

# BEKWAI MUNICIPAL ASSEMBLY



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**BMA.05/10/03**

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**28/04/2026**

Our Ref : .....  
Your Ref : .....

## SUBMISSION OF FIRST QUARTER 2026 INTERNAL AUDIT REPORT

I forward herewith, the First Quarter 2026 Internal Audit Report of Bekwai Municipal Assembly for your attention.

Thank You.

PETRO P. ANKORLE

MUNICIPAL CO-ORD DIRECTOR  
FOR: MUNICIPAL CHIEF EXECUTIVE

THE CHAIRPERSON  
BEKWAI MUNICIPAL AUDIT COMMITTEE  
BEKWAI-ASHANTI

CC:

THE DIRECTOR GENERAL  
INTERNAL AUDIT AGENCY  
ACCRA

THE DISTRICT AUDITOR  
GHANA AUDIT SERVICE  
BEKWAI

THE PRESIDING MEMBER  
BEKWAI MUNICIPAL ASSEMBLY  
BEKWAI ASHANTI

THE REGIONAL MINISTER  
ASHANTI REGIONAL CO-ORD COUNCIL  
KUMASI

THE HEAD OF SERVICE  
LOCAL GOV'T SERVICE SECRETARIAT  
ACCRA

THE MUNICIPAL CHIEF EXECUTIVE  
BEKWAI MUNICIPAL ASSEMBLY  
BEKWAI-ASHANTI

**BEKWAI MUNICIPAL ASSEMBLY**  
**INTERNAL AUDIT UNIT**



**INTERNAL AUDIT UNIT**

**FIRST QUARTER 2026**  
**INTERNAL AUDIT REPORT**

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**INTERNAL AUDIT REPORT ON PROCUREMENT AND CASH MANAGEMENT ON  
THE ACCOUNTS OF THE BEKWAI MUNICIPAL ASSEMBLY FOR THE PERIOD 1<sup>ST</sup>  
JANUARY TO 31<sup>ST</sup> MARCH, 2026**

**EXECUTIVE SUMMARY**

In line with the assembly's approved annual internal audit work plan for 2026, the Internal Audit Unit carried out procurement and cash management audit on the Accounts of the Bekwai Municipal Assembly for the period 1<sup>st</sup> January to 31<sup>st</sup> March 2026.

The objectives of the audit were to assess the adequacy and effectiveness of internal controls over procurement, and cash management focusing on strengthening the overall internal controls environment and to ascertain the extend of control exercised by management to ensure operations are performed effectively and efficiently and in compliance with applicable laws, procedures, policies, and regulations.

A number of issues identified by our audit that requires prompt management action are as follows

- i. Unsupported claimed allowance –GH¢ 87,326.30
- ii. Items not routed through stores–GH¢ 153,948.00
- iii. Unsupported payment Vouchers –GH¢ 229,901.80
- iv. Unsupported Withheld Taxes GH¢42,604.35
- v. Payment Vouchers Not Pre- Audited-GH¢ 22,6944.65
- vi. Unpresented Payment Vouchers GH¢ 147,826.50
- vii. Fuel not Logged GH¢ 7,000.00

We commended management team especially the MCE and the Municipal Coordinating Director for their assistance during the audit.

The processes and controls over transport, and stores management do not provide reasonable assurance that operations are performed effectively and efficiently and in compliance with applicable laws, policies and procedures, rules, and regulations. Implementation of the recommendations in this report will strengthen internal controls over proper administration, ensure the safeguarding of assets, increase effectiveness and efficiency of operations provide reasonable assurance that the Assembly is operating in compliance with applicable laws, policies, procedures, rules, and regulations.

## **INTRODUCTION**

In accordance with the annual internal audit work plan for the 2023, section 175 (4b) of the Local Governance Act, 2016, (Act 936), section 83 (7) of the Public Financial Management Act, 2016, (Act 921) and part ii section three (3) of the Internal Audit Agency Act 2003 (Act 658). The internal audit unit executed an audit on procurement and cash management of the Bekwai Municipal Assembly for the period 1<sup>st</sup> January to 31<sup>st</sup> March 2026.

We wish to bring to your attention the following Audit Findings and recommendations made during the audit. We have discussed these matters with the key personnel before preparing this report.

## **BACKGROUND**

In accordance to our mandate under Section 175 (4b, c and d) of the local Governance Act 2016 (Act 936), section 83 (7) of the Public Financial Management Act 2016 (Act 921) and section 3 of the Internal Audit Agency Act 2003 (Act 658) we have reviewed transport and stores management of the Bekwai Municipal Assembly for the period 1<sup>st</sup> January to 31<sup>st</sup> March 2026.

