

TANO NORTH MUNICIPAL ASSEMBLY

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

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Our Ref. No: TNMA/IAU/R/25/02

Your Ref. No.: _____

Date: 30TH JULY, 2025

SUBMISSION OF INTERNAL AUDIT REPORT ON THE ACCOUNTS OF TANO NORTH MUNICIPAL ASSEMBLY FOR THE SECOND QUARTER OF 2025.

I submit herewith, the Internal Audit report on the accounts of Tano North Municipal Assembly for the Second Quarter of 2025, for your attention and necessary action.

Please, acknowledge receipt.


ERIC ADOMAKO

(MUN. CO-ORDINATING DIRECTOR)

For: MUNICIPAL CHIEF EXECUTIVE

**THE CHAIRMAN
AUDIT COMMITTEE
TANO NORTH MUNICIPAL ASSEMBLY
DUAYAW-NKWANTA**

Cc: THE DIRECTOR GENERAL
INTERNAL AUDIT AGENCY
ACCRA

HE CO-ORDINATING DIRECTOR
TANO NORTH MUNICIPAL ASSEMBLY
DUAYAW – NKWANTA.

THE DISTRICT DIRECTOR
AUDIT SERVICE
GOASO.

THE PRESIDING MEMBER
TANO NORTH MUNICIPAL ASSEMBLY
DUAYAW NKWANTA.

THE REGIONAL CO-ORD. DIRECTOR
AHAFO REGION
GOASO

**TANO NORTH MUNICIPAL
ASSEMBLY
DUAYAW NKWANTA**

**INTERNAL AUDIT
REPORT
FOR
SCOND QUARTER**

2025

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TNMA INTERNAL AUDIT REPORT

1.0 EXECUTIVE SUMMARY

We have conducted an audit pertaining to the Tano North Municipal Assembly's Cash Management and Revenue Management for the second quarter of 2025. This audit aligns with the stipulations outlined in Section 83 (3) of the Public Financial Management Act, 2016 (Act 921), section 175 subsection (4b) of the Local Governance Act, 2016 (Act 936), section (16) of the Internal Audit Agency Act, 2003 (Act 658). The purpose of this audit was to detect any irregularities or anomalies within the management of funds and other operational activities during the specified timeframe and to provide suitable recommendations that could enhance the value and efficiency of the Assembly's operations.

The audit was conducted by;

1. Brow Simon (Assistant Internal Auditor)
2. Eric Adu Boateng (Assistant Internal Auditor)
3. Opoku Mensah Samuel (Assistant Internal Auditor)
4. Frederick Bediako (Assistant Internal Auditor)
5. Alex Kyeremateng Agyemang (Assistant Internal Auditor)
6. Buadi Samuel Amissah (Internal Auditor Trainee)

It was supervised by Issaka Salifu (Principal Internal Auditor)

1.1 SUMMARY OF FINDINGS AND RECOMMENDATIONS

The following are the summary of significant audit findings and recommendations.

- a. In violation of Regulation 78(1)(b) of the Public Financial Management Regulation of 2019, L.I 2378, our thorough examination of the Assembly's payment vouchers has uncovered that **34** payment vouchers, totaling **GH¢52,096.42**, were processed without the necessary supporting documents, such as receipts, as required by the regulation. *Details attached as Appendix A.*

Management must immediately take steps to obtain the missing receipts and supporting documents to validate these payments.

- b. Our audit also revealed that procured items on **3** payment vouchers with a total sum of **GH¢16,053.24** were not routed through stores, which is in contravention of Store Regulation 1984, Chapter 5, section 0522. *Details attached as Appendix B.*

We entreat Management to adhere to the Store Regulations and ensure strict adherence to the provisions.

- c. In contravention of section 83 (8) (a) and (b) of the Public Financial Management Act, 2016, Act 921, we observed that three (3) books comprising GCRs were not presented for audit purposes.

We urge the revenue officers to promptly locate and provide the said books for auditing purposes.

