



REPUBLIC OF GHANA

COMPOSITE BUDGET

FOR 2026-2029

PROGRAMME BASED BUDGET ESTIMATES

FOR 2026

GUAN DISTRICT ASSEMBLY

OFFICE OF THE GUAN DISTRICT ASSEMBLY

In case of reply, the number and date of this letter should be quoted.
Our Ref. No: GDA/.....
Your Ref. No:



P. O. BOX 1
LIKPE – MATE
OTI REGION
Date: 29th Oct, 2025

SUBMISSION OF 2026 PROGRAMME BASED BUDGET

We submit, herewith, the 2026 Programme Based Budget for the Guan District Assembly for your attention and necessary action, please.

Thank you.

**FOR: DISTRICT CHIEF EXECUTIVE
(SYLVESTER AYITEY)
DISTRICT CO-ORDINATING DIRECTOR**

**THE HON. MINISTER
MINISTRY OF FINANCE
ACCRA**

THRO:

**THE HON. REGIONAL MINISTER
OTI REGIONAL CO-ORDINATING COUNCIL
DAMBAI**

RESOLUTION BY THE ASSEMBLY

The 2026 Composite Budget was approved at the Second Ordinary Meeting of the First Session of the Guan District Assembly held on the 29th October, 2025 at the Conference Hall of the Assembly


.....

**PRESIDING MEMBER
(HON. KENNETH B. NORVIEWU)**


.....

**DIST. CO-ORD. DIRECTOR
(MR. SYLVESTER AYITEY)**

Compensation of Employees	Goods and Service	Capital Expenditure
GH¢2,144,073.35	GH¢15,869,256.92	GH¢20,872,715.12

Total Budget = GH¢38,886,045.39

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PART A: STRATEGIC OVERVIEW OF THE ASSEMBLY

Establishment of the District

Guan District was created as an Assembly by legislative Instrument (L.I.) 2416 in 2020 with Likpe Mate as the district capital. It forms part of the nine Municipal and District Assemblies in the Oti Region of Ghana

Population Structure

The 2026 projected population of the district according to the Ghana Statistical Service is 30,232. This is made up of 15,473 (51.18%) males and 14,759(48.82%) females.

Vision

To be the most well managed and development focused District Assembly in Ghana.

Mission

The Guan District Assembly exists to improve the living standards of her people by mobilizing fiscal, material and human resources towards establishing the district as the leading tourism, cocoa and rice production centres in Oti Region and Ghana as a whole.

Goals

To enhance community well-being by fostering stakeholder collaboration, promoting self-reliance, accountability, and unity, while creating an enabling environment for private sector growth through good governance.

Core Functions

The core functions of the Guan District Assembly are outlined below:

- Exercise political and administrative authority in the district, provide guidance, give direction to, and supervise the administrative authorities in the district.
- Performs deliberative, legislative and executive functions.

- Responsible for the overall development of the district and shall ensure the preparation of development plans and annual and medium-term budgets of the district related to its development plans.
- Formulate and execute plans, programmes and strategies for the effective mobilization of the resources necessary for the overall development of the district.
- Promote and support productive activity and social development in the district and remove any obstacles to initiative and development.
- Initiate programmes for the development of basic infrastructure and provide District works and services in the district.
- Responsible for the development, improvement and management of human settlements and the environment in the district.
- Responsible, in cooperation with the appropriate national and local security agencies, for the maintenance of security and public safety in the district.
- Ensure ready access to Courts in the district for the promotion of justice.

Initiate, sponsor or carry out studies that are necessary for the performance of a function

- i. Perform any other functions provided for under any other legislation.
- ii. Take the steps and measures that are necessary and expedient to execute approved development plans and budgets for the district;
- iii. Guide, encourage and support sub-district local government bodies, public agencies and local communities to discharge their roles in the execution of approved development plans;
- iv. Initiate and encourage joint participation with any other persons or bodies to execute approved development plans;
- v. Promote or encourage other persons or bodies to undertake projects under approved development plans; and
- vi. Monitor the execution of projects under approved development plans and assess and evaluate their impact on the people's development, the local, district and national economy.

- vii. Coordinate, integrate and harmonize the execution of programmes and projects under approved development plans for the district, 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 district.
- viii. Finally, a District Assembly in the performance of its functions, is subject to the general guidance and direction of the President on matters of national policy, and shall act in co-operation with the appropriate public corporation, statutory body or non-governmental organizations

District Economy

Majority of the population are engaged in small informal trade, crop farming, livestock keeping and other related trading activities. Significantly, the District is noted among the four main cocoa growing areas in the Oti region. However, significant portion of the population is gradually shifting towards the trade sector. Per the 2021 PHC Census, among the employed population of 15 years and above, about 31% are in this sector. All the small-scale industries are owned and managed mainly by sole proprietors. The industrial activities in the district have been grouped under seven categories, which could facilitate the identification of future prospects and promotional strategies. The categories are:

Agriculture In the Guan District

Guan District covers an area of 17,200 hectares. Available land suitable for agricultural purposes is 65,000 hectares, that is 55,085 hectares for crops and 9,962 hectares for livestock production (47% and 8.5% for crops and livestock respectively)The Climate and soils support varieties of crops and livestock. Crop production includes food and cash crops. The livestock include small ruminants (sheep and goats), poultry, piggery and cattle on a small scale. Fish farming or aquaculture is carried out mostly in the central portions of the District around Guan and Santrokofi.

Food Crops Production

Food crops are produced mainly by peasant farmers using simple hand tools. The average land holding per farmer is about 0.5 ha. Apart from rice and cassava to some extent most farmers practice mixed crop farming. There is a decreasing level of use of inorganic fertilizers. The major food crops cultivated in the district are maize, cassava, rice, plantain, cocoyam and yams. Vegetables (okro, tomato and garden eggs) are grown all over the district:

Table 1.0: Major Food Crop Producing Areas

Road Network

CROP	MAJOR PRODUCING AREAS
Maize	Lolobi Akpafu
Cassava	Akpafu, Santrokofi, Lolobi, Likpe
Rice	Santrokofi Akpafu Lolobi
Yam	Likpe, Akpafu Lolobi
Plantain	Lolobi Likpe
Vegetables	Lolobi,

The spatial system in the district is not well articulated. The location of the district capital Lipke Mate is strategic and averagely accessible to all other parts by road. The physical accessibility could be more efficient if the road networks are improved.

The main type of available transportation infrastructure in the district is various categories of roads. These consist of the 5km Highway and 103km and Feeder Roads. The Highway is made up of a portion of the Eastern Corridor Road. This road stretches from the district boundary with Togo and to the Jasikan District at Akpafu–Mempeasem.

Another important road network in the district is Feeder Road. This network consists of about 48.5km of roads spanning the district. About 5.1km of this network is surfaced with bitumen. About 25.74km of the network is gravel surfaced and this needs to be upgraded to bitumen surfaced. The majority of the roads in the district are feeder roads. This consists of engineered, partially engineered and un-engineered. These

roads are generally not in good condition especially during the wet season. Several culverts broken and needed to be restore

Energy

The main sources of energy in the district are electricity, liquefied petroleum gas (LPG) and fuel wood. While all the three energy sources are used for cooking, small scale industrial and commercial activities, electricity also serves as a source of light. The district is connected to the national electricity grid. Electricity is available in every traditional area and about 90% of all settlements have electric power. To a lesser extent, solar and kerosene are also source of energy in the district. There are no LPG distribution outlets in the district. There is therefore the need to encourage the private sector to invest in the sector to increase number of distributions points across the district to ensure reliability

Health

Health is an important sector of the District Social Services delivery System. This section is therefore devoted to presenting an analysis of the Health Sector Situation in the District including Accessibility, Staff Strength, Health Insurance Service, OPD Attendance, Trend OPD Attendance by gender, Causes of Specific Death Rate for 2025, Malaria Control, Trend of Admissions by Insured and Non-Insured, etc.

