



REPUBLIC OF GHANA

THE COMPOSITE BUDGET

OF THE

MPOHOR DISTRICT ASSEMBLY

FOR THE

2015 FISCAL YEAR

For Copies of this MMDA's Composite Budget, please contact the address below:

The Coordinating Director,
Mpohor District Assembly
Western Region

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TABLE OF CONTENT

INTRODUCTION.....	5
BACKGROUND.....	6
The District Assembly.....	6
Location and Size.....	6
Population.....	6
DISTRICT ECONOMY/SOCIAL SERVICE.....	7
Agriculture.....	7
Health.....	7
Education.....	7
Condition of Natural Environment.....	7
Key Issues.....	8
Vision.....	8
Mission.....	8
Broad District Objectives in line with GSGDA II.....	9
STATUS OF THE 2014 COMPOSITE BUDGET IMPLEMENTATION.....	11
Financial Performance.....	11
Revenue Performance.....	11
IGF Revenue Performance.....	11
Revenue Performance – All Revenue Sources.....	12
Expenditure Performance of 2014 (All Departments as per Composite Budget).....	12
Details of Expenditure for 2014 Composite Budget by Departments.....	13
Non-Financial Performance.....	14
Summary of Commitment on Projects.....	17
Challenges and Constraints.....	18
OUTLOOK FOR 2015.....	19
IGF Revenue Projections.....	19
Revenue Projections 2015-2017(All Revenue Source).....	19
Revenue Mobilisation Strategies.....	20
Expenditure Projections.....	21
Summary of 2015 Budget and Funding Sources.....	21
Justification for Projects and Programmes for 2015 and Corresponding Cost.....	23
Assumptions underlying the 2015 Composite Budget.....	29

List of Tables

Table 2.1.1a	IGF Revenue Performance (Trend Analysis).....	11
Table 2.1.1b	Revenue Performance – All Revenue Sources.....	12
Table 2.1.2	Expenditure Performance of 2014(by departments).....	12
Table 2.2.1	Details of Expenditure for 2014 Composite Budget by department.....	13
Table 2.2.2	Non-Financial Performance by departments.....	14
Table 2.3	Summary of Commitment on Projects.....	17
Table 3.1.1	IGF Revenue Projections.....	19
Table 3.1.2	Revenue Projections 2015-2017 (All Revenue Sources).....	19
Table 3.3	Expenditure Projections 2015-2017.....	21
Table 3.3.1	Summary of 2015 Budget and Funding Sources.....	21
Table 3.3.2	Justification of Projects and Programmes for 2015 and Corresponding Costs	23

1.0 INTRODUCTIONS

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.

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.

The composite Budget of the Mpohor District Assembly for the 2015 Fiscal Year has been prepared from the 2014-2017 Guidelines for Budget Preparation from the Draft National Medium Term Development Policy Framework (NMTDPF) 2014-2017.

1.1 BACKGROUND

1.1.1 The District Assembly

The Mpohor district was established by a legislative instrument (L.I) 2019 as one of the forty six (46) new districts created nationwide in 2012 and also as one of the five (5) new districts created in the Western region. The district was carved out from the then Mpohor Wassa East District.

The total membership of the assembly is twenty (20). This is composed of thirteen (13) elected members, five (5) Government appointees, District Chief Executive and a Member of Parliament. The district has four Area Councils, namely;

- Mpohor Area Council
- Adum Bansa Area Council
- Manso Area Council
- Ayiem Area Council

1.1.2 Location and Size

The district is located at the south eastern part of the Western Region covering a land size of 524.534 Square Kilometers (PHC 2010). It is bounded on the north by Tarkwa- Nsuaem Municipal Assembly, north east by Wassa East District, south-west by Ahanta West District, south by Sekondi- Takoradi Metropolitan Assembly and south-east by Shama District Assembly. Mpohor is the district capital and is 19 km off the Takoradi-Agona Nkwanta main road.

1.1.3 Population

Mpohor District has a total population of 42,923 people consisting of 21,486 males and 21,437 females with greater proportion (74.8%) of the population residing in the rural areas and 25.2 percent in the urban areas (PHC 2010).

1.2 DISTRICT ECONOMY/SOCIAL SERVICES

1.2.1 Agriculture

The main stay for the people in the District is agriculture. Majority of the people are engaged in small scale farming with few commercial activities. Agriculture including fishing and forestry employs about 9,299 persons representing 47.7% of the economically active population. The major staple food crops produced in the District include cassava, plantain, maize, cocoyam and vegetables. The output per yield is substantially low in the District due to traditional methods of farming with an average farm size of one acre per farmer. Mining and Quarrying also employs 2,514 persons representing 12.9% consisting of 1,735 males and 779 females.

1.2.2 Health

There are about eleven health facilities in the District with ten in full operation. While the majority are government operated, only one is operated privately. The Doctor patient ratio in the District is 1:42,923 which is very high. The health sector is not only faced with inadequate health facilities and personnel but is logistically challenged. The district lacks a District Hospital.

1.2.3 Education

About 21,116 people are of school going age. Out of the total population within the age bracket, 14,465 are currently in school. This means there are 6, 651 children of school going age currently out of school (PHC 2010). This situation is as a result of lack of schools within some communities especially the remote areas of the District.

The educational facilities in the District comprise of 43 Pre-schools, 42 Primary schools, 26 Junior High Schools (JHS) and 1 Senior High School (SHS). The District is divided into three circuits namely Mpohor, Manso and Adum Bansa circuits

1.2.4 Conditions of the Natural Environment

The natural environment is being degraded as a result of farming, lumbering and logging as well as building activities thus reducing portions of the original forest to secondary. Large and small scale mining activities in the District is impacting

negatively on the environment. These have led to extensive land degradation and soil erosion and the development of trenches and pollution of water bodies and the air. These activities in the forests are leading to changes in the rainfall pattern, decrease agricultural production increased soil erosion and loss of valuable nutrients. These practices are imparting negatively district environment.

1.2.5 Key Issues

- Poor road network
- Inadequate health infrastructure
- Inadequate portable water
- Poor drainage systems
- Inadequate educational infrastructure
- Inadequate market structures
- Inadequate logistics for all department
- Poor physical planning schemes
- High number of poor and vulnerable groups
- Lack of district administration infrastructure

1.2.6 Vision

The vision of the Mpohor District Assembly is to be a District with people of improved lives and high standard of living in the country.

1.2.7 Mission

The Mpohor District Assembly exists to collaborate effectively and efficiently with all stakeholders to mobilize adequate financial, human and capital resources to

improve the standard of living of its people in the District through the provision of infrastructure and Socio-economic services.

Broad District Objectives in Line with GSGDA II

THEMATIC AREA	GSGDA II POLICY OBJECTIVE	DISTRICT OBJECTIVES
2. Enhancing competitiveness in Ghana's Private Sector	<ol style="list-style-type: none"> 1. Improve efficiency and competitiveness of MSMEs 2. Improve private sector productivity and competitiveness domestically and globally 	<ol style="list-style-type: none"> 1. To provide modern infrastructure facilities for SMEs in the district by December, 2017 1. To construct market adequate market infrastructure in the district by December, 2017 2. To institute periodic market days in Adum Bansa, Manso and Ayiem
3. Accelerated Agricultural Modernization and Sustainable Natural Resource Management	Improve post-production management	<ol style="list-style-type: none"> 1. To provide agro-processing facilities in all four area councils by December, 2017 2. To conduct demonstrations on selected crops in the district annually through BAC trainings and workshops by the end of the budget period.
5. Infrastructure and Human Settlements Development	<ol style="list-style-type: none"> 1. Accelerate the provision of adequate, safe and affordable water 2. Accelerate the provision of improved environmental sanitation facilities 3. Create and sustain an efficient transport system that meets user need 4. Streamline spatial and land use planning system 	<ol style="list-style-type: none"> 1. To improve the supply of portable water supply district-wide by December 2017 1. To improve sanitation conditions district-wide through public education and construction of refuse bays in all area council capitals. 1. To improve the conditions of roads in the district by December, 2017 1. To continue the street naming and property address exercise district-wide by the end of the period.
6. Human Development, Productivity and Employment	<ol style="list-style-type: none"> 1. Improve quality of teaching and learning 2. Bridge the equity gaps in geographical access to health services 3. Make social protection more effective in targeting the poor and 	<ol style="list-style-type: none"> 1. To improve access to educational infrastructure and enhance quality of teaching and learning. 1. To enhance access to efficient health service delivery through the construction and rehabilitation of existing CHPS compounds 1. To support the people living with disabilities, the aged, vulnerable, girl

	vulnerable	<p>child and people living with HIV/AIDS.</p> <p>2. To provide scholarships to brilliant but needy students</p>
7. Transparant and Accountable Governance	Strengthen policy formulation, development planning and M&E for equitable and balanced spatial and socio-economic development	<p>1. To improve the manpower capacity of the Assembly and strengthen sub-structures to enhance participation in local governance by December, 2017.</p> <p>2. To establish district administration infrastructure by December 2017</p> <p>3. To provide logistics for effective policy implementation and service delivery by December 2016</p>

2.0 STATUS OF THE 2014 COMPOSITE BUDGET IMPLEMENTATION

2.1 Financial Performance

2.1.1 Revenue performance

2.1.1a IGF Revenue Performance (Trend Analysis)

ITEM	2012		2013		2014		% Performance (as at June 2014)
	Budget (July 2012)	Actual as at 31 st Dec.	Budget	Actual as at 31 st Dec.	Budget	Actual as at 30 June	
Rates	11,100.00	-	30,100.00	35,308.65	35,500.00	16,487.75	46.44
Fees and Fines	6,760.00	6,243.49	13,430.00	22,013.35	30,300.00	6,886.27	22.73
Licenses	7,470.00	2,302.00	40,802.00	47,038.50	65,379.00	48,025.45	73.46
Land	94,400.00	40,000.00	226,538.00	7,977.00	312,613.00	44,986.00	14.39
Rent	50.00	20.00	3,050.00	21,500.00	30,300.00	9,000.00	29.70
Investment	1,000.00	2,400.00	-	-	-	-	-
Miscellaneous	1,500.00	277.00	4,750.00	34,723.64	4,800.00	3,390.10	70.63
Total	122,280.00	51,242.49	318,670.00	168,561.14	478,892.00	128,775.57	26.00

From the table above, the overall performance for IGF as at June 2014 was 26%. Licenses and Miscellaneous Revenues were the highest performers with 73.5% and 70.6% respectively. Performance for Rates was very good too. This follows last year's performance where most of the revenue items achieved more than 100% target.

