



REPUBLIC OF GHANA

COMPOSITE BUDGET

FOR 2025-2028

PROGRAMME BASED BUDGET ESTIMATES

FOR 2025

BEREKUM EAST MUNICIPAL ASSEMBLY



**BEREKUM EAST
MUNICIPAL
ASSEMBLY**

P. O. BOX 40, BEREKUM

Digital Address: BB-006-4737

Kindly quote this number and date on all correspondence

My Ref. No. _____

Your Ref. No. _____

Date. 30TH OCTOBER, 2024

APPROVAL STATEMENT

At the Second Ordinary Meeting of the 1st session of the Eight Assembly of Berekum East Municipal Assembly held on Tuesday 29th October, 2024, the General House approved the 2025 Annual Action Plan, Fee-Fixing Resolution and Composite Budget as working documents for the Assembly for the 2025 financial year.

Compensation of Employees	Goods and Service	Capital Expenditure
GH¢12,505,649.41	GH¢3,009,600.00	GH¢8,242,310.47

Total Budget GH¢23,757,560.00

**MR. AYAMBIRE AKADITI
(MUN. CO-ORDINATING DIRECTOR)**

**HON. HAJIAH FATIMATU ABUBAKARI
(PRESIDING MEMBER)**



**BONO REGIONAL CO-ORDINATING
COUNCIL**

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PART A: STRATEGIC OVERVIEW OF THE ASSEMBLY

Establishment of the Municipal

The Berekum East Municipal Assembly (BEMA) is one of the twelve (12) and two hundred and sixty-one (261) Metropolitan/Municipal/District Assemblies in Bono Region and Ghana respectively. The Assembly was established by LI 2299 of 2017, with Berekum as the Municipal Capital. Before the year 2017, Berekum West District Assembly was part of the municipality. Berekum, the capital, is growing rapidly in terms of size and businesses and it is also a clean and well-maintained city with a thriving economy.

Location and Size

Berekum East Municipal is located between latitudes 7°15' and 8°00' North and Longitudes 2°25' and 2°50' West. It shares boundaries with Sunyani East Municipality and Sunyani West Municipality to the South-East, Dormaa-East District to the South-West, North-West by Berekum West District, and North by Tain District. The Municipality covers a total land area of about 395.7sq. km.

The Assembly has 40 members including the Municipal Chief Executive (MCE), the member of Parliament (MP), 26 elected members and 12 appointed members.

The gender distribution of the Assembly comprises 5 female and 35 males

Population Structure

Berekum East Municipality had a total population of 106,252 as at 2021 (Summary Results by Municipalities; 2021 Population and Housing Census), (M=50,163 (47%) F=56,089 (53%). The current population is projected at 114,421, (M=54,020 (47%) F=60,401 (53%) with annual growth rate of 2.5%, the Projected population for 2025 is 117,281. (M=55,370 (47%) F=61,911 (53%).

Vision

The vision of the Berekum East Municipal Assembly is to become a well-placed and resourced Local Government Authority which is able to improve upon the living standard and quality of life of its people in an enabling environment for good governance and overall development of the municipality.

Mission

The Berekum East Municipal Assembly exists to improve the quality of life of the people in the municipality through the effective co-ordination of resources and activities of all stakeholders for the effective delivery of services by a well-motivated staff.

Goal

The overall Goal of the Berekum East Municipal Assembly is to implement and sustain poverty reduction programmes and projects in a manner that ensures growth, equity and equality in access to development resources, infrastructure, services, facilities and opportunities in order to improve the well-being of the people.

Core Functions

The core functions of the Municipal Assembly as captured in the Local Governance Act. (Act 936) and Legislative Instrument (L.I 2299) are as follows;

- Formulate, execute plans, programmes and strategies for the effective mobilization and development of the Municipality
- Revenue generation through promoting and supporting investment
Levy and collection of taxes, rates, duties and fees
- Exercise political and administrative authority in the municipality, provide guidance, give direction to, and supervise the administrative authorities in the municipality.
- Performs deliberative, legislative and executive functions.
- Promote and support productive activity and social development in the municipality and remove any obstacles to initiative and development.
- Initiate programmes for the development of basic infrastructure and provide municipal works and services in the municipality.
- Responsible for the development, improvement and management of human settlements and the environment in the municipality.
- Responsible, in cooperation with the appropriate national and local security agencies, for the maintenance of security and public safety in the municipality.
- Ensure ready access to Courts in the municipality for the promotion of justice.

- Monitor the execution of projects under approved development plans and assess and evaluate their impact on the development of the municipality and national economy in accordance with government policy.
- Coordinate, integrate and harmonize the execution of programmes and projects under approved development plans for the municipality, any and other development programmes promoted or carried out by Ministries, departments, public corporations and any other statutory bodies and non-governmental organizations in the municipality.
- Finally, the Assembly in the performance of its functions, is subject to the general guidance and direction of the President on matters of national policy, and shall act in co-operation with the appropriate public corporation, statutory bodies or non-governmental organizations

District Economy

- Agriculture

Agriculture constitutes the highest economic activity in the municipality. It engages over 57% of the total labour force in the municipality. In view of that Assembly continues to build the capacity of agricultural Extension Officers to help improve farming methods, promote the cultivation of drought resistance crops, and promote the production and consumption of fortified crops and the education of farmers on the safe use of agrochemicals. The major crops cultivated are maize, yams, vegetables, cassava, cocoyam, plantain, cocoa, cashew, citrus and mangos. The major livestock are Cattle, sheep, pig and poultry. The cultivation of exotic vegetables is catching on with some farmers in the Municipal. Example, green pepper, carrot and cabbage etc.

- Road Network

The total length of road network in the Berekum Municipality is 173km for 2024. This comprises of Urban roads and Rural roads respectively. The total length of Urban roads is 64km which comprises of Paved and Unpaved. The total length of Rural roads in the municipality is 109km of which 40km is engineered road, 35km is partially engineered road, whilst 34km is non-engineered road. The condition of road network in the municipality is in a very fair condition.

- Energy

The VRA is the main institution that manages power in the municipality. The VRA/NEDCO works in collaboration with the Assembly in extending electricity to communities that are not connected to the national grid. 24 communities have access to electricity and extension of electricity was carried out to communities that needed urgent attention because of the putting up of new structures for habitation.

Again, maintenance works on streetlights have become a routine activity in ensuring a safe living condition and provides businesses to flourish.

- Health

The Municipality is endowed health wise.

Table 1: Type of Health facilities in the municipality

No.	Types of Facility	Public	Private
1.	Health centres Clinics	2	2
2.	CHPS Zones	28	0
3.	CHPS compounds	9	0
4.	Maternity homes	0	4
5	Hospitals	1	2

Apart from the CHPS zones that are evenly distributed Municipal-wide, the hospitals are centered in Berekum Central zone.

The top ten (10) diseases prevalent in the municipality are: Malaria, Upper Respiratory Tract Infections, Skin Diseases, Acute Urinary Tract Infections, Intestinal Worms, Ulcer, Pneumonia, Gynecological condition, Acute Eye Infections and all other Diseases.

- Education

The Berekum East Municipality is endowed with educational facilities and can be seen as a hostage of some of the finest and best Senior High Schools (SHS) in the Bono Region. Much is therefore expected from the Municipality in terms of education and literacy, for instance it has the Berekum College of Education and a proliferation of SHS both public and private. There has been a steady and remarkable improvement within the educational

sector in the areas of physical facilities, environment, and teaching/learning materials and to some extent staff in the municipality. In the medium-term emphasis is on the expansion of infrastructure especially at the basic level to improve upon access to quality education.

There are 2 tertiary institutions, 3 Public Senior High Schools (SHS), 4 Private SHS, 43 Public Junior High Schools (JHS), 26 Private JHS, 44 Public Primary schools, 48 Private Primary Schools, 44 Public Kindergartens (KGs), 48 Private KGs

- Markets

Markets provide avenues for transactions in buying and selling of goods and services. They contribute significantly to the Assembly's Internally Generated Fund (IGF). The Municipality has eight market centres with the two major markets situated in Berekum Township (Central Market and Thursday Market). To make businesses flourish and enhance the welfare of traders, the assembly has put up 1no. 56unit lockable stores, 1no. Meat shop, 100m U-drain and covering of existing market drain and 4no. 14-unit open market stalls, 2no. Pavilion and paving of market access and market spaces. Again, electricity is being provided in all market centers including security personnel to deal with theft cases.

- Water and sanitation

The municipality has 27 Mechanized Borehole and 96 Boreholes with Hand pump. About 97% of our population have access to potable and safe water. There are also 34 Public Toilets and 22,530 Household Toilets. Due to the relative increase in the provision of toilet facilities, basic sanitation is improving. Furthermore, the major dumping site in the Municipality has been contracted to a private Company by name Waste Landfills Company to manage.

Key Issues/Challenges

The following have been identified as the key development issues in the Municipality.

- High Youth Employment
- Limited technical and entrepreneurial skills
- Limited access to extension services
- Poor quality road transport networks especially communities outside Berekum township
- Inadequate Educational Infrastructure
- Inadequate financing of the health sector
- Inadequate access to environmental sanitation facilities

Key Achievements in 2024

The below are some key achievements of the Berekum East Municipal Assembly from the 2024 budget document for the fiscal year:

1. Completed 1no. 56unit lockable stores, 1no. Meat shop, 100m U-drain and covering of existing market drain at Berekum Thursday Market
2. Completed 4no. 14-unit open market stalls, 2no. Pavilion and paving of market access and market spaces at Berekum.
3. Constructed of 2no. Market sheds, paving of market spaces, 3no. Speed ramps, 1no. Fire hydrants, 1no. Traffic signal and street lighting with pole mounted transformer at Berekum
4. Drilled and mechanized 4no. Boreholes at Kotaa, Continental, Senase and Berekum college of Education
5. Constructed of 1no. Story, 10units office complex block and external works at Berekum.
6. Constructed of 1no. 2-storey conference hall with offices and lockable shop at Berekum.
7. Distributed Grant Inputs to 450 vulnerable farmers under PFJ-2.0
8. Established of 8 Demonstration farms on onion, tomatoes, cabbage, cucumber, okro and Amaranthus.



Completed 1no. 56unit lockable stores at Berekum Thursday Market Completed.



Completed 1no. Meat shop at Berekum Thursday Market



Completed 4no. 14-unit open market stalls at Thursday market



Completed 2no. Pavilion and paving of market access and market spaces at Berekum



Drilled and mechanized of 1no. Borehole at Senase



Drilled and mechanized of 1no. Borehole Continental



Drilled and mechanized of 1no. Borehole at Berekum college of Education



Street Lights and Pavements Constructed at Various Locations



Constructed of 1no. Storey, 10units office complex block and external works at Berekum



Constructed of 1no. 2-storey conference hall with offices and lockable shop at Berekum.



Distribution of Grant Inputs to 450 vulnerable farmers under PFJ-2.0



Establishment of 8 Demonstration farms on onion, tomatoes, cabbage, cucumber, okro and Amaranthus

Revenue and Expenditure Performance

The tables below illustrate the Revenue and Expenditure performance of the Municipal Assembly from Internally Generated Fund and other sources of fund.

Revenue Performance 2024

Table 1: Revenue Performance – IGF Only

ITEMS	2022		2023		2024		% performance at as September, 2024 $\frac{\text{Actual}}{\text{Budget}} \times 100$
	Budget	Actuals	Budget	Actuals	Budget	Actuals as at September	
Property Rates	355,879.00	275,360.00	300,000.00	270,821.80	300,000.00	197,002.00	66%
Basic Rate	0.00	0.00	0.00	0.00	0.00	0.00	0%
Fees	319,500.00	184,320.00	267,700.00	312,360.00	250,200.00	286,332.25	114%
Fines	36,000.00	76,752.00	50,000.00	40,917.00	35,000.00	15,715.00	45%
Licences	557,220.38	463,075.50	490,295.86	588,410.00	550,500.00	339,452.00	62%
Land	300,000.00	60,000.00	100,000.00	214,000.00	250,000.00	80,988.00	32%
Rent	129,000.00	229,957.00	328,000.00	301,379.00	571,364.74	423,343.00	74%
Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-Total	1,697,599.38	1,289,464.50	1,535,995.86	1,727,887.80	1,957,064.74	1,342,832.25	69%
Royalties	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	1,697,599.38	1,289,464.50	1,535,995.86	1,727,887.80	1,957,064.74	1,342,832.25	69%

Table 2: Revenue Performance – All Revenue Sources

ITEMS	2022		2023		2024		% performance as at September, 2024 $\frac{Actual}{Budget} \times 100$
	Budget	Actuals	Budget	Actuals	Budget	Actuals as at September	
IGF	1,697,599.38	1,289,464.50	1,535,995.86	1,727,887.80	1,957,064.74	1,342,832.25	69%
Compensation of Employees	5,090,244.00	4,372,165.26	9,664,870.40	8,689,526.07	10,942,539.00	8,943,240.91	82%
Goods and Services Transfer	174,406.00	36,168.43	165,171.00	46,806.74	143,000.00	0.00	0.00%
Asset Transfer	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
DACF – ASSEMBLY	5,243,598.05	1,582,546.92	3,477,179.90	1,169,944.79	2,925,814.00	649,746.27	22%
DACF – MP	400,000.00	520,777.15	450,000.00	439,657.72	450,000.00	709,214.41	158%
DACF – PWD	250,000.00	169,797.65	250,000.00	77,579.16	250,000.00	163,826.66	66%
DACF-RFG (DDF)	1,752,655.30	1,218,767.40	1,697,892.00	752,808.54	1,571,889.00	1,863,005.00	119%
GSCSP	12,598,004.00	0	17,568,000.00	18,108,968.64	38,622,149.37	19,746,891.90	51%
MAG	90,226.95	76,747.16	59,098.63	59,098.63	0.00	0.00	0.00%
GRAND TOTAL	27,296,733.68	9,266,434.47	34,868,207.79	31,072,278.09	56,862,456.11	33,418,757.40	59%

Expenditure

Table 3: Expenditure Performance-All Sources

EXPENDITURE PERFORMANCE (ALL DEPARTMENTS) ALL FUNDING SOURCES							
Expenditure	2022		2023		2024		% Performance at (as September, 2024) $\frac{\text{Actual}}{\text{Budget}} \times 100$
	Budget	Actual	Budget	Actual	Budget	Actual as at September,	
Compensation	5,425,244.00	4,421,141.96	6,105,407.30	9,637,715.29	11,305,908.11	9,108,981.47	81%
Goods and Service	5,361,074.39	2,445,846.09	9,880,373.93	3,154,920.46	6,272,561.44	2,471,063.09	39%
Assets	16,510,415.29	2,253,278.06	19,973,212.00	12,077,759.88	39,283,986.37	22,498,179.70	57%
Total	27,296,733.68	9,120,266.11	35,958,993.23	24,870,395.63	56,862,455.92	34,078,224.26	60%

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

The Assembly has adopted the following national policy objectives for 2025:

- i. Empower and promote the social, economic and political inclusion of all
- ii. Strengthen domestic resource mobilization to improve capacity for revenue collection
- iii. Improve human capital development and management
- iv. Promote development policies that support MSMEs including access to financial services
- v. Devise and implement policy to promote sustainable tourism for jobs and culture
- vi. Ensure free, equitable and quality education for all by 2030
- vii. Achieve universal health coverage, including financial risk protection, access to quality health-care services
- viii. Achieve universal and equitable access to safe and affordable drinking water
- ix. Achieve access to adequate and equitable sanitation and hygiene for all
- x. Adopt policy and enforce legislation for promotion of gender equality and empowerment of women and girls
- xi. End abuse, exploitation trafficking and all violence against children
- xii. Implement social protection systems and measures for the poor and vulnerable
- xiii. Provide access to safe, affordable, accessible and sustainable transport system for all
- xiv. Develop quality, sustainable and resilient infrastructure to support economic development and human well-being
- xv. Build resilience of people in vulnerable situations, reduce exposure to climate disasters

Policy Outcome Indicators and Targets

Table 4: Policy Outcome Indicators and Targets

Outcome Indicator	Outcome Indicator Description	Unit of Measure	Baseline of 2022		Past Year 2023		Latest 2024	Status	Medium Term Target				
			Target	Actual	Target	Actual	Target	Actual as at Sept.	2025	2026	2027	2028	
Increased access to safe and potable water	No. of boreholes provided	Number	6	6	6	6	6	4	10	10	10	10	
			% of population with access to safe and potable water	95%	93%	98%	96%	100%	97%	100%	100%	100%	100%
Increased access to electricity	% of population with access to electricity	Percentage	100%	96%	100%	98%	100%	95%	100%	100%	100%	100%	
			Improved service delivery to farmers	AEA to farmer ratio	Ratio	1:2,000	1:4,000	1:2,000	1:4000	1:2,000	1:1800	1:1800	1:1800
Improved social intervention delivery	No. of households benefiting from LEAP	Number	545	545	600	545	600	556	650	650	700	700	
			Improved disaster prevention and management	No. of communities sensitized on disaster prevention measures	Number	17	11	17	10	17	10	17	20

	No. of radio talk shows organised on disaster prevention	Number	22	14	24	10	24	20	24	24	24	24	30
Improved capacity for SMEs development and management	No. of training programmes organised for SMEs	Number	20	9	12	10	12	7	12	12	15	15	15
Improved efficiency in staff performance	No. of capacity building programmes organised for staff	Number	5	4	5	3	5	3	7	7	10	10	10
Improved BECE Pass rate	% pass in BECE	Percentage	100	96.43	100	-	100	-	100	100	100	100	100
Improved access to Quality healthcare	No. of Health facilities provided	Number	50	42	50	48	50	48	50	50	50	50	50
Improved social accountability and stakeholder engagement	No. of public fora organised	Number	4	3	4	3	4	3	4	5	5	6	6

Revenue Mobilization Strategies

The plan will be implemented with the support of Departments of the Assembly, the Finance Unit, Assembly members, Budget Committee and the Revenue Task Force that may be set up to support supervision. Specifically, the Municipal Finance Officer, Revenue Head, Municipal Internal Auditor and Municipal Budget Analyst will be tasked with the daily monitoring of the performance of the Assembly revenue collectors with regards to the targets set annually.

The Finance department is expected to report monthly on the performance of the Assembly's revenue mobilization in terms of total revenue collected and expenditures incurred to the Ministry of Finance, Regional Coordinating Council (RCC) and other key offices that may require the report. Again, the Budget Committee and Finance and Administration Sub-Committee will hold monthly and quarterly meetings to discuss the financial reports and finally submit it to the Executive Committee (EXECO) and the General Assembly for approval. Revenue collectors will be rotated and annual targets will be set for all revenue collectors. Also underperforming revenue collectors will be sanctioned whilst best performing ones will be awarded.

