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REPORT OF THE AUDITOR-GENERAL ON THE MANAGEMENT AND UTILISATION OF THE DISTRICT ASSEMBLIES COMMON FUND (DACF) AND OTHER STATUTORY FUNDS FOR THE YEAR ENDED 31 DECEMBER 2021

APPENDIX A

DACF ALLOCATIONS, DEDUCTIONS AND NET RELEASES - 2021

METRO/MUNI./DISTRICT ASSEMBLIES	Total Allocation	2020 4th Quarter	2021 1st Quarter	2021 2nd Quarter	Total Deduction	Net release	%
AHAFO							
ASUNAFO NORTH MUNICIPAL	1,062,501.18	406,339.08	406,339.08	268,523.03	390,170.94	684,080.24	63.71
ASUNAFO SOUTH	1,071,351.60	407,156.90	407,156.90	256,997.79	328,516.06	750,295.54	70.08
TANO SOUTH MUNICIPAL	1,079,544.39	410,640.61	410,640.61	258,653.11	320,596.84	758,937.50	70.30
TANO NORTH MUNICIPAL	1,091,545.76	415,237.31	415,237.31	261,071.13	307,714.54	779,830.92	71.43
ASUTIFI NORTH	986,559.09	393,312.10	393,312.10	299,956.28	319,684.46	666,874.63	67.60
ASUTIFI SOUTH	1,017,096.12	388,506.22	388,506.22	286,083.69	319,592.45	697,503.67	68.54
TOTAL	6,328,598.09	2,397,591.53	2,397,591.53	1,572,265.03	1,999,476.59	4,328,632.50	68.40

METRO/MUNI./DISTRICT ASSEMBLIES	Total Allocation	2020 4th Quarter	2021 1st Quarter	2021 2nd Quarter	Total Deduction	Net release	%
ASHANTI							
KUMASI METRO	2,595,225.86	1,004,817.44	1,004,817.44	589,590.97	499,069.51	2,096,132.20	80.77
OFORIKROM MUNICIPAL	2,664,672.05	1,036,291.02	1,036,291.02	589,090.01	413,666.96	2,251,005.09	84.48
KWADASO MUNICIPAL	2,664,672.05	1,036,291.02	1,036,291.02	589,090.01	413,666.96	2,251,005.09	84.48
OLD TAFO MUNICIPAL	2,664,672.05	1,036,291.02	1,036,291.02	589,090.01	413,666.96	2,251,005.09	84.48
ASOKWA MUNICIPAL	2,664,672.05	1,036,291.02	1,036,291.02	589,090.01	413,666.96	2,251,005.09	84.48
SUAME MUNICIPAL	2,664,672.05	1,036,291.02	1,036,291.02	589,090.01	413,666.96	2,251,005.09	84.48
ASOKORE MAMPONG MUN.	1,849,673.50	709,231.34	709,231.34	422,211.02	485,572.09	1,435,101.61	77.57
BEKWAI MUNICIPAL	1,861,695.99	398,150.43	398,150.43	285,395.13	397,919.50	863,776.49	46.41
BOSOMTWE KRAKYE	2,041,029.37	595,063.84	595,063.84	250,911.68	430,218.50	920,108.80	45.08
AMANSIE CENTRAL	1,076,671.58	409,057.78	409,057.78	257,956.03	330,561.62	755,508.76	70.21
OBUASI MUNICIPAL	1,222,489.51	462,362.53	462,362.53	297,764.45	349,499.12	822,990.40	67.32
OBUASI EAST	1,425,907.85	549,961.20	549,961.20	328,969.44	421,039.05	1,104,878.20	77.48
EJISU MUNICIPAL	1,039,208.14	389,168.02	389,168.02	240,867.10	397,698.53	641,504.61	61.73
JUABEN MUNICIPAL	1,040,622.94	405,208.82	405,208.82	269,200.31	348,185.44	662,517.51	63.66
MAMPONG MUNICIPAL	1,056,383.51	396,028.92	396,028.92	264,325.69	397,867.31	658,516.20	62.34
SEKYERE CENTRAL	1,066,322.92	413,151.60	413,151.60	280,089.71	320,663.59	765,489.39	71.79
OFFINSO MUNICIPAL	1,024,128.04	388,147.85	388,147.85	257,832.39	397,550.44	626,577.80	61.18
OFFINSO NORTH	987,069.14	373,766.29	373,766.29	240,167.56	319,694.51	667,938.64	67.65
ASANTE AKIM CENTRAL MUN.	1,069,392.68	401,223.98	401,223.98	268,988.51	397,955.11	671,397.37	62.78
ASANTE AKIM NORTH MUN	1,085,301.97	412,751.86	412,751.86	298,618.23	320,636.70	764,866.28	70.46
ASANTE AKIM SOUTH MUNICIPAL	1,042,474.07	395,640.78	395,640.78	251,192.52	320,234.76	722,598.31	69.28
AMANSIE WEST	1,045,717.59	396,935.98	396,935.98	251,845.45	320,264.63	725,452.76	69.37
AMANSIE SOUTH	1,089,606.16	410,868.64	410,868.64	258,868.66	329,607.37	759,998.79	70.36
ADANSI SOUTH	1,093,231.78	379,590.22	379,590.22	249,691.32	304,837.45	684,304.35	68.09
AKROFUOM	1,161,428.58	451,131.54	451,131.54	279,765.61	321,597.84	859,830.66	72.78
ADANSI NORTH	1,085,328.72	411,157.22	411,157.22	299,016.50	320,648.47	790,674.42	70.80
ADANSI ASOKWA	1,093,589.04	400,079.88	400,079.88	293,418.07	320,341.96	773,347.09	69.60
SEKYERE EAST	954,755.80	360,810.92	360,810.92	233,593.96	319,567.89	635,334.77	66.55
SEKYERE KUMAWU	954,342.57	360,445.90	360,445.90	233,480.78	319,266.97	634,975.60	66.54
SEKYERE AFRAM PLAINS	1,016,513.02	386,471.39	386,471.39	248,570.25	320,407.20	699,535.82	68.81
ATWIMA NWABIAGYA MUNICIPAL	1,027,884.59	389,814.54	389,814.54	248,255.51	320,089.44	707,795.15	68.86
ATWIMA NWABIAGYA NORTH	1,003,784.87	392,370.73	392,370.73	249,449.39	320,147.01	719,637.87	69.09
ATWIMA MPONUA	1,067,582.34	405,667.44	405,667.44	268,267.06	320,476.42	747,802.52	69.96
AHAFO ANO NORTH MUNICIPAL	1,067,986.52	405,525.05	405,525.05	270,958.42	320,483.39	747,503.13	69.99
AHAFO ANO SOUTH	1,119,007.87	426,208.97	426,208.97	269,577.42	320,994.62	794,822.75	71.02
AHAFO ANO SOUTH EAST	1,022,886.95	387,818.76	387,818.76	247,249.44	320,090.34	702,846.61	68.71
BOSOMTWE	1,089,630.26	414,073.03	414,073.03	269,484.22	320,686.28	767,944.08	70.48
ATWIMA KWANWOMA	1,068,517.05	404,842.88	404,842.88	255,831.30	320,439.13	745,057.92	69.72
EJU/SEKYEDUMASE MUN.	597,306.74	372,436.70	372,436.70	252,431.84	397,286.34	600,077.20	60.16
KWABRE EAST MUNICIPAL	1,094,179.82	416,386.54	416,386.54	295,561.94	320,445.99	768,753.08	69.29
SEKYERE SOUTH	1,039,031.20	396,302.94	396,302.94	246,485.31	320,003.05	699,088.14	66.60
AFIGYA KWABRE	1,051,049.69	415,057.60	415,057.60	260,970.66	320,709.93	770,355.74	70.61
AFIGYA KWABRE NORTH	1,117,358.30	425,545.43	425,545.43	306,267.65	320,965.42	796,389.85	71.27
TOTAL	56,216,759.79	21,478,084.99	21,478,084.99	13,264,749.81	15,136,483.52	41,086,271.87	73.09

METRO/MUNI./DISTRICT ASSEMBLIES	Total Allocation	2020 4th Quarter	2021 1st Quarter	2021 2nd Quarter	Total Deduction	Net release	%
BONO							
SUNYANI MUNICIPAL	1,059,849.80	397,413.16	397,413.16	265,021.47	397,991.56	661,968.43	62.46
SUNYANI WEST	1,066,304.97	408,237.40	408,237.40	256,030.17	320,469.38	744,034.13	69.80
DORMAA CENTRAL MUN.	1,015,473.81	379,771.70	379,771.70	256,130.01	397,467.38	618,206.43	60.87
DORMAA WEST	1,041,288.59	395,167.36	395,167.36	250,563.87	320,121.72	720,457.47	69.20
DORMAA EAST	1,262,298.06	483,426.41	483,426.41	296,445.25	322,392.29	939,905.77	74.46
BERKOUM MUNICIPAL	1,130,458.15	425,610.26	425,610.26	229,237.63	398,505.01	731,863.13	64.74
BEREKUM WEST	1,199,667.75	456,415.30	456,415.30	262,857.15	321,777.02	877,890.74	73.18
WENCHI MUNICIPAL	1,085,389.83	407,612.45	407,612.45	270,164.94	398,152.29	687,297.59	63.32
TAIN	1,036,528.47	392,897.09	392,897.09	249,794.30	320,164.53	718,363.94	69.28
BANDA	941,482.02	355,310.10	355,310.10	230,861.82	319,290.63	622,381.39	66.09
TAIWAN SOUTH MUNICIPAL	1,083,201.94	403,916.19	403,916.19	255,365.16	320,486.39	762,795.16	69.39
TAIWAN NORTH	1,036,679.51	393,326.75	393,326.75	250,026.01	320,375.84	716,903.67	69.12
TOTAL	12,938,822.50	4,898,076.15	4,898,076.15	3,101,870.39	4,196,992.67	8,784,029.82	67.89

METRO/MUNI/DISTRICT ASSEMBLIES	Total Allocation	2020 4th Quarter	2021 1st Quarter	2021 2nd Quarter	Total Deduction	Net release	%
BONO EAST							
TECHIMAN MUNICIPAL	1,132,802.75	426,546.56	426,546.56	279,709.62	398,618.05	734,184.71	64.81
TECHIMAN NORTH	1,339,726.99	391,908.07	391,908.07	289,310.86	320,140.94	712,986.15	69.01
KINTAMPO MUNICIPAL	1,047,381.43	392,384.11	392,384.11	262,673.28	397,776.91	649,804.52	62.01
KINTAMPO SOUTH	1,037,439.94	393,710.29	393,710.29	250,219.36	320,195.77	717,654.66	69.14
ATEBUBU AMANTIN MUNICIPAL	1,078,360.10	409,971.69	409,971.69	258,416.73	320,585.50	757,774.79	70.27
PRU	1,125,574.96	420,826.71	420,826.71	267,921.54	321,849.14	804,525.82	71.48
PRU WEST	1,156,149.13	441,086.34	441,086.34	274,076.42	321,369.49	834,799.63	72.21
NKORANZA SOUTH MUN.	1,081,863.50	405,884.75	405,884.75	269,294.00	398,109.76	682,953.74	63.17
NKORANZA NORTH	1,066,967.62	405,422.16	405,422.16	256,123.31	320,473.39	746,494.23	69.96
SENE WEST	1,003,690.44	380,236.62	380,236.62	243,417.20	319,893.38	683,997.11	68.14
SENE EAST	1,025,870.59	393,603.71	393,603.71	249,863.17	320,167.89	715,702.70	69.09
TOTAL	11,796,587.43	4,466,681.01	4,466,681.01	2,860,825.42	3,754,306.47	8,040,277.96	68.15