However, Lands/Royalties revenue item have performed abysmally. This affected negatively on overall performance since this revenue source constituted 65.3% of projected revenue for the year 2014. The poor performance could be attributed to non-payment of Stool Lands Revenue since the beginning of the year. Controlling for Stool Land Revenue, the overall half year IGF performance for 2014 would be impressive at 65.1%.

To improve the situation the Assembly will continue to implement the Revenue Improvement Policy by intensifying education on the need to pay taxes, undertake revaluation of economic, commercial and residential properties and to recruit more revenue collectors.

2.1.1b 2014 Revenue Performance -All Revenue Sources

ITEM	2012		2013		2014		% Performance
	Budget (July 2012)	Actual as at 31 st Dec.	Budget	Actual as at 31 st Dec.	Budget	Actual as at June	
Total IGF	122,280.00		318,670.00	168,561.14	478,892.00	128,775.75	26.89
Compensation	6,000.00	-	201,696.00	-	787,440.00	369,887.54	46.0
Goods and services	-	-	63,855.42	40,273.48	66,730.18	-	0%
Assets	-	-	162.00		162.00	-	0%
DACF	693,600.00	391,224.59	1,560,433.24		3,877,921.60	226,669.72	5.85
DDF	351,847.00	-	425,510.00	371,068.00	452,068.12	365,983.74	80
School Feeding	16,400.00	-	396,533.00	88,181.20	396,533.00	52,810.00	13.32
MPCF	10,000.00	-	12,500.00	26,806.33	133,620.16	-	0%
PWLD	22,000.00	-	46,024.00	52,069.90	46,024.00	-	0%
CWSA/SR WSP	-	-	142,438.40	110,954.96	284,729.69	28,330.56	11
Seed Money	555,000.00	-	555,000.00	-	555,000.00	-	0%
Total	1,777,127.00	442,467.08	3,722,821.82	1,555,709.13	7,079,121.00	1,172,457.13	16.00

Overall performance for all revenue source as at June, 2014 was 26% as shown on the table above. The poor half year performance was attributed to delays and non-payment of major revenue items such as DACF (5.9%), Seed Money (0%), MPCF (0%), GOG departmental transfers (0%), Disability Fund (0%) among others. The significant performer is DDF (80%).

2.1.2 Expenditure Performance of 2014 (All departments as per the Composite Budget)

EXPENDITURE ITEMS	2012		2013		2014		% Performance
	Budget (July 2012)	Actual as at 31 st Dec.	Budget	Actual as at 31 st Dec.	Budget	Actual as at June	
Compensation	17,040.00	-	241,913.00	-	830,097.00	369,887.54	44.56
Goods and Services	110,890.00	276,556.42	1,523,754.00	774,296.32	2,538,596.00	600,355.00	23.65

Assets	1,648,847.00	158,644.23	1,957,155.00	416,983.15	3,710,428.00	113,057.00	3.05
TOTAL	1,776,777.00	435,200.65	3,722,822.00	1,191,279.47	7,079,121.00	1,083,299.54	15.30

From the above table, overall expenditure performance for all departments as at June 2014 was 15.3%. The poor performance could be attributed to the abysmal performance of major revenue items which has significantly impacted on the pace of development within the district. The non-payment DACF and Seed Money have negatively affected assets expenditure (3.05%).

However, though 80% DDF has been received as at June 2014, most of the projects were still in the procurement processes and therefore did not reflect in the expenditure performance.

2.2. 1 Details of Expenditure for 2014 Composite Budget by departments

ITEM	COMPENSATION			SERVICES			ASSETS		
	Budget	Actual	%	Budget	Actual	%	Budget	Actual	%
Central Administration	387,238.00	138,606.73	36	1,166,042.16	307,178.00	25	34,231.00	13,643.00	40
Works	66,876.00	33,503.03	50	143,507.00	53,893.00	38	2,513,353.00	44,213.00	2
Agriculture	100,947.00	75,093.86	74	47,265.00	-	-	-	-	-
Social Welfare / Com. Dev't.	34,027.32	16,729.26	49	614,113.00	161,253.00	26	-	-	-
Environmental Health	77,718.00	37,378.27	48	328,075.00	14,954.00	5	291,715.00	-	-
Budget and Rating	24,394.00	11,933.24	49	-	-	-	-	-	-
Sub-total	691,200.00	313,304.39	45	2,299,022.16	537,278.00	23	2,839,299.00	57,856.00	2
Schedules									
Physical planning	28,202.00	13,865.58	49	79,349.00	46,810.00	59	162	-	-
Trade and Industry	-	-	-	-	-	-	-	-	-
Finance	42,441.00	9,161.14	22	-	-	-	-	-	-
Education, Youth/Sport	-	-	-	62,358.00	13,967.00	22	612,723.00	44,069.00	7
Disaster Prevention	68,254.00	33,556.43	49	66,407.84	-	-	-	-	-
Natural Resources	-	-	-	-	-	-	-	-	-
Health	-	-	-	31,479.00	2,300.00	7	258,244.00	11,132.0000	4
Sub-total	138,897.00	56,583.15	41	239,593.84	63,077.00	26	871,129.00	55,201.00	6
TOTAL	830,097.00	369,887.54	45	2,538,596.00	600,355.00	24	3,710,428.00	113,057.00	3

The overall below average expenditure performance of 15.3% is attributed to poor revenue performance as at June 2014 as shown in table 2.1.2. The table 2.2.1 above shows the expenditure details as per all departments with the Mpohor District.

From the table above, only Department of Agriculture has over spent their compensation budget at 74% and this is attributed to increased salaries of some staff due to promotions as well as transfer of staff to the district. Finance Department has also utilised 22% due to transfer of revenue staff from the district without replacement. Most departments have however exhausted on average 40% of their compensation budgets.

The 25% of Goods and Service budget utilised by Central Administration Department is attributed to day-to-day operation expenses (rents, maintenance, fuel, stationery, etc.) of the Assembly. Works Department development control campaign has also contributed to the using of 38% of their budget while numerous social intervention programs by Social Welfare/Community Development has seen them use 26% of their budget.

Town and Country Planning Department has over spent their Goods and Service budget as at June 2014 due to the special attention given to Street Naming and Property Addressing exercise in the district.

Most infrastructural and physical projects (Assets) have been progressing at a very slow pace or have delayed in commencing as can be seen from the performance of Works Department (2%), Environmental Health Unit (0%), Health Department (4%) and Education (7%) due to non-release of DACF, Seed Money and other revenues to the Assembly.

2.2.2 Non-Financial Performance by departments

Sector/Departments	GOODS AND SERVICES			ASSETS		
	Planned Output	Achievement	Remarks	Planned Output	Achievement	Remarks
Central Administration	Ensure Transparency and Accountability (IAU)	Audit staff has been trained.		Procurement of Office Equipment (Computers, Laptops, photocopiers etc)	Most offices have been equipped	
	Develop the capacity of Staff and Assembly Members	Staff and Assembly members have trained				
	Support the Decentralized department to play effective role in the district	Some decentralized department have been established				
	Prepare the 2014-2017 MTDP for the	2014-2017 MTDP is at the draft stage	The process is on-going			

	Assembly					
	Strengthen systems to ensure timely preparation of 2015 Budget and Other Documents	2015 budget prepared following necessary procedures and requirements				
	Payment for Rent for Offices	Administration offices secured				
	Payment for Rent for Residences for DCD and DFO	DCD and DFO accommodated				
	Organize National Celebrations	Independence day and others have been organized				
Social Sector						
Education	Support 100 No. brilliant but needy students	64 needy but brilliant students have been supported		Construct 2 No. 6 Unit Classroom Blocks at Akotrom	Yet to start due non-release of DACF	
	Contribute to STME, Mock Exams to improve students performances at basic level	The Assembly organized /sponsored BECE Mock Exams for 2014 for 701 students.		Pay for the Construction expenses of Nursery Block	The project is completed and yet to be handed over.	
Health	Intensify support to District Response on HIV and AIDS	21 PLHIV have been supported		Build 3 No. CHPS Compound at Wiredukrom, Botodwina, and Santiaw	Projects advertised and in procurement processes	
	Improve refuse Lifting and Environmental and Sanitation	Diseases outbreak averted and sanitation improved				
Social Welfare and Community Dev'pt	Intensify Gender and Social Protection Activities in the district	55 child maintenance cases have been attended.				
	Increase support to People Living with disability	86 PLWD have been supported				
	Improve and sustain school Feeding Programme	1,974 school pupils have been fed and school				

		enrolment boosted.				
Works	Value all properties for Revenue Mobilization Purpose		Not implemented due to inadequate funds (poor IGF)	Construction of District Assembly office Complex Phase 1		Not implemented due to delay in the release of DACF and Seed Money
	Improve water management through WATSAN Activities	Monitoring activities of WATSAN improved		Construction of 3 No. Bungalows for DCE and Key Assembly Staff		Not implemented due to delay in the release of DACF and Seed Money
				Furnishing the various offices	Furnishing in progress	
				Maintain Feeder Roads to facilitate socio-economic interactions	62 km of Feeder roads reshaped	
				Rehabilitate Mpozor-Kejabil (10km).	Mpozor – Kejabil has gone through tender	Project yet to fully commence.
Physical Planning	Implement Street Naming Projects to facilitate revenue mobilization	Most streets in the district have been named	The exercise is on-going	Physical Planning	Implement Street Naming Projects to facilitate revenue mobilization	Most streets in the district have been named
	Acquire equipment to facilitate the Street Naming exercise.	All the necessary equipment for the exercise have been purchased				
Environment Sector						
Disaster Prevention	Curb the impact/effect of disaster in the various communities	Campaign on disaster prevention on-going				

2.3 Summary of Commitments on Projects

The table below shows on-going and completed projects which the Assembly has commitment to honour.

Sector/Department	List of Projects	Status	Contract Sum	Payment to Date	Outstanding Commitment
Social Sector					
Education					
	Construction of Nursery Block MESSRS ASSESS ABA GH LIMITED	Completed	90,990.12	81,891.00	9,099.12
Health					
	Construction of CHPS Compound MESSRS GAAKAD ENTERPRISE	Completed	49,578.80	49,565.00	13.80
	Construction of Institutional Latrines MESSRS GEOTECH ENT. LTD	Completed	98,256.34	48,092.00	50,164.34
	Construction of Institutional Latrines MESSRS OFFEIBU ENTERPRISE LTD	Completed	178,730.40	152,555.00	26,175.40
Infrastructure					
Works					
	Construction of Area Council Office AAAK GHANA LIMITED	On-going	50,963.97	NIL	50,963.97
	Construction of Area Council Office A-PLUS CONSTRUCTION LIMITED	On-going	54,147.83	NIL	54,147.83

Most of the above projects have been completed except Area Council Offices at Mpohor and Ayiem which are work-in-progress. For Area Council Offices at Mpohor and Ayiem, no payments have been made due to the non-release of the DACF transfers. Provision (GHC 81,720.00) has been made in the 2015 budget to cater for the construction.