Summary of key strategies to improve revenue mobilisation in 2025 fiscal year

Table 5:

REVENUE SOURCE	KEY STRATEGIES
RATES (Basic Rates/Property Rates)	<ul style="list-style-type: none"> • Sensitize ratepayers on the need to pay Basic and Property rates. • To have reliable Database on all landed properties in major towns in the Municipal by end of June 2025.
LANDS	<ul style="list-style-type: none"> • Establish a unit within the Works Department solely for issuance of building permits • To sensitize community members on the need to acquire building permit before development.
LICENSES	<ul style="list-style-type: none"> • Sensitize business operators to acquire licenses and also renew their licenses when expired. • Computerization of Data on Businesses across the Municipality using the dLRev software
RENT	<ul style="list-style-type: none"> • Sensitize occupants of Government bungalows on the need to pay rent. • Issuance of demand notice
FEES AND FINES	<ul style="list-style-type: none"> • Sensitize various market women, trade associations and transport unions on the need to pay fees on export of commodities • Formation of revenue monitoring team to check on the activities of revenue collectors, especially on market days.

PART B: BUDGET PROGRAMME/SUB-PROGRAMME SUMMARY

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

Budget Programme Objectives

- To effectively implement Government policies, programmes and projects, and provide appropriate administrative support services to all departments
- To mobilize adequate resource and ensure their effective allocation and utilization;
- To ensure effective Human Resource development and management, Planning, Budgeting, data collection, Monitoring and Evaluation at the municipal level;
- Offer general administrative services to official guests of the assembly

Budget Programme Description

The program seeks to perform the core functions of ensuring good governance and balanced development of the Municipal Assembly through initiating and formulating policies, planning, coordination, monitoring and evaluation in the area of local governance to ensure the effectiveness and efficiency in the performance of the Assembly.

The Program is being delivered through the General Assembly and other structures and committees of the Assembly and covers three (3) Zonal and one (1) Urban Councils. The various organizational units involved in the delivery of the program include;

- General Administration
- Finance Unit
- Human Resource Department
- Statistics Department
- Planning and Budget Unit
- Internal Audit Unit
- Procurement Unit

A total staff of 147 established staff and 23 non-established staff are involved in the delivery of the programme. They include Administrators, Planners, Budget Analysts, Account Officers, Procurement Officers, Local Government Revenue Collectors, Internal Auditors, HR Officers, Statisticians and other support staff (i.e., Executive officers, labourers, cleaners, and drivers etc.).

The Program involves four (4) sub- programs. These are:

:

- General Administration
- Finance and Revenue mobilization
- Human Resource Management
- Planning, Budgeting, Coordination and Statistics

SUB-PROGRAMME 1.1 General Administration

Budget Sub-Program Objectives

- To provide administrative support and ensure effective coordination of activities of the various Departments and Agencies in the Municipality
- To ensure efficient management of the Assembly's finances
- To timely collate and submit mandatory District reports

Budget Sub-Program Description

The sub-program entails the provision of administrative support services and effective coordination of the activities of the various Departments and Agencies in the Assembly.

The operations are:

- Provision of general information, direction and implementation of standard procedures of operation for the effective and efficient running of the Assembly.
- Consolidation and incorporation of the Assembly's needs for equipment and materials into a master procurement plan, establishes and maintains fixed asset register and liaises with appropriate heads of Agencies to plan for the acquisition, replacement and disposal of equipment.
- Provision of general services such as Utilities, General cleaning, Materials and office consumables, Printing and Publications, Rentals, Travel and Transport, Repairs and Maintenance, Training, Seminars and Conferences, Rates, General expenses, Compensation of Employees and Advertisement
- Discipline and productivity improvement within the Assembly
- Issuance of administrative directives to the Departments and Sub-structures for effective governance at all levels.

The number of staffs delivering the sub program is 76 and the funding source is GoG, DACF, IGF and Development Partners. The beneficiaries of this sub-program are the Departments, Agencies and the general public. The major challenge with this sub-program is the irregular flow of funds from Central Government.

Budget Sub-Program Results Statement

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

Table 6: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Administrative reports prepared and submitted	No. of administrative reports produced	4	3	4	4	4	4
	Reports submitted by	15 th of every ensuing Month	15 th of every ensuing Month	15 th of every ensuing Month	15 th of every ensuing Month	15 th of every ensuing Month	15 th of every ensuing Month
General Assembly meetings organised, and minutes prepared	Number of meetings held, and minutes signed	3	2	3	3	3	3
Management meeting organised	Number of meetings held	4	3	4	4	4	4

Budget Sub-Programme Standardized Operations and Projects

Table 7: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Administrative and technical meetings	Procure Office furniture and equipment (Assembly office)
Security management	Support to Municipal Sub Structures (Renovation and office equipment)
Support to traditional authorities	
Citizen participation in local governance (e.g. Town Hall / stakeholders meetings)	
Support to RCC's initiated programmes and Projects	
Internal management of the organisation	
Payment of casual staff	

SUB-PROGRAMME 1.2 Finance and Audit

Budget Sub-Programme Objective

- To efficiently manage the finances of the Assembly
- To ensure timely disbursement of funds and submission of financial reports
- To provide an independent, objective assurance and special audit assignments designed to add value and improve operations.

Budget Sub-Program Description

The sub-program seeks to implement financial policies, procedures for planning and controlling financial transactions of the Municipal Assembly. The Unit also designs robust internal control mechanisms in all areas of operations of the Assembly and its Agencies.

The operations under this sub programme include the following:

- Prepare and maintain proper accounting records, books and reports,
- Timely reporting on financial statements;
- Managing the conduct of financial audits;
- Strengthening revenue generation machinery
- Ensuring inventory and stores management
- Ensuring budgetary control and management of assets, liabilities, revenue and expenditures,

This sub-programme is executed by the Finance and Internal Audit Units of the Assembly and has a staff strength of fourteen (14). Funding sources are GoG, DACF and IGF.

The beneficiaries of this sub-program are the Departments, Agencies and the general public.

Budget Sub-Program Results Statement

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

Table 8: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at Sept.	2025	2026	2027	2028
Financial statements prepared and submitted	No. of financial reports prepared and submitted	12	9	12	12	12	12
	Annual financial report submitted by	15 th February	15 th February	15 th February	15 th February	15 th February	15 th February
	Monthly financial statements submitted by	15 th of every ensuing Month	15 th of every ensuing Month	15 th of every ensuing Month	15 th of every ensuing Month	15 th of every ensuing Month	15 th of every ensuing Month
Annual Audit Plan prepared and implemented	Annual Audit Plan prepared by	31 st January	31 st January	31 st January	31 st January	31 st January	31 st January
Functionality of Audit Committee	Number of meetings held and minutes signed	4	3	4	4	4	4
Internal audit reports prepared quarterly	Quarterly Audit reports prepared by	4	3	4	4	4	4
IGF target achieved/ exceeded	Revenue improvement plan prepared and approved by	31 st October,	Not yet	31 st October,	31 st October,	31 st October,	31 st October,

Budget Sub-Programme Standardized Operations and Projects

Table 9: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Revenue collection and management	
Payment of casual staff	
Internal audit operations	
Audit Committee Meetings	

SUB-PROGRAMME 1.3 Human Resource Management

Budget Sub-Programme Objective

- Improve learning, training and development of staff to enable them perform current and future jobs
- Improve human capital development and management
- Ensure effective human resource planning
- Validating staff for salaries to be affected at the end of every month
- Educate staff on discipline and grievance procedures
- To develop effective and efficient performance management processes

Budget Programme Description

The Human Resource Management programme is to ensure that staff acquire relevant skills and knowledge and develop managerial and leadership capacity for the effective management of the Assembly. The programme also seeks to produce a performance management system that strives for and rewards high performance, maximizes flexibility and encourages employee professional growth and development.

The main beneficiaries of the programme are staff of the Municipal Assembly including all departments and the general public.

The funding for this programme comes from the GoG, DACF-RFG, DACF and internally generated funds. Under this sub programme, total staff strength of four (4) will carry out the implementation of the sub-programme.

Budget Sub-Program Results Statement

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

Table 10: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
	Number of capacity building programmes organised for staff	3	2	4	4	4	5
Appraisal forms Collation	Mid-year and Annual staff appraisal done by	15 th July and 15 th January of ensuing year	15 th July and 15 th January of ensuing year	15 th July and 15 th January of ensuing year	15 th July and 15 th January of ensuing year	15 th July and 15 th January of ensuing year	15 th July and 15 th January of ensuing year
Salary Administration	Monthly ESPV validated	12	9	12	12	12	12

Budget Sub-Program Standardized Operations and Projects

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

Table 11: Budget Sub-Programme Standardized Operations and Projects

STANDARDIZED OPERATIONS	STANDARDIZED PROJECTS
Staff Training and skills development	
Compensation administration (Management) (Salary validations etc)	
Personnel and Staff Management (Appraisals, promotions, upgrading etc)	
Procure/ rehabilitate office equipment	
Workshops and Seminars	

SUB-PROGRAMME 1.4 Planning, Coordination and Statistics

Budget Sub-Program Objective

- Ensure responsive, inclusive, participatory and representative decision making at all levels
- Enhance capacity for high-quality, timely and reliable data

Budget Sub-Program Description

This sub- program seeks to implement appropriate policies and programmes on local governance and decentralization. It also coordinates preparation and implementation of Medium-Term Development Plan, Monitoring and Evaluation Plan as well as the Composite Budget.

Additionally, it develops and undertakes periodic review of plans and programs to inform decision making for the achievement of the Assembly's goal. Equally important is the monitoring and evaluation of performance of Assembly plans, budget and projects. The sub-program further collects data for planning and budget purposes as well as data for computation of Consumer Price Index (CPI) on regular basis through the Department of Statistics.

The sub-program provides technical backstopping to other programs in the performance of their functions. The sub-program operations include;

- Developing and undertaking periodic review of policies, plans and programs to facilitate and fine-tune the achievement of the Assembly's vision as well as national priorities
- Managing the budget approved by the Assembly and ensuring that each program uses the budget resources in accordance with their mandate.
- Preparing and reviewing Sector Medium Term Development Plans, M&E Plans, Annual Budgets, to facilitate overall local governance and local level development.
- Data collection and updates on all socio-economic facilities as well as data for computing Consumer Price Index (CPI).
- Routine monitoring and evaluation of entire operations of the Assembly to ensure compliance of rules and enhance performance.

The Planning Unit, Budget Unit and Statistics Department, made up of eight (7) Budget Analysts, seven (8) Development Planning Officers and three (3) Statisticians to spearhead the delivery of this sub-programme. Funding source are GoG, DACF and Internally generated funds. The beneficiaries of this sub- program are the Departments, Agencies and the general public.

Budget Sub-Program Results Statement

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

Table 12: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Plans and Budget Estimates prepared and approved	Composite budget, Fee Fixing Resolution and AAP approved by	28 th October	15 th September	31 st October	31 st October	31 st October	31 st October
Quarterly reports prepared and submitted	Quarterly budget implementation report prepared by	15 th of ensuing month after the quarter	15 th of ensuing month after the quarter	15 th of ensuing month after the quarter	15 th of ensuing month after the quarter	15 th of ensuing month after the quarter	15 th of ensuing month after the quarter
	Quarterly Progress Report prepared by	15 th of ensuing month after the quarter	15 th of ensuing month after the quarter	15 th of ensuing month after the quarter	15 th of ensuing month after the quarter	15 th of ensuing month after the quarter	15 th of ensuing month after the quarter
Programs and Projects effectively monitored and evaluated	Monitoring Reports prepared within	1 day after exercise	1 day after exercise	1 day after exercise	1 day after exercise	1 day after exercise	1 day after exercise
Functionality of Budget Committee	No. of Budget committee meetings held	4	4	4	4	4	4
Functionality of MPCU	No. of MPCU meetings held	4	3	4	4	4	4

Budget Sub-Programme Standardized Operations and Projects

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

Table 13: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Plans and Budget Preparations	
Budget Performance, Monitoring and Reporting	
Policies and Programme Review Activities	
Planning and policy formulation	
Monitoring and evaluation of programmes and projects	
Environmental and social safeguard issues (EPA)	
Procurement of office facilities for Statistics dept	
Data collection and Updates on all Existing and Potential revenue items	

SUB-PROGRAMME 1.5 Legislative Oversights

Budget Sub-Programme Objective

Ensure full political, administrative and fiscal decentralization

Budget Sub-Programme Description

This sub-programme seeks to facilitate the meetings of the sub-committees, the general assembly and other committees such as the Audit Committee (AC) , Justice and Security and Works Sub-committee to function effectively by ensuring that all meeting timetable schedule for the year is adhere to. Training programmes will be delivered for stakeholders involved in order to sharpen their skills in the performance of the various functions. The Internally Generated Fund (IGF), District Development capacity building fund and the District Assembly's Common Fund (DACF) will be used to service the activities of the unit.

The beneficiaries of this sub-programme will be the general citizenry of the Berekum East Municipal Assembly whose interest the Assembly members represent.

Some of the challenges faced include unavailability of funds which leads to non-payment of sitting allowances to the Hon. Members and sometimes, postponement of some meetings.

Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators and projection 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 14: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
General Assembly meetings organized	No. of General Assembly meetings held, and minutes signed	3	2	3	3	3	3
Executive Committee meetings organized	No. of Executive Committee meetings held, and minutes signed	3	2	3	3	3	3
Sub-committees' meetings organized	Number of Sub-committees' meetings held, and minutes signed	21	14	21	21	21	21

Budget Sub-Programme Standardized Operations and Projects

Table 15: Budget Sub-Programme Standardized Operations and Projects

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

Standardized Operations	Standardized Projects
Legislative enactment and oversight	

PROGRAMME 2: SOCIAL SERVICES DELIVERY

Budget Program Objectives

- To improve access to quality health service delivery
- Improve access and participation to quality education at all levels
- Accelerate the implementation of social protection interventions and Improve sanitation for all

Budget Program Description

The budget programme seeks to implement policies and programmes that will focus on addressing the critical constraints and issues in the education sector, human capital development, productivity and employment; health including HIV/AIDS and STD's; population management including migration and development; Youth and sport development; and poverty reduction, social protection and sanitation.

The Program is carried out through;

- The Municipal Health Directorate
- Municipal Education Directorate
- Social Welfare and Community Development
- Environmental Health and Sanitation Unit
- The Gender Desk Unit
- Other agencies

A total staff of One Thousand four hundred and seventy--two (1,472) is involved in the delivery of the programme. They include Administrators, teachers, Health professionals, Gender Desk Officers, Social Development Officers, Environmental Health Officers and other support staff.

The Program has four (4) sub- programs. These are:

- Education and Youth Development
- Health Delivery Services
- Social Welfare and Community Development
- Environmental Health and sanitation Services

- Birth and Death Registration Services

SUB-PROGRAMME 2.1 Education, Youth and Sports Services

Budget Sub-Program Objectives

- Enhance the teaching and learning of science, mathematics and technical education at all levels
- Enhance quality of teaching and learning
- Promote sustainable and efficient management of education service delivery;
- Improve the quality of teaching and learning at the basic and secondary levels;
- Accelerate Youth and sports development

Budget Sub-Program Description

This sub-programme seeks to improve management of education service delivery. It also provides timely, reliable and disaggregated data and information for planning, implementation, monitoring and evaluation of basic and secondary level education.

The sub-programme delivers the following key services:

- Capacity building for teaching and non-teaching staff
- Provision of infrastructure
- Provision of teaching and learning materials
- Education planning and supervision
- Enhancing District/School sports development
- Performance Review meetings
- (School Performance Appraisal meeting (SPAM), School Performance Improvement Plan (SPIP), School Management Committee (SMC), Parent-Teacher Association (PTA).

A total number of One Thousand four hundred and twenty-six (1426) staff is involved in the implementation of this sub-programme. The sub-programme is financed through GoG, DACF, Development Partners and Internally generated funds

CHALLENGES

Major challenges include:

- Over concentration of teaching staff in Berekum township
- Increasing percentage of teacher absenteeism in basic schools
- Ineffective monitoring by Circuit Supervisors
- Inadequate educational infrastructure
- Inadequate means of transport

Budget Sub-Programme Results Statement

The table below 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 16: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Examination results improved	% pass in BECE	-	-	100	100	100	100
	% pass in WASSCE	99.4	-	100	100	100	100

Budget Sub-Programme Standardized Operations and Projects

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

Table 16: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Support to needy students at all levels	Construction of 1 -no 2Units KG block at Presby 'A' School at Berekum
Conduct mock exams for BECE candidates	Construction of 1-no 3units Classroom at RC Mixed School
Supervision and inspection of schools	
Organise STME clinic	
Support to sports and culture	
Independence Day celebration / My first day at school (Official celebrations)	

SUB-PROGRAMME 2.2 Public Health Services and Management

Budget Sub-Programme Objective

- To increase access to quality health care service delivery in the Municipality.
- To bridge the equity gaps in access to healthcare delivery,
- To ensure reduction of new HIV and AIDS/STIs infections and COVID-19 infections especially among the vulnerable groups.

Budget Sub-Programme Description

Health Service Delivery is one of the key mandates of the Municipal Assembly. This Sub-Programme is to deliver cost effective, efficient and affordable quality health services at the primary health care level. The services offered include preventive, promotive, curative and rehabilitative health care.

It involves the construction, expansion and management of District Health facilities, monitoring, coordination, evaluation and reporting on all health delivery services as well as acquiring and developing the required human resources.

The following are the key players in the implementation of this Sub-Programme:

- Municipal Health Directorate
- Sub district health structures
- Social Services Sub-Committee
- Hospital Administration
- Ambulance Services

The health service delivery Sub-Programme would be funded with GOG, IGF DPs. and DACF.

The general public is the direct beneficiaries of this Sub-Programme.

They comprise doctors, nurses, paramedics, physicians, ambulance service and other auxiliary staff.

The implementation of this Sub-Programme would not come without challenges. Notable among them includes Financial, Infrastructure and Human Resource constraints.

