



REPUBLIC OF GHANA

THE COMPOSITE BUDGET

OF THE

BOSOME FREHO DISTRICT ASSEMBLY

FOR THE

2015 FISCAL YEAR

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INTRODUCTION

1. Ghana's decentralisation policy and programme emphasises decentralisation by devolution which aimed at granting Metropolitan, Municipal and District Assemblies (MMDAs) the authority to raise, allocate and utilise financial resources to promote development. This situation informed the preparation of the Intergovernmental Fiscal Decentralisation Framework to mobilise support from stakeholders towards institutionalising fiscal decentralisation in Ghana.

Section 92 (3) of the Local Government Act 1993, Act 462 envisages the implementation of the composite budget system under which the budget of the departments of the District Assembly would be integrated into the budget of the District Assembly. The District Composite Budgeting System would achieve the following amongst others:

- a. Ensure that public funds follow functions to give meaning to the transfer of staff transferred from the Civil Service to the Local Government Service.
 - b. Establish an effective integrated budgeting system which supports intended goals, expectation and performance of government at the local level;
 - c. Deepen the uniform approach to planning, budgeting, financial reporting and auditing.
 - d. Facilitate harmonized development and introduce fiscal prudence in the management of public funds at the MMDA level.
2. In 2011, Government directed all Metropolitan, Municipal and District Assemblies (MMDAs) to prepare for the fiscal year 2012, Composite budgets which integrated budgets of departments under Schedule I of the local Government (Departments of District Assemblies) (Commencement) Instrument, 2009, (L.I.1961). This policy initiative would upscale full implementation of fiscal decentralization and ensure that the utilization of all

public resources at the local level takes place in an efficient, effective, transparent and accountable manner for improved service delivery.

3. The composite Budget of the Bosome Freho District Assembly for the 2015 Fiscal Year has been prepared from the 2015 Annual Action Plan lifted from the 2014-2017 DMTDP which is aligned to the Ghana Shared Growth and Development Agenda (GSGDA II, 2014-2017).

BACKGROUND

Vision

4. The Vision of the Bosome Freho District Assembly is to be a distinctive district with sustainable performance in all aspects of service delivery in its statutory functions.

Mission Statement

5. Bosome Freho District Assembly exists to enrich the quality of life of all people in the District through the decentralised system of Governance and support rendering of efficient and affordable services.

The District Assembly

6. The Bosome Freho District Assembly was established by the legislative instrument (LI) 1852 of 2007 with its capital at Asiwa. The District was carved out of the former Amansie East District.

The Assembly has a total membership of thirty-two (32). This is made up of twenty one (21) elected members, nine (9) Government Appointees, the District Chief Executive and the Member of Parliament. This is composed of four (4) females. In line with the 1992 constitution, the Assembly has the following Sub-District Structures;

- Bosome Area Council
- Sunsu Freho Area Council
- Bosomtwi East Area Council
- Nsuta Area Council

Location and Size

7. The Bosome Freho District Assembly is located in the central part of the Ashanti Region and shares boundaries with the Bekwai Municipal to the West, Bosomtwi and Ejisu-Juaben Districts to the North, Adansi South and Akyimansa Districts to the South and Asante-Akim South to the North-East. The District is estimated to have a land area of about 630 sq. km. Major settlements in the District are Asiwa, Anyanso, Freso, Abosamso, Nsuaem, Tebeso I,& II, Anyinase and Nsuta. The District lies within Latitude 6° 00'N and 6° 26' N and Longitudes 1° 00' W and 1° 30' W.

Population

8. Based on the 2010 population and housing census report, the District has a total population of 60,397. The sex distribution of the population was composed of 29,753 males and 30,644 Females. The population growth rate of the district is 1.02% per annum and projected population for 2015 would be about 63,541 with males accounting for 31,302 and 32,239 for females.

Analysis of Economic Activities

9. The Bosome Freho District is mainly rural and farming is the main stay of the people. The major cash crops productions are cocoa, citrus and oil palm. Food crops are generally produced on subsistence basis including maize, yams, cassava and plantain. Cabbage production is recently gaining popularity as a non- traditional cash crop mostly along the slopes of the Bosomtwe ranges.

There are a number of developmental challenges confronting the District. Among these challenges are (i) the absence of viable market for farm produce from the farming communities. (ii) Manufacturing is virtually not in existence except for some few individuals who engaged in gari processing and palm oil production.

The assembly is making effort to promote small scale business activities in soap and bread making, batik tie & dye among others through the REP and LESDEP Programmes. To address accessibility and promote market for farm produce

and other goods, the Assembly has constructed new markets at Asiwa, Anyanso and Nsuta of which patronage is very poor.

Except for the road which leads to the district capital-Asiwa from the regional capital which is tarred, all other roads in the district are untarred. All efforts are being made to reshape roads to farming communities to create easy access to town centres and the district capital. However, with the limited capital resources of the Assembly, only few roads could be reshape annually which are unfortunately eroded on rainy seasons. The Assembly is also making frantic effort in branding the district in order to attract investors from all sectors of the economy.

In recent times, small scale gold mining is gaining prominence due to the discovery of alluvial gold along the Anum and Pra rivers and their major tributaries. The District Security in consultation with the Regional Security Council is keenly monitoring their operations.

Broad Sectorial Policy Objectives

10. The composite Budget of the Bosome Freho District Assembly for the 2015 Fiscal Year has been prepared from the 2015 Annual Action Plan lifted from the 2014-2017 DMTDP which is aligned to the Ghana Shared Growth and Development Agenda (GSGDA II, 2015-2017).

In order to enhance local economic growth and diversification for improved living condition, the Bosome Freho District Assembly has the underlined as its core objectives;

- ❖ To provide basic socio-economic infrastructure in the District
- ❖ To promote economic activities and increase employment in the formal and the informal sectors of the economy.
- ❖ To ensure clean, safe and healthy environment in the District.
- ❖ To improve upon the logistical and human resource capacity of the District.
- ❖ To enhance good governance by strengthening the administrative set-up of the District.

- ❖ To promote effective private sector participation in the development of the District.

Strategic Orientation 2015-2017

11. The Assembly intends to use the sub-district structures i.e. the Area Councils and Unit Committees to assist in the collection of Revenue. Tax education has been carried out in the district to help improve revenue mobilization. The Assembly has bonded more additional temporal collectors to help improve upon mobilisation of internally generated funds. The Assembly has ceded some revenue items especially the development levy to its area councils for collection to make it more operational. A revenue mobilisation Task Force formed last year comprising of revenue collectors, assembly members, staff from the District finance office and security men has been working in educating the public and to mobilise revenue.

Other approaches to be adopted in improving revenue collection.

- i. Update the district revenue base
- ii. Organise revenue mobilisation training workshop for revenue collectors
- iii. Provide appropriate logistics for revenue collectors
- iv. Increase supervision of revenue collectors
- v. Motivate hard working collectors and supervisors

A. Financial Performance

Table 1: The table below shows the revenue performance in terms of IGF of Bosome Freho District Assembly from 2012 to 30th June, 2014.

REVENUE PERFORMANCE- IGF ONLY							
ITEM	2012		2013		2014		% performance at June,2014
	Budget	Actual as at 31 st December	Budget	Actual as at 31 st December	Budget	Actual as at June	
Rates	19,294.00	23,153.50	59,000.00	23,981.00	69,000.00	13,152,60	19,06
Fees and Fines	10,933.00	4,485.60	15,184.00	37,822.74	33,807.30	25,212.15	74.57
Licenses	20,217.00	9,815.00	25,145.00	3,676.50	25,145.00	1,578.00	10.25
Land	27,389.00	21,918.75	65,250.00	43,557.00	62,250,00	7,888.57	12.67
Rent	15,200.00	18,590.00	9,319.40	6,875.50	27,942.70	4,306.00	15.41
Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	19,642.00	11,499.12	16,345.00	901.60	16,345.00	1,778.92	10.88
Total	112,675.00	89,461.97	190,243.40	116,814.34	234,490.00	53,916.24	22.99

12. From the table above, it could be seen that the overall performance of the district's Internally Generated Fund (IGF) as at 30th June is not encouraging. The total revenue of the Assembly as at June 30th amounted to GH¢53,916.24. This constitutes about 22.99% of total estimated revenue of GH¢ 234,490.00

for 2014. This poor performance is partly due to the challenges such as breakdown vehicles among others in collecting revenue.

13. To improve its internal revenue generation, the Assembly has formed the revenue task force among other strategies to assist the revenue collectors in revenue collection.
14. Though, there was a general poor performance in the IGF, Fees as a component of the revenue heads performed well (74.57%) as a result of strict measures taken by the Assembly on registered companies within the District.

Table 2: The table below shows the revenue performance of all revenue sources of the Bosome Freho District Assembly from 2012 to 30th June, 2014.

REVENUE PERFORMANCE- ALL REVENUE SOURCES							
ITEM	2012		2013		2014		% performance at June, 2014
	Budget	Actual as at 31 st December	Budget	Actual as at 31 st December	Budget	Actual as at June	
IGF	112,675.00	89,461.97	190,243.40	116,814.34	234,430.00	53,916.24	22.99
Compensation transfer	309,145.00	309,145.00	350,078.00	350,078.00	893,282.00	394,877.89	43.90
Goods and Services transfer	1,822,471.00	482,205.15	43,812.40	8,209.15	46,716.24	21,122.00	45.21
Assets Transfer	1,997,301.00	461,406.12	39,189.22	0.00	39,189.22	214.67	0.54
DACF	1,405,309.76	564,128.97	1,185,766.00	703,792.82	2,638,330.00	303,186.88	11.49
School Feeding	230,400.00	364,380.40	441,285.00	277,989.00	441,285.00	222,521.50	50.42
DDF	537,300.00	436,851.63	489,077.00	252,358.76	594,479.50	99,046.26	16.66
UDG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other transfers	807,120.00	1,678,301.62	721,285.00	277,989.00	298,370.00	74,203.00	24.86
Total	7,221,721.76	4,385,880.86	3,460,736.02	1,987,231.07	5,186,081.96	1,169,088.44	22.54

15. Revenue performance from the above table on all revenue sources was not encouraging except for the School Feeding Programme which by the end of 2nd quarter saw a little over 50% in its releases.

16. The record of 45.21% under goods and services transfer was mainly in support of People with Disability fund which was to sponsor their apprenticeship, social and welfare issues.

Details of MMDA Department's Expenditure

Table 3. The table below shows the expenditure performance of the departments of the Assembly.

EXPENDITURE PERFORMANCE (ALL DEPARTMENTS)							
Expenditure	2012		2013		2014		
ITEM	Budget	Actual as at December 31 2012	Budget	Actual as at December 31 2013	Budget	Actual as at June	% age Performance (as at June 2014)
Compensation transfer	309,145.00	309,145.00	350,078.00	350,078.00	899,394.00	394,877.89	44.20
Goods and Services transfer	1,822,471.00	984,877.00	2,010,312.00	779,405.10	2,198,153.00	527,889.20	23.99
Assets Transfer	1,997,301.00	964,078.00	2,219,056.00	957,747.91	2,217,604.00	239,422.26	9.80
Total	4,196,305.00	2,258,100.00	4,579,446.00	2,087,231.01	5,306,151.00	1,162,189.35	21.90

17. The actual expenditure performance of the Assembly as at June 30th stood at GH¢1,162,190.26 which constitute 21.90% of the budget leaving a variance of GH¢4,143,960.74. The performance was not good. This is because the releases from the central government were not forthcoming, most especially those for the decentralized departments.

Table 4: The table below shows the detail expenditure from 2014 Composite Budget of all departments of the Bosome Freho District Assembly as at 30th June, 2014.

DETAIL OF EXPENDITURE FROM 2014 COMPOSITE BUDGET BY DEPARTMENTS (as at June 2014)									
Item	Compensation			Goods and Sevices			Assets		
	Budget	Actual	%	Budget	Actual	%	Budget	Actual	%
Schedule 1									
Central Administration	360,867.00	130,750.64	36.23	861,095.00	255,003.20	29.61	1,168,710.00	234,267.59	20.04
Works Department	35,751.00	2,431.82	6.80	7,880.00	0	0	51,001.00	214.00	0.41
Agriculture	207,780.00	0	0	161,799.00	12,430.00	7.68	156,895.00	0.00	0.00
Social Welfare and Comm. Development	76,288.00	0	0	64,610.00	21,122.00	32.69	1,110.00	0	0
Finance	47,330.00	0	0	0	0	0	0	0	0
Disaster Management	106,883.00	0	0	15,000.00	0	0	0	0	0
Environmental Health	37,825.00	0	0	217,000.00	37,121.00	17.10	144,302.00	4,940.00	3.42
Birth & Death	0	0	0	0	0	0	0	0	0
Physical Planning	20,558.00	0	0	0	0	0	0	0	0
Total	893,282.00	133,182.46	14.90	1,327,384.00	325,676.20	24.53	1,522,018.00	239,421.59	15.42

18. The total amount spent so far for goods and services under Central Administration is GH¢255,003.20 representing only 29.61% of total budgeted expenditure of GH¢861,095.00 and for asset, only 20.04% of total budget of GH¢1,168,710.00 has been spent. This is woefully inadequate for a central administration which is the pivot around which the activities of the other departments revolve. This poor financial performance has resulted as funds from the central government and other donor support that were expected to help carry out the budgeted activities were insufficient.

19. There is ample indication that only 15.42% of the total budgeted expenditure of GH¢1,522,018.00 was used by all departments as at the end of 30th June. Agric which is one important sector of the local economy could only use 7.68% of its budgeted expenditure of GH¢161,799.00 by mid of the year under review. This is an indication therefore, that releases under Agriculture needed to be reviewed upwards to meet the objectives of the sector as there was nothing for its asset by June 30th 2014.
20. Again, from the above table, some expenditure was made under Social Welfare and Community Development Department. The total amount of GH¢21,122.00 representing 32.69% recorded in goods & services were significant to call for continues resources to enable it meet its objectives.

