



**REPUBLIC OF GHANA**

# **COMPOSITE BUDGET**

**FOR 2025-2028**

**PROGRAMME-BASED BUDGET ESTIMATES**

**FOR 2025**

**GARU DISTRICT ASSEMBLY**



**APPROVAL OF 2024 COMPOSITE BUDGET OF THE GARU DISTRICT ASSEMBLY**  
The Assembly by a resolution at the third Ordinary Meeting of the First Session of the Garu District Assembly held on the 19<sup>th</sup> October, 2023 approved the 2024 Composite Budget with the following details.

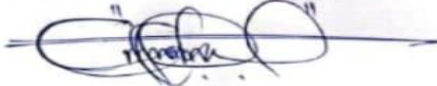
**Compensation of Employees**

**GH¢5,108,580.00**

**PRESIDING MEMBER**  
**(Hon. Asore Bartholomew Azumbil)**


  
**DCD**  
**(Alhassan Sulemana)**

**Goods and Service**



**GH¢14,790,772**

**PRESIDING MEMBER**  
**(Hon. Asore Bartholomew Azumbil)**

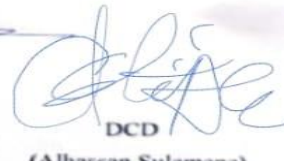
  
**DCD**  
**(Alhassan Sulemana)**

**Capital Expenditure**



**GH¢17,137,064**

**PRESIDING MEMBER**  
**(Hon. Asore Bartholomew Azumbil)**

  
**DCD**  
**(Alhassan Sulemana)**

**Total Budget GH¢37,036,416**



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## **PART A: STRATEGIC OVERVIEW OF THE ASSEMBLY**

### **Establishment of the District**

The Garu District was created out of the Garu-Tempene District in 2017 and forms part of the fifteen (15) Municipals and Districts in the Upper East Region of Ghana. The Garu District Assembly was established in 2017 as defined by the Local Government Legislative Instrument (L.I. 2351) with the administrative capital at Garu

### **Geographical Location and Boundaries**

The District lies in the south-eastern part of the Upper East Region of Ghana. It covers an area of 1060.91 square/km. It lies approximately on latitude  $11^{\circ}38'N$  and  $11^{\circ}0'N$  and longitude  $0^{\circ}06' E$  and  $0^{\circ}23' E$

### **Population Structure**

The 2021 population and housing census gave the District Population as 71,774. The male population in the District is 34,434 representing 47.98 percent of total population while that of the female population is 37,340 also representing 52.02 percent

### **Vision**

To become a highly professional Local Government Institution that creates opportunities for all, especially women and the vulnerable to effectively participate in decision making process, and human resource development in partnership with other public sector organizations and the private sector.

### **Mission**

The Garu District exists to improve the Socio-economic condition of its people by mobilizing the necessary human and material resources in an efficient and effective manner towards developing the District in a sustainable manner.

### **Goals**

“To build a prosperous society with equal opportunity through improved quality of education, enhanced livelihoods, improved health care services and healthy conditions

and improved local governance, public safety and public security while safeguarding the environment by the year 2027.”

### **Core Functions**

- The core functions of the Garu District Assembly are provided for under Section (12) of the Local Governance Act, 2016 Act 936. They are as follows:
- To exercise political and administrative authority;
- To provide guidance and direction and supervise all administrative authorities in the District;
- To promote local economic development
- To exercise deliberative, legislative and executive functions;
- Responsible for the overall development of the District through the preparation of development plans, budgets, and submission to the National Development Planning Commission (NDPC) through the Regional Coordinating Council (RCC) for approval;
- To formulate and execute planned programmes and strategies for effective resource mobilization that promotes and supports productive economic activities as well as social development;
- To initiate programmes for the development of basic infrastructure and provide municipal works and services in the district;
- Be responsible for the development, improvement and management of human settlements and the environment in the district;
- Responsible for the maintenance of security and public safety in the District;
- To co-ordinates, integrate and harmonize the execution of programmes and projects under approved development plans and that of other departments under it; and

Discharges other functions as may be directed by the President of the Republic of Ghana

### **District Economy**

The overall development of the district is based on the production of goods and services. Critical to the production process are a number of factors. The favorable the factors, the more wealth is created leading to the general well-being of the population.

This section analyses these

- **Agriculture**

Agriculture is the mainstay of the district economy employing about 85.2% of the labour. The people of the Garu District are predominantly subsistent farmers depending largely on rain fed agriculture. The major outputs of farmers are maize, millet, groundnuts, onions, watermelon, and livestock such as pigs, cattle, sheep and goats. Poultry, especially guinea fowl production, is quite significant. The District is also implementing the Government Flagship programmes of Planting for Food and Jobs (PFJ) and Rearing for Food and Jobs (RFJ).

- **Road Network**

Roads in the District are mainly feeder roads. Total engineered roads are 277.1km and the total un-engineered roads are 122.9km. The Assembly is still opening more feeder roads to link all communities and major town together to facilitate easy transportation of human beings and goods and services.

### **Energy**

In line with the SDG of ensuring access to affordable, reliable, sustainable and modern energy for all and working toward target by 2030, the rural electrification programme is making tremendous effort in the District for more communities to be connected to the national grid.

### **Health**

There are a total of 34 health facilities in all the seven sub-district. These include 1 private and 33 public facilities. There are no doctors in district. Under the Government agenda 111 projects Garu will be benefiting from a district hospital. Preparatory works are currently ongoing.

**Table 1 below depicts the health facilities by Sub-Districts**

Sub-District	CHPS	Clinic	District Hospital	Maternity Home	Polyclinic	Health Centre	Total
Kugri	3	0	0	0	0	0	3
Songo	2	0	0	0	0	1	3
Kpatia	6	0	0	0	0	0	6
Garu	4	1	0	0	0	2	7

Worikambo	5	0	0	0	0	1	6
Kpatua	3	0	0	0	0	0	3
Denugu	5	1	0	0	0	0	6
<b>Total</b>	<b>28</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>34</b>

### **Education**

The District has a total of One Hundred and Forty-Five (145) Educational Institutions comprising Thirty-Nine (39) public KG and Eighteen (18) private Nurseries/KGs, Thirty-Nine (39) public Primary and Twenty (20) private primary schools, Nineteen (19) public Junior High Schools, Nine (9) private Junior High schools, One (1) public SHS and No Technical/Vocational School.

### **Market Centers**

The District has 8 Markets which include; Garu, Farfar, Yizidug, Denugu, Songo, Dabila, Avosum Markets and Zaari. The Garu market is observed every three days which is a major marketing centre where commodities are traded.

### **Water and Sanitation**

The Garu District has two (2) Small Town Water and Sanitation Project in Garu and Denugu and total number of 669 boreholes

The District Assembly intends to provide similar Small town water and sanitation systems for Kugri and Worikambo communities in the near future.

The existing sanitation facilities in the district include Septic tanks, Ventilated Pit Latrine (VIP), Kumasi Ventilated Improved Pit Latrine (KVIP) and Water Closets. Currently, about 72% of households in the district have access to improved toilet facilities.

### **Tourism**

The District have a few undeveloped tourist attraction centers. They are the old slave market at Senebaga and the Conical Hill at Kugri. These tourist centers need to be developed to make them attractive for tourist. This will help provide jobs for the people of

the areas and also provide revenue for the Assembly to undertake development in the District

### **Key Issues/Challenges**

In its development strides and efforts, the Assembly has been doing its best to resolve identified key development issues by leveraging on its strengths. It has also been doing the best it can to neutralize its challenges through the opportunities available. Some of the key development issues/concerns are listed below.

- Delay in the release of funds from the Central Government
- Poor road network in the district
- Inadequate health care infrastructures (e.g. CHPS Compounds)
- Inadequate spatial plans
- Inadequate educational infrastructures (e.g. furniture)
- Poor drainage system

### **Key Achievements in 2024**

As at 30<sup>th</sup> September 2024, the assembly achieved remarkable success in its development efforts as evidenced by the following projects and programmes listed below;

- Procured 1no.Yamaha motorbikes
- Constructed 2 No.10unit KVIP toilets at Garu market and Garu Zongo. Supply and installed of 200No. Solar Street light and 82No.CCTV camera solar street light.
- Constructed of 1No.6 unit market stores at Zaare and construction of 1 No 6 unit market at Songo
- Procured 350no. Mono and dual desks
- Constructed 3no.information centers
- Constructed of 1no. Single 1.2m diameter culvert.



**Procured Yamaha motorbike for Department of Social welfare**



**Constructed 2no. KVIP toilet at Garu Market and Zongo**



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## MARKET STORES ZAARI AND SONGO



18

## INFORMATION CENTERS AT DABILLA



19



**Handing over 350 mono desks to GES director by DCE**



20

**CULVERT AT DUSBULIGA FARFAR ROAD**



21

## Revenue and Expenditure Performance

This section presents the trend analysis of the Assembly's revenue and expenditure performance over the medium term 1<sup>st</sup> January 2022 – 30<sup>th</sup> September, 2024.

### Revenue

**Table 1: Revenue Performance – IGF Only**

REVENUE PERFORMANCE – IGF ONLY							
ITEMS	2022		2023		2024		% performance as at September, 2024 $\frac{Actual}{Budget} \times 100$
	Budget	Actuals	Budget	Actuals	Budget	Actuals as at September	
Property Rates	20,000	0.00	0.00	0.00	11,200	0.00	0
Other Rates (Specify)							
Fees	85,006	31,173	83,014.28	44,387	86,475	40,373.6	46.00
Fines	0	0	1,842.16	300	650	0	0
Licences	90,000	63,649	148,900	53,681.10	68,075	13,236	19.4
Land	15,000	0	58,348.52	1,557	10,000	1,463	14.6
Rent	123,430	0	25,951.56	0	9,000	7,020	78
Investment	0	0	0	0	0	0	
Sub-Total	293,986	94,822	318,056.52	110,427.10	186,600	62,092.60	33.38
Royalties							
<b>Total</b>	<b>293,986</b>	<b>94,822</b>	<b>318,056.52</b>	<b>110,427.10</b>	<b>186,000</b>	<b>62,092.60</b>	<b>33.38</b>

**Table 2: Revenue Performance – All Revenue Sources**

REVENUE PERFORMANCE – All Revenue Sources							
ITEMS	2022		2023		2024		% performance as at September, 2024 $\frac{Actual}{Budget} \times 100$
	Budget	Actuals	Budget	Actuals	Budget	Actuals as at September	
IGF	293,986	94,822	318,056.52	110,427.10	186,000	62,092.60	33.3
Compensation of Employee	1,961,532.14	2,054,732.95	2,196,404.40	3,227,156.08	2,960,877.02	3,306,627.45	111.7
Goods and Services Transfer	1,197,022.68	378,548.69	5,869,674.48	32,021.84	89,700.70	0	0
Assets Transfer							
DACF-Assembly	6,072,686.14	1,670,408.87	2,279,255.75	1,775,319.42	4,253,000	655,169.86	15.40
DACF-MP	500,000	299,432.07	500,000.00	379,657.72	900,000	670,136.01	74.4
DACF-PWD	300,000.00	127,044.85	300,000.00	223,479.93	350,000	237,309.46	67.8
DACF-RFG	1,128,397.86	379,472.48	1,843,000	0	1,200,000	1,023,790	85.3
Soco	0	0	0	1,346,024	15,780,455	1,577,115.42	10.0
USAID(RIING II)	300,000.00		820,554.00	191,658	748,918	160,937.07	21.5
UNICEF	125,000	115,395	125,000.00	35,000	385,000	203,200	52.8
GPSNP	1,029,304.85			57,465	100,000	0	
<b>Total</b>	<b>11,975,843.67</b>	<b>6,158,558.46</b>	<b>18,408,828.05</b>	<b>7,378,209.06</b>	<b>26,953,950.72</b>	<b>7,896,377.87</b>	<b>29.3</b>

## Expenditure

This part seeks to show expenditure performance by all funding sources.

**Table 3: Expenditure Performance-All Sources**

EXPENDITURE PERFORMANCE (ALL DEPARTMENTS) ALL FUNDING SOURCES							
Expenditure	2022		2023		2024		% Performance (as at September, 2024) $\frac{Actual}{Budget} \times 100$
	Budget	Actual	Budget	Actual	Budget	Actual as at September,	
Compensation	1,961,532.14	2,054,732.95	2,196,404.40	3,227,156.08	2,960,877.02	3,306,627.45	111.7
Goods and Service	5,202,411.99	1,739,671.97	7,165,698.48	4,172,047	8,266,887.73	1,650,582.80	20
Assets	6,476,445.68	720,643.09	11,357,008.17	379,907	15,726,186	1,791,819.3	12.2
<b>Total</b>	<b>11,975,843.67</b>	<b>4,536,793.02</b>	<b>18,408,828.05</b>	<b>7,779,110.08</b>	<b>26,953,950.72</b>	<b>6,749,029.55</b>	<b>28.6</b>

## Adopted Medium Term National Development Policy Framework (MTNDPF) Policy Objectives

- Enhance the application of science, technology and innovation
- Promote livestock and poultry development for food security and income generation
- Promote proactive planning for disaster prevention and mitigation conservation areas
- Enhance inclusive and equitable access to, and participation in quality education at all levels
- Ensure Equitable access to quality health and nutrition services
- Ensure Food and Nutrition Security (FNS)
- Attain gender equality and equity in political, social and economic development systems and outcomes

- Promote economic empowerment of women
- Ensure affordable, equitable, easily accessible and Universal Health Coverage (UHC)
- Ensure reduction of new HIV, AIDS/STIs and other infections, especially among vulnerable groups
- Reduce disability morbidity and mortality
- Strengthen the healthcare management system
- Enhance domestic trade
- Deepen transparency and public accountability
- Enhance the quality of life in rural areas

## Policy Outcome Indicators and Targets

The district Assembly is a decentralized local government body, aimed at carrying out developmental activities and bringing governance to the doorsteps of the people, and thus, works with a lot of broader policy indicators, targets, and government flagship programs. These generally seek to achieve local development service delivery to better the lives of the citizenry. The achievements in the 2023, and 2024 fiscal years and the targets set for the 2025 fiscal year are contained in the analysis table below.

**Table 4: Policy Outcome Indicators and Targets**

Outcome Indicator	Outcome Indicator Description	Unit of Measure	Baseline 2022		Past Year 2023		Latest Status 2024		Medium Term Target			
			Target	Actual	Target	Actual	Target	Actual as at September	2025	2026	2027	2028
Increase utilisation of recourses	Increased transparency and accountability in the use of public resources	Number of Town Hall Meetings and Social Accountability held	4		3	1	44	4	4	4	42	
Capacity building of Staff	Improvement in staff performance and service delivery	Number of staff trained and appraised	80	30	79	79	80	80	85	85	80	30
Provision of safe and quality water	Increased access to safe, potable and reliable water supply	Number of functional boreholes drilled or provided	20	3	5	1	5	7	9	11	20	3



Rehabilitation and opening of roads	Improve access to roads to all categories of road users	Number of roads rehabilitated	4	3	4	2	4	4	4	4		
Develop cadastral plan of the district	Orderliness in the construction of buildings and structures	Number of building permits issued out	20	10	20	5	20	7	25	30	35	40

### Revenue Mobilization Strategies

The Assembly after critical analysis of its past records on revenue mobilization, has recognized that there are some untapped potentials for increasing internally generated revenue to meet the district's development needs. This Revenue Improvement Action Plan (RIAP) is prepared to address the challenges identified and it is believed that a careful implementation of the plan will ensure 25% increase revenue over the 2024 as the baseline by December, 2025.

### This Table Shows Revenue Mobilizations Strategies

Revenue Head	Objective	Activities	Expected	Implementation strategies	Timeliness for implementation 2023					Responsibility	Costing/Budget	Funding
					QTR	QTR	QTR	QTR	QTR			
1. Property Rate	To increase revenue from rates by	Update property valuation data using ICT. Sensitization of	Increase in revenue from property rates	1. Stakeholder consultation and sensitization	Procurement of ICT tools	Formation of revenue task force	Issue demand notices to defaulting rate payers			DCE, DPCU, IA, Assembly Members	25,000.00	DACF, IGF

	50% 2023-2027	General public on the need to pay property rates, Revaluation of properties  ' Training of revenue collectors on the use of ICT tools. provide logistics for PPD		ii. Procurement of modern ICT tools iii. Revenue mobilization task force							DCD, DFO, PPD, DBA	LICENSES	To increase revenue from license by 20% 2023-2027
2. LICENS ES	To increase revenue from license by 20% 2023-2027	Update existing data on businesses.  Public sensitization on the need to register businesses.  Engagement of stakeholder on the processes of fee	Improvement in license collection	Formation of revenue mobilization committee to collect and update the data base. Stakeholder meeting to educate the public. Technology in fees collection	Stakeholder meeting to educate the public	Technology in fees collection. E.g mobile	Formation of revenue mobilization						To increase revenue from license by 20% 2023-2027



BUILDING PERMIT	To increase revenue from building permit by 100%	Public sensitization on the need to obtain building permit. Recruit 10 building inspectors from NSS every year Procure logistics for data collection. Provide training on data collection on unauthorized structures	Increase in revenue collection on building permits	Ensure regular meetings of the statutory and spatial planning committee. Continuous education on the need to obtain building permit. Sanction defaulters Formation of demolition task force	Awareness creation. Recruitment and training of building inspectors.	Automation of data collected	Deployment of officers to the field	Continuous education. Sanctions to defaulters. Procurement of logistics	DCD, DFO, DBA, PPD	150,000.00,	DACF, IGF,
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## PART B: BUDGET PROGRAMME/SUB-PROGRAMME SUMMARY

### PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

#### **Budget Programme Objectives**

- To provide effective and efficient support services to the general administration and organization of the District Assembly;
- To ensure sound financial management of the Assembly's resources;
- To coordinate the development planning and budgeting functions of the Assembly;
- To provide human resource planning and development of the District Assembly.

