OFFICE OF THE UPPER WEST AKIM DISTRICT ASSEMBLY (UWADA)

In the case of reply the number and date of this letter should be quoted

Our Ref: ...UWADA/05/01/04

Your Ref: ....

Tel: 0201723657
0591503357
P. O. Box AS 3, Adeiso
Email: upperwestakim2012@gmail.com
Website: www.uwada.gov.gh

Date 30TH APRIL,2026.

THE AUDIT COMMITTEE CHAIRMAN
UPPER WEST AKIM DISTRICT ASSEMBLY
P.O.BOX 3
ADEISO

SUBMISSION OF FIRST QUARTER 2026 INTERNAL AUDIT REPORT

I forward herewith the Internal Audit Report of the Upper West Akim District Assembly for the period January to March, 2026 for your study and necessary action.

Thank you.

FOR: DISTRICT CHIEF EXECUTIVE
(RUHAIMA SALISU)
AG. DISTRICT COORDINATING DIRECTOR

Cc
THE DISTRICT CHIEF EXECUTIVE
UWADA-ADEISO

THE DIRECTOR GENERAL
INTERNAL AUDIT AGENCY
ACCRA

THE DIRECTOR OF AUDIT
OFFICE OF THE HEAD OF LOCAL
GOVERNMENT SERVICE-ACCRA

REGIONAL MINISTER
ERCC-KOFORIDUA

MUNICIPAL AUDITOR
GHANA AUDIT SERVICE
BOX-39-ASAMANKESE

DISTRICT COORDINATING DIRECTOR
UWADA-ADEISO

Contents

FIRST QUARTER OF 2026 INTERNAL AUDIT REPORT OF UPPER WEST AKIM DISTRICT ASSEMBLY

EXECUTIVE SUMMARY

The Internal Audit Function of Upper West Akim District Assembly has completed its audit for the First Quarter of 2026. The audit focused on the Cash Management, Utilization of Retained IGF and Commitment Control Compliance. The following are highlights of the findings:

INTERNALLY GENERATED FUND (IGF)

1) PAYMENT WITHOUT ACCOMPANYING GIFMIS PAYMENT VOUCHERS - GH₵58,031.15

We advise the District Finance Officer to desist from the practice of paying without payment vouchers. However, we urge management to ensure that the District Finance Officer prepares such payment vouchers to support the transactions in question without delay.

2) PAYMENT NOT FULLY ACQUITTED -GH₵44,884.49

The function recommend that the finance officer should contact the officers involve to retire the said amount.

3) UNPRESENTED PAYMENT VOUCHER: GH₵30,200.25

The unit recommend that the Coordinating Director and Finance officer of the assembly should present the said payment vouchers for audit. Otherwise, they should refund the amount involved to the assembly's account.

4) UN-SUPPORTED PAYMENT-GH₵10,667.00

The Function recommend that the finance officer obtain the relevant supporting documents to authenticate the payments.

DISTRICT ASSEMBLY COMMON FUND (DACF)

1) UN-SUPPORTED PAYMENT-GH₵621,533.87

The Function recommend that the finance officer obtain the relevant supporting documents to authenticate the payments.

2) PAYMENT NOT FULLY ACQUITTED-GH₵570,359.86

The function recommend that the finance officer should contact the Supplier for the receipt to acquit the said amount and to authenticate the payment.

3) PAYMENT WITHOUT ACCOMPANYING GIFMIS PAYMENT VOUCHERS - GH₵38,000.00

We advise the District Finance Officer to desist from the practice of paying without payment vouchers. However, we urge management to ensure that the District Finance Officer prepares such payment vouchers to support the transactions in question without delay.

INTRODUCTION

In pursuance of the Internal Audit plan for 2026, we have conducted an audit of the Cash Management, Utilization of retained IGF, Commitment Control Compliance. This was performed according to the approved audit plan for the year 2026.This was in accordance with Section 83 sub-section 7 of the Public Financial Management Act 2016,(Act 921) and the Internal Audit Agency Act 2003 ,(Act 658).

The audit was meant to review the internal control procedures of the Cash Management, and Utilization of retained IGF, Commitment Control Compliance in relation to best practice, the Public Financial Management Act, 2016, and the Public Financial Management Regulations 2019.

1.1 BACKGROUND

The Risk assessment of the assembly gave priority to the audit area focused on Cash Management, Utilization of retained IGF, Commitment Control Compliance to be conducted in First quarter 2026.

