



REPUBLIC OF GHANA

COMPOSITE BUDGET

FOR 2025-2028

PROGRAMME BASED BUDGET ESTIMATES

FOR 2025

GUSHEGU MUNICIPAL ASSEMBLY




RESOLUTION


APPROVAL OF THE 2025 COMPOSITE BUDGET

The Gushegu Municipal Assembly resolved and adopted these budget estimates as the working document for the 2025 fiscal year during their General Assembly Meeting on Wednesday 30th October, 2024 at the Gushegu Municipal Assembly Hall.

Compensation of Employees	GH¢ 6,791,826.60
Goods and Service	GH¢ 5,764,812.99
Capital Expenditure	GH¢15,909,795.87
Total Budget	GH¢28,466,435.46

SIGNATURE: 

PRESIDING MEMBER
(HON. ABDULAI AHMED OSMAN)

SIGNATURE: 

MUNICIPAL COORDINATING DIRECTOR
(OSMAN MUSAH)

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PART A: STRATEGIC OVERVIEW OF THE ASSEMBLY

Establishment of the District

STRATEGIC OVERVIEW OF GUSHEGU MUNICIPAL ASSEMBLY

Gushegu Municipality was carved out of the then Gushegu/Karaga District in 2004. It was established by the Legislative Instrument (L I) 1783. It was upgraded to a Municipality status in 2017 with LI 16.

The total land area of the Municipality is approximately 5,796 km².

The Municipality has 395 communities, with the capital located in Gushegu, which is about 114 km from the Northern Regional capital, Tamale.

Population Structure

The projected population from the 2020 Population and Housing census put the population of Gushegu Municipality at 153,965; of which male population is 75,361 (48.9%) males and female 69,527 (51.1%).

Vision

Gushegu Municipal Assembly exist to improve on the living conditions of the people in the municipality through the provision of social and economic infrastructure and to ensure a peaceful and secure environment for business.

This is to be achieved in partnership with the private sector and other development agents with a well-trained and motivated staff.

Mission

Gushegu Municipal Assembly exist to improve on the living conditions of the people in the municipality through the provision of social and economic infrastructure and to ensure a peaceful and secure environment for business.

This is to be achieved in partnership with the private sector and other development agents with a well-trained and motivated staff.

Goals

The goal of the Municipal is to increase access to quality and affordable health care and education, accelerate economic growth and poverty reduction, ensures food security and a secured and peaceful co-existence among its citizens

Core Functions

The core functions of the Assembly are outlined below:

- To exercise political and administrative authority in the Municipality, provide guidance, give direction to, and supervise the other administrative authorities;
- To performs deliberative, legislative and executive functions;
- To be responsible for the overall development of the Municipality;
- To formulate and execute plans, programmes and strategies for the effective mobilization of the resources necessary for the overall development of the Municipality;
- To promote and support productive activity and social development in the Municipality and remove any obstacles to initiative and development;
- To initiate programmes for the development of basic infrastructure and provide municipal works and services in the municipality;
- To be responsible for the development, improvement and management of human settlements and the environment in the Municipality;
- To be responsible, in cooperation with the appropriate national and local security agencies, for the maintenance of security and public safety in the Municipality;
- To initiate, sponsor or carry out studies that are necessary for the performance of a function conferred by Act 936 or by any other enactment;
- To perform any other functions provided for under any other legislation;
- Take the steps and measures that are necessary and expedient to:

- i. execute approved development plans and budgets for the Municipal;
 - ii. guide, encourage and support sub-Municipal local government bodies, public agencies and local communities to discharge their roles in the execution of approved development plans;
 - iii. initiate and encourage joint participation with any other persons or bodies to execute approved development plans;
 - iv. promote or encourage other persons or bodies to undertake projects under approved development plans; and
 - v. Monitor the execution of projects under approved development plans and assess and evaluate their impact on the people's development, the local, Municipal and national economy.
- Coordinate, integrate and harmonize the execution of programmes and projects under approved development plans for the Municipal, any and other development programmes promoted or carried out by Ministries, departments, public corporations and any other statutory bodies and non-governmental organizations in the Municipal; and
 - Finally, a Municipal Assembly in the performance of its functions, is subject to the general guidance and direction of the President on matters of national policy, and shall act in co-operation with the appropriate public corporation, statutory body or non-governmental organizations.

District Economy

- **Agriculture**

The proportion of economically active population in the Municipality is estimated to be 43% and more than 80% of this active people are engaged in agriculture.

The economic activities in the Municipality include farming, agro-processing and trading in foodstuff. The Municipality is one of the major producers of cereals, yam, groundnuts and beans in the region

- **Road Network**

The road network in the Municipality is appalling. The main Trunk roads in the Municipality consist of Yendi-Gushegu, Gushegu-Karaga-Tamale, and the Gushegu-Gbintiri-Nakpanduri roads.

Total feeder roads amount to 311.1km out of which 147.8km is engineered, 108.2km partially engineered and 55.1km is not engineered

- **Energy**

Almost all the major communities and the area council's headquarters in the Municipal are hooked to the National grid. This has improved the lives of the people since cases of snake bites have reduced drastically. Both the health facilities and some basic schools are also connected to electricity and students learn at night.

- **Health**

The highest-level health facility in the Municipality is the Gushegu Hospital. The Municipality has 26 demarcated CHPS Zones with nineteen 19 functional CHPS zones with fourteen 14 CHPS Compounds.

The top causes of OPD attendance in the Municipality include malaria, diarrhea, URTI, snake bites, ARI typhoid etc.

- **Education**

The Municipality has a total of 163 schools. 24 of them are Kindergartens and Nurseries, 115 primary schools, 31 JHS and one SHS.

The literate population in the Municipality is only 20.3% The Municipality has a total teacher population of 577 with 516 males and 61 females which comprises of 484 trained and 93 untrained.

- **Market Centers**

The services sector of the Municipal's economy relates to activities such as the integrated marketing system and tourism. In the Municipal, there are three markets namely, Gushegu, Kpatinga, Gmanichere. The Gushegu and kpatinga markets serve as

international (cross border) markets, serving neighboring Municipal and district Assemblies such as cheriponi, karaga, Mion and savelugu.

- **Water and Sanitation**

The Municipal Assembly has water coverage of 76%. There are only two Small Town Water systems in Gushegu and Kpatinga. Despite the existence of these facilities in the Municipal the people still faced challenges with access to potable drinking water especially during dry seasons when the people compete with animals for water.

- **Tourism**

The municipality has no well-established tourism sites. However, there are areas that can be transformed into tourist sites that will attract people.

Notable among them are the Smock weaving village that is going to be constructed and the crocodile pond at Kpatinga.

The crocodile pond at Kpatinga if well developed, can attract many tourists to the area, thereby bringing in revenue.

- **Environment**

Gushegu Municipality is covered by a tropical climate which is marked by the alternation of dry and rainy seasons. The dry season lasts between November and March and is characterized by the predominance of North-East winds in the form of harmattan which is hot and dry.

The Municipality has a tropical climate which is typical of the Northern region. The unique rainy season, influenced by South-East winds lasts from May to October (rainfalls vary between 900 and 1,000mm); very strong rainfalls are recorded in July and August.

Key Issues/Challenges

1. Low enrolment of pupils in the rural areas
2. Low crop yield [drought]
3. Poor road network
4. Low performance of Revenue Collectors
5. Inadequate/deplorable state of health centres
6. Poor sanitation
7. Low revenue mobilization

Key Achievements in 2024

- Completed CHPs compound and a mechanized borehole at Nasande
- Completed 3 No. 30-Unit Market Stalls, 8-Seater KVIP Toilet with 2 No. Changing Room and 2-Unit Urinal at Gaa Market
- Distributed start-up kits to 60 Shea butter processors.
- Construct 1 No. 3-Unit Classroom Block with 4-seater KVIP Toilet and Changing Room and 2-Unit Urinal at Katani – On going
- Rehabilitate 2-Unit Urinal at Gushegu market-On going
- Construct 1 No. 3 Unit Classroom Block with 4-seater KVIP toilet and Changing Room and 2-Unit Urinal at Sugbei - On going
- Construct 1 No. 3Unit classroom block with 4-seater KVIP toilet and Changing room and 2unit urinal at Dikpung – On going
- Construct 2 No. Lorry Terminal at Gushegu – On going
- Construct 3 No. U-Culvert and Filling of Approaches (15km- Phase 1) Zantili – Chimboni –Gbungun Feeder Road- On going
- Rehabilitated Nakunga-Junction to Nakunga Feeder Road (5km)
- Supplied 278 No. Dual Desks, 30 No. Teachers table and chairs and 10 No. Cupboards.
- Rehabilitated Staff Bungalow at Gushegu.

DISTRIBUTED START-UP KITS TO 60 SHEABUTTER PROCESSORS



COMPLETED CHPS COMPOUND AND MECHANIZED BOREHOLE AT NASANDE - OPERATIONAL



CONSTRUCTION OF 1NO.3UNIT CLASSROOM BLOCK, 4 SEATER KVIP TOILET, CHANGING ROOM AND 2UNIT URINAL AT DIKPUNG



CONSTRUCT 1 NO.3 UNIT CLASSROOM BLOCK, 4 SEATER KVIP TOILET, CHANGING ROOM AND 2UNIT URINAL AT KATANI



CONSTRUCTION OF 1NO.3UNIT CLASSROOM BLOCK, 4 SEATER KVIP TOILET, CHANGING ROOM AND 2UNIT URINAL AT SUGBEI



Rehabilitation of 2 unit urinal at Gushegu market-on going under IGF



COMPLETED 8 NO. KVIP TOILET WITH 2NO. CHANGING ROOM AT GAA MARKET



REHABILITATED STAFF BUNGALOW AT GUSHEGU



Supplied 278 No. dual desks, 30No. Teachers table and chairs and 10No. Cupboard



Supplied 278 No. dual desks, 30No. Teachers table and chairs and 10No. Cupboard
CONT.



REHABILITATION OF NAKUNGA-JUNCTION TO NAKUNGA FEEDER ROAD (5KM)



Completed 3 No. 30 unit market stalls, 8 No. KVIP toilet with 2No.Changing room and 2unit urinal at Gaa Market



Revenue and Expenditure Performance

Revenue

Table 1: Revenue Performance – IGF Only

ITEMS	REVENUE PERFORMANCE – IGF ONLY				performance as at September, 2024 $\frac{\text{Actual}}{\text{Budget}} \times 100$		
	2022		2023			2024	
	Budget	Actuals	Budget	Actuals		Budget	Actuals as at September
Property Rates	20,000.00	0.00	20,000.00	0.00	20,000.00	10,200.00	51%
Other Rates (Specify)	140,000.00	155,467.20	150,000.00	138,008.16	150,000.00	139,430.00	92.95%
Fees	58,930.00	96,317.00	68,930.00	76,222.00	60,930.00	77,742.00	127.59%
Fines	0.00	0.00	0.00	0.00	8,000.00	0.00	
Licences	17,670.00	7,738.78	17,670.00	9,732.00	17,670.00	15,733.00	89.04%
Land	32,400.00	34,200.00	32,400.00	10,188.64	32,400.00	30,760.00	94.93%
Rent	11,000.00	7,390.00	11,000.00	3,484.10	36,000.00	33,850.00	94.03%
Investment	0.00	0.00	0.00	0.00	0.00	0.00	
Sub-Total	280,000.00	301,112.98	300,000.00	236634.90	325,000.00	307,715.00	94.68%
Royalties							
Total	280,000.00	301,112.98	300,000.00	236634.90	325,000.00	307,715.00	94.68%

Table 2: Revenue Performance – All Revenue Sources

REVENUE PERFORMANCE – All Revenue Sources									
ITEMS	2022		2023		2024		Actuals as at September	% performance as at September, 2024 $\frac{Actual}{Budget} \times 100$	
	Budget	Actuals	Budget	Actuals	Budget	Actuals as at September			
IGF	280,000.00	301,112.98	300,000.00	236,634.90	325,000.00	307,715.00	82.37%		
Compensation Transfer	1,917,311.01	2,113,986.39	2,387,683.14	3,447,910.30	3,407,720.14	5,145,799.94	151		
Goods and Services Transfer	96,165.00	22,793.68	71,000.00	18,628.72	143,000.00	0.00	0		
Assets Transfer	0.00	0.00	0.00	0.00	0.00	0.00	0		
DACF	6,028,335.97	1,644,641.28	3,699,771.43	1,293,690.94	3,931,019.80	645,442.56	16.42%		
DACF-MP	505,600.00	463,626.93	836,000.00	439,657.72	2,600,231.00	709,214.41	27.28%		
DACF-PWD	300,000.00	187,453.00	300,000.00	152,057.34	313,000.00	161,467.05	51.59		
DACF-RFG	801,367.65	453,441.40	1,455,000.00	1,557,834.37	774,496.00	1,856,017.00	239.6		
RING II	0		764,415.00	757,722.14	1,624,045.00	443,302.93	27.30		
MAG	111,766.00	89412.80	118,197.24	88,467.93	0.00	0.00			
SOCO	0.00	0.00	3,283,952.00	1,169,127.00	13,310,384.00	3,908,815.35	29.37		
GPSNP	280,113.96		2,139,902.17	1,299,341.46	1,000,000.00	319,813.60	31.98		
Total	10,320,659.53	4,523,367.58	15,355,920.98	10,461,072.82	27,458,895.94	13,497,587.84	49.16		

Expenditure

Table 3: Expenditure Performance-All Sources

Expenditure	2022		2023		2024		Actual as at September,	Performance at September, 2024) $\frac{Actual}{Budget} \times 100$
	Budget	Actual	Budget	Actual	Budget	Actual as at September,		
Compensation	1,917,311.01	2,113,986.39	2,387,683.14	3,447,910.30	3,407,720.14	5,145,799.94	151%	
Goods and Service	96,165.00		71,000.00	18,628.72	5,445,353.86	2,256,488.40	61.92%	
Assets	4,471,519.45	946,995.72	9,009,303.00	596,879.25	18,605,821.94	4,611,318.09	24.78%	
Total	6,484,995.46	3,060,982.11	11,467,986.14	4,063,418.27	27,458,895.94	12,013,606.43	43.75%	

Adopted Medium Term National Development Policy Framework (MTNDPF)

Policy Objectives

1. Improving infrastructure development
2. Enhancing economic growth and development
3. Promoting social justice and equity
4. Ensuring environmental sustainability
5. Improving governance and decentralization
6. Enhancing human development/poverty reduction, gender equality and human rights
7. Improving access to quality education and health care
8. Promoting private sector development and investment
9. Strengthening institutional capacity and human resource development
10. Enhancing community engagement and participation in development planning
11. Enhancing disaster risk reduction and management

Improved Crop Yield	participation in the decentralization process	attending town hall meetings/community forum	Assembly Meetings organized																	
	Increase crop yield in the municipality	No. of on-farm demonstrations conducted	No. of Town hall meetings organised	4	1	4	6	4	3	4	4	4	4	4	4	4	15			
	Average yield for major crops (maize, rice and soya beans)	Tonnage of major crops produced		2,60/Ha	3.00/Ha	2.7/Ha	3.2/Ha	2.93/Ha	3	4	4	4	4	4	4	4				

Revenue Mobilization Strategies

REVENUE ITEM	KEY STRATEGIES	TARGETED REVENUE GHC
1. RATES (Property Rates/Cattle Rates)	<ul style="list-style-type: none"> • Sensitize cattle owners (Both local and foreign herdsmen) and other rate payers on the need to pay Cattle/Basic/Property rates. • Update data on all cattle owners in the municipality • Collaborate with the Area Councillors in the collection of cattle rates • Hold radio discussion to inform citizens on details of the Fee-fixing and to sensitize them on the need to pay rates • Contract Valuers to value major properties in the district 	189,000.00
2. LANDS	<ul style="list-style-type: none"> • Sensitize the people on the need to seek building permit before putting up any structure. • Collaborate with Chiefs to ensure that developers obtain building permits before building 	35,640.00
3. LICENSES	<ul style="list-style-type: none"> • Sensitize business operators to acquire Operation Permits and also renew their licenses when they expire 	20,000.00
4. RENT	<ul style="list-style-type: none"> • Numbering and registration of all Assembly bungalows • Sensitize occupants of Assembly bungalows on the need to pay rent. • Rehabilitate Assembly structures to rent them out 	40,000.00
5. FEES AND FINES	<ul style="list-style-type: none"> • Sensitize various market women, trade associations and transport unions on the need to pay fees on export of commodities • Intensify monitoring at the check points to check the activities of Revenue Collectors, especially on market days. • Gazette the Fee Fixing Resolution to prosecute default rate payers 	76,800.00
6. REVENUE COLLECTORS	<ul style="list-style-type: none"> • Quarterly rotation or reshuffle of Revenue Collectors to stem up performance and reduce leakages • Set collection targets for Revenue Collectors. • Engaging the service of the Chief Local Revenue Inspector (at RCC) to build the capacity of the revenue collectors 	

	<ul style="list-style-type: none">• Institute awarding scheme for best performing revenue collectors• Sanction under-performing revenue collectors	
TOTAL		361,440.00

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 Assembly.
- To ensure sound financial management of the Assembly's resources.
- To coordinate the development planning and budgeting functions of the Assembly.

Budget Programme Description

The program seeks to perform the core functions of ensuring good governance and balanced development of the district through the formulation and implementation of policies, planning, coordination, monitoring and evaluation in local governance.

The Program is being implemented and delivered through the offices of the Central Administration of the Municipal Assembly. The various units involved in the delivery of the program include General Administration Unit, Budget Unit, Planning Unit, Accounts Unit, Procurement Unit, Human Resource Department, Internal Audit Unit, Statistics, Stores and Records Unit.

Total staff strength of Fifty-five (55) is involved in the delivery of the programme. They include Administrators, Budget Analysts, Accountants, Planning Officers, Revenue Officers, and other support staff (i.e., Executive officers, and drivers). The Program is being funded through the Assembly's Composite Budget with Internally Generated Fund (IGF) and Government of Ghana transfer such as the District Assemblies' Common Fund and District Development Facility.

SUB-PROGRAMME 1.1 General Administration

Budget Sub-Programme Objective

- To provide administrative support and ensure effective coordination of the activities of the various departments and quasi-institutions under the District Assembly.
- To ensure the effective functioning of all the sub-structures to deepen the decentralization process.
- To facilitate provision of logistics for the various units and departments of the assembly

Budget Sub- Programme Description

The general Administration sub-programme is responsible for the provision of administrative support and effective coordination of the activities of the various units and department of the Assembly through the office of the Municipal Coordinating Director. The sub-programme is responsible for the activities and programs relating to human resource management, general services, Procurement/Stores, Transport, Public Relations, Training and Travels, Security and Legal.

The operations are.

- The General Services Units or Central Administration ensures general maintenance of equipment and plants; provide conducive working and residential environment for the entire staff.
- Procurement and stores facilitate the procurement of Goods and Service, and assets for the Assembly.
- The Transport Unit provides efficient and cost effect transport management services.
- The Human Resource Unit recruits and retains highly qualified and motivated workforce and implement Human Resource policies, circulars, and guidelines. It also promotes Staff development and handles issues relating to discipline, petitions, and grievances

- The Training unit implements training programmes to improve the human resources and institutional management capacity.
- The General Administration in partnership with the Security Forces provides adequate security for the entire Municipal whilst the Local Security men also provide security for both the offices and residential places.
- The Internal Audit Unit ensures budgetary control and management of assets, liabilities, revenue and expenditures through the compliance with Financial Regulations.

Staff for the delivery of this sub-programme comprises 8 Administrative Officers, 1 Secretary, 1 Receptionist, 5 Drivers, 4 Watchmen, 4 Labourers, 2 Sweepers, 7 Internal Auditors, 1 Procurement Officer, 5 Registry officers and 1 Storekeeper totaling 39. The funding sources of this sub-programme are DACF, IGF, GoG, DDF and Donor Funds. The beneficiaries of this sub-program are the Departments, Agencies, and the public.

Table 5: Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators, and projections by which the Municipal Assembly measure the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Assembly's estimate of future performance.

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Management meetings held	No. of management meetings organized	12	10	12	12	12	12
General assembly meetings organised	No. of General Assembly meetings organized	3	3	3	3	3	3
Executive Committee meeting organised	No. of Executive Committee meetings held	3	3	3	3	3	3
Sub-committees meeting organised	No. of Sub-committees meeting organized	10	11	21	21	21	21

Entity Tender Committee meeting organised	Number of Entity Tender Committee meetings	4	4	4	4	4	4
MUSEC meeting organised	No. of MUSEC meetings held	8	6	8	8	8	8

Budget Sub-Programme Standardized Operations and Projects

The table lists the main Operations and projects to be undertaken by the sub-programme

Table 6: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Internal Management of Organization (Payment of Electricity, water, bank charges, running cost of official vehicles etc)	Procure 6 no. Air conditioners for office
Procurement of office supplies and consumables (procure internet booster to support GIFMIS, procure and install intercom)	Procure 5no. motorbikes for RING II implementing departments
Maintenance, Rehab. Refurb. & Upgrading of Existing Assets (repairs of office buildings, repairs of official vehicles, maintenance of general equipment)	Renovate MCEs Residence
Protocol Services	Procure motorbikes for Area Councils
Administrative and Technical Meetings (General Assembly, Sub-committee meetings)	Rehabilitate Staff Bungalow at Gushegu
Security Management (Upkeep of Security personnel and maintenance of peace)	
Citizens Participation in Local Governance (sensitisation of revenue and community engagement with citizens)	

SUB-PROGRAMME 1.2 Finance and Audit

Budget Sub-Programme Objective

- To ensure sound financial management and reporting through the promotion of efficient accounting system.
- To ensure timely disbursement of funds and submission of financial reports.
- To ensure the effective and efficient mobilization of all available revenues for effective service delivery.