#### **Budget Programme Description**

The programme 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 the area of local governance.

The Programme is being implemented and delivered through the offices of the Central Administration and Finance Departments. The various units involved in the delivery of the programme include; General Administration Unit, Budget Unit, Planning Unit, Accounts Office, Procurement Unit, Human Resource, Internal Audit, Statistics and Records Unit.

Total staff strength of thirty-four (34) 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 Programme 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 (DACF) and District Assemblies' Common Fund Responsiveness Factor Grant (DACF-RFG).

## 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; and
- To ensure the effective functioning of all the sub-structures to deepen the decentralization process

### Budget Sub- Programme Description

The General Administration sub-programme looks at the provision of administrative support and effective coordination of the activities of the various departments through the Office of the District Co-ordinating Director. The sub-programme is responsible for all activities and programmes relating to general services, internal controls, procurement/stores, transport, public relation and security.

The core function of the General Administration unit is to facilitate the Assembly's activities with the various departments, quasi-institution, and traditional authorities and also mandated to carry out regular maintenance of the Assembly's properties. In addition, the District Security Committee (DISEC) is mandated to initiate and implement programmes and strategies to improve public security in the District.

**Table 5: Budget Sub-Programme Results Statement**

Main Outputs	Output Indicators	Past years			Projections		
		2022	2023 as at August	2024	2025	2026	2027
Management Meetings Organized	Number of quarterly management meetings organized	4	3	4	4	4	4
Town Hall Meetings and Social Accountability Fora	Number of Town Hall Meetings and Social Accountability Fora held	2	2	4	4	4	4
Ordinary General Assembly Meetings Organized	Number of quarterly Ordinary General Assembly Meetings Organized	4	2	4	4	4	4

**Table 6: Budget Sub-Programme Standardized Operations and Projects**

Standardized Operations	Standardized Projects
Plan and budget preparation (Preparation of MTDP, AAP, plan reviews, public hearing, monitoring and evaluation, Budget Reviews, Budget Dissemination, Budget Hearings.)	Procurement of 2No. Motorbikes for staff
Coordination and Harmonization of data (Analysis, collection, collation and management/ storage)	Provision for Purchase of General Office Equipment and Logistics (
Data and information dissemination (Data publication, stakeholder engagement, seminars on results from surveys and census)	Procurement of office computers and accessories for Central Administration staff to facilitate Service Delivery

## SUB-PROGRAMME 1.2 Finance and Audit

### Budget Sub-Programme Objective

- To ensure sound financial management of the Assembly's resources as well as safeguard its assets.
- To ensure timely disbursement of funds and submission of financial report;
- To ensure the mobilization of all available revenues for effective service delivery.

### Budget Sub- Programme Description

This sub-programme provides effective and efficient management of financial resources and timely reporting of the Assembly finances as contained in the Public Financial Management Act, 2016 (Act 921) and Public Financial Management Regulations, 2019 (L.I. 2378). It also ensures that financial transactions and controls are consistent with prevailing financial and accounting policies, rules, regulations, best practices and safeguard the assets of the Assembly. The sub-programme operations and major services delivered include: undertaking revenue

### Table 7: 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.

### Table 7: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Revenue Improvement Action Plan (RIAP) prepared and activities in it implemented	Number of activities in the Revenue Improvement Action Plan implemented	7	5	10	10	10	10
Revenue Collectors trained on revenue mobilization and collection, revenue	Number of trainings conducted for Revenue Collectors trained on revenue	4	2	4	4	4	4



classification and recording	mobilization and collection, revenue classification and recording						
Audit Committee meetings held	Number of Audit Committee meetings held	4	2	4	4	4	4

### Budget Sub-Programme Standardized Operations and Projects

**Table 8: Budget Sub-Programme Standardized Operations and Projects**

Standardized Operations	Standardized Projects
Internal audit operations (Audit committee meetings, audit reporting,)	Erecting of revenue check points in the district
Revenue collection and management (Commission collectors)	
Acquisition of Movable and Immovable Assets (Roads, culvert, buildings, lands, vehicles)	
Information, Education and Communication (Public education and sensitization, announcements, advertisement, air time, town hall meetings, public fora)	

## SUB-PROGRAMME 1.3 Human Resource Management

### Budget Sub-Programme Objective

- To provide Human Resource Planning and Development of the Assembly; and
- To develop capacity of staff to deliver quality services.
- To achieve institutional performance goals that are linked to the individual and team performance objectives, as the basis for measuring performance results and merit;

### Budget Sub- Programme Description

The Human Resource Management seeks to improve the departments, division and unit's decision making and build capacity of the manpower which will ultimately improve the workforce and organizational effectiveness. In carrying out this sub-programme it is expected that productivity would be enhanced at the Assembly as well as decision making in the management of Human Resource.

Major services and operations delivered by the sub-programme include human resource auditing, performance management, service delivery improvement, upgrading and promotion of staff. It also includes Human Resource Management Information System which ensures frequent update of staff records through electronic means, guaranteeing efficient and good salary administration, facilitation of recruitment and selection as well as postings of competent staff to fill available vacancies at the district.

**Table 9: Budget Sub-Programme Results Statement**

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Staff trained and appraised	Number of Staff trained and appraised	15	20	97	97	97	97
Administration of Human Resource Management Information System (HRMIS) updated	Number of departments hooked onto the HRMIS	12	9	12	12	12	12
Staff durbars organized	Number of staff durbars organize	4	2	4	4	4	4

## Budget Sub-Programme Standardized Operations and Projects

**Table 10: Budget Sub-Programme Standardized Operations and Projects**

Standardized Operations	Standardized Projects
Staff Training and skills development (Training and capacity building, staff welfare expenses)	Procurement of 4no. Laptops for Staff and 1no. Photocopier to facilitate Service Delivery
Performance Management (Staff appraisal, performance contract)	
Personnel and Staff Management (Cost on validation of payroll, personnel emolument budget, capacity building, HRMIS,)	

## SUB-PROGRAMME 1.4 Planning, Coordination and Statistics

### Budget Sub-Programme Objective

- To facilitate, formulate and co-ordinate the development planning and budget
- Management functions as well as the monitoring and evaluation systems of the Assembly.
- To conduct District surveys and census and publicized data to stakeholders.

### Budget Sub- Programme Description

The sub-programmes coordinate policy formulation, preparation and implementation of the District Medium Term Development Plan, Monitoring and Evaluation Plan as well as the Composite Budget of the District Assembly, data collection and analysis and preparation and update of business register.

The three (3) main units for the delivery of the sub-pgramme is the Planning and Budget Units.

The main sub-programme functions include;

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;

**Table 11: Budget Sub-Programme Results Statement**

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Quarterly progress reports prepared and submitted	Number of quarterly progress reports submitted by 15 <sup>th</sup> of the ensuing month after	4	2	4	4	4	4

	the end of the quarter						
Quarterly Budget Committee meetings held	Number of Quarterly Budget Committee meetings held	2	2	4	4	4	4
Quarterly DPCU meetings held	Number of quarterly DPCU meetings held	4	3	4	4	4	4

### Budget Sub-Programme Standardized Operations and Projects

**Table 12: Budget Sub-Programme Standardized Operations and Projects**

Standardized Operations	Standardized Projects
Plan and budget preparation (Preparation of MTI, AAP, plan reviews, public hearing, monitoring & evaluation, Budget Reviews, Budget Dissemination, Budget Hearings.)	No projects
Coordination and Harmonization of data (Analytical collection, collation and management/ storage)	

## **SUB-PROGRAMME 1.5 Legislative Oversight**

### **Budget Sub-Programme Objective**

- To ensure full implementation of the political, administrative and fiscal decentralization reforms.

### **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 Area Councils, Subcommittees 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 Honorable Presiding Member spearheads the work of the Legislative Oversight role and is ably assisted by the Office of the District Coordinating Director. The main units of this sub-programme are the Area Councils, the Office of the Presiding Member and the Office of the District 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 Area Councils, local communities and the general public.

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

**Table 13: Budget Sub-Programme Results Statement**

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Ordinary General Assembly meetings held	Number of Ordinary General Assembly meetings held	4	2	4	4	4	4
Statutory subcommittee meetings held	Number of statutory subcommittee meeting held	4	2	4	4	4	4
Capacity building training for Area Council organized	Number of training workshop organized	1	1	2	2	2	2

**Budget Sub-Programme Standardized Operations and Projects**

**Table 14: Budget Sub-Programme Standardized Operations and Projects**

Standardized Operations	Standardized Projects
Legislative enactment and oversight (Assembly, Executive and sub-committee meetings, PRCC Meeting, gazetting and enforcement of bye-laws)	No projects
Administrative and technical meetings (Management meetings, budget committee meeting, MDPCUs meetings, DEOC meetings, Entity Tender Committee meetings, Audit Committee meetings)	
Protocol Services (hosting of official guests, donations, contributions, hotel accommodation, feeding,)	

## PROGRAMME 2: SOCIAL SERVICES DELIVERY

### **Budget Programme Objectives**

- To ensure affordable, equitable, easily accessible and Universal Health Coverage (UHC) by 2030
- To accelerate the provision of improved environmental sanitation service; □ To attain universal births and deaths registration in the district.

### **Budget Programme Description**

The Social Service Delivery programme seeks to harmonize the activities and functions of the following agencies; Ghana Education Service, Youth Employment Authority and Youth Authority operating at the district level.

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

The programme also intends to make provision for community care services including social welfare services and street children, child survival and development.

The Birth and Death Registry seeks to provide accurate, reliable and timely information of all births and deaths occurring within the district for socio-economic development through their registration and certification.



## SUB-PROGRAMME 2.1 Education, Youth and Sports Services

### Budget Sub-Programme Objective

- To ensure inclusive, equitable and access to quality education at all levels by 2030
- To Increase access to education through school improvement;
- To improve the quality of teaching and learning in the district;

### 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. Key sub-programme operations include;

Advising the District Assembly on matters relating to preschool, primary, and junior high schools in the district and other matters that may be referred to it by the District Assembly; Facilitate the supervision of pre-school, primary and junior high schools in the District; Co-ordinate the organization and supervision of training programmes for youth in the district to develop leadership qualities, personal initiatives, patriotism and community spirit; Advise on the provision and management of public libraries and library services in the district in consultation with the Ghana

**Table 15: Budget Sub-Programme Results Statement**

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Classroom blocks constructed	Number of schools buildings constructed	1	1	4	4	4	4
DEOC meetings organized	Number of DEOC meetings organized	2	2	4	4	4	4
Ghana School Feeding Program monitored	Number of times Ghana School Feeding Programme is monitored	12	7	12	12	12	12

## Budget Sub-Programme Standardized Operations and Projects

**Table 16: Budget Sub-Programme Standardized Operations and Projects**

Standardized Operations	Standardized Projects
Development of youth, sports and culture (Promotion of sports/culture and other youth programmes)	Procured 200no. furniture and distributed to pupils
School Feeding operations (monitoring, reporting & training of caterers)	

## SUB-PROGRAMME 2.2 Public Health Services and Management

### Budget Sub-Programme Objective

- To ensure affordable, equitable, easily accessible and Universal Health Coverage (UHC) by 2030.
- To Bridge the equity gaps in geographical access to health services and ensure reduction of new HIV/AIDS/STI infections and malaria.

### Budget Sub- Programme Description

The sub-programme aims at providing facilities, infrastructural services and programmes for effective and efficient promotion of public and environmental health in the District. 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 District. 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.

**Table 17: Budget Sub-Programme Results Statement**

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Microscopes procured CHPS compounds	Number of CHPS compounds provided with Microscopes	0	0	4	4	4	4
Electricity extended CHPS compound in the District	Number of CH compound connected to electricity	-	2	4	5	6	7
CHPS compounds in the district furnished	Number of CHPS compounds furnished	2	1	2	2	2	2

## Budget Sub-Programme Standardized Operations and Projects

**Table 18: Budget Sub-Programme Standardized Operations and Projects**

Standardized Operations	Standardized Projects
Public Health services (public education, sensitisation, Immunisation/vaccination, family planning services)	Construction of 1no. CHIPS compound at Sensire v Ancillary Facilities Construction of 2no. 10-seater KVIP toilet
District Response Initiative (DRI) on HIV/AIDS and Malaria (Educational campaigns, ART)	

## **SUB-PROGRAMME 2.3 Social Welfare and Community Development**

### **Budget Sub-Programme Objective**

- Empower communities to shape their future by utilisation of their skills and resources to improve their standard of living.
- To integrate the vulnerable, Persons with Disability, the excluded and Disadvantaged into the mainstream of society and also protect and promote the rights of children against harm and abuse.
- To reduce extreme poverty and enhance the potential of the poor to contribute to National Development.

### **Budget Sub- Programme Description**

The Social and Community Development Budget programme is designed to allocate financial resources strategically to uplift individuals and communities, ensuring inclusivity, social justice, and empowerment. This comprehensive programme encompasses a range of initiatives to address social issues, aid vulnerable populations, and promote sustainable community development.

Community Development is also tasked with 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 an urban poor area in the District.

Major services to be delivered include; facilitating community base rehabilitation of Persons With Disabilities (PWDs), assist an facilitate provision of community care services including registration of Persons With Disabilities, assistance to the aged, personal social welfare services, assistance to street children, child survival and development, socioeconomic and emotional stability in families and assist to organize community development programmes to improve an 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.

This sub-programme is undertaken with a total staff strength of twenty (20) with funds from GoG transfers, PWD funds, DACF, SOCO and Assembly's Internally Generated Funds (IGF). Challenges facing this sub-programme include untimely release of funds, inadequate office space and staff and logistics for public education.

**Table 19: Budget Sub-Programme Results Statement**

The table indicates the main outputs, its indicators and projections by which the District 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
PWDs supported financially to under income generation activities	Number of PWD supported financially to undertake income generation activities	100	75	150	150	150	150
Child Protection Teams (CPTs) formed and reactivated	Number of Child Protection Teams (CPTs) formed and reactivated	0	10	142	142	142	142
Communities sensitized on the rights of children	Number of communities sensitized on the right of children	20	35	142	142	142	142
Community engaged on child protection using the child protection toolkit	Number of Communities engaged on child protection using the child protection toolkit	20	120	150	120	120	120

## Budget Sub-Programme Standardized Operations and Projects

**Table 20: Budget Sub-Programme Standardized Operations and Projects**

Standardized Operations	Standardized Projects
Child rights Promotion and protection (Child custody cases, paternity cases, child abuse and child maintenance cases)	Procurement of 1No. Office scannable printer
Community mobilization (Focus group discussions, women group discussions, community entry and sensitisation)	
Social intervention programmes (Support to PWD, LEAP beneficiaries and registration and renewal of NHIS)	

## **SUB-PROGRAMME 2.4 Birth and Death Registration Services**

### **Budget Sub-Programme Objective**

- To register all the occurrences of births and deaths in the district.
- To provide vital statistics by way of demographic data for development planning.

### **Budget Sub- Programme Description**

This sub-programme seeks to increase registration of births and deaths coverage in the country. The Registry will establish mobile registration centres in the health centres and CHPS compounds and provides the opportunity to gather the necessary inputs for preparation and issuing of reports for the purposes of population statistics to Ghana Statistical Service, NGO's, hospitals etc.

In Ghana, the onus is entirely on the family to register a birth or a death. Even assuming they are aware of this obligation, it often requires substantial effort and expense and can take several weeks. This in part explains why so many births and deaths go unrecorded. This programme seeks to sensitize the communities on why we need a birth certificate. The issuance of a birth certificate is consistent with the Convention on the Rights of the Child that states that every child should be registered immediately after birth. A birth certificate is a basic legal document that gives identity to a child, and automatically bestows a number of rights such as the right to nationality, passport, voting, formal employment, or access to banking services. While, for the family of the deceased, a death certificate ensures their right to inherit property, to access business and financial entitlements, and to claim any available insurance benefits.

Registration is also vital for national development planning. The civil registration records of births and deaths are necessary to compile accurate, complete and timely vital statistics, which, along with population censuses, are central to estimating population size – especially for small areas. Similarly, the cause of death data from civil registration systems are vital for pinpointing the diseases and injuries that are cutting lives short and for planning preventive services to avoid premature mortality. Cause of death data are also useful to inform governments about outbreaks of fatal disease.



The sub-programme also seeks to provide adequate resources including human and logistics for smooth running of the department.

