

**PERFORMANCE AUDIT ON CASH RECEIPTS AND  
CASH DISBURSEMENTS OF  
MADOLENIHMW MUNICIPAL GOVERNMENT**

**FISCAL YEAR 2024 AND 2025**

**AUDIT REPORT NO. 01-26**

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**Office of the Public Auditor  
State of Pohnpei**



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State Public Auditor  
P.O Box 370  
Kolonja, Pohnpei, FM 96941

Phone: 320-2638  
Hotline: (691) 320-8497 (24/7)  
Website: [www.opapni.fm](http://www.opapni.fm)

MADOLENIHMW MUNICIPAL GOVERNMENT  
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# OFFICE OF THE PUBLIC AUDITOR

STATE of Pohnpei

P.O. BOX 1684

KOLONIA, POHNPEI STATE, FM 96941

TEL: (691) 320-2638 HOTLINE: 320-8497

WEBSITE: [www.opapni.fm](http://www.opapni.fm) E-MAIL: [erickpaul691@gmail.com](mailto:erickpaul691@gmail.com)

April 24, 2026

The Honorable Stevenson Joseph, Governor, State of Pohnpei  
The Honorable Marvin Yamaguchi, Speaker, 11<sup>th</sup> Pohnpei Legislature  
The Honorable Members of 11<sup>th</sup> Pohnpei Legislature  
The Honorable Members of the Menintiensapw, Madolenihmw Municipal Government  
The Honorable Kiomy Albert, Meninkeder Lapalap, Madolenihmw Municipal Government

## EXECUTIVE SUMMARY

The Pohnpei Office of the Public Auditor (POPA) conducted the audit to evaluate whether the Madolenihmw Municipal Government (MMG) maintained effective internal controls over cash receipts and disbursements for Fiscal Years 2024 and 2025. This audit was conducted in accordance with generally accepted government auditing standards as applicable to performance audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States.

The primary objectives of the audit were to determine whether MMG's:

1. Collections are properly recorded, safeguarded, and deposited in a timely manner, and,
2. Disbursements are authorized, supported and accounted properly in accordance with applicable laws, regulations and/or good practice.

### Why POPA did this Audit?

We conducted this audit in line with our mission to promote accountability and transparency in the local governments.

### What POPA Found?

The audit identified significant weaknesses in MMG's internal control environment that affect the government's ability to safeguard its funds and ensure accountability. Our findings and recommendations are discussed below:

1. Cash Receipt:
  - **Late bank deposits.** MMG failed to meet the FMA requirement to deposit collection by noon of the next business day. Over \$454,000 was held for multiple days, increasing the risk of loss or misuse.
2. Cash Disbursements:
  - **Lack of proper authorization.** Approximately 37% of tested disbursements (\$206,023) were released without proper approval of the Meninkeder Lapalap.
  - **Checks issued to MMG official.** Checks totaling \$47,617 were issued directly to an employee rather than to vendors, a practice that weakens accountability and increases the risk of misuse. One of the payments was supposedly for an off-island vendor for items (police uniforms and farmers' t-shirts) that were never delivered.

- **Lack of proper control over POL.** The absence of a formal fuel policy and incomplete documentation—such as missing vehicle plate numbers on most fuel slips—limits oversight and increases the risk of unauthorized use.
- **No written policies over Menintiensapw allowances.** Advancing legislative allowances for services not rendered yet, without adequate policies and controls in place, results in improper prepayments and undermines fiscal discipline.
- **Inadequate controls over payroll.** Reliance on manual, unverified timesheets and the processing of payroll without proper certification heightens the risk of payments for unworked hours or to non-existent employees.
- **No bank reconciliation.** MMG did not perform monthly bank reconciliations limiting its ability to verify the accuracy of ledger balances or detect unauthorized bank activity.

## RECOMMENDATIONS:

1. Strictly enforce timely deposit of collections in compliance with statutory requirements.
2. Ensure no payment is processed without proper approval of Meninkeder Lapalap.
3. Implement a reliable time-tracking system and monitoring mechanism to ensure all applicable income taxes are withheld and paid.
4. Develop standard operating policies and procedures for fuel usage, procurement, and legislative allowances.

## Why It Matters?

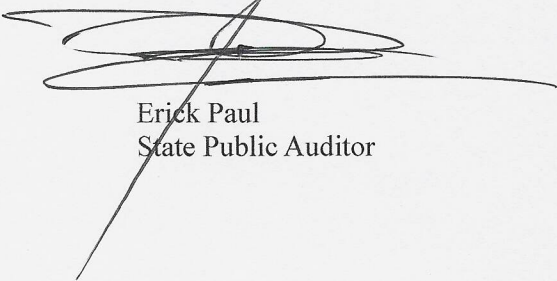
1. The MMG's current financial operations do not provide reasonable assurance that public funds are being safeguarded effectively. The lack of oversight review and monitoring combined with a culture of bypassing established laws, requires immediate corrective action.
2. Public expects and deserves good governance from government leaders entrusted with public funds.
3. To restore financial accountability and transparency to the people of Madolenihmw.

Generally, MMG management concurred with the result of our audit and have provided its response to our findings and recommendations. Please refer the Management Response on pages 15 to 30 of this report as Appendix I.

The auditee is required by the Pohnpei State Law No. 5L-08-00 as amended, to submit monthly reports to the Public Auditor indicating its progress in clearing the deficiencies cited in the audit report. All findings should be satisfactorily resolved soon but not later than one year period.

In closing, we would like to extend our sincere appreciation to the Madolenihmw Municipal Government's management and staff for their support and assistance extended to us during the course of our audit.

Respectfully,



Erick Paul  
State Public Auditor

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**Introduction**

As part of our Office of the Pohnpei Public Auditor (OPPA) work plan for the fiscal year 2026, we conducted a performance audit of the Madolenihmw Municipal Government (MMG) cash receipts and cash disbursements. The audit was performed pursuant to Article 11, Section 8 (2) of the Pohnpei Constitution and the State Law No. 1L-10-79, as amended. This report contains the results and conclusions of our review.

**Background**

The Madolenihmw Municipal Government (MMG) is one of the eleven (11) municipal or local governments operating in the State of Pohnpei. Modeled after the Pohnpei State Government, the MMG is composed of three branches, namely:

- a. **Executive Branch.** The executive branch, headed by Meninkeder Lapalap, is responsible to ensure that the operation of MMG is run effectively and efficiently based on the approved budget and in accordance with all applicable laws, regulations, policies and procedures. The branch is composed of the divisions of Treasurer, Public Works, Police and Security and the Office of Meninkeder Lapalap. Executive branch functions with 17 officials and employees, including the Meninkeder Lapalap.
- b. **Legislative Branch.** The legislative function of the MMG is vested in fourteen (14) member council or Menintiensapw. The Menintiensapw is the law-making body of the Municipality and is responsible for enacting local laws through ordinances, including the overall oversight of the MMG fiscal affairs. The branch has 5 full-time employees, including the Speaker.
- c. **Judiciary Branch.** Headed by a Chief Justice, this branch is responsible for interpreting and passing judgment on issues, actions or other matters based on the law. The branch consists of the Chief Justice, an Associate Judge and 3 support staffs.

