



Annual Report

2022

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ABBREVIATIONS

AAC	Annual Allowable Cut
AI	Artificial Intelligence
ASM	Artisanal and Small-scale Mining
BoC	Board of Commissioners
BSA	Benefit Sharing Agreement
CBAGs	Community Biodiversity Advisory Groups
CBOs	Community Based Organisations
CE	Chief Executive
CFCs	Community Forest Committees
CITES	Convention on International Trade in Endangered Species
COP	Conference of Parties
CPME	Corporate Planning, Monitoring and Evaluation
CREMA	Community Resource Management Area
CRIG	Cocoa Research Institute of Ghana
CRMCS	Community Resource Management Committees
CSOs	Civil Society Organizations
EAP	Environmental Action Plan
ECOWAS	Economic Community of West African States
ENFAL	Enhancing Natural Forest and Agroforest Landscape
EPMD	Effective Patrol Man-Days
ERPA	Emission Reduction Payment Agreement
ESMF	Environmental and Social Management Framework
FC	Forestry Commission
FCTC	Forestry Commission Training Centre
FDS	Forest Defence System
FIP	Forest Investment Programme
FLEGT	Forest Law Enforcement, Governance and Trade
FORIG	Forest Research Institute of Ghana
FR	Forest Reserve
FSD	Forest Services Division
GCF	Green Climate Fund
GCFRP	Ghana Cocoa Forest REDD+ Programme
GFPS	Ghana Forest Plantation Strategy
GGD	Green Ghana Day
GIFMIS	Government Integrated Financial Management System

GIS	Geographic Information System
GLRSSMP	Ghana Landscape Restoration and Small-Scale Mining Project
GoG	Government of Ghana
GSA	Global Shea Alliance
GSBAs	Globally Significant Biodiversity Areas
GSLERP	Ghana Shea Landscape Emission Reduction Project
GSMIS	General Services Management Information System
GWTS	Ghana Wood Tracking System
HFZ	High Forest Zone
HIA	Hotspot Intervention Area
ICT	Information Communication and Technology
IEF	Integrated E-Forest
IGF	Internally Generated Funds
INBAR	International Network for Bamboo and Rattan Organisation
KNUST	Kwame Nkrumah University of Science and Technology
LoI	Letter of Intent
LULC	Land Use/Land Cover
LUS	Lesser Used Species
M&E	Monitoring and Evaluation
MDAs	Ministries, Departments and Agencies
MLNR	Ministry of Lands and Natural Resources
MMDAs	Metropolitan, Municipal and District Assemblies
MOFEP	Ministry of Finance and Economic Planning
MoP	Manual of Procedure
MoU	Memorandum of Understanding
MTS	Modified Taungya System
NBSAP	National Biodiversity Strategy and Action Plan
NDF	Non-Detriment Funding
NDPC	National Development Planning Commission
NEPP	National Environmental Protection Programme
NGOs	Non-Governmental Organisations
NSZ	Northern Savanna Zone
OASL	Office of the Administrator of Stool Lands
OHCS	Office of the Head of Civil Service
PAMAUs	Protected Area Management Advisory Units
PAs	Protected Areas
REDD+	Reducing Emissions from Deforestation and Forest Degradation

REVCOMSYS	Revenue Collection and Management System
RMSC	Resource Management Support Centre
RRTs	Rapid Response Teams
RTI	Right to Information
SMTPF	Sector Medium-Term Policy Framework
TIDD	Timber Industry Development Division
TIFs	Tree Information Forms
TUCs	Timber Utilization Contracts
UDS	University for Development Studies
UNDP	United Nations Development Programme
WD	Wildlife Division
YAMIS	Youth in Afforestation Management Information System
YAP	Youth in Afforestation Programme

EXECUTIVE SUMMARY

Introduction

Sustainable forest management and wildlife resources development continues to be the core mandate of the Commission to ensure long-term economic growth and environmental conservation.

This Annual Report of the Forestry Commission details the indicators and targets used to monitor the progress of the programmes and projects of the Forestry Commission, as prescribed in the 2022-2025 Sector Medium-Term Policy Framework (SMTPF).

The goal of the SMTPF is to address degradation of forest and wildlife resources, and ensure the effective and efficient management of these resources for sustainable development and poverty reduction.

Management/Production of Forest Resources

The Timber Resources Management Regulation 1998, (L.I. 1649), the Timber Resources Management (Amendment) Regulation 2003, (L.I. 1721) and the Timber Resources Management (Legality Licensing) Regulations, 2012 have all been revoked by the Timber Resource Management and Legality Licensing Regulations, 2017 (LI 2254). (LI 2184). Due to competitive bidding for the allocation of timber rights, these laws amend the original LIs. Two hundred and ten (210) salvage permits were vetted and approved by the Commission with 56 of the permits from on-reserve areas and 154 from off-reserve areas. Also, 233 plantation permits were approved for harvesting with a corresponding volume of 148,501m³ of various timber species.

A total of 1,671,303m³ (1,430,945m³ on-reserve and 240,358m³ off-reserve) of natural forest timber was harvested compared to 1,643,571m³ (1,300,427m³ on-reserve and 343,144m³ off-reserve) harvested in 2021 representing 167% of the Annual Allowable Cut (AAC). Also, the total volume of plantation timber harvested was 297,154m³ as against 203,992m³ in 2021.

The Commission facilitated the export of variety of timber and wood products to various destinations including Africa, Asia and Europe. A total of 343,440m³ timber products were exported in 2022, valued at €154 million, as compared to 302,229m³ and €137 million in 2021.

Protection of Forest and Wildlife Resources

Ghana's total land area is estimated to be 23.9 million ha. There are 266 gazetted forest reserves comprising of 204 in the High Forest Zone and 62 in the Savanna Zone. Among the 22 wildlife protected areas are seven (7) National Parks, six (6) Resource Reserves, three (3) Wildlife Sanctuaries, one (1) Strict Nature Reserve, and five (5) Ramsar Sites.

A total of 22,496km of forest boundaries were cleaned and 22,281km were inspected in 2022 as compared to 24,567km of boundaries cleaned and 23,466km of boundaries inspected in 2021. This indicates an 8% and 5% decrease in boundary cleaning and boundary inspections respectively. In order to continuously protect and preserve the integrity of forest reserves and wildlife protected areas, several innovative measures were developed and put into action including the deployment of Rapid Response Teams.

Development of Forest and Wildlife Resources

In order to restore lost forest cover, the Commission continued to advance the implementation of the Ghana Forest Plantation Strategy. According to the GFPS, the objective is to establish 25,000 hectares of forest plantations every year. During the year under review, a total of 27,911ha was planted, with 22,954ha planted by the Government and 4,957ha planted by the Private Sector. Additionally, a total of 1,323ha of

degraded forest land were restored through enrichment planting and 61,067ha of established plantations were maintained.

Also, 184,000 bamboo seedlings were raised at the Kyebi-Apapam nursery and distributed for planting. A total of 863ha of bamboo plantations was facilitated under the Green Ghana Day Project as against 635ha established in 2021.

A total of 1,428ha was established under the Modified Taungya System (MTS) component with the supply of 1,268,725 tree seedlings in 26 different forest reserves within the Northern Savannah Zone under the implementation of the GSLERP. As part of the process, 1,057 MTS farmers were engaged from 50 forest fringe communities.

Ecotourism is an effective strategy for safeguarding sensitive ecological sites as well as economic growth. As part of enhancing ecotourism, the Commission refurbished and re-opened of the Accra Zoo after its closure. An ecotourism handbook with QR codes was developed and published to support, promote and advertise the country's attraction sites under the management of the Commission.

During the year, the Commission recorded a significant increase in ecotourism visitations. The total visitation numbers recorded was 340,125 in 2022 which indicates a 44% increase as compared to 235,475 in 2021.

Forest and Wildlife Policy and Legal Regimes

The Commission deployed the fourteen (14) Rapid Response Teams (RRTs) to tackle illegal activities taking place within and around the hotspot forest reserves and wildlife protected areas due to a surge in the number of illegalities. Nineteen (19) Forest Districts & two (2) PAs were identified for deployment of RRTs; Sefwi-Wiawso, Sunyani, Nkawie, Tarkwa, Takoradi, Juaboso, Mampong, Mankranso, Kade, Asankrangwa, Bibiani, Bole, Bekwai, Jasikan, Nkwanta, Goaso, Achimota FR, Assin Fosu, Mpraeso, Shai Hills Resource Reserve, Sakumo Ramsar site.

During the year, 362 effective patrol staff achieved a total of 252 Effective Patrol Man Days (EPMD) per officer. The operational activities of the teams led to the confiscation of 7 shot guns, 171 chainsaws, 13 power plants and 95 water pumping machines used for illegal mining, as well as 31,158 pieces of assorted lumber from forest reserves and illegal conveyance. Within the perimeter of the identified hotspot forest reserves, the Commission also immobilised 17 excavators, destroyed 9 “chanfan” machines and 88ha of illegally cultivated land.

The Commission continued to conduct Timber Legality Audit of the implementing agencies as well as the private sector. Two (2) sets of audits were conducted in 1 audit cycle. The audits covered 6 office audits, 34 FSD District offices and 12 TIDD Area offices. A total of 123 non-conformances were raised against the auditees during the year under review.

Environmental Interventions and Events

The 2022 edition of the Green Ghana Day (GGD) was successfully launched in March at the Accra International Conference Centre by the President of Ghana, H. E Nana Addo Dankwa Akufo-Addo. This year's programme was geared towards planting 20 million trees in a day to restore degraded landscapes across the country. The programme came off on 10th June and saw to the successful distribution of 26,563,607 seedlings with 24,552,956 verified as planted.

The Commission in collaboration with Teaknet and other stakeholders organized the 4th World Teak Conference which saw over 300 participants from about 28 countries. It focused on deliberations on issues affecting the teak industry and the way forward.

The Commission also participated in the Twenty-Seventh session of the United Nations Framework Convention on Climate Change Conference of Parties, (COP 27) in Sharm El Sheikh, Egypt. Ghana was privileged to host a Pavilion at the COP 27 where several Climate Change related programmes and events were held by all relevant sectors including FC.

Ghana represented by officials from the FC and KNUST attended CITES COP 19 which took place in Panama City, Panama. The participating parties conducted the business of the conference through Committee meetings, working group sessions, side events and plenary.

Financial Management

The Commission derives its revenue from subvention from the Government of Ghana (personnel emoluments, administration, goods and services and investment), Internally Generated Funds (income from natural forest timber stumpage, plantation timber sales, charcoal conveyance, export levies, zoo and park entrance fees) and Donor Partners (cash, assets and technological assistance).

Human Resource Management

The Commission's workforce totalled 4,364 which constituted 1,727 senior staff and 2,637 junior staff with 3,531 males and 833 females.

In line with the Commission's Human Resource Policy and Procedure on training, two hundred and eighty (280) staff took part in various Commission Initiated Training programmes, workshops, conferences, and short courses. The Commission also engaged the services of the Ghana Armed Forces to train frontline staff from the parks and zoos on the use and handling of the newly acquired firearms (Pump Action Guns).

Forest and Wildlife Stakeholder Collaborations

Ninety (90) farmers and members of the Community Resource Management Committee (CRMC) received training in human-wildlife conflict management at Digya National Park and Bolgatanga Regional Office. At Digya and Mole National Parks, the Commission sensitized thirty-six (36) communities on CREMA creation as well as its importance and challenges surrounding wildlife conservation. At the Bolgatanga Regional Office, a training session on ecological monitoring was arranged for fifty-five (55) CREMA Executive Committees and CRMCs.

At the Keta Lagoon Complex Ramsar Site, 25ha of degraded areas were restored with mangroves and other tree species. The Anloga District Assembly and A Rocha Ghana collaborated to restore 33ha of degraded lands within the Ramsar Site. In collaboration with Friend of Earth (an Accra-based NGO), the Commission planted 25,000 (6ha) white mangrove seedlings in degraded areas at Agortoe. Furthermore, a two-day capacity-building workshop was organized for community members in Galo, Sota, Galotse, and Bomigo on mangrove conservation.

In order to raise awareness of the value of wildlife conservation as part of its biodiversity conservation, the Commission organized sensitization programs for 321 First and Second Cycle schools, 391 surrounding communities, and Ramsar Sites during the year under review. To further educate the people on wildlife laws at Ramsar sites and wildlife protected areas, 134 radio programmes were aired nationwide.

Efficient and Effective Organizational Infrastructure Development

The Commission's Head office includes Departments and Units that make significant contributions to the successful and efficient development of forests and wildlife resources in order to meet the organization's business and strategic objectives.

The 2022 Action Plan was developed to manage all operations of Divisions, Departments, and Units. The Monitoring and Evaluation Plan was prepared by the CPME Department's M&E Unit to monitor the action plan's implementation. Periodic field visits were conducted to FSD Regional and District offices, TIDD Area offices, and WD Ecotourism sites in order to examine, analyse, assess, and verify field activities.

The Commission held a performance evaluation workshop in order to put the SMTPF (2022–2025) into practice and submitted progress reports to the National Development Planning Commission (NDPC), Office of the Head of Civil Service (OHCS), State Interests and Governance Authority (SIGA) and the Sector Ministry.

Eighty-one (81) audit assignments out of its 86 planned risk-based audit assignments were carried out indicating a performance score of 94% in the 2022 financial year.

To optimize efficiency and expedite business processes, the Commission's ICT Directorate placed a strong emphasis on training staff to use modern technology and electronic equipment appropriately. The Commission also organized a Cybersecurity Awareness Week to create more awareness on cybersecurity and educate staff on its importance in our current environment with reference to climate change.

By establishing procedures and guidelines about the condition of our forests, the Commission moved to enhance the management of forests and wildlife through the Resource Management Support Centre.

The Compliance Unit of the Commission has been mandated to be responsible to ensure staff comply with the Commission's policies and procedures as well as rules and regulations of regulatory bodies by implementing standards and procedures.

Programmes and Projects

The Commission in collaboration with Development Partners implemented various projects and programmes during the year. The Ghana Landscape Restoration and Small-Scale Mining Project (GLRSSMP) is one of the projects being implemented in two (2) landscapes: Northern Savannah Zone (including the Guinea Savannah ecological zone, the Sudan Savannah ecological zone, and the upper portion of the Transitional ecological zone) and Cocoa Forest Landscape (including parts of the Forest ecological zone and lower parts of the Transition ecological zone, which also includes the Pra River Basin). The project aims to strengthen integrated natural resource management and increase benefits to communities in targeted savannah and cocoa forest landscapes.

Also, the Ghana Shea Landscape Emission Reductions Project (GSLERP) seeks to enhance forest carbon stocks across the landscape by restoring 200,000 hectares of off-reserve savannah forests/woodlands and place them under self-financing community management in Community Resource Management Areas (CREMAs); restoring 100,000 hectares of degraded shea parklands, creating 25,500 hectares of modified taungya system/forest plantation in severely degraded forest reserves, and implementing an integrated monitoring system and completing the national REDD+ architecture for safeguards, forest monitoring and reporting systems.

Challenges

The Commission was fervently dedicated to carrying out its activities during the year under review. Nevertheless, it encountered significant operational challenges throughout its endeavours which included inadequate and untimely release of funds for operational activities as well as inadequate logistics for monitoring and supervision of field operational activities.

There were also violent attacks on field staff in the course of duty and destruction of established plantations both on and off-reserve through illegal mining “galamsey”, farming and logging activities.

Additional challenges comprised of persistent occurrence of annual wildfires, usually caused by activities of free-range cattle herders and illegal farmers, encroachment on PAs – especially, Digya National Park and Sakumo Ramsar Site, lack of funds for product development and promotion of Lesser Used Species (LUS) and inadequate GIS and Remote Sensing equipment.

Conclusion

To ensure the sustainable management, development, and utilization of forest and wildlife resources, the Commission is expected to exert considerable effort in enhancing both human and financial resources. Additionally, it aims to foster collaboration with essential organizations and agencies.

CHAPTER ONE

OVERVIEW AND REPORTING STRUCTURE

1.0 Introduction

Ghana is endowed with a diverse range of natural resources that play a crucial role in its economy and development. These resources contribute to various sectors including agriculture, forestry, mining, and energy production. Also, these natural resources enhance Ghana's economic development and hence leading to various opportunities as well as some challenges. Sustainable management and responsible exploitation of these resources are essential to ensure long-term economic growth and environmental conservation.

It is estimated that Ghana has a total land area of 23.9 million hectares. This includes 266 gazetted forest reserves, with 204 covering an area of 1.6 million ha in the High Forest Zone (HFZ) and 62 (0.6 million ha) in the Savanna Zone.

Additionally, 7 national parks, 6 resource reserves, 2 animal sanctuaries, 1 strict natural area, 5 coastal Ramsar sites, and 2 national zoos are among the 23 wildlife heritage resources designated as protected areas. Altogether, these protected areas represent 6.2% of Ghana's total land area covering a total of 1.3 million hectares.

This report details the indicators and targets used to monitor the progress of the programmes and projects of the Forestry Commission, as prescribed in the 2022-2025 Sector Medium-Term Policy Framework (SMTPF).

Table 1 below outlines the thematic areas and policies that contributed to the achievement of indicator targets.

Table 1: Focus Areas, Key Issues, Adopted Objectives and Strategies

Development Dimension: Environment, Infrastructure and Human Settlements			
Focus Area	Adopted Issues	Adopted Policy Objectives	Adopted Strategies
1. Protected Areas	Loss of forest cover	Expand forest conservation areas	Promote alternative sources of livelihood, including provision of bee-hives to forest fringe communities
	Poor demarcation of conservation areas		Re-survey and demarcate forests with permanent concrete pillars
	Encroachment on conservation areas		Map and assign conservation status through bye-laws to mangrove forests, wetlands and sensitive marine areas in district spatial plans
	Inadequate capacity of relevant institutions		Strengthen Forestry Commission and related institutions to effectively implement the National Environmental Protection

Development Dimension: Environment, Infrastructure and Human Settlements

Focus Area	Adopted Issues	Adopted Policy Objectives	Adopted Strategies
			Programme (NEPP) and the Environmental Action Plan (EAP).
	Increasing loss of endangered species		Establish gene banks for indigenous species and refuge areas for threatened, endemic and rare species
	Illegal farming and harvesting of plantation timber	Protect forest reserves	Support the protection of the remaining network of natural forest and biodiversity hotspots in the country
	Forest fires		Support the protection of the remaining network of natural forest and biodiversity hotspots in the country
	Inadequate staff		Enhance capacity of MDAs and MMDAs to mainstream biodiversity into development planning and budgeting processes
	Weak enforcement of regulations		Strengthen involvement of local communities in the management of forests and wetlands through mechanisms such as co-management systems
	Insufficient logistics to maintain boundaries of protected areas		Accelerate the implementation of the National Biodiversity Strategy and Action Plan
			Develop an early warning system for detection of invasive alien species
		Develop guidelines for reporting and managing invasive alien species	
		Promote research, public education and awareness on biodiversity and ecosystem services	
		Strengthen environmental governance and enforcement of environmental regulations	
2. Deforestation, Desertification and Soil Erosion	Weak collaboration between	Combat deforestation, desertification	Strengthen implementation of Ghana Forest Plantation Strategy and restore degraded areas within and outside forest reserves

Development Dimension: Environment, Infrastructure and Human Settlements

Focus Area	Adopted Issues	Adopted Policy Objectives	Adopted Strategies
	stakeholder institutions	and soil erosion	<p>Promote and develop mechanisms for transparent governance, equity sharing and stakeholder participation in the forest, wildlife and wood fuel resource management (e.g., Community Resource Management Areas Programme (CREMAs))</p> <p>Promote training, research-based and technology-led development for sustainable forest and wildlife management</p> <p>Implement the green infrastructure recommendation in the National Spatial Development Framework</p> <p>Promote and develop financing mechanisms for forest value chain management</p>
	High incidence of wildfires		Ensure enforcement of National Wildfire Management Policy and local bye-laws on wildfires
	Inappropriate farming practices		<p>Promote alternative livelihoods, including eco-tourism, in forest fringe communities.</p> <p>Improve incentives and other measures to encourage users of environmental resources to adopt less exploitative and non-degrading practices in agriculture</p>
	Indiscriminate use of weedicides		Improve incentives and other measures to encourage users of environmental resources to adopt less exploitative and non-degrading practices in agriculture
	Over-exploitation and inefficient use of forest resources		<p>Enact and enforce Legislative Instrument on tree tenure</p> <p>Promote the use of Lesser Used Species (LUS)</p> <p>Promote the development of viable forest and wildlife-based industries and livelihoods</p>

Development Dimension: Environment, Infrastructure and Human Settlements

Focus Area	Adopted Issues	Adopted Policy Objectives	Adopted Strategies
			Develop efficient energy technologies
	Illicit trade in forest and wildlife resources		Enact and enforce strict and punitive legislation for wildlife crimes, including poaching and trafficking
			Promote information dissemination to both forestry institutions and the general public.
3. Climate Variability and Change	Low institutional capacity to adapt to climate change and undertake mitigation actions	Enhance climate change resilience	Promote and document improved climate-smart indigenous agricultural knowledge
	Inadequate inclusion of gender and vulnerability issues in climate change actions		Promote climate-resilience policies for women and other vulnerable groups in agriculture
	Inadequate institutional capacity to access global funds		Collaborate with international partners to have more access to the Green Climate Fund (\$30 billion Global Fund) for climate change purposes
	Loss of trees and vegetative cover	Reduce greenhouse gases	Accelerate the implementation of Ghana REDD+ Strategy (2016-2036)
	Degraded landscapes		Initiate Green Ghana campaign with chiefs, queen mothers, traditional authorities, civil society, religious bodies and other recognized groups
			Accelerate programmes to significantly reduce environmental risks and ecological scarcity, focusing on energy, agriculture, forestry, and waste sectors.