2.4 CHALLENGES AND CONSTRAINTS

The following are among the challenges that Mpohor District faces in terms of sourcing for funds and other related activities.

- Funding from the central government and other donor sources has not been forthcoming. This has seriously affected implementation of the various critical projects.
- Unavailability of updated data is also a challenge and thus affects the smooth preparation of the budget and its implementation. The Street Naming and Property Address exercise is on-going and is expected to provide updated data at completion to help in billing and revenue collection.
- Inadequate revenue collectors have also been a great hindrance to the revenue performance of the Assembly. This problem is being worsened by difficulty in getting and recruiting adequate number of commission collectors.
- There is poor road network system in the district, making many towns very inaccessible.

3.0 OUTLOOK FOR 2015

3.1 Revenue Projections 2015-2017

3.1.1 IGF Revenue Projections

REVENUE ITEMS	2014 BUDGET	2014 ACTUAL (as at June)	2015 Projection	2016 Projection	2017 Projection
Rates	35,500.00	16,487.75	35,500.00	37,275.00	39,138.75
Fees and Fines	30,000.00	6,886.27	30,300.00	31,815.00	33,405.75
Licenses	65,379.00	48,025.45	84,593.91	88,823.61	93,264.79
Land	312,613.00	44,986.00	360,313.17	378,328.83	397,245.27
Rent	30,300.00	9,000.00	33,051.92	34,704.52	36,439.74
Investment		-	-	-	-
Miscellaneous	4,800.00	3,390.10	5,450.00	5,722.50	6,008.63
Total	478,592.00	128,775.57	549,209.00	576,669.45	605,502.92

The IGF projections were made with the assumption that the authorities will be prompt with the releases of Stool Land Revenue and the aggressive implementation of the Assembly's Revenue Improvement Policy.

A total of 549,209.00 have been projected to be mobilized to execute various programs and projects in 2015. The structure of the Assembly's IGF however remains unchanged as Stool Land Revenue still constitute the largest contributor of 65.6% of the total. The figures for 2016 and 2017 are only indicative.

3.1.2 Revenue Projections 2015-2017 (All Revenue Sources)

	2014		2015	2016	2017
	Budget	Actual as at June	Projection	Projection	Projection
Internally Generated Revenue	478,892.00	128,775.57	549,209.00	576,669.45	605,502.92
Compensation	787,440.00	-	706,606.20	741,936.51	779,033.33
Goods and Services	66,730.18	-	39,963.72	41,961.91	44,060.00
Assets	162.00	-	-	-	-
DACF	3,877,921.60	226,669.72	4,822,244.18	5,063,356.20	5,316,524.01
DDF	452,068.12	279,802.54	384,606.00	403,836.30	424,028.12
School Feeding	396,533.00	52,810.00	395,986.14	395,986.14	415,785.45

Programme					
MPCF	133,620.16	-	133,629.00	133,629.00	140,310.45
PLWD	46,024.00	-	46,024.00	46,024.00	48,325.20
CWSA/SRWSP	284,729.69	28,330.56	182,530.00	182,530.00	191,656.50
Seed Money	555,000.00	-	555,000.00	555,000.00	555,000.00
TOTAL	7,079,121.00	716,388.39	7,815,798.24	8,105,599.20	8,447,798.85

A total of 7,815,798.24 have been estimated to mobilize from all source in the year 2015 to fund various programs and projects of the Assembly. The revenue structure however remains unchanged and the major contributors are DACF, Seed Money and DDF.

The estimate for Compensation of Employees (GOG) has reduced from 787,440.00 in 2014 to 706,606.20 for 2015 due to institutional transfers and resignations by some staff.

3.2 REVENUE MOBILIZATION STRATEGIES

In spite of these challenges, the Mpohor District Assembly believes that the projects and programmes contained in the budget could be implemented based on the following;

- The Assembly, from the beginning of 2015 will continue to conduct socio-economic survey to get data on both residential and commercial properties as well as other business entities within the district.
- The assembly will intensify education campaign on the need to pay taxes. This will take the form of public forum where the Assembly can interact with the public, letting them know what is expected of them as they also expect the Assembly to bring them developmental projects.
- The Assembly will also privatize collections of property rates in areas and towns where adequate data exist.
- More revenue Collection Points will be mounted in the coming year to track all revenues escaping the Assembly.
- The Assembly is in readiness to prosecute institutional rate defaulters.
- The Assembly believes that if government releases are adequate and timely, then the projects and programmes contained in the budget will be fully executed.

3.3 Expenditure Projections 2015-2017

EXPENDITURE ITEMS	2014 Budget	2014 Actual (As At June)	2015 Projection	2016 Projection	2017 Projection
COMPENSATION OF EMPLOYEES	830,097.00	369,887.54	749,262.00	716,469.00	716,469.00
GOODS AND SERVICES	2,538,596.00	600,355.00	2,677,131.00	2,837,758.86	3,008,024.39
ASSETS	3,710,428.00	113,057.00	4,389,396.00	5,091,371.26	5,906,371.26
TOTAL	7,079,121.00	1,083,299.54	7,815,789.00	8,678,392.12	9,663,657.65

From the table above, 56.2% (4,389,396.00) of expected revenue for 2015 has been earmarked for various physical and infrastructural projects. Personal compensation for all departments (GOG and IGF) makes up only 9.5% (749,262.00) of projected revenue.

To facilitate effective service delivery by the Central Administration and other departments, and amount of 2,677,131.00 (35.3%) of projected revenue has been slated to be spent on Goods and Services. The figure represents a 5.2% upward adjustment over 2014 figure to cater for anticipated fluctuations in macroeconomic variables (inflation, exchange rate etc.).

3.3.1 Summary of 2015 Budget and Funding Source (Justification of 2015 Budget)

Department	Compensation	Goods and services	Assets	Total	Funding Sources					Total
					IGF	GOG	DACF	DDF	CWA/SW SRP	
Schedule 1										
Central Administration	267,376.00	1,350,064.16	54,230	1,671,670.16	434,965.00	224,720.00	964,524.16	47,461.00	-	1,671,670.16
Works	67,006.00	133,311.00	2,858,888.95	3,059,205.95	109,842.00	622,006.00	2,146,060.95	181,297.00	-	3,059,205.95
Agriculture	150,188.00	24,650.00	-	174,838.00	-	174,838.00	-	-	-	174,838.00
Social Welfare & Community Development	33,458.00	609,961.00	-	643,419.00	-	622,044.00	21,375.00	-	-	643,419.00
Environmental Health	74,757.00	328,075.00	220,982.05	623,813.05	-	74,757.00	366,525.05	-	182,530.00	623,813.05
Budget and rating	23,986.00	-	-	23,986.00	-	23,986.00	-	-	-	23,986.00
Schedule 2										
Physical Planning	27,731.00	46,445.00	-	74,176.00	4,402.00	27,731.00	42,043.	-	-	74,176.00
Finance	19,922.00	-	-	19,922	-	19,922.0	-	-	-	19,922.00
Education Youth and Sports	-	75,445.00	730,196.00	805,641.00	-	-	715,445.00	90,196.00	-	805,641
Disaster Prevention	67,113.00	71,407.84	-	138,520.84		67,113.00	71,407.84	-	-	138,520.84

Health	-	37,772	525,100.00	562,872.00	-	-	497,772.00	65,100.00	-	562,872.00
Trade/ Industry and Tourism	17,725.00	-	-	17,725.00	-	17,725.00	-	-	-	17,725.00
TOTAL	749,262.00	2,677,131.00	4,389,397.00	7,815,790.00	549,209	1,874,842.00	4,825,153.00	384,054.00	182,530.00	7,815,790.00

The shows summary of the Assembly's budget and funding sources including IGF, DACF, GOG Transfers, DDF and others (CWA/SRSWP).

Departments with major allocation in 2015 budget are Works (39.2%), Central Administration (21.4%), Education (10.3%), Social Welfare/ Community Development (8.2%), Environmental Health (7.9%), Health (7.2%) and Agric (2.2%). These allocations reflects the Assembly's priorities of providing and improving economic infrastructure, provision of logistics and district administration facilities, provision of educational amenities, assistance to people living with disability (PLWD), people living with HIV/AIDS (PLHIV/AIDS) and other vulnerable groups, ensuring and sustaining general environmental health, expansion and extension of health services and giving adequate attention to agricultural sector to reduce rural poverty and boost incomes.