The Bekwai Municipal is one of the 261 Metropolitan, Municipal and District Assemblies (MMDAs) in Ghana, and forms part of the 43 of MMDAs in the Ashanti Region with its administrative capital as **Bekwai**.

The Municipality is located in the southern part of the region, lies within 6° 00'N - 6°30 'N and Longitudes 1°00W and 1° 35W and it covers a total land area of about 633sqkm.

The Municipality shares boundaries with Bosomtwe District in the north, Adansi North District in the south, Bosome -Freho District to the east and Amansie-Central and Amansie West District to the west.

Bekwai Municipal Assembly envisages to achieve improvement in the quality of life of its people through formulation and implementation of sustainable policies on human development, poverty reduction and good governance by a well-motivated and skilled labor.

## KEY PERSONNEL

During the period under review, the following officials were in charge of the Financial and Administrative matters of the Assembly.

NAME	RANK	PERIOD
Hon. Issaka Salifu	Municipal Chief Executive	14 <sup>th</sup> May 2025 to date
Petro Phelimon Ankorle	Municipal Co-ordinating Director	12 <sup>th</sup> January 2026 to date
Yussif Issahaku	Municipal Finance Officer	February 2026 to date
Mavis Addo	Municipal Budget Officer	1 <sup>st</sup> September 2022 to date
Samuel Armah Andoh	Municipal Planning Officer	2 <sup>nd</sup> February 2023 to date

## LIMITATIONS OF RESPONSIBILITIES

The review conducted could not be relied on to disclose all the existing weaknesses in the Assembly's system of controls and any other problem that might have occurred during the period under review.

## FOLLOW UP ON PREVIOUS AUDIT REPORTS

We made follow up on the previous audit reports on management letter for 2025 and fourth quarter internal audit report to ascertain the status of the implementation of the recommendations raised. Management has since implemented all recommendations raised in the management letter and the internal audit reports.

We commended management for their prompt actions and further urged management to comply with laws and regulations in their subsequent transactions.

## SCOPE OF AUDIT

The Audit covered the review of procurement, and cash management.

## AUDIT OBJECTIVE

Procurement:

- ✓ Identify potential risks.
- ✓ To verify inventory adequacy and reconcile physical count with records
- ✓ To evaluate compliances with established policies and procedures
- ✓ To access compliance with financial regulations

Cash Management

- ✓ Identify potential risks.
- ✓ To evaluate compliances with established policies and procedures.
- ✓ To access compliance with financial regulations.

### **APPROACH AND METHODOLOGY**

The audit was conducted in accordance with the standards of the Internal Audit Agency. The audit findings were developed on the six attributes of auditing; criteria, condition, effect, recommendation, and management responses. Our audit criteria and standards were derived from sources such as Public Financial Management Act 2016 (Act) 921, Public Financial Management regulations 2019, and other relevant applicable laws.

The Internal Audit Unit used the risk-based audit approach in carrying out the exercise. These included substantive tests, interviews, and verifications.

We derived our audit criteria, norms, and standards from sources such as the Public Procurement Act 2003 (Act) 663 Internal Audit Agency Act 2003 (Act) 658 Public Financial Management Act 2016 (Act,) 921 and stores Regulations 1984.

### **SUMMARY OF SIGNIFICANT FINDINGS AND RECOMMENDATIONS**

Fifteen (15) payments vouchers totaling GH¢ 87,326.30 paid between January and March 2026 being allowances were not supported with the signed list of the beneficiaries to properly account for the claims.

We recommended that the MFO and his personnel should account for the claims by obtaining the signed list of the beneficiaries and attaching it to the Payment Vouchers for our verification.

Nine payments vouchers being purchases of items totalling. GH¢ 153,948.00 were not routed through stores.

We recommended management to ensure that the officers who made the purchases should liaise with the storekeeper to update his records and further attached the store receive vouchers (SRV) to the payment vouchers for our verification.

Twenty-seven (27) payments vouchers totaling GH¢ 229,901.80 paid between January and March 2026 were not attached with the official receipts of the payees to properly account for the expenditures.

We recommended that the MFO and his personnel should account for the expenditures by obtaining the official receipts of the payees and attaching it to the payment vouchers for our verification.

Four (4) payment vouchers withheld taxes totalling GH¢ 42,604.35 on gross payment of GH¢846,991.13 paid between January and March were not supported with Ghana Revenue Authority (GRA) receipts and bank payment receipts to properly account for the payments.

We recommended that the MFO and his personnel should obtain Ghana Revenue Authority (GRA) electronic receipts and bank receipts and attached to the payment vouchers for our verification.