**Sources of Funds**

The Madolenihmw Municipal Government (MMG) is primarily funded through the Local Government Revenue Sharing Act of 1989. The Act authorizes allocation of at least 30% of state tax revenues to the eleven (11) Municipal Governments of Pohnpei based on population. Additionally, MMG generates revenue through locally imposed fees and fines, as well as grants and financial support from external government agencies, private individuals, and businesses.

For the audited period, MMG received and managed more than \$1.7M as summarized in the table below:

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Sources	2024	2025	Total
1. 30% revenue sharing arrangement/state appropriation	\$ 739,482	\$ 857,681	\$ 1,597,163
2. Recycling redemption	15,717	9,834	25,551
3. Locally imposed fees/fines and others	43,366	47,490	90,856
4. FSM National Government	3,000	3,000	6,000
5. Other Government	15,871	37,550	53,421
<b>Total</b>	<b>\$ 817,436</b>	<b>\$ 955,555</b>	<b>\$ 1,772,991</b>

Revenue from sources (1) and (3) represent statutory entitlements and established fees mandated by law or formal agreement; these constitute the core operational finances of the MMG. Conversely, funds from sources (4) and (5) are discretionary grants awarded through specific applications/requests. Unlike the primary revenue sources, these grants are non-recurring and do not constitute a standard component of the Municipality's regular operating budget.

**Uses of Funds**

The Madolenihmw Municipal Government expended a combined total of \$1,825,675 for its operations and development projects/programs approved for the fiscal years 2024 and 2025. In fiscal year 2025, the Municipal's operational expense was decreased by \$34,679 and its projects/programs by \$46,874.

The Madolenihmw Municipal Government operational expense averaged around 67% and the projects/programs at 33% of its total expense for the two years period. Personnel cost was the highest expense for the government at \$821,996 or 45% of the total government expense. The summary of the Municipal expenditures are shown below.

Uses of Funds	2024	2025	Total
Personnel	\$ 411,089	\$ 410,907	\$ 821,996
Contractual services	15,686	22,238	\$37,924
All Others	205,441	164,392	369,833
<b>Total Operational Expense</b>	<b>\$ 632,216</b>	<b>\$ 597,537</b>	<b>\$ 1,229,753</b>
Programs & Projects	321,398	274,524	\$595,922
<b>Total MMG Expense</b>	<b>\$ 953,614</b>	<b>\$ 872,061</b>	<b>\$ 1,825,675</b>

*Source: MMG accounting records*

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**Administration of Funds**

Chapter 3-104 (2) of Title 6 of the Pohnpei Code requires that the administration and expenditures of all revenue sharing funds received by the municipal governments shall be in conformance with applicable Pohnpei State Government laws and related regulations. General regulations, policies and procedures for receiving and disbursing of funds are provided in the Pohnpei Financial Management Regulations (FMR) and Madolenihmw Municipal Government's Financial Management Act.

In addition, the MMG Office of Treasurer is delegated with the following duties and responsibilities.

1. Reviews and advises on the collection of monies received from licenses, fees, taxes and other government services.
2. Ensures that there are funds, records and accounting books which are accessible to the public and the legislative body.
3. Keep a complete set of triplicate entry books and record all daily business transactions in detail therein.
4. Ensures that there is local purchase documents for all purchases made locally in the name of the government.
5. Reviews and certifies all payment vouchers for payment that are made from government funds which enter the Treasury.
6. Ensures that posting and accounting books are current and balanced.
7. Reports the expenditures and availability of funds to Meninkeder Lapalap on a weekly basis.
8. Advises and takes responsibility for the development of bank reconciliation statements.

**Objective, Scope and Methodology**

Our audit was conducted in accordance with government auditing standards generally accepted in the United States of America, contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

The objectives of our audit were to determine whether:

- a. Cash receipts are properly receipted, recorded, safeguarded for and deposited intact timely.

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- b. Cash disbursements are properly authorized, documented, and accounted for in accordance with all applicable laws, regulations and procedures.

The engagement covered Fiscal Years 2024 and 2025, from October 1, 2023 to September 30, 2025.

**Prior Audit Coverage**

The most recent audit of MMG conducted in 2019, covering FYs 2017 and 2018, cited four (4) significant audit findings in an Audit Report No. 04-19. The Madolenihmw Municipal Government has resolved certain control weakness (es) identified in the prior audit, Audit Report No. 04-19

As part of our current audit, we followed-up on the status of the outstanding audit findings and found the following:

- The internal control over cash receipts has improved. MMG has adopted more stringent receipting and recording procedures. Recent surprise cash counts across Pohnpei offices, including municipal governments, showed no deficiencies/variances over collections and amount deposited. However, timely depositing the collections still needs to be improved.
- MMG Management has enforced rigid compliance with payroll policies, effectively halting the practice of excessive and unauthorized advances that previously compromised municipal funds.
- MMG has improved the disbursements process, except for disbursements of Menintiensapw allowances. Due to lack of written policy, there is no standard schedule for payment of the allowances

**Audit Conclusion**

Based on our audit of the Madolenihmw Municipal Government (MMG) for Fiscal Years 2024 and 2025, we have concluded that while the government successfully maintains basic documentation—such as issuing official receipts and retaining original invoices—there are pervasive systemic weaknesses in the internal control environment.

Our findings indicate deficiencies in administrative oversight in the following areas:

1. Cash Receipts (Finding no. 1 and 7)

While collections were found to be deposited intact, the MMG consistently failed to meet the statutory "next-day noon" deposit deadline. By holding over \$454,000 for up to seven days, the government is in direct violation of the Financial Management Act (FMA) and is exposing public funds to an unacceptable risk of loss or misappropriation. Furthermore, the total absence of monthly bank reconciliations prevents management from verifying the accuracy of the ledger and detecting unauthorized bank activities.

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2. Disbursements (Findings no. 2 – 6)

The audit revealed a critical lack of formal authorization in the payment process. Approximately 37% of tested disbursements (\$206,023) were finalized without the mandated signature of the Meninkeder Lapalap. This bypassing of internal controls is compounded by the high-risk practice of issuing checks totaling \$47,617 directly to an employee's name rather than to vendors, which is contrary to best practices and weakens the stewardship of public resources.