The sub-programme is undertaken by the newly created Department of Births and Deaths. The funding sources for the sub-programme include GoG, DACF and IGF budget allocations. The beneficiaries of the program include urban and rural dwellers in the district. Total staff strength of two (2) will see to the implementation of this sub-programme within the district.

### Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators and projections by which the 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.

**Table 21: Budget Sub-Programme Results Statement**

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at Sept.	2025	2026	2027	2028
Births and Deaths Registration coverage improved	No. of births registered	454	550	660	750	950	1000
	No. of deaths registered	18	25	30	30	30	30
Time taken to issue birth and death certificates reduced	No. of birth registering days	5	5	5	5	5	5
	No. of death registering days	5	5	5	5	5	5
Burial site registration	No. of burial sites registered	-	-	1	1	1	1
Maintenance of burial sites	No. of activities undertaken	-	-	1	1	1	1
Sensitization on birth and death registration	No. of community programme organized	25	20	35	35	35	45
	No. of radio programme organized	-	1	4	4	4	4

	No. of free registrations	-	454	550	650	800	950
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### **Budget Sub-Programme Standardized Operations and Projects**

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

**Table 22: Budget Sub-Programme Standardized Operations and Projects**

<b>Standardized Operations</b>	<b>Standardized Projects</b>
Information, education and communication (sensitisation programmes on the need to register births and deaths in the District)	No project
Registration of births and deaths	
Revenue collection	
Internal management of the organisation (payment for utilities, stationery, fuel)	

## SUB-PROGRAMME 2.5 Environmental Health and Sanitation Services

### Budget Sub-Programme Objective

- To provide technical and administrative measures to promote and enforce environment and sanitation standards and also to ensure a clean and safe environment.

### Budget Sub- Programme Description

This sub-programme seeks to improve community's liquid and solid waste management through behavioral Change Communication.

The Environmental Health Unit undertakes the following:

Establishes, installs and controls institutional/public/household latrines, lavatories, urinals and wash places and licensing of persons who are to build and operate;

Establish, maintain and carry out services for the removal and treatment of liquid waste;

Establish, maintain and carry out the removal and disposal of refuse, filth and carcasses of dead animals from any public place;

**Table 23: Budget Sub-Programme Results Statement**

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Communities declared with Open Defecation Free (ODF)	Number of communities declared Open Defecation Free (ODF)						
Monthly cleaned-up campaigns exercise organized	Number of cleaned up campaigns exercised organized						
Medical screening exercises for food vendors across the District organized	A number of medical screening exercises for food vendors across the District organized						

## Budget Sub-Programme Standardized Operations and Projects

**Table 24: Budget Sub-Programme Standardized Operations and Projects**

Standardized Operations	Standardized Projects
Solid waste management (Landfill Site management, Construction of refuse Bays (Transfer Station), Refuse containers, Waste management trucks, Evacuation of solid waste)	Acquisition of 1 burial site (Public Cemetery)
Liquid waste management (Landfill Sites, Toilet Facilities, dislodging trucks)	

## PROGRAMME 3: INFRASTRUCTURE DELIVERY AND MANAGEMENT

### **Budget Programme Objectives**

- To assist in building capacity in the District to provide quality road transport systems for the safe mobility of goods and people;
- To plan, manage and promote harmonious, sustainable and cost-effective development of human settlements following sound environmental and planning principles;
- To implement development programmes to enhance rural transport through improved feeder and farm-to-market road networks; and
- To improve service delivery and ensure quality of life in rural areas.

### **Budget Programme Description**

The two main organizations tasked with the responsibility of delivering the program are the Physical Planning and Works Departments.

The Spatial Planning sub-programme seeks to advise the District Assembly on national policies on physical planning, land use and development. It focuses on human settlement development and ensuring that human activities within the district are undertaken in a more planned, orderly and spatially organized manner.

The Department of Works of the District Assembly is a merger of the former Public Works Department, Department of Feeder Roads and Water and Sanitation Unit, of the Assembly and is responsible for assisting the Assembly to formulate policies on works within the framework of national policies.

The programme is manned by six (6) officers from the District Works Department and District Physical Planning Department with support and oversight responsibilities from the Central Administration Department. The programme is implemented with funding from GoG transfers such as the District Assemblies Common Fund (DACF), District Assemblies Common Fund Responsiveness Factor Grant (DACF-RFG), World Bank Trust Fund (WBTF) and Internally Generated Funds (IGF) from the Assembly. The beneficiaries of the program include urban and rural dwellers in the District.

## **SUB-PROGRAMME 3.1 Physical and Spatial Planning Development**

### **Budget Sub-Programme Objective**

- To plan, manage and promote harmonious, sustainable and cost-effective development of human settlements in accordance with sound environmental and planning principles.

### **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. It also focuses on the landscaping and beautification of the district capital. 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 District.

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;

Advice on setting out approved plans for future development of land at the district level;

Assist to provide the layout for buildings for improved housing layout and settlement; advise the Assembly on the siting of bill boards, masts and ensure compliance with the decisions of the Assembly

**Table 25: Budget Sub-Programme Results Statement**

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Stakeholders' consultations on spatial planning policies held	Number of stakeholders consultations held on spatial planning policies						
Regular quarterly sub-Technical Committee meetings held	Number of regular quarterly sub-technical committee meetings held						
Regular quarterly Spatial Planning Committee meetings held	Number of regular quarterly Spatial Planning Committee meetings held						

**Budget Sub-Programme Standardized Operations and Projects**

**Table 26: Budget Sub-Programme Standardized Operations and Projects**

Standardized Operations	Standardized Projects
Land use and Spatial planning (Development of maps, procurement of spatial planning equipment update and review of schemes and permitting)	Land use and Spatial planning (Development of maps, procurement of spatial planning equipment update and review of schemes and permitting)
Procurement of Office Equipment and Logistics (Computers and accessories, photocopies)	Procurement of Office Equipment and Logistics (Computers and accessories, photocopies)

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

### Budget Sub-Programme Objective

- To implement development programmes to enhance rural transport through improved feeder and farm to market road network;
- To improve service delivery to ensure quality of life in rural areas; and  To accelerate the provision of affordable and safe water.

### 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 construction and rehabilitation as well as rural housing and water programmes are adequately addressed. The department of Works comprising of former Public Works, Feeder Roads, and Rural Housing Department is delivering the subprogrammes. The sub-programme operations include;

Facilitating the implementation of policies on works and report 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;

**Table 27: Budget Sub-Programme Results Statement**

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Functional boreholes drilled	Number of functional boreholes drilled or provided	10	45	20	20		
Roads rehabilitated	Number of roads rehabilitated	2	3	3	3		
Culverts constructed	Number of culverts constructed	1	2	3			
Site meetings held	Number of site meetings held	5	10	20			



## Budget Sub-Programme Standardized Operations and Projects

**Table 28: Budget Sub-Programme Standardized Operations and Projects**

Standardized Operations	Standardized Projects
Supervision and Regulation of Infrastructure Development (Building inspection and supervising demolishing,)	Opening-up of Feeder Roads/Reshaping of wash away roads
Procurement of Office Supplies and Consumables (printed materials and stationery)	Construction of Culverts and rehabilitation of broken down culvert in the district
Procurement of Office Supplies and Consumables Maintenance, Rehabilitation and Refurbishment and Upgrading of Existing Assets	Provision for Maintenance of Street Lights
Supervision and Regulation of Infrastructure Development (Building inspection and supervising demolishing,)	Opening-up of Feeder Roads/Reshaping of wash away roads

## PROGRAMME 4: ECONOMIC DEVELOPMENT

### **Budget Programme Objectives**

- To provide extension services in the areas of natural resources management, and rural infrastructural and small-scale irrigation; and
- To facilitate the implementation of policies on trade, industry and tourism in the District.

### **Budget Programme Description**

The programme aims at making efforts that seeks to improve the economic well-being and quality of life for the District by creating and retaining jobs and supporting or growing incomes. It also seeks to empower small and medium scale business both in the agricultural and services sector through various capacity building modules to increase their income levels.

The Programme is being delivered through the offices of the departments of Agriculture, Business Advisory Center and Co-operatives.

The programme is being implemented with the total support of all staff of the Agriculture department and the Business Advisory Center. Total staff strength of twenty (20) are involved in the delivery of the programme. The Programme is being funded through the Government of Ghana transfers with support from the Assembly's Internally Generated Fund, DACF and DACF-RFG other donor support funds such as RIING II and SOCO.

## SUB-PROGRAMME 4.1 Trade and Industrial Development

### Budget Sub-Programme Objective

- To facilitate the implementation of policies on trade, industry and tourism in the District.

### 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 district. 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 District. It also takes actions to reduce poverty by providing training in technical and business skills, assisting low-income people to access capital and bank services and facilitating 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 the market and adoption of new and improved technologies. The main subprogramme operations include:

Advising on the provision of credit for micro, small-scale and medium-scale enterprises;  
Assisting in designing, developing and implementing a plan of action to meet the needs and expectations of organized groups;

**Table 31: Budget Sub-Programme Results Statement**

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
SMEs counselled and provided with extension services	Number of SMEs receiving counselling & extension services	100	248	100	100	100	100
SMEs businesses registered and reported on incomes	Number of SMEs businesses registered and reporting on incomes	80	196	100	120	140	150
Technical Training sessions	Number of communities Technical	5	2	8	10	10	10

organized communities	in	Training sessions was held						
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### Budget Sub-Programme Standardized Operations and Projects

**Table 32: Budget Sub-Programme Standardized Operations and Projects**

Standardized Operations	Standardized Projects
Promotion of Small, Medium and Large scale enterprises (Business registration, linking of SMEs to credit facilities, training and skill development, start-up kits provision)	Construction of 1 no. 10 Unit market Stores at Zaari
Promotion and transfer of appropriate technology (Transfer of technical knowledge and development of basic tools and equipment, skills transfer and vocational training)	

## SUB-PROGRAMME 4.2 Agricultural Services and Management

### Budget Sub-Programme Objective

- To provide extension services in the areas of natural resources management, and rural infrastructural and small-scale irrigation in the District and
- To modernize agriculture through economic structural transformation evidenced in food security, employment and reduced poverty.

### Budget Sub- Programme Description

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

**Table 33: Budget Sub-Programme Results Statement**

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Farmer trained and supported on new and improved technologies	No. of farmers trained and supported on new and improved technologies	17,432	15,500	25,000	30,000	35,000	40,000
Demonstration farms established	No. of demonstration farms established	36	20	40	45	50	55
Extension service conducted	Number of extension field days conducted	15	18	25	30	35	40

## Budget Sub-Programme Standardized Operations and Projects

**Table 34: Budget Sub-Programme Standardized Operations and Projects**

Standardized Operations	Standardized Projects
Production and acquisition of improved agricultural inputs (operationalise agricultural inputs (Improve seeds, improve breeds, fertilisers, agro chemicals, feeds)	No project
Extension Services (Training of farmers on improved technology, veterinary services, field visit)	

## PROGRAMME 5: ENVIRONMENTAL MANAGEMENT

### **Budget Programme Objectives**

- To plan and implement programmes to prevent and/or mitigate disaster in the District within the framework of national policies

### **Budget Programme Description**

The programme seeks to promote disaster risk reduction and climate change risk management. It is also to strengthen the Disaster Prevention and Response mechanisms of the District. The programme is delivered through public campaigns and sensitizations; assisting in post-emergency rehabilitation and reconstruction of efforts; provision of first-line response in times of disaster and; formation and training of community-based disaster volunteers.

## **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.
- To improve their livelihood through social mobilization, employment generation and poverty reduction projects.

### **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 District within the framework of national policies.

The sub-programme 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 after-effects of natural disasters;

Prepare and review disaster prevention and management plans to prevent or control disasters arising from floods, bushfires, human settlement fires, earthquakes and other natural disasters; To participate in post-disaster assessment to determine the extent of damage and needs of the disaster area;



**Table 35: Budget Sub-Programme Results Statement**

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Degraded communal land rehabilitated	Number of degraded communal land rehabilitated	1	2	3	3	3	3
Sensitization/education on early warning signals carried out	Number sensitization/educations carried out on early warning signals	3	2	6	6	6	6
Fire Volunteer Groups trained	Number of fire volunteers' groups trained	5	2	10	10	10	10

**Budget Sub-Programme Standardized Operations and Projects**

**Table 36: Budget Sub-Programme Standardized Operations and Projects**

Standardized Operations	Standardized Projects
Disaster Management (relief items, disaster education, tree planting, training, logistics and disaster preparedness plan)	No project

## PART C: FINANCIAL INFORMATION

## PART D: PROJECT IMPLEMENTATION PLAN (PIP)

This section of the Budget provides details of projects to be implemented in the 2025 fiscal year in the form of the Project Implementation Plan. This includes both ongoing projects rolled over from 2024 and new projects to be initiated in 2025.

### Public Investment Plan (PIP) for On-Going Projects for the MTEF (2024-2026)

The table below shows the list of ongoing projects (Outstanding commitments) as of August 31<sup>st</sup>, 2024 from the various sources of funding as indicated, which are scheduled for completion in the 2025 Financial year.

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

MMDA:											
Funding Source:											
Approved Budget:											
#	Code	Project	Contract	% Work Done	Total Contract Sum	Actual Payment	Outstanding Commitment	2024 Budget	2025 Budget	2027 Budget	2028 Budget
1.		Culvert	Construction of 1No. Single 1.2m diameter culverts	WIP							
2			Constructions of 6.no community information centers	WIP							
3			Construction of 2No.6unit lockable stores	WIP	1,366,730 (project 1,2,3 is	510,462.39	856,267.61	1,366,730	856,267.61		

			Zaare and Songo markets		one lot with the above cost)							
4	Toilets	Constructed 2No.10unit KVIP toilet at Garu market and Garu Zongo	WIP	410,616	362,952	47,664	410,616	47,664				
5		Supply and installation of 200No solar street light, and 82No.cct camera solar street lights in Garu	WIP	536,292	398,291.88	138,000.12	536,292	138,000.12				
6	CHIPS COMPOUND	Construction of CHPS Compound at Zensire	WIP	565,289	310,000	255,289	565,289	255,289				

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

MMDA:					
#	Project Name	Project Description	Proposed Funding Source	Estimated Cost (GHS)	Level of Project Preparation (i.e. Concept Note, Pre/Full Feasibility Studies or none)
1	Culvert	Construction of 1 No triple cell 1.8m culvert with stone pitching on Denugu-Duusbuliga Feeder Road	SOCO	1,488,570.00	Pre- feasibility study
2.	Culvert	Construction of 2no. double 1.8M diameter pipe culvert	SOCO	2,500,000	Pre- feasibility study
3.	School buidling	Construction of 2no. 3-unit classroom block with ancillary facilities.	SOCO		Pre- feasibility study
4	Youth parliament	Construction and furnishing of Youth Development Parliament		215,453	Pre- feasibility study
5	Boreholes	Sitting Drilling And Installation of 25No. Boreholes fixed with hand pumps and mechanization of 2no. Boreholes at Garu SHS and CHPS at Duuri	SOCO	1,488,570	Pre- feasibility study
6	Electricity pools	Procurement and Supply of 200 8M low-tension electricity pools	DACF/RFG	487,000	Pre- feasibility study
7	School building	Construction of 1No. 3- unit gender and disability - friendly classroom block with ancillary facilities at Sumaduri	DACF/RFG	536,790	Pre- feasibility study
8.	Dormitory	Construction of 1 No 3-unit Girls Dormitory for Garu SHS with a bath area and 8-8-seater WC toilet.	SOCO	1,349,170	Pre-feasibility study

9	School building	Construction and furnishing of 1 No 3-unit classroom block with office, staff common room, 4-seaterKVIP with 2-unit Urinal and 2-unit changing room at Sisi	SOCO	1,227,941	Pre-feasibility study
10	CHIPS compound	Construction and furnishing of 1No CHPs compound, 2-unit accommodation with 2-unit WC toilet at Duuri	SOCO	1,017,519	Pre-feasibility study

**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	5,058,000		
130201 17.1 Strengthen domestic rcs mobil to impr cap for rev collection	36,985,835	135,193		
130205 16.7 ens responsive, incl & rep dec-mkg at all levs	0	6,434,579		
140702 9.1:dev qlty, sust & res infra to suprt econ dev't & hum well-being	0	523,000		
150102 8.3 Promote dev policies that sup MSMEs includ acs to fincc svcs	0	8,229,118		
160809 8.5 ach full & productive empl & decent wrk for all	0	3,000		
180105 11.2 prvd acs to safe, affodbl, acs'ble & sust trnspt syst for all	0	4,704,970		
210105 12.5 substantially rdc wste generation thru sustble mgmt recycl & reuse	0	390,000		
240805 1.5 Build resil of ppl in vulnn situa, rdc expos to climate disas	0	50,000		
290102 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys	0	165,000		
290104 17.18 Enhance cap-building suprt to DCs to incr data availability	0	7,500		
520101 4.1 Ensure free, equitable and quality edu. for all by 2030	0	5,000		
520103 4.2 Ensure quality childhood dev., care & pre-primary education	0	6,720,577		
530101 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.	0	1,539,019		
550702 2.1 End hunger and ens acs by all ppl in vuln sitn	0	300,000		
560302 16.9 prvd legal identity for all, including bth registration	0	5,000		
570102 6.1 Achieve univ. and equit access to water	0	2,227,880		
590402 8.7 erad child & forced lab, modern slavery & hum traff	0	413,000		
610104 5.2 Eliminate vi0lence agst. women	0	75,000		
<b>Grand Total ¢</b>	<b>36,985,835</b>	<b>36,985,836</b>	<b>-1</b>	<b>0.00</b>