Budget Sub- Programme Description

The sub-programme establishes and implements financial policies and procedures for planning and controlling financial transactions in accordance with financial regulations and best practices.

The sub-program operations and major services delivered include undertaking revenue mobilization activities of the Assembly; keep, render and publish statements on Public Accounts; keep receipts and custody of all public and trust monies payable into the Assembly's Fund; and facilitates the disbursement of legitimate and authorized funds.

The internal audit unit ensures that payment vouchers submitted to the treasury are duly registered and checking all supporting documents to payment vouchers, to ensure they are complete before payments are affected. 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 organizational units involved in delivering the sub-programme are the Finance department and Internal audit unit.

The number of staffs delivering the sub-programme is twelve (12) and the funding sources are IGF, DACF and donor funds. The beneficiaries of the sub-programme are the units/departments, and the public.

The operations to be undertaken under the sub-Programme include ensuring:

- Budgetary control and management of assets, liabilities, revenue and expenditures.
- revenue improvement especially IGF; and
- inventory and stores management

Key Issues/Challenges affecting the delivery of this sub-programme are as follows:

- Inadequate motorbikes for revenue mobilization.
- Inadequate office space for accounts officers.
- Inadequate logistics
- Delay in release of funds

Table 7: Budget Sub-Programme Results Statement

The table indicates the main outputs, indicators, and projections by which the Municipal Assembly measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Assembly's estimate of future performance.

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Quarterly Internal Audit conducted	Number of Audit assignments conducted with reports.	4	2	4	4	4	4
Financial reports prepared and submitted	Annual Statement of Accounts submitted by	31 st March	31 st March	31 st March	31 st March	31 st March	31 st March
	No. of monthly Financial Reports submitted	12	8	12	12	12	12
	No. of Financial returns submitted	12	8	12	12	12	12

Budget Sub-Programme Standardized Operations and Projects

The table lists the main Operations and projects to be undertaken by the sub-programme

Table 8: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Internal Management of the Organisation (Procurement of Value books) (Audit Committee Meetings)	Construct 10 No. Revenue Checkpoints
Revenue collection and management (Upkeep of Revenue Taskforce, Train zonal/area council executives on revenue improvement strategies)	Furnish Revenue office at Gushegu Cattle market.

SUB-PROGRAMME 1.3 Human Resource Management

Budget Sub-Programme Objective

- To achieve institutional performance goals that are linked to the individual and team performance objectives, as the basis for measuring performance results and merit.
- To provide Human Resource Planning and Development of the Assembly.
- To develop capacity of staff to deliver quality services; and coordinate overall human resources related programmes and implement human resource policies, circulars and guidelines of the Municipal.

Budget Sub- Programme Description

The Human Resource sub-programme is responsible for all programmes and projects relating to human resource management. This includes the implementation of human resource policies, circulars, and guidelines as well as recruit and retain highly qualified and motivated workforce in the Municipal.

The sub-programme promotes staff development and handles issues relating to discipline, petitions, and grievances. The sub-programme also implements training programs to improve human resource and institutional capacity.

The sub-program prepares the list of staff to LGSS and RCC every month, and prepares Staff Capacity Development Plan including training and staff appraisal. One staff carries out the implementation of the sub-programme with main funding from GoG transfer, IGF, DDF and DACF.

The sub-programme would be beneficial to staff of the Departments of the Assembly, Local Government Service Secretariat, and the public. The Organizational Units involved in this sub-program are the Human Resource department in collaboration with all the departments. The work of the human resource management is challenged with inadequate staffing and logistics

Table 9: Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators, and projections by which the Municipal Assembly’s measure the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Assembly’s estimate of future performance.

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Staff appraised	Number of staff appraised	110	101	106	110	110	110
(HRMIS) System administered	Number of updates and submissions	12	8	12	12	12	12
Capacity Building plan	Capacity building plan prepared and implemented	31 st Nov.	-	31 st Nov.	31 st Nov.	31 st Nov.	31 st Nov.
	Number of training workshop held	2	1	3	3	3	3
Salaries validated	Monthly validation of ESPV undertaken	12	9	12	12	12	12

Budget Sub-Programme Standardized Operations and Projects

The table lists the main Operations and projects to be undertaken by the sub-programme

Table 10: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Internal Management of the Organisation (Procure Internet Data for employee monthly validation and Other Activities)	
Personnel and Staff Management (Undertake Capacity Building Training for staff in various training needs)	

Staff Training and Skills (Support staff to attend capacity building workshops/meetings/seminars)	
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SUB-PROGRAMME 1.4 Planning, Coordination and Statistics

Budget Sub-Programme Objective

- To formulate, review, and harmonize Municipal plans and budgets
- To develop effective monitoring and evaluation systems to track implementation of policies, programmes and projects against set financial and non-financial targets.
- To facilitate, formulate and co-ordinate the development planning and budget management functions as well as the monitoring and evaluation systems of the Assembly.

Budget Sub- Programme Description

This sub- program coordinates the timely preparation and implementation of comprehensive Municipal plans, including the Medium-Term Development Plan, Composite Annual Action Plan, Monitoring and Evaluation Plan as well as the Municipal Composite Budget. It also conducts needs assessment through Community Action Plans.

In addition, it develops and undertakes periodic reviews of plans, programmes and budgets to guide management in decision making in order to achieve its mandate as well as monitors and evaluate projects and programmes implementation. This is to ensure value for money since it validates the claim of contractors and their consultants.

This sub-programme equally ensures expenditure compliance with budgetary provisions through the issuance of warrants and submission of quarterly and annual progress reports.

The number of staffs delivering the sub-programme are fifteen (15); eight (8) budget officers, one (1) statistics officer and six (6) planning officer and the funding sources are IGF, GoG, DACF and the donor funds.

The beneficiaries of this sub-programme are the departments/units and the public. The units involved in the delivery of the sub-programme are Planning and Budget units.

Implementation of planned operations /activities under the sub-programme is confronted by the following Issues/Challenges

- Inadequate budgetary allocation for the sub-programme.
- Inadequate vehicles to carry out monitoring and evaluation exercises; and
- Inadequate office space.

The operations are:

- Preparing and reviewing District Medium Term Development Plans, M& E Plans, and Annual Budgets.
- Managing the budget approved by the General Assembly and ensuring that each program/project uses the budget resources allocated in accordance with their mandate.
- Co-ordinate and develop annual action plans, monitor and evaluate programmes and projects.
- Periodic monitoring and evaluation of entire operations and projects of the Assembly to ensure compliance of rules, value for money and enhance performance; and
- Organizing stakeholder meetings, public fora, and town hall meetings.

Table 11: Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators, and projections by which the Municipal Assembly measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Assembly's estimate of future performance.

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Composite Budget and Plan prepared	Composite Action Plan and Budget approved by General Assembly	30 th Oct.	-	30 th Sept.	30 th Sept.	30 th Sept.	30 th Sept.
Social Accountability meetings held	Number of Town Hall meetings organized	6	3	4	4	4	4

Revenue Data base updated	No. of business and properties updated	400	250	500	500	500	500
Budget expenditures effectively monitored and controlled	% of budget expenditure within approved limit	100	79	100	100	100	100
	No. of Quarterly Progress Reports submitted to RCC	4	3	4	4	4	4
Projects and programmes monitored	Annual Progress Reports submitted to NDPC by	31 st January	31 st January	31 st January	31 st January	31 st January	31 st January

Budget Sub-Programme Standardized Operations and Projects

The table lists the main Operations and projects to be undertaken by the sub-programme

Table 12: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Plan and Budget Preparation (Support to DPCU Activities), (Preparation of Composite Budget) (PFM town hall meeting)	
Monitoring and Evaluation of Programs and Projects (Monitoring of Assembly Projects and programs), (Project Monitoring and Management)	
Data and information dissemination (Establishment of administrative data for the Municipality)	

SUB-PROGRAMME 1.5 Legislative Oversights

Budget Sub-Programme Objective

- To ensure full implementation of the political, administrative, and fiscal decentralization reforms
- To perform deliberative and legislative functions in the district.

Budget Sub- Programme Description

This sub-programme formulates appropriate specific district policies and implements them in the context of national policies. These policies are deliberated upon by its Zonal/Town/Area Councils, Sub-Committees, and the Executive Committee. The report of the Executive Committee is eventually considered, approved, and passed by the General Assembly into lawful district policies and objectives for the growth and development of the district.

The office of the Honourable Presiding Member spearheads the work of the Legislative Oversight role and is ably assisted by the Office of the Municipal Coordinating Director. The main unit of this sub-programme is the Zonal/Area Council the Office of the Presiding Member, and the Office of the Municipal Coordinating Director.

The activities of this sub-programme are financed through the IGF and DACF funding sources available to the Assembly. The beneficiaries of this sub-programme are the Zonal/Town/Area Councils, local communities, and the public.

Efforts of this sub-programme are however constrained and challenged by the inadequate logistics to the Zonal/Town/Area Councils of the Assembly.

Table 13: Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators, and projections by which the Municipal measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the district's estimate of future performance.

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Sub-structures strengthened	Number of training workshop organized	0	1	2	2	2	2
	Number of area council supplied with furniture and logistics	0	0	8	8	8	8

Budget Sub-Programme Standardized Operations and Projects

The table lists the main Operations and projects to be undertaken by the sub-programme.

Table 14: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Manpower and Skills Development (Train Area Council Executives on Revenue Mobilization)	Procure 8no. motorbikes for Area Councils

PROGRAMME 2: SOCIAL SERVICES DELIVERY

Budget Programme Objectives

- To improve planning and management in the delivery of affordable and accessible quality education, health and other social protection programmes.
- To provide efficient and effective governance and leadership in the management of education, health and other social protection programmes.
- To accelerate the provision of improved environmental sanitation service; and Support the development of sports and culture among students in all schools.

Budget Programme Description

The Social Services Delivery programme seeks to create high quality social service system that will improve on its delivery. The programme combines all the system-wide activities that are required to produce quality, accessible and affordable social services to all, including health, education, and other social services programmes.

The Education, Youth and Sport Department is responsible for basic and second cycle education, youth, and sports development in the Municipality. The Department of Health is also responsible for the delivery of health care interventions by providing accessible, cost effective and efficient health services.

To improve Health and Environmental Sanitation Services, the programs aim at providing facilities, infrastructural services and programmes for effective and efficient waste management, the protection of the environment and the promotion of public health.

The Social Welfare and Community Development Department assist the Assembly to formulate and implement social welfare and community development policies within the framework of national policy.

Key operations include.

- Improve planning, monitoring and evaluation of social services policies to enhance quality of their delivery.

- Enhance the provision of support services to increase equitable access to and quality social services delivery in all institutions and at all places.
- Promote availability of user friendly, relevant, and timely data for all stakeholders to enhance evidence-based decision making; and
- Prepare the annual budget for the programme based on the strategic plans.

The various organizational units involved in the delivery of the program include the Departments of Education, Youth and Sports, Health Services, and Social Welfare & Community Development.

The Program involves three (5) sub programs. These are Education and Youth Development, Health Delivery, Birth and Death Registration Services, Environmental Health and Sanitation service and Social Welfare and Community Development.

The programme is delivered by 7 staff from the Social Welfare & Community Development Department, about 240 from the Health Service department, 1 from Birth and Death registration services, 21 from Environmental Health and Sanitation Services and 1012 from Education, Youth and Sports department.

SUB-PROGRAMME 2.1 Education, Youth and Sports Services

Budget Sub-Programme Objective

- To formulate and implement policies on Education in the municipality within the framework of National Policies and guidelines.
- Increase access to education through school improvement, ensuring teacher development, deployment and supervision at all levels.
- Promoting sports and culture among students at all the levels

Budget Sub- Programme Description

The Education and Youth Development sub-programme is responsible for pre-school, special school, basic education, youth and sports development or organization and library services at the district level.

The Education and Youth Development sub-programme seeks to improve the capacity of staff for the efficient and effective delivery of the educational service mandate. It also carries out monitoring, supervision, and evaluation of performance to ensure the quality of educational standards. The sub-programme carries out routine supervision and inspections of schools. Additionally, the sub-programme ensures the provision of educational logistics and infrastructure to ensure physical access to quality education delivery.

The Education and Youth Development sub-program organizes sports and cultural performances and participates in regional and national sports and cultural programs. Organizational unit involved in the delivery the sub-programme is the Department of Education, Youth and Sports with support from Central Administration and Works departments.

The number of staffs delivering the sub-programme is 906 and the sources of funds for this sub-programme are GoG, IGF, DACF, DDF and other donor funds. The beneficiaries the sub-programme are the Department of Education, Parents and students and the general public.

Key Issues/Challenges

- Inadequate budgetary allocation.
- Inadequate vehicles and motorbikes for monitoring and inspection.
- Inadequate teaching and learning materials; and
- High teacher attrition rate.
- Low enrolment of pupils in rural areas

Table 15: Budget Sub-Programme Results Statement

The table indicates the main outputs, indicators, and projections by which the District Assembly measure the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Assembly's estimate of future performance.

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Educational infrastructure provided	No. of classroom blocks constructed/rehabilitated	3	3	3	3	3	4
	No. of dual/mono desks supplied	87	278	200	200	200	200
Performance of Pupils improved	% of BECE pass rate	44	N/A	45	50	50	50
MEOC meetings organized	Number of meetings organized	3	2	4	4	4	4

Budget Sub-Programme Standardized Operations and Projects

The table lists the main Operations and projects to be undertaken by the sub-programme

Table 16: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Supervision and Inspection of Education Service Delivery (support to MEOC activities, support to STMES, support to circuit supervisors)	Re-roof 7 No. Classroom Blocks at Makazia Primary School, Nasiria Primary School, Watania JHS, Old Model Girls School Block, Demonstration Primary School, A.M.A JHS, and M/A Teacher's Quarters.
Supply Teaching and Learning Materials to schools (Education fund, Education support to PWDs, MPs Education support)	Complete Construction of 1 No.3-Unit Classroom Block, Office and 4-seater KVIP at Nawuhugu.
Official/National Celebrations (Independence Day Celebration, My First day at School Celebration)	Rehabilitate Principal of Gushegu Nursing & Midwifery Training College Quarters
Development of youth, sports, and culture (Promote sports in the Municipality)	Complete Construction of 1 No. 3-Unit Classroom Block with furniture at Kukpang
	Complete construction of Entrance at Gushegu Nursing & Midwifery Training College
	Re-roofing of 1 No.3-Unit Classroom Block at Kpatelli
	Complete Construction of 1 No. 3-Unit Classroom Block at Gushegu Nursing & Midwifery Training College
	Supply of 300 No. Dual Desks to schools
	Rehabilitate 1 No.6-Unit Classroom Block at Dikpung
	Construct 1 No. 3-Unit Classroom Block at Sugbei
	Rehabilitate 1 No. 6-Unit Classroom Block at Katani
	Procure and supply 500 Dual Desk, 20 No. teachers table and chairs to schools
	Re-roof/rehabilitate 6 No. Schools Municipal wide

SUB-PROGRAMME 2.2 Public Health Services and Management

Budget Sub-Programme Objective

- To achieve a healthy population that can contribute to the socio-economic development of the municipality and Ghana as a whole.
- To operationalize and maintain all health facilities under the Municipality and to provide an adequate mix of human resources to all health facilities.
- To undertake family health, Nutrition, and disease control activities in the Municipality.

Budget Sub- Programme Description

The sub-programme aims at providing facilities, infrastructural services, and programmes for the effective and efficient promotion of public and environmental health in the Municipality. Public Health aims at delivering public, family and child health services directed at preventing diseases and promoting the health of all people living in the Municipality.

It also seeks to coordinate the works of health centres or posts or community-based health workers and facilitates the collection and analysis of data on health. In addition, emphasis will be placed on supporting high-risk groups to prevent the spread of HIV/AIDS, TB, and Malaria among others.

The sub-program operations include.

- Advising the Assembly on all matters relating to health including disease control and prevention.
- Undertaking health education and family immunization and nutrition programmes.
- Preventing new transmission, including awareness creation, direct service delivery and supporting high-risk groups.
- Providing support for people living with HIV/AIDS (PLWHA) and their families.

The sub-programme will be delivered through the offices of the Municipal Health Directorate. The total staff strength to deliver the sub-programme is 226. Funding for the

delivery of this sub-programme would come from GoG transfers, DACF, DDF, Donor Support and Internally Generated Funds. The beneficiaries of the sub-program are the various health facilities and entire citizenry in the district.

Challenges militating against the success of this sub-programme include delay and untimely release of funds from central government, inadequate staffing levels, inadequate office space, inadequate equipment and logistics to health facilities.

Table 17: Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators, and projections by which the Municipal Assembly's measure the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Assembly's estimate of future performance.

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Health Infrastructure Improved	Number of Health facilities constructed	1	1	2	3	4	4
	Number of Health Facilities Functional	13	14	17	19	21	23
Maternal and child health improved	% of staff trained on ANC & PNC	115	111	200	200	200	200
	No. of Immunization exercises carried out	4	2	6	6	6	6
Public Sensitization against HIV/AIDS organized	No. of HIV/AIDS sensitization forums organized	3	1	4	4	4	4

Budget Sub-Programme Standardized Operations and Projects

The table lists the main Operations and projects to be undertaken by the sub-programme

Table 18: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
District Response Initiative (DRI) on HIV/AIDS and Malaria (undertake sensitisation on HIV/AIDS Municipal wide, engage in malaria and immunisation activities)	Complete Construction of CHPS at Nsande
Covid-19 Related Expenditures (procure and supply covid-19 items, engage in covid-19 sensitisation municipal wide)	Construct 1 No. CHPS at Chemponyili
Public Health Services (Monitor use of nutrition supplements, community sensitisation on exclusive breastfeeding)	Rehabilitate District Director of Health Bungalow
	Rehabilitate Damankung Health Centre
	Rehabilitate CHPS Compound at Nabuli
	Complete Construction of CHPS at Yishei
	Complete CHPs Compound at Nasande

SUB-PROGRAMME 2.3 Social Welfare and Community Development

Budget Sub-Programme Objective

- Provide an efficient and effective governance and leadership in the management of social protection programmes within the framework of national policy.
- Create an enabling environment to accelerate rural growth and development.
- To achieve the overall social, economic, and cultural re-integration of older persons to enable them to participate in national development in security and dignity; and to protect and promote the right of children against harm and abuse.

Budget Sub- Programme Description

The Social Welfare and Community Development department is responsible for this sub-programme. Basically, Social Welfare aims at promotion and protection of rights of children, seek justices and administration of child related issues and provide community care for disabled and needy adults.

Community Development is also tasked with the responsibility of promoting social and economic growth in the rural communities through popular participation and initiatives of community members in activities of poverty alleviation, employment creation and illiteracy eradication among the adult and youth population in the rural and urban poor areas in the Municipality.

It facilitates the development of policies and strategies in community development and sets standards and operating procedures and targets to guide the department to deliver on its mandate within the framework of national policy.

Major services to be delivered include.

- Facilitate community-based rehabilitation of persons with disabilities.
- Assist and facilitate the provision of community care services including registration of persons with disabilities, assistance to the aged, personal social welfare services, and assistance to street children, child survival and development, socio-economic and emotional stability in families.

- Assist to organize community development programmes to improve and enrich rural life through literacy and adult education classes, voluntary contribution, and communal labour for the provision of facilities and services such as water, schools, library, community centres and public places of convenience.

The organizational units involved in the delivery of this sub-programme are the Department of Social Welfare and Community Development, Office of the Municipal Gender Desk Officer, and the Central Administration. The sources of fund for the Sub-programme are GoG, Disability Fund (DACF), IGF and other donor funds.

The staff strength for delivery of the sub-programme is 7 comprising of 1 Social Welfare Officer and 6 Community Development Officers. The beneficiaries of the Sub-programme are the Department, the poor and vulnerable people in society and the public.

The challenges facing the delivery of the sub-programme include.

- Inadequate and bad state of office space.
- Inadequate budgetary allocation.
- Delay in the release of funds, e.g. GoG;
- Inadequate staffing; and
- Inadequate Office Equipment

Table 19: Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators, and projections by which the Municipality Assembly measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Assembly’s estimate of future performance.