Fourty Three (43) payment vouchers totaling GH¢ 226,944.65 were not submitted to the Internal audit unit for pre – audit before payments were effected.

We recommended that management should desist from such practice and further ensure that all payment vouchers are submitted to Internal audit unit for pre-audit before payments are effected.

Twenty-Eight (28) payment vouchers totaling GH¢ 147,826.50 were not presented for the audit.

We recommended management to submit the payment vouchers for our verification promptly.

Two (2) payment voucher totaling GH¢ 7,000.00 being fuel purchases between January and March were not logged in the vehicle logbooks to properly account for the expenditure.

We recommended management to ensure that vehicles logbooks are made available and further ensure that drivers record the fuel purchases in the vehicle logbooks.

## **DETAILS OF FINDINGS AND RECOMMENDATIONS**

### **Unsupported claimed allowance –GH¢ 87,326.30**

#### **Criteria**

Section 52 of the Public Financial Management Act, 2016 (Act 921), which requires that public funds shall only be disbursed for authorized purposes and must be supported by appropriate documentation. It also breaches Regulation 39 and Regulation 71 of the Financial Administration Regulations, 2004 (L.I. 1802), which mandate that all payments must be properly vouched and supported with relevant documents before disbursement.

#### **Condition**

We noted that fifteen (15) payments vouchers totaling GHC 87,326.30 paid between January and March 2026 being allowances were not supported with the signed list of the beneficiaries to properly account for the claims. Details are provided in appendix A.

**Cause**

Failure on the part of MFO and his personnel to ensure that the signed list of the beneficiaries were attached to the payment vouchers was the cause of the situation.

**Effect**

This situation does not enhance transparency and accountability.

**Recommendation**

We recommended that the MFO and his personnel should account for the expenditures by obtaining the signed list of the beneficiaries and attaching it to the Payment Vouchers for our verification.

**Management Response**

Management stated that the schedule officer has since retrieved most of the signed list of the beneficiaries and records will be made available for our verification.

**Items not routed through stores–GH¢ 153,948.00****Criteria**

Store regulations 1984 regulation 0315 states ‘The original Stores Receipt Voucher shall be endorsed to the effect that goods have been received and entered on the stock control form. This endorsement must be signed by the officer responsible for stock control or stores accounting. In circumstances where the P.O. is issued for a service, the Stores Receipt Voucher shall be endorsed to the effect that the service has been satisfactorily rendered and copies shall be distributed as prescribed in Regulation 0523’. And regulation 0316 also states ‘The endorsed original of the Stores Receipt Voucher shall always be attached to the Payment Voucher on which payment is made to the supplier’.

**Condition**

We noted that nine (9) payments vouchers being items purchases totalling GHC 153,948.00 were not routed through stores. Details are provided in appendix B.

**Cause**

Failure on the part of the officers who made the purchases to submit the invoices and the items to the storekeeper to update his records was the cause of the situation.

**Effect**

This situation does not enhance accountability and transparency.

### **Recommendation**

We recommended management to ensure that the officers who made the purchases should liaise with the storekeeper to update his records and further attached the store receive vouchers (SRV) to the payment vouchers for our verification.

### **Management Response**

Management stated that the schedule officers have been tasked to liaise with the storekeeper to update his records.

## **Unsupported payment Vouchers –GH¢ 229,901.80**

### **Criteria**

Part IX, section 13 of the Financial Memoranda for District Assemblies (MMDA's) state that, all payment vouchers shall be receipted in one of the following ways:

- (a) By a written acknowledgement in ink on the payment vouchers by the payee where an official receipt is not supplied or
- (b) By the attachment to the payment voucher of the payee's official receipt.

### **Condition**

We noted that twenty-seven (27) payments vouchers totaling GHC 229,901.80 made between January and March 2026 were not attached with the official receipts of the payees to properly account for the expenditures. Details are provided in appendix C.

### **Cause**

Failure on the part of the MFO and his personnel to ensure that official receipts of the payees and other supporting documents were obtain and attached to the payment vouchers was the cause of the situation.

### **Effect**

This situation does not enhance accountability and transparency.

### **Recommendation**

We recommended that the MFO and his personnel should account for the expenditures by obtaining the official receipts of the payees and attaching it to the payment vouchers for our verification.

### **Management Response**

Management stated that most of the payment vouchers have been acquitted with the relevant receipts of the payees and records will be made available for our verification.

## **Unsupported Withheld Taxes GH¢ 42,604.35**

### **Criteria**

Section 117(1) of the Income Tax Act 2015 (Act 896) states that “withholding agent shall pay to the Commissioner-General within 15 days after the end of each calendar month a tax that has been withheld in accordance with this provision during the month...”