Table 4.1: Detail Expenditure Cont'd

DETAIL OF EXPENDITURE FROM 2014 COMPOSITE BUDGET BY DEPARTMENTS									
Item	Compensation			Goods and Services			Assets		
	Budget	Actual	%	Budget	Actual	%	Budget	Actual	%
Schedule 2									
Education, Youth & Sports	0.00	0.00	0.00	507,499.00	222,521.50	43.84	596,002.00	3,998.70	0.67
Natural Res. Conservation	0.00	0.00	0.00	12,105.00	0.00	0.00	0.00	0.00	0.00
Health	0.00	0.00	0.00	440,837.00	37,121.00	8.42	234,302.00	0.00	0.00
Total	0.00	0.00	0.00	960,441.00	259,642.50	27.03	830,304.00	3,998.70	0.48

21. Education under the schedule 2 departments was the only department that saw some benefit in the area of goods and services. In all, a total of 43.84% budgeted expenditure of GH¢507,499.00 was spent on education. This was expenditure on the School Feeding Programme for the period under review.

B. Non-Financial Performance by departments (sectors)

Table 5: The table below shows the non-financial performance by departments and sectors of the Bosome Freho District Assembly for 2014.

2014 NON-FINANCIAL PERFORMANCE BY DEPARTMENT (BY SECTORS)						
Expenditure	Services			Assets		
Sector	Planned Outputs	Achievement	Remarks	Planned Outputs	Achievement	Remarks
Admin, Planning and Budget						
General Administration	To organise 4 General Assembly meetings annually	3 General Assembly meetings organised	This was done by the 3 rd quarter	To complete construction of District administration Block at Asiwa	Now at tiling level	Expected to be completed by mid next year because 85% of work has been completed10
	To organise 28 sub-committee meetings annually	21 sub-committee meetings organised	This was done by the 3 rd quarter	To complete fencing of DCE Bungalow	All work done except for plastering and gating	Security is ensured
	To organise 3 training workshop for staff annually	2 training workshops organised	Each for revenue collectors and general staff by the 2 nd quarter			
	To organise 4 Executive Committee meetings annually	3 meetings organised	This was done by the 3 rd quarter			
	To organise 4 DPCU meetings annually	2 meetings organised	This was done by the 3 rd quarter			

Expenditure	Services			Assets		
Sector	Planned Outputs	Achievement	Remarks	Planned Outputs	Achievement	Remarks
General Administration cont'd						
	To contract mechanic to maintain Assembly vehicles	GHC6,501.00 out of GHC23,499.00 has been spend on contracting a mechanic to service Assembly vehicles				
	To organise 2 workshops for Area Council Members	2 workshops organised				
	To organise 4 public fora meetings annually	2 meetings organised				
	To embark on half yearly pay your levy campaign	1 pay your levy campaign tour embarked				
Social						
Education	To increase enrollment through school feeding programme by 15% annually	School enrollment increased by 10% from 8860 to 9845 pupils	This is in line with meeting the objectives of government initiatives	To construct 1 No. 3 unit classroom block at Nsuaem I	The contractor is on site and has started work and now at substructure level	This is likely to increase the enrollment of pupils in the community
	To support 10 needy but brilliant students annually	6 students have been supported at SHS level in terms of school fees and books		To construct 1 No. 2 KG block at Danso	The project has been completed and handed over to the community	This is likely to increase the enrollment of pupils in the community
Health	To acquire 2 disposal sites	Payment has been made for the preparation of the disposal sites	This will eliminate the disposal of waste at improper places	To construct 12 unit quarters for nurses at Asiwa	Work on this has reached plastering level and still ongoing	Completion of this work will enhance accommodation facilities for staff of the health sector

				To construct 1No. 2 bedroom semi-detached Staff quarters Dist. Health Director and Deputy Health D	The contractor is on site and has started work and now at substructure level	Completion of this work will enhance accommodation facilities for staff of the health sector
				Construction of 12 seater aqua privy toilet at Anyinase	The contractor is on site and has started work and now at substructure level	
				Construction of 12 seater aqua privy toilet at Dunkura	The contractor is on site and has started work and now at superstructure level	
	To support all members in the PWD both financially and technically annually	About 15 registered members have been supported with apprentice training and 20 supported financially				
Infrastructure						
Works	To provide equipment to new works department	A photocopier machine has been bought for works department	This new machine is facilitating the works of the department			
Economic						
Agriculture				Construction of 6 unit market stores Phase II at Anyanso	The contractor is on site and has started work and now at superstructure level	Completion of this work will enhance marketing activities in the district

SUMMARY OF COMMITMENTS

Table 6: The table below shows the projects and programs for which the assembly is already committed. These are on-going projects which the assembly could not complete payments in 2014. All these projects have been rolled over to the 2015 budget.

Sector Projects	Project and Contractor Name	Project Location	Date Commenced	Expected Completion Date	Stage of Completion (Foundation lintel, etc.)	Contract Sum	Amount Paid	Amount Outstanding
ADMINISTRATION, PLANNING AND BUDGET								
General Administration	Construction of District Administration Block (Osbel Ltd)	Asiwa	26-01-2011	26-06-2015	Tiling in progress	1,663,821.40	755,709.06	908,112.34
	Fencing of DCE Bungalow	Asiwa	24-02-2012	24-02-2013	At the plastering stage	65,374.10	58,836.69	6,537.41
SOCIAL SECTOR								
Education	Construction of 1 No. 3 unit classroom block (Alamay Ltd)	Nsuaem I	07-07-2014	07-10-2014	Superstructure stage	125,111.36	58,554.33	125,111.36
Health	Construction of 12 seater aqua privy toilet (Amanfi Building Ltd)	Anyinas e	07-07-2014	07-10-2014	Substructure stage	72,104.23	10,815.16	61,289.07
	Construction of 12 seater aqua privy toilet (Panqu it Ltd)	Dunkura	07-07-2014	07-10-2014	Superstructure stage	72,150.78	42,095.95	30,054.83
	Construction of 12 unit nurses staff quarters(Osb	Asiwa	28-10-2013	28-10-2014	At the plastering stage	400,000.00	200,551.96	278,800.03

	el Ltd.)							
	Construction of 1No. 2 bedroom semi-detarch Staff quarters (Obeline Ltd)	Asiwa	28-05-2014	28-10-2014	Substructure stage	356,343.35	53,451.50	302,891.85
ECONOMIC SECTOR								
Department of Agriculture	Construction of 6 unit market stores Phase II (Osbel Ltd.)	Anyanso	07-07-2014	07-10-2014	superstructure stage	156,895.09	63,215.72	93,679.37
TOTAL						2,911,890.31	1,243,230.37	1,806,476.23

22. A total balance of GH¢1,806,476.23 is left to be paid on all projects and programmes committed for 2015. The Assembly is left with an outstanding balance of GH¢908,112.34 on the Administration Block of which an amount of GH¢200,000.00 has been budgeted to be paid in 2015. The outstanding balance of GH¢908,112.34 includes revised cost of the project and it is hoped that with the early release of the DACF, the project is likely to be completed by second quarter of next year.

23. Completion of the administration block will bring all decentralized department within the district under one roof and this will reduce the cost of renting for other departments in town. There are other projects such as accommodation for health personnel which when completed will reduce the stress of looking for accommodation among other problems.

KEY CHALLENGES AND CONSTRAINTS FOR 2014

The district is challenged financially and among the key issues are as mentioned below:

- Late release of funds for departments to run their activities effectively.
- The weak industrial and low infrastructure base especially in terms of energy and communication.

- The poor road network in the district making accessibility to communities difficult.
- Excessive delay in the release of funds. Funding from the central government and other donor sources has not been forthcoming. This has seriously affected implementation of the various projects.
- Economically, the district is constraint in terms of its low level of commercial activities, poor infrastructure, high post-harvest loses, low ratable items among others thus, affecting the district's IGF
- There is also the problem of frequent breakdown of mobilization vehicles thus, affecting resources of the district.
- Constant introduction of new projects by the Common Fund administrator when monies for old projects have not been released.

2015 BUDGET

The Bosome Freho district assembly is faced with many challenges such as economic, social, administrative, environment and others. Over the years, the assembly has embarked on aggressive expansion on both economic and social infrastructure to improve the living conditions of its citizenry. Being a newly created district with no seed capital to start with, the assembly is also challenged financially with low ratable items and this has impacted negatively on its Internally Generated Revenue.

In preparing the 2015 budget, the Assembly took into consideration the need to continue to address the infrastructure challenges of providing potable water, strengthen the sub-structures and other teething challenges facing the District.

2015-2017 MTEF Composite Budget Projections

24. The two tables below show revenue and expenditure projections of the district assembly over the medium term 2015-2017. The outer years of 2016 and 2017 are only indicative.

Table 7: Revenue Projections 2015-2017

ITEM	2014		2015	2016	2017
	Budget	Actual as at June	Projection	Projection	Projection
Rate	69,000.00	13,152.60	23,750.00	28,500.00	34,200.00
Fees and Fines	33,807.30	25,212.15	54,456.83	63,202.51	65,348.19
Licence	25,145.00	1,578.00	18,312.00	20,750.62	24,900.62
Land	62,250.00	7,888.57	35,836.00	43,003.20	51,603.20
Rent	27,942.70	4,306.00	24,447.17	25,611.60	26,892.17
Investment	0.00	0.00	0.00	0.00	0.00
Miscellaneous	16,345.00	1,778.92	4,886.00	4,886.00	5,863.20
Total	234,490.00	53,916.24	161,688.00	185,953.93	208,807.38

25. Referring to table 14 above, the Assembly is expected to generate a total amount of GH¢161,688.00 in its IGF for 2015 which is also expected to increase at a rate of about 15.00% and 12.28% respectively in the indicative years. The projected revenue has been reduced for 2015 because of the poor performance in 2014. However, it is expected that with the new measures and strategies put in place, revenue generation will improve from 2016 onwards.

Table 8: The table below shows the revenue projections for all revenue sources of the Bosome Freho District Assembly from 2015 to 2017.

REVENUE SOURCES	2014 budget	Actual As at June 2014	2015	2016	2017
Internally Generated Revenue	234,430.00	53,916.24	161,688.00	188,099.61	208,807.38
Compensation transfers(for decentralized departments)	893,282.00	394,877.89	767,206.00	920,647.20	1,104,776.64
Goods and services transfers(for decentralized departments)	46,716.24	21,122.00	42,445.39	48,533.46	49,468.41
Assets transfer(for decentralized departments)	39,189.22	214.67	39,189.22	53,020.70	59,936.44
DACF	2,638,330.00	303,186.88	2,880,682.00	2,740,902.97	2,793,703.98
DDF	441,285.00	222,521.50	640,296.00	645,051.53	671,928.67
School Feeding Programme	594,479.50	99,046.26	441,285.00	478,824.86	498,775.89
UDG	0.00	0.00	0.00	0.00	0.00
Other funds (Specify)	298,370.00	74,203.00	541,991.61	323,752.16	337,241.83
TOTAL	5,186,091.96	1,169,088.44	5,514,782.00	5,398,832.49	5,724,639.24

Table 9: The table below shows the expenditure projections for all departments of the Bosome Freho District Assembly from 2015 to 2017.

Expenditure items	2014 budget	Actual As at June 2014	2015	2016	2017
COMPENSATION	899,394.00	394,877.89	784,486.00	920,647.20	1,104,776.64
GOODS AND SERVICES	2,189,153.00	527,889.20	1,919,106.00	1,703,842.20	1,930.000
ASSETS	2,217,604.00	239,422.26	2,811,190.00	2,774,343.05	2,689.862.60
TOTAL	5,306,151.00	1,162,199.35	5,514,782.00	5,398,832.45	5,724,639.24

26. As indicated in tables 8 and 9, the Assembly's expenditure for 2015 is expected to equal the revenue projection of GH¢5,514,782.00. The portion of this amount as indicated in the goods and services is earmarked for the procurement of fuel, protocol expense, official vehicle maintenance and training programs for staff and other expenses.

Greater part of Assembly's assets expenditure is geared towards provision of educational, health and road infrastructure to enhance the quality of life of people in its area of jurisdiction.

ASSUMPTIONS UNDERLYING THE 2015 BUDGET FORMULATION

27. It is being assumed that if the following are met, the assembly will be able to achieve its objectives:

- Timely release of funds for department to run their activities
- Improvement in the weak industrial and low infrastructure base especially in terms of energy and communication
- Enhancement in the predominantly agrarian and rural nature of the district
- Improvement in the low level of Internally Generated Revenue
- Avoidable delay in the release of DACF which is the major source of external fund.
- Improvement in the bad nature of roads in the district making accessibility to communities difficult.

- Minimization or avoidance of deduction at source for smooth implementation of project and programmes (DACF).

In sum, therefore, if all revenues and other measures are derived, projects and programs adopted will be carried to its logical conclusion.

OUTLOOK FOR 2015

28. The Assembly intends to complete all its on-going projects and also initiate some few ones.

- To support the District Water and Sanitation Team to improve water situation in the district
- Completion of the Administration Block to accommodate all departments within the district to facilitate the decentralization process
- The Assembly also plans to construct two new CHPS compounds and to equip health centres that have been completed
- Market sheds would be constructed at Anyanso
- Two new schools will be constructed to replace 'Schools Under Trees'.
- Kitchen will be constructed at schools to support the school feeding programme.
- To construct 12 unit aqua privy toilet at Dunkura

29. Revenue Mobilization Strategies For key revenue sources in 2015

The Assembly intends to continue with its 2014 revenue mobilisation strategies, couple with new and improved ones to achieve good result. The key revenue sources include property rates, farm produce, small scale mining and stool lands.