Budget Sub-Program Results Statement

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

Table 17: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Improve access to Health care delivery	Number of health facilities equipped	48	48	50	50	50	50
Improve access to quality maternal, neonatal and adolescent health services	Skilled delivery rate	80%	89%	100%	100%	100%	100%
	Maternal Mortality	2	3	0	0	0	0
	Child welfare clinic coverage	80%	87%	100%	100%	100%	100%
Improve Disease Control	Community Based surveillance system (CBS) (No of CBSV per 100,000 population)	165	170	175	180	180	180

Budget Sub-Programme Standardized Operations and Projects

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

Table 18: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Support to national immunization exercise	Construction of 1no. CHPs Compound with equipment at Berekum
Support health sector outreach programmes	Supply of Medical Equipment to existing CHPS Compounds
District response initiative on malaria prevention	
HIV/AIDS programmes	
Provision for COVID-19 and related activities	

SUB-PROGRAMME 2.3 Social Welfare and Community Development

Budget Sub-Programme Objective

- To promote the socio-economic empowerment of women and Promote and protect children's rights
- To integrate the vulnerable, Persons with Disability, the excluded and Disadvantaged into the mainstream society.
- Implement appropriate Social Protection Systems and measures

Budget Sub-Programme Description

The sub-programme is concerned with the implementation, monitoring, coordination, evaluation and reporting on social protection and community-based policies, programmes and projects in the district.

The Department promotes the welfare of Children, Women, and Persons with Disability (PWD) and the Extremely Poor Persons.

Child Rights Promotion, Protection and Development are among the core operational areas of the Department of Social Welfare and Community Development. In the area of child rights promotion, the department undertakes activities aimed at fostering behaviour change of all actors in charge of child welfare and protection at the district level. Child rights promotion involves outreach activities such as community sensitization through durbars, seminars, capacity building, and advocacy.

The Department also performs the functions of supervision and administration of Orphanages and Children Homes and support to extremely poor households as well as persons with disabilities.

The department also provides support to the disabled as well as the extremely poor through the Livelihood Empowerment Against Poverty (LEAP) Programme.

The sub programme is implemented through the following organisations and collaborators:

1. Social Welfare and Community Development
2. Gender Desk Units
3. Development Partners
4. National Commission for Civic Education (NCCE)
5. Domestic Violence and Victim Support Unit (DOVVSU) of the Ghana Police Service

Challenges

- Extreme poverty fuelled by national fiscal challenges
- General Logistical constraints
- Inadequate office equipment such as computers and accessories
- Inadequate staffing

The sub programme is funded through GoG, IGF, DACF and other DPs. Currently a total of twelve (12) employees are involved in the implementation of the sub programme. Beneficiaries of this sub programme are PWD's, children, women, the vulnerable and excluded.

Budget Sub-Program Results Statement

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

Table 19: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Children protected against violence and abuse	No. of child welfare cases handled	105	47	76	62	56	64
PWDs registered on NHIS	No. of PWDs registered on NHIS	33	33	20	25	22	24
Persons with disability supported with skill training	Number of disabled persons provided with skill training	25	25	40	25	30	35

Budget Sub-Programme Standardized Operations and Projects

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

Table 20: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Social intervention programmes	
Information, Education and Communication	
Child Rights Promotion and Protection	
Community Mobilization	
Financial to Support PWDs	
Gender Related Activities	

SUB-PROGRAMME 2.4 Birth and Death Registration Services

Budget Sub-Programme Objective

The objective of the Births and Deaths Registry Service includes:

- To provide accurate, reliable and timely information of all births and deaths through their registration and certification.
- Create awareness on the importance of births and deaths registration
- Maintain database of births and death in the municipality.

Budget Sub-Programme Description

The department seeks to provide a reliable database of births and deaths for the Socio-economic development of the municipality through registration and certification.

Key activities undertaken by the department include:

- Storage and management of births and deaths records /registers
- Insurance of certified copies of entries in the registers in the registers of births and deaths upon request.
- Effecting corrections and insertions in the registers of births and death upon request.
- Preparation of documents for importation of remaining of deceased person.
- Processing of documents for the exhumation and reburial of remaining of person already buried.
- Verification and authentication of births and deaths certification for institutions.

SUB-PROGRAMME 2.5 Environmental Health and Sanitation Services

Budget Sub-Programme Objective

- The main objective of this programme is to accelerate the provision of improved environmental sanitation services.
- Promote healthy and hygienic lifestyle
- Develop broad based strategies to prevent diseases and reduce environmental hazards in communities
- Enforce environmental health standards and sanitary regulations

Budget Sub-Programme Description

Environmental Sanitation encompasses the control of environmental factors that can potentially affect health. It is targeted towards preventing disease and creating a health-supportive environment. The service is organised through the establishment of environmental health and waste management unit of the Assembly that provides, supervises and monitors the execution of environmental health and sanitation services.

The Environmental Sanitation Management Program is aimed at facilitating improved environmental sanitation and good hygiene practices, empowering individuals and communities to analyze their sanitation conditions and take collective action to change their environmental sanitation situation. Activities under this sub-programme include the following;

- Collection and sanitary disposal of wastes, including solid wastes, liquid wastes, excreta, industrial wastes, health-care and other hazardous wastes;
- Health promotion activities;
- Cleansing of thoroughfares, markets and other public spaces;
- Control of pests and vectors of disease;
- Food hygiene;
- Environmental sanitation education (Public Education);

- Inspection and enforcement of sanitary regulations;
- Disposal of the dead;
- Control of rearing and straying of animals;
- Monitoring the observance of environmental services and standards
- provision and maintenance of sanitary facilities

The programme is carried out by thirty-four (34) officers and it is funded by GoG, DACF and IGF.

Budget Sub-Program Results Statement

The table below indicates the main outputs, performance indicators and projections by which the Assembly measures the performance of this sub-program. 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 September	2025	2026	2027	2028
Food vendors and drinking bar operators inspected and screened throughout the year	Number of food vendors and drinking bar screened annually	1100	1545	1700	1800	1800	1900
The Municipal made stray-animal-free	Number of monitoring exercises undertaken	15	12	20	20	25	25
Effective Waste Management ensured throughout the year	Refuse containers lifted	Weekly	Weekly	Weekly	Weekly	Weekly	Weekly

Budget Sub-Programme Standardized Operations and Projects

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

Table 22: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Environmental and sanitation management	Construction of 22-seater ultra-modern toilet facility with urinal bathroom, changing room and resting facility under the GSCSP at Berekum
Fumigate sanitary sites and public open spaces	Construct 2No. 10-Seater WC Toilet with mechanized Boreholes at Kutre No.1
Sanitation Improvement Package	
Solid Waste Management (Maintain final waste disposal site)	
Evacuate solid waste heaps (Kutire No. 1, Mpatasie, Kato, Senase, Mpatapo and Bidadan)	

PROGRAMME 3: INFRASTRUCTURE DELIVERY AND MANAGEMENT

Budget Programme Objectives

- Planning and management of physical development and growth of human settlement in the Assembly
- To increase access to adequate, safe, secure and affordable shelter and safe water
- Promote well-structured and integrated urban development

Budget Programme Description

Activities under this programme include the following;

- preserving the road infrastructure while minimizing vehicle operating cost and providing good riding comfort
- Routine maintenance
- Minor rehabilitation and improving existing roads
- Preparation of District Spatial Development Framework Plans, Structure Plans and Local (layout) Plans to direct and guide the growth and sustainable development of human settlements.
- Assessment of zoning status of lands and proposal of re-zoning where necessary.
- Co-ordination of the diverse physical developments promoted by departments, agencies of government and private developers
- co-ordinate the construction, rehabilitation, maintenance and reconstruction of public buildings

Implementing Departments of this programme are:

- Department of Urban roads
- Department of Physical Planning
- Works Department

A total of twenty-one (21) staff are involved in the implementation of this programme which is funded through GoG, DACF, GSCSP and IGF. Beneficiaries of this programme are the general public. The programme comprises of three sub-programmes;

- Public Works, Rural Housing and Water Management
- Spatial Planning
- Roads and Transport services

SUB-PROGRAMME 3.1 Physical and Spatial Planning Development

Budget Sub-Programme Objective

- Planning and management of physical development and growth of human settlement in the country
- Preparation of spatial and land use plans and administration of controls to ensure that human settlements functions as healthy places for residence, work, and recreation
- Provision of various forms of planning services to public institutions as well as private individuals and organisations

Budget Sub-Programme Description

This sub-programme seeks to plan, manage and promote harmonious, sustainable and cost-effective development of human settlements in the District and in accordance with sound environmental and planning principles.

Operations undertaken under this sub-programme include the following;

- Preparation of Municipal Spatial Plans, Structure Plans and Local (layout) Plans to direct and guide the growth and sustainable development of human settlements.
- Assessment of zoning status of lands and proposal of re-zoning where necessary.
- Co-ordination of the diverse physical developments promoted by departments, agencies of government and private developers.
- Administration of land use, management procedures in settlements and channeling of day to day physical developments into efficient forms and sound environmental places of residence, work and recreation.
- Processing of development/building permit application documents for consideration by the Statutory Planning Committees.
- Providing technical guidance for both public and private institutions and individuals.

- Creating awareness about the need to obtain planning and developments permits, as well as the right procedure to use.

The following are the key players in the implementation of this Sub-Programme:

- Town and Country Planning Department
- Department of Parks and Gardens
- Statutory Planning Committee of the Assembly
- Development Planning and Works Sub-Committee of the Assembly

The main challenge faced by this sub-programme is the lack of adequate professional staff to man the operation of the sub-programme.

A total number of ten (10) employees are involved in the implementation of this sub-programme. The sub-programme is financed through GoG, DACF, UDG and Internally Generated Funds

Budget Sub-Program Results Statement

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

Table 23: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
New schemes/lay outs prepared	No. of new schemes/lay outs prepared	1	1	1	1	1	1
Building permits processing improved	No. of building permits issued	125	36	140	150	160	170
	No. of days used to acquire a building permit	30	30	30	30	30	30
Street naming and property addressing exercise continued	No. of signages mounted	50	-	50	50	50	50

Budget Sub-Programme Standardized Operations and Projects

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

Table 24: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Public education and sensitization	Street Naming and property addressing exercise
Organise Spatial planning and technical planning committee meetings	Prepare local plan for Kato, Senase, Mpatasie

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

Budget Sub-Programme Objective

- To increase access to adequate, safe, secure and affordable shelter.
- Promote well-structured and integrated urban development
- To accelerate the provision of affordable and safe water

Budget Sub-Programme Description

Public Works sub-program provides technical support and consultancy services to GoG and other Donor funded public projects in the Municipality. It also co-ordinates the construction, rehabilitation, maintenance and reconstruction of public buildings and Government estates and also undertake regular monitoring and evaluation of ongoing projects.

Water Management is done in collaboration with CWSA, the national agency charged with coordinating, regulating and facilitating the implementation of the National Community Water and Sanitation Programme (NCWSP).

The three objectives of the NCWSP are to

- Seek sustainability in rural and small towns' water supply through the adoption of Community Ownership and Management (COM),
- Ensure the sustainability of facilities through community ownership and management and maximization of health benefits by integrating water, sanitation and hygiene,
- Promoting interventions, including the establishment of hygiene as well as the promotion of latrine construction capabilities at the village level.

The organizational unit involved is the Works Department of the Municipal Assembly. The Department has total staff strength of ten (10) to oversee the effective delivery of the programmes and projects of the sub-programme.

Budget Sub-Program Results Statement

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

Table 25: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Ensure provision of effective and efficient Pre – contract services for all projects	Preparation of tender documents	Tender documents prepared	Tender documents prepared	Tender documents prepared	Tender documents prepared	Tender documents prepared	Tender documents prepared
	Give technical advice to valuation panel and produce evaluation reports for all projects	Evaluation report prepared and filed	Evaluation report prepared and filed	Evaluation report prepared and filed	Evaluation report prepared and filed	Evaluation report prepared and filed	Evaluation report prepared and filed
	Prepare Contract documents for all projects	For all projects	For all projects	For all projects	For all projects	For all projects	For all projects
Projects Supervision	No. of projects supervised	12	9	12	12	12	12
Statutory meetings held	No. of Works Sub-C'ttee meetings	3	2	3	3	3	3

Budget Sub-Programme Standardized Operations and Projects

Table 26: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Provide Streetlights and maintain faulty ones	Completion of 1No. Storey , 10unit Office Complex Block and External works at Berekom
Maintenance of official bungalows / office accommodation	Maintenance of Streetlights in the Municipality

Maintenance of market facilities	Completion of 1no. Bedroom Semi-detach staff quarters
Maintenance of boreholes	Renovation of existing bungalows

SUB-PROGRAMME 3.3 Roads and Transport Services

Budget Sub-Programme Objective

- To provide safe reliable all-weather accessible roads at optimum cost to reduce travel time of people, goods and services to promote socio-economic development in the Municipal Assembly.

Budget Sub-Programme Description

This sub-programme is charged with the responsibility for the administration, planning, control, development and maintenance of urban roads in the Municipality.

This programme aims at preserving the road infrastructure while minimising vehicle operating cost and providing good riding comfort. Activities under this programme largely include; shoulder maintenance, rehabilitation of drainage structures, vegetation control, and pothole patching, grading and desilting. The main operations under this umbrella programme include:

- Routine Maintenance
- Minor Rehabilitation

Routine maintenance is an essential component in the operation and management of a road network and is done more than once a year on the different road surface types.

Routine Maintenance involves the following operations:

- Shoulder Maintenance
- Rehabilitation of Drainage Structures
- Vegetation control
- Pothole patching
- Grading
- Desilting

Periodic maintenance is an essential component in the operation and management of a road network and this is done over a long period of time (usually a number of years).

Periodic Maintenance involves the following operations:

- Spot Improvement
- Re-gravelling
- Resealing
- Asphaltic Overlay
- Partial Reconstruction
- Maintenance of Bridges

Minor rehabilitation, improving existing road by providing adequate drainage structures, minimal changes in horizontal and vertical alignment. In some cases, existing roads may be widened. Minor rehabilitation involves the following operations:

- Minor Upgrading
- Construction of culverts and other drainage structures

One (1) staff is involved in the implementation of this sub-programme. The sub-programme is financed through GSCSP, IGF, DACF and GoG Funds

Budget Sub-Program Results Statement

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

Table 27: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
New roads opened up and others reshaped throughout the year	Number of roads opened up/ upgraded	-	1	4	5	5	5
Roads regularly maintained during the year	Number of routine maintenance works done on	2	1	5	5	5	5

	road throughout the year						
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Budget Sub-Programme Standardized Operations and Projects

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

Table 28: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Undertake road safety sensitization and other programmes	Maintenance of selected roads, drains and walkways in the municipality

PROGRAMME 4: ECONOMIC DEVELOPMENT

Budget Programme Objectives

- To ensure the development and effective implementation of the Assembly's agricultural programs
- Improve efficiency and competitiveness of MSMEs
- Expand opportunities for job creation and Promote sustainable tourism to preserve historical, cultural and natural heritage

Budget Sub-Programme Description

Activities under this programme include the following;

- Oversee the preparation of the Municipal Agricultural Development Plan and its incorporation into overall Municipal Assembly Plan
- Design and implement, in collaboration with the Regional Director of Food and Agriculture, a staff development program for all categories of staff in the Municipal
- Facilitate liaison between Department of Food and Agriculture and stakeholders on programs related to the development of agriculture in the Municipal
- Ensure effective monitoring and evaluation of agricultural programs in the d Municipal
- Create jobs and reduce poverty

The programme is implemented through the Departments of Agriculture, BAC and NBSSI. The total number of staffs implementing this programme is twenty (20)

This programme consists of two sub-programmes namely Agricultural Services and Management and Trade, Industry and Tourism Services.

SUB-PROGRAMME 4.1 Agricultural Services and Management

Budget Programme Objectives

- Develop Climate-resilient Agriculture and Food Security System
- To manage and co-ordinate the Municipal Department of Food and Agriculture within the Municipal Assembly;
- To ensure the development and effective implementation of the district agricultural programs

Budget Sub-Programme Description

- Oversee the preparation of the Municipal Agricultural Development Plan and its incorporation into overall Municipal Assembly Plan
- Prepare Municipal Annual Agricultural Work Programs and Budget for submission to the Municipal Assembly with copy to the Regional Director of Food and Agriculture
- Manage and co-ordinate the day to day activities of the Municipal Food and Agricultural Department, financial, human and material resources
- Ensure that scheduled training programs are implemented and technical backstopping provided
- Ensure effective monitoring and evaluation of agricultural programs in the districts
- Prepare and submit timely reports – monthly, quarterly, annual and special situation to the Municipal Coordinating Director, copied to RDA
- Establish relevant demonstrations, field days, and farmer fora in the municipality

The main beneficiaries of the programme are the general public. The funding for this programme comes from the CIDA, DACF, GoG budget and internally generated funds. The total staff strength carrying out the implementation of the sub-programme is seventeen (17) staffs

Budget Sub-Program Results Statement

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

Table 31: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Government flagship programmes PFJ and PERD expanded	Number of farmers benefited	610	618	700	900	900	900
	No. of mango and oil palm seedlings distributed	185	217	300	300	300	300
	Bags of fertilizer distributed to farmers	2100	1568	2000	2500	2500	2500
Agricultural technology to farmers improved	No. of demonstration farms established	16	7	20	25	25	25
Extension delivery services promoted	No. of technological dissemination to farmers	7	5	10	10	15	15

Budget Sub-Programme Standardized Operations and Projects

The table lists the main Standardized Operations and Projects to be undertaken by the sub-program

Table 32: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Extension services	
Agricultural Research and demonstration farms	
Monitoring and Evaluation of Programmes and Projects	
Surveillance and monitoring of diseases and pest	
Official/ National celebrations (Farmers Day)	
Purchase and distribute Oil palm/mango seedlings under the PERD program	

Support the production of organic tomatoes	
Support the production of industrial starch	

SUB-PROGRAMME 4.2 Trade and Industrial Development

Budget Programme Objectives

- Improve Efficiency and Competitiveness of MSMEs
- Expand Opportunities for Job Creation
- Promote sustainable tourism to preserve historical, cultural and natural heritage

Budget Sub-Programme Description

The sub-programme seeks to create jobs and reduce poverty by carrying out research and development, design, prototyping and testing of appropriate and marketable technologies for small and medium scale industries. The technology developed is transferred through apprentice training and skills development.

This sub programme is facilitated through the work of GIDA, and organisation set up to formulate, develop and implement national Programmes aimed at encouraging rural self-employment and informal enterprises among the economically active population to enable them contribute effectively to the growth and the diversification of the local economy.

The Assembly is collaborating with the Ghana Tourism Board and private operators at the local level in the following areas:

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

The programme is implemented with a staff strength of two (2) employees and funded mainly through GoG, DACF and IGF budget allocations.