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Child rights promoted	No. of Child protection sensitizations organized	4	4	8	8	8	8
PWDs supported	No. of PWDs supported	2,700	2,800	3,000	3,000	3,000	3,000
Women trained	No. of trainings organized	3	5	8	10	10	10

Budget Sub-Programme Standardized Operations and Projects

Table 20: Budget Sub-Programme Standardized Operations and Projects

The table lists the main Operations and projects to be undertaken by the sub-programme

Standardized Operations	Standardized Projects
Internal Management of the Organisation (Procurement of Printer and Toner)	
Social Intervention Programs (sensitize PWD beneficiaries on govt policies, Livelihood empowerment for PWDs)	Re-wiring of PWD Centre
Gender Empowerment and Mainstreaming (Promote gender activities in the municipality)	
Child Right Promotion and Protection (Undertake Child Protection Campaigns, Sensitize 100 parents & teenagers on the dangers of teenage pregnancy)	
Combating Domestic Violence and Human Trafficking	

SUB-PROGRAMME 2.4 Birth and Death Registration Services

Budget Sub-Programme Objective

- To attain universal births and deaths registration in the Municipality.
- To provide legal Identity including birth registration
- Verification and authentication of births and deaths certificates for institutions.

Budget Sub- Programme Description

The sub-programme seeks to provide accurate, reliable, and timely information of all births and deaths occurring within Gushegu Municipality for socio-economic development through their registration and certification. The sub-program operations include.

- Legalization of registered Births and Deaths
- Storage and management of births and deaths records/register.
- Issuance of Certified Copies of Entries in the Registers of Birth and Deaths upon request.
- Preparation of documents for exportation of the remains of deceased persons.
- Processing of documents for the exhumation and reburial of the remains of persons already buried.

The sub programme is delivered by staffs of the mother Municipal Birth and Death Registry who has oversight responsibilities with funds from GoG transfers. The sub-programmes benefit the entire citizenry in the Municipality. Challenges facing this sub-programme include inadequate staffing, inadequate logistics, unwillingness of citizens to register the deaths of their relatives and untimely release of funds.

Table 21: Budget Sub-Programme Results Statement

The table indicates the main outputs, indicators, and projections by which the Municipality Assembly measure the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Assembly's estimate of future performance.

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Births and Deaths Registered	No. of Births registered	4,980	4,115	5,000	5,000	5,000	5,000
	No. of deaths registered	11	20	50	50	50	50
Burial Permits issued	No. of burial permits issued to the public	0	0	0	0	0	0

Budget Sub-Programme Standardized Operations and Projects

Table 22: Budget Sub-Programme Standardized Operations and Projects

The table lists the main Operations and projects to be undertaken by the sub-programme

Standardized Operations	Standardized Projects
Birth and Death Registration Services (Sensitization on the need to register births and deaths, Undertake Registration of Births and Deaths in the Municipality)	

SUB-PROGRAMME 2.5 Environmental Health and Sanitation Services

Budget Sub-Programme Objective

- To improve awareness of environmental sanitation and health issues through sensitization programmes.
- To promote good sanitary practices and environmental sanitation services within the municipality
- To ensure effective and efficient waste management and improved environmental conditions for the promotion of public health.

Budget Sub- Programme Description

This sub-programme is aimed at promoting good sanitation practices, eliminating solid and liquid waste, and improving access to a safe and hygienic environment. The Municipal Assembly with the Environmental Health Unit as the lead has embarked on several programmes such as Community Led Total Sanitation (CLTS), and Open Defecation Free campaign (ODF) to help improve the environmental sanitation for a healthy living of the people. Again, dislodgement of toilets and evacuation of refuse are done to ensure a clean environment for healthy living.

The organizational unit involved in implementing this sub programme is the Environmental Health and Sanitation Unit in partnership with other development partners.

The total staff strength of the Environmental Health and Sanitation unit is twenty-one (21) and the funding of this sub-programme is the Common Fund and Donor funding from UNICEF and Sanitation Challenge Accounts. Beneficiaries of this sub-programme are the residents of the municipal and staff of the Assembly.

The challenges facing the sub-programme are:

- Negative attitude of people towards good sanitation (Open defecation)
- Delay in the release of funds to implement planned programmes/projects
- Inadequate means of transport to embark on sensitization and monitoring

Table 23: Budget Sub-Programme Results Statement

The table indicates the main outputs, indicators, and projections by which the Municipal Assembly measure the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Assembly’s estimate of future performance.

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Communities Triggered for CLTS	No. of communities triggered	30	40	60	60	60	60
Solid waste managed	No. of refused dumps evacuated	12	10	12	12	12	12
Food vendors medically screened and licensed	No. of vendors screened and licensed	140	215	300	500	500	500
Improved Sanitation	No. of communities declared ODF basic	50	15	60	60	60	60
	No. of sanitary offenders prosecuted	0	0	50	50	50	50
	No. of sanitation campaigns organized	16	27	30	30	30	30

Budget Sub-Programme Standardized Operations and Projects

The table lists the main Operations and projects to be undertaken by the sub-programme

Table 24: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Environmental Sanitation Management (conduct hygiene inspection at all market centres municipal wide, register and train food vendors on proper food hygiene) (CLTS)	Construct 1 No. 2-Unit Urinals at market centres municipal wide
Solid Waste Management (embark on CLTS Municipal wide, solid waste disposal management, dislodge public toilets, evacuate refuse bins and dumps, Procure handwashing facilities)	
Covid-19 Sanitation Related Expenditure (Embark on covid-19 sensitization)	

Budget Programme Objectives

- Promote infrastructure development, maintenance and provision of basic services to enhance economic development.
- To plan, manage and promote harmonious, sustainable, and cost-effective development of human settlements in accordance with sound environmental and planning principles.
- To initiate programmes for the development of basic infrastructure and provide municipal works and services.

Budget Programme Description

The Physical Planning department of the program seeks to ensure adequately planned land utilization, by developing policy framework, provide technical support, monitor, and supervise plan formulation and implementation while the Works department is to promote and support productive activity and social development in the district and remove any obstacles to initiative and development.

The program involves the design of projects and programmes based on needs and advertisement of contracts. Evaluations are also conducted, and responsive bidders subsequently awarded contracts. In addition, Community sensitization is carried out to inform beneficiary communities of the implementation of the projects and programmes in their communities. Project management to ensure proper execution of the projects to ensure value for money are also carried out.

The Programme is being delivered by 5 staff of Works Department and 1 staff of Physical Planning Department as such, the departments of Works and the Physical Planning deliver programme.

The Programme involves two (2) sub-programmes namely, Physical and Spatial Planning and Infrastructure Development sub-Programmes.

PROGRAMME 3: INFRASTRUCTURE DELIVERY AND MANAGEMENT

SUB-PROGRAMME 3.1 Physical and Spatial Planning Development

Budget Sub-Programme Objective

- To facilitate the implementation of policies in relation to physical planning, land use and development within the framework of national policies.
- To ensure adequately planned land utilization, by developing policy framework, provide technical support, monitor, and supervise plan formulation and implementation to enhance economic development
- Responsible for physical/spatial planning of customary land in conjunction with the Traditional Councils (skin).

Budget Sub- Programme Description

The sub-programme seeks to co-ordinate activities and projects of departments and other agencies including non-governmental organizations to ensure compliance with planning standards. The Physical and Spatial Planning sub-programme is delivered through the Department of Physical Planning and tasked to manage the activities of the former department of Town and Country Planning and the department of Parks and Gardens in the municipality.

The sub-programme is also to manage and promote harmonious, sustainable, and cost-effective development of human settlements in accordance with sound environmental and planning principles

Major services delivered by the sub-programme include.

- Assist in the preparation of physical plans as a guide for the formulation of development policies and decisions and to design projects in the District.
- Advise on setting out approved plans for future development of land at the district level.
- Assist to provide the layout for buildings for improved housing and settlement.

- Advise the Assembly on the siting of billboards, masts and ensure compliance with the decisions of the Assembly;
- Undertake street naming, numbering of house and related issues.
- Identify problems concerning the development of land and its social, environmental and economic implications.
- Facilitate consultation, co-ordination and harmonization of developmental decisions into a physical development plan.
- Advise on the acquisition of landed property in the public interest; and
- Ensure the prohibition of the construction of new buildings unless building plans submitted have been approved by the Assembly.

This organizational unit involved in the delivery of the sub programme is Physical Planning department and receives funding from IGF, DACF and Donor Funds and only one officer oversees the municipality.

The main challenge confronting the sub-programme is the lack of staff to man and supervise the implementation of programme and projects under the sub-programme

Table 25: Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators and projections by which the Municipal Assembly measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Assembly’s estimate of future performance.

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Planning Schemes prepared	Number of planning schemes approved at the Statutory Planning Committee	6	4	10	10	10	10

Street Addressed and Properties numbered	Number of streets signs post mounted	0	-	20	20	20	20
Statutory meetings organized	Number of meetings organized	12	8	12	12	12	12
Community sensitization exercise carried out	Number of sensitization exercise organized	3	4	4	4	4	4

Budget Sub-Programme Standardized Operations and Projects

The table lists the main Operations and projects to be undertaken by the sub-programme

Table 26: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Land use and Spatial planning (undertake mapping/planning activities in the municipality, Organise SAT meetings)	
Street Naming and Property Addressing System	

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

Budget Sub-Programme Objective

- To improve service delivery to ensure the quality of life in rural areas.
- To accelerate the provision of affordable and safe water
- To initiate programmes for the development of basic infrastructure and provide municipal works and services

Budget Sub- Programme Description

The sub-programme is tasked with the responsibility of developing and implementing appropriate strategies and programmes that aims to improve the living conditions of rural dwellers. Under this sub-programme reforms including feeder road, and water programmes are adequately addressed. The department of Works comprising of former Public Works and Rural Housing Department deliver the sub-programme. The sub-program operations include.

- Facilitating the implementation of policies on works and reporting to the Assembly.
- Assisting to prepare tender documents for all civil works projects to be undertaken by the Assembly through contracts or community-initiated projects.
- Facilitating the construction, repair and maintenance of public buildings and drains along any streets in the major settlements in the district.
- Facilitating the provision of an adequate and wholesome supply of potable water for the entire municipality.
- Assisting in the inspection of projects undertaken by the Municipal Assembly with relevant Departments of the Assembly; and
- Provide technical and engineering assistance on works undertaken by the Assembly.

This sub programme is funded from IGF, DACF, Donor and GoG transfers. The Organizational Units involved in delivering this sub-programme is the Works Department and is being managed by four (4) staff.

Key challenges encountered in delivering this sub-programme include inadequate staffing, bad state of office space, and lack of monitoring /supervision vehicle and untimely releases of funds.

Table 27: Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators and projections by which the District Assembly measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Assembly's estimate of future performance.

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
WSMTs formed and trained	No. of WSMTs formed and trained	8	4	20	20	30	30

Budget Sub-Programme Standardized Operations and Projects

Table 28: Budget Sub-Programme Standardized Operations and Projects

The table lists the main Operations and projects to be undertaken by the sub-programme

Standardized Operations	Standardized Projects
Supervision and regulation of infrastructure development (Self-help and community-initiated projects,	Rehabilitation of 1 No. earth dam at Bambuli
Internal Management of the Organisation (Maintenance and repairs of office equipments, monitoring and inventory of roads, printed materials and stationery)	Construct and repair 10 No. Boreholes municipal wide
	Drill and Mechanise 3 No. boreholes with 4,500lts storage tank on metal stand
	Minor repairs of official buildings and bungalows
	Extension of electricity to communities and new settlements
	Complete Construction of 1 No. 10-Unit Lockable stores at Kpatinga

	Completed 3No. 30-Unit market stalls, 8-Seater KVIP toilet with 2- No. changing room and 2-Unit Urinal at Gaa Market.
	Expand and maintain streetlights
	Re-gravelling and mounting of loading bays at Gushegu cattle market
	Construct/rehabilitate mechanised boreholes in six communities
	Drill and Construct 20 boreholes in 13 communities
	Mechanize 1 No. borehole at Nasande

SUB-PROGRAMME 3.3 Roads and Transport Services

Budget Sub-Programme Objective

- To assist in building capacity to provide quality rural and urban road transport systems for the safe mobility of goods and people in the Municipality.
- To assist the Assembly, formulate and implement policies on transport services within the framework of national policies

Budget Sub- Programme Description

The Urban Roads and Transport services involves the provision of safe and all-weather accessible roads at optimum cost to reduce travel time of people, goods and services to promote socio-economic development of the Municipal Assembly.

The operations under this sub-program include rehabilitation and reshaping of feeder roads. A total number of four (4) staff from the Works Department will be delivering this sub-program with technical support from the Regional Office of the Urban and Feeder Roads.

The beneficiaries of this sub-program include, road contractors, transport organization (G.P.R.T.U.), vehicle owners, drivers, farmers and the general public. The funding for this sub-program is from GOG, DACF, DDF, IGF and Development Partners.

The main challenge of this sub-program is the untimely release of funds.

Table 29: Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators and projections by which the District Assembly measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Assembly’s estimate of future performance.

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Feeder roads Spot improved	Km’s of feeder roads reshaped/rehabilitated	km	20km	40km	45km	45km	45km

Budget Sub-Programme Standardized Operations and Projects

The table lists the main Operations and projects to be undertaken by the sub-programme

Table 30: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
	Reshaping of Feeder Road municipal wide
	Rehabilitation of 1 No. feeder road at Namkuga-Nakunga junction feeder Road
	Constructed 3 No. U culvert and filling of approaches (15km- Phase 1) Zantili –Chimboni – Gbungun feeder road

PROGRAMME 4: ECONOMIC DEVELOPMENT

Budget Programme Objectives

- Develop strategies to promote sustainable agriculture and agribusiness in the areas of processing, storage, transportation and marketing of agricultural produce and products through modernization of agriculture; and
- Create an entrepreneurial society through the promotion and growth of micro and small enterprises (MSEs).

To provide requisite skills and knowledge on agricultural technologies to farmers. To increase livestock production and enhance food security

Budget Programme Description

The program seeks to plan and develop programmes and strategies to invest in services and infrastructure that will regulate and support various aspects of the economic activities at the local level.

It will try to create enabling environment to accelerate rural growth and development through the modernisation of the agricultural sector and improve the economic well-being and quality of the citizenry by creating and retaining jobs and supporting or growing incomes.

The Agriculture Development sub-programme seeks to: Provide agricultural extension services in the areas of natural resources management, and rural infrastructural and small-scale irrigation in the municipality; Promote soil and water conservation measures by the appropriate agricultural technology; Promote agroforestry development to reduce the incidence of bushfires Promote affective and integrated water management.

Assist in developing early warning systems on animals' diseases and other related matters to animal production; Facilitate and encourage vaccination and immunization of livestock and control of animal diseases; Encourage crop development through nursery propagation; Develop, rehabilitate and maintain small scale irrigation schemes; and promote agro-processing and storage.

Trade, Industry and Tourism sub-programme under the guidance of the Assembly deals with issues related to trade, cottage industry and tourism in the district.

The sub-programme seeks to: Facilitate the promotion and development of small-scale industries in the municipality; Advice on the provision of credit for micro, small-scale and medium-scale enterprises; Promote the formation of associations, co-operative groups and other organizations which are beneficial to the development of small-scale industries.

Assist in offering business and trading advisory information services; Facilitate the promotion of tourism in the district; Assist to identify, undertake studies, and document tourism sites in the district.

The Program is being delivered through the offices of the departments of Agriculture, Business Advisory Centre (BAC) and Co-operatives with a total staff strength of 19; comprising of 17 Agriculture staff and 2 officers managing the BAC.

The Program is being funded by the Government of Ghana transfers with support from the Assembly's Internally Generated Fund and other donor support funds.

SUB-PROGRAMME 4.1 Trade and Industrial Development

Budget Sub-Programme Objective

- Assist in the identification, development, and sustainable improvement of a competitive MSEs sector, through the provision of innovative business development services and access to financial services; and
- Promote sustainable tourism to preserve historical, cultural, and natural heritage and attract tourist.
- Expand opportunities for job creation and improve efficiency and competitiveness of Micro, Small and Medium Enterprises (MSEs)

Budget Sub- Programme Description

The Department of Trade, Industry and Tourism under the guidance of the Assembly would deal with issues related to trade, cottage industry and tourism in the Municipality. The Business Advisory Centre and Co-operatives are the main organizational units spearheading the sub-programme which seeks to facilitate the implementation of policies on trade, industry, and tourism in the area.

It also takes actions to reduce poverty by providing training in technical and business skills, assisting in the access of low-income people to capital and bank services and assisting the creation of new jobs. The sub-programme again seeks to improve on existing SMEs through financial assistance and managerial skill training as well as helping identify new avenues for jobs, value addition, access to market and adoption of new and improved technologies. The main sub-program operations include:

- Advising on the provision of credit for micro, small-scale and medium scale enterprises.
- Assisting to design, develop and implement a plan of action to meet the needs and expectations of organized groups.
- Assisting in the establishment and management of rural and small-scale industries on commercial basis.
- Promoting the formation of associations, co-operative groups and other organizations which are beneficial to the development of small-scale industries.

- Offering business and trading advisory information services; and
- Facilitating the promotion of tourism in the Municipality.

Officers of the Business Advisory Centre and Co-operatives are tasked with the responsibility of managing this sub-programme with funding from GoG transfers and donor support which would inure to the benefit of the unemployed youth, SME's, and the general public. The service delivery efforts of the department are constrained and challenged by inadequate office equipment, low interest in technical apprenticeship, transport difficulty and inadequate funding, among others.

Table 31: Budget Sub-Programme Results Statement

The table indicates the main outputs, indicators, and projections by which the Municipality Assembly measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Assembly's estimate of future performance.

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Artisans trained on financial literacy	Number of people trained	120	220	200	200	200	200
SMEs registered	Number of SMEs businesses registered	20	21	25	25	25	25
VSLA Groups formed	No. of VSLA groups formed	0	0	50	50	70	70

Budget Sub-Programme Standardized Operations and Projects

Table 32: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Improve Business Financing (Engage in Local Economic Development activities) (Support women in Business)	
Devise and implement policies to promote sustainable tourism (Promote Tourism in the Municipality)	

SUB-PROGRAMME 4.2 Agricultural Services and Management

Budget Sub-Programme Objective

- Develop strategies to promote sustainable agriculture and agribusiness in the areas of processing, storage, transportation and marketing of agricultural produce and products through modernization of agriculture.
- To modernize agriculture through economic structural transformation evidenced in food security, employment, and reduced poverty.
- To provide requisite skills and knowledge on agricultural technologies to farmers and increase livestock production to enhance food security.

Budget Sub- Programme Description

The department of Agriculture is responsible for delivering the Agricultural Service and Management sub-programme. It seeks to provide effective extension and other support services to farmers, processors, and traders for improved livelihood in the Municipality. Moreover, the sub-programme deals with identifying and disseminating improved up-to-date technological packages to assist farmers engage in good agricultural practices. Basically, it seeks to transfer improved agricultural technologies using effective and efficient agricultural extension delivery methods.

The sub-program operations include.

- Enhance the dissemination and adoption of improved and appropriate technologies/innovations to increase productivity in crops, livestock, and fisheries.
- Strengthen the capacity of staff to deliver efficient and effective technical and management services to farmers, fishermen, processors and other clients.
- Ensure the availability of timely, reliable and relevant data and information for planning agricultural programmes.
- Facilitate the provision of agricultural infrastructure and services.
- Strengthen the collaboration with researchers, NGOs, and other stakeholders in agricultural production; and
- Facilitate farmers' accessibility to markets, credit, and storage facilities

The sub-programme is undertaken by fifteen (15) officers with funding from the GoG transfers, DACF, IGF and Donor Funds. It aims at benefiting the public especially the rural farmers and dwellers. Key challenges include inadequate staffing levels, inadequate office space, untimely releases of funds and inadequate logistics.

Table 33: Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators, and projections by which the District Assembly measure the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Assembly's estimate of future performance.

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Farmer-based organisations Strengthened	No. of farmer-based organisations strengthened	25	20	25	25	25	25
Farmer Field Days Conducted	No. of farmer field days conducted	170	165	800	800	800	800
Farmers sensitised on planting for food and jobs	No. of farmers sensitized	2200	2400	2500	2500	2500	2500
Demonstration field established on aflatoxin in legumes	No. of demonstration exercises carried out	15	10	15	15	15	15
Livestock Vaccinated against PPR, Anthrax & CBPP	No. of Animals Vaccinated	55,000.00	59,170	60,854	61,000	61,000	61,000

Budget Sub-Programme Standardized Operations and Projects

Table 34: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Internal Management of the Organization	
Procurement of Office Equipment and Logistics	
Maintenance, Rehabilitation, Refurbishment and upgrading of existing assets	Rehabilitate Agric Quarters at Kpatinga
Extension Services	
Agricultural Research and Demonstration Farms	
(Embark on study tour for farmers) (Procurement of farm inputs for farmers) (Maintenance and repairs of official project Vehicle) (Maintenance of official vehicles) (Staff development) Support women in Agric) (Sensitisation of farmers on PFJ) (Monitoring of PERD/PFJ activities) (Conduct SRD/MRACLES) (Undertake Home and Farm Visits) (Vaccination of Ruminants)	
National/Official Celebrations	
(Farmers day celebration)	
Supervision and coordination	
(Monitor RING II project implementation)	
(Monitor MAG project implementation)	

PROGRAMME 5: ENVIRONMENTAL MANAGEMENT

Budget Programme Objectives

- To ensure that ecosystem services are protected and maintained for future human generations; and
- To manage disasters by co-ordinating resources and developing the capacity of communities to respond effectively to disasters and improve their livelihood through social mobilization, employment generation and poverty reduction projects.
- To ensure responsible consumption of natural resources to promote sustainability and reduce adverse effects for the future generation.