METRO/MUNI/DISTRICT ASSEMBLIES	Total Allocation	2020 4th Quarter	2021 1st Quarter	2021 2nd Quarter	Total Deduction	Net release	%
CENTRAL							
CAPE COAST METRO.	1,254,307.93	469,328.48	469,328.48	315,650.96	485,920.48	768,387.45	61.26
MFANTSEMAN. WEST MUN.	1,150,494.19	453,691.42	453,691.42	280,511.35	398,798.61	751,900.38	65.34
EKUMFI	1,005,522.10	380,804.52	380,804.52	243,713.46	319,367.79	685,454.31	68.18
KOM/EDU/EGU/ABI MUN.	1,125,092.81	423,431.70	423,431.70	278,139.42	398,541.42	726,461.99	64.57
UPP. DENKY. EAST MUN.	1,004,053.57	375,131.21	375,131.21	253,791.15	397,383.29	606,700.35	60.43
UPPER DENKYIRA WEST	1,092,541.49	379,733.88	379,733.88	243,173.85	319,841.45	683,800.14	68.10
EFFUTU MUNICIPAL	1,271,218.40	441,887.66	441,887.66	287,403.07	398,995.46	772,222.96	65.99
AWUTU SENYA	1,066,349.54	404,995.66	404,995.66	285,836.23	320,662.69	745,367.16	69.93
AWUTU SENYA EAST MUNICIPAL	1,250,562.18	473,573.21	473,573.21	309,415.76	399,774.90	850,787.28	68.03
AGONA WEST MUN.	1,088,400.36	408,814.69	408,814.69	270,970.98	398,185.84	690,210.52	63.42
AGONA EAST	1,071,360.09	407,096.40	407,096.40	256,967.29	320,534.57	750,685.52	70.08
ASSIN FOSU MUNICIPAL	1,263,354.85	478,681.90	478,681.90	305,991.05	399,900.57	883,654.28	69.93
ASSIN NORTH	1,120,445.61	426,778.33	426,778.33	266,888.96	320,998.79	799,446.87	71.35
ASSIN SOUTH	1,147,991.46	405,891.10	405,891.10	296,329.46	320,455.44	767,566.20	66.84
TWIFO ATI-MORKWA	969,571.16	374,514.26	374,514.26	240,542.64	319,715.05	669,856.11	69.09
TWIFO HEMANG/LOWER/DEN.	1,065,504.02	404,837.67	404,837.67	256,828.67	320,499.01	785,005.09	73.68
AJU/ENY/ESIAM	1,074,108.18	408,273.70	408,273.70	257,360.77	320,543.53	753,564.69	70.16
GOMOA	1,176,760.18	449,268.47	449,268.47	278,225.24	321,582.80	855,211.17	72.67
GOMOA EAST	1,272,392.07	487,457.40	487,457.40	297,457.27	322,497.45	940,900.61	74.65
GOMOA CENTRAL	1,328,512.78	509,896.93	509,896.93	308,274.93	323,062.76	1,005,470.09	75.68
ASIN/OKU/BRAKWA	1,073,570.24	408,658.36	408,658.36	257,452.48	320,538.25	799,031.99	74.44
ABURA/ASEBU/KWAN.	1,051,800.61	399,365.29	399,365.29	253,020.04	320,324.39	731,806.22	69.59
TOTAL	24,673,227.34	9,351,684.56	9,351,684.56	5,970,435.04	7,760,294.36	16,904,932.40	68.52

METRO/MUNI/DISTRICT ASSEMBLIES	Total Allocation	2020 4th Quarter	2021 1st Quarter	2021 2nd Quarter	Total Deduction	Net release	%
EASTERN							
NEW JUABEN MUNICIPAL	1,268,949.97	480,916.28	480,916.28	307,217.40	399,999.54	868,998.43	68.48
NEW JUABEN NORTH	1,237,664.46	473,589.10	473,589.10	290,486.26	322,750.74	915,514.16	73.97
NSAWAM/ADOAGYIRI MUNICIPAL	1,093,414.04	402,829.98	402,829.98	267,754.09	396,034.62	673,379.43	61.59
AKUAPEM SOUTH	1,009,373.35	390,026.18	390,026.18	243,321.20	719,648.64	683,524.91	66.12
WEST AKIM MUNICIPAL	1,596,784.71	611,835.65	611,835.65	379,113.76	403,179.15	1,179,608.56	74.75
UPPER WEST AKIM	1,169,313.07	446,293.51	446,293.51	274,726.46	321,478.32	867,834.26	72.51
EAST AKIM MUNICIPAL	1,159,637.20	436,823.49	436,823.49	274,991.22	396,670.96	759,666.34	65.57
ABUAKWA NORTH	1,176,484.73	449,157.27	449,157.27	278,120.18	321,549.27	854,935.46	72.67
ATIWA	1,074,121.79	408,279.14	408,279.14	257,363.51	320,543.97	753,578.13	70.16
ATIWA EAST	1,085,112.46	412,660.21	412,660.21	259,776.04	320,651.64	766,460.82	70.65
BIRIM CENTRAL MUNICIPAL	1,148,992.90	432,652.61	432,652.61	282,787.88	398,788.23	749,864.44	65.27
ASENE/MANSO AKROSO	1,122,819.42	427,726.30	427,726.30	267,366.86	321,022.07	801,797.35	71.41
BIRIM SOUTH	1,219,711.69	464,422.54	464,422.54	286,873.60	321,973.99	897,744.69	73.60
ACHIASE	1,181,430.06	451,134.97	451,134.97	279,167.14	321,597.92	859,240.16	72.73
BIRIM NORTH	1,077,997.78	409,823.88	409,823.88	258,342.22	320,581.67	757,608.31	70.26
AKYEMANSO	1,144,054.19	436,307.90	436,307.90	271,642.48	321,230.71	822,827.48	71.92
KWAHU WEST MUNICIPAL	1,193,705.87	450,068.08	450,068.08	291,566.20	399,196.67	792,506.19	66.40
KWAHU EAST	1,135,799.99	432,910.02	432,910.02	269,979.94	321,149.59	814,650.40	71.72
KWAHU SOUTH	1,091,916.98	383,837.72	383,837.72	245,849.95	319,993.57	691,983.82	63.38
KWAHU AFRAM PLAINS NORTH	1,152,302.49	431,513.48	431,513.48	269,275.98	321,189.56	811,187.56	70.40
KWAHU AFRAM PLAINS SOUTH	1,273,699.81	487,979.24	487,979.24	287,590.33	322,504.29	952,194.52	74.75
AKUAPIM NORTH MUNICIPAL	1,105,822.77	415,772.24	415,772.24	274,278.29	398,369.00	707,469.77	63.98
OKERE	1,119,825.38	426,530.64	426,530.64	266,764.10	320,993.65	798,831.73	71.34
YILO KROBO MUNICIPAL	1,077,396.35	404,408.23	404,408.23	268,569.69	398,073.04	679,323.31	63.05
MANYA KROBO MUNICIPAL	1,105,991.22	415,481.30	415,481.30	274,131.62	398,345.84	708,645.38	64.06
UPPER MANYA KROBO	1,052,691.90	399,721.38	399,721.38	253,249.55	320,383.15	732,309.65	69.57
SUHUM MUNICIPAL	1,076,117.00	404,708.08	404,708.08	268,709.84	398,080.87	680,036.13	63.20
AYENSUANO	1,102,239.77	419,505.52	419,505.52	263,222.73	320,819.84	781,413.93	70.89
KWAEBIBIRIM MUNICIPAL	1,229,989.85	430,569.75	430,569.75	268,800.38	321,092.02	908,897.84	73.91
DENKYEMBOUR	1,342,830.27	515,586.54	515,586.54	311,667.13	323,183.43	1,019,646.84	75.95
ASUOGYAMAN	1,113,656.56	420,067.15	420,067.15	272,522.25	320,932.65	792,724.51	71.18
FANTEAKWA	1,059,141.39	402,296.79	402,296.79	264,547.81	320,396.50	738,744.89	69.75
FANTEAKWA SOUTH	1,089,826.90	410,956.79	410,956.79	258,913.32	320,609.34	780,227.57	71.59
TOTAL	37,450,899.52	14,381,899.49	14,381,899.49	9,087,860.54	11,376,544.73	26,474,354.80	69.94

METRO/MUNI/DISTRICT ASSEMBLIES	Total Allocation	2020 4th Quarter	2021 1st Quarter	2021 2nd Quarter	Total Deduction	Net release	%
GT. ACCRA							
ACCRA METRO	2,785,059,89	1,063,563.74	1,063,563.74	615,709.61	309,595.36	3,244,471.04	81.76
OKAIKWEI NORTH MUNICIPAL	2,762,386.30	1,069,252.78	1,069,252.78	605,697.83	414,628.62	2,327,774.77	84.89
ABLEKUMA NORTH MUNICIPAL	2,742,393.39	1,069,252.78	1,069,252.78	603,697.83	414,628.62	2,327,774.77	84.89
ABLEKUMA WEST MUNICIPAL	2,742,393.39	1,069,252.78	1,069,252.78	603,697.83	414,628.62	2,327,774.77	84.89
AYAWASO EAST MUNICIPAL	2,742,393.39	1,069,252.78	1,069,252.78	603,697.83	414,628.62	2,327,774.77	84.89
AYAWASO NORTH MUNICIPAL	2,742,393.39	1,069,252.78	1,069,252.78	603,697.83	414,628.62	2,327,774.77	84.89
AYAWASO WEST MUNICIPAL	2,742,393.39	1,069,252.78	1,069,252.78	603,697.83	414,628.62	2,327,774.77	84.89
KANEBLOTTEY MUNICIPAL	2,742,393.39	1,069,252.78	1,069,252.78	603,697.83	414,628.62	2,327,774.77	84.89
AYAWASO CENTRAL MUNICIPAL	2,742,393.39	1,069,252.78	1,069,252.78	603,697.83	414,628.62	2,327,774.77	84.89
ABLEKUMA CENTRAL MUNICIPAL	2,742,393.39	1,069,252.78	1,069,252.78	603,697.83	414,628.62	2,327,774.77	84.89
LA DADE-KOTOPON MUNICIPAL	1,469,092.76	560,834.33	560,834.33	347,404.09	307,928.52	1,097,351.23	72.64
[illegible] MUNICIPAL	1,429,343.82	544,969.58	544,969.58	339,406.66	307,891.25	1,027,814.57	71.91
KROWOR MUNICIPAL	1,502,491.74	574,000.34	574,000.34	334,041.87	402,285.41	1,099,376.34	73.22
TEMA METRO	1,368,137.56	483,041.94	483,041.94	343,059.49	483,220.83	1,099,922.75	69.72
TEMA WEST MUNICIPAL	1,431,969.44	546,025.30	546,025.30	309,998.85	401,597.23	1,090,432.22	71.96
KPONE KATAMANSO MUNICIPAL	1,198,499.49	457,948.76	457,948.76	182,618.97	321,765.34	876,733.46	73.15
ASHAIMAN MUNICIPAL	1,459,643.45	756,661.46	756,661.46	466,120.56	406,738.87	1,592,706.28	74.28
ADENTA MUNICIPAL	1,223,308.15	482,576.83	482,576.83	307,954.46	298,986.39	823,131.76	68.58
GA WEST MUNICIPAL	1,239,213.12	469,041.02	469,041.02	301,151.06	399,663.41	899,569.71	67.75
GA NORTH MUNICIPAL	1,301,713.70	500,789.21	500,789.21	317,135.34	480,444.01	918,289.34	69.63
GA SOUTH MUNICIPAL (WEIJA –	2,146,405.32	831,323.66	831,323.66	488,737.77	698,575.56	1,797,899.56	88.96
GA SOUTH MUN. NGLESHIE AMANFRO	1,920,685.64	744,777.82	744,777.82	440,130.00	400,446.53	1,525,139.10	78.94
GA CENTRAL MUNICIPAL	1,511,119.79	581,619.32	581,619.32	397,881.70	402,632.83	1,118,487.12	73.84
GA EAST MUNICIPAL	1,300,494.17	517,470.82	517,470.82	325,544.19	400,854.76	959,429.40	73.74
LA NKANTANANG MADINA MUNICIPAL	1,134,537.46	427,234.92	427,234.92	290,187.63	398,855.06	735,896.66	64.86
ADA EAST	1,044,820.94	390,577.99	390,577.99	258,444.96	339,259.82	724,545.12	69.35
ADA WEST	1,056,239.51	401,137.94	401,137.94	251,953.63	320,567.99	735,671.52	69.67
SHAI/OSUDOKU	935,535.12	352,936.25	352,936.25	229,664.65	319,182.21	616,352.91	65.88
NINGO/PRAMPRAM	993,496.30	376,061.74	376,061.74	211,332.61	319,951.61	673,544.69	67.82
TOTAL	**35,957,799.97**	20,812,967.08	20,812,967.08	12,331,806.71	11,581,958.99	42,405,751.88	78.89

METRO/MUNI/DISTRICT ASSEMBLIES	Total Allocation	2020 4th Quarter	2021 1st Quarter	2021 2nd Quarter	Total Deduction	Net release	%
NORTH EAST							
EAST MAMPRUSI MUNICIPAL	1,157,362.96	441,409.23	441,409.23	274,264.07	321,292.67	835,524.13	72.23
WEST MAMPRUSI MUNICIPAL	1,134,579.14	426,479.07	426,479.07	267,731.01	321,438.86	815,690.20	71.45
MAMPRUGU - MOAGDURI	1,071,297.53	385,857.06	385,857.06	246,345.42	319,992.35	697,980.19	58.56
BUNKPURUGU	1,162,486.59	443,567.19	443,567.19	275,199.29	321,611.95	841,074.84	72.35
YUNYOO NASUAN	1,041,065.46	450,599.36	450,599.36	278,897.14	321,594.74	856,541.11	82.25
CHERIPONI	906,463.15	373,265.11	373,265.11	239,912.94	319,997.36	666,760.83	61.59
TOTAL	6,426,337.13	2,523,077.01	2,523,077.01	1,582,583.12	1,923,067.69	4,706,469.48	70.96