Significant deficiencies were noted in the administration of specialized expenditures and payroll:

- POL (Fuel): The lack of a formal fuel policy and failure to record vehicle plate numbers on 80% of slips make it hard to prevent the personal use of government fuel.
- Payroll: The reliance on unverified, manual timesheets and the processing of payments without proper certification or approval creates a high risk of "ghost employees" and payment for hours not worked.
- Allowances: The systemic practice of advancing legislative allowances before services are rendered effectively results in interest-free loans to officials and payments for sessions never attended.

The MMG's current financial operations do not provide reasonable assurance that public funds are being safeguarded effectively. The lack of oversight review and monitoring combined with a culture of bypassing established laws, requires immediate corrective action.

We strongly recommend that the Executive Branch and the Office of the Treasurer prioritize the implementation of our recommendations—specifically regarding the enforcement of the FMA, the establishment of a formal policies for POL and Menintiensapw allowances, and the adoption of automated time-tracking and bank reconciliation procedures—to restore financial accountability and transparency to the people of Madolenihmw.

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**SCHEDULE OF FINDINGS AND RECOMMENDATIONS**

**Finding No. 01: Non-Compliance with Deposit Schedule**

**Criteria**

The Madolenihmw Municipal Government Financial Management Act, Chapter VI Section 3, requires that all collected revenue shall be deposited in the earliest manner, but not later than 12 o'clock noon the next day with the Bank holding the General Account for the government, except where a law signed by the Meninkeder Lapalap otherwise. Hence, it is management responsibility to design and implement effective control activities to ensure compliance with the law and that all collections are safeguarded from misuse, theft and abuse.

**Condition**

During the audit of MMG collection for FY 2024 and FY 2025, we observed that official receipts were properly issued, and daily cash count reports prepared, checked by the Treasurer and verified by Meninkeder Lapalap. The MMG cash receipts for FY2024 and FY2025 totaled \$1,772,991 and the audit confirmed that the collections received by the MMG Treasurer were deposited intact. However, we noted several transactions for FY 2024 and FY 2025 were deposited late from 2 – 7 days as shown table below:

No. Days Delay	FY 2024		FY 2025		Total	
	No. of Receipts	Amount	No. of Receipts	Amount	Total No. of Receipts	Total Amount
2	15	\$ 6,845	12	\$ 1,305	27	\$ 8,150
3	8	273,488	18	1,331	25	274,819
4	12	89,235	20	73,003	32	162,238
5	4	570	0	0.00	4	570
6	7	7,309	0	0.00	7	7,309
7	6	951	6	620	12	1,571
<b>Total</b>	<b>52</b>	<b>\$ 378,398</b>	<b>56</b>	<b>\$ 76,259</b>	<b>108</b>	<b>\$ 454,657</b>

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**Cause**

Non-compliance of MMG FMA resulted from a lack of administrative oversight and a failure to prioritize the mandatory deposit requirement within the daily operations of the Office of the Treasurer Department.

**Effect**

Holding \$454,657 of collections for up to 7 days late increases the risk of theft, misuse, and loss.

**Recommendation**

We recommend the following:

- Management must enforce strict adherence or compliance to the FMA "next-day noon" deposit deadline and implement a monitored daily deposit log to ensure compliance.
- MMG management should evaluate the FMA and take appropriate action to reconcile any inconsistencies, ensuring that all financial activities are supported by and compliant with the governing regulations.

**Auditee Response:** *Please refer to auditee response on Appendix I pages 16, 17, 21 and 22 of this report.*

**Finding No. 02: Weakness in Disbursements Process**

**Criteria**

The Pohnpei Financial Management Regulations (FMR) prescribes rules and procedures governing, among others, disbursements of government funds. Pohnpei regulations and suitable system of internal control require disbursement should be properly supported by original vendor's invoice, billing, receipt, requisition form, purchase order, receiving report and other applicable documents. Accordingly, all disbursements of MMG should be properly reviewed by appropriate allottee, fund certified by Treasurer and approved by Meninkeder Lapalap prior to payment.

**Condition**

During our review, we found disbursements from the MMG General and Project accounts that were not properly authorized. Specifically, while original supporting documents such as invoices

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and receipts were found to be intact, the final payment requests were processed and finalized without the signature or approval of the Meninkeder Lapalap. For example, of the two thousand thirty-six (2,036) transactions tested, seven hundred forty-four (744) were not approved by Meninkeder Lapalap of payments. These transactions are summarized below:

<u>Fiscal Year</u>	<u>Total number of transactions</u>	<u>No. of samples tested</u>	<u>No. of unapproved</u>	<u>Total Amount</u>
2024	2,776	1,621	641	\$ 132,131
2025	2,548	415	103	\$ 73,892
<b>Total</b>	<b>5,324</b>	<b>2,036</b>	<b>744</b>	<b><u>\$ 206,023</u></b>

**Cause**

The above condition reflects the failure of control procedures and Management oversight within the Madolenihmw Municipal Government, ensuring policies and procedures are enforced and applied consistently.

**Effect**

The execution of payments without proper authorization bypasses the oversight to safeguard municipal funds. This creates a significant risk of unauthorized spending and financial mismanagement. Furthermore, it results in non-compliance with laws, regulations and good practice, which may lead to potential loss of funds.

**Recommendations**

We recommend the following:

- Meninkeder Lapalap and Treasurer should implement proper review and monitoring to ensure control policies and procedures are followed.
- Meninkeder Lapalap should ensure that all disbursement requests must be subject to approval prior to payment. The Municipal Treasurer shall implement procedural safeguard or controls to ensure that no payment is processed without the required authorization.
- The Treasurer and treasury staff to be strictly prohibited from processing any payment request that lacks Meninkeder’s approval. The Treasurer must ensure that any payment request submitted without the required approval shall not be processed.

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- The Meninkeder Lapalap shall not sign any check relating to payment requests that were not properly approved by her.

**Auditee Response:** *Please refer to auditee response on Appendix I pages 17 and 23 of this report.*

**Finding No. 03: Disbursements for goods and services Payable to Meninkeder Lapalap**

**Criteria**

Best practice dictates that disbursements should be paid directly to vendors and not to officials and employees.

**Condition**

During the audit, we noted that the Madolenihmw Municipal Government issued checks totaling \$47,617 directly to the Meninkeder Lapalap. These funds were intended for various purposes, including 'Impioh kai' and Constitution Day awards, as well as for the purchase of police uniforms and t-shirts to local farmers.