NAME OF HEALTH FACILITY	TYPE	NAME OF HEALTH FACILITY	TYPE
Likpe Bakua Polyclinic	Polyclinic	37	50
Likpe Mate CHPS Compound	CHPS	5	12
Bala Health Centre	Health Centre	10	15
Likpe Agbozume	CHPS	6	10
Likpe Koforidua	CHPS	3	10
Likpe Abrani	Health Centre	6	14
Likpe Kukurantumi	CHPS	7	12
Lolobi Kumasi	Health Centre	11	16
Akpafu Adorkor	Health Centre	6	14
Santrokofi Bume	Health Centre	12	16
Akpafu Mempeasem	Health Centre	10	16
Akpafu Odomi	CHPS	7	12
TOTAL		124	179

Health Service Accessibility

The district does not have a District Hospital neither a private facility but has 12 Health Facilities, made up of 5 CHPS Zones, One (1) polyclinic and six (6) Health Centres. These facilities deliver primary health service with 85% accessibility considering locations, road networks and other determinants. To achieve improve health service delivery, the District needs the following: District Hospital, upgrade of the other facilities, staff accommodation, renovation of facilities among others. The table below gives more information about the health facilities in the district and personnel at post

STAFF STRENGTH IN GUAN DISTRICT

S/N	CATEGORY OF STAFF	NUMBER OF STAFF
1.	DDHS	1
2.	MEDICAL OFFICER	1
3.	PHYSICIAN ASSISTANT	1
4.	NURSING OFFICER-PUBLIC HEALTH	4
5.	ADMINISTRATIVE NANAGER	1
6.	ACCOUNTANT	3
7.	MIDWIVES	25
8.	EXECUTIVE OFFICER	1
9.	PUBLIC HEALTH OFFICER - DISEASE CONTROL	3
10.	PUBLIC HEALTH OFFICER - NUTRITION	2
11.	TECHNICAL OFFICER- NUTRITION	1
12.	TECHNICAL OFFICER - DISAESE CONTROL	2
13.	TECHNICAL OFFICER - HEALTH INFORMATION	2
14.	TECHNICAL OFFICER – HEALTH PROMOPTION	2
15.	INTERNAL AUDITOR	1
16.	T.O. COMMUNITY MENTAL HEALTH	2
17.	NURSING OFFICER-PSYCHIATRIC	1
18.	PSYCHIATRIC NURSE	2
19.	NURSING OFFICER-NURSE PRACTITIONER	1
20.	NURSING OFFICER-GENERAL	5

21.	NURSING OFFICER-PHTHALMIC	1
22.	REGISTERED CERTIFIED ANESTHETICS	1
23.	COMMUNITY HEALTH NURSE	55
24.	REGISTERED COMMUNITY HEALTH NURSE	5
25.	REGISTERED GENERAL NURSE	22
26.	ENROLLED NURSE	40
27.	HEALTH ASSISTANT	2
28.	STENOGRAPHER SECRETARY	1
29.	TECHNICAL OFFICER-LABORATORY	1
30.	DRIVER	1
31.	BIOSTATIC ASSISTEANT	2
32.	SECURITY	1
33.	ORDERLY	4
TOTAL		197

GUAN HEALTH ACESSIBILITY MAP

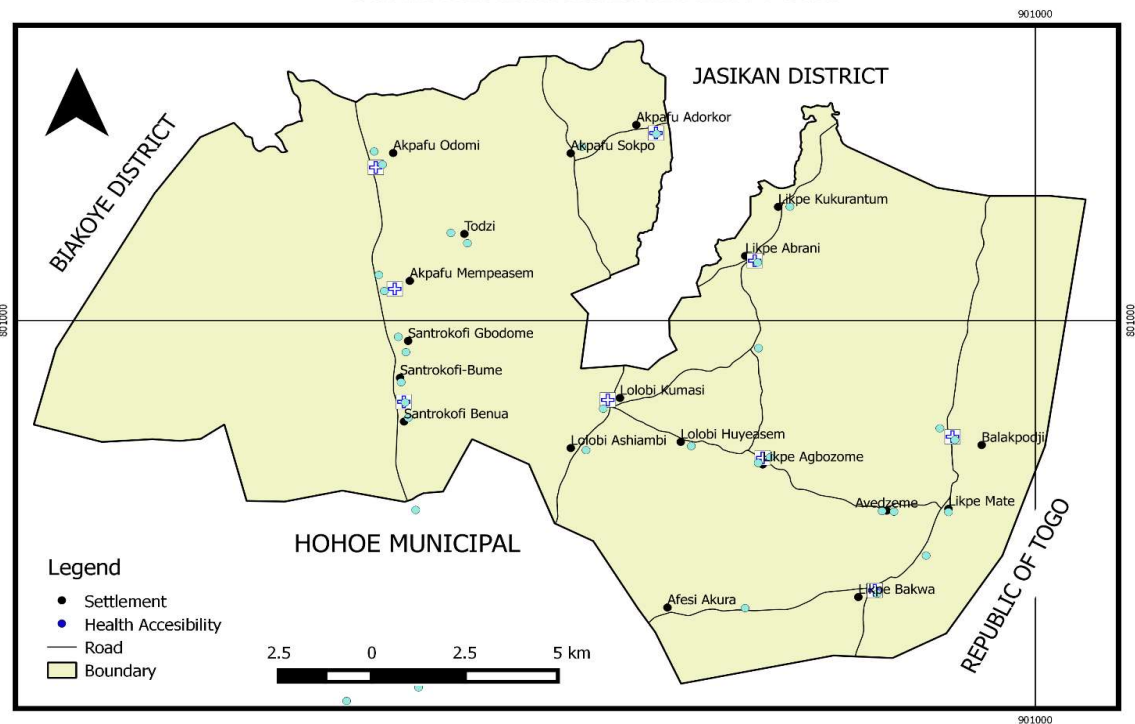


Figure: 3.0 Health Facilities in Guan District

Trend of Top Ten OPD Causes of OPD attendance 2023-2025

	2023			2024			2025		
	DISEASE	TOTAL	%	Disease	TOTAL	%	Disease	TOTAL	%
1	Malaria	81260	51.9	Malaria	30210	23.6	URTI	39469	22.3
2	URTI	13170	8.4	URTI	18664	14.6	Malaria cases	35843	20.2
3	Diarrhoea Diseases	7499	4.8	Intestinal Worms	7862	6.1	Anaemia	12266	6.9
4	Intestinal Worms	7140	4.6	Pregnancy Rel. Comp	7792	6.1	Diarrhoea Diseases	10223	5.8
5	Skin Diseases	5830	3.7	Diarrhoea Diseases	6585	5.1	Skin Diseases	8037	4.5
6	Hypertension	5603	3.6	Anaemia	5676	4.4	Intestinal Worms	7876	4.4
	Pregnancy Rel. Comp	5560	3.6	skin diseases Rheumatism	4981	3.9	Rheumatism & Other Joint Pains	6068	3.4
8	Anaemia	5275	3.4		4793	3.7	Pregnancy	5066	2.9
9	Rheumatism & Other-Joint	5267	3.4	Hypertension	4450	3.5	Typhoid Fever	3873	2.2
10	Acute Eye Infection	2686	1.7	Acute Eye Infection	4186	3.3	Acute Eye Infection	3391	1.9

Source: (Annual Performance Review Report, District Health Directorate, 2025, Guan

Malaria for the past two years tops the causes of OPD attendance as shown in the table above. In contrary to that, URTI topped the table for the ten causes of the OPD attendance with 22.3% of the total cases recorded in 2025 followed by the almighty malaria with 20.2%. Malaria taking the second position is due to the introduction of the malaria protocol which states that, no suspected malaria condition should be treated without TESTING.

Education

The district relatively has a reasonable number of public and private schools that provide education to the people within the district especially at the basic and second cycle levels. For the public schools, there are Twenty-five (25) pre - schools, Twenty - five (25) primary schools, Twenty – three (23) Junior high schools, and (3) Senior High Technical school. With regards to the private schools, seventeen (2) are pre-schools, four (4) primary schools, Non for Junior High schools. Altogether there are 76 schools within the District for all levels.

School Enrolment

The enrolment rate is encouraging for both public and private basic schools, however, the enrolment for girls falls short of the standard. Therefore, there is the need to put measures in place to facilitate the enrolment of girls to bridge the disparity. The table shows the enrolment of both boys and girls in the various sectors in the circuits in 2024/2025 academic year.

The Table Shows the Breakdown

S/N	INSTITUTIONS	TOTAL NO.	TOTAL NO. TEACHERS	PUPIL – TEACHER RATIO	STANDARD	Boys	Girls	TOTAL
1.	PRE- SCHOOL	25	43	1:26	25	444	443	887
2.	PRIMARY	25	129	1:23	30	1,817	1,607	3,424
3.	JSS	23	112	1:12	30	854	745	1,599
4.	SHS	2	53	1: 21	30	815	301	1,116
5.	TECH/VOC.	1	6	1: 9		32	20	52
	TOTAL	76	343	1: 21		3,962	3,116	7,078

Major Marketing Centres

The main marketing centers in the District include Bala Market and Lolobi-Kumasi with a population of about 40 participants per market day. Below are the market days for the marketing centres in the district.

