



REPUBLIC OF GHANA

COMPOSITE BUDGET

FOR 2025-2028

PROGRAMME BASED BUDGET ESTIMATES

FOR 2025

**UPPER DENKYIRA EAST MUNICIPAL
ASSEMBLY**



In accordance with Part 5, Section 122 and 123 of the Local Government Act, 2016 Act 936 the Upper Denkyira East Municipal Assembly (UDEMA) at its General Assembly meeting held on 29th October, 2024 approved the Municipal Composite Budget for the 2025 fiscal year.

Compensation of Employees	Goods and Service	Capital Expenditure
GH¢6,003,610.00	GH¢3,909,743.00	GH¢2,498,600.00
Total Budget GH¢12,411,953.00		

PRESIDING MEMBER
(HON. KWESI OWUSU ANTWI)

MUN. CO-ORD. DIRECTOR
(EMMANUEL AMWANCHIMBEY)

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PART A: STRATEGIC OVERVIEW OF THE ASSEMBLY

Establishment of the District

The Upper Denkyira East Municipal Assembly is one of the twenty-two (22) Administrative Districts of the Central Region which was established in 2007 by Legislative Instrument (LI 1877) from the then Upper Denkyira District. It was inaugurated in February 2008. The Administrative Capital is Dunkwa-On-Offin.

Population Structure

The total population of the Municipality is currently 110,141 (2021 PHC). Out of the total population, males constitute 49.80 percent and females 50.20 percent.

The current growth rate of 3.3% is higher than the national growth rate of 2.7% per annum. Currently, the population is projected to 121,631.

Vision

The Vision of the Assembly is to become a world class Assembly providing client-focused and customer friendly services to stakeholders.

Mission and Goals

The Municipal Assembly exists to improve the quality of life of the people in the Municipality by initiating sustainable programmes to promote good health, education, environmental sanitation and economic development.

Core Functions

The Local Governance Act 2016, (Act 936) mandates the Municipal Assembly to perform the following functions:

- Exercise political and administrative authority in the district
- Promote local economic development; and
- Provide guidance, give authorities in the district as may be prescribe by law
- Be responsible for the overall development of the district;
- Formulate and execute plans, programmes and strategies for the effective mobilization of resources necessary for the overall development of the district;

- Promote and support productive activity and social development in the district and remove any obstacle to initiative and development;
- Be responsible for the development, improvement and management of human settlement and the environment in the district;
- In co-operation with the appropriate national and local security agencies, be responsible for the maintenance of security and public safety in the district;
- Ensure ready access to courts in the district for the promotion of justice;
- Act to preserve and promote the cultural heritage within the district;
- Execute approved development plans for the district;
- Guide, encourage and support sub-district local structures, public agencies and local communities to perform their functions in the execution of approved development plans;

District Economy

The Economy of the Municipality can be classified as mainly agrarian. The main forms of economic activities in the Municipality are farming, mining and trading, banking. Agriculture activities are carried out in almost all the communities with the majority carried out in smaller towns. The good nature of the vegetation found in the Municipality encourages and promotes agricultural activities thus helping to generate income from farming activities.

- **Agriculture**

About 60% of the working population engages in vibrant farming. Crops such as cocoa, oil palm, pineapple, plantain, cassava and corn are cultivated in the Municipality with cocoa being the major cash crop grown in the Municipality. The Municipality is also endowed with valuable timber species such as Mahogany and Wawa. Although the timber industry provides ventures for income generation, the logging activities occur both in and off reserves thus having a negative impact on the rainfall pattern of the Municipality.

- **Road Network**

The Municipality has a total length of 344 km, out of which 44.38km are laterite and bitumen roads. However, most of the trunk roads are in poor conditions thus making travelling and transportation of goods very difficult, especially during rainy season. This has invariably affected the conveyance of foodstuffs from the growing centres to the markets. Out of the total length of 250km of Feeder roads in the Municipality, only 9.6km of this road is bitumen surfaced. The rest of the road network is either gravel, earth or rocky surfaced. This makes the conveyance of food stuffs from the farm gates to the marketing centre very difficult and cumbersome

Road Network in the Municipality by Length, Type and Surface Condition

Total Road Network	Length (Km)	Surface Condition (%)	
		Good	Bad
Urban Road	30	70%	30%
Feeder Road	250	40%	60%
Highway	64	41%	59%
Total Road Length	344	100%	

- **Health**

Health Delivery System

Generally, the municipal health infrastructure is relatively inadequate. The municipal clinical services are carried out in all forty – four (44) operational health facilities consisting of 35 community health planning and services (CHPS) zones, 2 clinics, 3 health centres, 1 maternitty home and 3 hospitals in the municipality which report in district health management system 2. The CHPS contribute to bridging equity gaps and bringing services closer to deprived communities.

Health Facilities in the Municipality

S/N	Facility Type	List of Facilities
1.	Hospitals	Dunkwa Government Hospital, St. Mark Hospital (Private), Great Redeemer Hospital (Private)
2.	Health Centres	Kyegyewere H/C, Oponso H/C, Dunkwa RCH, Pokukrom H/C
3.	Clinics	Sunkwa Community Clinic, Cecelia Maternity Clinic, Riis County Community Clinic (all private)
4.	CHPS Compounds	Agyempoma CHPS, Asikuma CHPS, Buabin CHPS, Imbraim CHPS, Asma Camp CHPS, Amofo CHPS, Praprababida CHPS, Denyase CHPS, Zion Camp CHPS, Kramokrom CHPS, Abudukrom CHPS, Buabinso CHPS, Meretweso CHPS, Denkyira Fosu CHPS, Compound CHPS, Esaase CHPS,

		Achiase CHPS, Zongo CHPS, Kwame Prakrom CHPS, Nkwanta CHPS, Atobiase CHPS, Adwumaim CHPS
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Source: Municipal Health Directorate, Dunkwa-on-Offin,

Trend in Health Facilities

S/N	Facility Type/Year	2019	2020	2021	2022
1	Gov't Hospitals	1	1	1	1
2	Private Hospitals	2	2	2	2
3	Health Centres	3	3	3	3
4	Clinics	2	2	3	3
5	CHPS Compounds	24	24	24	38
6	TOTAL	32	32	33	47

Source: Municipal Health Directorate, Dunkwa-on-Offin,

- **Education**

One of the objectives under education is to increase equitable access to educational facilities, thereby providing conducive environment to achieve participation in quality education at all levels. Educational facilities in the Municipality is scattered and ranges from Nursery to Training College. However, there are a number of communities that lack educational facilities most of which are far from the Municipal capital.

Educational Facilities in the Municipality

EDUCATIONAL LEVELS	PUBLIC	PRIVATE	TOTAL
Nursery	5	15	20
Kindergarten	38	16	54
Primary	45	30	75
JHS	51	13	64
SSS	2	2	4
Nurses training	1	-	1
Grand Total	147	90	218

Enrolment Level

LEVEL OF EDUCATION	TEACHERS	CLASSROOMS	NO. OF PUBLIC SCHOOLS	ENROLLMENT
Pre -School	177	120	73	6,706
Primary	443	407	70	13,211
JHS	406	204	60	6,075
TOTAL	1,026	731	207	25,992

- **Market Centres**

The district has 12 markets within the municipality with the major one located at Dunkwa which attract sellers and buyers from Obuase, Ayemfuri and Diaso. The markets are held mostly on Tuesdays and Fridays. Trading activities particularly on the market days constitute one of the major sources of revenue to the Assembly. Improvement of market infrastructure has the potential of boosting the district's revenue generation as always.

- **Water and Sanitation**

Proportion of population with access to basic potable drinking water sources	Baseline 2021	Actual 2021	Target 2022	Actual 2022
Urban	97%	97%	100%	97%
Rural	77.2%	77.2%	80%	77.2%
Proportion of population with access to improved sanitation service				
Urban	20.5%	44.13%	60%	52%
Rural	5.3%	16.47%	60%	72%

- **Tourism**

There are a several tourist sites which could be developed to attract tourists to the district. Kyekyewere fish pond is one of the sited tourist site that if developed would serve as another source of revenue to the Assembly since it would attract tourist to the district.

- **Environment**

Biodiversity, Green Economy and Environment looks at reducing the environmental risk and ecological scarcities aiming at sustainable development without degrading the environment. In the area of ensuring environmental degradation the Municipality is battling with small scale miners popularly known as "galamsey". Their operations have degraded portions of the large vast of land in the Municipality and even some part of the forest areas. There are also issues of illegal lumbering by chain saw operators both in the reserve and off-reserve which serves as a hindrance in greening the economy. It is also contributing to the extinction of animal and other microorganisms. However, task force have been put in place to ensure the operations of Galamsey operators. In terms of conserving and protecting the forest, there is the forestry department in the Municipality which have forest guards in place to limit illegalities. There are also

measures in place to ensure afforestation of extinct species of trees in the Municipality. Ensuring proper waste management as an aspect of Green Economy cannot be underestimated. The Municipality collaborates with Zoomlion in ensuring evacuation of refuse to landfill site.

Key Issues/Challenges

1. Inadequate Road Infrastructure
2. Poor Educational Infrastructure
3. Inadequate Health Facilities

Key Achievements in 2024

1. Distributed 74,660 Oil Palm Seedlings to 304 farmers (246 Males and 58 Females) in 36 Communities
2. Distributed 4,000 Coconut Seedlings to 122 Farmers within the Municipality.
3. Distributed 741 bags (50kg) of Urea Fertilizers to Farmers within the Municipality
4. Distributed 3,394 bags (25 kg) of MPK Fertilizers to Farmers within the Municipality
5. Distributed 15 Deep Fridge, 910 Fufu Machine and 5 Sewing Machine and 1 Solo Machine to 63 Person's With Disability
6. Organized two (2) Days training on White Cane Usage for 30 Visually Impaired Persons within the Municipality
7. Provided 30 White Canes for the Trained Visually Impaired Persons
8. Enrolled 7 school going age children to Schools in Dunkwa
9. Distributed School Uniforms, School Bags and Pair of Shoes for 7 Vulnerable Children (4 Girls , 3 Boys) at Dunkwa
10. Constructed 13m Guard Rails on the Municipal Assembly's Driveway
11. Conducted emergency repair works (maintenance work) on Dunkwa on Offin – Obuasi Main Bridge
12. Graded works done at Estate Area Roads, Motel to Bebianeha
13. Completed 2 boreholes at Asikuma

14. Supported Zion Teachers with 6 Packs of Roofing Sheet

15. Reroofed Kofi Ashia Primary to JHS School Building

16. Renovated Mines Basic School

DISTRIBUTED DEEP FRIDGE, FUFU MACHINES AND SEWING MACHINES TO PERSON'S WITH DISABILITY



CONSTRUCTED 13M GUARD RAILS ON THE MUNICIPAL ASSEMBLY'S DRIVEWAY

- BEFORE



- AFTER



GRADED WORKS DONE AT ESTATE AREA ROADS, MOTEL TO BEBIANEHA

- BEFORE



- AFTER



Revenue and Expenditure Performance

Interpreting the financial performance of Upper Denkyira East Municipal Assembly as at August 31, 2023 indicate a Revenue and Expenditure performance of **46.18%** based on budget estimates for the year.

The Internally Generated Fund (IGF), MAG and UNICEF and accounted the highest inflows (72.67%, 100% and 100% respectively) for the year as at 31st August 2023 followed by Decentralised transfers (23.95%),and DACF (10.57%)

Expenditure for the year to 31 August, 2023 is made up of **Compensation (86.96%), Goods and Services (53.66%) and Assets (4.05%)**

Revenue

Table 1: Revenue Performance – IGF Only

REVENUE PERFORMANCE – IGF ONLY							
ITEMS	2022		2023		2024		% performance as at September, 2024 $\frac{Actual}{Budget} \times 100$
	Budget	Actuals	Budget	Actuals	Budget	Actuals as at September	
Property Rates	300,000.00	182,011.69	495,000.00	71,478.24	360,438.00	292,413.23	81.13
Fees	340,100.00	343,683.71	480,051.00	434,262.00	680,650.00	353,719.00	51.97
Fines	35,500.00	35,292.00	45,360.00	35,603.74	85,000.00	29,252.00	34.41
Licences	165,890.00	316,585.07	206,396.00	350,434.70	355,612.00	342,960.47	96.44
Land	99,900.00	152,749.94	158,400.00	136,277.00	185,000.00	181,964.10	98.36
Rent	40,610.00	195,957.00	54,793.00	240,138.00	69,000.00	11,820.00	17.13
Investment							
Sub-Total	982,000.00	1,226,279.41	1,440,000.00	1,268,193.68	1,735,700.00	1,212,128.80	69.84
Royalties	18,000.00	133,829.50	18,000.00	233,574.15	145,000.00	84,318.05	58.15
Total	1,000,000.00	1,360,108.91	1,458,000.00	1,501,767.83	1,880,700.00	1,296,446.85	68.93

Table 2: Revenue Performance – All Revenue Sources

REVENUE PERFORMANCE – All Revenue Sources							
ITEMS	2022		2023		2024		% performance as at September, 2024 $\frac{Actual}{Budget} \times 100$
	Budget	Actuals	Budget	Actuals	Budget	Actuals as at September	
IGF	1,000,000.00	1,362,108.00	1,458,000.00	1,501,767.83	1,880,700.00	1,296,446.85	68.93
Compensation Transfer	2,321,881.97	3,160,933.69	2,729,783.76	4,609,446.63	5,499,201.00	2,944,564.34	53.55
Goods and Services Transfer	101,702.00	69,536.30	89,000.00	139,561.87	143,000.00	-	0.00
Assets Transfer	25,180.00	-	-	-	-	-	0.00
DACF	3,946,559.00	1,347,209.01	3,946,599.00	1,040,852.06	2,500,000.00	787,901.84	31.52
DACF – MP	390,000.00	424,189.98	390,000.00	498,057.93	390,000.00	435,783.45	111.74
DACF – PWD	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	137,999.40	69.00
DACF – RFG	1,621,622.00	264,828.62	1,195,422.00	-	1,447,082.00	1,778,776.00	122.92
Other Transfer (MAG)	72,873.00	95,971.16	118,197.24	118,197.24	-	-	0.00
Other Transfer (UNICEF)	30,000.00	15,000.00	15,000.00	30,000.00	30,000.00	15,000.00	50.00
Total	9,709,817.97	6,939,776.76	10,142,002.00	8,137,883.56	12,089,983.00	7,396,471.88	61.18

Expenditure

Table 3: Expenditure Performance-All Sources

EXPENDITURE PERFORMANCE (ALL DEPARTMENTS) ALL FUNDING SOURCES							
Expenditure	2022		2023		2024		% Performance (as at September, 2024) $\frac{Actual}{Budget} \times 10$
	Budget	Actual	Budget	Actual	Budget	Actual as at September,	
Compensation	241,880.00	231,571.10	268,944.00	368,256.31	218,250.00	204,502.89	93.70
Goods and Service	553,900.00	378,577.13	967,470.00	1,068,561.19	1,512,450.00	1,016,594.00	67.22
Assets	204,220.00	-	221,586.00	-	150,000.00	64,950.00	43.30
Total	1,000,000.00	610,148.23	1,458,000.00	1,436,817.50	1,880,700.00	1,286,046.89	68.38

Adopted Medium Term National Development Policy Framework (MTNDPF)

Policy Objectives

1. Develop effective, accountable, transparent and strong institutions at all levels.
2. Improve human capital development and management.
3. Deepen Political and Administrative Decentralization.
4. Facilitate sustainable and resilient infrastructure development.
5. Implement appropriate social protection systems and measures.
6. Integrate climate change measures.
7. Sanitation for All and No Open Defecation by 2030.
8. Ensure Free, Equitable and Quality Education for All by 2030.
9. Significantly increase access to ICT.
10. Achieve Universal health coverage including financial risk protection, access to quality health – care services.
11. Enhance inclusive urbanization and capacity for settlement planning.
12. Double the agricultural productivity and incomes of small scale food producers for value addition.