### **Condition**

We noted that four (4) payment vouchers withheld taxes totaling GH¢ 42,604.35 on gross payment of GH¢ 846,991.13 paid between January and March 2026 were not supported with bank receipts and Ghana Revenue Authority (GRA) electronic payment receipts to properly account for the payments. Details are provided in appendix D.

### **Cause**

Failure on the part of the MFO and his accounting personnel to obtain and attached the receipts to the payment vouchers.

### **Effect**

This situation does not enhance transparency and accountability.

### **Recommendation**

We recommended the MFO and his personnel to obtain the bank receipts and GRA electronic receipts and attach it to the payment vouchers for our verification.

### **Management Response**

Management stated that the withheld taxes receipts will be retrieved and attached to the payment vouchers for our verification.

## **Payment Vouchers Not Pre- Audited-GH¢ 226,944.65**

### **Criteria**

Part XIII paragraph I of Financial Memoranda for Metropolitan, Municipal and District Assemblies 2004 - states ‘ ‘ Notwithstanding the general duties of the Internal Auditor of the Assembly as described in Section 120 of the Local Government Act, and Regulation 32 (8) of LI 1589, Internal Auditor shall pre- audit or cause to be pre-audited all payment vouchers with all appropriate attachments’.

### **Condition**

Fourty Three (43) payment vouchers totaling GH¢ 226,944.65 were not submitted to the Internal audit unit for pre-audit before payments were effected.

Details are provided in appendix E.

**Cause**

The Municipal Co- Ordinating Director and Municipal Finance Officer did not ensure that, the payment vouchers were presented for pre-audit.

**Effect**

This situation denies the Internal audit unit roles in Assembly's payments proceedings.

**Recommendation**

We recommended that management should desist from such practice and further ensure that all payment vouchers are submitted to Internal audit unit before payment are effected.

**Management Response**

Management acknowledged our recommendation and will ensure that subsequent payment vouchers would be brought to the Internal audit unit for pre- audit before payments are effected.

**Unpresented Payment Vouchers GH¢ 147,826.50**

**Criteria**

Section 80 of the Public Financial Management Act, 2016 (Act 921), which requires principal spending officers to keep proper records and make them available for audit and inspection.

**Condition**

Twenty-Eight (28) payment vouchers totaling GH¢ 147,826.50 were not presented to the Internal audit unit for the audit. Details are provided in appendix F.

**Cause**

Failure on the part of MFO and his accounting personnel to submit the payment vouchers to the internal audit unit for the audit was the cause of the situation.

**Effect**

This situation does not enhance transparency and accountability.

**Recommendation**

We recommended management to desist from such practices and further ensure that the payment vouchers are submitted to the internal audit unit for audit.

**Management Response**

Management stated that the payment vouchers were misfiled and most of it have been retrieved for our verification.

## **Fuel not logged GH¢ 7,000.00**

### **Criteria**

Section 52 and Section 79 of the Public Financial Management Act, 2016 (Act 921), which require that public resources must be used in an efficient, effective, and accountable manner, and that proper records must be maintained to account for their use. It also breaches Regulation 183 of the Financial Administration Regulations, 2004 (L.I. 1802), which mandates the proper recording and control of stores and consumables, including fuel.

### **Condition**

We noted that two (2) payment vouchers totaling GH¢7,000.00 being fuel purchases between January and March 2026 was not logged in the vehicle logbooks to properly account for the expenditures. Details are provided in appendix G.

### **Cause**

Failure on the part of drivers to record fuel purchases and journeys made was the cause of the situation.

### **Effect**

This situation does not enhance accountability and transparency.

### **Recommendation**

We recommended management to desist from such practice and further ensure that drivers logged fuel purchases in their subsequent transactions for our verification.

### **Management Response**

Management stated that all drivers have instructed to log fuel purchases in their subsequent purchases, journeys made and further make available the records for our verification.

### **CONCLUSION**

In our view, if the above observations are addressed, the assets of the Assembly will be safe guided. The internal audit unit therefore recommended that management should take the necessary action to address the observations raised in this report.

### **ACKNOWLEDGEMENT**

We wish to express our appreciation for the assistance by management of the Assembly to the Internal Audit Unit during the Audit.

A handwritten signature in black ink, appearing to read 'Koek Alhassan', with several long, sweeping horizontal lines extending from the top right of the signature across the page.