Table 2.0

NAME OF MARKET	MARKET DAYS	MAJOR COMMODITIES
Lolobi -Kumasi	Wednesdays	plantain, cassava, Rice and maize
Likpe- Bala	Fridays	plantain, cassava, Rice and maize
Akpafu Mempeasem	Tuesdays	Rice, Maize and Cassava
Likpe Bakua	Tuesdays	plantain, cassava, Rice and maize
Likpe- Mate	Fridays	plantain, cassava, Rice and maize

These markets are currently observed on temporal places with majority of marketing happening on the road. There is an urgent need to relocate these markets to befitting locations. Approximately 90% of marketers are under improvised shed.

Water and Sanitation

The sanitation situation in the district can be described as fairly good with about 44.7 percentage of the population with access to improved sanitation facilities. This calls for pragmatic action such as the adoption of Community Led Total Sanitation to which seeks to trigger communities to construct and use improved latrines to adopt good hygiene behaviours.

Waste Management is a primary responsibility of the District Assembly. The Assembly does not have a Disposal Site where refuse is dumped. For the collection,

transportation and dumping of the refuse, the Assembly has entered into partnership with the Zoomlion Company Ltd which has provided refuse collection containers placed at vantage points in the various neighbourhoods and communities into which households dump their waste and containers are picked trucks belonging to the company and transported to the Disposal sites and dumped. The dumped waste is intermittently sprayed with disinfectants and finally burnt. The Zoomlion Company is also responsible for cleaning the major streets and the lorry parks around the main market. However, the refuse container coverage is 67%. That is, only 67% of the population have access to a refuse container. The table below shows the distribution of refuse containers in various communities and their means of disposal.

Table 6.0

S/N	Name of Community	No. Of Contain-	Means Of Disposal
1	Likpe Mate	1	Jasikan District's
2	Likpe Bala	1	Jasikan District's
3	Likpe Bakua	1	Jasikan District's
4	Santrokofi Benua	1	Jasikan District's
5	Akpafu Mempeasem	1	Jasikan District's
6	Akpafu Odomi	1	Jasikan District's
7	Likpe Kukurantumi	1	Jasikan District's
8	Lolobi Ashambi	1	Jasikan District's
9	Lolobi Kumasi	1	Jasikan District's
	TOTAL	9	

Table 7.0 BASELINE DATA ON WATER SUPPLY

COMMUNITIES	NO. OF BORE-HOLE	NO. OF STAND PIPE	WELLS	NO. OF SYSTEMS	STREAMS
AKPAFU MEM-PEASEM	-	8	-	1	

AKPAFU ODORKOR	-	5	-	0	
AKPAFU ODOMI	-	6	-	0	
AKPAFU TODZI	-	0	-	2	
SOKPO AK-DAFU	1	0	0	0	
LIKPE ABRANI	-	0	-	0	1
LIKPE AGBOZUME	-	5	-	1	
LIKPE AVEDZEME	-	0	-	0	
LIKPE BAKWA	-	7	-	1	
LIKPE BALA	-	0	-	2	
LIKPE KOFORIDUA	-	0	-	1	
LIKPE KUKURANTUMI	-	-	-	4	
LIKPE MATE	-	8	-	1	1
LIKPE NKWANTA	-	0	-	1	
LIKPE TODOME	-	4	-	0	
LIKPE WODOME	-	-	-	-	
LIKPE ALAVANYO	-	-	-	-	
TEMKPORKOPE	-	-	-	-	
LIKPE TO	-	-	-	-	
LOLOBI ASHAMBI	-	7	-	1	
LOLOBI HUYEASEM	-	-	-	-	
LOLOBI KUMASI	-	9	-	1	
LORMNAVA	-	-	-	-	
LUMORVI ADORKU	-	-	-	-	
MANASE KORPE	-	-	-	-	
MANGOASE	-	-	-	-	
MANTEY KORPE	-	-	-	-	
SANTROKOFI BENUA	-	7	-	1	

SANTROKOFI BUME	-	3	-	-	
SANTROKOFI GBORDOME	-	5	-	-	
TOTAL	1	74	0	17	2

Key Issues/Challenges

1. Deplorable educational infrastructure
2. Limited health coverage
3. Poor road network linking the various sections of the district
4. Limited market facilities
5. Low revenue generation potentials and capacity
6. Untapped tourism potentials
7. Inadequate sensitization on Community Lead Total Sanitation (CLTS) policy
8. Low agricultural productivity
9. Limited adherence to building regulations
10. The District lacks financial institutions to support the local economy to grow

Key Achievements in 2025

1. Procured and distributed 800 pieces of Dual Desks to 33 schools in the district.
2. Constructed the District Health Director's Bungalow at Likpe Mate
3. Rehabilitated a 1no. 3-Unit Classroom Block at Likpe Mate RC JHS
4. Re-roofed a Doctor's Bungalow at Likpe Bakua
5. Procured 5 no. Office Tables and Chairs for decentralised departments
6. Supplied economic empowerment, educational and medical support to 26 PWD beneficiaries
7. Assisted a total of 1,309 PWDs and their household members with NHIS
8. Facilitated the distributed 300 streetlights to various communities in the district
9. Supported the training of 19 Assembly Members
10. Facilitated the commencement of works on the District Assembly Complex
11. Facilitated the distribution of 300 bags of fertilizers to farmers in the district
12. Works completed on Partitioning of offices, creation of 3no. Works stations and installation of Burglar proof at Likpe Todome Guest House



CONSTRUCTION OF CHPS COMPOUND AT AKPAFU TODZI



REHABILITATION OF RC. JHS AT LIKPE MATE



CONSTRUCTION OF HEALTH DIRECTOR, s BUNGALOW AT LIKPE MATE



FURNITURE FOR SCHOOLS IN THE DISTRICT



HANDING OVER OF SUPPORT ITEMS TO PWDs

Revenue and Expenditure Performance

Table 1 below shows the Internally Generated Funds (IGF) mobilized as at September, 2025. The total revenue generated stood at GH 54,390.00 and this represents 45.3% of the total IGF budget for the period under review.

Revenue

Table 1: Revenue Performance – IGF Only

REVENUE PERFORMANCE – IGF ONLY							
ITEMS	2023		2024		2025		% performance as at September, 2025 $\frac{Actual}{Budget} \times 100$
	Budget	Actuals	Budget	Actuals	Budget	Actuals as at September	
Property Rates	46,900.00	13,780.30	46,900.00	97,68.38	40,000.00	31,890,00	79.73
Basic Rates	1,000.00	570.00	1,000.00	0.00	600.00	0.00	0.00
Fees	56,460.00	30,713.00	54,000.00	73,563.00	53,300.00	45,505.00	85.41
Fines	6,000.00	0.00	6,000.00	0.00	-	-	0.00
Licences	26,100.00	31,571.00	28,960.00	12,509.00	27,560.00	10,687,00	38.8
Land	43,540.00	20,643.98	43,540.00	13,576.62	28,540.00	19,167.51	67.1
Rent	-	-	0.00	0.00	-	-	0.00
Investment	-	-	-	0.00	-	-	0.00
Sub-Total	180,000.00	97,278.28	180,000.00	114,568.00	150,000.00	107,249.51	71.50
Royalties	0.00	0.00	0.00	0.00	-	-	0.00

Total	180,000.0 0	97,278.2 8	180,000.0 0	114,568.0 0	150,000.0 0	107,249.5 1	71.50
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Table 2: Revenue Performance – All Revenue Sources

REVENUE PERFORMANCE – All Revenue Sources							
ITEMS	2023		2024		2025		% performance as at September, 2025 $\frac{\text{Actual}}{\text{Budget}} \times 100$
	Budget	Actuals	Budget	Actuals	Budget	Actuals as at September	
IGF	180,000.0 0	97,278.28	180,000.0 0	114,568.0 0	150,000.0 0	107,249.5 1	89.4
Compensation Transfer	1,058,484 .77	1,058,484 .86	1,400,881 .09	700,440.5 4	1,864,175. 00	1,918,287 .58	102.9
Goods and Services Transfer	56,000.00	2,511.74	56,000.00	12,500.00	56,000.00	39,390.50	70.3
Assets Transfer	-	-	0.00	0.00	0.00	0.00	-
DACF	3,557,860 .00	1,048,226 .58	2,668,707 .40	1,667,245 .60	15,956,402 .41	5,187,054 .30	32.51
DACF-DRIP	-	-	0.00	0.00	0.00	0.00	0.00
DACF-PWD	400,000.0 0	162,225.8 4	1,000,000 .00	0.00	630,000.00	510,723.5 8	81.07
DACF-MP	-	-	200,000.0 0	192,666.1 0	330,000.00	259,481.1 0	78.63
DACF-RFG	963,141.0 0	-	1,799,018 ,00	1,799,018 .00	750,000.00	49,400.00	6.59
UNICEF/ISS	-	-	25,000.00	0.00	25,000.00	0.00	0.00
MAG	59,098.63	59,098.63	8,483.93	0.00	0.00	0.00	0.00

GPSNP	-	-	40,000.00	100,000.00	2,136,825.00	0.00	0.00
Total	6,274,584.40	2,427,825.93	7,318,090.42	4,586,438.28	21,898,402.41	8,373,062.32	38.24

As depicted from the table above, 38.24% of the total projected revenue of GHs 21,898,402.41 has been received as at the end of the third quarter.

