



REPUBLIC OF GHANA

# **COMPOSITE BUDGET**

**FOR 2026-2029**

**PROGRAMME BASED BUDGET ESTIMATES**

**FOR 2026**

**BEREKUM EAST MUNICIPAL ASSEMBLY**



**BEREKUM EAST  
MUNICIPAL  
ASSEMBLY**

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My Ref. No. \_\_\_\_\_

Your Ref. No. \_\_\_\_\_

Date: 31<sup>st</sup> OCTOBER, 2025

**APPROVAL STATEMENT**

At the Second Ordinary Meeting of the 2<sup>nd</sup> session of the Eight Assembly of Berekum East Municipal Assembly held on Thursday 30<sup>th</sup> October, 2025, the General House approved the 2026 Annual Action Plan, Fee-Fixing Resolution and Composite Budget as working documents for the Assembly for the 2026 financial year.

Compensation of Employees	Goods and Service	Capital Expenditure
GH¢12,636,329.86	GH¢ 26,420,098.27	GH¢ 51,068,522.22

**Total Budget GH¢ 90,124,950.35**

**MR. AYAMBIRE AKADITI  
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**HON. PRINCE ADADE  
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## PART A: STRATEGIC OVERVIEW OF THE ASSEMBLY

### Introduction

The 2026 Composite Budget of the Berekum East Municipal Assembly has been prepared in accordance with the Public Financial Management Act, 2016 (Act 921) and the Fiscal Decentralization Policy framework. It outlines the Assembly's development priorities, fiscal policies, and expenditure plans aimed at improving the living conditions of our people. The 2026 budget emphasizes prudent financial management, equitable resource allocation, and the pursuit of inclusive and sustainable development in line with the national medium-term policy framework. The budget seeks to translate national development priorities into local action through the effective implementation of the Assembly's Medium-Term Development Plan (2026-2029), aligned with the national theme: "**Resetting Ghana. Accountability and Jobs.**" The preparation of the 2026 Budget was guided by the Ministry of Finance's Composite Budget Guidelines and involved extensive stakeholder consultation, including sub-committees of the Assembly, decentralized departments, and community representatives. This participatory approach coupled with the technical backstopping input from the regional coordination theme and FDU reps ensured that the budget reflects the development aspirations and needs of the people within the Municipality.

For the 2026 fiscal year, the Assembly projects total revenue of **GHC90,124,950.33**], comprising Internally Generated Funds **GHC2,281,000.00**, Central Government Transfers **GHC 87,843,950.33** (including the District Assemblies Common Fund, DACF-RFG, and Compensation Grants, and Donor/Development Partner Support. Revenue mobilization efforts will focus on improving IGF performance through enhanced ratepayer education, broadening the revenue base, and strengthening enforcement mechanisms.

On the expenditure side, allocations prioritize key issues affecting sectors such as Education, Health, Infrastructure Development, Sanitation, and Governance, with a strong emphasis on completing ongoing projects, improving service delivery, and promoting in-

clusive growth. Particular attention will be given to addressing sanitation challenges, supporting local economic development, and enhancing administrative efficiency through capacity building and digitalization.

Despite challenges such as delays in fund releases and limited revenue inflows, the Assembly remains committed to prudent financial management and accountability. Strategic measures have been outlined to enhance expenditure control, improve project monitoring, and ensure value for money in all operations.

In summary, the 2026 Composite Budget reflects the Assembly's determination to consolidate gains made in previous years, stimulate local economic growth, and improve the living conditions of the people of Berekum East Municipality through effective resource mobilization, efficient spending, and responsive governance.

### **Establishment of the District**

The Berekum East Municipal Assembly is one of the twelve Municipal Assemblies in the Bono Region of Ghana. It was established by Legislative Instrument (L.I.) 2299, 2017 with the mandate to deepening the process of decentralization and promoting effective local governance and development within its jurisdiction. The Assembly has a total membership of forty (40), comprising twenty-five (25) elected members, thirteen (13) government appointees including the Municipal Chief Executive(MCE), and the Member of Parliament(MP). The gender composition of the Assembly stands at eight (8) females and thirty-two (32) males.

Assembly Members represent their respective Zonal Councils and the Berekum Urban Council at the General Assembly, where they deliberate and take decisions on policies, plans, and programmes aimed at advancing the social and economic development of the Municipality. Through this representative and participatory structure, the Assembly ensures inclusiveness, accountability, and effective coordination of local development efforts.

## **Population Structure**

Berekum East Municipality has 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 118,106, (M=58,300 (49%) F=59806 (51%) with annual growth rate of 2.5%, the Projected population for 2026 is 120699 (M=59,571 (49%) F=61,128 (51%).

## **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

## **Goals**

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
- Levying 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 constitute the major economy activity in the municipality. It engages over 57% of the total labour force in the municipality. In view of this the 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 education of farmers on the safe use of agrochemicals. The major crops cultivated are maize, yam, vegetables, cassava, cocoyam, plantain, cocoa, cashew, mangoes, citrus. The major livestock are cattle, sheep, pig and the poultry. Low extension officer to farmer ratio remains a challenge in the municipality.

### **Road Network**

The total length of road network in the Berekum Municipality is 173km for 2025. 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 road network within the capital is generally fair unlike the feeder roads linking some of the rural communities.

### **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 is routinely carried out to ensure the lights are functional especially at night for security and night business activities as well beautification.

### **Health**

Health Facilities in the District

The Municipality has a good number of health facilities catering for the health needs of the population as well as referral cases from surrounding districts. Notable among the health facilities in the municipality is the Berekum Holy Family Hospital with WHO standard facilities and Health Personnel capable of delivering quality health care to all manner of patients. However, given the growing population and influx of patients from nearby districts, the need for continued investment in the health sector is imperative.

Table 1: Type of Health facilities in the municipality

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

In all there are 19 health facilities made up of 1 government hospital, 2 private hospitals, 2 government health centres and 9 CHPS compounds which are public facilities which are mostly located in the capital of the municipality. The 28 CHPS Zones are earmarked outreach centres where health personnel visit regularly to offer basic healthcare to patients.

The top ten (10) diseases prevalent in the municipality are: Malaria, Upper Respiratory, Acute UTI, Skin Diseases, Anaemia, Rheumatism, Diarrhoea, Intestinal Worms, Sepsis, Pneumonia and all other Diseases.

## Education

The Municipality has a number of educational institutions and can boast of having some of the finest Senior High Schools (SHS) in the Bono Region both in terms of facilities and performance.

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. A total of 1,414 trained teachers (709 males, 705 females) and 12 untrained teachers serve a student population of 26,588, yielding an average teacher-to-student ratio of approximately 1:19. It clear from the statistics that Berekum Municipality has its fair share of educational institutions and facilities. However, a trend analysis of the Basic Education Certificate Examination (BECE) results over the past four years reveals a worrying pattern of consistent decline in pass rates. This downward trend raises concerns about the quality of teaching and learning at the Basic education level within the Municipality and underscores the need for a critical probe of the underlying causes and effects. Consequently, the Assembly has outlined targeted interventions in the 2026 Composite Budget to help reverse this decline and improve overall educational outcomes.

### **Market Centres**

The Municipality currently has eight (8) markets with the two major ones located in the capital, Berekum. The recently constructed Berekum Thursday Market, together with parts of the existing Central market rehabilitated with World Bank support under the Ghana Secondary City Support Programme(GSCSP), have expanded trading space and enhanced opportunities for Traders, especially women. These interventions have contributed significantly to stimulating commercial activity and promoting sustained economic growth within the Municipality.

### **Water and Sanitation**

The municipality has 39 Mechanized Borehole and 88 Boreholes with Hand pump of which 25 of the total boreholes are dysfunctional. About 97% of our population have access to potable and safe water. There are also 37 Public Toilets with 3 dysfunctional and 23,093 Household Toilets with 126 dysfunctional in the municipality. Both liquid and solid Waste management continues to be a challenge due to increasing population warranting the need for increased intervention in the sector.

## **Key Issues/Challenges**

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

- High Youth Unemployment
- 65% of roads connecting rural communities to the capital are deplorable
- Limited technical and entrepreneurial skills
- Limited access to extension services
- Inadequate Educational Infrastructure
- Inadequate financing of the health sector
- Inadequate access to environmental sanitation facilities

## **Key Achievements in 2025**

1. Distributed grant Inputs (4500 bags of NPK fertilizers, 200 bags of maize seeds, 300 bags of rice seeds 30,000 coconut seedlings, 17,926 cashew seedling, 8,963mango seedlings and 31,783 moringa seedlings) to farmers under the feed Ghana project.
2. Established of Demonstration farms on onion, tomatoes, cabbage, cucumber, okro and Amaranthus.
3. Renovated MCE office and bungalow
4. Completed 1no. 2-storey conference hall with offices and lockable shop at Berekum (GSCSP) –PHASE I
5. Rehabilitated of Berekum Municipal Education Directorate block
6. Rehabilitated 20No. Boreholes in the Municipality



*Picture 1: Renovated MCE's Residence at Berekum*



*Picture 2: Completed 1no. 2-storey conference hall with offices and lockable shop at Berekum (GSCSP)*



Picture 3: Distributed grant Inputs (4500 bags of NPK fertilizers, 200 bags of maize seeds, 300 bags of rice seeds 30,000 coconut seedlings, 17,926 cashew seedling, 8,963mango seedlings and 31,783 moringa seedlings) to farmers under the feed Ghana project.



Picture 3: Established of Demonstration farms on onion, tomatoes, cabbage, cucumber, okro and Amaranthus



Picture 4: Rehabilitated 20No. Boreholes in Berekum Municipality.

## 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.

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

REVENUE PERFORMANCE – IGF ONLY							
ITEM S	2023		2024		2025		% performance as at September, 2025 $\frac{Actual}{Budget} \times 10$
	Budget	Actuals	Budget	Actuals	Budget	Actuals as at September	
Property Rates	300,000.00	270,821.80	300,000.00	241,707	411,169	204,398	49.7%
Basic Rates	0.00	0.00	0.00	0.00	8000	2000.00	25%
Fees	267,700.00	312,360.00	250,200.00	314,392.25	378,000	198,014	52.3%
Fines	50,000.00	40,917.00	35,000	18,115	35,000	13,550.00	38.7%
Licences	490,295.86	588,410.00	550,500.00	421,115	603,000	414,311.72	68.7%
Land	100,000.00	214,000.00	250,000.00	340,988	200,000	102,000.00	51.00%
Rent	328,000.00	301,379.00	571,364.74	616,853	450,800	365,478.00	81%
Investment	00.00	00.00	0.00	0.00	0.00	0.00	0.00%
Sub-Total	1,535,995.86	1,727,887.80	1,957,064.74	1,953,170.25	2,085,965.96	1,299,751.72	62.3%
Royalties	00.00	00.00	00,00	00.00	00.00	00.00	0.00
<b>Total</b>	<b>1,535,995.80</b>	<b>1,727,887.80</b>	<b>1,957,064.74</b>	<b>1,953,170.25</b>	<b>2,085,969.00</b>	<b>1,299,751.72</b>	<b>62.3%</b>

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

REVENUE PERFORMANCE – All Revenue Sources							
ITEM S	2023		2024		2025		% performance as at September, 2025
	Budget	Actuals	Budget	Actuals	Budget	Actuals as at September	

							<i>Actual Budget</i> x 10
IGF	1,535,995. 80	1,727,887. 80	1,957,064. 74	1,953,170. 25	2,085,969. 00	1,299,751. 72	62.3%
Com pen- sa- tion Tran sfer	9,664,870. 40	8,689,526. 07	10,942,539 .00	10,942,539	12,807,142 .33	9,358,741. 60	73%
Go ods and Ser- vices Tran sfer	165,170.00	46,806.74	143,000.00	143,000	150,000.00	96,200.00	61.47%
As- sets Tran sfer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DAC F- ASS	3,477,179. 90	1,169,944. 79	2,925,814. 00	2,925,814	22,503,790 .78	7,345,658. 90	28.55%
DAC F- RFG	1,697,892. 00	752,808.54	1,571,889. 00	1,571,889	1,783,695. 48	0.00	0.00
DAC F- MP	450,000.00	439,657.72	450,000.00	450,000	1,658,695. 65	478,979.17	28.88%
DAC F- PWD	250,000	77,579.16	250,000	250,000	863,218.39	80,213.75	9.29%
SEC- OND ARY CIT- IES	17,568,000 .00	18,108,968 .64	38,622,149 .37	38,622,149 .37	21,872,582 .79	0.00	0.00
MAG	59,098.63	59,098.63	0.00	0.00	0.00	0.00	0.00
<b>TO- TAL</b>	<b>34,868,307 .79</b>	<b>31,072,278 .09</b>	<b>56,862,456 .11</b>	<b>56,862,456 .11</b>	<b>63,725,095 .50</b>	<b>18,655,545 .14</b>	<b>27.86</b>

## Expenditure

**Table 3: Expenditure Performance-IGF ONLY**

EXPENDITURE PERFORMANCE (ALL DEPARTMENTS) IGF ONLY							
Expenditure	2023		2024		2025		% Performance (as at September, 2025) $\frac{\text{Actual}}{\text{Budget}} \times 100$
	Budget	Actual	Budget	Actual	Budget	Actual as at September,	
Compensation	251,720.00	188,391.61	363,369.11	332,109.01	291,307.08	137,824.11	47.1%
Goods and Service	1,084,275.86	1,309,602.01	1,373,696.63	1,798,941.22	1,394,661.92	1,353,740.75	97%
Assets	200,000.00	100,000.00	220,000.00	349,500.00	400,000.00	102,000.00	25.50%
<b>Total</b>	<b>1,535,995.86</b>	<b>1,597,993.62</b>	<b>1,957,065.74</b>	<b>2,480,550.33</b>	<b>2,085,969.00</b>	<b>1,593,564.86</b>	<b>76.39%</b>

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

### **Policy Objectives**

The Assembly has adopted the following national policy objectives for 2026:

1. Ensure responsive, inclusive, participatory and representative decision making at all levels
2. Strengthen domestic resource mobilization to improve capacity for revenue collection
3. Ensure free, equitable and quality education for all by 2030
4. Ensure affordable, equitable and easily accessible and Universal Health Coverage (UHC)
5. Implement social protection system & measures for the poor and vulnerable
6. Improve transport and road safety
7. Enhance inclusive urbanization & capacity for participatory human settlement management
8. Achieve access to adequate & equitable access to safe affordable drinking water, sanitation & hygiene for all
9. Develop quality, sustainable & resilient infrastructure to support economic development & human well-being
10. Improve human capital development and management
11. Promote development of policies that support MSMEs including access to financial services
12. Increase investment to enhance agricultural productive capacity in developing countries
13. Build resilience of people in vulnerable situations, reduce exposure to climate disaster

## Policy Outcome Indicators and Targets

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

Outcome Indicator	Outcome Indicator Description	Unit of Measure	Baseline 2023		Past Year 2024		Latest Status 2025		Medium Term Target			
			Target	Actual	Target	Actual	Target	Actual as at September	2026	2027	2028	2029
Increased access to safe and potable water	No. of boreholes provided	Number	6	6	6	6	6	6	10	10	10	10
	% of population with access to safe and potable water	Percentage	100%	96%	100%	100%	100%	100%	100%	100%	100%	100%
Increased access to electricity	% of population with access to electricity	Percentage	100%	98%	100%	100%	100%	80%	100%	100%	100%	100%
Improved service delivery to farmers	AEA to farmer ratio	Ratio	1:2000	1:4000	1:2000	1:5600	1:4000	1:8200	1:2000	1;1000	1;500	1;500
Improved social intervention delivery	No. of LEAP beneficiaries supervised	Number	600	600	600	600	600	600	600	600	600	600
Improved disaster prevention and management	No. of communities sensitized on disaster prevention measures	Number	17	17	17	<b>17</b>	17	14	17	20	20	25

	No. of radio talk shows organised on disaster prevention	Number	24	22	24	20	24	10	24	24	24	24
Improved capacity for SMEs development and management	No. of training programmes organised for SMEs	Number	12	12	12	12	12	10	12	12	15	15
Improved efficiency in staff performance	No. of capacity building programmes organised for staff	Number	4	4	4	4	4	0	4	4	4	4
Improved BECE Pass rate	% pass in BECE	Percentage	100	N/A	100	90.11	100	N/A	100	100	100	<b>100</b>
Improved access to Quality healthcare	No. of Health facilities provided	Number	10	5	10	2	10	2	10	10	10	10
Improved social accountability and stakeholder engagement	No. of public fora organised	Number	3	3	3	2	3	1	4	4	4	4

## Revenue Mobilization Strategies

To enhance the financial capacity of the Assembly and ensure sustainable funding for development projects, the Berekum East Municipal Assembly has outlined a number of strategic measures as follows:

### 1. Strengthen Revenue Administration:

The Assembly will update and digitize its revenue database through a comprehensive street naming, property identification, and revaluation exercise to capture all rateable entities. Introduce electronic billing, mobile money payment systems, and the use of POS devices to enhance efficiency, transparency, and accountability in revenue collection.