Budget Programme Description

There are two sub-programmes under this programme: Disaster Prevention and Management and Natural Resource Conservation and Management.

The Natural Resource Conservation and Management sub-programme offers research and opinions on use and conservation of natural resources, protection of habitats and control of hazards. It also seeks to promote sustainable forest, wildlife and mineral resource management and utilization.

Disaster Prevention and Management sub-programme is also responsible for the management of disasters as well as other emergencies in the municipality. It seeks to enhance the capacity of society to prevent and manage disasters and to improve the livelihood of the poor and vulnerable in the rural communities through effective disaster management and social mobilization.

The services that will be delivered by this sub-programme include; organize public disaster education campaign programmes to create and sustain awareness of hazards of disaster; and emphasize the role of the individual in the prevention of disaster; educate and train volunteers to fight fires including bush fires, or take measures to manage the after effects of natural disasters; assist in post-emergency rehabilitation and

reconstruction efforts in the event of disasters; in consultation and collaboration with appropriate agencies, identify disaster zones and take necessary steps to; educate people within the areas, and prevent development activities which may give rise to disasters in the area; conduct post disaster assessment to determine the extent of damage and needs of the disaster area; co-ordinate the receiving, management and supervision of the distribution of relief items in the district; and inspect and offer technical advice on the importance of fire extinguishers.

The programme will be delivered by NADMO and Forestry and Game Life Section of the Forestry Commission in the municipality with funding from GoG, IGF and DACF. The challenges/issues affecting the programme include, inadequate funding, office space and staff.

SUB-PROGRAMME 5.1 Disaster Prevention and Management

Budget Sub-Programme Objective

- To manage disasters by co-ordinating resources and developing the capacity of communities to respond effectively to disasters and improve their livelihood through social mobilization, employment generation and poverty reduction projects.
- To improve the livelihood of the poor and vulnerable in rural communities through effective disaster management, social mobilization, and income generation.
- To plan and implement programmes to prevent and/or mitigate disaster in the Municipality within the framework of national policies.

Budget Sub- Programme Description

The National Disaster Management Organization (NADMO) section under the Assembly is responsible for delivering the sub-programme. It seeks to assist in planning and implementation of programmes to prevent and/or mitigate disaster in the Municipality within the framework of national policies.

The sub-program operations include.

- To facilitate the organization of public disaster education campaign programmes to create and sustain awareness of hazards of disaster and emphasize the role of the individual in the prevention of disaster.
- To assist and facilitate education and training of volunteers to fight fires including bush fires or take measures to manage the effects of natural disasters.
- Prepare and review disaster prevention and management plans to prevent or control disasters arising from floods, bush fires, and human settlement fire, earthquakes and other natural disasters.
- To participate in post disaster assessment to determine the extent of damage and needs of the disaster area.
- Co-ordinate the receiving, management, and supervision of the distribution of relief items in the municipality; and
- Facilitate collection, collation and preservation of data on disasters in the district.

The sub-programme is undertaken by officers from the NADMO section with funding from the GoG transfers and Assembly’s support from the Internally Generated Fund. The sub-programme goes to the benefit of the entire citizenry within the Municipality. Some challenges facing the sub-programme include inadequate office space, untimely releases of funds and inadequate logistics for public education and sensitization.

Table 35: Budget Sub-Programme Results Statement

The table indicates the main outputs, indicators, and projections by which the Municipal Assembly measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Assembly’s estimate of future performance.

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Disaster managed	No. of campaigns organised	4	3	8	10	10	10
	No. of volunteers trained	10	18	60	80	80	80

Budget Sub-Programme Standardized Operations and Projects

The table lists the main Operations and projects to be undertaken by the sub-programme

Table 36: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Disaster Management (Support victims affected by disaster) (installation and maintenance of early warning fire systems) (sensitisation on disaster prevention)	

SUB-PROGRAMME 5.2 Natural Resources Conservation and Management

Budget Sub-Programme Objective

- To ensure that ecosystem services are protected and maintained for future human generations.
- To implement existing laws and regulations and programmes on natural resources utilization and environmental protection; and
- Increase environmental protection through re-forestation.

Budget Sub- Programme Description

Natural Resource Conservation and Management refers to the management of natural resources such as land, water, soil, plants and animals, with a particular focus on how management affects the quality of life for both present and future generations.

Natural Resource Conservation and Management seek to protect, rehabilitate, and sustainably manage the land, forest and wildlife resources through collaborative management and increased incomes of rural communities who own these resources.

The sub-programme brings together land use planning, water management, biodiversity conservation, and the future sustainability of industries like agriculture, mining, tourism, fisheries and forestry. It also recognises that people and their livelihoods rely on the health and productivity of our landscapes, and their actions as steward of the land plays a critical role in maintaining this health and productivity. The sub-programme is spearheaded by Forestry Section and Game Life Section under the Forestry Commission.

The funding for the sub-programme is from Central Government transfers. The sub-programme would be beneficial to the entire residents in the municipality. Some challenges the sub-programme is faced with include inadequate office space, untimely releases of funds and inadequate logistics for public education and sensitization.

Table 37: Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators and projections by which the Municipal Assembly measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Assembly’s estimate of future performance.

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Firefighting volunteers trained and equipped	Number of volunteers trained	10	8	15	20	20	20
Trees planted	Number of seedlings developed and distributed and planted	1000	102	500	500	1,000	1,000

Budget Sub-Programme Standardized Operations and Projects

The table lists the main Operations and projects to be undertaken by the sub-programme

Table 38: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Green Economy Activities (Embark on afforestation and other environmental issue) (Sensitization on Bushfires and early warning fire systems)	Procurement of Fencing materials for climate change sites

PART C: FINANCIAL INFORMATION

PART D: PROJECT IMPLEMENTATION PLAN (PIP)

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

MMDA: GUSHEGU MUNICIPAL ASSEMBLY

Funding Source: DACF/MPCF/DACF-RFG/SOCO

Approved Budget:

#	Code	Project	Contract	% of Work Done	Total Contract Sum	Actual Payment	Outstanding Commitment	2025 Budget	2026 Budget	2027 Budget	2028 Budget
1	02	Construct 1 No.3 Unit classroom block at Sugbei	M/s Hausa Destiny Ventures	90%	301,000.00	38,000.00	263,000.00	263,000.00	0	0	0
2	03	Construct 1 No. 2 Unit Lecture hall, offices at Gushegu Midwifery Training College	Chimdown Enterprise	20%	400,000.00	65,103.60	334,896.40	334,896.40	0	0	0
3	21	Construct 3 No. 30-Unit market stalls with 8-seater KVIP and 2-Unit Urinal at Gaa	H&N Company Limited	100%	440,000.00	360,255.96	79,744.04	79,744.04	0	0	0
4	05	Construct 1 No. CHPS	H&N Company Limited	70%	755,000.00	540,383.94	214,616.06	214,616.06	0	0	0

		Compound at Nasande																
5	02	Construct 1 No.3 Unit Classroom block 4-seater KVIP and 2-Unit urinal at Dikpung	Yom Damba Enterprise	70%	685,000.00	216,793.22	468,206.78	468,206.78	0	0	0	0	0	0	0	0	0	0
6	02	Construct 1 No. 3-Unit Classroom block 4-seater KVIP and 2-Unit Urinal at Katani	Yom Damba Enterprise	70%	685,000.00	216,793.22	468,206.78	468,206.78	0	0	0	0	0	0	0	0	0	0

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

MMDA:						
#	Project Name	Project Description	Proposed Funding Source	Estimated (GHS)	Cost	Level of Project Preparation (i.e. Concept Note, Pre/Full Feasibility Studies or none)
1	Construct 1 NO. 3-Unit classroom block at Sugbei (90%).	N/A	DACF		301,000.00	NONE
2	Construct 1 NO. 2-Unit Lecture Hall with 3 No. Offices and 2 No. washrooms at Gushegu Nursing and Midwifery Training College (20%) complete	N/A	DACF- RFG		400,000.00	NONE
3	Construct 1 NO. CHPS Compound at Nasande	N/A	SOCO		755,000.00	NONE
4	Construct 3 NO. 30-Unit Market Stalls and 8-seater KVIP Toilet, 2 Changing Rooms and 2-Unit Urinal at GAA market	N/A	SOCO		440,000.00	NONE
5	Construct 1 No. 3-Unit Classroom Block, 4-seater KVIP Toilet and 2-Unit Urinal at Dikpung and Katani	N/A	SOCO		1,370,000.00	NONE
6	Construct 1 No. 3/1800 by 1800 Culvert in Zantili, Chimboni, Gbungun Feeder Road	N/A	SOCO		710,000.00	NONE

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	6,791,827		
130201 17.1 Strengthen domestic rcs mobil to impr cap for rev collection	28,466,435	60,200		
150502 8.3 Promote dev policies that sup MSMEs includ acs to fincc svcs	0	563,000		
160601 2.4 ens sust fd prodn sys, imple resil & regenerative agrc pract	0	579,145		
160805 5.1 E& all forms of discrim agst wmn & girls everywhere	0	71,000		
161005 6.b sup & Strengthen the part of loc comm in imp water & sani mgt	0	580,045		
180101 8.9 Devise and implement policies to promote sustainable tourism	0	10,000		
390102 11.2 prvd acs to safe, affodbl, acs'ble & sust trnspt syst for all	0	4,770,323		
420101 16.6 Dev. effect. acctable & transparent insts at all levels	0	2,320,951		
460101 16.5 Substantially reduce corruption and bribery in all their forms	0	31,145		
520101 4.1 Ensure free, equitable and quality edu. for all by 2030	0	4,848,324		
530101 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.	0	3,130,331		
560206 1.4 ens tht the poor & vuln hv eqt rghts to econ rcss	0	230,000		
560302 16.9 prvd legal identity for all, including bth registration	0	20,000		
570201 6.2 Achieve access to adeq. and equit. Sanitation and hygiene	0	234,000		
620101 1.3 Impl. appropriate Social Protection Sys. & measures	0	5,000		
630702 17.18 Enhance cap-building suprt to DCs to incr data availability	0	10,000		
640201 8.3 Promote dev.-oriented policies that supp. prod. activities	0	116,145		
680101 13.1 strgthn resil & adaptive capa to climate relatd hazards & nat disas	0	65,000		
680102 13.2 Integrate climate chg measures into natl policies & pln	0	1,249,743		
680107 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all crys	0	50,000		
720102 9.1 dev qlty, sust & res infra to suprt econ dev't & hum well-being	0	2,705,258		

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>
750701 2.1 End hunger and ens acs by all ppl in vuln sitn	0	25,000		
Grand Total ¢	28,466,435	28,466,435	0	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
334 02 00 001 28		28,466,435.46	0.00	0.00	0.00
Finance, ,					
Objective 130201 17.1 Strengthen domestic rcs mobil to impr cap for rev collection					
Output 0001					
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
China		13,803,510.02	0.00	0.00	0.00
1311018	World Bank	13,773,510.02	0.00	0.00	0.00
1311024	United Nation Children Education Fund (UNICEF)	30,000.00	0.00	0.00	0.00
Ghana Education Trust Fund (GetFund)		14,301,485.44	0.00	0.00	0.00
1331001	Central Government - GOG Paid Salaries	6,791,826.60	0.00	0.00	0.00
1331002	DACF - Assembly	4,462,931.84	0.00	0.00	0.00
1331003	DACF - MP	1,480,231.00	0.00	0.00	0.00
1331009	Goods and Services- Decentralised Department	150,000.00	0.00	0.00	0.00
1331010	DDF-Capacity Building Grant	45,000.00	0.00	0.00	0.00
1331011	District Development Facility	1,371,496.00	0.00	0.00	0.00
Development Levy		64,000.00	0.00	0.00	0.00
1412003	Stool Land Revenue	2,500.00	0.00	0.00	0.00
1412004	Development and Building Permit Forms	3,500.00	0.00	0.00	0.00
1412022	Property Rate	22,000.00	0.00	0.00	0.00
1415013	Junior Staff Quarters	5,000.00	0.00	0.00	0.00
1415031	Hiring of Facilities	6,000.00	0.00	0.00	0.00
1415052	Market and Stores Rental	25,000.00	0.00	0.00	0.00
Official Liquidation Fees		295,640.00	0.00	0.00	0.00
1422005	Restaurant/Chop Bar/Caterers	3,000.00	0.00	0.00	0.00
1422010	Bicycles/Tricycles/Motorcycles Dealers	2,500.00	0.00	0.00	0.00
1422011	Artisans	2,200.00	0.00	0.00	0.00
1422015	Service/Filling Stations	8,500.00	0.00	0.00	0.00
1422020	Commercial Vehicles	1,000.00	0.00	0.00	0.00
1422026	Private Health Facilities	1,000.00	0.00	0.00	0.00
1422044	Financial Institutions	2,500.00	0.00	0.00	0.00
1422071	Business Providers	2,000.00	0.00	0.00	0.00
1422115	Cold storage facilities	1,500.00	0.00	0.00	0.00
1422153	Business Licence	5,300.00	0.00	0.00	0.00
1422154	Sale of Building Permit Jacket	4,640.00	0.00	0.00	0.00
1422159	Comm. Mast Permit	20,000.00	0.00	0.00	0.00
1423001	Markets Tolls	32,000.00	0.00	0.00	0.00
1423002	Livestock / Kraals	167,000.00	0.00	0.00	0.00
1423010	Export of Commodities	25,000.00	0.00	0.00	0.00
1423078	Business registration	5,500.00	0.00	0.00	0.00
1423132	Contractors registration Fee	1,000.00	0.00	0.00	0.00
1423323	Medicines and Pharmaceuticals	4,000.00	0.00	0.00	0.00
1423527	Tender Documents	7,000.00	0.00	0.00	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>
General Negligence Related Fines	1,800.00	0.00	0.00	0.00
1430015 Fines	1,800.00	0.00	0.00	0.00
Grand Total	28,466,435.46	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>
Gushiegu District - Gusheigu	0	0	0	28,466,435	28,466,435	6,791,827
Management and Administration	0	0	0	6,239,437	6,239,437	3,700,997
	0	0	0	3,720,997	3,720,997	3,700,997
	0	0	0	272,440	272,440	
	0	0	0	825,631	825,631	
	0	0	0	1,255,369	1,255,369	
	0	0	0	120,000	120,000	
	0	0	0	45,000	45,000	
Social Services Delivery	0	0	0	9,086,297	9,086,297	547,642
	0	0	0	579,642	579,642	547,642
	0	0	0	31,000	31,000	
	0	0	0	289,600	289,600	
	0	0	0	1,051,982	1,051,982	
	0	0	0	320,000	320,000	
	0	0	0	30,000	30,000	
	0	0	0	5,412,577	5,412,577	
	0	0	0	1,371,496	1,371,496	
Infrastructure Delivery and Management	0	0	0	8,541,448	8,541,448	435,822
	0	0	0	508,822	508,822	435,822
	0	0	0	4,000	4,000	
	0	0	0	215,000	215,000	
	0	0	0	1,433,437	1,433,437	
	0	0	0	6,380,190	6,380,190	
Economic Development	0	0	0	3,262,996	3,262,996	836,108
	0	0	0	861,108	861,108	836,108
	0	0	0	54,000	54,000	
	0	0	0	150,000	150,000	
	0	0	0	337,145	337,145	
	0	0	0	1,860,743	1,860,743	
Environmental Management	0	0	0	1,336,258	1,336,258	1,271,258
	0	0	0	1,271,258	1,271,258	1,271,258
	0	0	0	65,000	65,000	
Grand Total	0	0	0	28,466,435	28,466,435	6,791,827

Expenditure by Programme, Sub Programme and Economic Classification

In GH¢

Economic Classification	2023	2024		2025	2026	2027
	Actual	Budget	Est. Outturn	Budget	forecast	forecast
Gushiegu District - Gusheigu	0	0	0	28,466,435	28,466,435	6,791,827
Management and Administration	0	0	0	6,239,437	6,239,437	3,700,997
SP1: General Administration	0	0	0	5,764,740	5,764,740	3,412,645
21 Compensation of employees [GFS]	0	0	0	3,412,645	3,412,645	3,412,645
211 Child Education Grant (Foreign Mission)	0	0	0	3,412,645	3,412,645	3,412,645
21110 Established Post	0	0	0	3,412,645	3,412,645	3,412,645
22 Use of goods and services	0	0	0	1,101,031	1,101,031	
221 Vehicle Registration	0	0	0	1,101,031	1,101,031	
22101 Value Books	0	0	0	176,500	176,500	
22102 Utilities	0	0	0	70,000	70,000	
22104 Rentals/Lease	0	0	0	40,000	40,000	
22105 Vehicle Registration	0	0	0	227,020	227,020	
22106 Maintenance of Office Equipment	0	0	0	15,000	15,000	
22107 Training, Seminar and Conference Cost	0	0	0	297,511	297,511	
22108 Local Consultants Commission (Individuals)	0	0	0	85,000	85,000	
22109 Special Services	0	0	0	190,000	190,000	
27 Social benefits [GFS]	0	0	0	15,000	15,000	
273 Employer Social Benefits in Cash	0	0	0	15,000	15,000	
27311 Employer Social Benefits in Cash	0	0	0	15,000	15,000	
28 Other expense	0	0	0	904,920	904,920	
282 Dividend Paid By SOEs	0	0	0	904,920	904,920	
28210 Dividend Paid By SOEs	0	0	0	904,920	904,920	
31 Non Financial Assets	0	0	0	331,145	331,145	
311 WIP - Laboratories	0	0	0	331,145	331,145	
31112 WIP - Laboratories	0	0	0	251,145	251,145	
31121 Transport equipment	0	0	0	30,000	30,000	
31122 Sports Equipment	0	0	0	50,000	50,000	
SP2: Finance and Audit	0	0	0	60,200	60,200	
22 Use of goods and services	0	0	0	60,200	60,200	
221 Vehicle Registration	0	0	0	60,200	60,200	
22101 Value Books	0	0	0	5,200	5,200	
22107 Training, Seminar and Conference Cost	0	0	0	40,000	40,000	
22108 Local Consultants Commission (Individuals)	0	0	0	15,000	15,000	
SP3: Human Resource Management	0	0	0	338,625	338,625	222,480
21 Compensation of employees [GFS]	0	0	0	222,480	222,480	222,480
211 Child Education Grant (Foreign Mission)	0	0	0	222,480	222,480	222,480
21110 Established Post	0	0	0	222,480	222,480	222,480
22 Use of goods and services	0	0	0	116,145	116,145	
221 Vehicle Registration	0	0	0	116,145	116,145	
22104 Rentals/Lease	0	0	0	3,500	3,500	
22105 Vehicle Registration	0	0	0	6,500	6,500	
22107 Training, Seminar and Conference Cost	0	0	0	106,145	106,145	
SP4: Planning, Budgeting, Monitoring and Evaluation and Statistics	0	0	0	75,871	75,871	65,871