- d. Contrary to Section 50 (1) of the Public Financial Management Regulation, 2019, and Paragraph 2 (Part VIII) of the Financial Memoranda for District Assemblies, an amount totalling **GH¢3,933.00**, collected by certain Revenue Officers, has not been properly accounted for or deposited into the Assembly's account.

It is advisable that Management takes steps to facilitate the reimbursement of the aforementioned amount by the officers implicated in this matter.

2.0 INTRODUCTION

In our ongoing commitment to transparency, accountability and effective governance, the Internal Audit Unit of Tano North Municipal Assembly has undertaken a comprehensive audit for the second quarter of 2025. This audit was directed on critical areas of financial and operational management efficiency, specifically focusing on cash management and revenue management. The cash management audit involved a meticulous examination of all expenditures carried out by the Assembly in relation to its allocated funds. This includes a thorough assessment of the Internally Generated Fund, Disability Fund, MP's Common Fund and District Assembly's Common Fund. Our objective was to ensure that public funds have been managed prudently and in accordance with the applicable financial regulations and guidelines.

Furthermore, the revenue management audit concentrated on the revenue collection activities carried out for the last two quarters of 2025. The effectiveness of internal controls, accuracy in recording transactions and compliance with relevant legal and regulatory requirements are crucial in achieving the Assembly's revenue targets. This audit was aimed to assess compliance with policies and procedures, as well as identify opportunities for improvement in revenue management.

The purpose of this comprehensive audit was to provide an independent and objective evaluation of the Assembly's financial practices be it expenditure or revenue management. By conducting this audit, we aimed to ensure that risks are mitigated and resources are prudently utilised. Throughout the audit process, we adhered to the highest standards of professional integrity and objectivity. Our findings and recommendations are presented with the intention of facilitating constructive improvements and fostering greater transparency and accountability within the Tano North Municipal Assembly.

We extend our gratitude to all stakeholders who have contributed to the success of this audit and we look forward to working collaboratively to enhance the governance and operations of the municipality.

2.1 BACKGROUND

In accordance with our Internal Audit Plan for the fiscal year 2025, we have conducted a thorough audit on Cash management and Revenue Management within the Tano North Municipal Assembly for the second quarter of 2025. This audit aligns with the stipulations set forth in Section 83 (3) of the Public Financial Management Act, 2016 (Act 921), section 175 subsection (4b) of the Local Governance Act, 2016 (Act 936), section (16) of the Internal Audit Agency Act, 2003 (Act 658), and our Internal Audit Charter for the year 2025. It's important to note that the most recent audit pertaining to this subject matter was conducted at the end of the fourth quarter, 2024. The audit specifically focused on evaluating the Cash management and Revenue Management activities carried out by the Assembly to the end of the second quarter, 2025. Our primary aim was to identify any inefficiencies in these thrust areas and provide well-founded recommendations in line with relevant regulations and best practices.

We gratefully submit to your notice our observations and recommendations emanating from the audit for your information and necessary action.

2.2 OBJECTIVES

The objectives of the audit were;

1. To ascertain that all payments are properly supported by original invoices and/or relevant documents.
2. To ascertain that all payments are done in accordance with VAT Act and other financial management regulations.
3. To ascertain that goods and services are procured with regards to economy and effectiveness taking into consideration quality, specifications and value for money.
4. To ascertain whether proper documentations and proper books of accounts were kept in relation to revenue collection
5. To ensure that all GCR and Collection/ Cash book are controlled and kept in the secured place.

2.3. SCOPE

The audit covered the period of 1st January to 30th May, 2025 for Cash Management and revenue management. The audit was conducted in accordance with standards for the professional Practice of Internal Auditing.

2.4 METHODOLOGY

A risk-based approach as well as an interview of Municipal Finance Officer and Revenue officers were used to ascertain the findings below.