Cash Management are conducted to make sure that every payment is made according to Regulations, Acts and Laws.

Utilization of IGF was conducted to verify that all payments are accompanied with all relevant documents.

Commitment Control Compliance was conducted to ensure adherence to internal control processes.

2.0 KEY PERSONNEL

During the period under review the following officials handled the financial and administrative duties of the Assembly.

NAME OF OFFICER	DESIGNATION	PERIOD
HON. REBECCA CHISSAH	DISTRICT CHIEF EXECUTIVE	01/01/2026-30/03/2026
RUHAIMA SALISU	DISTRICT COORDINATINATING DIRECTOR	01/01/2026-30/03/2026
EMMANUEL AWINI APIN	DISTRICT FINANCE OFFICER	01/01/2026-30/03/2026
PRINCE ASANTE	DISTRICT BUDGET ANALST	01/01/2026-30/03/2026
MERCY ABENA OTIBO	DISTRICT PLANNING OFFICER	01/01/2026-30/03/2026

2.1 SCOPE AND OBJECTIVE OF THE AUDIT

2.1.1 Scope

The scope of the Audit covered Internal Control and Risk Management on Cash Management, Utilization of Retained Internally Generated Fund, and Commitment Control Compliance, from January to March 2026.

2...1.2 Objectives

The objective of the Audit among others included the following.

- Payments are properly supported by original invoices and/or relevant documents.
- Payments are not made for purposes outside the ordinary course of business.
- Payments are approved in accordance with Authority limits.
- Payments are accurately and completely recorded in cash accounting recorded
- To ensure adherence to internal control

3.0 METHODOLOGY AND AUDIT STANDARDS

The Audit was conducted based on the system / risk-based audit approaches and in accordance with the International Standards for the Professional Practice of Internal Auditing.

In ascertaining the facts, the Auditors extracted data from documents provided by the Assembly and interviewed the desk and other officers involved in the financial and administrative functions of the Assembly. The team also checked the Assembly's compliance with the relevant rules and regulations.

4.0 RESPONSIBILITY FOR CORRECTIVE ACTION

The potential impact of control weaknesses identified, and recommendations provided in this report should not be considered as exhaustive but intended to highlight potential effects of issues identified and possible remedial actions to improve the Internal Controls.

5.0 DETAILED AUDIT FINDINGS

IGF

5.1PAYMENT WITHOUT ACCOMPANYING GIFMIS PAYMENT VOUCHERS - GH₵63,971.15

CRITERIA

Regulation 82 of the PFMR, 2019 (L.I 2378) states that "a payment by a covered entity shall be accompanied with a payment Voucher.

CONDITION

Contrary to the above regulation, the District Finance Officer made payments totalling GH₵ 63,971.15 without accompanying payment vouchers to support the expenditure. Details attached in Appendix A for your perusal, please.

CAUSE

The Finance Officer has failed to follow due process as enshrined in the above regulation.

EFFECT

The Assembly could be sanctioned by appropriate authority for expenditures to be incurred without the accompanying payment vouchers to support the transaction.

RECOMMENDATION

We advise the District Finance Officer to desist from the practice of paying without payment vouchers. However, we urge management to ensure that the District Finance Officer prepares such payment vouchers to support the transactions in question without delay.

MANAGEMENT RESPONSE

Management has taken note of the observation and wish to state that the cause was due to consistent GIFMIS system failures. However, the recommendation is well taken and the necessary vouchers would be prepared and attached for your verification.

5.2 PAYMENT NOT FULLY ACQUITTED -GH₵44,884.49

CRITERIA

SECTION 7 of the Public Financial Management Act, 2016(ACT 921) states a principal spending officer of the covered entity shall ensure the regularity and proper use of money appropriated in that covered entity.

CONDITION

On the contrary, we noted that finance officer of the assembly made payment totaling (GH₵49,916.49) Forty Nine Thousand Nine Hundred and Sixteen Ghana cedis Forty-Nine pesewas from the assembly's IGF accounts to service various workshops, other night allowances and fuel for some officers of the Assembly.

Out of this, GH₵5,032.00 was fully acquitted leaving GH₵44,884.40 not fully acquitted. Details attached in Appendix B for your perusal, please.

CAUSE

We attributed the anomalies to weak internal controls and lack of supervision by the account's staffs.