METRO/MUNI/DISTRICT ASSEMBLIES	Total Allocation	2020 4th Quarter	2021 1st Quarter	2021 2nd Quarter	Total Deduction	Net release	%
NORTHERN							
TAMALE METRO	1,383,945.13	521,898.65	521,898.65	341,748.23	467,194.05	896,751.11	64.81
SAGNERIGU MUNICIPAL	1,105,448.78	420,867.29	420,867.29	263,989.20	320,859.34	784,750.44	70.99
YENDI MUNICIPAL	1,064,052.98	395,691.25	395,691.25	263,952.49	367,844.22	696,188.76	65.40
MION	1,191,280.22	451,076.32	451,076.32	299,197.58	321,596.48	859,693.75	72.18
KPANDAI	1,137,502.22	433,589.80	433,589.80	290,722.62	321,196.91	846,885.91	74.47
NANUMBA NORTH MUNICIPAL	1,218,207.90	466,018.90	466,018.90	286,670.14	321,964.96	898,743.96	73.78
NANUMBA SOUTH	1,123,816.64	427,323.44	427,323.44	267,163.75	320,012.16	800,798.48	71.26
SAVELUGU	1,073,280.25	402,776.56	402,776.56	267,727.16	398,083.30	675,266.95	62.91
NANTON	1,075,181.34	408,686.21	408,686.21	257,768.72	326,553.68	754,587.46	70.18
CHEREGU MUNICIPAL	1,081,218.46	411,137.12	411,137.12	259,604.22	320,613.97	760,884.49	70.35
KARAGA	1,039,669.19	392,940.31	392,940.31	244,296.37	319,910.49	689,756.70	66.32
ZABZUGU	1,045,359.31	394,798.80	394,798.80	251,372.74	320,261.05	725,095.26	69.36
TATALE SANGULI	1,038,208.15	394,137.27	394,137.27	250,434.60	320,195.76	718,513.37	69.17
SABOBA	1,012,159.43	383,534.78	383,534.78	242,089.58	319,534.36	692,224.48	68.39
TOLON	1,039,237.48	394,377.19	394,377.19	250,553.82	320,201.56	719,085.84	69.19
KUMBUNGU	942,636.12	355,739.00	355,739.00	231,088.11	319,251.67	623,314.43	66.13
TOTAL	17,521,436.39	6,644,799.68	6,644,799.68	4,338,851.82	5,450,597.07	12,069,843.32	68.89

METRO/MUNI/DISTRICT ASSEMBLIES	Total Allocation	2020 4th Quarter	2021 1st Quarter	2021 2nd Quarter	Total Deduction	Net release	%
OTI							
KRACHI EAST MUNICIPAL	1,218,465.74	443,922.19	443,922.19	284,421.37	321,963.69	896,304.06	73.58
KRACHI WEST	977,464.63	369,670.58	369,670.58	238,105.68	319,596.12	667,870.32	67.30
KRACHI NCHUMURU	1,113,514.23	426,910.31	426,910.31	305,195.60	320,980.65	792,585.58	71.18
BASKAN	1,027,351.46	389,593.65	389,593.65	288,144.16	320,088.00	707,297.46	68.84
BIAKOYE	1,011,766.00	383,385.65	383,385.65	245,014.70	397,950.29	691,854.71	68.36
NKWANTA SOUTH MUNICIPAL	1,086,727.78	413,513.04	413,513.04	260,101.80	320,667.50	766,059.68	70.49
NKWANTA NORTH	1,031,291.90	391,215.19	391,215.19	248,962.58	320,723.99	711,808.07	68.96
KADEEN	1,006,698.25	381,353.86	381,353.86	263,990.69	319,881.31	686,816.94	68.22
TOTAL	8,473,575.99	3,213,473.45	3,213,473.45	2,086,452.48	2,543,174.45	5,918,276.71	69.84

METRO/MUNI/DISTRICT ASSEMBLIES	Total Allocation	2020 4th Quarter	2021 1st Quarter	2021 2nd Quarter	Total Deduction	Net release	%
SAVANNAH							
WEST GONJA	1,161,486.27	305,066.40	305,066.40	250,902.87	860,913.64	700,572.63	69.29
NORTH GONJA	1,066,739.92	406,739.91	406,739.91	256,650.69	920,430.50	748,249.12	70.01
CENTRAL GONJA	1,097,560.21	409,663.04	409,663.04	258,261.14	930,587.71	757,009.50	70.25
EAST GONJA MUNICIPAL	1,119,696.18	426,238.64	426,238.64	266,616.90	959,985.47	780,108.50	71.31
NORTH EAST GONJA	1,209,197.34	462,251.89	462,251.89	284,755.55	1,021,870.63	831,326.70	73.38
SOLE	987,430.57	371,662.70	371,662.70	239,105.17	819,642.90	662,787.69	67.46
SAWLA TUNA KALBA	1,094,785.00	416,514.12	416,514.12	261,714.77	820,746.25	773,996.79	70.70
TOTAL	7,592,638.49	2,897,495.90	2,897,495.90	1,917,536.69	6,264,532.69	5,348,256.93	70.44

METRO/MUNI/DISTRICT ASSEMBLIES	Total Allocation	2020 4th Quarter	2021 1st Quarter	2021 2nd Quarter	Total Deduction	Net release	%
UPPER EAST							
BOLGA MUNICIPAL	1,084,736.92	399,364.81	399,364.81	266,009.30	997,049.37	666,787.35	61.48
BOLGA EAST	1,095,541.48	418,019.98	418,019.98	282,673.60	1,201,733.27	777,725.23	70.97
TALENSI	1,045,281.22	398,761.80	398,761.80	251,737.42	1,160,240.34	725,020.67	69.36
NABDAM	973,442.02	368,073.17	368,073.17	237,295.68	819,554.60	653,887.42	67.17
BAWKU MUNICIPAL	1,080,618.76	409,499.19	409,499.19	271,216.86	1,188,203.40	691,811.65	63.99
BINDURI	1,083,584.27	391,691.55	391,691.55	249,201.71	1,101,126.61	711,849.20	69.07
PUSIGA	1,019,927.60	385,899.57	385,899.57	245,849.45	819,971.37	695,955.63	68.50
GARU	1,092,643.63	415,643.76	415,643.76	261,356.10	1,140,729.32	771,888.30	70.66
TEMPANE	1,085,210.64	416,701.07	416,701.07	261,801.91	1,201,750.04	774,499.88	70.91
BAWKU WEST	992,881.001	375,897.68	375,897.68	241,194.65	819,744.67	673,065.34	67.79
KASENA NANKANA MUN.	1,059,145.65	403,912.60	403,912.60	271,324.64	1,196,208.85	692,949.08	65.41
KASENA NANKANA WEST	986,951.74	373,048.86	373,048.86	239,814.08	819,677.97	664,274.24	67.58
BUILSA NORTH	994,652.78	376,543.58	376,543.58	241,566.62	819,762.97	674,889.81	67.85
BUILSA SOUTH	965,348.31	364,840.99	364,840.99	235,644.34	819,675.09	645,879.23	66.91
BONGO	998,244.93	378,177.76	378,177.76	242,389.41	819,683.17	678,941.76	67.98
TOTAL	15,537,596.99	5,879,346.28	5,879,345.34	3,776,180.82	16,865,097.30	10,502,875.61	67.59

METRO/MUNI/DISTRICT ASSEMBLIES	Total Allocation	2020 4th Quarter	2021 1st Quarter	2021 2nd Quarter	Total Deduction	Net release	%
UPPER WEST							
WA MUNICIPAL	1,018,136.71	380,547.26	380,797.26	256,622.19	997,691.38	620,635.32	60.9%
WA WEST	980,230.38	370,776.00	370,776.00	238,658.36	819,621.69	660,589.09	67.39
WA EAST	978,084.28	366,712.29	366,712.29	236,497.67	819,621.12	650,513.12	67.06
LAWRA MUNICIPAL	968,705.83	366,592.92	366,592.92	236,549.67	819,516.19	650,227.14	67.05
NANDOM	977,231.06	369,586.30	369,586.30	238,098.46	819,598.62	657,630.24	67.30
SISSALA EAST EAST	937,080.99	353,557.57	353,557.57	229,975.85	819,197.37	617,883.40	65.94
SISSALA WEST	913,378.51	344,326.71	344,326.71	225,425.44	818,978.87	606,800.07	66.40
TUMU MUNICIPAL	1,034,368.60	375,078.75	375,078.75	240,838.94	820,926.24	671,237.92	67.74
LAMBUSSIE KARNI	942,699.89	355,780.20	355,780.20	231,098.60	819,252.59	622,407.00	66.42
NADOWLI KALEO	940,478.06	354,159.92	354,159.92	230,260.22	819,261.58	618,580.92	65.77
DAFFIAMA BUSSIE-ISSA	938,564.22	354,025.09	354,025.09	230,214.05	819,264.03	619,065.21	65.98
TOTAL	10,581,899.36	3,999,396.09	3,999,538.09	2,595,225.15	8,871,360.92	6,990,524.20	66.06

METRO/MUNI/DISTRICT ASSEMBLIES	Total Allocation	2020 4th Quarter	2021 1st Quarter	2021 2nd Quarter	Total Deduction	Net release	%
VOLTA							
HO MUNICIPAL	1,174,648.79	443,754.34	443,754.34	289,192.01	999,869.04	775,613.64	66.03
HO WEST	1,126,472.42	425,855.10	425,855.10	277,107.21	821,857.95	828,814.46	73.58
AGOTIME-ZIOPE	966,382.67	365,253.97	365,253.97	236,874.53	819,485.25	640,897.22	66.3%
ADAKLU	1,037,424.05	392,239.18	392,239.18	255,150.71	819,996.72	697,462.35	67.22
KETA MUNICIPAL	1,125,706.34	424,511.34	424,511.34	276,683.67	876,567.36	729,128.36	64.76
ANLOGA	1,125,408.96	427,341.58	427,341.58	267,283.79	820,000.00	801,368.95	71.19
KPANDO MUNICIPAL	1,180,408.71	445,637.64	445,637.64	289,330.43	999,887.69	781,521.80	66.20
AFADZATO	1,164,499.29	440,346.96	444,346.96	279,745.30	821,430.94	843,008.38	72.40
KETU SOUTH MUNICIPAL	1,196,660.63	452,116.50	452,116.50	292,599.43	999,240.87	797,565.37	66.64
KETU NORTH MUNICIPAL	1,151,111.22	439,024.49	439,024.49	273,062.24	821,900.00	829,811.21	72.09
SOUTH DAYI	1,189,479.80	378,950.45	378,950.45	262,775.92	819,822.10	680,857.64	68.04
NORTH DAYI	1,021,649.82	387,308.54	387,308.54	266,990.34	820,037.79	781,562.02	48.67
AKATSI SOUTH	1,030,484.22	417,656.75	417,656.75	262,280.76	820,774.30	776,829.86	70.78
AKATSI NORTH	1,038,857.85	390,550.72	390,550.72	263,565.62	819,863.06	654,625.50	69.16
SOUTH DONGO	1,021,310.56	379,302.38	379,302.38	262,938.69	819,828.38	661,482.16	64.96
CENTRAL TONGU	984,088.69	372,205.29	372,205.29	259,429.80	819,668.71	646,380.98	67.52
NORTH TONGU	1,074,875.35	408,561.30	408,561.30	267,208.75	820,359.61	754,577.74	70.18
KPANDO MUNICIPAL	1,098,527.51	412,856.91	412,858.91	272,809.66	819,291.33	766,246.18	69.74
TOTAL	19,512,386.59	7,393,935.98	7,398,935.98	5,123,405.89	16,399,813.97	13,362,380.97	68.48

METRO/MUNI/DISTRICT ASSEMBLIES	Total Allocation	2020 4th Quarter	2021 1st Quarter	2021 2nd Quarter	Total Deduction	Net release	%
WESTERN							
SEKONDI TAKORADI METRO.	1,638,687.62	646,787.24	646,787.24	405,107.95	690,289.97	1,708,390.45	71.16
SITIA EKUSIM-ESSAM MUNICIPAL	1,902,790.15	734,087.23	756,037.25	574,719.67	406,462.32	1,496,407.81	78.66
SHAMA	1,099,328.72	417,546.71	417,546.71	262,238.30	320,771.65	776,597.07	70.67
NZEMA EAST MUNICIPAL	1,082,989.64	374,906.34	374,906.34	258,546.96	397,342.78	685,460.80	63.28
ELLEMBELLE	1,081,742.67	411,322.42	411,322.42	259,697.63	370,618.53	781,225.94	72.24
JOMORO MUNICIPAL	1,100,598.23	379,749.34	379,749.34	253,094.54	397,819.28	703,273.99	63.89
PRESTEA-HUNI VALLEY MUNICIPAL	1,137,276.71	433,499.74	433,499.74	270,277.22	321,164.09	816,112.61	71.76
AHANTA WEST MUNICIPAL	1,063,648.80	404,096.80	404,096.80	255,455.20	320,448.78	743,208.02	69.87
AMENFI WEST MUNICIPAL	1,100,674.08	386,736.31	386,736.31	246,401.31	319,998.95	780,674.38	70.99
AMENFI CENTRAL	1,081,229.48	383,562.72	383,562.72	245,103.37	319,935.64	772,293.76	71.39
AMENFI EAST MUNICIPAL	994,990.62	363,502.11	363,502.11	234,991.41	319,402.35	682,593.47	68.62
WASSA EAST	1,088,097.61	392,495.02	392,495.02	249,707.56	320,160.30	764,937.31	70.30
JOMORO MUNICIPAL	1,104,102.86	452,231.48	452,231.48	279,719.89	321,428.49	862,557.76	78.11
MPOHOR	1,005,274.38	387,222.83	387,222.83	244,628.58	319,940.68	685,971.98	68.24
TOTAL	16,266,185.71	6,156,696.29	6,156,696.29	3,898,913.34	4,895,369.97	11,300,965.34	69.46