During the period under review, the key players in the administration of the Assembly were;

NAME

DESIGNATION

Hon. Ernest Kwarteng

Municipal Chief Executive

Mr. Eric Adomako

Municipal Co-Ordinating Director

Mr. Anane Kofi Richard

Municipal Finance Officer

Mr. Raymond Atta Kofi

Municipal Budget Analyst

Mr. Gilbert Amenano

Head of Works

Mrs. Samuel Essandoh

Municipal Planning Officer

Mrs. Evelyn A. Mensah

Procurement Officer

Mr. Prince Oppong Peprah

Transport Manager

Miss. Karen Anane-Tabri

Human Resource Officer

3.0 DETAILED FINDINGS AND RECOMMENDATIONS

FINDING I

Payment without official receipts..... GH¢52,096.42

CRITERIA

Regulation 78 (1) (b) of the Public Financial Management Regulation, 2019, L.I 2378 states that a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, that evidence of services received, certificates for work done and any other supporting documents exists.

Again, Part IX paragraph 7 of the Financial Memoranda for District Assemblies states that where applicable, the original invoices and statements shall be attached to a payment voucher, if the original document has been lost, a duplicate shall be obtained which shall be certified by the appropriate officer that he has taken possible steps to ensure that no payment has been made on the original document.

CONDITION

In contrast to the aforementioned provisions, our review of the Assembly's payment vouchers uncovered that payments amounting to **GH¢52,096.42** were disbursed across **34** vouchers without the necessary supporting documents, particularly receipts. *Please refer to Appendix 'A' for further details.*

CAUSE

This represents a clear failure of the Finance Department to maintain effective control over the disbursement of funds.

EFFECT

These unaccounted amounts short-change the assembly because there is no justification that the affected funds were used for their intended purposes.

This action can further attract the penalty in Section 96 (1c) of the Public Financial Management Act, 2016 (Act 921), which provides that, a person acting in an office or employment connected with the procurement of control of government stores, or collection, management or disbursement of amount in respect of the Public Fund who is responsible for any improper payment of Public Funds or payment of money that is not duly verified in line with existing procedures commits an offence and is liable on summary conviction to a term of imprisonment of not less than six months and not more than five years or to a fine not less than One hundred penalty units and not more than Two thousand five hundred penalty units or both.

RECOMMENDATION

Management needs to promptly take action to collect the necessary receipts and supporting documents to rectify the payments made.

MANAGEMENT RESPONSE

Management indicated that they have taken action to hold the responsible officers accountable. It was further noted that immediate steps have been taken to attach the relevant receipts to the respective payment vouchers. As they are committed to preventing similar occurrences in the future.

FINDING II

Items not routed through Stores.....GH¢16,053.24

CRITERIA

Store Regulation 1984, Chapter 5, section 0522 states that, a Store Receipt Voucher (SRV) shall be prepared for the recording of all goods received into stores whether they are allocated or unallocated.

Part XII paragraph 18 states that Stores Receipt Vouchers shall be used to support the receipt of stores, which are not accompanied by a local purchase order.

CONDITION

Contrary to the above regulations, an amount of **GH¢16,053.24** worth of items procured were not routed through Stores. *Details attached as Appendix D.*

CAUSE

The anomaly occurred due a possible **weakness in internal control systems** over store management and **non-compliance** with established store procedures by the procurement and user departments. Additionally, there was **ineffective oversight** by the procurement unit, allowing items to be delivered and used without formal documentation and proper custody procedures.

EFFECT

This practice undermines proper inventory control, increases the risk of misappropriation, diversion, or loss of procured items, and compromises the accuracy and completeness of store records. It also impairs audit trail and accountability over public resources.

RECOMMENDATION

We urge Management to ensure that items procured are routed through Stores and Officers who fail to adhere to the Regulations are sanctioned.

MANAGEMENT RESPONSE

Management revealed that they have tasked the Procurement officer to take all the affected goods through stores to rectify the anomaly and to make sure that all goods purchased in the future are urgently routed through stores to avoid audit queries.