EFFECT

This impedes transparency and accountability thus exposing the system to high risk of financial loss through financial improprieties such as paying for services not rendered.

RECOMMENDATION

The function recommend that the finance officer should contact the officers involve to retire the said amount.

MANAGEMENT RESPONSE

Management has taken note of the observation and has asked the respective officers to immediately acquit the said vouchers for your verification.

5.3 **UNPRESENTED PAYMENT VOUCHER: GH₵30,200.25**

CRITERIA

Section 11of the audit service act 2000, Act584 provides that any person authorized or appointed for the purpose of audit by the Auditor-General shall have access to all books, records, returns and other documents in computerized form relating to or relevant to those accounts being audited.

CONDITION

Contrary to the above quoted Act, the Assembly failed to present Eight (8) payment vouchers amounting to GHC30,200.25 for audit examination and scrutiny. Details attached in Appendix C for your perusal, please.

CAUSE

Failure on part of finance officers to bring the Payment voucher to the Internal Audit Unit for audit.

EFFECT

It could therefore lead to inability to authenticate the expenditure incurred and ascertain whether they were made in the interest of the assembly or state.

RECOMMENDATION

We recommend that the Coordinating Director and Finance officer of the assembly should present the said payment vouchers for audit. Otherwise, they should refund the amount involved to the assembly's account.

MANAGEMENT RESPONSE

Management responded that, the said vouchers has been retrieved for inspection at your convenience.

5.4 UN-SUPPORTED PAYMENT-GH₵10,667.00

CRITERIA

SECTION 7 of the Public Financial Management Act, 2016(ACT 921) states a principal spending officer of the covered entity shall ensure the regularity and proper use of money appropriated in that covered entity.

CONDITION

On the contrary, we noted that finance officer of the assembly made payment on totaling (GH10,667.00) Ten Thousand, Six hundred and Sixty-Seven Ghana Cedis from the assembly IGF accounts without supporting documents such as receipt, invitation letters and invoices to support the payments. Details below:

NO	DATE	PAYEE	DESCRIPTION	AMOUNT	RE8MARKS
1	14/01/26	DCD	Payment for participation fee	600.00	Receipt
2	24/12/25	DCD	Payment for supply and delivery of office stationary	4,000.00	Receipt,invoice,SRA
3	31/12/25	DCD	Being cost of setting Allowance, refreshment, fuel and T and T to organise E.T.C meeting on 3/11/25	6,067.00	No invitation letters
			TOTAL	10,667.00	

CAUSE

We attributed the anomalies to weak internal controls and lack of supervision by the accounts' staff.

EFFECT

This Control weakness could give rise to improprieties in financial administration of the assembly.

RECOMMENDATION

The Function recommend that the finance officer obtain the relevant supporting documents to authenticate the payments.

MANAGEMENT RESPONSE

Management has attached all necessary documents and you are invited for verification.

DACF

1) UN-SUPPORTED PAYMENT-GH₵621,533.87

CRITERIA

SECTION 7 of the Public Financial Management Act, 2016(ACT 921) states a principal spending officer of the covered entity shall ensure the regularity and proper use of money appropriated in that covered entity.

CONDITION

On the contrary, we noted that finance officer of the assembly made payment totaling (GH₵621,533.87) Six hundred and Twenty-One thousand, Five hundred and Thirty-three Ghana cedis, Eighty-seven pesewas from the assembly's DACF account without supporting documents such as, invitation letters, monitoring report, invoices etc. to support the payments.

Below are Details;

DATE	PV NO	DETAILS	PAYEE	AMOUNT GHȻ	REMARKS
21/01/26	UWADA /CF/01/26 /MAS	Completion of 1No. community Centre at mepom	SEDITEX CONSTRUCTION LTD	541,533.87	• No monitoring inspection report • No request of payment from contractor • No site meeting minute confirming completion.
26/01/26	UWADA /02/01/26 /MAS	Purchase and delivery of vehicle accessories for the maintenance and servicing of 4 official vehicles	WELVIC AUTO MECHANIC VENTURES	80,000.00	• No VAT invoice • No competitive tendering price quotations (3) • No waybill of vehicles items supplied • No works order from

					works Department • No specified vehicle numbers identified
TOTAL				**621,533.87**	

CAUSE

We attributed the anomalies to weak internal controls and lack of supervision by the account's staffs.