Sustainable forest management and wildlife resources development continues to be the core mandate of the Commission. In this light, the under-listed sub programmes were implemented in the SMTPF and have contributed enormously to achieving indicator targets:

- Forest and wildlife coordination and facilitation.
- Protection, utilization of forest resources and restoration of degraded forests.
- Protection and sustainable utilization of wildlife resources.
- Timber industry and trade development and technology transfer.

1.1 Outline of the Report

The report consists of five (5) chapters. In Chapter 1, background information on the report is provided, and a brief overview of the Commission's organizational structure is summarized in Chapter 2. The achievements of the indicator targets are elaborated on based on the implemented programmes and projects in the third chapter. The execution of donor-funded programmes and projects is explained in Chapter 4 while chapter 5 details significant challenges, way forward and conclusion.

1.2 Preparation of the 2022 Annual Report

The Commission's Corporate Planning, Monitoring, and Evaluation (CPME) Department put together a holistic draft of the 2022 annual report which was based on reports and data received from the various Divisions, Departments, and Units. The Research, Statistics, and Information Management Unit of the CPME Department provided a graphical interpretation of the performance of the report. Prior to the printing and dissemination of the final document to internal and external stakeholders, Business Planning Managers and key technical staff were consulted to review and validate the details of the report.

CHAPTER TWO

ORGANIZATIONAL STRUCTURE

2.1 Legal status of the Forestry Commission

The Forestry Commission is a Public Service institution, set up subject to the provisions of the 1992 Constitution, Chapter 21, Article 269, sub-section 1. The Commission was re-established by Act 571 of 1999 in order to take along the main public bodies and agencies implementing the functions of protection, development, management and regulation of forests and wildlife resources and to provide for related matters.

2.2 Mandate

To be responsible for the regulation of the utilization of forest and wildlife resources, the conservation and management of those resources and the coordination of policies related to them.

Without limiting the scope of sub-section (1), the Commission shall:

- Regulate the use of forest and wildlife resources
- Manage the nation's forest reserves and protected areas
- Assist the private sector and other bodies with the implementation of forest and wildlife policies
- Undertake the development of forest plantations for the restoration of degraded forest areas, the expansion of the country's forest cover and increase in the production of industrial timber

2.3 Vision Statement

To leave future generations and their communities with richer, better, more valuable forest and wildlife endowments than we inherited.

2.4 Mission Statement

To sustainably develop and manage Ghana's forest and wildlife resources.

2.5 Corporate Strategic Objectives

There are six (6) strategic objectives that, if implemented, will serve as the Commission's anchor and also enable the Commission achieve its stated vision and mission. These objectives include:

- Implement the framework for the sustainable management, development and protection of forest and wildlife resources
- Secure and enforce a policy and legal framework that ensures a liberated Forestry Commission
- Activate a diversified portfolio of sustainable revenue sources without compromising the integrity of the resource
- Attract, develop and retain well motivated, skilled and efficient workforce
- Create an enabling environment for forest and wildlife stakeholders (especially industries, communities and landowners) to thrive and
- Develop and implement an efficient and effective organizational infrastructure and culture

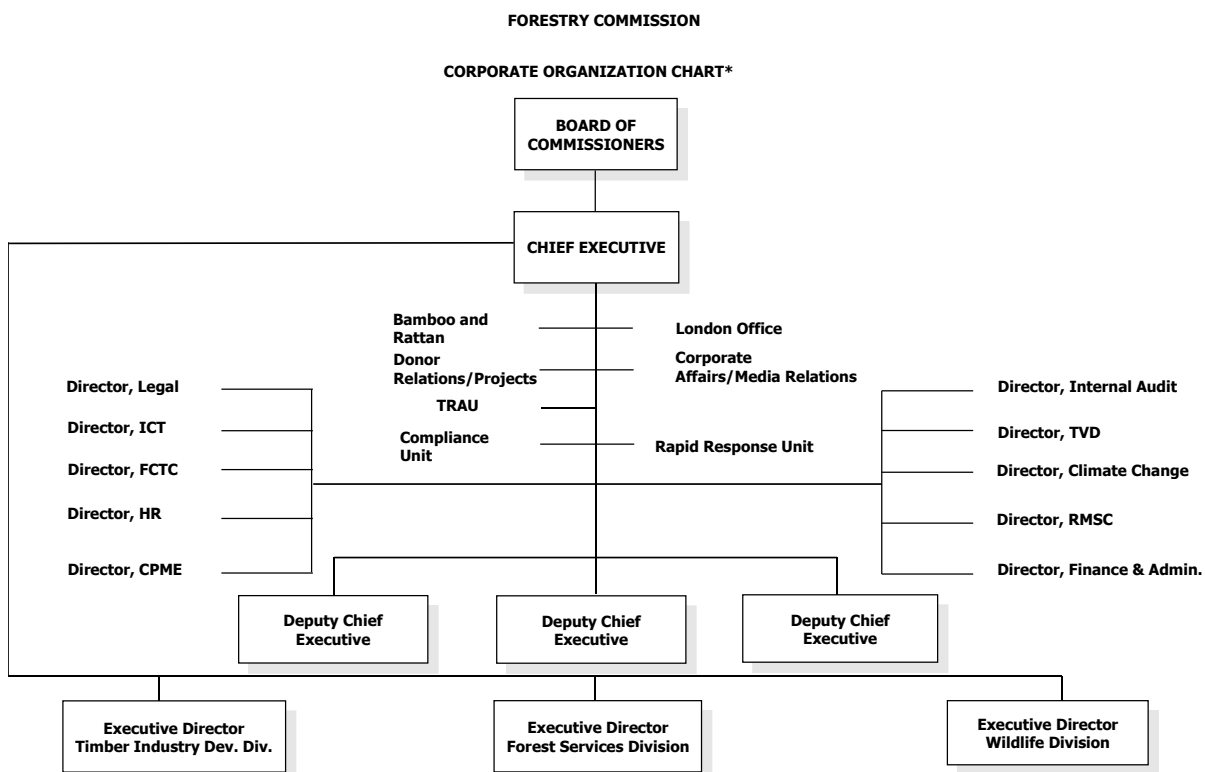
2.6 Core Values

The following organizational core values and behaviours function as fundamental principles for the Commission's operations and services:

- Be business oriented
- Create a mind-set of interdependency
- Become customer focused
- Embed a culture of integrity and honesty
- Create trust at all levels
- Promote transparency and fairness
- Become accountable to self and to all
- Be committed to delivery of goals
- Promote diversity and
- Communicate effectively

2.7 Organizational Structure of the Commission

The Chief Executive who heads the Commission reports to a Board of Commissioners. His administration is assisted by three (3) Deputy Chief Executives, an Executive Management Team which consist of Executive Directors, Directors and other Functional Heads. Figure 1 below shows the organogram of the Commission.



*Chart denotes structure, not the relative worth of positions

Figure 1: Organogram of the Commission

Table 2 highlights the main functions of the Divisions and the two Special Units of the Commission.

Table 2: Key Functions of Divisions and Special Units

Divisions and Special Units	Key Roles/Functions
Forest Services Division	<ul style="list-style-type: none"> • Forest protection and conservation • Forest production and regulation • Forest plantation development • Implement prescriptions of FR management plans
Wildlife Division	<ul style="list-style-type: none"> • Conservation and law enforcement in wildlife protected areas • Regulation and utilization of wildlife resources • Maintenance and rehabilitation of protected areas infrastructure • Ecotourism development and revenue enhancement • Collaboration with communities and other stakeholders in the management of wildlife resources outside the Protected Areas (CREMA Concept)
Timber Industry Development Division	<ul style="list-style-type: none"> • Timber trade/industry development and modernization • Timber trade/ industry regulation • Wood products inspection and grading • Market development and promotion
Forestry Commission Training Centre	<ul style="list-style-type: none"> • Provide short-term and refresher training courses for FC staff and the forestry sector • Assist the wood industry with appropriate technology in downstream processing • Provide consultancy and extension services in forestry, wildlife, wood industry environmental issues • Introduce staff to new technical tools and emerging issues in the forestry sector
Resource Management Support Centre	<ul style="list-style-type: none"> • Improve on the operational capacity of the Forestry Commission • Develop systems and standards to improve forest and wildlife management that report on the state of the forests • Test and certify externally developed systems on forest and wildlife management for adoption • Promote strategies to improve forest governance

2.8 Board of Commissioners

The Commission is governed by an eleven (11) member Board of Commissioners, which was inaugurated in August 2021 in line with Act 571 of 1999. The list of Board members and their respective positions are shown in Table 3.

Table 3: List of Board Members and their respective roles

	Name	Role
1.	Tetrete Okuamoah Sekyim II	Chairman
2.	Mr. John M. Allotey	Chief Executive
3.	Katakyie Kwasi Bumagama II	National House of Chiefs
4.	Mr. Richard Duah Nsenkyire	Timber Trade and Industry
5.	Mr. George Wireko-Brobby	Wildlife Trade and Industry
6.	Prof. Samuel Kingsley Oppong	Institute of Professional Foresters
7.	Mr. Gustav Alexander Adu	NGOs in Forest and Wildlife Management
8.	Mr. James Ebenezer Kwabena Dadson	Lands Commission
9.	Nana Akosua Agyeman Prempeh	Government Appointee
10.	Mr. Kenneth Kweku Ofori Amankwah	Government Appointee
11.	Mr. Mahmoud Hamid Nassir-Deen	Government Appointee

CHAPTER THREE

PERFORMANCE REVIEW

3.1 Introduction

This chapter provides information on implementation of key performance indicators and targets which are critical for the achievement of the Commission’s mandate. It also includes a comprehensive analysis of the strategies used by the Commission in fulfilling its objectives in line with the Sector Medium-Term Development Plan (2022-2025).

3.2 Sustainable Management, Protection and Development of Forest and Wildlife Resources

The Commission is responsible for preserving the nation's forest and wildlife resources by carrying out initiatives and programmes that manage, protect, and conserve them in a sustainable manner. The following is a list of operational tasks, including monitoring the use of timber from natural and plantations forests, reviewing and developing management plans, and safeguarding forest and wildlife resources.

3.2.1 Management/Production of Forest Resources

Management plans form part of the general forest management systems that regulate protection, inventories, yield determination, harvesting, silviculture practices, conservation, development, monitoring and other operations. Hence, thirty (30) management plans were prepared and reviewed for selected forest reserves. Campaigns to sensitize key stakeholders on the management plans, especially fringe communities were undertaken as part of the process.

Policy on timber rights stipulates that all requests for Timber Utilization Contracts (TUCs), salvage, special, and plantation permits must be processed in accordance with the applicable laws and procedures. Salvage permits are issued to harvest trees on lands undergoing development such as road construction, human settlement and cultivation of farms. In view of this, two hundred and ten (210) salvage permits comprising 56 on-reserve and 154 off-reserve permits were vetted and approved. This achievement marks a 5% decline from the two hundred and twenty-one (221) permits issued in 2021 (Figure 2).

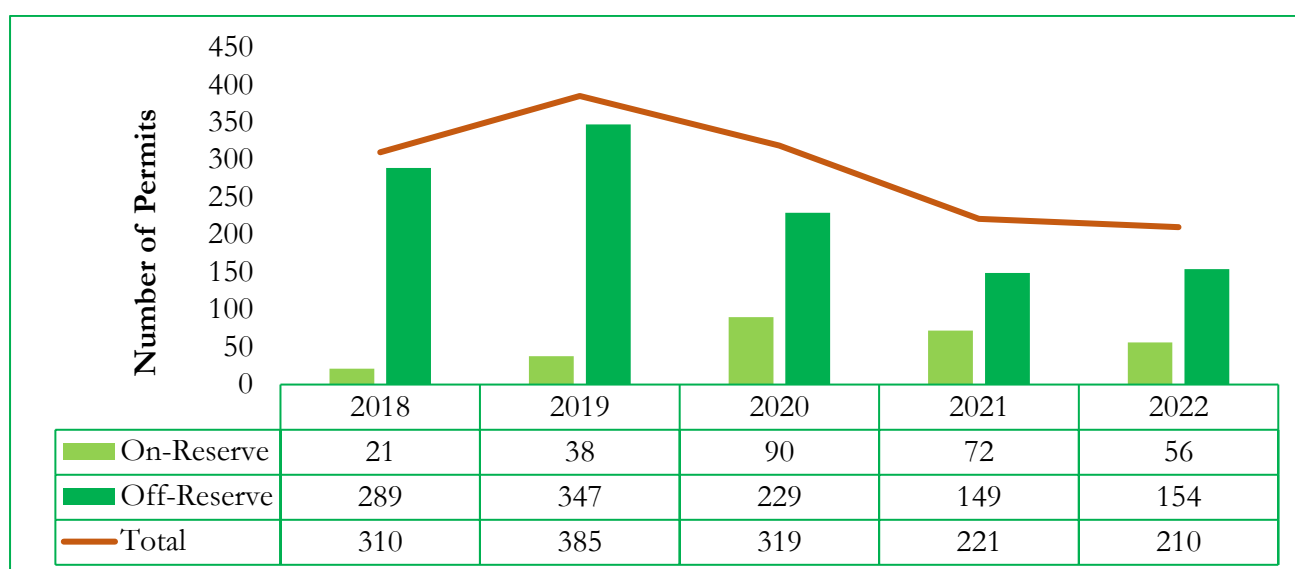


Figure 2: Salvage Permit Processed and Issued

In terms of permits issued for the harvesting of plantation timber, a total of 223 permits covering 148,501m³ were vetted compared to 236 permits covering 127,733m³ the previous year. As a result, the total volume allocated increased by 16% while the number of permits issued decreased by 6% (Figure 3).

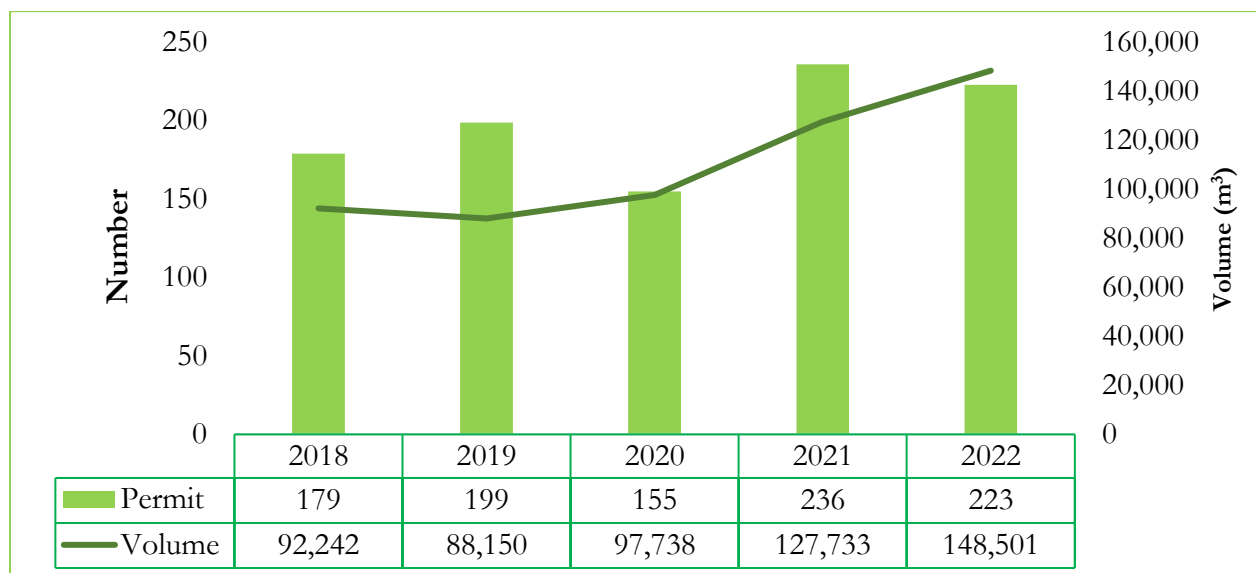


Figure 3: Plantation Permits Issued and their Corresponding Volumes

Table 4 shows the various timber species and its allocated volume.

Table 4: Plantation Permits and Volume Allocations

TIMBER SPECIES	NO. OF PERMITS ISSUED	VOLUME ALLOCATED (m ³)	VOLUME RE-ALLOCATED (m ³)	TOTAL ALLOCATED (m ³)
Teak	176	68,261.75	0.00	68,261.75
Cassia	1	4,000.60	0.00	4,000.60
Gmelina	11	3,833.78	0.00	3,833.78
Cedrela	34	74,365.92	2,460.00	71,905.92
Ofram	2	113.90	0.00	113.90
Emire	2	384.70	0.00	384.70
Total	226	150,960.65	2,460.00	148,500.65

(a) Timber Production

In order to harvest natural forest timber, a contractor needs to register for a property mark. As a result, 368 Property Marks were renewed for the harvesting of natural forest timber in both on reserve and off reserve areas compared to 818 renewed in 2021. This represents a 55% decline in the total number of property marks renewed for natural forest timber harvesting.

A scientific review by the Commission on Annual Allowable Cut (AAC) which strives to sustain the productivity capacity and regulate the harvesting of timber from natural forests, permits a peak volume of less than or equal to 1,000,000m³ of harvesting from both on- and off-reserve areas. A total of 1,671,303m³ (1,430,945m³ on-reserve and 240,358m³ off-reserve) of timber was harvested as against 1,643,571m³ (1,300,427m³ on-reserve and 343,144m³ off-reserve) harvested in 2021. Timber harvesting from on-reserve areas increased by 10%, while harvesting from off-reserve areas decreased by 30%. This corresponds to 167% of the AAC as shown in Figure 4.

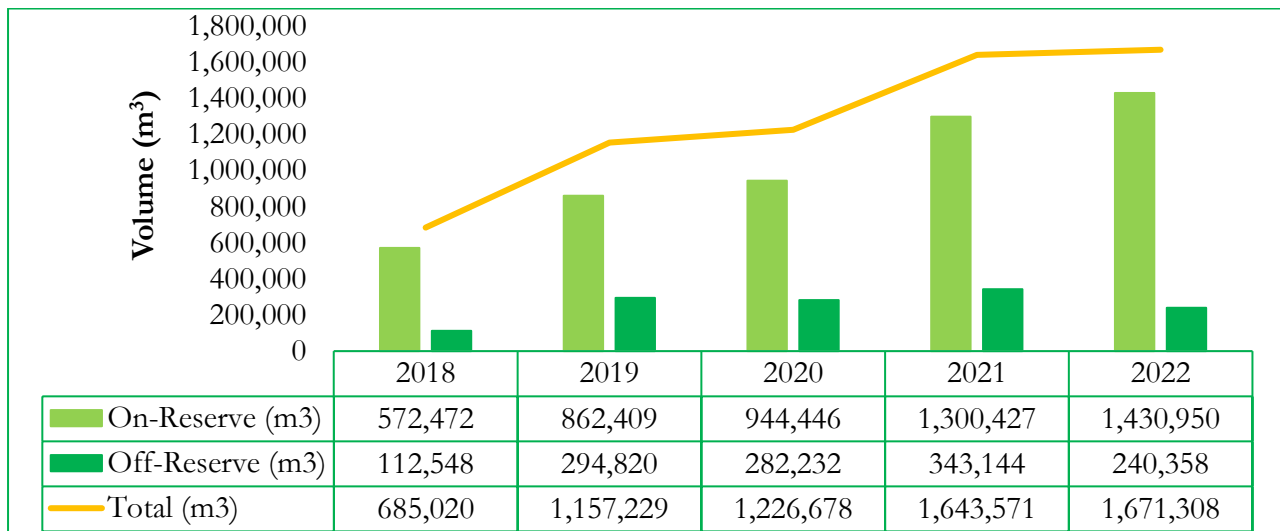


Figure 4: Timber Production from Natural Forest

The volume of plantation timber harvested was 297,154m³ (145,758m³ in on-reserve areas and 151,396m³ in off-reserve areas) compared to 203,992m³ in 2021. This indicates a volume increase of 93,162m³ (46%). Figure 5 illustrates the significant change that occurred in both on and off-reserve areas.