FINDING III

Unaccounted or Shortages in revenue collectionsGH¢3,933.00

CRITERIA

Section 50 (1) of the Public Financial Management Regulations, 2019 states that, all public moneys collected shall be paid in gross into the Public Funds Accounts and a disbursement shall not be made from the moneys collected except as provided by an enactment.

Also, Paragraph 2 (Part VIII) of the Financial Memoranda for District Assemblies, states that it shall be the duty of Revenue Collectors to collect and account for revenue and to take actions to ensure that revenue collections and other receipts are properly brought to account.

CONDITION

Contrary to the above provisions, an amount of **GH¢3,933.00** collected by some Revenue Officers was not accounted for or paid into the Assembly's bank account. *Details attached as Appendix E.*

CAUSE

The lapse can be attributed to poor supervision on the part of the station heads or an act to short-change the Assembly.

EFFECT

This action has denied the Assembly the needed to revenue to undertake its operational activities. Also, this circumstance invokes the sanction of section 96 (1d) of the Public Financial Management Act 2016, Act 921, which states that, a person, acting in an office or employment connected with the procurement or control of Government stores, or the collection, management or disbursement of amounts in respect of a public fund or a public trust who is responsible for any

deficiency in or for the loss, damage or destruction of any public funds, stamp, security, stores or any other Government property, commits an offence and is liable on summary conviction to a term of imprisonment of not less than six months and not more than five years or to a fine of not less than one hundred penalty units and not more than two thousand, five hundred penalty units or both.

RECOMMENDATION

We recommend that Management should cause the officers involved to refund the said amount.

MANAGEMENT RESPONSE

Management revealed that they have directed the Head of Revenue to make the books available for auditing.

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FINDING IV

Unpresented Documents for Audit Purposes

CRITERIA

Section 83 (8) (a) and(b) of the Public Financial Management Act, 2016, Act 921, state that the Internal Auditor of a covered entity shall, in the performance of functions under this Act, have access to information and property required to be audited and be provided with any relevant explanation required by the Internal Auditor.

CONDITION

During our audit, we found that **four (4)** books comprising GCRs as listed below were not submitted for audit.

No.	Name	Book Type	Book Number	Remarks
1	Yaw John	GCR	4012201 – 4012300	
2	Kwabena Adu	GCR	4011401 – 4011500	
3	Dorcas Boatemaa	GCR	3967101 – 3967200	

CAUSE

This is caused by the failure of the revenue officers to locate and present the affected books for audit purposes.

EFFECT

Section 98 (1) (a) of the Public Financial Management Act 2016, Act 921 assert that, A person who refuses or fails to produce or submit any information required under this Act, commits an offence and where no penalty is provided for the offence is liable on summary conviction to a fine of not less than one hundred and fifty penalty units or to a term of imprisonment of not less than six months and not more than two years or both.

RECOMMENDATION

We urge the revenue officers to promptly locate and provide the said books for auditing purposes.

MANAGEMENT RESPONSE

Management noted that they have directed the appropriate officers to refund all amounts unaccounted for, into the Assembly's Bank Account. Accordingly, the officers have swiftly begun the refund process for the specified sums.

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MANAGEMENT ACTION PLAN

NAME OF COVERED ENTITY : TANO NORTH MUNICIPAL ASSEMBLY

TITLE OF AUDIT : CASH AND REVENUE MANAGEMENT

PERIOD OF REPORT : SECOND QUARTER

S/N	Findings	Recommendation	Risk Rating of Finding (High, Medium, Low)	Management Comment	Implementation Date	Officer Responsible
1	Payment without official receipts..... GH¢ 52,096.42	Management needs to promptly take action to collect the necessary receipts and supporting documents to rectify the payments made.	Medium	We regret the oversight and have taken action to hold the responsible officers accountable. Additionally, immediate steps have been taken to attach the relevant receipts to the respective payment vouchers. We are committed to preventing similar occurrences in the future.	Two (2) Weeks	MCD/MFO