The Assembly intends to use the sub-district structures i.e. the Area Councils and Unit Committees to assist in the collection of Revenue. Tax education has been carried out in the district to help improve revenue mobilization. The Assembly has employed more commission collectors to help improve upon mobilisation of internally generated funds. Existing revenue staff have been made to sign a target bond where failure to achieve result will lead to sanctions. The Assembly has ceded some revenue items especially the development levy to its area councils to make them more operational. A revenue mobilisation task force formed this year comprising of revenue collectors, assembly members, staff from

the District finance office, District Budget Unit and security men has been working to mobilise revenue.

Other approaches to be use in improving revenue collections include the under mentioned:

- Continues update of the district revenue data
- Organise revenue mobilisation training workshops for revenue collectors
- Provide appropriate logistics for revenue collectors
- Increase supervision of revenue collectors
- Motivate hard working collectors and supervisors

Table 10: The table below shows a summary of 2015 MMDA Budget and funding sources of the Bosome Freho District Assembly.

	Department	Compensation	Goods and services	Assets	Total	Funding (indicate amount against the funding source)						Total
						Assembly's IGF	GOG	DACF	DDF	UDG	OTHERS	
1	Central Administration	314,448.00	710,090.00	1,265,063.00	2,289,601.00	142,688.00	297,168.00	1,757,755.00	41,990.00	0.00	50,000.00	2,289,601.00
2	Works department	36,760.00	7,880.00	379,080.00	423,721.00	0.00	83,830.00	90,000.00	0.00	0.00	249,891.00	423,721.00
3	Department of Agriculture	188,490.00	41,799.00	73,679.00	303,969.00	0.00	210,289.00	20,000.00	73,679.00	0.00	0.00	303,969.00
4	Department of Social Welfare and community development	101,266.00	60,849.00	600.00	162,716.00	0.00	114,032.00	48,684.00	0.00	0.00	0.00	162,716.00
5	Education youth and sports	0.00	502,067.00	877,697.00	1,379,764.00	19,000.00	0.00	509,922.00	409,557.00	0.00	441,285.00	1,379,764.00
6	Disaster Prevention and Management	105,240.00	10,000.00	0.00	115,240.00	0.00	105,240.00	10,000.00	0.00	0.00	0.00	115,240.00
7	Natural resource conservation	0.00	19,430.00	0.00	19,430.00	0.00	0.00	19,430.00	0.00	0.00	0.00	19,430.00
8	Health	38,281.00	566,993.00	215,070.00	820,342.00	0.00	38,281.00	424,891.00	115,070.00	0.00	242,100.00	820,342.00
	TOTALS	784,485.00	1,919,106.00	2,811,189.00	5,514,782.00	161,688.00	848,840.00	2,880,682.00	640,296.00	0.00	983,276.00	5,514,782.00

30. From the above table, the total budget for compensation, asset, goods and services for all departments in the district amount to GH¢5,514,782.00 with the largest funding source coming from the District Assembly Common Fund (DACF) representing 52.23% which is GH¢2,880,682.00.

The chunk of GH¢2,811,189.00 of the total budget is going to go into asset financing with central administration taken GH¢1,265,063.00 representing 45% of the total allocation for asset.

This year the District Assembly has earmarked a total revenue of GH¢5,213,391.00. This amount is expected to be spent among the various departments of the assembly as indicated from the table above. The items on which the expenses will be made have also been shown. In addition, the various sources of funding for the various projects have also been shown. We expect GH¢2,880,682.00 from DACF, GH¢640,296.00 from the DDF, GH¢161,688.00 from the IGF, GH¢848,840.00 from the Central Government and GH¢983,276.00 from Donors.

Priority Projects and Programs 2015

31. The table below shows the priority projects and programs for implementation in 2015. All these projects have been taken care of in the 2014 budget.

TABLE 11. JUSTIFICATION FOR PROJECTS AND PROGRAMMES FOR 2015 AND CORRESPONDING COST

List all Programmes and Projects (by sectors)	IGF (GHc)	GOG (GHc)	DACF (GHc)	DDF (GHc)	UDG (GHc)	Other Donor (GHc)	Total Budget (GHc)	Justification- What do you intend to achieve with the programmes/projects and how does this link to your objectives?
Administration, Planning and Budget								
1. Completion of District Administration Block			219,388.20				219,388.20	This will bring all decentralized department within the district under one roof and reduce cost of renting from private properties
2. Completion of DCE's bungalow fence			15,000.00				15,000.00	This will provide security to the DCE and his family
3. To support all other IGF projects and programmes	142,688.00						142,688.00	

3. Training of Assembly staffs			30,000.00				30,000.00	To provide capacity to staff to discharge their duties professionally
4. DPCU/Monitoring and Evaluation			20,000.00				20,000.00	To equip the members under the DPCU to do their work effectively
5. Strengthening Sub-district structures			53,781.99				53,781.99	To strengthen the sub-districts to provide their complementary service for the achievement of the objective of the Assembly
6. Data collection on water and sanitation			10,000.00				10,000.00	This will enable the Assembly provide the necessary facilities in the areas of water and sanitation
7. Organization of National Functions			40,000.00				40,000.00	These are national activities which are mandatorily required by the Assembly to make provisions for
8. Maintenance of office machines			10,000.00				10,000.00	There is the need to keep office machines working for proper functioning of the Assembly
9. Support to NALAG			10,000.00				10,000.00	This is a mother organization of the Assemblies which needed to be supported to provide external services both technically and administratively
10. Maintenance of Offices/Residence			20,000.00				20,000.00	Offices of the Assembly needed to be regularly maintained against wear and tear
11. Compensation – All Departments (GOG)		784,485.00					784,485.00	This covers the total workforce under government payroll within the District

12.Dept. of Soc. Welfare (Goods and Services)		6,138.98					6,138.98	This is the total allocation for goods and services to enable the department function effectively
13.Community Development (Goods and Services)		6,626.66					6,626.66	This is the total allocation for goods and services for departmental function effectively
14.Support to Agric(Goods and Services)		21,799.66					21,799.66	To enhance the work of the department for improve productivity in all sector of agriculture
15.Feeder Roads(Goods and Services)		7,880.09					7,880.09	To enhance the work of the department
16.Support to culture and security related problem			10,000.00				10,000.00	To enhance and support the pace of development of culture and security
17.Consultancy Services			19,674.73				19,674.73	To provide technical advice when the need arises for efficiency
18.Pay your levy campaign			5,000.00				5,000.00	This activity will be use to educate communities on the need to pay their taxes
19.Branding of Bosome Freho			10,000.00				10,000.00	To create awareness to the whole world of the district and its potential for business opportunities and growth
20.Planning scheme for four communities			50,000.00				50,000.00	For easy demarcation of lands and identification of properties
21.Public for a/stakeholder forum			5,000.00				5,000.00	To provide the platform to stakeholders to solicit for their views in action plans
22.Gazetting of fee-fixing/Bye-laws documents			20,000.00				20,000.00	Doing this will give it legal backing to enforce laws of the Assembly
Social Sector								
Education								

1. Construction of 1 no. 3 Unit classroom block at Nsueam 1				49,557.00			49,557.00	Accessibility to education in rural communities will be enhanced
2. To construct 6 unit classroom block for the D/A			300,000.00				300,000.00	Pupils will be provided with a clean environment to learn and this will also increase enrollment rate
3. Kitchen for School Feeding Programme	19,000.00						19,000.00	This will provide clean environment for cooks to do their work
4. Construction of 1No. 3-Unit Classroom Block at Supom			150,000.00				150,000.00	Schools under trees will be reduced with more of these blocks
5. Creation of education fund annually			53,781.99				53,781.99	To provide support to needy but brilliant students to further their education
6. To procure polytanks for schools			50,000.00				50,000.00	To conserve rain water for use in times of dry seasons
7. To construct 3 unit classroom block at KwakuMensahkrom				130,000.00			130,000.00	More pupils will be enrolled in a clean and neat environment
8. To construct 3 unit classroom block at Kwame Ntowkrom				130,000.00			130,000.00	Pupils will not travel long distances to access basic education
9. To clad 1 No. 6 pavillion block at Beposo				100,000.00			100,000.00	To enhance learning facilities, reduce dirt and improve clean environment
10. To support sport development annually			7,000.00				7,000.00	To enhance sporting activities of the youth for improve health and coordination
Health								
1. To construct 2 No. CHP compound at Anomawobi and Fereso			80,000.00				80,000.00	This will provide easy access to communities in need of health care

2.To support health programmes						242,100.00	242,100.00	This will prevent and control the spread of communicable and non-communicable diseases and promote healthy lifestyle
3.To construct 12 seater aqua-privy toilet Dunkura				75,000.00			75,000.00	Access to toilet facility will be improved thereby enhancing the environmental sanitation of the community
4.To construct 12 seater aqua-privy toilet Anyanso				75,000.00			75,000.00	This will reduce indiscriminate defecation at unauthorized places
6.Construction of bungalows for health officers			628,800.03				628,800.03	More nurses will be attracted and sustained with the availability of accommodation
Infrastructure								
1.Construction of Culverts			40,000.00				40,000.00	Access to communities will be improved by good roads
2.Rehabilitation of feeder roads			50,000.00				50,000.00	Time spent on journeys to communities will be shortened by good roads
3.Support to District Feeder Roads						249,891.00	249,891.00	Access roads to communities will be improved by good roads
Economic								
1.To construct 6 unit Market stores phase 2 at Anyanso				73,679.00			73,679.00	This will bring all market women at one place thereby enhancing easy access to market produce
2.Procurement of 1,000 economic seedling			10,000.00				10,000.00	This will help support disafforestation programme by the government
Environment								

1.Sanitation and Fumigation			288,000.00				288,000.00	This activity will reduce filths and to enhance clean environment
2.Reclamation of degraded lands			9,430.00				9,430.00	All arable lands can be reclaim when this programme is embarked upon
3.Acquisition of refuse dump sites			20,000.00				20,000.00	This activity will reduce filths and to enhance clean environment
Total	161,688.00	826,930.39	2,234,855.95	633,236.00		491,991.00	4,348,701.34	

31. The table above identifies some of the projects and programmes budgeted for in the 2015 composite budget. It also shows the functional structures and the sources from which the activities will be funded. There is also the justification for which a particular programme or project has been adopted.

JUSTIFICATIONS FOR 2015 BUDGET

32. In spite of the expected challenges and constraints, the Bosome Freho District Assembly believes that the projects and programs contained in the budget could be implemented based on the following;
- The Assembly, from the beginning of 2015 will continue to upgrade its socio-economic data on both residential and commercial properties as well as other business entities within the district.
 - The assembly is repairing its revenue mobilization vehicle which will be used to embark on massive education campaign on the need to pay taxes. This programme has already been started and will continually be supported with public forum where the people will have the opportunity to ask questions and demand what their taxes are being used for. We hope that by this the people will come to appreciate that decentralization demands that they pay taxes to their local authority for the development of their community with support from the government.

- Finally the Assembly believes that if government releases are adequate and timely, then the projects and programs contained in the budget will be fully executed

APPENDIX III:

PAYROLL AND NOMINAL ROLL RECONCILIATION														
NO	DEPARTMENT	Total number of staff at post	NO. ON PAYROLL		Difference	Reason for difference	Payroll cost January to June 2014		Payroll cost July to December 2014		Projected number on GOG payroll 2015	Payroll cost (GOG) 2015	Payroll cost (GOG) 2016	Payroll cost (GOG) 2017
			GOG	IGF			GOG	IGF	GOG	IGF				
1	CENTRAL ADMINISTRATION	35	24	8	3	Staff whose pay does not pass through the District	148,583.81	17,280.00	148,583.81	17,280.00	27	302,128.31	307,290.79	312,541.48
2	WORKS	3	2	nil	1		18,380.19	nil	18,380.19	nil	3	37,385.31	38,024.11	38,673.83
3	ENVIRONMENTAL	3	0	nil	3		38,281.14	nil	38,281.14	nil	3	38,932.65	39,594.50	40,188.41
4	AGRIC	15	0	nil	15		94,245.02	nil	94,245.02	nil	15	189,209.38	192,442.41	195,730.68
5	COMMUNITY DEVELOPMENT	7	0	nil	7		37,170.71	nil	37,170.71	nil	7	75,605.21	76,897.08	78,211.02
6	SOCIAL WELFARE	2	0	nil	2		13,462.46	nil	13,462.46	nil	2	27,382.66	27,850.54	28,326.42
7	DISASTER MGT	16	0	nil	16		52,620.02	nil	52,620.02	nil	16	107,020.99	108,849.66	110,709.58
	TOTAL	78	26	8	47		402,743.35	17,280.00	402,743.35	17,280.00	73	777,664.51	790,949.09	804,381.42

Estimated Financing Surplus / Deficit - (All In-Flows)*By Strategic Objective Summary**In GH¢*

<i>Objective</i>	<i>In-Flows</i>	<i>Expenditure</i>	<i>Surplus / Deficit</i>	<i>%</i>
000000 Compensation of Employees	0	784,486		
020103 3. Pursue and expand market access	0	73,679		
020301 1. Improve efficiency and competitiveness of MSMEs	0	10,000		
030102 2. Increase agricultural competitiveness and enhance integration into domestic and international markets	0	20,000		
030107 7. Improve institutional coordination for agriculture development	0	21,799		
030201 2. Ensure the restoration of degraded natural resources	0	19,430		
050102 2. Create and sustain an efficient transport system that meets user needs	0	379,080		
050501 1. Provide adequate and reliable power to meet the needs of Ghanaians and for export	0	51,059		
050801 1. Minimize the impact of and develop adequate response strategies to disasters.	0	10,000		
051102 2. Accelerate the provision of affordable and safe water	0	5,000		
051103 3. Accelerate the provision and improve environmental sanitation	0	433,070		
060101 1. Increase equitable access to and participation in education at all levels	0	1,372,764		
060304 4. Prevent and control the spread of communicable and non-communicable diseases and promote healthy lifestyles	0	342,991		
060401 1. Ensure the reduction of new HIV and AIDS/STIs/TB transmission	0	6,000		
060501 1. Develop comprehensive sports policy	0	7,000		
061401 1. Ensure a more effective appreciation of and inclusion of disability issues both within the formal decision-making process and in the society at large	0	48,684		
070201 1. Ensure effective implementation of the Local Government Service Act	0	1,876,860		
070206 6. Ensure efficient internal revenue generation and transparency in local resource management	5,514,782	35,000		
070405 5. Strengthen institutions to offer support to ensure social cohesion at all levels of society	0	7,880		
071001 1. Improve the capacity of security agencies to provide internal security for human safety and protection	0	10,000		
Grand Total ¢	5,514,782	5,514,782	0	0.00