Revenue Mobilization Strategies

- ✓ Increase the revenue base and potentials of the organisation by expanding and diversifying the sources of IGF.
- ✓ Improve the efficiency and effectiveness of the revenue management system by strengthening the billing, collection, monitoring, and control processes and procedures.
- ✓ Enhance the capacity and motivation of the revenue staff by providing adequate training, incentives, and resources.
- ✓ Foster a culture of accountability and transparency in revenue administration by ensuring compliance with legal and ethical standards and reporting requirements.
- ✓ To integrate technology for efficient and transparent revenue collection
- ✓ Promote a participatory and collaborative approach to revenue mobilisation by engaging and empowering the ratepayers and other stakeholders.

PART B: BUDGET PROGRAMME/SUB-PROGRAMME SUMMARY

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

Budget Programme Objectives

- ✓ To provide support services, effective and efficient general administration and organization of the District Assembly
- ✓ Improve Fiscal Revenue mobilisation and management.

Budget Programme Description

General Administration; Finance and Audit; Planning, Budgeting, Coordination, and Statistics; Legislative Oversight; and Human Resource Management constitute the Management and Administration Sub-Programme. With the teamed effort of these sub programmes, the Management and Administration Programme Coordinates all other Sub Programmes in planning, budgeting, coordinating, and management of financial, human, material, and technical resources needed to discharge their duties and to achieve the District's goals. It also conveys and enforces policies/procedures/by – laws in the context of national policies, best practices and laws to maintain peace and order and to facilitate access to justice and equity. It does this through: Central Administration; Finance Department; Budget Unit; Planning Unit; Human Resource Management Department; Information Services Department; Department of Statistics; Procurement and stores unit; Internal Audit Unit; and Zonal Councils

SUB-PROGRAMME 1.1 General Administration

Budget Sub-Programme Objective

- Develop and effective, accountable and transparent institution at all levels
- Enhance security service delivery

Budget Sub- Programme Description

The General Administration sub-programme oversees and manages the support functions for the Upper Denkyira East Municipal Assembly. The sub-programme is mainly responsible for coordinating activities of decentralized departments and providing support services. The sub-programme provides transportation, records, security, public relations, adequate office equipment and stationery and other supporting logistics.

The a total of 131 staff to execute this sub-programme comprising of 7 Administration officers, 3 Executive officers, 1 Receptionist, 6 Secretaries, 6 Drivers, 1 Security Officers, 5 cleaners, and 1 Messenger. Funding for this programme is mainly IGF, DACF, DDF, GoG and Donors whereas the Zonal councils dwell mainly on ceded revenue from internally generated revenue. The various departments of the assembly and the general public are beneficiaries of the sub-programme

Table 5: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2024 as at September	2025	2026	2027	2028
Establishment and Strengthening of Sub-Structure	No. of sub structures inaugurated and functional	2	2	4	4	4	4
Community initiated programs	Number of communities supplied with building materials	22	18	22	22	20	20
Revaluation of properties in the Municipality	No. of properties valued	5700	1500	1000	1000	1000	1000
Assembly meetings organized	Minutes of meeting held	2	2	3	3	3	3
Town Hall meetings held	Reports of meetings	4	0	3	3	3	3

Budget Sub-Programme Standardized Operations and Projects

Table 6: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Servicing and Maintenance of Official Vehicles	Completion of Fence Wall around MCE's Residence
Internal management and running of the office	Completion of Assembly Hall Complex
Revenue Enhancement Activities	Procurement of Electrical Items and Street lights
Capacity Building	
Budget Preparation and MTDP Preparation	
Organization of Sub-Committee and General Assembly Meetings	
National Anniversaries	
Strengthening of Sub-District Structures	

SUB-PROGRAMME 1.2 Finance and Audit

Budget Sub-Programme Objective

- Strengthen Domestic resource mobilization
- Ensure timely and reliable financial reporting
- Ensure efficient and effective use of resources

Budget Sub- Programme Description

This sub-programme comprises of two units namely, the Accounts Department and internal audit. Each Unit has specific rolls they play in delivering the said outputs for the sub-programme. The account unit collects records and summarizes financial transactions into financial statements and reports to assist management and other stakeholders in decision making. They also receive, keep safe custody and disburse public funds

The internal audit unit ensures that payment vouchers submitted to the treasury are duly registered and checks all supporting documents to payment vouchers to ensure they are complete before payments are effected. This is to strengthen the control mechanisms of the Assembly.

This major activity helps to ensures reconciliations and helps in providing accurate information during the preparation of monthly financial statement which is later submitted for further actions. The sub-programme is proficiently manned by 23 officers, comprising 1 Principal Accountant, 2 Senior Accounts officer, 1 Junior Accounts Officer, 8 Internal Auditors, 12 Revenue collectors and 1 technical and supporting staff. Funding for the Finance sub-programme is from Internally Generated Revenue (IGF), GoG and DACF.

The service delivery effort of the sub programme has been hindered mainly by transportation challenges for internal revenue collection and monitoring, inadequate revenue staff, and poor voluntary compliance by rate payers.

Table 7: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Revenue properly received and accounted for	Percentage increase in IGF	20%	25%	10%	10%	10%	10%
Revenue collection monitored and supervised	No. of visits to market Centre	60%	70%	75%	75%	75%	75%
Monthly Financial reports prepared	No. of monthly financial reports prepared and submitted by every 15th of ensuing month	12	12	12	12	12	12
Accounts and records of funds are maintained and duly audited	No. of times Accounts and records are audited	4	4	4	4	4	4

Budget Sub-Programme Standardized Operations and Projects

Table 8: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Regular monitoring and supervision of revenue collection	
Preparation of revenue improvement action	
Keeping proper records of accounts	
Revaluation of properties	

SUB-PROGRAMME 1.3 Human Resource Management

Budget Sub-Programme Objective

- Develop adequate skilled human resource base

Budget Sub- Programme Description

The Human resource management sub-programme seeks to manage, develop capabilities and competences of staff and coordinate human resource programme for efficient delivery of public service. The sub - programme would be carried out through ensuring regular updates of staff records, staff needs assessment, ensuring general welfare of staff, ensuring inter and intra departmental collaboration to facilitate staff performance and development, organizing staff trainings to build their capabilities, skills and knowledge. The human resource unit has strength of 3 officers comprising of 1 Human Resource Manager and 2 Asst Human Resource Manager. Funds to deliver the human resource sub-programme include IGF, DACF and DACF - RFG capacity building. The main challenge faced in the delivery of this sub-programme is the weak collaboration in human resource planning and management with key stakeholders.

Table 9: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Train revenue collectors in	No. of staff trained	10	25	20	20	20	20
Revenue mobilization	Number of staff appraised	20	20	180	180	180	180
Ensure efficiency in service delivery	No. of staff trained / Supported for short courses	0	0	20	20	20	20

Budget Sub-Programme Standardized Operations and Projects

Table 10: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Personnel and Staff capacity building	
Human Resource planning	
Human Resource training and development	

SUB-PROGRAMME 1.4 Planning, Coordination and Statistics

Budget Sub-Programme Objective

- Facilitate, formulate and coordinate plans and budgets and
- Monitoring of projects and programmes
- Establishing database for financial planning and resource mobilization

Budget Sub- Programme Description

The sub-programme is responsible for preparation of comprehensive, accurate and reliable action plans and budgets. The sub-programme will be delivered by conducting needs assessment of Area councils and communities; hold budget committee meetings, MPCU meetings, stakeholder meetings, public hearings to ensure participatory planning and budgeting. The two main units for the sub-programme include the planning unit and budget unit as well as the expanded DPCU and the Statistics department. Funds to carry out the programme include IGF, DACF, and DDF. Effective delivery of this sub-programme will benefit not only the community members but also development partners and the departments of the assembly.

Plans and budgets of decentralized departments are not easy to come by and thus posing a hindrance towards achieving the objectives of this sub-programme. Other challenges include lack of motorbikes to undertake effective M&E, lack of commitment and team work from departments, inadequate knowledge on new planning and budgeting reforms by the decentralized departments and political interference. The sub programme is managed by 8 officers comprising of 5 Budget Analyst, 2 Planning Officer and 2 Statistical Officers. . The sub programme has a challenge of not having an assigned vehicle to facilitate monitoring. Timelines set for the preparation/submission of documents, and sometimes the conflicting nature of directives/guidelines from supervising bodies threaten the quality of plans and budgets and the homogeneity of data, coupled with the low releases of funds relative to budgetary ceilings.

Table 11: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Monitoring of projects & programmes	No. of site visits undertaken	3	2	4	4	4	4
	Annual Action Plan prepared by June, annually	1	1	1	1	1	1
	District Composite Budget prepared/ approved by 31st Oct, annually.	1	1	1	1	1	1
	AAP and composite budget reviewed by 30 th , June, annually.	1	1	1	1	1	1
Level of Implementation of Revenue Improvement Action Plan (RIAP) improved	%of Implementation of the RIAP	40	60	90	90	90	90
Fee fixing resolution prepared	Fee fixing resolution prepared and gazette by 31/12 annually	1	1	1	1	1	1

Budget Sub-Programme Standardized Operations and Projects

Table 12: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Budget committee meetings	
Organise MPCU meetings	
Organise public hearings	
Prepare District Medium Term Development Plan	

Prepare AAP and District Composite	
Budget (Medium Term Expenditure	
Framework – MTEF)	
Review AAP and composite budget	
Prepare District Water, Sanitation and Health Plan	
Organise stakeholder meetings	

SUB-PROGRAMME 1.5 Legislative Oversights

Budget Sub-Programme Objective

- Strengthen Assembly Members' skills to effectively scrutinize, monitor and evaluate district revenue and expenditure estimates.
- • Improve public understanding of the work of the Assembly, its committees and the duties and responsibilities of Assembly Members to the electorates.

Budget Sub- Programme Description

This sub-programme provides a range of procedural and legislative functions by the Presiding Member and Members of the Assembly at plenary and in committee sittings. The sub-programme facilitates Assembly Members skills to initiate and scrutinize bye-laws, contracts and proposals; It also outlines the specific functions of committees as provided in the Standing Orders including investigation and makes inquiry into the activities and administration of departments and units of the Assembly. • It also focuses on enhancing the capacity of Assembly Members to effectively examine and analyze Budget estimates of the Assembly. • Committees have primary responsibility for financial and oversight of the work of the departments and agencies of government to which they correspond, including enquiry of their budgets and expenditures. • This sub-programme addresses the misconception of electorates regarding the roles and responsibilities of Assembly Members as defined by the Local Governance Act by reaching out to the public through Town Hall meeting, panel discussion on radio and participation in communal activities. The main beneficiaries of the programme are decentralized departments of the assembly, other public service institutions and public servants. The funding for this programme comes mainly from IGF budget.

Table 13: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
General Assembly Meetings held	Number of reports submitted	3	3	4	4	4	4
Outreach Programmes	No. of public engagement held	2	1	4	4	4	4
Annual Plan and Budget approved	Annual Plan and Budget approved by 31 st Oct	30 th Oct. 23	-	31 st Oct	31 st Oct	31 st Oct	31 st Oct

Budget Sub-Programme Standardized Operations and Projects

Table 14: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Organization of 3No. General Assembly, 3No. Executive Committee, 3No. meetings of 5 statutory Sub-committee •	
Organize 2No. Inter-sectoral collaborative meeting	
Organize 4No. PRCC meeting, 4No. Management and 4No. Staff Meeting	

PROGRAMME 2: SOCIAL SERVICES DELIVERY

Budget Programme Objectives

- Achieve universal health coverage including financial risk protection and access to quality health care services
- Implement appropriate social protection systems and measures.
- Ensure free, equitable and quality education for all at all levels.

Budget Programme Description

This programme comprises of 3 sub programmes namely Education; Youth and Sports Services; Public Health Services and Management; Social Welfare and Community; and Environmental Health and Sanitation Services. The delivery of this programme seeks to ensure free, equitable and quality education for all, universal health coverage with risk free protection and easy access to quality health care service. It also delivers on implementing appropriate social protection systems and measures within the municipality.

The Municipal Office of Ghana Education Service, the Municipal Health Directorate and the Municipal Environmental Health Unit of the Assembly, and the Department of Social Welfare and Community Development make up the programme for Upper Denkyira East Municipal.

SUB-PROGRAMME 2.1 Education, Youth and Sports Services

Budget Sub-Programme Objective

- Ensure free, equitable and quality education for all by 2030

Budget Sub- Programme Description

The Education Youth Development sub-programme intends to produce well balanced individuals with requisite knowledge, skill, value and attitude to become functional and productive citizens for the total development of the Municipality and Ghana at large.

This sub-programme is carried through:

- ✓ Formulation and implementation of policies on Education in the Municipality within the framework of National Policies and guidelines;
- ✓ Advise the Municipal Assembly on matters relating to preschool, primary, Junior High Schools and other matters that may be referred to it by the Municipal Assembly;
- ✓ Facilitate the appointment, disciplining, posting and transfer of teachers in pre-schools, basic schools and special schools in the district;
- ✓ Liaise with the appropriate authorities for in-service training of pupil teachers and encouraging teachers to undergo advance studies relevant to the field;
- ✓ Supply and distribution of textbooks in the Municipality
- ✓ Advise on the construction, maintenance and management of public schools and libraries in the district;
- ✓ Advise on the granting and maintenance of scholarships or bursaries to suitably qualified pupils or persons to attend any school or other educational institution in Ghana or elsewhere;
- ✓ Assist in formulation and implementation of youth and sports policies, programmes and activities of the Municipal Assembly;

Organizational units in carrying the sub-programme include the Basic Education Unit, Non-Formal Education Unit, Youth and Sport Unit. The department responsible for the sub-programme is the Municipal Education Directorate.

In carrying out this sub-programme, funds would be sourced from GoG, DACF, DACF-RFG and NGO support. The community, development partners and departments are the key beneficiaries to the sub-programme. The department has a total of 1,052 staff consisting of 21 Administration officers and 1,026 Teachers; - 191 Teachers at Kindergarten, 448 Teachers at the primary schools, 406 Teachers at the Junior High Schools and at the Senior High Schools /Technical and Vocational Schools we have 160 teachers and 92 nonteaching staff.

Challenges in delivering the sub-programme include the following;

- ✓ Poor registration and documentation of school lands leading to encroachment of school lands.
- ✓ Inadequate and late release of funds. This leads to wrong timing of operations and projects thereby affecting implementation of projects and operations.
- ✓ Poor and inaccessible road networks hindering monitoring and supervision of schools.
- ✓ Lack of staff commitment.
- ✓ Wrong use of technology by school children – Mobile phones, TV programmes etc.

Table 15: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Construction of classroom blocks	No classroom blocks completed	3	4	5	5	5	5
Organization of STME clinic, trial mock exams	Number organized	1	1	1	1	1	1

Improved access to quality education at all levels	No classroom block built	2	5	5	5	5	5
Renovation of dilapidated classrooms blocks	Number of classroom blocks rehabilitate	3	4	5	5	5	5
School monitoring	% of schools visited for inspection	50%	50%	50%	60%	60%	60%
Organized quarterly MEOC meetings	No. of meetings organised	2	3	4	4	4	4

Budget Sub-Programme Standardized Operations and Projects

Table 16: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Embark on enrolment drive in 80 communities	Complete payment for construction of 1 No.2-unit classroom block office and store at Zion
Support for brilliant but needy students	Complete payment for construction of 1 No.2-unit classroom block office and store at Anloga
Support for Municipal Education Oversight Committee (MEOC)	Complete payment for rehabilitation of M/A Pri. Sch at Kwameprakrom
Support for Sports and cultural Development	Maintenance of Selected Classroom Block
Organize Independence day celebration	Completion of 4 No. On-going Classroom Blocks
Organize Best Teacher Awards	Construction of 1 No. 3 unit Classroom Block with Office and store
Conduct regular monitoring and supervision of education operations and projects	Construction of 3 No.3 Unit Classroom Block with office and Store (DPAT VII)

SUB-PROGRAMME 2.2 Public Health Services and Management

Budget Sub-Programme Objective

- Achieve universal health coverage including financial risk protection and access to quality health care services

Budget Sub- Programme Description

This would be carried out through provision and prudently managing comprehensive and accessible health services with special emphasis on primary health care in the Municipality, sub-district and community levels in accordance with national health policies. The sub-programme also formulate, plan and implement district health policies within the framework of national health policies and guidelines provided by the Minister of Health. The sub-programme seeks to:

- Ensure the construction and rehabilitation of clinics and health centres or facilities;
- Assist in the operation and maintenance of all health facilities under the jurisdiction of the district;
- Coordinate works of health centres or posts or community based health workers;
- Promote and encourage good health, sanitation and personal hygiene;
- Discipline, post and transfer health personnel within the district.
- Facilitate activities relating to mass immunization and screening for diseases treatment in the district.
- Facilitate and assist in regular inspection of the district for detection of nuisance of any condition likely to be offensive or injurious to human health;
- Establish, install, build and control institutional/public latrines, lavatories, urinals and wash places and licensing of persons who are to build and operate;
- Establish, maintain and carry out services for the removal and treatment of liquid waste;
- Establish, maintain and carry out the removal and disposal of refuse, filth and carcasses of dead animals from any public place;

- Regulate any trade or business which may be harmful or injurious to public health or a source of danger to the public or which otherwise is in the public interest to regulate;
- Provide for the inspection of meat, fish, vegetables and other foodstuff and liquids of whatever kind or nature, whether intended for sale or not and to seize, destroy and otherwise deal with such foodstuff or liquids as are unfit for human consumption;
- Provide, maintain, supervise and control slaughter houses and pounds and all such matters and things as may be necessary for the convenient use of such slaughter houses;
- Advise on the prevention of the spreading and extermination of tsetse fly, mosquitoes, rats, bugs and other vermin in the district; and
- Advise on the establishment and maintenance of cemeteries and crematoria.