### 2. Broaden the Revenue Base:

Expand coverage of rateable properties, regularize informal economic activities, and register new businesses and operators. Develop new markets, decongest central business area lorry park by enforcing the relocating order that seek to move Berekum-Drobo-Sampa vehicles to the newly created Thursday market lorry station. Commercialise where feasible Assembly assets like the conference hall, open spaces, parks and gardens and DRIP machines.

### 3. Enhancing Compliance and Enforcement:

To minimize revenue leakages, the Assembly will strengthen its revenue task force to ensure effective follow-up on defaulters. Bye-laws will be reviewed and enforced to promote compliance, while incentive and penalty schemes will be introduced to encourage prompt payment of fees, rates, and licenses. Also a proposal has been put up for consideration to build a digitized revenue generation software that will enhance mobilization and eliminate revenue leakage.

### 4. Capacity Building and Institutional Reforms:

The revenue assurance officers and the entire revenue Revenue collectors both monthly paid and commission collectors will receive training in customer relations, digital collection

tools, and financial reporting. Performance-based incentives and strengthened internal audit systems will be implemented to improve mobilization, revenue tracking and accountability.

#### 5. Stakeholder Engagement and Public Education:

The Assembly will intensify public sensitization campaigns to enhance voluntary compliance. Collaboration with traditional authorities, business associations, and community leaders will be strengthened to build public confidence and support for local revenue mobilization.

#### 6. Innovative and Strategic Revenue Ventures:

The pay-as you-dump concept of revenue mobilization approach has been launched to mobilize revenues from dump sites. Similar approach will be used for lorry parks, and recreational facilities by entering into agreement with private individuals who will manage those facilities. Efforts will also be made to promote local tourism, support small-scale industrial development, and identify other innovative avenues to increase the Municipal revenue base.

#### Conclusion:

These revenue improvement measures are expected to enhance the fiscal sustainability of the Assembly, reduce overreliance on central government transfers, and ensure the timely execution of priority development projects and quality service delivery to the people of Berekum East Municipality.

## PART B: BUDGET PROGRAMME/SUB-PROGRAMME SUMMARY

### PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

#### Budget Programme Objectives

- To effectively coordinate implementation of 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.

#### 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 in line national policy directives, 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 104 established staff and 22 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.). It is funded from the IGF, DACF, DACF-RFG Capacity Grant and GoG Transfers to Schedule 1 departments.

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-Programme Objective

- 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- Programme 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, 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 staff delivering the sub program are 93 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

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

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Administrative reports prepared and submitted	No. of administrative reports produced	4	4	4	4	4	4
	Reports submitted by	15 <sup>th</sup> of every ensuing Month	15 <sup>th</sup> of every ensuing Month	15 <sup>th</sup> of every ensuing Month	15 <sup>th</sup> of every ensuing Month	15 <sup>th</sup> of every ensuing Month	15 <sup>th</sup> of every ensuing Month
General Assembly meetings organised and minutes prepared	Number of meetings held and minutes signed	3	3	3	3	3	3
Management meeting organised	Number of meetings held	4	4	4	4	4	4

Budget Sub-Programme Standardized Operations and Projects

**Table 6: 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 Objectives

- 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- Programme 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 (13). Funding sources are GoG, DACF and IGF.

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

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

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Financial statements prepared and submitted	No. of financial reports prepared and submitted	12	9	12	12	12	12
	Annual financial report submitted by	15 <sup>th</sup> February	15 <sup>th</sup> February	15 <sup>th</sup> February	15 <sup>th</sup> February	15 <sup>th</sup> February	15 <sup>th</sup> February
	Monthly financial statements submitted by	15 <sup>th</sup> of every ensuing Month	15 <sup>th</sup> of every ensuing Month	15 <sup>th</sup> of every ensuing Month	15 <sup>th</sup> of every ensuing Month	15 <sup>th</sup> of every ensuing Month	15 <sup>th</sup> of every ensuing Month
Annual Audit Plan prepared and implemented	Annual Audit Plan prepared by	31 <sup>st</sup> January	31 <sup>st</sup> January	31 <sup>st</sup> January	31 <sup>st</sup> January	31 <sup>st</sup> January	31 <sup>st</sup> January
Functionality of Audit Committee	Number of meetings held and minutes signed	4	2	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 <sup>st</sup> October,	Not yet	31 <sup>st</sup> October,	31 <sup>st</sup> October,	31 <sup>st</sup> October,	31 <sup>st</sup> October,

Budget Sub-Programme Standardized Operations and Projects

**Table 8: 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 Objectives

- Improve human capital development and management
- Validating staff for salaries to be affected at the end of every month
- To develop effective and efficient performance management processes

### Budget Sub-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 thre(3) will carry out the implementation of the sub-programme.

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

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Improved efficiency in staff performance	Number of capacity building programmes organised for staff	4	0	4	4	4	4
Appraisal forms Collation	Mid-year and Annual staff appraisal done by	15 <sup>th</sup> July and 15 <sup>th</sup> January of ensuing year	15 <sup>th</sup> July and 15 <sup>th</sup> January of ensuing year	15 <sup>th</sup> July and 15 <sup>th</sup> January of ensuing year	15 <sup>th</sup> July and 15 <sup>th</sup> January of ensuing year	15 <sup>th</sup> July and 15 <sup>th</sup> January of ensuing year	15 <sup>th</sup> July and 15 <sup>th</sup> January of ensuing year
Salary Administration	Monthly validated ESPV	12	9	12	12	12	12

## Budget Sub-Programme Standardized Operations and Projects

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

<b>Standardized Operations</b>	<b>Standardized Projects</b>
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, Budgeting, Coordination and Statistics**

### Budget Sub-Programme Objective

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

### Budget Sub-Programme 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 seven (7) Budget Analysts, eight (8) Development Planning Officers and two (2) 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.

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

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Plans and Budget Estimates prepared and approved	Composite budget, Fee Fixing Resolution and AAP approved by	31 <sup>st</sup> October	Prepared but yet to be approved	31 <sup>st</sup> October	31 <sup>st</sup> October	31 <sup>st</sup> October	31 <sup>st</sup> October
Quarterly reports prepared and submitted	Quarterly budget implementation report prepared by	15 <sup>th</sup> of ensuing month after the quarter	15 <sup>th</sup> of ensuing month after the quarter	15 <sup>th</sup> of ensuing month after the quarter	15 <sup>th</sup> of ensuing month after the quarter	15 <sup>th</sup> of ensuing month after the quarter	15 <sup>th</sup> of ensuing month after the quarter
	Quarterly Progress Report prepared by	15 <sup>th</sup> of ensuing month after the quarter	15 <sup>th</sup> of ensuing month after the quarter	15 <sup>th</sup> of ensuing month after the quarter	15 <sup>th</sup> of ensuing month after the quarter	15 <sup>th</sup> of ensuing month after the quarter	15 <sup>th</sup> 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

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

<b>Standardized Operations</b>	<b>Standardized Projects</b>
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	
Organise Hall / stakeholders meetings)	

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

### 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 adhered 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.

### **1. 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 13: Budget Sub-Programme Results Statement**

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
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 14: Budget Sub-Programme Standardized Operations and Projects**

Standardized Operations	Standardized Projects
Legislative enactment and oversight	
Strengthen collaboration between the Assembly and Traditional Authorities.	

## **PROGRAMME 2: SOCIAL SERVICES DELIVERY**

### Budget Programme 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 Programme 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-Programme 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;

### Budget Sub- Programme 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

### 1. 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 15: Budget Sub-Programme Results Statement**

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Examination results improved	% pass in BECE	90.10%	-	100	100	100	100
	% pass in WASSCE	-	-	100	100	100	100

## Budget Sub-Programme Standardized Operations and Projects

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

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

<b>Standardized Operations</b>	<b>Standardized Projects</b>
Support to needy students at all levels	Construction of 1 No. 3 unit classroom Block with office, Staff Common Room, Furniture, Toilet Facilities at Kutre no. 2 & Biadan Methodis JHS
Conduct mock exams for BECE candidates	Construction of 1 No. 3 unit classroom Block with office, Staff Common Room, Furniture, Toilet Facilities at Kutre no. 2 & Biadan Methodis JHS.
Supervision and inspection of schools	Construction of 1No.2unit Classroom Block at Berekum Presby A and Berekum Usmaniya M/A
Organise STME clinic	Construction of 1No.3unit Classroom Block at Berekum Boakye Yiadom Demonstration
Support to sports and culture	Completion of 1 No. 3 Unit Classroom Block with ancillary facilities and furnishing at Kyereyawkrom & Mpatasie
Independence Day celebration (Official celebrations)	Completion of 1 No. 3 unit classroom block at Berekum RC Mixed Primary & Akatim-RETENTIONS
My first day at school	Construction of 1No. Storey ,10unit Office Complex Block and External works
	Supply of Dual desks, Tables &Chairs, K.G Round Tables and Chairs to selected schools in the Municipality to Schools in the Municipality
	Supply of Dual Desk with Chairs at Usumaniya Basic, Madrasati MA Basic &JHS, BKM Presby Basic Shc, Kutrie No. 1 R/C Basic Sch., Senase R/C Basic Sch.

## **SUB-PROGRAMME 2.2 Public Health Services and Management**

### **Budget Sub-Programme Objectives**

- 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 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.

### 1. 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			
		2024	2025 as at September	2026	2027	2028	2029
Improve access to Health care delivery	Number of health facilities equipped	48	50	50	50	50	50
Improve access to quality maternal, neonatal and adolescent health services	Skilled delivery rate	89%	97%	100%	100%	100%	100%
	Maternal Mortality	3	2	0	0	0	0
	Child welfare clinic coverage	87%	90%	100%	100%	100%	100%
Improve Disease Control	Community Based surveillance system (CBS) (No of CBSV per 100,000 population)	170	175	175	180	180	180

## Budget Sub-Programme Standardized Operations and Projects

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

Standardized Operations	Standardized Projects
Support to national immunization exercise	Construction of 1No. CHPs Compound at Senase
Support health sector outreach programmes	Supply of Medical Equipment for Zongo Clinic at Mpatase and Namasua
District response initiative on malaria prevention	Completion of 1 No. CHPS Compound with furnishing and medical equipment at Namasua
HIV/AIDS programmes	Completion of 1 No. CHPS compound, Supply of basic equipment and ancillaries at Oforikrom
Provision for COVID-19 and related activities	Construction of 1 No. CHPS compound with delivery room, maternity room, store, nurses station, consulting room and supply of medical equipment, furniture at Berekum Zongo
	Construction of 1 No. CHPS compound with delivery room, maternity room, store, nurses station, consulting room and supply of medical equipment, furniture at Mpatasie

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

### Budget Sub-Programme Objectives

- 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

#### **1. 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) Programmes

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 ten (10) employees are involved in the implementation of the sub programme. Beneficiaries of this sub programme are PWD's, children, women, the vulnerable and excluded.

### **2. 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			
		2024	2025 as at September	2026	2027	2028	2029
Children protected against violence and abuse	No. of child welfare cases handled	105	52	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 Objectives

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

#### **1. 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 Objectives

- 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-six (36) officers and it is funded by GoG, DACF and IGF.

### 1. 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			
		2024	2025 as at September	2026	2027	2028	2029
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	Completion of 10-Seater water Carriage toilet facility at Bidadan, Mpatapo, Kutre, Mpatasie
Fumigate sanitary sites and public open spaces	Construction of 22-seater ultra-modern toilet facility with urinal bathroom, changing room and resting facility under the GSCSP
Sanitation Improvement Package	Procurement of 5No. Communal refuse container
Solid Waste Management (Maintain final waste disposal site )	Construction 1no. Animal pen
Evacuate solid waste heaps (Kutire No. 1, Mpatasie, Kato, Senase, Mpatapo and Bidadan )	Procurement of 3No. Tricycle for sanitation activities
	Procurement of 2 No. motor bikes, 4No. Digital cameras

## **PROGRAMME 3: INFRASTRUCTURE DELIVERY AND MANAGEMENT**

### Budget Programme Objectives

#### **1. 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 eighteen (18) 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-Program Objectives

- 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 eight (8) employees are involved in the implementation of this sub-programme. The sub-programme is financed through GoG, DACF, UDG and Internally Generated Funds

### 1. 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			
		2024	2025 as at September	2026	2027	2028	2029
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 sign-ages mounted	50	-	50	50	50	50

Budget Sub-Programme Standardized Operations and Projects

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

Standardized Operations	Standardized Projects
Public education and sensitization	Prepare local plan for Kato, Senase, Mpatasie
Organise Spatial planning and Technical planning committee meetings	

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

### Budget Sub-Programme Objectives

- 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 nine (9) to oversee the effective delivery of the programmes and projects of the sub-programme

## 1. 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			
		2024	2025 as at September	2026	2027	2028	2029
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 28: Budget Sub-Programme Standardized Operations and Projects**

Standardized Operations	Standardized Projects
Provide Streetlights and maintain faulty ones	Surfacing of Berekum Thursday Market Road
Maintenance of official bungalows / office accommodation	Complete drilling and mechanization of 1 No. Borehole at Saabon zongo, Awerepe, Biadan, Anyinasu, Kato, Nyamebekyere, Kutre no.1, Islamic Basic School, Kutre no.2, Kyiriba School
Maintenance of market facilities	Rehabilitation of 50 No. Boreholes including water quality test of existing boreholes Municipal Wide
Maintenance of boreholes	Drilling and mechanization of 10 No. Boreholes
	Drilling and mechanization of 15 No. Boreholes in Selected Communities
	Mechanization of 20 No. Existing Boreholes in Selected Communities
	Drilling and construction of 4 No. Borehole and installation of 3 No. Afridal Head Pump at Ayinasu, Prusu and Biadan (Retentions)

## **SUB-PROGRAMME 3.3 Roads and Transport Services**

### **Budget Sub-Programme Objectives**

- 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

### 1. 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			
		2024	2025 as at September	2026	2027	2028	2029
New roads opened up and others re-shaped throughout the year	Number of roads opened up/ upgraded	5	2	4	5	5	5
Roads regularly maintained during the year	Number of routine maintenance works done on road throughout the year	5	3	5	5	5	5

Budget Sub-Programme Standardized Operations and Projects

**Table 30: Budget Sub-Programme Standardized Operations and Projects**

Standardized Operations	Standardized Projects
Undertake road safety sensitization and other programmes	Maintenance of selected roads, drains and paving of 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 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 staff implementing this programme is nineteen (19)

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

## **SUB-PROGRAMME 4.1 Trade and Industrial Development**

### Budget Sub-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

#### **1. 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. .

## 2. 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			
		2024	2025 as at September	2026	2027	2027	2029
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

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

Standardized Operations	Standardized Projects
Promotion of Small, Medium and Large scale enterprises (Support to BAC operations)	Construction of the 24HOUR Market Facility
Development and promotion of Tourism potentials	Construction of 1no. Market at Sabon Zongo
Support the production of organic Black Soap	1NO. 2STOREY 60 UNIT LOCKABLE STORES AT BEREKUM
Provide start up kits for SME trainees	Completion of 1no 2-storey conference hall with offices and lockable shops.AT BEREKUM
	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
	Rehabilitation of 8no. Sheds, 2no. Urinal at Berekum Central Market, Completion of 4 no. shed, no. storage facility at Berekum Thursday Market...
	Supply of 30No. 8m and 10m electrical wooden poles

## **SUB-PROGRAMME 4.1 Agricultural Service and Management**

### **1. 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

### **2. 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			
		2024	2025 as at September	2026	2027	2028	2029
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-programme

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

Standardized Operations	Standardized Projects
Extension services	
Agricultural Research and demonstration farms	
Monitoring And Evaluaton 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 Feed Ghana program	
Support the production of organic tomatoes	
Support the production of industrial starch	

**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

**1. 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 Sub-Programme Objectives

#### **1. 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 35: Budget Sub-Programme Results Statement**

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Disaster victims supported	No. of disaster victims supported	0	2	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 36: Budget Sub-Programme Standardized Operations and Projects**

<b>Standardized Operations</b>	<b>Standardized Projects</b>
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)