Expenditure by Programme, Sub Programme and Economic Classification

In GH¢

Economic Classification	2023	2024		2025	2026	2027
	Actual	Budget	Est. Outturn	Budget	forecast	forecast
21 Compensation of employees [GFS]	0	0	0	65,871	65,871	65,871
211 Child Education Grant (Foreign Mission)	0	0	0	65,871	65,871	65,871
21110 Established Post	0	0	0	65,871	65,871	65,871
22 Use of goods and services	0	0	0	10,000	10,000	
221 Vehicle Registration	0	0	0	10,000	10,000	
22105 Vehicle Registration	0	0	0	10,000	10,000	
Social Services Delivery	0	0	0	9,086,297	9,086,297	547,642
SP2.1 Education, youth & sports and Library services	0	0	0	4,848,324	4,848,324	
22 Use of goods and services	0	0	0	199,000	199,000	
221 Vehicle Registration	0	0	0	199,000	199,000	
22101 Value Books	0	0	0	115,000	115,000	
22105 Vehicle Registration	0	0	0	29,000	29,000	
22107 Training, Seminar and Conference Cost	0	0	0	10,000	10,000	
22109 Special Services	0	0	0	45,000	45,000	
28 Other expense	0	0	0	180,000	180,000	
282 Dividend Paid By SOEs	0	0	0	180,000	180,000	
28210 Dividend Paid By SOEs	0	0	0	180,000	180,000	
31 Non Financial Assets	0	0	0	4,469,324	4,469,324	
311 WIP - Laboratories	0	0	0	4,469,324	4,469,324	
31112 WIP - Laboratories	0	0	0	3,835,324	3,835,324	
31131 Fuel Tanks	0	0	0	634,000	634,000	
SP2.2 Public Health Services and management	0	0	0	3,130,331	3,130,331	
22 Use of goods and services	0	0	0	32,000	32,000	
221 Vehicle Registration	0	0	0	32,000	32,000	
22101 Value Books	0	0	0	10,000	10,000	
22107 Training, Seminar and Conference Cost	0	0	0	22,000	22,000	
27 Social benefits [GFS]	0	0	0	50,000	50,000	
273 Employer Social Benefits in Cash	0	0	0	50,000	50,000	
27311 Employer Social Benefits in Cash	0	0	0	50,000	50,000	
31 Non Financial Assets	0	0	0	3,048,331	3,048,331	
311 WIP - Laboratories	0	0	0	3,048,331	3,048,331	
31111 Hostels	0	0	0	35,500	35,500	
31112 WIP - Laboratories	0	0	0	3,012,831	3,012,831	
SP2.3 Environmental Health and sanitation Services	0	0	0	234,000	234,000	
22 Use of goods and services	0	0	0	39,000	39,000	
221 Vehicle Registration	0	0	0	39,000	39,000	
22102 Utilities	0	0	0	20,000	20,000	
22105 Vehicle Registration	0	0	0	14,000	14,000	
22107 Training, Seminar and Conference Cost	0	0	0	5,000	5,000	
31 Non Financial Assets	0	0	0	195,000	195,000	
311 WIP - Laboratories	0	0	0	195,000	195,000	
31113 Perimeter Protection/ Fence	0	0	0	195,000	195,000	
SP2.4 Birth and Death Registration Services	0	0	0	100,616	100,616	80,616

Expenditure by Programme, Sub Programme and Economic Classification

In GH¢

Economic Classification	2023	2024		2025	2026	2027
	Actual	Budget	Est. Outturn	Budget	forecast	forecast
21 Compensation of employees [GFS]	0	0	0	80,616	80,616	80,616
211 Child Education Grant (Foreign Mission)	0	0	0	80,616	80,616	80,616
21110 Established Post	0	0	0	80,616	80,616	80,616
22 Use of goods and services	0	0	0	20,000	20,000	
221 Vehicle Registration	0	0	0	20,000	20,000	
22105 Vehicle Registration	0	0	0	10,000	10,000	
22107 Training, Seminar and Conference Cost	0	0	0	10,000	10,000	
SP2.5 Social Welfare and community services	0	0	0	773,027	773,027	467,027
21 Compensation of employees [GFS]	0	0	0	467,027	467,027	467,027
211 Child Education Grant (Foreign Mission)	0	0	0	467,027	467,027	467,027
21110 Established Post	0	0	0	467,027	467,027	467,027
22 Use of goods and services	0	0	0	136,000	136,000	
221 Vehicle Registration	0	0	0	136,000	136,000	
22105 Vehicle Registration	0	0	0	21,000	21,000	
22107 Training, Seminar and Conference Cost	0	0	0	115,000	115,000	
28 Other expense	0	0	0	150,000	150,000	
282 Dividend Paid By SOEs	0	0	0	150,000	150,000	
28210 Dividend Paid By SOEs	0	0	0	150,000	150,000	
31 Non Financial Assets	0	0	0	20,000	20,000	
311 WIP - Laboratories	0	0	0	20,000	20,000	
31112 WIP - Laboratories	0	0	0	20,000	20,000	
Infrastructure Delivery and Management	0	0	0	8,541,448	8,541,448	435,822
SP3.2 Physical and Spatial Planning Development	0	0	0	151,174	151,174	101,174
21 Compensation of employees [GFS]	0	0	0	101,174	101,174	101,174
211 Child Education Grant (Foreign Mission)	0	0	0	101,174	101,174	101,174
21110 Established Post	0	0	0	101,174	101,174	101,174
22 Use of goods and services	0	0	0	40,000	40,000	
221 Vehicle Registration	0	0	0	40,000	40,000	
22105 Vehicle Registration	0	0	0	28,000	28,000	
22107 Training, Seminar and Conference Cost	0	0	0	12,000	12,000	
28 Other expense	0	0	0	10,000	10,000	
282 Dividend Paid By SOEs	0	0	0	10,000	10,000	
28210 Dividend Paid By SOEs	0	0	0	10,000	10,000	
SP3.3 Public Works, rural housing and water management	0	0	0	8,390,274	8,390,274	334,647
21 Compensation of employees [GFS]	0	0	0	334,647	334,647	334,647
211 Child Education Grant (Foreign Mission)	0	0	0	334,647	334,647	334,647
21110 Established Post	0	0	0	334,647	334,647	334,647
22 Use of goods and services	0	0	0	1,424,373	1,424,373	
221 Vehicle Registration	0	0	0	1,424,373	1,424,373	
22101 Value Books	0	0	0	16,000	16,000	
22102 Utilities	0	0	0	10,000	10,000	
22104 Rentals/Lease	0	0	0	44,000	44,000	
22105 Vehicle Registration	0	0	0	1,349,373	1,349,373	
22106 Maintenance of Office Equipment	0	0	0	5,000	5,000	

Expenditure by Programme, Sub Programme and Economic Classification

In GH¢

Economic Classification	2023	2024		2025	2026	2027
	Actual	Budget	Est. Outturn	Budget	forecast	forecast
27 Social benefits [GFS]	0	0	0	456,000	456,000	
273 Employer Social Benefits in Cash	0	0	0	456,000	456,000	
27311 Employer Social Benefits in Cash	0	0	0	456,000	456,000	
28 Other expense	0	0	0	3,000	3,000	
282 Dividend Paid By SOEs	0	0	0	3,000	3,000	
28210 Dividend Paid By SOEs	0	0	0	3,000	3,000	
31 Non Financial Assets	0	0	0	6,172,254	6,172,254	
311 WIP - Laboratories	0	0	0	6,172,254	6,172,254	
31111 Hostels	0	0	0	164,074	164,074	
31112 WIP - Laboratories	0	0	0	395,522	395,522	
31113 Perimeter Protection/ Fence	0	0	0	4,770,323	4,770,323	
31122 Sports Equipment	0	0	0	200,000	200,000	
31131 Fuel Tanks	0	0	0	642,334	642,334	
Economic Development	0	0	0	3,262,996	3,262,996	836,108
SP4.1 Agricultural Services and Management	0	0	0	2,689,996	2,689,996	836,108
21 Compensation of employees [GFS]	0	0	0	836,108	836,108	836,108
211 Child Education Grant (Foreign Mission)	0	0	0	836,108	836,108	836,108
21110 Established Post	0	0	0	836,108	836,108	836,108
22 Use of goods and services	0	0	0	180,145	180,145	
221 Vehicle Registration	0	0	0	180,145	180,145	
22105 Vehicle Registration	0	0	0	25,000	25,000	
22107 Training, Seminar and Conference Cost	0	0	0	30,000	30,000	
22109 Special Services	0	0	0	125,145	125,145	
31 Non Financial Assets	0	0	0	1,673,743	1,673,743	
311 WIP - Laboratories	0	0	0	1,673,743	1,673,743	
31111 Hostels	0	0	0	83,000	83,000	
31113 Perimeter Protection/ Fence	0	0	0	341,000	341,000	
31131 Fuel Tanks	0	0	0	1,249,743	1,249,743	
SP4.2 Trade, Tourism and Industrial Development	0	0	0	573,000	573,000	
22 Use of goods and services	0	0	0	573,000	573,000	
221 Vehicle Registration	0	0	0	573,000	573,000	
22105 Vehicle Registration	0	0	0	119,000	119,000	
22107 Training, Seminar and Conference Cost	0	0	0	454,000	454,000	
Environmental Management	0	0	0	1,336,258	1,336,258	1,271,258
SP5.1 Disaster prevention and Management	0	0	0	65,000	65,000	
22 Use of goods and services	0	0	0	20,000	20,000	
221 Vehicle Registration	0	0	0	20,000	20,000	
22105 Vehicle Registration	0	0	0	5,000	5,000	
22107 Training, Seminar and Conference Cost	0	0	0	15,000	15,000	
28 Other expense	0	0	0	45,000	45,000	
282 Dividend Paid By SOEs	0	0	0	45,000	45,000	
28210 Dividend Paid By SOEs	0	0	0	45,000	45,000	

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>
SP5.2 Natural Resource Conservation and Management	0	0	0	1,271,258	1,271,258	1,271,258
21 Compensation of employees [GFS]	0	0	0	1,271,258	1,271,258	1,271,258
211 Child Education Grant (Foreign Mission)	0	0	0	1,271,258	1,271,258	1,271,258
21110 Established Post	0	0	0	1,271,258	1,271,258	1,271,258
Grand Total	0	0	0	28,466,435	28,466,435	6,791,827

2025 APPROPRIATION

SUMMARY OF EXPENDITURE BY PROGRAM, ECONOMIC CLASSIFICATION AND FUNDING

(in GH Cedis)

SECTOR / MDA / MMDA	Compensation of Employees	Central GOG and CF		Comp. of Emp	I G F		FUND S / OTHERS		Development Partner Funds		Grand Total		
		Goods/Service	Capex		Total GOG	Statutory	Capex ABFA	Others	Goods Service	Capex Tot External			
Gushiegu District - Gushiegu	6,791,827	3,486,000	2,277,163	0	296,440	65,000	361,440	0	0	1,672,373	13,547,633	15,220,006	28,486,435
Management and Administration	3,700,997	1,769,855	331,145	0	272,440	0	272,440	0	0	165,000	0	165,000	6,239,437
Central Administration	3,412,645	1,648,711	331,145	0	252,240	0	252,240	0	0	120,000	0	120,000	5,764,740
Administration (Assembly Office)	3,412,645	1,648,711	331,145	0	252,240	0	252,240	0	0	120,000	0	120,000	5,764,740
Finance	0	40,000	0	0	40,000	0	40,000	0	0	0	0	0	60,200
	0	40,000	0	0	40,000	0	40,000	0	0	0	0	0	60,200
Human Resource	222,480	71,145	0	0	293,625	0	293,625	0	0	45,000	0	45,000	338,625
Human Resource	222,480	71,145	0	0	293,625	0	293,625	0	0	45,000	0	45,000	338,625
Human Resource	222,480	71,145	0	0	293,625	0	293,625	0	0	45,000	0	45,000	338,625
Statistics	65,871	10,000	0	0	75,871	0	75,871	0	0	0	0	0	75,871
Statistics	65,871	10,000	0	0	75,871	0	75,871	0	0	0	0	0	75,871
Statistics	65,871	10,000	0	0	75,871	0	75,871	0	0	0	0	0	75,871
Social Services Delivery	547,642	360,000	1,013,582	0	1,921,224	15,000	31,000	0	0	130,000	6,894,073	6,814,073	9,086,297
Education, Youth and Sports	0	225,000	718,282	0	943,282	0	4,000	0	0	100,000	3,751,042	3,851,042	4,848,324
Office of Departmental Head	0	225,000	718,282	0	943,282	0	4,000	0	0	100,000	3,751,042	3,851,042	4,848,324
Health	0	63,000	295,300	0	358,300	15,000	23,000	0	0	0	2,933,031	2,933,031	3,384,331
Office of District Medical Officer of Health	0	28,000	115,300	0	143,300	0	4,000	0	0	0	2,933,031	2,933,031	3,130,331
Environmental Health Unit	0	35,000	180,000	0	215,000	15,000	19,000	0	0	0	0	0	234,000
Social Welfare & Community Development	467,027	52,000	0	0	519,027	0	4,000	0	0	30,000	0	30,000	773,027
Office of Departmental Head	467,027	52,000	0	0	519,027	0	4,000	0	0	30,000	0	30,000	773,027
Birth and Death	80,616	20,000	0	0	100,616	0	0	0	0	0	0	0	100,616
	80,616	20,000	0	0	100,616	0	0	0	0	0	0	0	100,616
Infrastructure Delivery and Management	435,822	1,105,000	616,437	0	2,157,259	0	4,000	0	0	824,373	5,555,817	6,380,190	8,541,448
Physical Planning	101,174	50,000	0	0	151,174	0	0	0	0	0	0	0	151,174
Office of Departmental Head	101,174	50,000	0	0	151,174	0	0	0	0	0	0	0	151,174
Works	334,647	1,055,000	616,437	0	2,006,084	0	4,000	0	0	824,373	5,555,817	6,380,190	8,390,274
Office of Departmental Head	334,647	1,055,000	477,935	0	1,867,583	0	4,000	0	0	824,373	343,950	1,168,323	3,039,906
Water	0	0	88,502	0	88,502	0	0	0	0	0	491,544	491,544	580,045
Feeder Roads	0	0	50,000	0	50,000	0	0	0	0	0	4,720,323	4,720,323	4,770,323

SECTOR / MDA / MMDA	Central GOG and CF				FUNDS/OTHERS				Development Partner Funds		Grand Total				
	Compensation of Employees	Goods/Service	Capex	Total GOG	Comp. of Emp	Goods/Service	Capex	Total/GF	STATUTORY	Capex ABFA		Others	Goods Service	Capex	Tot External
Economic Development	836,108	196,145	316,000	1,348,253	0	4,000	50,000	54,000	0	0	0	553,000	1,307,743	1,860,743	3,282,996
Agriculture	836,108	176,145	316,000	1,328,253	0	4,000	50,000	54,000	0	0	0	0	1,307,743	1,307,743	2,689,996
Trade, Industry and Tourism	0	20,000	0	20,000	0	0	0	0	0	0	0	553,000	0	553,000	573,000
Office of Departmental Head	0	10,000	0	10,000	0	0	0	0	0	0	0	553,000	0	553,000	563,000
Tourism	0	10,000	0	10,000	0	0	0	0	0	0	0	0	0	0	10,000
Environmental Management	1,271,258	65,000	0	1,336,258	0	0	0	0	0	0	0	0	0	0	1,336,258
Health	1,271,258	0	0	1,271,258	0	0	0	0	0	0	0	0	0	0	1,271,258
Environmental Health Unit	1,271,258	0	0	1,271,258	0	0	0	0	0	0	0	0	0	0	1,271,258
Disaster Prevention	0	65,000	0	65,000	0	0	0	0	0	0	0	0	0	0	65,000
	0	65,000	0	65,000	0	0	0	0	0	0	0	0	0	0	65,000

						Amount (GH¢)	
Institution	01	Government of Ghana Sector					
Fund Type/Source	11001					<i>Total By Fund Source</i>	3,412,645
Function Code	70111	Exec. & leg. Organs (cs)					
Organisation	3340101001	Gushiegu District - Gusheigu_Central Administration Administration (Assembly Office)_Northern					
Location Code	0815001	Gusheigu					
Compensation of employees [GFS]						3,412,645	
Objective	000000	Compensation of Employees					3,412,645
Program	92001	Management and Administration					3,412,645
Sub-Program	92001001	SP1: General Administration					3,412,645
Operation	000000		0.0	0.0	0.0	3,412,645	
Child Education Grant (Foreign Mission)						3,412,645	
2111001 Established Post						3,412,645	

Amount (GH¢)

Institution	01	Government of Ghana Sector					
Fund Type/Source	12200		<i>Total By Fund Source</i>				252,240
Function Code	70111	Exec. & leg. Organs (cs)					
Organisation	3340101001	Gushiegu District - Gusheigu_Central Administration Administration (Assembly Office)_Northern					
Location Code	0815001	Gusheigu					

Use of goods and services							175,240
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Objective	420101	16.6 Dev. effect. acctable & transparent insts at all levels					175,240
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Program	92001	Management and Administration					175,240
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Sub-Program	92001001	SP1: General Administration					175,240
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Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0		93,220
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Vehicle Registration							93,220
2210201 Electricity charges							20,000
2210411 Rental of Network and ICT Equipments							5,000
2210511 Local Travel Cost							68,220

Operation	910105	910105 - PROCUREMENT OF OFFICE EQUIPMENT AND LOGISTICS	1.0	1.0	1.0		10,000
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Vehicle Registration							10,000
2210101 Printed Material and Stationery							10,000

Operation	910805	910805 - Administrative and technical meetings	1.0	1.0	1.0		58,220
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Vehicle Registration							58,220
2210709 Seminars/Conferences/Workshops - Domestic							58,220

Operation	910806	910806 - Security management	1.0	1.0	1.0		10,000
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Vehicle Registration							10,000
2210114 Rations							10,000

Operation	910809	910809 - Citizen participation in local governance	1.0	1.0	1.0		3,800
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Vehicle Registration							3,800
2210511 Local Travel Cost							3,800

Social benefits [GFS]							15,000
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Objective	420101	16.6 Dev. effect. acctable & transparent insts at all levels					15,000
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Program	92001	Management and Administration					15,000
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Sub-Program	92001001	SP1: General Administration					15,000
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Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0		15,000
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Employer Social Benefits in Cash							15,000
2731101 Workman Compensation							15,000

Other expense							62,000
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Objective	420101	16.6 Dev. effect. acctable & transparent insts at all levels					62,000
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Program	92001	Management and Administration					62,000
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Sub-Program	92001001	SP1: General Administration					62,000
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Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0		30,000
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Dividend Paid By SOEs							30,000
2821010 Contributions							30,000

BUDGET DETAILS BY CHART OF ACCOUNT,

2025

Operation	910803	910803 - Protocol services	1.0	1.0	1.0	32,000
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Dividend Paid By SOEs						32,000
2821009	Donations					17,000
2821010	Contributions					15,000

Amount (GH¢)

Institution	01	Government of Ghana Sector				
Fund Type/Source	12602		<i>Total By Fund Source</i>			825,631
Function Code	70111	Exec. & leg. Organs (cs)				
Organisation	3340101001	Gushiegu District - Gusheigu_Central Administration Administration (Assembly Office)_Northern				
Location Code	0815001	Gusheigu				

Use of goods and services 100,000

Objective	420101	16.6 Dev. effect. acctable & transparent insts at all levels				100,000
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Program	92001	Management and Administration				100,000
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Sub-Program	92001001	SP1: General Administration				100,000
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Operation	910107	910107 - OFFICIAL / NATIONAL CELEBRATIONS	1.0	1.0	1.0	100,000
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Vehicle Registration						100,000
2210902	Official Celebrations					100,000

Other expense 725,631

Objective	420101	16.6 Dev. effect. acctable & transparent insts at all levels				725,631
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Program	92001	Management and Administration				725,631
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Sub-Program	92001001	SP1: General Administration				725,631
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Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0	725,631
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Dividend Paid By SOEs						725,631
2821010	Contributions					725,631

Amount (GH¢)

Institution	01	Government of Ghana Sector				
Fund Type/Source	12603		<i>Total By Fund Source</i>			1,154,224
Function Code	70111	Exec. & leg. Organs (cs)				
Organisation	3340101001	Gushiegu District - Gusheigu_Central Administration Administration (Assembly Office)_Northern				
Location Code	0815001	Gusheigu				

Use of goods and services						705,791
Objective	420101	16.6 Dev. effect. acctable & transparent insts at all levels				674,646
Program	92001	Management and Administration				674,646
Sub-Program	92001001	SP1: General Administration				674,646
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0	100,000
		Vehicle Registration				100,000
		2210201 Electricity charges				50,000
		2210410 Rentals of Computers and Accessories				20,000
		2210411 Rental of Network and ICT Equipments				15,000
		2210803 Other Consultancy Expenses				15,000
Operation	910105	910105 - PROCUREMENT OF OFFICE EQUIPMENT AND LOGISTICS	1.0	1.0	1.0	50,000
		Vehicle Registration				50,000
		2210101 Printed Material and Stationery				50,000
Operation	910107	910107 - OFFICIAL / NATIONAL CELEBRATIONS	1.0	1.0	1.0	70,000
		Vehicle Registration				70,000
		2210902 Official Celebrations				70,000
Operation	910108	910108 - MONITORING AND EVALUATON OF PROGRAMMES AND PROJECTS	1.0	1.0	1.0	30,000
		Vehicle Registration				30,000
		2210511 Local Travel Cost				30,000
Operation	910115	910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASSETS	1.0	1.0	1.0	75,000
		Vehicle Registration				75,000
		2210502 Maintenance and Repairs - Official Vehicles				60,000
		2210606 Maintenance of General Equipment				15,000
Operation	910803	910803 - Protocol services	1.0	1.0	1.0	20,000
		Vehicle Registration				20,000
		2210901 Service of the State Protocol				20,000
Operation	910805	910805 - Administrative and technical meetings	1.0	1.0	1.0	90,000
		Vehicle Registration				90,000
		2210709 Seminars/Conferences/Workshops - Domestic				90,000
Operation	910806	910806 - Security management	1.0	1.0	1.0	100,000
		Vehicle Registration				100,000
		2210114 Rations				100,000
Operation	910807	910807 - Support to traditional authorities	1.0	1.0	1.0	15,000
		Vehicle Registration				15,000
		2210511 Local Travel Cost				15,000
Operation	910809	910809 - Citizen participation in local governance	1.0	1.0	1.0	41,145
		Vehicle Registration				41,145