METRO/MUNI/DISTRICT ASSEMBLIES	Total Allocation	2020 4th Quarter	2021 1st Quarter	2021 2nd Quarter	Total Deduction	Net release	%
WESTERN NORTH							
SEFWI WIAWSO MUNICIPAL	1,319,438.35	421,269.56	421,269.56	277,879.78	398,489.76	720,958.60	54.60
SEFWI AKONTOMBRA	1,078,759.67	408,060.58	408,060.58	257,891.61	320,539.69	755,193.37	70.01
SEKANI AWIASO SEKWAI	1,152,425.52	399,699.83	399,699.83	253,236.16	320,332.89	732,293.33	63.57
UABOSO	968,088.07	368,925.11	368,925.11	236,181.54	319,501.71	654,556.36	67.60
BODI	1,041,039.58	398,285.96	398,285.96	251,567.67	320,298.14	728,791.44	69.98
BIA WEST	1,024,639.72	388,518.72	388,518.72	247,482.29	320,057.76	704,582.16	68.76
BIA EAST	982,096.21	368,598.28	368,598.28	235,889.65	319,443.04	662,643.37	66.80
ADWEN MUNICIPAL	1,087,861.34	416,656.96	410,656.96	258,763.15	320,602.21	765,478.79	70.32
BIAMAN	951,904.02	359,472.07	359,472.07	232,999.87	319,369.01	632,561.80	66.45
TOTAL	9,276,452.75	3,638,282.01	3,524,282.01	2,298,392.72	2,596,574.82	6,588,056.19	68.21
GRTOTAL	50,194,138.08	120,096,908.09	120,000,000.00	75,098,125.00	90,564,750.00	224,529,373.00	71.76

APPENDIX B

DISTRICT ASSEMBLIES COMMON FUND
NATIONAL SUMMARY OF MMDAs IRREGULARITIES

REGIONS/IRREGULARITIES	ABAKRO REGION	ASHANTI REGION	BONO REGION	BONO EAST	CENTRAL REGION	EASTERN REGION	GREATER ACCRA REGION	NORTHERN REGION	NORTH EAST REGION	OTI REGION	SAVANNAH REGION	UPPER EAST REGION	UPPER WEST REGION	VOLTA REGION	WESTERN REGION	WESTERN NORTH REGION	TOTAL	No. of Instances
CASH IRREGULARITIES	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	
Unsupported payments		526,433.87				348,908.94	473,246.35			87,981.45		94,904.20		889,498.78	753,264.66	235,879.93	3,809,363.84	10
Mispostation of funds		286,343.34			287,215.47		683,252.87				345,764.86			14,000.00	48,321.46	81,271.34	1,436,333.85	10
Over-utilisation of DACF on unsecured expenditure					172,856.19	59,095.12	639,734.79									180,406.65	1,052,286.89	4
Misappropriation of funds					214,865.46												214,865.46	2
Programmed payments supplies		167,480.67												27,700.00			195,180.67	2
Payment of judgment debt											70,000.00					388,953.13	458,953.13	2
Unjustified use of DACF to pay judgement debts		388,953.13															388,953.13	1
Failure to Migrate funds to IFMIS						88,884.67											88,884.67	1
Overpayment of contract sum		87,250.94			60,961.05										1,500.25		97,896.44	3
Award of Scholarships without appropriate documentation		66,000.00				11,300.00											66,300.00	2
Failure to obtain clearance certificate		174,150.93				21,300.00		20,000.22		34,305.47	30,600.19	30,300.42				17,950.23	348,546.26	10
Payment for unsupported work done		46,000.00															46,000.00	1
Support to NADMO not accounted for		22,737.00															22,737.00	1
Non-salaried HRA/DPO funds by the Administrator		12,237.00				6,812.76		16,172.50							3,737.50		38,274.26	5
Lock up virements												75,000.00					75,000.00	1
Unapproved projects from DACF sources								17,500.00	42,000.00								159,500.00	2
Unjustified support for security agencies		20,000.00															20,000.00	1
Sub-Total	-	1,899,345.39	-	-	8,610,853.16	547,804.00	1,796,234.16	78,383.79	42,000.00	92,366.92	446,365.05	284,904.62	-	1,020,894.39	806,923.31	823,780.60	7,241,347.69	102
CONTRACT IRREGULARITIES																		
Delayed/Abandoned projects	3,368,780.00	2,201,868.00	2,044,795.00	1,318,549.38	4,990,870.50	6,706,915.01	9,268,830.49	1,945,000.50	884,210.30	8,062,059.15		357,861.00	834,112.71	2,868,680.50	4,125,250.35	8,444,095.48	62,768,906.88	55
Completed projects not in use		2,908,971.05	4,754,000.22		2,618,016.36	2,957,914.54	521,200.00		279,563.80			282,141.80		998,998.10	1,695,998.50	122,567.66	18,341,577.99	28
Unpaid Retention Certificates													896,435.63			664,661.95	1,561,097.58	3
Non-issue of Residential Properties without valid consent							550,000.00										550,000.00	1
Unjustified change in contract design														999,000.50			999,000.50	1
Payment for unexecuted portion of Contract			74,994.00				39,372.00				4,000.00	17,241.00				83,000.00	218,607.00	4
Unapproved variation to consult cost															45,000.79		45,000.79	1
Over deduction for services delivered						30,000.00											30,000.00	1
Double payment for mason allowance				75,000.00													75,000.00	1
Payment of unreliable interest						11,000.00											11,000.00	1
Sub-Total	3,368,780.00	5,110,839.05	6,873,879.22	1,393,549.38	8,609,886.86	9,706,829.55	10,379,402.49	1,945,000.50	1,163,774.10	8,062,059.15	4,000.00	657,243.80	834,112.71	4,866,678.60	5,866,748.64	9,314,324.09	84,109,191.45	102
PROCUREMENT / STORE IRREGULARITIES																		
Unaccounted fuel				48,500.00						12,000.20		45,340.00					105,840.20	4
Store items not accounted for		704,348.78		99,370.00		55,000.00			44,000.00						42,000.00		944,718.78	7
Sub-Total	-	704,348.78	-	147,870.00	-	55,000.00	-	-	44,000.00	12,000.20	-	45,340.00	-	-	42,000.00	-	1,050,558.98	11
TAX IRREGULARITIES																		
Taxes not collected		20,000.00			1,241.20	17,000.75			15,872.20	8,000.76		5,272.90		6,000.00	1,200.30	1,210.00	75,825.91	20
Unremitted taxes		11,000.12			46,000.00	18,000.00				23,000.56				14,000.00	3,000.00	26,000.00	141,000.68	28
Payment of VAT without invoices					12,000.56	6,000.00					8,000.20				16,000.00		42,000.76	4
Purchase VAT Service															7,000.00		7,000.00	1
Penalty for non-withholding taxes		2,000.00															2,000.00	1
Sub-Total	-	33,000.12	-	-	59,241.76	41,000.75	-	-	15,872.20	31,001.32	8,000.20	5,272.90	-	20,000.00	27,200.30	27,210.00	268,826.59	53
GRAND TOTAL	3,368,780.00	7,747,533.34	6,873,879.22	1,541,419.38	8,669,128.02	10,300,634.30	12,175,636.65	2,023,383.29	1,221,646.30	8,105,061.47	458,365.25	992,760.52	834,112.71	5,907,573.00	6,736,948.94	10,165,314.69	92,669,577.03	166

APPENDIX C

AHAFO REGION

SUMMARY OF IRREGULARITIES ACCORDING TO REGION

No.	MMDAs	CASH IRREGULARITIES		CONTRACT IRREGULARITIES	
		Payment for renovation of Police rented apartment without rental agreement	Failure to commit expenditure through the GIFMIS platform	Failure to furnish 3-unit classroom block with furniture	Abandoned and delayed Projects
1	Asunafo South District				2,348,788.84
2	Tano North District	33,186.00		44,368.00	
3	Tano South		781,072.98		
Total		**33,186.00**	**781,072.98**	**44,368.00**	**2,348,788.84**
No. of MMDAs		**1**	1	**1**	1

ASHANTI REGION

SUMMARY OF IRREGULARITIES ACCORDING TO AUDITORY

No.	Entities	CASH MANAGEMENT												CONTRACT MANAGEMENT			PROCUREMENT IRREGULARITIES		TAX MANAGEMENT		
1	Adansi Asokwa District																				
2	Adansi North District																				
3	Adansi South District																				
4	Afigya Kwabre South District																				
5	Ahafo Ano South West District																				
6	Amansie South District																				
7	Amansie West District																				
8	Asante Akim Central Municipal																				
9	Asante Akim North Municipal																				
10	Asokore Mampong Municipal																				
11	Asokwa Kumawu Council																				
12	Atwima Mponua District																				
13	Atwima Nwabiagya North District																				
14	Atwima Nwabiagya South District																				
15	Bekwai Municipal																				
16	Bosome Freho District																				
17	Bosomtwe Kwanwoma																				
18	Ejisu Municipal																				
19	Ejura Sekyedumase Municipal																				
20	Juaben Municipal																				
21	Kumasi Metropolitan																				
22	Kwabre East Municipal																				
23	Mampong Municipal																				
24	Obuasi Municipal																				
25	Offinso Municipal																				
26	Offinso North District																				
27	Old Tafo Municipal																				
28	Sekyere Afram Plains District																				
29	Sekyere Central District																				
30	Sekyere East District																				
31	Sekyere Kumawu District																				
32	Suame Municipal																				
Totals																					
No. of MMDAs		10	2	9	1	1	1	1	1	1	2	4	3	6	11	1	1	2	0	0	1

BONO EAST REGION

SUMMARY OF IRREGULARITIES ACCORDING TO REGION

No.	MMDAs	CASH IRR	PROCUREMENT/ STORE IRREGULARITIES			CONTRACT IRREGULARITIES		
		Commitment of expenditure without the use of the GIFMIS	Unaccounted fuel purchased	Unaccounted store items	Procurements without three Alternative Quotations	Double Payment for Refuse Clearing	Delayed projects	Abandoned projects
1	Kintampo North	31,370.00					594,938.88	
2	Kintampo South			6,400.00	8,900.00			
3	Nkoranza North	27,211.05						
4	Nkoranza South	15,683.00						
5	Pru East		68,508.00				94,984.20	
6	Pru West			12,875.00				
7	Sene East	36,984.00					105,218.60	
8	Sene West				13,860.00			
9	Techiman Municipal						197,849.60	218,530.03
10	Techiman North					35,000.00		
Total		111,248.05	68,508.00	19,275.00	22,760.00	35,000.00	992,991.28	218,530.03
No. of MMDAs		4	1	2	2	1	4	1

CENTRAL REGION

SUMMARY OF IRREGULARITIES ACCORDING TO REGION

No.	MMDAs	CASH IRREGULARITIES					CONTRACT IRREGULARITIES		PROCUREMENT IRREGULARITIES		TAX IRREGULARITIES			ASSET MANAGEMENT
		Misappropriation of funds	Misapplication of funds	Excessive use of DACF on Administrative Expenditure	Overpayment for goods and services	Payment without the use of GIFMIS	Completed projects not in use	Abandoned projects	Uncompetitive Procurements	Procurement of PVC Pipes not put to use	Payment of VAT without invoices	Tax not deducted	Tax not remitted	Absence of Documents for Landed Properties
1	Abura Asebu Kwamankese							53,916.99		12,132.22				
2	Agona East					369,990.00		1,147,929.09						
3	Agona West Municipal					153,899.12		168,904.31						
4	Ajumako Enyan Essiam							160,546.29						
5	Asikuma Odoben Brakwa		16,600.00	289,530.85		137,975.00		648,734.66						
6	Assin Foso Municipal							31,819.20						
7	Assin North							199,230.48						
8	Assin South							49,944.10						
9	Awutu Senya	35,990.00	56,400.00		6,446.70		300,995.11	1,258,199.92						
10	Awutu Senya East Mun.							333,219.91						
11	Cape Coast Metro.	308,579.94	19,000.00		62,264.35				98,534.94					
12	Ekumfi Municipal					88,333.00								
13	Ekumfi District	1,000.00					201,154.28				7,261.78			
14	Gomoa Central	41,912.00					1,075,869.02						99,179.60	3,246,101.05
15	Gomoa East District			348,669.34			548,946.02	755,866.10						
16	Gomoa West						290,196.35	416,853.50						
17	Komenda Edina Eguafo Abrem						215,929.60	30,000.00				3,291.30		
18	Mfantseman Municipal		114,747.84								4,777.78			
19	Twifo Atti - Morkwa							337,549.00	69,595.85					
20	Twifo Heman Lower Denkyira	27,794.09											7,695.00	
21	Upper Denkyira East Municipal							214,252.34						
22	Upper Denkyira West							139,956.40						
Total		224,876.03	207,587.84	432,190.19	68,917.05	749,103.12	2,673,830.36	5,948,529.30	168,130.79	12,132.22	12,039.56	3,291.30	66,874.60	3,246,101.05
No of MMDAs		5	4	2	2	4	6	16	2	1	2	2	2	1