2-year Summary Revenue Generation Performance 2013 / 2014

In GH¢

<i>Revenue Item</i>	<i>2013 Actual Collection</i>	<i>Approved Budget 2014</i>	<i>Revised Budget 2014</i>	<i>Actual Collection 2014</i>	<i>Variance</i>	<i>% Perf</i>	<i>Projected 2015</i>
Central Administration, Administration (Assembly Office),		<u>Bosome Freho - Asiwaa</u>					
Taxes	0.00	54,250.00	54,250.00	14,752.60	-39,497.40	27.2	28,750.00
113 Taxes on property	0.00	42,250.00	42,250.00	13,152.60	-29,097.40	31.1	23,750.00
114 Taxes on goods and services	0.00	6,000.00	6,000.00	1,600.00	-4,400.00	26.7	3,000.00
115 Taxes on international trade and transactions	0.00	6,000.00	6,000.00	0.00	-6,000.00	0.0	2,000.00
Grants	0.00	2,094,597.45	2,094,597.45	941,937.58	-1,152,659.87	45.0	5,353,095.19
133 From other general government units	0.00	2,094,597.45	2,094,597.45	941,937.58	-1,152,659.87	45.0	5,353,095.19
Other revenue	0.00	43,568.90	43,568.90	51,110.72	7,541.82	117.3	132,937.00
141 Property income [GFS]	0.00	22,490.00	22,490.00	12,574.57	-9,915.43	55.9	32,460.00
142 Sales of goods and services	0.00	12,777.30	12,777.30	26,508.15	13,730.85	207.5	94,841.00
143 Fines, penalties, and forfeits	0.00	301.60	301.60	250.00	-51.60	82.9	750.00
145 Miscellaneous and unidentified revenue	0.00	8,000.00	8,000.00	11,778.00	3,778.00	147.2	4,886.00
<i>Grand Total</i>	0.00	2,192,416.35	2,192,416.35	1,007,800.90	-1,184,615.45	46.0	5,514,782.19

2015 APPROPRIATION
SUMMARY OF EXPENDITURE BY DEPARTMENT, ECONOMIC ITEM AND FUNDING SOURCE

(in GH Cedis)

SECTOR / MDA / MMDA	Central GOG and CF				I G F			FUNDS / OTHERS					D O N O R.			Grand Total Less NREG / STATUTORY	
	Compensation of Employees	Goods/Service	Assets (Capital)	Total GoG	Comp. of Emp	Goods/Service	Assets (Capital)	Total IGF	STATUTORY	ABFA	NREG	Others	Comp. of Emp	Goods/Service	Assets (Capital)		Tot. Donor
Multi Sectoral	767,206	1,068,324	1,893,993	3,729,522	17,280	125,408	19,000	161,688	0	0	0	50,000	0	725,375	848,197	1,573,572	5,514,782
Bosome Freho District - Asiwa	767,206	1,068,324	1,893,993	3,729,522	17,280	125,408	19,000	161,688	0	0	0	50,000	0	725,375	848,197	1,573,572	5,514,782
Central Administration	297,168	542,692	1,215,063	2,054,923	17,280	125,408	0	142,688	0	0	0	50,000	0	41,990	0	41,990	2,289,601
Administration (Assembly Office)	297,168	542,692	1,215,063	2,054,923	17,280	125,408	0	142,688	0	0	0	50,000	0	41,990	0	41,990	2,289,601
Sub-Metros Administration	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Finance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Education, Youth and Sports	0	60,782	449,140	509,922	0	0	19,000	19,000	0	0	0	0	0	441,285	409,557	850,842	1,379,764
Office of Departmental Head	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Education	0	53,782	449,140	502,922	0	0	19,000	19,000	0	0	0	0	0	441,285	409,557	850,842	1,372,764
Sports	0	7,000	0	7,000	0	0	0	0	0	0	0	0	0	0	0	0	7,000
Youth	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Health	38,281	324,891	100,000	463,172	0	0	0	0	0	0	0	0	0	242,100	115,070	357,170	820,342
Office of District Medical Officer of Health	0	26,891	80,000	106,891	0	0	0	0	0	0	0	0	0	242,100	0	242,100	348,991
Environmental Health Unit	38,281	298,000	20,000	356,281	0	0	0	0	0	0	0	0	0	0	115,070	115,070	471,351
Hospital services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Waste Management	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Agriculture	188,490	41,799	0	230,289	0	0	0	0	0	0	0	0	0	0	73,679	73,679	303,969
	188,490	41,799	0	230,289	0	0	0	0	0	0	0	0	0	0	73,679	73,679	303,969
Physical Planning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Office of Departmental Head	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Town and Country Planning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Parks and Gardens	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Social Welfare & Community Development	101,266	60,849	600	162,716	0	0	0	0	0	0	0	0	0	0	0	0	162,716
Office of Departmental Head	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Social Welfare	26,925	54,223	600	81,748	0	0	0	0	0	0	0	0	0	0	0	0	81,748
Community Development	74,341	6,627	0	80,968	0	0	0	0	0	0	0	0	0	0	0	0	80,968
Natural Resource Conservation	0	19,430	0	19,430	0	0	0	0	0	0	0	0	0	0	0	0	19,430
	0	19,430	0	19,430	0	0	0	0	0	0	0	0	0	0	0	0	19,430
Works	36,760	7,880	129,189	173,830	0	0	0	0	0	0	0	0	0	0	249,891	249,891	423,721
Office of Departmental Head	0	7,880	0	7,880	0	0	0	0	0	0	0	0	0	0	0	0	7,880
Public Works	36,760	0	0	36,760	0	0	0	0	0	0	0	0	0	0	0	0	36,760
Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Feeder Roads	0	0	129,189	129,189	0	0	0	0	0	0	0	0	0	0	249,891	249,891	379,080
Rural Housing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trade, Industry and Tourism	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Office of Departmental Head	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trade	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cottage Industry	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

2015 APPROPRIATION
SUMMARY OF EXPENDITURE BY DEPARTMENT, ECONOMIC ITEM AND FUNDING SOURCE

(in GH Cedis)

SECTOR / MDA / MMDA	Central GOG and CF				I G F			FUNDS / OTHERS					D O N O R.			Grand Total Less NREG / STATUTORY	
	Compensation of Employees	Goods/Service	Assets (Capital)	Total GoG	Comp. of Emp	Goods/Service	Assets (Capital)	Total IGF	STATUTORY	ABFA	NREG	Others	Comp. of Emp	Goods/Service	Assets (Capital)		Tot. Donor
Tourism	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Budget and Rating	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transport	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Disaster Prevention	105,240	10,000	0	115,240	0	0	0	0	0	0	0	0	0	0	0	0	115,240
	105,240	10,000	0	115,240	0	0	0	0	0	0	0	0	0	0	0	0	115,240
Urban Roads	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Birth and Death	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY,

2015

Amount (GH¢)

Institution	01	General Government of Ghana Sector						
Funding	11001	Central GoG						Total By Funding
Function Code	70111	Exec. & leg. Organs (cs)						297,168
Organisation	2730101001	Bosome Freho District - Asiwaa Central Administration Administration (Assembly Office) Ashanti						
Location Code	0608100	Bosome Freho - Asiwaa						

								Compensation of employees [GFS]	297,168
Objective	000000	Compensation of Employees						297,168	
National Strategy	0000000	Compensation of Employees						297,168	
Output	0000				Yr.1	Yr.2	Yr.3	297,168	
					0	0	0		
Activity	000000				0.0	0.0	0.0	297,168	

Wages and Salaries		258,536
21110	Established Position	258,536
2111001	Established Post	258,536
Social Contributions		38,632
21210	Actual social contributions [GFS]	38,632
2121001	13% SSF Contribution	38,632

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY,

2015

Amount (GH¢)

Institution	01	General Government of Ghana Sector					
Funding	12200	IGF-Retained				Total By Funding	142,688
Function Code	70111	Exec. & leg. Organs (cs)					
Organisation	2730101001	Bosome Freho District - Asiwa_Central Administration_Administration (Assembly Office)_Ashanti					
Location Code	0608100	Bosome Freho - Asiwa					

							Compensation of employees [GFS]			17,280	
Objective	000000	Compensation of Employees									17,280
National Strategy	0000000	Compensation of Employees									17,280
Output	0000				Yr.1	Yr.2	Yr.3			17,280	
					0	0	0				
Activity	000000				0.0	0.0	0.0			17,280	
		Wages and Salaries								15,034	
		21111 Wages and salaries in cash [GFS]								15,034	
		211102 Monthly paid & casual labour								15,034	
		Social Contributions								2,246	
		21210 Actual social contributions [GFS]								2,246	
		2121001 13% SSF Contribution								2,246	
							Use of goods and services			117,108	
Objective	070201	1. Ensure effective implementation of the Local Government Service Act									107,108
National Strategy	7020103	1.3 Strengthen existing sub-district structures to ensure effective operation									23,300
Output	0001	Administrative and Institutional management enhanced to accelerate the pace of development by 31 December 2015			Yr.1	Yr.2	Yr.3			23,300	
					1	1	1				
Activity	000009	Pay sitting allowances for all assembly meetings annually			1.0	1.0	1.0			10,000	
		Use of goods and services								10,000	
		22109 Special Services								10,000	
		2210905 Assembly Members Sitings All								10,000	
Activity	000010	To pay freshment for meetings annually			1.0	1.0	1.0			2,800	
		Use of goods and services								2,800	
		22107 Training - Seminars - Conferences								2,800	
		2210708 Refreshments								2,800	
Activity	000011	To pay feeding cost for all meeting annually			1.0	1.0	1.0			4,000	
		Use of goods and services								4,000	
		22101 Materials - Office Supplies								4,000	
		2210113 Feeding Cost								4,000	
Activity	000012	Organise 12 DPCU meetings by December 2015			1.0	1.0	1.0			1,300	
		Use of goods and services								1,300	
		22107 Training - Seminars - Conferences								1,300	
		2210709 Allowances								1,300	
Activity	000057	To upkeep DCE'S residency annually			1.0	1.0	1.0			2,200	
		Use of goods and services								2,200	
		22103 General Cleaning								2,200	
		2210302 Contract Cleaning Service Charges								2,200	
Activity	000067	To pay for special meetings and other adhoc meetings annually			1.0	1.0	1.0			3,000	
		Use of goods and services								3,000	
		22109 Special Services								3,000	
		2210904 Assembly Members Special Allow								3,000	

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY, 2015

National Strategy	7020104	1.4 Strengthen the capacity of MMDAs for accountable, effective performance and service delivery					83,808
Output	0001	Administrative and Institutional management enhanced to accelerate the pace of development by 31 December 2015	Yr.1 1	Yr.2 1	Yr.3 1		83,808
Activity	000014	Contract a mechanic to maintain District Assembly Vehicles quarterly by December 2015	1.0	1.0	1.0		20,300
		Use of goods and services					20,300
	22105	Travel - Transport					20,300
	2210502	Maintenance & Repairs - Official Vehicles					20,300
Activity	000015	To provide fuel and Lubricants for Assembly Vehicles	1.0	1.0	1.0		20,000
		Use of goods and services					20,000
	22105	Travel - Transport					20,000
	2210503	Fuel & Lubricants - Official Vehicles					20,000
Activity	000018	To service electricity bills monthly by December 2015	1.0	1.0	1.0		4,400
		Use of goods and services					4,400
	22102	Utilities					4,400
	2210201	Electricity charges					4,400
Activity	000021	To rent of office and residential accommodation for staff annually	1.0	1.0	1.0		2,000
		Use of goods and services					2,000
	22104	Rentals					2,000
	2210402	Residential Accommodations					2,000
Activity	000022	To Procure equipment for night watchmen by 31st December 2015	1.0	1.0	1.0		900
		Use of goods and services					900
	22109	Special Services					900
	2210909	Operational Enhancement Expenses					900
Activity	000023	To provide postal charges monthly	1.0	1.0	1.0		1,000
		Use of goods and services					1,000
	22102	Utilities					1,000
	2210204	Postal Charges					1,000
Activity	000025	To procure value books annually	1.0	1.0	1.0		2,300
		Use of goods and services					2,300
	22101	Materials - Office Supplies					2,300
	2210101	Printed Material & Stationery					2,300
Activity	000026	To contract printing press for printed materials by 31st December 2015	1.0	1.0	1.0		3,000
		Use of goods and services					3,000
	22101	Materials - Office Supplies					3,000
	2210101	Printed Material & Stationery					3,000
Activity	000027	To procure cleaning materials on quarterly basis by 31st December 2015	1.0	1.0	1.0		1,000
		Use of goods and services					1,000
	22103	General Cleaning					1,000
	2210301	Cleaning Materials					1,000
Activity	000028	To service of Bank Charges monthly	1.0	1.0	1.0		460
		Use of goods and services					460
	22111	Other Charges - Fees					460
	2211101	Bank Charges					460
Activity	000031	To maintain Street lights on yearly basis	1.0	1.0	1.0		2,000
		Use of goods and services					2,000
	22106	Repairs - Maintenance					2,000
	2210617	Street Lights/Traffic Lights					2,000