The units of the organization in undertaking this sub-programme include the Municipal Medical Office of Health and the Environmental Health Unit.

Funds to undertake the sub-programme include GoG, DACF, DDF, and Donor partners (UNICEF, USAID).

Community members, development partners and departments are the beneficiaries of this sub-programme. The Municipal Health Directorate in collaboration with other departments and donors would be responsible for this sub-programme. The department has staff strength of 333 officers comprising 6 Medical Doctors, 3 Professional Health Nurses, 6 Medical Assistants, 27 Midwives, 60 Community Health Nurses, 56 Professional Nurses, 4 Technical Officers, 120 Auxiliary Nurses, 13 Environmental Health Officers, 24 Sanitary Labourers, and 1 Labourer.

Challenges in executing the sub-programme include:

- Donor policies are sometimes challenging
- Low funding for infrastructure development
- Limited office and staff accommodation and those available are dilapidated
- Low sponsorship to health personnel to return to the district and work
- Inequitable distribution of health personnel (doctor, nurses)

- Delays in re-imburement of funds (NHIS) to health centres to function effectively
- Common fund disbursement is silent as to a percentage of the DACF that should be committed to environment health and sanitation issues
- Lack of machinery for sanitation management (Pay-loader for refuse evacuation, septic-tank-emptier for liquid waste management)
- Lack of sanitary land-fill sites
- Lack of liquid waste treatment plants (waste stabilization pond)
- Inadequate means of transport for execution and monitoring of health activities

Table 17: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Access to quality health care improved	No. of CHPS Compound built	2	2	4	4	4	4
HIV/AIDS & STIs infections reduced	Number of surveillance cases reported	70	161	200	200	200	200

Budget Sub-Programme Standardized Operations and Projects

Table 18: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Support for National Immunization Day (NID)	Complete payment for rehabilitation of Kyekyewere Clinic
Malaria prevention (Roll back Malaria) activities	Complete payment for construction of 1. No CHPs Compound at Abudukrom
Support Municipal Response Initiative (DRI) on HIV & AIDS)	Purchase of Sanitation tools
Facilitate the formation of WATSAN groups	Maintenance of Final Disposal site
Institutional Latrines maintenance and Liquid waste management	Waste management / Fumigation Exercise
Support the repairs of broken down boreholes in communities	

Support the repairs of broken down boreholes in communities	
Municipal Response Initiative for HIV/AIDS & Other STIs	
Development and Management of Waste Landfill Sites	
Institute monthly and quarterly clean up exercises in all five sub districts and communities	

SUB-PROGRAMME 2.3 Social Welfare and Community Development

Budget Sub-Programme Objective

- Implementation of appropriate social protection systems and measures

Budget Sub- Programme Description

The sub programme ensures the implementation of government policies and public services that substantially improve social inclusion and develop people and communities. It leads in the formulation of policy guidelines and procedures and the technical implementation of social development programmes, coordinates social intervention programmes (example LEAP) in the Municipality, provides community based social development education, organisation of stakeholder discussions on HIV/AIDS, Child Abuse, Child Labour, Human trafficking, Disability, Gender Equity, Adult Education etc., participates in capacity building of CBOs and NGOs, offers guidance and counselling to vulnerable groups and persons, amongst others.

It is made up of the Social Welfare Unit and the Community Development Unit. The two units make up the Department of Social Welfare and Community Development and are funded by IGF, DACF (particularly Persons with Disability Fund), and GoG.

The department is mainly challenged with inadequate logistics and untimely release of funds.

Table 19: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Rights of the poor and vulnerable protected	Number of abused cases reported	20	15	15	15	15	15

Budget Sub-Programme Standardized Operations and Projects

Table 20: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Conduct community entry to five new Communities on Child Right Protection and Promotion	
Organize quarterly review meeting for 30 key stakeholders on Child Right Protection and Promotion	
Intensify Awareness on worse forms of Child Labour in ten (10) hard to reach communities	
Intensify Community sensitization and Educational Programme on Sexual Abuse and Violence against Men, Women and Children in fifteen (15) communities	
Intensify community Sensitization Programme on Child Marriages in fifteen Selected Communities	
Intensify Community Educational Programmes on Child Abuse and Teenage Pregnancy in twenty (20) selected Basic Scholl	
Conduct social enquiry investigations on 10 Juvenile cases who are in conflict with the Law	
Support for twenty (20) Case management in fifteen (15) Project Communities and strengthen referral and linkages	

SUB-PROGRAMME 2.4 Birth and Death Registration Services

Budget Sub-Programme Objective

- Data and information dissemination
- Coordination and harmonization of data

Budget Sub- Programme Description

The sub programme ensures the implementation of government policies and public services that substantially record and register births and mortality occurrences in the municipality to ensure social inclusion.

The sub programme is managed by 2 officers and 3 National Service Personnel's. IGF is the main source of fund for running the affairs of the department. The department is mainly challenged with inadequate logistics and untimely release of funds

Table 21: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Registration of Births	Number of births recorded	4150	3450	3500			
Registration of Mortality rate	Number of deaths recorded	183	88	88			

Budget Sub-Programme Standardized Operations and Projects

Table 22: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Internal management of the organisation	
Community visitation on birth and deaths registration	

SUB-PROGRAMME 2.5 Environmental Health and Sanitation Services

Budget Sub-Programme Objective

- To accelerate the provision of improved environmental sanitation services.
- To promote safe and healthy environment in order to minimize illnesses

Budget Sub- Programme Description

The Environmental Health and Sanitation Management sub-programme is aimed at facilitating improved environmental sanitation and good hygiene practices in the district. It also aims at empowering individuals and communities to analyze their sanitation conditions and take collective actions to change their environmental sanitation situation. The principal components of this sub-programme at all levels (villages and towns) include:

- Collection and sanitary disposal of wastes, including solid wastes, liquid wastes, excreta, and other hazardous wastes;
 - Cleansing of thoroughfares, markets and other public spaces;
 - Control of pests and vectors of disease;
 - Food hygiene;
 - Environmental sanitation education;
 - Inspection and enforcement of sanitary regulations;
 - Disposal of the dead (paupers);
 - Control of stray animals;
 - Monitoring the observance of environmental services and standards.
 - Creating and maintaining database of all issues of environmental health importance
 - Compilation and reporting of problems and complaint management
- It also comprises a number of complementary activities, including the provision and maintenance of sanitary facilities, public education, community and individual action, regulation and legislation supported by the Assembly. The organizational unit involved in delivering the sub-programme is the Municipal Environmental Health Unit of the Assembly in collaboration with the Municipal Health Directorate. The Unit has total staff strength of 25 overseeing the effective delivery of the projects and operations of the sub-programme. Beneficiaries of the programme are mainly the general public. The sub-

programme is funded through DACF, Internally Generated Funds (IGF) and Donor sources.

Table 23: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Dislodgement of public toilets	Number of toilets dislodged	3	2	4	4	4	4
Monthly clean-up exercise/ National Sanitation Day campaign	Number of clean up exercises education done	12	4	12	12	12	12
Sanitary equipment for clean-up exercises	Number of equipment provided	55	20	60	60	60	6
Health screening of food vendors	Number of screening done	145	160	350	350	350	350
Fumigation and Spraying	Number of exercise done	2	2	4	4	4	4

Budget Sub-Programme Standardized Operations and Projects

Table 24: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Monitoring and supervision of clean up exercises	Procurement of sanitary tools and equipment
Sensitization of food/drink vendors on personal hygiene and hand washing with soap	
Dis-infestation and fumigation activities	
Arrest and prosecution of sanitary offenders	
Collection and analysis of data to update MESSAP •	
Intensify sanitation and hygiene education in all communities	
Impound of stray animals	

PROGRAMME 3: INFRASTRUCTURE DELIVERY AND MANAGEMENT

Budget Programme Objectives

- Promote a sustainable, spatially integrated, balance and orderly development and management
- Facilitate sustainable and resilient infrastructure development

Budget Programme Description

The Infrastructure delivery and management is made up of the Physical and Spatial Planning, and Infrastructure Development Sub programmes. This Programme is responsible for coordinating and supervising residential, commercial, and industrial settlements and facilities, both private and public, and in all sectors. It ensures the provision/construction and maintenance of quality, safe, affordable and modern infrastructure. Additionally, this programme monitors and coordinates public and private infrastructural development to ensure systematic/progressive implementation of District development plans.

SUB-PROGRAMME 3.1 Physical and Spatial Planning Development

Budget Sub-Programme Objective

- Promote sustainable, spatially integrated, balanced and orderly development of human settlements

Budget Sub- Programme Description

This sub-programme seeks to ensure planning, management and promotion of harmonious, sustainable and cost effective development of human settlements in accordance with sound environmental and planning principles. Specific functions of the sub-programme include;

Preparation of physical plans as a guide for the formulation of development policies and decisions and to design projects in the district.

- ✓ Identify problems concerning the development of land and its social, environmental and economic implications;
- ✓ Advise on setting out approved plans for future development of land at the district level;
- ✓ Assist to offer professional advice to aggrieved persons on appeals and petitions on decisions made on their building;
- ✓ Facilitate consultation, co-ordination and harmonization of developmental decisions into a physical development plan;
- ✓ Assist to provide the layout for buildings for improved housing layout and settlement;
- ✓ Ensure the prohibition of the construction of new buildings unless building plans submitted have been approved by the Assembly;
- ✓ Advise the Assembly on the siting of bill boards, masts and ensure compliance with the decisions of the Assembly;
- ✓ Advise on the acquisition of landed property in the public interest; and
- ✓ Undertake street naming, numbering of house and related issues.

The organizational unit that will be involved is the Town and Country Planning unit and the Parks and Garden unit The sub-programme is funded through the DACF, GoG and the Internally Generated Revenue. The larger community and other departments of the

Assembly stand to benefit greatly in this sub-programme. The main challenge confronting the sub-programme is the lack of adequate logistics in the implementation of programme and projects under the sub-programme.

Table 25: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Education and sensitization	No. of communities sensitized	2	2	4	4	4	4
Organize Technical sub – committee meetings	No. of Tech sub – committees held	7	5	4	4	4	4
Organize Statutory planning committee meetings	No. of statutory planning committee meetings held	12	9	12	12	12	12
Update existing layout for street naming	Number of Local Plans prepared	1	1	1	1	1	1

Budget Sub-Programme Standardized Operations and Projects

Table 26: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Street Naming and Property Addressing	
Organize Statutory planning committee meeting	
Create public awareness on development control	
Issuance of development permits	
Preparation of Base Maps and Local Plans	

SUB-PROGRAMME 3.2 Public Works, Rural Housing and Water Management

Budget Sub-Programme Objective

- Facilitate sustainable and resilient infrastructure development.

Budget Sub- Programme Description

The sub-programme is delivered through facilitating the construction, repair and maintenance of project on roads, water systems, building etc. The sub-programme also prepares project cost estimates on roads, buildings, water and sanitation for award of contract; supervise all civil and building works to ensure quality, and measure works for good project performance. The Department also checks quality performance and recommends claims for preparation of payment Certificate/Fluctuations and Variations; rehabilitation and construction of boreholes, reshaping of roads and street lightening across the District; and facilitate the identification of Communities to be connected on to the National Grid.

The Department of Works of the Municipal Assembly is a merger of the Public Works Department, Department of Feeder Roads and District Water and Sanitation Unit, Department of Rural Housing and the Works Unit of the Assembly. The beneficiaries to the sub-programme include the general public, contractors and other departments of the Assembly.

There is 12 staff in the Works Department executing the sub-programme and comprises of 3 Quantity Surveyors, 4 technician engineers, 1 technical officers, 3 tradesmen/carpenter, and 1 secretary. Funding for this programme is mainly DACF – RFG, DACF, and IGF.

Key challenges of the department include delay in release of funds, limited capacity (water and sanitation engineers, hydro geologists) to effectively deliver water and sanitation project, and inadequate logistics for monitoring of operation and maintenance of existing systems and other infrastructure. This leads to wrong timing of operations and projects thereby affecting implementation of projects and operations

Table 27: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Project inspection	No. of site meetings organised	6	9	12	12	12	12
Increased access to portable water	Number of Boreholes constructed	2	6	16	10	15	10
Functional streetlights	No. of streetlights repaired/installed	500	1700	1500	2000	2000	2500
Public education	Number of radio / community visitations made	2	4	12	12	12	12

Budget Sub-Programme Standardized Operations and Projects

Table 28: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Routine project inspection	Enforcement of building codes and Spatial
Preparation of tender documents	
Tracking progress of work on developmental projects	

SUB-PROGRAMME 3.3 Roads and Transport Services

Budget Sub-Programme Objective

- Facilitate sustainable and resilient infrastructure development.

Budget Sub- Programme Description

The sub-programme is delivered through facilitating the construction, repair and maintenance of project on roads. The sub-programme also prepares project cost estimates on roads for award of contract; supervise all civil works to ensure quality, and measure works for good project performance. This sub-programme is being executed by the Urban Roads Department which is manned only by the Roads Engineer.

Funding for this programme is mainly DDF, DACF, UDG and IGF. Key challenges of the department include delay in release of funds and inadequate staff to manned the office

Table 29: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Project inspection	No. of site meetings organised	3	2	4	4	4	4
Effective and efficient transport system provided	Kilometres of road cleared and opened up	10km	7km	15km	15km	10km	10km
	Kilometers of road rehabilitated	10km	20km	25km	20km	20km	20km
	No. of culverts constructed on some existing roads	3	4	5	5	5	5
Feeder roads made motorable	Km of feeder roads rehabilitated	13	11	25	20	20	20

Budget Sub-Programme Standardized Operations and Projects

Table 30: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Routine project inspection	Maintenance of 30 km Feeder Roads
	Construction and Desilting Culverts and Foot Bridges
	Maintenance of Roads, Driveways and Grounds
	Reshaping of Inner Roads

PROGRAMME 4: ECONOMIC DEVELOPMENT

Budget Programme Objectives

- Double the Agriculture productivity and incomes of small scale food producers for value addition

Budget Programme Description

The Economic Development Sub Programme strive to enhance micro and macroeconomic stability through increase in agriculture productivity, provision of conducive environment for trade, development of industries, promotion of value addition, empowerment of youth and women groups towards self-employment. It helps to create an enabling environment for agriculture improvement/development and the thriving of MSMSEs

SUB-PROGRAMME 4.1 Trade and Industrial Development

Budget Sub-Programme Objective

- To improve entrepreneurial skills and facilitate access to credit and markets for small scale enterprises
- To provide MSEs access to substantial and high-quality business development services
- Promote sustainable tourism to preserve historical, cultural and natural heritage

Budget Sub- Programme Description

The sub-programme intends to formulate, develop and implement programmes aimed at encouraging and accelerating the growth of micro and small-scale enterprises to enable them contribute effectively to growth and the diversification of the economy. The key operations include:

- Facilitation of SMEs access to institutional credit and monitoring performance on credit delivery.
- Development of special programmes for women entrepreneurs and monitoring gender activities of NBSSI •
- Facilitation of SMEs access to business improvement programmes
- Provision of information on small enterprises development to stakeholders
- Assisting SMEs to participate in fairs

The sub-programme will also be delivered through collaboration with relevant stakeholders to provide the necessary infrastructure (roads, ICT facilities, water, electricity) and visitor facilities (accommodation, rest stops, restaurants, entertainment venues, tourist transport, etc.) to enhance the tourist experience. In respect of new or emerging attractions, the Assembly will work with the private operators at the local level to:

- Assess the marketability of the attraction; •
- Identify the infrastructure gaps,
- Promote tourism investment to improve the tourist experience
- Maintain a register of all tourist attractions and identify synergies and linkages between them (e.g. help them to identify viable tourism circuits)

Collaborating institutions at the district are the Business Advisory Centres (BACs)/Rural Enterprise Project (REP). The sub-programme is substantially funded by GOG budget allocations, DACF and IGF derived from its activities. This sub-programme will benefit the general public.