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

<b>Revenue Item</b>		<b>Projected 2025</b>	<b>Approved and or Revised Budget 2024</b>	<b>Actual Collection 2024</b>	<b>Variance</b>
<b>367 02 00 001 29</b>		<b>33,443,411.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Finance, ,</b>					
<b>Objective 130201 17.1 Strengthen domestic rcs mobil to impr cap for rev collection</b>					
<b>Output 0002 Basic Rate</b>					
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
	<b>Development Levy</b>	50,775.00	0.00	0.00	0.00
1412004	Development and Building Permit Forms	1,500.00	0.00	0.00	0.00
1412009	Comm. Mast Permit	24,475.00	0.00	0.00	0.00
1412022	Property Rate	22,000.00	0.00	0.00	0.00
1412032	Building Processing Charge	800.00	0.00	0.00	0.00
1413002	Basic Rate	2,000.00	0.00	0.00	0.00
<b>Output 0003 Lands</b>					
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
	<b>Official Liquidation Fees</b>	30,750.00	0.00	0.00	0.00
1422154	Sale of Building Permit Jacket	5,000.00	0.00	0.00	0.00
1422157	Building Plans / Permit	9,750.00	0.00	0.00	0.00
1422159	Comm. Mast Permit	16,000.00	0.00	0.00	0.00
<b>Output 0004 RENT</b>					
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
	<b>Development Levy</b>	9,000.00	0.00	0.00	0.00
1415031	Hiring of Facilities	9,000.00	0.00	0.00	0.00
<b>Output 0005 Licences</b>					
	<b>Official Liquidation Fees</b>	58,425.00	0.00	0.00	0.00
1422001	Breweries/Distilleries	2,000.00	0.00	0.00	0.00
1422005	Restaurant/Chop Bar/Caterers	13,500.00	0.00	0.00	0.00
1422006	Corn / Rice / Flour Miller	1,000.00	0.00	0.00	0.00
1422009	Bakers License	500.00	0.00	0.00	0.00
1422011	Artisans	2,000.00	0.00	0.00	0.00
1422015	Service/Filling Stations	9,000.00	0.00	0.00	0.00
1422016	Lottery Business	1,000.00	0.00	0.00	0.00
1422017	Hotel Services	5,000.00	0.00	0.00	0.00
1422018	Pharmacy / Chemical Sellers	2,000.00	0.00	0.00	0.00
1422023	Communication Services	3,000.00	0.00	0.00	0.00
1422026	Private Health Facilities	800.00	0.00	0.00	0.00
1422052	Mechanics & Repairers	500.00	0.00	0.00	0.00
1422071	Business Providers	13,925.00	0.00	0.00	0.00
1422072	Contractor/Suppliers Registration	1,000.00	0.00	0.00	0.00
1422114	Butchers license	1,000.00	0.00	0.00	0.00
1422115	Cold storage facilities	700.00	0.00	0.00	0.00



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

<i>Revenue Item</i>		<i>Projected</i> 2025	<i>Approved and or Revised Budget</i> 2024	<i>Actual Collection</i> 2024	<i>Variance</i>
1422172	Bicycle Tricycle/ Motorcycle Repairers Licence	1,500.00	0.00	0.00	0.00
<i>Output</i>	0006 FEES	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
	<b>Official Liquidation Fees</b>	36,500.00	0.00	0.00	0.00
1423001	Markets Tolls	10,000.00	0.00	0.00	0.00
1423002	Livestock / Kraals	1,500.00	0.00	0.00	0.00
1423010	Export of Commodities	10,000.00	0.00	0.00	0.00
1423516	Course Material Fee	7,000.00	0.00	0.00	0.00
1423527	Tender Documents	8,000.00	0.00	0.00	0.00
<i>Output</i>	0007 FINES	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
	<b>General Negligence Related Fines</b>	650.00	0.00	0.00	0.00
1430006	Slaughter Fines	100.00	0.00	0.00	0.00
1430010	Penalty	150.00	0.00	0.00	0.00
1430024	Building Offences	300.00	0.00	0.00	0.00
1430030	Unauthorised Structures Fines	100.00	0.00	0.00	0.00
<i>Output</i>	0008				
	<b>Official Liquidation Fees</b>	100.00	0.00	0.00	0.00
1422133	Bet & Game Centres Licence	100.00	0.00	0.00	0.00
<i>Output</i>	0009				
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
<i>Output</i>	0010 Grants and DACF	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
	<b>China</b>	25,518,273.00	0.00	0.00	0.00
1311018	World Bank	25,068,273.00	0.00	0.00	0.00
1311034	United States Agency for International Development (USAID)	450,000.00	0.00	0.00	0.00
	<b>Ghana Education Trust Fund (GetFund)</b>	7,738,938.50	0.00	0.00	0.00
1331001	Central Government - GOG Paid Salaries	2,278,576.50	0.00	0.00	0.00
1331002	DACF - Assembly	3,595,000.00	0.00	0.00	0.00
1331003	DACF - MP	800,000.00	0.00	0.00	0.00
1331011	District Development Facility	1,065,362.00	0.00	0.00	0.00
<b>367 04 02 001 29</b>		<b>1,104,875.83</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Health, Environmental Health Unit,</b>				
<i>Objective</i>	130201 17.1 Strengthen domestic rcs mobil to impr cap for rev collection				
<i>Output</i>	0001 COMPENSATION				
	<b>Ghana Education Trust Fund (GetFund)</b>	789,875.83	0.00	0.00	0.00
1331001	Central Government - GOG Paid Salaries	789,875.83	0.00	0.00	0.00
<i>Output</i>	0002 UNICEF- CLTS				

**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>
<b>China</b>	315,000.00	0.00	0.00	0.00
1311024 United Nation Children Education Fund (UNICEF)	315,000.00	0.00	0.00	0.00
<b>367 06 00 001 29</b> <b>Agriculture, ,</b>	<b>782,766.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Objective</i> 130201 17.1 Strengthen domestic rcs mobil to impr cap for rev collection				
<i>Output</i> 0001 GOG				
<b>Ghana Education Trust Fund (GetFund)</b>	782,766.90	0.00	0.00	0.00
1331001 Central Government - GOG Paid Salaries	757,766.90	0.00	0.00	0.00
1331009 Goods and Services- Decentralised Department	25,000.00	0.00	0.00	0.00
<b>367 07 01 001 29</b> <b>Physical Planning, Office of Departmental Head,</b>	<b>89,434.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Objective</i> 130201 17.1 Strengthen domestic rcs mobil to impr cap for rev collection				
<i>Output</i> 0001 GOG				
<b>Ghana Education Trust Fund (GetFund)</b>	89,434.37	0.00	0.00	0.00
1331001 Central Government - GOG Paid Salaries	74,434.37	0.00	0.00	0.00
1331009 Goods and Services- Decentralised Department	15,000.00	0.00	0.00	0.00
<b>367 08 01 001 29</b> <b>Social Welfare &amp; Community Development, Office of Departmental Head,</b>	<b>1,127,868.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Objective</i> 130201 17.1 Strengthen domestic rcs mobil to impr cap for rev collection				
<i>Output</i> 0001 GOG				
<b>Ghana Education Trust Fund (GetFund)</b>	742,868.42	0.00	0.00	0.00
1331001 Central Government - GOG Paid Salaries	714,868.42	0.00	0.00	0.00
1331009 Goods and Services- Decentralised Department	28,000.00	0.00	0.00	0.00
<i>Output</i> 0002 UNICEF-CP				
<b>China</b>	35,000.00	0.00	0.00	0.00
1311024 United Nation Children Education Fund (UNICEF)	35,000.00	0.00	0.00	0.00
<i>Output</i> 0003 PWD				
<b>Ghana Education Trust Fund (GetFund)</b>	350,000.00	0.00	0.00	0.00
1331002 DACF - Assembly	350,000.00	0.00	0.00	0.00
<b>367 10 01 001 29</b> <b>Works, Office of Departmental Head,</b>	<b>273,109.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Objective</i> 130201 17.1 Strengthen domestic rcs mobil to impr cap for rev collection				
<i>Output</i> 0001 GOG				
<b>Ghana Education Trust Fund (GetFund)</b>	273,109.30	0.00	0.00	0.00
1331001 Central Government - GOG Paid Salaries	255,109.30	0.00	0.00	0.00
1331009 Goods and Services- Decentralised Department	18,000.00	0.00	0.00	0.00
<b>367 17 00 001 29</b> <b>Birth and Death, ,</b>	<b>74,434.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Objective</i> 130201 17.1 Strengthen domestic rcs mobil to impr cap for rev collection				
<i>Output</i> 0001 GOG				
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
<b>Ghana Education Trust Fund (GetFund)</b>	74,434.37	0.00	0.00	0.00

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

<b>Revenue Item</b>		<b>Projected 2025</b>	<b>Approved and or Revised Budget 2024</b>	<b>Actual Collection 2024</b>	<b>Variance</b>
1331001	Central Government - GOG Paid Salaries	74,434.37	0.00	0.00	0.00
<b>367 18 01 001 29</b>		<b>82,434.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Human Resource, Human Resource, Human Resource Management</b>					
<i>Objective</i> 130201 17.1 Strengthen domestic rcs mobil to impr cap for rev collection					
<i>Output</i> 0001 GOG					
<b>Ghana Education Trust Fund (GetFund)</b>		82,434.37	0.00	0.00	0.00
1331001	Central Government - GOG Paid Salaries	74,434.37	0.00	0.00	0.00
1331009	Goods and Services- Decentralised Department	8,000.00	0.00	0.00	0.00
<b>367 19 01 001 29</b>		<b>7,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Statistics, Statistics, Statistics</b>					
<i>Objective</i> 130201 17.1 Strengthen domestic rcs mobil to impr cap for rev collection					
<i>Output</i> 0001 GOG					
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
<b>Ghana Education Trust Fund (GetFund)</b>		7,500.00	0.00	0.00	0.00
1331009	Goods and Services- Decentralised Department	7,500.00	0.00	0.00	0.00
<b>Grand Total</b>		<b>36,985,835.06</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## 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>
Garu/Tempane District - Garu	0	0	0	36,985,836	35,709,336	5,058,000
<b>Management and Administration</b>	0	0	0	9,255,342	8,650,342	2,682,570
	0	0	0	2,652,070	2,647,070	2,644,070
	0	0	0	181,200	181,200	38,500
	0	0	0	800,000	200,000	
	0	0	0	2,525,500	2,525,500	
	0	0	0	75,000	75,000	
	0	0	0	2,980,000	2,980,000	
	0	0	0	41,572	41,572	
<b>Social Services Delivery</b>	0	0	0	10,435,715	10,389,215	1,288,119
	0	0	0	1,316,119	1,291,119	1,288,119
	0	0	0	5,000	5,000	
	0	0	0	126,500	105,000	
	0	0	0	350,000	350,000	
	0	0	0	225,000	225,000	
	0	0	0	350,000	350,000	
	0	0	0	7,526,306	7,526,306	
	0	0	0	536,790	536,790	
<b>Infrastructure Delivery and Management</b>	0	0	0	7,886,706	7,286,706	265,856
	0	0	0	298,856	298,856	265,856
	0	0	0	0	0	
	0	0	0	768,000	168,000	
	0	0	0	6,332,850	6,332,850	
	0	0	0	487,000	487,000	
<b>Economic Development</b>	0	0	0	9,350,572	9,325,572	821,455
	0	0	0	846,455	821,455	821,455
	0	0	0	0	0	
	0	0	0	125,000	125,000	
	0	0	0	150,000	150,000	
	0	0	0	8,229,118	8,229,118	
<b>Environmental and Sanitation Management</b>	0	0	0	57,500	57,500	
	0	0	0	7,500	7,500	
	0	0	0	50,000	50,000	
<b>Grand Total</b>	0	0	0	36,985,836	35,709,336	5,058,000

*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>
Garu/Tempane District - Garu	0	0	0	36,985,836	35,709,336	5,058,000
<b>Management and Administration</b>	0	0	0	9,255,342	8,650,342	2,682,570
<b>SP1.1: General Administration</b>	0	0	0	9,042,715	8,442,715	2,608,136
<b>21 Compensation of employees [GFS]</b>	0	0	0	2,608,136	2,608,136	2,608,136
211 Child Education Grant (Foreign Mission)	0	0	0	2,345,999	2,345,999	2,345,999
21110 Established Post	0	0	0	2,307,499	2,307,499	2,307,499
21111 Non Established Post	0	0	0	38,500	38,500	38,500
212 Imputed Social Contributions [GFS]	0	0	0	262,137	262,137	262,137
21210 Gratuity	0	0	0	262,137	262,137	262,137
<b>22 Use of goods and services</b>	0	0	0	2,718,579	2,718,579	
221 Vehicle Registration	0	0	0	2,718,579	2,718,579	
22101 Value Books	0	0	0	595,079	595,079	
22102 Utilities	0	0	0	55,000	55,000	
22105 Vehicle Registration	0	0	0	516,000	516,000	
22106 Maintenance of Office Equipment	0	0	0	1,102,500	1,102,500	
22107 Training, Seminar and Conference Cost	0	0	0	350,000	350,000	
22109 Special Services	0	0	0	100,000	100,000	
<b>28 Other expense</b>	0	0	0	3,691,000	3,091,000	
282 Dividend Paid By SOEs	0	0	0	3,691,000	3,091,000	
28210 Dividend Paid By SOEs	0	0	0	3,691,000	3,091,000	
<b>31 Non Financial Assets</b>	0	0	0	25,000	25,000	
312 Medical Suppliers-Inventory	0	0	0	25,000	25,000	
31221 Medical Suppliers-Inventory	0	0	0	25,000	25,000	
<b>SP1.2: Finance and Revenue Mobilization</b>	0	0	0	130,193	130,193	
<b>22 Use of goods and services</b>	0	0	0	130,193	130,193	
221 Vehicle Registration	0	0	0	130,193	130,193	
22101 Value Books	0	0	0	20,193	20,193	
22105 Vehicle Registration	0	0	0	110,000	110,000	
<b>SP1.3: Planning, Budgeting, Coordination and Statistics</b>	0	0	0	0	0	
<b>22 Use of goods and services</b>	0	0	0	0	0	
221 Vehicle Registration	0	0	0	0	0	
22101 Value Books	0	0	0	0	0	
<b>SP1.5: Human Resource Management</b>	0	0	0	82,434	77,434	74,434
<b>21 Compensation of employees [GFS]</b>	0	0	0	74,434	74,434	74,434
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
212 Imputed Social Contributions [GFS]	0	0	0	8,563	8,563	8,563
21210 Gratuity	0	0	0	8,563	8,563	8,563
<b>22 Use of goods and services</b>	0	0	0	8,000	3,000	
221 Vehicle Registration	0	0	0	8,000	3,000	
22101 Value Books	0	0	0	3,000	3,000	
22107 Training, Seminar and Conference Cost	0	0	0	5,000	0	

# Expenditure by Programme, Sub Programme and Economic Classification

In GH¢

Economic Classification	2023	2024		2025	2026	2027
	Actual	Budget	Est. Outturn	Budget	forecast	forecast
<b>Social Services Delivery</b>	0	0	0	10,435,715	10,389,215	1,288,119
<b>SP2.1 Education, youth &amp; Sports Services</b>	0	0	0	6,725,577	6,725,577	
<b>22 Use of goods and services</b>	0	0	0	105,000	105,000	
221 Vehicle Registration	0	0	0	105,000	105,000	
22101 Value Books	0	0	0	5,000	5,000	
22109 Special Services	0	0	0	100,000	100,000	
<b>31 Non Financial Assets</b>	0	0	0	6,620,577	6,620,577	
311 WIP - Laboratories	0	0	0	6,620,577	6,620,577	
31112 WIP - Laboratories	0	0	0	5,503,862	5,503,862	
31131 Fuel Tanks	0	0	0	1,116,715	1,116,715	
<b>SP2.2 Public Health Services and Management</b>	0	0	0	1,539,019	1,517,519	
<b>22 Use of goods and services</b>	0	0	0	150,000	150,000	
221 Vehicle Registration	0	0	0	150,000	150,000	
22101 Value Books	0	0	0	71,300	71,300	
22107 Training, Seminar and Conference Cost	0	0	0	78,700	78,700	
<b>28 Other expense</b>	0	0	0	21,500	0	
282 Dividend Paid By SOEs	0	0	0	21,500	0	
28210 Dividend Paid By SOEs	0	0	0	21,500	0	
<b>31 Non Financial Assets</b>	0	0	0	1,367,519	1,367,519	
311 WIP - Laboratories	0	0	0	1,367,519	1,367,519	
31112 WIP - Laboratories	0	0	0	1,367,519	1,367,519	
<b>SP2.3 Social Welfare and Community Development</b>	0	0	0	1,202,868	1,177,868	714,868
<b>21 Compensation of employees [GFS]</b>	0	0	0	714,868	714,868	714,868
211 Child Education Grant (Foreign Mission)	0	0	0	632,627	632,627	632,627
21110 Established Post	0	0	0	632,627	632,627	632,627
212 Imputed Social Contributions [GFS]	0	0	0	82,241	82,241	82,241
21210 Gratuity	0	0	0	82,241	82,241	82,241
<b>22 Use of goods and services</b>	0	0	0	123,000	98,000	
221 Vehicle Registration	0	0	0	123,000	98,000	
22101 Value Books	0	0	0	42,000	42,000	
22105 Vehicle Registration	0	0	0	18,000	0	
22107 Training, Seminar and Conference Cost	0	0	0	63,000	56,000	
<b>28 Other expense</b>	0	0	0	365,000	365,000	
282 Dividend Paid By SOEs	0	0	0	365,000	365,000	
28210 Dividend Paid By SOEs	0	0	0	365,000	365,000	
<b>SP2.4 Birth and Death Registration Services</b>	0	0	0	79,434	79,434	74,434
<b>21 Compensation of employees [GFS]</b>	0	0	0	74,434	74,434	74,434
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
212 Imputed Social Contributions [GFS]	0	0	0	8,563	8,563	8,563
21210 Gratuity	0	0	0	8,563	8,563	8,563