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY, 2015

Activity	000034	Support to traditional authorities	1.0	1.0	1.0	1,300
		Use of goods and services				1,300
		22106 Repairs - Maintenance				1,300
		2210614 Traditional Authority Property				1,300
Activity	000035	Support to Area Council activities	1.0	1.0	1.0	2,000
		Use of goods and services				2,000
		22109 Special Services				2,000
		2210906 Unit Committee/T. C. M. Allow				2,000
Activity	000037	Support to the activities of Presiding Member	1.0	1.0	1.0	1,800
		Use of goods and services				1,800
		22109 Special Services				1,800
		2210904 Assembly Members Special Allow				1,800
Activity	000052	To support unexpected programmes annually.	1.0	1.0	1.0	10,548
		Use of goods and services				10,548
		22112 Emergency Services				10,548
		2211202 Refurbishment Contingency				10,548
Activity	000054	To provide maintenance to office machines annually.	1.0	1.0	1.0	1,200
		Use of goods and services				1,200
		22106 Repairs - Maintenance				1,200
		2210606 Maintenance of General Equipment				1,200
Activity	000055	To pay T&T annually	1.0	1.0	1.0	7,000
		Use of goods and services				7,000
		22105 Travel - Transport				7,000
		2210511 Local travel cost				7,000
Activity	000066	Payment of Outstation Allowance annually	1.0	1.0	1.0	2,600
		Use of goods and services				2,600
		22105 Travel - Transport				2,600
		2210510 Night allowances				2,600
Objective	070206	6. Ensure efficient internal revenue generation and transparency in local resource management				10,000
National Strategy	7020612	6.12. Revaluation of property rates and strengthening of tax collection system				10,000
Output	0001	Increase Internally Revenue Generation by 18% By December,2015	Yr.1	Yr.2	Yr.3	10,000
			1	1	1	
Activity	000061	Engage Private Revenue mobilisation contractors to assist in revenue collection	1.0	1.0	1.0	10,000
		Use of goods and services				10,000
		22108 Consulting Services				10,000
		2210801 Local Consultants Fees				10,000
		Other expense				8,300
Objective	070201	1. Ensure effective implementation of the Local Government Service Act				8,300
National Strategy	7020104	1.4 Strengthen the capacity of MMDAs for accountable, effective performance and service delivery				8,300
Output	0001	Administrative and Institutional management enhanced to accelerate the pace of development by 31 December 2015	Yr.1	Yr.2	Yr.3	8,300
			1	1	1	
Activity	000029	Make contribution at public/social functions by 31st December 2015	1.0	1.0	1.0	4,000
		Miscellaneous other expense				4,000
		28210 General Expenses				4,000
		2821009 Donations				4,000
Activity	000033	To provide for advertisement	1.0	1.0	1.0	1,300

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY, 2015

Miscellaneous other expense											1,300
28210	General Expenses										1,300
2821006	Other Charges										1,300
Activity	000056	To pay transfer grants annually				1.0	1.0	1.0			3,000
Miscellaneous other expense											3,000
28210	General Expenses										3,000
2821020	Grants to Employees										3,000
Amount (GHe)											
Institution	01	General Government of Ghana Sector									
Funding	12602	CF (MP)							Total By Funding		142,898
Function Code	70111	Exec. & leg. Organs (cs)									
Organisation	2730101001	Bosome Freho District - Asiwia_Central Administration Administration (Assembly Office) Ashanti									
Location Code	0608100	Bosome Freho - Asiwia									
Non Financial Assets											142,898
Objective	070201	1. Ensure effective implementation of the Local Government Service Act									142,898
National Strategy	7020104	1.4 Strengthen the capacity of MMDAs for accountable, effective performance and service delivery									142,898
Output	0001	Administrative and Institutional management enhanced to accelerate the pace of development by 31 December 2015					Yr.1	Yr.2	Yr.3	142,898	
						1	1	1			
Activity	000048	Support MP'S Projects annually					1.0	1.0	1.0	142,898	
Fixed Assets											142,898
31122	Other machinery - equipment										142,898
3112207	Other Assets										142,898

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY,

2015

Amount (GH¢)

Institution	01	General Government of Ghana Sector						
Funding	12603	CF (Assembly)					Total By Funding	1,614,857
Function Code	70111	Exec. & leg. Organs (cs)						
Organisation	2730101001	Bosome Freho District - Asiwa_Central Administration_Administration (Assembly Office)_Ashanti						
Location Code	0608100	Bosome Freho - Asiwa						

								Use of goods and services	472,692
Objective	020301	1. Improve efficiency and competitiveness of MSMEs							10,000
National Strategy	2030101	1.1 Provide training and business development services							10,000
Output	0001	knowledge and skills of 150 MSMEs improved by 31st December 2015	Yr.1	Yr.2	Yr.3			10,000	
Activity	000001	support activities of the District Business Advisory Centre annually	1.0	1.0	1.0			10,000	
Use of goods and services								10,000	
22107 Training - Seminars - Conferences								10,000	
2210709 Allowances								10,000	
Objective	051102	2. Accelerate the provision of affordable and safe water							5,000
National Strategy	5110208	2.8 Ensure efficient management of assets, including water sources							5,000
Output	0001	Potable water coverage improved by 10% by 31st December 2015	Yr.1	Yr.2	Yr.3			5,000	
Activity	000003	Organise training workshop for 40 WATSAN Committee members annually by 31st December 2014	1.0	1.0	1.0			5,000	
Use of goods and services								5,000	
22107 Training - Seminars - Conferences								5,000	
2210709 Allowances								5,000	
Objective	070201	1. Ensure effective implementation of the Local Government Service Act							422,692
National Strategy	7020103	1.3 Strengthen existing sub-district structures to ensure effective operation							13,782
Output	0001	Administrative and Institutional management enhanced to accelerate the pace of development by 31 December 2015	Yr.1	Yr.2	Yr.3			13,782	
Activity	000003	To organise yearly workshop for Area Council Members	1.0	1.0	1.0			13,782	
Use of goods and services								13,782	
22107 Training - Seminars - Conferences								13,782	
2210709 Allowances								13,782	
National Strategy	7020104	1.4 Strengthen the capacity of MMDAs for accountable, effective performance and service delivery							408,910
Output	0001	Administrative and Institutional management enhanced to accelerate the pace of development by 31 December 2015	Yr.1	Yr.2	Yr.3			408,910	
Activity	000005	To Provide capacity building for revenue collectors annually	1.0	1.0	1.0			30,000	
Use of goods and services								30,000	
22107 Training - Seminars - Conferences								30,000	
2210710 Staff Development								30,000	
Activity	000006	Provide Services to 12No. Computers and 1 photo copier annually	1.0	1.0	1.0			10,000	
Use of goods and services								10,000	
22106 Repairs - Maintenance								10,000	
2210606 Maintenance of General Equipment								10,000	
Activity	000016	Embark on annual minor maintenance on Assembly Buildings	1.0	1.0	1.0			20,000	
Use of goods and services								20,000	
22106 Repairs - Maintenance								20,000	
2210602 Repairs of Residential Buildings								20,000	

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY, 2015

Activity	000038	Support 2 National Celebrations annually	1.0	1.0	1.0	20,000
		Use of goods and services				20,000
	22109	Special Services				20,000
	2210902	Official Celebrations				20,000
Activity	000040	To provide Maintenance for Grader on quarterly basis	1.0	1.0	1.0	15,000
		Use of goods and services				15,000
	22106	Repairs - Maintenance				15,000
	2210605	Maintenance of Machinery & Plant				15,000
Activity	000043	To Market Bosome Freho District Annually	1.0	1.0	1.0	10,000
		Use of goods and services				10,000
	22107	Training - Seminars - Conferences				10,000
	2210711	Public Education & Sensitization				10,000
Activity	000044	Organise periodic public fora annually	1.0	1.0	1.0	5,000
		Use of goods and services				5,000
	22107	Training - Seminars - Conferences				5,000
	2210711	Public Education & Sensitization				5,000
Activity	000047	Support to unexpected programmes annually	1.0	1.0	1.0	268,910
		Use of goods and services				268,910
	22112	Emergency Services				268,910
	2211202	Refurbishment Contingency				268,910
Activity	000059	To support culture and security related issues.	1.0	1.0	1.0	10,000
		Use of goods and services				10,000
	22107	Training - Seminars - Conferences				10,000
	2210709	Allowances				10,000
Activity	000060	To support DPCU activities annually	1.0	1.0	1.0	20,000
		Use of goods and services				20,000
	22107	Training - Seminars - Conferences				20,000
	2210709	Allowances				20,000
Objective	070206	6. Ensure efficient internal revenue generation and transparency in local resource management				25,000
National Strategy	7020104	1.4 Strengthen the capacity of MMDAs for accountable, effective performance and service delivery				25,000
Output	0001	Increase Internally Revenue Generation by 18% By December,2015	Yr.1	Yr.2	Yr.3	25,000
			1	1	1	
Activity	000060	Organised half yearly pay your levy campaign	1.0	1.0	1.0	5,000
		Use of goods and services				5,000
	22101	Materials - Office Supplies				5,000
	2210106	Oils and Lubricants				5,000
Activity	000062	Revise and Gazette fee fixing resolution	1.0	1.0	1.0	20,000
		Use of goods and services				20,000
	22108	Consulting Services				20,000
	2210803	Other Consultancy Expenses				20,000
Objective	071001	1. Improve the capacity of security agencies to provide internal security for human safety and protection				10,000
National Strategy	7100101	1.1 Improve institutional capacity of the security agencies, including the Police, Immigration Service, Prisons and Narcotic Control Board				10,000
Output	0001	Infrastructure of security agencies in the district improved by 31st December 2015	Yr.1	Yr.2	Yr.3	10,000
			1	1	1	
Activity	000002	To support the district security activities annually	1.0	1.0	1.0	10,000
		Use of goods and services				10,000
	22107	Training - Seminars - Conferences				10,000

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY,

2015

2210709 Allowances									10,000		
						Other expense			70,000		
Objective	070201	1. Ensure effective implementation of the Local Government Service Act									70,000
National Strategy	7020103	1.3 Strengthen existing sub-district structures to ensure effective operation									50,000
Output	0001	Administrative and Institutional management enhanced to accelerate the pace of development by 31 December 2015						Yr.1	Yr.2	Yr.3	50,000
							1	1	1		
Activity	000062	To embark on planning scheme for four communities annually						1.0	1.0	1.0	50,000
Miscellaneous other expense									50,000		
28210 General Expenses									50,000		
2821002 Professional fees									50,000		
National Strategy	7020104	1.4 Strengthen the capacity of MMDAs for accountable, effective performance and service delivery									20,000
Output	0001	Administrative and Institutional management enhanced to accelerate the pace of development by 31 December 2015						Yr.1	Yr.2	Yr.3	20,000
							1	1	1		
Activity	000032	Provide Assistance to decentralised Departments on yearly						1.0	1.0	1.0	10,000
Miscellaneous other expense									10,000		
28210 General Expenses									10,000		
2821010 Contributions									10,000		
Activity	000045	Support of NALAG activities quarterly						1.0	1.0	1.0	10,000
Miscellaneous other expense									10,000		
28210 General Expenses									10,000		
2821010 Contributions									10,000		
						Non Financial Assets			1,072,165		
Objective	050501	1. Provide adequate and reliable power to meet the needs of Ghanaians and for export									51,059
National Strategy	5050106	1.6 Increase access to modern forms of energy to the poor and vulnerable especially in the rural areas through the extension of national electricity grid									51,059
Output	0001	Electricity coverage increased by 20% by 31st December 2015						Yr.1	Yr.2	Yr.3	51,059
							1	1	1		
Activity	000001	Procure and supply 200 low tension poles to support rural electrification by 31st December 2014						1.0	1.0	1.0	51,059
Fixed Assets									51,059		
31131 Infrastructure assets									51,059		
3113101 Electrical Networks									51,059		
Objective	070201	1. Ensure effective implementation of the Local Government Service Act									1,021,106
National Strategy	7020103	1.3 Strengthen existing sub-district structures to ensure effective operation									55,000
Output	0001	Administrative and Institutional management enhanced to accelerate the pace of development by 31 December 2015						Yr.1	Yr.2	Yr.3	55,000
							1	1	1		
Activity	000001	Construct 2No. Area Council Blocks at Nsuta and Mmorontuo						1.0	1.0	1.0	40,000
Fixed Assets									40,000		
31112 Non residential buildings									40,000		
3111255 WIP - Office Buildings									40,000		
Activity	000050	DCE'S Bungalow fenced by 31st December,2015						1.0	1.0	1.0	15,000
Fixed Assets									15,000		
31111 Dwellings									15,000		
3111153 WIP - Bungalows/Palace									15,000		
National Strategy	7020104	1.4 Strengthen the capacity of MMDAs for accountable, effective performance and service delivery									966,106
Output	0001	Administrative and Institutional management enhanced to accelerate the pace of development by 31 December 2015						Yr.1	Yr.2	Yr.3	966,106
							1	1	1		
Activity	000002	To complete 1No. 44 Office Administration Block at Asiwa						1.0	1.0	1.0	239,063

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY, 2015

Fixed Assets									239,063
31111	Dwellings								19,675
3111154	WIP - Consultancy Fees								19,675
31112	Non residential buildings								219,388
3111255	WIP - Office Buildings								219,388
Activity	000004	To Construct 12 room junior staff quarters at Asiwa by december 2015	1.0	1.0	1.0				278,800
Fixed Assets									278,800
31111	Dwellings								278,800
3111153	WIP - Bungalows/Palace								278,800
Activity	000008	To Construct 1No.Semi Detached Staff Bungalow by 31st December 2015	1.0	1.0	1.0				350,000
Fixed Assets									350,000
31111	Dwellings								350,000
3111153	WIP - Bungalows/Palace								350,000
Activity	000039	Support to community self help projects annually	1.0	1.0	1.0				83,396
Fixed Assets									83,396
31111	Dwellings								83,396
3111101	Buildings								83,396
Activity	000061	To procure office equipment	1.0	1.0	1.0				14,847
Fixed Assets									14,847
31122	Other machinery - equipment								14,847
3112208	Computers and Accessories								14,847

Amount (GH¢)