#	Code	Project	Contract	% Work Done	Total Contract Sum	Actual Payment	Outstanding Commitment	2026 Budget	2027 Budget	2028 Budget	2029 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	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	0.00
3		Construction of 2no. Sheds, paving of markets spaces, 3no. Speed ramps, 1no. Fire hydrant, 1no. Traffic signal and market, and street-light with pole mounted transformer			2,360,711.00	2,060,688.00	300,023.00	300,023.00	0.00	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	0.00
5		Rehabilitation of 8no. Sheds, 2no. Urinal at Berekum Central Market, Completion of 4			4,242,936.00	3,942,918.00	300,018.00	300,018.00	0.00	0.00	0.00

		no. shed, no. storage facility at Berekum Thursday Market.									
		Completion of 1 No 3units Classroom block with ancillary facilities at Mpatasie			199,574.00	118,000.00	81,574.00	81,574.00	0.00	0.00	0.00
		Completion of 1 No 3units Classroom block with ancillary facilities at Kyereyawkrom			199,574.00	137,307.00	62,267.00	62,267.00	0.00	0.00	0.00
		Maintenance of final Waste disposal site			50,000.00	24,200.00	25,800.00	25,800.00	0.00	0.00	0.00
		Completion of 1no. CHPS Compound at Namasua			200,143.00	133,519.00	66,624.00	66,624.00	0.00	0.00	0.00
		Construction of 1No. Storey ,10unit Office Complex Block and External works			1,037,833.00	834,138.00	203,695.00	203,695.00	0.00	0.00	0.00

Proposed Projects for The MTEF (2026-2029) – New Projects

<b>MMDA: Berekum East Municipal Assembly</b>					
<b>#</b>	<b>Project Name</b>	<b>Project Description</b>	<b>Proposed Funding Source</b>	<b>Estimated Cost (GHS)</b>	<b>Level of Project Preparation (i.e. Concept Note, Pre/Full Feasibility Studies or none)</b>
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 Bidadan	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 1No. Storey ,10unit Office Complex Block and External works PHASE II	WIP - Office Buildings	DACF-RFG	1,803,695.00	None
8	1NO. 2STOREY 60 UNIT LOCAKBLE STORES AT BEREKUM	WIP-Markets	DACF-RFG	5,920,000.00	None
9	Supply of 30No. 8m and 10m electrical wooden poles		DACF-RFG	199,820.00	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 II]	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>
<b>000000</b> Compensation of Employees	0	12,636,329		
<b>130201</b> 130201 - 17.1 Strengthen domestic rcs mobil to impr cap for rev collection	90,124,950	406,307		
<b>150306</b> 150306 - 4.4 Increase the no. of yth & adts who hv rlvt skills incl TVET	0	21,895,625		
<b>160801</b> 160801 - 2.a Increase invest to enhance agrc productive cpty in devel ctrys	0	243,098		
<b>270103</b> 270103 - 11.c Supp LDC ie finc, techn asst, bldg sustble bldg frm local mat	0	6,126,192		
<b>290102</b> 290102 - 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys	0	51,544		
<b>370301</b> 370301 - 13.3 impr edu, hum & instit cap on climate chg resil & mitig.	0	80,000		
<b>390102</b> 390102 - 11.2 prvd acs to safe, affodbl, acs'ble & sust trnspt syst for all	0	22,616,564		
<b>410102</b> 410102 - 16.8 Broaden & strengthen particon of DCs & insts of glo govnce	0	3,275,963		
<b>520101</b> 520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030	0	11,715,337		
<b>530101</b> 530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.	0	9,304,497		
<b>620101</b> 620101 - 1.3 Impl. appropriate Social Protection Sys. & measures	0	1,440,928		
<b>640101</b> 640101 - Improve human capital development and management	0	332,567		
<b>Grand Total ¢</b>	<b>90,124,950</b>	<b>90,124,950</b>	<b>0</b>	<b>0.00</b>

**Revenue Budget and Actual Collections by Objective  
and Expected Result 2025 / 2026**

<b>Revenue Item</b>		<b>Projected 2026</b>	<b>Approved and or Revised Budget 2025</b>	<b>Actual Collection 2025</b>	<b>Variance</b>
<b>293 02 00 001 27</b>		<b>90,124,950.33</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Finance, ,</b>					
<b>Objective 130201 130201 - 17.1 Strengthen domestic rcs mobil to impr cap for rev collection</b>					
<b>Output 0001 Revenue Generation</b>					
<b>Ghana Education Trust Fund (GetFund)</b>		87,843,950.33	0.00	0.00	0.00
1331001	Central Government - GOG Paid Salaries	12,345,022.33	0.00	0.00	0.00
1331002	DACF - Assembly	43,367,656.00	0.00	0.00	0.00
1331003	DACF - MP	1,500,000.00	0.00	0.00	0.00
1331009	Goods and Services- Decentralised Department	704,440.00	0.00	0.00	0.00
1331011	District Development Facility	8,213,379.00	0.00	0.00	0.00
1331012	UDG Transfer Capital Development Project	21,713,453.00	0.00	0.00	0.00
<b>Development Levy</b>		1,143,000.00	0.00	0.00	0.00
1412003	Stool Land Revenue	260,000.00	0.00	0.00	0.00
1413001	Property Rate	423,200.00	0.00	0.00	0.00
1413002	Basic Rate	9,000.00	0.00	0.00	0.00
1415012	Rent on Assembly Building	1,000.00	0.00	0.00	0.00
1415052	Market and Stores Rental	449,800.00	0.00	0.00	0.00
<b>Official Liquidation Fees</b>		1,103,000.00	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	15,000.00	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	2,000.00	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	100,000.00	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
1422159	Comm. Mast Permit	55,000.00	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	3,000.00	0.00	0.00	0.00
1423012	Sanitary Facilities	17,000.00	0.00	0.00	0.00
1423013	Refuse Collection	12,000.00	0.00	0.00	0.00

**Revenue Budget and Actual Collections by Objective  
and Expected Result 2025 / 2026**

<i>Revenue Item</i>		<i>Projected 2026</i>	<i>Approved and or Revised Budget 2025</i>	<i>Actual Collection 2025</i>	<i>Variance</i>
1423014	Dislodging Fees	30,000.00	0.00	0.00	0.00
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
<b>General Negligence Related Fines</b>		35,000.00	0.00	0.00	0.00
1430001	Court Fines	5,000.00	0.00	0.00	0.00
1430016	Spot fine	30,000.00	0.00	0.00	0.00
<b>Grand Total</b>		90,124,950.33	0.00	0.00	0.00

# Expenditure by Programme, Sub Programme and Economic Classification

In GH¢

	2024	2025		2026	2027	2028
<i>Economic Classification</i>	<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	90,124,950	12,762,693	12,762,693
<b>Management and Administration</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,639,326</b>	<b>8,710,734</b>	<b>8,710,734</b>
<b>SP1: General Administration</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,494,107</b>	<b>585,032</b>	<b>585,032</b>
<b>21 Compensation of employees [GFS]</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>579,240</b>	<b>585,032</b>	<b>585,032</b>
211 Child Education Grant (Foreign Mission)	0	0	0	579,240	585,032	585,032
21110 Established Post	0	0	0	275,253	278,005	278,005
21111 Non Established Post	0	0	0	173,307	175,040	175,040
21112 Child Education Grant (Foreign Mission)	0	0	0	130,680	131,987	131,987
<b>22 Use of goods and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>859,868</b>	<b>0</b>	<b>0</b>
221 Vehicle Registration	0	0	0	859,868	0	0
22101 Value Books	0	0	0	127,868	0	0
22102 Utilities	0	0	0	60,000	0	0
22105 Vehicle Registration	0	0	0	427,000	0	0
22107 Training, Seminar and Conference Cost	0	0	0	240,000	0	0
22109 Special Services	0	0	0	5,000	0	0
<b>28 Other expense</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,000</b>	<b>0</b>	<b>0</b>
282 Dividend Paid By SOEs	0	0	0	55,000	0	0
28210 Dividend Paid By SOEs	0	0	0	55,000	0	0
<b>SP2: Finance and Audit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,994,971</b>	<b>1,604,551</b>	<b>1,604,551</b>
<b>21 Compensation of employees [GFS]</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,588,664</b>	<b>1,604,551</b>	<b>1,604,551</b>
211 Child Education Grant (Foreign Mission)	0	0	0	1,588,664	1,604,551	1,604,551
21110 Established Post	0	0	0	1,588,664	1,604,551	1,604,551
<b>22 Use of goods and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>156,307</b>	<b>0</b>	<b>0</b>
221 Vehicle Registration	0	0	0	156,307	0	0
22101 Value Books	0	0	0	20,000	0	0
22106 Maintenance of Office Equipment	0	0	0	15,000	0	0
22107 Training, Seminar and Conference Cost	0	0	0	41,307	0	0
22111 Medical Claims- Medicines	0	0	0	80,000	0	0
<b>28 Other expense</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>0</b>
282 Dividend Paid By SOEs	0	0	0	250,000	0	0
28210 Dividend Paid By SOEs	0	0	0	250,000	0	0
<b>SP3: Human Resource Management</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>332,567</b>	<b>0</b>	<b>0</b>
<b>22 Use of goods and services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>332,567</b>	<b>0</b>	<b>0</b>
221 Vehicle Registration	0	0	0	332,567	0	0
22101 Value Books	0	0	0	7,703	0	0
22107 Training, Seminar and Conference Cost	0	0	0	324,864	0	0
<b>SP4: Planning, Budgeting, Monitoring and Evaluation and Statistics</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,864,868</b>	<b>6,401,971</b>	<b>6,401,971</b>
<b>21 Compensation of employees [GFS]</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,338,585</b>	<b>6,401,971</b>	<b>6,401,971</b>
211 Child Education Grant (Foreign Mission)	0	0	0	6,338,585	6,401,971	6,401,971
21110 Established Post	0	0	0	6,338,585	6,401,971	6,401,971

# Expenditure by Programme, Sub Programme and Economic Classification

In GH¢

Economic Classification	2024	2025		2026	2027	2028
	Actual	Budget	Est. Outturn	Budget	forecast	forecast
<b>22 Use of goods and services</b>	0	0	0	557,703	0	0
221 Vehicle Registration	0	0	0	557,703	0	0
22101 Value Books	0	0	0	197,703	0	0
22102 Utilities	0	0	0	5,000	0	0
22105 Vehicle Registration	0	0	0	75,000	0	0
22106 Maintenance of Office Equipment	0	0	0	150,000	0	0
22107 Training, Seminar and Conference Cost	0	0	0	80,000	0	0
22109 Special Services	0	0	0	50,000	0	0
<b>31 Non Financial Assets</b>	0	0	0	968,580	0	0
311 WIP - Laboratories	0	0	0	968,580	0	0
31112 WIP - Laboratories	0	0	0	968,580	0	0
<b>SP5: Legislative Oversight</b>	0	0	0	952,812	119,180	119,180
<b>21 Compensation of employees [GFS]</b>	0	0	0	118,000	119,180	119,180
212 Imputed Social Contributions [GFS]	0	0	0	118,000	119,180	119,180
21210 Gratuity	0	0	0	118,000	119,180	119,180
<b>22 Use of goods and services</b>	0	0	0	762,800	0	0
221 Vehicle Registration	0	0	0	762,800	0	0
22101 Value Books	0	0	0	50,000	0	0
22107 Training, Seminar and Conference Cost	0	0	0	120,000	0	0
22109 Special Services	0	0	0	592,800	0	0
<b>28 Other expense</b>	0	0	0	72,012	0	0
282 Dividend Paid By SOEs	0	0	0	72,012	0	0
28210 Dividend Paid By SOEs	0	0	0	72,012	0	0
<b>Social Services Delivery</b>	0	0	0	24,541,736	2,101,784	2,101,784
<b>SP2.1 Education, youth &amp; sports and Library services</b>	0	0	0	11,715,337	0	0
<b>22 Use of goods and services</b>	0	0	0	220,000	0	0
221 Vehicle Registration	0	0	0	220,000	0	0
22101 Value Books	0	0	0	100,000	0	0
22107 Training, Seminar and Conference Cost	0	0	0	10,000	0	0
22109 Special Services	0	0	0	110,000	0	0
<b>28 Other expense</b>	0	0	0	70,000	0	0
282 Dividend Paid By SOEs	0	0	0	70,000	0	0
28210 Dividend Paid By SOEs	0	0	0	70,000	0	0
<b>31 Non Financial Assets</b>	0	0	0	11,425,337	0	0
311 WIP - Laboratories	0	0	0	11,425,337	0	0
31112 WIP - Laboratories	0	0	0	6,634,069	0	0
31131 Fuel Tanks	0	0	0	4,791,268	0	0
<b>SP2.2 Public Health Services and management</b>	0	0	0	4,749,708	0	0
<b>22 Use of goods and services</b>	0	0	0	130,000	0	0
221 Vehicle Registration	0	0	0	130,000	0	0
22101 Value Books	0	0	0	50,000	0	0
22109 Special Services	0	0	0	80,000	0	0

# Expenditure by Programme, Sub Programme and Economic Classification

In GH¢

Economic Classification	2024	2025		2026	2027	2028
	Actual	Budget	Est. Outturn	Budget	forecast	forecast
<b>31 Non Financial Assets</b>	0	0	0	4,619,708	0	0
311 WIP - Laboratories	0	0	0	4,619,708	0	0
31112 WIP - Laboratories	0	0	0	4,119,708	0	0
31122 Sports Equipment	0	0	0	500,000	0	0
<b>SP2.3 Environmental Health and sanitation Services</b>	0	0	0	5,955,821	1,415,042	1,415,042
<b>21 Compensation of employees [GFS]</b>	0	0	0	1,401,032	1,415,042	1,415,042
211 Child Education Grant (Foreign Mission)	0	0	0	1,401,032	1,415,042	1,415,042
21110 Established Post	0	0	0	1,401,032	1,415,042	1,415,042
<b>22 Use of goods and services</b>	0	0	0	2,211,388	0	0
221 Vehicle Registration	0	0	0	2,211,388	0	0
22102 Utilities	0	0	0	2,211,388	0	0
<b>31 Non Financial Assets</b>	0	0	0	2,343,401	0	0
311 WIP - Laboratories	0	0	0	2,343,401	0	0
31131 Fuel Tanks	0	0	0	2,343,401	0	0
<b>SP2.5 Social Welfare and community services</b>	0	0	0	2,120,870	686,741	686,741
<b>21 Compensation of employees [GFS]</b>	0	0	0	679,942	686,741	686,741
211 Child Education Grant (Foreign Mission)	0	0	0	679,942	686,741	686,741
21110 Established Post	0	0	0	679,942	686,741	686,741
<b>22 Use of goods and services</b>	0	0	0	46,950	0	0
221 Vehicle Registration	0	0	0	46,950	0	0
22101 Value Books	0	0	0	11,950	0	0
22105 Vehicle Registration	0	0	0	10,000	0	0
22107 Training, Seminar and Conference Cost	0	0	0	25,000	0	0
<b>28 Other expense</b>	0	0	0	1,393,978	0	0
282 Dividend Paid By SOEs	0	0	0	1,393,978	0	0
28210 Dividend Paid By SOEs	0	0	0	1,393,978	0	0
<b>Infrastructure Delivery and Management</b>	0	0	0	29,972,520	1,190,003	1,190,003
<b>SP3.1 Roads and Transport services</b>	0	0	0	22,688,411	72,566	72,566
<b>21 Compensation of employees [GFS]</b>	0	0	0	71,848	72,566	72,566
211 Child Education Grant (Foreign Mission)	0	0	0	71,848	72,566	72,566
21110 Established Post	0	0	0	71,848	72,566	72,566
<b>22 Use of goods and services</b>	0	0	0	469,247	0	0
221 Vehicle Registration	0	0	0	469,247	0	0
22101 Value Books	0	0	0	19,247	0	0
22106 Maintenance of Office Equipment	0	0	0	450,000	0	0
<b>31 Non Financial Assets</b>	0	0	0	22,147,317	0	0
311 WIP - Laboratories	0	0	0	22,147,317	0	0
31113 Perimeter Protection/ Fence	0	0	0	3,934,141	0	0
31131 Fuel Tanks	0	0	0	18,213,176	0	0
<b>SP3.2 Physical and Spatial Planning Development</b>	0	0	0	553,316	506,790	506,790
<b>21 Compensation of employees [GFS]</b>	0	0	0	501,772	506,790	506,790
211 Child Education Grant (Foreign Mission)	0	0	0	501,772	506,790	506,790
21110 Established Post	0	0	0	501,772	506,790	506,790