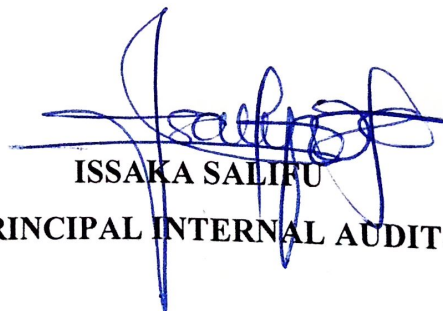
2	Items not routed through Stores.....GH¢ 16,053.24	We urge Management to ensure that items procured are routed through Stores and Officers who fail to adhere to the Regulations are sanctioned.	Medium	Management has tasked the Procurement officer to take all the affected goods through stores to rectify the anomaly and to make sure that all goods purchased in the future urgently routed through stores to avoid audit queries.	Two (2) Weeks	Procurement Officer/MF O
2	Unaccounted or Shortages in revenue collections GH¢3,933.00	We suggest that Management permit the officers involved to reimburse the specified amount.	Medium	Management has thoroughly reviewed your recommendation and have directed the appropriate officers to refund all amounts unaccounted for, into the Assembly's Bank Account. Accordingly, the officers have swiftly begun the refund process for the specified sums.	Two (2) Weeks	MFO/ Revenue Head
3	Unpresented Documents for Audit Purposes	We urge the revenue officers to promptly locate and provide the said books for auditing purposes.	Medium	Management acknowledges the audit finding and has directed the Head of Revenue to make the books available for auditing.	Two (2) Weeks	Revenue Head

CONCLUSION

The audit findings revealed instances of various discrepancies and contraventions of financial regulations and management practices within the Assembly. The objectives of the audit were to ensure adherence to financial regulations, proper procurement processes, effective revenue collection and comprehensive record-keeping. The findings indicated lack of essential supporting document like receipts for several payments, as this violates the regulatory requirement for payments to be adequately supported by original invoices or relevant documents. Also, the audit identified deficiencies in accounting for revenue collected by some revenue collector, as this violates the objective of proper documentations and proper books of accounts are kept in relation to revenue collection.

In summary, the identified lapses in complying with the relevant regulations underscore the need for urgent corrective actions and improved compliance with financial regulations and revenue management. Addressing these issues is crucial for enhancing accountability, transparency and overall efficiency in the operations of the Assembly. Management should implement the recommendations provided in the respective audit findings to rectify these lapses and ensure future adherence to regulations.

Considering this, we find Management's efforts to be satisfactory and wish to extend our heartfelt appreciation to Management for their exceptional cooperation and support throughout the audit.



ISSAKA SALIFU
(PRINCIPAL INTERNAL AUDITOR)

APPENDIXES

APPENDIX A

PAYMENTS WITHOUT OFFICIAL RECEIPTS							
NO	PV. NO.	DATE	PARTICULARS	PAYEE	AMOUNT RELEASED (GH¢)	AMOUNT UNACCOUNTED (GH¢)	REMARKS
INTERNALLY GENERATED FUND (IGF)							
1	22/02/2025	26/02/2025	Refund for fuel disbursed for official duties	Sarkodie Addo Albert	4,700.00	200.00	GH¢200.00 yet to be acquitted
2	23/02/2025	07/02/2025	Cost of fuel for RCC monitoring team to carry out 2024 4th Quarter Monitoring exercise	Samuel Essandoh	2,000.00	2,000.00	No receipt attached
3	25/02/2025	04/02/2025	Payment of colored toner cartridges supplied to the Assembly	Frank Addaney	2,096.64	2,096.64	No receipt attached
4	38/02/2025	27/02/2025	Cost to attend workshop at ARCC, Goaso	Samuel Essandoh	1,205.00	600.00	GH¢600.00 yet to be acquitted
5	02/03/2025	11/03/2025	Sensitization workshop on marriage celebration and registration in Ghana	Asamoah Anthony	1,260.00	1,260.00	No receipt attached
6	19/03/2025	14/03/2025	Purchase of fuel	John Baptist Aziamble	1,250.00	250.00	GH¢250.00 yet to be acquitted
7	21/03/2025	25/03/2025	Labour costs for trimming trees near streetlight cables along Koforidua to Abuom West	Gilbert K. Amenano	600.00	570.00	No receipt attached
8	27/03/2025	27/03/2025	Cost to undertake monitoring of physical developments by Planning & Building inspectorate team	Gilbert K. Amenano	1,435.50	1,175.50	GH¢1,175.50 yet to be acquitted
9	36/03/2025	04/04/2025	Cost of various funeral donations made	David Atuahene	1,800.00	1,800.00	No receipt attached