3.3.2 JUSTIFICATION FOR PROJECTS AND PROGRAMMES FOR 2015 AND CORRESPONDING COST

Programmes and Projects by Sectors	IGF (GHc)	GOG (GHc)	DACF (GHc)	DDF (GHc)	Total Budget (GHc)	JUSTIFICATION
Administration , Planning/Budget						
1. Construction of District Assembly Office Complex Phase 1			43,582.41		43,582.41	To accommodate District Administration
2. Construction of 2 No. Bungalows for DCE and Key Assembly Staff			29,022.15		29,022.15	To house key Assembly staff
3. Payment for Rent for Offices			66,382.62		66,382.62	To accommodate departments
4. Payment for Rent for Residences for DCD and DFO			27,229.57		27,229.57	To house key Assembly staff
5. Construction of Area Council Offices			81,720.36		81,720.36	To strengthen the local government system
6. Furnishing of Office and Residential Buildings			24,076.00		24,076.00	To make work environment conducive for increased productivity.
7. Completion of Area Council Office			29,628.19		29,628.19	To strengthen the local government system
8. Provision of School	107,842.00				107,842.00	Equip all schools with furniture

Furniture						
9. Support to Decentralized Departments			21,153.05		21,153.05	To establish all department
10. Support to Sub-district Structures			75,444.88		75,444.88	To make the Sub-district structures active
11. Provision for 2016 Budgetary Process and Preparation of Other Documents			21,463.44		21,463.44	To prepare a Composite budget for the 2015
12. Capacity building for staff and Assembly Members			40,398.44	47,467.00	87,865.44	To make staff and Assembly members efficient
13. Provision for Transparency and Accountability (IAU)			10,605.00		10,605.00	IAU staff well trained
14. Procurement of Office Equipment			54,229.57		54,229.57	To improve productivity
15. DPCU and Project Monitoring Activities			32,786.92		32,786.92	To make sure projects meets expectations
15. 1 No. Project Pick-Up (Toyota Double Cabin)			166,371.00		166,371.00	To enhance project monitoring
16. Preparation of MTDP 2014-2017			15,000.00		15,000.00	To ensure systematic planning
17. Payment of compensation for Lands/Crops (42 acres)			84,658.55		84,658.55	To acquire land for the Assembly Office complex
18. Documentation of acquired land			6,540.08		6,540.08	Make documents to cover the acquired land

(42 acres)						
19. Clearing of Site for Construction of Offices (42 acres)			50,382.62		50,382.62	To prepare land for construction of offices
20. National Celebrations	2,660.00		137,430.74		140,090.00	To organize all national celebrations
21. Contribution to Counterpart Funded Projects (REP, etc)			70,600.40		70,600.40	To enhance local development
22. Community Initiated Projects - Capital			118,011.81		118,011.81	To meet the basic needs of communities
SOCIAL SECTOR						
Education						
1. Rehabilitation of School blocks				90,195.81	90,195.81	To make learning conducive for school pupil
2. Support to brilliant but needy students			25,148.30		25,148.30	To support about 100 students
3. Contribution to STME, Mock Exams, etc.			25,148.30		25,148.30	Improve student performances in the BECE
4. Sports and Cultural programmes			25,148.30		25,148.30	To unearth athletic talents of school pupil
5. School Feeding Programme		369,533.00			369,533.00	To sustain school enrolment
7. Provide 2 No. Basic Schools (6 units class block with auxiliary facilities each)			640,000.00		640,000.00	To increase school enrolment

Social Welfare						
1. Gender and Social Protection Activities			21,374.88		21,374.88	To improve social protection and women empowerment
2. Support for People Living with disability		46,024.0			46,024.0	To provide safety net to the vulnerable
3. MP's Projects		133,620.00			133,620.00	To enhance development
Water And Sanitation						
1. Rehabilitation of 24 No. wells and boreholes			126,952.27		126,952.27	To provide portable water for communities
2. Contribution towards IDA water project			84,167.00		84,167.00	To provide portable water for communities
3. Contribution to WATSAN Activities			20,886.15		20,886.15	To provide portable water for communities
4. Drilling of 25 No. New Boreholes			153,352.11		153,352.11	To provide portable water for communities
5. Construction of boreholes (4 No.)				44,000.00	44,000.00	To provide portable water for communities
Health						
1. Contribution to District Response on HIV and AIDS			18,861.22		18,861.22	To reduce HIV infection rate in the district
2. Contribution to Health Programmes (Malaria, NID)			18,861.22		18,861.22	To improve health status of the people
3. Expansion of CHPS Compound at Manso			50,000.00		50,000.00	To make healthcare accessible

4. Construction 3 No. CHPS Compounds Camp 3, Botowina and Santiaw			410,000.00	65,000.00	475,000.00	To make healthcare accessible
Security, Disaster Prevention & Management						
1. Disaster Prevention and Management			71,407.84		71,407.84	To support victims of disasters
2. Support to DISEC and Security Activities			47,886.15		47,886.15	Improve peace and security in the district
Economic						
1. Extension (Filling and Landscaping of market)			185,865.00		185,865.00	To enhance business environment
2. Construction of Market at Adansi				43,582.00	43,582.00	To enhance business environment
3. Image Promotion	4,000.00		65,183.46		69,183.46	To improve public awareness and Assembly's visibility
4. Provision of Streetlights			65,077.02		65,077.02	To improve general security
Street Naming (PD)	4,402.00		42,043.49		46,445.49	To aid property numbering and ease revenue collection
5. Purchase 1 No. Revenue Mobilisation Pick-Up (Toyota Double Cabin)			166,371.00		166,371.00	To boost IGF performance
6. CIC Furnishing and Tooling			63,579.91		63,579.91	To improve learning of ICT in the district
7. Rehabilitation of Market at Ayiem				41,000.00	41,000.00	To boost revenue performance/economic activities

Roads						
1. Rehabilitation / Maintenance of Feeder Roads			289,198.99	63,835.00	353,033.99	To improve accessibility to communities
2. Maintenance of Grader			79,963.07		79,963.07	To status of roads in the district
3. Procurement of 1 No. Grader (Part-payment)			230,609.61		230,609.61	To status of roads in the district
4. Maintenance of plant and equipment				32,462.19	32,462.19	To ensure good roads and improve productivity
Environment & Sanitation						
1. Environmental & sanitation programmes			98,473.17		98,473.17	Improve the sanitation health of the people
2. Waste management & Fumigation			208,715.72		208,715.72	To reduce incidence of malaria and other diseases
3. Construction of 9 No. Refuse bays			38,450.81		38,450.81	To ensure proper disposal of waste
4. Support to GYEEDA (Zoomlion)			20,886.15		20,886.15	To ensure proper disposal of waste
5. Institutional Latrines and Wells		182,530.00			182,530.00	To improve sanitation health
TOTAL	118,904.00	731,707.00	4,500,328.94	427,542.00	5,778,481.94	

ASSUMPTIONS UNDERLYING THE 2015 COMPOSITE BUDGET

The 2015 Composite Budget could be realized based on the following assumptions:

- Timely release of funds for decentralized departments to run their activities.
- Timely releases of DACF and DDF which will finance infrastructure projects earmarked in the budget.
- The mining sector in Mpohor (Golden Star Mining Company) will bounce back into full operations so the Assembly can mobilise the needed revenue from that source.
- Enhancement in the predominantly agrarian and rural nature of the district.
- Improvement in the low level of Internally Generated Revenue.
- 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 especially DACF.

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	749,262		
010201 1. Improve fiscal resource mobilization	7,815,789	0		
010202 2. Improve public expenditure management	0	1,472,847		
030101 1. Improve agricultural productivity	0	24,650		
050601 1. Promote a sustainable, spatially integrated and orderly development of human settlements for socio-economic development	0	2,992,200		
050604 4. Strengthen the human and institutional capacities for effective land use planning and management through science and technology	0	49,350		
060101 1. Increase equitable access to and participation in education at all levels	0	805,641		
060302 2. Improve governance and strengthen efficiency and effectiveness in health service delivery	0	1,111,878		
071102 2. Facilitate equitable access to good quality and affordable social services	0	609,961		
Grand Total €	7,815,789	7,815,790	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),							
	0.00	0.00	0.00	0.00	0.00	#Num!	0.00
	0.00	0.00	0.00	0.00	0.00	#Num!	0.00
Taxes							
113 Taxes on property	0.00	0.00	0.00	0.00	0.00	#Num!	35,500.00
	0.00	0.00	0.00	0.00	0.00	#Num!	35,500.00
Grants							
133 From other general government units	0.00	0.00	0.00	0.00	0.00	#Num!	7,266,580.07
	0.00	0.00	0.00	0.00	0.00	#Num!	7,266,580.07
Other revenue							
141 Property income [GFS]	0.00	0.00	0.00	0.00	0.00	#Num!	393,365.09
142 Sales of goods and services	0.00	0.00	0.00	0.00	0.00	#Num!	109,073.91
143 Fines, penalties, and forfeits	0.00	0.00	0.00	0.00	0.00	#Num!	5,820.00
145 Miscellaneous and unidentified revenue	0.00	0.00	0.00	0.00	0.00	#Num!	5,450.00
Grand Total	0.00	0.00	0.00	0.00	0.00	#Num!	7,815,789.07

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	706,606	2,200,492	3,975,422	6,882,520	42,656	396,711	109,842	549,209	0	0	0	0	0	79,929	304,131	384,060	7,815,790
Mpohor District - - Mpohor	706,606	2,200,492	3,975,422	6,882,520	42,656	396,711	109,842	549,209	0	0	0	0	0	79,929	304,131	384,060	7,815,790
Central Administration	224,720	978,842	54,230	1,257,791	42,656	392,309	0	434,965	0	0	0	0	0	47,467	0	47,467	1,740,223
Administration (Assembly Office)	224,720	978,842	54,230	1,257,791	0	392,309	0	392,309	0	0	0	0	0	47,467	0	47,467	1,697,567
Sub-Metros Administration	0	0	0	0	42,656	0	0	42,656	0	0	0	0	0	0	0	0	42,656
Finance	19,922	0	0	19,922	0	0	0	0	0	0	0	0	0	0	0	0	19,922
	19,922	0	0	19,922	0	0	0	0	0	0	0	0	0	0	0	0	19,922
Education, Youth and Sports	0	75,445	640,000	715,445	0	0	0	0	0	0	0	0	0	0	90,196	90,196	805,641
Office of Departmental Head	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Education	0	75,445	640,000	715,445	0	0	0	0	0	0	0	0	0	0	90,196	90,196	805,641
Sports	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Youth	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Health	74,757	365,797	680,981	1,121,535	0	0	0	0	0	0	0	0	0	0	65,100	65,100	1,186,635
Office of District Medical Officer of Health	0	37,722	460,000	497,722	0	0	0	0	0	0	0	0	0	0	65,100	65,100	562,822
Environmental Health Unit	74,757	328,075	220,981	623,812	0	0	0	0	0	0	0	0	0	0	0	0	623,812
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	150,188	24,650	0	174,838	0	0	0	0	0	0	0	0	0	0	0	0	174,838
	150,188	24,650	0	174,838	0	0	0	0	0	0	0	0	0	0	0	0	174,838
Physical Planning	27,731	44,947	0	72,678	0	4,402	0	4,402	0	0	0	0	0	0	0	0	77,081
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	27,731	44,947	0	72,678	0	4,402	0	4,402	0	0	0	0	0	0	0	0	77,081
Parks and Gardens	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Social Welfare & Community Development	33,459	609,961	0	643,420	0	0	0	0	0	0	0	0	0	0	0	0	643,420
Office of Departmental Head	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Social Welfare	11,993	603,334	0	615,328	0	0	0	0	0	0	0	0	0	0	0	0	615,328
Community Development	21,465	6,627	0	28,092	0	0	0	0	0	0	0	0	0	0	0	0	28,092
Natural Resource Conservation	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
Works	67,006	100,849	2,600,212	2,768,067	0	0	109,842	109,842	0	0	0	0	0	32,462	148,835	181,297	3,059,206
Office of Departmental Head	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Works	67,006	0	1,715,932	1,782,938	0	0	109,842	109,842	0	0	0	0	0	0	41,000	41,000	1,933,780
Water	0	20,886	364,471	385,358	0	0	0	0	0	0	0	0	0	0	44,000	44,000	429,358
Feeder Roads	0	79,963	519,809	599,772	0	0	0	0	0	0	0	0	0	32,462	63,835	96,297	696,069
Rural Housing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trade, Industry and Tourism	17,725	0	0	17,725	0	0	0	0	0	0	0	0	0	0	0	0	17,725
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	17,725	0	0	17,725	0	0	0	0	0	0	0	0	0	0	0	0	17,725
Budget and Rating	23,986	0	0	23,986	0	0	0	0	0	0	0	0	0	0	0	0	23,986
	23,986	0	0	23,986	0	0	0	0	0	0	0	0	0	0	0	0	23,986
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	67,113	0	0	67,113	0	0	0	0	0	0	0	0	0	0	0	0	67,113
	67,113	0	0	67,113	0	0	0	0	0	0	0	0	0	0	0	0	67,113
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	<i>Total By Funding</i>		224,720	
Function Code	70111	Exec. & leg. Organs (cs)				
Organisation	2390101001	Mpohor District - - Mpohor_Central Administration_Administration (Assembly Office)_Western				
Location Code	0118100	Mpohor - Mpohor				
Compensation of employees [GFS]					224,720	
Objective	000000	Compensation of Employees			224,720	
National Strategy	0000000	Compensation of Employees			224,720	
Output	0000		Yr.1	Yr.2	Yr.3	224,720
			0	0	0	
Activity	000000		0.0	0.0	0.0	224,720
Wages and Salaries					224,720	
21110 Established Position					224,720	
2111001 Established Post					224,720	