# Expenditure by Programme, Sub Programme and Economic Classification

In GH¢

<i>Economic Classification</i>	2024	2025		2026	2027	2028
	<i>Actual</i>	<i>Budget</i>	<i>Est. Outturn</i>	<i>Budget</i>	<i>forecast</i>	<i>forecast</i>
<b>22 Use of goods and services</b>	0	0	0	16,544	0	0
221 Vehicle Registration	0	0	0	16,544	0	0
22101 Value Books	0	0	0	16,544	0	0
<b>28 Other expense</b>	0	0	0	35,000	0	0
282 Dividend Paid By SOEs	0	0	0	35,000	0	0
28210 Dividend Paid By SOEs	0	0	0	35,000	0	0
<b>SP3.3 Public Works, rural housing and water management</b>	0	0	0	6,730,793	610,647	610,647
<b>21 Compensation of employees [GFS]</b>	0	0	0	604,601	610,647	610,647
211 Child Education Grant (Foreign Mission)	0	0	0	604,601	610,647	610,647
21110 Established Post	0	0	0	604,601	610,647	610,647
<b>22 Use of goods and services</b>	0	0	0	25,395	0	0
221 Vehicle Registration	0	0	0	25,395	0	0
22101 Value Books	0	0	0	25,395	0	0
<b>31 Non Financial Assets</b>	0	0	0	6,100,797	0	0
311 WIP - Laboratories	0	0	0	6,100,797	0	0
31111 Hostels	0	0	0	500,000	0	0
31112 WIP - Laboratories	0	0	0	300,000	0	0
31131 Fuel Tanks	0	0	0	5,300,797	0	0
<b>Economic Development</b>	0	0	0	22,891,369	760,172	760,172
<b>SP4.1 Agricultural Services and Management</b>	0	0	0	995,743	760,172	760,172
<b>21 Compensation of employees [GFS]</b>	0	0	0	752,645	760,172	760,172
211 Child Education Grant (Foreign Mission)	0	0	0	752,645	760,172	760,172
21110 Established Post	0	0	0	752,645	760,172	760,172
<b>22 Use of goods and services</b>	0	0	0	243,098	0	0
221 Vehicle Registration	0	0	0	243,098	0	0
22101 Value Books	0	0	0	11,000	0	0
22105 Vehicle Registration	0	0	0	68,098	0	0
22108 Local Consultants Commission (Individuals)	0	0	0	10,000	0	0
22109 Special Services	0	0	0	130,000	0	0
22112 Emergency Services	0	0	0	24,000	0	0
<b>SP4.2 Trade, Tourism and Industrial Development</b>	0	0	0	21,895,625	0	0
<b>22 Use of goods and services</b>	0	0	0	210,000	0	0
221 Vehicle Registration	0	0	0	210,000	0	0
22107 Training, Seminar and Conference Cost	0	0	0	20,000	0	0
22109 Special Services	0	0	0	190,000	0	0
<b>31 Non Financial Assets</b>	0	0	0	21,685,625	0	0
311 WIP - Laboratories	0	0	0	21,685,625	0	0
31113 Perimeter Protection/ Fence	0	0	0	21,685,625	0	0
<b>Environmental Management</b>	0	0	0	80,000	0	0
<b>SP5.1 Disaster prevention and Management</b>	0	0	0	80,000	0	0

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

<i>Economic Classification</i>	2024	2025		2026	2027	2028
	<i>Actual</i>	<i>Budget</i>	<i>Est. Outturn</i>	<i>Budget</i>	<i>forecast</i>	<i>forecast</i>
<b>22 Use of goods and services</b>	0	0	0	80,000	0	0
221 Vehicle Registration	0	0	0	80,000	0	0
22101 Value Books	0	0	0	70,000	0	0
22107 Training, Seminar and Conference Cost	0	0	0	10,000	0	0
<b>Grand Total</b>	0	0	0	90,124,950	12,762,693	12,762,693

**BUDGET DETAILS BY CHART OF ACCOUNT,**

**2026**

				<b>Amount (GH¢)</b>				
Institution	01	Government of Ghana Sector						
Fund Type/Source	11001				<b>Total By Fund Source</b>			
Function Code	70111	Exec. & leg. Organs (cs)			<b>6,811,042</b>			
Organisation	2930101001	Berekum Municipal - Berekum_Central Administration_Administration (Assembly Office) Bono						
Location Code	0701001	Berekum						
				<b>Compensation of employees [GFS]</b>				
				<b>6,218,242</b>				
Objective	000000	Compensation of Employees			<b>6,218,242</b>			
Program	92001	Management and Administration			<b>6,218,242</b>			
Sub-Program	92001001	SP1: General Administration			<b>65,340</b>			
Operation	000000		0.0	0.0	0.0	<b>65,340</b>		
Child Education Grant (Foreign Mission)				<b>65,340</b>				
2111203 Car Maintenance Allowance				<b>22,872</b>				
2111213 Watchman Allowance				<b>12,835</b>				
2111227 Clothing Allowance				<b>5,904</b>				
2111233 Entertainment Allowance				<b>5,904</b>				
2111245 Domestic Servants Allowance				<b>11,021</b>				
2111247 Utility Allowance				<b>6,804</b>				
Sub-Program	92001004	SP4: Planning, Budgeting, Monitoring and Evaluation and Statistics			<b>6,152,902</b>			
Operation	000000		0.0	0.0	0.0	<b>6,152,902</b>		
Child Education Grant (Foreign Mission)				<b>6,152,902</b>				
2111001 Established Post				<b>6,152,902</b>				
				<b>Use of goods and services</b>				
				<b>592,800</b>				
Objective	410102	410102 - 16.8 Broaden & strengthen particon of DCs & insts of glo govnce			<b>592,800</b>			
Program	92001	Management and Administration			<b>592,800</b>			
Sub-Program	92001005	SP5: Legislative Oversight			<b>592,800</b>			
Operation	910804	910804 - Legislative enactment and oversight			1.0	1.0	1.0	<b>592,800</b>
Vehicle Registration				<b>592,800</b>				
2210905 Assembly Members Sittings All				<b>592,800</b>				

**BUDGET DETAILS BY CHART OF ACCOUNT,**

**2026**

**Amount (GH¢)**

Institution	01	Government of Ghana Sector					
Fund Type/Source	12200		<i>Total By Fund Source</i>				893,093
Function Code	70111	Exec. & leg. Organs (cs)					
Organisation	2930101001	Berekum Municipal - Berekum_Central Administration_Administration (Assembly Office) Bono					
Location Code	0701001	Berekum					

<b>Compensation of employees [GFS]</b>							<b>291,307</b>
Objective	000000	Compensation of Employees					291,307
Program	92001	Management and Administration					291,307
Sub-Program	92001001	SP1: General Administration					173,307
Operation	000000		0.0	0.0	0.0		173,307
Child Education Grant (Foreign Mission)							173,307
2111102 Monthly Paid and Casual Labour							173,307
Sub-Program	92001005	SP5: Legislative Oversight					118,000
Operation	000000		0.0	0.0	0.0		118,000
Imputed Social Contributions [GFS]							118,000
2121004 End of Service Benefit (ESB/Ex-Gratia)							118,000
<b>Use of goods and services</b>							<b>401,786</b>
Objective	410102	410102 - 16.8 Broaden & strengthen particon of DCs & insts of glo govnce					401,786
Program	92001	Management and Administration					401,786
Sub-Program	92001001	SP1: General Administration					281,786
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0		170,000
Vehicle Registration							170,000
2210201 Electricity charges							40,000
2210202 Water							10,000
2210503 Fuel and Lubricants - Official Vehicles							120,000
Operation	910801	910801 - Procurement management	1.0	1.0	1.0		5,000
Vehicle Registration							5,000
2210910 Trade Promotion / Publicity							5,000
Operation	910803	910803 - Protocol services	1.0	1.0	1.0		14,786
Vehicle Registration							14,786
2210103 Refreshment Items							14,786
Operation	910805	910805 - Administrative and technical meetings	1.0	1.0	1.0		20,000
Vehicle Registration							20,000
2210709 Seminars/Conferences/Workshops - Domestic							20,000
Operation	910806	910806 - Security management	1.0	1.0	1.0		37,000
Vehicle Registration							37,000
2210503 Fuel and Lubricants - Official Vehicles							37,000
Operation	910807	910807 - Support to traditional authorities	1.0	1.0	1.0		30,000
Vehicle Registration							30,000
2210103 Refreshment Items							30,000

**BUDGET DETAILS BY CHART OF ACCOUNT,**

**2026**

Operation	910811	910811 - Legal Services	1.0	1.0	1.0	5,000
		Vehicle Registration				5,000
		2210503 Fuel and Lubricants - Official Vehicles				5,000
Sub-Program	92001004	SP4: Planning, Budgeting, Monitoring and Evaluation and Statistics				70,000
Operation	910809	910809 - Citizen participation in local governance	1.0	1.0	1.0	20,000
		Vehicle Registration				20,000
		2210103 Refreshment Items				20,000
Operation	910810	910810 - Plan and budget preparation	1.0	1.0	1.0	50,000
		Vehicle Registration				50,000
		2210101 Printed Material and Stationery				50,000
Sub-Program	92001005	SP5: Legislative Oversight				50,000
Operation	910804	910804 - Legislative enactment and oversight	1.0	1.0	1.0	50,000
		Vehicle Registration				50,000
		2210103 Refreshment Items				50,000
<b>Non Financial Assets</b>						<b>200,000</b>
Objective	410102	410102 - 16.8 Broaden & strengthen particon of DCs & insts of glo govnce				200,000
Program	92001	Management and Administration				200,000
Sub-Program	92001004	SP4: Planning, Budgeting, Monitoring and Evaluation and Statistics				200,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	200,000
		WIP - Laboratories				200,000
		3111255 WIP - Office Buildings				200,000

**BUDGET DETAILS BY CHART OF ACCOUNT,**

**2026**

**Amount (GH¢)**

Institution	01	Government of Ghana Sector				
Fund Type/Source	12603				<b>Total By Fund Source</b>	1,918,673
Function Code	70111	Exec. & leg. Organs (cs)				
Organisation	2930101001	Berekum Municipal - Berekum_Central Administration_Administration (Assembly Office) Bono				
Location Code	0701001	Berekum				

						Use of goods and services	1,023,082
Objective	410102	410102 - 16.8 Broaden & strengthen particon of DCs & insts of glo govnce					1,023,082
Program	92001	Management and Administration					1,023,082
Sub-Program	92001001	SP1: General Administration					578,082
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION				1.0 1.0 1.0	278,082
		Vehicle Registration					278,082
		2210102	Office Facilities, Supplies and Accessories				83,082
		2210201	Electricity charges				5,000
		2210202	Water				5,000
		2210502	Maintenance and Repairs - Official Vehicles				185,000
Operation	910803	910803 - Protocol services				1.0 1.0 1.0	40,000
		Vehicle Registration					40,000
		2210709	Seminars/Conferences/Workshops - Domestic				40,000
Operation	910805	910805 - Administrative and technical meetings				1.0 1.0 1.0	180,000
		Vehicle Registration					180,000
		2210709	Seminars/Conferences/Workshops - Domestic				180,000
Operation	910806	910806 - Security management				1.0 1.0 1.0	50,000
		Vehicle Registration					50,000
		2210503	Fuel and Lubricants - Official Vehicles				50,000
Operation	910807	910807 - Support to traditional authorities				1.0 1.0 1.0	30,000
		Vehicle Registration					30,000
		2210503	Fuel and Lubricants - Official Vehicles				30,000
Sub-Program	92001004	SP4: Planning, Budgeting, Monitoring and Evaluation and Statistics					325,000
Operation	910809	910809 - Citizen participation in local governance				1.0 1.0 1.0	100,000
		Vehicle Registration					100,000
		2210103	Refreshment Items				50,000
		2210904	Substructure Allowances				50,000
Operation	910810	910810 - Plan and budget preparation				1.0 1.0 1.0	225,000
		Vehicle Registration					225,000
		2210101	Printed Material and Stationery				70,000
		2210503	Fuel and Lubricants - Official Vehicles				75,000
		2210711	Public Education and Sensitization				80,000
Sub-Program	92001005	SP5: Legislative Oversight					120,000
Operation	910804	910804 - Legislative enactment and oversight				1.0 1.0 1.0	120,000
		Vehicle Registration					120,000
		2210709	Seminars/Conferences/Workshops - Domestic				120,000
						Other expense	127,012



				Amount (GH¢)		
Institution	01	Government of Ghana Sector				
Fund Type/Source	11001			<i>Total By Fund Source</i>		1,654,004
Function Code	70112	Financial & fiscal affairs (CS)				
Organisation	2930200001	Berekum Municipal - Berekum_Finance_Bono				
Location Code	0701001	Berekum				
<b>Compensation of employees [GFS]</b>						<b>1,654,004</b>
Objective	000000	Compensation of Employees				
Program	92001	Management and Administration				
Sub-Program	92001001	SP1: General Administration				
Operation	000000			0.0	0.0	0.0
						<b>65,340</b>
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	92001002	SP2: Finance and Audit				
Operation	000000			0.0	0.0	0.0
						<b>1,588,664</b>
Child Education Grant (Foreign Mission)						1,588,664
2111001 Established Post						1,588,664

**BUDGET DETAILS BY CHART OF ACCOUNT,**

**2026**

						<b>Amount (GH¢)</b>	
Institution	01	Government of Ghana Sector					
Fund Type/Source	12200					<i>Total By Fund Source</i>	301,307
Function Code	70112	Financial & fiscal affairs (CS)					
Organisation	2930200001	Berekum Municipal - Berekum_Finance_Bono					
Location Code	0701001	Berekum					
<b>Use of goods and services</b>						<b>51,307</b>	
Objective	130201	130201 - 17.1 Strengthen domestic rcs mobil to impr cap for rev collection					51,307
Program	92001	Management and Administration					51,307
Sub-Program	92001002	SP2: Finance and Audit					51,307
Operation	911302	911302 - Internal audit operations				1.0 1.0 1.0	10,000
		Vehicle Registration					10,000
		2210103 Refreshment Items					10,000
Operation	911303	911303 - Revenue collection and management				1.0 1.0 1.0	41,307
		Vehicle Registration					41,307
		2210709 Seminars/Conferences/Workshops - Domestic					41,307
<b>Other expense</b>						<b>250,000</b>	
Objective	130201	130201 - 17.1 Strengthen domestic rcs mobil to impr cap for rev collection					250,000
Program	92001	Management and Administration					250,000
Sub-Program	92001002	SP2: Finance and Audit					250,000
Operation	911303	911303 - Revenue collection and management				1.0 1.0 1.0	250,000
		Dividend Paid By SOEs					250,000
		2821010 Contributions					250,000

**BUDGET DETAILS BY CHART OF ACCOUNT,**

**2026**

						<b>Amount (GH¢)</b>	
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603					<i><b>Total By Fund Source</b></i>	<b>105,000</b>
Function Code	70112	Financial & fiscal affairs (CS)					
Organisation	2930200001	Berekum Municipal - Berekum_Finance_Bono					
Location Code	0701001	Berekum					
<b>Use of goods and services</b>						<b>105,000</b>	
Objective	130201	130201 - 17.1 Strengthen domestic rcs mobil to impr cap for rev collection					<b>105,000</b>
Program	92001	Management and Administration					<b>105,000</b>
Sub-Program	92001002	SP2: Finance and Audit					<b>105,000</b>
Operation	911301	911301 - Treasury and accounting activities			1.0 1.0 1.0	<b>55,000</b>	
Vehicle Registration						<b>55,000</b>	
2210622 Maintenance of Computer Software						<b>15,000</b>	
2211101 Bank Charges						<b>40,000</b>	
Operation	911302	911302 - Internal audit operations			1.0 1.0 1.0	<b>40,000</b>	
Vehicle Registration						<b>40,000</b>	
2211103 Audit Fees						<b>40,000</b>	
Operation	911303	911303 - Revenue collection and management			1.0 1.0 1.0	<b>10,000</b>	
Vehicle Registration						<b>10,000</b>	
2210120 Purchase of Petty Tools/Implements						<b>10,000</b>	
<b>Total Cost Centre</b>						<b>2,060,311</b>	

**BUDGET DETAILS BY CHART OF ACCOUNT,**

**2026**

						<b>Amount (GH¢)</b>
Institution	01	Government of Ghana Sector				
Fund Type/Source	12200		<i>Total By Fund Source</i>			50,000
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				
<b>Use of goods and services</b>						<b>50,000</b>
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030				50,000
Program	92002	Social Services Delivery				50,000
Sub-Program	92002001	SP2.1 Education, youth & sports and Library services				50,000
Operation	910402	910402 - Supervision and inspection of Education Delivery	1.0	1.0	1.0	50,000
Vehicle Registration						50,000
2210902 Official Celebrations						50,000
<b>Amount (GH¢)</b>						
Institution	01	Government of Ghana Sector				
Fund Type/Source	12602		<i>Total By Fund Source</i>			20,000
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				
<b>Other expense</b>						<b>20,000</b>
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030				20,000
Program	92002	Social Services Delivery				20,000
Sub-Program	92002001	SP2.1 Education, youth & sports and Library services				20,000
Operation	910402	910402 - Supervision and inspection of Education Delivery	1.0	1.0	1.0	20,000
Dividend Paid By SOEs						20,000
2821012 Scholarship/Awards						20,000
<b>Amount (GH¢)</b>						
Institution	01	Government of Ghana Sector				
Fund Type/Source	12603		<i>Total By Fund Source</i>			60,000
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				
<b>Use of goods and services</b>						<b>60,000</b>
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030				60,000
Program	92002	Social Services Delivery				60,000
Sub-Program	92002001	SP2.1 Education, youth & sports and Library services				60,000
Operation	910402	910402 - Supervision and inspection of Education Delivery	1.0	1.0	1.0	60,000
Vehicle Registration						60,000
2210902 Official Celebrations						60,000
<b>Total Cost Centre</b>						<b>130,000</b>