Expenditure

Table 3: Expenditure Performance-All Sources

EXPENDITURE PERFORMANCE (ALL DEPARTMENTS) ALL FUNDING SOURCES							
Expenditure	2023		2024		2025		% Performance (as at September, 2025) $\frac{Actual}{Budget} \times 10$
	Budget	Actual	Budget	Actual	Budget	Actual as at September,	
Compensation	807,689.20	806,395.16	1,089,886.00	1,085,220.74	1,864,175.00	1,988,107.81	106.65
Goods and Service	2,350,059.40	1,324,910.91	2,493,187.31	1,320,499.78	2,841,652.00	968,169.80	34.07
Assets	1,566,228.00	576,559.09	2,691,511.09	453,309.94	3,034,957.42	538,850.14	17.75
Total	6,274,584.40	2,707,865.16	7,318,090.42	2,859,030.26	21,898,402.41	3,495,127.80	15.96

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

- a. Ensure free, equitable and quality education for all by 2030
- b. Achieve universal health coverage, including financial risk protection, access to quality health-care services
- c. Develop quality, sustainable and resilient infrastructure to support economic development and human wellbeing
- d. Promote development policies that supports MSMEs including access to financial services
- e. Strengthen domestic resource mobilization to improve cap. For revenue collection
- f. Support and strengthen communities in water and sanitation management
- g. Ensure responsive, inclusion, participatory and representative decision-making at all levels
- h. Implement appropriate social protection systems and measures
- i. End all forms of discrimination against women and girls everywhere
- j. Enhance inclusive urbanization and capacity for particular human settlement management
- k. Ensure sustainable food production system, implement resilient and regenerative agricultural practices

Policy Outcome Indicators and Targets

Table 4: Policy Outcome Indicators and Targets

% increase in IGF collection	The total amount of IGF collected increased as against that of previous year	% change	100	100	5	25.8	5	Not yet	10	10	10	10
% increase in BECE Performance	The total number of registered candidates passed should increase	% pass	50	45	60	Not yet	65	70	75	80	85	90
% increase in access to health services	That is, about 4,000 people access health care from facilities more than 10km away from their settlement, will have one within 2km	% coverage	95	85	90	85	94	96	98	100	100	100
% Increased access to social intervention programmes	The total number of beneficiaries increased	% coverage	30	-	40	7.5	20	30	40	50	60	70

Revenue Mobilization Strategies

REVENUE SOURCE	KEY STRATEGIES
1. RATES (BASIC RATES/PROPERTY RATES)	<ul style="list-style-type: none"> • Involvement of the Area councils in basic rates collection • Activate Revenue taskforce to assist in the collection of rates
2. LANDS	<ul style="list-style-type: none"> • Sensitize the people in the district on the need to seek building permit before putting up any structure.
3. LICENSES	<ul style="list-style-type: none"> • Sensitize business operators to acquire licenses and also renew their licenses when expired • Comprehensive data collection on businesses • Acquisition of revenue (billing) software
4. FEES AND FINES	<ul style="list-style-type: none"> • Sensitize various market women, trade associations and transport unions on the need to pay fees on export of commodities • Effective policing of revenue barriers • Formation of revenue monitoring team to check on the activities of revenue collectors, especially on market days.
5. COLLECTORS	<ul style="list-style-type: none"> • Setting target for revenue collectors • Building the capacity of revenue collectors

PART B: BUDGET PROGRAMME/SUB-PROGRAMME SUMMARY

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

Budget Programme Objectives

- To provide administrative support for the Assembly
- To formulate and translate policies and priorities of the Assembly into strategies for efficient and effective service delivery
- Improve resource mobilization and financial management

Budget Programme Description

The Management and Administration programme is responsible for all activities and programmes relating to Human Resource Management, General Services, Planning and Budgeting, Finance and Revenue Mobilization, Procurement/Stores, Transport, Public Relations, Training and Travels, ICT, Security and Legal. This programme also includes the operations being carried out by the Town/Area councils in the district.

The Central Administration Department is the Secretariat of the District Assembly and responsible for the provision of support services, effective and efficient general administration and organization of the District Assembly. The Department manages all sections of the assembly including: records, estate, transport, logistics and procurement, budgeting functions and accounts, stores, security and human Resources Management. The Department also coordinates the general administrative functions, development planning and management functions, rating functions, statistics and information services generally, and human Resource Planning and Development of the District Assembly. Units under the central administration to carry out this programme are spelt out below.

- The Finance Unit leads in the management and use of financial resources to achieve value for money and keeps proper accounts records.
- The Human Resource Unit is mainly responsible for managing, developing capabilities and competencies of each staff as well as coordinating human resource management programmes to efficiently deliver public services.
- The Budget Unit facilitates the preparation and execution of budgets of the District Assembly by preparing, collating and submitting annual estimates of decentralized departments in the District; translating national medium term programme into the district specific investment programme and organizing in-service-training programmes for the staff of the unit in budget preparation, financial management and dissemination of information on government financial policies. The unit also verify and certify the status of district development projects before request for funds for payment are submitted to the relevant funding; collate statistical inputs that will enhance the preparation of the budget; and monitor programmes and projects of the Assembly as a measure to ensure economic utilization of budgetary resources.
- The Planning Unit is responsible for strategic planning, efficient integration and implementation of public policies and programmes to achieving sustainable economic growth and development. The unit is the secretariat of District Planning and Co-ordinating unit (DPCU).
- The Internal Audit Unit provides reliable assurance and consulting services to management on the effectiveness of the control system in place to mitigate risk and promote the control culture of the Assembly.
- Procurement and stores facilitate the procurement of Goods and Services, and assets for the District. They also ensure the safe custody and issue of store items.

- The Information services unit which serves the Assembly in Public Relations promotes a positive image of the District with the broad aim of securing for Assembly, public goodwill, understanding and support for overall management of the district.

Likpe, Santrokofi/Akpafu, and Lolobi Area Councils are being strengthened to bring more meaning into the decentralization process and hence responsible for grassroots support and engagement in planning, budgeting and resources mobilization.

The challenges that confront this Programme are:

- Inadequate office infrastructure
- Poor information management system

Under this programme, total staff strength of 25 will carry out its implementation (22 are on GoG pay-roll and 3 on IGF pay-roll).

SUB-PROGRAMME 1.1 General Administration

Budget Sub-Programme Objective

- To facilitate and coordinate activities of department of the Assembly
- To provide effective support services

Budget Sub- Programme Description

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

Funding for this sub- programme is mainly IGF, DACF, DACF-RFG, GoG and Donors whereas the Town and area councils dwell mainly on ceded revenue from Internally Generated Revenue (IGF) and Common Fund. The departments of the assembly and the general public are beneficiaries of the sub-programme.

Table 5: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
General Assembly meetings organised	No. of meetings organised	4	2	4	4	4	4
HRMIS Returns/ Reports submitted	No. of validation	12	9	12	12	12	12

Management meetings organised	No. of meetings organised	4	3	4	4	4	4
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Budget Sub-Programme Standardized Operations and Projects

Table 6: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Internal Management of the Organization	Procurement of Tablet for Assembly Members
Procurement of Office Supplies and Consumables	Procurement of Office Equipment
Protocol Services	
Administrative and Technical Meetings	
Security Management	
Citizens Participation in Local Governance	
Legislative enactment and oversight	
Local and international affiliations	
Procurement management	
Internal Audit operations	

SUB-PROGRAMME 1.2 Finance and Audit

SUB-PROGRAMME 1.2 Finance and Audit

Budget Sub-Programme Objective

- Improve financial management and reporting through the promotion of efficient Accounting system
- Ensure effective and efficient mobilization of resources and its utilization

Budget Sub- Programme Description

The sub-programme seeks to ensure effective and efficient resource mobilization and management. The Finance and Revenue mobilization sub-programme comprises of three units namely, the Accounts/Treasury, budget units and internal audit. Each Unit has specific rolls they play in delivering the said outputs for the sub-programme. The account unit collects records and summarizes financial transactions into financial statements and reports to assist management and other stakeholders in decision making. They also receive, keep safe custody and disburse public funds. This unit together with the Budget unit sees to the payment of expenditures within the District. The budget unit issue warrants of payment and participate in internally revenue generation of the Assembly.