EASTERN REGION

SUMMARY OF IRREGULARITIES ACCORDING TO REGION

No.	Auditee	CASH IRREGULARITIES								CONTRACT IRREGULARITIES				BANDAGE/FUEL MISUSE	PROCUREMENT AND STORE IRREGULARITIES		TAX IRREGULARITIES			ASSET MGT
		Unauthorised/Irregular payments	Failure to refund funds to DMTF	Misapplication of DMTF/ABFA Common Fund allocations to non-eligible activities	Excessive use of DMTF on administrative Expenditure	Payments not supported by GIFMIS	Failure to allocate funds to pay contractors	Financial statements not submitted	Unretired imprest	Completed projects not in use	Delayed abandoned projects	Failure to pay for executed project	Payment of unsuitable projects	Over payment for services delivered	Unaccounted items	Supplies without valid documents	Taxes not withheld	Taxes not remitted	Failure to obtain VAT invoices	Misclassification and/or inflated expenditure
1	Akwatia North										135,900.00									
2	Akwatia South		80,844.47				17,798.76			614,971.84										
3	Asuboni District					18,400.00														
4	Atiapiman Nkwanta					68,976.48														
5	Atiwa East										181,936.44							88,478.84		
6	Atiwa West District								25,000.00											
7	Asuboni District									395,813.50							28,457.96			
8	Asuboni District	853,888.33				127,149.79				773,232.50							19,464.42			
9	Birim North									304,245.69										
10	Birim South Municipal					72,864.48											2,079.89			
11	Fanteakwa North										396,955.45									
12	Kwahu East South							9,388.84		38,649.60	77,396.93			38,981.89		190,134.58	43,904.27			
13	Kwaebibirem Birim North									68,456.48	487,987.89									
14	Kwahu Afram Plains South					224,199.86														
15	Kwahu East										127,867.98									
16	Kwahu South Municipal					134,457.74														
17	Lower Manya Krobo Municipal						24,134.78													
18	New Juaben South Municipal									994,946.89	79,986.56	190,000.00								1,343,814.29
19	Nsawam Adoagyiri			6,892.48									86,880.00							
20	Suhum Municipal	86,341.53			88,488.12				9,268.16		229,988.39				35,988.60				4,814.96	
21	Upper Manya Krobo Dist/A	35,988.82									9,000.00									
22	Yilo Krobo Municipal	98,478.87				29,278.68														
Total		360,888.96	80,844.47	6,892.48	88,488.12	776,843.98	41,933.54	33,388.84	82,268.16	3,397,462.33	2,784,338.48	190,000.00	86,880.00	38,981.89	35,988.60	190,134.58	93,906.73	88,478.84	4,814.96	1,343,814.29
No. of Entities		6	1	2	1	7	2	1	2	7	9	1	1	1	2	1	4	1	1	1

GREATER ACCRA REGION

SUMMARY OF IRREGULARITIES ACCORDING TO REGION

No	MMDAs	CASH IRREGULARITIES					CONTRACT IRREGULARITIES				PROCUREMENT/ STORE IRREGULARITY
		Unauthorized payments	Payments without the use of GIPMIS	Over utilization of DACF vs payment expenditure	Misapplication of DACF Fund	Failure to utilize COVID-19 Fund	Completed Projects not in use	Delayed/ abandoned projects	Purchase of residential Bungalow without valid contract	Payment for Unexecuted portions of Contract	Uncompetitive procurement
1	[illegible] Central	42,651.00	3,981,186.71								
2	Ablekuma North	91,000.00							310,000.00	39,372.00	
3	Ablekuma West										90,668.39
4	Accra Metropolitan	180,081.00	1,484,705.25		345,080.31			859,652.43			
5	Ada East							990,453.79			
6	Ada West	127,995.15						246,127.89			
7	Ayawaso Central				29,934.79						
8	Ayawaso North	15,600.00									
9	Ayawaso West		1,529,671.75	639,734.74		10,000.00		1,102,628.55			
10	Ga North							653,820.00			
11	Ga West				200,000.00						
12	Krowor Municipal							1,098,044.70			
13	La Dadekotopon							250,250.34			
14	Ledzokuku	10,000.00			184,242.81						
15	Ningo Prampram						521,052.00				
16	Shai-Osudoku	6,000.00						176,342.86			
17	Tema Metro							3,689,219.42			
18	Tema West							473,093.55			
Total		473,326.15	6,995,563.29	639,734.74	459,257.67	10,000.00	521,052.00	9,108,833.49	310,000.00	39,372.00	90,668.39
No. of MMDAs		7	3	1	4	1	1	10	1	1	1

NORTHERN REGION REGION

SUMMARY OF IRREGULARITIES ACCORDING TO REGION

No.	MMDAs	CASH IRREGULARITIES			PROCUREMENT IRREG.	CONTRACT IRREG
		Failure to Allocate funds to Zonal Councils	Non-remittance of HIV/AIDS share of DACF	Unapproved payment from PWD account	Procurement Outside Approved Procurement Plan	Delayed Projects
1	Chereponi					519,413.09
2	Sagnarigu Municipal	24,890.23	6,222.56	47,205.00		3,726,109.16
3	Savelugu Muncipal				66,380.00	
3	Tamale Metropolitan					199,996.27
Total		24,890.23	6,222.56	47,205.00	66,380.00	4,445,518.52
No. of MMDAs		1	1	1	1	3

NORTH EAST REGION REGION

SUMMARY OF IRREGULARITIES ACCORDING TO REGION

No.	MMDAs	CASH IRREGULARITIES		STORE IRR.	CONTRACT IRREGULARITIES		TAX IRREG.
		Failure to disburse PWD Funds	Un-approved PWD expenditure	Anti-Snake Venom Procured not accounted for	Abandoned Projects	Completed projects not put to use	Failure to remit withheld taxes
1	Mamprugu Moadutu District	49,461.82			186,331.00		12,873.29
2	East Mamprusi Municipal					255,563.00	
3	Yunyoo-Nasuan		62,000.00	66,650.00			
Total		49,461.82	62,000.00	66,650.00	186,331.00	255,563.00	12,873.29
No. of MMDAs		1	1	1	1	1	1

OTI REGION

SUMMARY OF IRREGULARITIES ACCORDING TO REGION

No.	MMDAs	CASH IRREGULARITIES				STORE IRREG.	CONTRACT IRR.	PROCUREMENT IRREG.	TAX IRREGULARITIES	
		Payments unreconciled fee	Failure to process transactions on the GIFMIS platform	Failure to allocate funds to sub-District structures	Unauthorized and unapproved inter accounts transfers	Failure to account for fuel purchased	Abandoned projects	Procurement without Alternative price quotations	Failure to Withhold Tax	Failure to remit tax
1	Jasikan District		39,957.00			8,761.52				
2	Kadjebi District	17,981.65	291,163.00		60,000.00	14,193.68		56,777.00	8,207.70	23,934.54
3	Krachi Nchumuru			15,851.67			399,526.05			
4	Krachi West Municipal			18,483.80			682,947.07			
Total		17,981.65	331,120.00	34,335.47	60,000.00	22,954.20	1,082,473.12	56,777.00	8,207.70	23,934.54
No. of MMDAs		1	2	2	1	2	2	1	1	1

SAVANNAH REGION REGION

SUMMARY OF IRREGULARITIES ACCORDING TO REGION

No.	MMDA	CASH IRREGULARITIES				CONTRACT IRREG.	TAX IRREG.
		Failure to allocate funds to Sub-District Structures	Failure To Process Transactions Through GIFMIS Platform	Misapplication of DACF on Administrative Expenditure	Payment of Judgement Debt	Payment for unexecuted portion of a contract	Failure to obtain VAT invoice for VAT paid
1	West Gonja Municipal		48,877.00	312,768.76			
2	Central Gonja District				71,600.00		
3	North Gonja District	14,965.00				4,000.00	
4	East Gonja Municipal	15,692.18					
5	Sawla Tuna Kalba District		11,892.00				1,023.20
6	North East Gonja						
7	Bole District						
Total		30,657.18	60,769.00	312,768.76	71,600.00	4,000.00	1,023.20
No. of MMDAs		2	2	1	1	1	1

UPPER EAST REGION

SUMMARY OF IRREGULARITIES ACCORDING TO REGION

No.	MMDAs	CASH IRREGULARITY					STORE IRREG.	CONTRACT IRREG.		TAX IRREG.
		Unsupported payment	Failure to process transactions through GIFMIS	Failure to allocate Funds for self-help projects	Lock up of Funds	Payment for no work done	Fuel unaccounted for	Abandoned /Delayed Projects	Completed projects not in use	Non-deduction of withholding taxes
1	Bolgatanga East	13,560.00								1,538.25
2	Bolgatanga Municipal							38,081.84		
3	Bongo District	68,078.20					42,349.01			3,734.66
4	Builsa North Municipal	15,300.00						129,125.65		
5	Builsa South		267,099.11					851,498.73	357,141.00	
6	Garu			36,594.42						
7	Kassena Nankana Municipal		433,064.70					88,000.00		
8	Pusiga							536,329.42		
9	Tempane				73,443.00	27,201.00		150,000.00		
Total		96,938.20	700,163.81	36,594.42	73,443.00	27,201.00	42,349.01	1,298,035.64	357,141.00	5,272.91
No. of MMDAs		3	2	1	1	1	1	6	1	2

UPPER WEST REGION

SUMMARY OF IRREGULARITIES ACCORDING TO REGION

No.	MMDAs	CASH IRREGULARITIES		CONTRACT IRREG.	PROCUREMENT IRREG.
		Payment Outside GIFMIS Platform	Outstanding Liability	Delayed/ Abandoned Projects	Uncompetitive Procurements
1	Daffiama Bussie Issa			115,942.15	
2	Jirapa Municipal	238,219.00		130,910.00	
3	Lambussie District	30,273.76		40,000.00	
4	Lawra Municipal	28,294.00			
5	Nadowli /Kaleo District	611645.19			
6	Nandom Municipal			43,097.86	
7	Sissala West				21,800.00
8	Wa East		196,625.43		
9	Wa Municipal	33,170.00			
10	Wa West			106,663.30	
Total		**941,601.95**	**196,625.43**	**436,613.31**	**21,800.00**
No. of MMDAs		**5**	**1**	**5**	**1**

VOLTA REGION

SUMMARY OF IRREGULARITIES ACCORDING TO REGION

No.	MMDAs	CASH IRREGULARITIES			CONTRACT IRREGULARITIES			PROC. IRR	TAX IRREGULARITIE	
		Unsupported payment	Unpresented PVs	Misapplication of Common	Completed projects not in use	Delayed/ abandoned projects	Unapproved change in project	Uncompetitive procureme	Taxes not withheld	Unremitted taxes
1	Afadzato South							16,469.15		
2	Agotime Ziope			16,800.00		572,454.89				
3	Akatsi North					755,633.40				
4	Akatsi South					391,018.09				
5	Anloga District				319,691.12	233,400.00				
6	Central Tongu				130,477.00	388,396.60				4,484.45
7	Ho Municipal		8,520.00							
8	Ho West					96,972.20				
9	Keta					699,303.53				
10	Keta Municipal	137,420.00					599,303.53			
11	Ketu South					220,240.97				
12	Kpando Municipal	48,078.20							6,069.00	
13	North Tongu District		19,260.00		480,770.00	251,999.49				
14	South Tongu					220,187.33				10,369.99
Total		**185,498.20**	**27,780.00**	**16,800.00**	**980,938.12**	**3,846,606.50**	**599,303.53**	**16,469.15**	**6,069.00**	**14,854.44**
No. of MMDAs		2	2	1	3	10	1	1	1	2

WESTERN REGION

SUMMARY OF IRREGULARITIES ACCORDING TO REGION

No.	MMDAs	CASH IRREGULARITIES				PROCUREMENT/STORE IRREGULARITIES		CONTRACT IRREGULARITIES			TAX IRREGULARITIES			
		Unsubstantiated payments	Overpayment to suppliers	Misapplication of Funds	Unremitted HIV/AIDS funds by the Administrator	Unaccounted Stores	Uncompetitive procurement	Completed projects not in use	Delayed/ abandoned projects	Unapproved variation in contract sum	Tax not deducted	Tax not remitted	Use of fictitious VAT invoices	Payment of VAT without invoices
1	Ahanta West								40,603.00					
2	Bibiani-Kwesimintsim	22,184.00									780.00		2,043.61	
3	Effiakuma District	132,016.00						740,413.72		45,601.78				
4	Jomoro								482,766.92					
5	Mpohor							538,137.82	817,314.64					
6	Nzema East								471,617.70					
7	Prestea Huni Valley	17,679.44									1,196.50	3,434.01		
8	Sekondi-Takoradi	46,008.00				42,200.00	55,375.00							16,091.46
9	Shama District	163,932.12							1,065,657.66					
10	Tarkwa Nsuaem				3,737.50									
11	Wassa Amenfi Central	4,070.00												
12	Wassa Amenfi Central								238,294.34					
13	Wassa Amenfi East							211,137.03	29,707.49					
14	Wassa Amenfi West	346,476.50	7,526.25	65,321.00			66,670.00	117,390.00			1,373.70			
15	Wassa Amenfi West								1,109,651.43					
16	Wassa East								220,108.17					
Total		**732,366.06**	**7,526.25**	**65,321.00**	**3,737.50**	**42,200.00**	**122,045.00**	**1,607,068.57**	**4,475,721.35**	**45,601.78**	**3,350.20**	**3,434.01**	**2,043.61**	**16,091.46**
No. of MMDAs		**7**	**1**	**1**	**1**	1	2	**4**	**9**	**1**	**3**	**1**	**1**	**1**