BUDGET DETAILS BY CHART OF ACCOUNT,

2025

	2210709	Seminars/Conferences/Workshops - Domestic						41,145
Operation	910810	910810 - Plan and budget preparation	1.0	1.0	1.0			83,502
		Vehicle Registration						83,502
	2210709	Seminars/Conferences/Workshops - Domestic						83,502
Objective	460101	16.5 Substantially reduce corruption and bribery in all their forms						31,145
Program	92001	Management and Administration						31,145
Sub-Program	92001001	SP1: General Administration						31,145
Operation	910104	910104 - INFORMATION, EDUCATION AND COMMUNICATION	1.0	1.0	1.0			31,145
		Vehicle Registration						31,145
	2210120	Purchase of Petty Tools/Implements						6,500
	2210709	Seminars/Conferences/Workshops - Domestic						14,000
	2210711	Public Education and Sensitization						10,645
		Other expense						117,289
Objective	420101	16.6 Dev. effect. acctable & transparent insts at all levels						117,289
Program	92001	Management and Administration						117,289
Sub-Program	92001001	SP1: General Administration						117,289
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0			92,289
		Dividend Paid By SOEs						92,289
	2821010	Contributions						92,289
Operation	910803	910803 - Protocol services	1.0	1.0	1.0			15,000
		Dividend Paid By SOEs						15,000
	2821010	Contributions						15,000
Operation	910809	910809 - Citizen participation in local governance	1.0	1.0	1.0			10,000
		Dividend Paid By SOEs						10,000
	2821010	Contributions						10,000
		Non Financial Assets						331,145
Objective	420101	16.6 Dev. effect. acctable & transparent insts at all levels						331,145
Program	92001	Management and Administration						331,145
Sub-Program	92001001	SP1: General Administration						331,145
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0			331,145
		WIP - Laboratories						331,145
	3111204	Office Buildings						251,145
	3112105	Motor Bike, bicycles etc						30,000
	3112205	Other Capital Expenditure						50,000

							Amount (GH¢)	
Institution	01	Government of Ghana Sector						
Fund Type/Source	13521						Total By Fund Source	
Function Code	70111	Exec. & leg. Organs (cs)					120,000	
Organisation	3340101001	Gushiegu District - Gusheigu_Central Administration Administration (Assembly Office)_Northern						
Location Code	0815001	Gusheigu						
Use of goods and services							120,000	
Objective	420101	16.6 Dev. effect. acctable & transparent insts at all levels					120,000	
Program	92001	Management and Administration					120,000	
Sub-Program	92001001	SP1: General Administration					120,000	
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION			1.0	1.0	1.0	70,000
Vehicle Registration							70,000	
2210801 Local Consultants Fees (Companies)							70,000	
Operation	910108	910108 - MONITORING AND EVALUATON OF PROGRAMMES AND PROJECTS			1.0	1.0	1.0	50,000
Vehicle Registration							50,000	
2210511 Local Travel Cost							50,000	
Total Cost Centre							5,764,740	

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12200		<i>Total By Fund Source</i>				20,200
Function Code	70112	Financial & fiscal affairs (CS)					
Organisation	3340200001	Gushiegu District - Gusheigu_Finance_Northern					
Location Code	0815001	Gusheigu					
Use of goods and services							20,200
Objective	130201	17.1 Strengthen domestic rcs mobil to impr cap for rev collection					20,200
Program	92001	Management and Administration					20,200
Sub-Program	92001002	SP2: Finance and Audit					20,200
Operation	911303	911303 - Revenue collection and management	1.0	1.0	1.0		20,200
Vehicle Registration							20,200
2210103 Refreshment Items							5,200
2210806 Local Consultants Commission (Individuals)							15,000
							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>				40,000
Function Code	70112	Financial & fiscal affairs (CS)					
Organisation	3340200001	Gushiegu District - Gusheigu_Finance_Northern					
Location Code	0815001	Gusheigu					
Use of goods and services							40,000
Objective	130201	17.1 Strengthen domestic rcs mobil to impr cap for rev collection					40,000
Program	92001	Management and Administration					40,000
Sub-Program	92001002	SP2: Finance and Audit					40,000
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0		20,000
Vehicle Registration							20,000
2210709 Seminars/Conferences/Workshops - Domestic							20,000
Operation	911303	911303 - Revenue collection and management	1.0	1.0	1.0		20,000
Vehicle Registration							20,000
2210711 Public Education and Sensitization							20,000
Total Cost Centre							60,200

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12200		<i>Total By Fund Source</i>	4,000
Function Code	70980	Education n.e.c		
Organisation	3340301001	Gushiegu District - Gusheigu_Education, Youth and Sports_Office of Departmental Head_Central Administration_Northern		
Location Code	0815001	Gusheigu		

				Use of goods and services	4,000	
Objective	520101	4.1 Ensure free, equitable and quality edu. for all by 2030			4,000	
Program	92002	Social Services Delivery			4,000	
Sub-Program	92002001	SP2.1 Education, youth & sports and Library services			4,000	
Operation	910403	910403 - Development of youth, sports and culture	1.0	1.0	1.0	4,000

Vehicle Registration						4,000
2210511	Local Travel Cost					4,000

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12602		<i>Total By Fund Source</i>	109,600
Function Code	70980	Education n.e.c		
Organisation	3340301001	Gushiegu District - Gusheigu_Education, Youth and Sports_Office of Departmental Head_Central Administration_Northern		
Location Code	0815001	Gusheigu		

				Other expense	100,000	
Objective	520101	4.1 Ensure free, equitable and quality edu. for all by 2030			100,000	
Program	92002	Social Services Delivery			100,000	
Sub-Program	92002001	SP2.1 Education, youth & sports and Library services			100,000	
Operation	910404	910404 - support toteaching and learning delivery (Schools and Teachers award scheme, educational financial support)	1.0	1.0	1.0	100,000

Dividend Paid By SOEs						100,000
2821019	Scholarship and Bursaries					100,000

				Non Financial Assets	9,600	
Objective	520101	4.1 Ensure free, equitable and quality edu. for all by 2030			9,600	
Program	92002	Social Services Delivery			9,600	
Sub-Program	92002001	SP2.1 Education, youth & sports and Library services			9,600	
Project	910115	910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASSETS	1.0	1.0	1.0	9,600

WIP - Laboratories						9,600
3111205	School Buildings					9,600

BUDGET DETAILS BY CHART OF ACCOUNT,

2025

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>				833,682
Function Code	70980	Education n.e.c					
Organisation	3340301001	Gushiegu District - Gusheigu_Education, Youth and Sports_Office of Departmental Head_Central Administration_Northern					
Location Code	0815001	Gusheigu					
Use of goods and services							95,000
Objective	520101	4.1 Ensure free, equitable and quality edu. for all by 2030					95,000
Program	92002	Social Services Delivery					95,000
Sub-Program	92002001	SP2.1 Education, youth & sports and Library services					95,000
Operation	910107	910107 - OFFICIAL / NATIONAL CELEBRATIONS	1.0	1.0	1.0		45,000
Vehicle Registration							45,000
2210902 Official Celebrations							45,000
Operation	910402	910402 - Supervision and inspection of Education Delivery	1.0	1.0	1.0		35,000
Vehicle Registration							35,000
2210509 Other Travel and Transportation							15,000
2210511 Local Travel Cost							10,000
2210709 Seminars/Conferences/Workshops - Domestic							10,000
Operation	910403	910403 - Development of youth, sports and culture	1.0	1.0	1.0		15,000
Vehicle Registration							15,000
2210118 Sports, Recreational and Cultural Materials							15,000
Other expense							30,000
Objective	520101	4.1 Ensure free, equitable and quality edu. for all by 2030					30,000
Program	92002	Social Services Delivery					30,000
Sub-Program	92002001	SP2.1 Education, youth & sports and Library services					30,000
Operation	910404	910404 - support toteaching and learning delivery (Schools and Teachers award scheme, educational financial support)	1.0	1.0	1.0		30,000
Dividend Paid By SOEs							30,000
2821019 Scholarship and Bursaries							30,000
Non Financial Assets							708,682
Objective	520101	4.1 Ensure free, equitable and quality edu. for all by 2030					708,682
Program	92002	Social Services Delivery					708,682
Sub-Program	92002001	SP2.1 Education, youth & sports and Library services					708,682
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0		708,682
WIP - Laboratories							708,682
3111256 WIP - School Buildings							708,682

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12607		Total By Fund Source	50,000
Function Code	70980	Education n.e.c		
Organisation	3340301001	Gushiegu District - Gusheigu_Education, Youth and Sports_Office of Departmental Head_Central Administration_Northern		
Location Code	0815001	Gusheigu		

				Other expense	50,000	
Objective	520101	4.1 Ensure free, equitable and quality edu. for all by 2030			50,000	
Program	92002	Social Services Delivery			50,000	
Sub-Program	92002001	SP2.1 Education, youth & sports and Library services			50,000	
Operation	910404	910404 - support toteaching and learning delivery (Schools and Teachers award scheme, educational financial support)	1.0	1.0	1.0	50,000
Dividend Paid By SOEs					50,000	
2821019 Scholarship and Bursaries					50,000	

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	13521		Total By Fund Source	2,479,546
Function Code	70980	Education n.e.c		
Organisation	3340301001	Gushiegu District - Gusheigu_Education, Youth and Sports_Office of Departmental Head_Central Administration_Northern		
Location Code	0815001	Gusheigu		

				Use of goods and services	100,000	
Objective	520101	4.1 Ensure free, equitable and quality edu. for all by 2030			100,000	
Program	92002	Social Services Delivery			100,000	
Sub-Program	92002001	SP2.1 Education, youth & sports and Library services			100,000	
Operation	910403	910403 - Development of youth, sports and culture	1.0	1.0	1.0	100,000
Vehicle Registration					100,000	
2210118 Sports, Recreational and Cultural Materials					100,000	

				Non Financial Assets	2,379,546	
Objective	520101	4.1 Ensure free, equitable and quality edu. for all by 2030			2,379,546	
Program	92002	Social Services Delivery			2,379,546	
Sub-Program	92002001	SP2.1 Education, youth & sports and Library services			2,379,546	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	2,379,546
WIP - Laboratories					2,379,546	
3111205 School Buildings					1,745,546	
3113108 Furniture and Fittings					634,000	

BUDGET DETAILS BY CHART OF ACCOUNT,

2025

							Amount (GH¢)	
Institution	01	Government of Ghana Sector						
Fund Type/Source	14009						Total By Fund Source	
Function Code	70980	Education n.e.c					1,371,496	
Organisation	3340301001	Gushiegu District - Gusheigu_Education, Youth and Sports_Office of Departmental Head_Central Administration_Northern						
Location Code	0815001	Gusheigu						
Non Financial Assets							1,371,496	
Objective	520101	4.1 Ensure free, equitable and quality edu. for all by 2030					1,371,496	
Program	92002	Social Services Delivery					1,371,496	
Sub-Program	92002001	SP2.1 Education, youth & sports and Library services					1,371,496	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET			1.0	1.0	1.0	1,251,496
WIP - Laboratories							1,251,496	
3111205 School Buildings							1,178,096	
3111256 WIP - School Buildings							73,400	
Project	910115	910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASSETS			1.0	1.0	1.0	120,000
WIP - Laboratories							120,000	
3111205 School Buildings							120,000	
Total Cost Centre							4,848,324	

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12200		Total By Fund Source 4,000
Function Code	70721	General Medical services (IS)	
Organisation	3340401001	Gushiegu District - Gusheigu_Health_Office of District Medical Officer of Health_Northern	
Location Code	0815001	Gusheigu	

			Use of goods and services	4,000
Objective	530101	3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.		4,000
Program	92002	Social Services Delivery		4,000
Sub-Program	92002002	SP2.2 Public Health Services and management		4,000
Operation	910501	910501 - District response initiative (DRI) on HIV/AIDS and Malaria	1.0 1.0 1.0	4,000

Vehicle Registration				4,000
2210709	Seminars/Conferences/Workshops - Domestic			4,000

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12603		Total By Fund Source 143,300
Function Code	70721	General Medical services (IS)	
Organisation	3340401001	Gushiegu District - Gusheigu_Health_Office of District Medical Officer of Health_Northern	
Location Code	0815001	Gusheigu	

			Use of goods and services	28,000
Objective	530101	3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.		28,000
Program	92002	Social Services Delivery		28,000
Sub-Program	92002002	SP2.2 Public Health Services and management		28,000
Operation	910501	910501 - District response initiative (DRI) on HIV/AIDS and Malaria	1.0 1.0 1.0	18,000

Vehicle Registration				18,000
2210709	Seminars/Conferences/Workshops - Domestic			18,000

Operation	910503	910503 - Public Health services	1.0 1.0 1.0	10,000
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Vehicle Registration				10,000
2210120	Purchase of Petty Tools/Implements			10,000

			Non Financial Assets	115,300
Objective	530101	3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.		115,300
Program	92002	Social Services Delivery		115,300
Sub-Program	92002002	SP2.2 Public Health Services and management		115,300
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0 1.0 1.0	6,800

WIP - Laboratories				6,800
3111253	WIP - Health Centres			6,800

Project	910115	910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASSETS	1.0 1.0 1.0	108,500
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WIP - Laboratories				108,500
3111153	WIP - Bungalows/Flat			35,500
3111207	Health Centres			73,000

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12607		<i>Total By Fund Source</i>				50,000
Function Code	70721	General Medical services (IS)					
Organisation	3340401001	Gushiegu District - Gusheigu_Health_Office of District Medical Officer of Health_Northern					
Location Code	0815001	Gusheigu					
Social benefits [GFS]							50,000
Objective	530101	3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.					50,000
Program	92002	Social Services Delivery					50,000
Sub-Program	92002002	SP2.2 Public Health Services and management					50,000
Operation	910503	910503 - Public Health services	1.0	1.0	1.0		50,000
Employer Social Benefits in Cash							50,000
2731103 Refund of Medical Expenses							50,000
Amount (GH¢)							
Institution	01	Government of Ghana Sector					
Fund Type/Source	13521		<i>Total By Fund Source</i>				2,933,031
Function Code	70721	General Medical services (IS)					
Organisation	3340401001	Gushiegu District - Gusheigu_Health_Office of District Medical Officer of Health_Northern					
Location Code	0815001	Gusheigu					
Non Financial Assets							2,933,031
Objective	530101	3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.					2,933,031
Program	92002	Social Services Delivery					2,933,031
Sub-Program	92002002	SP2.2 Public Health Services and management					2,933,031
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0		2,933,031
WIP - Laboratories							2,933,031
3111207 Health Centres							2,933,031
Total Cost Centre							3,130,331

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	11001		<i>Total By Fund Source</i> 1,271,258
Function Code	70740	Public health services	
Organisation	3340402001	Gushiegu District - Gusheigu_Health_Environmental Health Unit_Northern	
Location Code	0815001	Gusheigu	

			Compensation of employees [GFS]	1,271,258
Objective	000000	Compensation of Employees		1,271,258
Program	92005	Environmental Management		1,271,258
Sub-Program	92005002	SP5.2 Natural Resource Conservation and Management		1,271,258
Operation	000000		0.0 0.0 0.0	1,271,258

Child Education Grant (Foreign Mission)			1,271,258
2111001	Established Post		1,271,258

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12200		<i>Total By Fund Source</i> 19,000
Function Code	70740	Public health services	
Organisation	3340402001	Gushiegu District - Gusheigu_Health_Environmental Health Unit_Northern	
Location Code	0815001	Gusheigu	

			Use of goods and services	4,000
Objective	570201	6.2 Achieve access to adeq. and equit. Sanitation and hygiene		4,000
Program	92002	Social Services Delivery		4,000
Sub-Program	92002003	SP2.3 Environmental Health and sanitation Services		4,000
Operation	910902	910902 - Solid waste management	1.0 1.0 1.0	4,000

Vehicle Registration			4,000
2210511	Local Travel Cost		4,000

			Non Financial Assets	15,000
Objective	570201	6.2 Achieve access to adeq. and equit. Sanitation and hygiene		15,000
Program	92002	Social Services Delivery		15,000
Sub-Program	92002003	SP2.3 Environmental Health and sanitation Services		15,000
Project	910903	910903 - Liquid waste management	1.0 1.0 1.0	15,000

WIP - Laboratories			15,000
3111303	Toilets		15,000

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12602		<i>Total By Fund Source</i>				180,000
Function Code	70740	Public health services					
Organisation	3340402001	Gushiegu District - Gusheigu_Health_Environmental Health Unit_Northern					
Location Code	0815001	Gusheigu					
Non Financial Assets							180,000
Objective	570201	6.2 Achieve access to adeq. and equit. Sanitation and hygiene					180,000
Program	92002	Social Services Delivery					180,000
Sub-Program	92002003	SP2.3 Environmental Health and sanitation Services					180,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0		180,000
WIP - Laboratories							180,000
3111303 Toilets							180,000
							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>				35,000
Function Code	70740	Public health services					
Organisation	3340402001	Gushiegu District - Gusheigu_Health_Environmental Health Unit_Northern					
Location Code	0815001	Gusheigu					
Use of goods and services							35,000
Objective	570201	6.2 Achieve access to adeq. and equit. Sanitation and hygiene					35,000
Program	92002	Social Services Delivery					35,000
Sub-Program	92002003	SP2.3 Environmental Health and sanitation Services					35,000
Operation	910116	910116 - Covid-19 Sanitation related expenditures	1.0	1.0	1.0		5,000
Vehicle Registration							5,000
2210711 Public Education and Sensitization							5,000
Operation	910902	910902 - Solid waste management	1.0	1.0	1.0		30,000
Vehicle Registration							30,000
2210205 Sanitation Charges							20,000
2210511 Local Travel Cost							10,000
Total Cost Centre							1,505,258

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	11001		<i>Total By Fund Source</i>				861,108
Function Code	70421	Agriculture cs					
Organisation	334060001	Gushiegu District - Gusheigu_Agriculture_Northern					
Location Code	0815001	Gusheigu					
Compensation of employees [GFS]							836,108
Objective	000000	Compensation of Employees					836,108
Program	92004	Economic Development					836,108
Sub-Program	92004001	SP4.1 Agricultural Services and Management					836,108
Operation	000000		0.0	0.0	0.0		836,108
Child Education Grant (Foreign Mission)							836,108
2111001 Established Post							836,108
Use of goods and services							25,000
Objective	160601	2.4 ens sust fd prodn sys, imple resil & regenerative agrc pract					15,000
Program	92004	Economic Development					15,000
Sub-Program	92004001	SP4.1 Agricultural Services and Management					15,000
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0		5,000
Vehicle Registration							5,000
2210709 Seminars/Conferences/Workshops - Domestic							5,000
Operation	910304	910304 - Agricultural Research and Demonstration Farms	1.0	1.0	1.0		10,000
Vehicle Registration							10,000
2210711 Public Education and Sensitization							10,000
Objective	750701	2.1 End hunger and ens acs by all ppl in vuln sitn					10,000
Program	92004	Economic Development					10,000
Sub-Program	92004001	SP4.1 Agricultural Services and Management					10,000
Operation	910109	910109 - Supervision and cordination	1.0	1.0	1.0		10,000
Vehicle Registration							10,000
2210511 Local Travel Cost							10,000

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12200		<i>Total By Fund Source</i>	54,000
Function Code	70421	Agriculture cs		
Organisation	334060001	Gushiegu District - Gusheigu_Agriculture_Northern		
Location Code	0815001	Gusheigu		

				Use of goods and services	4,000	
Objective	160601	2.4 ens sust fd prodn sys, imple resil & regenerative agrc pract			4,000	
Program	92004	Economic Development			4,000	
Sub-Program	92004001	SP4.1 Agricultural Services and Management			4,000	
Operation	910107	910107 - OFFICIAL / NATIONAL CELEBRATIONS	1.0	1.0	1.0	4,000
Vehicle Registration					4,000	
2210902 Official Celebrations					4,000	

				Non Financial Assets	50,000	
Objective	160601	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	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	50,000
WIP - Laboratories					50,000	
3111304 Markets					50,000	

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12602		<i>Total By Fund Source</i>	150,000
Function Code	70421	Agriculture cs		
Organisation	334060001	Gushiegu District - Gusheigu_Agriculture_Northern		
Location Code	0815001	Gusheigu		

				Non Financial Assets	150,000	
Objective	160601	2.4 ens sust fd prodn sys, imple resil & regenerative agrc pract			150,000	
Program	92004	Economic Development			150,000	
Sub-Program	92004001	SP4.1 Agricultural Services and Management			150,000	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	150,000
WIP - Laboratories					150,000	
3111304 Markets					150,000	