Budget Sub-Program Results Statement

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

Table 29: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Micro and small entrepreneurs provided with business development skills training	No. of training programmes organised for SMEs	140	528	530	600	650	700
Financial / Technical support provided to businesses annually	Number of beneficiaries	18	25	28	35	38	40
Registration of small businesses with RGD facilitated	Number of SMEs registered	78	111	120	148	158	168
New businesses created	Number of new businesses created	58	382	402	420	450	500

Budget Sub-Programme Standardized Operations and Projects

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

Table 30: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Promotion of Small, Medium and Large-scale enterprises (Support to BAC operations)	Completion of 1no 2-storey conference hall with offices and lockable shops
Development and promotion of Tourism potentials	Rehabilitation of 8no. Sheds, 2no. Urinal at Berekum Central Market, Completion of 4 no. shed, no. storage facility at Berekum Thursday Market.
Support the production of organic Black Soap	
Provide start up kits for SME trainees	

PROGRAMME 5: ENVIRONMENTAL MANAGEMENT

Budget Programme Objectives

- To reduce disaster risks across the Municipality
- Efficient and effective conservation of natural resources of the municipality

Budget Programme Description

This programme is concerned with ways of preventing and managing disasters and the management and conservation of our natural resources. The sub-programme is implemented through the National Disaster Management Organisation and the Ghana National Fire Service.

Beneficiaries of this programme are the general public.

The programme has two sub-programmes;

- Disaster Prevention and Management
- Natural Resource Conservation and Management

Sub-Programme 5.1 Disaster Prevention and Management

Budget Programme Objectives

- To manage disasters by co-ordinating resources and developing the capacity of communities to respond effectively to disasters and improve their livelihood through social mobilization, employment generation and poverty reduction projects.
- To reduce disaster risks across the Municipality

Budget Sub-Programme Description

This Sub-programme is delivered by the National Disaster Management Organisation (NADMO). The key operations under this sub-Programme are delivered through District office.

The operations undertaken to deliver this sub-programme include:

- Ensuring Emergency preparedness and response mechanisms.
- Organising Public education and awareness through media discussions, outreaches, seminars and training of community members and Disaster Volunteer Groups (DVGs).
- Providing skills and inputs for Disaster Volunteer Groups for job creation, employment generation and poverty reduction.
- Coordinating the rehabilitation and reconstruction of educational and other social facilities destroyed by fire, floods rainstorms and other disasters.
- Monitoring, evaluating and updating National Disaster Plans

These operations are performed at the District Offices of NADMO and GNFS. Funding is mainly by the GoG, DACF and IGF. The beneficiaries of this sub-programme are the people in the Municipality who are affected by disasters.

The main challenge facing this sub-programme is inconsistent and inadequate release of budgeted funds which affects efficient delivery of the sub programme. To address this challenge, release of adequate funds must be timely and regular.

Budget Sub-Program Results Statement

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

Table 33: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2023	2024 as at September	2025	2026	2027	2028
Disaster victims supported	No. of disaster victims supported	0	0	12	12	12	12
Disaster volunteer groups (DVGs) formed	No. of zones with DVGs	16	12	16	16	16	16
Public Education campaign	% of public education covered in Anti-bush fire campaigns	70	70	76	78	78	78
Mitigating measures of natural disasters provided	Provision for emergency relief items made	Provision made	Provision made	Provision made	Provision made	Provision made	Provision made

Budget Sub-Programme Standardized Operations and Projects

Table 34: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Public education and sensitization	
Undertake tree planting exercise	
Provide relief items	
Train and equip volunteers on disaster prevention and management	

PART C: FINANCIAL INFORMATION

PART D: PROJECT IMPLEMENTATION PLAN (PIP)

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

MMDA:											
Funding Source: <i>UDG(GSSCP)</i>											
Approved Budget:											
#	Code	Project	Contract	% Work Done	Total Contract Sum	Actual Payment	Outstanding Commitment	2024 Budget	2025 Budget	2027 Budget	2028 Budget
1		Supply and installation of 300 no. streetlights in Berekum Township			7,692,830.00	6,892,776.00	800,054.00		800,054.00	0.00	0.00
2		Paving of walkway in Berekum Township			3,997,334.00	3,497,307.00	500,027.00		500,027.00	0.00	0.00
3		Construction of 2no. Sheds, paving of markets spaces, 3no. Speed ramps, 1no. Fire hydrant, 1no. Traffic signal and market, and streetlight with pole mounted transformer			2,360,711.00	2,060,688.00	300,023.00		300,023.00	0.00	0.00
4		Completion of 1no 2-storey conference hall with offices and lockable shops			8,500,054.00	7,599,983.00	900,071.00		900,071.00	0.00	0.00
5		Rehabilitation of 8no. Sheds, 2no.			4,242,936.00	3,942,918.00	300,018.00		300,018.00	0.00	0.00

	Urinal at Bereikum Central Market, Completion of 4 no. shed, no. storage facility at Bereikum Thursday Market.																	

Funding Source: **DACF**

Approved Budget:

	Completion of 1 No 3units Classroom block with ancillary facilities at Mpatasie				199,574.00	118,000.00	81,574.00											
0220612	Completion of 1 No 3units Classroom block with ancillary facilities at Kyereyawkrom				199,574.00	137,307.00	62,267.00											
1321078	Maintenance of final Waste disposal site				50,000.00	24,200.00	25,800.00											
0519395	Completion of 1no. CHPS Compound at Namasua				200,143.00	133,519.00	66,624.00											

Funding Source: **DACF-RFG**

Approved Budget:

	Construction of 1No. Storey ,10unit Office Complex Block and External works				1,037,833.00	834,138.00	203,695.00											

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	Provision for Capital Projects and Maintenance of existing Assembly facilities	WIP - Office Buildings	DACF	260,000.00	None	
2	Construction of 1 -no 3units Classroom at Biadan	WIP - School Buildings	DACF	450,000.00	None	
3	Supply of Medical Equipment to existing CHPS Compounds	Medical / Health Equipment	DACF	400,000.00	None	
4	Drill and mechanize 2no. Boreholes	WIP - Water Systems	DACF	120,000.00	None	
5	Construction of Access Roads and rehabilitation of Feeder Roads within the Municipality under the DRIP project	WIP - Roads	DACF	1,000,000.00	None	
6	Construction of 22-seater ultra-modern toilet facility with urinal bathroom, changing room and resting facility under the GSCSP	WIP - Sewers	UDG	500,000.00	None	
7	Construction of 1 -no 2Units KG block at Presby 'A' School at Berehum	WIP - School Buildings	RFG	450,000.00	None	
8	Construct 2No. 10-Seater WC Toilet with mechanized Boreholes	WIP - Sewers	RFG	300,000.00	None	
9	Construct 2No. 10-Seater institutional latrines with mechanized boreholes	WIP - Sewers	RFG	330,000.00	None	
10	Construction of 1no. CHPs Compound with equipment at Berehum	WIP - Office Buildings	RFG	500,000.00	None	
12	Greening and gardening of Municipal Assembly Block frontage	WIP - Landscaping And Gardening	IGF	50,000.00	None	
13	Renovation of existing facilities Government Bungalows[O&M PLAN]	WIP - Buildings	IGF	50,000.00	None	

14	Construction of 1No. Storey ,10unit Office Complex Block and External works PHASE III	WIP - Office Buildings	IGF	200,000.00	None
151	Construction of 25 NO. streetlights in Berekum	Electrical Networks	IGF	50,000.00	None
16	Rehabilitate 5NO. existing Boreholes	WIP - Water Systems	IGF	50,000.00	None

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

<i>Objective</i>	<i>In-Flows</i>	<i>Expenditure</i>	<i>Surplus / Deficit</i>	<i>%</i>
000000 Compensation of Employees	0	12,505,649		
410203 8.3 Promote dev policies that sup MSMEs incl acs to fincc svcs	0	1,560,111		
430102 16.7 ens responsive, incl & rep dec-mkg at all levs	0	1,140,714		
520101 4.1 Ensure free, equitable and quality edu. for all by 2030	0	1,107,841		
530101 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.	0	992,624		
640101 Improve human capital development and management	0	25,700		
670104 17.1 Strengthen domestic rcs mobil to impr cap for rev collection	23,757,560	325,000		
680107 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys	0	88,000		
720102 9.1 dev qlty, sust & res infra to suprt econ dev't & hum well-being	0	2,152,620		
750404 2.a Increase invest to enhance agrc productive cpty in devel ctrys	0	390,000		
750805 17.18 Enhance cap-building suprt to DCs to incr data availability	0	26,500		
750901 1.3 impl soc prctn syst & meas for the poor and vulnn	0	832,000		
751006 6.2 ach acs to adqte & eqt san & hyg for all	0	1,500,800		
751101 1.5 Build resil of ppl in vulnn situa, rdc expos to climate disas	0	110,000		
751201 11.2 prvd acs to safe, affodbl, acs'ble & sust trnspt syst for all	0	1,000,000		
Grand Total ¢	23,757,560	23,757,560	0	0.00

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

<i>Revenue Item</i>	<i>Projected 2025</i>	<i>Approved and or Revised Budget 2024</i>	<i>Actual Collection 2024</i>	<i>Variance</i>
293 01 01 001 27				
Central Administration, Administration (Assembly Office),	23,757,559.99	0.00	0.00	0.00
<i>Objective</i> 670104 17.1 Strengthen domestic rcs mobil to impr cap for rev collection				
<i>Output</i> 0002				
Ghana Education Trust Fund (GetFund)	21,651,652.88	0.00	0.00	0.00
1331001 Central Government - GOG Paid Salaries	12,214,342.33	0.00	0.00	0.00
1331002 DACF - Assembly	3,703,422.77	0.00	0.00	0.00
1331003 DACF - MP	500,000.00	0.00	0.00	0.00
1331009 Goods and Services- Decentralised Department	150,000.00	0.00	0.00	0.00
1331011 District Development Facility	1,783,695.48	0.00	0.00	0.00
1331012 UDG Transfer Capital Development Project	3,300,192.30	0.00	0.00	0.00
Development Levy	1,070,907.00	0.00	0.00	0.00
1412003 Stool Land Revenue	200,000.00	0.00	0.00	0.00
1413001 Property Rate	411,169.00	0.00	0.00	0.00
1413002 Basic Rate	8,938.00	0.00	0.00	0.00
1415012 Rent on Assembly Building	10,800.00	0.00	0.00	0.00
1415052 Market and Stores Rental	440,000.00	0.00	0.00	0.00
Official Liquidation Fees	1,000,000.11	0.00	0.00	0.00
1422011 Artisans	40,000.00	0.00	0.00	0.00
1422015 Service/Filling Stations	30,000.00	0.00	0.00	0.00
1422017 Hotel Services	26,000.00	0.00	0.00	0.00
1422018 Pharmacy / Chemical Sellers	9,600.00	0.00	0.00	0.00
1422024 Private Education Int.	30,000.00	0.00	0.00	0.00
1422026 Private Health Facilities	10,000.00	0.00	0.00	0.00
1422038 Dress Makers/Tailor Services	15,400.00	0.00	0.00	0.00
1422040 Bill Boards/Outdoor Advert	15,000.00	0.00	0.00	0.00
1422044 Financial Institutions	110,000.00	0.00	0.00	0.00
1422045 Commercial Houses/Departmental Stores	20,000.00	0.00	0.00	0.00
1422047 Photographers and Video Operators	2,000.00	0.00	0.00	0.00
1422051 Millers	10,000.00	0.00	0.00	0.00
1422067 Alcoholic and non Alcoholic beverages	10,000.00	0.00	0.00	0.00
1422096 Chemical Clearance Permit	6,000.00	0.00	0.00	0.00
1422114 Butchers license	3,000.00	0.00	0.00	0.00
1422148 Printing Services	10,000.00	0.00	0.00	0.00
1422153 Business Licence	140,000.00	0.00	0.00	0.00
1422154 Sale of Building Permit Jacket	80,000.00	0.00	0.00	0.00
1422157 Building Plans / Permit	15,000.00	0.00	0.00	0.00
1422159 Comm. Mast Permit	40,000.00	0.00	0.00	0.00
1423001 Markets Tolls	85,000.00	0.00	0.00	0.00
1423006 Burial Fees	10,000.00	0.00	0.00	0.00
1423010 Export of Commodities	45,000.00	0.00	0.00	0.00
1423011 Marriage Registration	3,000.11	0.00	0.00	0.00
1423012 Sanitary Facilities	17,000.00	0.00	0.00	0.00

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

Revenue Item		Projected 2025	Approved and or Revised Budget 2024	Actual Collection 2024	Variance
1423018	Loading Fees	80,000.00	0.00	0.00	0.00
1423078	Business registration	90,000.00	0.00	0.00	0.00
1423086	Vehicle Stickers for Embossment	30,000.00	0.00	0.00	0.00
1423243	Hawkers Fee	18,000.00	0.00	0.00	0.00
General Negligence Related Fines		35,000.00	0.00	0.00	0.00
1430001	Court Fines	10,000.00	0.00	0.00	0.00
1430007	Lorry Park Fines	5,000.00	0.00	0.00	0.00
1430016	Spot fine	10,000.00	0.00	0.00	0.00
1430024	Building Offences	10,000.00	0.00	0.00	0.00
Grand Total		23,757,559.99	0.00	0.00	0.00

Expenditure by Programme and Source of Funding

In GH¢

<i>Economic Classification</i>	2023	2024		2025	2026	2027
	<i>Actual</i>	<i>Budget</i>	<i>Est. Outturn</i>	<i>Budget</i>	<i>forecast</i>	<i>forecast</i>
Berekum Municipal - Berekum	0	0	0	23,757,560	12,506,849	12,505,649
Management and Administration	0	0	0	10,010,724	8,495,009	8,493,809
	0	0	0	8,222,502	8,202,502	8,202,502
	0	0	0	1,344,907	292,507	291,307
	0	0	0	443,314	0	
Social Services Delivery	0	0	0	6,515,239	2,080,974	2,080,974
	0	0	0	2,112,974	2,080,974	2,080,974
	0	0	0	136,000	0	
	0	0	0	500,000	0	
	0	0	0	1,436,265	0	
	0	0	0	250,000	0	
	0	0	0	1,580,000	0	
	0	0	0	500,000	0	
Infrastructure Delivery and Management	0	0	0	4,418,841	1,178,221	1,178,221
	0	0	0	1,246,221	1,178,221	1,178,221
	0	0	0	420,000	0	
	0	0	0	1,248,844	0	
	0	0	0	203,695	0	
	0	0	0	1,300,081	0	
Economic Development	0	0	0	2,702,757	752,645	752,645
	0	0	0	782,645	752,645	752,645
	0	0	0	195,000	0	
	0	0	0	225,000	0	
	0	0	0	1,500,111	0	
Environmental Management	0	0	0	110,000	0	
	0	0	0	10,000	0	
	0	0	0	100,000	0	
Grand Total	0	0	0	23,757,560	12,506,849	12,505,649

Expenditure by Programme, Sub Programme and Economic Classification

In GH¢

Economic Classification	2023	2024		2025	2026	2027
	Actual	Budget	Est. Outturn	Budget	forecast	forecast
Berekum Municipal - Berekum	0	0	0	23,757,560	12,506,849	12,505,649
Management and Administration	0	0	0	10,010,724	8,495,009	8,493,809
SP1: General Administration	0	0	0	7,194,445	6,342,131	6,340,931
21 Compensation of employees [GFS]	0	0	0	6,340,931	6,340,931	6,340,931
211 Child Education Grant (Foreign Mission)	0	0	0	6,340,931	6,340,931	6,340,931
21110 Established Post	0	0	0	6,087,562	6,087,562	6,087,562
21111 Non Established Post	0	0	0	153,369	153,369	153,369
21112 Child Education Grant (Foreign Mission)	0	0	0	100,000	100,000	100,000
22 Use of goods and services	0	0	0	530,200	1,200	
221 Vehicle Registration	0	0	0	530,200	1,200	
22101 Value Books	0	0	0	89,000	0	
22102 Utilities	0	0	0	1,200	1,200	
22105 Vehicle Registration	0	0	0	115,000	0	
22107 Training, Seminar and Conference Cost	0	0	0	240,000	0	
22109 Special Services	0	0	0	85,000	0	
31 Non Financial Assets	0	0	0	323,314	0	
311 WIP - Laboratories	0	0	0	323,314	0	
31111 Hostels	0	0	0	50,000	0	
31112 WIP - Laboratories	0	0	0	273,314	0	
SP2: Finance and Audit	0	0	0	1,998,942	1,673,942	1,673,942
21 Compensation of employees [GFS]	0	0	0	1,673,942	1,673,942	1,673,942
211 Child Education Grant (Foreign Mission)	0	0	0	1,654,004	1,654,004	1,654,004
21110 Established Post	0	0	0	1,506,110	1,506,110	1,506,110
21112 Child Education Grant (Foreign Mission)	0	0	0	147,894	147,894	147,894
212 Imputed Social Contributions [GFS]	0	0	0	19,938	19,938	19,938
21210 Gratuity	0	0	0	19,938	19,938	19,938
22 Use of goods and services	0	0	0	325,000	0	
221 Vehicle Registration	0	0	0	325,000	0	
22101 Value Books	0	0	0	30,000	0	
22107 Training, Seminar and Conference Cost	0	0	0	45,000	0	
22108 Local Consultants Commission (Individuals)	0	0	0	250,000	0	
SP3: Human Resource Management	0	0	0	300,953	275,253	275,253
21 Compensation of employees [GFS]	0	0	0	275,253	275,253	275,253
211 Child Education Grant (Foreign Mission)	0	0	0	275,253	275,253	275,253
21110 Established Post	0	0	0	275,253	275,253	275,253
22 Use of goods and services	0	0	0	25,700	0	
221 Vehicle Registration	0	0	0	25,700	0	
22101 Value Books	0	0	0	23,500	0	
22102 Utilities	0	0	0	1,200	0	
22105 Vehicle Registration	0	0	0	1,000	0	
SP4: Planning, Budgeting, Monitoring and Evaluation and Statistics	0	0	0	498,383	185,683	185,683