EFFECT

This Control weakness could give rise to improprieties in financial administration of the assembly.

RECOMMENDATION

The Function recommend that the finance officer obtain the relevant supporting documents to authenticate the payments.

MANAGEMENT RESPONSE

Management has taken note of your observation and has retrieved all necessary vouchers and attached to the payment vouchers for your verification.

2) PAYMENT NOT FULLY ACQUITTED -GHC570,359.86

CRITERIA

SECTION 7 of the Public Financial Management Act, 2016(ACT 921) states a principal spending officer of the covered entity shall ensure the regularity and proper use of money appropriated in that covered entity. Details attached in Appendix D for your perusal, please.

CONDITION

On the contrary, we noted that finance officer of the assembly made payment totaling (GHC570,359.86) Five Hundred and Seventy Thousand, Three Hundred and Fifty Nine cedis Eighty Six pesewas from the assembly's DACF to suppliers without the necessary documents for acquittals

CAUSE

We attributed the anomalies to weak internal controls and lack of supervision by the account's staffs.

EFFECT

This impedes transparency and accountability thus exposing the system to high risk of financial loss through financial improprieties such as paying for services not rendered.

RECOMMENDATION

The function recommend that the finance officer should contact the Supply for the receipt to acquit the said amount and to authenticate the payment.

MANAGEMENT RESPONSE

Management responded that all acquittals have been attached to the various vouchers for your verification.

3) PAYMENT WITHOUT ACCOMPANYING GIFMIS PAYMENT VOUCHERS - GH₵38,000.00

CRITERIA

Regulation 82 of the PFMR, 2019 (L.I 2378) states that "a payment by a covered entity shall be accompanied with a payment Voucher.

CONDITION

Contrary to the above regulation, the District Finance Officer made payments totalling GH₵38,000.00 without accompanying payment vouchers to support expenditure. Details below

DATE	PV NO	DETAILS	PAYEE	AMOUNT GH₵	REMARKS
		Payment towards expenses incurred for the Distribution of Nkoko nkitinkiti at the forecourt of Assembly	DCD	38,000.00	NO GIFMIS Payment voucher

CAUSE

The Finance Officer has failed to follow due process as enshrined in the above regulation.

EFFECT

The Assembly could be sanctioned by appropriate authority for expenditures to be incurred without the accompanying payment vouchers to support the transaction.

RECOMMENDATION

We advise the District Finance Officer to desist from the practice of paying without payment vouchers. However, we urge management to ensure that the District Finance Officer prepares such payment vouchers to support the transactions in question without delay.

MANAGEMENT RESPONSE

Management responded that, this was due to GIFMIS failure. The vouchers have been prepared and attached for verification.

6.0 CONCLUSION

The audit team gathered effective Cash Management, Utilization of retained IGF and Commitment Control Compliance. It is therefore imperative to note that internal controls and risk management are very weak.

The audit results gathered, shows that internal controls and risk management processes for Cash Management, Utilization of retained IGF and Commitment Control Compliance should be strengthened by management.

7.0 ACKNOWLEDGEMENT

The Audit team wishes to express their appreciation to management and staff for the co-operation and assistance extended during the audit.

....

PHOEBE TETTEY

DISTRICT INTERNAL AUDITOR

8.0 STATUS OF IMPLEMENTATION OF THE FOURTH QUARTER OF 2025 INTERNAL AUDIT REPORT

Name of Covered Entity: UPPER WEST AKIM DISTRICT ASSEMBLY

Tittle of Audit: FOURTH QUARTER OF 2025 INTERNAL AUDIT REPORT

NO	FINDINGS	RECOMMENDATION	OFFICERS RESPONSIBLE	CURRENT STATUS/ACTION TAKEN
1.	**Payment Not Fully Acquitted -GH₵7,800.00** **IGF**	We recommend that management should contact the officers involve to retire the said amount.	DCD/DFO	Fully Implemented
2.	**Un-supported payments - GH₵30,296.00** **DACF**	The Function recommend that the finance officer obtain the relevant supporting documents to authenticate the payments.	DCD/DFO	Partially Implemented