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 392,309
Function Code	70111	Exec. & leg. Organs (cs)						
Organisation	2390101001	Mpohor District - - Mpohor_Central Administration_Administration (Assembly Office)_Western						
Location Code	0118100	Mpohor - Mpohor						

							Use of goods and services			364,909	
Objective	010201	1. Improve fiscal resource mobilization									0
National Strategy	1020101	1.1 Minimise revenue collection leakages									0
Output	1021	Increased Rates By 15% Annually				Yr.1	Yr.2	Yr.3		0	
					1	1	1				
Activity	102105	Zero Costing				1.0	1.0	1.0		0	
Use of goods and services										0	
22101 Materials - Office Supplies										0	
2210101 Printed Material & Stationery										0	
Objective	010202	2. Improve public expenditure management									364,909
National Strategy	1020209	2.9. Adopt a comprehensive Integrated Financial Management Information System (IFMIS) for effective budget management									364,909
Output	2021	Expenditure Management Enhanced By December 2014				Yr.1	Yr.2	Yr.3		284,909	
Activity	202101	Purchase Material - Supplies				1.0	1.0	1.0		35,300	
Use of goods and services										35,300	
22101 Materials - Office Supplies										35,300	
2210101 Printed Material & Stationery										26,400	
2210102 Office Facilities, Supplies & Accessories										500	
2210111 Other Office Materials and Consumables										7,000	
2210112 Uniform and Protective Clothing										900	
2210120 Purchase of Petty Tools/Implements										500	
Activity	202102	Pay Utilities				1.0	1.0	1.0		21,020	
Use of goods and services										21,020	
22102 Utilities										21,020	
2210201 Electricity charges										5,820	
2210202 Water										2,000	
2210203 Telecommunications										4,800	
2210204 Postal Charges										400	
2210205 Sanitation Charges										8,000	
Activity	202104	Pay Rentals				1.0	1.0	1.0		8,000	
Use of goods and services										8,000	
22104 Rentals										8,000	
2210404 Hotel Accommodations										8,000	
Activity	202105	Pay Travel - Transport				1.0	1.0	1.0		121,294	
Use of goods and services										121,294	
22105 Travel - Transport										121,294	
2210502 Maintenance & Repairs - Official Vehicles										30,000	
2210503 Fuel & Lubricants - Official Vehicles										25,000	
2210505 Running Cost - Official Vehicles										30,000	
2210509 Other Travel & Transportation										10,000	
2210510 Night allowances										3,000	
2210511 Local travel cost										23,294	
Activity	202106	Procure Repairs - Maintainace Services				1.0	1.0	1.0		23,000	

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

	Use of goods and services								23,000
	22106	Repairs - Maintenance							23,000
	2210603	Repairs of Office Buildings							1,500
	2210604	Maintenance of Furniture & Fixtures							2,000
	2210605	Maintenance of Machinery & Plant							4,500
	2210606	Maintenance of General Equipment							15,000
Activity	202107	Pay Training - Seminars - Conferences		1.0	1.0	1.0			59,635
	Use of goods and services								59,635
	22107	Training - Seminars - Conferences							59,635
	2210708	Refreshments							31,457
	2210709	Allowances							24,178
	2210711	Public Education & Sensitization							4,000
Activity	202108	Acquire Consultancy Services		1.0	1.0	1.0			10,000
	Use of goods and services								10,000
	22108	Consulting Services							10,000
	2210803	Other Consultancy Expenses							10,000
Activity	202109	Obtain Special Services		1.0	1.0	1.0			2,660
	Use of goods and services								2,660
	22109	Special Services							2,660
	2210902	Official Celebrations							2,660
Activity	202110	Pay Other Charges - Fees		1.0	1.0	1.0			4,000
	Use of goods and services								4,000
	22111	Other Charges - Fees							4,000
	2211101	Bank Charges							4,000
Output	2022	Coordination And Monitoring Capacity Improved		Yr.1	Yr.2	Yr.3			80,000
Activity	202201	All DPCU Meetings, All General Assembly Meetings, All Sub-Committee Meetings, All DISEC Meetings, All National Celebration Meetings, All Other Meetings		1.0	1.0	1.0			80,000
	Use of goods and services								80,000
	22107	Training - Seminars - Conferences							49,000
	2210709	Allowances							49,000
	22109	Special Services							31,000
	2210902	Official Celebrations							6,000
	2210904	Assembly Members Special Allow							5,000
	2210905	Assembly Members Sitings All							20,000
									Social benefits [GFS]
									4,000
Objective	010202	2. Improve public expenditure management							4,000
National Strategy	1020209	2.9. Adopt a comprehensive Integrated Financial Management Information System (IFMIS) for effective budget management							4,000
Output	2021	Expenditure Management Enhanced By December 2014		Yr.1	Yr.2	Yr.3			4,000
Activity	202112	Employer Social Benefits - Cash		1.0	1.0	1.0			4,000
	Employer social benefits								4,000
	27311	Employer Social Benefits - Cash							4,000
	2731102	Staff Welfare Expenses							3,000
	2731103	Refund of Medical Expenses							1,000
									Other expense
									23,400
Objective	010202	2. Improve public expenditure management							23,400
National Strategy	1020209	2.9. Adopt a comprehensive Integrated Financial Management Information System (IFMIS) for effective budget management							23,400
Output	2021	Expenditure Management Enhanced By December 2014		Yr.1	Yr.2	Yr.3			23,400
Activity	202113	Pay For General Expenses		1.0	1.0	1.0			23,400

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

Miscellaneous other expense	23,400
28210 General Expenses	23,400
2821001 Insurance and compensation	8,400
2821006 Other Charges	2,000
2821009 Donations	10,000
2821010 Contributions	3,000

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 1,033,071
Function Code	70111	Exec. & leg. Organs (cs)						
Organisation	2390101001	Mpohor District - - Mpohor_Central Administration_Administration (Assembly Office)_Western						
Location Code	0118100	Mpohor - Mpohor						

Use of goods and services							911,265
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Objective	010202	2. Improve public expenditure management						911,265
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National Strategy	1020209	2.9. Adopt a comprehensive Integrated Financial Management Information System (IFMIS) for effective budget management						911,265
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Output	2021	Expenditure Management Enhanced By December 2014						911,265
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Activity	202104	Pay Rentals				Yr.1	Yr.2	Yr.3	
						1.0	1.0	1.0	93,612

Use of goods and services									93,612
22104	Rentals								93,612
2210401	Office Accommodations								66,383
2210402	Residential Accommodations								27,230

Activity	202107	Pay Training - Seminars - Conferences				Yr.1	Yr.2	Yr.3	287,998
						1.0	1.0	1.0	

Use of goods and services									287,998
22107	Training - Seminars - Conferences								287,998
2210702	Visits, Conferences / Seminars (Local)								15,000
2210709	Allowances								136,407
2210711	Public Education & Sensitization								136,591

Activity	202109	Obtain Special Services				Yr.1	Yr.2	Yr.3	137,431
						1.0	1.0	1.0	

Use of goods and services									137,431
22109	Special Services								137,431
2210902	Official Celebrations								137,431

Activity	202110	Pay Other Charges - Fees				Yr.1	Yr.2	Yr.3	392,224
						1.0	1.0	1.0	

Use of goods and services									392,224
22112	Emergency Services								392,224
2211203	Emergency Works								392,224

Other expense							67,576
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Objective	010202	2. Improve public expenditure management							67,576
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National Strategy	1020209	2.9. Adopt a comprehensive Integrated Financial Management Information System (IFMIS) for effective budget management							67,576
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Output	2021	Expenditure Management Enhanced By December 2014							19,690
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Activity	202110	Pay Other Charges - Fees				Yr.1	Yr.2	Yr.3	19,690
						1.0	1.0	1.0	

Miscellaneous other expense									19,690
28210	General Expenses								19,690
2821006	Other Charges								19,690

Output	2022	Coordination And Monitoring Capacity Improved				Yr.1	Yr.2	Yr.3	47,886
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Activity	202201	All DPCU Meetings, All General Assembly Meetings, All Sub-Committee Meetings, All DISEC Meetings, All National Celebration Meetings, All Other Meetings				Yr.1	Yr.2	Yr.3	47,886
						1.0	1.0	1.0	

Miscellaneous other expense									47,886
28210	General Expenses								47,886
2821010	Contributions								47,886

Non Financial Assets							54,230
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Objective	010202	2. Improve public expenditure management							54,230
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BUDGET IMPLEMENTATION: COST BY ACCOUNT, ACTIVITY, OUTPUT, OBJECTIVE, ORGANISATION, SOURCE OF FUND AND PRIORITY, 2015