# Expenditure by Programme, Sub Programme and Economic Classification

In GH¢

Economic Classification	2023	2024		2025	2026	2027
	Actual	Budget	Est. Outturn	Budget	forecast	forecast
<b>22 Use of goods and services</b>	0	0	0	5,000	5,000	
221 Vehicle Registration	0	0	0	5,000	5,000	
22101 Value Books	0	0	0	5,000	5,000	
<b>SP2.5 Environmental Health and Sanitation Services</b>	0	0	0	888,816	888,816	498,816
<b>21 Compensation of employees [GFS]</b>	0	0	0	498,816	498,816	498,816
211 Child Education Grant (Foreign Mission)	0	0	0	407,946	407,946	407,946
21110 Established Post	0	0	0	407,946	407,946	407,946
212 Imputed Social Contributions [GFS]	0	0	0	90,871	90,871	90,871
21210 Gratuity	0	0	0	90,871	90,871	90,871
<b>22 Use of goods and services</b>	0	0	0	315,000	315,000	
221 Vehicle Registration	0	0	0	315,000	315,000	
22101 Value Books	0	0	0	0	0	
22107 Training, Seminar and Conference Cost	0	0	0	315,000	315,000	
<b>31 Non Financial Assets</b>	0	0	0	75,000	75,000	
311 WIP - Laboratories	0	0	0	75,000	75,000	
31113 Perimeter Protection/ Fence	0	0	0	75,000	75,000	
<b>Infrastructure Delivery and Management</b>	0	0	0	7,886,706	7,286,706	265,856
<b>SP3.1 Physical and Spatial Planning Development</b>	0	0	0	239,434	239,434	74,434
<b>21 Compensation of employees [GFS]</b>	0	0	0	74,434	74,434	74,434
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
212 Imputed Social Contributions [GFS]	0	0	0	8,563	8,563	8,563
21210 Gratuity	0	0	0	8,563	8,563	8,563
<b>22 Use of goods and services</b>	0	0	0	165,000	165,000	
221 Vehicle Registration	0	0	0	165,000	165,000	
22101 Value Books	0	0	0	15,000	15,000	
22105 Vehicle Registration	0	0	0	150,000	150,000	
<b>SP3.2 Public Works, Rural Housing and Water Management</b>	0	0	0	7,647,272	7,047,272	191,422
<b>21 Compensation of employees [GFS]</b>	0	0	0	191,422	191,422	191,422
211 Child Education Grant (Foreign Mission)	0	0	0	162,073	162,073	162,073
21110 Established Post	0	0	0	162,073	162,073	162,073
212 Imputed Social Contributions [GFS]	0	0	0	29,349	29,349	29,349
21210 Gratuity	0	0	0	29,349	29,349	29,349
<b>22 Use of goods and services</b>	0	0	0	636,000	36,000	
221 Vehicle Registration	0	0	0	636,000	36,000	
22101 Value Books	0	0	0	18,000	18,000	
22105 Vehicle Registration	0	0	0	618,000	18,000	
<b>31 Non Financial Assets</b>	0	0	0	6,819,850	6,819,850	
311 WIP - Laboratories	0	0	0	6,819,850	6,819,850	
31113 Perimeter Protection/ Fence	0	0	0	4,104,970	4,104,970	
31131 Fuel Tanks	0	0	0	2,714,880	2,714,880	
<b>Economic Development</b>	0	0	0	9,350,572	9,325,572	821,455

# Expenditure by Programme, Sub Programme and Economic Classification

In GH¢

Economic Classification	2023	2024		2025	2026	2027
	Actual	Budget	Est. Outturn	Budget	forecast	forecast
<b>SP4.1 Trade, Tourism and Industrial Development</b>	0	0	0	8,229,118	8,229,118	
<b>22 Use of goods and services</b>	0	0	0	6,000,000	6,000,000	
221 Vehicle Registration	0	0	0	6,000,000	6,000,000	
22107 Training, Seminar and Conference Cost	0	0	0	6,000,000	6,000,000	
<b>31 Non Financial Assets</b>	0	0	0	2,229,118	2,229,118	
311 WIP - Laboratories	0	0	0	2,229,118	2,229,118	
31112 WIP - Laboratories	0	0	0	1,229,118	1,229,118	
31113 Perimeter Protection/ Fence	0	0	0	1,000,000	1,000,000	
<b>SP4.2 Agricultural Services and Management</b>	0	0	0	1,121,455	1,096,455	821,455
<b>21 Compensation of employees [GFS]</b>	0	0	0	821,455	821,455	821,455
211 Child Education Grant (Foreign Mission)	0	0	0	734,278	734,278	734,278
21110 Established Post	0	0	0	734,278	734,278	734,278
212 Imputed Social Contributions [GFS]	0	0	0	87,177	87,177	87,177
21210 Gratuity	0	0	0	87,177	87,177	87,177
<b>22 Use of goods and services</b>	0	0	0	300,000	275,000	
221 Vehicle Registration	0	0	0	300,000	275,000	
22101 Value Books	0	0	0	45,600	40,600	
22105 Vehicle Registration	0	0	0	5,000	0	
22107 Training, Seminar and Conference Cost	0	0	0	149,400	134,400	
22109 Special Services	0	0	0	100,000	100,000	
<b>Environmental and Sanitation Management</b>	0	0	0	57,500	57,500	
<b>SP5.1 Disaster Prevention and Management</b>	0	0	0	57,500	57,500	
<b>22 Use of goods and services</b>	0	0	0	7,500	7,500	
221 Vehicle Registration	0	0	0	7,500	7,500	
22105 Vehicle Registration	0	0	0	7,500	7,500	
<b>28 Other expense</b>	0	0	0	50,000	50,000	
282 Dividend Paid By SOEs	0	0	0	50,000	50,000	
28210 Dividend Paid By SOEs	0	0	0	50,000	50,000	
<b>Grand Total</b>	0	0	0	36,985,836	35,709,336	5,058,000



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

(in GH Cedis)

SECTOR / MDA / MMDA	Compensation of Employees	Central GOG and CF Goods/Service	Capex	Total GOG of Emp	Comp. Goods/Service	Capex	Total /G/F STATUTORY	FUND S / OTHERS Capex ABFA	Others	Development Goods Service	Partner Funds Capex	Tot External	Grand Total										
														Management and Administration	Central Administration	Administration (Assembly Office)	Sub-Metros Administration	Finance	Health	Human Resource	Human Resource	Statistics	Statistics
Garu/Tempane District - Garu	5,019,500	4,486,500	0	9,516,000	38,500	122,700	25,000	188,200	0	9,821,572	17,112,064	26,933,636	36,985,836										
Management and Administration	2,644,070	3,333,500	0	5,977,570	38,500	117,700	25,000	181,200	0	3,096,572	0	3,096,572	9,253,442										
Central Administration	2,278,577	3,275,500	0	5,554,077	38,500	37,507	25,000	101,007	0	3,096,572	0	3,096,572	8,751,656										
Administration (Assembly Office)	2,278,577	3,275,500	0	5,554,077	0	37,507	25,000	62,507	0	3,096,572	0	3,096,572	8,713,156										
Sub-Metros Administration	0	0	0	0	38,500	0	0	38,500	0	0	0	0	38,500										
Finance	0	50,000	0	50,000	0	80,193	0	80,193	0	0	0	0	130,193										
Health	0	50,000	0	50,000	0	80,193	0	80,193	0	0	0	0	130,193										
Health	291,059	0	0	291,059	0	0	0	0	0	0	0	0	291,059										
Environmental Health Unit	291,059	0	0	291,059	0	0	0	0	0	0	0	0	291,059										
Human Resource	74,434	8,000	0	82,434	0	0	0	0	0	0	0	0	82,434										
Human Resource	74,434	8,000	0	82,434	0	0	0	0	0	0	0	0	82,434										
Statistics	0	0	0	0	0	0	0	0	0	0	0	0	0										
Statistics	0	0	0	0	0	0	0	0	0	0	0	0	0										
Statistics	0	0	0	0	0	0	0	0	0	0	0	0	0										
Social Services Delivery	1,288,119	154,500	0	1,442,619	0	5,000	0	5,000	0	575,000	8,063,096	8,638,096	10,435,715										
Education, Youth and Sports	0	100,000	0	100,000	0	5,000	0	5,000	0	0	6,620,577	6,620,577	6,725,577										
Education	0	100,000	0	100,000	0	5,000	0	5,000	0	0	6,620,577	6,620,577	6,725,577										
Health	498,816	21,500	0	520,316	0	0	0	0	0	465,000	1,442,519	1,907,519	2,427,535										
Office of District Medical Officer of Health	0	21,500	0	21,500	0	0	0	0	0	150,000	1,367,519	1,517,519	1,539,019										
Environmental Health Unit	498,816	0	0	498,816	0	0	0	0	0	315,000	75,000	390,000	888,816										
Social Welfare & Community Development	714,868	28,000	0	742,868	0	0	0	0	0	110,000	0	110,000	1,202,868										
Office of Departmental Head	714,868	0	0	714,868	0	0	0	0	0	0	0	0	714,868										
Community Development	0	28,000	0	28,000	0	0	0	0	0	110,000	0	110,000	488,000										
Birth and Death	74,434	5,000	0	79,434	0	0	0	0	0	0	0	0	79,434										
Birth and Death	74,434	5,000	0	79,434	0	0	0	0	0	0	0	0	79,434										
Infrastructure Delivery and Management	265,856	801,000	0	1,066,856	0	0	0	0	0	0	6,819,890	6,819,890	7,886,706										
Physical Planning	74,434	165,000	0	239,434	0	0	0	0	0	0	0	0	239,434										
Office of Departmental Head	74,434	165,000	0	239,434	0	0	0	0	0	0	0	0	239,434										

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	
Works	191,422	636,000	0	827,422	0	0	0	0	0	0	0	0	6,819,890	6,819,890	7,647,312	
Office of Departmental Head	191,422	0	0	191,422	0	0	0	0	0	0	0	0	0	0	191,422	
Public Works	0	36,000	0	36,000	0	0	0	0	0	0	0	0	487,000	487,000	523,000	
Water	0	0	0	0	0	0	0	0	0	0	0	0	2,227,880	2,227,880	2,227,880	
Feeder Roads	0	600,000	0	600,000	0	0	0	0	0	0	0	0	4,104,970	4,104,970	4,104,970	
Economic Development	821,455	150,000	0	971,455	0	0	0	0	0	0	0	0	6,150,000	2,229,118	8,379,118	9,350,572
Agriculture	757,767	150,000	0	907,767	0	0	0	0	0	0	0	0	150,000	0	1,057,767	
Works	63,688	0	0	63,688	0	0	0	0	0	0	0	0	0	0	63,688	
Office of Departmental Head	63,688	0	0	63,688	0	0	0	0	0	0	0	0	0	0	63,688	
Trade, Industry and Tourism	0	0	0	0	0	0	0	0	0	0	0	0	6,000,000	2,229,118	8,229,118	
Trade	0	0	0	0	0	0	0	0	0	0	0	0	6,000,000	2,229,118	8,229,118	
Environmental and Sanitation Management	0	57,500	0	57,500	0	0	0	0	0	0	0	0	0	0	57,500	
Disaster Prevention	0	50,000	0	50,000	0	0	0	0	0	0	0	0	0	0	50,000	
Statistics	0	50,000	0	50,000	0	0	0	0	0	0	0	0	0	0	50,000	
Statistics	0	7,500	0	7,500	0	0	0	0	0	0	0	0	0	0	7,500	
Statistics	0	7,500	0	7,500	0	0	0	0	0	0	0	0	0	0	7,500	

						Amount (GH¢)	
Institution	01	Government of Ghana Sector					
Fund Type/Source	11001					<i>Total By Fund Source</i>	2,278,577
Function Code	70111	Exec. & leg. Organs (cs)					
Organisation	3670101001	Garu/Tempane District - Garu_Central Administration_Administration (Assembly Office)_Upper East					
Location Code	0908001	Garu/Tempane - Garu					
<b>Compensation of employees [GFS]</b>						<b>2,278,577</b>	
Objective	000000	Compensation of Employees					2,278,577
Program	91001	Management and Administration					2,278,577
Sub-Program	91001001	SP1.1: General Administration					2,278,577
Operation	000000		0.0	0.0	0.0	2,278,577	
Child Education Grant (Foreign Mission)						2,016,439	
2111001 Established Post						2,016,439	
Imputed Social Contributions [GFS]						262,137	
2121001 13 Percent SSF Contribution						262,137	

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12200		<i>Total By Fund Source</i>				62,507
Function Code	70111	Exec. & leg. Organs (cs)					
Organisation	3670101001	Garu/Tempane District - Garu_Central Administration_Administration (Assembly Office)_Upper East					
Location Code	0908001	Garu/Tempane - Garu					
<b>Use of goods and services</b>							<b>26,507</b>
Objective	130205	16.7 ens responsive, incl & rep dec-mkg at all levs					26,507
Program	91001	Management and Administration					26,507
Sub-Program	91001001	SP1.1: General Administration					26,507
Operation	910108	910108 - MONITORING AND EVALUATON OF PROGRAMMES AND PROJECTS	1.0	1.0	1.0		1,507
Vehicle Registration							1,507
2210103 Refreshment Items							1,507
Operation	910115	910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASSETS	1.0	1.0	1.0		20,000
Vehicle Registration							20,000
2210606 Maintenance of General Equipment							20,000
Operation	910810	910810 - Plan and budget preparation	1.0	1.0	1.0		5,000
Vehicle Registration							5,000
2210203 Telecommunications							5,000
<b>Other expense</b>							<b>11,000</b>
Objective	130205	16.7 ens responsive, incl & rep dec-mkg at all levs					11,000
Program	91001	Management and Administration					11,000
Sub-Program	91001001	SP1.1: General Administration					11,000
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0		11,000
Dividend Paid By SOEs							11,000
2821010 Contributions							11,000
<b>Non Financial Assets</b>							<b>25,000</b>
Objective	130205	16.7 ens responsive, incl & rep dec-mkg at all levs					25,000
Program	91001	Management and Administration					25,000
Sub-Program	91001001	SP1.1: General Administration					25,000
Project	910115	910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASSETS	1.0	1.0	1.0		25,000
Medical Suppliers-Inventory							25,000
3122103 Electrical Equipment							25,000

**BUDGET DETAILS BY CHART OF ACCOUNT,**

**2025**

							<b>Amount (GH¢)</b>	
Institution	01	Government of Ghana Sector						
Fund Type/Source	12602						<i><b>Total By Fund Source</b></i>	<b>800,000</b>
Function Code	70111	Exec. & leg. Organs (cs)						
Organisation	3670101001	Garu/Tempane District - Garu_Central Administration_Administration (Assembly Office)_Upper East						
Location Code	0908001	Garu/Tempane - Garu						
<b>Other expense</b>							<b>800,000</b>	
Objective	130205	16.7 ens responsive, incl & rep dec-mkg at all levs						<b>800,000</b>
Program	91001	Management and Administration						<b>800,000</b>
Sub-Program	91001001	SP1.1: General Administration						<b>800,000</b>
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION			1.0	1.0	1.0	<b>200,000</b>
Dividend Paid By SOEs							<b>200,000</b>	
2821009 Donations							<b>200,000</b>	
Operation	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET			1.0	1.0	1.0	<b>600,000</b>
Dividend Paid By SOEs							<b>600,000</b>	
2821010 Contributions							<b>600,000</b>	