**KOEK ALHASSAN**  
**PRINCIPAL INTERNAL AUDITOR**

**APPENDIX A. Unsupported claimed allowance –GH¢ 87,326.30**

NO.	DATE	PAYEE	DETAILS	PV NO.	AMOUNT
1	10/02/26	JOSEPH OBENG	FUNDS FOR SPECIAL ASSEMBLY'S MEETING ON 25/02/26	25/02/26	12,500.00
2	20/02/26	HANNA TWUMASI	BEING PAYMENT FOR T&T REVENUE COLLECTORS	27/02/26	7,263.50
3	20/02/2026	HANNA TWUMASI	PAYMENT OF 25% COMMISSION FOR REVENUE COLLECTORS	27/02/26	6,583.50
4	25/02/2026	NTI DANQUAH KWAME	FUNDS TO CATER FOR BUDGET COMMITTEE MEETING	28/29/30/31/02/26	3,450.00
5	04/02/26	RASHEED GBADAMOSI	FUNDS TO SUPPORT AND DONATION TO CHIEFS IN BEKWAI M.A.	2/01/26	18,000.00
6	04/02/26	RASHEED GBADAMOSI	FUNDS FOR ORGANIZING MGT MEETING	26/01/26	3,430.00
7	04/02/26	RASHEED GBADAMOSI	FUNDS FOR LAUNCHING BLUE WATER GUIDES	32/33/34/35/36/01/26	11,375.00
8	13/02/2026	RASHEED GBADAMOSI	PURCHASE OF FUEL BY MCE	37/38/01/26	1,200.00
9	10/03/2026	HANNA TWUMASI	PAYMENT OF 50% COMMISSION ZONAL COUNCIL	11/3/26.	780.00

10	10/03/2026	HANNA TWUMASI	PAYMENT OF 25% COMMISSION FOR REVENUE COLLECTORS	12/3/26.	9423.25
11	10/03/2026	PATRICK KONADU	AMOUNT TO GENERATE PROPERTY RATE BILL	13/3/26.	1000.00
12	10/03/2026	HANNA TWUMASI	PAYMENT OF 50% COMMISSION ZONAL COUNCIL	18/3/26.	1450.00
13	31/03/2026	MCE	FUND FOR MCE'S OFFICIAL TRIP TO ACCRA	60/3/26.	5268.00
14	31/03/2026	MCE	FUND FOR MCE'S TO ATTEND MEETING	62/3/26.	1500.00
15	27/03/2026	EMMANUEL TETTEH	FUNDS TO UNDERTAKE PLUMBING WORTKS AT MCD RESIDENCE	56/3/26.	4103.50
	<b>TOTAL</b>				<b>87,326.30</b>

**1. APPENDIX B. Items not routed through stores–GH¢ 222,601.00**

NO.	DATE	PAYEE	DETAILS	PV NO.	AMOUNT
1	13/02/26	HANNA TWUMASI	PURCHASE OF VALUE BOOKS	03/02/26	19,460.00
2	03/02/26	RASHEED GBADAMOSI	FUNDS TO SUPPORT AMANSIE HOME COMING	08/01/26	3,500.00
3	13/02/26	DANIEL ASAMOAH	PURCHASE OF 17PLATE CAR BATTERY	09/01/26	1,900.00
4	28/01/26	RASHEED GBADAMOSI	PAYMENT OF END OF YEAR ACTIVITIES FOR STAFF	11/01/26	64,800.00
5	28/01/26	BELINDA A. KWANSAH	COST REFRESHMENT ITEMS FOR MCE AND MCD	22/23/24/01/26	4,168.00
6	04/02/26	RASHEED GBADAMOSI	FUNDS FOR LAUNCHING BLUE WATER GUIDES	32/33/34/35/36/01/26	11,375.00
7	16/03/2026	AMOFEST COM LTD	PAYMENT FOR SUPPLY OF ITEMS FOR THE RAMADAN		29352.20
8	18/03/2026	EMMANUEL ENCHIA	PAYMENT FOR 200 BAGS OF CEMENT	29/3/26.	17692.80
9	27/03/2026	FELIX GYIL	FUNDS FOR BURIAL OF A DECOMPOSED BODY	52/3/26.	1700.00
	<b>TOTAL</b>				<b>153,948.00</b>