Expenditure by Programme, Sub Programme and Economic Classification

In GH¢

Economic Classification	2023	2024		2025	2026	2027
	Actual	Budget	Est. Outturn	Budget	forecast	forecast
21 Compensation of employees [GFS]	0	0	0	185,683	185,683	185,683
211 Child Education Grant (Foreign Mission)	0	0	0	185,683	185,683	185,683
21110 Established Post	0	0	0	185,683	185,683	185,683
22 Use of goods and services	0	0	0	312,700	0	
221 Vehicle Registration	0	0	0	312,700	0	
22101 Value Books	0	0	0	145,500	0	
22102 Utilities	0	0	0	7,200	0	
22107 Training, Seminar and Conference Cost	0	0	0	60,000	0	
22112 Emergency Services	0	0	0	100,000	0	
SP5: Legislative Oversight	0	0	0	18,000	18,000	18,000
21 Compensation of employees [GFS]	0	0	0	18,000	18,000	18,000
211 Child Education Grant (Foreign Mission)	0	0	0	18,000	18,000	18,000
21112 Child Education Grant (Foreign Mission)	0	0	0	18,000	18,000	18,000
Social Services Delivery	0	0	0	6,515,239	2,080,974	2,080,974
SP2.1 Education, youth & sports and Library services	0	0	0	1,107,841	0	
22 Use of goods and services	0	0	0	54,000	0	
221 Vehicle Registration	0	0	0	54,000	0	
22101 Value Books	0	0	0	34,000	0	
22107 Training, Seminar and Conference Cost	0	0	0	20,000	0	
28 Other expense	0	0	0	10,000	0	
282 Dividend Paid By SOEs	0	0	0	10,000	0	
28210 Dividend Paid By SOEs	0	0	0	10,000	0	
31 Non Financial Assets	0	0	0	1,043,841	0	
311 WIP - Laboratories	0	0	0	1,043,841	0	
31112 WIP - Laboratories	0	0	0	1,043,841	0	
31131 Fuel Tanks	0	0	0	0	0	
SP2.2 Public Health Services and management	0	0	0	992,624	0	
22 Use of goods and services	0	0	0	26,000	0	
221 Vehicle Registration	0	0	0	26,000	0	
22101 Value Books	0	0	0	26,000	0	
31 Non Financial Assets	0	0	0	966,624	0	
311 WIP - Laboratories	0	0	0	966,624	0	
31112 WIP - Laboratories	0	0	0	566,624	0	
31122 Sports Equipment	0	0	0	400,000	0	
SP2.3 Environmental Health and sanitation Services	0	0	0	2,901,832	1,401,032	1,401,032
21 Compensation of employees [GFS]	0	0	0	1,401,032	1,401,032	1,401,032
211 Child Education Grant (Foreign Mission)	0	0	0	1,401,032	1,401,032	1,401,032
21110 Established Post	0	0	0	1,401,032	1,401,032	1,401,032
22 Use of goods and services	0	0	0	95,000	0	
221 Vehicle Registration	0	0	0	95,000	0	
22102 Utilities	0	0	0	95,000	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
28 Other expense	0	0	0	250,000	0	
282 Dividend Paid By SOEs	0	0	0	250,000	0	
28210 Dividend Paid By SOEs	0	0	0	250,000	0	
31 Non Financial Assets	0	0	0	1,155,800	0	
311 WIP - Laboratories	0	0	0	1,155,800	0	
31131 Fuel Tanks	0	0	0	1,155,800	0	
SP2.4 Birth and Death Registration Services	0	0	0	1,000	0	
22 Use of goods and services	0	0	0	1,000	0	
221 Vehicle Registration	0	0	0	1,000	0	
22101 Value Books	0	0	0	1,000	0	
SP2.5 Social Welfare and community services	0	0	0	1,511,942	679,942	679,942
21 Compensation of employees [GFS]	0	0	0	679,942	679,942	679,942
211 Child Education Grant (Foreign Mission)	0	0	0	679,942	679,942	679,942
21110 Established Post	0	0	0	679,942	679,942	679,942
22 Use of goods and services	0	0	0	552,000	0	
221 Vehicle Registration	0	0	0	552,000	0	
22101 Value Books	0	0	0	536,000	0	
22107 Training, Seminar and Conference Cost	0	0	0	12,000	0	
22108 Local Consultants Commission (Individuals)	0	0	0	4,000	0	
28 Other expense	0	0	0	30,000	0	
282 Dividend Paid By SOEs	0	0	0	30,000	0	
28210 Dividend Paid By SOEs	0	0	0	30,000	0	
31 Non Financial Assets	0	0	0	250,000	0	
311 WIP - Laboratories	0	0	0	250,000	0	
31111 Hostels	0	0	0	250,000	0	
Infrastructure Delivery and Management	0	0	0	4,418,841	1,178,221	1,178,221
SP3.1 Roads and Transport services	0	0	0	1,371,928	71,848	71,848
21 Compensation of employees [GFS]	0	0	0	71,848	71,848	71,848
211 Child Education Grant (Foreign Mission)	0	0	0	71,848	71,848	71,848
21110 Established Post	0	0	0	71,848	71,848	71,848
31 Non Financial Assets	0	0	0	1,300,081	0	
311 WIP - Laboratories	0	0	0	1,300,081	0	
31113 Perimeter Protection/ Fence	0	0	0	1,300,081	0	
SP3.2 Physical and Spatial Planning Development	0	0	0	589,772	501,772	501,772
21 Compensation of employees [GFS]	0	0	0	501,772	501,772	501,772
211 Child Education Grant (Foreign Mission)	0	0	0	501,772	501,772	501,772
21110 Established Post	0	0	0	501,772	501,772	501,772
22 Use of goods and services	0	0	0	18,000	0	
221 Vehicle Registration	0	0	0	18,000	0	
22101 Value Books	0	0	0	18,000	0	
28 Other expense	0	0	0	20,000	0	
282 Dividend Paid By SOEs	0	0	0	20,000	0	
28210 Dividend Paid By SOEs	0	0	0	20,000	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
31 Non Financial Assets	0	0	0	50,000	0	
311 WIP - Laboratories	0	0	0	50,000	0	
31131 Fuel Tanks	0	0	0	50,000	0	
SP3.3 Public Works, rural housing and water management	0	0	0	2,457,140	604,601	604,601
21 Compensation of employees [GFS]	0	0	0	604,601	604,601	604,601
211 Child Education Grant (Foreign Mission)	0	0	0	604,601	604,601	604,601
21110 Established Post	0	0	0	604,601	604,601	604,601
22 Use of goods and services	0	0	0	200,000	0	
221 Vehicle Registration	0	0	0	200,000	0	
22101 Value Books	0	0	0	50,000	0	
22105 Vehicle Registration	0	0	0	50,000	0	
22106 Maintenance of Office Equipment	0	0	0	100,000	0	
31 Non Financial Assets	0	0	0	1,652,539	0	
311 WIP - Laboratories	0	0	0	1,652,539	0	
31112 WIP - Laboratories	0	0	0	432,539	0	
31113 Perimeter Protection/ Fence	0	0	0	1,000,000	0	
31131 Fuel Tanks	0	0	0	220,000	0	
Economic Development	0	0	0	2,702,757	752,645	752,645
SP4.1 Agricultural Services and Management	0	0	0	1,142,645	752,645	752,645
21 Compensation of employees [GFS]	0	0	0	752,645	752,645	752,645
211 Child Education Grant (Foreign Mission)	0	0	0	752,645	752,645	752,645
21110 Established Post	0	0	0	752,645	752,645	752,645
22 Use of goods and services	0	0	0	390,000	0	
221 Vehicle Registration	0	0	0	390,000	0	
22101 Value Books	0	0	0	195,000	0	
22109 Special Services	0	0	0	130,000	0	
22112 Emergency Services	0	0	0	65,000	0	
SP4.2 Trade, Tourism and Industrial Development	0	0	0	1,560,111	0	
22 Use of goods and services	0	0	0	60,000	0	
221 Vehicle Registration	0	0	0	60,000	0	
22101 Value Books	0	0	0	10,000	0	
22109 Special Services	0	0	0	50,000	0	
31 Non Financial Assets	0	0	0	1,500,111	0	
311 WIP - Laboratories	0	0	0	1,500,111	0	
31112 WIP - Laboratories	0	0	0	900,071	0	
31113 Perimeter Protection/ Fence	0	0	0	600,041	0	
Environmental Management	0	0	0	110,000	0	
SP5.1 Disaster prevention and Management	0	0	0	110,000	0	
22 Use of goods and services	0	0	0	110,000	0	
221 Vehicle Registration	0	0	0	110,000	0	
22101 Value Books	0	0	0	100,000	0	
22107 Training, Seminar and Conference Cost	0	0	0	10,000	0	

Expenditure by Programme, Sub Programme and Economic Classification**In GH¢**

Economic Classification	2023	2024		2025	2026	2027
	<i>Actual</i>	<i>Budget</i>	<i>Est. Outturn</i>	<i>Budget</i>	<i>forecast</i>	<i>forecast</i>
Grand Total	0	0	0	23,757,560	12,506,849	12,505,649

2025 APPROPRIATION

SUMMARY OF EXPENDITURE BY PROGRAM, ECONOMIC CLASSIFICATION AND FUNDING

(in GH Cedis)

SECTOR / MDA / MMDA	Central GOG and CF		I		F		STATUTORY		FUNDS / OTHERS		Development Partner Funds			Grand Total
	Compensation of Employees	Goods/Service	Capex	Total GOG	Comp. of Emp	Goods/Service	Capex	Total IGF	Capex ABFA	Others	Goods Service	Capex	Tot External	
Berekum Municipal - Berekum	12,214,342	1,345,000	2,758,423	16,317,765	291,307	1,414,600	400,000	2,105,907	0	0	0	5,083,888	5,083,888	23,757,560
Management and Administration	8,202,502	190,000	273,314	8,665,817	291,307	1,003,600	50,000	1,344,907	0	0	0	0	0	10,010,724
Central Administration	6,613,838	170,000	273,314	7,057,152	291,307	972,400	50,000	1,313,707	0	0	0	0	0	8,370,659
Administration (Assembly Office)	6,613,838	170,000	273,314	7,057,152	291,307	972,400	50,000	1,313,707	0	0	0	0	0	8,370,659
Finance	1,588,664	0	0	1,588,664	0	0	0	0	0	0	0	0	0	1,588,664
	1,588,664	0	0	1,588,664	0	0	0	0	0	0	0	0	0	1,588,664
Human Resource	0	10,000	0	10,000	0	15,700	0	15,700	0	0	0	0	0	25,700
Human Resource	0	10,000	0	10,000	0	15,700	0	15,700	0	0	0	0	0	25,700
Human Resource	0	10,000	0	10,000	0	15,500	0	15,500	0	0	0	0	0	25,500
Statistics	0	10,000	0	10,000	0	15,500	0	15,500	0	0	0	0	0	25,500
Statistics	0	10,000	0	10,000	0	15,500	0	15,500	0	0	0	0	0	25,500
Social Services Delivery	2,080,974	632,000	1,336,265	4,049,239	0	136,000	0	136,000	0	0	0	2,080,000	2,080,000	6,515,239
Education, Youth and Sports	0	54,000	593,841	647,841	0	10,000	0	10,000	0	0	0	450,000	450,000	1,107,841
Office of Departmental Head	0	54,000	0	54,000	0	10,000	0	10,000	0	0	0	0	0	64,000
Education	0	0	593,841	593,841	0	0	0	0	0	0	0	450,000	450,000	1,043,841
Health	1,401,032	276,000	492,424	2,169,456	0	95,000	0	95,000	0	0	0	1,630,000	1,630,000	3,894,456
Office of District Medical Officer of Health	0	26,000	0	26,000	0	0	0	0	0	0	0	0	0	26,000
Environmental Health Unit	1,401,032	250,000	25,800	1,676,832	0	95,000	0	95,000	0	0	0	1,130,000	1,130,000	2,901,832
Hospital services	0	0	466,624	466,624	0	0	0	0	0	0	0	500,000	500,000	966,624
Social Welfare & Community Development	679,942	302,000	250,000	1,231,942	0	30,000	0	30,000	0	0	0	0	0	1,511,942
Social Welfare	339,971	270,000	250,000	859,971	0	12,000	0	12,000	0	0	0	0	0	1,121,971
Community Development	339,971	32,000	0	371,971	0	18,000	0	18,000	0	0	0	0	0	389,971
Birth and Death	0	0	0	0	0	1,000	0	1,000	0	0	0	0	0	1,000
	0	0	0	0	0	1,000	0	1,000	0	0	0	0	0	1,000
Infrastructure Delivery and Management	1,178,221	168,000	1,148,844	2,495,065	0	70,000	350,000	420,000	0	0	0	1,503,776	1,503,776	4,418,841
Physical Planning	501,772	18,000	0	519,772	0	20,000	50,000	70,000	0	0	0	0	0	589,772
Office of Departmental Head	501,772	15,000	0	516,772	0	0	0	0	0	0	0	0	0	516,772
Town and Country Planning	0	0	0	0	0	20,000	0	20,000	0	0	0	0	0	20,000

SECTOR / MDA / MMDA	Central GOG and CF				I G F				FUNDS/OTHERS			Development Partner Funds			Grand Total
	Compensation of Employees	Goods/Service	Capex	Total GOG	Comp. of Emp	Goods/Service	Capex	Total IG/F	STATUTORY	Capex ABFA	Others	Goods Service	Capex	Tot External	
Parks and Gardens	0	3,000	0	3,000	0	0	50,000	50,000	0	0	0	0	0	0	53,000
Works	604,601	150,000	148,844	903,445	0	50,000	300,000	350,000	0	0	0	0	1,503,776	1,503,776	2,757,221
Public Works	604,601	20,000	28,844	653,445	0	50,000	250,000	300,000	0	0	0	0	203,695	203,695	1,157,140
Water	0	0	120,000	120,000	0	0	50,000	50,000	0	0	0	0	0	0	170,000
Feeder Roads	0	130,000	0	130,000	0	0	0	0	0	0	0	0	1,300,081	1,300,081	1,430,081
Urban Roads	71,848	0	1,000,000	1,071,848	0	0	0	0	0	0	0	0	0	0	1,071,848
	71,848	0	1,000,000	1,071,848	0	0	0	0	0	0	0	0	0	0	1,071,848
Economic Development	752,645	255,000	0	1,007,645	0	195,000	0	195,000	0	0	0	0	1,500,111	1,500,111	2,702,257
Agriculture	752,645	215,000	0	967,645	0	175,000	0	175,000	0	0	0	0	0	0	1,142,645
	752,645	215,000	0	967,645	0	175,000	0	175,000	0	0	0	0	0	0	1,142,645
Trade, Industry and Tourism	0	40,000	0	40,000	0	20,000	0	20,000	0	0	0	0	1,500,111	1,500,111	1,560,111
Trade	0	40,000	0	40,000	0	20,000	0	20,000	0	0	0	0	1,500,111	1,500,111	1,560,111
Environmental Management	0	100,000	0	100,000	0	10,000	0	10,000	0	0	0	0	0	0	110,000
Disaster Prevention	0	100,000	0	100,000	0	10,000	0	10,000	0	0	0	0	0	0	110,000
	0	100,000	0	100,000	0	10,000	0	10,000	0	0	0	0	0	0	110,000

BUDGET DETAILS BY CHART OF ACCOUNT,

2025

							Amount (GH¢)	
Institution	01	Government of Ghana Sector						
Fund Type/Source	11001						<i>Total By Fund Source</i>	6,613,838
Function Code	70111	Exec. & leg. Organs (cs)						
Organisation	2930101001	Berekum Municipal - Berekum_Central Administration_Administration (Assembly Office) Bono						
Location Code	0701001	Berekum						
Compensation of employees [GFS]							6,613,838	
Objective	000000	Compensation of Employees						6,613,838
Program	92001	Management and Administration						6,613,838
Sub-Program	92001001	SP1: General Administration						6,087,562
Operation	000000		0.0	0.0	0.0		6,087,562	
Child Education Grant (Foreign Mission)							6,087,562	
	2111001	Established Post						6,087,562
Sub-Program	92001002	SP2: Finance and Audit						65,340
Operation	000000		0.0	0.0	0.0		65,340	
Child Education Grant (Foreign Mission)							65,340	
	2111203	Car Maintenance Allowance						22,872
	2111213	Watchman Allowance						12,835
	2111227	Clothing Allowance						5,904
	2111233	Entertainment Allowance						5,904
	2111245	Domestic Servants Allowance						11,021
	2111247	Utility Allowance						6,804
Sub-Program	92001003	SP3: Human Resource Management						275,253
Operation	000000		0.0	0.0	0.0		275,253	
Child Education Grant (Foreign Mission)							275,253	
	2111001	Established Post						275,253
Sub-Program	92001004	SP4: Planning, Budgeting, Monitoring and Evaluation and Statistics						185,683
Operation	000000		0.0	0.0	0.0		185,683	
Child Education Grant (Foreign Mission)							185,683	
	2111001	Established Post						185,683

Amount (GH¢)

Institution	01	Government of Ghana Sector				
Fund Type/Source	12200		<i>Total By Fund Source</i>			1,313,707
Function Code	70111	Exec. & leg. Organs (cs)				
Organisation	2930101001	Berekum Municipal - Berekum_Central Administration Administration (Assembly Office) Bono				
Location Code	0701001	Berekum				

Compensation of employees [GFS]						291,307
Objective	000000	Compensation of Employees				291,307
Program	92001	Management and Administration				291,307
Sub-Program	92001001	SP1: General Administration				253,369
Operation	000000		0.0	0.0	0.0	253,369
		Child Education Grant (Foreign Mission)				253,369
	2111102	Monthly Paid and Casual Labour				153,369
	2111243	Transfer Grants				100,000
Sub-Program	92001002	SP2: Finance and Audit				19,938
Operation	000000		0.0	0.0	0.0	19,938
		Imputed Social Contributions [GFS]				19,938
	2121001	13 Percent SSF Contribution				19,938
Sub-Program	92001005	SP5: Legislative Oversight				18,000
Operation	000000		0.0	0.0	0.0	18,000
		Child Education Grant (Foreign Mission)				18,000
	2111248	Special Allowance/Honorarium				18,000
Use of goods and services						972,400
Objective	430102	16.7 ens responsive, incl & rep dec-mkg at all levs				647,400
Program	92001	Management and Administration				647,400
Sub-Program	92001001	SP1: General Administration				530,200
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0	150,000
		Vehicle Registration				150,000
	2210101	Printed Material and Stationery				30,000
	2210102	Office Facilities, Supplies and Accessories				20,000
	2210503	Fuel and Lubricants - Official Vehicles				100,000
Operation	910801	910801 - Procurement management	1.0	1.0	1.0	11,200
		Vehicle Registration				11,200
	2210203	Telecommunications				1,200
	2210910	Trade Promotion / Publicity				10,000
Operation	910803	910803 - Protocol services	1.0	1.0	1.0	35,000
		Vehicle Registration				35,000
	2210503	Fuel and Lubricants - Official Vehicles				15,000
	2210709	Seminars/Conferences/Workshops - Domestic				20,000
Operation	910804	910804 - Legislative enactment and oversight	1.0	1.0	1.0	150,000
		Vehicle Registration				150,000
	2210709	Seminars/Conferences/Workshops - Domestic				150,000