The key challenges are:

- Negative attitude towards entrepreneurship and locally made products stifle growth of MSEs

Table 31: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Enabling environment for economic activities provided	No. of markets constructed	5	1	2	2	2	2
Access to credit by MSMEs facilitated	No. of MSMEs who had access to credit	73	113	20	20	20	20
	No. of new businesses established	17	23	32	100	100	100
MSE access to participate in trade fairs	No. of SMEs supported to attend trade fairs	1	1	3	3	3	3

Budget Sub-Programme Standardized Operations and Projects

Table 32: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Training of groups on Group Dynamics, Business Management and Counseling (counterpart support to Business Advisory Centre)	Development of Kyekyewere Fish Pond at Kyekyewere
Business Forum/LED Activities	
Sensitization of communities on Green Economy	

SUB-PROGRAMME 4.2 Agricultural Services and Management

Budget Sub-Programme Objective

- Double the Agriculture productivity
- incomes of small scale food producers for value addition

Budget Sub- Programme Description

The Agricultural Development sub-programme seeks to promote thriving agriculture through research and efficient extension services to farmers, marketers and SMEs. Major services to be carried out under this sub-programme include

- ✓ Demonstrations and research to increase yields of crops and animals and persuade farmers to adopt technologies;
- ✓ Introduction of income generation livelihoods such as productive agricultural ventures (activities along the value chain that are income generating) and other alternative livelihoods;
- ✓ Proper management of the environment through soil and water conservation, minimising bush fire, climate change hazards;
- ✓ Improve effectiveness and efficiency of technology delivery to farmers; and
- ✓ Networking and strengthening linkages between the department and other development partners.

The Municipal Department of Agriculture will be responsible for the delivery of this sub – programme. The department has 5 units consisting of the following,

- ✓ Extension unit which is in charge of extension of Agricultural Technologies and Information to the farmers and ensuring that these technologies are adopted.
- ✓ Women in Agriculture Development (WIAD) unit - responsible for mainstreaming gender issues in agriculture.
- ✓ Crop Unit - ensures that good agricultural practices in relation to crop production are adopted and to minimise post-harvest losses.
- ✓ Animal production and Health Unit - ensures that animal husbandry practices and health is well taken care of.
- ✓ Agriculture engineering Unit - responsible for management and proper utilisation of agricultural equipment and infrastructure (i.e. dug-outs, warehouses, irrigation

facilities etc.). The Department consist of 4 officers, 5 administrative officer, 1 Agriculture officer, 1 production officer, 6 Technical Officers, 1 Typist, 1 Watchman Supervisor, 1 Watchman and 1 Headman labourer. In delivering the sub-programme, funds would be sourced from IGF, DACF, DONOR and DDF. Community members, development partners and departments are the beneficiaries of this sub – programme.

Key challenges include

- ✓ Lack of motorbikes and vehicles for field staff
- ✓ Inadequate accommodation for staff in the operational areas
- ✓ Physical shortage of office staff and agriculture extension agents.

Table 33: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Staff of DOFA trained on Tech. Education Dev't for MAG (TEDMAG)	No. of DOFA staff trained	10	20	25	25	25	25
Conduct farm and home visit by 16 AEAs	No. of farms visited	2300	2500	2500	1200	1200	1200
Enabling environment for economic activities provided	No. of market maintained	2	2	1	2	1	2

Budget Sub-Programme Standardized Operations and Projects

Table 34: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Support farmers especially the youth to put extra area of land under crop production	
Promote the adoption of grading and standardization system for yam, and tomatoes district wide	
Conduct farm and home visit by 16 AEAs	
Sensitize FBOs and out-growers on extension delivery and value chain concept	
Organize campaign on prophylactic treatment of livestock and poultry	
Organize mass vaccination against schedule diseases	
Facilitate the acquisition of improved breeds by livestock and poultry farmers	

PROGRAMME 5: ENVIRONMENTAL MANAGEMENT

Budget Programme Objectives

- Integrate Climate Change measures

Budget Programme Description

The Environmental Management programme plans and implements programmes to prevent and/or mitigate natural disasters and conserve the natural environment for sustainable existence of people, plants and animals. It carries out public disaster sensitization programmes, disaster volunteers training, ensures compliance with rules on public and private property, conducts post disaster assessment to determine the extent of damage and needs of the affected areas, amongst others.

The District Office of National Disaster Management Organisation, with staff strength of twenty three (12), helps to prevent and manage disaster in the Municipality

SUB-PROGRAMME 5.1 Disaster Prevention and Management

Budget Sub-Programme Objective

- To enhance the capacity of society to prevent and manage disasters.
- To improve the livelihood of the poor and vulnerable in rural communities through effective disaster management, social mobilization and income generation.

Budget Sub- Programme Description

The sub-programme seeks to promote disaster risk reduction and climate change risk management. It is also to strengthen Disaster Prevention and Respond mechanisms of the Municipality. The sub-programme is delivered through public campaigns and sensitizations; assisting in post-emergency rehabilitation and reconstruction of efforts; provision of first line response in times of disaster and; formation and training of community-based disaster volunteers. The Disaster Management and Prevention Department is responsible for executing the sub-programme. The larger public at the community levels are the beneficiaries of this sub-programme.

Funds will be sourced from IGF, DACF and Central Government supports. Challenges which confront the delivery of this sub-programme are lack of adequate funding, low and unattractive remunerations, and unattractive conditions of work. In all, a total of 12 NADMO officers carry out the sub-programme

Table 35: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Enhanced capacity to mitigate impact of natural disasters, risk and vulnerabilities	No. of publicity campaign/ education organized	45	52	60	70	40	30
	Number of disasters victims supported	100	94	100	100	100	100

Budget Sub-Programme Standardized Operations and Projects

Table 36: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Hold quarterly disaster committee meeting annually	
Educate people to build their houses not on water ways but rather high lands identify flood prone areas. Identify safe havens	
Formation of anti-bushfire volunteer	
Provided early warning system/ signals	
Bush – fire campaign	

SUB-PROGRAMME 5.2 Natural Resources Conservation and Management

Budget Sub-Programme Objective

- Incorporate the concept of tree planting and the creation of green belts or green ways in and around communities

Budget Sub- Programme Description

- Cultivating and conserving medicinal and aromatic plants
- Identifying and multiplying rare and threatened plant species;
- Providing horticultural training and extension services to students in second cycle institutions;
- Supplying tree seedlings to educational institutions free of charge

Funding is mainly by the GoG and IGF budget allocations. The beneficiaries of this sub-programme are the people of the district. Untimely release and inadequate funding affect the efficient delivery of this sub-programme.

Table 37: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Afforestation interventions implemented	No. of seedlings raised and supplied	1000	750	1500	1500	1500	1500
Sensitization programme on climate change	No. of radio discussions held	4	4	4	4	4	4

Budget Sub-Programme Standardized Operations and Projects

Table 38: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Public education in communities on climate change mitigation and adaptation	
Organization of tree planting exercise in basic and second cycle schools	
Organization of public sensitization programmes on conservation of wildlife resources and protection	

PART C: FINANCIAL INFORMATION

PART D: PROJECT IMPLEMENTATION PLAN (PIP)

Public Investment Plan (PIP) for On-Going Projects for The MTEF (2022-2025)

MMDA:UPPER DENKYIRA EAST MUNICIPAL ASSEMBLY

Funding Source: DACF, IGF

Approved Budget:

#	Code	Project	Contract	% Work Done	Total Contract Sum(Ghs)	Actual Paymen(Ghs)t	Outstanding Commitment(Ghs)	2024 Budget	2025 Budget	2027 Budget	2028 Budget
1	001	Classroom Block	Construction of 1 No. 2 unit Classroom with office and store at Zion No1.	100	115,000.00	10,3250.00	11,750.00	11,750.00	11,750.00		
2	002	Classroom Block	Construction of 1 No. 2 Unit Classroom office and store at Anloga	-	115,000.00	81,485.00	33,515.00	33,515.00	33,515.00		
3		Classroom block	Rehabilitation of M/A Pri. Scholl at Kwameprakrom		45,438.00	35,000.00	10,438.00	10,438.00	10,438.00		
4		Clinic	Rehabilitation of Kyekyewere Clinic		77,492.00	32,000.00	45,492.00	45,492.00	45,492.00		
5		CHPS Compound	Completion of 1 no. CHPS Compound		133,000.00	93,823.00	39,177.00	39,177.00	39,177.00		
6		Fence Wall	Completion of Fence wall at MCE's Bungalow		84,018.72	32,123.00	51,895.72	51,895.72	51,895.72		

Proposed Projects for The MTEF (2022-2025) – New Projects

MMDA:						
#	Project Name	Project Description	Proposed Funding Source	Estimated Cost (GHS)	Level of Project Preparation (i.e. Concept Note, Pre/Full Feasibility Studies or none)	
	School Building	Construction of 1 No.3 unit Classroom block with office and store	DACF	448,214.00	-	
	School Building	Construction of 3 No.3 unit classroom block with office and store	DPAT VII	896,427.99		
	School Building	Construction and furnishing of 1 No. 3 unit JHS Block at kwekudum	DPAT VI	440,100.00		
	Land Bank	Acquisition of Land / Documentation Artisan Village	DACF	110,542.40		

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	6,003,610		
130201 17.1 Strengthen domestic rcs mobil to impr cap for rev collection	12,411,953	31,000		
130204 16.6 dev eff, accountable & transparent insts at all levs	0	9,500		
130205 16.7 ens responsive, incl & rep dec-mkg at all levs	0	2,525,324		
180103 9.1:dev qlty, sust & res infra to suprt econ dev't & hum well-being	0	50,500		
300106 2.4 ens sust fd prodn sys, imple resil & regenerative agrc pract	0	92,500		
320203 11.7 prvd uni acs to safe, incl, grm public spaces	0	437,915		
370401 13.1 strgthn resil & adaptive capa to climate relatd hazards & nat disas	0	20,000		
520101 4.1 Ensure free, equitable and quality edu. for all by 2030	0	1,767,098		
530101 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.	0	76,251		
560208 11.2 prvd acs to safe, affodbl, acs'ble & sust trnspt syst for all	0	325,000		
570201 6.2 Achieve access to adeq. and equit. Sanitation and hygiene	0	700,184		
620101 1.3 Impl. appropriate Social Protection Sys. & measures	0	277,000		
640101 Improve human capital development and management	0	96,071		
Grand Total ¢	12,411,953	12,411,953	0	0.00

**Revenue Budget and Actual Collections by Objective
and Expected Result 2024 / 2025**

<i>Revenue Item</i>	<i>Projected 2025</i>	<i>Approved and or Revised Budget 2024</i>	<i>Actual Collection 2024</i>	<i>Variance</i>
201 02 00 001 24	12,411,953.00	0.00	0.00	0.00
Finance, ,				
<i>Objective</i> 130201 17.1 Strengthen domestic rcs mobil to impr cap for rev collection				
<i>Output</i> 0001				
Development Levy	450,000.00	0.00	0.00	0.00
1413001 Property Rate	450,000.00	0.00	0.00	0.00
<i>Output</i> 0002				
Development Levy	150,000.00	0.00	0.00	0.00
1412003 Stool Land Revenue	150,000.00	0.00	0.00	0.00
Official Liquidation Fees	200,000.00	0.00	0.00	0.00
1422154 Sale of Building Permit Jacket	65,000.00	0.00	0.00	0.00
1422157 Building Plans / Permit	135,000.00	0.00	0.00	0.00
<i>Output</i> 0003				
Official Liquidation Fees	666,000.00	0.00	0.00	0.00
1422169 Sanitary Facilities - Private	18,000.00	0.00	0.00	0.00
1423001 Markets Tolls	85,000.00	0.00	0.00	0.00
1423006 Burial Fees	50,000.00	0.00	0.00	0.00
1423010 Export of Commodities	8,000.00	0.00	0.00	0.00
1423011 Marriage Registration	5,000.00	0.00	0.00	0.00
1423013 Refuse Collection	80,000.00	0.00	0.00	0.00
1423014 Dislodging Fees	100,000.00	0.00	0.00	0.00
1423086 Vehicle Stickers for Embossment	80,000.00	0.00	0.00	0.00
1423464 Sale of Health Forms	30,000.00	0.00	0.00	0.00
1423556 Veterinary Clinic Service Fee	3,000.00	0.00	0.00	0.00
1423854 Slaughter Fees (Private)	7,000.00	0.00	0.00	0.00
1423863 Lorry Park Fees	200,000.00	0.00	0.00	0.00
<i>Output</i> 0004				
General Negligence Related Fines	95,000.00	0.00	0.00	0.00
1430001 Court Fines	20,000.00	0.00	0.00	0.00
1430015 Fines	15,000.00	0.00	0.00	0.00
1430024 Building Offences	35,000.00	0.00	0.00	0.00
1430033 Stray Animals Fines	25,000.00	0.00	0.00	0.00
<i>Output</i> 0005				
Official Liquidation Fees	665,500.00	0.00	0.00	0.00
1422002 Herbalist License	2,600.00	0.00	0.00	0.00
1422005 Restaurant/Chop Bar/Caterers	20,000.00	0.00	0.00	0.00
1422007 Liquor License	15,000.00	0.00	0.00	0.00
1422009 Bakers License	8,000.00	0.00	0.00	0.00
1422011 Artisans	30,000.00	0.00	0.00	0.00
1422013 Sand and Stone Dealers Licence	10,000.00	0.00	0.00	0.00
1422015 Service/Filling Stations	45,000.00	0.00	0.00	0.00
1422017 Hotel Services	20,400.00	0.00	0.00	0.00