**APPENDIX C. Unsupported payment Vouchers –GH¢ 229,901.80**

NO	DATE	PAYEE	DETAILS	PV NO.	AMOUNT	AMOUNT NOT ACCOUNTED FOR	REMARKS
1	13/02/26	HANNA TWUMASI	PURCHASE OF VALUE BOOKS	03/02/26	19,460.00	400.00	No Receipt
2	13/02/26	PAA YAW KWAKYE	PURCHASE OF FUEL	16/02/26	400.00	400.00	No Receipt
3	13/02/26	NTI DANQUAH KWAME	PURCHASE OF DATA BUNDLE	17/02/26	2,500.00	1,000.00	No Receipt
4	25/02/26	NTI DANQUAH KWAME	FUNDS TO CATER FOR BUDGET COMMITTEE MEETING	28/29/30/31/02/26	3,450.00	1,800.00	No Receipt
5	03/02/26	RASHEED GBADAMOSI	FUNDS TO SUPPORT AMANSIE HOME COMING	08/01/26	3,500.00	3,500.00	No Receipt
6	04/02/26	RASHEED GBADAMOSI	FUNDS FOR LAUNCHING BLUE WATER GUIDES	32/33/34/35/36/01/26	11,375.00	8,775.00	No Receipt
7	10/03/2026	JOSEPH OBENG	FUNDS FOR SPECIAL ASSEMBLY'S MEETING	06/03/26.	35170.00	35170.00	No Receipt
8	31/03/2026	MCE	FUND FOR MCE'S OFFICIAL TRIP TO ACCRA	60/3/26.	5268.00	5268.00	No Receipt

9	31/03/2026	MCE	FUND FOR MCE'S TO ATTEND MEETING	62/3/26.	1500.00	1500.00	No Receipt
10	04/02/26	FELIX GYIL	PURCHASE OF ELECTRICITY	05/02/26	800.00	800.00	No Receipt
11	04/02/26	RASHEED GBADAMOSI	FUNDS TO SUPPORT AND DONATION TO CHIEFS IN BEKWAI M.A.	02/01/26	7,470.00	7,470.00	No Receipt
12	03/02/26	OSEI PRINCE	PURCHASE OF FUEL	06/01/26	2,000.00	2,000.00	No Receipt
13	03/02/26	OSEI PRINCE	PURCHASE OF FUEL	07/01/26	4,700.00	3,500.00	No Receipt
14	28/01/26	RASHEED GBADAMOSI	PAYMENT OF END OF YEAR ACTIVITIES FOR STAFF	11/01/26	64,800.00	64,800.00	No Receipt
15	13/02/26	RASHEED GBADAMOSI	PURCHASE OF FUEL BY MCE	37/38/01/26	1,200.00	1,200.00	No Receipt
16	28/01/26	RASHEED GBADAMOSI	FUNDS TO SUPPORT REGIONAL SECURITY COUNCIL ACTIVITES	40/01/26	5,000.00	5,000.00	No Receipt
17	10/03/2026	JOSEPH OBENG	FUNDS FOR SPECIAL ASSEMBLY'S MEETING	06/03/26.	35170.00	35170.00	No Receipt
18	31/03/2026	MCE	FUND FOR MCE'S OFFICIAL TRIP TO ACCRA	60/3/26.	5268.00	5268.00	No Receipt
19	31/03/2026	MCE	FUND FOR MCE'S TO ATTEND MEETING	62/3/26.	1500.00	1500.00	No Receipt

20	10/03/2026	OSMAN MORO	DONATION TO DOMINASE METHODIST PRI SCH	17/3/26.	2000.00	2000.00	No Receipt
21	18/03/2026	EMMANUEL ENCHIA	PAYMENT FOR 200 BAGS OF CEMENT	29/3/26.	17692.80	17692.80	No Receipt
22	27/03/2026	FELIX GYIL	FUNDS FOR BURIAL OF DECOMPOSE BODY	52/3/26.	1700.00	1700.00	No Receipt
23	31/03/2026	MCE	FUND FOR MCE'S OFFICIAL TRIP TO ACCRA	60/3/26.	5268.00	5268.00	No Receipt
24	27/03/2026	MCD	FUNDS FOR THE CELEBRATION OF INDEPENDENCE DAY	55/3/26.	10,220.00	10220.00	No Receipt
25	03/02/26	OSEI PRINCE	PURCHASE OF FUEL	06/01/26	2,000.00	2,000.00	No Receipt
26	03/02/26	OSEI PRINCE	PURCHASE OF FUEL	07/01/26	3,500.00	3,500.00	No Receipt
27	31/03/26	MCE	PURCHASE OF FUEL	60/03/26	3,000.00	3,000.00	No Receipt
	<b>TOTAL</b>				<b>255,911.80</b>	<b>229,901.80</b>	

**APPENDIX D. Unsupported withholding tax payment GH¢ 42,604.35**

<b>DATE</b>	<b>PAYEE</b>	<b>DETAILS</b>	<b>PV NO.</b>	<b>AMOUNT</b>	<b>TAX</b>
12/02/26	Stenzy Enterprice	Purchase of office equipment consumables	NO PV	10,192.00	764.40
4/02/26	Apamo Ent	Construction of 1no. 3-unit classroom block, Bodoma	1/2	342,711.00	17,135.55
18/02/26	KOK Multi Ltd	Construction of 1no. 3- unit classroom block, Bosankro	3/2	267,293.63	13,364.68
18/02/26	Hazaline Ltd	Construction of 1no. 2unit Kindergarten block, Dotom	5/2	226,794.50	11,339.72
				<b>846,991.13</b>	<b>42,604.35</b>