- Instances where amount of \$10,364.00 and \$9,075.00 in FY2024 and \$11,540.00 and \$14,592 in FY2025 were withdrawn in cash and stored in a safe deposit box in the Office of the Treasurer. Manual signature logs were provided as evidence of receipt.
- Instances where amount of \$2,046.00 in FY2025 to pay Farmer Day T-shirts and police uniforms to off-island vendor that were never received. We could not verify that the money was transferred to the vendor for the items.

**Cause**

The condition occurred due to lack of policies for using employees as middleman and also there is poor organizational culture and weak oversight within the MMG management.

**Effect**

The condition is not compliant with best practice and pose risk to cash diverted to other use than was intended.

**Recommendations**

We recommend that Meninkeder Lapalap should implement appropriate controls and good management review over the MMG's disbursement to ensure compliance with applicable laws, regulations, policies, procedures and good practice.

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In addition, to enhance transparency and strengthen internal controls over public funds:

- Office of the Treasurer should ensure that all disbursements for goods and services are made directly to the respective vendors/suppliers; and,
- Management should discontinue the practice of issuing checks to employees, including Meninkeder Lapalap intended for third-party to avoid misuse.
- Meninkeder Lapalap should reimburse MMG any unsupported disbursement issued in her name.

**Auditee Response:** Please refer to auditee response on Appendix I pages 17, 24 and 25 of this report.

**Finding No. 04: Inadequate Internal Controls over POL Requisition**

**Criteria**

FMA Section 7, Meninkeder Lapalap shall be the allottee for the executive branch. Accordingly, Meninkeder Lapalap should establish POL control policy to ensure proper accountability and uses of fuel.

**Condition**

MMG does not have a written policy to guide uses of fuel account. Our review of four hundred thirty-two (432) POL slips revealed failures in internal control and documentation over the administration of fuel for MMG's use as follows;

- Fifty-five (55) instances that Meninkeder Lapalap authorize fueling personal vehicles on government account amounting to \$1,358.
- Three Hundred Forty-Five (345) slips (approximately 80%) failed to record vehicle plate numbers, preventing the verification of authorized vehicles that could obtain fuel;
- Forty-Five (45) slips were authorized by the second Meninkeder Lapalap.
- Four (4) slips were signed by the MMG Treasurer.

**Cause**

This condition is due to lack of appropriate policy in place and MMG management is not following best practice over the uses of fuel.

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**Effect**

Lack of proper control policies and procedures over the administration of fuel, increases the risk of fraud, theft, and unauthorized fuel use.

**Recommendation**

We recommend the MMG management should establish control policies and procedures to govern the use of fuel. The policies and procedures should include the but not limited to the following:

- The Meninkeder and Treasurer should not process any POL slip that lacks government vehicle plate number. Any exceptions should be properly documented with the justification and required approval.
- That the Management should amend the FMA to regulate any POL requisition should require to indicate the government plate number.

**Auditee Response:** *Please refer to auditee response on Appendix I pages 17 and 26 of this report.*

**Finding No.05: Lack of Written Rules, Policies and Procedures over Menintiensapw Allowances**

**Criteria:**

Article 9, Section 10 of MMG Constitution, infer that Menintiensapw may compel the attendance of absent members in such manner and under such penalties as the council may provide, including suspension of salaries and allowances. Accordingly, for proper accountability of public funds, Menintiensapw should establish rules, policies and procedures to govern and guide the administration of Menintiensapw allowances.

**Condition**

MMG does not have written policy for issuance of Menintiensapw allowances. Our review revealed that MMG's Menintiensapw allowances were advanced to Council members before they are earned or before the relevant service period has occurred. For instances as follows;

- Council members are requesting and receiving allowances one to two months prior to the actual period (e.g., Jan. – Apr.).
- Request forms are being signed and processed under the claim of "service rendered," even though the service period has not yet occurred.

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- Allowances are being paid to members who fail to appear for subsequent sessions, despite having already received allowance for that time.

**Cause**

The Menintiensapw has not taken initiative to establish and implement rules or proper control policies and procedures to account for in safeguarding public funds specifically in releasing Menintiensapw allowances.

**Effect**

The condition exposes the MMG to significant risk of allowance payments made for members that failed to attend sessions and their legislative responsibility.

**Recommendation**

We recommend the Speaker the following:

- The Menintiensapw should establish proper rules, control policies and procedures over allowances to provide accountability and good governance of public funds, such as;
  - a. Defining when, how, how much and for what purpose the allowances are being paid; and,
  - b. Rules regarding Menintiensapw attendance.
  - c. Define a clear policy regarding penalties of members for a cause and suspension of salaries and allowances.

**Auditee Response:** *Please refer to auditee response on Appendix I pages 18, 29 and 30 of this report.*

**Finding No. 06: Inadequate Controls over Payroll**

**Criteria**

Management is responsible for establishing a system of internal controls over payroll that provides reasonable assurance the payroll process of MMG complies with good practice and applicable laws and regulations.

**Condition**

The MMG is preparing payrolls based on timesheets with written in hours that could not be verified. All payrolls were paid without a verifiable time and attendance sheets or timecards showing actual time worked.

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We tested thirteen (13) pay periods for audited period and observed the following weaknesses;

- Three (3) instances where payroll registers were not certified by the Treasurer and thirty-three (33) instances where payroll registers were not approved by Meninkeder Lapalap;
- Thirteen (13) instances where time sheets were not approved by Meninkeder Lapalap;
- Four (4) instances where over-time request and over-time payments were not approved by Meninkeder Lapalap.
- Seven (7) instances where annual leave application forms were not approved and three (3) instances where sick leave application forms were not approved by Meninkeder Lapalap.

We also noted that MMG is not withholding income taxes from employees Cost-of-Living Allowance (COLA) and remitting to FSM Finance. We estimated that for the period audited the unpaid income tax is approximately around \$16,352.

**Cause**

The MMG internal control over payroll is not adequate to ensure that acceptable time keeping and monitoring system is in place to track employees' time. Untaxed COLA is due to MMG management not aware of FSM tax law.

**Effect**

The condition resulted to high risks of abuse, fraudulent hours or payment for hours not worked. In addition, MMG maybe compelled to pay accumulated taxes and related penalty fees.

**Recommendations**

We recommend the following:

- Management should develop and implement a comprehensive payroll policy to ensure integrity of MMG payroll system including transparency and accountability in the use of public funds.
- Meninkeder Lapalap to establish and implement an acceptable time keeping and attendance tracking system that provides reasonable assurance and accountability that only actual hours worked are paid.
- Meninkeder and Treasurer should find out and ensure that all required taxes are paid accordingly.