**Revenue Budget and Actual Collections by Objective
and Expected Result 2024 / 2025**

Revenue Item		Projected 2025	Approved and or Revised Budget 2024	Actual Collection 2024	Variance
1422018	Pharmacy / Chemical Sellers	15,000.00	0.00	0.00	0.00
1422019	Timber Products	16,000.00	0.00	0.00	0.00
1422026	Private Health Facilities	11,000.00	0.00	0.00	0.00
1422038	Dress Makers/Tailor Services	27,000.00	0.00	0.00	0.00
1422040	Bill Boards/Outdoor Advert	9,000.00	0.00	0.00	0.00
1422044	Financial Institutions	50,000.00	0.00	0.00	0.00
1422045	Commercial Houses/Departmental Stores	52,000.00	0.00	0.00	0.00
1422047	Photographers and Video Operators	2,000.00	0.00	0.00	0.00
1422051	Millers	10,000.00	0.00	0.00	0.00
1422055	Printing Services / Photocopy	6,500.00	0.00	0.00	0.00
1422057	Private Schools	41,000.00	0.00	0.00	0.00
1422067	Alcoholic and non Alcoholic beverages	7,000.00	0.00	0.00	0.00
1422071	Business Providers	20,000.00	0.00	0.00	0.00
1422075	Chain Saw Operator	5,000.00	0.00	0.00	0.00
1422079	Mining Operating Licence	67,000.00	0.00	0.00	0.00
1422130	Transport unions	15,000.00	0.00	0.00	0.00
1422133	Bet & Game Centres Licence	6,000.00	0.00	0.00	0.00
1422143	Gold Business	30,000.00	0.00	0.00	0.00
1422149	Electronic/Media Services	4,000.00	0.00	0.00	0.00
1422159	Comm. Mast Permit	30,000.00	0.00	0.00	0.00
1422168	Barbering Shops (Floor space and number of points) Licence	7,000.00	0.00	0.00	0.00
1422178	Car Washing Bay Licence	3,000.00	0.00	0.00	0.00
1422188	Cocoa/ Shea Nut/Cotton Buying Companies Licence	16,000.00	0.00	0.00	0.00
1422197	Body Care Products Licence	15,000.00	0.00	0.00	0.00
1422222	Hair & Beauty Service Providers Licence	15,000.00	0.00	0.00	0.00
1422273	Boutiques	15,000.00	0.00	0.00	0.00
1423078	Business registration	20,000.00	0.00	0.00	0.00
Output 0006					
Development Levy		95,000.00	0.00	0.00	0.00
1415013	Junior Staff Quarters	30,000.00	0.00	0.00	0.00
1415052	Market and Stores Rental	65,000.00	0.00	0.00	0.00
Output 0007					
Development Levy		40,000.00	0.00	0.00	0.00
1415038	Rental of Facilities	40,000.00	0.00	0.00	0.00
Output 0008					
Ghana Education Trust Fund (GetFund)		3,076,830.00	0.00	0.00	0.00
1331002	DACF - Assembly	2,450,000.00	0.00	0.00	0.00
1331003	DACF - MP	626,830.00	0.00	0.00	0.00
Output 0009					
Ghana Education Trust Fund (GetFund)		1,084,698.00	0.00	0.00	0.00
1331010	DDF-Capacity Building Grant	41,571.00	0.00	0.00	0.00
1331011	District Development Facility	1,043,127.00	0.00	0.00	0.00

**Revenue Budget and Actual Collections by Objective
and Expected Result 2024 / 2025**

Revenue Item		Projected 2025	Approved and or Revised Budget 2024	Actual Collection 2024	Variance
<i>Output</i>	0010				
Ghana Education Trust Fund (GetFund)		5,858,925.00	0.00	0.00	0.00
1331001	Central Government - GOG Paid Salaries	5,708,925.00	0.00	0.00	0.00
1331009	Goods and Services- Decentralised Department	150,000.00	0.00	0.00	0.00
<i>Output</i>	0011				
China		30,000.00	0.00	0.00	0.00
1311024	United Nation Children Education Fund (UNICEF)	30,000.00	0.00	0.00	0.00
Grand Total		12,411,953.00	0.00	0.00	0.00

Expenditure by Programme and Source of Funding

In GH¢

<i>Economic Classification</i>	2023	2024		2025	2026	2027
	<i>Actual</i>	<i>Budget</i>	<i>Est. Outturn</i>	<i>Budget</i>	<i>forecast</i>	<i>forecast</i>
Upper Denkyira East Municipal - Dunkwa-on- Offin	0	0	0	12,411,953	12,411,953	6,003,610
Management and Administration	0	0	0	6,914,235	6,914,235	4,252,340
	0	0	0	3,977,155	3,977,155	3,957,655
	0	0	0	1,749,585	1,749,585	294,685
	0	0	0	626,830	626,830	
	0	0	0	519,094	519,094	
	0	0	0	41,571	41,571	
Social Services Delivery	0	0	0	3,181,090	3,181,090	360,557
	0	0	0	392,557	392,557	360,557
	0	0	0	76,000	76,000	
	0	0	0	1,439,406	1,439,406	
	0	0	0	200,000	200,000	
	0	0	0	30,000	30,000	
	0	0	0	1,043,127	1,043,127	
Infrastructure Delivery and Management	0	0	0	1,545,199	1,545,199	731,784
	0	0	0	799,784	799,784	731,784
	0	0	0	523,415	523,415	
	0	0	0	222,000	222,000	
Economic Development	0	0	0	751,429	751,429	658,929
	0	0	0	688,929	688,929	658,929
	0	0	0	12,500	12,500	
	0	0	0	50,000	50,000	
Environmental Management	0	0	0	20,000	20,000	
	0	0	0	20,000	20,000	
Grand Total	0	0	0	12,411,953	12,411,953	6,003,610

Expenditure by Programme, Sub Programme and Economic Classification

In GH¢

<i>Economic Classification</i>	2023	2024		2025	2026	2027
	<i>Actual</i>	<i>Budget</i>	<i>Est. Outturn</i>	<i>Budget</i>	<i>forecast</i>	<i>forecast</i>
Upper Denkyira East Municipal - Dunkwa-on- Offin	0	0	0	12,411,953	12,411,953	6,003,610
Management and Administration	0	0	0	6,914,235	6,914,235	4,252,340
SP1: General Administration	0	0	0	5,830,626	5,830,626	3,305,302
21 Compensation of employees [GFS]	0	0	0	3,305,302	3,305,302	3,305,302
211 Child Education Grant (Foreign Mission)	0	0	0	3,297,302	3,297,302	3,297,302
21110 Established Post	0	0	0	3,010,617	3,010,617	3,010,617
21111 Non Established Post	0	0	0	222,685	222,685	222,685
21112 Child Education Grant (Foreign Mission)	0	0	0	64,000	64,000	64,000
212 Imputed Social Contributions [GFS]	0	0	0	8,000	8,000	8,000
21210 Gratuity	0	0	0	8,000	8,000	8,000
22 Use of goods and services	0	0	0	1,953,160	1,953,160	
221 Vehicle Registration	0	0	0	1,953,160	1,953,160	
22101 Value Books	0	0	0	715,174	715,174	
22102 Utilities	0	0	0	93,500	93,500	
22104 Rentals/Lease	0	0	0	71,500	71,500	
22105 Vehicle Registration	0	0	0	592,500	592,500	
22106 Maintenance of Office Equipment	0	0	0	135,000	135,000	
22107 Training, Seminar and Conference Cost	0	0	0	76,830	76,830	
22109 Special Services	0	0	0	251,896	251,896	
22111 Medical Claims- Medicines	0	0	0	10,000	10,000	
22113 Insurance Premium	0	0	0	6,760	6,760	
28 Other expense	0	0	0	393,202	393,202	
282 Dividend Paid By SOEs	0	0	0	393,202	393,202	
28210 Dividend Paid By SOEs	0	0	0	393,202	393,202	
31 Non Financial Assets	0	0	0	178,962	178,962	
311 WIP - Laboratories	0	0	0	68,420	68,420	
31111 Hostels	0	0	0	56,896	56,896	
31131 Fuel Tanks	0	0	0	11,524	11,524	
314 Service Concession Arrangemant (PPP)_Transport Infras	0	0	0	110,542	110,542	
31411 Land	0	0	0	110,542	110,542	
SP2: Finance and Audit	0	0	0	481,525	481,525	450,525
21 Compensation of employees [GFS]	0	0	0	450,525	450,525	450,525
211 Child Education Grant (Foreign Mission)	0	0	0	450,525	450,525	450,525
21110 Established Post	0	0	0	450,525	450,525	450,525
22 Use of goods and services	0	0	0	31,000	31,000	
221 Vehicle Registration	0	0	0	31,000	31,000	
22101 Value Books	0	0	0	31,000	31,000	
SP3: Human Resource Management	0	0	0	236,346	236,346	140,275
21 Compensation of employees [GFS]	0	0	0	140,275	140,275	140,275
211 Child Education Grant (Foreign Mission)	0	0	0	140,275	140,275	140,275
21110 Established Post	0	0	0	140,275	140,275	140,275

Expenditure by Programme, Sub Programme and Economic Classification

In GH¢

Economic Classification	2023	2024		2025	2026	2027
	Actual	Budget	Est. Outturn	Budget	forecast	forecast
22 Use of goods and services	0	0	0	96,071	96,071	
221 Vehicle Registration	0	0	0	96,071	96,071	
22101 Value Books	0	0	0	41,571	41,571	
22102 Utilities	0	0	0	1,000	1,000	
22105 Vehicle Registration	0	0	0	4,000	4,000	
22107 Training, Seminar and Conference Cost	0	0	0	49,500	49,500	
SP4: Planning, Budgeting, Monitoring and Evaluation and Statistics	0	0	0	365,738	365,738	356,238
21 Compensation of employees [GFS]	0	0	0	356,238	356,238	356,238
211 Child Education Grant (Foreign Mission)	0	0	0	356,238	356,238	356,238
21110 Established Post	0	0	0	356,238	356,238	356,238
22 Use of goods and services	0	0	0	9,500	9,500	
221 Vehicle Registration	0	0	0	9,500	9,500	
22101 Value Books	0	0	0	3,870	3,870	
22102 Utilities	0	0	0	140	140	
22105 Vehicle Registration	0	0	0	3,090	3,090	
22109 Special Services	0	0	0	2,400	2,400	
Social Services Delivery	0	0	0	3,181,090	3,181,090	360,557
SP2.1 Education, youth & sports and Library services	0	0	0	1,767,098	1,767,098	
22 Use of goods and services	0	0	0	108,886	108,886	
221 Vehicle Registration	0	0	0	108,886	108,886	
22101 Value Books	0	0	0	8,886	8,886	
22106 Maintenance of Office Equipment	0	0	0	40,000	40,000	
22109 Special Services	0	0	0	60,000	60,000	
28 Other expense	0	0	0	42,192	42,192	
282 Dividend Paid By SOEs	0	0	0	42,192	42,192	
28210 Dividend Paid By SOEs	0	0	0	42,192	42,192	
31 Non Financial Assets	0	0	0	1,616,020	1,616,020	
311 WIP - Laboratories	0	0	0	1,616,020	1,616,020	
31112 WIP - Laboratories	0	0	0	1,576,020	1,576,020	
31131 Fuel Tanks	0	0	0	40,000	40,000	
SP2.2 Public Health Services and management	0	0	0	76,251	76,251	
22 Use of goods and services	0	0	0	20,548	20,548	
221 Vehicle Registration	0	0	0	20,548	20,548	
22107 Training, Seminar and Conference Cost	0	0	0	20,548	20,548	
31 Non Financial Assets	0	0	0	55,703	55,703	
311 WIP - Laboratories	0	0	0	55,703	55,703	
31112 WIP - Laboratories	0	0	0	55,703	55,703	
SP2.3 Environmental Health and sanitation Services	0	0	0	700,184	700,184	

Expenditure by Programme, Sub Programme and Economic Classification

In GH¢

Economic Classification	2023	2024		2025	2026	2027
	Actual	Budget	Est. Outturn	Budget	forecast	forecast
22 Use of goods and services	0	0	0	700,184	700,184	
221 Vehicle Registration	0	0	0	700,184	700,184	
22101 Value Books	0	0	0	21,000	21,000	
22102 Utilities	0	0	0	25,000	25,000	
22103 General Cleaning	0	0	0	614,184	614,184	
22105 Vehicle Registration	0	0	0	10,000	10,000	
22106 Maintenance of Office Equipment	0	0	0	30,000	30,000	
SP2.4 Birth and Death Registration Services	0	0	0	84,648	84,648	84,648
21 Compensation of employees [GFS]	0	0	0	84,648	84,648	84,648
211 Child Education Grant (Foreign Mission)	0	0	0	84,648	84,648	84,648
21110 Established Post	0	0	0	84,648	84,648	84,648
SP2.5 Social Welfare and community services	0	0	0	552,909	552,909	275,909
21 Compensation of employees [GFS]	0	0	0	275,909	275,909	275,909
211 Child Education Grant (Foreign Mission)	0	0	0	275,909	275,909	275,909
21110 Established Post	0	0	0	275,909	275,909	275,909
22 Use of goods and services	0	0	0	220,960	220,960	
221 Vehicle Registration	0	0	0	220,960	220,960	
22101 Value Books	0	0	0	132,000	132,000	
22102 Utilities	0	0	0	1,500	1,500	
22105 Vehicle Registration	0	0	0	18,500	18,500	
22107 Training, Seminar and Conference Cost	0	0	0	58,960	58,960	
22109 Special Services	0	0	0	10,000	10,000	
27 Social benefits [GFS]	0	0	0	20,000	20,000	
273 Employer Social Benefits in Cash	0	0	0	20,000	20,000	
27311 Employer Social Benefits in Cash	0	0	0	20,000	20,000	
28 Other expense	0	0	0	36,040	36,040	
282 Dividend Paid By SOEs	0	0	0	36,040	36,040	
28210 Dividend Paid By SOEs	0	0	0	36,040	36,040	
Infrastructure Delivery and Management	0	0	0	1,545,199	1,545,199	731,784
SP3.1 Roads and Transport services	0	0	0	325,000	325,000	
22 Use of goods and services	0	0	0	80,000	80,000	
221 Vehicle Registration	0	0	0	80,000	80,000	
22101 Value Books	0	0	0	10,000	10,000	
22105 Vehicle Registration	0	0	0	20,000	20,000	
22106 Maintenance of Office Equipment	0	0	0	50,000	50,000	
31 Non Financial Assets	0	0	0	245,000	245,000	
311 WIP - Laboratories	0	0	0	245,000	245,000	
31113 Perimeter Protection/ Fence	0	0	0	245,000	245,000	
SP3.2 Physical and Spatial Planning Development	0	0	0	260,365	260,365	209,865
21 Compensation of employees [GFS]	0	0	0	209,865	209,865	209,865
211 Child Education Grant (Foreign Mission)	0	0	0	209,865	209,865	209,865
21110 Established Post	0	0	0	209,865	209,865	209,865

Expenditure by Programme, Sub Programme and Economic Classification

In GH¢

<i>Economic Classification</i>	2023	2024		2025	2026	2027
	<i>Actual</i>	<i>Budget</i>	<i>Est. Outturn</i>	<i>Budget</i>	<i>forecast</i>	<i>forecast</i>
22 Use of goods and services	0	0	0	30,500	30,500	
221 Vehicle Registration	0	0	0	30,500	30,500	
22101 Value Books	0	0	0	6,500	6,500	
22105 Vehicle Registration	0	0	0	6,500	6,500	
22106 Maintenance of Office Equipment	0	0	0	5,000	5,000	
22107 Training, Seminar and Conference Cost	0	0	0	12,500	12,500	
28 Other expense	0	0	0	20,000	20,000	
282 Dividend Paid By SOEs	0	0	0	20,000	20,000	
28210 Dividend Paid By SOEs	0	0	0	20,000	20,000	
SP3.3 Public Works, rural housing and water management	0	0	0	959,834	959,834	521,919
21 Compensation of employees [GFS]	0	0	0	521,919	521,919	521,919
211 Child Education Grant (Foreign Mission)	0	0	0	521,919	521,919	521,919
21110 Established Post	0	0	0	521,919	521,919	521,919
22 Use of goods and services	0	0	0	35,000	35,000	
221 Vehicle Registration	0	0	0	35,000	35,000	
22105 Vehicle Registration	0	0	0	20,000	20,000	
22106 Maintenance of Office Equipment	0	0	0	15,000	15,000	
31 Non Financial Assets	0	0	0	402,915	402,915	
311 WIP - Laboratories	0	0	0	402,915	402,915	
31111 Hostels	0	0	0	32,000	32,000	
31122 Sports Equipment	0	0	0	85,000	85,000	
31131 Fuel Tanks	0	0	0	285,915	285,915	
Economic Development	0	0	0	751,429	751,429	658,929
SP4.1 Agricultural Services and Management	0	0	0	751,429	751,429	658,929
21 Compensation of employees [GFS]	0	0	0	658,929	658,929	658,929
211 Child Education Grant (Foreign Mission)	0	0	0	658,929	658,929	658,929
21110 Established Post	0	0	0	658,929	658,929	658,929
22 Use of goods and services	0	0	0	92,500	92,500	
221 Vehicle Registration	0	0	0	92,500	92,500	
22101 Value Books	0	0	0	2,660	2,660	
22102 Utilities	0	0	0	3,250	3,250	
22105 Vehicle Registration	0	0	0	18,960	18,960	
22107 Training, Seminar and Conference Cost	0	0	0	17,630	17,630	
22109 Special Services	0	0	0	50,000	50,000	
Environmental Management	0	0	0	20,000	20,000	
SP5.1 Disaster prevention and Management	0	0	0	20,000	20,000	
22 Use of goods and services	0	0	0	20,000	20,000	
221 Vehicle Registration	0	0	0	20,000	20,000	
22107 Training, Seminar and Conference Cost	0	0	0	20,000	20,000	
Grand Total	0	0	0	12,411,953	12,411,953	6,003,610