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

This major activity helps to ensures reconciliations and helps in providing accurate information during the preparation of monthly financial statement which is later submitted for further actions. The sub-programme is proficiently manned by 7 officers. Funding for the

Finance sub-programme is from Internally Generated Revenue (IGF), GoG, DACF-RFG (RFG) and DACF.

Challenges

The following are the key Challenges to be encountered in delivering this sub-programme:

- Inadequate means of transport for revenue mobilisation
- Under staffing of the revenue unit

Table 7: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Annual and Monthly Financial Statement of Accounts submitted.	Annual Statement of Accounts submitted by	20 th Feb	26 th Feb	28 th Feb.	28 th Feb.	28 th Feb.	28 th Feb.
	Number of monthly Financial Reports submitted	12	9	12	12	12	12
Quarterly Audit report prepared and submitted	Number of reports on file	3	3	4	4	4	4
Audit committee meeting	Number of reports on file	3	3	4	4	4	4

Budget Sub-Programme Standardized Operations and Projects

Table 8: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Treasury and Accounting Activities	
Revenue collection and management	
Internal Audit operations	

SUB-PROGRAMME 1.3 Human Resource Management

Budget Sub-Programme Objective

The objective of the sub-programme is to coordinate the overall human resources programmes of the district.

Budget Sub- Programme Description.

The Human resource management sub-programme seeks to manage, develop capabilities and competences of staff and coordinate human resource programmes for efficient delivery of public service. The sub-programme would be carried out through ensuring regular updates of staff records, staff needs assessment, ensuring general welfare of staff, ensuring inter and intra departmental collaboration to facilitate staff performance and development, organizing staff trainings to build their capabilities, skills and knowledge.

The human resource unit has a staff strength of 1 officer with the rank of Senior Human Resource Manager. Funds to deliver the human resource sub-programme includes IGF, DACF and GOG capacity building. The main challenge faced in the delivery of this sub-programme is the inadequate staffing of the unit

Table 9: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Capacity of staff built	No. of staff trained	48	-	52	60	65	70
Administration of Human Resource Management Information System (HRMIS)	Number of updates and submissions	12	9	12	12	12	12
Prepare and implement capacity building plan	Composite training plan approved by	7 th Dec.	5 th Nov.	31 st Dec.	31 st Dec.	31 st Dec.	31 st Dec.
Salary Administration	Monthly validation of ESPV	-	9	12	12	12	12

Budget Sub-Programme Standardized Operations and Projects

Table 10: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Personnel and Staff Management	
Manpower and skills development	
Internal management of the organization	

SUB-PROGRAMME 1.4 Planning, Coordination and Statistics

Budget Sub-Programme Objective

- Facilitate, formulate and coordinate plans and budgets
- Monitoring of projects and programmes.

Budget Sub- Programme Description

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

Challenges include inadequate knowledge on new planning and budgeting reforms by the decentralized departments. The sub-programme is proficiently managed by 7 officers comprising of 4 Budget Analysts/Officers and 2 Planning Officers and a Statistician.

Table 11: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Composite Budget and Annual Action Plan prepared	Composite Action Plan and Budget		31 st Sept.	31 st Oct	31 st Oct	31 st Oct	31 st Oct

based on guidelines	approved by General Assembly						
Social Accountability meetings held	Number of Town Hall meetings organized	2	2	2	2	2	2
Compliance with budgetary provision	% expenditure kept within budget	100	100	100	100	100	100
Monitoring & Evaluation	Number of monitoring held	4	3	4	4	4	4
	Annual Progress Reports submitted to NDPC by	25 th Feb.	28 th Feb.	15 th March	15 th March	15 th March	15 th March

Budget Sub-Programme Standardized Operations and Projects

Table 12: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Plan and Budget Preparation	
Monitoring and Evaluation of Programmes and Projects	
Administrative and technical meetings	
Data collection	

SUB-PROGRAMME 1.5 Legislative Oversight

Budget Sub-Programme Objective

To perform deliberative and legislative functions in the district

Budget Sub- Programme Description

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

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

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

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

Table 13: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Organize Ordinary Assembly Meetings annually	Number of General Assembly meetings held	4	2	4	4	4	4
Statutory sub-committees	Number of statutory sub-committee meeting held	4	2	4	4	4	4
Build capacity of Town/Area Council annually	Number of training workshop organized	-	1	1	1	1	1
	Number of area council supplied with office equipment	-	-	3	3	3	3

Budget Sub-Programme Standardized Operations and Projects

Table 14: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Protocol Services	
Manpower And Skills Development (Building the capacity of sub-structures in revenue mobilization)	
Legislative enactment and oversight	

PROGRAMME 2: SOCIAL SERVICES DELIVERY

Budget Programme Objectives

- To provide equal access to quality basic education to all children of school - going age at all levels
- To improve access to health service delivery.
- Facilitate in the integrating the disadvantaged, vulnerable and excluded in mainstream of development.

Budget Programme Description

Social Service Delivery is one of the key Programmes of the Assembly. This programme seeks to take an integrated and holistic approach to development of the District and the Nation as a whole. There are four sub-Programmes under this Programme namely; Education and Youth Development, Health delivery and Social Welfare and Community Development.

The education, Youth and Sport Department of the Assembly is responsible for pre-school, special school, basic education, youth and sports, development or organization and library services in the district. The department therefore assists the Assembly in the formulation and implementation of programmes in such areas of education and youth development.

The Department of Health in collaboration with other departments assist the Assembly to deliver context specific health care interventions by providing accessible, cost effective and efficient health service at the primary and secondary care levels in accordance with approved national policies by ensuring prudent management of resources.

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

Extreme poverty continues to work against the economic gains that Ghana has chalked over the past two decades. It is estimated that about 18% of Ghanaians live under extreme poverty conditions. This means that they are neither able to afford daily subsistence requirement nor afford education and basic health for themselves and their children.

This phenomenon perpetuates generational poverty. In order to ensure equitable distribution of national resources and mainstreaming of the extremely poor, Government developed and started implementing the National Social Protection Strategy (NSPS) in 2007.

SUB-PROGRAMME 2.1 Education, Youth and Sports Services

Budget Sub-Programme Objective

- To ensure inclusive and equitable access to education at all levels
- Provide relevant quality pre-tertiary education to all children

Budget Sub- Programme Description

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

This sub-programme is carried through:

- Formulation and implementation of policies on Education in the District within the framework of National Policies and guidelines;
- Advise the District Assembly on matters relating to preschool, primary, Junior High Schools in the District and other matters that may be referred to it by the District Assembly;
- Facilitate the appointment, disciplining, posting and transfer of teachers in pre-schools, basic schools and special schools in the district;
- Liaise with the appropriate authorities for in-service training of pupil teachers and encouraging teachers to undergo advance studies relevant to the field;
- Supply and distribution of textbooks in the district
- Advise on the construction, maintenance and management of public schools and libraries in the district;

- Advise on the granting and maintenance of scholarships or bursaries to suitably qualified pupils or persons to attend any school or other educational institution in Ghana or elsewhere;
- Assist in formulation and implementation of youth and sports policies, programmes and activities of the District Assembly;

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

In carrying out this sub-programme, funds would be sourced from GoG, DACF and NGO support. The community, development partners and departments are the key beneficiaries to the sub-programme.