WESTERN NORTH REGION

SUMMARY OF IRREGULARITIES ACCORDING TO REGION

No.	ASSEMBLY	CASH IRREGULARITIES						CONTRACT IRREGULARITIES				TAX IRREGULARITIES	
		Unsupported payments	Misapplication of funds	Overutilization of Common Fund on recurrent expenditure	Judgement debt arising from Assembly's negligence	Payments outside GIFMIS	Failure to allocate funds to sub-structures	Completed projects not put to use	Abandoned projects	Unpaid interim certificates	Payment for unexecuted portion of contract	Tax not deducted	Tax not remitted
1	Bia West District	16,720.00				20,016.16			108,165.20			5,514.12	5,514.12
2	Bibiani/Anhwiaso/Bekwai	30,000.00											
3	Aowin Municipal	192,719.92											
4	Bia West												
5	Aowin								279,417.75				
6	Bia East		36,000.00								7,090.00		
7	Suaman		29,085.00		184,924.43		12,651.22	80,000.00		666,643.95		2,598.13	20,564.34
8	Bodi		2,187.84						432,889.87		6,000.00		
9	Sefwi Juaboso		15,000.00	293,129.43									
10	Sefwi Wiawso											5,512.63	
11	Juaboso			8,749.00									
12	Akontombra					260,077.75		47,367.66	845,602.86				
Total		239,439.92	82,272.84	301,878.43	184,924.43	280,093.91	12,651.22	127,367.66	1,666,095.68	666,643.95	13,090.00	13,624.88	26,078.46
No. of MMDAs		3	4	2	1	2	1	2	4	1	2	3	2

APPENDIX D

DACF-RFG TRANSFERS - 2021

No.	Region	Assembly	District Capital	DPAT III Investment & CB Grant	DPAT IV Investment Grant	TOTAL
1	Ahafo	Asunafo North Municipal	Goaso	1,189,707.02	273,966.85	1,463,673.87
2	Ahafo	Asunafo South	Kukuom	1,183,992.41	271,199.51	1,455,191.91
3	Ahafo	Asutifi North	Kenyasi	1,195,421.63	271,199.51	1,466,621.14
4	Ahafo	Asutifi South	Hwidiem	1,183,992.41	271,199.51	1,455,191.91
5	Ahafo	Tano North Municipal	Duayaw Nkwanta	1,178,277.80	515,153.27	1,693,431.06
6	Ahafo	Tano South Municipal	Bechem	1,178,277.80	271,199.51	1,449,477.30
Sub-Total				7,109,669.05	1,873,918.15	8,983,587.20
7	Ashanti	Adansi North	Fomena	1,183,992.41	515,153.27	1,699,145.67
8	Ashanti	Adansi Asokwa	Adansi	1,172,563.19	243,953.76	1,416,516.94
9	Ashanti	Adansi South	New Edubiase	617,320.08	243,953.76	861,273.83
10	Ashanti	Akrofuom	Akrofuom	1,187,802.15	515,153.27	1,702,955.41
11	Ashanti	Afigya-Kwabre South	Kodie	1,183,992.41	243,953.76	1,427,946.16
12	Ashanti	Afigya-Kwabre North	Boamenl	1,172,563.19	517,920.61	1,690,483.79
13	Ashanti	Ahafo Ano North Municipal	Tepa	1,178,277.80	271,199.51	1,449,477.30
14	Ashanti	Ahafo Ano South West	Mankranso	617,320.08	271,199.51	888,519.58
15	Ashanti	Ahafo Ano South East	[illegible]	609,700.60	243,953.76	853,654.35
16	Ashanti	Amanehe Central	Jacobu	1,195,421.63	515,153.27	1,710,574.89
17	Ashanti	Bekwai Municipal	Bekwai	1,178,277.80	271,199.51	1,449,477.30
18	Ashanti	Amanehe West	Manso Nkwanta	1,195,421.63	520,687.95	1,716,109.58
19	Ashanti	Amanehe South	Edubia	594,461.63	517,920.61	1,112,382.24
20	Ashanti	Asante Akim Central Municipal	Konongo	600,176.24	517,920.61	1,118,096.85
21	Ashanti	Asante Akim North	Agogo	600,176.24	276,734.19	876,910.44
22	Ashanti	Asante Akim South Municipal	Juaso	1,183,992.41	517,920.61	1,701,913.01
23	Ashanti	Atwima Kwanwoma	Foase	1,189,707.02	520,687.95	1,710,394.97
24	Ashanti	Atwima Mponua	Nyinahin	1,172,563.19	515,153.27	1,687,716.45
25	Ashanti	Atwima Nwabiagya South Municipal	Nkawie	1,178,277.80	243,953.76	1,422,231.55
26	Ashanti	Atwima Nwabiagya North	Barekese	594,461.63	273,966.85	868,428.48
27	Ashanti	Bosome Freho	Asiwa	623,960.57	271,199.51	895,160.08
28	Ashanti	Bosomtwe	Kuntanase	1,183,992.41	517,920.61	1,701,913.01
29	Ashanti	Ejisu Municipal	Ejisu	623,960.57	271,199.51	895,160.08
30	Ashanti	Juaben Municipal	Juaben	623,960.57	-	623,960.57
31	Ashanti	Ejura Sekyeredumase Municipal	Ejura	623,960.57	-	623,960.57
32	Ashanti	Kumasi Metropolitan	Kumasi	600,176.24	515,153.27	1,115,329.51
33	Ashanti	Oforikrom Municipal	Oforikrom	45,859.02	243,953.76	289,812.77
34	Ashanti	Kwadaso Municipal	Kwadaso	1,172,563.19	243,953.76	1,416,516.94
35	Ashanti	Old Tafo Municipal	Old Tafo	594,461.63	515,153.27	1,109,614.90
36	Ashanti	Asokwa Municipal	Asokwa	1,187,802.15	515,153.27	1,702,955.41
37	Ashanti	Suame Municipal	Suame	594,461.63	517,920.61	1,112,382.24
38	Ashanti	Asokore Mampong Municipal	Asokore Mampong	611,608.47	517,920.61	1,129,526.07
39	Ashanti	Kwabre East Municipal	Mamponteng	1,195,421.63	515,153.27	1,710,574.89
40	Ashanti	Mampong Municipal	Mampong	600,176.24	515,153.27	1,115,329.51
41	Ashanti	Obuasi West Municipal	Obuasi	594,461.63	517,920.61	1,112,382.24
42	Ashanti	Obuasi East	Tutuka	1,187,802.15	515,153.27	1,702,955.41
43	Ashanti	Offinso municipal	Offinso	594,461.63	243,953.76	838,415.39
44	Ashanti	Offinso North	Akomadan	605,890.85	517,920.61	1,123,811.46
45	Ashanti	Sekyere Kumawu	Kumawu	1,183,992.41	-	1,183,992.41
46	Ashanti	Sekyere Afram Plains South	Drobonso	1,172,563.19	271,199.51	1,443,762.69
47	Ashanti	Sekyere Central	Nsuta	600,176.24	-	600,176.24
48	Ashanti	Sekyere East	Effiduase	1,178,277.80	243,953.76	1,422,231.55
49	Ashanti	Sekyere South	Agona Ashanti	600,176.24	517,920.61	1,118,096.85
Sub-Total				37,606,638.10	15,745,591.53	53,352,229.63
50	Bono	Berekum East Municipal	Berekum	1,183,992.41	517,920.61	1,701,913.01
51	Bono	Berekum West	Jinijini	623,960.57	271,199.51	895,160.08
52	Bono	Dormaa East	Wamfie	1,189,707.02	515,153.27	1,704,860.28
53	Bono	Dormaa Central Municipal	Dormaa Ahenkro	1,178,277.80	273,966.85	1,452,244.65
54	Bono	Dormaa West	Nkrankwanta	1,183,992.41	243,953.76	1,427,946.16
55	Bono	Jaman North	Sampa	1,178,277.80	271,199.51	1,449,477.30
56	Bono	Jaman South Municipal	Drobo	1,189,707.02	517,920.61	1,707,627.62
57	Bono	Sunyani Municipal	Sunyani	1,183,992.41	515,153.27	1,699,145.67
58	Bono	Sunyani West	Odomase	1,178,277.80	515,153.27	1,693,431.06
59	Bono	Tain	Nsawkaw	1,183,992.41	271,199.51	1,455,191.91
60	Bono	Banda	Banda Ahenkro	1,189,707.02	273,966.85	1,463,673.87
61	Bono	Wenchi Municipal	Wenchi	1,178,277.80	243,953.76	1,422,231.55
Sub-Total				13,642,162.43	4,430,748.75	18,072,911.17

62	Bono East	Kintampo North Municipal	Kintampo	1,178,277.80	271,199.51	1,449,477.30
63	Bono East	Kintampo South	Jema	1,178,277.40	271,199.51	1,449,477.30
64	Bono East	Nkoranza North	Busunya	1,183,992.41	273,966.85	1,457,959.26
65	Bono East	Nkoranza South Municipal	Nkoranza	1,189,707.02	271,199.51	1,460,906.52
66	Bono East	Pru East	Yeji	1,183,992.41	517,920.61	1,701,913.01
67	Bono East	Pru West	Prang	1,172,563.19	515,153.27	1,687,716.45
68	Bono East	Sene West	Kwame Danso	1,183,992.41	271,199.51	1,455,191.91
69	Bono East	Sene East	Kajaji	1,183,992.41	515,153.27	1,699,145.67
70	Bono East	Atebubu-Amantin Municipal	Atebubu	1,189,707.02	515,153.27	1,704,860.28
71	Bono East	Techiman Municipal	Techiman	1,189,707.02	517,920.61	1,707,627.62
72	Bono East	Techiman North	Tuobodom	1,189,707.02	273,966.85	1,463,673.87
Sub-Total				**13,023,516.47**	**4,214,032.74**	**17,237,549.21**
73	Central	Abura Asebu Kwamankese	Abura Dunkwa	1,178,277.80	517,920.61	1,696,198.40
74	Central	Agona East	Nsaba	1,178,277.80	517,920.61	1,696,198.40
75	Central	Agona West Municipal	Swedru	1,195,421.63	515,153.27	1,710,574.89
76	Central	Ajumako-Enyan-Esiam	Ajumako	1,195,421.63	517,920.61	1,713,342.23
77	Central	Asikuma Odoben Brakwa	Bremen Asikuma	1,178,277.80	515,153.27	1,693,431.06
78	Central	Assin Foso Municipal	Assin Foso	1,183,992.41	271,199.51	1,455,191.91
79	Central	Assin North	Assin Bereku	1,187,802.15	273,966.85	1,461,769.00
80	Central	Assin South	Nsuaem Kyekyewere	1,178,277.80	271,199.51	1,449,477.30
81	Central	Awutu Senya	Awutu Breku	1,183,992.41	515,153.27	1,699,145.67
82	Central	Awutu Senya East Municipal	Kasoa	1,195,421.63	515,153.27	1,710,574.89
83	Central	Cape Coast Metropolitan	Cape Coast	1,178,277.80	517,920.61	1,696,198.40
84	Central	Efutu Municipal	Winneba	1,178,277.80	271,199.51	1,449,477.30
85	Central	Gomoa Central	Afransi	1,183,992.41	520,687.95	1,704,680.36
86	Central	Gomoa East	Potsin	1,187,802.15	517,920.61	1,705,722.75
87	Central	Gomoa West	Apam	1,195,421.63	520,687.95	1,716,109.58
88	Central	Komenda Edina Eguafo Abirem Municipal	Elmina	1,183,992.41	517,920.61	1,701,913.01
89	Central	Mfantseman Municipal	Saltpond	1,172,563.19	517,920.61	1,690,483.79
90	Central	Ekumfi	Essarkyir	1,178,277.80	515,153.27	1,693,431.06
91	Central	Twifo Atti-Morkwa	Twifo Praso	1,183,992.41	517,920.61	1,701,913.01
92	Central	Twifo Hemang Lower Denkyira	Hemang	1,183,992.41	273,966.85	1,457,959.26
93	Central	Upper Denkyira East Municipal	Dunkwa-on-Offin	1,195,421.63	271,199.51	1,466,621.14
94	Central	Upper Denkyira West	Diaso	1,195,421.63	517,920.61	1,713,342.23
Sub-Total				**26,072,596.25**	**9,911,159.42**	**35,983,755.67**
95	Eastern	Akwapim North Municipal	Akropong Akwapim	1,178,277.80	517,920.61	1,696,198.40
96	Eastern	Okere	Adukrom	594,461.63	517,920.61	1,112,382.24
97	Eastern	Nsawam-Adoagyiri Municipal	Nsawam	1,172,563.19	271,199.51	1,443,762.69
98	Eastern	Akwapim South	Aburi	623,960.57	515,153.27	1,139,113.83
99	Eastern	Akyemanesa	Obosse	1,183,992.41	273,966.85	1,457,959.26
100	Eastern	Asuogyaman	Atimpoku	594,461.63	515,153.27	1,109,614.90
101	Eastern	Atiwa	Kwabeng	1,183,992.41	515,153.27	1,699,145.67
102	Eastern	Atiwa East	Anyinam	1,172,563.19	515,153.27	1,687,716.45
103	Eastern	Birim Central Municipal	Akim Oda	1,183,992.41	517,920.61	1,701,913.01
104	Eastern	Asene-Manso-Akroso	Manso	1,172,563.19	271,199.51	1,443,762.69
105	Eastern	Birim North	New Abirem	594,461.63	271,199.51	865,661.14
106	Eastern	Birim South	Akim Swedru	320,160.33	271,199.51	591,359.83
107	Eastern	Achiase	Achiase	320,160.33	514,326.24	834,486.57
108	Eastern	Abuakwa South Municipal	Kibi	1,172,563.19	515,153.27	1,687,716.45
109	Eastern	Abuakwa North Municipal	Kukurantumi	609,700.60	515,153.27	1,124,853.86
110	Eastern	Fanteakwa North	Begoro	45,859.02	517,920.61	563,779.62
111	Eastern	Fanteakwa South	Osino	1,172,563.19	515,153.27	1,687,716.45
112	Eastern	Kwaebibirem	Kade	1,172,563.19	515,153.27	1,687,716.45
113	Eastern	Denkyembour	Akwatia	623,960.57	271,199.51	895,160.08
114	Eastern	Kwahu East	Abetifi	1,178,277.80	515,153.27	1,693,431.06
115	Eastern	Kwahu Afram Plains North	Donkorkrom	1,183,992.41	515,153.27	1,699,145.67
116	Eastern	Kwahu Afram Plains South	Tease	623,960.57	517,920.61	1,141,881.18
117	Eastern	Kwahu South	Mpraeso	605,890.35	517,920.61	1,123,811.96
118	Eastern	Kwahu West Municipal	Nkawkaw	1,178,277.80	517,920.61	1,696,198.40
119	Eastern	Lower Manya Krobo Municipal	Odumase Krobo	605,890.85	517,920.61	1,123,811.46
120	Eastern	New Juaben South Municipal	Koforidua	611,605.47	517,920.61	1,129,526.07
121	Eastern	New Juaben North Municipal	Effiduase	594,461.63	271,199.51	865,661.14
122	Eastern	Suhum Municipal	Suhum	1,172,563.19	243,953.76	1,416,516.94
123	Eastern	Ayensuano	Coalter	1,178,277.80	271,199.51	1,449,477.30
124	Eastern	Upper Manya Krobo	Asesewa	623,960.57	515,153.27	1,139,113.83
125	Eastern	West Akim Municipal	Asamankese	623,960.57	517,920.61	1,141,881.18
126	Eastern	Upper West Akim	Adeiso	600,176.24	515,153.27	1,115,329.51
127	Eastern	Yilo Krobo Municipal	Somanya	1,172,563.19	243,953.76	1,416,516.94
Sub-Total				**28,046,679.38**	**14,535,642.42**	**42,582,321.77**