				<b>Amount (GH¢)</b>
Institution	01	Government of Ghana Sector		
Fund Type/Source	12200		<i>Total By Fund Source</i>	<b>10,000</b>
Function Code	70911	Pre-primary education		
Organisation	2930302001	Berekum Municipal - Berekum_Education, Youth and Sports_Education_Kindergarten_Bono		
Location Code	0701001	Berekum		

				<b>Use of goods and services</b>	<b>10,000</b>	
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030			<b>10,000</b>	
Program	92002	Social Services Delivery			<b>10,000</b>	
Sub-Program	92002001	SP2.1 Education, youth & sports and Library services			<b>10,000</b>	
Operation	910404	910404 - support toteaching and learning delivery (Schools and Teachers award scheme, educational financial support)	1.0	1.0	1.0	<b>10,000</b>
Vehicle Registration					<b>10,000</b>	
2210103 Refreshment Items					<b>10,000</b>	

				<b>Amount (GH¢)</b>
Institution	01	Government of Ghana Sector		
Fund Type/Source	12603		<i>Total By Fund Source</i>	<b>4,830,374</b>
Function Code	70911	Pre-primary education		
Organisation	2930302001	Berekum Municipal - Berekum_Education, Youth and Sports_Education_Kindergarten_Bono		
Location Code	0701001	Berekum		

				<b>Non Financial Assets</b>	<b>4,830,374</b>	
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030			<b>4,830,374</b>	
Program	92002	Social Services Delivery			<b>4,830,374</b>	
Sub-Program	92002001	SP2.1 Education, youth & sports and Library services			<b>4,830,374</b>	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	<b>4,830,374</b>
WIP - Laboratories					<b>4,830,374</b>	
3111256 WIP - School Buildings					<b>4,830,374</b>	
				<b>Total Cost Centre</b>	<b>4,840,374</b>	

				<b>Amount (GH¢)</b>	
Institution	01	Government of Ghana Sector			
Fund Type/Source	12602		<i>Total By Fund Source</i>		250,000
Function Code	70912	Primary education			
Organisation	2930302002	Berekum Municipal - Berekum_Education, Youth and Sports_Education_Primary_Bono			
Location Code	0701001	Berekum			

				<b>Non Financial Assets</b>		<b>250,000</b>
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030				250,000
Program	92002	Social Services Delivery				250,000
Sub-Program	92002001	SP2.1 Education, youth & sports and Library services				250,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	250,000
WIP - Laboratories						250,000
3113160 WIP - Furniture and Fittings						250,000

				<b>Amount (GH¢)</b>	
Institution	01	Government of Ghana Sector			
Fund Type/Source	12603		<i>Total By Fund Source</i>		4,546,268
Function Code	70912	Primary education			
Organisation	2930302002	Berekum Municipal - Berekum_Education, Youth and Sports_Education_Primary_Bono			
Location Code	0701001	Berekum			

				<b>Use of goods and services</b>		<b>5,000</b>
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030				5,000
Program	92002	Social Services Delivery				5,000
Sub-Program	92002001	SP2.1 Education, youth & sports and Library services				5,000
Operation	910404	910404 - support toteaching and learning delivery (Schools and Teachers award scheme, educational financial support)	1.0	1.0	1.0	5,000
Vehicle Registration						5,000
2210118 Sports, Recreational and Cultural Materials						5,000

				<b>Non Financial Assets</b>		<b>4,541,268</b>
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030				4,541,268
Program	92002	Social Services Delivery				4,541,268
Sub-Program	92002001	SP2.1 Education, youth & sports and Library services				4,541,268
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	4,541,268
WIP - Laboratories						4,541,268
3113160 WIP - Furniture and Fittings						4,541,268
				<b>Total Cost Centre</b>		<b>4,796,268</b>

				<b>Amount (GH¢)</b>
Institution	01	Government of Ghana Sector		
Fund Type/Source	12603		<i>Total By Fund Source</i>	15,000
Function Code	70921	Lower-secondary education		
Organisation	2930302003	Berekum Municipal - Berekum_Education, Youth and Sports_Education_Junior High_Bono		
Location Code	0701001	Berekum		

				<b>Use of goods and services</b>	<b>15,000</b>	
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030			15,000	
Program	92002	Social Services Delivery			15,000	
Sub-Program	92002001	SP2.1 Education, youth & sports and Library services			15,000	
Operation	910404	910404 - support toteaching and learning delivery (Schools and Teachers award scheme, educational financial support)	1.0	1.0	1.0	15,000
Vehicle Registration					15,000	
2210117 Teaching and Learning Materials					5,000	
2210703 Examination Fees and Expenses					10,000	

				<b>Amount (GH¢)</b>
Institution	01	Government of Ghana Sector		
Fund Type/Source	14009		<i>Total By Fund Source</i>	1,803,695
Function Code	70921	Lower-secondary education		
Organisation	2930302003	Berekum Municipal - Berekum_Education, Youth and Sports_Education_Junior High_Bono		
Location Code	0701001	Berekum		

				<b>Non Financial Assets</b>	<b>1,803,695</b>	
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030			1,803,695	
Program	92002	Social Services Delivery			1,803,695	
Sub-Program	92002001	SP2.1 Education, youth & sports and Library services			1,803,695	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	1,803,695
WIP - Laboratories					1,803,695	
3111255 WIP - Office Buildings					1,803,695	
				<b>Total Cost Centre</b>	<b>1,818,695</b>	

**BUDGET DETAILS BY CHART OF ACCOUNT,**

**2026**

						<b>Amount (GH¢)</b>
Institution	01	Government of Ghana Sector				
Fund Type/Source	12200		<i>Total By Fund Source</i>			<b>80,000</b>
Function Code	70922	Upper-secondary education				
Organisation	2930302004	Berekum Municipal - Berekum_Education, Youth and Sports_Education_Senior High_Bono				
Location Code	0701001	Berekum				
<b>Use of goods and services</b>						<b>80,000</b>
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030				<b>80,000</b>
Program	92002	Social Services Delivery				<b>80,000</b>
Sub-Program	92002001	SP2.1 Education, youth & sports and Library services				<b>80,000</b>
Operation	910404	910404 - support toteaching and learning delivery (Schools and Teachers award scheme, educational financial support)			1.0 1.0 1.0	<b>80,000</b>
Vehicle Registration						<b>80,000</b>
2210118 Sports, Recreational and Cultural Materials						<b>80,000</b>
						<b>Amount (GH¢)</b>
Institution	01	Government of Ghana Sector				
Fund Type/Source	12602		<i>Total By Fund Source</i>			<b>50,000</b>
Function Code	70922	Upper-secondary education				
Organisation	2930302004	Berekum Municipal - Berekum_Education, Youth and Sports_Education_Senior High_Bono				
Location Code	0701001	Berekum				
<b>Other expense</b>						<b>50,000</b>
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030				<b>50,000</b>
Program	92002	Social Services Delivery				<b>50,000</b>
Sub-Program	92002001	SP2.1 Education, youth & sports and Library services				<b>50,000</b>
Operation	910404	910404 - support toteaching and learning delivery (Schools and Teachers award scheme, educational financial support)			1.0 1.0 1.0	<b>50,000</b>
Dividend Paid By SOEs						<b>50,000</b>
2821012 Scholarship/Awards						<b>50,000</b>
<b>Total Cost Centre</b>						<b>130,000</b>

				<b>Amount (GH¢)</b>
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		

				<b>Compensation of employees [GFS]</b>	<b>1,401,032</b>
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

				<b>Amount (GH¢)</b>
Institution	01	Government of Ghana Sector		
Fund Type/Source	12200		<i>Total By Fund Source</i>	208,600
Function Code	70740	Public health services		
Organisation	2930402001	Berekum Municipal - Berekum_Health_Environmental Health Unit_Bono		
Location Code	0701001	Berekum		

				<b>Use of goods and services</b>	<b>208,600</b>
Objective	530101	530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.			208,600
Program	92002	Social Services Delivery			208,600
Sub-Program	92002003	SP2.3 Environmental Health and sanitation Services			208,600
Operation	910503	910503 - Public Health services	1.0 1.0 1.0		208,600

Vehicle Registration					208,600
2210205	Sanitation Charges				208,600

				<b>Amount (GH¢)</b>
Institution	01	Government of Ghana Sector		
Fund Type/Source	12602		<i>Total By Fund Source</i>	250,000
Function Code	70740	Public health services		
Organisation	2930402001	Berekum Municipal - Berekum_Health_Environmental Health Unit_Bono		
Location Code	0701001	Berekum		

				<b>Non Financial Assets</b>	<b>250,000</b>
Objective	530101	530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.			250,000
Program	92002	Social Services Delivery			250,000
Sub-Program	92002003	SP2.3 Environmental Health and sanitation Services			250,000
Project	910115	910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASSETS	1.0 1.0 1.0		250,000

WIP - Laboratories					250,000
3113152	WIP - Sewers				250,000

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>				3,596,189
Function Code	70740	Public health services					
Organisation	2930402001	Berekum Municipal - Berekum_Health_Environmental Health Unit Bono					
Location Code	0701001	Berekum					
<b>Use of goods and services</b>							<b>2,002,788</b>
Objective	530101	530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.					2,002,788
Program	92002	Social Services Delivery					2,002,788
Sub-Program	92002003	SP2.3 Environmental Health and sanitation Services					2,002,788
Operation	910503	910503 - Public Health services	1.0	1.0	1.0	2,002,788	
Vehicle Registration							2,002,788
2210205 Sanitation Charges							2,002,788
<b>Non Financial Assets</b>							<b>1,593,401</b>
Objective	530101	530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.					1,593,401
Program	92002	Social Services Delivery					1,593,401
Sub-Program	92002003	SP2.3 Environmental Health and sanitation Services					1,593,401
Project	910115	910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASSETS	1.0	1.0	1.0	1,593,401	
WIP - Laboratories							1,593,401
3113152 WIP - Sewers							1,593,401
<b>Amount (GH¢)</b>							
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					
<b>Non Financial Assets</b>							<b>500,000</b>
Objective	530101	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	92002003	SP2.3 Environmental Health and sanitation Services					500,000
Project	910115	910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASSETS	1.0	1.0	1.0	500,000	
WIP - Laboratories							500,000
3113152 WIP - Sewers							500,000
<b>Total Cost Centre</b>							<b>5,955,821</b>

						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	12200		<i>Total By Fund Source</i>			10,000
Function Code	70731	General hospital services (IS)				
Organisation	2930403001	Berekum Municipal - Berekum_Health_Hospital services_Bono				
Location Code	0701001	Berekum				
<b>Use of goods and services</b>						<b>10,000</b>
Objective	530101	530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.				10,000
Program	92002	Social Services Delivery				10,000
Sub-Program	92002002	SP2.2 Public Health Services and management				10,000
Operation	910503	910503 - Public Health services	1.0	1.0	1.0	10,000
Vehicle Registration						10,000
2210902 Official Celebrations						10,000
<b>Amount (GH¢)</b>						
Institution	01	Government of Ghana Sector				
Fund Type/Source	12603		<i>Total By Fund Source</i>			4,739,708
Function Code	70731	General hospital services (IS)				
Organisation	2930403001	Berekum Municipal - Berekum_Health_Hospital services_Bono				
Location Code	0701001	Berekum				
<b>Use of goods and services</b>						<b>120,000</b>
Objective	530101	530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.				120,000
Program	92002	Social Services Delivery				120,000
Sub-Program	92002002	SP2.2 Public Health Services and management				120,000
Operation	910503	910503 - Public Health services	1.0	1.0	1.0	120,000
Vehicle Registration						120,000
2210104 Medical Supplies						50,000
2210902 Official Celebrations						70,000
<b>Non Financial Assets</b>						<b>4,619,708</b>
Objective	530101	530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.				4,619,708
Program	92002	Social Services Delivery				4,619,708
Sub-Program	92002002	SP2.2 Public Health Services and management				4,619,708
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	4,619,708
WIP - Laboratories						4,619,708
3111253 WIP - Health Centres						4,119,708
3112218 Medical / Health Equipment						500,000
<b>Total Cost Centre</b>						<b>4,749,708</b>

**BUDGET DETAILS BY CHART OF ACCOUNT,**

**2026**

				<b>Amount (GH¢)</b>
Institution	01	Government of Ghana Sector		
Fund Type/Source	11001		<i>Total By Fund Source</i>	775,743
Function Code	70421	Agriculture cs		
Organisation	2930600001	Berekum Municipal - Berekum_Agriculture_Bono		
Location Code	0701001	Berekum		

				<b>Compensation of employees [GFS]</b>	<b>752,645</b>
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

				<b>Use of goods and services</b>	<b>23,098</b>
Objective	160801	160801 - 2.a Increase invest to enhance agrc productive cpty in devel ctrys			23,098
Program	92004	Economic Development			23,098
Sub-Program	92004001	SP4.1 Agricultural Services and Management			23,098
Operation	910301	910301 - Extension Services	1.0 1.0 1.0		23,098

Vehicle Registration				23,098
2210503	Fuel and Lubricants - Official Vehicles			23,098

				<b>Amount (GH¢)</b>
Institution	01	Government of Ghana Sector		
Fund Type/Source	12200		<i>Total By Fund Source</i>	100,000
Function Code	70421	Agriculture cs		
Organisation	2930600001	Berekum Municipal - Berekum_Agriculture_Bono		
Location Code	0701001	Berekum		

				<b>Use of goods and services</b>	<b>100,000</b>
Objective	160801	160801 - 2.a Increase invest to enhance agrc productive cpty in devel ctrys			100,000
Program	92004	Economic Development			100,000
Sub-Program	92004001	SP4.1 Agricultural Services and Management			100,000
Operation	910302	910302 - Surveillance and Management of Diseases and Pests	1.0 1.0 1.0		15,000

Vehicle Registration				15,000
2210503	Fuel and Lubricants - Official Vehicles			15,000

Operation	910305	910305 - Production and acquisition of improved agricultural inputs (operationalise agricultural inputs at glossary)	1.0 1.0 1.0		85,000
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Vehicle Registration				85,000
2210117	Teaching and Learning Materials			5,000
2210902	Official Celebrations			80,000

**BUDGET DETAILS BY CHART OF ACCOUNT,**

**2026**

						<b>Amount (GH¢)</b>
Institution	01	Government of Ghana Sector				
Fund Type/Source	12603		<i>Total By Fund Source</i>			<b>120,000</b>
Function Code	70421	Agriculture cs				
Organisation	2930600001	Berekum Municipal - Berekum_Agriculture_Bono				
Location Code	0701001	Berekum				
<b>Use of goods and services</b>						<b>120,000</b>
Objective	160801	160801 - 2.a Increase invest to enhance agrc productive cpty in devel ctrys				<b>120,000</b>
Program	92004	Economic Development				<b>120,000</b>
Sub-Program	92004001	SP4.1 Agricultural Services and Management				<b>120,000</b>
Operation	910301	910301 - Extension Services	1.0	1.0	1.0	<b>22,000</b>
Vehicle Registration						<b>22,000</b>
2210805 Consultants Materials and Consumables						<b>10,000</b>
2211201 Field Operations						<b>12,000</b>
Operation	910302	910302 - Surveillance and Management of Diseases and Pests	1.0	1.0	1.0	<b>41,000</b>
Vehicle Registration						<b>41,000</b>
2210105 Drugs						<b>6,000</b>
2210503 Fuel and Lubricants - Official Vehicles						<b>15,000</b>
2210511 Local Travel Cost						<b>15,000</b>
2211201 Field Operations						<b>5,000</b>
Operation	910305	910305 - Production and acquisition of improved agricultural inputs (operationalise agricultural inputs at glossary)	1.0	1.0	1.0	<b>57,000</b>
Vehicle Registration						<b>57,000</b>
2210902 Official Celebrations						<b>50,000</b>
2211201 Field Operations						<b>7,000</b>
<b>Total Cost Centre</b>						<b>995,743</b>