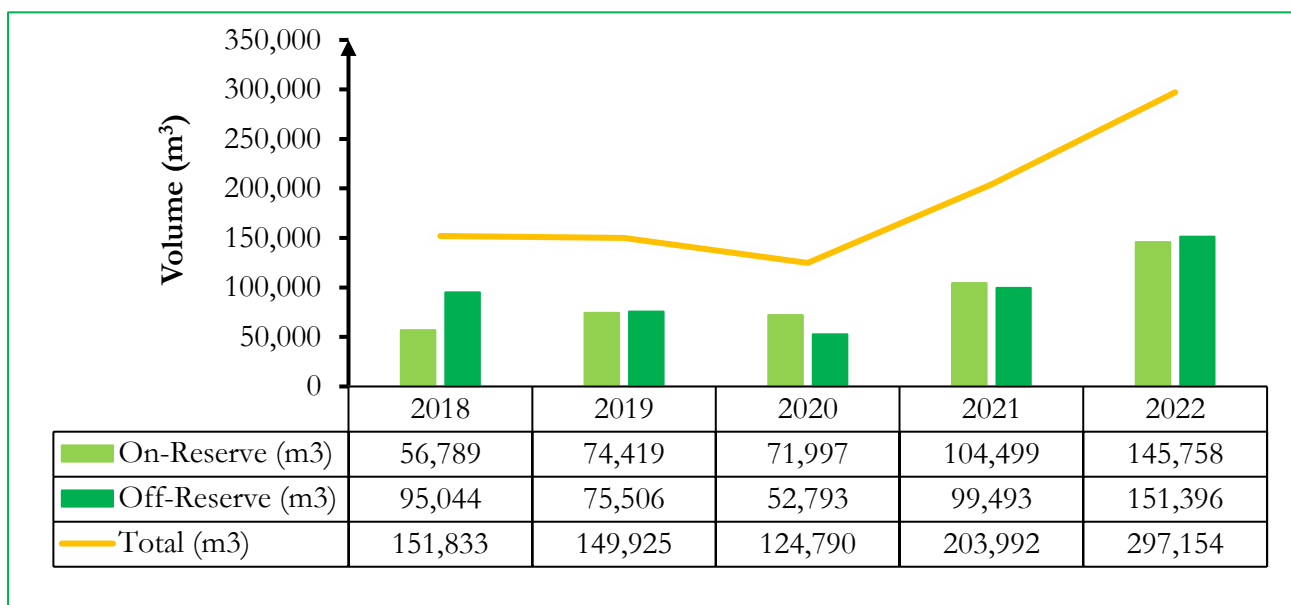


Figure 5: Plantation Timber Production

(b) Export of Timber and Wood Products

A variety of timber and wood products were exported to various destinations including Africa, Asia and Europe. Ghana exported 343,440m³ of timber products in 2022, valued at €154 million, compared to 302,229m³ valued at €137 million in 2021. This indicates increases of 14% and 12% in volume and value respectively (Figure 6).

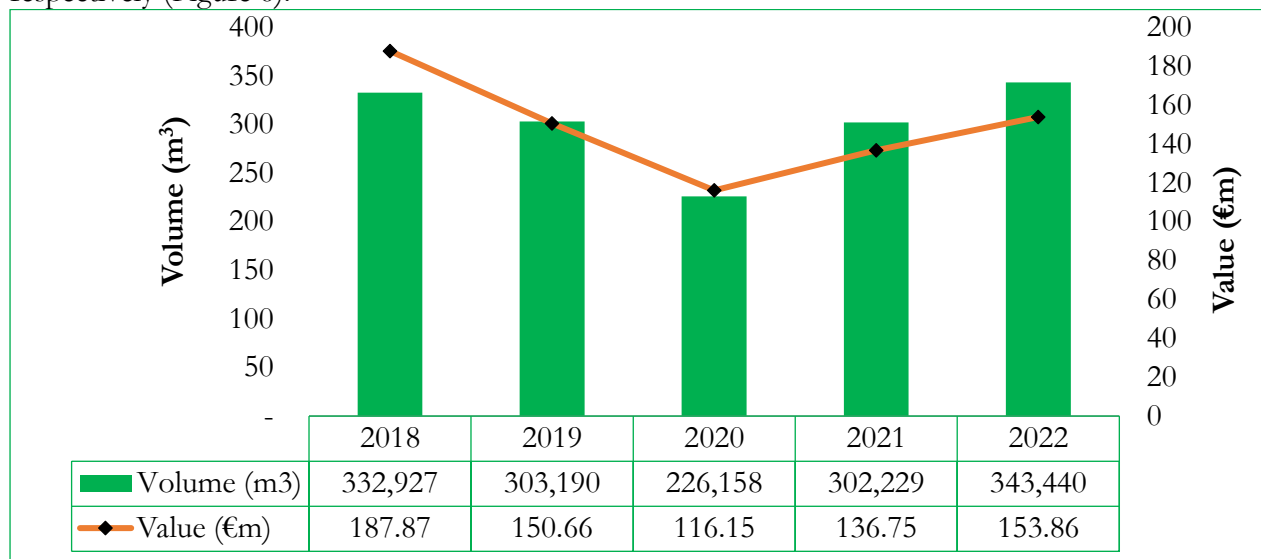


Figure 6: Export of Timber and Wood Products

Asia/Far East was reported to hold the largest export market share (64%), followed by Europe (16%), Africa/ECOWAS (13%) and others (7%). The export volume and value of the Asian/Far East market increased by 19% and 16% respectively, in the year 2022. Thus, a volume of 221,265m³ valued at €86 million as compared to 186,715m³ valued at €74 million in 2021 was recorded. The European market, which is made up of European nations like Italy, France, Germany, Belgium, and the United Kingdom, recorded a volume of 55,254m³ and a corresponding value of €37 million in 2022 as compared to 51,667m³ and a value of €32 million in the previous year. This represents increases of 7% and 16% in volume and value respectively. The demand from the Africa/ECOWAS region also went up in volume by 15% but decreased in value by 6%. In comparison to a volume of 39,050m³ with a value of €16 million in 2021, it thus recorded a total volume of 44,765m³ valued at €15 million (Table 5).

Table 5: Export Performance of the Destination Markets

Period	Jan-Dec 2022		Jan-Dec 2021		Percentage Change (%)	
	000' Volume(m ³)	million (€)	000' Volume(m ³)	million (€)	Volume	Value
Asia/Far East	221.27	86.22	186.71	73.89	18.50	16.69
Europe	55.25	37.19	51.65	31.81	6.94	16.91
Africa	44.77	15.14	39.05	15.57	14.64	(2.76)
America	12.79	9.66	13.75	9.87	(6.97)	2.13
Middle East	9.34	5.65	10.98	5.56	(14.97)	1.62
Oceania	0.02	0.01	0.06	0.04	(67.80)	(75)
Total	343.44	153.86	302.18	136.73	(49.66)	(40.41)

Kiln and air-dried lumber continue to dominate processed timber for export. The total volume of air-dried lumber exported in 2022 was 188,429m³, valued at €75 million, compared to 151,009m³, valued at €61 million, exported in 2021. This represents increases in volume and value of 23% and 28%, respectively (Figure 7).

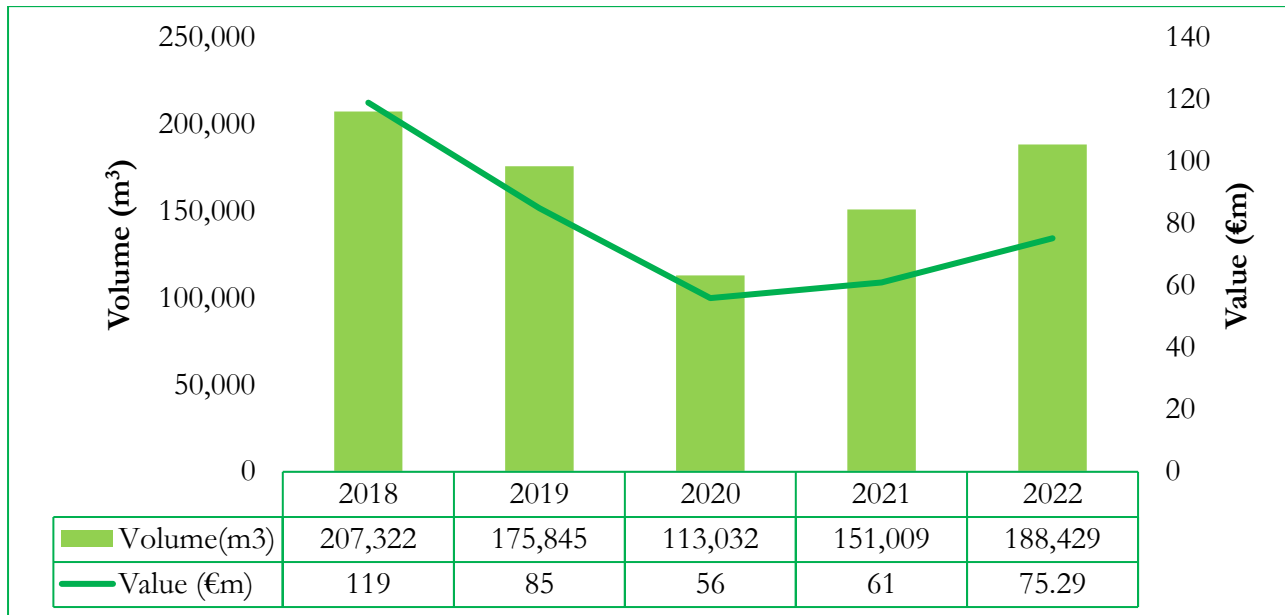


Figure 7: Air Dried Lumber Export

Kiln dried lumber exports increased by 2%, attaining a total of 44,472m³ as against 43,700m³ exported in 2021. Also, it provided a corresponding value of €26 million as compared to €24 million representing an 8% increase. Figure 8 illustrates the volume of kiln-dried exports from 2018 to 2022.

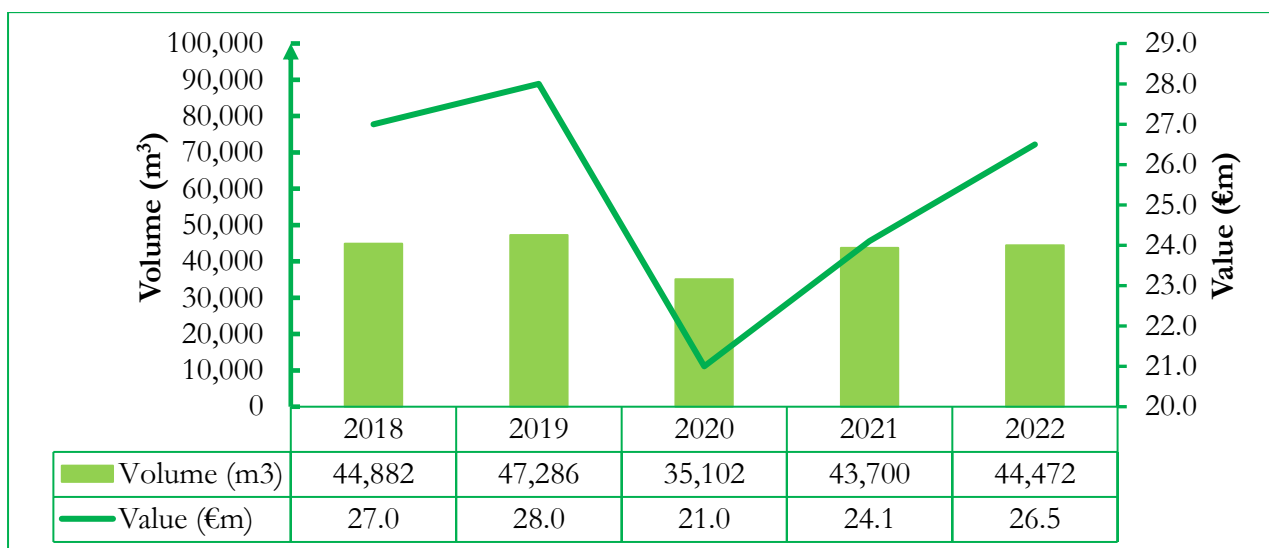


Figure 8: Kiln Dried Lumber Export

Overland exports of plywood increased by 27% from 25,227m³ in 2021 to 32,094m³ in 2022 which indicates a positive trend. No overland lumber export was recorded during the year under review whereas 32m³ was recorded in 2021. Figure 9 displays a graph of the volumes that were recorded between 2018 and 2022.

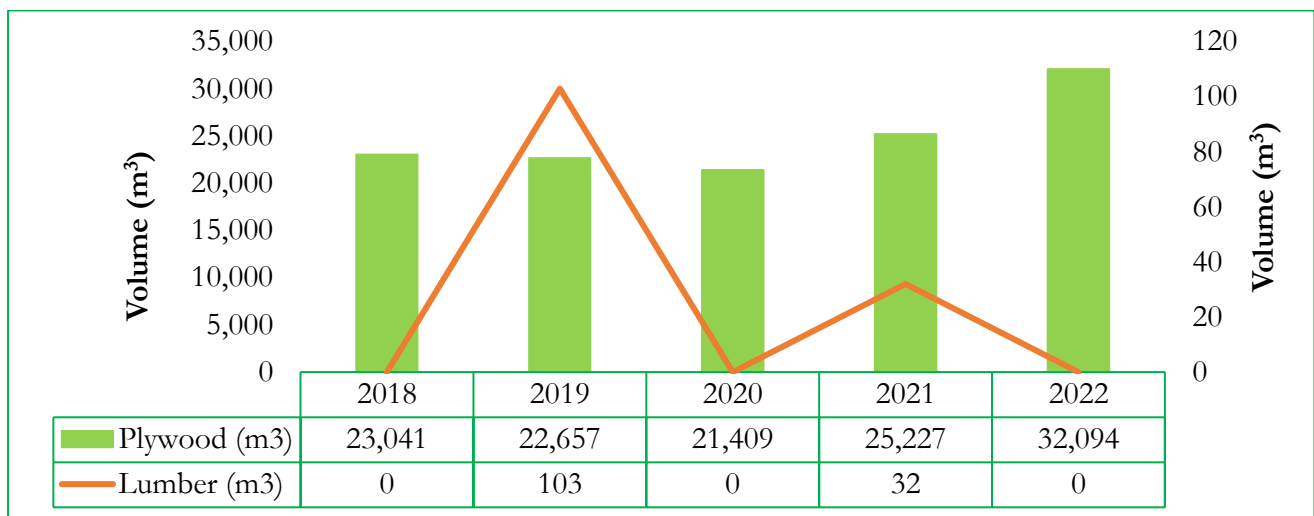


Figure 9: Overland Export of Plywood and Lumber

Supply of domestic lumber and plywood is one of the essential steps in addressing unmet demand for legal lumber and plywood on the domestic market. As a result, a total of 485,083m³ domestic lumber was produced whereas domestic plywood was 101,125m³ as against 473,882m³ and 41,893m³ of domestic lumber and plywood produced in 2021 respectively. This depicts an increase of 2% in domestic lumber and over 100% in domestic plywood indicating a positive achievement to meet the domestic market demand.

(c) Contracts and Permits Processed and Issued

A total of 4,255 export permits were issued to export timber and timber products as compared to 4,677 export permits issued in 2021 reflecting a 9% decrease in the overall number of export permits issued. A total volume of 357,117m³ was approved in contracts covering primary (43,353m³), secondary (300,206m³) and tertiary (13,558m³) products as against 353,943m³ in 2021. This indicates a marginal increase in contract volumes issued for the period.

3.2.2 Protection of Forest and Wildlife Resources

To sustainably manage and safeguard our forest and wildlife resources, routine boundary maintenance (cleaning, inspections and patrols) are conducted. In view of this, a total of 22,496km of forest boundaries were cleaned as compared to 24,567km during 2021, representing an 8% decline. A total distance of 22,281km of the forest boundary was also inspected, indicating a 5% decrease from 23,466km inspected in 2021.

In order to continuously protect and preserve the integrity of forest reserves and wildlife protected areas, several innovative measures were developed and put into action including the deployment of Rapid Response Teams.

Again, protective measures such as surveys, demarcations and pillaring were undertaken in selected forest reserves and wildlife protected areas to curb encroachment. Agreements for benefit-sharing and land leases with community resource owners were also signed and registered. Sensitizing fringe communities and organizing firefighting trainings helped to reduce the occurrence of bushfires in forest reserves.

3.2.3 Development of Forest and Wildlife Resources

The Commission has placed a strong emphasis on forest landscape restoration as part of the Sector Medium-Term Development Policy Framework for 2022-2025. This includes the implementation of Ghana Forest Plantation Strategy (GFPS 2016-2040). The goal of the GFPS is “to achieve sustainable supply of planted forest goods and services to deliver a range of economic, social and environmental benefits”.

(a) Forest Plantation Development Strategy

In order to restore lost forest cover, the Commission will continue to advance the implementation of the Ghana Forest Plantation Strategy. According to the GFPS, the objective is to establish 25,000ha of forest plantations every year. During the year under review, a number of COVID-19 related restrictions were gradually eased which signalled a progressive return to normalcy after the pandemic. Consequently, the planting target for 2022 was revised upwards to 20,000ha. This constituted a Public Sector target of 15,000ha with Private Sector being 5,000ha. As a result, a total area of 27,911ha was planted, with 22,954ha planted by the Government and 4,957ha planted by the Private Sector. This is an increase of 51% from the preceding year's planting of 18,495ha. A total number of 51.6 million seedlings were planted in 2022.

Comparatively, the 2022 achievement surpassed both the 2022 revised target and the original GFPS target. This is partly attributable to the planting activities undertaken on-reserve during the 2022 edition of the Green Ghana Day (GGD). The predominant species planted during the year include *Tectona grandis* (Teak), *Cedrela odorata*, *Eucalyptus* (including hybrids), *Gmelina arborea*, *Terminalia superba* (Ofram), *Terminalia ivorensis* (Emire), *Senna siamea* (Cassia), Bamboo (*Bambusa vulgaris*, *Oxytenanthera abyssinica*), and *Khaya ivorensis/senegalensis* (African Mahogany).

Figure 10 illustrates the total area planted from 2018 to 2022.

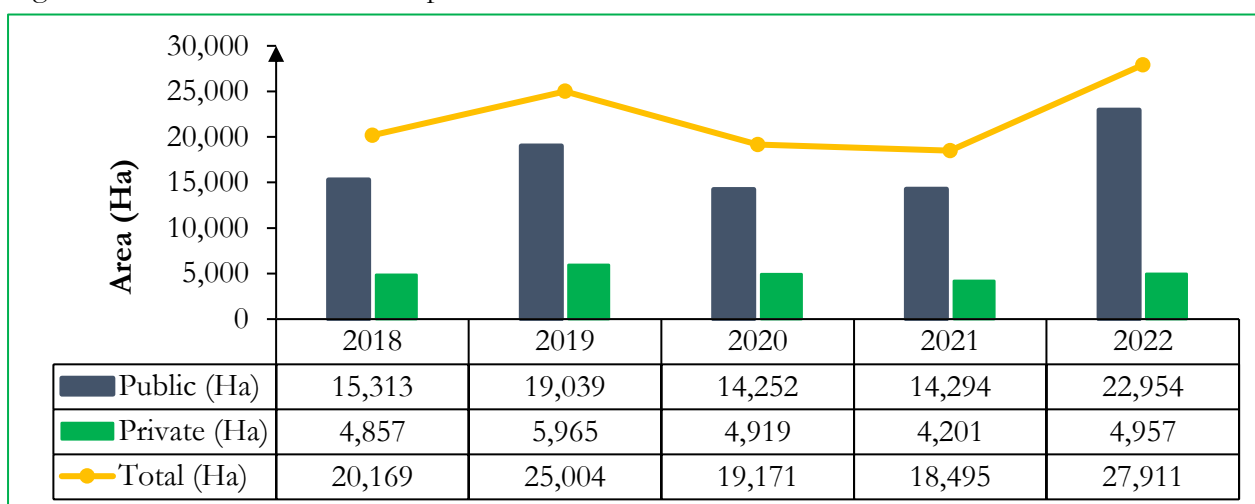


Figure 10: Plantations Established

High value indigenous timber species were incorporated through enrichment planting to help restore degraded portions of the forest and also to make sure the supply of forest goods and services was sustainable. The total area enriched in 2022 was 1,323ha, compared to 5,146ha in 2021.

A total area of established plantations maintained in 2022 was 61,067ha, which was an increase of 2% compared to 59,928ha in 2021 (Figure 11).