National Strategy	1020209	2.9. Adopt a comprehensive Integrated Financial Management Information System (IFMIS) for effective budget management					54,230
Output	2022	Coordination And Monitoring Capacity Improved	Yr.1	Yr.2	Yr.3		54,230
Activity	202202	Purchase of Computer And Its Accessories	1.0	1.0	1.0		54,230
Inventories							54,230
	31222	Work - progress					54,230
	3122243	Computers and Accessories					54,230

Amount (GH¢)

Institution	01	General Government of Ghana Sector					
Funding	14009	DDF	Total By Funding				47,467
Function Code	70111	Exec. & leg. Organs (cs)					
Organisation	2390101001	Mpohor District - - Mpohor_Central Administration_Administration (Assembly Office)_Western					
Location Code	0118100	Mpohor - Mpohor					

Grants 47,467

Objective	010202	2. Improve public expenditure management					47,467
National Strategy	1020209	2.9. Adopt a comprehensive Integrated Financial Management Information System (IFMIS) for effective budget management					47,467
Output	2021	Expenditure Management Enhanced By December 2014	Yr.1	Yr.2	Yr.3		47,467
Activity	202107	Pay Training - Serminars - Conferences	1.0	1.0	1.0		47,467

To other general government units							47,467
	26311	Re-Current					47,467
	2631106	DDF Capacity Building Grants					47,467

Total Cost Centre 1,697,567

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 42,656
Function Code	70111	Exec. & leg. Organs (cs)						
Organisation	2390102001	Mpohor District - - Mpohor_Central Administration_Sub-Metros Administration_Sub 1_Western						
Location Code	0118100	Mpohor - Mpohor						

						Compensation of employees [GFS]			42,656	
Objective	000000	Compensation of Employees							42,656	
National Strategy	0000000	Compensation of Employees							42,656	
Output	0000						Yr.1	Yr.2	Yr.3	42,656
							0	0	0	
Activity	000000						0.0	0.0	0.0	42,656

Wages and Salaries										40,256
	21111	Wages and salaries in cash [GFS]								15,856
	2111102	Monthly paid & casual labour								15,856
	21112	Wages and salaries in cash [GFS]								24,400
	2111213	Night Watchman Allowance								2,400
	2111238	Overtime Allowance								1,000
	2111243	Transfer Grants								7,000
	2111248	Special Allowance/Honorarium								9,600
	2111249	Responsibility Allowance								4,400
Social Contributions										2,400
	21210	Actual social contributions [GFS]								2,400
	2121001	13% SSF Contribution								2,400
Total Cost Centre									42,656	

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 19,922
Function Code	70112	Financial & fiscal affairs (CS)						
Organisation	2390200001	Mpohor District - - Mpohor_Finance Western						
Location Code	0118100	Mpohor - Mpohor						

							Compensation of employees [GFS]			19,922	
Objective	000000	Compensation of Employees									19,922
National Strategy	0000000	Compensation of Employees									19,922
Output	0000						Yr.1	Yr.2	Yr.3	19,922	
							0	0	0		
Activity	000000						0.0	0.0	0.0	19,922	
Wages and Salaries										19,922	
	21110	Established Position								19,922	
	2111001	Established Post								19,922	
Total Cost Centre										19,922	

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 715,445
Function Code	70980	Education n.e.c						
Organisation	2390302000	Mpohor District - - Mpohor_Education, Youth and Sports_Education						
Location Code	0118100	Mpohor - Mpohor						

							Use of goods and services	50,297
Objective	060101	1. Increase equitable access to and participation in education at all levels						50,297
National Strategy	6010110	1.10 Promote the achievement of universal basic education						50,297
Output	6011	Increased Equitable Access To Education By 20% Annually			Yr.1	Yr.2	Yr.3	50,297
Activity	601102	Support and Provide Educational Services To Various Groups			1.0	1.0	1.0	50,297
Use of goods and services								50,297
22101 Materials - Office Supplies								25,148
2210118 Sports, Recreational & Cultural Materials								25,148
22107 Training - Seminars - Conferences								25,148
2210703 Examination Fees and Expenses								25,148

							Other expense	25,148
Objective	060101	1. Increase equitable access to and participation in education at all levels						25,148
National Strategy	6010110	1.10 Promote the achievement of universal basic education						25,148
Output	6011	Increased Equitable Access To Education By 20% Annually			Yr.1	Yr.2	Yr.3	25,148
Activity	601102	Support and Provide Educational Services To Various Groups			1.0	1.0	1.0	25,148
Miscellaneous other expense								25,148
28210 General Expenses								25,148
2821019 Scholarship & Bursaries								25,148

							Non Financial Assets	640,000
Objective	060101	1. Increase equitable access to and participation in education at all levels						640,000
National Strategy	6010101	1.1 Provide infrastructure facilities for schools at all levels across the country particularly in deprived areas						640,000
Output	6011	Increased Equitable Access To Education By 20% Annually			Yr.1	Yr.2	Yr.3	640,000
Activity	601101	Develop And Rehabilitate Educational Infrastructure			1.0	1.0	1.0	640,000
Inventories								640,000
31222 Work - progress								640,000
3122216 School Buildings								640,000

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>			90,196
Function Code	70980	Education n.e.c				
Organisation	2390302000	Mpohor District - - Mpohor_Education, Youth and Sports_Education				
Location Code	0118100	Mpohor - Mpohor				
Non Financial Assets						90,196
Objective	060101	1. Increase equitable access to and participation in education at all levels				90,196
National Strategy	6010101	1.1 Provide infrastructure facilities for schools at all levels across the country particularly in deprived areas				90,196
Output	6011	Increased Equitable Access To Education By 20% Annually	Yr.1	Yr.2	Yr.3	90,196
Activity	601101	Develop And Rehabilitate Educational Infrastructure	1.0	1.0	1.0	90,196
Inventories						90,196
31222 Work - progress						90,196
3122216 School Buildings						90,196
Total Cost Centre						805,641

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>					497,722
Function Code	70721	General Medical services (IS)						
Organisation	2390401001	Mpohor District - - Mpohor_Health_Office of District Medical Officer of Health Western						
Location Code	0118100	Mpohor - Mpohor						

Use of goods and services 37,722

Objective	060302	2. Improve governance and strengthen efficiency and effectiveness in health service delivery						37,722
National Strategy	6030205	2.5. Strengthen systems for continuous monitoring and assurance of the availability, quality, efficacy, use and safety of medicines including traditional medicines						37,722
Output	6031	Equitable Health Services Enhanced by 15%	Yr.1	Yr.2	Yr.3			37,722
Activity	603102	Provide Improved Health Services	1.0	1.0	1.0			37,722

Use of goods and services								37,722
22107	Training - Seminars - Conferences							37,722
2210709	Allowances							37,722

Non Financial Assets 460,000

Objective	060302	2. Improve governance and strengthen efficiency and effectiveness in health service delivery						460,000
National Strategy	6030205	2.5. Strengthen systems for continuous monitoring and assurance of the availability, quality, efficacy, use and safety of medicines including traditional medicines						460,000
Output	6031	Equitable Health Services Enhanced by 15%	Yr.1	Yr.2	Yr.3			460,000
Activity	603101	Develop And Rehabilitate Health Infrastructure	1.0	1.0	1.0			460,000

Inventories								460,000
31222	Work - progress							460,000
3122212	Clinics							460,000

Amount (GH¢)

Institution	01	General Government of Ghana Sector						
Funding	14009	DDF	<i>Total By Funding</i>					65,100
Function Code	70721	General Medical services (IS)						
Organisation	2390401001	Mpohor District - - Mpohor_Health_Office of District Medical Officer of Health Western						
Location Code	0118100	Mpohor - Mpohor						

Non Financial Assets 65,100

Objective	060302	2. Improve governance and strengthen efficiency and effectiveness in health service delivery						65,100
National Strategy	6030205	2.5. Strengthen systems for continuous monitoring and assurance of the availability, quality, efficacy, use and safety of medicines including traditional medicines						65,100
Output	6031	Equitable Health Services Enhanced by 15%	Yr.1	Yr.2	Yr.3			65,100
Activity	603101	Develop And Rehabilitate Health Infrastructure	1.0	1.0	1.0			65,100

Inventories								65,100
31222	Work - progress							65,100
3122212	Clinics							65,100

Total Cost Centre 562,822

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						257,287
Organisation	2390402001	Mpohor District - - Mpohor_Health_Environmental Health Unit_ Western						
Location Code	0118100	Mpohor - Mpohor						

								Compensation of employees [GFS]	74,757
Objective	000000	Compensation of Employees						74,757	
National Strategy	0000000	Compensation of Employees						74,757	
Output	0000				Yr.1	Yr.2	Yr.3	74,757	
					0	0	0		
Activity	000000				0.0	0.0	0.0	74,757	

Wages and Salaries								74,757
21110	Established Position							74,757
2111001	Established Post							74,757

								Non Financial Assets	182,530
Objective	060302	2. Improve governance and strengthen efficiency and effectiveness in health service delivery						182,530	
National Strategy	6030205	2.5. Strengthen systems for continuous monitoring and assurance of the availability, quality, efficacy, use and safety of medicines including traditional medicines						182,530	
Output	6032	Enhance Environmental Sanitation By 20%			Yr.1	Yr.2	Yr.3	182,530	
Activity	603201	Build and Maintain Environmental And Sanitation Systems			1.0	1.0	1.0	182,530	

Fixed Assets								182,530
31113	Other structures							182,530
3111303	Toilets							182,530

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>		366,526	
Function Code	70740	Public health services				
Organisation	2390402001	Mpohor District - - Mpohor_Health_Environmental Health Unit_ Western				
Location Code	0118100	Mpohor - Mpohor				
Use of goods and services					328,075	
Objective	060302	2. Improve governance and strengthen efficiency and effectiveness in health service delivery			328,075	
National Strategy	6030205	2.5. Strengthen systems for continuous monitoring and assurance of the availability, quality, efficacy, use and safety of medicines including traditional medicines			328,075	
Output	6032	Enhance Environmental Sanitation By 20%	Yr.1	Yr.2	Yr.3	328,075
Activity	603202	Provide Enhanced Sanitation And Evironmental Services	1.0	1.0	1.0	328,075
Use of goods and services					328,075	
22102 Utilities					208,716	
2210205 Sanitation Charges					208,716	
22103 General Cleaning					20,886	
2210302 Contract Cleaning Service Charges					20,886	
22105 Travel - Transport					98,473	
2210517 Fuel Allocation To Waste Management Department					98,473	
Non Financial Assets					38,451	
Objective	060302	2. Improve governance and strengthen efficiency and effectiveness in health service delivery			38,451	
National Strategy	6030205	2.5. Strengthen systems for continuous monitoring and assurance of the availability, quality, efficacy, use and safety of medicines including traditional medicines			38,451	
Output	6032	Enhance Environmental Sanitation By 20%	Yr.1	Yr.2	Yr.3	38,451
Activity	603201	Build and Maintain Environmental And Sanitation Systems	1.0	1.0	1.0	38,451
Fixed Assets					38,451	
31113 Other structures					38,451	
3111361 WIP - Sewers					38,451	
Total Cost Centre					623,812	