**Auditee Response:** *Please refer to auditee response on Appendix I pages 18, 27 and 28 of this report.*

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FISCAL YEARS 2024 AND 2025

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**Finding No. 07: Failure to Perform Monthly Bank Reconciliations**

**Criteria**

Monthly bank reconciliations provide essential oversight by catching errors and fraud, and to ensure all collections were deposited timely and match bank's records.

**Condition**

MMG does not performing monthly bank reconciliation.

**Cause**

The failure to perform monthly bank reconciliations is primarily due to lack of established internal control procedures; insufficient oversight by management to ensure that the Office of the Revenue and Tax department prioritizes the timely reconciliation of all municipal bank accounts; and lack of knowledge by the responsible personnel.

**Effect**

Without bank reconciliations, the MMG Office of the Treasurer cannot confirm if the ledger balance is accurate. Errors, including unauthorized bank fees, or outstanding checks that have not cleared could lead to an incorrect understanding of available funds. This condition also increases the risk of over-obligating funds.

**Recommendations**

We recommend the following:

- Meninkeder Lapalap to ensure that personnel are trained to assume their duties and responsibilities;
- Meninkeder Lapalap mandates the Treasurer to complete all bank reconciliations within ten (10) business days following the end of each month.
- The Treasurer should perform a monthly bank reconciliation to ensure all the transactions are properly recorded.

**Auditee Response:** *Please refer to auditee response on Appendix I page 18 of this report.*

MADOLENIHMW MUNICIPAL GOVERNMENT  
PERFORMANCE AUDIT ON CASH RECEIPTS AND CASH DISBURSEMENTS  
FISCAL YEARS 2024 AND 2025

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APPENDIX I  
AUDITEE RESPONSE

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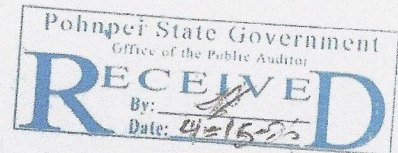
MADOLENIHMW MUNICIPAL GOVERNMENT  
PERFORMANCE AUDIT ON CASH RECEIPTS AND CASH DISBURSEMENTS  
FISCAL YEARS 2024 AND 2025



Ohpis en  
Meninkeder Lapalap

**MADOLENIHMW Municipal Government**

P.O. Box 1131  
Kolonia, Pohnpei FM 96941  
Tel: (691) 320-8432/4457  
Email: nanmadolmadolenihmw@gmail.com



April 14, 2026

Mr. Erick Paul  
Public Auditor  
Pohnpei State Government  
Pohnpei, FM

Subject; Responses to Madolenihmw Municipal Government Audit for Fiscal Year 2024 and 2025.

Dear Public Auditor Paul:

Kaselehlie Mr. Public Auditor and my respects to you and your staff.

Kindly allow me to touch upon a section of our Madolenihmw Constitution regarding the official language used by our people. Article XIV, General Provisions, Section 1 (Official Language) states: "The official language of Madolenihmw Municipal Government shall be the Pohnpeian Language." Therefore, the following statements are set in the Pohnpei vernacular.

I would like to speak on behalf of the Madolenihmw Municipal Government (MMG) to extend our sincere thanks to you and your support staff for identifying the critical areas discovered during this comprehensive audit. The assistance and comments provided are clear and understandable. Following your departure, a joint meeting was held between the Executive and Legislative branches. As a result, we have settled upon the following responses to each of the audit findings:

**Finding No. 01: Non-Compliance with Deposit Schedule**

- The Office of Meninkeder Lapalap has drafted a bill to address this issue by proposing a change to the deposit schedule from daily to every Friday. The draft bill is attached for your review.
- A memorandum has been issued to the Treasurer requiring deposits to be made on a daily basis, except on days when no collections are received. In such instances, the Treasurer is responsible for producing a written record for the file, with a copy provided to the

MADOLENIHMW MUNICIPAL GOVERNMENT  
PERFORMANCE AUDIT ON CASH RECEIPTS AND CASH DISBURSEMENTS  
FISCAL YEARS 2024 AND 2025

---

Meninkeder, confirming that no collections were received on that particular day. (Exhibit No. 1)

- The drafted bill is scheduled to be heard during the 12th Menintiensapw's Regular Session in May 2026. (Exhibit No. 2)

**Finding No. 02: Weakness in Disbursement Process**

- Management has reviewed the FMA in its entirety and will ensure full compliance with the conditions contained therein. Should there be a need for further improvement or amendments, we will ensure they are implemented.
- Management will correct the current process; disbursement requests will no longer be issued without the signatures of both the Meninkeder and the Treasurer. No checks will be issued without a disbursement request securing the Treasurer's certification and the Meninkeder's approval. Verbal understandings and formal documentation through memoranda shall be strictly adhered to. (Exhibit No. 3)

**Finding No. 03: Disbursement for Goods and Services Payable to Meninkeder Lapalap**

- This finding raises significant concerns. A careful review of prior work has been conducted regarding checks made payable to the Meninkeder Lapalap.
- Regarding the Impiokai and Constitution Day events, awards were issued in cash. This cash was stored in a safe deposit box within the Office of the Treasury and remained under their custody. The issuance of awards was handled by the Treasurer and staff. The Treasurer reports all accounted cash for awards, and any remaining balance is, and always has been, deposited into the MMG accounts at the Bank of the FSM.
- Regarding the report of funds without receipts: while certain items were recorded in reports, official receipts were not generated by the Treasury Office. Documentation now confirms that items such as *Urohs* (purchased for the Impiokai competition) serve as exhibits and remain in the office today. Other items, such as *Sakau en Pohnpei*, were reflected in reports but were not properly receipted.
- Management respectfully acknowledges the failure to issue receipts and admits that these procedural mistakes were made by Management.
- Please be advised that the practice of issuing cash for Impiokai and May 1st events will be discontinued immediately.
- A sum of \$2,046.00 has been remitted to the MMG account. This was due to a communication breakdown with an off-island vendor where an order remained unfulfilled for a long period. Consequently, these funds have been returned to the Treasury, and the deposit receipt is attached. (Exhibit No. 4)

**Finding No. 04: Inadequate Internal Control over POL Requisition**

- Attached to this report is the new form currently in place for the Executive Branch. The Meninkeder Lapalap is now the sole authority permitted to authorize fuel for MMG vehicles. No other vehicles are authorized to receive fuel from the MMG account moving forward. (Exhibit No. 5)

MADOLENIHMW MUNICIPAL GOVERNMENT  
PERFORMANCE AUDIT ON CASH RECEIPTS AND CASH DISBURSEMENTS  
FISCAL YEARS 2024 AND 2025

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**Finding No. 05: Lack of Written Rules, Policies, and Procedures over Menintiensapw Allowances**

- Attached is a copy of page 1 of Madolenihmw Ordinance No. ML-11M-46-2025. This page specifies that the Menintiensapw Representation Fund and funds for major purchases are not covered under this specific law. (Exhibit No. 7)
- The Office of the Speaker for the 12th Menintiensapw will further review this matter to establish proper oversight.