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>				317,145
Function Code	70421	Agriculture cs					
Organisation	334060001	Gushiegu District - Gusheigu_Agriculture_Northern					
Location Code	0815001	Gusheigu					
Use of goods and services							151,145
Objective	160601	2.4 ens sust fd prodn sys, imple resil & regenerative agrc pract					136,145
Program	92004	Economic Development					136,145
Sub-Program	92004001	SP4.1 Agricultural Services and Management					136,145
Operation	910107	910107 - OFFICIAL / NATIONAL CELEBRATIONS	1.0	1.0	1.0	121,145	
Vehicle Registration							121,145
2210902 Official Celebrations							121,145
Operation	910304	910304 - Agricultural Research and Demonstration Farms	1.0	1.0	1.0	15,000	
Vehicle Registration							15,000
2210711 Public Education and Sensitization							15,000
Objective	750701	2.1 End hunger and ens acs by all ppl in vuln sitn					15,000
Program	92004	Economic Development					15,000
Sub-Program	92004001	SP4.1 Agricultural Services and Management					15,000
Operation	910109	910109 - Supervision and cordination	1.0	1.0	1.0	15,000	
Vehicle Registration							15,000
2210511 Local Travel Cost							15,000
Non Financial Assets							166,000
Objective	160601	2.4 ens sust fd prodn sys, imple resil & regenerative agrc pract					166,000
Program	92004	Economic Development					166,000
Sub-Program	92004001	SP4.1 Agricultural Services and Management					166,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	75,000	
WIP - Laboratories							75,000
3111304 Markets							75,000
Project	910115	910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASSETS	1.0	1.0	1.0	91,000	
WIP - Laboratories							91,000
3111103 Bungalows/Flats							83,000
3111304 Markets							8,000

BUDGET DETAILS BY CHART OF ACCOUNT,

2025

							Amount (GH¢)	
Institution	01	Government of Ghana Sector						
Fund Type/Source	13521						Total By Fund Source	
Function Code	70421	Agriculture cs					1,307,743	
Organisation	3340600001	Gushiegu District - Gusheigu_Agriculture_Northern						
Location Code	0815001	Gusheigu						
Non Financial Assets							1,307,743	
Objective	160601	2.4 ens sust fd prodn sys, imple resil & regenerative agrc pract					58,000	
Program	92004	Economic Development					58,000	
Sub-Program	92004001	SP4.1 Agricultural Services and Management					58,000	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET			1.0	1.0	1.0	58,000
WIP - Laboratories							58,000	
3111304 Markets							58,000	
Objective	680102	13.2 Integrate climate chg measures into natl policies & pln					1,249,743	
Program	92004	Economic Development					1,249,743	
Sub-Program	92004001	SP4.1 Agricultural Services and Management					1,249,743	
Project	910112	910112 - GREEN ECONOMY ACTIVITIES			1.0	1.0	1.0	1,249,743
WIP - Laboratories							1,249,743	
3111310 Water Systems							1,249,743	
Total Cost Centre							2,689,996	

							Amount (GH¢)		
Institution	01	Government of Ghana Sector							
Fund Type/Source	11001					<i>Total By Fund Source</i>	119,174		
Function Code	70133	Overall planning & statistical services (CS)							
Organisation	3340701001	Gushiegu District - Gusheigu_Physical Planning_Office of Departmental Head_Northern							
Location Code	0815001	Gusheigu							
Compensation of employees [GFS]							101,174		
Objective	000000	Compensation of Employees					101,174		
Program	92003	Infrastructure Delivery and Management					101,174		
Sub-Program	92003002	SP3.2 Physical and Spatial Planning Development					101,174		
Operation	000000		0.0	0.0	0.0		101,174		
Child Education Grant (Foreign Mission)							101,174		
2111001 Established Post							101,174		
Use of goods and services							18,000		
Objective	680107	11.3 Enhance incl urbztm & cpty for part hum settmt mgmt in all ctrys					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		
2210511 Local Travel Cost							18,000		

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603					<i>Total By Fund Source</i>	32,000
Function Code	70133	Overall planning & statistical services (CS)					
Organisation	3340701001	Gushiegu District - Gusheigu_Physical Planning_Office of Departmental Head_Northern					
Location Code	0815001	Gusheigu					
Use of goods and services							22,000
Objective	680107	11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys					22,000
Program	92003	Infrastructure Delivery and Management					22,000
Sub-Program	92003002	SP3.2 Physical and Spatial Planning Development					22,000
Operation	911002	911002 - Land use and Spatial planning		1.0	1.0	1.0	22,000
Vehicle Registration							22,000
2210511 Local Travel Cost							10,000
2210709 Seminars/Conferences/Workshops - Domestic							12,000
Other expense							10,000
Objective	680107	11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys					10,000
Program	92003	Infrastructure Delivery and Management					10,000
Sub-Program	92003002	SP3.2 Physical and Spatial Planning Development					10,000
Operation	911003	911003 - Street Naming and Property Addressing System		1.0	1.0	1.0	10,000
Dividend Paid By SOEs							10,000
2821018 Civic Numbering/Street Naming							10,000
Total Cost Centre							151,174

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	11001					<i>Total By Fund Source</i>	499,027
Function Code	70620	Community Development					
Organisation	3340801001	Gushiegu District - Gusheigu_Social Welfare & Community Development_Office of Departmental Head_Northern					
Location Code	0815001	Gusheigu					
Compensation of employees [GFS]							467,027
Objective	000000	Compensation of Employees					467,027
Program	92002	Social Services Delivery					467,027
Sub-Program	92002005	SP2.5 Social Welfare and community services					467,027
Operation	000000		0.0	0.0	0.0		467,027
Child Education Grant (Foreign Mission)							467,027
2111001 Established Post							467,027
Use of goods and services							32,000
Objective	160805	5.1 E& all forms of discrim agst wmn & girls everywhere					17,000
Program	92002	Social Services Delivery					17,000
Sub-Program	92002005	SP2.5 Social Welfare and community services					17,000
Operation	910602	910602 - Gender empowerment and mainstreaming		1.0	1.0	1.0	17,000
Vehicle Registration							17,000
2210511 Local Travel Cost							7,000
2210709 Seminars/Conferences/Workshops - Domestic							10,000
Objective	560206	1.4 ens tht the poor & vuln hv eql rgts to econ rcss					10,000
Program	92002	Social Services Delivery					10,000
Sub-Program	92002005	SP2.5 Social Welfare and community services					10,000
Operation	910601	910601 - Social intervention programmes		1.0	1.0	1.0	10,000
Vehicle Registration							10,000
2210511 Local Travel Cost							10,000
Objective	620101	1.3 Impl. appropriate Social Protection Sys. & measures					5,000
Program	92002	Social Services Delivery					5,000
Sub-Program	92002005	SP2.5 Social Welfare and community services					5,000
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION		1.0	1.0	1.0	5,000
Vehicle Registration							5,000
2210709 Seminars/Conferences/Workshops - Domestic							5,000

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12200		<i>Total By Fund Source</i>	4,000
Function Code	70620	Community Development		
Organisation	3340801001	Gushiegu District - Gusheigu_Social Welfare & Community Development_Office of Departmental Head_Northern		
Location Code	0815001	Gusheigu		

				Use of goods and services	4,000	
Objective	160805	5.1 E& all forms of discrim agst wmn & girls everywhere			4,000	
Program	92002	Social Services Delivery			4,000	
Sub-Program	92002005	SP2.5 Social Welfare and community services			4,000	
Operation	910604	910604 - Child right promotion and protection	1.0	1.0	1.0	4,000

Vehicle Registration					4,000
2210511	Local Travel Cost				4,000

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12603		<i>Total By Fund Source</i>	20,000
Function Code	70620	Community Development		
Organisation	3340801001	Gushiegu District - Gusheigu_Social Welfare & Community Development_Office of Departmental Head_Northern		
Location Code	0815001	Gusheigu		

				Use of goods and services	20,000	
Objective	160805	5.1 E& all forms of discrim agst wmn & girls everywhere			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	10,000

Vehicle Registration					10,000	
2210709	Seminars/Conferences/Workshops - Domestic				10,000	
Operation	910604	910604 - Child right promotion and protection	1.0	1.0	1.0	10,000

Vehicle Registration					10,000
2210711	Public Education and Sensitization				10,000

							Amount (GH¢)	
Institution	01	Government of Ghana Sector						
Fund Type/Source	12607						<i>Total By Fund Source</i>	220,000
Function Code	70620	Community Development						
Organisation	3340801001	Gushiegu District - Gusheigu_Social Welfare & Community Development_Office of Departmental Head_Northern						
Location Code	0815001	Gusheigu						
Use of goods and services							50,000	
Objective	560206	1.4 ens tht the poor & vuln hv eqf rgts to econ rcss						50,000
Program	92002	Social Services Delivery						50,000
Sub-Program	92002005	SP2.5 Social Welfare and community services						50,000
Operation	910601	910601 - Social intervention programmes			1.0	1.0	1.0	50,000
Vehicle Registration							50,000	
2210709 Seminars/Conferences/Workshops - Domestic							20,000	
2210711 Public Education and Sensitization							30,000	
Other expense							150,000	
Objective	560206	1.4 ens tht the poor & vuln hv eqf rgts to econ rcss						150,000
Program	92002	Social Services Delivery						150,000
Sub-Program	92002005	SP2.5 Social Welfare and community services						150,000
Operation	910601	910601 - Social intervention programmes			1.0	1.0	1.0	150,000
Dividend Paid By SOEs							150,000	
2821021 Grants to Households							150,000	
Non Financial Assets							20,000	
Objective	560206	1.4 ens tht the poor & vuln hv eqf rgts to econ rcss						20,000
Program	92002	Social Services Delivery						20,000
Sub-Program	92002005	SP2.5 Social Welfare and community services						20,000
Project	910115	910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASSETS			1.0	1.0	1.0	20,000
WIP - Laboratories							20,000	
3111210 Recreational Centres							20,000	

						Amount (GH¢)	
Institution	01	Government of Ghana Sector					
Fund Type/Source	13024					<i>Total By Fund Source</i>	30,000
Function Code	70620	Community Development					
Organisation	3340801001	Gushiegu District - Gusheigu_Social Welfare & Community Development_Office of Departmental Head_Northern					
Location Code	0815001	Gusheigu					
Use of goods and services							30,000
Objective	160805	5.1 E& all forms of discrim agst wmn & girls everywhere					30,000
Program	92002	Social Services Delivery					30,000
Sub-Program	92002005	SP2.5 Social Welfare and community services					30,000
Operation	910604	910604 - Child right promotion and protection		1.0	1.0	1.0	30,000
Vehicle Registration							30,000
2210709 Seminars/Conferences/Workshops - Domestic							20,000
2210711 Public Education and Sensitization							10,000
Total Cost Centre							773,027

							Amount (GH¢)	
Institution	01	Government of Ghana Sector						
Fund Type/Source	11001					<i>Total By Fund Source</i>	389,647	
Function Code	70610	Housing development						
Organisation	3341001001	Gushiegu District - Gusheigu_Works_Office of Departmental Head_Northern						
Location Code	0815001	Gusheigu						
Compensation of employees [GFS]							334,647	
Objective	000000	Compensation of Employees					334,647	
Program	92003	Infrastructure Delivery and Management					334,647	
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management					334,647	
Operation	000000		0.0	0.0	0.0	334,647		
Child Education Grant (Foreign Mission)							334,647	
2111001 Established Post							334,647	
Use of goods and services							52,000	
Objective	720102	9.1 dev qlty, sust & res infra to suprt econ dev't & hum well-being					52,000	
Program	92003	Infrastructure Delivery and Management					52,000	
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management					52,000	
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION			1.0	1.0	1.0	20,000
Vehicle Registration							20,000	
2210201 Electricity charges							10,000	
2210502 Maintenance and Repairs - Official Vehicles							5,000	
2210606 Maintenance of General Equipment							5,000	
Operation	910105	910105 - PROCUREMENT OF OFFICE EQUIPMENT AND LOGISTICS			1.0	1.0	1.0	16,000
Vehicle Registration							16,000	
2210101 Printed Material and Stationery							6,000	
2210102 Office Facilities, Supplies and Accessories							10,000	
Operation	911101	911101 - Supervision and regulation of infrastructure development			1.0	1.0	1.0	16,000
Vehicle Registration							16,000	
2210511 Local Travel Cost							16,000	
Other expense							3,000	
Objective	720102	9.1 dev qlty, sust & res infra to suprt econ dev't & hum well-being					3,000	
Program	92003	Infrastructure Delivery and Management					3,000	
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management					3,000	
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION			1.0	1.0	1.0	3,000
Dividend Paid By SOEs							3,000	
2821002 Professional Fees							3,000	

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12200		<i>Total By Fund Source</i> 4,000
Function Code	70610	Housing development	
Organisation	3341001001	Gushiegu District - Gusheigu_Works_Office of Departmental Head_Northern	
Location Code	0815001	Gusheigu	

			Use of goods and services	4,000
Objective	720102	9.1 dev qlty, sust & res infra to suprt econ dev't & hum well-being		4,000
Program	92003	Infrastructure Delivery and Management		4,000
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management		4,000
Operation	911101	911101 - Supervision and regulation of infrastructure development	1.0 1.0 1.0	4,000

Vehicle Registration				4,000
2210511	Local Travel Cost			4,000

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12602		<i>Total By Fund Source</i> 200,000
Function Code	70610	Housing development	
Organisation	3341001001	Gushiegu District - Gusheigu_Works_Office of Departmental Head_Northern	
Location Code	0815001	Gusheigu	

			Non Financial Assets	200,000
Objective	720102	9.1 dev qlty, sust & res infra to suprt econ dev't & hum well-being		200,000
Program	92003	Infrastructure Delivery and Management		200,000
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management		200,000
Project	910115	910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASSETS	1.0 1.0 1.0	200,000

WIP - Laboratories				200,000
3112205	Other Capital Expenditure			200,000

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603					<i>Total By Fund Source</i>	1,277,935
Function Code	70610	Housing development					
Organisation	3341001001	Gushiegu District - Gusheigu_Works_Office of Departmental Head_Northern					
Location Code	0815001	Gusheigu					
Use of goods and services							544,000
Objective	720102	9.1 dev qlty, sust & res infra to suprt econ dev't & hum well-being					544,000
Program	92003	Infrastructure Delivery and Management					544,000
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management					544,000
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION				1.0 1.0 1.0	544,000
Vehicle Registration							544,000
2210405 Rental of Land and Buildings							44,000
2210503 Fuel and Lubricants - Official Vehicles							500,000
Social benefits [GFS]							456,000
Objective	720102	9.1 dev qlty, sust & res infra to suprt econ dev't & hum well-being					456,000
Program	92003	Infrastructure Delivery and Management					456,000
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management					456,000
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION				1.0 1.0 1.0	456,000
Employer Social Benefits in Cash							456,000
2731101 Workman Compensation							456,000
Non Financial Assets							277,935
Objective	720102	9.1 dev qlty, sust & res infra to suprt econ dev't & hum well-being					277,935
Program	92003	Infrastructure Delivery and Management					277,935
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management					277,935
Project	910115	910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASSETS				1.0 1.0 1.0	277,935
WIP - Laboratories							277,935
3111103 Bungalows/Flats							164,074
3111204 Office Buildings							51,572
3113101 Electrical Networks							62,289

							Amount (GH¢)	
Institution	01	Government of Ghana Sector						
Fund Type/Source	13521					<i>Total By Fund Source</i>	1,168,323	
Function Code	70610	Housing development						
Organisation	3341001001	Gushiegu District - Gusheigu_Works_Office of Departmental Head_Northern						
Location Code	0815001	Gusheigu						
Use of goods and services							824,373	
Objective	720102	9.1 dev qlty, sust & res infra to suprt econ dev't & hum well-being					824,373	
Program	92003	Infrastructure Delivery and Management					824,373	
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management					824,373	
Operation	911101	911101 - Supervision and regulation of infrastructure development			1.0	1.0	1.0	824,373
Vehicle Registration							824,373	
2210511 Local Travel Cost							824,373	
Non Financial Assets							343,950	
Objective	720102	9.1 dev qlty, sust & res infra to suprt econ dev't & hum well-being					343,950	
Program	92003	Infrastructure Delivery and Management					343,950	
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management					343,950	
Project	910115	910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASSETS			1.0	1.0	1.0	343,950
WIP - Laboratories							343,950	
3111210 Recreational Centres							343,950	
Total Cost Centre							3,039,906	

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12602		<i>Total By Fund Source</i>				15,000
Function Code	70630	Water supply					
Organisation	3341003001	Gushiegu District - Gusheigu_Works_Water_Northern					
Location Code	0815001	Gusheigu					
Non Financial Assets							15,000
Objective	161005	6.b sup & Strengthen the part of loc comm in imp water & sani mgt					15,000
Program	92003	Infrastructure Delivery and Management					15,000
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management					15,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0		15,000
WIP - Laboratories							15,000
3113110 Water Systems							15,000
Amount (GH¢)							
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>				73,502
Function Code	70630	Water supply					
Organisation	3341003001	Gushiegu District - Gusheigu_Works_Water_Northern					
Location Code	0815001	Gusheigu					
Non Financial Assets							73,502
Objective	161005	6.b sup & Strengthen the part of loc comm in imp water & sani mgt					73,502
Program	92003	Infrastructure Delivery and Management					73,502
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management					73,502
Project	910115	910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASSETS	1.0	1.0	1.0		73,502
WIP - Laboratories							73,502
3113110 Water Systems							73,502
Amount (GH¢)							
Institution	01	Government of Ghana Sector					
Fund Type/Source	13521		<i>Total By Fund Source</i>				491,544
Function Code	70630	Water supply					
Organisation	3341003001	Gushiegu District - Gusheigu_Works_Water_Northern					
Location Code	0815001	Gusheigu					
Non Financial Assets							491,544
Objective	161005	6.b sup & Strengthen the part of loc comm in imp water & sani mgt					491,544
Program	92003	Infrastructure Delivery and Management					491,544
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management					491,544
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0		491,544
WIP - Laboratories							491,544
3113110 Water Systems							491,544
Total Cost Centre							580,045

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12603		<i>Total By Fund Source</i>	50,000
Function Code	70451	Road transport		
Organisation	3341004001	Gushiegu District - Gusheigu_Works_Feeder Roads_Northern		
Location Code	0815001	Gusheigu		

				Non Financial Assets	50,000	
Objective	390102	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	92003003	SP3.3 Public Works, rural housing and water management			50,000	
Project	910115	910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASSETS	1.0	1.0	1.0	50,000
WIP - Laboratories					50,000	
3111308 Feeder Roads					50,000	

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	13521		<i>Total By Fund Source</i>	4,720,323
Function Code	70451	Road transport		
Organisation	3341004001	Gushiegu District - Gusheigu_Works_Feeder Roads_Northern		
Location Code	0815001	Gusheigu		

				Non Financial Assets	4,720,323	
Objective	390102	11.2 prvd acs to safe, affodbl, acs'ble & sust trnspt syst for all			4,720,323	
Program	92003	Infrastructure Delivery and Management			4,720,323	
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management			4,720,323	
Project	910115	910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASSETS	1.0	1.0	1.0	4,720,323
WIP - Laboratories					4,720,323	
3111308 Feeder Roads					4,720,323	
				Total Cost Centre	4,770,323	

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12603		<i>Total By Fund Source</i>	10,000
Function Code	70411	General Commercial & economic affairs (CS)		
Organisation	3341101001	Gushiegu District - Gusheigu_Trade, Industry and Tourism_Office of Departmental Head_Northern		
Location Code	0815001	Gusheigu		

				Use of goods and services	10,000	
Objective	150502	8.3 Promote dev policies that sup MSMEs includ acs to fincc svcs			10,000	
Program	92004	Economic Development			10,000	
Sub-Program	92004002	SP4.2 Trade, Tourism and Industrial Development			10,000	
Operation	910201	910201 - Promotion of Small, Medium and Large scale enterprises	1.0	1.0	1.0	10,000

Vehicle Registration						10,000
2210709	Seminars/Conferences/Workshops - Domestic					10,000

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	13521		<i>Total By Fund Source</i>	553,000
Function Code	70411	General Commercial & economic affairs (CS)		
Organisation	3341101001	Gushiegu District - Gusheigu_Trade, Industry and Tourism_Office of Departmental Head_Northern		
Location Code	0815001	Gusheigu		

				Use of goods and services	553,000	
Objective	150502	8.3 Promote dev policies that sup MSMEs includ acs to fincc svcs			553,000	
Program	92004	Economic Development			553,000	
Sub-Program	92004002	SP4.2 Trade, Tourism and Industrial Development			553,000	
Operation	910201	910201 - Promotion of Small, Medium and Large scale enterprises	1.0	1.0	1.0	553,000

Vehicle Registration						553,000
2210511	Local Travel Cost					109,000
2210709	Seminars/Conferences/Workshops - Domestic					444,000