**APPENDIX E. Payment Vouchers Not Pre- Audited-GH¢ 226,944.65**

NO.	DATE	PAYEE	DETAILS	PV NO.	AMOUNT
1	13/02/26	PAA YAW KWAKYE	PURCHASE OF FUEL	16/02/26	400.00
2	13/02/26	NTI DANQUAH KWAME	PURCHASE OF DATA BUNDLE	17/02/26	1000.00
3	18/02/26	FRANCIS NSAFOAH	FUNDS TO SUPPORT MUNICIPAL READING AND QUIZ COMPETION	18/02/26	3000.00
4	10/03/26	JOSEPH OBENG	FUNDS FOR SPECIAL ASSEMBLY'S MEETING ON 25/02/26	23/24/25/02/26	12500.00
5	20/02/26	HANNA TWUMASI	BEING PAYMENT FOR T&T TO REVENUE COLLECTORS	27/02/26	7263.50
6	20/02/26	HANNA TWUMASI	PAYMENT OF 25% COMMISSION FOR REVENUE COLLECTORS	27/02/26	6583.00
7	25/02/26	NTI DANQUAH KWAME	FUNDS TO CATER FOR BUDGET COMMITTEE MEETING	28/29/30/31/02/26	3450.00
8	12/02/26	EMMANUEL ENCHIA	PURCHASE OF OFFCE EQUIPMENT	-	10192.00
9	03/02/26	OSEI PRINCE	PURCHASE OF FUEL	06/01/26	2000.00
10	03/02/26	OSEI PRINCE	PURCHASE OF FUEL	07/01/26	4700.00
11	13/02/26	DANIEL ASAMOAH	PURCHASE OF 17PLATE CAR BATTERY	09/01/26	1900.00
12	03/02/26	OSEI PRINCE	PURCHASE OF FUEL TO MCD	25/01/26	2000.00
13	04/02/26	RASHEED GBADAMOSI	FUNDS FOR ORGANIZING MANAGEMENT MEETING	26/01/26	3430.00

14	28/01/26	NANA GYAMFI FRIMPONG	PAYMENT OF ALLOWANCE FOR PM	30/31/01/26	1000.00
15	04/02/26	RASHEED GBADAMOSI	FUNDS FOR LAUNCHING BLUE WATER GUIDES	32/33/34/35/36/01/26	11375.00
16	13/02/26	RASHEED GBADAMOSI	PURCHASE OF FUEL BY MCE	37/38/01/26	1200.00
17	04/03/2026	FELIX GYIL	FUNDS FOR GENERAL ALLOWANCE FOR NINE SWEEPERS	03/03/26.	2700.00
18	16/03/2026	AMOFEST COM LTD	PAYMENT FOR SUPPLY OF ITEMS FOR THE RAMADAN		29352.20
19	01/03/2026	PM	PM ALLOWANCE	1/3/26.	1000.00
20	10/03/2026	JOSEPH OBENG	FUNDS FOR SPECIAL ASSEMBLY'S MEETING	06/03/26.	35170.00
21	10/03/2026	HANNA TWUMASI	PAYMENT OF 50% COMMISSION ZONAL COUNCIL	11/3/26.	780.00
22	10/03/2026	HANNA TWUMASI	PAYMENT OF 25% COMMISSION FOR REVENUE COLLECTORS	12/3/26.	9423.25
23	10/03/2026	PATRICK KONADU	AMOUNT TO GENERATE PROPERTY RATE BILL	13/3/26.	1000.00
24	10/03/2026	OSMAN MORO	FUNERAL DONATION	16/3/26.	2000.00
25	10/03/2026	OSMAN MORO	DONATION TO DOMINASE METHODIST PRI SCH	17/3/26.	2000.00
26	10/03/2026	HANNA TWUMASI	PAYMENT OF 50% COMMISSION ZONAL COUNCIL	18/3/26.	1450.00
27	10/03/2026	RASHEED GBADAMOSI	IFG SALARIES	20/3/26.	11062.90