**2025 APPROPRIATION
SUMMARY OF EXPENDITURE BY PROGRAM, ECONOMIC CLASSIFICATION AND FUNDING**

(in GH Cedis)

SECTOR / MDA / MMDA	Central GOG and CF		I		F		STATUTORY		FUNDS / OTHERS		Development Partner Funds		Grand Total	
	Compensation of Employees	Goods/Service	Capex	Total GOG	Comp. of Emp	Goods/Service	Capex	Total IGF	Capex ABFA	Others	Goods Service	Capex		Tot External
Upper Denkyira East Municipal - Dunkwa-on-Offin	5,708,925	2,067,272	959,558	8,735,755	294,685	1,570,900	495,915	2,361,500	0	0	71,571	1,043,127	1,114,698	12,411,933
Management and Administration	3,997,655	986,462	178,962	5,123,079	294,685	1,454,900	0	1,749,585	0	0	41,571	0	41,571	6,914,235
Central Administration	3,817,380	951,962	178,962	4,948,304	294,685	1,394,400	0	1,689,085	0	0	0	0	0	6,637,389
Administration (Assembly Office)	3,817,380	951,962	178,962	4,948,304	294,685	1,394,400	0	1,689,085	0	0	0	0	0	6,637,389
Finance	0	0	0	0	0	31,000	0	31,000	0	0	0	0	0	31,000
	0	0	0	0	0	31,000	0	31,000	0	0	0	0	0	31,000
Human Resource	140,275	25,000	0	165,275	0	29,500	0	29,500	0	0	41,571	0	41,571	236,346
	140,275	25,000	0	165,275	0	29,500	0	29,500	0	0	41,571	0	41,571	236,346
Human Resource	140,275	25,000	0	165,275	0	29,500	0	29,500	0	0	41,571	0	41,571	236,346
Statistics	0	9,500	0	9,500	0	0	0	0	0	0	0	0	0	9,500
	0	9,500	0	9,500	0	0	0	0	0	0	0	0	0	9,500
Statistics	0	9,500	0	9,500	0	0	0	0	0	0	0	0	0	9,500
Statistics	0	9,500	0	9,500	0	0	0	0	0	0	0	0	0	9,500
Social Services Delivery	390,557	842,810	628,996	1,831,963	0	76,000	0	76,000	0	0	30,000	1,043,127	1,073,127	3,181,090
Education, Youth and Sports	0	151,078	572,893	723,971	0	0	0	0	0	0	0	1,043,127	1,043,127	1,767,098
	0	151,078	572,893	723,971	0	0	0	0	0	0	0	1,043,127	1,043,127	1,767,098
Office of Departmental Head	0	151,078	572,893	723,971	0	0	0	0	0	0	0	1,043,127	1,043,127	1,767,098
Health	0	659,732	55,703	715,435	0	61,000	0	61,000	0	0	0	0	0	776,435
	0	659,732	55,703	715,435	0	61,000	0	61,000	0	0	0	0	0	776,435
Office of District Medical Officer of Health	0	20,548	55,703	76,251	0	0	0	0	0	0	0	0	0	76,251
	0	20,548	55,703	76,251	0	0	0	0	0	0	0	0	0	76,251
Environmental Health Unit	0	639,184	0	639,184	0	61,000	0	61,000	0	0	0	0	0	700,184
	0	639,184	0	639,184	0	61,000	0	61,000	0	0	0	0	0	700,184
Social Welfare & Community Development	275,909	32,000	0	307,909	0	15,000	0	15,000	0	0	30,000	0	30,000	552,909
	275,909	32,000	0	307,909	0	15,000	0	15,000	0	0	30,000	0	30,000	552,909
Office of Departmental Head	275,909	32,000	0	307,909	0	15,000	0	15,000	0	0	30,000	0	30,000	552,909
Birth and Death	84,648	0	0	84,648	0	0	0	0	0	0	0	0	0	84,648
	84,648	0	0	84,648	0	0	0	0	0	0	0	0	0	84,648
Infrastructure Delivery and Management	731,784	138,000	152,000	1,021,784	0	27,500	495,915	523,415	0	0	0	0	0	1,545,199
Physical Planning	209,865	38,000	0	247,865	0	12,500	0	12,500	0	0	0	0	0	260,365
	209,865	38,000	0	247,865	0	12,500	0	12,500	0	0	0	0	0	260,365
Office of Departmental Head	209,865	38,000	0	247,865	0	12,500	0	12,500	0	0	0	0	0	260,365
Works	466,480	20,000	32,000	518,480	0	15,000	370,915	385,915	0	0	0	0	0	904,395
	466,480	20,000	32,000	518,480	0	15,000	370,915	385,915	0	0	0	0	0	904,395
Office of Departmental Head	466,480	20,000	32,000	518,480	0	15,000	370,915	385,915	0	0	0	0	0	904,395
Urban Roads	55,439	80,000	120,000	255,439	0	125,000	125,000	125,000	0	0	0	0	0	380,439
	55,439	80,000	120,000	255,439	0	125,000	125,000	125,000	0	0	0	0	0	380,439
Urban Roads	55,439	80,000	120,000	255,439	0	125,000	125,000	125,000	0	0	0	0	0	380,439

SECTOR / MDA / MMDA	Central GOG and CF				I G F			FUNDS/OTHERS			Development Partner Funds			Grand Total		
	Compensation of Employees	Goods/Service	Capex	Total GOG	Comp. of Emp	Goods/Service	Capex	Total IG/F	STATUTORY	Capex ABFA	Others	Goods	Service		Capex	Tot External
Economic Development	658,929	80,000	0	738,929	0	12,500	0	12,500	0	0	0	0	0	0	0	751,429
Agriculture	658,929	80,000	0	738,929	0	12,500	0	12,500	0	0	0	0	0	0	0	751,429
Environmental Management	0	20,000	0	20,000	0	0	0	0	0	0	0	0	0	0	0	20,000
Disaster Prevention	0	20,000	0	20,000	0	0	0	0	0	0	0	0	0	0	0	20,000

BUDGET DETAILS BY CHART OF ACCOUNT,

2025

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	11001		<i>Total By Fund Source</i>	3,817,380
Function Code	70111	Exec. & leg. Organs (cs)		
Organisation	2010101001	Upper Denkyira East Municipal - Dunkwa-on- Offin_Central Administration_Administration (Assembly Office)_Central		
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin		
Compensation of employees [GFS]				3,817,380
Objective	000000	Compensation of Employees		3,817,380
Program	92001	Management and Administration		3,817,380
Sub-Program	92001001	SP1: General Administration		3,010,617
Operation	000000		0.0 0.0 0.0	3,010,617
Child Education Grant (Foreign Mission)				3,010,617
	2111001	Established Post		3,010,617
Sub-Program	92001002	SP2: Finance and Audit		450,525
Operation	000000		0.0 0.0 0.0	450,525
Child Education Grant (Foreign Mission)				450,525
	2111001	Established Post		450,525
Sub-Program	92001004	SP4: Planning, Budgeting, Monitoring and Evaluation and Statistics		356,238
Operation	000000		0.0 0.0 0.0	356,238
Child Education Grant (Foreign Mission)				356,238
	2111001	Established Post		356,238

Amount (GH¢)

Institution	01	Government of Ghana Sector						
Fund Type/Source	12200		<i>Total By Fund Source</i>					1,689,085
Function Code	70111	Exec. & leg. Organs (cs)						
Organisation	2010101001	Upper Denkyira East Municipal - Dunkwa-on- Offin_Central Administration Administration (Assembly Office)_ Central						
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin						

Compensation of employees [GFS]								294,685
Objective	000000	Compensation of Employees						294,685
Program	92001	Management and Administration						294,685
Sub-Program	92001001	SP1: General Administration						294,685
Operation	000000		0.0	0.0	0.0			294,685

Child Education Grant (Foreign Mission)								286,685
2111102	Monthly Paid and Casual Labour							222,685
2111238	Overtime Allowance							4,000
2111243	Transfer Grants							60,000
Imputed Social Contributions [GFS]								8,000
2121001	13 Percent SSF Contribution							8,000

Use of goods and services								1,222,400
Objective	130205	16.7 ens responsive, incl & rep dec-mkg at all lev						1,222,400
Program	92001	Management and Administration						1,222,400
Sub-Program	92001001	SP1: General Administration						1,222,400
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0			1,222,400

Vehicle Registration								1,222,400
2210101	Printed Material and Stationery							47,500
2210102	Office Facilities, Supplies and Accessories							9,000
2210103	Refreshment Items							100,000
2210201	Electricity charges							75,000
2210202	Water							6,000
2210203	Telecommunications							10,000
2210204	Postal Charges							2,500
2210404	Hotel Accommodations							45,000
2210406	Rental of Vehicles							20,000
2210408	Rental of Furniture and Fittings							6,500
2210502	Maintenance and Repairs - Official Vehicles							62,500
2210505	Running Cost - Official Vehicles							330,000
2210509	Other Travel and Transportation							60,000
2210510	Other Night Allowances							65,000
2210511	Local Travel Cost							30,000
2210601	Roads, Driveways and Grounds							20,000
2210606	Maintenance of General Equipment							20,000
2210611	Maintenance of Markets							50,000
2210616	Maintenance of Public Sanitary Facilities							25,000
2210904	Substructure Allowances							228,400
2211101	Bank Charges							10,000

Other expense								172,000
Objective	130205	16.7 ens responsive, incl & rep dec-mkg at all lev						172,000
Program	92001	Management and Administration						172,000
Sub-Program	92001001	SP1: General Administration						172,000

BUDGET DETAILS BY CHART OF ACCOUNT, 2025

2025

Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0	172,000
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Dividend Paid By SOEs						172,000
2821007	Court Expenses					13,000
2821009	Donations					89,000
2821010	Contributions					30,000
2821025	Indirect Tax Refund					40,000

Amount (GH¢)

Institution	01	Government of Ghana Sector				
Fund Type/Source	12602		Total By Fund Source			626,830
Function Code	70111	Exec. & leg. Organs (cs)				
Organisation	2010101001	Upper Denkyira East Municipal - Dunkwa-on- Offin Central Administration Administration (Assembly Office) Central				
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin				

Use of goods and services 416,830

Objective	130205	16.7 ens responsive, incl & rep dec-mkg at all levs				416,830
Program	92001	Management and Administration				416,830
Sub-Program	92001001	SP1: General Administration				416,830

Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0	416,830
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Vehicle Registration						416,830
2210108	Construction Material					300,000
2210120	Purchase of Petty Tools/Implements					80,000
2210711	Public Education and Sensitization					36,830

Other expense 210,000

Objective	130205	16.7 ens responsive, incl & rep dec-mkg at all levs				210,000
Program	92001	Management and Administration				210,000
Sub-Program	92001001	SP1: General Administration				210,000

Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0	210,000
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Dividend Paid By SOEs						210,000
2821009	Donations					110,000
2821011	Tuition Fees					100,000

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>				504,094
Function Code	70111	Exec. & leg. Organs (cs)					
Organisation	2010101001	Upper Denkyira East Municipal - Dunkwa-on- Offin_Central Administration_Administration (Assembly Office)_Central					
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin					
Use of goods and services							313,930
Objective	130205	16.7 ens responsive, incl & rep dec-mkg at all lev					313,930
Program	92001	Management and Administration					313,930
Sub-Program	92001001	SP1: General Administration					313,930
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0		313,930
Vehicle Registration							313,930
2210101 Printed Material and Stationery							15,000
2210102 Office Facilities, Supplies and Accessories							42,192
2210103 Refreshment Items							16,000
2210108 Construction Material							105,481
2210502 Maintenance and Repairs - Official Vehicles							15,000
2210505 Running Cost - Official Vehicles							30,000
2210617 Street Lights/Traffic Lights							20,000
2210711 Public Education and Sensitization							40,000
2210904 Substructure Allowances							23,496
2211304 Insurance of Vehicles							6,760
Other expense							11,202
Objective	130205	16.7 ens responsive, incl & rep dec-mkg at all lev					11,202
Program	92001	Management and Administration					11,202
Sub-Program	92001001	SP1: General Administration					11,202
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0		11,202
Dividend Paid By SOEs							11,202
2821007 Court Expenses							6,000
2821010 Contributions							5,202
Non Financial Assets							178,962
Objective	130205	16.7 ens responsive, incl & rep dec-mkg at all lev					178,962
Program	92001	Management and Administration					178,962
Sub-Program	92001001	SP1: General Administration					178,962
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0		178,962
WIP - Laboratories							68,420
3111153 WIP - Bungalows/Flat							56,896
3113103 Landscaping and Gardening							11,524
Service Concession Arrangement (PPP)_Transport Infrastructure and Equipment							110,542
3141101 Land							110,542
Total Cost Centre							6,637,389

BUDGET DETAILS BY CHART OF ACCOUNT,

2025

						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	12200					Total By Fund Source
Function Code	70112	Financial & fiscal affairs (CS)				31,000
Organisation	2010200001	Upper Denkyira East Municipal - Dunkwa-on- Offin_Finance_Central				
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin				
Use of goods and services						31,000
Objective	130201	17.1 Strengthen domestic rcs mobil to impr cap for rev collection				31,000
Program	92001	Management and Administration				31,000
Sub-Program	92001002	SP2: Finance and Audit				31,000
Operation	911303	911303 - Revenue collection and management			1.0 1.0 1.0	31,000
Vehicle Registration						31,000
2210122 Value Books						31,000
Total Cost Centre						31,000

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>				723,971
Function Code	70980	Education n.e.c					
Organisation	2010301001	Upper Denkyira East Municipal - Dunkwa-on- Offin Education, Youth and Sports Office of Departmental Head Central Administration Central					
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin					
Use of goods and services							108,886
Objective	520101	4.1 Ensure free, equitable and quality edu. for all by 2030					108,886
Program	92002	Social Services Delivery					108,886
Sub-Program	92002001	SP2.1 Education, youth & sports and Library services					108,886
Operation	910402	910402 - Supervision and inspection of Education Delivery	1.0	1.0	1.0		108,886
Vehicle Registration							108,886
2210101 Printed Material and Stationery							8,886
2210607 Repairs of Schools/Colleges							40,000
2210902 Official Celebrations							60,000
Other expense							42,192
Objective	520101	4.1 Ensure free, equitable and quality edu. for all by 2030					42,192
Program	92002	Social Services Delivery					42,192
Sub-Program	92002001	SP2.1 Education, youth & sports and Library services					42,192
Operation	910402	910402 - Supervision and inspection of Education Delivery	1.0	1.0	1.0		42,192
Dividend Paid By SOEs							42,192
2821011 Tuition Fees							42,192
Non Financial Assets							572,893
Objective	520101	4.1 Ensure free, equitable and quality edu. for all by 2030					572,893
Program	92002	Social Services Delivery					572,893
Sub-Program	92002001	SP2.1 Education, youth & sports and Library services					572,893
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0		572,893
WIP - Laboratories							572,893
3111205 School Buildings							532,893
3113108 Furniture and Fittings							40,000

BUDGET DETAILS BY CHART OF ACCOUNT,

2025

							Amount (GH¢)	
Institution	01	Government of Ghana Sector						
Fund Type/Source	13527						<i>Total By Fund Source</i>	1,043,127
Function Code	70980	Education n.e.c						
Organisation	2010301001	Upper Denkyira East Municipal - Dunkwa-on- Offin_ Education, Youth and Sports_Office of Departmental Head_Central Administration_Central						
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin						
Non Financial Assets							1,043,127	
Objective	520101	4.1 Ensure free, equitable and quality edu. for all by 2030						1,043,127
Program	92002	Social Services Delivery						1,043,127
Sub-Program	92002001	SP2.1 Education, youth & sports and Library services						1,043,127
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET			1.0	1.0	1.0	1,043,127
WIP - Laboratories							1,043,127	
3111205 School Buildings							1,043,127	
Total Cost Centre							1,767,098	