**BUDGET DETAILS BY CHART OF ACCOUNT,**

**2026**

				<b>Amount (GH¢)</b>	
Institution	01	Government of Ghana Sector			
Fund Type/Source	11001			<b>Total By Fund Source</b>	
Function Code	70133	Overall planning & statistical services (CS)		<b>501,772</b>	
Organisation	2930701001	Berekum Municipal - Berekum_Physical Planning_Office of Departmental Head_Bono			
Location Code	0701001	Berekum			
<b>Compensation of employees [GFS]</b>				<b>501,772</b>	
Objective	000000	Compensation of Employees		<b>501,772</b>	
Program	92003	Infrastructure Delivery and Management		<b>501,772</b>	
Sub-Program	92003002	SP3.2 Physical and Spatial Planning Development		<b>501,772</b>	
Operation	000000	0.0	0.0	0.0	<b>501,772</b>
Child Education Grant (Foreign Mission)				<b>501,772</b>	
2111001 Established Post				<b>501,772</b>	
<b>Total Cost Centre</b>				<b>501,772</b>	

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	11001		<i>Total By Fund Source</i>
Function Code	70133	Overall planning & statistical services (CS)	11,544
Organisation	2930702001	Berekum Municipal - Berekum Physical Planning Town and Country Planning Bono	
Location Code	0701001	Berekum	

			Use of goods and services	11,544
Objective	290102	290102 - 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys		11,544
Program	92003	Infrastructure Delivery and Management		11,544
Sub-Program	92003002	SP3.2 Physical and Spatial Planning Development		11,544
Operation	911002	911002 - Land use and Spatial planning	1.0 1.0 1.0	11,544

Vehicle Registration			11,544
2210102	Office Facilities, Supplies and Accessories		11,544

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12200		<i>Total By Fund Source</i>
Function Code	70133	Overall planning & statistical services (CS)	8,000
Organisation	2930702001	Berekum Municipal - Berekum Physical Planning Town and Country Planning Bono	
Location Code	0701001	Berekum	

			Use of goods and services	5,000
Objective	290102	290102 - 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys		5,000
Program	92003	Infrastructure Delivery and Management		5,000
Sub-Program	92003002	SP3.2 Physical and Spatial Planning Development		5,000
Operation	911002	911002 - Land use and Spatial planning	1.0 1.0 1.0	5,000

Vehicle Registration			5,000
2210101	Printed Material and Stationery		5,000

			Other expense	3,000
Objective	290102	290102 - 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	911002	911002 - Land use and Spatial planning	1.0 1.0 1.0	3,000

Dividend Paid By SOEs			3,000
2821018	Civic Numbering/Street Naming		3,000

**BUDGET DETAILS BY CHART OF ACCOUNT,**

**2026**

						<b>Amount (GH¢)</b>
Institution	01	Government of Ghana Sector				
Fund Type/Source	12603		<i>Total By Fund Source</i>			<b>32,000</b>
Function Code	70133	Overall planning & statistical services (CS)				
Organisation	2930702001	Berekum Municipal - Berekum Physical Planning Town and Country Planning Bono				
Location Code	0701001	Berekum				
<b>Other expense</b>						<b>32,000</b>
Objective	290102	290102 - 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys				<b>32,000</b>
Program	92003	Infrastructure Delivery and Management				<b>32,000</b>
Sub-Program	92003002	SP3.2 Physical and Spatial Planning Development				<b>32,000</b>
Operation	911002	911002 - Land use and Spatial planning	1.0	1.0	1.0	<b>32,000</b>
Dividend Paid By SOEs						<b>32,000</b>
2821018 Civic Numbering/Street Naming						<b>32,000</b>
<b>Total Cost Centre</b>						<b>51,544</b>

**BUDGET DETAILS BY CHART OF ACCOUNT,**

**2026**

			<b>Amount (GH¢)</b>
Institution	01	Government of Ghana Sector	
Fund Type/Source	11001		<b>Total By Fund Source</b>
Function Code	71040	Family and children	<b>706,892</b>
Organisation	2930802001	Berekum Municipal - Berekum_Social Welfare & Community Development_Social Welfare_Bono	
Location Code	0701001	Berekum	

			<b>Compensation of employees [GFS]</b>	<b>679,942</b>
Objective	000000	Compensation of Employees		<b>679,942</b>
Program	92002	Social Services Delivery		<b>679,942</b>
Sub-Program	92002005	SP2.5 Social Welfare and community services		<b>679,942</b>
Operation	000000		0.0 0.0 0.0	<b>679,942</b>

Child Education Grant (Foreign Mission)		<b>679,942</b>
2111001 Established Post		<b>679,942</b>

			<b>Use of goods and services</b>	<b>26,950</b>
Objective	620101	620101 - 1.3 Impl. appropriate Social Protection Sys. & measures		<b>26,950</b>
Program	92002	Social Services Delivery		<b>26,950</b>
Sub-Program	92002005	SP2.5 Social Welfare and community services		<b>26,950</b>
Operation	910601	910601 - Social intervention programmes	1.0 1.0 1.0	<b>26,950</b>

Vehicle Registration		<b>26,950</b>
2210102 Office Facilities, Supplies and Accessories		<b>11,950</b>
2210511 Local Travel Cost		<b>10,000</b>
2210709 Seminars/Conferences/Workshops - Domestic		<b>5,000</b>

			<b>Amount (GH¢)</b>
Institution	01	Government of Ghana Sector	
Fund Type/Source	12200		<b>Total By Fund Source</b>
Function Code	71040	Family and children	<b>20,000</b>
Organisation	2930802001	Berekum Municipal - Berekum_Social Welfare & Community Development_Social Welfare_Bono	
Location Code	0701001	Berekum	

			<b>Use of goods and services</b>	<b>20,000</b>
Objective	620101	620101 - 1.3 Impl. appropriate Social Protection Sys. & measures		<b>20,000</b>
Program	92002	Social Services Delivery		<b>20,000</b>
Sub-Program	92002005	SP2.5 Social Welfare and community services		<b>20,000</b>
Operation	910601	910601 - Social intervention programmes	1.0 1.0 1.0	<b>20,000</b>

Vehicle Registration		<b>20,000</b>
2210710 Staff Development		<b>20,000</b>

**BUDGET DETAILS BY CHART OF ACCOUNT,**

**2026**

			<b>Amount (GH¢)</b>		
Institution	01	Government of Ghana Sector			
Fund Type/Source	12602		<b>Total By Fund Source</b>		<b>430,000</b>
Function Code	71040	Family and children			
Organisation	2930802001	Berekum Municipal - Berekum_Social Welfare & Community Development_Social Welfare_Bono			
Location Code	0701001	Berekum			

				<b>Other expense</b>		<b>430,000</b>
Objective	620101	620101 - 1.3 Impl. appropriate Social Protection Sys. & measures			<b>430,000</b>	
Program	92002	Social Services Delivery			<b>430,000</b>	
Sub-Program	92002005	SP2.5 Social Welfare and community services			<b>430,000</b>	
Operation	910601	910601 - Social intervention programmes	1.0	1.0	1.0	<b>430,000</b>

Dividend Paid By SOEs		<b>430,000</b>
2821009	Donations	<b>430,000</b>

			<b>Amount (GH¢)</b>		
Institution	01	Government of Ghana Sector			
Fund Type/Source	12607		<b>Total By Fund Source</b>		<b>963,978</b>
Function Code	71040	Family and children			
Organisation	2930802001	Berekum Municipal - Berekum_Social Welfare & Community Development_Social Welfare_Bono			
Location Code	0701001	Berekum			

				<b>Other expense</b>		<b>963,978</b>
Objective	620101	620101 - 1.3 Impl. appropriate Social Protection Sys. & measures			<b>963,978</b>	
Program	92002	Social Services Delivery			<b>963,978</b>	
Sub-Program	92002005	SP2.5 Social Welfare and community services			<b>963,978</b>	
Operation	910601	910601 - Social intervention programmes	1.0	1.0	1.0	<b>963,978</b>

Dividend Paid By SOEs		<b>963,978</b>
2821021	Grants to Households	<b>963,978</b>

**Total Cost Centre** **2,120,870**

**BUDGET DETAILS BY CHART OF ACCOUNT,**

**2026**

				<b>Amount (GH¢)</b>
Institution	01	Government of Ghana Sector		
Fund Type/Source	11001		<i>Total By Fund Source</i>	619,996
Function Code	70610	Housing development		
Organisation	2931002001	Berekum Municipal - Berekum_Works_Public Works_Bono		
Location Code	0701001	Berekum		

				<b>Compensation of employees [GFS]</b>	<b>604,601</b>
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

				<b>Use of goods and services</b>	<b>15,395</b>
Objective	270103	270103 - 11.c Supp LDC ie finc, techn asst, bldg sustble bldg frm local mat			15,395
Program	92003	Infrastructure Delivery and Management			15,395
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management			15,395
Operation	911101	911101 - Supervision and regulation of infrastructure development	1.0 1.0 1.0		15,395

Vehicle Registration					15,395
2210102	Office Facilities, Supplies and Accessories				15,395

				<b>Amount (GH¢)</b>
Institution	01	Government of Ghana Sector		
Fund Type/Source	12200		<i>Total By Fund Source</i>	10,000
Function Code	70610	Housing development		
Organisation	2931002001	Berekum Municipal - Berekum_Works_Public Works_Bono		
Location Code	0701001	Berekum		

				<b>Use of goods and services</b>	<b>10,000</b>
Objective	270103	270103 - 11.c Supp LDC ie finc, techn asst, bldg sustble bldg frm local mat			10,000
Program	92003	Infrastructure Delivery and Management			10,000
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management			10,000
Operation	911101	911101 - Supervision and regulation of infrastructure development	1.0 1.0 1.0		10,000

Vehicle Registration					10,000
2210102	Office Facilities, Supplies and Accessories				10,000

			<b>Amount (GH¢)</b>		
Institution	01	Government of Ghana Sector			
Fund Type/Source	12602		<b>Total By Fund Source</b>		
Function Code	70610	Housing development			
Organisation	2931002001	Berekum Municipal - Berekum_Works_Public Works_Bono			
Location Code	0701001	Berekum			
			<b>500,000</b>		

			<b>Non Financial Assets</b>			<b>500,000</b>
Objective	270103	270103 - 11.c Supp LDC ie finc, techn asst, bldg sustble bldg frm local mat				500,000
Program	92003	Infrastructure Delivery and Management				500,000
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management				500,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	500,000
WIP - Laboratories						500,000
3111151 WIP - Buildings						500,000

			<b>Amount (GH¢)</b>		
Institution	01	Government of Ghana Sector			
Fund Type/Source	12603		<b>Total By Fund Source</b>		
Function Code	70610	Housing development			
Organisation	2931002001	Berekum Municipal - Berekum_Works_Public Works_Bono			
Location Code	0701001	Berekum			
			<b>5,600,797</b>		

			<b>Non Financial Assets</b>			<b>5,600,797</b>
Objective	270103	270103 - 11.c Supp LDC ie finc, techn asst, bldg sustble bldg frm local mat				5,600,797
Program	92003	Infrastructure Delivery and Management				5,600,797
Sub-Program	92003003	SP3.3 Public Works, rural housing and water management				5,600,797
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	300,000
WIP - Laboratories						300,000
3111209 Police Post						300,000
Project	910115	910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASSETS	1.0	1.0	1.0	5,300,797
WIP - Laboratories						5,300,797
3113162 WIP - Water Systems						5,300,797

**Total Cost Centre** **6,730,793**

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12200		<b>Total By Fund Source</b>	10,000
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	10,000	
Objective	150306	150306 - 4.4 Increase the no. of yth & adts who hv rlvt skills incl TVET			10,000	
Program	92004	Economic Development			10,000	
Sub-Program	92004002	SP4.2 Trade, Tourism and Industrial Development			10,000	
Operation	910201	910201 - Promotion of Small, Medium and Large scale enterprises	1.0	1.0	1.0	10,000

Vehicle Registration					10,000
2210910	Trade Promotion / Publicity				10,000

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12603		<b>Total By Fund Source</b>	13,210,440
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	200,000	
Objective	150306	150306 - 4.4 Increase the no. of yth & adts who hv rlvt skills incl TVET			200,000	
Program	92004	Economic Development			200,000	
Sub-Program	92004002	SP4.2 Trade, Tourism and Industrial Development			200,000	
Operation	910201	910201 - Promotion of Small, Medium and Large scale enterprises	1.0	1.0	1.0	200,000

Vehicle Registration					200,000
2210711	Public Education and Sensitization				20,000
2210910	Trade Promotion / Publicity				180,000

				Non Financial Assets	13,010,440	
Objective	150306	150306 - 4.4 Increase the no. of yth & adts who hv rlvt skills incl TVET			13,010,440	
Program	92004	Economic Development			13,010,440	
Sub-Program	92004002	SP4.2 Trade, Tourism and Industrial Development			13,010,440	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	13,010,440

WIP - Laboratories					13,010,440
3111354	WIP - Markets				13,010,440

				<b>Amount (GH¢)</b>
Institution	01	Government of Ghana Sector		
Fund Type/Source	14009		<i>Total By Fund Source</i>	6,119,820
Function Code	70411	General Commercial & economic affairs (CS)		
Organisation	2931102001	Berekum Municipal - Berekum_Trade, Industry and Tourism_Trade_Bono		
Location Code	0701001	Berekum		

				<b>Non Financial Assets</b>	<b>6,119,820</b>	
Objective	150306	150306 - 4.4 Increase the no. of yth & adts who hv rlvnt skills incl TVET			6,119,820	
Program	92004	Economic Development			6,119,820	
Sub-Program	92004002	SP4.2 Trade, Tourism and Industrial Development			6,119,820	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	6,119,820
WIP - Laboratories					6,119,820	
3111354 WIP - Markets					6,119,820	

				<b>Amount (GH¢)</b>
Institution	01	Government of Ghana Sector		
Fund Type/Source	14010		<i>Total By Fund Source</i>	2,555,365
Function Code	70411	General Commercial & economic affairs (CS)		
Organisation	2931102001	Berekum Municipal - Berekum_Trade, Industry and Tourism_Trade_Bono		
Location Code	0701001	Berekum		

				<b>Non Financial Assets</b>	<b>2,555,365</b>	
Objective	150306	150306 - 4.4 Increase the no. of yth & adts who hv rlvnt skills incl TVET			2,555,365	
Program	92004	Economic Development			2,555,365	
Sub-Program	92004002	SP4.2 Trade, Tourism and Industrial Development			2,555,365	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	2,555,365
WIP - Laboratories					2,555,365	
3111354 WIP - Markets					2,555,365	

**Total Cost Centre** **21,895,625**

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12200		<i>Total By Fund Source</i> 20,000
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	20,000
Objective	370301	370301 - 13.3 impr edu, hum & instit cap on climate chg resil & mitig.		20,000
Program	92005	Environmental Management		20,000
Sub-Program	92005001	SP5.1 Disaster prevention and Management		20,000
Operation	910701	910701 - Disaster management	1.0 1.0 1.0	20,000
Vehicle Registration				20,000
2210119 Household Items				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> 60,000
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	60,000
Objective	370301	370301 - 13.3 impr edu, hum & instit cap on climate chg resil & mitig.		60,000
Program	92005	Environmental Management		60,000
Sub-Program	92005001	SP5.1 Disaster prevention and Management		60,000
Operation	910701	910701 - Disaster management	1.0 1.0 1.0	60,000
Vehicle Registration				60,000
2210110 Specialised Stock				10,000
2210119 Household Items				50,000
<i>Total Cost Centre</i>				<b>80,000</b>

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	11001		<i>Total By Fund Source</i>	91,095
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

				Use of goods and services	19,247
Objective	390102	390102 - 11.2 prvd acs to safe, affodbl, acs'ble & sust trnspt syst for all			19,247
Program	92003	Infrastructure Delivery and Management			19,247
Sub-Program	92003001	SP3.1 Roads and Transport services			19,247
Operation	911501	911501 - Management of transport services	1.0 1.0 1.0		19,247

Vehicle Registration					19,247
2210102	Office Facilities, Supplies and Accessories				19,247

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12200		<i>Total By Fund Source</i>	450,000
Function Code	70451	Road transport		
Organisation	2931600001	Berekum Municipal - Berekum_Urban Roads Bono		
Location Code	0701001	Berekum		

				Use of goods and services	450,000
Objective	390102	390102 - 11.2 prvd acs to safe, affodbl, acs'ble & sust trnspt syst for all			450,000
Program	92003	Infrastructure Delivery and Management			450,000
Sub-Program	92003001	SP3.1 Roads and Transport services			450,000
Operation	911501	911501 - Management of transport services	1.0 1.0 1.0		450,000

Vehicle Registration					450,000
2210605	Maintenance of Machinery and Plant				450,000

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12603		<i>Total By Fund Source</i>	3,489,229
Function Code	70451	Road transport		
Organisation	2931600001	Berekum Municipal - Berekum_Urban Roads Bono		
Location Code	0701001	Berekum		