Challenges in delivering the sub-programme include the following;

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

Table 15: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Increase/improve educational infrastructure and facilities	Number of classroom blocks renovated/ constructed	1	1	2	2	2	2
Sports and Culture programmes Organized	Number of Sports Programme organized	1	1	1	1	1	1
JHS Students Supported to attend STMIE Programme	Number of Students supported	-	-	15	15	20	25
Mock exam for Final Year JHS students Organized	Number of Mock exams Organized	-	-	1	1	1	1

Budget Sub-Programme Standardized Operations and Projects

Table 16: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Support to teaching and learning delivery (My first day at school, STMIE, provision of school furniture, supply of books, Schools and Teachers award scheme)	Construction of 1No. 3-Unit classroom block at Likpe Abrani D.A JHS
Development of youth, sports and culture	
Official / National Celebrations	

SUB-PROGRAMME 2.2 Public Health Services and Management

Budget Sub-Programme Objective

To achieve a healthy population that can contribute to socio-economic development of the district and Ghana as a whole

Budget Sub- Programme Description

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

- Ensure the construction and rehabilitation of clinics and health centers or facilities
- Assist in the operation and maintenance of all health facilities under the jurisdiction of the district
- Undertake health education and family immunization and nutrition programmes
- Coordinate works of health centres or posts or community-based health workers
- Promote and encourage good health, sanitation and personal hygiene
- Facilitate diseases control and prevention
- Discipline, post and transfer health personnel within the district.
- Facilitate activities relating to mass immunization and screening for diseases treatment in the district.
- Facilitate and assist in regular inspection of the district for detection of nuisance of any condition likely to be offensive or injurious to human health

- Establish, install, build and control institutional/public latrines, lavatories, urinals and wash places and licensing of persons who are to build and operate
- Establish, maintain and carry out services for the removal and treatment of liquid waste
- Establish, maintain and carry out the removal and disposal of refuse, filth and carcasses of dead animals from any public place
- Assist in the disposal of dead bodies found in the district.
- Regulate any trade or business which may be harmful or injurious to public health or a source of danger to the public or which otherwise is in the public interest to regulate
- Provide for the inspection of meat, fish, vegetables and other foodstuff and liquids of whatever kind or nature, whether intended for sale or not and to seize, destroy and otherwise deal with such foodstuff or liquids as are unfit for human consumption
- Provide, maintain, supervise and control slaughter houses and pounds and all such matters and things as may be necessary for the convenient use of such slaughter houses
- Advise on the prevention of the spreading and extermination of tsetse fly, mosquitoes, rats, bugs and other vermin in the district
- Advise on the establishment and maintenance of cemeteries and crematoria.

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

Funds to undertake the sub-programme include GoG, DACF, DACF-RFG, and IGF. Community members, development partners and departments are the beneficiaries of this sub-programme. The District Health Directorate in collaboration with other departments and donors would be responsible for this sub-programme. The department has staff strength of 3 officers

Challenges in executing the sub-programme include:

- Low funding for infrastructure development
- Low sponsorship to health personnel to return to the district and work
- Delays in re-imburement of funds (NHIS) to health centres to function effectively
- Lack of liquid waste treatment plants (waste stabilisation pond)

Table 17: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Access to health service delivery improved	Number of functional new Health centres constructed			1	1	1	1
	Number of clean up exercise organized			12	12	12	12

Budget Sub-Programme Standardized Operations and Projects

Table 18: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
District Response Initiative (DRI) on HIV/AIDS and Malaria	Construction of Bungalow for the District Director of Health at Likpe Mate
Public Health Services	Construction of Health Center at Akpafu Odomi
Environmental Sanitation Management	
Public Health services (Covid-19 preventive activities)	
Liquid waste management (Fumigation)	
Solid waste management (Landfill Sites management, SIP)	

SUB-PROGRAMME 2.3 Social Welfare and Community Development

Budget Sub-Programme Objective

- To integrate the vulnerable, Persons with Disability, the excluded and Disadvantaged into the mainstream of society.
- To reduce extreme poverty and enhance the potential of the poor to contribute to National Development.
- To protect and promote the right of children against harm and abuse

Budget Sub- Programme Description

The sub-programme seeks to improve community's well-being through utilization of their skills and resources and promoting social development with equity for the disadvantaged, the vulnerable, persons with disabilities and the excluded. The department is made up of two units; Community Development Unit and Social Welfare Unit.

The community development unit under the department assist to organize community development programmes to improve and enrich rural life through: Literacy and adult education classes; Voluntary contribution and communal labour for the provision of facilities and services such as water, schools, library, community centres and public places of convenience or; teaching deprived or rural women in home management and child care.

Units under the organisation in carrying out the sub-programme include the Social Welfare Unit and Community Development Unit. The general public including the rural populace are the main beneficiaries of services rendered by this sub-programme.

The Social Welfare unit performs the functions of juvenile justice administration, supervision and administration of Orphanages and Children Homes and support to extremely poor households. The unit also supervises standards and early childhood development centres as well as persons with disabilities, shelter for the lost and abused children and

destitute. Fund sources for this sub-programme include GoG, World Vision, IGF and DACF. A total of 3 officers would be carrying out this sub-programme.

Major challenges of this sub-programme include: Lack of motorbikes to field officers to reach to the grassroots level for development programmes and delay in the release of funds

Table 19: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Increased access to social intervention programmes	No. of PWD beneficiaries	354	298	350	400	500	600
Child Rights improved	No. of child maintenance cases reported and resolved	8	5	8	7	6	5
	No. of sensitization activities held	4	3	4	4	4	4

Budget Sub-Programme Standardized Operations and Projects

Table 20: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Social Intervention Programs	
Community mobilization	
Child right promotion and protection	
Gender empowerment and mainstreaming	

SUB-PROGRAMME 2.4 Birth and Death Registration Services

Budget Sub-Programme Objective

- To keep the records of all birth and death occurrences in the District.

Budget Sub- Programme Description

This sub-programme seeks to register all the occurrences of births and deaths in the Atiwa West District. It also provides vital statistics by way of demographic data for development planning as well as increasing registration of births and deaths coverage in the District. It also seeks to acquire a community population register programme, expand its registration centres in the rural communities and computerization of the registry.

Births and Deaths ensures strict adherence of quality standards in Births and Deaths Registration in the District. It provides the opportunity to gather the necessary inputs for preparation of periodic reports, returns, annual budget estimates, promotes proper implementation of approved budget and issuing of reports for the purpose of population statistics to Ghana Statistical Service, NGO's, Hospitals, etc.

The operations of the sub-programme involves: maintaining and managing statistical data on births and deaths; undertake birth and death registration activities; educating people at the local level on the importance of births and deaths registration

The organizational unit responsible for delivering this sub-programme is the department of Births and Deaths Registry with the total number of three (3) staff. The beneficiaries of this programme are the general public. The sub-programme is funded mainly by GoG and Development Partners.

The main challenge faced in the delivery of this sub-programme is under-staffing and Office Accommodation.

Table 21: Budget Sub-Programme Results Statement

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

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Births and Deaths Registration coverage improved	Percentage of Birth	364	637	800	900	1000	1100
	Percentage of Death	10	15	20	25	30	35
Burial Permits issued to the public	Burial Permits issued	6	10	25	30	40	50
Turnaround time for processing and issuing of certified copy of entries of Births and Deaths in the register improved.	No of days:Birth	8	5	5	3	3	3
	No of days:Death	8	5	5	3	3	3

Budget Sub-Programme Standardized Operations and Projects

Table 22: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Registration of Births and Deaths	
Internal management of the organization	

SUB-PROGRAMME 2.5 Environmental Health and Sanitation Services

Budget Sub-Programme Objective

Enhance access to improved and sustainable environmental sanitation services

Budget Sub- Programme Description

The sub-programme aims at providing facilities, infrastructural services and programmes for effective and efficient promotion of environmental health in the District. Environmental Health and Sanitation Services sub-programme aims at providing and delivering improved environmental sanitation and environmental health services directed at preventing diseases and promoting the health of all people living in the District. It also seeks to provide, supervise and monitor the execution of environmental health and environmental sanitation services which eventually will lead to the empowerment of individuals and communities to analyse their sanitation situations. The sub-programme include;

- Conducting random inspections of meat, fish, vegetables and other foodstuffs as well as liquids of whatever kind or nature, whether intended for sale or not and to seize, destroy and otherwise deal with such liquids or foodstuff as are unfit for human consumption
- Undertake supervisory roles and take control of slaughter houses and animal pounds and all such matters and things as may be necessary for the convenient use of such slaughter houses and animal pounds.
- Taking up the advisory roles on especially the rearing or keeping of animals such as sheep, goats, cows, hens etc in the District.

The sub-programme would be delivered through the offices of the District Health Directorate and the Environmental Health Unit with a total strength of fifteen (3) GoG staff. These are the sources of funds for this sub-programme; GoG transfers, DACF and

Assembly's Internally Generated Fund (IGF). The entire citizenry in the District are the beneficiaries of this sub-programme.

The challenges faced by this sub-programme include insufficient personnel to undertake its operations and activities as well as inadequate logistics (refuse containers) and finally untimely release of funds.

Table 23: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Annual screening and certification of food vendors	No. of food vendors screened annual	3000	-	3100	3150	3200	3250
Institutional toilet facilities	No. of institutions with toilet facilities	50	50	70	80	90	100

Budget Sub-Programme Standardized Operations and Projects

Table 24: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Environment, Sanitation and Waste Management	Landfills Management and Final Disposal Site
Fumigation	Evacuation of Refuse
Sanitation Improvement Package (SIP)	

PROGRAMME 3: INFRASTRUCTURE DELIVERY AND MANAGEMENT

Budget Programme Objectives

- To exercise district-wide responsibility in planning, management and promotion of harmonious, sustainable and cost-effective development of human settlements in accordance with sound environmental and planning principles.
- To provide socioeconomic infrastructure and ensure periodic review of plans & programmes for construction and general maintenance of all public properties and drains

Budget Programme Description

The programme is responsible for provision of physical and socioeconomic infrastructure while promoting a sustainable human settlement development on principle of efficiency, orderliness, safe and healthy growth of communities. Key departments in carrying the programme include the Physical Planning Department and the District Works Department.