							Amount (GH¢)	
Institution	01	Government of Ghana Sector						
Fund Type/Source	12603						Total By Fund Source	
Function Code	70721	General Medical services (IS)					76,251	
Organisation	2010401001	Upper Denkyira East Municipal - Dunkwa-on- Offin_Health_Office of District Medical Officer of Health_Central						
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin						
Use of goods and services							20,548	
Objective	530101	3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.					20,548	
Program	92002	Social Services Delivery					20,548	
Sub-Program	92002002	SP2.2 Public Health Services and management					20,548	
Operation	910503	910503 - Public Health services			1.0	1.0	1.0	20,548
Vehicle Registration							20,548	
2210711 Public Education and Sensitization							20,548	
Non Financial Assets							55,703	
Objective	530101	3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.					55,703	
Program	92002	Social Services Delivery					55,703	
Sub-Program	92002002	SP2.2 Public Health Services and management					55,703	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET			1.0	1.0	1.0	55,703
WIP - Laboratories							55,703	
3111253 WIP - Health Centres							55,703	
Total Cost Centre							76,251	

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12200		<i>Total By Fund Source</i> 61,000
Function Code	70740	Public health services	
Organisation	2010402001	Upper Denkyira East Municipal - Dunkwa-on- Offin_Health_Environmental Health Unit_Central	
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin	

			Use of goods and services	61,000
Objective	570201	6.2 Achieve access to adeq. and equit. Sanitation and hygiene		61,000
Program	92002	Social Services Delivery		61,000
Sub-Program	92002003	SP2.3 Environmental Health and sanitation Services		61,000
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0 1.0 1.0	61,000

Vehicle Registration			61,000
2210120	Purchase of Petty Tools/Implements		16,000
2210205	Sanitation Charges		25,000
2210301	Cleaning Materials		20,000

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12603		<i>Total By Fund Source</i> 639,184
Function Code	70740	Public health services	
Organisation	2010402001	Upper Denkyira East Municipal - Dunkwa-on- Offin_Health_Environmental Health Unit_Central	
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin	

			Use of goods and services	639,184
Objective	570201	6.2 Achieve access to adeq. and equit. Sanitation and hygiene		639,184
Program	92002	Social Services Delivery		639,184
Sub-Program	92002003	SP2.3 Environmental Health and sanitation Services		639,184
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0 1.0 1.0	639,184

Vehicle Registration			639,184
2210120	Purchase of Petty Tools/Implements		5,000
2210302	Contract Cleaning Service Charges		594,184
2210505	Running Cost - Official Vehicles		10,000
2210616	Maintenance of Public Sanitary Facilities		30,000

Total Cost Centre 700,184

			Amount (GH¢)		
Institution	01	Government of Ghana Sector			
Fund Type/Source	11001		Total By Fund Source		688,929
Function Code	70421	Agriculture cs			
Organisation	201060001	Upper Denkyira East Municipal - Dunkwa-on- Offin_Agriculture_Central			
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin			

				Compensation of employees [GFS]		658,929
Objective	000000	Compensation of Employees			658,929	
Program	92004	Economic Development			658,929	
Sub-Program	92004001	SP4.1 Agricultural Services and Management			658,929	
Operation	000000		0.0	0.0	0.0	658,929

Child Education Grant (Foreign Mission)	658,929
2111001 Established Post	658,929

				Use of goods and services		30,000
Objective	300106	2.4 ens sust fd prodn sys, imple resil & regenerative agrc pract			30,000	
Program	92004	Economic Development			30,000	
Sub-Program	92004001	SP4.1 Agricultural Services and Management			30,000	
Operation	910301	910301 - Extension Services	1.0	1.0	1.0	30,000

Vehicle Registration	30,000
2210116 Chemicals and Consumables	2,660
2210201 Electricity charges	1,950
2210202 Water	1,200
2210204 Postal Charges	100
2210502 Maintenance and Repairs - Official Vehicles	13,960
2210505 Running Cost - Official Vehicles	5,000
2210710 Staff Development	2,630
2210711 Public Education and Sensitization	2,500

			Amount (GH¢)		
Institution	01	Government of Ghana Sector			
Fund Type/Source	12200		Total By Fund Source		12,500
Function Code	70421	Agriculture cs			
Organisation	201060001	Upper Denkyira East Municipal - Dunkwa-on- Offin_Agriculture_Central			
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin			

				Use of goods and services		12,500
Objective	300106	2.4 ens sust fd prodn sys, imple resil & regenerative agrc pract			12,500	
Program	92004	Economic Development			12,500	
Sub-Program	92004001	SP4.1 Agricultural Services and Management			12,500	
Operation	910301	910301 - Extension Services	1.0	1.0	1.0	12,500

Vehicle Registration	12,500
2210711 Public Education and Sensitization	12,500

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							Amount (GH¢)	
Institution	01	Government of Ghana Sector						
Fund Type/Source	12603						<i>Total By Fund Source</i>	50,000
Function Code	70421	Agriculture cs						
Organisation	201060001	Upper Denkyira East Municipal - Dunkwa-on- Offin_Agriculture_Central						
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin						
Use of goods and services							50,000	
Objective	300106	2.4 ens sust fd prodn sys, imple resil & regenerative agrc pract						50,000
Program	92004	Economic Development						50,000
Sub-Program	92004001	SP4.1 Agricultural Services and Management						50,000
Operation	910301	910301 - Extension Services			1.0	1.0	1.0	50,000
Vehicle Registration							50,000	
2210902 Official Celebrations							50,000	
<i>Total Cost Centre</i>							751,429	

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	11001		Total By Fund Source
Function Code	70133	Overall planning & statistical services (CS)	227,865
Organisation	2010701001	Upper Denkyira East Municipal - Dunkwa-on- Offin Physical Planning Office of Departmental Head Central	
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin	

			Compensation of employees [GFS]	209,865
Objective	000000	Compensation of Employees		209,865
Program	92003	Infrastructure Delivery and Management		209,865
Sub-Program	92003002	SP3.2 Physical and Spatial Planning Development		209,865
Operation	000000		0.0 0.0 0.0	209,865

Child Education Grant (Foreign Mission)				209,865
2111001	Established Post			209,865

			Use of goods and services	18,000
Objective	180103	9.1:dev qlty, sust & res infra to suprt econ dev't & hum well-being		18,000
Program	92003	Infrastructure Delivery and Management		18,000
Sub-Program	92003002	SP3.2 Physical and Spatial Planning Development		18,000
Operation	911002	911002 - Land use and Spatial planning	1.0 1.0 1.0	18,000

Vehicle Registration				18,000
2210101	Printed Material and Stationery			4,500
2210120	Purchase of Petty Tools/Implements			2,000
2210511	Local Travel Cost			6,500
2210606	Maintenance of General Equipment			5,000

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12200		Total By Fund Source
Function Code	70133	Overall planning & statistical services (CS)	12,500
Organisation	2010701001	Upper Denkyira East Municipal - Dunkwa-on- Offin Physical Planning Office of Departmental Head Central	
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin	

			Use of goods and services	12,500
Objective	180103	9.1:dev qlty, sust & res infra to suprt econ dev't & hum well-being		12,500
Program	92003	Infrastructure Delivery and Management		12,500
Sub-Program	92003002	SP3.2 Physical and Spatial Planning Development		12,500
Operation	911002	911002 - Land use and Spatial planning	1.0 1.0 1.0	12,500

Vehicle Registration				12,500
2210711	Public Education and Sensitization			12,500

						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	12603		<i>Total By Fund Source</i>			20,000
Function Code	70133	Overall planning & statistical services (CS)				
Organisation	2010701001	Upper Denkyira East Municipal - Dunkwa-on- Offin_Physical Planning_Office of Departmental Head_Central				
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin				
Other expense						20,000
Objective	180103	9.1:dev qlty, sust & res infra to suprt econ dev't & hum well-being				20,000
Program	92003	Infrastructure Delivery and Management				20,000
Sub-Program	92003002	SP3.2 Physical and Spatial Planning Development				20,000
Operation	911002	911002 - Land use and Spatial planning	1.0	1.0	1.0	20,000
Dividend Paid By SOEs						20,000
2821018 Civic Numbering/Street Naming						20,000
Total Cost Centre						260,365

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	11001		<i>Total By Fund Source</i>				307,909
Function Code	70620	Community Development					
Organisation	2010801001	Upper Denkyira East Municipal - Dunkwa-on- Offin_Social Welfare & Community Development Office of Departmental Head_Central					
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin					
Compensation of employees [GFS]							275,909
Objective	000000	Compensation of Employees					275,909
Program	92002	Social Services Delivery					275,909
Sub-Program	92002005	SP2.5 Social Welfare and community services					275,909
Operation	000000		0.0	0.0	0.0	275,909	
Child Education Grant (Foreign Mission)							275,909
2111001 Established Post							275,909
Use of goods and services							32,000
Objective	620101	1.3 Impl. appropriate Social Protection Sys. & measures					32,000
Program	92002	Social Services Delivery					32,000
Sub-Program	92002005	SP2.5 Social Welfare and community services					32,000
Operation	910602	910602 - Gender empowerment and mainstreaming	1.0	1.0	1.0	32,000	
Vehicle Registration							32,000
2210101 Printed Material and Stationery							2,000
2210203 Telecommunications							1,500
2210511 Local Travel Cost							14,000
2210711 Public Education and Sensitization							14,500
Amount (GH¢)							
Institution	01	Government of Ghana Sector					
Fund Type/Source	12200		<i>Total By Fund Source</i>				15,000
Function Code	70620	Community Development					
Organisation	2010801001	Upper Denkyira East Municipal - Dunkwa-on- Offin_Social Welfare & Community Development Office of Departmental Head_Central					
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin					
Use of goods and services							15,000
Objective	620101	1.3 Impl. appropriate Social Protection Sys. & measures					15,000
Program	92002	Social Services Delivery					15,000
Sub-Program	92002005	SP2.5 Social Welfare and community services					15,000
Operation	910602	910602 - Gender empowerment and mainstreaming	1.0	1.0	1.0	15,000	
Vehicle Registration							15,000
2210711 Public Education and Sensitization							15,000

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12607		<i>Total By Fund Source</i>				200,000
Function Code	70620	Community Development					
Organisation	2010801001	Upper Denkyira East Municipal - Dunkwa-on- Offin_Social Welfare & Community Development Office of Departmental Head_Central					
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin					
Use of goods and services							150,000
Objective	620101	1.3 Impl. appropriate Social Protection Sys. & measures					150,000
Program	92002	Social Services Delivery					150,000
Sub-Program	92002005	SP2.5 Social Welfare and community services					150,000
Operation	910602	910602 - Gender empowerment and mainstreaming	1.0	1.0	1.0		150,000
Vehicle Registration							150,000
2210103 Refreshment Items							10,000
2210120 Purchase of Petty Tools/Implements							120,000
2210701 Training Materials							10,000
2210904 Substructure Allowances							10,000
Social benefits [GFS]							20,000
Objective	620101	1.3 Impl. appropriate Social Protection Sys. & measures					20,000
Program	92002	Social Services Delivery					20,000
Sub-Program	92002005	SP2.5 Social Welfare and community services					20,000
Operation	910602	910602 - Gender empowerment and mainstreaming	1.0	1.0	1.0		20,000
Employer Social Benefits in Cash							20,000
2731103 Refund of Medical Expenses							20,000
Other expense							30,000
Objective	620101	1.3 Impl. appropriate Social Protection Sys. & measures					30,000
Program	92002	Social Services Delivery					30,000
Sub-Program	92002005	SP2.5 Social Welfare and community services					30,000
Operation	910602	910602 - Gender empowerment and mainstreaming	1.0	1.0	1.0		30,000
Dividend Paid By SOEs							30,000
2821009 Donations							10,000
2821011 Tuition Fees							20,000

							Amount (GH¢)	
Institution	01	Government of Ghana Sector						
Fund Type/Source	13024						Total By Fund Source	
Function Code	70620	Community Development					30,000	
Organisation	2010801001	Upper Denkyira East Municipal - Dunkwa-on- Offin_Social Welfare & Community Development_Office of Departmental Head_Central						
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin						
Use of goods and services							23,960	
Objective	620101	1.3 Impl. appropriate Social Protection Sys. & measures					23,960	
Program	92002	Social Services Delivery					23,960	
Sub-Program	92002005	SP2.5 Social Welfare and community services					23,960	
Operation	910602	910602 - Gender empowerment and mainstreaming			1.0	1.0	1.0	23,960
Vehicle Registration							23,960	
2210511 Local Travel Cost							4,500	
2210709 Seminars/Conferences/Workshops - Domestic							6,960	
2210711 Public Education and Sensitization							12,500	
Other expense							6,040	
Objective	620101	1.3 Impl. appropriate Social Protection Sys. & measures					6,040	
Program	92002	Social Services Delivery					6,040	
Sub-Program	92002005	SP2.5 Social Welfare and community services					6,040	
Operation	910602	910602 - Gender empowerment and mainstreaming			1.0	1.0	1.0	6,040
Dividend Paid By SOEs							6,040	
2821009 Donations							6,040	
Total Cost Centre							552,909	

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	11001		<i>Total By Fund Source</i>				486,480
Function Code	70610	Housing development					
Organisation	2011001001	Upper Denkyira East Municipal - Dunkwa-on- Offin_ Works_Office of Departmental Head_Central					
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin					
Compensation of employees [GFS]							466,480
Objective	000000	Compensation of Employees					466,480
Program	92003	Infrastructure Delivery and Management					466,480
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management					466,480
Operation	000000		0.0	0.0	0.0	466,480	
Child Education Grant (Foreign Mission)							466,480
2111001 Established Post							466,480
Use of goods and services							20,000
Objective	320203	11.7 prvd uni acs to safe, incl, grn public spaces					20,000
Program	92003	Infrastructure Delivery and Management					20,000
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management					20,000
Operation	911101	911101 - Supervision and regulation of infrastructure development	1.0	1.0	1.0	20,000	
Vehicle Registration							20,000
2210505 Running Cost - Official Vehicles							20,000

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12200		<i>Total By Fund Source</i>				385,915
Function Code	70610	Housing development					
Organisation	2011001001	Upper Denkyira East Municipal - Dunkwa-on- Offin_ Works_Office of Departmental Head_Central					
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin					
Use of goods and services							15,000
Objective	320203	11.7 prvd uni acs to safe, incl, grn public spaces					15,000
Program	92003	Infrastructure Delivery and Management					15,000
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management					15,000
Operation	911101	911101 - Supervision and regulation of infrastructure development	1.0	1.0	1.0		15,000
Vehicle Registration							15,000
2210603 Repairs of Office Buildings							15,000
Non Financial Assets							370,915
Objective	320203	11.7 prvd uni acs to safe, incl, grn public spaces					370,915
Program	92003	Infrastructure Delivery and Management					370,915
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management					370,915
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0		370,915
WIP - Laboratories							370,915
3112214 Electrical Equipment							85,000
3113110 Water Systems							285,915
Amount (GH¢)							
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>				32,000
Function Code	70610	Housing development					
Organisation	2011001001	Upper Denkyira East Municipal - Dunkwa-on- Offin_ Works_Office of Departmental Head_Central					
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin					
Non Financial Assets							32,000
Objective	320203	11.7 prvd uni acs to safe, incl, grn public spaces					32,000
Program	92003	Infrastructure Delivery and Management					32,000
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management					32,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0		32,000
WIP - Laboratories							32,000
3111103 Bungalows/Flats							32,000
Total Cost Centre							904,395

						Amount (GH¢)	
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603					<i>Total By Fund Source</i>	20,000
Function Code	70360	Public order and safety n.e.c					
Organisation	2011500001	Upper Denkyira East Municipal - Dunkwa-on- Offin_Disaster Prevention_Central					
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin					
Use of goods and services						20,000	
Objective	370401	13.1 strgthn resil & adaptive capa to climate relatd hazards & nat disas					20,000
Program	92005	Environmental Management					20,000
Sub-Program	92005001	SP5.1 Disaster prevention and Management					20,000
Operation	910701	910701 - Disaster management				1.0 1.0 1.0	20,000
Vehicle Registration						20,000	
2210711 Public Education and Sensitization						20,000	
Total Cost Centre						20,000	