				Non Financial Assets	3,489,229	
Objective	390102	390102 - 11.2 prvd acs to safe, affodbl, acs'ble & sust trnspt syst for all			3,489,229	
Program	92003	Infrastructure Delivery and Management			3,489,229	
Sub-Program	92003001	SP3.1 Roads and Transport services			3,489,229	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	3,489,229
WIP - Laboratories					3,489,229	
3111361 WIP-Urban Roads					3,163,229	
3113151 WIP - Electrical Networks					326,000	

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	14010		<i>Total By Fund Source</i>	18,658,088
Function Code	70451	Road transport		
Organisation	2931600001	Berekum Municipal - Berekum_Urban Roads Bono		
Location Code	0701001	Berekum		

				Non Financial Assets	18,658,088	
Objective	390102	390102 - 11.2 prvd acs to safe, affodbl, acs'ble & sust trnspt syst for all			18,658,088	
Program	92003	Infrastructure Delivery and Management			18,658,088	
Sub-Program	92003001	SP3.1 Roads and Transport services			18,658,088	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	18,658,088
WIP - Laboratories					18,658,088	
3111351 WIP - Roads					770,912	
3113151 WIP - Electrical Networks					17,887,176	

**Total Cost Centre** 22,688,411

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	11001		<i>Total By Fund Source</i>
Function Code	70112	Financial & fiscal affairs (CS)	282,956
Organisation	2931801001	Berekum Municipal - Berekum_Human Resource_Human Resource_Human Resource Management_Bono	
Location Code	0701001	Berekum	

			Compensation of employees [GFS]	275,253
Objective	000000	Compensation of Employees		275,253
Program	92001	Management and Administration		275,253
Sub-Program	92001001	SP1: General Administration		275,253
Operation	000000		0.0 0.0 0.0	275,253

Child Education Grant (Foreign Mission)				275,253
2111001	Established Post			275,253

			Use of goods and services	7,703
Objective	640101	640101 - Improve human capital development and management		7,703
Program	92001	Management and Administration		7,703
Sub-Program	92001003	SP3: Human Resource Management		7,703
Operation	911803	911803 - Staff Training and skills development	1.0 1.0 1.0	7,703

Vehicle Registration				7,703
2210102	Office Facilities, Supplies and Accessories			7,703

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12200		<i>Total By Fund Source</i>
Function Code	70112	Financial & fiscal affairs (CS)	10,000
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	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	911802	911802 - Performance Management	1.0 1.0 1.0	10,000

Vehicle Registration				10,000
2210710	Staff Development			10,000

**BUDGET DETAILS BY CHART OF ACCOUNT,**

**2026**

			<b>Amount (GH¢)</b>	
Institution	01	Government of Ghana Sector		
Fund Type/Source	12603		<b>Total By Fund Source</b>	
Function Code	70112	Financial & fiscal affairs (CS)		<b>25,000</b>
Organisation	2931801001	Berekum Municipal - Berekum_Human Resource_Human Resource_Human Resource Management_Bono		
Location Code	0701001	Berekum		

<b>Use of goods and services</b>				<b>25,000</b>
Objective	640101	640101 - Improve human capital development and management		<b>25,000</b>
Program	92001	Management and Administration		<b>25,000</b>
Sub-Program	92001003	SP3: Human Resource Management		<b>25,000</b>
Operation	911803	911803 - Staff Training and skills development	1.0 1.0 1.0	<b>25,000</b>

Vehicle Registration				<b>25,000</b>
2210710	Staff Development			<b>25,000</b>

			<b>Amount (GH¢)</b>	
Institution	01	Government of Ghana Sector		
Fund Type/Source	14009		<b>Total By Fund Source</b>	
Function Code	70112	Financial & fiscal affairs (CS)		<b>289,864</b>
Organisation	2931801001	Berekum Municipal - Berekum_Human Resource_Human Resource_Human Resource Management_Bono		
Location Code	0701001	Berekum		

<b>Use of goods and services</b>				<b>289,864</b>
Objective	640101	640101 - Improve human capital development and management		<b>289,864</b>
Program	92001	Management and Administration		<b>289,864</b>
Sub-Program	92001003	SP3: Human Resource Management		<b>289,864</b>
Operation	911803	911803 - Staff Training and skills development	1.0 1.0 1.0	<b>289,864</b>

Vehicle Registration				<b>289,864</b>
2210710	Staff Development			<b>289,864</b>

**Total Cost Centre** **607,820**

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	11001		<i>Total By Fund Source</i>
Function Code	70112	Financial & fiscal affairs (CS)	193,386
Organisation	2931901001	Berekum Municipal - Berekum_Statistics_Statistics_Statistics_Bono	
Location Code	0701001	Berekum	

			Compensation of employees [GFS]	185,683
Objective	000000	Compensation of Employees		185,683
Program	92001	Management and Administration		185,683
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

			Use of goods and services	7,703
Objective	410102	410102 - 16.8 Broaden & strengthen particon of DCs & insts of glo govnce		7,703
Program	92001	Management and Administration		7,703
Sub-Program	92001004	SP4: Planning, Budgeting, Monitoring and Evaluation and Statistics		7,703
Operation	911702	911702 - Coordination and Harmonization of data	1.0 1.0 1.0	7,703

Vehicle Registration				7,703
2210102	Office Facilities, Supplies and Accessories			7,703

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12200		<i>Total By Fund Source</i>
Function Code	70112	Financial & fiscal affairs (CS)	100,000
Organisation	2931901001	Berekum Municipal - Berekum_Statistics_Statistics_Statistics_Bono	
Location Code	0701001	Berekum	

			Use of goods and services	100,000
Objective	410102	410102 - 16.8 Broaden & strengthen particon of DCs & insts of glo govnce		100,000
Program	92001	Management and Administration		100,000
Sub-Program	92001004	SP4: Planning, Budgeting, Monitoring and Evaluation and Statistics		100,000
Operation	911702	911702 - Coordination and Harmonization of data	1.0 1.0 1.0	100,000

Vehicle Registration				100,000
2210622	Maintenance of Computer Software			100,000

**BUDGET DETAILS BY CHART OF ACCOUNT,**

**2026**

						<b>Amount (GH¢)</b>	
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603					<i><b>Total By Fund Source</b></i>	<b>55,000</b>
Function Code	70112	Financial & fiscal affairs (CS)					
Organisation	2931901001	Berekum Municipal - Berekum_Statistics_Statistics_Statistics_Bono					
Location Code	0701001	Berekum					
<b>Use of goods and services</b>						<b>55,000</b>	
Objective	410102	410102 - 16.8 Broaden & strengthen particon of DCs & insts of glo govnce					<b>55,000</b>
Program	92001	Management and Administration					<b>55,000</b>
Sub-Program	92001004	SP4: Planning, Budgeting, Monitoring and Evaluation and Statistics					<b>55,000</b>
Operation	911702	911702 - Coordination and Harmonization of data		1.0	1.0	1.0	<b>55,000</b>
Vehicle Registration						<b>55,000</b>	
2210203 Telecommunications						<b>5,000</b>	
2210622 Maintenance of Computer Software						<b>50,000</b>	
<i><b>Total Cost Centre</b></i>						<b>348,386</b>	
<i><b>Total Vote</b></i>						<b>90,124,950</b>	

# Expenditure Summary by Sustainable Development Goals

In GH¢

<i>Economic Classification</i>	<b>2026 Budget</b>	<b>2027 forecast</b>	<b>2028 forecast</b>
<b>Berekum Municipal - Berekum</b>	77,156,054	0	0
<b>Consolidated Fund</b>	30,338,705	0	0
1_No Poverty	26,950	0	0
11_Sustainable Cities and Communities	18,704,274	0	0
16_Peace, Justice, and Strong Institutions	600,503	0	0
2_Zero Hunger	23,098	0	0
3_Good Health and Well-Being	500,000	0	0
4_ Quality Education	10,483,880	0	0
<b>DACF</b>	44,777,656	0	0
1_No Poverty	1,393,978	0	0
11_Sustainable Cities and Communities	9,622,025	0	0
13_Climate Action	60,000	0	0
16_Peace, Justice, and Strong Institutions	1,913,673	0	0
17_Partnerships for the Goals	105,000	0	0
2_Zero Hunger	120,000	0	0
3_Good Health and Well-Being	8,585,897	0	0
4_ Quality Education	22,977,082	0	0
<b>Retained Internally Generated</b>	2,039,693	0	0
1_No Poverty	20,000	0	0
11_Sustainable Cities and Communities	468,000	0	0
13_Climate Action	20,000	0	0
16_Peace, Justice, and Strong Institutions	761,786	0	0
17_Partnerships for the Goals	301,307	0	0
2_Zero Hunger	100,000	0	0
3_Good Health and Well-Being	218,600	0	0
4_ Quality Education	150,000	0	0
<b>Grand Total</b>	0	0	0
	77,156,054	0	0

## *Expenditure by Operation and Source of Funding*

*In GH¢*

	<b>2026</b>	<b>2027</b>	<b>2028</b>
<i>MDA and Standardised Operation</i>	<i>Budget</i>	<i>forecast</i>	<i>forecast</i>
<b>Berekum Municipal - Berekum</b>	<b>77,606,621</b>	<b>119,180</b>	<b>119,180</b>
	<b>118,000</b>	<b>119,180</b>	<b>119,180</b>
	118,000	119,180	119,180
<b>910101 - INTERNAL MANAGEMENT OF THE ORGANISATION</b>	<b>448,082</b>	<b>0</b>	<b>0</b>
	170,000	0	0
	278,082	0	0
<b>910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET</b>	<b>61,646,567</b>	<b>0</b>	<b>0</b>
	200,000	0	0
	750,000	0	0
	31,559,599	0	0
	7,923,515	0	0
	21,213,453	0	0
<b>910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASS</b>	<b>7,644,198</b>	<b>0</b>	<b>0</b>
	250,000	0	0
	6,894,198	0	0
	500,000	0	0
<b>910201 - Promotion of Small, Medium and Large scale enterprises</b>	<b>210,000</b>	<b>0</b>	<b>0</b>
	10,000	0	0
	200,000	0	0
<b>910301 - Extension Services</b>	<b>45,098</b>	<b>0</b>	<b>0</b>
	23,098	0	0
	22,000	0	0
<b>910302 - Surveillance and Management of Diseases and Pests</b>	<b>56,000</b>	<b>0</b>	<b>0</b>
	15,000	0	0
	41,000	0	0
<b>910305 - Production and acquisition of improved agricultural inputs (operationalise agricultural inpu</b>	<b>142,000</b>	<b>0</b>	<b>0</b>
	85,000	0	0
	57,000	0	0
<b>910402 - Supervision and inspection of Education Delivery</b>	<b>130,000</b>	<b>0</b>	<b>0</b>
	50,000	0	0
	20,000	0	0
	60,000	0	0
<b>910404 - support toteaching and learning delivery (Schools and Teachers award scheme, education</b>	<b>160,000</b>	<b>0</b>	<b>0</b>
	90,000	0	0
	50,000	0	0
	20,000	0	0
<b>910503 - Public Health services</b>	<b>2,341,388</b>	<b>0</b>	<b>0</b>
	218,600	0	0
	2,122,788	0	0

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

	<b>2026</b>	<b>2027</b>	<b>2028</b>
<b>MDA and Standardised Operation</b>	<b>Budget</b>	<b>forecast</b>	<b>forecast</b>
<b>910601 - Social intervention programmes</b>	<b>1,440,928</b>	<b>0</b>	<b>0</b>
	26,950	0	0
	20,000	0	0
	430,000	0	0
	963,978	0	0
<b>910701 - Disaster management</b>	<b>80,000</b>	<b>0</b>	<b>0</b>
	20,000	0	0
	60,000	0	0
<b>910801 - Procurement management</b>	<b>5,000</b>	<b>0</b>	<b>0</b>
	5,000	0	0
<b>910803 - Protocol services</b>	<b>94,786</b>	<b>0</b>	<b>0</b>
	14,786	0	0
	80,000	0	0
<b>910804 - Legislative enactment and oversight</b>	<b>834,812</b>	<b>0</b>	<b>0</b>
	592,800	0	0
	50,000	0	0
	192,012	0	0
<b>910805 - Administrative and technical meetings</b>	<b>200,000</b>	<b>0</b>	<b>0</b>
	20,000	0	0
	180,000	0	0
<b>910806 - Security management</b>	<b>87,000</b>	<b>0</b>	<b>0</b>
	37,000	0	0
	50,000	0	0
<b>910807 - Support to traditional authorities</b>	<b>60,000</b>	<b>0</b>	<b>0</b>
	30,000	0	0
	30,000	0	0
<b>910809 - Citizen participation in local governance</b>	<b>120,000</b>	<b>0</b>	<b>0</b>
	20,000	0	0
	100,000	0	0
<b>910810 - Plan and budget preparation</b>	<b>275,000</b>	<b>0</b>	<b>0</b>
	50,000	0	0
	225,000	0	0
<b>910811 - Legal Services</b>	<b>20,000</b>	<b>0</b>	<b>0</b>
	5,000	0	0
	15,000	0	0
<b>911002 - Land use and Spatial planning</b>	<b>51,544</b>	<b>0</b>	<b>0</b>
	11,544	0	0
	8,000	0	0
	32,000	0	0

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

	<b>2026</b>	<b>2027</b>	<b>2028</b>
<b>MDA and Standardised Operation</b>	<b>Budget</b>	<b>forecast</b>	<b>forecast</b>
911101 - Supervision and regulation of infrastructure development	25,395	0	0
	15,395	0	0
	10,000	0	0
911301 - Treasury and accounting activities	55,000	0	0
	55,000	0	0
911302 - Internal audit operations	50,000	0	0
	10,000	0	0
	40,000	0	0
911303 - Revenue collection and management	301,307	0	0
	291,307	0	0
	10,000	0	0
911501 - Management of transport services	469,247	0	0
	19,247	0	0
	450,000	0	0
911702 - Coordination and Harmonization of data	162,703	0	0
	7,703	0	0
	100,000	0	0
	55,000	0	0
911802 - Performance Management	10,000	0	0
	10,000	0	0
911803 - Staff Training and skills development	322,567	0	0
	7,703	0	0
	25,000	0	0
	289,864	0	0
<b>Grand Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>77,606,621</b>	<b>119,180</b>	<b>119,180</b>

## *Expenditure Summary by Classification of Function of Government*

*In GH¢*

<i>Functional Classification</i>	<b>2026</b> <i>Budget</i>	<b>2027</b> <i>forecast</i>	<b>2028</b> <i>forecast</i>
<b>Berekum Municipal - Berekum</b>	77,606,621	119,180	119,180
<b>70111</b> Exec. & leg. Organs (cs)	3,231,260	119,180	119,180
<b>70112</b> Financial & fiscal affairs (CS)	901,577	0	0
<b>70133</b> Overall planning & statistical services (CS)	51,544	0	0
<b>70360</b> Public order and safety n.e.c	80,000	0	0
<b>70411</b> General Commercial & economic affairs (CS)	21,895,625	0	0
<b>70421</b> Agriculture cs	243,098	0	0
<b>70451</b> Road transport	22,616,564	0	0
<b>70610</b> Housing development	6,126,192	0	0
<b>70731</b> General hospital services (IS)	4,749,708	0	0
<b>70740</b> Public health services	4,554,789	0	0
<b>70911</b> Pre-primary education	4,840,374	0	0
<b>70912</b> Primary education	4,796,268	0	0
<b>70921</b> Lower-secondary education	1,818,695	0	0
<b>70922</b> Upper-secondary education	130,000	0	0
<b>70980</b> Education n.e.c	130,000	0	0
<b>71040</b> Family and children	1,440,928	0	0
<b>Grand Total</b>	0	0	0
	77,606,621	119,180	119,180