The physical planning is responsible for:

- Planning and management of human settlements; provision of planning services to public authorities and private developers
- Development of layouts plans (planning schemes) to guide orderly development
- Collaboration with survey department, prepare acquisition plans when land is being acquired
- Responsible for physical/spatial planning of land
- Responsible for development control through granting of permit.

The District Works department carry out such functions in relation to feeder roads, water, rural housing etc.

- The department advises the Assembly on matters relating to works in the district
- Assist in preparation of tender documents for civil works projects
- Facilitate the construction of public roads and drains
- Advice on the construction, repair, maintenance and diversion or alteration of street

- Assist to inspect projects under the Assembly with departments of the Assembly
- Provide technical advice for the machinery and structural layout of building plans to facilitate escape from fire, rescue operation and fire management and
- Provide technical and engineering assistance on works undertaken by the Assembly and owners of premises.

There are in all 3 staff to carry out the infrastructure delivery and management programme. The programme will be funded with funds from IGF, DACF, DACF-RFG (Responsiveness Factor Grant) and GOG.

SUB-PROGRAMME 3.1 Physical and Spatial Planning Development

Budget Sub-Programme Objective

To facilitate the implementation of such polices in relation to physical planning, land use and development within the framework of national polices

Budget Sub- Programme Description

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

- Preparation of physical plans as a guide for the formulation of development policies and decisions and to design projects in the district
- Identify problems concerning the development of land and its social, environmental and economic implications
- Advise on setting out approved plans for future development of land at the district level
- Advise on preparation of structures for towns and villages within the district
- Assist to offer professional advice to aggrieved persons on appeals and petitions on decisions made on their building
- Facilitate consultation, co-ordination and harmonization of developmental decisions into a physical development plan
- Assist to provide the layout for buildings for improved housing layout and settlement

- Ensure the prohibition of the construction of new buildings unless building plans submitted have been approved by the Assembly
- Advise the Assembly on the siting of bill boards, masts and ensure compliance with the decisions of the Assembly.
- Advise on the acquisition of landed property in the public interest
- Undertake street naming, numbering of house and related issues.

The organizational units that would be involved is the Town and Country Planning Department.

The sub-programme is funded through the DACF, GOG and the Internally Generated Revenue. The larger community and other departments of the Assembly stand to benefit greatly in this sub-programme. The main challenge confronting the sub-programme is the lack of staff to man and supervise the implementation of programme and projects under the sub-programme. Inadequate resources both financial and human to prepare base maps are the main challenges faced by this sub-programme.

Table 25: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Increased adherence to spatial plans	No. of building permits issued	-	25	60	70	80	90
Streets Named and Properties Ad-dressed	Number of communities' streets named	-	-	2	2	2	2

Statutory meetings convened	Number of meetings organized	-	3	12	12	12	12
Community sensitization exercise undertaken	Number of sensitization exercise organized	-	3	4	4	4	4

Budget Sub-Programme Standardized Operations and Projects

Table 26: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Land Use & Spatial Planning	Procurement of Laptop
Street Naming and Property Addressing System	
Statutory planning committee meeting organized	
Create public awareness on development control	

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

Budget Sub-Programme Objective

To facilitate the implementation of such policies in relation to water and sanitation, rural housing and public works within the framework of national policies

Budget Sub- Programme Description

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

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

There are 2 staff in the Works Department executing the sub-programme and comprises of 1 Works Engineer, 2 Asst. Works Engineer and 1 technical officer, (all are on GoG payroll). Funding for this sub-programme is mainly DACF-RFG (RFG), DACF, GoG and IGF.

Key challenges of the department includes delay in release of funds, limited capacity (water and sanitation engineers, hydro geologists) to effectively deliver water and sanitation project, inadequate personnel and logistics for monitoring of operation and

maintenance of existing systems and other infrastructures. Another key challenge is inadequate funds.

Table 27: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Maintenance of feeder roads ensured annually	Km's of feeder roads reshaped/rehabbed	21	7	100	150	180	220
Capacity of the Administrative and Institutional systems enhanced	Number of street lights maintained		120	300	350	400	450
	Number of boreholes drilled / repaired		1	20	20	20	20

Budget Sub-Programme Standardized Operations and Projects

Table 28: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Supervision and regulation of infrastructure development	Spot improvement and reshaping of 50Km feeder roads
Procurement of Office Equipment And Logistics	Rehabilitation of Government Guest House at Likpe Mate to be used for Decentralised Departments offices
Update District water facilities database and undertake regular monitoring of water facilities	Maintenance and provision of streetlights in the district
Internal Management of the Organisation	Procurement of furniture and installation of Air Conditions at the DCE's and DCD Residences
Procurement of Office Equipment And Logistics	Repair and maintenance of 50No. boreholes

SUB-PROGRAMME 3.3 Roads and Transport Services

Budget Sub-Programme Objective

- To advise the District Assembly on the formulation and implementation of policies on feeder roads and transport services within the framework of national policies.

Budget Sub- Programme Description

This sub-programme seeks to advise the District Assembly on urban roads maintenance policies to ease and facilitate movement of vehicles and pedestrian in the District. It also seeks to improve the road condition mix to leverage its status for the purpose of maintenance planning.

The sub-programme operations include: collection of data and maintaining database on feeder road infrastructure in the District; registration and maintenance of records of classified contractors and consultants in the feeder road construction industry within the District; prioritization of works and preparation of annual plans for infrastructure works and provision of inputs on road maintenance activities during budget preparation; assisting in tender documents preparation and evaluation; etc.

The organizational unit responsible for this sub-programme is the Feeder roads department with the total number of one (1) staff from the Regional capital, Dambai. The beneficiaries of this sub-programme are the general public and especially road users. The sub-programme is funded mainly by GoG. The sub-programme is bedeviled with a number of challenges such as: staff strength; tools / equipment for field data collection; office accommodation for FR operations; local investments of project; lack of funding for emergency works.

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Routine Maintenance enhanced	Value of Contractors on site executing	-	85,000	500,000	500,000	500,000	500,000
Periodic Maintenance enhanced	Value of work as per specification	-	-	150,000	150,000	150,000	150,000

Table 30: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects

PROGRAMME 4: ECONOMIC DEVELOPMENT

Budget Programme Objectives

- Create an entrepreneurial society through the promotion and growth of micro and small enterprises (MSEs).
- To improve agricultural productivity through modernization along a value chain in a sustainable manner

Budget Programme Description

The economic development programme aims at provide enabling environment for Trade, Tourism and industrial development in the District. It also seeks to facilitate the modernization of agriculture to achieve self-sufficiency in food security in the District.

The sub-programmes under the Economic Development programme include Trade, Tourism and Industrial Development and Agriculture Development.

Trade, Industry and Tourism sub programme under the guidance of the Assembly deal with issues related to business advisory center in the district. The sub-programme seeks to:

- Facilitate the promotion and development of small-scale industries in the District;
- Advise on the provision of credit for micro, small-scale and medium scale enterprises;
- Promote the formation of associations, co-operative groups and other organizations which are beneficial to the development of small-scale industries;
- Assist in offering business and trading advisory information services;

- Facilitate the promotion of tourism in the district;
- Assist to identify, undertake studies and document tourism sites in the district

The Agriculture Development sub-programme seeks to:

- Provide agricultural extension services in the areas of natural resources management, and rural infrastructural and small scale irrigation in the district;
- Promote soil and water conservation measures by the appropriate agricultural technology;
- Promote agro-forestry development to reduce the incidence of bush fires;
- Assist in developing early warning systems on animal diseases and other related matters to animal production;
- Facilitate and encourage vaccination and immunization of livestock and control of animal diseases;
- Encourage crop development through nursery propagation;
- Develop, rehabilitate and maintain small scale irrigation schemes;
- Promote agro-processing and storage.

The programme will be delivered by 6 staff from the Department of Agriculture

SUB-PROGRAMME 4.1 Trade and Industrial Development

Budget Sub-Programme Objective

- Expand opportunities for job creation and improve efficiency and competitiveness of Micro, Small and Medium Enterprises.
- Promote sustainable tourism to preserve historical, cultural and natural heritage and attract tourist.