9.0

MANAGEMENT ACTION PLAN

Name of Covered Entity: UPPER WEST AKIM DISTRICT ASSEMBLY

Tittle of Audit: FIRST QUARTER OF 2026 INTERNAL AUDIT REPORT

IGF

Findings	**Recommendation**	**Risk Rating of Finding (High, Medium, Low)**	**Management Comment**	**Implementation Date**
PAYMENT WITHOUT ACCOMPANYING GIFMIS PAYMENT VOUCHERS - GH₵58,031.15	We advise the District Finance Officer to desist from the practice of paying without payment vouchers. However, we urge management to ensure that the District Finance Officer prepares such payment vouchers to support the transactions in question without delay.	**High**		**31/05/26**

PAYMENT NOT FULLY ACQUITTED PAYMENT-GH₵44,884.49	The function recommend that the finance officer should contact the officers involve to retire the said amount.	**High**		**30/05/26**
UNPRESENTED PAYMENT VOUCHER: GH₵30,200.25	We recommend that the Coordinating Director and Finance officer of the assembly should present the said payment vouchers for audit. Otherwise, they should refund the amount involved to the assembly's account.	**High**		**31/05/26**
UN-SUPPORTED PAYMENT-GH₵10,667.00	The Function recommend that the finance officer obtain the relevant supporting documents to authenticate the payments.	**High**		**30/05/26**

UN-SUPPORTED PAYMENT- GHȻ621,533.87 DACF	The Function recommend that the finance officer obtain the relevant supporting documents to authenticate the payments.	**High**		**30/05/26**
PAYMENT WITHOUT ACCOMPANYING GIFMIS PAYMENT VOUCHERS - GHȻ38,000.00	We advise the District Finance Officer to desist from the practice of paying without payment vouchers. However, we urge management to ensure that the District Finance Officer prepares such payment vouchers to support the transactions in question without delay.	**High**		**31/05/26**

PAYMENT NOT FULLY ACQUITTED - GHC570,359.86	The function recommend that the finance officer should contact the officers involve to retire the said amount.	**High**		**30/05/26**

IGF

Appendix A

Payment without accompanying GIFMIS Payment Vouchers - GH₵ 58,031.15

S/N	DATE	DETAILS OF PAYMENT	PAYEE	PV NO.	AMOUNT	REMARKS
1		Funds to pay for fuel for invited guest who graced the handing over of the Mepom Durbar Grands		23/3	3,000.00	No GIFMIS Payment Voucher
2	31/12/25	Funds released to enable the HR submit performance Appraisals to ERCC, Koforidua		20/3	200.00	No GIFMIS Payment Voucher
3		Funds released to meet the Audit Chairman and submission to IA Performance report to IAA		19/3	200.00	No GIFMIS Payment Voucher
4		Submission of internal Audit Performance Report to IAA.		21/3	200.00	No GIFMIS Payment Voucher
5	16/02/26	Funds for interim 4th quarter National Account validation		9/3	4,232.00	No GIFMIS Payment Voucher
6	05/03/26	Purchase of fuel to support general cleaning at Adeiso market		10/3	400.00	No GIFMIS Payment Voucher
7	18/02/26	Request for fund to purchase stamps		8/3	865.00	No GIFMIS Payment Voucher
8	03/03/26	Funds for submission of financial statement		4/3	345.00	No GIFMIS Payment Voucher
9		Funds for repair, maintenance and service of vehicle No. GV 33-17		14/3	1,025.00	No GIFMIS Payment Voucher
10		Purchase of materials and installation of two pieces of polytanks at DCE and DCD residence		13/3	1,828.00	No GIFMIS Payment Voucher
11		Funds for fuel for accessing non-functioning boreholes within the District		12/3	1,500.00	No GIFMIS Payment Voucher
12	22/01/26	Funds to organize works sub-committee meeting	DCD	8/1	2,384.00	No GIFMIS Payment Voucher
13		Funds to organize clean up exercise at Danso	DCD	49/2	1,000.00	No GIFMIS Payment Voucher
14		Funds released for annual forum on women in government	DCD	08/02/6	1,560.00	No GIFMIS Payment Voucher
15		Refund of servicing and maintenance vehicle No. GV 154-25	DCD	05/2/26	1,600.00	No GIFMIS Payment Voucher
16		Fuel used by DCD	DCD	40/2	700.00	No GIFMIS Payment Voucher