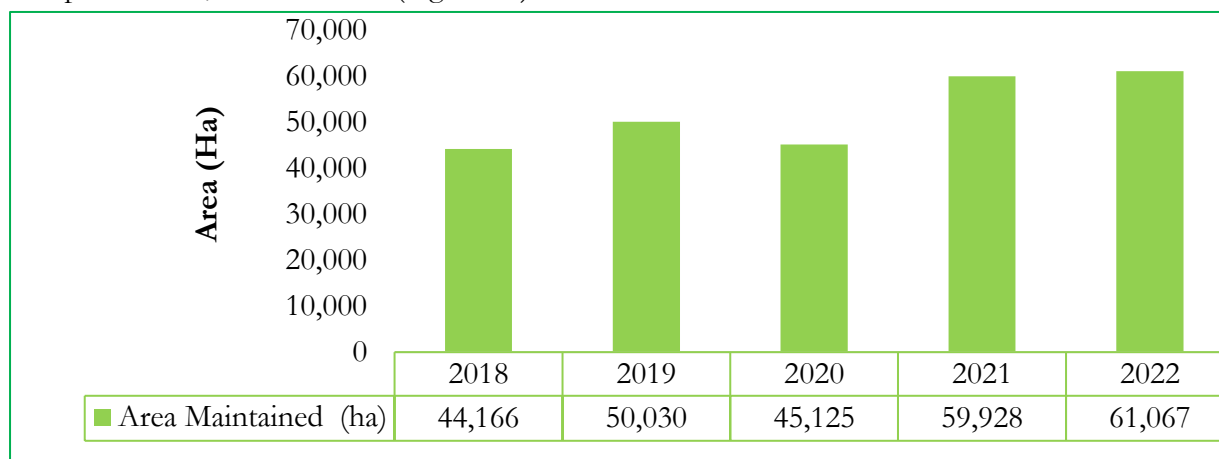


Figure 11: Maintenance of Established Plantations

Table 6: Details of the plantation achievements

No.	Category	Annual Target	2022 Achievement
1.	Plantation Establishment On & Off Reserve (ha)	20,000	27,910.5
2.	Plantation Maintenance On & Off Reserve (ha)	101,000	61,066.7
3.	Enrichment Planting (ha)	5,000	1,322.6
4.	Farm Forestry/Trees-On-Farm (Number of seedlings)	5,000,000	1,466,926
5.	Green Ghana Day	20,000,000	26,563,607
6.	Total Number of Seedlings Planted	Variable	51,633,120
7.	Plantation Timber Harvested On & Off Reserve (m ³)	150,000	297,154.4
8.	Food Crop Production (tonnes)	25,000	67,988
9.	Jobs (Number of Persons Engaged)	62,500	76,195
10.	Amount disbursed to stakeholders (OASL, Landowners, MTS Groups, MMDAs, etc) (GH¢)	Variable	6,059,284.9

Source: GFPS 2022 Annual Report

(b) Bamboo and Rattan Development

In 2022, a 6-hectare bamboo model plantation was developed with six (6) bamboo species namely; *Dendrocalamus Asper*, *Bambusa Balcoa*, *Guadua Agustifolia*, *Bambusa Vulgaris*, *Bambusa Perveribilis* and *Oxythenanthera Abyssinica* at the Tinte-Bepo forest reserve in the Ashanti Region. There was also maintenance of an existing bamboo germplasm of six (6) bamboo species at the Atewa forest reserve in the Eastern Region.

Furthermore, 184,000 bamboo seedlings were raised at the Kyebi-Apapam nursery and distributed for planting. In addition, a total area of 863ha of bamboo plantations was facilitated under the Green Ghana Day Project as against 635ha established in 2021.

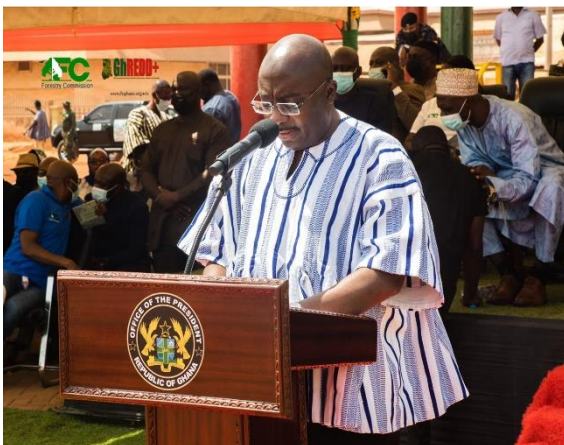
The Commission also collaborated with International Network for Bamboo and Rattan Organisation (INBAR) West Africa Regional Office to organize a capacity building session on bamboo cultivation, fire management and scientific harvesting of bamboo for 50 selected FSD District and Range Managers in Accra. Also, a seminar on the investment potential of the bamboo sector was organized in collaboration with INBAR to encourage the monetary institutions to play a proactive role in the bamboo business development for bamboo and rattan artisans and industry players.

(c) Climate Variability and Change

The Ghana Shea Landscape Emission Reductions Project (GSLERP) was launched in Tamale by the Vice-President of the Republic of Ghana, H.E. Dr. Mahamudu Bawumia in February. This project has the following objectives:

- enhance forest carbon stocks across the landscape by restoring 200,000ha of off-reserve savannah forests/woodlands and place them under self-financing community management in Community Resource Management Areas (CREMA);
- restoring 100,000ha of degraded shea parklands;
- creating 25,500ha of Modified Taungya System (MTS)/forest plantation in severely degraded forest reserves and;
- implementing an integrated monitoring system and completing the national REDD+ architecture for safeguards, forest monitoring and reporting systems.

The project is being implemented with technical support from the United Nations Development Programme (UNDP) as the Accredited Entity to the Green Climate Fund (GCF), in partnership with multiple national and local institutions, Civil Society Organizations (CSOs) and Private Sector Actor's chief of whom is the Global Shea Alliance (GSA).



H.E. Dr. Mahamudu Bawumia, Vice-President of the Republic of Ghana (left) and Hon. Samuel A. Jinapor, Minister of Lands and Natural Resources (right) speaking at the launching ceremony

During the implementation of the GSLERP, a total of 1,428ha was established under the MTS component with the supply of 1,268,725 tree seedlings in 26 different forest reserves within the Northern Savannah Zone. In the process, a total of 1,057 MTS farmers were engaged from 50 forest fringe communities.

For the first time, the country under the Ghana Cocoa Forest REDD+ Programme (GCFRP) has achieved a validated and verified emission reduction, with 972,465 tonnes of carbon dioxide equivalent (tCO₂e), generating a results-based carbon payment of USD 4,862,280. Ghana has become the second country in Africa to receive such payments from the Carbon Fund of the World Bank.

As part of implementation of the GCFRP, a total of 50ha MTS plantations were established with the supply of 60,000 tree seedlings in compartments 10 and 14 of the Goa Shelterbelt Forest Reserve within the Asunafo Asutifi Hotspot Intervention Area (HIA). A total of 60,000 seedlings mainly Mahogany, Emire and Ofram were distributed to farmers in two (2) HIAs (Asunafo Asutifi and Juabeso Bia) and planted under the Trees-on-Farm planting module.

Two (2) Framework Agreements were signed between the Forestry Commission, Ghana Cocoa Board, and another three (3) HIAs namely Sefwi Wiawso, Bibiani and Kakum during the year under review. Additionally, a Memorandum of Understanding (MoU) was signed between FC and Tullow Oil Ghana Limited to develop the REDD+ Carbon Offset Project. Also, a Letter of Intent (LoI) was signed with Tullow Oil Ghana Limited which will further lead to the signing of an Emission Reductions Payment Agreement (ERPA).

(d) Ecotourism Development

Ecotourism is an effective strategy for safeguarding sensitive ecological sites as well as economic growth. This leads to the reduction of environmental defects, sensitization on the importance of protecting natural resources, providing employment for indigenous people in addition to fostering cultural and educational knowledge of various communities.

As part of enhancing ecotourism, the Commission initiated the refurbishment and re-opening of the Accra Zoo after its closure. The following developments were carried out as part of renovation activities:

- Construction of a reception and waiting area for Accra Zoo
- Maintenance of cages to ensure the safety and security of animals and visitors to the Accra Zoo
- Renovation of five (5) animal enclosures
- Construction of a new cage is ongoing
- Improvement of the entrance edifice of the zoo
- Completed the extension of electricity connectivity to the zoo
- Installation of camera traps at the zoo
- Erection of three (3) security barriers
- Construction of a Security post (80% completed) to serve as a permanent guard post for staff on duty.

The zoo was officially reopened in December by the Minister of Lands and Natural Resources, Honourable Samuel A. Jinapor. The Commission also plans on developing three (3) new zoos in Koforidua, Takoradi and Tamale in the coming years to boost ecotourism and encourage patronage to such facilities



Newly Constructed Entrance (left) and Reception Area (right)

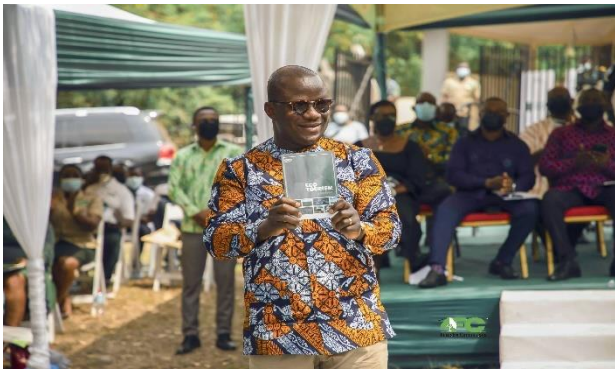


Newly constructed and renovated animal cages and enclosures

Other infrastructural developments undertaken by the Commission in the Protected Areas were as follows:

- Construction of ten (10) visitors' chairs and tables at Owabi Wildlife Sanctuary
- Construction of a 16-seater toilet facility at Yipala community (Park Headquarters) in Mole National Park
- Rehabilitation of Jang range camp at Mole National Park.
- Renovation of staff accommodation at Bui National Park
- Construction of a bird watching tower and foot bridge at Owabi Wildlife Sanctuary
- Maintenance of 7 staff accommodation, office and 8 semi-detached camp structures at Kyabobo National Park
- Construction of a 6-unit sub range camp at Grupe in Mole National Park.

An ecotourism handbook with QR codes was developed and published to support, promote and advertise the country's attraction sites under the management of the Commission. The handbook was launched by the Sector Minister at a ceremony organized at the Shai Hills Resource Reserve and distributed to Embassies and Missions, sister organizations, Ghana Tourism Authority, MDAs and tour operators. Softcopies can be found on the FC website.



Hon. Samuel A. Jinapor launching the Ecotourism Handbook



Printed copies of the handbook displayed during the ceremony



Some members of staff (left) and Traditional Leaders (right) with copies of the handbook

During the year under review, the Commission recorded a significant increase in ecotourism visitations. The total visitation numbers recorded was 340,125 in 2022 which indicates a 44% as compared to 235,475 in the preceding year. Table 7 shows performance of visitations to ecotourism destinations.

Table 7: Performance of Visitation to Ecotourism Destinations

No.	Ecotourism sites and Zoological Gardens (Zoos)	No. of visitors in 2021	No. of visitors in 2022	% Change
1.	Mole National Park	13,054	16,144	24
2.	Kakum Conservation Area	86,101	137,331	59
3.	Ankasa Conservation Area	567	1,458	157
4.	Bui National Park	132	515	290
5.	Bia Conservation Area	7	183	2,514
6.	Kyabobo National Park	5	827	16,440
7.	Owabi Wildlife Sanctuary	32	1,242	3,781
8.	Shai Hills Resource Reserve	21,091	50,713	140
9.	Kalakpa Resource Reserve	59	149	153
10.	Bomfobiri Wildlife Sanctuary	994	1,146	15

No.	Ecotourism sites and Zoological Gardens (Zoos)	No. of visitors in 2021	No. of visitors in 2022	% Change
11.	Songor Ramsar Site	0	10	100
12.	Muni Pomadzi Ramsar Site	0	0	0
13.	Gbele Resource Reserve	2	46	2,200
14.	Accra Zoo	32,764	45,825	40
15.	Kumasi Zoo	72,149	74,745	4
16.	Digya National Park	2	3	50
17.	Kogyae Strict Nature Reserve	0	0	0
18.	Buabeng-Fiema Monkey Sanctuary	8,516	9,788	15
	Total	235,475	340,125	44

3.3 Forest and Wildlife Policy and Legal Regimes

3.3.1 Enforcement of Forest and Wildlife Laws

The Commission continues to intensify its regular patrols within the Protected Areas with an objective to meet the mandate of protection and conservation of Ghana’s forest and wildlife resources. In view of this, 362 effective patrol staff achieved a total of 252 Effective Patrol Man Days (EPMD) per officer. During these patrols, a total of 139 poachers and other criminal offenders were arrested in 87 cases out of which 67 have been successfully prosecuted with assistance from FC Trained Prosecutors. However, a total of 20 cases are currently pending with the police and courts. In the various Protected Areas, 29 weapons were seized as well as 3 chainsaws, 1 motorbike and 5 Gin-traps. Additionally, 15 newly built structures were pulled down while waiting for Ministers’ directive from the Site Restoration Committee’s actionable recommendations at the Sakumo Ramsar Site. Also, fifteen (15) hunting permits and sixty-three (63) Bushmeat trade licenses were issued.

A total of 1,597km of Protected Area boundaries were cleaned and inspected. There was also a collaboration with the Tema West Municipal Assembly and other relevant stakeholders to plant 2,000 seedlings in order to secure a 1-km boundary at Sakumo Ramsar Site. A total of 16km of Kyabobo National Park boundary was planted with Mahogany, Ofram and Cedrela seedlings.

The Commission deployed the fourteen (14) Rapid Response Teams (RRTs) to tackle illegal activities taking place within and around the hotspot forest reserves and wildlife protected areas due to a surge in the number of illegalities. Nineteen (19) Forest Districts & two (2) PAs were identified for deployment of RRTs; Sefwi-Wiawso, Sunyani, Nkwawie, Tarkwa, Takoradi, Juaboso, Mampong, Mankranso, Kade, Asankrangwa, Bibiani, Bole, Bekwai, Jasikan, Nkwanta, Goaso, Achimota FR, Assin Fosu, Mpraeso, Shai Hills Resource Reserve, Sakumo Ramsar site.

The operational activities of the teams led to the confiscation of 7 shot guns, 171 chainsaws, 13 power plants and 95 water pumping machines used for illegal mining, as well as 31,158 pieces of assorted lumber from forest reserves and illegal conveyance. Within the perimeter of the identified hotspot forest reserves, the Commission also immobilised 17 excavators, destroyed 9 “chanfan” machines and destroyed 88 hectares of illegally cultivated land. In terms of wildlife and forest offences, 54 vehicles were arrested including 212 suspects. Table 8 below gives an overview of the results achieved by Rapid Response Teams.

Table 8: Achievements of Rapid Response Teams

Items seized/confiscated/destroyed	2022
Assorted Lumber	31,158
Shot guns	7
Chainsaws	171
Suspects arrested	212
Vehicles impounded	54
Excavators for illegal mining	17
Water Pumping machines	95
“Chanfan” machines	9
Power Plants used for illegal mining	13
Cattle encroaching and destroying forest plantations	83
Illegal farms	88ha

3.3.2 Forest Law Enforcement Governance and Trade (FLEGT)

The Commission's Timber Validation Department fulfilled its mandate to facilitate trading of legal timber in accordance with the requirements of Regulations 40 of the Timber Resource Management and Legality Licensing Regulations 2017, (LI 2254). The Ghana Wood Tracking System (GWTS) was successfully launched by the Sector Minister as part of the requirements in achieving this mandate.

The GWTS's current status includes the following:

- The system is fully deployed and in use around the country.
- Additional portals have been added, namely; Industry Portal and Transparency Portal.
- A third portal, the EU FLEGT Portal is in its last stage of development. These portals grant access to industry to input their own mill data, give access to the public in fulfilment of Regulation 76 of LI 2254 and in future will allow the EU competent authorities to validate licenses issued from Ghana.
- With the continued build-up of data, the system now works not only as a chain of custody system but also as repository of forest management information thus, enabling management decision support. The fluid dashboard system allows access of management to wood flow information on real time basis.

Furthermore, the Commission continued to conduct Timber Legality Audit of the implementing agencies as well as the private sector. Two (2) sets of audits were conducted in 1 audit cycle. The audits covered 6 office audits, 34 FSD District offices and 12 TIDD Area offices. A total of 123 non-conformances were raised against the auditees during the year under review.

Recurring findings from audits carried out include:

- Felling outside the prescribed yield (480 trees of various species)
- Non-capture of Tree Information Forms (TIFs) for stumpage billing (284 trees of various species)
- Delayed stumpage fee payment (Occurred at all districts audited)
- Non-specification of details on Timber Rights Allocation to the domestic market (The exact species, quantity and volume - Regulation 73 of LI 2254).

3.4 Environmental Interventions and Events

3.4.1 Green Ghana Day Programme

The 2022 edition of the Green Ghana Day (GGD) was successfully launched on March 1st, 2022 at the Accra International Conference Centre by the President of Ghana, H. E Nana Addo Dankwa Akufo-Addo. The theme for this year's programme was **“Mobilizing for a Greener Future”** which was geared towards planting 20 million trees in a day to restore degraded landscapes across the country. The programme came off on the 10th of June, 2022 with overwhelming cooperation and participation of Ghanaians from all levels of society, corporate organizations inclusive, and saw to the successful distribution of 26,563,607 seedlings with 24,552,956 verified planting.

The day's event was kick-started by His Excellency, the President of the Republic who planted a mahogany tree seedling at the Efua Sutherland Children's Park in Accra. Other dignitaries including Diplomatic Corps, Chiefs, Ministers of State, Government officials, private organizations and religious leaders who graced the occasion also planted some seedlings.



Launch of Green Ghana Day

Green Ghana Day Planting



3.4.2 4th World Teak Conference

The Forestry Commission in collaboration with Teaknet and other stakeholders organized the 4th World Teak Conference dubbed “Global Teak Market; Challenges and opportunities for emerging Market & Developing Economies”. The 3-day programme saw over 300 participants from about 28 countries including policy makers, foresters, researchers, development partners, civil society players, students among others attending the conference at the Kempinski Gold Hotel in Accra from 5th to 8th September, 2022. The Conference focused on deliberations on issues affecting the teak industry and the way forward.



Hon. Samuel A. Jinapor, Minister of Lands and Natural Resources (left) and other speakers addressing participants at the conference.



Participants at the conference

3.4.3 Participation in Climate Change Conference of Parties (COP 27)

The Forestry Commission participated in the Twenty-Seventh session of the United Nations Framework Convention on Climate Change Conference of Parties, (COP 27), held from November 6th to 20th, 2022 in Sharm El Sheikh, Egypt. The Ghanaian delegation was led by the President of the Republic, Nana Addo Dankwa Akufo-Addo who was accompanied by some Ministers of State including the Minister for Lands and Natural Resources (MLNR), Honourable Samuel A. Jinapor and the Chief Executive of the Commission, Mr. John Allotey. Ghana was privileged to host a Pavilion at the COP 27 where several Climate Change related programmes and events were held by all relevant sectors including FC.



President of the Republic of Ghana, Nana Addo Dankwa Akufo-Addo delivering a speech at the conference



Hon. Samuel A. Jinapor, Minister of Lands and Natural Resources with some delegates at the conference



A section of the Forestry Commission Delegation (left) and some participants at the conference (right)

3.4.4 Participation in Convention on International Trade in Endangered Species (CITES - COP 19)

Ghana represented by officials from the Forestry Commission and Kwame Nkrumah University of Science and Technology (KNUST) attended CITES COP 19 which took place from 14th to 25th November 2022 in Panama City, Panama. The conference had more than 2,500 delegates, observers, and journalists taking part in the two-week meeting. The participating parties conducted the business of the conference through Committee meetings, working group sessions, side events and plenary. Outcomes from the conference are outlined as follows:

- Delegates adopted 46 of the 52 proposals put forward to increase or decrease controls on international trade in wildlife and wildlife products, bringing many species of sharks, lizards, turtles, fish, birds, frogs, and more than a hundred tree species under CITES control to ensure the sustainability of these species in the wild while allowing their international trade.
- In addition, a record of 365 decisions were adopted to advance protection of threatened wildlife species while at the same time allowing international trade.
- Resolutions and Decisions adopted by COP 19 shall enter into effect 90 days after the COP 19 meeting. Of particular concern to Ghana are:
 - listing African mahoganies (*Khaya* species)
 - Inclusion of all African populations of pod mahoganies (*Azelia* species)
- In order for Ghana to receive approval for trading in “*Khaya* and *Azelia* species” under CITES rules, there is the need to pre-determine a quota system for regulating trade in these two species. This could be done through Non-Detriment Funding (NDF) procedure where assurance can be provided to the CITES Secretariat that commercial trading of the affected species from the wild population will not negatively affect their conservation.



Representatives of the Forestry Commission at the Conference

3.5 Sustainable Financial Management

The Commission's sources of revenue for financial management are as follows:

- **Subvention from Government of Ghana**

This covers the salaries of Commission's staff, allowances and logistics provided for Youth in Afforestation Programme beneficiaries as well as goods and services to the Wildlife Division.

- **Internally Generated Funds (IGF)**

The main sources of IGF are income from natural forest stumpage, plantation timber sales, charcoal conveyance, export levies, zoo and park entrance fees.

- **Donor Partners**

This is mainly cash, assets and technological assistance.

(a) 2022 Audited Financial Statements

The Commission's Audited Financial Statements for the financial year 2022, which comprises of the operational activities of the various Divisions, Departments, and Units were presented by the Board of Commissioners to the Minister of Land and Natural Resources and the Auditor General's Department (find attached as Appendix 1).

3.6 Human Resource Management

Human Resource management is crucial to the Commission in developing appropriate human resources and also creating an enabling environment for the effective discharge of our mandate. This is to design, develop and monitor the implementation of human resource management strategies, policies and systems within the Commission as well as seeks to ensure consistency, fairness and equity to engender staff engagement and commitment.

The Commission focused on the following human resource elements:

- Human Resource Development
- Employee Resourcing
- Reward Management
- Organizational Development
- Performance Management
- Human Resource Information Management System

3.6.1 Staff Demography

The Commission's workforce totalled 4,364 which constituted 1,727 (40%) of the senior staff and 2,637 (60%) of the junior staff with 3,531 males and 833 females (Figure 12).