**Finding No. 06: Inadequate Controls over Payroll**

- Management has resolved this matter by purchasing a time clock, which became effective on April 5, 2026. We recognize a need for staff training regarding the tracking of hours and minutes under this new system to ensure clear understanding within the Treasury. Management will undergo training to resolve this issue as soon as possible. (Exhibit No. 6)
- Management will now strictly scrutinize all leave requests; all leave must be approved prior to an employee taking time off.
- Management has reviewed all instances where approvals were missed but payments were issued. We have reached an understanding that ensures these inadequacies will not recur. The Treasurer and Meninkeder Lapalap will scrutinize these matters at all times.
- Regarding the importance of the (COLA), Management is taking immediate corrective action to ensure a swift and comprehensive resolution to this matter.

**Finding No. 07: Failure to Perform Monthly Bank Reconciliations**

- Management is currently arranging for Treasury employees to participate in training for bank reconciliations, as current staff lack the necessary expertise for this task.
- The Treasurer will resolve this matter immediately through these training sessions.
- A request for assistance has been made to an expert in this field. The individual has agreed to assist once the necessary documentation is provided by Management and the Bank.

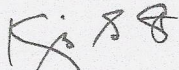
Management feels much gratitude for the completion of this audit. This Government now better understands its responsibilities and will perform its duties confidently and in accordance with the law. On behalf of the Madolenihmw Municipal Government, I express our appreciation for your guidance on effective operational methods. While we often accept these obligations thinking we are fully prepared, this audit shows there are still areas where we require advice, navigation, and education. Laws serve as the navigating tools for our duties; though they are sometimes overlooked, we recognize their vital importance.

MADOLENIHMW MUNICIPAL GOVERNMENT  
PERFORMANCE AUDIT ON CASH RECEIPTS AND CASH DISBURSEMENTS  
FISCAL YEARS 2024 AND 2025

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Thank you, Mr. Auditor. I bid our deepest appreciation to you for this essential task, which will align the duties of this office and its employees. Lastly, I personally request that you and your staff return to conduct another audit two years from now to ensure our continued progress.

Respectfully,



Kiomy Albert  
Meninkeder Lapalap

xc: Speaker, 12<sup>th</sup> Menintiensapw  
Chief Justice, MMC  
Keriau en Meninkeder Lapalap, MMG.

MADOLENIHMW MUNICIPAL GOVERNMENT  
PERFORMANCE AUDIT ON CASH RECEIPTS AND CASH DISBURSEMENTS  
FISCAL YEARS 2024 AND 2025

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April 08, 2026

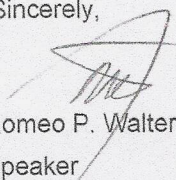
Dear Mr. Paul,


I would like to express our sincere gratitude for the Exit Conference that was held on April 02, 2026. Your attention to detail and understanding of financial reporting was truly impressive and we are deeply appreciative of your hard work.

- Rules and Procedures of the 12<sup>th</sup> Menintiensapw will be used to address what was discussed in the Exit Conference.
- Rules and Procedures of the 12<sup>th</sup>. Menintiensapw - All unexcused absents of the Menintiensapw Members, Speaker will deduct from each of the member's allowance as stated in the Rules and Procedures of the 12<sup>th</sup>. Menintiensapw.

Thank you once again for your exceptional service, and please extend our gratitude to your entire team.

Sincerely,

  
Romeo P. Walter  
Speaker  
12<sup>th</sup>. Menintiensapw  
Madolenihmw Municipal Council

*Received.*  
  
4/10/26

MADOLENIHMW MUNICIPAL GOVERNMENT  
PERFORMANCE AUDIT ON CASH RECEIPTS AND CASH DISBURSEMENTS  
FISCAL YEARS 2024 AND 2025

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Exhibit No. 1

April 6, 2026

**MEMORANDUM**

To: Treasurer, MMG  
From: Meninkeder Lapalap  
Subject: Implementation of Protocol

Following the completion of the Fiscal Year 2024-2025 Audit, and pending the receipt of the Final Audit Report, it is imperative that we immediately strengthen our internal controls. Effective immediately, the following protocols are **mandatory** for all Treasury Office personnel:

1. Moving forward, no checks shall be issued or processed without the dual signatures of both the **Treasurer** and the **Meninkeder Lapalap**.
2. All daily collections must be remitted and deposited accordingly. In the event that no collections are received, the Treasurer must issue a **formal written notification** explaining the absence of collections and the resulting lack of deposit. This notice must be officially recorded in the files and a copy provided to the **Meninkeder Lapalap**. Upon the formal effectuation of the proposed bill, the Treasury will transition to a **Friday deposit schedule**.

Respectfully,

/s/  
Kiomy Albert  
Meninkeder Lapalap

xc: Speaker, 12<sup>th</sup> Menintiensapw

MADOLENIHMW MUNICIPAL GOVERNMENT  
PERFORMANCE AUDIT ON CASH RECEIPTS AND CASH DISBURSEMENTS  
FISCAL YEARS 2024 AND 2025

12<sup>TH</sup> MENINTIENSAPW EN WEIN MADOLENIHMW  
FIRST REGULAR SESSION, JANUARY 2026

M.B. No. \_\_\_\_\_

Exhibit No. 2

**A BILL FOR AN ACT**

Amending Section 3(e) of Line Item Nos. 14, 15, 16 of the ML-10M-53-2021, to reflect the following; and for other purposes.

**“BE IT ENACTED BY THE MADOLENIHMW COUNCIL”**

Section 1. **PURPOSE OF THIS BILL FOR AN ACT:** This bill is hereby enacted to amend Section 3(e), Line Item Nos. 14, 15, 16 of ML-10M-53-2021, to provide the day of deposit.

Section 2. Section 3(e), Line Item Nos. 14, 15, 16 are hereby amended as follows: All funding collected shall be deposited in Bank or in the municipal General Account on Fridays of every week.

Section 3. **EFFECTIVE OF THIS BILL:** This act shall take effect upon its approval by the Meninkeder Lapalap, or upon its becoming law pursuant to the Madolenihmw Constitution.