BUDGET DETAILS BY CHART OF ACCOUNT, 2025

2025

Operation	910805	910805 - Administrative and technical meetings	1.0	1.0	1.0	40,000
		Vehicle Registration				40,000
		2210709 Seminars/Conferences/Workshops - Domestic				40,000
Operation	910806	910806 - Security management	1.0	1.0	1.0	15,000
		Vehicle Registration				15,000
		2210114 Rations				15,000
Operation	910807	910807 - Support to traditional authorities	1.0	1.0	1.0	10,000
		Vehicle Registration				10,000
		2210709 Seminars/Conferences/Workshops - Domestic				10,000
Operation	910809	910809 - Citizen participation in local governance	1.0	1.0	1.0	95,000
		Vehicle Registration				95,000
		2210711 Public Education and Sensitization				20,000
		2210904 Substructure Allowances				75,000
Operation	910811	910811 - Legal Services	1.0	1.0	1.0	24,000
		Vehicle Registration				24,000
		2210101 Printed Material and Stationery				24,000
Sub-Program	92001004	SP4: Planning, Budgeting, Monitoring and Evaluation and Statistics				117,200
Operation	910810	910810 - Plan and budget preparation	1.0	1.0	1.0	117,200
		Vehicle Registration				117,200
		2210203 Telecommunications				7,200
		2210709 Seminars/Conferences/Workshops - Domestic				60,000
		2211201 Field Operations				50,000
Objective	670104	17.1 Strengthen domestic rcs mobil to impr cap for rev collection				325,000
Program	92001	Management and Administration				325,000
Sub-Program	92001002	SP2: Finance and Audit				325,000
Operation	911302	911302 - Internal audit operations	1.0	1.0	1.0	325,000
		Vehicle Registration				325,000
		2210122 Value Books				30,000
		2210709 Seminars/Conferences/Workshops - Domestic				45,000
		2210804 Contract appointments				250,000
Non Financial Assets						50,000
Objective	430102	16.7 ens responsive, incl & rep dec-mkg at all levs				50,000
Program	92001	Management and Administration				50,000
Sub-Program	92001001	SP1: General Administration				50,000
Project	910115	910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASSETS	1.0	1.0	1.0	50,000
		WIP - Laboratories				50,000
		3111151 WIP - Buildings				50,000

BUDGET DETAILS BY CHART OF ACCOUNT,

2025

							Amount (GH¢)	
Institution	01	Government of Ghana Sector						
Fund Type/Source	12603						Total By Fund Source	
Function Code	70111	Exec. & leg. Organs (cs)					443,314	
Organisation	2930101001	Berekum Municipal - Berekum_Central Administration_Administration (Assembly Office) Bono						
Location Code	0701001	Berekum						
Use of goods and services							170,000	
Objective	430102	16.7 ens responsive, incl & rep dec-mkg at all levs					170,000	
Program	92001	Management and Administration					170,000	
Sub-Program	92001004	SP4: Planning, Budgeting, Monitoring and Evaluation and Statistics					170,000	
Operation	910810	910810 - Plan and budget preparation			1.0	1.0	1.0	170,000
Vehicle Registration							170,000	
2210102 Office Facilities, Supplies and Accessories							120,000	
2211201 Field Operations							50,000	
Non Financial Assets							273,314	
Objective	430102	16.7 ens responsive, incl & rep dec-mkg at all levs					273,314	
Program	92001	Management and Administration					273,314	
Sub-Program	92001001	SP1: General Administration					273,314	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET			1.0	1.0	1.0	273,314
WIP - Laboratories							273,314	
3111204 Office Buildings							13,314	
3111255 WIP - Office Buildings							260,000	
Total Cost Centre							8,370,859	

				Amount (GH¢)	
Institution	01	Government of Ghana Sector			
Fund Type/Source	11001			<i>Total By Fund Source</i> 1,588,664	
Function Code	70112	Financial & fiscal affairs (CS)			
Organisation	2930200001	Berekum Municipal - Berekum_Finance_Bono			
Location Code	0701001	Berekum			
Compensation of employees [GFS]				1,588,664	
Objective	000000	Compensation of Employees		1,588,664	
Program	92001	Management and Administration		1,588,664	
Sub-Program	92001002	SP2: Finance and Audit		1,588,664	
Operation	000000	0.0	0.0	0.0	1,588,664
Child Education Grant (Foreign Mission)				1,588,664	
2111001	Established Post			1,506,110	
2111203	Car Maintenance Allowance			19,606	
2111213	Watchman Allowance			6,408	
2111227	Clothing Allowance			5,904	
2111233	Entertainment Allowance			5,904	
2111236	Housing Subsidy/Allowance			21,398	
2111245	Domestic Servants Allowance			16,531	
2111247	Utility Allowance			6,804	
Total Cost Centre				1,588,664	

				Amount (GH¢)	
Institution	01	Government of Ghana Sector			
Fund Type/Source	12200		Total By Fund Source		10,000
Function Code	70980	Education n.e.c			
Organisation	2930301001	Berekum Municipal - Berekum_Education, Youth and Sports_Office of Departmental Head_Central Administration_Bono			
Location Code	0701001	Berekum			

				Other expense		10,000
Objective	520101	4.1 Ensure free, equitable and quality edu. for all by 2030				10,000
Program	92002	Social Services Delivery				10,000
Sub-Program	92002001	SP2.1 Education, youth & sports and Library services				10,000
Operation	910404	910404 - support toteaching and learning delivery (Schools and Teachers award scheme, educational financial support)	1.0	1.0	1.0	10,000
Dividend Paid By SOEs						10,000
2821012 Scholarship/Awards						10,000

				Amount (GH¢)	
Institution	01	Government of Ghana Sector			
Fund Type/Source	12603		Total By Fund Source		54,000
Function Code	70980	Education n.e.c			
Organisation	2930301001	Berekum Municipal - Berekum_Education, Youth and Sports_Office of Departmental Head_Central Administration_Bono			
Location Code	0701001	Berekum			

				Use of goods and services		54,000
Objective	520101	4.1 Ensure free, equitable and quality edu. for all by 2030				54,000
Program	92002	Social Services Delivery				54,000
Sub-Program	92002001	SP2.1 Education, youth & sports and Library services				54,000
Operation	910404	910404 - support toteaching and learning delivery (Schools and Teachers award scheme, educational financial support)	1.0	1.0	1.0	54,000
Vehicle Registration						54,000
2210103 Refreshment Items						24,000
2210120 Purchase of Petty Tools/Implements						10,000
2210703 Examination Fees and Expenses						20,000
				Total Cost Centre		64,000

BUDGET DETAILS BY CHART OF ACCOUNT,

2025

							Amount (GH¢)	
Institution	01	Government of Ghana Sector						
Fund Type/Source	14009						<i>Total By Fund Source</i>	450,000
Function Code	70911	Pre-primary education						
Organisation	2930302001	Berekum Municipal - Berekum_Education, Youth and Sports_Education_Kindergarten_Bono						
Location Code	0701001	Berekum						
Non Financial Assets							450,000	
Objective	520101	4.1 Ensure free, equitable and quality edu. for all by 2030						450,000
Program	92002	Social Services Delivery						450,000
Sub-Program	92002001	SP2.1 Education, youth & sports and Library services						450,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET			1.0	1.0	1.0	450,000
WIP - Laboratories							450,000	
3111256 WIP - School Buildings							450,000	
Total Cost Centre							450,000	

BUDGET DETAILS BY CHART OF ACCOUNT,

2025

							Amount (GH¢)	
Institution	01	Government of Ghana Sector						
Fund Type/Source	12603						<i>Total By Fund Source</i>	593,841
Function Code	70912	Primary education						
Organisation	2930302002	Berekum Municipal - Berekum_Education, Youth and Sports_Education_Primary_Bono						
Location Code	0701001	Berekum						
Non Financial Assets							593,841	
Objective	520101	4.1 Ensure free, equitable and quality edu. for all by 2030						593,841
Program	92002	Social Services Delivery						593,841
Sub-Program	92002001	SP2.1 Education, youth & sports and Library services						593,841
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET			1.0	1.0	1.0	593,841
WIP - Laboratories							593,841	
3111205 School Buildings							143,841	
3111256 WIP - School Buildings							450,000	
<i>Total Cost Centre</i>							593,841	

BUDGET DETAILS BY CHART OF ACCOUNT,

2025

						Amount (GH¢)	
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603					<i>Total By Fund Source</i>	26,000
Function Code	70721	General Medical services (IS)					
Organisation	2930401001	Berekum Municipal - Berekum_Health_Office of District Medical Officer of Health_Bono					
Location Code	0701001	Berekum					
Use of goods and services						26,000	
Objective	530101	3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.					26,000
Program	92002	Social Services Delivery					26,000
Sub-Program	92002002	SP2.2 Public Health Services and management					26,000
Operation	910501	910501 - District response initiative (DRI) on HIV/AIDS and Malaria		1.0	1.0	1.0	26,000
Vehicle Registration						26,000	
2210104 Medical Supplies						26,000	
<i>Total Cost Centre</i>						26,000	

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	11001		<i>Total By Fund Source</i> 1,401,032
Function Code	70740	Public health services	
Organisation	2930402001	Berekum Municipal - Berekum_Health_Environmental Health Unit_Bono	
Location Code	0701001	Berekum	

			Compensation of employees [GFS]	1,401,032
Objective	000000	Compensation of Employees		1,401,032
Program	92002	Social Services Delivery		1,401,032
Sub-Program	92002003	SP2.3 Environmental Health and sanitation Services		1,401,032
Operation	000000		0.0 0.0 0.0	1,401,032

Child Education Grant (Foreign Mission)			1,401,032
2111001	Established Post		1,401,032

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12200		<i>Total By Fund Source</i> 95,000
Function Code	70740	Public health services	
Organisation	2930402001	Berekum Municipal - Berekum_Health_Environmental Health Unit_Bono	
Location Code	0701001	Berekum	

			Use of goods and services	95,000
Objective	751006	6.2 ach acs to adqte & eqt san & hyg for all		95,000
Program	92002	Social Services Delivery		95,000
Sub-Program	92002003	SP2.3 Environmental Health and sanitation Services		95,000
Operation	910503	910503 - Public Health services	1.0 1.0 1.0	95,000

Vehicle Registration			95,000
2210205	Sanitation Charges		95,000

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12603		<i>Total By Fund Source</i> 275,800
Function Code	70740	Public health services	
Organisation	2930402001	Berekum Municipal - Berekum_Health_Environmental Health Unit_Bono	
Location Code	0701001	Berekum	

			Other expense	250,000
Objective	751006	6.2 ach acs to adqte & eqt san & hyg for all		250,000
Program	92002	Social Services Delivery		250,000
Sub-Program	92002003	SP2.3 Environmental Health and sanitation Services		250,000
Operation	910503	910503 - Public Health services	1.0 1.0 1.0	250,000

Dividend Paid By SOEs				250,000
2821017	Refuse Lifting Expenses			250,000

			Non Financial Assets	25,800
Objective	751006	6.2 ach acs to adqte & eqt san & hyg for all		25,800
Program	92002	Social Services Delivery		25,800
Sub-Program	92002003	SP2.3 Environmental Health and sanitation Services		25,800
Project	910115	910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASSETS	1.0 1.0 1.0	25,800

WIP - Laboratories				25,800
3113102	Sewers			25,800

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	14009		<i>Total By Fund Source</i> 630,000
Function Code	70740	Public health services	
Organisation	2930402001	Berekum Municipal - Berekum_Health_Environmental Health Unit_Bono	
Location Code	0701001	Berekum	

			Non Financial Assets	630,000
Objective	751006	6.2 ach acs to adqte & eqt san & hyg for all		630,000
Program	92002	Social Services Delivery		630,000
Sub-Program	92002003	SP2.3 Environmental Health and sanitation Services		630,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0 1.0 1.0	630,000

WIP - Laboratories				630,000
3113152	WIP - Sewers			630,000

BUDGET DETAILS BY CHART OF ACCOUNT,

2025

							Amount (GH¢)	
Institution	01	Government of Ghana Sector						
Fund Type/Source	14010						<i>Total By Fund Source</i>	500,000
Function Code	70740	Public health services						
Organisation	2930402001	Berekum Municipal - Berekum_Health_Environmental Health Unit_Bono						
Location Code	0701001	Berekum						
Non Financial Assets							500,000	
Objective	751006	6.2 ach acs to adqte & eqt san & hyg for all						500,000
Program	92002	Social Services Delivery						500,000
Sub-Program	92002003	SP2.3 Environmental Health and sanitation Services						500,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET			1.0	1.0	1.0	500,000
WIP - Laboratories							500,000	
3113152 WIP - Sewers							500,000	
Total Cost Centre							2,901,832	

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12603		<i>Total By Fund Source</i>	466,624
Function Code	70731	General hospital services (IS)		
Organisation	2930403001	Berekum Municipal - Berekum_Health_Hospital services_Bono		
Location Code	0701001	Berekum		

				Non Financial Assets	466,624	
Objective	530101	3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.			466,624	
Program	92002	Social Services Delivery			466,624	
Sub-Program	92002002	SP2.2 Public Health Services and management			466,624	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	466,624

WIP - Laboratories				466,624
3111207 Health Centres				66,624
3112218 Medical / Health Equipment				400,000

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	14009		<i>Total By Fund Source</i>	500,000
Function Code	70731	General hospital services (IS)		
Organisation	2930403001	Berekum Municipal - Berekum_Health_Hospital services_Bono		
Location Code	0701001	Berekum		

				Non Financial Assets	500,000	
Objective	530101	3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.			500,000	
Program	92002	Social Services Delivery			500,000	
Sub-Program	92002002	SP2.2 Public Health Services and management			500,000	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	500,000

WIP - Laboratories				500,000
3111255 WIP - Office Buildings				500,000

Total Cost Centre 966,624

BUDGET DETAILS BY CHART OF ACCOUNT,

2025

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	11001		<i>Total By Fund Source</i>				782,645
Function Code	70421	Agriculture cs					
Organisation	2930600001	Berekum Municipal - Berekum_Agriculture_Bono					
Location Code	0701001	Berekum					
Compensation of employees [GFS]							752,645
Objective	000000	Compensation of Employees					752,645
Program	92004	Economic Development					752,645
Sub-Program	92004001	SP4.1 Agricultural Services and Management					752,645
Operation	000000		0.0	0.0	0.0		752,645
Child Education Grant (Foreign Mission)							752,645
2111001 Established Post							752,645
Use of goods and services							30,000
Objective	750404	2.a Increase invest to enhance agrc productive cpty in devel ctrys					30,000
Program	92004	Economic Development					30,000
Sub-Program	92004001	SP4.1 Agricultural Services and Management					30,000
Operation	910302	910302 - Surveillance and Management of Diseases and Pests	1.0	1.0	1.0		30,000
Vehicle Registration							30,000
2211201 Field Operations							30,000

BUDGET DETAILS BY CHART OF ACCOUNT,

2025

						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	12200		<i>Total By Fund Source</i>			175,000
Function Code	70421	Agriculture cs				
Organisation	2930600001	Berekum Municipal - Berekum_Agriculture_Bono				
Location Code	0701001	Berekum				
Use of goods and services						175,000
Objective	750404	2.a Increase invest to enhance agrc productive cpty in devel ctrys				175,000
Program	92004	Economic Development				175,000
Sub-Program	92004001	SP4.1 Agricultural Services and Management				175,000
Operation	910107	910107 - OFFICIAL / NATIONAL CELEBRATIONS	1.0	1.0	1.0	50,000
Vehicle Registration						50,000
2210902 Official Celebrations						50,000
Operation	910302	910302 - Surveillance and Management of Diseases and Pests	1.0	1.0	1.0	45,000
Vehicle Registration						45,000
2210105 Drugs						30,000
2210110 Specialised Stock						15,000
Operation	910304	910304 - Agricultural Research and Demonstration Farms	1.0	1.0	1.0	30,000
Vehicle Registration						30,000
2210110 Specialised Stock						30,000
Operation	910305	910305 - Production and acquisition of improved agricultural inputs (operationalise agricultural inputs at glossary)	1.0	1.0	1.0	50,000
Vehicle Registration						50,000
2210110 Specialised Stock						50,000

BUDGET DETAILS BY CHART OF ACCOUNT,

2025

							Amount (GH¢)	
Institution	01	Government of Ghana Sector						
Fund Type/Source	12603						<i>Total By Fund Source</i>	185,000
Function Code	70421	Agriculture cs						
Organisation	2930600001	Berekum Municipal - Berekum_Agriculture_Bono						
Location Code	0701001	Berekum						
Use of goods and services							185,000	
Objective	750404	2.a Increase invest to enhance agrc productive cpty in devel ctrys						185,000
Program	92004	Economic Development						185,000
Sub-Program	92004001	SP4.1 Agricultural Services and Management						185,000
Operation	910107	910107 - OFFICIAL / NATIONAL CELEBRATIONS			1.0	1.0	1.0	80,000
Vehicle Registration							80,000	
2210902 Official Celebrations							80,000	
Operation	910301	910301 - Extension Services			1.0	1.0	1.0	35,000
Vehicle Registration							35,000	
2211201 Field Operations							35,000	
Operation	910304	910304 - Agricultural Research and Demonstration Farms			1.0	1.0	1.0	20,000
Vehicle Registration							20,000	
2210110 Specialised Stock							20,000	
Operation	910305	910305 - Production and acquisition of improved agricultural inputs (operationalise agricultural inputs at glossary)			1.0	1.0	1.0	50,000
Vehicle Registration							50,000	
2210110 Specialised Stock							50,000	
Total Cost Centre							1,142,645	

							Amount (GH¢)	
Institution	01	Government of Ghana Sector						
Fund Type/Source	11001					<i>Total By Fund Source</i>	516,772	
Function Code	70133	Overall planning & statistical services (CS)						
Organisation	2930701001	Berekum Municipal - Berekum_Physical Planning_Office of Departmental Head_Bono						
Location Code	0701001	Berekum						
Compensation of employees [GFS]							501,772	
Objective	000000	Compensation of Employees					501,772	
Program	92003	Infrastructure Delivery and Management					501,772	
Sub-Program	92003002	SP3.2 Physical and Spatial Planning Development					501,772	
Operation	000000		0.0	0.0	0.0		501,772	
Child Education Grant (Foreign Mission)							501,772	
2111001 Established Post							501,772	
Use of goods and services							15,000	
Objective	680107	11.3 Enhance incl urbztm & cpty for part hum settmt mgmt in all ctrys					15,000	
Program	92003	Infrastructure Delivery and Management					15,000	
Sub-Program	92003002	SP3.2 Physical and Spatial Planning Development					15,000	
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION			1.0	1.0	1.0	15,000
Vehicle Registration							15,000	
2210102 Office Facilities, Supplies and Accessories							15,000	
Total Cost Centre							516,772	