Institution	01	General Government of Ghana Sector							
Funding	14005	SIP						Total By Funding	50,000
Function Code	70111	Exec. & leg. Organs (cs)							
Organisation	2730101001	Bosome Freho District - Asiwa_Central Administration_Administration (Assembly Office)_Ashanti							
Location Code	0608100	Bosome Freho - Asiwa							

									Non Financial Assets	50,000
Objective	070201	1. Ensure effective implementation of the Local Government Service Act								50,000
National Strategy	7020104	1.4 Strengthen the capacity of MMDAs for accountable, effective performance and service delivery								50,000
Output	0001	Administrative and Institutional management enhanced to accelerate the pace of development by 31 December 2015				Yr.1	Yr.2	Yr.3		50,000
Activity	000051	To service MP'S HPIC Projects annually.	1.0	1.0	1.0					50,000
Fixed Assets										50,000
31111	Dwellings									50,000
3111101	Buildings									50,000

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY,

2015

Amount (GH¢)

Institution	01	General Government of Ghana Sector						
Funding	14009	DDF		<i>Total By Funding</i>		41,990		
Function Code	70111	Exec. & leg. Organs (cs)						
Organisation	2730101001	Bosome Freho District - Asiya_Central Administration_Administration (Assembly Office)_Ashanti						
Location Code	0608100	Bosome Freho - Asiya						
Use of goods and services								41,990
Objective	070201	1. Ensure effective implementation of the Local Government Service Act						41,990
National Strategy	7020103	1.3 Strengthen existing sub-district structures to ensure effective operation						12,000
Output	0001	Administrative and Institutional management enhanced to accelerate the pace of development by 31 December 2015	Yr.1	Yr.2	Yr.3	12,000		
Activity	000003	To organise yearly workshop for Area Council Members	1.0	1.0	1.0	12,000		
Use of goods and services								12,000
22107 Training - Seminars - Conferences								12,000
2210709 Allowances								12,000
National Strategy	7020104	1.4 Strengthen the capacity of MMDAs for accountable, effective performance and service delivery						29,990
Output	0001	Administrative and Institutional management enhanced to accelerate the pace of development by 31 December 2015	Yr.1	Yr.2	Yr.3	29,990		
Activity	000005	To Provide capacity building for revenue collectors annually	1.0	1.0	1.0	11,000		
Use of goods and services								11,000
22107 Training - Seminars - Conferences								11,000
2210709 Allowances								11,000
Activity	000063	To improve capacity of the stakeholder in planning and reporting activities	1.0	1.0	1.0	10,000		
Use of goods and services								10,000
22107 Training - Seminars - Conferences								10,000
2210709 Allowances								10,000
Activity	000064	To strengthen the capacity of environmental health officers and DPCU members on environmental health issues.	1.0	1.0	1.0	8,990		
Use of goods and services								8,990
22107 Training - Seminars - Conferences								8,990
2210709 Allowances								8,990
Total Cost Centre								2,289,601

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY,

2015

Amount (GH¢)

Institution	01	General Government of Ghana Sector						
Funding	12200	IGF-Retained						
Function Code	70912	Primary education						
Organisation	2730302002	Bosome Freho District - Asiya_Education, Youth and Sports_Education_Primary_Ashanti						
Location Code	0608100	Bosome Freho - Asiya						
Non Financial Assets								19,000
Objective	060101	1. Increase equitable access to and participation in education at all levels						19,000
National Strategy	6010107	1.7 Expand school feeding programme progressively to cover all deprived communities and link it to the local economies						19,000
Output	0001	access and participation to education increased equitably at all levels by 31st December 2015	Yr.1	Yr.2	Yr.3			19,000
Activity	000008	To construct kichen facilities for school feeding programme annually	1	1	1			19,000
Fixed Assets								19,000
31122 Other machinery - equipment								19,000
3112207 Other Assets								19,000

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY,

2015

Amount (GH¢)

Institution	01	General Government of Ghana Sector						
Funding	12603	CF (Assembly)			Total By Funding		502,922	
Function Code	70912	Primary education						
Organisation	2730302002	Bosome Freho District - Asiwa_Education, Youth and Sports_Education_Primary_Ashanti						
Location Code	0608100	Bosome Freho - Asiwa						
Other expense								53,782
Objective	060101	1. Increase equitable access to and participation in education at all levels						53,782
National Strategy	6010110	1.10 Promote the achievement of universal basic education						53,782
Output	0001	access and participation to education increased equitably at all levels by 31st December 2015	Yr.1	Yr.2	Yr.3			53,782
Activity	000005	To create education fund annually	1.0	1.0	1.0			53,782
Miscellaneous other expense								53,782
28210 General Expenses								53,782
2821012 Scholarship/Awards								53,782
Non Financial Assets								449,140
Objective	060101	1. Increase equitable access to and participation in education at all levels						449,140
National Strategy	6010101	1.1 Provide infrastructure facilities for schools at all levels across the country particularly in deprived areas						399,140
Output	0001	access and participation to education increased equitably at all levels by 31st December 2015	Yr.1	Yr.2	Yr.3			399,140
Activity	000010	To construct 3-unit classroom block at Supom	1.0	1.0	1.0			150,000
Fixed Assets								150,000
31112 Non residential buildings								150,000
3111256 WIP - School Buildings								150,000
Activity	000012	To construct a model school for D/A	1.0	1.0	1.0			249,140
Fixed Assets								249,140
31112 Non residential buildings								249,140
3111256 WIP - School Buildings								249,140
National Strategy	6010108	1.8 Improve water and sanitation facilities in educational institutions at all levels						50,000
Output	0001	access and participation to education increased equitably at all levels by 31st December 2015	Yr.1	Yr.2	Yr.3			50,000
Activity	000011	To procure polytanks for rain harvest for schools	1.0	1.0	1.0			50,000
Fixed Assets								50,000
31113 Other structures								50,000
3111317 Water Systems								50,000

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY,

2015

Amount (GH¢)

Institution	01	General Government of Ghana Sector						
Funding	13836	POOLED	<i>Total By Funding</i>					441,285
Function Code	70912	Primary education						
Organisation	2730302002	Bosome Freho District - Asiwa_Education, Youth and Sports_Education_Primary_Ashanti						
Location Code	0608100	Bosome Freho - Asiwa						

Use of goods and services 441,285

Objective	060101	1. Increase equitable access to and participation in education at all levels						441,285
National Strategy	6010107	1.7 Expand school feeding programme progressively to cover all deprived communities and link it to the local economies						441,285
Output	0001	access and participation to education increased equitably at all levels by 31st December 2015	Yr.1	Yr.2	Yr.3			441,285
Activity	000003	Provide nutritional support for pupils in 27 basic schools annually by 31st December 2015	1	1	1			441,285

Use of goods and services								441,285
22101	Materials - Office Supplies							441,285
2210113	Feeding Cost							441,285

Amount (GH¢)

Institution	01	General Government of Ghana Sector						
Funding	14009	DDF	<i>Total By Funding</i>					409,557
Function Code	70912	Primary education						
Organisation	2730302002	Bosome Freho District - Asiwa_Education, Youth and Sports_Education_Primary_Ashanti						
Location Code	0608100	Bosome Freho - Asiwa						

Non Financial Assets 409,557

Objective	060101	1. Increase equitable access to and participation in education at all levels						409,557
National Strategy	6010101	1.1 Provide infrastructure facilities for schools at all levels across the country particularly in deprived areas						409,557
Output	0001	access and participation to education increased equitably at all levels by 31st December 2015	Yr.1	Yr.2	Yr.3			409,557
Activity	000001	To construct 1No. 3Unit Classroom Block at Nsaem I by 31st December 2015	1	1	1			49,557

Fixed Assets								49,557
31112	Non residential buildings							49,557
3111256	WIP - School Buildings							49,557

Activity	000013	To construct 1 No.3-unit classroom block with office and store at Kweku-Mensahkrom	1.0	1.0	1.0			130,000
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Fixed Assets								130,000
31112	Non residential buildings							130,000
3111205	School Buildings							130,000

Activity	000014	To construct 1 No.3-unit classroom block with office and store at Kwamentow Krom	1.0	1.0	1.0			130,000
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Fixed Assets								130,000
31112	Non residential buildings							130,000
3111205	School Buildings							130,000

Activity	000015	To clad 1 No.6-unit pavillion block at Beposo	1.0	1.0	1.0			100,000
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Fixed Assets								100,000
31112	Non residential buildings							100,000
3111205	School Buildings							100,000

Total Cost Centre 1,372,764

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY,

2015

Amount (GH¢)

Institution	01	General Government of Ghana Sector			
Funding	12603	CF (Assembly)	<i>Total By Funding</i>		7,000
Function Code	70810	Recreational and sport services (IS)			
Organisation	2730303001	Bosome Freho District - Asiwa_Education, Youth and Sports_Sports_Ashanti			
Location Code	0608100	Bosome Freho - Asiwa			
Use of goods and services					7,000
Objective	060501	1. Develop comprehensive sports policy			7,000
National Strategy	6050102	1.2. Promote schools sports			7,000
Output	0001	Promote Sports Development at the District Level	Yr.1	Yr.2	Yr.3
			1	1	1
Activity	000001	To support Sports Development Annually	1.0	1.0	1.0
Use of goods and services					7,000
22101 Materials - Office Supplies					7,000
2210118 Sports, Recreational & Cultural Materials					7,000
Total Cost Centre					7,000

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY,

2015

Amount (GH¢)

Institution	01	General Government of Ghana Sector						
Funding	12603	CF (Assembly)						Total By Funding 106,891
Function Code	70721	General Medical services (IS)						
Organisation	2730401001	Bosome Freho District - Asiwa_Health_Office of District Medical Officer of Health_Ashanti						
Location Code	0608100	Bosome Freho - Asiwa						

								Use of goods and services	26,891
Objective	060304	4. Prevent and control the spread of communicable and non-communicable diseases and promote healthy lifestyles							20,891
National Strategy	6030302	3.2 Strengthen the health system to deliver quality MNCH services							10,085
Output	0001	Diseases of Public Health importance reduced by 10% by December 31st 2015	Yr.1	Yr.2	Yr.3		10,085		
Activity	000001	To support District Wide Immunisation campaign Annually	1	1	1		10,085		
Use of goods and services								10,085	
22101 Materials - Office Supplies								10,085	
2210104 Medical Supplies								10,085	
National Strategy	6030401	4.1. Strengthen health promotion, prevention and rehabilitation						10,806	
Output	0001	Diseases of Public Health importance reduced by 10% by December 31st 2015	Yr.1	Yr.2	Yr.3		10,806		
Activity	000002	To support to Malaria Control programmes annually	1	1	1		10,806		
Use of goods and services								10,806	
22101 Materials - Office Supplies								10,806	
2210104 Medical Supplies								10,806	
Objective	060401	1. Ensure the reduction of new HIV and AIDS/STIs/TB transmission						6,000	
National Strategy	6040102	1.2. Intensify advocacy to reduce infection and impact of HIV, AIDS and TB						6,000	
Output	0001	To ensure a reduction of new infection rate of HIV AIDS	Yr.1	Yr.2	Yr.3		6,000		
Activity	000001	To embark on educational campaign activities	1	1	1		2,000		
Use of goods and services								2,000	
22107 Training - Seminars - Conferences								2,000	
2210701 Training Materials								2,000	
Activity	000002	To organise behavioural change mining communities	1	1	1		2,000		
Use of goods and services								2,000	
22101 Materials - Office Supplies								2,000	
2210103 Refreshment Items								2,000	
Activity	000003	Provide clinical/home base care and support services for persons infected and affected with HIV/AIDS by Dec.2014	1	1	1		2,000		
Use of goods and services								2,000	
22101 Materials - Office Supplies								2,000	
2210104 Medical Supplies								2,000	
Non Financial Assets								80,000	
Objective	060304	4. Prevent and control the spread of communicable and non-communicable diseases and promote healthy lifestyles						80,000	
National Strategy	6030401	4.1. Strengthen health promotion, prevention and rehabilitation						80,000	
Output	0001	Diseases of Public Health importance reduced by 10% by December 31st 2015	Yr.1	Yr.2	Yr.3		80,000		
Activity	000006	Construct 2 no. CHP compound at Fereso and Anomawobi	1	1	1		80,000		
Fixed Assets								80,000	
31112 Non residential buildings								80,000	

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY,

2015

3111207 Health Centres						80,000		
Amount (GH¢)								
Institution	01	General Government of Ghana Sector						
Funding	13520	UNFPA					Total By Funding	
Function Code	70721	General Medical services (IS)					242,100	
Organisation	2730401001	Bosome Freho District - Asiwa_Health_Office of District Medical Officer of Health_Ashanti						
Location Code	0608100	Bosome Freho - Asiwa						
Use of goods and services								242,100
Objective	060304	4. Prevent and control the spread of communicable and non-communicable diseases and promote healthy lifestyles					242,100	
National Strategy	6030401	4.1. Strengthen health promotion, prevention and rehabilitation					242,100	
Output	0001	Diseases of Public Health importance reduced by 10% by December 31st 2015			Yr.1	Yr.2	Yr.3	242,100
Activity	000007	To undertake capacity building of staff and other stakeholders in the health sector			1	1	1	66,560
Use of goods and services								66,560
22107 Training - Seminars - Conferences								66,560
2210702 Visits, Conferences / Seminars (Local)								66,560
Activity	000008	To provide scholarship to health personnels			1.0	1.0	1.0	15,000
Use of goods and services								15,000
22107 Training - Seminars - Conferences								15,000
2210703 Examination Fees and Expenses								15,000
Activity	000009	To Facilitate prompt transportation of maternal emergencies			1.0	1.0	1.0	5,650
Use of goods and services								5,650
22105 Travel - Transport								5,650
2210505 Running Cost - Official Vehicles								5,650
Activity	000010	To provide antenatal services in all health facilities			1.0	1.0	1.0	8,810
Use of goods and services								8,810
22101 Materials - Office Supplies								8,810
2210104 Medical Supplies								8,810
Activity	000011	To undertake quarterly monitoring annually			1.0	1.0	1.0	17,200
Use of goods and services								17,200
22107 Training - Seminars - Conferences								17,200
2210702 Visits, Conferences / Seminars (Local)								17,200
Activity	000012	To embark on public awareness campaign/education annually			1.0	1.0	1.0	74,800
Use of goods and services								74,800
22107 Training - Seminars - Conferences								74,800
2210709 Allowances								74,800
Activity	000013	To undertake stakeholder meetings annually			1.0	1.0	1.0	45,680
Use of goods and services								45,680
22107 Training - Seminars - Conferences								45,680
2210702 Visits, Conferences / Seminars (Local)								45,680
Activity	000014	To provide an integrated package of FP/HIV FOR PLHIV			1.0	1.0	1.0	8,400
Use of goods and services								8,400
22101 Materials - Office Supplies								8,400
2210105 Drugs								8,400
Total Cost Centre								348,991