# Climate Budget Report

In GH¢

Actual

Summary report by Chart of Accounts		2025	2026	2027	2028	2029	Total
<b>Funding:11001 Consolidated Fund Sources</b>		0	50,037	0	0	0	50,037
<b>16 1.4 AGRICULTURE AND RURAL DEVELOPMENT</b>		0	23,098	0	0	0	23,098
<b>1608 4.3 Modernise and enhance agricultural</b>		0	23,098	0	0	0	23,098
<b>160801 2.a Increase invest to enhance agrc productive cpty in devel ctrs</b>		0	23,098	0	0	0	23,098
<i>Economic Development</i>		0	23,098	0	0	0	23,098
SP4.1 Agricultural Services and Management		0	23,098	0	0	0	23,098
910301 - Extension Services		0	23,098	0	0	0	23,098
Use of goods and services		0	23,098	0	0	0	23,098
<b>27 3.16 INFRASTRUCTURE MAINTENANCE</b>		0	15,395	0	0	0	15,395
<b>2701 16.1 Promote proper maintenance culture</b>		0	15,395	0	0	0	15,395
<b>270103 11.c Supp LDC ie finc, techn asst, bldg sustble bldg frm local mat</b>		0	15,395	0	0	0	15,395
<i>Infrastructure Delivery and Management</i>		0	15,395	0	0	0	15,395
SP3.3 Public Works, rural housing and water management		0	15,395	0	0	0	15,395
911101 - Supervision and regulation of infrastructure development		0	15,395	0	0	0	15,395
Use of goods and services		0	15,395	0	0	0	15,395
<b>29 3.12 HUMAN SETTLEMENTS DEVELOPMENT AND HOUSING</b>		0	11,544	0	0	0	11,544
<b>2901 12.1 Promote sustainable spatial integrated dev't of human settlements</b>		0	11,544	0	0	0	11,544
<b>290102 11.3 Enhance incl urbztn &amp; cpty for part hum settmt mgmt in all ctrs</b>		0	11,544	0	0	0	11,544
<i>Infrastructure Delivery and Management</i>		0	11,544	0	0	0	11,544
SP3.2 Physical and Spatial Planning Development		0	11,544	0	0	0	11,544
911002 - Land use and Spatial planning		0	11,544	0	0	0	11,544
Use of goods and services		0	11,544	0	0	0	11,544
<b>Funding:12200 Retained Internally Generate</b>		0	138,000	0	0	0	138,000

# Climate Budget Report

In GH¢

Actual

Summary report by Chart of Accounts		2025	2026	2027	2028	2029	Total
<b>16</b>	<b>1.4 AGRICULTURE AND RURAL DEVELOPMENT</b>	0	100,000	0	0	0	100,000
<b>1608</b>	<b>4.3 Modernise and enhance agricultural</b>	0	100,000	0	0	0	100,000
<b>160801</b>	<b>2.a Increase invest to enhance agrc productive cpty in devel ctrys</b>	0	100,000	0	0	0	100,000
	<i>Economic Development</i>	0	100,000	0	0	0	100,000
	SP4.1 Agricultural Services and Management	0	100,000	0	0	0	100,000
	910302 - Surveillance and Management of Diseases and Pests	0	15,000	0	0	0	15,000
	Use of goods and services	0	15,000	0	0	0	15,000
	910305 - Production and acquisition of improved agricultural inputs (operationalise agricultural inputs at nlossarv)	0	85,000	0	0	0	85,000
	Use of goods and services	0	85,000	0	0	0	85,000
<b>27</b>	<b>3.16 INFRASTRUCTURE MAINTENANCE</b>	0	10,000	0	0	0	10,000
<b>2701</b>	<b>16.1 Promote proper maintenance culture</b>	0	10,000	0	0	0	10,000
<b>270103</b>	<b>11.c Supp LDC ie finc, techn asst, bldg sustble bldg frm local mat</b>	0	10,000	0	0	0	10,000
	<i>Infrastructure Delivery and Management</i>	0	10,000	0	0	0	10,000
	SP3.3 Public Works, rural housing and water management	0	10,000	0	0	0	10,000
	911101 - Supervision and regulation of infrastructure development	0	10,000	0	0	0	10,000
	Use of goods and services	0	10,000	0	0	0	10,000
<b>29</b>	<b>3.12 HUMAN SETTLEMENTS DEVELOPMENT AND HOUSING</b>	0	8,000	0	0	0	8,000
<b>2901</b>	<b>12.1 Promote sustainable spatial integrated dev't of human settlements</b>	0	8,000	0	0	0	8,000
<b>290102</b>	<b>11.3 Enhance incl urbztn &amp; cpty for part hum settmt mgmt in all ctrys</b>	0	8,000	0	0	0	8,000
	<i>Infrastructure Delivery and Management</i>	0	8,000	0	0	0	8,000
	SP3.2 Physical and Spatial Planning Development	0	8,000	0	0	0	8,000
	911002 - Land use and Spatial planning	0	8,000	0	0	0	8,000
	Use of goods and services	0	5,000	0	0	0	5,000
	Other expense	0	3,000	0	0	0	3,000

# Climate Budget Report

In GH¢

Actual

<i>Summary report by Chart of Accounts</i>		2025	2026	2027	2028	2029	Total
<b>37</b>	<b>3.7 CLIMATE VARIABILITY AND CHANGE</b>	0	20,000	0	0	0	20,000
<b>3703</b>	<b>7.1 Enhance institutional capacity and coordination for effective climate action</b>	0	20,000	0	0	0	20,000
<b>370301</b>	<b>13.3 impr edu, hum &amp; instit cap on climate chg resil &amp; mitig.</b>	0	20,000	0	0	0	20,000
	<i>Environmental Management</i>	0	20,000	0	0	0	20,000
	SP5.1 Disaster prevention and Management	0	20,000	0	0	0	20,000
	910701 - Disaster management	0	20,000	0	0	0	20,000
	Use of goods and services	0	20,000	0	0	0	20,000
<b>Funding:12602 DACF Sources</b>		0	500,000	0	0	0	500,000
<b>27</b>	<b>3.16 INFRASTRUCTURE MAINTENANCE</b>	0	500,000	0	0	0	500,000
<b>2701</b>	<b>16.1 Promote proper maintenance culture</b>	0	500,000	0	0	0	500,000
<b>270103</b>	<b>11.c Supp LDC ie finc, techn asst, bldg sustble bldg frm local mat</b>	0	500,000	0	0	0	500,000
	<i>Infrastructure Delivery and Management</i>	0	500,000	0	0	0	500,000
	SP3.3 Public Works, rural housing and water management	0	500,000	0	0	0	500,000
	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	0	500,000	0	0	0	500,000
	Non Financial Assets	0	500,000	0	0	0	500,000
<b>Funding:12603 DACF Sources</b>		0	5,812,797	0	0	0	5,812,797

# Climate Budget Report

In GH¢

Actual

Summary report by Chart of Accounts		2025	2026	2027	2028	2029	Total
<b>16</b>	<b>1.4 AGRICULTURE AND RURAL DEVELOPMENT</b>	0	120,000	0	0	0	120,000
<b>1608</b>	<b>4.3 Modernise and enhance agricultural</b>	0	120,000	0	0	0	120,000
<b>160801</b>	<b>2.a Increase invest to enhance agrc productive cpty in devel ctrys</b>	0	120,000	0	0	0	120,000
	<i>Economic Development</i>	0	120,000	0	0	0	120,000
	SP4.1 Agricultural Services and Management	0	120,000	0	0	0	120,000
	910301 - Extension Services	0	22,000	0	0	0	22,000
	Use of goods and services	0	22,000	0	0	0	22,000
	910302 - Surveillance and Management of Diseases and Pests	0	41,000	0	0	0	41,000
	Use of goods and services	0	41,000	0	0	0	41,000
	910305 - Production and acquisition of improved agricultural inputs (operationalise agricultural inputs at mlossan)	0	57,000	0	0	0	57,000
	Use of goods and services	0	57,000	0	0	0	57,000
<b>27</b>	<b>3.16 INFRASTRUCTURE MAINTENANCE</b>	0	5,600,797	0	0	0	5,600,797
<b>2701</b>	<b>16.1 Promote proper maintenance culture</b>	0	5,600,797	0	0	0	5,600,797
<b>270103</b>	<b>11.c Supp LDC ie finc, techn asst, bldg sustble bldg frm local mat</b>	0	5,600,797	0	0	0	5,600,797
	<i>Infrastructure Delivery and Management</i>	0	5,600,797	0	0	0	5,600,797
	SP3.3 Public Works, rural housing and water management	0	5,600,797	0	0	0	5,600,797
	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	0	300,000	0	0	0	300,000
	Non Financial Assets	0	300,000	0	0	0	300,000
	910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASSETS	0	5,300,797	0	0	0	5,300,797
	Non Financial Assets	0	5,300,797	0	0	0	5,300,797

# Climate Budget Report

In GH¢

Actual

<i>Summary report by Chart of Accounts</i>		2025	2026	2027	2028	2029	Total
<b>29</b>	<b>3.12 HUMAN SETTLEMENTS DEVELOPMENT AND HOUSING</b>	0	32,000	0	0	0	32,000
<b>2901</b>	<b>12.1 Promote sustainable spatial integrated dev't of human settlements</b>	0	32,000	0	0	0	32,000
<b>290102</b>	<b>11.3 Enhance incl urbztn &amp; cpty for part hum settmt mgmt in all crys</b>	0	32,000	0	0	0	32,000
	<i>Infrastructure Delivery and Management</i>	0	32,000	0	0	0	32,000
	SP3.2 Physical and Spatial Planning Development	0	32,000	0	0	0	32,000
	911002 - Land use and Spatial planning	0	32,000	0	0	0	32,000
	Other expense	0	32,000	0	0	0	32,000
<b>37</b>	<b>3.7 CLIMATE VARIABILITY AND CHANGE</b>	0	60,000	0	0	0	60,000
<b>3703</b>	<b>7.1 Enhance institutional capacity and coordination for effective climate action</b>	0	60,000	0	0	0	60,000
<b>370301</b>	<b>13.3 impr edu, hum &amp; instit cap on climate chg resil &amp; mitig.</b>	0	60,000	0	0	0	60,000
	<i>Environmental Management</i>	0	60,000	0	0	0	60,000
	SP5.1 Disaster prevention and Management	0	60,000	0	0	0	60,000
	910701 - Disaster management	0	60,000	0	0	0	60,000
	Use of goods and services	0	60,000	0	0	0	60,000
<b>Grand Total</b>		0	6,500,834	0	0	0	6,500,834

# Gender Budget Report

In GH¢

Actual

Summary report by Chart of Accounts		2025	2026	2027	2028	2029	Total
<b>Funding:11001 Consolidated Fund Sources</b>		0	26,950	0	0	0	26,950
<b>62</b>	<b>2.12 SOCIAL PROTECTION</b>	0	26,950	0	0	0	26,950
<b>6201</b>	<b>12.1 Strengthen social protection for the vulnerable</b>	0	26,950	0	0	0	26,950
<b>620101</b>	<b>1.3 Impl. appropriate Social Protection Sys. &amp; measures</b>	0	26,950	0	0	0	26,950
	<i>Social Services Delivery</i>	0	26,950	0	0	0	26,950
	SP2.5 Social Welfare and community services	0	26,950	0	0	0	26,950
	910601 - Social intervention programmes	0	26,950	0	0	0	26,950
	Use of goods and services	0	26,950	0	0	0	26,950
<b>Funding:12200 Retained Internally Generate</b>		0	20,000	0	0	0	20,000
<b>62</b>	<b>2.12 SOCIAL PROTECTION</b>	0	20,000	0	0	0	20,000
<b>6201</b>	<b>12.1 Strengthen social protection for the vulnerable</b>	0	20,000	0	0	0	20,000
<b>620101</b>	<b>1.3 Impl. appropriate Social Protection Sys. &amp; measures</b>	0	20,000	0	0	0	20,000
	<i>Social Services Delivery</i>	0	20,000	0	0	0	20,000
	SP2.5 Social Welfare and community services	0	20,000	0	0	0	20,000
	910601 - Social intervention programmes	0	20,000	0	0	0	20,000
	Use of goods and services	0	20,000	0	0	0	20,000
<b>Funding:12602 DACF Sources</b>		0	430,000	0	0	0	430,000
<b>62</b>	<b>2.12 SOCIAL PROTECTION</b>	0	430,000	0	0	0	430,000
<b>6201</b>	<b>12.1 Strengthen social protection for the vulnerable</b>	0	430,000	0	0	0	430,000
<b>620101</b>	<b>1.3 Impl. appropriate Social Protection Sys. &amp; measures</b>	0	430,000	0	0	0	430,000
	<i>Social Services Delivery</i>	0	430,000	0	0	0	430,000
	SP2.5 Social Welfare and community services	0	430,000	0	0	0	430,000
	910601 - Social intervention programmes	0	430,000	0	0	0	430,000
	Other expense	0	430,000	0	0	0	430,000
<b>Funding:12607 DACF Sources</b>		0	963,978	0	0	0	963,978

# Gender Budget Report

In GH¢

Actual

<i>Summary report by Chart of Accounts</i>		2025	2026	2027	2028	2029	Total
62	<b>2.12 SOCIAL PROTECTION</b>	0	963,978	0	0	0	963,978
6201	<b>12.1 Strengthen social protection for the vulnerable</b>	0	963,978	0	0	0	963,978
620101	<b>1.3 Impl. appropriate Social Protection Sys. &amp; measures</b>	0	963,978	0	0	0	963,978
	<i>Social Services Delivery</i>	0	963,978	0	0	0	963,978
	SP2.5 Social Welfare and community services	0	963,978	0	0	0	963,978
	910601 - Social intervention programmes	0	963,978	0	0	0	963,978
	Other expense	0	963,978	0	0	0	963,978
<b>Grand Total</b>		0	1,440,928	0	0	0	1,440,928

# Climate and Gender Budget Report

In GH¢

Actual

Summary report by Chart of Accounts		2025	2026	2027	2028	2029	Total
<b>Funding:11001 Consolidated Fund Sources</b>		0	19,247	0	0	0	19,247
<b>39</b>	<b>3.8 TRANSPORTION: ROAD, RAIL, AIR, AND WATER</b>	0	19,247	0	0	0	19,247
<b>3901</b>	<b>8.1 Improve efficiency &amp; effectiveness of road transp't</b>	0	19,247	0	0	0	19,247
<b>390102</b>	<b>11.2 prvd acs to safe, affodbl, acs'ble &amp; sust trnspt syst for all</b>	0	19,247	0	0	0	19,247
	<i>Infrastructure Delivery and Management</i>	0	19,247	0	0	0	19,247
	SP3.1 Roads and Transport services	0	19,247	0	0	0	19,247
	911501 - Management of transport services	0	19,247	0	0	0	19,247
	Use of goods and services	0	19,247	0	0	0	19,247
<b>Funding:12200 Retained Internally Generate</b>		0	450,000	0	0	0	450,000
<b>39</b>	<b>3.8 TRANSPORTION: ROAD, RAIL, AIR, AND WATER</b>	0	450,000	0	0	0	450,000
<b>3901</b>	<b>8.1 Improve efficiency &amp; effectiveness of road transp't</b>	0	450,000	0	0	0	450,000
<b>390102</b>	<b>11.2 prvd acs to safe, affodbl, acs'ble &amp; sust trnspt syst for all</b>	0	450,000	0	0	0	450,000
	<i>Infrastructure Delivery and Management</i>	0	450,000	0	0	0	450,000
	SP3.1 Roads and Transport services	0	450,000	0	0	0	450,000
	911501 - Management of transport services	0	450,000	0	0	0	450,000
	Use of goods and services	0	450,000	0	0	0	450,000
<b>Funding:12603 DACF Sources</b>		0	3,489,229	0	0	0	3,489,229
<b>39</b>	<b>3.8 TRANSPORTION: ROAD, RAIL, AIR, AND WATER</b>	0	3,489,229	0	0	0	3,489,229
<b>3901</b>	<b>8.1 Improve efficiency &amp; effectiveness of road transp't</b>	0	3,489,229	0	0	0	3,489,229
<b>390102</b>	<b>11.2 prvd acs to safe, affodbl, acs'ble &amp; sust trnspt syst for all</b>	0	3,489,229	0	0	0	3,489,229
	<i>Infrastructure Delivery and Management</i>	0	3,489,229	0	0	0	3,489,229
	SP3.1 Roads and Transport services	0	3,489,229	0	0	0	3,489,229
	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	0	3,489,229	0	0	0	3,489,229
	Non Financial Assets	0	3,489,229	0	0	0	3,489,229
<b>Funding:14010 Consolidated Fund Sources</b>		0	18,658,088	0	0	0	18,658,088

# Climate and Gender Budget Report

In GH¢

Actual

<i>Summary report by Chart of Accounts</i>		2025	2026	2027	2028	2029	Total
<b>39</b>	<b>3.8 TRANSPORTION: ROAD, RAIL, AIR, AND WATER</b>	0	18,658,088	0	0	0	18,658,088
<b>3901</b>	<b>8.1 Improve efficiency &amp; effectiveness of road transp't</b>	0	18,658,088	0	0	0	18,658,088
<b>390102</b>	<b>11.2 prvd acs to safe, affodbl, acs'ble &amp; sust trnspt syst for all</b>	0	18,658,088	0	0	0	18,658,088
	<i>Infrastructure Delivery and Management</i>	0	18,658,088	0	0	0	18,658,088
	SP3.1 Roads and Transport services	0	18,658,088	0	0	0	18,658,088
	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	0	18,658,088	0	0	0	18,658,088
	Non Financial Assets	0	18,658,088	0	0	0	18,658,088
<b>Grand Total</b>		<b>0</b>	<b>22,616,564</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,616,564</b>