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	11001		<i>Total By Fund Source</i>				85,439
Function Code	70451	Road transport					
Organisation	2011600001	Upper Denkyira East Municipal - Dunkwa-on- Offin_Urban Roads__Central					
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin					
Compensation of employees [GFS]							55,439
Objective	000000	Compensation of Employees					55,439
Program	92003	Infrastructure Delivery and Management					55,439
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management					55,439
Operation	000000		0.0	0.0	0.0	55,439	
Child Education Grant (Foreign Mission)							55,439
2111001 Established Post							55,439
Use of goods and services							30,000
Objective	560208	11.2 prvd acs to safe, affodbl, acs'ble & sust trnspt syst for all					30,000
Program	92003	Infrastructure Delivery and Management					30,000
Sub-Program	92003001	SP3.1 Roads and Transport services					30,000
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0	30,000	
Vehicle Registration							30,000
2210101 Printed Material and Stationery							6,000
2210102 Office Facilities, Supplies and Accessories							4,000
2210502 Maintenance and Repairs - Official Vehicles							18,000
2210511 Local Travel Cost							2,000
Amount (GH¢)							
Institution	01	Government of Ghana Sector					
Fund Type/Source	12200		<i>Total By Fund Source</i>				125,000
Function Code	70451	Road transport					
Organisation	2011600001	Upper Denkyira East Municipal - Dunkwa-on- Offin_Urban Roads__Central					
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin					
Non Financial Assets							125,000
Objective	560208	11.2 prvd acs to safe, affodbl, acs'ble & sust trnspt syst for all					125,000
Program	92003	Infrastructure Delivery and Management					125,000
Sub-Program	92003001	SP3.1 Roads and Transport services					125,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	125,000	
WIP - Laboratories							125,000
3111301 Roads							125,000

							Amount (GH¢)	
Institution	01	Government of Ghana Sector						
Fund Type/Source	12603					<i>Total By Fund Source</i>	170,000	
Function Code	70451	Road transport						
Organisation	2011600001	Upper Denkyira East Municipal - Dunkwa-on- Offin_Urban Roads_Central						
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin						
Use of goods and services							50,000	
Objective	560208	11.2 prvd acs to safe, affodbl, acs'ble & sust trnspt syst for all					50,000	
Program	92003	Infrastructure Delivery and Management					50,000	
Sub-Program	92003001	SP3.1 Roads and Transport services					50,000	
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION			1.0	1.0	1.0	50,000
Vehicle Registration							50,000	
2210601 Roads, Driveways and Grounds							50,000	
Non Financial Assets							120,000	
Objective	560208	11.2 prvd acs to safe, affodbl, acs'ble & sust trnspt syst for all					120,000	
Program	92003	Infrastructure Delivery and Management					120,000	
Sub-Program	92003001	SP3.1 Roads and Transport services					120,000	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET			1.0	1.0	1.0	120,000
WIP - Laboratories							120,000	
3111301 Roads							120,000	
Total Cost Centre							380,439	

						Amount (GH¢)	
Institution	01	Government of Ghana Sector					
Fund Type/Source	11001					<i>Total By Fund Source</i>	84,648
Function Code	71090	Social protection n.e.c.					
Organisation	2011700001	Upper Denkyira East Municipal - Dunkwa-on- Offin_Birth and Death_Central					
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin					
Compensation of employees [GFS]						84,648	
Objective	000000	Compensation of Employees					84,648
Program	92002	Social Services Delivery					84,648
Sub-Program	92002004	SP2.4 Birth and Death Registration Services					84,648
Operation	000000		0.0	0.0	0.0	84,648	
Child Education Grant (Foreign Mission)						84,648	
2111001 Established Post						84,648	
Total Cost Centre						84,648	

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	11001		<i>Total By Fund Source</i>				150,275
Function Code	70112	Financial & fiscal affairs (CS)					
Organisation	2011801001	Upper Denkyira East Municipal - Dunkwa-on- Offin_Human Resource_Human Resource_Human Resource Management_Central					
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin					
Compensation of employees [GFS]							140,275
Objective	000000	Compensation of Employees					140,275
Program	92001	Management and Administration					140,275
Sub-Program	92001003	SP3: Human Resource Management					140,275
Operation	000000		0.0	0.0	0.0	140,275	
Child Education Grant (Foreign Mission)							140,275
2111001 Established Post							140,275
Use of goods and services							10,000
Objective	640101	Improve human capital development and management					10,000
Program	92001	Management and Administration					10,000
Sub-Program	92001003	SP3: Human Resource Management					10,000
Operation	911803	911803 - Staff Training and skills development	1.0	1.0	1.0	10,000	
Vehicle Registration							10,000
2210203 Telecommunications							1,000
2210510 Other Night Allowances							2,000
2210511 Local Travel Cost							2,000
2210710 Staff Development							5,000
Amount (GH¢)							
Institution	01	Government of Ghana Sector					
Fund Type/Source	12200		<i>Total By Fund Source</i>				29,500
Function Code	70112	Financial & fiscal affairs (CS)					
Organisation	2011801001	Upper Denkyira East Municipal - Dunkwa-on- Offin_Human Resource_Human Resource_Human Resource Management_Central					
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin					
Use of goods and services							29,500
Objective	640101	Improve human capital development and management					29,500
Program	92001	Management and Administration					29,500
Sub-Program	92001003	SP3: Human Resource Management					29,500
Operation	911803	911803 - Staff Training and skills development	1.0	1.0	1.0	29,500	
Vehicle Registration							29,500
2210710 Staff Development							20,000
2210711 Public Education and Sensitization							9,500

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>				15,000
Function Code	70112	Financial & fiscal affairs (CS)					
Organisation	2011801001	Upper Denkyira East Municipal - Dunkwa-on- Offin_Human Resource_Human Resource_Human Resource Management_Central					
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin					
Use of goods and services							15,000
Objective	640101	Improve human capital development and management					15,000
Program	92001	Management and Administration					15,000
Sub-Program	92001003	SP3: Human Resource Management					15,000
Operation	911803	911803 - Staff Training and skills development	1.0	1.0	1.0		15,000
Vehicle Registration							15,000
2210710 Staff Development							15,000
Amount (GH¢)							
Institution	01	Government of Ghana Sector					
Fund Type/Source	13527		<i>Total By Fund Source</i>				41,571
Function Code	70112	Financial & fiscal affairs (CS)					
Organisation	2011801001	Upper Denkyira East Municipal - Dunkwa-on- Offin_Human Resource_Human Resource_Human Resource Management_Central					
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin					
Use of goods and services							41,571
Objective	640101	Improve human capital development and management					41,571
Program	92001	Management and Administration					41,571
Sub-Program	92001003	SP3: Human Resource Management					41,571
Operation	911803	911803 - Staff Training and skills development	1.0	1.0	1.0		41,571
Vehicle Registration							41,571
2210102 Office Facilities, Supplies and Accessories							41,571
Total Cost Centre							236,346

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						Amount (GH¢)	
Institution	01	Government of Ghana Sector					
Fund Type/Source	11001					<i>Total By Fund Source</i>	9,500
Function Code	70112	Financial & fiscal affairs (CS)					
Organisation	2011901001	Upper Denkyira East Municipal - Dunkwa-on- Offin_Statistics_Statistics_Statistics_Central					
Location Code	0216001	Upper Denkyira East - Dunkwa-on- Offin					
Use of goods and services						9,500	
Objective	130204	16.6 dev eff, accountable & transparent insts at all levls					9,500
Program	92001	Management and Administration					9,500
Sub-Program	92001004	SP4: Planning, Budgeting, Monitoring and Evaluation and Statistics					9,500
Operation	911702	911702 - Coordination and Harmonization of data		1.0	1.0	1.0	9,500
Vehicle Registration						9,500	
	2210101	Printed Material and Stationery					350
	2210102	Office Facilities, Supplies and Accessories					1,500
	2210103	Refreshment Items					2,020
	2210203	Telecommunications					140
	2210511	Local Travel Cost					3,090
	2210904	Substructure Allowances					2,400
Total Cost Centre						9,500	
Total Vote						12,411,953	

Expenditure Summary by Sustainable Development Goals

In GH¢

<i>Economic Classification</i>	2025	2026	2027
	<i>Budget</i>	<i>forecast</i>	<i>forecast</i>
Upper Denkyira East Municipal - Dunkwa-on- Offin	6,312,272	6,312,272	
1_No Poverty	277,000	277,000	
11_Sustainable Cities and Communities	762,915	762,915	
13_Climate Action	20,000	20,000	
16_Peace, Justice, and Strong Institutions	2,534,824	2,534,824	
17_Partnerships for the Goals	31,000	31,000	
2_Zero Hunger	92,500	92,500	
3_Good Health and Well-Being	76,251	76,251	
4_ Quality Education	1,767,098	1,767,098	
6_Clean Water and Sanitation	700,184	700,184	
9_Industry, Innovation, and Infrastructure	50,500	50,500	
Grand Total	0	0	0
	6,312,272	6,312,272	

Expenditure by Operation Broad Category and Standardised Operation

In GH¢

	2023	2024		2025	2026	2027
<i>MMDA and Standardised Operation</i>	<i>Actual</i>	<i>Budget</i>	<i>Est. Outturn</i>	<i>Budget</i>	<i>forecast</i>	<i>forecast</i>
Upper Denkyira East Municipal - Dunkwa-on- Offin	0	0	0	6,408,343	6,408,343	0
9101 - Generic Operations	0	0	0	5,625,145	5,625,145	0
910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	0	0	0	3,126,545	3,126,545	0
910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	0	0	0	2,498,600	2,498,600	0
9103 - AGRICULTURE	0	0	0	92,500	92,500	0
910301 - Extension Services	0	0	0	92,500	92,500	0
9104 - EDUCATION	0	0	0	151,078	151,078	0
910402 - Supervision and inspection of Education Delivery	0	0	0	151,078	151,078	0
9105 - HEALTH	0	0	0	20,548	20,548	0
910503 - Public Health services	0	0	0	20,548	20,548	0
9106 - SOCIAL WELFARE AND COMMUNITY DEVELOPMENT	0	0	0	277,000	277,000	0
910602 - Gender empowerment and mainstreaming	0	0	0	277,000	277,000	0
9107 - DISASTER PREVENTION	0	0	0	20,000	20,000	0
910701 - Disaster management	0	0	0	20,000	20,000	0
9110 - PHYSICAL PLANNING	0	0	0	50,500	50,500	0
911002 - Land use and Spatial planning	0	0	0	50,500	50,500	0
9111 - WORKS	0	0	0	35,000	35,000	0
911101 - Supervision and regulation of infrastructure development	0	0	0	35,000	35,000	0
9113 - FINANCE	0	0	0	31,000	31,000	0
911303 - Revenue collection and management	0	0	0	31,000	31,000	0
9117 - Department of Statistics	0	0	0	9,500	9,500	0
911702 - Coordination and Harmonization of data	0	0	0	9,500	9,500	0
9118 - DEPARTMENT OF HUMAN RESOURCES	0	0	0	96,071	96,071	0
911803 - Staff Training and skills development	0	0	0	96,071	96,071	0
Grand Total	0	0	0	6,408,343	6,408,343	0

Expenditure by Operation and Source of Funding**In GH¢**

	2025	2026	2027
MDA and Standardised Operation	Budget	forecast	forecast
Upper Denkyira East Municipal - Dunkwa-on- Offin	6,416,343	6,416,343	8,000
	8,000	8,000	8,000
	8,000	8,000	8,000
910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	3,126,545	3,126,545	
	30,000	30,000	
	1,455,400	1,455,400	
	626,830	626,830	
	1,014,315	1,014,315	
910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	2,498,600	2,498,600	
	495,915	495,915	
	959,558	959,558	
	1,043,127	1,043,127	
910301 - Extension Services	92,500	92,500	
	30,000	30,000	
	12,500	12,500	
	50,000	50,000	
910402 - Supervision and inspection of Education Delivery	151,078	151,078	
	151,078	151,078	
910503 - Public Health services	20,548	20,548	
	20,548	20,548	
910602 - Gender empowerment and mainstreaming	277,000	277,000	
	32,000	32,000	
	15,000	15,000	
	200,000	200,000	
	30,000	30,000	
910701 - Disaster management	20,000	20,000	
	20,000	20,000	
911002 - Land use and Spatial planning	50,500	50,500	
	18,000	18,000	
	12,500	12,500	
	20,000	20,000	
911101 - Supervision and regulation of infrastructure development	35,000	35,000	
	20,000	20,000	
	15,000	15,000	
911303 - Revenue collection and management	31,000	31,000	
	31,000	31,000	
911702 - Coordination and Harmonization of data	9,500	9,500	
	9,500	9,500	

Expenditure by Operation and Source of Funding*In GH¢*

<i>MDA and Standardised Operation</i>	2025 <i>Budget</i>	2026 <i>forecast</i>	2027 <i>forecast</i>
911803 - Staff Training and skills development	96,071	96,071	
	10,000	10,000	
	29,500	29,500	
	15,000	15,000	
	41,571	41,571	
Grand Total	0	0	0
	6,416,343	6,416,343	8,000

Expenditure by Functions of Government and Source of Funding

In GH¢

<i>Functional Classification</i>	2025 Budget	2026 forecast	2027 forecast
Upper Denkyira East Municipal - Dunkwa-on	6,416,343	6,416,343	8,000
70111 Exec. & leg. Organs (cs)	2,533,324	2,533,324	8,000
	1,402,400	1,402,400	8,000
	626,830	626,830	
	504,094	504,094	
70112 Financial & fiscal affairs (CS)	136,571	136,571	
	19,500	19,500	
	60,500	60,500	
	15,000	15,000	
	41,571	41,571	
70133 Overall planning & statistical services (CS)	50,500	50,500	
	18,000	18,000	
	12,500	12,500	
	20,000	20,000	
70360 Public order and safety n.e.c	20,000	20,000	
	20,000	20,000	
70421 Agriculture cs	92,500	92,500	
	30,000	30,000	
	12,500	12,500	
	50,000	50,000	
70451 Road transport	325,000	325,000	
	30,000	30,000	
	125,000	125,000	
	170,000	170,000	
70610 Housing development	437,915	437,915	
	20,000	20,000	
	385,915	385,915	
	32,000	32,000	
70620 Community Development	277,000	277,000	
	32,000	32,000	
	15,000	15,000	
	200,000	200,000	
	30,000	30,000	
70721 General Medical services (IS)	76,251	76,251	
	76,251	76,251	
70740 Public health services	700,184	700,184	
	61,000	61,000	
	639,184	639,184	

Expenditure by Functions of Government and Source of Funding

In GH¢

<i>Functional Classification</i>				2025	2026	2027
				<i>Budget</i>	<i>forecast</i>	<i>forecast</i>
70980	Education n.e.c			1,767,098	1,767,098	
				723,971	723,971	
				1,043,127	1,043,127	
Grand Total				6,416,343	6,416,343	8,000

Expenditure Summary by Classification of Function of Government

In GH¢

<i>Functional Classification</i>	2025 <i>Budget</i>	2026 <i>forecast</i>	2027 <i>forecast</i>
Upper Denkyira East Municipal - Dunkwa-on- Offin	6,416,343	6,416,343	8,000
70111 Exec. & leg. Organs (cs)	2,533,324	2,533,324	8,000
70112 Financial & fiscal affairs (CS)	136,571	136,571	
70133 Overall planning & statistical services (CS)	50,500	50,500	
70360 Public order and safety n.e.c	20,000	20,000	
70421 Agriculture cs	92,500	92,500	
70451 Road transport	325,000	325,000	
70610 Housing development	437,915	437,915	
70620 Community Development	277,000	277,000	
70721 General Medical services (IS)	76,251	76,251	
70740 Public health services	700,184	700,184	
70980 Education n.e.c	1,767,098	1,767,098	
Grand Total	0	0	0
	6,416,343	6,416,343	8,000