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY,

2015

Amount (GH¢)

Institution	01	General Government of Ghana Sector						
Funding	11001	Central GoG						Total By Funding
Function Code	70740	Public health services						38,281
Organisation	2730402001	Bosome Freho District - Asiya_Health_Environmental Health Unit_Ashanti						
Location Code	0608100	Bosome Freho - Asiya						

								Compensation of employees [GFS]	38,281
Objective	000000	Compensation of Employees						38,281	
National Strategy	0000000	Compensation of Employees						38,281	
Output	0000				Yr.1	Yr.2	Yr.3	38,281	
					0	0	0		
Activity	000000				0.0	0.0	0.0	38,281	

Wages and Salaries								33,305
21110	Established Position							33,305
2111001	Established Post							33,305
Social Contributions								4,977
21210	Actual social contributions [GFS]							4,977
2121001	13% SSF Contribution							4,977

Amount (GH¢)

Institution	01	General Government of Ghana Sector						
Funding	12601	DACF Central						Total By Funding
Function Code	70740	Public health services						288,000
Organisation	2730402001	Bosome Freho District - Asiya_Health_Environmental Health Unit_Ashanti						
Location Code	0608100	Bosome Freho - Asiya						

								Use of goods and services	288,000
Objective	051103	3. Accelerate the provision and improve environmental sanitation						288,000	
National Strategy	5110310	3.10 Promote cost-effective and innovative technologies for waste management						288,000	
Output	0001	Environmental Sanitation improved by 31st December 2015			Yr.1	Yr.2	Yr.3	288,000	
					1	1	1		
Activity	000004	To maintain good sanitation practices on anual basis			1.0	1.0	1.0	288,000	

Use of goods and services								288,000
22102	Utilities							288,000
2210205	Sanitation Charges							288,000

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY,

2015

Amount (GH¢)

Institution	01	General Government of Ghana Sector						
Funding	12603	CF (Assembly)						Total By Funding 30,000
Function Code	70740	Public health services						
Organisation	2730402001	Bosome Freho District - Asiya_Health_Environmental Health Unit_Ashanti						
Location Code	0608100	Bosome Freho - Asiya						

Use of goods and services								10,000
Objective	051103	3. Accelerate the provision and improve environmental sanitation						10,000
National Strategy	5110109	1.9 Improve data collection for water resources assessment and decision-making						10,000
Output	0001	Environmental Sanitation improved by 31st December 2015						10,000
			Yr.1	Yr.2	Yr.3			
			1	1	1			
Activity	000005	To embark on data collection on water and sanitation facilities	1.0	1.0	1.0			10,000
Use of goods and services								10,000
22108 Consulting Services								10,000
2210801 Local Consultants Fees								10,000

Non Financial Assets								20,000
Objective	051103	3. Accelerate the provision and improve environmental sanitation						20,000
National Strategy	5110308	3.8 Acquire and develop land/sites for the treatment and disposal of solid waste in major towns and cities						20,000
Output	0001	Environmental Sanitation improved by 31st December 2015						20,000
			Yr.1	Yr.2	Yr.3			
			1	1	1			
Activity	000003	To acquire 2No. Final Disposal Sites	1.0	1.0	1.0			20,000
Non produced assets								20,000
31411 Land								20,000
3141101 Land								20,000

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY,

2015

Amount (GH¢)

Institution	01	General Government of Ghana Sector			
Funding	14009	DDF	<i>Total By Funding</i>		115,070
Function Code	70740	Public health services			
Organisation	2730402001	Bosome Freho District - Asiwaa Health Environmental Health Unit - Ashanti			
Location Code	0608100	Bosome Freho - Asiwaa			
Non Financial Assets					115,070
Objective	051103	3. Accelerate the provision and improve environmental sanitation			115,070
National Strategy	5110301	3.1 Promote the construction and use of appropriate and low cost domestic latrines			115,070
Output	0001	Environmental Sanitation improved by 31st December 2015			115,070
		Yr.1	Yr.2	Yr.3	
		1	1	1	
Activity	000001	To Construct 12-seater Aqua-privy Toilet Facility at Dunkura			20,055
		1.0	1.0	1.0	
Fixed Assets					20,055
	31113	Other structures			20,055
	3111303	Toilets			20,055
Activity	000002	To construct 12-seater Aqua-privy Toilet Anyinase			20,015
		1.0	1.0	1.0	
Fixed Assets					20,015
	31113	Other structures			20,015
	3111303	Toilets			20,015
Activity	000006	Construction of 1 No. 12-seater Aqua Privy Toilet at Anumso			75,000
		1.0	1.0	1.0	
Fixed Assets					75,000
	31113	Other structures			75,000
	3111303	Toilets			75,000
Total Cost Centre					471,351

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY,

2015

Amount (GH¢)

Institution	01	General Government of Ghana Sector					
Funding	11001	Central GoG				Total By Funding	210,289
Function Code	70421	Agriculture cs					
Organisation	273060001	Bosome Freho District - Asiya_Agriculture_Ashanti					
Location Code	0608100	Bosome Freho - Asiya					

							Compensation of employees [GFS]			188,490	
Objective	000000	Compensation of Employees									188,490
National Strategy	0000000	Compensation of Employees									188,490
Output	0000				Yr.1	Yr.2	Yr.3			188,490	
					0	0	0				
Activity	000000				0.0	0.0	0.0			188,490	
		Wages and Salaries								163,986	
		21110	Established Position							163,986	
		2111001	Established Post							163,986	
		Social Contributions								24,504	
		21210	Actual social contributions [GFS]							24,504	
		2121001	13% SSF Contribution							24,504	
							Use of goods and services			21,399	
Objective	030107	7. Improve institutional coordination for agriculture development									21,399
National Strategy	3010702	7.2 Develop framework for synergy among projects, and strengthen framework for coordinating activities among diverse stakeholders in the sector									10,325
Output	0001	To enhance activities of the District Agriculture Department						Yr.1	Yr.2	Yr.3	10,325
					1	1	1				
Activity	000005	To maintain office facilities annually						1.0	1.0	1.0	1,220
		Use of goods and services								1,220	
		22106	Repairs - Maintenance							1,220	
		2210606	Maintenance of General Equipment							1,220	
Activity	000006	To pay for electricity bills annually						1.0	1.0	1.0	200
		Use of goods and services								200	
		22102	Utilities							200	
		2210201	Electricity charges							200	
Activity	000007	To pay for water bills annually						1.0	1.0	1.0	40
		Use of goods and services								40	
		22102	Utilities							40	
		2210202	Water							40	
Activity	000008	To pay for telecommunication charges annually						1.0	1.0	1.0	280
		Use of goods and services								280	
		22102	Utilities							280	
		2210203	Telecommunications							280	
Activity	000009	To pay for postal charges annually						1.0	1.0	1.0	200
		Use of goods and services								200	
		22102	Utilities							200	
		2210204	Postal Charges							200	
Activity	000010	To pay for sanitation charges annually						1.0	1.0	1.0	180
		Use of goods and services								180	
		22102	Utilities							180	
		2210205	Sanitation Charges							180	

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY, 2015

Activity	000011	Embark on fire fighting campaign annually	1.0	1.0	1.0	297
		Use of goods and services				297
	22102	Utilities				297
	2210207	Fire Fighting Accessories				297
Activity	000012	To pay for office cleaning materials annually	1.0	1.0	1.0	300
		Use of goods and services				300
	22103	General Cleaning				300
	2210301	Cleaning Materials				300
Activity	000013	To pay for office consumables annually	1.0	1.0	1.0	200
		Use of goods and services				200
	22101	Materials - Office Supplies				200
	2210111	Other Office Materials and Consumables				200
Activity	000014	To pay for travel allowance annually	1.0	1.0	1.0	405
		Use of goods and services				405
	22105	Travel - Transport				405
	2210511	Local travel cost				405
Activity	000015	To pay for out station allowance annually	1.0	1.0	1.0	388
		Use of goods and services				388
	22105	Travel - Transport				388
	2210509	Other Travel & Transportation				388
Activity	000017	To pay for bank charges annually	1.0	1.0	1.0	80
		Use of goods and services				80
	22111	Other Charges - Fees				80
	2211101	Bank Charges				80
Activity	000021	To pay for local consultancy services annually	1.0	1.0	1.0	674
		Use of goods and services				674
	22108	Consulting Services				674
	2210801	Local Consultants Fees				674
Activity	000022	To hire venues for programmes	1.0	1.0	1.0	100
		Use of goods and services				100
	22107	Training - Seminars - Conferences				100
	2210704	Hire of Venue				100
Activity	000023	To undertake public education and sensitization	1.0	1.0	1.0	1,200
		Use of goods and services				1,200
	22107	Training - Seminars - Conferences				1,200
	2210711	Public Education & Sensitization				1,200
Activity	000024	To pay for refreshment	1.0	1.0	1.0	3,782
		Use of goods and services				3,782
	22107	Training - Seminars - Conferences				3,782
	2210708	Refreshments				3,782
Activity	000025	Maintenance & Repairs of Official Vehicle	1.0	1.0	1.0	480
		Use of goods and services				480
	22105	Travel - Transport				480
	2210502	Maintenance & Repairs - Official Vehicles				480
Activity	000026	Running Costs of Official Vehicles	1.0	1.0	1.0	300
		Use of goods and services				300
	22105	Travel - Transport				300
	2210505	Running Cost - Official Vehicles				300

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY,

2015

National Strategy	3010703	7.3 Create District Agricultural Advisory Services (DAAS) to provide advice on productivity enhancing technologies					11,074
Output	0001	To enhance activities of the District Agriculture Department	Yr.1	Yr.2	Yr.3		11,074
			1	1	1		
Activity	000001	To Procure Training Materials annually	1.0	1.0	1.0		301
		Use of goods and services					301
	22107	Training - Seminars - Conferences					301
	2210701	Training Materials					301
Activity	000002	To procure stationaries annually	1.0	1.0	1.0		3,574
		Use of goods and services					3,574
	22101	Materials - Office Supplies					3,574
	2210101	Printed Material & Stationery					3,574
Activity	000003	To pay for local travel cost annually	1.0	1.0	1.0		1,500
		Use of goods and services					1,500
	22105	Travel - Transport					1,500
	2210511	Local travel cost					1,500
Activity	000004	To procure fuel and lubricant annually	1.0	1.0	1.0		5,700
		Use of goods and services					5,700
	22105	Travel - Transport					5,700
	2210503	Fuel & Lubricants - Official Vehicles					5,700

Other expense 400

Objective	030107	7. Improve institutional coordination for agriculture development					400
National Strategy	3010702	7.2 Develop framework for synergy among projects, and strengthen framework for coordinating activities among diverse stakeholders in the sector					400
Output	0001	To enhance activities of the District Agriculture Department	Yr.1	Yr.2	Yr.3		400
			1	1	1		
Activity	000016	To pay for insurance premim annually	1.0	1.0	1.0		400
		Miscellaneous other expense					400
	28210	General Expenses					400
	2821001	Insurance and compensation					400

Amount (GH¢)

Institution	01	General Government of Ghana Sector					
Funding	12603	CF (Assembly)				Total By Funding	20,000
Function Code	70421	Agriculture cs					
Organisation	2730600001	Bosome Freho District - Asiwaa Agriculture Ashanti					
Location Code	0608100	Bosome Freho - Asiwaa					

Other expense 20,000

Objective	030102	2. Increase agricultural competitiveness and enhance integration into domestic and international markets					20,000
National Strategy	3010219	2.19 Develop standards and promote good agricultural practices along the value chain (including hygiene, proper use of pesticides, grading, packaging, standardisation)					20,000
Output	0001	Promote competitiveness in the farmers day celebration	Yr.1	Yr.2	Yr.3		20,000
			1	1	1		
Activity	000001	To Provide support to the national farmers day celebration	1.0	1.0	1.0		20,000
		Miscellaneous other expense					20,000
	28210	General Expenses					20,000
	2821009	Donations					20,000

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY,

2015

Amount (GH¢)

Institution	01	General Government of Ghana Sector				
Funding	14009	DDF	<i>Total By Funding</i>			73,679
Function Code	70421	Agriculture cs				
Organisation	2730600001	Bosome Freho District - Asiwaa_Agriculture_Ashanti				
Location Code	0608100	Bosome Freho - Asiwaa				
Non Financial Assets						73,679
Objective	020103	3. Pursue and expand market access				73,679
National Strategy	2010304	3.4 Secure emerging market level competitiveness				73,679
Output	0001	Access to markets improved and expanded by 31st December 2015	Yr.1	Yr.2	Yr.3	73,679
			1	1	1	
Activity	000003	To construct 6-unit Market Stores PhaseII at Anyanso by 31st December 2014	1.0	1.0	1.0	73,679
Fixed Assets						73,679
	31113	Other structures				73,679
	3111354	WIP - Markets				73,679
Total Cost Centre						303,969

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY,

2015

Amount (GH¢)