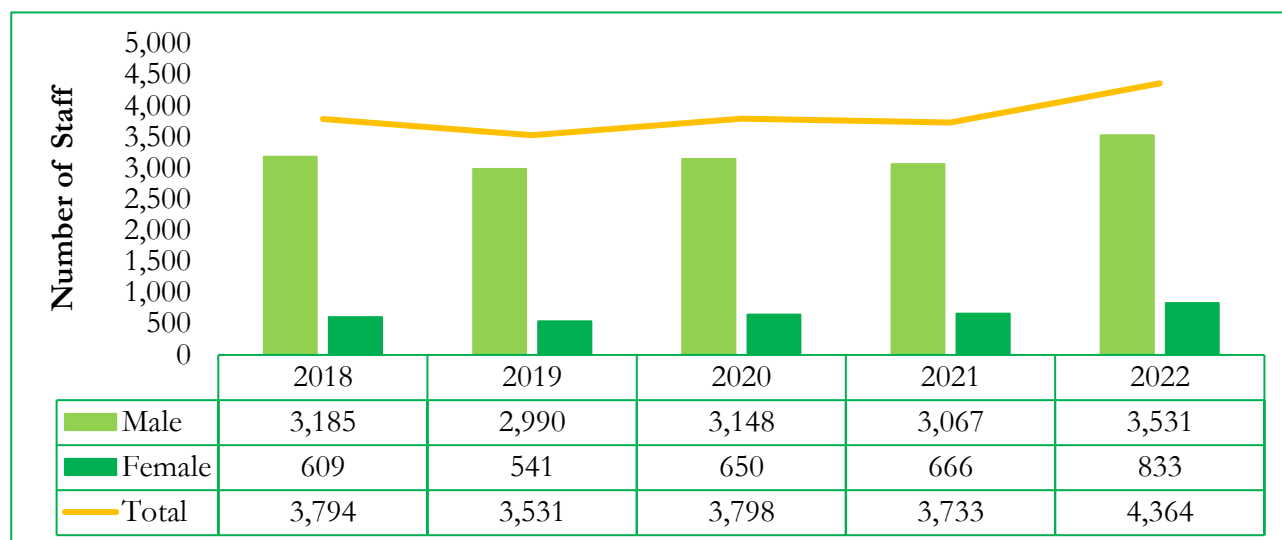


Figure 12: Staff Demography

Table 9: Categories of Staff

Division/Unit	Senior Staff			Junior Staff			Total
	Male	Female	Sub Total	Male	Female	Sub Total	
FC CHQ	113	63	176	41	12	53	229
FSD	638	286	924	1,467	179	1,646	2,570
RMSC	62	23	85	35	6	41	126
TIDD	192	116	308	82	34	116	424
WD	145	69	214	715	32	747	961
FCTC	12	8	20	29	5	34	54
TOTAL	1,162	565	1,727	2,369	268	2,637	4,364

3.6.2 Staff Recruitment and Attrition

Recruitment of key technical staff was also carried out by the Commission in the course of the year after receiving financial clearance from the Ministry of Finance and Economic Planning (MoFEP).

In line with the promotion policies of the Commission, twenty-four (24) staff were promoted and seventy-two (72) staff were transferred, posted and re-assigned within the Divisions and Units.

A total of one hundred and fifty-one (151) staff exited the Commission through retirement (117), death (16), resignation (16) and vacation of post (2). This indicates 74% increase as compared to 87 recorded in 2021 (Table 10).

Table 10: Staff Turnover

Turnovers	2018	2019	2020	2021	2022
Retirement	96	101	159	65	117
Resignation	12	6	1	4	16
Termination	1	2	3	2	0
Death	30	35	31	15	16
Vacation of Post	0	3	3	1	2
Total	139	147	197	87	151

3.6.3 Capacity Building and Staff Motivation

In line with the Commission’s Human Resource Policy and Procedure on training, staff undergo various trainings to equip them with the knowledge, skills, and abilities required for effective performance of current jobs and for career development aimed at achieving the business goals and strategic objectives of the Commission. The Commission’s training is categorized into two (2); Commission Initiated Training and Self-Initiated Training.

A total of two hundred and eighty (280) staff took part in various Commission Initiated Training programmes, workshops, conferences, and short courses. The following were among courses undertaken by staff of the Commission during the year:

- Training on Vetting and Insurance of export
- Forest Management and Chain of Custody
- Emerging Issues Arising from the National Labour Commission & the Application of the Labour Laws
- Transformational Leadership & Emotional Intelligence Master Class 2022
- Training on Performance Management & Appraisal Skills
- Training on the Government Integrated Financial Management System (GIFMIS)
- Occupational Health and Safety

The Forestry Commission received an award from the Ghana Employers Association as the best trainer for 2021 during the year under review. The award ceremony took place at the La Palm Royal Beach Hotel on September 15, 2022.

3.6.4 Capacity Building of Forest and Wildlife Guards

The Commission engaged the services of the Ghana Armed Forces to train frontline staff from the parks and zoos on the use and handling of the newly acquired firearms (Pump Action Guns). As part of the training, 286 wildlife officers were trained in weapon handling as well as other military and field operation tactics at the 64 Infantry Regiment at Asutsuare. Forty-five (45) field staff were trained in law enforcement, field craft, first aid and weapon handling by the Mobile Training Unit at the Mole National Park. The Commission successfully conveyed all 1,000 pump action firearms and ammunition from the custody of the Ghana Armed Forces to the FC Armoury at Mole National Park.



Forest and Wildlife Guards Training at 64 Infantry Regiment, Asutsuare

3.6.5 Occupational Health and Safety

The Commission organised a series of health and safety programmes to raise awareness during the year, with a view of promoting healthy lifestyles and the well-being of staff.

A health week celebration was held from May 25th to 28th, 2022 on the theme “Sustainable Forest & Wildlife Estate, Ensuring the Health and Wellness of Staff”. The activities for the health week celebration included;

- Health Talk on Stress management, Posture and Dieting
- “Bring and Share”: exchange of vegetables and fruits to inculcate the habit of balanced nutrition
- A Health walk and games was also organized to climax the weeks’ activities.

Additionally, a series of health talks and safety awareness creation workshops were held. Topics discussed included the following:

- The power of goal setting and resilience
- Fire Safety Awareness
- Handling Minor and Major Burns
- Handling Animal and Insect Bites
- Prostate Cancer Awareness
- Breast Cancer Awareness

These programmes were geared towards conscientizing staff on safety precautions and how to handle them when they occur.

Furthermore, free health screening was organized for staff on the following:

- Breast cancer
- Prostate cancer
- HIV
- Hepatitis B
- Blood group
- Blood Pressure
- Glucose

These programmes were undertaken in collaboration with the Ghana National Fire Service, Korle-Bu Teaching Hospital, the Wildlife Division (Accra Zoo), Forestry Commission Ladies Association and Claron Health International.

3.7 Forest and Wildlife Stakeholder Collaboration

Five (5) Ramsar sites of international significance have been designated as Protected Areas by Ghana which include; Sakumo Ramsar Site, Keta Lagoon Complex, Muni-Pomadze, Songor, Owabi, and Densu Delta. Mole, Digya, Bia, and Bui National Parks are among the forest reserves and wildlife protected areas with wetlands. Measures were taken to safeguard these gazetted Protected and Wetland Areas by applying relevant laws.

Ninety (90) farmers and members of the Community Resource Management Committee (CRMC) received training in human-wildlife conflict management at Digya National Park and Bolgatanga Regional Office. The goal of this training was to promote and enable the involvement of local communities and other actors in the management of the protected areas. In order to stop or lessen elephant intrusions in the Bia Area, farmers were also given supplies like torchlights and training on elephant behaviour. Digya National Park, Kogyae Strict Nature Reserve, and Mole National Park have formed and inaugurated twelve (12) Community Resource Management Committees (CRMCs) and five (5) Protected Area Management Advisory Units (PAMAUs).

At Digya and Mole National Parks, the Commission sensitized thirty-six (36) communities on CREMA creation as well as its importance and challenges surrounding wildlife conservation. At the Bolgatanga Regional Office, a training session on ecological monitoring was arranged for fifty-five (55) CREMA Executive Committees and CRMCs.

Additionally, ten (10) farmers at the Kakum Conservation Area received logistical and technical support for anti-elephant crop raiding. The GSLERP included a beekeeping training programme for ten (10) CREMA members. In partnership with Microsfere Project, the Commission provided 120 gas stoves to the Kakum Conservation Area's fringe communities.

Also, the Bia National Park supplied 25,000 tree seedlings to farmers and communities for planting in their cocoa farms. 280 mushroom bags were produced and 5 nursery sites were established to support climate cocoa farmers at Bia National Park.

At the Keta Lagoon Complex Ramsar Site, 25ha of degraded areas were restored with mangroves and other tree species. The Anloga District Assembly and A Rocha Ghana collaborated to restore 33ha of degraded lands within the Ramsar Site. In collaboration with Friend of Earth (Accra-based NGO), the Commission planted 25,000 (6ha) white mangrove seedlings in degraded areas at Agortoe. Furthermore, a two-day capacity-building workshop was organized for community members in Galo, Sota, Galotse, and Bomigo on mangrove conservation. Also, sensitization on marine governance was organized in collaboration with A Rocha Ghana at Sota. The Commission collaborated with the South Tongu District to distribute 3,700 woodlots (Mahogany, Cassia, and Acacia) and 2,000 white mangroves seedlings to various communities and Schools around the Ramsar Site.

At the Muni-Pomadze Ramsar Site, 8,000 mangrove seedlings were planted in and along the Muni and Oyibi lagoon. Also, 4,000 Mahogany, Cassia, and coconut seedlings were planted in the control zone of the Ramsar Site. Sixty (60) farmers from 4 communities were sensitized on smart climate change agricultural technologies to improve their farming.

In order to raise awareness of the value of wildlife conservation as part of its biodiversity conservation, the Commission organized sensitization programs for 321 First and Second Cycle schools, 391 surrounding communities, and Ramsar Sites during the year under review. To further educate the people on wildlife laws at Ramsar sites and wildlife protected areas, 134 radio programmes were aired nationwide.

3.8 Efficient and Effective Organizational Infrastructure Development

3.8.1 Corporate Planning, Monitoring and Evaluation (CPME)

The Commission's Headquarters includes Departments and Units that make significant contributions to the successful and efficient development of forests and wildlife resources in order to meet the organization's business and strategic objectives.

The 2022 Action Plan was developed by the Commission to manage all operations of Divisions, Departments, and Units. The Monitoring and Evaluation Plan was prepared by the CPME Department's M&E Unit to monitor the action plan's implementation quarterly, half-yearly, and annually. The goal of the 2022 M&E plan is to create a strong, all-encompassing, completely integrated, harmonized, and well-coordinated system to direct the monitoring of policy initiatives, programmes, projects, activities, and results evaluation. Periodic field visits were conducted to FSD Regional and District offices, TIDD Area offices, and WD Ecotourism sites in order to examine, analyze, assess, and verify field activities. The Chief Executive and Audit Committee were given a summary of the observations and conclusions made during the visits, together with practical suggestions for consideration.

The Commission held a performance evaluation workshop in order to put the SMTPF (2022–2025) into practice. The National Development Planning Commission (NDPC), Office of the Head of Civil Service (OHCS), and the Sector Ministry received progress reports that were generated from these sessions.

3.8.2 Internal Auditing

The Internal Audit Department of the Commission is committed to providing assurance and consulting services to the Board and Management in ways that enables the Commission to effectively and efficiently manage its risks and improve controls.

In the pursuit of this objective, the Commission performed 81 audit assignments out of its 86 planned risk-based audit assignments indicating a performance score of 94% in the 2022 financial year. The implementation of recommendations presented to the Board and Management unequivocally led to improvement in four (4) critical areas:

a) Financials

Improved accountability in terms of timely retirement of accountable imprests and advances made to schedule officers, as well as timely billings, improved revenue collection, timely lodgments and timely reconciliations.

b) Operations

Enhancement in the implementation of regulations, guidelines, and operational manuals for the management of forests and wildlife, together with the effective management of the Youth in Afforestation Programme (YAP).

c) Governance

- Improved Risk Management and Internal Controls through assessment and reporting on their adequacy and adherence by staff.
- Following the introduction of Information Technology audit reports, there has been an increase in knowledge of cyber security, which has further equipped the ICT Department to develop more effective and efficient safety policies to support and maintain FC business continuity.

d) Compliance

Enhanced adherence to procurement rules and other pertinent laws, enactments, and regulations that oversee the financial and operational activities of the Commission's divisions and units.

3.8.3 Information and Communication Technology (ICT)

To optimize efficiency and expedite business processes, the Commission's ICT Directorate placed a strong emphasis on training staff to use modern technology and electronic equipment appropriately. In 2022, a series of additional measures were initiated and executed. These include:

- Forestry Commission researched into Crypto Mining and Blockchain Technology, Integrated E-Forest (IEF) and 3D Eco-tourism. The IEF has seven segments, out of which the fourth segment, which is Forest Defence System (FDS) had commenced. The FDS involves the use of retrofitted audio frequency devices to send forest ambiance sound through a cloud based Artificial Intelligence (AI) platform to detect abnormal sounds (e.g., Vehicles, Chainsaws, Gun Shots, explosions, etc.) and sends alert to Law Enforcement Officers and Forest Guards for their necessary action. Field testing and gathering of datasets for the development of the FDS was undertaken at Achimota Park and Kakum National Park.
- The Commission developed, implemented, maintained and trained staff in various web-based applications, contributing to the overall implementation of FC's Corporate Strategies. User and System need assessment for General Services Management Information System (GSMIS) was undertaken and development started earnestly. The Green Ghana App was successfully upgraded to capture and analyse seedling distribution and planting.

- Applications developed and upgraded within the year included CITES, Tema TIDD Workflow Automation application, ICT Klinik, Green Ghana Application upgrade, Forest Focus portal, and E-Property Mark System (Form C), etc. The Youth in Afforestation Management Information System (YAMIS) continues to function as expected and the Commission continues to support its operations in payment processing. Maintenance of Revenue Collection and Management System (REVCOMSYS) was carried out in Shai Hills Resource Centre, Kumasi Zoo, Kakum National Park, and Achimota Eco Park.

To ensure effective and efficient running of ICT systems and network infrastructure, the Commission within the year reviewed the preventive maintenance plan across all FC offices within the country.

3.8.3.1 Cybersecurity Awareness Week

The Commission organized a two-day programme on the theme “Cybersecurity and Climate Change, the Twin Threat to Humanity”.

Having globally marked October as a month to create more awareness on cybersecurity, the ICT Department took the opportunity to educate staff of the Commission on cybersecurity and its importance in our current environment with reference to climate change.

3.8.4 Resource Management Support Centre (RMSC)

As the Commission's technical arm, the Resource Management Support Centre is in charge of exploring, developing, facilitating, institutionalizing, implementing, and monitoring of cost-effective and efficient wildlife and forest management systems in Ghana in compliance with the 2012 Forest and Wildlife Policy and Forestry Development Master Plan (2016–2036).

By establishing procedures and guidelines about the condition of our forests, the Commission moved to enhance the management of forests and wildlife in 2022. Here are some of the interventions:

- Developed Land Use/Landcover map (LULC) for 1990, 2000, 2010, 2021 for the Pra Basin and Main Volta Basins under the Ghana Land Restoration Project and LULC maps was also developed for each district within the basins.
- Undertook fire education in Ahafo, Bono East, Western North and Bono Regions. Also, the annual fire incidence report was drafted and recorded 81 fire incidences that affected 8,155ha in 37 forest reserves.
- Monitored mineral exploration activities in Apamprama, Oda River, Asenanyo, and Offin Shelterbelt Forest Reserves.
- Conducted post-harvest monitoring in five (5) regions across eight (8) forest districts.
- Conducted fauna survey as part of the baseline survey for the development of a reforestation plan in six (6) forest districts namely, Lawra, Buiepe, Kintampo, Walewale, Tamale and Yendi.
- Established 50ha plantation within the Kintampo (30ha) and Lawra (20ha) districts and distributed logistics (cutlass, raincoat, wellington boots) to farmers who involved in the establishment.
- Established five (5) Plantation Permanent Sample Plots at Yeku, Mpamaso, Pamu Berekum and Yaya Forest Reserves and the size of the plots was 60m x 60m each.
- Completed ten (10) sacred grove management plans.
- Prepared and submitted two Project proposals on:
 - Assessment of Carbon Storage Potential of Vegetations on Active Concessions in Tarkwa and Damang Mines
 - Ecological Study to establish a Baseline for the implementation of GSLERP.

- Organized fifteen (15) stakeholder engagement meetings to revise the condition scoring system, star rating of key species and Manual of Procedure on Wildlife Management (MoP G).
- Collaborated with the Legal Department to prepare draft MoU and reforestation plan for the Reforestation offset programme for Chirano Gold Mines Limited.
- Conducted ground-truthing and botanical survey for the Atewa biodiversity offset programme.

3.8.5 Adherence to Compliance Systems

In order for an organization to thrive, good corporate governance and compliance system must be adhered to. Against this background, the Compliance Unit of the Commission has been mandated to be responsible to ensure staff comply with the Commission's policies and procedures as well as rules and regulations of regulatory bodies by implementing standards and procedures.

Some of the key activities undertaken by the Commission included:

- Inauguration of the new Audit Committee for the Commission in collaboration with the CPME Department.
- Undertaking Revenue Monitoring and Control exercise at the Kumasi Zoological Gardens aimed at improving the revenue potential of the zoo and assessing the level of compliance with internal controls, processes, and procedures
- Preparation and submission of 2021 Annual Audit Committee Statement to the Sector Ministry
- Compiling and publishing the Right to Information (RTI) Manual on the FC's website in accordance with the RTI law and submitted the 2021 RTI Annual Report to the Right to Information Commission.
- Granting access to two (2) RTI requests made by interested parties.

CHAPTER FOUR

PROGRAMMES AND PROJECTS

4.1 Introduction

This section of the report provides information on specific projects and programmes implemented by the Commission in collaboration with Development Partners. These strategies are targeted and intended to address specific issues or challenges, making them an important factor for organizational growth and business efficiency.

4.2 Forest Investment Programme (FIP) – ENFAL

The programme is being implemented in the Bono, Ahafo, Bono East, Ashanti, Western and Western North Regions where deforestation and carbon sequestration potentials are high. It aims to reduce degradation in both forest reserves and off-reserve areas, which will also contribute to reducing emissions and enhancing carbon stocks.

The programme seeks to enhance and increase social benefits and community empowerment by focusing on communities that depend on natural resources for their food and energy needs. A broader focus of the programme is behavioural change at all levels necessary to safeguard the remaining forest of the country and the promotion of transparency, accountability, and adaptation of proven tools and technologies to achieve the overall goal of sustainable development with targeted communities.

Additionally, the programme finances the strengthening of government organizations in policy implementation, improvements in management practices in the field, capacity building, and communication. One of the programme's interventions is to promote Community Resource Management Area (CREMA) concept as an alternative model for devolving more rights and responsibilities to communities and farmers in the management of the nation's forest resources.

4.3 Ghana Landscape Restoration and Small-Scale Mining Project (GLRSSMP)

GLRSSMP is being implemented in two(2) landscapes: Northern Savannah Zone (including the Guinea Savannah ecological zone, the Sudan Savannah ecological zone, and the upper portion of the Transitional ecological zone) and Cocoa Forest Landscape (including parts of the Forest ecological zone and lower parts of the Transition ecological zone, which also includes the Pra River Basin).

The project focuses on the following interventions; Land-use planning for integrated landscape management to optimize land use, formalization of Artisanal and Small-scale Mining (ASM) for sustainable mining, restoration of degraded lands for agricultural productivity and strengthening of sustainable management of forest landscapes for biodiversity conservation and ecosystem services.

In the areas of Forest Management Planning and Investment under the GLRSSMP, the Forest Services Division is leading the preparation of the forest management plans for 9 forest reserves. Assessment and diagnostic surveys have been completed for all nine (9) management plans; a technical review has been conducted for 4 (Chasi, Wiaga, Tapania, and Chiraa Headwaters Forest Reserves).

Prior to initiating engagement with the admitted farms within forest reserves in the cocoa landscape, archival data on admitted farms in the Bekwai, Juaso, Mpraeso, Akim Oda and Nkawie Forest Districts have been collated. Subsequently, consultations with 84 admitted farm owners have been undertaken.

Boundary planting over a targeted area of 55ha was delayed due to the late acquisition of admitted farms schedules and therefore moved to the 2023 planting season.

A total of 384 community members (297 males and 87 females) have been trained in forests restoration and rehabilitation techniques; and planning has been made for the training of Community Based Organisations (CBOs), Community Forest Committees (CFCs), Community Biodiversity Advisory Groups (CBAGs), and Fire Volunteers, etc.) on fire prevention, pre-suppression and suppression strategies. In preparation for the completion of boundary demarcation, 980 missing/broken/defaced boundary pillars have been verified in all 22 FRs.

The following progress was made:

Restoration of degraded areas within agricultural landscapes and the corridors through

- Woodlot establishment – 240ha
- Enrichment planting – 1,024ha (8 compartments)
- Watershed and riverine planting (within Forest Reserves) – 230ha
- MTS – 55ha
- Green fire break – 218ha.