Introduced by: \_\_\_\_\_  
Floor Leader, Liander Elias

Date: \_\_\_\_\_

MADOLENIHMW MUNICIPAL GOVERNMENT  
PERFORMANCE AUDIT ON CASH RECEIPTS AND CASH DISBURSEMENTS  
FISCAL YEARS 2024 AND 2025

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April 6, 2026

Exhibit No. 3

**MEMORANDUM**

To: Treasurer, MMG  
From: Meninkeder Lapalap  
Subject: Implementation of Protocol

Following the completion of the Fiscal Year 2024-2025 Audit, and pending the receipt of the Final Audit Report, it is imperative that we immediately strengthen our internal controls. Effective immediately, the following protocols are **mandatory** for all Treasury Office personnel:

1. Moving forward, no checks shall be issued or processed without the dual signatures of both the **Treasurer** and the **Meninkeder Lapalap**.
2. All daily collections must be remitted and deposited accordingly. In the event that no collections are received, the Treasurer must issue a **formal written notification** explaining the absence of collections and the resulting lack of deposit. This notice must be officially recorded in the files and a copy provided to the **Meninkeder Lapalap**. Upon the formal effectuation of the proposed bill, the Treasury will transition to a **Friday deposit schedule**.

Respectfully,  
/s/  
Kiomy Albert  
Meninkeder Lapalap

Xc: Speaker, 12<sup>th</sup> Menintiensapw

MADOLENIHMW MUNICIPAL GOVERNMENT  
 PERFORMANCE AUDIT ON CASH RECEIPTS AND CASH DISBURSEMENTS  
 FISCAL YEARS 2024 AND 2025

**MADOLENIHMW TREASURY**  
**WEEKLY CASH COUNT**  
**COLLECTION FOR A WEEK**

Exhibit No. 4

March 13, 2026

CASH RECEIPT  
 NUMBERS 6033 to 6040

CASH \$

Denomination	Quantity	Amount
100.00	5	500.00
50.00	12	600.00
20.00	53	1,060.00
10.00	8	80.00
5.00	4	20.00
2.00		-
1.00	1	1.00
Sub-Total-----		<b>\$ 2,261.00</b>

COINS \$

0.50		-
0.25	2	0.50
0.10	1	0.10
0.05		-
0.01	3	0.03
Sub-Total-----		<b>\$ 0.63</b>
TOTAL CASH		<b>\$ 2,261.63</b>

CHECKS

	Amount
326442	\$ 861.25
Sub-Total-----	
	<b>\$ 861.25</b>
GRAND TOTAL DEPOSIT	
	<b>\$ 3,122.88</b>

<b>GRAND TOTAL DEPOSITS</b>	<b>\$ 3,122.88</b>

Counted by: *[Signature]* 3/13/26  
 Rayjohnberg Bermanis

Counted by: *[Signature]* 3.13.26  
 Anchy Nennis, Treasurer

Verified by: *[Signature]* 3/13/26  
 Kiomy Albert

Deposited by: *[Signature]*  
 Meninkeder Lapalap

Date of Deposit: 3/13/26

**MADOLENIHMW MUNICIPAL GOVERNMENT  
PERFORMANCE AUDIT ON CASH RECEIPTS AND CASH DISBURSEMENTS  
FISCAL YEARS 2024 AND 2025**

Deposit Summary

3/13/2026 6:09 PM

Madolenihmw Municipal Government


Summary of Deposits to 110 · 110-MMG-OPERATION on 03/13/2026

Chk No.	PmtMethod	Rcd From	Memo	Amount
	Cash	Lucia Abraham	BUSINESS LICENSE FEE	50.00
	Cash	Eileen Helgenberger	BUSINESS LICENSE FEE	100.00
	Cash	Darla Ladore	SUR TAX	0.63
	Cash	Denseleen Etse	BUSINESS LICENSE FEE	10.00
	Cash	KIOMY ALBERT (CASH)	RETURN CHECK-CASH	2,046.00
	Cash	Ruth Perez	BUSINESS LICENSE FEE	50.00
	Cash	Welsid Dikoi	BUSINESS LICENSE FEE	5.00
326442	Check	Pohnpei State Government	REIMBURSEMENT	861.25

Less Cash Back:

Deposit Total:

3,122.88



**MADOLENIHMW MUNICIPAL GOVERNMENT**  
P.O. Box 1131  
Tel: 320-4457/8432

MMG No. 6037

Date 3/10 2026

Received From Lucia Abraham

Amount Two thousand zero hundred and 00/100 \$ 2,046.00

For Return check for check # 42502

Address Madolenihmw

Ponlewa Balance			<input type="checkbox"/> Cash
Total Payment			<input type="checkbox"/> Check
Balance Due			<input type="checkbox"/> M.O.

*Kalafangan Receipt*

By: [Signature]

MADOLENIHMW MUNICIPAL GOVERNMENT  
PERFORMANCE AUDIT ON CASH RECEIPTS AND CASH DISBURSEMENTS  
FISCAL YEARS 2024 AND 2025

*Note: Example of  
Fuel form*

Madolenihmw Municipal Government  
POL AUTHORIZATION  
MMG PO#260117

**Exhibit No. 5**

Date: \_\_\_\_\_ POLA No. 260117-07

To: Lapango Gas Station

Please issue \_\_\_\_\_ gallons of (gas/diesel/oil), \_\_\_\_\_

to \_\_\_\_\_

MMG Vehicle Plate # \_\_\_\_\_

and charge to Madolenihmw Municipal Government Account.

Justification: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Thank you,

\_\_\_\_\_  
Kiomy Albert  
Meninkeder Lapalap  
MMG

MADOLENIHMW MUNICIPAL GOVERNMENT  
PERFORMANCE AUDIT ON CASH RECEIPTS AND CASH DISBURSEMENTS  
FISCAL YEARS 2024 AND 2025

---

April 6, 2026

Exhibit No. 6

**MEMORANDUM**

To: Appointees and staff, Executive Branch  
From: Meninkeder Lapalap, MMG  
Subject: Time In/Out or Punch Clock to Punch In/Out

My deepest respect and appreciation for the comprehensive undertaking we have recently completed together. We will soon have the necessary tools in place to guide our future progress—specifically, the Final Audit Report. This report is a vital instrument that will greatly assist us in fulfilling our collective duty to serve our Municipality. Thank you all for the support and diligence you have shown in your work. What I would now like to request, moving forward, the primary focus is on the development and accountability of our staff. Because our employees are tasked with such essential duties, any non-compliance or failure at the individual level ultimately rests on us as a shared responsibility.

I would like to ask that we all commit to punctuality, integrity and remain truthful in all our dealings to ensure harmony, righteously and truthful at all times.

As long as our work ethics operate at its highest potentials and providing efficient service to our citizens, we foster a peaceable and orderly environment at all times.

Finally, I ask that everyone ensures the time clock policy is clearly explained to all staff. Under no circumstances is an employee permitted to punch in or out for a colleague. Should such an instance be discovered, it will be handled appropriately—so the individual is not distraught. Appreciated and respected.