28	18/03/2026	EMMANUEL ENCHIA	PAYMENT FOR 200 BAGS OF CEMENT	29/3/26.	17692.80
29	18/03/2026	CYNTHIA POKUA	COST OF ACCOMODATION FOR EXTENSION OFFICERS	35/3/26.	2312.50
30	10/03/2026	NTI DANQUAH KWAME	PAYMENT FOR WORKSHOP	39/3/26.	4650.00
31	27/03/2026	FELIX GYIL	TRANSPORTATION OF LABOURERS	44/3/26.	500.00
32	27/03/2026	EMILY POKUAA	ELETRICITY	43/3/26.	1000.00
33	27/03/2026	RASHEED GBADAMOSI	INTERVIEW FEE FOR STAFF	46/3/26.	1600.00
34	27/03/2026	FLORENCE KOTOKA	INTERVIEW FEE FOR STAFF	47/3/26.	3200.00
35	27/03/2026	FELIX GYIL	ALLOWANCE FOR SWEEPERS	42/3/26.	2430.00
36	27/03/2026	FELIX GYIL	OVERTIME ALLOWANCE FOR LABOURERS	48/3/26	2646.00
37	27/03/2026	FELIX GYIL	FUNDS FOR BURIAL OF DECOMPOSE BODY	52/3/26.	1700.00
38	27/03/2026	KWABENA KONADU	OVERTIME ALLOWANCE FOR DRIVERS	50/3/26.	1890.00
39	27/03/2026	BERTHA DUFFOUR	FUNDS TO POST LETTERS	53/3/26.	300.00
40	31/03/2026	MCE	FUND FOR MCE'S OFFICIAL TRIP TO ACCRA	60/3/26.	5268.00
41	31/03/2026	MCE	FUND FOR MCE'S TO ATTEND MEETING	62/3/26.	1500.00
42	27/03/2026	MCD	FUNDS FOR THE CELEBRATION OF INDEPENDENCE DAY	55/3/26.	10220.00
43	27/03/2026	EMMANUEL TETTEH	FUNDS TO UNDERTAKE PLUMBING WORTKS AT MCD RESIDENCE	56/3/26.	4103.50
	<b>TOTAL</b>				226,944.65

**APPENDIX F. Unpresented Payment Vouchers GH¢ 147,826.50**

NO.	DATE	PV NO.	PAYEE	AMOUNT GH¢
1	14/01/26	3/01/26	JOSEPH OBENG	7,132.00
2	15/01/26	05/01/26	MFO	1,500.00
3	21/01/26	20/01/26	MFO	6,768.00
4	30/01/26	41/01/26	FELIX GYIL	500.00
5	30/01/26	39/01/26	MFO	4,500.00
6	02/02/26	02/02/26	MFO	4,700.00
7	06/02/26	09/02/26	JOSEPH OBENG	4,001.00
8	06/02/26	11/02/26	JOSEPH OBENG	4,001.00
9	09/02/26	13/02/26	NICHOLAS YAMOAH/MCD	6,000.00
10	11/02/26	14/02/26	ABIGIRL AGYENIM BOATENG	3,500.00
11	13/02/26	15/02/26	MCD	3,500.00
12	18/02/26	19/02/26	MUNICIPAL EDUCATION DIRECTOR	2,000.00
13	19/02/26	20/02/26	NICHOLAS YAMOAH	3,000.00
14	19/02/26	21/02/26	MCD/MFO	3,500.00
15	20/02/26	22/02/26	JOSEPH OBENG	945.00
16	17/02/26	33/02/26	MCD/MFO	4,700.00
17	17/02/26	34/02/26	STANZY ENT.	9,580.48
18	17/02/26	35/02/26	EMMANUEL ENCHIA	2,880.00
19	05/03/26	09/03/26	MCD	9,700.00
20	09/03/26	10/03/26	MCD	3,200.00
21	09/03/26	15/03/26	STANLEY SARFO ANTWI	300.00
22	13/03/26	24/03/26	MCD/AGRIC DIRECTOR	9,700.00
23	13/03/26	25/03/26	PAA YAW	1,000.00
24	18/03/26	32/03/26	MCD	4,700.00
25	18/03/26	33/03/26	RASHEED GBADAMOSI	3,400.00
26	18/03/26	36/03/26	MCD	17,000.00
27	27/03/26	54/03/26	MCD	4,700.00
28	13/02/26	3/01/26	FIKOPAT COMPANY	20,913.00
<b>TOTAL</b>				<b>147,826.50</b>

**APPENDIX G. Fuel not logged GH¢ 7,000.00**

<b>NO.</b>	<b>DATE</b>	<b>PAYEE</b>	<b>DETAILS</b>	<b>PV NO.</b>	<b>AMOUNT</b>
1	03/02/26	MFO	PURCHASE OF FUEL	07/01/26	3,500.00
2	21/01/26	MFO	PURCHASE OF FUEL	17/01/26	3,500.00
	<b>TOTAL</b>				<b>7,000.00</b>