10	03/04/2025	04/04/2025	Support to Casual staff	MCD	2,700.00	2,700.00	No receipt attached
11	04/04/2025	04/04/2025	Cost of a 2-day consultative workshop in Kumasi	MCD	574.00	574.00	No receipt attached
12	11/04/2025	03/04/2025	Payment of SSNIT contribution at Sunyani	Kennedy Gyau	150.00	150.00	No receipt attached
13	12/04/2025	08/04/2025	Cost of servicing the Assembly's pick-up GN-7447-18	Alpha-Phils Ent.	1,753.50	1,683.00	GH¢1,683.00 yet to be acquitted
14	14/04/2025	10/04/2025	Payment of transfer grant	MCD	36,806.12	1,000.00	GH¢1,000.00 yet to be acquitted
15	19/04/2025	15/04/2025	Cost to organize MPCU meeting	Samuel Essandoh	3,000.00	2,400.00	GH¢2,400.00 yet to be acquitted
16	29/04/2025	15/04/2025	Cost of wedding donation	Keren Anane-Tabiri	500.00	500.00	No receipt attached
17	35/04/2025	17/04/2025	Payment to take MCE's vehicles to Sunyani for assessment	Prince Oppong Peprah	2,050.00	2,050.00	No receipt attached
18	36/04/2025	17/04/2025	Payment to enable MCD to attend standing committee meeting	Gloria Oti	1,420.00	1,420.00	No receipt attached
19	40/04/2025	29/04/2025	Payment for inter-service and sectorial meeting	Gloria Oti	5,870.00	5,300.00	GH¢5,300.00 yet to be acquitted
20	04/05/2025	05/05/2025	Payment for Sanitation day committee	Mathilda Rabi Issaka	2,630.00	2,630.00	No receipt attached
21	06/05/2025	05/05/2025	Funds for fuel for the Director of HR from the office of the LGS	Dominic Cosmos Goncalves	2,000.00	2,000.00	No receipt attached
22	28/05/2025	09/05/2025	Funds for SPC meeting	Adjei Asare Baffour Snr.	6,780.00	1,160.00	GH¢1,160.00 yet to be acquitted
23	29/05/2025	09/05/2025	Funeral donation and fuel	Asamoah Anthony	2,000.00	2,000.00	No receipt attached
24	30/05/2025	09/05/2025	Funds for donation	Michael Ofori - Attah	300.00	300.00	No receipt attached