17		**Funds to attend budget review** meeting on 2025 composite budget	DCD	39/2	2,760.00	No GIFMIS Payment Voucher
18 19		Funds to attend meeting organized between regional ministers and District Chief executives.	DCD	37/2	1,350.00	No GIFMIS Payment Voucher
20		Request to host official guest	DCD	36/2	3,676.00	No GIFMIS Payment Voucher
22	140/02/26	Purchase of fuel for revenue mobilization	JAMASK	14/2	800.00	No GIFMIS Payment Voucher
23	13/02/26	Funds released for the payment of vehicle parts supplied and delivered to service vehicle No. GV 152-25	DCD	13/02	2,000.00	No GIFMIS Payment Voucher
25	26/01/26	Funds to pay commission to Maxwell Danso, revenue collector	Maxwell Danso	10/2	766.25	No GIFMIS Payment Voucher
26	23/01/26	Funds to pay commission to Ivy Quartey for revenue collection on behalf of Assembly.	Ivy Quartey	9/2	271.50	No GIFMIS Payment Voucher
		Funds released for fixing and replacement of lights and other electrical work at the Assembly premises	BIG Kent Ent.	5/2	6,871.28	No GIFMIS Payment Voucher
		Funds released as fuel for official use	DCD	4/2	5,000.00	No GIFMIS Payment Voucher
		Funds release for supply and delivery of 2 water tanks (5200ltrs) BIG Kent Ent.	DCD	3/2	13,497.12	No GIFMIS Payment Voucher
					58,031.15	

58,031.15

Appendix B

a) PAYMENT NOT FULLY ACQUITTED :44,884.49

S/N	DATE	PV NO	PAYEE	DETAILS	AMOUNT PAID GH₵	AMOUNT ACQUITTED GH₵	AMOUNT NOT ACQUITTED GH₵	REMARKS

	22/01/26	5/1	DCD	Payment to host official guest	4,000.00	2,500.00	1,500.00	No receiving receipt
3	22/01/26	3/1	BIG KENT LTD	Payment for the Construction and fixing of doors at Assembly.	868.00		868.00	No receipt from supplier
4		4/2	DCD	Servicing and Maintenance of vehicle no. GV154-25	1,600.00		1,600.00	No receipt from supplier
5	24/02/26	49/2	DCD	Purchase of fuel	1,000.00	–	1,000.00	Fuel receipt
6	13/01/26	40/2	JAMASK	Fuel for DCD	700.00	–	700.00	Fuel receipt
7		37/2	DCD	Payment to attend meeting between Regional Minister and District Chief executives	1,350.00	350.00	1,000.00	Fuel receipt
8	22/02/26	35/2	CAGD	Purchase of cashbook	280.00	–	280.00	receipt
10	31/12/25	61/12/25	JAMASK	Fuel for training on ESPV administrative system	500.00	–	500.00	Fuel receipt

	22/01/26	29/2	Point 3 Rest stop	General Training workshop at Koforidua for DPO	1,600.00	760.00	840.00	Receipt for accommodation
11	24/02/26	25/2	DCD	Allowance for PM and Assistant lawyer	1,580.00	1,422.00	158.00	Payment sheet
12	23/02/26	17/2	DCD	Being payment for night allowance	770.00	-	770.00	Payment receipt
16	31/12/25	06/2	DCD	Value ledger books 6 pieces	594.84	-	594.84	receipt
		05/2	BIG KENT ENT	Being payment released for the fixing and replacement of lights and other electrical work at the assembly premises	6,871.28	-	6,871.28	receipt
		04/2	DCD	Being funds released as fuel for official use	5,000.00	-	5,000.00	Fuel receipt
		03/2	BIG KENT ENT	Being fund released to BIG KENT	13,497.12	-	13,497.12	Receipt from supplier

				Enterprise for the supply and delivery of 2 water tanks (5200 liters)				
	23/02/26	02/2	DCD	Purchase of fuel to enable the environmental health unit do clean up exercise at Asuokaw	700.00	-	700.00	receipt
	31/12/25	17/3	DCD	Being cost of repair of account office laptop and transportation	950.00	-	950.00	receipt
		16/3	DCD	Submission of financial statement for Jan 2026	345.00	-	345.00	Payment sheet
	05/03/26	10/3	DCD	Purchase of fuel to support general cleaning at Adeiso market	400.00	-	400.00	Fuel receipt
	18/02/26	8/3	DCD	Request for fund to purchase stamps	865.00	-	865.00	receipt
	02/03/26	7/3	DCD	Being payment for feeding cost and travel cost	1,500.00	-	1,500.00	receipt
	03/03/26	4/3	DCD	Request for funds for submission of financial statement	345.00	-	345.00	