I respectfully request that both the Legislative and Judiciary Branches implement the use of the time clock for all personnel within your respective branches, effective immediately. This will assist us in our service to this small government, specifically by helping us manage our daily responsibilities concerning attendance and tardiness. I firmly believe that this measure is not intended to hinder or hurt anyone instead, it is a significant step forward that demonstrates our commitment to truth, punctuality, and diligence. I appreciate your attention to this priority and urge a coordinated effort between the Legislative and Judicial branches to oversee adherence to this matter.

Respectfully,

MADOLENIHMW MUNICIPAL GOVERNMENT  
PERFORMANCE AUDIT ON CASH RECEIPTS AND CASH DISBURSEMENTS  
FISCAL YEARS 2024 AND 2025

---

/s/

Kiomy Albert  
Meninkeder Lapalap

Xc: Speaker, 12<sup>th</sup> Menintiensapw, MMC  
Chief Justice, MMC  
Keriau en Meninkeder Lapalap, MMG

MADOLENIHMW MUNICIPAL GOVERNMENT  
PERFORMANCE AUDIT ON CASH RECEIPTS AND CASH DISBURSEMENTS  
FISCAL YEARS 2024 AND 2025

11<sup>TH</sup> MENINTIENSAPW EN WEIN MADOLENIHMW  
12<sup>TH</sup> REGULAR SESSION, SEPTEMBER 2025

M.B. No. 59-2025

**Exhibit No. 7**

**AN ACT**

Providing for the annual budget for the Madolenihmw Municipality for Fiscal Year 2026; appropriating monies therefor and providing authorization for the use of funding for the operation of three branches of the Government of Madolenihmw Municipality; appropriating and authorizing monies for stipend or allowance for the Menintiensapw, Advisory Boards, Commissions, appropriating and authorizing funding for programs and projects in the Municipality, including each respective sections of Madolenihmw Municipality for the Fiscal Year 2026; and for other purposes.

**“ENACTED BY THE MADOLENIHMW MUNICIPAL COUNCIL”**

**TITLE I: GENERAL PROVISIONS**

Section 1-1. **ACT TITLE:** This act shall be known as the “Budget en Pahr 2026” and may also be known as “Budget Act of 2026”.

Section 1-2. **SUMS LISTED IN THIS BUDGET ACT:** Sums as listed in this budget act shall be allotted from the Local Revenue of Madolenihmw Municipality from 2025, and from the 30% state sharing revenue of Pohnpei State, as required by the Pohnpei Constitution.

Section 1-3. **REPORTS OF FUNDING:** The Treasurer shall report to the Meninkeder Lapalap on all matters concerning the expenditure of all allotted sums, remaining sums not expended or obligated for each quarter, and the Meninkeder Lapalap shall report to the Speaker, Chief Justice, Chairmen of Boards and Commissions, Division Chiefs not later than 15<sup>th</sup> of each month of the following quarter.

Section 1-4. **REPROGRAMMING AUTHORITY:** This act provided the Meninkeder Lapalap, Speaker, and Chief Justice the authority to re-program sums appropriated for of their respective branches, except for salaries and social security, however no authorization shall be provided if remaining amount in the Account is 25% or less, during the time of that reprogramming request.

MADOLENIHMW MUNICIPAL GOVERNMENT  
PERFORMANCE AUDIT ON CASH RECEIPTS AND CASH DISBURSEMENTS  
FISCAL YEARS 2024 AND 2025

11<sup>TH</sup> MENINTIENSAPW EN WEIN MADOLENIHMW  
12<sup>TH</sup> REGULAR SESSION, SEPTEMBER 2025

M.B. No. 59-2025

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(q) Election .....	\$ 18,281.75
(r) Inauguration .....	\$ 25,000.00
(s) Project & Programs Reserved Fund .....	\$ 9,721.72

**TITLE VII. COMMUNITY PROJECTS:** Sums listed below are appropriated for projects for each respective section for Fiscal Year 2026.

(a) Community Projects .....	\$ 49,000.00
------------------------------	--------------

Section 7-1. **SUMS APPROPRIATED:** Sums herein authorized for expenditure for the projects listed above shall be effective and administered until fully obligated and expended.

Section 7-2. **AUTHORIZED USE OF ALLOTTED SUMS FOR PROJECTS IN THE RESPECTIVE SECTIONS:** The Madolenihmw Council (Menintiensapw) shall have the authority to allot funds for each project in all sections of the Municipality. However, authorization for the use of funding for each project shall be in writing and signed by the two representatives of that particular section. Only when one of these representatives is deceased, that such allotment is not approved.

**TITLE VIII. OTHER PURPOSES:**

Section 8-1. **ALLOTMENT REQUEST:** Each respective branch shall be responsible for the allotment of the sums appropriated to be obligated and expended for its own operations. All allotment requests shall be submitted to the Office of the Treasury no later than the 15<sup>th</sup> of the month before each fiscal quarter. The amount for each allotment request shall not exceed 25% of the total amount appropriated in that specific line item for that whole fiscal year. Exception, only the Menintiensapw Representation Fund and sums appropriated for major purchases, that are not under the requirement of this section.



## IMPORTANT MESSAGE

We actively solicit and welcome allegations of any insufficient and wasteful practices, fraud and abuse of Pohnpei State Government public resources. Fraud, waste and abuse in government should be concern of everyone in Pohnpei. You can report allegations of fraud and abuse by contacting us at address below:

Office of the Public Auditor  
P. O. Box 1684  
Kolonia, Pohnpei State, FM 96941  
Phone: (691) 320-2638  
Hotline: (691) 320-8497 (24/7)  
Email: [erickpaul691@gmail.com](mailto:erickpaul691@gmail.com)  
Website: [www.opapni.fm](http://www.opapni.fm)

## MEHN KAPESE KESEMPWAL

Pwukoa en tetehk, apwapwalih oh doadoahki mwohni oh dipwisou en kopwoment en wein Pohnpei sapwelimatail koaros (tohn doadoahk en kopwoment, Ohpis en Public Auditor oh aramas koaros en Pohnpei). Komw kak repwohtki omwi iren kapwunod kan meh pid sou itar en apwalih mwohni, dipwsou de awahn doadoahk en kopwoment en Pohnpei ni ansou karos ohng ni:

Office of the Public Auditor  
P. O. Box 1684  
Kolonia, Pohnpei State, FM 96941  
Phone: (691) 320-2638  
Hotline: (691) 320-8497 (24/7)  
Email: [erickpaul691@gmail.com](mailto:erickpaul691@gmail.com)  
Website: [www.opapni.fm](http://www.opapni.fm)