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	70421	Agriculture cs			174,838
Organisation	2390600001	Mpohor District - - Mpohor_Agriculture Western			
Location Code	0118100	Mpohor - Mpohor			
Compensation of employees [GFS]					150,188
Objective	000000	Compensation of Employees			150,188
National Strategy	0000000	Compensation of Employees			150,188
Output	0000		Yr.1	Yr.2	Yr.3
			0	0	0
Activity	000000		0.0	0.0	0.0
					150,188
Wages and Salaries					150,188
	21110	Established Position			150,188
	2111001	Established Post			150,188
Use of goods and services					24,650
Objective	030101	1. Improve agricultural productivity			24,650
National Strategy	3010124	1.24. Promote the adoption of GAP (Good Agricultural Practices) by farmers			24,650
Output	3011		Yr.1	Yr.2	Yr.3
Activity	301102		1.0	1.0	1.0
					24,650
Use of goods and services					24,650
	22101	Materials - Office Supplies			8,217
	2210111	Other Office Materials and Consumables			8,217
	22105	Travel - Transport			16,433
	2210503	Fuel & Lubricants - Official Vehicles			8,217
	2210511	Local travel cost			8,217
Total Cost Centre					174,838

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	70133	Overall planning & statistical services (CS)						30,635
Organisation	2390702001	Mpohor District - - Mpohor_Physical Planning_Town and Country Planning_Western						
Location Code	0118100	Mpohor - Mpohor						

Compensation of employees [GFS] 27,731

Objective	000000	Compensation of Employees						27,731
National Strategy	0000000	Compensation of Employees						27,731
Output	0000		Yr.1	Yr.2	Yr.3			27,731
			0	0	0			
Activity	000000		0.0	0.0	0.0			27,731

Wages and Salaries								27,731
21110	Established Position							27,731
2111001	Established Post							27,731

Use of goods and services 2,904

Objective	050604	4. Strengthen the human and institutional capacities for effective land use planning and management through science and technology						2,904
National Strategy	5060401	4.1 Undertake a series of capacity building measures to upgrade human settlements and land use planning competencies across the country, e.g. training, recruitment, etc						2,904
Output	5061	Improve Spatial Plan Implementation By 15%	Yr.1	Yr.2	Yr.3			2,904
Activity	506102	Deliver Better Spatial Development Services	1.0	1.0	1.0			2,904

Use of goods and services								2,904
22101	Materials - Office Supplies							1,904
2210111	Other Office Materials and Consumables							1,904
22105	Travel - Transport							1,000
2210511	Local travel cost							1,000

Amount (GH¢)

Institution	01	General Government of Ghana Sector						
Funding	12200	IGF-Retained						Total By Funding
Function Code	70133	Overall planning & statistical services (CS)						4,402
Organisation	2390702001	Mpohor District - - Mpohor_Physical Planning_Town and Country Planning_Western						
Location Code	0118100	Mpohor - Mpohor						

Other expense 4,402

Objective	050604	4. Strengthen the human and institutional capacities for effective land use planning and management through science and technology						4,402
National Strategy	5060401	4.1 Undertake a series of capacity building measures to upgrade human settlements and land use planning competencies across the country, e.g. training, recruitment, etc						4,402
Output	5061	Improve Spatial Plan Implementation By 15%	Yr.1	Yr.2	Yr.3			4,402
Activity	506102	Deliver Better Spatial Development Services	1.0	1.0	1.0			4,402

Miscellaneous other expense								4,402
28210	General Expenses							4,402
2821018	Civic Numbering/Street Naming							4,402

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>			42,043
Function Code	70133	Overall planning & statistical services (CS)				
Organisation	2390702001	Mpohor District - - Mpohor_Physical Planning_Town and Country Planning_Western				
Location Code	0118100	Mpohor - Mpohor				
Other expense						42,043
Objective	050604	4. Strengthen the human and institutional capacities for effective land use planning and management through science and technology				42,043
National Strategy	5060401	4.1 Undertake a series of capacity building measures to upgrade human settlements and land use planning competencies across the country, e.g. training, recruitment, etc				42,043
Output	5061	Improve Spatial Plan Implementation By 15%	Yr.1	Yr.2	Yr.3	42,043
Activity	506102	Deliver Better Spatial Development Services	1.0	1.0	1.0	42,043
Miscellaneous other expense						42,043
28210 General Expenses						42,043
2821018 Civic Numbering/Street Naming						42,043
Total Cost Centre						77,081

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 593,953
Function Code	71040	Family and children						
Organisation	2390802001	Mpohor District - - Mpohor_Social Welfare & Community Development_Social Welfare_Western						
Location Code	0118100	Mpohor - Mpohor						

							Compensation of employees [GFS]	11,993
Objective	000000	Compensation of Employees						11,993
National Strategy	0000000	Compensation of Employees						11,993
Output	0000				Yr.1	Yr.2	Yr.3	11,993
					0	0	0	
Activity	000000				0.0	0.0	0.0	11,993

Wages and Salaries								11,993
21110	Established Position							11,993
2111001	Established Post							11,993

							Use of goods and services	5,782
Objective	071102	2. Facilitate equitable access to good quality and affordable social services						5,782
National Strategy	7110201	2.1 Increase the provision and quality of social services						5,782
Output	7111	Improve Affordable Social Services Provision By 10%			Yr.1	Yr.2	Yr.3	5,782
Activity	711102	Provide Adequate Safety Nets For The Vulnerable Groups (PWDs and others)			1.0	1.0	1.0	5,782

Use of goods and services								5,782
22101	Materials - Office Supplies							1,080
2210102	Office Facilities, Supplies & Accessories							1,080
22105	Travel - Transport							4,702
2210503	Fuel & Lubricants - Official Vehicles							2,202
2210511	Local travel cost							2,500

							Grants	576,177
Objective	071102	2. Facilitate equitable access to good quality and affordable social services						576,177
National Strategy	7110201	2.1 Increase the provision and quality of social services						576,177
Output	7111	Improve Affordable Social Services Provision By 10%			Yr.1	Yr.2	Yr.3	576,177
Activity	711102	Provide Adequate Safety Nets For The Vulnerable Groups (PWDs and others)			1.0	1.0	1.0	576,177

To other general government units								576,177
26311	Re-Current							442,557
2631107	School Feeding Proram and Other Inflows							442,557
26321	Capital Transfers							133,620
2632102	MP capital development projects							133,620

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 21,375
Function Code	71040	Family and children						
Organisation	2390802001	Mpohor District - - Mpohor_Social Welfare & Community Development_Social Welfare_Western						
Location Code	0118100	Mpohor - Mpohor						

								Use of goods and services 21,375
Objective	071102	2. Facilitate equitable access to good quality and affordable social services						21,375
National Strategy	7110201	2.1 Increase the provision and quality of social services						21,375
Output	7111	Improve Affordable Social Services Provision By 10%						21,375
			Yr.1	Yr.2	Yr.3			
Activity	711102	Provide Adequate Safety Nets For The Vulnerable Groups (PWDs and others)	1.0	1.0	1.0			21,375
		Use of goods and services						21,375
	22107	Training - Seminars - Conferences						21,375
	2210709	Allowances						21,375
								Total Cost Centre 615,328

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>		28,092			
Function Code	70620	Community Development							
Organisation	2390803001	Mpohor District - - Mpohor_Social Welfare & Community Development_Community Development_Western							
Location Code	0118100	Mpohor - Mpohor							
Compensation of employees [GFS]								21,465	
Objective	000000	Compensation of Employees					21,465		
National Strategy	0000000	Compensation of Employees					21,465		
Output	0000			Yr.1	Yr.2	Yr.3	21,465		
Activity	000000			0	0	0			
Wages and Salaries							21,465		
21110 Established Position							21,465		
2111001 Established Post							21,465		
Use of goods and services								6,627	
Objective	071102	2. Facilitate equitable access to good quality and affordable social services					6,627		
National Strategy	7110201	2.1 Increase the provision and quality of social services					6,627		
Output	7112	Enhance Community Service Provision By 10%		Yr.1	Yr.2	Yr.3	6,627		
Activity	711202	Provide Improve Community Services		1.0	1.0	1.0	6,627		
Use of goods and services							6,627		
22101 Materials - Office Supplies							4,116		
2210102 Office Facilities, Supplies & Accessories							1,047		
2210103 Refreshment Items							3,069		
22105 Travel - Transport							2,510		
2210503 Fuel & Lubricants - Official Vehicles							1,710		
2210511 Local travel cost							800		
Total Cost Centre								28,092	

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						622,006
Organisation	2391002001	Mpohor District - - Mpohor_Works_Public Works_Western						
Location Code	0118100	Mpohor - Mpohor						

Compensation of employees [GFS] 67,006

Objective	000000	Compensation of Employees						67,006	
National Strategy	0000000	Compensation of Employees						67,006	
Output	0000					Yr.1	Yr.2	Yr.3	
						0	0	0	67,006
Activity	000000					0.0	0.0	0.0	67,006

Wages and Salaries									67,006
21110	Established Position								67,006
2111001	Established Post								67,006

Non Financial Assets 555,000

Objective	050601	1. Promote a sustainable, spatially integrated and orderly development of human settlements for socio-economic development							555,000
National Strategy	5060101	1.1 Formulate a Human Settlements (including Urban and Land Development) Policy to guide settlements development							555,000
Output	5061	Enhance Monitoring And Coordination of Public Works By 10%				Yr.1	Yr.2	Yr.3	555,000
Activity	506101	Develop and Rehabilitate The Infrastructure Base				1.0	1.0	1.0	555,000

Inventories									555,000
31222	Work - progress								555,000
3122215	Office Buildings								555,000

Amount (GH¢)

Institution	01	General Government of Ghana Sector						
Funding	12200	IGF-Retained						Total By Funding
Function Code	70610	Housing development						109,842
Organisation	2391002001	Mpohor District - - Mpohor_Works_Public Works_Western						
Location Code	0118100	Mpohor - Mpohor						