		14/3	**DCD**	**Request for** funds for repairs, maintenance and service of vehicle NO GV 33-17	**1,025.00**	-	**1,025.00**	**receipt**
		IGF/02 /2/25	DCD	Funds to organize clean up exercise	1,000.00	-	1,000.00	Fuel receipt
		47/2	DCD	Payment for expense at national Apprenticeship	1,264.00	-	1,264.00	Payment sheet and receipt
	25/2/26	17/2	DCD	Purchase of fuel towards national Apprenticeship programme	200.00	-	200.00	Fuel receipt
	24/02/26	41/2	DCD	Purchase of premium A4 sheet for printing	345.00	-	345.00	Payment sheet
	26/01/26	10/2	DCD	Fund to pay commission to Maxwell Danso Revenue collector	766.25	-	766.25	Payment sheet
					49,916.49	**5,032.00**	**44,884.49**	

Unpresented Payment Vouchers: GH₵30,200.25

Appendix C

S/N	**Cheque No.**	**PV. Date**	**Amount (GH₵)**	**Details Of Payment**	**Payee**	**Funding Source**	**Remark**
1	000361	08/01/26	1,000.00	Payment for fuel	DCD	IGF	PV Not Presented
2	000370	22/01/26	9,720.00	Payment for building Jacket	DCD	IGF	

3	**000375**	**08/02/26**	**2,693.25**	**Payment for casual** workers salaries for January 26.	**BARB**	**IGF**	**PV Not** Presented
4	004043	15/02/26	2,503.05	Payment for Mepom Area Council meeting	DCD	IGF	PV Not Presented
5	004044	15/02/26	253.95	Payment of withholding tax	GRA	IGF	PV Not Presented
6	000351	18/02/26	5,000.00	Payment for fuel for official cars	DCD	IGF	PV Not Presented
7	004040	13/02/26	950.00	Payment for DFO and drivers workshop	DCD	IGF	PV Not Presented
8	004051	01/03/26	8,080.00	Payment for casual workers salary	BARB	IGF	PV Not Presented
			30,200.25				

DACF

PAYMENT NOT FULLY ACQUITTED: 570,359.86

Appendix D

S/N	DATE	PV NO	PAYEE	DETAILS	AMOUNT PAID GHC	AMOUNT ACQUITTED GHC	AMOUNT NOT ACQUITTED GHC	REMARKS
	26/03/26	01/03/26	DCD	Being payment to Muslim communities	25,000.00	-	22,500.00	Receipt of acknowledgemer from Muslim community
3	05/03/26	05/03/26	Zoomlion Ghana LTD	Payment for third Quarter 25 sanitation improvement package	96,801.25	-	96,801.25	No receipt from Zoomlion

4			DCD	Payment towards expenses incurred for the distribution of nkokor nkitikiti at the forcourt of Assembly	38,000	-	38,000	Fuel receipt and distribution list.
5		02/03/26 03/03/26 04/03/26	DCD	Funds release to support the traditional Authorities perform final funeral rites of Adeiso chief	22,150	-	22,150	Documents for acquittals
6	20/02/26	07/02/26	DCD	Being funds release for the payment Of 2 trips of chippings supplied to support Misenugorme Haborbor group Durbar grounds at Mepom	7,000.00	_	7,000.00	Provide invoice and receipt from supplier and receipt of acknowledgement from recipient
7	24/02/26	04/02/26	David Rhyme ENT	Supply And Delivery of two pieces of tricycles	99,910.00	_	99,910.00	Provide receipt from supplier
8	23/02/26	04/02/26	DAF Synergy Ventures	Completion of I no unit classroom block at Adieso R/C Primary School	194,998.61	_	194,998.61	Provide monitoring report, receipt from contractor, certification of work done
9	03/02/26	01/02/26	JAMASU ENT	Purchase of fuel for visitation by head of service	9,000.00	_	9,000.00	Fuel Receipt
10	26/01/26	UWADA/02/01/26/MAS	WELVIC AUTO MECHANIC VENTURES	Purchase and Delivery of vehicle accessories for the maintenance and servicing of	80,000.00	_	80,000.00	Provide receipt from supplier

				4 official vehicles				
					572,859.86		**570,359.86**	