The Commission also rolled out the “SMART” monitoring tool in Digya National Park. Following installation of required software and training of Rangers in the previous supervision period, the project provided continued support to use of the SMART tool in Gbele Resource Reserve. In addition, preparations are far advanced for the roll out of the Earth Ranger monitoring system in Mole National Park which allows more advanced monitoring of wildlife and tracking of patrols. Also, an MOU with the Earth Ranger provider was signed and equipment procured.

The project will support the preparation of the following management plans: Digya National Park; Eastern Wildlife Corridor; and Digya-Kogyae Wildlife Corridor. However, field data for these areas are being collected. In order to advance work on supporting communities in the creation of CREMAs, a total of 24 Wildlife Division (WD) staff were trained on key principles of CREMA creation. CREMA activities in communities are progressing steadily as well as resource surveys and mapping are currently ongoing. A total of 163 CRMCs have been established and development of CREMA constitutions is ongoing.

The WD worked closely with the Resource Management Support Center (RMSC) on the production of all maps and the collection of baseline data. Issues of human-wildlife conflict have become more prominent, especially in the Eastern Wildlife Corridor, where there are resident elephants. The WD has deployed staff to be permanently stationed at such places. Subsequently, staff offices and accommodations will be constructed with project support and worked closely with the communities on sensitization and training on the best approaches to manage human-wildlife conflict.

Additionally, progress was made with tree planting in and around Gbele Resource Reserve thus, a total of 10ha was planted, including 6ha inside the reserve and 4ha by adjacent communities on their land.

4.4 Ghana Shea Landscape Emission Reductions Project (GSLERP)

This project seeks to enhance forest carbon stocks across the landscape by restoring 200,000 hectares of off-reserve savannah forests/woodlands and place them under self-financing community management in Community Resource Management Areas (CREMAs); restoring 100,000 hectares of degraded shea parklands, creating 25,500 hectares of modified taungya system/forest plantation in severely degraded forest reserves, and implementing an integrated monitoring system and completing the national REDD+ architecture for safeguards, forest monitoring and reporting systems.

Achievements under the project during the year included:

- Procurement of consultancy on the development of financial sustainability plan for the CREMAs.
- Development of Environmental and Social Management Framework (ESMF) for GSLERP.
- Development of integrated monitoring and evaluation framework for GSLERP.
- A memorandum of understanding (MoU) has been signed with University for Development Studies (UDS) to provide knowledge management support to CREMAs and facilitate sharing of lessons learnt, on sustainable and profitable community management of forest.
- An inception report to provide knowledge management support to CREMAs and facilitate sharing of lessons learnt, on sustainable and profitable community management of forest has been submitted by UDS.
- A consultancy has been commissioned to develop a communication strategy and fire management plan for the Northern Savanna Zone (NSZ) of Ghana.
- An MoU was signed with the Cocoa Research Institute of Ghana (CRIG) to conduct applied research in support of Shea restoration in the GSLERP.
- A total of 1,268,725 seedlings were planted in 26 forest reserves across the five regions in the NSZ.
- An MoU was signed with Forestry Research Institute of Ghana (FORIG) to conduct applied research on silviculture systems, fire management and growth studies and efficient charcoal systems.
- A total of 1,057 MTS farmers were engaged in 50 forest fringe communities to plant tree species such as teak, mahogany, acacia with food crops including cereals, tubers and vegetables in the degraded forest reserves.
- A total of 1,428ha was demarcated on degraded forest reserves and planted.
- A total of 897 MTS farmers sensitized in 37 fringe communities.
- A total of 16 shea nursery sites set up in 20 communities.

CHAPTER FIVE

CHALLENGES, WAY FORWARD AND CONCLUSION

5.1 Challenges

The Commission was fervently dedicated to carrying out its activities during the year under review. Nevertheless, it encountered significant operational challenges throughout its endeavours. The details of these challenges are comprehensively outlined in Table 11, shedding light on both general and specific constraints.

The chapter also provides insightful recommendations for remedial measures, offering a strategic roadmap to overcome the hurdles faced during the course of its operations.

Table 11: Key Challenges and Mitigation Strategies

Division/Unit	Key Challenges	Mitigation Strategies
General	Inadequate and untimely release of funds for operational activities	Explore alternative revenue sources to generate more funds and ensure that there is timely release of funds
	Inadequate funding and logistics (vehicles, motorbikes, etc.) for monitoring and supervision of field operational activities	Procurement and distribution of sufficient operational vehicles Promotion of ecotourism in high potential FRs to boost revenue generation
	Inadequate and outdated working tools and equipment needed to carry out field activities	Procurement and distribution of up-to-date equipment Training of more technical staff to carry out field operations
	Lack of technical staff in the operational and divisional sectors as well as the failure to replace existing staff	Recruit staff with desired technical capabilities and also replace staff that exit
Forest Services Division	Violent attacks on field staff in the course of duty	Continue training of Forest and Wildlife Guards by Ghana Army to increase capacity in combating illegalities in forest reserves and wildlife protected areas
	Destruction of established plantations both on and off-reserve through illegal mining (galamsey), farming, logging, and chainsaw lumbering activities	Facilitate recruitment of more forest guards Intensify protection of our forest reserves from encroachment and other forms of illegalities Facilitate the acquisition and deployment of drones in forest management and protection

Division/Unit	Key Challenges	Mitigation Strategies
		Facilitate the provision of key logistics for effective forest management (i.e., motor bikes, 4x4 vehicles, field equipment etc.)
	Inadequate staff (e.g., weak and aging resource/forest guards and range supervisors)	More range supervisors/forest guards should be recruited to combat illegal logging and other forest offences Commencement of Range Supervisor training at FCTC to address the shortfall of technical staff
	Inadequate vehicles and motorbikes for operational activities (Areas such as Oti, Western North, Upper East have over aged cars frequently breaking down)	Sufficient number of motorbikes and vehicles should be made readily available to facilitate field operations
	Untimely release of funds to district and regional offices across the country, as well as insufficient funds to carry out field operations and other day-to-day office operations	Adequate funds to be released to support field operations.
	Political and traditional interference (MMDAs, Members of Parliament, Chiefs and opinion leaders frequently interfering in the work of the FC Regional and District Managers)	Encourage managers to discharge their duties without fear or favour
	Resistance of illegal farmers to vacate sites allocated to private commercial plantation developers in forest reserves pose difficulties for plantation establishment by large scale developers	Put in place proactive mitigation actions to flush out the illegal farmers from the reserve
	Uncooperative attitude of law enforcement agencies (judiciary and police) in prosecuting forest offences Undue delays/failure in prosecution of offenders	Encourage law enforcement agencies to discharge their duties without fear
		Persistent occurrence of annual wildfires, usually caused by activities of free-range cattle herders and illegal farmers
Undue delays in processing of Benefit Sharing Agreement (BSA) for MTS		

Division/Unit	Key Challenges	Mitigation Strategies
	farmers is a disincentive for maintenance of established forest plantations	
	Difficulties associated with the acquisition of secure land in off-reserve areas for forest plantation development as a result of other competing land uses, e.g., commercial agriculture, infrastructure development etc, and complexities with traditional land tenure arrangements	
Wildlife Division	Attacks on Staff by poachers	<p>Strengthen collaboration with Chiefs and fringe communities to engender support</p> <p>Seek support from the Police Service and the Judiciary to ensure effective prosecution and imposition of deterrent penalties by the courts</p>
	Encroachment on PAs – especially, Digya National Park and Sakumo Ramsar Site	<p>Strengthening Law enforcement using the Rapid Response Teams to support field staff</p> <p>Seek collaboration with key Stakeholders especially NGOs to prevent encroachment</p> <p>Publish warnings to encroachers and seek approval to undertake evictions and demolitions</p> <p>Partner private sector to develop eco-tourism potential at Sakumo Ramsar Site and Digya National Park to safeguard the area against encroachment</p>
	Outdated wildlife laws	Efforts are being made by FC and MLNR to get the wildlife bill passed
Timber Industry Development Division	Lack of funds for product development and promotion of Lesser Used Species (LUS)	Developing proposals that will secure external funding from donor agencies to run industry development projects
Information and Communication Technology	Limited internet connectivity at the district offices impedes access to some of the web-based applications	Resolve internet connectivity issues for remote locations and the Head Office by extending the services and increasing bandwidth to ensure system availability at all times for effective and efficient delivery of work

Division/Unit	Key Challenges	Mitigation Strategies
Human Resources	Staff apathy towards performance management system (performance appraisal)	Sensitize staff on the need to partake in various performance management systems
	Lack of funds to undertake planned capacity building and training programmes	Timely release of funds to undertake capacity building and training programmes Explore other sustainable funding sources to enable the Commission carry out training programmes
Resource Management Support Centre	Inadequate GIS and Remote Sensing equipment	Procurement and supply of unavailable and inadequate field equipment and logistics
	Inadequate field logistics (tents, camp beds, jungle boots, webbing belts, prismatic compass)	
Forestry Commission Training Centre	Low publicity and marketing of services and products	Undertake aggressive marketing to make services and products known to the general public
Rapid Response Unit	Inadequate camping equipment for staff	Additional outpost accommodation and tents for use by staff needed
	Malfunctioned weapons and inadequate ammunition	Provision of more weapons and ammunitions for RRTs
	Some community members are hostile towards members of RRTs especially during operations	Regularly remind District/Regional Managers on the need to get teams introduced to the forest fringe communities
Bamboo and Rattan Unit	Lack of funding to undertake activities at the bamboo germplasm center (measurement of culm, soil sample test and expansion of germplasm).	Develop proposals to sort for external funding

5.2 Way Forward

As part of the processes for organizational growth, the Commission is committed to fulfilling its mission in alignment with its mandate. This will be achieved through the implementation of programmes focused on Forest and Wildlife Development and Management.

Specifically, emphasis will be placed on sub-programme areas such as Sustainable Forest Management and Plantation Development, Protection and Sustainable use of Wildlife Resources, the Timber Industry, Trade Development and Technology Transfer as well as the Coordination and Facilitation of Forest and Wildlife Development and Management.

The main areas of focus will be as follows:

- Sustainable Protection and Production of Forest Resources
- Forest Plantation Development
- Sustainable Protection and Development of Wildlife Resources
- Timber Trade and Industry Development
- Ecotourism Development
- Forest and Wildlife Law Enforcement (including FLEGT License and Legality Assurance System)
- Reducing Emissions from Deforestation and Forest Degradation.

5.3 Conclusion

To ensure the sustainable management, development, and utilization of forest and wildlife resources, the Commission is expected to exert considerable effort in enhancing both human and financial resources. Additionally, it aims to foster collaboration with essential organizations and agencies. Effective measures will also be proposed to curb the escalating incidence of illegalities within forest reserves and other protected areas.

APPENDIX

AUDITED FINANCIAL STATEMENTS

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 2022

FORESTRY COMMISSION

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

FORESTRY COMMISSION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER, 2022

CORPORATE INFORMATION

COMMISSIONERS

		Date of Appointment
Tetrete Okuamoah Sekyim II	Chairman	28/07/2021
Katakyie Kwasi Bumagama II	National House of Chiefs Representative	28/07/2021
Mr. Richard Duah Nsenkyire	Timber Trade & Industry Representative	28/07/2021
Mr. George Wireko-Brobby (Engr.)	Wildlife Trade Industry Representative	28/07/2021
Prof. Samuel Kingsley Oppong	Ghana Institute of Professional Foresters Representative	28/07/2021
Mr. Gustav Alexander Adu	Non-Governmental Organization Involved in Forest & Wildlife Management	28/07/2021
Mr. James Ebenezer Kwabena Dadson	Lands Commission	28/07/2021
Nana Akosua K. Agyeman Prempeh	President's Nominee	28/07/2021
Mr. Kenneth Kweku Ofori Amankwah	President's Nominee	28/07/2021
Mr. Mahmoud Hamid Nassir-Deen	President's Nominee	28/07/2021
Mr. John McDonald Allotey	Chief Executive, Forestry Commission	28/07/2021

SECRETARY

Mr. Dennis Osei-Hwere

INSTRUMENT OF INCORPORATION

Forestry Commission Act, 1999 (Act 571)

HEAD OFFICE

Forestry Commission Building
GIMPA Road, West Legon
P. O. Box MB.434, Accra

BANKERS

Bank of Ghana
GCB Bank Limited
National Investment Bank Limited
Absa Bank (Ghana) Limited
Standard Chartered Bank (Gh.) Ltd.
Universal Merchant Bank (Gh.) Ltd.
ADB Bank Limited
Ecobank (Ghana) Limited
CAL Bank Limited
Fidelity Bank Limited
Prudential Bank Limited

AUDITORS

MGI O.A.K Chartered Accountants
18 Airways Avenue,
Airport Residential Area
P.O. Box AN. 5712
Accra.

FORESTRY COMMISSION

REPORT OF THE BOARD OF COMMISSIONERS FOR THE YEAR ENDED 31ST DECEMBER, 2022

The Commissioners have the pleasure in presenting the Financial Statements of Forestry Commission for the year ended 31st December, 2022 to the Minister of Lands and Natural Resources. The Financial Statements covered the activities of the Corporate head office, Divisions and units of the Commission.

The Divisions of the Commission are: Forest Service Division (FSD), Wildlife Division (WD) and Timber Industry Development Division (TIDD); and supporting units are; Corporate Head Office; Forestry Commission Training Centre (FCTC); Resource Management Support Centre (RMSC); and London Office of Forestry Commission.

a) Principal Activities

The Commission's principal activities include:

1. Regulation of the utilization of forest and wildlife resources including the conducted of pre-shipment inspection and examination of timber, wood and wildlife products;
2. Conservation and management of forest and wildlife resource
3. Co-ordination of policies related to forest and wildlife resource
4. Undertaking the developments of forest plantations for the restoration of degraded forest areas;
and
5. Expansion of the Country's forest cover and increase in the production of industrial timber.

b) Results of Operations

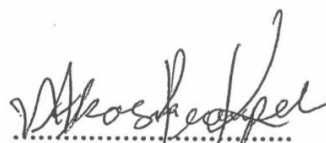
The Commission registered a deficit of (GH¢30,584,425) as against a Surplus of GH¢2,349,241 in the previous year.

This has been transferred to the Accumulated Fund Account.

BY ORDER OF THE BOARD



.....
COMMISSIONER



.....
COMMISSIONER

INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2022

TO THE GOVERNING BOARD OF FORESTRY COMMISSION

Opinion

We have audited the accompanying Financial Statements of Forestry Commission set out on pages 8 to 32. These Financial Statements comprise the Statement of Financial Position as at 31st December, 2022, the Statement of Financial Performance, Accumulated Fund Account and Statement of Cash Flows for the year then ended and notes to the Financial Statements including a summary of significant accounting policies and other disclosures.

In our opinion, the Financial Statements give a true and fair view of the financial position of Forestry Commission as at 31st December, 2022 and the financial performance and cash flow for the year then ended in accordance with the International Public Sector Accounting Standards (IPSAS) and in the manner required by the Commission's Act, 1999 (Act 571).

Basis of Opinion

We conducted our audit in accordance with International Standards for Supreme Auditing Institutions (ISSAIs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the Financial Statements section of our report. We are independent of Forestry Commission in accordance with the requirements of the International Federation of Accountants Code of Ethics for Professional Accountants (IFAC Code) as adopted by the Institute of Chartered Accountants Ghana (ICAG) and have fulfilled our other ethical responsibilities in accordance with IFAC code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Board of Commissioners are responsible for the other information. The other information comprises the Report of the Board of Commissioners which we obtained prior to the date of this auditor's report. The other information does not include the Financial Statements and our auditor's report thereon. Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the Financial Statements, our responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. Based on the work we have performed on other information that we obtained prior to the date of this auditor's report, if we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in that regard.

18 Airways Avenue, Airport Residential Area, Accra.
P. O. Box AN. 5712, Accra- North

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T. A. Osei, Alvin A. Atayi, Eugene Asiamah-Boadi, Charles Obeng, Charles K. Amoo, Alfred Ayer. .

A member of MCI, a worldwide association of independent auditing, accounting and consulting firms.

**INDEPENDENT AUDITOR'S REPORT
TO THE GOVERNING BOARD OF FORESTRY COMMISSION**

(Continued)

FOR THE YEAR ENDED 31ST DECEMBER, 2022

Board of Commissioners Responsibility for the Financial Statements

The Board of Commissioners are responsible for the preparation of Financial Statements that give a true and fair view in accordance with International Public Sector Accounting Standards (IPSAS) and the requirement of the Commission's Act, 1999 (Act 571) and for such internal control as the Board of Commissioners determine is necessary to enable the preparation of Financial Statements that are free from material misstatement whether due to fraud or error.

In preparing the Financial Statement, the Board of Commissioners are responsible for assessing the Commission'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 the Commissioners either intend to liquidate Forestry Commission or to cease operations or, have no realistic alternative but to do so.

Our audit objectives are 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. We report our opinion solely to you, as a body and for no other purpose. We do not assume responsibility towards or accept liability to any other person, for the content of this reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with International Standards on Auditing (ISAs,) 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 ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also;

- Identify and assess the risk of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risk, and obtain 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 control 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 Commission's internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Commissioners.
- Conclude on the appropriateness of the Board of Commissioners 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 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 disclosure is 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 Forestry Commission to cease to continue as a going concern.

**INDEPENDENT AUDITOR'S REPORT
TO THE GOVERNING BOARD OF FORESTRY COMMISSION**

(continued)

FOR THE YEAR ENDED 31ST DECEMBER, 2022

- 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Commission to express an opinion on Commission's Financial Statements. We are responsible for the direction, supervision and performance of the Commission's audit. We remain solely responsible for our audit opinion.

We communicate with the Board of Commissioners regarding among the matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal controls that we identify during our audit.

We also provide the Board of Commissioners with a statement that we have complied with relevant ethical requirement regarding independence and to communicate with them all relationship and other matters that may reasonably be thought to bear on our independence and where applicable related safe guard.

REPORT ON REGULATORY AND OTHER REQUIREMENTS

The Companies Act, 1999 (Act 571) requires that in carrying out our audit we consider and report on the following matters. We confirm that:

- i. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. In our opinion proper books of account have been kept by Forestry Commission so far as appears from our examination of those books; and
- iii. Forestry Commission's Statement of Financial Position (Balance Sheet) and Statement of Financial Performance (Income and Expenditure accounts) are in agreement with the books of account.

In accordance with the Auditor General's term of reference (for this assignment), we confirm that:

- i. No acts were committed that could result in the entity being insolvent, unstable and bankrupt.
- ii. The Entity did not declare dividend as its non-profit making.
- iii. No case of fraud or losses were committed.
- iv. Except as reported in our management letter, no internal control weaknesses were noted.
- v. The entity's performance was generally within target.
- vi. No laws, contracts, enactments and applicable laws were violated which could lead to the scaling down of operation, judicial pursuit or closure.

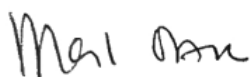
**INDEPENDENT AUDITOR'S REPORT
TO THE GOVERNING BOARD OF FORESTRY COMMISSION**

(continued)

FOR THE YEAR ENDED 31ST DECEMBER, 2022

- vii. No items of expenditure were contrary of law.
- viii. Funds of the Commission were used only for the intended purposes.
- ix. Appropriate supporting documents, records and books of accounts were kept by the entity.
- x. There was no indebtedness to the Government of Ghana.
- xi. The entity was in full compliance with all covenants on grants.