Institution	01	General Government of Ghana Sector					
Funding	11001	Central GoG				Total By Funding	33,064
Function Code	71040	Family and children					
Organisation	2730802001	Bosome Freho District - Asiwa, Social Welfare & Community Development, Social Welfare	Ashanti				
Location Code	0608100	Bosome Freho - Asiwa					

							Compensation of employees [GFS]			26,925	
Objective	000000	Compensation of Employees									26,925
National Strategy	0000000	Compensation of Employees									26,925
Output	0000						Yr.1	Yr.2	Yr.3	26,925	
							0	0	0		
Activity	000000						0.0	0.0	0.0	26,925	
		Wages and Salaries								23,425	
		21110	Established Position							23,425	
		2111001	Established Post							23,425	
		Social Contributions								3,500	
		21210	Actual social contributions [GFS]							3,500	
		2121001	13% SSF Contribution							3,500	
							Use of goods and services			5,539	
Objective	070201	1. Ensure effective implementation of the Local Government Service Act									5,539
National Strategy	7020101	1.1 Review and implement the National Decentralization Policy and Strategic Plan									3,048
Output	0001	To enhance the activities of social welfare department						Yr.1	Yr.2	Yr.3	3,048
							1	1	1		
Activity	000001	To procure stationaries annually						1.0	1.0	1.0	1,424
		Use of goods and services								1,424	
		22101	Materials - Office Supplies							1,424	
		2210101	Printed Material & Stationery							1,424	
Activity	000002	To pay T & T annually						1.0	1.0	1.0	1,624
		Use of goods and services								1,624	
		22105	Travel - Transport							1,624	
		2210511	Local travel cost							1,624	
National Strategy	7020104	1.4 Strengthen the capacity of MMDAs for accountable, effective performance and service delivery									2,490
Output	0001	To enhance the activities of social welfare department						Yr.1	Yr.2	Yr.3	2,490
							1	1	1		
Activity	000003	To embark on social education annually						1.0	1.0	1.0	2,490
		Use of goods and services								2,490	
		22107	Training - Seminars - Conferences							2,490	
		2210702	Visits, Conferences / Seminars (Local)							2,490	
							Non Financial Assets			600	
Objective	070201	1. Ensure effective implementation of the Local Government Service Act									600
National Strategy	7020101	1.1 Review and implement the National Decentralization Policy and Strategic Plan									600
Output	0001	To enhance the activities of social welfare department						Yr.1	Yr.2	Yr.3	600
							1	1	1		
Activity	000004	To procure a steel cabinet						1.0	1.0	1.0	600
		Fixed Assets								600	
		31122	Other machinery - equipment							600	

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY,

2015

3112216 Filling Carbinet

600

Amount (GH¢)

Institution	01	General Government of Ghana Sector						
Funding	12601	DACF Central						
Function Code	71040	Family and children						
Organisation	2730802001	Bosome Freho District - Asiwaa Social Welfare & Community Development Social Welfare Ashanti						Total By Funding 48,684
Location Code	0608100	Bosome Freho - Asiwaa						

								Grants 48,684
Objective	061401	1. Ensure a more effective appreciation of and inclusion of disability issues both within the formal decision-making process and in the society at large						48,684
National Strategy	6140103	1.3. Promote the implementation of the provisions of the Disability Act						48,684
Output	0001	Disabled persons supported to acquire knowledge and skills						48,684
				Yr.1	Yr.2	Yr.3		
				1	1	1		
Activity	000001	Support activities of disabled persons annually		1.0	1.0	1.0		48,684

To other general government units								48,684
26311	Re-Current							48,684
2631101	Domestic Statutory Payments - District Assemblies Common Fund							48,684
								Total Cost Centre 81,748

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY,

2015

Amount (GH¢)

Institution	01	General Government of Ghana Sector							
Funding	11001	Central GoG		<i>Total By Funding</i>		80,968			
Function Code	70620	Community Development							
Organisation	2730803001	Bosome Freho District - Asiwaa Social Welfare & Community Development Community Development - Ashanti							
Location Code	0608100	Bosome Freho - Asiwaa							
Compensation of employees [GFS]								74,341	
Objective	000000	Compensation of Employees							74,341
National Strategy	0000000	Compensation of Employees							74,341
Output	0000			Yr.1	Yr.2	Yr.3	74,341		
				0	0	0			
Activity	000000			0.0	0.0	0.0	74,341		
		Wages and Salaries							64,677
		21110	Established Position						64,677
		2111001	Established Post						64,677
		Social Contributions							9,664
		21210	Actual social contributions [GFS]						9,664
		2121001	13% SSF Contribution						9,664
Use of goods and services								6,627	
Objective	070201	1. Ensure effective implementation of the Local Government Service Act							6,627
National Strategy	7020101	1.1 Review and implement the National Decentralization Policy and Strategic Plan							6,627
Output	0001	To enhance the day to day activities of community development		Yr.1	Yr.2	Yr.3	6,627		
				1	1	1			
Activity	000001	To procure stationaries annually		1.0	1.0	1.0	1,321		
		Use of goods and services							1,321
		22101	Materials - Office Supplies						1,321
		2210101	Printed Material & Stationery						1,321
Activity	000002	To embark on capacity building annually		1.0	1.0	1.0	1,406		
		Use of goods and services							1,406
		22107	Training - Seminars - Conferences						1,406
		2210702	Visits, Conferences / Seminars (Local)						1,406
Activity	000003	To procure fuel and lubricants		1.0	1.0	1.0	2,112		
		Use of goods and services							2,112
		22105	Travel - Transport						2,112
		2210503	Fuel & Lubricants - Official Vehicles						2,112
Activity	000004	To pay for T&T		1.0	1.0	1.0	86		
		Use of goods and services							86
		22105	Travel - Transport						86
		2210511	Local travel cost						86
Activity	000005	To maintain office equipments		1.0	1.0	1.0	1,702		
		Use of goods and services							1,702
		22106	Repairs - Maintenance						1,702
		2210606	Maintenance of General Equipment						1,702
Total Cost Centre								80,968	

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY,

2015

Amount (GH¢)

Institution	01	General Government of Ghana Sector				
Funding	12603	CF (Assembly)	Total By Funding			19,430
Function Code	70560	Environmental protection n.e.c				
Organisation	2730900001	Bosome Freho District - Asiya_Natural Resource Conservation Ashanti				
Location Code	0608100	Bosome Freho - Asiya				
Use of goods and services						19,430
Objective	030201	2. Ensure the restoration of degraded natural resources				19,430
National Strategy	2010402	4.2 Protect the environment, mitigate the effects and adapt to climate change				10,000
Output	0002	provide seedlings to be planted along the major river bands in the District through small scale mining activities	Yr.1	Yr.2	Yr.3	10,000
Activity	000001	To procure one thousand economic seedlings by 31st December,2014	1.0	1.0	1.0	10,000
Use of goods and services						10,000
22101 Materials - Office Supplies						10,000
2210102 Office Facilities, Supplies & Accessories						10,000
National Strategy	3020102	2.2 Vigorously pursue reclamation and plantation development in areas mined-out by illegal miners				9,430
Output	0001	support to national afforestation programme in the District Annually	Yr.1	Yr.2	Yr.3	9,430
Activity	000002	Support the reclamation of degraded lands	1	1	1	9,430
Use of goods and services						9,430
22104 Rentals						9,430
2210409 Rental of Plant & Equipment						9,430
Total Cost Centre						19,430

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY,

2015

Amount (GH¢)

Institution	01	General Government of Ghana Sector			
Funding	11001	Central GoG			Total By Funding
Function Code	70610	Housing development			7,880
Organisation	2731001001	Bosome Freho District - Asiwa_Works_Office of Departmental Head_Ashanti			
Location Code	0608100	Bosome Freho - Asiwa			
Use of goods and services					7,880
Objective	070405	5. Strengthen institutions to offer support to ensure social cohesion at all levels of society			7,880
National Strategy	7040502	5.2. Encourage and support decentralised agencies to incorporate programmes for the vulnerable and excluded groups in district development plans			7,880
Output	0001	support the activities of District Feeder Roads	Yr.1	Yr.2	Yr.3
			1	1	1
Activity	000001	procured goods and services	1.0	1.0	1.0
					7,880
Use of goods and services					7,880
	22101	Materials - Office Supplies			7,880
	2210111	Other Office Materials and Consumables			7,880
Total Cost Centre					7,880

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY,

2015

Amount (GH¢)

Institution	01	General Government of Ghana Sector			
Funding	11001	Central GoG			Total By Funding
Function Code	70610	Housing development			36,760
Organisation	2731002001	Bosome Freho District - Asiwa_Works_Public Works_Ashanti			
Location Code	0608100	Bosome Freho - Asiwa			
Compensation of employees [GFS]					36,760
Objective	000000	Compensation of Employees			36,760
National Strategy	0000000	Compensation of Employees			36,760
Output	0000		Yr.1	Yr.2	Yr.3
			0	0	0
Activity	000000		0.0	0.0	0.0
Wages and Salaries					31,982
	21110	Established Position			31,982
	2111001	Established Post			31,982
Social Contributions					4,779
	21210	Actual social contributions [GFS]			4,779
	2121001	13% SSF Contribution			4,779
Total Cost Centre					36,760

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY,

2015

Amount (GH¢)

Institution	01	General Government of Ghana Sector						
Funding	11001	Central GoG						Total By Funding
Function Code	70451	Road transport						39,189
Organisation	2731004001	Bosome Freho District - Asiya_Works_Feeder Roads_Ashanti						
Location Code	0608100	Bosome Freho - Asiya						

Non Financial Assets **39,189**

Objective	050102	2. Create and sustain an efficient transport system that meets user needs						39,189
National Strategy	5010201	2.1. Prioritise the maintenance of existing road infrastructure to reduce vehicle operating costs (VOC) and future rehabilitation costs						39,189
Output	0001	Key road networks in the District improved by 31st December 2015	Yr.1	Yr.2	Yr.3			39,189
Activity	000002	To support road maintenance annually	1	1	1			39,189

Fixed Assets								39,189
31113	Other structures							39,189
3111301	Roads							39,189

Amount (GH¢)

Institution	01	General Government of Ghana Sector						
Funding	12603	CF (Assembly)						Total By Funding
Function Code	70451	Road transport						90,000
Organisation	2731004001	Bosome Freho District - Asiya_Works_Feeder Roads_Ashanti						
Location Code	0608100	Bosome Freho - Asiya						

Non Financial Assets **90,000**

Objective	050102	2. Create and sustain an efficient transport system that meets user needs						90,000
National Strategy	5010201	2.1. Prioritise the maintenance of existing road infrastructure to reduce vehicle operating costs (VOC) and future rehabilitation costs						90,000
Output	0001	Key road networks in the District improved by 31st December 2015	Yr.1	Yr.2	Yr.3			90,000
Activity	000001	To maintain roads annually	1	1	1			50,000

Fixed Assets								50,000
31113	Other structures							50,000
3111301	Roads							50,000

Activity	000003	To construct bridges and culverts annually	1.0	1.0	1.0			40,000
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Fixed Assets								40,000
31113	Other structures							40,000
3111306	Bridges							40,000

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY,

2015

Amount (GH¢)

Institution	01	General Government of Ghana Sector						
Funding	13518	UNDP						Total By Funding 249,891
Function Code	70451	Road transport						
Organisation	2731004001	Bosome Freho District - Asiwa_Works_Feeder Roads_Ashanti						
Location Code	0608100	Bosome Freho - Asiwa						

Non Financial Assets 249,891

Objective	050102	2. Create and sustain an efficient transport system that meets user needs						249,891
National Strategy	5010201	2.1. Prioritise the maintenance of existing road infrastructure to reduce vehicle operating costs (VOC) and future rehabilitation costs						249,891
Output	0001	Key road networks in the District improved by 31st December 2015	Yr.1	Yr.2	Yr.3			249,891
			1	1	1			
Activity	000005	To reshape roads in the District annually	1.0	1.0	1.0			249,891

Fixed Assets								249,891
31113	Other structures							249,891
3111301	Roads							249,891

Total Cost Centre 379,080

BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY,

2015

Amount (GH¢)

Institution	01	General Government of Ghana Sector						
Funding	11001	Central GoG						Total By Funding
Function Code	70360	Public order and safety n.e.c						105,240
Organisation	2731500001	Bosome Freho District - Asiya_Disaster Prevention	Ashanti					
Location Code	0608100	Bosome Freho - Asiya						

								Compensation of employees [GFS]	105,240
Objective	000000	Compensation of Employees							105,240
National Strategy	0000000	Compensation of Employees							105,240
Output	0000				Yr.1	Yr.2	Yr.3	105,240	
					0	0	0		
Activity	000000				0.0	0.0	0.0	105,240	

Wages and Salaries								91,559
21110	Established Position							91,559
2111001	Established Post							91,559
Social Contributions								13,681
21210	Actual social contributions [GFS]							13,681
2121001	13% SSF Contribution							13,681

Amount (GH¢)

Institution	01	General Government of Ghana Sector						
Funding	12603	CF (Assembly)						Total By Funding
Function Code	70360	Public order and safety n.e.c						10,000
Organisation	2731500001	Bosome Freho District - Asiya_Disaster Prevention	Ashanti					
Location Code	0608100	Bosome Freho - Asiya						

								Use of goods and services	10,000
Objective	050801	1. Minimize the impact of and develop adequate response strategies to disasters.							10,000
National Strategy	5080104	1.5 Promote the use of science and technology to minimize the impact of natural disasters							10,000
Output	0001	Disaster impact minimised and adequate response strategies developed			Yr.1	Yr.2	Yr.3	10,000	
					1	1	1		
Activity	000001	Support to disaster prevention and management activities annually			1.0	1.0	1.0	10,000	

Use of goods and services								10,000
22112	Emergency Services							10,000
2211203	Emergency Works							10,000

Total Cost Centre **115,240**

Total Vote **5,514,782**