						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	12200		<i>Total By Fund Source</i>			20,000
Function Code	70133	Overall planning & statistical services (CS)				
Organisation	2930702001	Berekum Municipal - Berekum_Physical Planning_Town and Country Planning_Bono				
Location Code	0701001	Berekum				
Other expense						20,000
Objective	680107	11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys				20,000
Program	92003	Infrastructure Delivery and Management				20,000
Sub-Program	92003002	SP3.2 Physical and Spatial Planning Development				20,000
Operation	911002	911002 - Land use and Spatial planning	1.0	1.0	1.0	10,000
Dividend Paid By SOEs						10,000
2821018 Civic Numbering/Street Naming						10,000
Operation	911003	911003 - Street Naming and Property Addressing System	1.0	1.0	1.0	10,000
Dividend Paid By SOEs						10,000
2821018 Civic Numbering/Street Naming						10,000
Total Cost Centre						20,000

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	11001		<i>Total By Fund Source</i>				3,000
Function Code	70540	Protection of biodiversity and landscape					
Organisation	2930703001	Berekum Municipal - Berekum_Physical Planning_Parks and Gardens_Bono					
Location Code	0701001	Berekum					
Use of goods and services							3,000
Objective	680107	11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys					3,000
Program	92003	Infrastructure Delivery and Management					3,000
Sub-Program	92003002	SP3.2 Physical and Spatial Planning Development					3,000
Operation	911004	911004 - Parks and gardens operations	1.0	1.0	1.0		3,000
Vehicle Registration							3,000
2210101 Printed Material and Stationery							3,000
							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12200		<i>Total By Fund Source</i>				50,000
Function Code	70540	Protection of biodiversity and landscape					
Organisation	2930703001	Berekum Municipal - Berekum_Physical Planning_Parks and Gardens_Bono					
Location Code	0701001	Berekum					
Non Financial Assets							50,000
Objective	680107	11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys					50,000
Program	92003	Infrastructure Delivery and Management					50,000
Sub-Program	92003002	SP3.2 Physical and Spatial Planning Development					50,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0		50,000
WIP - Laboratories							50,000
3113153 WIP - Landscaping And Gardening							50,000
Total Cost Centre							53,000

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	11001		<i>Total By Fund Source</i>	355,971
Function Code	71040	Family and children		
Organisation	2930802001	Berekum Municipal - Berekum_Social Welfare & Community Development_Social Welfare_Bono		
Location Code	0701001	Berekum		

				Compensation of employees [GFS]	339,971
Objective	000000	Compensation of Employees			339,971
Program	92002	Social Services Delivery			339,971
Sub-Program	92002005	SP2.5 Social Welfare and community services			339,971
Operation	000000		0.0 0.0 0.0		339,971

Child Education Grant (Foreign Mission)					339,971
2111001	Established Post				339,971

				Use of goods and services	16,000
Objective	750901	1.3 impl soc prctn syst & meas for the poor and vulnn			16,000
Program	92002	Social Services Delivery			16,000
Sub-Program	92002005	SP2.5 Social Welfare and community services			16,000
Operation	910601	910601 - Social intervention programmes	1.0 1.0 1.0		16,000

Vehicle Registration					16,000
2210102	Office Facilities, Supplies and Accessories				16,000

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12200		<i>Total By Fund Source</i>	12,000
Function Code	71040	Family and children		
Organisation	2930802001	Berekum Municipal - Berekum_Social Welfare & Community Development_Social Welfare_Bono		
Location Code	0701001	Berekum		

				Use of goods and services	12,000
Objective	750901	1.3 impl soc prctn syst & meas for the poor and vulnn			12,000
Program	92002	Social Services Delivery			12,000
Sub-Program	92002005	SP2.5 Social Welfare and community services			12,000
Operation	910601	910601 - Social intervention programmes	1.0 1.0 1.0		12,000

Vehicle Registration					12,000
2210711	Public Education and Sensitization				12,000

			Amount (GH¢)	
Institution	01	Government of Ghana Sector		
Fund Type/Source	12602		Total By Fund Source	
Function Code	71040	Family and children		500,000
Organisation	2930802001	Berekum Municipal - Berekum_Social Welfare & Community Development_Social Welfare_Bono		
Location Code	0701001	Berekum		

			Use of goods and services		250,000
Objective	750901	1.3 impl soc prctn syst & meas for the poor and vulnn			250,000
Program	92002	Social Services Delivery			250,000
Sub-Program	92002005	SP2.5 Social Welfare and community services			250,000
Operation	910601	910601 - Social intervention programmes	1.0	1.0	1.0
Vehicle Registration					250,000
2210108 Construction Material					250,000

			Non Financial Assets		250,000
Objective	750901	1.3 impl soc prctn syst & meas for the poor and vulnn			250,000
Program	92002	Social Services Delivery			250,000
Sub-Program	92002005	SP2.5 Social Welfare and community services			250,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0
WIP - Laboratories					250,000
3111151 WIP - Buildings					250,000

			Amount (GH¢)	
Institution	01	Government of Ghana Sector		
Fund Type/Source	12603		Total By Fund Source	
Function Code	71040	Family and children		4,000
Organisation	2930802001	Berekum Municipal - Berekum_Social Welfare & Community Development_Social Welfare_Bono		
Location Code	0701001	Berekum		

			Use of goods and services		4,000
Objective	750901	1.3 impl soc prctn syst & meas for the poor and vulnn			4,000
Program	92002	Social Services Delivery			4,000
Sub-Program	92002005	SP2.5 Social Welfare and community services			4,000
Operation	910601	910601 - Social intervention programmes	1.0	1.0	1.0
Vehicle Registration					4,000
2210102 Office Facilities, Supplies and Accessories					4,000

BUDGET DETAILS BY CHART OF ACCOUNT,

2025

						Amount (GH¢)	
Institution	01	Government of Ghana Sector					
Fund Type/Source	12607					<i>Total By Fund Source</i>	250,000
Function Code	71040	Family and children					
Organisation	2930802001	Berekum Municipal - Berekum_Social Welfare & Community Development_Social Welfare_Bono					
Location Code	0701001	Berekum					
Use of goods and services						250,000	
Objective	750901	1.3 impl soc prctn syst & meas for the poor and vuln					250,000
Program	92002	Social Services Delivery					250,000
Sub-Program	92002005	SP2.5 Social Welfare and community services					250,000
Operation	910601	910601 - Social intervention programmes			1.0 1.0 1.0	250,000	
Vehicle Registration						250,000	
2210120 Purchase of Petty Tools/Implements						250,000	
<i>Total Cost Centre</i>						1,121,971	

BUDGET DETAILS BY CHART OF ACCOUNT,

2025

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	11001					<i>Total By Fund Source</i>	355,971
Function Code	70620	Community Development					
Organisation	2930803001	Berekum Municipal - Berekum_Social Welfare & Community Development_Community Development_Bono					
Location Code	0701001	Berekum					
Compensation of employees [GFS]							339,971
Objective	000000	Compensation of Employees					339,971
Program	92002	Social Services Delivery					339,971
Sub-Program	92002005	SP2.5 Social Welfare and community services					339,971
Operation	000000		0.0	0.0	0.0		339,971
Child Education Grant (Foreign Mission)							339,971
2111001 Established Post							339,971
Use of goods and services							16,000
Objective	750901	1.3 impl soc prctn syst & meas for the poor and vuln					16,000
Program	92002	Social Services Delivery					16,000
Sub-Program	92002005	SP2.5 Social Welfare and community services					16,000
Operation	910602	910602 - Gender empowerment and mainstreaming		1.0	1.0	1.0	16,000
Vehicle Registration							16,000
2210102 Office Facilities, Supplies and Accessories							16,000

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12200		<i>Total By Fund Source</i>				18,000
Function Code	70620	Community Development					
Organisation	2930803001	Berekum Municipal - Berekum_Social Welfare & Community Development_Community Development_Bono					
Location Code	0701001	Berekum					
Use of goods and services							4,000
Objective	750901	1.3 impl soc prctn syst & meas for the poor and vulnn					4,000
Program	92002	Social Services Delivery					4,000
Sub-Program	92002005	SP2.5 Social Welfare and community services					4,000
Operation	910602	910602 - Gender empowerment and mainstreaming	1.0	1.0	1.0		4,000
Vehicle Registration							4,000
2210803 Other Consultancy Expenses							4,000
Other expense							14,000
Objective	750901	1.3 impl soc prctn syst & meas for the poor and vulnn					14,000
Program	92002	Social Services Delivery					14,000
Sub-Program	92002005	SP2.5 Social Welfare and community services					14,000
Operation	910602	910602 - Gender empowerment and mainstreaming	1.0	1.0	1.0		14,000
Dividend Paid By SOEs							14,000
2821021 Grants to Households							14,000
Amount (GH¢)							
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>				16,000
Function Code	70620	Community Development					
Organisation	2930803001	Berekum Municipal - Berekum_Social Welfare & Community Development_Community Development_Bono					
Location Code	0701001	Berekum					
Other expense							16,000
Objective	750901	1.3 impl soc prctn syst & meas for the poor and vulnn					16,000
Program	92002	Social Services Delivery					16,000
Sub-Program	92002005	SP2.5 Social Welfare and community services					16,000
Operation	910602	910602 - Gender empowerment and mainstreaming	1.0	1.0	1.0		16,000
Dividend Paid By SOEs							16,000
2821021 Grants to Households							16,000
Total Cost Centre							389,971

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	11001		<i>Total By Fund Source</i>				624,601
Function Code	70610	Housing development					
Organisation	2931002001	Berekum Municipal - Berekum_Works_Public Works_Bono					
Location Code	0701001	Berekum					
Compensation of employees [GFS]							604,601
Objective	000000	Compensation of Employees					604,601
Program	92003	Infrastructure Delivery and Management					604,601
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management					604,601
Operation	000000		0.0	0.0	0.0	604,601	
Child Education Grant (Foreign Mission)							604,601
2111001 Established Post							604,601
Use of goods and services							20,000
Objective	720102	9.1 dev qlty, sust & res infra to suprt econ dev't & hum well-being					20,000
Program	92003	Infrastructure Delivery and Management					20,000
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management					20,000
Operation	911101	911101 - Supervision and regulation of infrastructure development	1.0	1.0	1.0	20,000	
Vehicle Registration							20,000
2210102 Office Facilities, Supplies and Accessories							20,000

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12200		<i>Total By Fund Source</i> 300,000
Function Code	70610	Housing development	
Organisation	2931002001	Berekum Municipal - Berekum_Works_Public Works_Bono	
Location Code	0701001	Berekum	

			Use of goods and services	50,000
Objective	720102	9.1 dev qlty, sust & res infra to suprt econ dev't & hum well-being		50,000
Program	92003	Infrastructure Delivery and Management		50,000
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management		50,000
Operation	911101	911101 - Supervision and regulation of infrastructure development	1.0 1.0 1.0	50,000
Vehicle Registration				50,000
2210503 Fuel and Lubricants - Official Vehicles				50,000

			Non Financial Assets	250,000
Objective	720102	9.1 dev qlty, sust & res infra to suprt econ dev't & hum well-being		250,000
Program	92003	Infrastructure Delivery and Management		250,000
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management		250,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0 1.0 1.0	250,000
WIP - Laboratories				250,000
3111255 WIP - Office Buildings				200,000
3113101 Electrical Networks				50,000

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12603		<i>Total By Fund Source</i> 28,844
Function Code	70610	Housing development	
Organisation	2931002001	Berekum Municipal - Berekum_Works_Public Works_Bono	
Location Code	0701001	Berekum	

			Non Financial Assets	28,844
Objective	720102	9.1 dev qlty, sust & res infra to suprt econ dev't & hum well-being		28,844
Program	92003	Infrastructure Delivery and Management		28,844
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management		28,844
Project	910115	910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASSETS	1.0 1.0 1.0	28,844
WIP - Laboratories				28,844
3111204 Office Buildings				28,844

BUDGET DETAILS BY CHART OF ACCOUNT,

2025

							Amount (GH¢)	
Institution	01	Government of Ghana Sector						
Fund Type/Source	14009						<i>Total By Fund Source</i>	203,695
Function Code	70610	Housing development						
Organisation	2931002001	Berekum Municipal - Berekum_Works_Public Works_Bono						
Location Code	0701001	Berekum						
Non Financial Assets							203,695	
Objective	720102	9.1 dev qlty, sust & res infra to suprt econ dev't & hum well-being						203,695
Program	92003	Infrastructure Delivery and Management						203,695
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management						203,695
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET			1.0	1.0	1.0	203,695
WIP - Laboratories							203,695	
3111204 Office Buildings							203,695	
Total Cost Centre							1,157,140	

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12200		<i>Total By Fund Source</i>				50,000
Function Code	70630	Water supply					
Organisation	2931003001	Berekum Municipal - Berekum_Works_Water_Bono					
Location Code	0701001	Berekum					
Non Financial Assets							50,000
Objective	720102	9.1 dev qlty, sust & res infra to suprt econ dev't & hum well-being					50,000
Program	92003	Infrastructure Delivery and Management					50,000
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management					50,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0		50,000
WIP - Laboratories							50,000
3113162 WIP - Water Systems							50,000
							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>				120,000
Function Code	70630	Water supply					
Organisation	2931003001	Berekum Municipal - Berekum_Works_Water_Bono					
Location Code	0701001	Berekum					
Non Financial Assets							120,000
Objective	720102	9.1 dev qlty, sust & res infra to suprt econ dev't & hum well-being					120,000
Program	92003	Infrastructure Delivery and Management					120,000
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management					120,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0		120,000
WIP - Laboratories							120,000
3113162 WIP - Water Systems							120,000
Total Cost Centre							170,000

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	11001		<i>Total By Fund Source</i>				30,000
Function Code	70451	Road transport					
Organisation	2931004001	Berekum Municipal - Berekum_Works_Feeder Roads_Bono					
Location Code	0701001	Berekum					
Use of goods and services							30,000
Objective	720102	9.1 dev qlty, sust & res infra to suprt econ dev't & hum well-being					30,000
Program	92003	Infrastructure Delivery and Management					30,000
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management					30,000
Operation	911101	911101 - Supervision and regulation of infrastructure development	1.0	1.0	1.0		30,000
Vehicle Registration							30,000
2210102 Office Facilities, Supplies and Accessories							30,000
Amount (GH¢)							
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>				100,000
Function Code	70451	Road transport					
Organisation	2931004001	Berekum Municipal - Berekum_Works_Feeder Roads_Bono					
Location Code	0701001	Berekum					
Use of goods and services							100,000
Objective	720102	9.1 dev qlty, sust & res infra to suprt econ dev't & hum well-being					100,000
Program	92003	Infrastructure Delivery and Management					100,000
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management					100,000
Operation	911101	911101 - Supervision and regulation of infrastructure development	1.0	1.0	1.0		100,000
Vehicle Registration							100,000
2210617 Street Lights/Traffic Lights							100,000
Amount (GH¢)							
Institution	01	Government of Ghana Sector					
Fund Type/Source	14010		<i>Total By Fund Source</i>				1,300,081
Function Code	70451	Road transport					
Organisation	2931004001	Berekum Municipal - Berekum_Works_Feeder Roads_Bono					
Location Code	0701001	Berekum					
Non Financial Assets							1,300,081
Objective	720102	9.1 dev qlty, sust & res infra to suprt econ dev't & hum well-being					1,300,081
Program	92003	Infrastructure Delivery and Management					1,300,081
Sub-Program	92003001	SP3.1 Roads and Transport services					1,300,081
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0		1,300,081
WIP - Laboratories							1,300,081
3111301 Roads							1,300,081
Total Cost Centre							1,430,081

						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	12200		<i>Total By Fund Source</i>			20,000
Function Code	70411	General Commercial & economic affairs (CS)				
Organisation	2931102001	Berekum Municipal - Berekum_Trade, Industry and Tourism_Trade_Bono				
Location Code	0701001	Berekum				
Use of goods and services						20,000
Objective	410203	8.3 Promote dev policies that sup MSMEs includ acs to fincc svcs				20,000
Program	92004	Economic Development				20,000
Sub-Program	92004002	SP4.2 Trade, Tourism and Industrial Development				20,000
Operation	910201	910201 - Promotion of Small, Medium and Large scale enterprises	1.0	1.0	1.0	10,000
Vehicle Registration						10,000
2210910 Trade Promotion / Publicity						10,000
Operation	910204	910204 - Development and management of tourist sites	1.0	1.0	1.0	10,000
Vehicle Registration						10,000
2210120 Purchase of Petty Tools/Implements						10,000

						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	12603		<i>Total By Fund Source</i>			40,000
Function Code	70411	General Commercial & economic affairs (CS)				
Organisation	2931102001	Berekum Municipal - Berekum_Trade, Industry and Tourism_Trade_Bono				
Location Code	0701001	Berekum				
Use of goods and services						40,000
Objective	410203	8.3 Promote dev policies that sup MSMEs includ acs to fincc svcs				40,000
Program	92004	Economic Development				40,000
Sub-Program	92004002	SP4.2 Trade, Tourism and Industrial Development				40,000
Operation	910201	910201 - Promotion of Small, Medium and Large scale enterprises	1.0	1.0	1.0	40,000
Vehicle Registration						40,000
2210910 Trade Promotion / Publicity						40,000

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	14010					<i>Total By Fund Source</i>	1,500,111
Function Code	70411	General Commercial & economic affairs (CS)					
Organisation	2931102001	Berekum Municipal - Berekum_Trade, Industry and Tourism_Trade_Bono					
Location Code	0701001	Berekum					
Non Financial Assets							1,500,111
Objective	410203	8.3 Promote dev policies that sup MSMEs includ acs to fincc svcs					1,500,111
Program	92004	Economic Development					1,500,111
Sub-Program	92004002	SP4.2 Trade, Tourism and Industrial Development					1,500,111
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET				1.0 1.0 1.0	1,200,093
WIP - Laboratories							1,200,093
3111204 Office Buildings							900,071
3111304 Markets							300,023
Project	910115	910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASSETS				1.0 1.0 1.0	300,018
WIP - Laboratories							300,018
3111304 Markets							300,018
Total Cost Centre							1,560,111