**BUDGET DETAILS BY CHART OF ACCOUNT,**

**2025**

						<b>Amount (GH¢)</b>
Institution	01	Government of Ghana Sector				
Fund Type/Source	12603		<i>Total By Fund Source</i>			2,475,500
Function Code	70111	Exec. & leg. Organs (cs)				
Organisation	3670101001	Garu/Tempane District - Garu_Central Administration_Administration (Assembly Office)_Upper East				
Location Code	0908001	Garu/Tempane - Garu				
<b>Use of goods and services</b>						<b>2,475,500</b>
Objective	130205	16.7 ens responsive, incl & rep dec-mkg at all levs				2,475,500
Program	91001	Management and Administration				2,475,500
Sub-Program	91001001	SP1.1: General Administration				2,475,500
Operation	910105	910105 - PROCUREMENT OF OFFICE EQUIPMENT AND LOGISTICS	1.0	1.0	1.0	380,000
Vehicle Registration						380,000
2210102 Office Facilities, Supplies and Accessories						75,000
2210111 Other Office Materials and Consumables						60,000
2210201 Electricity charges						50,000
2210502 Maintenance and Repairs - Official Vehicles						150,000
2210606 Maintenance of General Equipment						45,000
Operation	910107	910107 - OFFICIAL / NATIONAL CELEBRATIONS	1.0	1.0	1.0	100,000
Vehicle Registration						100,000
2210902 Official Celebrations						100,000
Operation	910108	910108 - MONITORING AND EVALUATON OF PROGRAMMES AND PROJECTS	1.0	1.0	1.0	200,000
Vehicle Registration						200,000
2210103 Refreshment Items						200,000
Operation	910113	910113 - ADMINISTRATIVE AND TECHNICAL MEETINGS	1.0	1.0	1.0	667,000
Vehicle Registration						667,000
2210101 Printed Material and Stationery						17,000
2210103 Refreshment Items						100,000
2210106 Oils and Lubricants						100,000
2210509 Other Travel and Transportation						200,000
2210614 Traditional Authority Property						50,000
2210709 Seminars/Conferences/Workshops - Domestic						200,000
Operation	910115	910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASSETS	1.0	1.0	1.0	978,500
Vehicle Registration						978,500
2210602 Repairs of Residential Buildings						978,500
Operation	910810	910810 - Plan and budget preparation	1.0	1.0	1.0	150,000
Vehicle Registration						150,000
2210512 Mileage Allowance						150,000

			<b>Amount (GH¢)</b>	
Institution	01	Government of Ghana Sector		
Fund Type/Source	13131		<b>Total By Fund Source</b>	
Function Code	70111	Exec. & leg. Organs (cs)	75,000	
Organisation	3670101001	Garu/Tempane District - Garu_Central Administration Administration (Assembly Office)_Upper East		
Location Code	0908001	Garu/Tempane - Garu		

<b>Use of goods and services</b>			<b>75,000</b>	
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Objective	130205	16.7 ens responsive, incl & rep dec-mkg at all levs	75,000	
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Program	91001	Management and Administration	75,000	
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Sub-Program	91001001	SP1.1: General Administration	75,000	
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Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0	66,000
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Vehicle Registration			66,000	
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2210503	Fuel and Lubricants - Official Vehicles	16,000	
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2210711	Public Education and Sensitization	50,000	
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Operation	910105	910105 - PROCUREMENT OF OFFICE EQUIPMENT AND LOGISTICS	1.0	1.0	1.0	9,000
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Vehicle Registration			9,000	
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2210606	Maintenance of General Equipment	9,000	
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			<b>Amount (GH¢)</b>	
Institution	01	Government of Ghana Sector		
Fund Type/Source	13521		<b>Total By Fund Source</b>	
Function Code	70111	Exec. & leg. Organs (cs)	2,980,000	
Organisation	3670101001	Garu/Tempane District - Garu_Central Administration Administration (Assembly Office)_Upper East		
Location Code	0908001	Garu/Tempane - Garu		

<b>Use of goods and services</b>			<b>100,000</b>	
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Objective	130205	16.7 ens responsive, incl & rep dec-mkg at all levs	100,000	
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Program	91001	Management and Administration	100,000	
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Sub-Program	91001001	SP1.1: General Administration	100,000	
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Operation	910121	910121 - SOCO - Youth engagement social cohesion activities	1.0	1.0	1.0	100,000
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Vehicle Registration			100,000	
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2210711	Public Education and Sensitization	100,000	
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<b>Other expense</b>			<b>2,880,000</b>	
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Objective	130205	16.7 ens responsive, incl & rep dec-mkg at all levs	2,880,000	
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Program	91001	Management and Administration	2,880,000	
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Sub-Program	91001001	SP1.1: General Administration	2,880,000	
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Operation	910121	910121 - SOCO - Youth engagement social cohesion activities	1.0	1.0	1.0	2,880,000
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Dividend Paid By SOEs			2,880,000	
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2821010	Contributions	2,880,000	
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**BUDGET DETAILS BY CHART OF ACCOUNT,**

**2025**

						<b>Amount (GH¢)</b>	
Institution	01	Government of Ghana Sector					
Fund Type/Source	14009					<i><b>Total By Fund Source</b></i>	<b>41,572</b>
Function Code	70111	Exec. & leg. Organs (cs)					
Organisation	3670101001	Garu/Tempane District - Garu_Central Administration_Administration (Assembly Office)_Upper East					
Location Code	0908001	Garu/Tempane - Garu					
<b>Use of goods and services</b>						<b>41,572</b>	
Objective	130205	16.7 ens responsive, incl & rep dec-mkg at all levs					<b>41,572</b>
Program	91001	Management and Administration					<b>41,572</b>
Sub-Program	91001001	SP1.1: General Administration					<b>41,572</b>
Operation	910105	910105 - PROCUREMENT OF OFFICE EQUIPMENT AND LOGISTICS			1.0 1.0 1.0	<b>41,572</b>	
Vehicle Registration						<b>41,572</b>	
2210102 Office Facilities, Supplies and Accessories						<b>41,572</b>	
<i><b>Total Cost Centre</b></i>						<b>8,713,156</b>	



**BUDGET DETAILS BY CHART OF ACCOUNT,**

**2025**

							<b>Amount (GH¢)</b>	
Institution	01	Government of Ghana Sector						
Fund Type/Source	12200						<i><b>Total By Fund Source</b></i>	<b>38,500</b>
Function Code	70111	Exec. & leg. Organs (cs)						
Organisation	3670102001	Garu/Tempane District - Garu_Central Administration_Sub-Metros Administration_Sub 1_Upper East						
Location Code	0908001	Garu/Tempane - Garu						
<b>Compensation of employees [GFS]</b>							<b>38,500</b>	
Objective	000000	Compensation of Employees						<b>38,500</b>
Program	91001	Management and Administration						<b>38,500</b>
Sub-Program	91001001	SP1.1: General Administration						<b>38,500</b>
Operation	000000		0.0	0.0	0.0		<b>38,500</b>	
Child Education Grant (Foreign Mission)							<b>38,500</b>	
2111102 Monthly Paid and Casual Labour							<b>38,500</b>	
<i><b>Total Cost Centre</b></i>							<b>38,500</b>	

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12200		<i>Total By Fund Source</i>				80,193
Function Code	70112	Financial & fiscal affairs (CS)					
Organisation	3670200001	Garu/Tempane District - Garu_Finance Upper East					
Location Code	0908001	Garu/Tempane - Garu					
<b>Use of goods and services</b>							<b>80,193</b>
Objective	130201	17.1 Strengthen domestic rcs mobil to impr cap for rev collection					80,193
Program	91001	Management and Administration					80,193
Sub-Program	91001002	SP1.2: Finance and Revenue Mobilization					80,193
Operation	911301	911301 - Treasury and accounting activities	1.0	1.0	1.0		40,193
Vehicle Registration							40,193
2210101 Printed Material and Stationery							5,193
2210103 Refreshment Items							15,000
2210502 Maintenance and Repairs - Official Vehicles							20,000
Operation	911302	911302 - Internal audit operations	1.0	1.0	1.0		40,000
Vehicle Registration							40,000
2210509 Other Travel and Transportation							40,000
							<b>Amount (GH¢)</b>
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>				50,000
Function Code	70112	Financial & fiscal affairs (CS)					
Organisation	3670200001	Garu/Tempane District - Garu_Finance Upper East					
Location Code	0908001	Garu/Tempane - Garu					
<b>Use of goods and services</b>							<b>50,000</b>
Objective	130201	17.1 Strengthen domestic rcs mobil to impr cap for rev collection					50,000
Program	91001	Management and Administration					50,000
Sub-Program	91001002	SP1.2: Finance and Revenue Mobilization					50,000
Operation	911302	911302 - Internal audit operations	1.0	1.0	1.0		50,000
Vehicle Registration							50,000
2210511 Local Travel Cost							50,000
<b>Total Cost Centre</b>							<b>130,193</b>

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12200		<i>Total By Fund Source</i>				5,000
Function Code	70911	Pre-primary education					
Organisation	3670302001	Garu/Tempane District - Garu_Education, Youth and Sports_Education_Kindergarten_Upper East					
Location Code	0908001	Garu/Tempane - Garu					
<b>Use of goods and services</b>							<b>5,000</b>
Objective	520101	4.1 Ensure free, equitable and quality edu. for all by 2030					5,000
Program	91006	Social Services Delivery					5,000
Sub-Program	91006001	SP2.1 Education, youth & Sports Services					5,000
Operation	910107	910107 - OFFICIAL / NATIONAL CELEBRATIONS	1.0	1.0	1.0		5,000
Vehicle Registration 2210102 Office Facilities, Supplies and Accessories							5,000 5,000
<b>Amount (GH¢)</b>							
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>				100,000
Function Code	70911	Pre-primary education					
Organisation	3670302001	Garu/Tempane District - Garu_Education, Youth and Sports_Education_Kindergarten_Upper East					
Location Code	0908001	Garu/Tempane - Garu					
<b>Use of goods and services</b>							<b>100,000</b>
Objective	520103	4.2 Ensure quality childhood dev., care & pre-primary education					100,000
Program	91006	Social Services Delivery					100,000
Sub-Program	91006001	SP2.1 Education, youth & Sports Services					100,000
Operation	910107	910107 - OFFICIAL / NATIONAL CELEBRATIONS	1.0	1.0	1.0		100,000
Vehicle Registration 2210902 Official Celebrations							100,000 100,000
<b>Amount (GH¢)</b>							
Institution	01	Government of Ghana Sector					
Fund Type/Source	13521		<i>Total By Fund Source</i>				6,083,787
Function Code	70911	Pre-primary education					
Organisation	3670302001	Garu/Tempane District - Garu_Education, Youth and Sports_Education_Kindergarten_Upper East					
Location Code	0908001	Garu/Tempane - Garu					
<b>Non Financial Assets</b>							<b>6,083,787</b>
Objective	520103	4.2 Ensure quality childhood dev., care & pre-primary education					6,083,787
Program	91006	Social Services Delivery					6,083,787
Sub-Program	91006001	SP2.1 Education, youth & Sports Services					6,083,787
Project	910119	910119 - SOCO - Community Investments	1.0	1.0	1.0		6,083,787
WIP - Laboratories 3111205 School Buildings 3113108 Furniture and Fittings							6,083,787 4,967,072 1,116,715

							Amount (GH¢)	
Institution	01	Government of Ghana Sector						
Fund Type/Source	14009						<i>Total By Fund Source</i>	
Function Code	70911	Pre-primary education					536,790	
Organisation	3670302001	Garu/Tempane District - Garu_Education, Youth and Sports_Education_Kindergarten_Upper East						
Location Code	0908001	Garu/Tempane - Garu						
<b>Non Financial Assets</b>							<b>536,790</b>	
Objective	520103	4.2 Ensure quality childhood dev., care & pre-primary education					536,790	
Program	91006	Social Services Delivery					536,790	
Sub-Program	91006001	SP2.1 Education, youth & Sports Services					536,790	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET			1.0	1.0	1.0	536,790
WIP - Laboratories							536,790	
3111205 School Buildings							536,790	
<b>Total Cost Centre</b>							<b>6,725,577</b>	

				<b>Amount (GH¢)</b>
Institution	01	Government of Ghana Sector		
Fund Type/Source	12603		<i>Total By Fund Source</i>	21,500
Function Code	70721	General Medical services (IS)		
Organisation	3670401001	Garu/Tempane District - Garu_Health_Office of District Medical Officer of Health_Upper East		
Location Code	0908001	Garu/Tempane - Garu		

				<b>Other expense</b>	<b>21,500</b>	
Objective	530101	3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.			21,500	
Program	91006	Social Services Delivery			21,500	
Sub-Program	91006002	SP2.2 Public Health Services and Management			21,500	
Operation	910501	910501 - District response initiative (DRI) on HIV/AIDS and Malaria	1.0	1.0	1.0	21,500

Dividend Paid By SOEs						21,500
2821010	Contributions					21,500

				<b>Amount (GH¢)</b>
Institution	01	Government of Ghana Sector		
Fund Type/Source	13131		<i>Total By Fund Source</i>	150,000
Function Code	70721	General Medical services (IS)		
Organisation	3670401001	Garu/Tempane District - Garu_Health_Office of District Medical Officer of Health_Upper East		
Location Code	0908001	Garu/Tempane - Garu		

				<b>Use of goods and services</b>	<b>150,000</b>	
Objective	530101	3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.			150,000	
Program	91006	Social Services Delivery			150,000	
Sub-Program	91006002	SP2.2 Public Health Services and Management			150,000	
Operation	910109	910109 - Supervision and coordination	1.0	1.0	1.0	150,000

Vehicle Registration						150,000
2210106	Oils and Lubricants					71,300
2210711	Public Education and Sensitization					78,700

				<b>Amount (GH¢)</b>
Institution	01	Government of Ghana Sector		
Fund Type/Source	13521		<i>Total By Fund Source</i>	1,367,519
Function Code	70721	General Medical services (IS)		
Organisation	3670401001	Garu/Tempane District - Garu_Health_Office of District Medical Officer of Health_Upper East		
Location Code	0908001	Garu/Tempane - Garu		

				<b>Non Financial Assets</b>	<b>1,367,519</b>	
Objective	530101	3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.			1,367,519	
Program	91006	Social Services Delivery			1,367,519	
Sub-Program	91006002	SP2.2 Public Health Services and Management			1,367,519	
Project	910119	910119 - SOCO - Community Investments	1.0	1.0	1.0	1,367,519

WIP - Laboratories						1,367,519
3111202	Clinics					1,017,519
3111252	WIP - Clinics					350,000

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*Total Cost Centre*

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			<b>Amount (GH¢)</b>	
Institution	01	Government of Ghana Sector		
Fund Type/Source	11001		<b>Total By Fund Source</b>	
Function Code	70740	Public health services	789,876	
Organisation	3670402001	Garu/Tempane District - Garu_Health_Environmental Health Unit_ Upper East		
Location Code	0908001	Garu/Tempane - Garu		

			<b>Compensation of employees [GFS]</b>		<b>789,876</b>
Objective	000000	Compensation of Employees			789,876
Program	91001	Management and Administration			291,059
Sub-Program	91001001	SP1.1: General Administration			291,059
Operation	000000		0.0	0.0	0.0
Child Education Grant (Foreign Mission)					291,059
2111001 Established Post					291,059
Program	91006	Social Services Delivery			498,816
Sub-Program	91006005	SP2.5 Environmental Health and Sanitation Services			498,816
Operation	000000		0.0	0.0	0.0

Child Education Grant (Foreign Mission)					407,946
2111001 Established Post					407,946
Imputed Social Contributions [GFS]					90,871
2121001 13 Percent SSF Contribution					90,871

			<b>Amount (GH¢)</b>	
Institution	01	Government of Ghana Sector		
Fund Type/Source	13519		<b>Total By Fund Source</b>	
Function Code	70740	Public health services	315,000	
Organisation	3670402001	Garu/Tempane District - Garu_Health_Environmental Health Unit_ Upper East		
Location Code	0908001	Garu/Tempane - Garu		

			<b>Use of goods and services</b>		<b>315,000</b>
Objective	210105	12.5 substantially rdc wste generation thru sustble mgmt recycl & reuse			315,000
Program	91006	Social Services Delivery			315,000
Sub-Program	91006005	SP2.5 Environmental Health and Sanitation Services			315,000
Operation	910108	910108 - MONITORING AND EVALUATON OF PROGRAMMES AND PROJECTS	1.0	1.0	1.0
Vehicle Registration					315,000
2210711 Public Education and Sensitization					315,000

**BUDGET DETAILS BY CHART OF ACCOUNT,**

**2025**

						<b>Amount (GH¢)</b>	
Institution	01	Government of Ghana Sector					
Fund Type/Source	13521					<i><b>Total By Fund Source</b></i>	<b>75,000</b>
Function Code	70740	Public health services					
Organisation	3670402001	Garu/Tempane District - Garu_Health_Environmental Health Unit_ Upper East					
Location Code	0908001	Garu/Tempane - Garu					
<b>Non Financial Assets</b>						<b>75,000</b>	
Objective	210105	12.5 substantially rdc wste generation thru sustble mgmt recycl & reuse					<b>75,000</b>
Program	91006	Social Services Delivery					<b>75,000</b>
Sub-Program	91006005	SP2.5 Environmental Health and Sanitation Services					<b>75,000</b>
Project	910119	910119 - SOCO - Community Investments		1.0	1.0	1.0	<b>75,000</b>
WIP - Laboratories						<b>75,000</b>	
3111353 WIP - Toilets						<b>75,000</b>	
<b>Total Cost Centre</b>						<b>1,179,876</b>	