The Engagement Partner on the audit resulting in this independent auditor's report is Mr. Timothy A. Osei (ICAG/P/1015)



MGI O.A.K CHARTERED ACCOUNTANTS (No. ICAG/F/2023/132)

T. A. Osei - ICAG/P/1015 :
18 Airways Avenue
Airport Residential Area, Accra
P. O: Box AN. 5712
Accra –North

Date.....17th July.....2023

FORESTRY COMMISSION

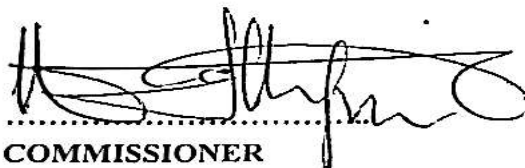
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2022

	Note	2022	2021
		GH¢	GH¢
INCOME			
Subvention from Government	9)	241,820,249	313,374,982
Internally Generated Funds	10)	165,231,813	146,008,082
Grant from Donors	7)	34,620,827	9,355,110
		441,672,889	468,738,174
EXPENDITURE			
Compensation of Employees	11)	169,178,574	135,956,380
Administrative Expenditure	12a)	73,587,881	63,284,926
Operational Expenditure	12b)	79,649,402	72,777,566
Project Expenditure	12c)	11,040,279	8,152,438
Depreciation Charge	2)	10,946,046	8,637,686
Youth in Afforestation Program	16)	127,855,132	177,579,937
		472,257,314	466,388,933
Surplus/(Deficit) Transferred to Accumulate Fund		(30,584,425)	2,349,241
ACCUMULATED FUND ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2022			
Balance as at 1st January 2022		31,439,562	29,090,321
Surplus/(Deficit) Transferred from Statement of Financial Performance		(30,584,425)	2,349,241
Balance as at 31st December,2021		855,137	31,439,562

FORESTRY COMMISSION

**STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER, 2022**

	Note	2022 GH¢	2021 GH¢
ASSETS			
NON-CURRENT ASSETS			
Property, Plant and Equipment	2)	60,744,674	46,500,977
Capital Work-in-Progress	3)	5,402,972	4,007,572
		66,147,646	50,508,549
CURRENT ASSETS			
Inventory	4)	6,731,521	10,190,237
Account Receivables	5)	35,807,755	30,868,909
Cash and Cash Equivalents	6)	273,262,603	270,891,058
		315,801,879	311,950,204
TOTAL ASSETS		381,949,525	362,458,753
FUNDS AND LIABILITIES			
FUNDS			
Accumulated Fund		855,137	31,439,562
Plantation Development (Gmelina)		1,118,808	1,037,298
Minerals Development Fund		136,997,786	116,884,636
Car Loan Revolving Fund		1,325,562	1,325,562
		140,297,293	150,687,058
LIABILITIES			
CURRENT LIABILITIES			
Account Payables	8)	241,652,232	211,771,695
Total Funds and Liabilities		381,949,525	362,458,753


COMMISSIONER

Date ..12th July....., 2023


COMMISSIONER

Date ..12th July..... 2023

FORESTRY COMMISSION

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER, 2022

	Note	2022 GH¢	2021 GH¢
OPERATING ACTIVITIES			
Net Cash Inflow from Operating Activities	13)	(7,144,674)	768,848
INVESTING ACTIVITIES			
Property, Plant and Equipment Purchased		(25,614,411)	(11,276,333)
Investment Income Received		16,119,036	16,923,999
Capital Work-In-Progress		(1,395,400)	(3,018,241)
Proceeds from Sale of Property, Plant and Equipment	13)	212,334	212,334
Net Cash Outflow from Investing Activities		(10,678,441)	2,841,758
FINANCING ACTIVITIES			
Plantation Development Grant		81,510	199,326
Minerals Development Fund		20,113,150	(18,492,981)
Net Cash Inflow from Financing Activities		20,194,660	(18,293,655)
Net change in Cash and Cash Equivalent		2,371,545	(14,683,048)
Cash and Cash Equivalents 1st January		270,891,058	285,574,106
Cash and cash equivalent 31st December		273,262,603	270,891,058

FORESTRY COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

1. CORPORATE INFORMATION

Forestry Commission is a body corporate established by an Act of Parliament, Forestry Commission Act, 1999 (Act 571). Forestry Commission is domiciled in Ghana with registered office address Gimpa Road, West Legon, P. O. Box MB 434, Accra.

1.1 Basis of Preparation

a) Statement of Compliance

The financial statements have been prepared in accordance with International Public Sector Accounting Standards IPSAS and International Financial Reporting Standards (IFRS's)

b) Functional and Presentation Currency

The Financial Statements are presented in Ghana cedi, which is the functional currency of The Forestry Commission. Except as indicated, financial information has been presented in Ghana Cedi and has been rounded to the nearest Ghana cedi.

c) Basis of Measurement

The Financial Statements are prepared on the historical cost basis except for the following:

- Financial assets and liabilities initially are recognized at fair value
- Investment property is initially measured at fair value

1.2 Significant Accounting Policies

The accounting policies set out below have been applied consistently to all periods presented in these Financial Statements and have been applied consistently by the Forestry Commission.

Certain comparative amounts have been reclassified to conform to the current year's presentation.

a) Foreign Currency

Transactions in foreign currencies are translated into the functional currency at the exchange rate at the date of the transaction. At each reporting date, assets and liabilities denominated in currencies different from the functional currency are translated into the functional currency at the rate of that date. Foreign exchange gains and losses are recognized in the Statement of Financial Performance

b) Property, Plant and Equipment

Property, Plant and equipment is stated at cost, excluding the cost of day-to-day servicing less accumulated depreciation and accumulated impairment losses. Replacement or major inspection costs are capitalized when incurred and if it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably.

Land and buildings are measured at fair value less accumulated depreciation on leasehold land and on buildings and impairment losses recognized after the date of the revaluation. Valuations are to be performed frequently to ensure that the fair value of a revalued asset does not differ materially from its carrying amount.

FORESTRY COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

Any revaluation surplus is recorded in other comprehensive income and hence credited to the asset revaluation reserve in equity, except to the extent that it reverses a revaluation decrease of the same asset previously recognized in the Statement of Financial Position, in which case, the increase is recognized in the Statement of Financial Position. A revaluation deficit is recognized in the income statement, except to the extent that it offsets an existing surplus on the same asset recognized in the asset revaluation reserve.

Accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset. Upon derecognition, any revaluation reserve relating to the particular asset being sold is transferred to retained earnings.

Equipment is reflected at cost less accumulated depreciation and accumulated impairment Losses.

An item of property and equipment is derecognized upon disposal or when no further future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the income statement in the year the asset is derecognition.

c) Depreciation

Depreciation is provided on the straight-line basis at rates considered appropriate to reduce the cost to net realizable value over the estimated useful life. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that, future economic benefits associated with the item will flow to the Commission and the cost of the item can be reliably measured. Land is not depreciated.

The assets' residual values and useful lives are reviewed at each reporting date and adjusted if appropriate.

Gains and loss on disposal are determined by comparing the asset's proceeds to its carrying amount and are included in the income statement. When revalued assets are sold, the amounts included in the revaluation surplus are transferred to income surplus.

Depreciation methods, useful lives and residual values are reassessed at the reporting date.

The assets' residual values, and useful lives and method of depreciation are reviewed and adjusted, if appropriate, at each financial year end and adjusted prospectively, if appropriate.

Impairment reviews are performed when there are Indicators that the carrying value may not be recoverable. Impairment losses on non-revalued assets are recognized in the income statement as an expense, while reversals of impairment losses are also stated in the income statement.

Impairment losses on revalued assets are recognized in other comprehensive income to the extent that the impairment loss does not exceed the amount in the revaluation surplus for the same asset.

FORESTRY COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

Significant Accounting Policies (continued)

Asset Category	Rate
Building	2.50%
Furniture, Fixtures and Fittings	20%
Plant, Machinery and Equipment	10%
Motor Vehicles	25%
Computer and Communication Equipment	25%
Tools and other Equipment	25%

1.3 Impairment of Non-Financial Assets

The Commission assesses at each reporting date whether there is an indication that an asset may be impaired. If any such indication exists, or when annual impairment testing for an asset is required, the Commission estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an assets or cash generation unit's (CGU) Fair value less cost to sell and its value in use.

The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount. The asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset.

In determining fair value less costs to sell, recent market transactions are considered, if available. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded subsidiaries or other available fair value indicators.

Impairment losses of continuing operations are recognized in the Statement of Financial Performance in those expense categories consistent with the function of the impaired asset. In respect of revalued non-current assets, impairment losses are recognized in other comprehensive income and presented in the revaluation reserve within equity, to the extent that it reverses a previous revaluation surplus relating to the same assets. Any excess is recognized in the Statement of Financial Position.

For assets excluding goodwill, an assessment is made at each reporting date as to whether there is any indication that previously recognized impairment losses may no longer exist or may have decreased. If such indication exists, the Commission makes and estimates of the asset's or CGU's recoverable amount.

That increased amount cannot exceed the carrying amount that would have been determined, net of amortization, had no impairment loss been recognized for the asset in prior years. Such reversal is recognized in the income statement unless the asset is carried at revalued amount, in which case, the reversal is treated as a revaluation increase.

The following criteria are also applied in assessing impairment of specific assets:

Intangible Assets

Intangible assets with indefinite useful lives are tested for impairment annually at 31st December, either individually or at the cash generating unit level, as appropriate and when circumstances indicate that the carrying value may be impaired.

FORESTRY COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

Significant Accounting Policies (continued)

1.4 Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective assets. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity' incurs in connection with the borrowing of funds.

1.5 Financial Assets

1.5.1 Initial recognition and measurement

Financial assets within the scope of IFRS 9 are classified as Financial Assets at Fair Value Through Profit or Loss, loans and receivables, financial assets through profit or loss account, or as derivatives designated as hedging instruments in an effective hedge, as appropriate. The Commission determines the classification of its financial; assets at initial recognition.

Financial assets are recognized initially at Fair Value and in the case of investment at Fair Value Through Profit and Loss, directly attributable transaction costs.

The classification depends on the purpose for which the investment was acquired or originated. Financial assets are classified as at fair value through profit or loss where the Commission's documented investment strategy is to manage financial investments on a fair value bias, because the related liabilities are also managed on this basis.

Purchase or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the marketplace (regular way trades) are recognized on the trade date, i.e. the date that the Commission commits to purchase or sell the asset.

The Commission's financial assets include cash and short-term deposits, Trade and other receivables, quoted and unquoted financial investment.

1.5.2 Subsequent Measurement

The subsequent measurement of financial assets depends on their classification as follows:

Financial Assets Through Profit or Loss

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as Financial Assets through Profit or Loss when the Commission has the intention and ability to hold until maturity. After initial measurement, held to maturity financial assets are measured at amortized cost, using the Effective interest Rate (EIR), less impairment. The EIR amortization is included in investment income in the income statement. Gains and losses are recognized in the Statement of Financial Position when the investments are derecognized or impaired, as well as through the amortization process.

Financial Assets measured at Fair Value through Profit or Loss in at the books of the Commission include investment in debt securities (Treasury Bills) issued by state government and other corporate entities.

FORESTRY COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

Derecognition of Financial Assets

1.5.3 A financial asset (or, when applicable, a part of a financial asset or part of the Commissions similar financial assets) is derecognized when:

The rights to receive cash flows the asset have expired;

Or

The Commission has transferred its right to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a “pass-through” arrangement and either:

- a) The Commission has transferred substantially all the risks and reward of the asset or
- b) The Commission has neither transferred nor retained substantially all the risk and rewards of the asset but has transferred control of the asset.

When the Commission has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluate if, and to what extent, it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Commission continues to recognise the transferred asset to the extent of its continuing involvement. In that case, the Commission also recognises an associated liability. The transferred asset and associated liability are measured on a basis that reflects the rights and obligations that the Commission has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Commission has retained.

In that case, the Commission also recognizes an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Commission has retained

1.5.4 Impairment of Financial Assets

The Commission assesses at each reporting date whether there is any objective evidence that a financial asset or group of financial assets is impaired. A financial asset or a group of financial assets is deemed to be impaired if, and only if, there is objective evidence -of impairment as a result of one or more events that has occurred after the initial recognition of the estimated future cash flows of the financial assets or the group of financial assets that can be reliably estimated.

Evidence of impairment may include indications that the debtors or a group of debtors is experiencing significant financial difficulty, default or delinquency in interest or principal payments, the probability that the debtor will enter bankruptcy or other financial reorganization and where observable data indicated that there is a measurable decrease in the estimated future cash flows, such as changes in payment status or economic conditions that correlate with defaults.

FORESTRY COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

Significant Accounting Policies (continued)

1.5.5 Financial Assets Carried at Amortized Cost

For Financial assets carried at amortized cost, the Commission first assesses individually whether objective evidence of impairment exists individually for financial assets that are individually significant, or collectively for financial assets that are not individually significant. If the Commission determines that no objective evidence of impairment exists for an individually assessed financial asset, whether significant or not, it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assess them for impairment. Assets that are individually assessed for impairment and for which an impairment loss is, or continues to be recognized are not included in a collective assessment of impairment.

If there is objective evidence that an impairment loss on assets carried at amortized cost has been incurred, the amount of the loss is measured as the difference between the carrying amount of the asset and the present value of estimated future cash flows (excluding future expected credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. If a loan has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate.

The carrying amount of the asset is reduced through the use of an allowance account and the amount of the loss is recognized in the income statement. Interest income continues to be accrued on the reduced carrying amount and is accrued on the reduced carrying amount and is accrued using the rate of interest used to discount the future cash flows for the purpose of measuring the impairment loss.

The interest income is recorded as part of investment income in the Statement of Financial Performance.

1.5.6 Financial Liabilities- Initial Recognition and Subsequent Measurement

Initial Recognition and measurement

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, minus directly attributable transaction costs.

The Commission's financial liabilities include trade and other payables.

Derecognition of financial liabilities

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender or substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as derecognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognized in the Statement of Financial Performance when the liabilities are derecognized.

FORESTRY COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

Significant Accounting Policies (continued)

1.5.7 Offsetting of Financial Instrument

Financial assets and financial liabilities are offset and the net amount is reported in the statement of financial position if and only if there is a currently enforceable legal right to offset the recognized amount and there is an intention to settle on a net basis, or to realize the assets and settle the liabilities simultaneously. Income and expense will not be offset in the statement of financial performance unless required or permitted by any accounting standard of interpretation, as specifically disclosed in the accounting policies of the Commission.

1.5.8 Fair Value of Financial Instruments

The fair value of financial instruments that are actively traded in organized financial markets is determined by reference to quoted market bid prices for assets and offer prices for liabilities, at the close of-business on the reporting date, without any adjustment for transaction costs.

For other financial instruments other than investment in equity instruments not traded in an active market, the fair value is determined by using appropriate valuation techniques. Valuation techniques include the discounted cash flow method, comparison to similar instruments for which market observable prices exist and other relevant valuation models.

Their fair value is determined using a valuation model that has been tested against prices or inputs to actual market transactions and using the Commission's best estimate of the most appropriate model assumptions.

For discounted cash flow techniques, estimated future cash flows are based on management's best estimated and the discount rate used is a market-related rate for a similar instrument. The use of different pricing models and assumptions could produce materially different estimates of fair values

The fair value of floating rate and overnight deposits with credit institutions is their carrying value. The carrying value is the cost of the deposit and accrued interest. The fair value of fixed interest-bearing deposits is estimated using discounted cash flow techniques. Expected cash flows are discounted at current market rates for similar instruments at the reporting date.

If the fair value cannot be measured reliably, these financial instruments are measured at cost, being fair value of the consideration paid for the acquisition of the investment or the amount received on issuing the financial liability. All transaction costs directly attributable to the acquisition are also included in the cost of the investment.

FORESTRY COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

Significant Accounting Policies (continued)

1.6 Trade and Other Receivables

Accounts receivables are recognized when due and measured on initial recognition at the fair value of the consideration receivable. The carrying value of accounts receivables is reviewed for impairment whenever events or circumstances indicated that the carrying amount may not be recoverable, with the impairment loss recorded in the income statement.

1.7 Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits with an original maturity of three months or less in the statement of financial position.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts.

1.8 Foreign Currency Translation

The Commission's Financial Statements are presented in Ghana Cedi and items included in the financial statements are measured using Ghana Cedi as the functional currency.

Transactions in foreign currencies are initially recorded at the functional currency rate prevailing at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency rate of exchange ruling at the reporting date. All exchange differences are taken to the income statement.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate as at the date of the initial transaction and are not subsequently restarted. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

When a gain or loss on a monetary item is recognized in other comprehensive income, any exchange component of that gain or loss is recognized in other comprehensive income. Conversely when a gain or loss on non-monetary item is recognized in profit or loss any exchange gain or loss so recognized is the profit or loss

1.9 Amendment to IAS 32 “Financial instruments: Presentation”.

The amendments provide an exception to the consolidation requirement in IFRS 10 and require investment entities to measure particular subsidiaries at fair value through profits or loss, rather than consolidate them. The amendments also set out disclosure requirement for investment entities.

Offsetting Financial Assets and Financial Liabilities (effective for annual periods beginning on or after 1 January 2014) published by IASB on 16 December 2011. Amendment provide clarification on the application on the offsetting rules and focus on four main area (a) the meaning of “currently has a legally enforceable right of set-off”. (b) The application of simultaneous realization and settlement; (c) the offsetting of collateral; (d) the unit of account for applying the offsetting requirements.

FORESTRY COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER, 2022

Significant Accounting Policies (continued)

Amendment to IAS 36 'Impairment of assets' – Recoverable Amount Disclosures for Non-Financial Assets (effective for annual periods beginning on or after 1 January 2014) published by IASB on 29th May 2013.

These narrow-scope amendments to IAS 36 Address the disclosure of information about the recoverable amount of impaired assets if that amount is based on fair value less costs of disposal. When developing IFRS 12 Fair Value Measurement. The IASB decided to amend IAS 36 to require disclosure about the recoverable amount of impaired assets. Current amendments clarify the IASB's original intention that the scope of disclosures is limited to the recoverable amount of impaired assets that is based on fair value loss costs of disposal.

Novation of Derivatives and Continuation of Hedge Accounting (effective for annual periods beginning on or after 1st January, 2014) published by IASB on 27th June, 2013.

IFRIC 21 is an interpretation of IAS 37 Provisions, Contingent Liabilities and Contingent Assets. IAS 37 sets out criteria for the recognition of a liability, one of which is the requirement for the entity to have a present obligation as a result of a past event (known as an obligation event). The interpretation clarifies that the obligation event that gives rise to a liability to pay a levy is the activity described in the relevant legislation that triggers the payment of the levy.

The adoption of these amendments to the existing standards and interpretations has not led to any changes in the Entity Accounting Policy.

1.9.1 New standards and interpretations issues but not yet effective

Standards issued but not yet effective up to the date of issuance of the Commission's financial statements are listed below. This listing of standards and interpretations issued are those that the Commission reasonably expects to have an impact on disclosures, financial position or performance when applied at a future date. The Centre intends to adopt these standards when

IFRS 9 "Financial Instruments" (effective for annual periods beginning on or after 1 January 2018), issued on 24 July 2014 is the IASB's replacement of IAS 39 Financial Instruments: Recognition and Measurement. IFRS 9 includes requirements for recognition and measurement, impairment, recognition and general hedge accounting.

Classification and Measurement- IFRS 9 introduces new approach for the classification of financial assets, which is driven by cash flow characteristics and the business model in which an asset is held. This single, principal-based approach replaces existing rule-based requirements under IAS 39. The new model also results in a Single impairment model being applied to all financial instruments.

Impairment - IFRS 9 has introduced a new, expected-loss impairment Model that will require more timely recognition of expected credit losses. Specifically, the new standards require entities to account for expected credit losses from when financial instruments are first recognized and to recognize full lifetime expected losses on a timelier basis.

FORESTRY COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

Significant Accounting Policies (continued)

Hedge accounting- IFRS 9 introduced a substantially-reformed model for hedge accounting, with enhanced disclosures about risk management activity. The new model represents a significant overhaul of hedge accounting that aligns the accounting treatment with risk management activities.

Own-Credit- IFRS 9 removes the volatility in profit or loss that was caused by changes in the credit risk of liabilities elected to be measured at fair value. This change in accounting means that gains caused by the deterioration of an entity's own credit risk on such liabilities are no longer recognized in profit or loss.

IFRS 15 Revenue from Contracts with Customers (effective for annual periods beginning on or after 1st January 2017), published by IASB -on 28th May 2014.

IFRS 15 specifies how and when an IFRS reporter will recognize revenue as well as requiring such entities to provide users of financial statements with more informative, relevant disclosures. The standards supersede IAS 18 "Revenue", IAS 11 "Construction Contracts" and a number of revenue-related interpretations. -Application of the Standard is mandatory for all IFRS reporters and it applies to nearly all contracts. The core principle of the new Standard is for companies to recognize revenue to depict the transfer of goods or services to customers in amounts that reflect the consideration (that is payment) to which the Commission expects to be entitled in exchange for those goods or services. The new Standard will also result in enhanced disclosures about revenue, provide guidance for transactions that were not previously addressed comprehensively (For example, service revenue and contract modifications) and improve guidance for multiple element arrangement.

1.9.2 Amendments to IFRS 9 Financial Instruments' and IFRS 7 "Financial Instruments Disclosures

Mandatory Effective Date and Transition Disclosures published by IASB on 16th December 2011. Amendment defers the mandatory effective date from 1st January, 2013 to 1st January, 2015. The amendments defer the mandatory effective date from 1st January, 2013 to 1st January, 2015. The amendments also provide relief from the requirement to restate comparative financial statements for the effect of applying IFRS 9. This relief was originally only available to entities that chose to apply IFRS 9 prior to 2012. Instead, additional transition disclosures will be required to help investors understand the effect that the initial application of IFRS 9 has on the classification and measurement of financial instruments.

Amendments to IFRS 10 "Consolidated Financial Statements". The amendments are intended to provide additional transition relief in IFRS 10, by limiting the requirement to provide adjusted comparative information to only the preceding comparative period.

Amendment to IFRS 10 "Consolidated Financial Statements" and IAS 28 "Investments in Associates and Joint Ventures" Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (effective for annual periods beginning on or after 1st January, 2016), published by IASB on 11th September, 2014.

FORESTRY COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

The amendments address a conflict between the requirements of IAS 28 and IFRS 10 and clarify that in a transaction involving an associate or joint venture the extent of gain or loss recognition depends on whether the assets sold or contributed constitute a business.

Amendments to IAS 16 Property, Plant and Equipment's' and IAS 38 Intangible Assets Clarification of Acceptable Methods of Depreciation and Amortization (Effective for annual periods beginning on or after 1st January, 2016,) published by IASB on 12th May, 2014.