25	41/05/2025	07/05/2025	Cost of ceiling fan, lamp holder, led and screw driver VAT and NHIL	Takyi Frank	718.64	697.73	GH¢ 697.73 yet to be acquitted
26	42/05/2025	14/05/2025	Cost of maters for replacement at head of works residence	Takyi Frank	2,553.20	2,479.55	GH¢2,479.55 yet to be acquitted
27	49/05/2025	49/05/2025	Funds for funeral donation	Asamoah Anthony	2,600.00	2,600.00	No receipt attached
28	52/05/2025	16/05/2025	Funds for fuel	Faustina Kyeraa	1,000.00	1,000.00	No receipt attached
29	53/05/2025	16/05/2025	Funds for fuel	Sarkodie Addo Albert	1,000.00	1,000.00	No receipt attached
30	56/05/2025	23/05/2025	Funds for donation	Faustina Kyeraa	6,000.00	3,000.00	GH¢3,000.00 yet to be acquitted
31	57/05/2025	05/05/2025	Funds for donation	Keren Anane-Tabiri	300.00	300.00	No receipt attached
32	58/05/2025	23/05/2025	Funds for fuel	Prince Oppong Peprah	2,000.00	2,000.00	No receipt attached
33	60/05/2025	22/05/2025	Funds for fuel	Faustina Kyeraa	3,600.00	3,000.00	GH¢3,000.00 yet to be acquitted
34	61/05/2025	23/05/2025	Funds for T&T to Goaso	Emmanuel Tetteh Narh	200.00	200.00	No receipt attached
TOTAL					104,852.60	52,096.42	

APPENDIX B

ITEMS NOT ROUTED THROUGH STORES						
NO	PV. NO.	DATE	PARTICULARS	PAYEE	AMOUNT (GH¢)	REMARKS
INTERNALLY GENERATED FUND (IGF)						
1	19/02/2025	25/02/2025	Payment of Assorted items supplied to the Assembly for the Radio Operator	Frank Addaney	1,071.00	
4	16/03/2025	12/03/2025	Supply of four routers to the Assembly	Frank Addaney	5,200.00	
5	41/04/2025	28/04/2025	Payment of household items supplied to MCE	Bentee Royal Ltd.	9,782.24	
	TOTAL				16,053.24	

APPENDIX C
SHORTAGE REVENUE COLLECTED

NO.	NAME	BOOK	RECEIPT NUMBER	AMOUNT
DUAYAW NKWANTA				
1	STELLA KYEREWAA	GCR	4012835 - 4012845	<u>10.00</u>
	SUB - TOTAL			<u>10.00</u>
2	MICHAEL APRAKU	GCR	4013408 - 4013414	38.00
		GCR	4013426 - 4013434	<u>5.00</u>
	SUB - TOTAL			<u>43.00</u>
3	KOFI DARKWAH	Lorry Park Ticket	01895001 - 01895200	200.00
		Lorry Park Ticket	10895201 - 10896000	800.00
	SUB - TOTAL			<u>1,000.00</u>
4	TABURY PATIENCE			
		GCR	4012384 - 4012391	<u>20.00</u>
	SUB - TOTAL			<u>20.00</u>
6	DORCAS NKETIAH	GCR	4012712 - 4012720	20.00
	SUB - TOTAL			<u>20.00</u>
BOMAA				
9	ODOI DOUGLAS			
		GCR	4011238 - 4011248	30.00
		GCR	4011255 - 4011257	10.00
		GCR	4011258 - 4011259	20.00

		GCR	4011260 - 4011283	<u>1,130.00</u>
	SUB - TOTAL			<u>1,190.00</u>
10	BOAKYE EMMANUEL	GCR	4015001 - 4015011	80.00
		GCR	3965584 - 3965585	10.00
		GCR	3965586 - 3965600	50.00
		MARKET TICKET	01904501 - 01904600	100.00
		MARKET TICKET	01904901 - 01905000	<u>100.00</u>
	SUB - TOTAL			<u>340.00</u>
11	ALFRED AGYEMANG	MARKET TICKET	01904701 - 01904800	100.00
		MARKET TICKET	01904801 - 01904900	100.00
		MARKET TICKET	1183601 - 1183700	100.00
	SUB - TOTAL			<u>300.00</u>
12	SIMON DARKWA	GCR	4011712 - 4011716	430.00
	SUB - TOTAL			<u>430.00</u>
		TANOSO		
13	THERESA OSEI	GCR	3967635 - 3967636	<u>580.00</u>
11	SUB - TOTAL			<u>580.00</u>
	GRAND TOTAL			3,933.00