			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	11001		<b>Total By Fund Source</b> 782,767
Function Code	70421	Agriculture cs	
Organisation	3670600001	Garu/Tempane District - Garu_Agriculture Upper East	
Location Code	0908001	Garu/Tempane - Garu	

			Compensation of employees [GFS]	757,767
Objective	000000	Compensation of Employees		757,767
Program	91008	Economic Development		757,767
Sub-Program	91008002	SP4.2 Agricultural Services and Management		757,767
Operation	000000		0.0 0.0 0.0	757,767

Child Education Grant (Foreign Mission)		670,590
2111001 Established Post		670,590
Imputed Social Contributions [GFS]		87,177
2121001 13 Percent SSF Contribution		87,177

			Use of goods and services	25,000
Objective	550702	2.1 End hunger and ens acs by all ppl in vuln sitn		25,000
Program	91008	Economic Development		25,000
Sub-Program	91008002	SP4.2 Agricultural Services and Management		25,000
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0 1.0 1.0	25,000

Vehicle Registration		25,000
2210101 Printed Material and Stationery		5,000
2210511 Local Travel Cost		5,000
2210711 Public Education and Sensitization		15,000

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12603		<b>Total By Fund Source</b> 125,000
Function Code	70421	Agriculture cs	
Organisation	3670600001	Garu/Tempane District - Garu_Agriculture Upper East	
Location Code	0908001	Garu/Tempane - Garu	

			Use of goods and services	125,000
Objective	550702	2.1 End hunger and ens acs by all ppl in vuln sitn		125,000
Program	91008	Economic Development		125,000
Sub-Program	91008002	SP4.2 Agricultural Services and Management		125,000
Operation	910305	910305 - Production and acquisition of improved agricultural inputs (operationalise agricultural inputs at glossary)	1.0 1.0 1.0	125,000

Vehicle Registration		125,000
2210101 Printed Material and Stationery		25,000
2210902 Official Celebrations		100,000

							Amount (GH¢)	
Institution	01	Government of Ghana Sector						
Fund Type/Source	13131						<i>Total By Fund Source</i>	150,000
Function Code	70421	Agriculture cs						
Organisation	3670600001	Garu/Tempane District - Garu_Agriculture_Upper East						
Location Code	0908001	Garu/Tempane - Garu						
<b>Use of goods and services</b>							<b>150,000</b>	
Objective	550702	2.1 End hunger and ens acs by all ppl in vuln sitn						150,000
Program	91008	Economic Development						150,000
Sub-Program	91008002	SP4.2 Agricultural Services and Management						150,000
Operation	910301	910301 - Extension Services			1.0	1.0	1.0	134,400
Vehicle Registration							134,400	
2210711 Public Education and Sensitization							134,400	
Operation	910304	910304 - Agricultural Research and Demonstration Farms			1.0	1.0	1.0	15,600
Vehicle Registration							15,600	
2210106 Oils and Lubricants							15,600	
<b>Total Cost Centre</b>							<b>1,057,767</b>	

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	11001					<i>Total By Fund Source</i>	89,434
Function Code	70133	Overall planning & statistical services (CS)					
Organisation	3670701001	Garu/Tempane District - Garu_Physical Planning_Office of Departmental Head_Upper East					
Location Code	0908001	Garu/Tempane - Garu					
<b>Compensation of employees [GFS]</b>							<b>74,434</b>
Objective	000000	Compensation of Employees					74,434
Program	91007	Infrastructure Delivery and Management					74,434
Sub-Program	91007001	SP3.1 Physical and Spatial Planning Development					74,434
Operation	000000		0.0	0.0	0.0		74,434
Child Education Grant (Foreign Mission)							65,871
2111001 Established Post							65,871
Imputed Social Contributions [GFS]							8,563
2121001 13 Percent SSF Contribution							8,563
<b>Use of goods and services</b>							<b>15,000</b>
Objective	290102	11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys					15,000
Program	91007	Infrastructure Delivery and Management					15,000
Sub-Program	91007001	SP3.1 Physical and Spatial Planning Development					15,000
Operation	911001	911001 - Land acquisition and registration	1.0	1.0	1.0		15,000
Vehicle Registration							15,000
2210101 Printed Material and Stationery							15,000
<b>Amount (GH¢)</b>							
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603					<i>Total By Fund Source</i>	150,000
Function Code	70133	Overall planning & statistical services (CS)					
Organisation	3670701001	Garu/Tempane District - Garu_Physical Planning_Office of Departmental Head_Upper East					
Location Code	0908001	Garu/Tempane - Garu					
<b>Use of goods and services</b>							<b>150,000</b>
Objective	290102	11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys					150,000
Program	91007	Infrastructure Delivery and Management					150,000
Sub-Program	91007001	SP3.1 Physical and Spatial Planning Development					150,000
Operation	911001	911001 - Land acquisition and registration	1.0	1.0	1.0		150,000
Vehicle Registration							150,000
2210512 Mileage Allowance							150,000
<b>Total Cost Centre</b>							<b>239,434</b>

						Amount (GH¢)	
Institution	01	Government of Ghana Sector					
Fund Type/Source	11001					<i>Total By Fund Source</i>	714,868
Function Code	70620	Community Development					
Organisation	3670801001	Garu/Tempane District - Garu_Social Welfare & Community Development_Office of Departmental Head_Upper East					
Location Code	0908001	Garu/Tempane - Garu					
<b>Compensation of employees [GFS]</b>						<b>714,868</b>	
Objective	000000	Compensation of Employees					714,868
Program	91006	Social Services Delivery					714,868
Sub-Program	91006003	SP2.3 Social Welfare and Community Development					714,868
Operation	000000		0.0	0.0	0.0	714,868	
Child Education Grant (Foreign Mission)						632,627	
2111001 Established Post						632,627	
Imputed Social Contributions [GFS]						82,241	
2121001 13 Percent SSF Contribution						82,241	
<b>Total Cost Centre</b>						<b>714,868</b>	

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	11001		<i>Total By Fund Source</i>	28,000
Function Code	70620	Community Development		
Organisation	3670803001	Garu/Tempane District - Garu Social Welfare & Community Development Community Development Upper East		
Location Code	0908001	Garu/Tempane - Garu		

				Use of goods and services	28,000	
Objective	590402	8.7 erad child & forced lab, modern slavery & hum traff			28,000	
Program	91006	Social Services Delivery			28,000	
Sub-Program	91006003	SP2.3 Social Welfare and Community Development			28,000	
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0	28,000

Vehicle Registration					28,000
2210101	Printed Material and Stationery				3,000
2210503	Fuel and Lubricants - Official Vehicles				3,000
2210511	Local Travel Cost				15,000
2210711	Public Education and Sensitization				7,000

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12607		<i>Total By Fund Source</i>	350,000
Function Code	70620	Community Development		
Organisation	3670803001	Garu/Tempane District - Garu Social Welfare & Community Development Community Development Upper East		
Location Code	0908001	Garu/Tempane - Garu		

				Use of goods and services	20,000	
Objective	590402	8.7 erad child & forced lab, modern slavery & hum traff			20,000	
Program	91006	Social Services Delivery			20,000	
Sub-Program	91006003	SP2.3 Social Welfare and Community Development			20,000	
Operation	910601	910601 - Social intervention programmes	1.0	1.0	1.0	20,000

Vehicle Registration					20,000
2210711	Public Education and Sensitization				20,000

				Other expense	330,000	
Objective	590402	8.7 erad child & forced lab, modern slavery & hum traff			330,000	
Program	91006	Social Services Delivery			330,000	
Sub-Program	91006003	SP2.3 Social Welfare and Community Development			330,000	
Operation	910601	910601 - Social intervention programmes	1.0	1.0	1.0	330,000

Dividend Paid By SOEs					330,000
2821010	Contributions				330,000

						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	13131		<i>Total By Fund Source</i>			75,000
Function Code	70620	Community Development				
Organisation	3670803001	Garu/Tempane District - Garu Social Welfare & Community Development Community Development Upper East				
Location Code	0908001	Garu/Tempane - Garu				
<b>Use of goods and services</b>						<b>75,000</b>
Objective	610104	5.2 Eliminate violence agst. women				75,000
Program	91006	Social Services Delivery				75,000
Sub-Program	91006003	SP2.3 Social Welfare and Community Development				75,000
Operation	910602	910602 - Gender empowerment and mainstreaming	1.0	1.0	1.0	75,000
Vehicle Registration						75,000
2210106 Oils and Lubricants						39,000
2210711 Public Education and Sensitization						36,000
<b>Amount (GH¢)</b>						
Institution	01	Government of Ghana Sector				
Fund Type/Source	13519		<i>Total By Fund Source</i>			35,000
Function Code	70620	Community Development				
Organisation	3670803001	Garu/Tempane District - Garu Social Welfare & Community Development Community Development Upper East				
Location Code	0908001	Garu/Tempane - Garu				
<b>Other expense</b>						<b>35,000</b>
Objective	590402	8.7 erad child & forced lab, modern slavery & hum traff				35,000
Program	91006	Social Services Delivery				35,000
Sub-Program	91006003	SP2.3 Social Welfare and Community Development				35,000
Operation	910604	910604 - Child right promotion and protection	1.0	1.0	1.0	35,000
Dividend Paid By SOEs						35,000
2821010 Contributions						35,000
<b>Total Cost Centre</b>						<b>488,000</b>

				Amount (GH¢)	
Institution	01	Government of Ghana Sector			
Fund Type/Source	11001			<b>Total By Fund Source</b> 255,109	
Function Code	70610	Housing development			
Organisation	3671001001	Garu/Tempane District - Garu_Works_Office of Departmental Head_Upper East			
Location Code	0908001	Garu/Tempane - Garu			
<b>Compensation of employees [GFS]</b>				<b>255,109</b>	
Objective	000000	Compensation of Employees		255,109	
Program	91007	Infrastructure Delivery and Management		191,422	
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management		191,422	
Operation	000000	0.0	0.0	0.0	191,422
Child Education Grant (Foreign Mission)				162,073	
2111001 Established Post				162,073	
Imputed Social Contributions [GFS]				29,349	
2121001 13 Percent SSF Contribution				29,349	
Program	91008	Economic Development		63,688	
Sub-Program	91008002	SP4.2 Agricultural Services and Management		63,688	
Operation	000000	0.0	0.0	0.0	63,688
Child Education Grant (Foreign Mission)				63,688	
2111001 Established Post				63,688	
<b>Total Cost Centre</b>				<b>255,109</b>	

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	11001		<i>Total By Fund Source</i>				18,000
Function Code	70610	Housing development					
Organisation	3671002001	Garu/Tempane District - Garu_Works_Public Works_Upper East					
Location Code	0908001	Garu/Tempane - Garu					
<b>Use of goods and services</b>							<b>18,000</b>
Objective	140702	9.1:dev qlty, sust & res infra to suprt econ dev't & hum well-being					18,000
Program	91007	Infrastructure Delivery and Management					18,000
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management					18,000
Operation	911101	911101 - Supervision and regulation of infrastructure development	1.0	1.0	1.0		18,000
Vehicle Registration							18,000
2210512 Mileage Allowance							18,000
<b>Amount (GH¢)</b>							
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>				18,000
Function Code	70610	Housing development					
Organisation	3671002001	Garu/Tempane District - Garu_Works_Public Works_Upper East					
Location Code	0908001	Garu/Tempane - Garu					
<b>Use of goods and services</b>							<b>18,000</b>
Objective	140702	9.1:dev qlty, sust & res infra to suprt econ dev't & hum well-being					18,000
Program	91007	Infrastructure Delivery and Management					18,000
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management					18,000
Operation	911101	911101 - Supervision and regulation of infrastructure development	1.0	1.0	1.0		18,000
Vehicle Registration							18,000
2210101 Printed Material and Stationery							18,000
<b>Amount (GH¢)</b>							
Institution	01	Government of Ghana Sector					
Fund Type/Source	14009		<i>Total By Fund Source</i>				487,000
Function Code	70610	Housing development					
Organisation	3671002001	Garu/Tempane District - Garu_Works_Public Works_Upper East					
Location Code	0908001	Garu/Tempane - Garu					
<b>Non Financial Assets</b>							<b>487,000</b>
Objective	140702	9.1:dev qlty, sust & res infra to suprt econ dev't & hum well-being					487,000
Program	91007	Infrastructure Delivery and Management					487,000
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management					487,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0		487,000
WIP - Laboratories							487,000
3113101 Electrical Networks							487,000
<b>Total Cost Centre</b>							<b>523,000</b>



							Amount (GH¢)	
Institution	01	Government of Ghana Sector						
Fund Type/Source	13521						<i>Total By Fund Source</i>	
Function Code	70630	Water supply					2,227,880	
Organisation	3671003001	Garu/Tempane District - Garu_Works_Water_Upper East						
Location Code	0908001	Garu/Tempane - Garu						
<b>Non Financial Assets</b>							<b>2,227,880</b>	
Objective	570102	6.1 Achieve univ. and equit access to water					2,227,880	
Program	91007	Infrastructure Delivery and Management					2,227,880	
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management					2,227,880	
Project	910119	910119 - SOCO - Community Investments			1.0	1.0	1.0	2,227,880
WIP - Laboratories							2,227,880	
	3113101	Electrical Networks					389,310	
	3113110	Water Systems					1,488,570	
	3113151	WIP - Electrical Networks					350,000	
<b>Total Cost Centre</b>							<b>2,227,880</b>	

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>				600,000
Function Code	70451	Road transport					
Organisation	3671004001	Garu/Tempane District - Garu_Works_Feeder Roads_Upper East					
Location Code	0908001	Garu/Tempane - Garu					
<b>Use of goods and services</b>							<b>600,000</b>
Objective	180105	11.2 prvd acs to safe, affodbl, acs'ble & sust trnspt syst for all					600,000
Program	91007	Infrastructure Delivery and Management					600,000
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management					600,000
Operation	911101	911101 - Supervision and regulation of infrastructure development	1.0	1.0	1.0		600,000
Vehicle Registration							600,000
2210503 Fuel and Lubricants - Official Vehicles							400,000
2210511 Local Travel Cost							200,000
							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	13521		<i>Total By Fund Source</i>				4,104,970
Function Code	70451	Road transport					
Organisation	3671004001	Garu/Tempane District - Garu_Works_Feeder Roads_Upper East					
Location Code	0908001	Garu/Tempane - Garu					
<b>Non Financial Assets</b>							<b>4,104,970</b>
Objective	180105	11.2 prvd acs to safe, affodbl, acs'ble & sust trnspt syst for all					4,104,970
Program	91007	Infrastructure Delivery and Management					4,104,970
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management					4,104,970
Project	910119	910119 - SOCO - Community Investments	1.0	1.0	1.0		4,104,970
WIP - Laboratories							4,104,970
3111311 Drainage							3,804,970
3111363 WIP-Drainage							300,000
<b>Total Cost Centre</b>							<b>4,704,970</b>

							Amount (GH¢)	
Institution	01	Government of Ghana Sector						
Fund Type/Source	13521					<i>Total By Fund Source</i>	8,229,118	
Function Code	70411	General Commercial & economic affairs (CS)						
Organisation	3671102001	Garu/Tempane District - Garu_Trade, Industry and Tourism_Trade_Upper East						
Location Code	0908001	Garu/Tempane - Garu						
<b>Use of goods and services</b>							<b>6,000,000</b>	
Objective	150102	8.3 Promote dev policies that sup MSMEs includ acs to fincc svcs					6,000,000	
Program	91008	Economic Development					6,000,000	
Sub-Program	91008001	SP4.1 Trade, Tourism and Industrial Development					6,000,000	
Operation	910120	910120 - SOCO - Local Economic Development			1.0	1.0	1.0	6,000,000
Vehicle Registration							6,000,000	
2210711 Public Education and Sensitization							6,000,000	
<b>Non Financial Assets</b>							<b>2,229,118</b>	
Objective	150102	8.3 Promote dev policies that sup MSMEs includ acs to fincc svcs					2,229,118	
Program	91008	Economic Development					2,229,118	
Sub-Program	91008001	SP4.1 Trade, Tourism and Industrial Development					2,229,118	
Project	910119	910119 - SOCO - Community Investments			1.0	1.0	1.0	2,229,118
WIP - Laboratories							2,229,118	
3111210 Recreational Centres							1,229,118	
3111354 WIP - Markets							1,000,000	
<b>Total Cost Centre</b>							<b>8,229,118</b>	

						Amount (GH¢)	
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>			50,000	
Function Code	70360	Public order and safety n.e.c					
Organisation	3671500001	Garu/Tempane District - Garu_Disaster Prevention	Upper East				
Location Code	0908001	Garu/Tempane - Garu					
<b>Other expense</b>						<b>50,000</b>	
Objective	240805	1.5 Build resil of ppl in vulnn situa, rdc expos to climate disas				50,000	
Program	91009	Environmental and Sanitation Management				50,000	
Sub-Program	91009001	SP5.1 Disaster Prevention and Management				50,000	
Operation	910701	910701 - Disaster management		1.0	1.0	1.0	50,000
Dividend Paid By SOEs						50,000	
2821010 Contributions						50,000	
<b>Total Cost Centre</b>						<b>50,000</b>	