These amendments clarify that the use of revenue-based methods to calculate the depreciation of an asset is not appropriate because revenue generated by an activity that includes the use of an asset generally reflects factors other than the consumption of the economic benefits embodied in the asset. Amendments also clarify that revenue is generally presumed to be an inappropriate basis of measuring the consumption of the economic benefits embodied in an intangible asset. The presumption, however, can be rebutted in certain limited circumstances.

Amendment to IAS 16 Property, Plant and Equipment and IAS 41 Agriculture: Bearer Plants (effective for annual periods beginning on or after 1st January, 2016, published by IASB on 30th June, 2014.

The amendments bring bearer plants, which are used solely to grow produce, into the scope of IAS 16 so that they are accounted for in the same way as property, plant and equipment.

Amendment to IAS 19 Employee Benefits- Defined Benefit Plans Employee Contributions (effective for annual periods beginning on or after 1st July, 2014) published by IASB on 21st November, 2013.

The narrow scope amendments apply to contributions from employees or third parties to defined benefits plans. The objective of the amendments is to simplify the accounting for contributions that are independent of the number of years of employee service, for example employee contributions that are calculated according to a fixed percentage or salary.

Amendment to IAS 27 Separate Financial statements - Equity Method in Separate Financial Statements (effective for annual periods beginning on or after 1st January, 2016), Published by IASB on 12th August, 2014

The amendments reinstate the equity methods as an accounting option for investments in subsidiaries, joint ventures and associates in an entity's separate financial statements.

IAS 27 Separate Financial Statements (revised in 2011) published by IASB on 12th May, 2011. The requirement relating to separate financial statements are unchanged and are included in the amended IAS 27. The other portions of IAS 27 are replaced by IFRS 10.

IAS 28 Investment in Associates and Joint Ventures " (revised in 2011) published by IASB on 12th May, 2011. IAS 28 is amended for conforming changes based on the issuance of IFRS 10, IFRS 11 and IFRS 12.

FORESTRY COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

Revised requirements regarding: (i) meaning of effective IFRS in IFRS 1, (ii) scope of exception for joint ventures; (iii) scope of paragraph 52 of IFRS 13 (portfolio exception) and (iv) clarifying the interrelationship of IFRS 3 and IAS 40 when classifying property as investment property or owner-occupied property. (Amendments are to be applied for annual periods beginning on or after 1 July 2014,

Annual Improvements to IFRSs 2010 - 2012 Cycle

These improvements were effective from 1st July 2014 and are not expected to have a material impact on the Commission. They include:

- a. A performance condition must contain service condition
- b. A performance target must be met while the counterparty is rendering service
- c. A performance target may relate to the operations or activities of an entity, or to those of another entity in the same group
- d. A performance condition may be a market or non-market condition
- e. If the counterparty, regardless of the reason, ceases to provide service during the vesting period of the service condition is not satisfied.

IFRS 3 Operating Combination

The amendment is applied prospectively and clarifies that all contingent combinations arrangements classified as liabilities (or assets) arising from a business combination should be subsequently measured at fair value through profit and loss whether or not they fall within the scope of IFRS 9 (or IAS 39, as applicable).

IFRS 8 Operating Segments

The amendments are applied retrospectively and clarify that:

An entity must disclose the judgments made by management in applying the aggregation criteria in paragraph 12 of IFRS 8, including a brief description of operating segments that have been affected and the economic characteristic (e.g., sales and gross margins) used to assess whether the segments are similar'

The reconciliation of segment assets to total assets is only required to be disclosed if the reconciliation is reported to the chief operating decision maker, similar to the required disclosure for segment liabilities.

IAS 24 Related Party Disclosures

The amendment is applied retrospectively and clarifies in IAS 16 and IAS 38 that the asset may be revalued by reference to observable data on either the gross or the net carrying amount. In addition, the accumulated depreciation or amortization is the difference between the gross and carrying amounts of the asset.

FORESTRY COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

1.9.3 IAS 16 Property, Plant and Equipment and IAS 38 Intangible Assets

The amendment is applied retrospectively and clarifies in IAS 38 that the asset may be revalued by reference to observable data on either the gross or the net carrying amount. In addition, the accumulated depreciation or amortization is the difference between the gross and carrying amounts of the services.

IAS 24 Related Party Disclosures

The amendment is applied retrospectively and clarifies that a management entity (an entity that provides key management personnel service) is a related party subject to the related party disclosures. In addition, an entity that uses a management entity is required to disclose the expenses incurred for management service.

Annual improvements 2012 -2013 cycle

These improvements are effective from 1st July, 2014 are not expected to have a material impact on the Commission. They include:

IFRS 3 Business Combinations

The amendment is applied prospectively and clarifies for the scope exceptions within IFRS that Joint arrangement, not just joint ventures, are outside the scope of IFRS.

This scope exception applies only to the accounting in the financial statements of the joint arrangement itself.

IFRS 13 Fair Value Measurement

The amendment is applied prospectively and clarifies that & the portfolio exception in IFRS 13 can be applied not only to financial assets and financial liabilities, but also other contracts within the scope of IFRS (or IAS 39, as applicable)

IAS 40 Investment Properties

The description of ancillary services in IAS 40 differentiates between investment property and owner-occupied property (i.e., property, plant and equipment). The amendment is applied prospectively and clarifies that IFRS 3, and not the decryption of ancillary services in IAS 40, is used to determine if the transaction is the purchase of an asset or business combination.

Annual Improvements 2012 - 2014 Cycle

These improvements which were done in September 2014 are effective beginning on or after 1st January, 2016 and are not expected to have a materials impact of the Centre. They include."

IFRS 5 Non-current Asset Held for Sale and Discontinued Operations

Adds specific guidance in IFRS 5 for cases in which an entity reclassifies an asset from held for sale to held for distribution or vice versa and cases in which held-for distribution accounting discontinued.

IFRS 7 Financial Instruments: Disclosures

Additional guidance to clarify whether a servicing contract is continuing involvement in a transferred asset, and clarification on offsetting disclosures in condensed interim financial statements.

FORESTRY COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

IAS 19 Employee Benefits

Clarify that the high-quality corporate bonds used in estimating the discount rate for post-employment benefits should be denominated in the same currency as the benefits to be paid.

IAS 34 Interim Financial Reporting

Clarify the meaning of elsewhere in the interim report and require a cross-reference. The Entity has elected not to adopt these standards, revisions and interpretations in advance of their effective dates. The Entity anticipates that the adoption of these standards, revisions and interpretations will have no material impact on the financial statements of the Entity in the period of initial application.

1.1 Financial Risk Management Framework

This presents information about the Commission's exposure to each of the risks below, the Commission's objectives, policies and processes for measuring and managing risk, and management of the funds.

1.10.1 Credit Risk

Credit risk is a risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Commission trades only with recognized, creditworthy third parties. It is the Commission's policy that all customers who wish to trade on credit terms are subject to credit verification procedures, which include an assessment of credit rating, short-term liquidity and financial position. The Commission obtains sufficient collateral (where appropriate) from customers as a means of mitigating the risk of financial loss from defaulters. In addition, receivable balances are monitored on an ongoing basis, with the result that the Commission's exposure to bad debt is not significant.

Financial assets, cash and cash equivalents are placed with reputable financial institutions. The Commission has policies which limit exposure to any one financial institution. The investment committee regularly reviews the Commission's investment and potential exposure.

1.10.2 Liquidity Risk

The Commission is exposed to daily calls on its available cash resources from project cost arising. Liquidity risk is the risk that cash may not be available to pay obligations when due at a reasonable cost.

The Commission's liquidity and ability to meet such calls are monitored by the investment committee.

1.10.3 Interest Rate Risk

Changes in market interest rates have a direct effect on the contractually determined cash flows associated with floating rate instruments. The Commission does not have any interest-bearing borrowings. Interest rate risk is therefore limited to the Commission's investment in floating rate deposits.

FORESTRY COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

1.10.4 Currency Risk

The Commission has financial assets which are denominated in foreign currencies. These assets are exposed to currency translation risk. Primarily the United States of America Dollar, the Pound and the Euro. These are material to the Commission.

1.10.5 Operational Risk

It is the risk that there is a loss as a result of inadequate or failed processes, people or systems and external events

Operational Risk Includes;

Information and technology risk: the risk of obsolescence of infrastructure, deficiency in integration, failures/ inadequacies in system/ networks and the loss of accuracy, confidentiality, availability and integrity of data.

1.10.6 Going Concern/Business Continuity Risk

The risk that inadequate processes, people, financial controls and resources exist to continue business in the foreseeable future.

1.10.7 Legal Risk

Legal risk is the risk that Forestry Commission will be exposed to contractual obligations which have not been provided for. There is a risk that practices established in the past may be unacceptable in changing legislative environments.

This risk managed through clear contracting. Forestry Commission monitors and influences events to the extent possible by participation in discussions with legislators.

1.10.8 Compliance Risk

The risk of not complying with laws and regulations, as well as investment management mandates.

1.10.9 Fraud Risk

The risk of financial crime and unlawful conduct occurring within the Commission.

The Commission mitigates these risks through its culture and values, a comprehensive system of internal controls, internal audit, compliance functions and other measures, such as backup facilities, contingency planning and insurance. The initiation of transactions and their administration are conducted on the basis of the segregation of duties, designed to ensure the correctness, completeness and validity of all transactions.

FORESTRY COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

1.10.10 Expense Risk

Expenses risk is the risk of loss in future periods due to actual expense experience being worse than in executing of projects.

Expenses are monitored and management through the Commission's budgeting process. Fixed costs are distributed over a variable number of projects and so a decrease in business values may negatively influence the business. Fluctuations in variable acquisition costs are monitored to ensure consistency with new business volumes. Unexpected once-off costs will reduce surplus during the year. Experience has demonstrated that it is impossible to anticipate all expenses during the budget progress. Therefore, negative impacts on future surpluses are prevented by making allowance for one-off costs in the projection of future expenses.

1.10.11 Investment Risk

Investment risk relates to the relative sensitivity of long-term policy liabilities and the supporting assets to interest rate, market, credit, liquidity, currency and derivative risks.

1.10.12 Reputation Risk

Reputation risk is the risk that the Commission fails to put in place measures and policies that will prevent the occurrence of events which may affect the reputation of the Commission should they occur. Actions with a potential reputation impact are escalated to the appropriate level of senior management.

1.10.13 Working Capital Adequacy Risk

Working capital adequacy risk is the risk that there are insufficient reserves to provide for variations in actual future experience that is worse than what has been assumed in the financial soundness valuation. The Commission must maintain a working capital balance that will be at least sufficient to meet obligation in the event of substantial deviations from the main risk assumptions affecting the Commission's business.

FORESTRY COMMISSION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

2) PROPERTY, PLANT AND EQUIPMENT

	Building & Civil Works	Plant & Machinery	Motor Vehicles	Computer & Accessory	Office & Residential Equipment	Office & Residential Furniture	Total
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
Cost							
Balance at 1st January 2022	26,873,675	4,743,839	31,292,666	27,785,497	12,707,850	4,985,592	108,389,119
Additions	9,110,873	423,375	8,967,843	2,491,030	3,037,495	1,159,127	25,189,743
Disposal	-	-	(583,437)	-	-	-	(583,437)
Cost at 31 st December 2022	<u>35,984,548</u>	<u>5,167,214</u>	<u>39,677,072</u>	<u>30,276,527</u>	<u>15,745,345</u>	<u>6,144,719</u>	<u>132,995,425</u>
Depreciation							
Balance at 1st January,2022	3,656,558	1,104,054	29,182, 159	19,710,166	5,222,366	3,012,840	61,888,143
Charge for the year	805,973	192,317	4,724,048	3,010,151	1,414,333	799,225	10,946,046
Disposal	-	-	(583,437)	-	-	-	(583,437)
Balance at 31st December, 2022	<u>4,462,531</u>	<u>1,296,371</u>	<u>33,322,770</u>	<u>22,720,317</u>	<u>6,636,699</u>	<u>3,812,065</u>	<u>72,250,751</u>
NET BOOK VALUE							
31ST DECEMBER 2022	<u>31,522,018</u>	<u>3,870,843</u>	<u>6,354,302</u>	<u>7,556,211</u>	<u>9,108,647</u>	<u>2,332,654</u>	<u>60,744,674</u>
31ST DECEMBER 2021	<u>23,217,117</u>	<u>3,639,785</u>	<u>2,110,507</u>	<u>8,075,331</u>	<u>7,485,484</u>	<u>1,972,752</u>	<u>46,500,977</u>

FORESTRY COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

	2022 GH¢	2021 GH¢
2b. CAPITAL WORK-IN-PROGRESS		
Balance at 1st January	4,007,572	989,331
Addition	1,395,400	3,018,241
Transfers to Property, Plant and Equipment	-	-
	<u>5,402,972</u>	<u>4,007,572</u>
3. INVENTORIES		
Hardware	3,325,865	7,341,588
Stationery	3,405,656	2,848,649
	<u>6,731,521</u>	<u>10,190,237</u>
4. ACCOUNTS RECEIVABLE		
Trade Debtors -Stumpage Fees	6,604,262	6,719,082
Less Provision for Doubtful Debts	<u>(2,550,396)</u>	<u>(2,550,396)</u>
	4,053,866	4,168,686
Trade Debtors -Plantation	32,615,570	25,774,292
Less Provision for Doubtful Debts	<u>(13,555,444)</u>	<u>(13,555,444)</u>
	23,113,992	16,387,534
Export Levy Debtors	71,966	134,070
Plantation Development (WIP) Debtors	5,759,429	8,448,121
Sundry Debtors	<u>6,862,369</u>	<u>5,899,184</u>
	<u>35,807,755</u>	<u>30,868,909</u>

Plantation Development (WIP) Debtors are the cost of failed areas established by Service Contractors from 2010 to 2013. The cost of rehabilitation has been secured by financial bonds by the Contractors (Zoil)

	2022 GH¢	2021 GH¢
5. CASH AND CASH EQUIVALENTS		
Fixed Deposit	104,868,626	115,288,856
Fixed Deposit-Minerals Development Fund	140,012,674	119,130,451
Call Accounts	8,483,054	9,158,455
Bank & Cash Balances	11,910,461	22,115,990
Project Balances	<u>7,987,787</u>	<u>5,197,306</u>
	<u>273,262,603</u>	<u>270,891,058</u>

FORESTRY COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

	2022	2021
	GH¢	GH¢
7. GRANTS FROM DONOR AGENCIES		
Forest Carbon Partnership Facilities (World Bank)	-	3,305,510
REDD+	-	2,765,979
Other Grant	227,199.05	3,283,621
FIP	1,991,528	-
GSLERP	8,724,162	-
FAO	246,776	-
GOV Forest Reforms	906,402	-
Mike+	3,260,800	-
AEF	171,394	-
GLRSSMP	18,516,876	-
UK Space Agency	134,100	-
Newmont- Akyem	39,700	-
Savannah	280,300	-
IDH- Tree	121,590	-
	<u>34,620,827</u>	<u>9,355,110</u>
8. ACCOUNTS PAYABLE		
Office of the Administrator of Stool Lands:		
Stumpage Fees Payable	86,372,301	45,006,634
Plantation	53,905,866	212,615
Current Account with Divisions	99,626,254	152,731,553
Sundry Creditors and Accruals	1,747,811	13,820,893
	<u>241,652,232</u>	<u>211,771,695</u>
9. SUBVENTION FROM GOVERNMENT OF GHANA		
Compensation of Employees	165,811,349	132,632,982
Plantation Grant - NYAP	76,008,900	180,742,000
	<u>241,820,249</u>	<u>313,374,982</u>
10. INTERNALLY GENERATED FUNDS		
Stumpage Fees	27,906,457	45,294,503
Premium Levy	27,436,264	20,725,906
Plantation and Natural Forest Timber	32,495,055	30,413,370
Export Levy	16,444,459	10,626,992
Fumigation Income	7,879,417	5,092,431
Investment Income	16,119,036	16,923,999
Park Entrance fees	6,340,243	3,139,949
Other Income	30,610,883	13,790,932
	<u>165,231,813</u>	<u>146,008,082</u>

**FORESTRY COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

	2022	2021
	GH¢	GH¢
11. COMPENSATION OF EMPLOYEES		
Salaries and Wages	168,667,395	124,876,675
Staff Allowances	480,665	291,506
SSF-Employer's Contribution	30,515	10,788,199
	<u>169,178,574</u>	<u>135,956,380</u>

	2022	2021
	GH¢	GH¢
12a. ADMINISTRATIVE EXPENDITURE		
Electricity and Water	2,052,573	1,729,467
Postal, Telephone and Internet Subscription	1,543,811	1,429,915
Cleaning and Sanitation Charges	1,778,371	1,541,999
Security Services	985,130	947,031
Office Consumables	1,917,461	6,063,004
Printing and Publication Charges	3,593,138	2,568,034
Staff Welfare, Donation and Contributions	13,029,369	13,264,314
Travel and Transport – Local	9,541,829	6,277,242
Travel and Transport – Foreign	903,131	639,877
Vehicle Running Cost	7,534,895	5,345,938
Vehicle Repairs and Maintenance	829,447	223,193
Repairs & Maintenance	326,301	2,086,576
Contracts Staff Salaries	605,868	940,797
Software Maintenance	2,266,769	1,005,324
Consultancy/Professional and Legal Fees	2,541,062	1,498,883
Audit Fees	174,555	145,464
Board Expenses	1,574,788	975,275
Bank Charges	510,410	760,447
Sitting Allowances	11,148,456	7,615,787
Medical Expenses	2,022,377	1,942,972
Training and Conferences	2,099,661	1,938,626
Insurance and Compensation	2,077,417	2,080,124
Hotel Accommodation	934,661	733,323
Residential Accommodation	-	383,780
Trade Promotion	24,971	95,391
Uniform and Protective Clothing	478,392	167,459
Retirement Benefit	3,093,040	884,684
	<u>73,587,881</u>	<u>63,284,926</u>

FORESTRY COMMISSION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

	2022	2021
	GH¢	GH¢
12b) OPERATIONAL EXPENDITURE		
Postal, Telephone and Internet Subscription	1,029,207	953,277
Travel and Transport-Local	17,767,543	11,688,658
Travel and Transport-Foreign	846,685	599,884
Vehicle Running Cost	9,111,967	6,464,855
Vehicle Repairs and Maintenance	1,003,052	269,908
Board Expenses	707,513	438,167
Property Rate and Ground Rent	554,868	346,737
Training and Conferences	3,499,435	3,231,044
Hotel Accommodation	1,401,992	1,099,984
Uniform and Protective Clothing	2,710,887	948,934
Operation Halt Campaign (Monitoring)	23,691,453	31,453,673
Maintenance of Zoo Animals	1,186,239	2,072,674
Fire Prevention Campaign	758	2,887
Plantation Expenses	16,137,803	13,180,308
Reclamation of Mines Areas	-	-
Social Intervention Development Programme	-	26,575
	79,649,402	72,777,566
12c) PROJECTS EXPENDITURE		
Travel,Transport and Feeding – Local	5,593,486	3,679,763
Travel and Transport-Foreign	131,707	93,315
Vehicle Running Cost	876,151	621,621
Vehicle Repairs and Maintenance	96,447	25,953
Consultancy/Professional and Legal Fees	606,062	606,062
Training and Conferences	1,399,774	1,292,417
Hotel Accommodation	2,336,653	1,833,307
Social Intervention Development Programme	6,091,973	-
	11,040,279	8,152,438

FORESTRY COMMISSION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

	2022	2021
	GH¢	GH¢
13) RECONCILIATION OF DEFICIT TO NET CASH INFLOW FROM OPERATING ACTIVITIES		
Deficit for the year	(30,584,425)	2,349,241
Adjust for:		
Depreciation	10,946,046	8,637,686
Investment Income	(16,119,036)	(16,923,999)
Gain on Disposal	212,334	101,945
(Increase) /Decrease in Inventory	3,458,716	(596,200)
(Increase) / Decrease in Accounts Receivable	(4,938,846)	48,797
Increase /(Decrease)in Accounts Payable	29,880,537	7,151,379
Net Cash inflow in the year	<u>(7,144,674)</u>	<u>768,848</u>

14.) ANALYSIS OF MOVEMENT IN CASH	Balances as at 31st December		Changes in the year	
	2022	2021	2022	2021
	GH¢	GH¢	GH¢	GH¢
Bank Balances				
Short term Investment	168,393,977	155,602,202	12,791,774	(11,314,155)
	104,868,626	115,288,856	(10,420,230)	(3,368,893)
	<u>273,262,603</u>	<u>270,891,058</u>	<u>2,371,545</u>	<u>(14,683,048)</u>

15) PROFIT OR LOSS ON DISPOSAL	2021	2020
	GH¢	GH¢
Cost of Asset	583,437	731,407
Accumulated Depreciation	(583,437)	(621,018)
Net Book Value	-	110,389
Proceeds from Disposal	212,334	212,334
	<u>212,334</u>	<u>101,945</u>

The Commission disposed of some of its fully depreciated motor vehicles during the year.

16) YOUTH IN AFFORESTATION PROGRAM EXPENDITURE	2022	2021
	GH¢	GH¢
Plantation Development	62,383,534	19,555,870
Consumables and Protective Clothing	6,803,618	12,050,861
Staff Remuneration	58,667,979	145,973,206
	<u>127,855,132</u>	<u>177,579,937</u>