Non Financial Assets 109,842

Objective	050601	1. Promote a sustainable, spatially integrated and orderly development of human settlements for socio-economic development							109,842
National Strategy	5060101	1.1 Formulate a Human Settlements (including Urban and Land Development) Policy to guide settlements development							109,842
Output	5061	Enhance Monitoring And Coordination of Public Works By 10%				Yr.1	Yr.2	Yr.3	109,842
Activity	506101	Develop and Rehabilitate The Infrastructure Base				1.0	1.0	1.0	109,842

Fixed Assets									109,842
31131	Infrastructure assets								109,842
3113108	Furniture & Fittings								109,842

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 1,160,932
Function Code	70610	Housing development						
Organisation	2391002001	Mpohor District - - Mpohor_Works_Public Works_Western						
Location Code	0118100	Mpohor - Mpohor						

Non Financial Assets 1,160,932

Objective	050601	1. Promote a sustainable, spatially integrated and orderly development of human settlements for socio-economic development						1,160,932	
National Strategy	5060101	1.1 Formulate a Human Settlements (including Urban and Land Development) Policy to guide settlements development						1,160,932	
Output	5061	Enhance Monitoring And Coordination of Public Works By 10%				Yr.1	Yr.2	Yr.3	1,160,932
Activity	506101	Develop and Rehabilitate The Infrastructure Base				1.0	1.0	1.0	1,160,932

Fixed Assets									646,535
31111	Dwellings								84,659
3111154	WIP - Consultancy Fees								84,659
31121	Transport - equipment								232,742
3112101	Vehicle								232,742
31122	Other machinery - equipment								264,057
3112201	Plant & Equipment								75,445
3112205	Other Capital Expenditure								70,600
3112257	WIP - Plant and Machinery								118,012
31131	Infrastructure assets								65,077
3113101	Electrical Networks								65,077
Inventories									514,397
31222	Work - progress								514,397
3122201	Land and Buildings								140,371
3122205	Permits and Legal Fees								6,540
3122215	Office Buildings								43,582
3122224	Markets								185,865
3122246	Other Capital Expenditure								50,383
3122270	Furniture & Fittings								87,656

Amount (GH¢)

Institution	01	General Government of Ghana Sector						
Funding	14009	DDF						Total By Funding 41,000
Function Code	70610	Housing development						
Organisation	2391002001	Mpohor District - - Mpohor_Works_Public Works_Western						
Location Code	0118100	Mpohor - Mpohor						

Non Financial Assets 41,000

Objective	050601	1. Promote a sustainable, spatially integrated and orderly development of human settlements for socio-economic development							41,000
National Strategy	5060101	1.1 Formulate a Human Settlements (including Urban and Land Development) Policy to guide settlements development							41,000
Output	5061	Enhance Monitoring And Coordination of Public Works By 10%				Yr.1	Yr.2	Yr.3	41,000
Activity	506101	Develop and Rehabilitate The Infrastructure Base				1.0	1.0	1.0	41,000

Inventories									41,000
31222	Work - progress								41,000
3122224	Markets								41,000

Total Cost Centre 1,933,780

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
Function Code	70630	Water supply							385,358
Organisation	2391003001	Mpohor District - - Mpohor_Works_Water_Western							
Location Code	0118100	Mpohor - Mpohor							

Use of goods and services 20,886

Objective	050601	1. Promote a sustainable, spatially integrated and orderly development of human settlements for socio-economic development							20,886
National Strategy	5060101	1.1 Formulate a Human Settlements (including Urban and Land Development) Policy to guide settlements development							20,886
Output	5062	Improve Equitable Distribution of Safe Water Delivery by 20%							20,886
Activity	506202	Provide Safe Water Delivery Services							20,886
					Yr.1	Yr.2	Yr.3		
					1.0	1.0	1.0		

Use of goods and services									20,886
22107		Training - Seminars - Conferences							20,886
2210709		Allowances							20,886

Non Financial Assets 364,471

Objective	050601	1. Promote a sustainable, spatially integrated and orderly development of human settlements for socio-economic development							364,471
National Strategy	5060101	1.1 Formulate a Human Settlements (including Urban and Land Development) Policy to guide settlements development							364,471
Output	5062	Improve Equitable Distribution of Safe Water Delivery by 20%							364,471
Activity	506201	Build And Rehabilitate Water Systems							364,471
					Yr.1	Yr.2	Yr.3		
					1.0	1.0	1.0		

Fixed Assets									364,471
31113		Other structures							84,167
3111317		Water Systems							84,167
31131		Infrastructure assets							280,304
3113110		Water Systems							280,304

Amount (GH¢)

Institution	01	General Government of Ghana Sector							
Funding	14009	DDF							Total By Funding
Function Code	70630	Water supply							44,000
Organisation	2391003001	Mpohor District - - Mpohor_Works_Water_Western							
Location Code	0118100	Mpohor - Mpohor							

Non Financial Assets 44,000

Objective	050601	1. Promote a sustainable, spatially integrated and orderly development of human settlements for socio-economic development							44,000
National Strategy	5060101	1.1 Formulate a Human Settlements (including Urban and Land Development) Policy to guide settlements development							44,000
Output	5062	Improve Equitable Distribution of Safe Water Delivery by 20%							44,000
Activity	506201	Build And Rehabilitate Water Systems							44,000
					Yr.1	Yr.2	Yr.3		
					1.0	1.0	1.0		

Fixed Assets									44,000
31131		Infrastructure assets							44,000
3113110		Water Systems							44,000

Total Cost Centre 429,358

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 599,772
Function Code	70451	Road transport						
Organisation	2391004001	Mpohor District - - Mpohor_Works_Feeder Roads_Western						
Location Code	0118100	Mpohor - Mpohor						

								Use of goods and services	79,963
Objective	050601	1. Promote a sustainable, spatially integrated and orderly development of human settlements for socio-economic development							79,963
National Strategy	5060101	1.1 Formulate a Human Settlements (including Urban and Land Development) Policy to guide settlements development							79,963
Output	5063	Improve And Increase Road Access By 15% For Economic and Social Reasons	Yr.1	Yr.2	Yr.3			79,963	
Activity	506302	Provide Improved Transportation Services	1.0	1.0	1.0			79,963	
Use of goods and services								79,963	
22106 Repairs - Maintenance								79,963	
2210605 Maintenance of Machinery & Plant								79,963	

								Non Financial Assets	519,809
Objective	050601	1. Promote a sustainable, spatially integrated and orderly development of human settlements for socio-economic development							519,809
National Strategy	5060101	1.1 Formulate a Human Settlements (including Urban and Land Development) Policy to guide settlements development							519,809
Output	5063	Improve And Increase Road Access By 15% For Economic and Social Reasons	Yr.1	Yr.2	Yr.3			519,809	
Activity	506301	Construct And Rehabilitate The Feeder Road Networks	1.0	1.0	1.0			519,809	
Fixed Assets								230,610	
31122 Other machinery - equipment								230,610	
3112201 Plant & Equipment								230,610	
Inventories								289,199	
31222 Work - progress								289,199	
3122221 Roads, Bridges & Signals								289,199	

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>			96,297	
Function Code	70451	Road transport						
Organisation	2391004001	Mpohor District - - Mpohor_Works_Feeder Roads_Western						
Location Code	0118100	Mpohor - Mpohor						
Use of goods and services								32,462
Objective	050601	1. Promote a sustainable, spatially integrated and orderly development of human settlements for socio-economic development						32,462
National Strategy	5060101	1.1 Formulate a Human Settlements (including Urban and Land Development) Policy to guide settlements development						32,462
Output	5063	Improve And Increase Road Access By 15% For Economic and Social Reasons		Yr.1	Yr.2	Yr.3		32,462
Activity	506302	Provide Improved Transportation Services		1.0	1.0	1.0		32,462
Use of goods and services								32,462
22106 Repairs - Maintenance								32,462
2210605 Maintenance of Machinery & Plant								32,462
Non Financial Assets								63,835
Objective	050601	1. Promote a sustainable, spatially integrated and orderly development of human settlements for socio-economic development						63,835
National Strategy	5060101	1.1 Formulate a Human Settlements (including Urban and Land Development) Policy to guide settlements development						63,835
Output	5063	Improve And Increase Road Access By 15% For Economic and Social Reasons		Yr.1	Yr.2	Yr.3		63,835
Activity	506301	Construct And Rehabilitate The Feeder Road Networks		1.0	1.0	1.0		63,835
Inventories								63,835
31222 Work - progress								63,835
3122221 Roads, Bridges & Signals								63,835
Total Cost Centre								696,069

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	70473	Tourism			17,725
Organisation	2391104001	Mpohor District - - Mpohor_Trade, Industry and Tourism_Tourism_Western			
Location Code	0118100	Mpohor - Mpohor			
Compensation of employees [GFS]					17,725
Objective	000000	Compensation of Employees			17,725
National Strategy	0000000	Compensation of Employees			17,725
Output	0000		Yr.1	Yr.2	Yr.3
			0	0	0
Activity	000000		0.0	0.0	0.0
					17,725
Wages and Salaries					17,725
	21110	Established Position			17,725
	2111001	Established Post			17,725
Total Cost Centre					17,725

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> 23,986
Function Code	70112	Financial & fiscal affairs (CS)			
Organisation	2391200001	Mpohor District - - Mpohor_Budget and Rating Western			
Location Code	0118100	Mpohor - Mpohor			
Compensation of employees [GFS]					23,986
Objective	000000	Compensation of Employees			23,986
National Strategy	0000000	Compensation of Employees			23,986
Output	0000		Yr.1	Yr.2	Yr.3
			0	0	0
Activity	000000		0.0	0.0	0.0
Wages and Salaries					23,986
21110 Established Position					23,986
2111001 Established Post					23,986
Total Cost Centre					23,986

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			67,113
Organisation	2391500001	Mpohor District - - Mpohor_Disaster Prevention Western			
Location Code	0118100	Mpohor - Mpohor			
Compensation of employees [GFS]					67,113
Objective	000000	Compensation of Employees			67,113
National Strategy	0000000	Compensation of Employees			67,113
Output	0000		Yr.1	Yr.2	Yr.3
			0	0	0
Activity	000000		0.0	0.0	0.0
					67,113
Wages and Salaries					67,113
	21110	Established Position			67,113
	2111001	Established Post			67,113
Total Cost Centre					67,113
Total Vote					7,815,790