							Amount (GH¢)	
Institution	01	Government of Ghana Sector						
Fund Type/Source	12200		<i>Total By Fund Source</i>				10,000	
Function Code	70360	Public order and safety n.e.c						
Organisation	2931500001	Berekum Municipal - Berekum_Disaster Prevention	Bono					
Location Code	0701001	Berekum						
Use of goods and services							10,000	
Objective	751101	1.5 Build resil of ppl in vulnn situa, rdc expos to climate disas					10,000	
Program	92005	Environmental Management					10,000	
Sub-Program	92005001	SP5.1 Disaster prevention and Management					10,000	
Operation	910701	910701 - Disaster management			1.0	1.0	1.0	10,000
Vehicle Registration							10,000	
2210711 Public Education and Sensitization							10,000	
							Amount (GH¢)	
Institution	01	Government of Ghana Sector						
Fund Type/Source	12603		<i>Total By Fund Source</i>				100,000	
Function Code	70360	Public order and safety n.e.c						
Organisation	2931500001	Berekum Municipal - Berekum_Disaster Prevention	Bono					
Location Code	0701001	Berekum						
Use of goods and services							100,000	
Objective	751101	1.5 Build resil of ppl in vulnn situa, rdc expos to climate disas					100,000	
Program	92005	Environmental Management					100,000	
Sub-Program	92005001	SP5.1 Disaster prevention and Management					100,000	
Operation	910701	910701 - Disaster management			1.0	1.0	1.0	100,000
Vehicle Registration							100,000	
2210108 Construction Material							100,000	
Total Cost Centre							110,000	

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	11001		<i>Total By Fund Source</i>				71,848
Function Code	70451	Road transport					
Organisation	2931600001	Berekum Municipal - Berekum_Urban Roads_Bono					
Location Code	0701001	Berekum					
Compensation of employees [GFS]							71,848
Objective	000000	Compensation of Employees					71,848
Program	92003	Infrastructure Delivery and Management					71,848
Sub-Program	92003001	SP3.1 Roads and Transport services					71,848
Operation	000000		0.0	0.0	0.0	71,848	
Child Education Grant (Foreign Mission)							71,848
2111001 Established Post							71,848
							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>				1,000,000
Function Code	70451	Road transport					
Organisation	2931600001	Berekum Municipal - Berekum_Urban Roads_Bono					
Location Code	0701001	Berekum					
Non Financial Assets							1,000,000
Objective	751201	11.2 prvd acs to safe, affodbl, acs'ble & sust trnspt syst for all					1,000,000
Program	92003	Infrastructure Delivery and Management					1,000,000
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management					1,000,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	1,000,000	
WIP - Laboratories							1,000,000
3111351 WIP - Roads							1,000,000
Total Cost Centre							1,071,848

BUDGET DETAILS BY CHART OF ACCOUNT,

2025

						Amount (GH¢)	
Institution	01	Government of Ghana Sector					
Fund Type/Source	12200					<i>Total By Fund Source</i>	1,000
Function Code	71090	Social protection n.e.c.					
Organisation	2931700001	Berekum Municipal - Berekum_Birth and Death_Bono					
Location Code	0701001	Berekum					
Use of goods and services						1,000	
Objective	750805	17.18 Enhance cap-building suprt to DCs to incr data availability					1,000
Program	92002	Social Services Delivery					1,000
Sub-Program	92002004	SP2.4 Birth and Death Registration Services					1,000
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION			1.0 1.0 1.0	1,000	
Vehicle Registration						1,000	
2210101 Printed Material and Stationery						1,000	
<i>Total Cost Centre</i>						1,000	

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	11001		<i>Total By Fund Source</i>				10,000
Function Code	70112	Financial & fiscal affairs (CS)					
Organisation	2931801001	Berekum Municipal - Berekum_Human Resource_Human Resource_Human Resource Management_Bono					
Location Code	0701001	Berekum					
Use of goods and services							10,000
Objective	640101	Improve human capital development and management					10,000
Program	92001	Management and Administration					10,000
Sub-Program	92001003	SP3: Human Resource Management					10,000
Operation	911801	911801 - Personnel and Staff Management	1.0	1.0	1.0		10,000
Vehicle Registration							10,000
2210102 Office Facilities, Supplies and Accessories							10,000
Amount (GH¢)							
Institution	01	Government of Ghana Sector					
Fund Type/Source	12200		<i>Total By Fund Source</i>				15,700
Function Code	70112	Financial & fiscal affairs (CS)					
Organisation	2931801001	Berekum Municipal - Berekum_Human Resource_Human Resource_Human Resource Management_Bono					
Location Code	0701001	Berekum					
Use of goods and services							15,700
Objective	640101	Improve human capital development and management					15,700
Program	92001	Management and Administration					15,700
Sub-Program	92001003	SP3: Human Resource Management					15,700
Operation	911801	911801 - Personnel and Staff Management	1.0	1.0	1.0		1,200
Vehicle Registration							1,200
2210203 Telecommunications							1,200
Operation	911803	911803 - Staff Training and skills development	1.0	1.0	1.0		14,500
Vehicle Registration							14,500
2210102 Office Facilities, Supplies and Accessories							13,500
2210511 Local Travel Cost							1,000
Total Cost Centre							25,700

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	11001		<i>Total By Fund Source</i>				10,000
Function Code	70112	Financial & fiscal affairs (CS)					
Organisation	2931901001	Berekum Municipal - Berekum_Statistics_Statistics_Statistics_Bono					
Location Code	0701001	Berekum					
Use of goods and services							10,000
Objective	750805	17.18 Enhance cap-building suprt to DCs to incr data availability					10,000
Program	92001	Management and Administration					10,000
Sub-Program	92001004	SP4: Planning, Budgeting, Monitoring and Evaluation and Statistics					10,000
Operation	911702	911702 - Coordination and Harmonization of data	1.0	1.0	1.0		10,000
Vehicle Registration							10,000
2210102 Office Facilities, Supplies and Accessories							10,000
							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12200		<i>Total By Fund Source</i>				15,500
Function Code	70112	Financial & fiscal affairs (CS)					
Organisation	2931901001	Berekum Municipal - Berekum_Statistics_Statistics_Statistics_Bono					
Location Code	0701001	Berekum					
Use of goods and services							15,500
Objective	750805	17.18 Enhance cap-building suprt to DCs to incr data availability					15,500
Program	92001	Management and Administration					15,500
Sub-Program	92001004	SP4: Planning, Budgeting, Monitoring and Evaluation and Statistics					15,500
Operation	911702	911702 - Coordination and Harmonization of data	1.0	1.0	1.0		15,500
Vehicle Registration							15,500
2210102 Office Facilities, Supplies and Accessories							15,500
Total Cost Centre							25,500
Total Vote							23,757,560

Expenditure Summary by Sustainable Development Goals

In GH¢

<i>Economic Classification</i>	2025 <i>Budget</i>	2026 <i>forecast</i>	2027 <i>forecast</i>
Berekum Municipal - Berekum	11,226,210	1,200	
1_No Poverty	942,000	0	
11_Sustainable Cities and Communities	1,088,000	0	
16_Peace, Justice, and Strong Institutions	1,140,714	1,200	
17_Partnerships for the Goals	351,500	0	
2_Zero Hunger	390,000	0	
3_Good Health and Well-Being	992,624	0	
4_ Quality Education	1,107,841	0	
6_Clean Water and Sanitation	1,500,800	0	
8_ Decent Work and Economic Growth	1,560,111	0	
9_Industry, Innovation, and Infrastructure	2,152,620	0	
Grand Total	0	0	0
	11,226,210	1,200	

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>
Berekum Municipal - Berekum	0	0	0	11,251,910	1,200	0
9101 - Generic Operations	0	0	0	8,538,310	0	0
910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	0	0	0	166,000	0	0
910107 - OFFICIAL / NATIONAL CELEBRATIONS	0	0	0	130,000	0	0
910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	0	0	0	7,837,649	0	0
910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING	0	0	0	404,662	0	0
9102 - TRADE AND INDUSTRY	0	0	0	60,000	0	0
910201 - Promotion of Small, Medium and Large scale enterprises	0	0	0	50,000	0	0
910204 - Development and management of tourist sites	0	0	0	10,000	0	0
9103 - AGRICULTURE	0	0	0	260,000	0	0
910301 - Extension Services	0	0	0	35,000	0	0
910302 - Surveillance and Management of Diseases and Pests	0	0	0	75,000	0	0
910304 - Agricultural Research and Demonstration Farms	0	0	0	50,000	0	0
910305 - Production and acquisition of improved agricultural inputs (operationalise agricultural inputs at	0	0	0	100,000	0	0
9104 - EDUCATION	0	0	0	64,000	0	0
910404 - support toteaching and learning delivery (Schools and Teachers award scheme, educational	0	0	0	64,000	0	0
9105 - HEALTH	0	0	0	371,000	0	0
910501 - District response initiative (DRI) on HIV/AIDS and Malaria	0	0	0	26,000	0	0
910503 - Public Health services	0	0	0	345,000	0	0
9106 - SOCIAL WELFARE AND COMMUNITY DEVELOPMENT	0	0	0	582,000	0	0
910601 - Social intervention programmes	0	0	0	532,000	0	0
910602 - Gender empowerment and mainstreaming	0	0	0	50,000	0	0
9107 - DISASTER PREVENTION	0	0	0	110,000	0	0
910701 - Disaster management	0	0	0	110,000	0	0
9108 - CENTRAL ADMINISTRATION	0	0	0	667,400	1,200	0
910801 - Procurement management	0	0	0	11,200	1,200	0
910803 - Protocol services	0	0	0	35,000	0	0
910804 - Legislative enactment and oversight	0	0	0	150,000	0	0

Expenditure by Operation Broad Category and Standardised Operation

In GH¢

	2023	2024		2025	2026	2027
<i>MMDA and Standardised Operation</i>	<i>Actual</i>	<i>Budget</i>	<i>Est. Outturn</i>	<i>Budget</i>	<i>forecast</i>	<i>forecast</i>
910805 - Administrative and technical meetings	0	0	0	40,000	0	0
910806 - Security management	0	0	0	15,000	0	0
910807 - Support to traditional authorities	0	0	0	10,000	0	0
910809 - Citizen participation in local governance	0	0	0	95,000	0	0
910810 - Plan and budget preparation	0	0	0	287,200	0	0
910811 - Legal Services	0	0	0	24,000	0	0
9110 - PHYSICAL PLANNING	0	0	0	23,000	0	0
911002 - Land use and Spatial planning	0	0	0	10,000	0	0
911003 - Street Naming and Property Addressing System	0	0	0	10,000	0	0
911004 - Parks and gardens operations	0	0	0	3,000	0	0
9111 - WORKS	0	0	0	200,000	0	0
911101 - Supervision and regulation of infrastructure development	0	0	0	200,000	0	0
9113 - FINANCE	0	0	0	325,000	0	0
911302 - Internal audit operations	0	0	0	325,000	0	0
9117 - Department of Statistics	0	0	0	25,500	0	0
911702 - Coordination and Harmonization of data	0	0	0	25,500	0	0
9118 - DEPARTMENT OF HUMAN RESOURCES	0	0	0	25,700	0	0
911801 - Personnel and Staff Management	0	0	0	11,200	0	0
911803 - Staff Training and skills development	0	0	0	14,500	0	0
Grand Total	0	0	0	11,251,910	1,200	0

Expenditure by Operation and Source of Funding

In GH¢

	2025	2026	2027
<i>MDA and Standardised Operation</i>	<i>Budget</i>	<i>forecast</i>	<i>forecast</i>
Berekum Municipal - Berekum	11,271,848	21,138	19,938
	19,938	19,938	19,938
	19,938	19,938	19,938
910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	166,000	0	
	15,000	0	
	151,000	0	
910107 - OFFICIAL / NATIONAL CELEBRATIONS	130,000	0	
	50,000	0	
	80,000	0	
910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	7,837,649	0	
	350,000	0	
	250,000	0	
	2,453,779	0	
	1,783,695	0	
	3,000,174	0	
910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASS	404,662	0	
	50,000	0	
	54,644	0	
	300,018	0	
910201 - Promotion of Small, Medium and Large scale enterprises	50,000	0	
	10,000	0	
	40,000	0	
910204 - Development and management of tourist sites	10,000	0	
	10,000	0	
910301 - Extension Services	35,000	0	
	35,000	0	
910302 - Surveillance and Management of Diseases and Pests	75,000	0	
	30,000	0	
	45,000	0	
910304 - Agricultural Research and Demonstration Farms	50,000	0	
	30,000	0	
	20,000	0	
910305 - Production and acquisition of improved agricultural inputs (operationalise agricultural inp	100,000	0	
	50,000	0	
	50,000	0	
910404 - support toteaching and learning delivery (Schools and Teachers award scheme, education	64,000	0	
	10,000	0	
	54,000	0	

Expenditure by Operation and Source of Funding

In GH¢

	2025	2026	2027
<i>MDA and Standardised Operation</i>	<i>Budget</i>	<i>forecast</i>	<i>forecast</i>
910501 - District response initiative (DRI) on HIV/AIDS and Malaria	26,000	0	
	26,000	0	
910503 - Public Health services	345,000	0	
	95,000	0	
	250,000	0	
910601 - Social intervention programmes	532,000	0	
	16,000	0	
	12,000	0	
	250,000	0	
	4,000	0	
	250,000	0	
910602 - Gender empowerment and mainstreaming	50,000	0	
	16,000	0	
	18,000	0	
	16,000	0	
910701 - Disaster management	110,000	0	
	10,000	0	
	100,000	0	
910801 - Procurement management	11,200	1,200	
	11,200	1,200	
910803 - Protocol services	35,000	0	
	35,000	0	
910804 - Legislative enactment and oversight	150,000	0	
	150,000	0	
910805 - Administrative and technical meetings	40,000	0	
	40,000	0	
910806 - Security management	15,000	0	
	15,000	0	
910807 - Support to traditional authorities	10,000	0	
	10,000	0	
910809 - Citizen participation in local governance	95,000	0	
	95,000	0	
910810 - Plan and budget preparation	287,200	0	
	117,200	0	
	170,000	0	
910811 - Legal Services	24,000	0	
	24,000	0	
911002 - Land use and Spatial planning	10,000	0	
	10,000	0	

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

	2025	2026	2027
MDA and Standardised Operation	Budget	forecast	forecast
911003 - Street Naming and Property Addressing System	10,000	0	
	10,000	0	
911004 - Parks and gardens operations	3,000	0	
	3,000	0	
911101 - Supervision and regulation of infrastructure development	200,000	0	
	50,000	0	
	50,000	0	
	100,000	0	
911302 - Internal audit operations	325,000	0	
	325,000	0	
911702 - Coordination and Harmonization of data	25,500	0	
	10,000	0	
	15,500	0	
911801 - Personnel and Staff Management	11,200	0	
	10,000	0	
	1,200	0	
911803 - Staff Training and skills development	14,500	0	
	14,500	0	
Grand Total	0	0	0
	11,271,848	21,138	19,938

Expenditure by Functions of Government and Source of Funding

In GH¢

<i>Functional Classification</i>	2025 <i>Budget</i>	2026 <i>forecast</i>	2027 <i>forecast</i>
Berekum Municipal - Berekum	11,271,848	21,138	19,938
70111 Exec. & leg. Organs (cs)	1,485,652	21,138	19,938
	1,042,338	21,138	19,938
	443,314	0	
70112 Financial & fiscal affairs (CS)	51,200	0	
	20,000	0	
	31,200	0	
70133 Overall planning & statistical services (CS)	35,000	0	
	15,000	0	
	20,000	0	
70360 Public order and safety n.e.c	110,000	0	
	10,000	0	
	100,000	0	
70411 General Commercial & economic affairs (CS)	1,560,111	0	
	20,000	0	
	40,000	0	
	1,500,111	0	
70421 Agriculture cs	390,000	0	
	30,000	0	
	175,000	0	
	185,000	0	
70451 Road transport	2,430,081	0	
	30,000	0	
	1,100,000	0	
	1,300,081	0	
70540 Protection of biodiversity and landscape	53,000	0	
	3,000	0	
	50,000	0	
70610 Housing development	552,539	0	
	20,000	0	
	300,000	0	
	28,844	0	
	203,695	0	
70620 Community Development	50,000	0	
	16,000	0	
	18,000	0	
	16,000	0	

Expenditure by Functions of Government and Source of Funding

In GH¢

				2025	2026	2027
<i>Functional Classification</i>				<i>Budget</i>	<i>forecast</i>	<i>forecast</i>
70630	Water supply			170,000	0	
				50,000	0	
				120,000	0	
70721	General Medical services (IS)			26,000	0	
				26,000	0	
70731	General hospital services (IS)			966,624	0	
				466,624	0	
				500,000	0	
70740	Public health services			1,500,800	0	
				95,000	0	
				275,800	0	
				630,000	0	
				500,000	0	
70911	Pre-primary education			450,000	0	
				450,000	0	
70912	Primary education			593,841	0	
				593,841	0	
70922	Upper-secondary education			0	0	
				0	0	
70980	Education n.e.c			64,000	0	
				10,000	0	
				54,000	0	
71040	Family and children			782,000	0	
				16,000	0	
				12,000	0	
				500,000	0	
				4,000	0	
				250,000	0	
71090	Social protection n.e.c.			1,000	0	
				1,000	0	
				0	0	0
				11,271,848	21,138	19,938
Grand Total						

Expenditure Summary by Classification of Function of Government

In GH¢

<i>Functional Classification</i>	2025 <i>Budget</i>	2026 <i>forecast</i>	2027 <i>forecast</i>
Berekum Municipal - Berekum	11,271,848	21,138	19,938
70111 Exec. & leg. Organs (cs)	1,485,652	21,138	19,938
70112 Financial & fiscal affairs (CS)	51,200	0	
70133 Overall planning & statistical services (CS)	35,000	0	
70360 Public order and safety n.e.c	110,000	0	
70411 General Commercial & economic affairs (CS)	1,560,111	0	
70421 Agriculture cs	390,000	0	
70451 Road transport	2,430,081	0	
70540 Protection of biodiversity and landscape	53,000	0	
70610 Housing development	552,539	0	
70620 Community Development	50,000	0	
70630 Water supply	170,000	0	
70721 General Medical services (IS)	26,000	0	
70731 General hospital services (IS)	966,624	0	
70740 Public health services	1,500,800	0	
70911 Pre-primary education	450,000	0	
70912 Primary education	593,841	0	
70922 Upper-secondary education	0	0	
70980 Education n.e.c	64,000	0	
71040 Family and children	782,000	0	
71090 Social protection n.e.c.	1,000	0	
Grand Total	0	0	0
	11,271,848	21,138	19,938