125	G. Accra	Accra Metropolitan	Accra	184,438.32	517,920.61	702,358.93
129	G. Accra	Korle Klotey	Osu	184,438.32	514,326.24	698,764.57
130	G. Accra	Ayawaso Central	Kokomlemle	184,438.32	514,326.24	698,764.57
131	G. Accra	Ablekuma Central	Lavel-Bikoshie	184,438.32	243,953.76	428,392.08
132	G. Accra	Okaikwei Municipal	Abeka	594,461.63	515,153.27	1,109,614.90
133	G. Accra	Ablekuma North Municipal	Darkoman	623,960.57	517,920.61	1,141,881.18
134	G. Accra	Ablekuma West Municipal	Dansoma	1,180,182.67	517,920.61	1,698,103.27
135	G. Accra	Ayawaso East Municipal	Nima	625,960.57	515,153.27	1,139,113.83
136	G. Accra	Ayawaso North Municipal	Accra New Town	623,960.57	515,153.27	1,139,113.83
137	G. Accra	Ayawaso West Municipal	Dzorwulu	1,172,563.19	517,920.61	1,690,483.79
138	G. Accra	La Dade-Kotopon Municipal	La	594,461.63	515,153.27	1,109,414.90
139	G. Accra	Adentan Municipal	Adentan	1,195,421.63	520,687.95	1,716,109.58
140	G. Accra	Ashaiman Municipal	Ashaiman	611,605.47	517,920.61	1,129,526.07
141	G. Accra	Ada East	Ada Foah	1,189,707.02	515,153.27	1,704,860.28
142	G. Accra	Ada West	Sege	1,178,277.80	517,920.61	1,696,198.40
143	G. Accra	Shai-Osudoku	Dodowa	605,890.85	515,153.27	1,121,044.12
144	G. Accra	Ningo-Prampram	Prampram	1,195,421.63	520,687.95	1,716,109.58
145	G. Accra	Ga East Municipal	Abokobi	1,183,992.41	517,920.61	1,701,913.01
146	G. Accra	La Nkwantanang-Madina Municipal	Madina	605,890.85	515,153.27	1,121,044.12
147	G. Accra	Ga West Municipal	Amasaman	600,176.24	515,153.27	1,115,329.51
148	G. Accra	Ga North Municipal	Otankor	1,172,563.19	515,153.27	1,687,716.45
149	G. Accra	Ledzokuku Municipal	Teshie	594,461.63	515,153.27	1,109,614.90
150	G. Accra	Krowor Municipal	Nungua	45,859.02	515,153.27	561,012.28
151	G. Accra	Tema Metropolitan	Tema	1,172,563.19	515,153.27	1,687,716.45
152	G. Accra	Tema West Municipal	Tema Community 2	602,081.11	517,920.61	1,120,001.72
153	G. Accra	Kpone Katamanso Municipal	Kpone	1,183,992.41	517,920.61	1,701,913.01
154	G. Accra	Weija-Gbawe Municipal	Weija	1,183,992.41	515,153.27	1,699,145.67
155	G. Accra	Ga South Municipal	Nglesbie Amanfo	1,187,802.15	515,153.27	1,702,955.41
156	G. Accra	Ga Central Municipal	Sowutuom	611,605.47	515,153.27	1,126,758.73
Sub-Total				22,272,608.57	14,702,566.58	36,975,175.16
157	North East	Bunkpurugu	Bunkpurugu	1,178,277.80	517,920.61	1,696,198.40
158	North East	Yunyoo-Nasuan	Yunyoo	1,187,802.15	271,199.51	1,459,001.66
159	North East	Chereponi	Chereponi	45,859.02	243,953.76	289,812.77
160	North East	West Mamprusi Municipal	Walewale	623,960.57	517,920.61	1,141,881.18
161	North East	Mamprugu-Moagduri	Yagaba	617,320.08	517,920.61	1,135,240.68
162	North East	East Mamprusi Municipal	Gambaga	1,172,563.19	517,920.61	1,690,483.79
Sub-Total				4,825,782.79	2,586,835.69	7,412,618.48
163	Northern	Gushiegu Municipal	Gushiegu	605,890.85	273,966.85	879,857.70
164	Northern	Karaga	Karaga	594,461.63	271,199.51	865,661.14
165	Northern	Kpandai	Kpandai	623,960.57	520,687.95	1,144,648.52
166	Northern	Nanumba North Municipal	Bimbila	605,890.85	517,920.61	1,123,811.46
167	Northern	Nanumba South	Wulensi	617,320.08	276,734.19	894,054.27
168	Northern	Saboba	Saboba	623,960.57	271,199.51	895,160.08
169	Northern	Savelugu Municipal	Savelugu	600,176.24	276,734.19	876,910.44
170	Northern	Nanton	Nanton	1,172,563.19	515,153.27	1,687,716.45
171	Northern	Yendi Municipal	Yendi	1,172,563.19	515,153.27	1,687,716.45
172	Northern	Mion	Sang	611,605.47	276,734.19	888,339.66
173	Northern	Zabzugu	Zabzugu	45,859.02	243,953.76	289,812.77
174	Northern	Tatale Sanguli	Tatale	623,960.57	243,953.76	867,914.33
175	Northern	Tamale Metropolitan	Tamale	617,320.08	517,920.61	1,135,240.68
176	Northern	Sagnerigu Municipal	Sagnerigu	1,172,563.19	273,966.85	1,446,530.03
177	Northern	Tolon	Tolon	600,176.24	271,199.51	871,375.75
178	Northern	Kumbungu	Kumbungu	1,189,707.02	517,920.61	1,707,627.62
Sub-Total				11,477,978.74	5,764,398.61	17,242,377.36
179	Oti	Krachi East Municipal	Dambai	1,178,277.80	271,199.51	1,449,477.30
180	Oti	Krachi West	Kete-Krachi	1,178,277.80	243,953.76	1,422,231.55
181	Oti	Krachi Nchumuru	Chinderi	623,960.57	271,199.51	895,160.08
182	Oti	Nkwanta North	Kpasa	623,960.57	271,199.51	895,160.08
183	Oti	Nkwanta South Municipal	Nkwanta	594,461.63	243,953.76	838,415.39
184	Oti	Biakoye	Nkonya-Ahenkro	1,172,563.19	-	1,172,563.19
185	Oti	Jasikan	Jasikan	45,859.02	273,966.85	319,825.87
186	Oti	Kadjebi	Kadjebi	1,178,277.80	517,920.61	1,696,198.40
Sub-Total				6,595,638.36	2,093,393.50	8,689,031.86

187	Savannah	East Gonja Municipal	Salaga	388,735.65	517,920.61	906,656.26
188	Savannah	North East Gonja	Kalbe	274,445.44	515,153.27	789,596.71
189	Savannah	Sawla-Tuna-Kalba	Sawla	1,178,277.80	520,687.95	1,698,965.74
190	Savannah	Central Gonja	Bulpe	1,178,277.80	517,920.61	1,696,198.40
191	Savannah	Bole	Bole	617,320.08	515,153.27	1,132,473.34
192	Savannah	West Gonja	Damongo	1,178,277.80	520,687.95	1,698,965.74
193	Savannah	North Gonja	Daboya	1,172,563.19	520,687.95	1,693,251.13
Sub-Total				5,987,898.74	3,628,211.59	9,616,107.33
194	U. East	Bawku Municipal	Bawku	1,172,563.19	273,966.85	1,446,530.03
195	U. East	Pusiga	Pusiga	1,172,563.19	517,920.61	1,690,483.79
196	U. East	Binduri	Binduri	1,189,707.02	273,966.85	1,463,673.87
197	U. East	Bawku West	Zebilla	1,189,707.02	517,920.61	1,707,627.62
198	U. East	Bolgatanga Municipal	Bolgatanga	1,189,707.02	517,920.61	1,707,627.62
199	U. East	Bolgatanga East	Zuarungu	623,960.57	271,199.51	895,160.08
200	U. East	Bongo	Bongo	1,189,707.02	273,966.85	1,463,673.87
201	U. East	Builsa North	Sandema	594,461.63	271,199.51	865,661.14
202	U. East	Builsa South	Fumbisi	600,176.24	517,920.61	1,118,096.85
203	U. East	Garu	Garu	605,890.85	515,153.27	1,121,044.12
204	U. East	Tempane	Tempane	623,960.57	515,153.27	1,139,113.83
205	U. East	Kassena Nankana Municipal	Navrongo	594,461.63	515,153.27	1,109,614.90
206	U. East	Kassena Nankana West	Paga	45,859.02	273,966.85	319,825.87
207	U. East	Talensi	Tongo	1,172,563.19	271,199.51	1,443,762.69
208	U. East	Nabdam	Nangodi	623,960.57	520,687.95	1,144,648.52
Sub-Total				12,589,248.71	6,047,296.10	18,636,544.81
209	U. West	Jirapa Municipal	Jirapa	45,859.02	271,199.51	317,058.53
210	U. West	Lambussie Karni	Lambussie	1,189,707.02	271,199.51	1,460,906.52
211	U. West	Lawra Municipal	Lawra	605,890.85	273,966.85	879,857.70
212	U. West	Nandom	Nandom	611,605.47	520,687.95	1,132,293.41
213	U. West	Nadowli-Kaleo	Nadowli	1,189,707.02	517,920.61	1,707,627.62
214	U. West	Daffiama-Bissie-Issa	Issa	594,461.63	273,966.85	868,428.48
215	U. West	Sissala East Municipal	Tumu	611,605.47	517,920.61	1,129,526.07
216	U. West	Sissala West	Gwollu	611,605.47	517,920.61	1,129,526.07
217	U. West	Wa East	Funsi	1,178,277.80	520,687.95	1,698,965.74
218	U. West	Wa Municipal	Wa	1,172,563.19	520,687.95	1,693,251.13
219	U. West	Wa West	Wechiau	594,461.63	271,199.51	865,661.14
Sub-Total				8,905,744.59	4,477,357.89	13,383,102.48
220	Volta	Agortime Ziope	Agortime-Kpetoe	623,960.57	520,687.95	1,144,648.52
221	Volta	Adaklu	Adaklu Waya	623,960.57	520,687.95	1,144,648.52
222	Volta	Akatsi South	Akatsi	45,859.02	517,920.61	563,779.62
223	Volta	Akatsi North	Ave Dakpa	623,960.57	515,153.27	1,139,113.83
224	Volta	Ho Municipal	Ho	1,195,421.63	520,687.95	1,716,109.56
225	Volta	Ho West	Dzolopaita	1,178,277.80	520,687.95	1,698,965.74
226	Volta	Hohoe Municipal	Hohoe	594,461.63	515,153.27	1,109,614.90
227	Volta	Afadzato South	Ve Golokwati	600,176.24	271,199.51	871,375.75
228	Volta	Kpando Municipal	Kpando	605,890.85	271,199.51	877,090.36
229	Volta	North Dayi	Anfoega	594,461.63	243,953.76	838,415.39
230	Volta	Central Tongu	Adidome	1,178,277.80	271,199.51	1,449,477.30
231	Volta	North Tongu	Battor Dugama	1,178,277.80	520,687.95	1,698,965.74
232	Volta	South Dayi	Kpeve	1,183,992.41	520,687.95	1,704,680.36
233	Volta	South Tongu	Sogakope	45,859.02	520,687.95	566,546.97
234	Volta	Keta Municipal	Keta	378,449.35	243,953.76	622,403.11
235	Volta	Anloga	Anloga	267,585.91	243,953.76	511,539.67
236	Volta	Ketu North Municipal	Dzodze	1,195,421.63	273,966.85	1,469,388.48
237	Volta	Ketu South	Denu	594,461.63	273,966.85	868,428.48
Sub-Total				12,706,756.08	7,286,436.28	19,993,192.33