						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	11001		<i>Total By Fund Source</i>			74,434
Function Code	71090	Social protection n.e.c.				
Organisation	3671700001	Garu/Tempane District - Garu_Birth and Death	Upper East			
Location Code	0908001	Garu/Tempane - Garu				
<b>Compensation of employees [GFS]</b>						<b>74,434</b>
Objective	000000	Compensation of Employees				74,434
Program	91006	Social Services Delivery				74,434
Sub-Program	91006004	SP2.4 Birth and Death Registration Services				74,434
Operation	000000		0.0	0.0	0.0	74,434
Child Education Grant (Foreign Mission)						65,871
2111001 Established Post						65,871
Imputed Social Contributions [GFS]						8,563
2121001 13 Percent SSF Contribution						8,563
						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	12603		<i>Total By Fund Source</i>			5,000
Function Code	71090	Social protection n.e.c.				
Organisation	3671700001	Garu/Tempane District - Garu_Birth and Death	Upper East			
Location Code	0908001	Garu/Tempane - Garu				
<b>Use of goods and services</b>						<b>5,000</b>
Objective	560302	16.9 prvd legal identity for all, including bth registration				5,000
Program	91006	Social Services Delivery				5,000
Sub-Program	91006004	SP2.4 Birth and Death Registration Services				5,000
Operation	910102	910102 - PROCUREMENT OF OFFICE SUPPLIES AND CONSUMABLES	1.0	1.0	1.0	5,000
Vehicle Registration						5,000
2210102 Office Facilities, Supplies and Accessories						5,000
<b>Total Cost Centre</b>						<b>79,434</b>

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	11001		<i>Total By Fund Source</i>				82,434
Function Code	70112	Financial & fiscal affairs (CS)					
Organisation	3671801001	Garu/Tempane District - Garu_Human Resource_Human Resource_Human Resource Management_Upper East					
Location Code	0908001	Garu/Tempane - Garu					
<b>Compensation of employees [GFS]</b>							<b>74,434</b>
Objective	000000	Compensation of Employees					74,434
Program	91001	Management and Administration					74,434
Sub-Program	91001005	SP1.5: Human Resource Management					74,434
Operation	000000		0.0	0.0	0.0	74,434	
Child Education Grant (Foreign Mission)							65,871
2111001 Established Post							65,871
Imputed Social Contributions [GFS]							8,563
2121001 13 Percent SSF Contribution							8,563
<b>Use of goods and services</b>							<b>8,000</b>
Objective	130201	17.1 Strengthen domestic rcs mobil to impr cap for rev collection					5,000
Program	91001	Management and Administration					5,000
Sub-Program	91001005	SP1.5: Human Resource Management					5,000
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0	5,000	
Vehicle Registration							5,000
2210710 Staff Development							5,000
Objective	160809	8.5 ach full & productive empl & decent wrk for all					3,000
Program	91001	Management and Administration					3,000
Sub-Program	91001005	SP1.5: Human Resource Management					3,000
Operation	910105	910105 - PROCUREMENT OF OFFICE EQUIPMENT AND LOGISTICS	1.0	1.0	1.0	3,000	
Vehicle Registration							3,000
2210102 Office Facilities, Supplies and Accessories							3,000
<b>Total Cost Centre</b>							<b>82,434</b>

						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	11001		<i>Total By Fund Source</i>			7,500
Function Code	70112	Financial & fiscal affairs (CS)				
Organisation	3671901001	Garu/Tempane District - Garu_Statistics_Statistics_Statistics_Upper East				
Location Code	0908001	Garu/Tempane - Garu				
<b>Use of goods and services</b>						<b>7,500</b>
Objective	290104	17.18 Enhance cap-building suprt to DCs to incr data availability				7,500
Program	91009	Environmental and Sanitation Management				7,500
Sub-Program	91009001	SP5.1 Disaster Prevention and Management				7,500
Operation	910111	910111 - DATA COLLECTION	1.0	1.0	1.0	7,500
Vehicle Registration						7,500
2210511 Local Travel Cost						7,500
<b>Total Cost Centre</b>						<b>7,500</b>
<b>Total Vote</b>						<b>36,985,836</b>

## Expenditure Summary by Sustainable Development Goals

In GH¢

<i>Economic Classification</i>	<b>2025</b> <i>Budget</i>	<b>2026</b> <i>forecast</i>	<b>2027</b> <i>forecast</i>
<b>Garu/Tempane District - Garu</b>	<b>31,927,836</b>	<b>30,651,336</b>	
1_No Poverty	50,000	50,000	
11_Sustainable Cities and Communities	4,869,970	4,269,970	
12_ Responsible Consumption and Production	390,000	390,000	
16_Peace, Justice, and Strong Institutions	6,439,579	5,839,579	
17_Partnerships for the Goals	142,693	137,693	
2_Zero Hunger	300,000	275,000	
3_Good Health and Well-Being	1,539,019	1,517,519	
4_ Quality Education	6,725,577	6,725,577	
5_Gender Equality	75,000	75,000	
6_Clean Water and Sanitation	2,227,880	2,227,880	
8_ Decent Work and Economic Growth	8,645,118	8,620,118	
9_Industry, Innovation, and Infrastructure	523,000	523,000	
<b>Grand Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	31,927,836	30,651,336	



## 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>
<b>Garu/Tempane District - Garu</b>	0	0	0	31,927,836	30,651,336	0
<b>9101 - Generic Operations</b>	0	0	0	30,035,143	29,380,143	0
910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	0	0	0	335,000	280,000	0
910102 - PROCUREMENT OF OFFICE SUPPLIES AND CONSUMABLES	0	0	0	5,000	5,000	0
910105 - PROCUREMENT OF OFFICE EQUIPMENT AND LOGISTICS	0	0	0	433,572	433,572	0
910107 - OFFICIAL / NATIONAL CELEBRATIONS	0	0	0	205,000	205,000	0
910108 - MONITORING AND EVALUATION OF PROGRAMMES AND PROJECTS	0	0	0	516,507	516,507	0
910109 - Supervision and coordination	0	0	0	150,000	150,000	0
910111 - DATA COLLECTION	0	0	0	7,500	7,500	0
910113 - ADMINISTRATIVE AND TECHNICAL MEETINGS	0	0	0	667,000	667,000	0
910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	0	0	0	1,623,790	1,023,790	0
910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING	0	0	0	1,023,500	1,023,500	0
910119 - SOCO - Community Investments	0	0	0	16,088,274	16,088,274	0
910120 - SOCO - Local Economic Development	0	0	0	6,000,000	6,000,000	0
910121 - SOCO - Youth engagement social cohesion activities	0	0	0	2,980,000	2,980,000	0
<b>9103 - AGRICULTURE</b>	0	0	0	275,000	275,000	0
910301 - Extension Services	0	0	0	134,400	134,400	0
910304 - Agricultural Research and Demonstration Farms	0	0	0	15,600	15,600	0
910305 - Production and acquisition of improved agricultural inputs (operationalise agricultural inputs at	0	0	0	125,000	125,000	0
<b>9105 - HEALTH</b>	0	0	0	21,500	0	0
910501 - District response initiative (DRI) on HIV/AIDS and Malaria	0	0	0	21,500	0	0
<b>9106 - SOCIAL WELFARE AND COMMUNITY DEVELOPMENT</b>	0	0	0	460,000	460,000	0
910601 - Social intervention programmes	0	0	0	350,000	350,000	0
910602 - Gender empowerment and mainstreaming	0	0	0	75,000	75,000	0
910604 - Child right promotion and protection	0	0	0	35,000	35,000	0
910605 - Combating domestic violence and human trafficking	0	0	0	0	0	0
<b>9107 - DISASTER PREVENTION</b>	0	0	0	50,000	50,000	0
910701 - Disaster management	0	0	0	50,000	50,000	0

**Expenditure by Operation Broad Category and Standardised Operation***In GH¢*

<i>MMDA and Standardised Operation</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>
<b>9108 - CENTRAL ADMINISTRATION</b>	0	0	0	155,000	155,000	0
910810 - Plan and budget preparation	0	0	0	155,000	155,000	0
<b>9110 - PHYSICAL PLANNING</b>	0	0	0	165,000	165,000	0
911001 - Land acquisition and registration	0	0	0	165,000	165,000	0
911002 - Land use and Spatial planning	0	0	0	0	0	0
<b>9111 - WORKS</b>	0	0	0	636,000	36,000	0
911101 - Supervision and regulation of infrastructure development	0	0	0	636,000	36,000	0
<b>9113 - FINANCE</b>	0	0	0	130,193	130,193	0
911301 - Treasury and accounting activities	0	0	0	40,193	40,193	0
911302 - Internal audit operations	0	0	0	90,000	90,000	0
<b><i>Grand Total</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,927,836</b>	<b>30,651,336</b>	<b>0</b>

## 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>
Garu/Tempane District - Garu	32,505,300	31,228,800	577,465
	577,465	577,465	577,465
	577,465	577,465	577,465
910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	335,000	280,000	
	58,000	3,000	
	11,000	11,000	
	200,000	200,000	
	66,000	66,000	
910102 - PROCUREMENT OF OFFICE SUPPLIES AND CONSUMABLES	5,000	5,000	
	5,000	5,000	
910105 - PROCUREMENT OF OFFICE EQUIPMENT AND LOGISTICS	433,572	433,572	
	3,000	3,000	
	380,000	380,000	
	9,000	9,000	
	41,572	41,572	
910107 - OFFICIAL / NATIONAL CELEBRATIONS	205,000	205,000	
	5,000	5,000	
	200,000	200,000	
910108 - MONITORING AND EVALUATON OF PROGRAMMES AND PROJECTS	516,507	516,507	
	1,507	1,507	
	200,000	200,000	
	315,000	315,000	
910109 - Supervision and cordination	150,000	150,000	
	150,000	150,000	
910111 - DATA COLLECTION	7,500	7,500	
	7,500	7,500	
910113 - ADMINISTRATIVE AND TECHNICAL MEETINGS	667,000	667,000	
	667,000	667,000	
910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1,623,790	1,023,790	
	600,000	0	
	1,023,790	1,023,790	
910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASS	1,023,500	1,023,500	
	45,000	45,000	
	978,500	978,500	
910119 - SOCO - Community Investments	16,088,274	16,088,274	
	16,088,274	16,088,274	
910120 - SOCO - Local Economic Development	6,000,000	6,000,000	
	6,000,000	6,000,000	

## 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>
910121 - SOCO - Youth engagement social cohesion activities	2,980,000	2,980,000	
	2,980,000	2,980,000	
910301 - Extension Services	134,400	134,400	
	0	0	
	134,400	134,400	
910304 - Agricultural Research and Demonstration Farms	15,600	15,600	
	15,600	15,600	
910305 - Production and acquisition of improved agricultural inputs (operationalise agricultural inp	125,000	125,000	
	125,000	125,000	
910501 - District response initiative (DRI) on HIV/AIDS and Malaria	21,500	0	
	21,500	0	
910601 - Social intervention programmes	350,000	350,000	
	350,000	350,000	
910602 - Gender empowerment and mainstreaming	75,000	75,000	
	0	0	
	75,000	75,000	
910604 - Child right promotion and protection	35,000	35,000	
	0	0	
	0	0	
	35,000	35,000	
910605 - Combating domestic violence and human trafficking	0	0	
	0	0	
910701 - Disaster management	50,000	50,000	
	50,000	50,000	
910810 - Plan and budget preparation	155,000	155,000	
	5,000	5,000	
	150,000	150,000	
911001 - Land acquisition and registration	165,000	165,000	
	15,000	15,000	
	150,000	150,000	
911002 - Land use and Spatial planning	0	0	
	0	0	
911101 - Supervision and regulation of infrastructure development	636,000	36,000	
	18,000	18,000	
	618,000	18,000	
911301 - Treasury and accounting activities	40,193	40,193	
	40,193	40,193	

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

<i>MDA and Standardised Operation</i>	<b>2025</b> <i>Budget</i>	<b>2026</b> <i>forecast</i>	<b>2027</b> <i>forecast</i>
911302 - Internal audit operations	90,000	90,000	
	40,000	40,000	
	50,000	50,000	
<b>Grand Total</b>	0	0	0
	32,505,300	31,228,800	577,465

## Expenditure by Functions of Government and Source of Funding

In GH¢

<i>Functional Classification</i>	<b>2025 Budget</b>	<b>2026 forecast</b>	<b>2027 forecast</b>
<b>Garu/Tempane District - Garu</b>	<b>32,505,300</b>	<b>31,228,800</b>	<b>577,465</b>
<b>70111 Exec. &amp; leg. Organs (cs)</b>	<b>6,696,716</b>	<b>6,096,716</b>	<b>262,137</b>
	262,137	262,137	262,137
	62,507	62,507	
	800,000	200,000	
	2,475,500	2,475,500	
	75,000	75,000	
	2,980,000	2,980,000	
	41,572	41,572	
<b>70112 Financial &amp; fiscal affairs (CS)</b>	<b>154,256</b>	<b>149,256</b>	<b>8,563</b>
	24,063	19,063	8,563
	80,193	80,193	
	50,000	50,000	
<b>70133 Overall planning &amp; statistical services (CS)</b>	<b>173,563</b>	<b>173,563</b>	<b>8,563</b>
	23,563	23,563	8,563
	0	0	
	150,000	150,000	
<b>70360 Public order and safety n.e.c</b>	<b>50,000</b>	<b>50,000</b>	
	50,000	50,000	
<b>70411 General Commercial &amp; economic affairs (CS)</b>	<b>8,229,118</b>	<b>8,229,118</b>	
	8,229,118	8,229,118	
<b>70421 Agriculture cs</b>	<b>387,177</b>	<b>362,177</b>	<b>87,177</b>
	112,177	87,177	87,177
	0	0	
	125,000	125,000	
	150,000	150,000	
<b>70451 Road transport</b>	<b>4,704,970</b>	<b>4,104,970</b>	
	600,000	0	
	4,104,970	4,104,970	
<b>70610 Housing development</b>	<b>552,349</b>	<b>552,349</b>	<b>29,349</b>
	47,349	47,349	29,349
	18,000	18,000	
	487,000	487,000	
<b>70620 Community Development</b>	<b>570,241</b>	<b>545,241</b>	<b>82,241</b>
	110,241	85,241	82,241
	0	0	
	350,000	350,000	
	75,000	75,000	
	35,000	35,000	

## Expenditure by Functions of Government and Source of Funding

In GH¢

<i>Functional Classification</i>	<b>2025</b>	<b>2026</b>	<b>2027</b>
<i>Functional Classification</i>	<i>Budget</i>	<i>forecast</i>	<i>forecast</i>
<b>70630 Water supply</b>	2,227,880	2,227,880	
	2,227,880	2,227,880	
<b>70721 General Medical services (IS)</b>	1,539,019	1,517,519	
	21,500	0	
	150,000	150,000	
	1,367,519	1,367,519	
<b>70740 Public health services</b>	480,871	480,871	90,871
	90,871	90,871	90,871
	0	0	
	315,000	315,000	
	75,000	75,000	
<b>70911 Pre-primary education</b>	6,725,577	6,725,577	
	5,000	5,000	
	100,000	100,000	
	6,083,787	6,083,787	
	536,790	536,790	
<b>71090 Social protection n.e.c.</b>	13,563	13,563	8,563
	8,563	8,563	8,563
	5,000	5,000	
<b>Grand Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	32,505,300	31,228,800	577,465

## Expenditure Summary by Classification of Function of Government

In GH¢

<i>Functional Classification</i>	<b>2025</b> <i>Budget</i>	<b>2026</b> <i>forecast</i>	<b>2027</b> <i>forecast</i>
<b>Garu/Tempane District - Garu</b>	32,505,300	31,228,800	577,465
<b>70111</b> Exec. & leg. Organs (cs)	6,696,716	6,096,716	262,137
<b>70112</b> Financial & fiscal affairs (CS)	154,256	149,256	8,563
<b>70133</b> Overall planning & statistical services (CS)	173,563	173,563	8,563
<b>70360</b> Public order and safety n.e.c	50,000	50,000	
<b>70411</b> General Commercial & economic affairs (CS)	8,229,118	8,229,118	
<b>70421</b> Agriculture cs	387,177	362,177	87,177
<b>70451</b> Road transport	4,704,970	4,104,970	
<b>70610</b> Housing development	552,349	552,349	29,349
<b>70620</b> Community Development	570,241	545,241	82,241
<b>70630</b> Water supply	2,227,880	2,227,880	
<b>70721</b> General Medical services (IS)	1,539,019	1,517,519	
<b>70740</b> Public health services	480,871	480,871	90,871
<b>70911</b> Pre-primary education	6,725,577	6,725,577	
<b>71090</b> Social protection n.e.c.	13,563	13,563	8,563
<b>Grand Total</b>	0	0	0
	32,505,300	31,228,800	577,465