Total Cost Centre 563,000

						Amount (GH¢)	
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603					<i>Total By Fund Source</i>	10,000
Function Code	70473	Tourism					
Organisation	3341104001	Gushiegu District - Gusheigu_Trade, Industry and Tourism_Tourism_Northern					
Location Code	0815001	Gusheigu					
Use of goods and services							10,000
Objective	180101	8.9 Devise and implement policies to promote sustainable tourism					10,000
Program	92004	Economic Development					10,000
Sub-Program	92004002	SP4.2 Trade, Tourism and Industrial Development					10,000
Operation	910203	910203 - Development and promotion of Tourism potentials		1.0	1.0	1.0	10,000
Vehicle Registration							10,000
2210511 Local Travel Cost							10,000
Total Cost Centre							10,000

							Amount (GH¢)	
Institution	01	Government of Ghana Sector						
Fund Type/Source	12603						<i>Total By Fund Source</i>	65,000
Function Code	70360	Public order and safety n.e.c						
Organisation	3341500001	Gushiegu District - Gusheigu_Disaster Prevention Northern						
Location Code	0815001	Gusheigu						
Use of goods and services							20,000	
Objective	680101	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	910112	910112 - GREEN ECONOMY ACTIVITIES			1.0	1.0	1.0	10,000
		Vehicle Registration						10,000
	2210511	Local Travel Cost						5,000
	2210711	Public Education and Sensitization						5,000
Operation	910701	910701 - Disaster management			1.0	1.0	1.0	10,000
		Vehicle Registration						10,000
	2210711	Public Education and Sensitization						10,000
Other expense							45,000	
Objective	680101	13.1 strgthn resil & adaptive capa to climate relatd hazards & nat disas						45,000
Program	92005	Environmental Management						45,000
Sub-Program	92005001	SP5.1 Disaster prevention and Management						45,000
Operation	910701	910701 - Disaster management			1.0	1.0	1.0	45,000
		Dividend Paid By SOEs						45,000
	2821009	Donations						45,000
Total Cost Centre							65,000	

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	11001		<i>Total By Fund Source</i>	80,616
Function Code	71090	Social protection n.e.c.		
Organisation	3341700001	Gushiegu District - Gusheigu_Birth and Death Northern		
Location Code	0815001	Gusheigu		
Compensation of employees [GFS]				80,616
Objective	000000	Compensation of Employees		80,616
Program	92002	Social Services Delivery		80,616
Sub-Program	92002004	SP2.4 Birth and Death Registration Services		80,616
Operation	000000		0.0 0.0 0.0	80,616
Child Education Grant (Foreign Mission)				80,616
2111001 Established Post				80,616
				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12603		<i>Total By Fund Source</i>	20,000
Function Code	71090	Social protection n.e.c.		
Organisation	3341700001	Gushiegu District - Gusheigu_Birth and Death Northern		
Location Code	0815001	Gusheigu		
Use of goods and services				20,000
Objective	560302	16.9 prvd legal identity for all, including bth registration		20,000
Program	92002	Social Services Delivery		20,000
Sub-Program	92002004	SP2.4 Birth and Death Registration Services		20,000
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0 1.0 1.0	20,000
Vehicle Registration				20,000
2210511 Local Travel Cost				10,000
2210711 Public Education and Sensitization				10,000
Total Cost Centre				100,616

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	11001		<i>Total By Fund Source</i>				232,480
Function Code	70112	Financial & fiscal affairs (CS)					
Organisation	3341801001	Gushiegu District - Gusheigu_Human Resource_Human Resource_Human Resource Management_Northern					
Location Code	0815001	Gusheigu					
Compensation of employees [GFS]							222,480
Objective	000000	Compensation of Employees					222,480
Program	92001	Management and Administration					222,480
Sub-Program	92001003	SP3: Human Resource Management					222,480
Operation	000000		0.0	0.0	0.0	222,480	
Child Education Grant (Foreign Mission)							222,480
2111001 Established Post							222,480
Use of goods and services							10,000
Objective	640201	8.3 Promote dev.-oriented policies that supp. prod. activities					10,000
Program	92001	Management and Administration					10,000
Sub-Program	92001003	SP3: Human Resource Management					10,000
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0	10,000	
Vehicle Registration							10,000
2210411 Rental of Network and ICT Equipments							3,500
2210509 Other Travel and Transportation							4,000
2210511 Local Travel Cost							2,500
Amount (GH¢)							
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>				61,145
Function Code	70112	Financial & fiscal affairs (CS)					
Organisation	3341801001	Gushiegu District - Gusheigu_Human Resource_Human Resource_Human Resource Management_Northern					
Location Code	0815001	Gusheigu					
Use of goods and services							61,145
Objective	640201	8.3 Promote dev.-oriented policies that supp. prod. activities					61,145
Program	92001	Management and Administration					61,145
Sub-Program	92001003	SP3: Human Resource Management					61,145
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0	51,145	
Vehicle Registration							51,145
2210709 Seminars/Conferences/Workshops - Domestic							51,145
Operation	911803	911803 - Staff Training and skills development	1.0	1.0	1.0	10,000	
Vehicle Registration							10,000
2210709 Seminars/Conferences/Workshops - Domestic							10,000

BUDGET DETAILS BY CHART OF ACCOUNT,

2025

							Amount (GH¢)	
Institution	01	Government of Ghana Sector						
Fund Type/Source	14009						<i>Total By Fund Source</i>	45,000
Function Code	70112	Financial & fiscal affairs (CS)						
Organisation	3341801001	Gushiegu District - Gusheigu_Human Resource_Human Resource_Human Resource Management_Northern						
Location Code	0815001	Gusheigu						
Use of goods and services							45,000	
Objective	640201	8.3 Promote dev.-oriented policies that supp. prod. activities						45,000
Program	92001	Management and Administration						45,000
Sub-Program	92001003	SP3: Human Resource Management						45,000
Operation	911801	911801 - Personnel and Staff Management			1.0	1.0	1.0	45,000
Vehicle Registration							45,000	
2210710 Staff Development							45,000	
Total Cost Centre							338,625	

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>			75,871
Function Code	70112	Financial & fiscal affairs (CS)				
Organisation	3341901001	Gushiegu District - Gusheigu_Statistics_Statistics_Statistics_Northern				
Location Code	0815001	Gusheigu				
Compensation of employees [GFS]						65,871
Objective	000000	Compensation of Employees				65,871
Program	92001	Management and Administration				65,871
Sub-Program	92001004	SP4: Planning, Budgeting, Monitoring and Evaluation and Statistics				65,871
Operation	000000		0.0	0.0	0.0	65,871
Child Education Grant (Foreign Mission)						65,871
2111001 Established Post						65,871
Use of goods and services						10,000
Objective	630702	17.18 Enhance cap-building suprt to DCs to incr data availability				10,000
Program	92001	Management and Administration				10,000
Sub-Program	92001004	SP4: Planning, Budgeting, Monitoring and Evaluation and Statistics				10,000
Operation	911702	911702 - Coordination and Harmonization of data	1.0	1.0	1.0	10,000
Vehicle Registration						10,000
2210511 Local Travel Cost						10,000
Total Cost Centre						75,871
Total Vote						28,466,435

Expenditure Summary by Sustainable Development Goals

In GH¢

<i>Economic Classification</i>	2025 <i>Budget</i>	2026 <i>forecast</i>	2027 <i>forecast</i>
Gushiegu District - Gusheigu	21,674,609	21,674,609	
1_No Poverty	235,000	235,000	
11_Sustainable Cities and Communities	4,820,323	4,820,323	
13_Climate Action	1,314,743	1,314,743	
16_Peace, Justice, and Strong Institutions	2,372,095	2,372,095	
17_Partnerships for the Goals	70,200	70,200	
2_Zero Hunger	604,145	604,145	
3_Good Health and Well-Being	3,130,331	3,130,331	
4_ Quality Education	4,848,324	4,848,324	
5_Gender Equality	71,000	71,000	
6_Clean Water and Sanitation	814,045	814,045	
8_ Decent Work and Economic Growth	689,145	689,145	
9_Industry, Innovation, and Infrastructure	2,705,258	2,705,258	
Grand Total	0	0	0
	21,674,609	21,674,609	

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>
Gushiegu District - Gusheigu	0	0	0	21,674,609	21,674,609	0
9101 - Generic Operations	0	0	0	18,797,370	18,797,370	0
910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	0	0	0	2,260,285	2,260,285	0
910104 - INFORMATION, EDUCATION AND COMMUNICATION	0	0	0	31,145	31,145	0
910105 - PROCUREMENT OF OFFICE EQUIPMENT AND LOGISTICS	0	0	0	76,000	76,000	0
910107 - OFFICIAL / NATIONAL CELEBRATIONS	0	0	0	340,145	340,145	0
910108 - MONITORING AND EVALUATION OF PROGRAMMES AND PROJECTS	0	0	0	80,000	80,000	0
910109 - Supervision and coordination	0	0	0	25,000	25,000	0
910112 - GREEN ECONOMY ACTIVITIES	0	0	0	1,259,743	1,259,743	0
910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	0	0	0	8,630,243	8,630,243	0
910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING	0	0	0	6,089,810	6,089,810	0
910116 - Covid-19 Sanitation related expenditures	0	0	0	5,000	5,000	0
9102 - TRADE AND INDUSTRY	0	0	0	573,000	573,000	0
910201 - Promotion of Small, Medium and Large scale enterprises	0	0	0	563,000	563,000	0
910203 - Development and promotion of Tourism potentials	0	0	0	10,000	10,000	0
9103 - AGRICULTURE	0	0	0	25,000	25,000	0
910304 - Agricultural Research and Demonstration Farms	0	0	0	25,000	25,000	0
9104 - EDUCATION	0	0	0	334,000	334,000	0
910402 - Supervision and inspection of Education Delivery	0	0	0	35,000	35,000	0
910403 - Development of youth, sports and culture	0	0	0	119,000	119,000	0
910404 - support to teaching and learning delivery (Schools and Teachers award scheme, educational	0	0	0	180,000	180,000	0
9105 - HEALTH	0	0	0	82,000	82,000	0
910501 - District response initiative (DRI) on HIV/AIDS and Malaria	0	0	0	22,000	22,000	0
910503 - Public Health services	0	0	0	60,000	60,000	0
9106 - SOCIAL WELFARE AND COMMUNITY DEVELOPMENT	0	0	0	281,000	281,000	0
910601 - Social intervention programmes	0	0	0	210,000	210,000	0
910602 - Gender empowerment and mainstreaming	0	0	0	27,000	27,000	0
910604 - Child right promotion and protection	0	0	0	44,000	44,000	0

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>
9107 - DISASTER PREVENTION	0	0	0	55,000	55,000	0
910701 - Disaster management	0	0	0	55,000	55,000	0
9108 - CENTRAL ADMINISTRATION	0	0	0	478,666	478,666	0
910803 - Protocol services	0	0	0	67,000	67,000	0
910805 - Administrative and technical meetings	0	0	0	148,220	148,220	0
910806 - Security management	0	0	0	110,000	110,000	0
910807 - Support to traditional authorities	0	0	0	15,000	15,000	0
910809 - Citizen participation in local governance	0	0	0	54,945	54,945	0
910810 - Plan and budget preparation	0	0	0	83,502	83,502	0
9109 - WASTE MANAGEMENT	0	0	0	49,000	49,000	0
910902 - Solid waste management	0	0	0	34,000	34,000	0
910903 - Liquid waste management	0	0	0	15,000	15,000	0
9110 - PHYSICAL PLANNING	0	0	0	50,000	50,000	0
911002 - Land use and Spatial planning	0	0	0	40,000	40,000	0
911003 - Street Naming and Property Addressing System	0	0	0	10,000	10,000	0
9111 - WORKS	0	0	0	844,373	844,373	0
911101 - Supervision and regulation of infrastructure development	0	0	0	844,373	844,373	0
9113 - FINANCE	0	0	0	40,200	40,200	0
911303 - Revenue collection and management	0	0	0	40,200	40,200	0
9117 - Department of Statistics	0	0	0	10,000	10,000	0
911702 - Coordination and Harmonization of data	0	0	0	10,000	10,000	0
9118 - DEPARTMENT OF HUMAN RESOURCES	0	0	0	55,000	55,000	0
911801 - Personnel and Staff Management	0	0	0	45,000	45,000	0
911803 - Staff Training and skills development	0	0	0	10,000	10,000	0
Grand Total	0	0	0	21,674,609	21,674,609	0

Expenditure by Operation and Source of Funding

In GH¢

	2025	2026	2027
<i>MDA and Standardised Operation</i>	<i>Budget</i>	<i>forecast</i>	<i>forecast</i>
Gushiegu District - Gusheigu	21,674,609	21,674,609	
910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	2,260,285	2,260,285	
	43,000	43,000	
	138,220	138,220	
	725,631	725,631	
	1,283,434	1,283,434	
	70,000	70,000	
910104 - INFORMATION, EDUCATION AND COMMUNICATION	31,145	31,145	
	31,145	31,145	
910105 - PROCUREMENT OF OFFICE EQUIPMENT AND LOGISTICS	76,000	76,000	
	16,000	16,000	
	10,000	10,000	
	50,000	50,000	
910107 - OFFICIAL / NATIONAL CELEBRATIONS	340,145	340,145	
	4,000	4,000	
	100,000	100,000	
	236,145	236,145	
910108 - MONITORING AND EVALUATION OF PROGRAMMES AND PROJECTS	80,000	80,000	
	30,000	30,000	
	50,000	50,000	
910109 - Supervision and coordination	25,000	25,000	
	10,000	10,000	
	15,000	15,000	
910112 - GREEN ECONOMY ACTIVITIES	1,259,743	1,259,743	
	10,000	10,000	
	1,249,743	1,249,743	
910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	8,630,243	8,630,243	
	50,000	50,000	
	345,000	345,000	
	1,121,626	1,121,626	
	5,862,121	5,862,121	
	1,251,496	1,251,496	
910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASS	6,089,810	6,089,810	
	209,600	209,600	
	675,937	675,937	
	20,000	20,000	
	5,064,273	5,064,273	
	120,000	120,000	

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

	2025	2026	2027
MDA and Standardised Operation	Budget	forecast	forecast
910116 - Covid-19 Sanitation related expenditures	5,000	5,000	
	5,000	5,000	
910201 - Promotion of Small, Medium and Large scale enterprises	563,000	563,000	
	10,000	10,000	
	553,000	553,000	
910203 - Development and promotion of Tourism potentials	10,000	10,000	
	10,000	10,000	
910304 - Agricultural Research and Demonstration Farms	25,000	25,000	
	10,000	10,000	
	15,000	15,000	
910402 - Supervision and inspection of Education Delivery	35,000	35,000	
	35,000	35,000	
910403 - Development of youth, sports and culture	119,000	119,000	
	4,000	4,000	
	15,000	15,000	
	100,000	100,000	
910404 - support toteaching and learning delivery (Schools and Teachers award scheme, education	180,000	180,000	
	100,000	100,000	
	30,000	30,000	
	50,000	50,000	
910501 - District response initiative (DRI) on HIV/AIDS and Malaria	22,000	22,000	
	4,000	4,000	
	18,000	18,000	
910503 - Public Health services	60,000	60,000	
	10,000	10,000	
	50,000	50,000	
910601 - Social intervention programmes	210,000	210,000	
	10,000	10,000	
	200,000	200,000	
910602 - Gender empowerment and mainstreaming	27,000	27,000	
	17,000	17,000	
	10,000	10,000	
910604 - Child right promotion and protection	44,000	44,000	
	4,000	4,000	
	10,000	10,000	
	30,000	30,000	
910701 - Disaster management	55,000	55,000	
	55,000	55,000	

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

	2025	2026	2027
MDA and Standardised Operation	Budget	forecast	forecast
910803 - Protocol services	67,000	67,000	
	32,000	32,000	
	35,000	35,000	
910805 - Administrative and technical meetings	148,220	148,220	
	58,220	58,220	
	90,000	90,000	
910806 - Security management	110,000	110,000	
	10,000	10,000	
	100,000	100,000	
910807 - Support to traditional authorities	15,000	15,000	
	15,000	15,000	
910809 - Citizen participation in local governance	54,945	54,945	
	3,800	3,800	
	51,145	51,145	
910810 - Plan and budget preparation	83,502	83,502	
	83,502	83,502	
910902 - Solid waste management	34,000	34,000	
	4,000	4,000	
	30,000	30,000	
910903 - Liquid waste management	15,000	15,000	
	15,000	15,000	
911002 - Land use and Spatial planning	40,000	40,000	
	18,000	18,000	
	22,000	22,000	
911003 - Street Naming and Property Addressing System	10,000	10,000	
	10,000	10,000	
911101 - Supervision and regulation of infrastructure development	844,373	844,373	
	16,000	16,000	
	4,000	4,000	
	824,373	824,373	
911303 - Revenue collection and management	40,200	40,200	
	20,200	20,200	
	20,000	20,000	
911702 - Coordination and Harmonization of data	10,000	10,000	
	10,000	10,000	
911801 - Personnel and Staff Management	45,000	45,000	
	45,000	45,000	
911803 - Staff Training and skills development	10,000	10,000	
	10,000	10,000	

Expenditure by Operation and Source of Funding

In GH¢

				2025	2026	2027
<i>MDA and Standardised Operation</i>				<i>Budget</i>	<i>forecast</i>	<i>forecast</i>
<i>Grand Total</i>	0	0	0	21,674,609	21,674,609	

Expenditure by Functions of Government and Source of Funding

In GH¢

<i>Functional Classification</i>	2025 <i>Budget</i>	2026 <i>forecast</i>	2027 <i>forecast</i>
Gushiegu District - Gusheigu	21,674,609	21,674,609	
70111 Exec. & leg. Organs (cs)	2,352,095	2,352,095	
	252,240	252,240	
	825,631	825,631	
	1,154,224	1,154,224	
	120,000	120,000	
70112 Financial & fiscal affairs (CS)	186,345	186,345	
	20,000	20,000	
	20,200	20,200	
	101,145	101,145	
	45,000	45,000	
70133 Overall planning & statistical services (CS)	50,000	50,000	
	18,000	18,000	
	32,000	32,000	
70360 Public order and safety n.e.c	65,000	65,000	
	65,000	65,000	
70411 General Commercial & economic affairs (CS)	563,000	563,000	
	10,000	10,000	
	553,000	553,000	
70421 Agriculture cs	1,853,888	1,853,888	
	25,000	25,000	
	54,000	54,000	
	150,000	150,000	
	317,145	317,145	
	1,307,743	1,307,743	
70451 Road transport	4,770,323	4,770,323	
	50,000	50,000	
	4,720,323	4,720,323	
70473 Tourism	10,000	10,000	
	10,000	10,000	
70610 Housing development	2,705,258	2,705,258	
	55,000	55,000	
	4,000	4,000	
	200,000	200,000	
	1,277,935	1,277,935	
	1,168,323	1,168,323	

Expenditure by Functions of Government and Source of Funding

In GH¢

<i>Functional Classification</i>	2025 <i>Budget</i>	2026 <i>forecast</i>	2027 <i>forecast</i>
70620 Community Development	306,000	306,000	
	32,000	32,000	
	4,000	4,000	
	20,000	20,000	
	220,000	220,000	
	30,000	30,000	
70630 Water supply	580,045	580,045	
	15,000	15,000	
	73,502	73,502	
	491,544	491,544	
70721 General Medical services (IS)	3,130,331	3,130,331	
	4,000	4,000	
	143,300	143,300	
	50,000	50,000	
	2,933,031	2,933,031	
70740 Public health services	234,000	234,000	
	19,000	19,000	
	180,000	180,000	
	35,000	35,000	
70980 Education n.e.c	4,848,324	4,848,324	
	4,000	4,000	
	109,600	109,600	
	833,682	833,682	
	50,000	50,000	
	2,479,546	2,479,546	
	1,371,496	1,371,496	
71090 Social protection n.e.c.	20,000	20,000	
	20,000	20,000	
Grand Total	0	0	0
	21,674,609	21,674,609	

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>
Gushiegu District - Gusheigu	21,674,609	21,674,609	
70111 Exec. & leg. Organs (cs)	2,352,095	2,352,095	
70112 Financial & fiscal affairs (CS)	186,345	186,345	
70133 Overall planning & statistical services (CS)	50,000	50,000	
70360 Public order and safety n.e.c	65,000	65,000	
70411 General Commercial & economic affairs (CS)	563,000	563,000	
70421 Agriculture cs	1,853,888	1,853,888	
70451 Road transport	4,770,323	4,770,323	
70473 Tourism	10,000	10,000	
70610 Housing development	2,705,258	2,705,258	
70620 Community Development	306,000	306,000	
70630 Water supply	580,045	580,045	
70721 General Medical services (IS)	3,130,331	3,130,331	
70740 Public health services	234,000	234,000	
70980 Education n.e.c	4,848,324	4,848,324	
71090 Social protection n.e.c.	20,000	20,000	
Grand Total	0	0	0
	21,674,609	21,674,609	