247	Western	Ahanta West Municipal	Agona Nkwanta	1,178,277.80	271,199.51	1,449,477.30
248	Western	Effia-Kwesimintsim	Nkroful	594,461.63	517,920.61	1,112,382.24
249	Western	Jomoro Municipal	Half-Assini	594,461.63	515,153.27	1,109,614.90
250	Western	Wassa East	Daboase	1,172,563.19	243,953.76	1,416,516.94
251	Western	Mpohor	Mpohor	1,178,277.80	515,153.27	1,693,431.06
252	Western	Nzema East Municipal	Axim	594,461.63	273,966.85	868,428.48
253	Western	Prestea-Huni Valley Municipal	Bogoso	623,960.57	515,153.27	1,139,113.83
254	Western	Sekondi-Takoradi Metropolitan	Sekondi	605,890.85	517,920.61	1,123,811.46
255	Western	Effia Kwesimintsim Municipal	Kwesimintsim	1,172,563.19	515,153.27	1,687,716.45
256	Western	Shama	Shama	600,176.24	515,153.27	1,115,329.51
257	Western	Tarkwa-Nsuaem Municipal	Tarkwa	594,461.63	517,920.61	1,112,382.24
258	Western	Wassa Amenfi East Municipal	Wassa Akropong	594,461.63	273,966.85	868,428.48
259	Western	Wassa Amenfi West	Asankragua	1,183,992.41	271,199.51	1,455,191.91
260	Western	Wassa Amenfi Central	Manso Amenfi	600,176.24	276,734.19	876,910.44
Sub-Total				11,288,186.48	5,940,548.81	17,028,735.26
238	Western North	Aowin Municipal	Enchi	594,461.63	273,966.85	868,428.48
239	Western North	Sefwi	Dadieso	623,960.57	273,966.85	897,927.42
240	Western North	Bia West	Essam-Dabiso	594,461.63	271,199.51	865,661.14
241	Western North	Bia East	Adabokrom	623,960.57	271,199.51	895,160.08
242	Western North	Bibiani Anhwiaso Bekwai Municipal	Bibiani	45,859.02	271,199.51	317,058.53
243	Western North	Sefwi Akontombra	Akontombra	594,461.63	273,966.85	868,428.48
244	Western North	Sefwi Wiawso Municipal	Sefwi-Wiaso	594,461.63	271,199.51	865,661.14
245	Western North	Juaboso	Juaboso	45,859.02	271,199.51	317,058.53
246	Western North	Bodi	Bodie	1,172,563.19	273,966.85	1,446,530.09
Sub-Total				4,890,068.89	2,451,864.94	7,341,933.83
GRAND TOTAL				226,543,545.50	105,514,000.00	332,053,545.50

APPENDIX E

DISTRICT ASSEMBLIES' COMMON FUND- RESPONSIVENESS FACTOR GRANT- TABLE OF IRREGULARITIES

MMDAs	Unapportioned/ Unsupported payments	Misapplication of Funds	Misappropriation of funds	Borrowings from DACF-Responsiveness Factor Grant	Fuel procurement not	Duplicate payments	Delayed/ abandoned project	Grab-piloted project not put to use	Payment for works not executed	Payment for works not executed	Failure to Supply Bank Guar.	Unapplied Office Equipment	Missing Laptop	Unsupported items	No bid declared	Total
ASHAIT REGION																
Ashaiman (Sub)										20,817.00						20,817.00
Ashaiman North								115,990.77								115,990.77
Sub Total	-	-	-	-	-	-	-	115,990.77	-	20,817.00	-	-	-	-	-	136,807.77
ASHANTI REGION																
Bekwai Kumasi		70,000.00														
Kumasi		189,237.39					484,751.77							3,201.21		77,201.21
Asokwa Municipal						249,000.00										718,989.16
Ashanti Bosomtwe North							382,139.75									249,943.97
Adansi Asokwa							463,119.67									382,136.75
Sub Total	-	259,237.39	-			249,000.00	1,329,210.99	-	-	-			-	3,201.21	-	463,119.67
BONO REGION																1,987,648.85
Dormaa Central Municipal								286,791.56								
Dormaa East							98,995.06									286,791.56
Jaman South Municipal							472,223.20									98,995.06
Sunyani West Municipal							60,000.00									472,223.20
Wenchi Municipal								150,000.00								60,000.00
Sub Total	-	-	-			-	631,218.26	427,421.24	-	-		-	-	-	-	150,000.00
BONO EAST REGION																1,058,210.52
Techiman Municipal							485,694.92									
CENTRAL REGION																485,694.92
Gomoa Central			138,244.54													
EASTERN REGION																138,244.54
Ayensuano District							119,681.39									
Kwahu West Municipal							1,227,455.08									119,681.39
Kwahu Afram Plains North							601,716.08									1,227,455.08
Asuogyaman District							21,197.08									601,716.08
Akuapim South								230,958.34								21,197.08
Akwa West														28,637.94		230,958.34
Sub Total	-	-	-			-	1,969,049.48	230,958.34	-	-		-	-	28,637.94		28,637.94
GREATER ACCRA REGION																2,199,645.76
Ada West District	104,287.39															
Accra Metropolitan	35,950.00															104,287.39
Ga South								284,240.00								35,950.00
Sub Total	140,237.39	-	-			-	-	284,240.00	-	-		-	-	-	-	284,240.00
NORTH EAST REGION																424,477.39
Bunkpurugu-Nakpanduri								236,040.00								
West Mamprusi Municipal							741,500.00	298,459.32								236,040.00
Sub Total	-	-	-			-	741,500.00	534,499.32	-	-		-	-	-	-	534,499.32
OTI REGION																1,275,999.32
Kadjebi																
Sub Total	-	-	-			-	-	-	-	-		-	-	55,265.71		
SAVANNAH REGION																55,265.71
West Gonja Municipal				35,800.00												
North Gonja				43,600.00												35,800.00
Sub Total	-	-	-	79,400.00		-	-	-	-	-		-	-	-	-	43,600.00
																79,400.00

Name	Unapproved Unconsumed payments	Misapplication of Funds	Misappropriation of Funds	Borrowings from DACF-Responsiveness Factor Grant	Bad investment/ risk	Outstanding payments	Delayed investment/ projects	Completed project not put to use	Payment for works not executed	Payment for works not executed	Failure to Supply Goods	Unapplied Within Assignment	Missing Cash	Unreconciled funds	Tax not deducted	Total
UPPER EAST REGION																
Bolga	5,794.00				20,000.00											25,794.00
Bolga South							311,468.65	454,843.34								766,311.99
Sub Total	**15,794.00**	-	-	-	**20,000.00**	-	**311,468.65**	**454,843.34**	-	-	-	-	-	-	-	**792,105.99**
UPPER WEST REGION																
Lawra Municipal								225,865.00			72,470.00					298,335.00
Nadowli								227,777.59								227,777.59
Nandom								495,344.37								495,344.37
Lambussie														4,325.00		4,325.00
Sub Total	-	-	-	-	-	-	-	**948,986.96**	-	-	**72,470.00**	-	-	**4,325.00**	-	**1,025,781.96**
NORTHERN REGION																
Kpandai	20,000.00	2,250.00						301,945.00	267,525.97	24,900.00				2,000.00		618,620.97
Karaga East								307,350.00								307,350.00
Karaga West							1,811.51									1,811.51
Kpandai/Kumbungu							421,688.49									421,688.49
Nanumba North							391,715.00						3,470.00			395,185.00
Nanumba East Municipal							381,728.13					6,965.00				388,693.13
Yunyoo District							371,440.44									371,440.44
Yendi Municipal							891,324.00									891,324.00
Zabzugu/Tatale														7,197.00		7,197.00
Sub Total	**20,000.00**	**2,250.00**	-	-	-	-	**2,461,056.57**	**1,609,323.49**	**267,525.97**	**24,900.00**	-	**6,965.00**	**3,470.00**	**9,197.00**	**2,000.00**	**4,806,288.04**
NORTH EAST REGION																
Bunkpurugu	48,512.44															48,512.44
GRAND TOTAL	**84,306.44**	**972,803.00**	**(20,344.50)**	**75,000.00**	**0.00**	**300,000.00**	**4,772,525.69**	**3,812,993.79**	**292,525.97**	**99,900.00**	**72,470.00**	**6,965.00**	**3,470.00**	**36,341.96**	**6,000.00**	**11,006,690.35**

Mission Statement

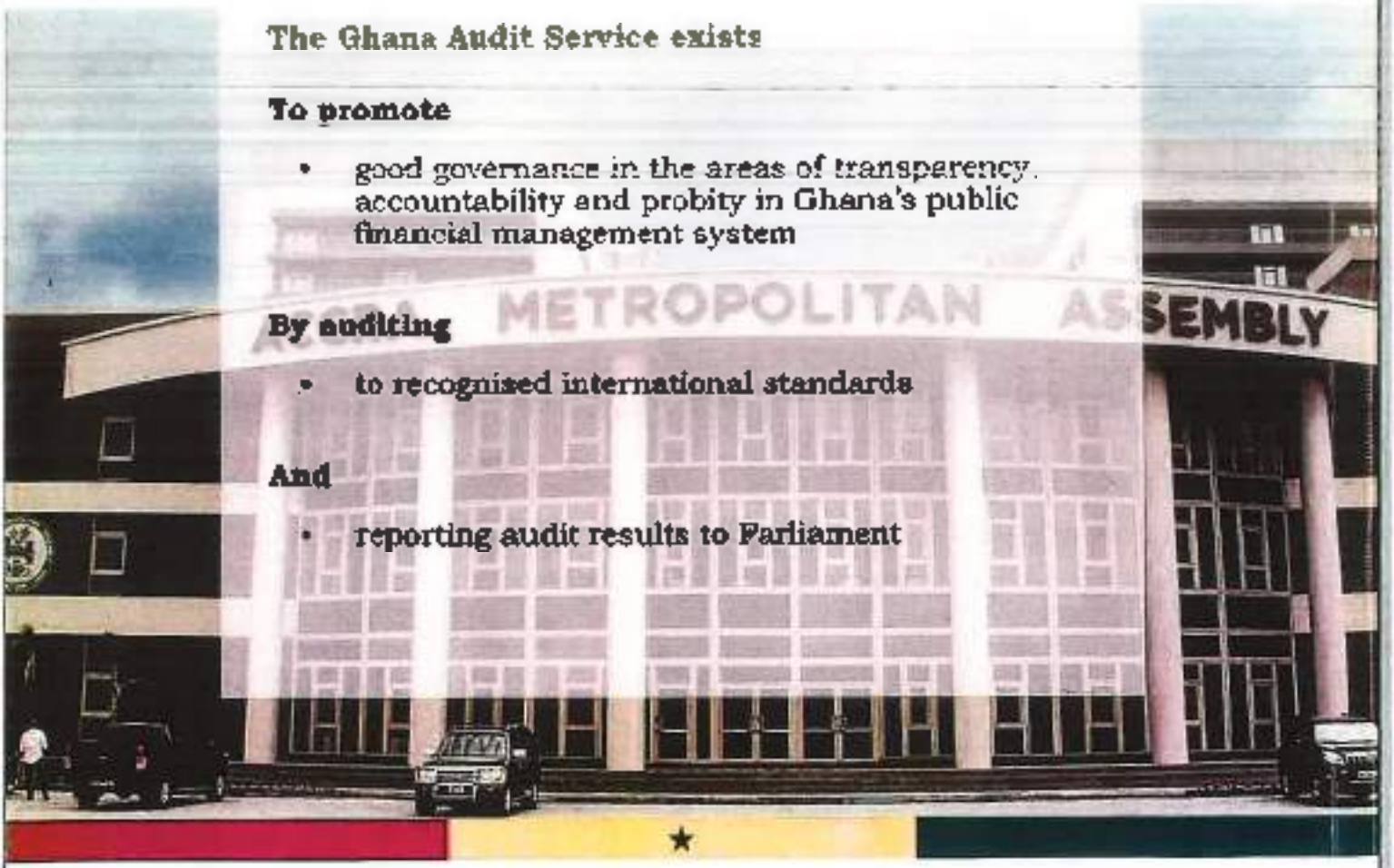
The Ghana Audit Service exists

To promote

- good governance in the areas of transparency, accountability and probity in Ghana's public financial management system

By auditing

- to recognised international standards

And

- reporting audit results to Parliament