Budget Sub- Programme Description

The sub-programme seeks to improve the competitiveness of micro and small enterprises by facilitating the provision of development programmes and integrated support services. The National Board for Small Scale Industries / Business Advisory Centre (BAC) is to facilitate MSEs access to Business development service through assisting entrepreneurs to increase their productivity, generate employment, increase their income levels and contributing significantly towards the socio-economic development of the country. The clients are potential and practicing entrepreneurs in growth-oriented sectors in the district. Services delivered seek to promote on-farm and off-farm activities. These would include facilitating access to training and other business development services, provision of advisory, counselling and extension services, provision of business information to potential and existing entrepreneurs and promotion of business associations.

Other service to be delivered under the sub-programme include support to the creation of business opportunities, provide opportunities for businesses to participate in all Public-Private Partnerships (PPPs) and local content arrangements, develop and market tourist sites, improve accessibility to key centres of population, production and tourist sites, promote local festivals in the district and, provide incentives for private investors in hospitality and restaurant.

The unit that will deliver this sub-programme is the Business Advisory Center (BAC) which is under the National Board of Small Scale Industries (NBSSI) in the District. The department is yet to be given Officers to man the unit. Funds would be sourced from Donor partners and DACF to execute this sub-programme of which community members are the main beneficiary.

Table 31: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Potential and existing entrepreneurs trained	No. of individuals trained in various vocational skills	20	40	50	60	70	80
Access to credit by MSMEs facilitated	No. of MSMEs who had access to credit	-	60	70	75	80	90
Tourist sites developed	No. of sites developed	-	2	1	1	1	1

Budget Sub-Programme Standardized Operations and Projects

Table 32: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Promotion of Small, Medium and Large scale enterprise	Design and Construct 24-HR Economy Market at Likpe Bakua
Development and promotion of Tourism potentials	
Trade Development and Promotion	

SUB-PROGRAMME 4.2 Agricultural Services and Management

Budget Sub-Programme Objective

To modernise agriculture through economic structural transformation evidenced in food security, employment and reduced poverty.

Budget Sub- Programme Description

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

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

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

- Extension unit which is in charge of extension of Agricultural Technologies and Information to the farmers and ensuring that these technologies are adopted.
- Women in Agriculture Development (WIAD) unit - responsible for mainstreaming gender issues in agriculture.

- Crop Unit - ensures that good agricultural practices in relation to crop production are adopted and to minimise post-harvest losses.
- Animal production and Health Unit - ensures that animal husbandry practices and health is well taken care of.
- Agriculture engineering Unit - responsible for management and proper utilisation of agricultural equipment and infrastructure (i.e. dug-outs, warehouses, irrigation facilities etc.).

The Department consist of 2 officers. In delivering the sub-programme, funds would be sourced from IGF, DACF, CIDA, GOG and DACF-RFG. Community members, development partners and departments are the beneficiaries of this sub – programme.

Key challenges include;

- Inadequate accommodation for staff in the operational areas
- Inadequate funding.

Table 33: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Farm/home visits on extension services attended	No. of farms/homes visited	2,063	2050	2400	2500	2600	2800
Demonstration fields established	Number of fields established	4	4	4	4	4	4

Budget Sub-Programme Standardized Operations and Projects

Table 34: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Extension services	Feed Ghana Projects
Official/National days celebration	Award to Best farmers
Agricultural Research and Demonstration Farms	Akoko nkitikiti projects
Production and acquisition of improved agricultural inputs (Maize and rice)	Eat Ghana and Distribution of Fertilizers

PROGRAMME 5: ENVIRONMENTAL MANAGEMENT

Budget Programme Objectives

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

Budget Programme Description

The programme will deliver the following major services:

- Organize public disaster education campaign programmes to create and sustain awareness of hazards of disaster; and emphasize the role of the individual in the prevention of disaster
- Education and training of volunteers to fight fires including bush fires, or take measures to manage the after effects of natural disasters
- Assist in post-emergency rehabilitation and reconstruction efforts in the event of disasters
- In consultation and collaboration with appropriate agencies, identify disaster zones and take necessary steps to educate people within the areas, and prevent development activities which may give rise to disasters in the area
- Post disaster assessment to determine the extent of damage and needs of the disaster area;
- Co-ordinate the receiving, management and supervision of the distribution of relief items in the district
- Inspect and offer technical advice on the importance of fire extinguishers.

The Disaster Management and Prevention Department (NADMO) will be responsible in executing the programme.

SUB-PROGRAMME 5.1 Disaster Prevention and Management

Budget Sub-Programme Objective

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

Budget Sub- Programme Description

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

Funds will be sourced from IGF, DACF and Central Government supports. Challenges which confront the delivery of this sub-programme are lack of adequate funding and un-attractive conditions of work.

Table 35: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Disaster affected individuals supported	No. of Individuals supported	1	3	3	3	3	3
Training for Disaster volunteers organized	No. of volunteers trained	-	50	50	50	50	50

Campaigns on disaster prevention organised	No. of campaigns organised	5	10	10	10	10	10
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Budget Sub-Programme Standardized Operations and Projects
Table 35: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Disaster affected individuals supported	No. of Individuals supported	1	3	3	3	3	3
Training for Disaster volunteers organized	No. of volunteers trained	-	50	50	50	50	50
Campaigns on disaster prevention organised	No. of campaigns organised	5	10	10	10	10	10

Table 36: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Disaster Management	
Disaster Prevention and Management	

SUB-PROGRAMME 5.2 Natural Resources Conservation and Management

Budget Sub-Programme Objective

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

Budget Sub- Programme Description

The main operations involved in this sub-programme are:

- Sustaining prestige areas such as Likpe Todome Ancestral cave and all landscape areas
- Cultivating and conserving medicinal and aromatic plants
- Identifying and multiplying rare and threatened plant species;
- Providing horticultural training and extension services to students in second cycle institutions;
- Supplying tree seedlings to educational institutions free

The total staff strength involved in the delivery of this sub-Programme is seventeen (3) at the district level. Funding is mainly by the GoG, DACF and IGF budget allocations. The beneficiaries of this sub-programme are the people of the district. Untimely and inadequate release of funds affects the efficient delivery of this sub programme.

Table 37: Budget Sub-Programme Results Statement

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

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Afforestation interventions implemented	No of seedlings raised and supplied	500	800	1000	1500	2000	3000
Sensitization programme on Climate Change	No of radio discussions held	3	3	5	5	5	5

Budget Sub-Programme Standardized Operations and Projects

Table 38: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Parks and Gardens Operations	
Internal Management of the organization	
Sensitization programme on climate change	

PART C: FINANCIAL INFORMATION

PART D: PROJECT IMPLEMENTATION PLAN (PIP)

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

<i>Objective</i>	<i>In-Flows</i>	<i>Expenditure</i>	<i>Surplus / Deficit</i>	<i>%</i>
000000 Compensation of Employees	0	2,296,074		
130201 130201 - 17.1 Strengthen domestic rcs mobil to impr cap for rev collection	45,637,749	173,000		
160903 160903 - 8.6 Substantially rdc the prop of yth not in empl, edu or trng	0	668,262		
270103 270103 - 11.c Supp LDC ie finc, techn asst, bldg sustble bldg frm local mat	0	22,515,149		
290102 290102 - 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys	0	273,728		
370301 370301 - 13.3 impr edu, hum & instit cap on climate chg resil & mitig.	0	298,910		
420103 420103 - 16.7 ens responsive, incl & rep dec-mkg at all levs	0	4,521,728		
520101 520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030	0	7,410,684		
520502 520502 - 4.7 ens all lrns acq knwl & skills needed to promote sust dev't	0	1,028,342		
530101 530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.	0	4,220,640		
560301 560301 - 17.18 Enhance cap-building suprt to DCs to incr data availability	0	26,574		
560302 560302 - 16.9 prvd legal identity for all, including bth registration	0	5,000		
570202 570202 - 6.b Supp and strngthen part. of cmnties in water and sanitation mgt.	0	1,428,000		
590301 590301 - 8.7 erad child & forced lab, modern slavery & hum traff	0	996,658		
Grand Total ¢	45,637,749	45,862,749	-225,000	-0.49

**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>
146 02 01 001 20		45,637,749.00	0.00	0.00	0.00
Finance, ,					
<i>Objective</i>	130201 130201 - 17.1 Strengthen domestic rcs mobil to impr cap for rev collection				
<i>Output</i>	0001 REVENUE COLLECTION				
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
	Ghana Education Trust Fund (GetFund)	45,498,059.00	0.00	0.00	0.00
1331001	Central Government - GOG Paid Salaries	3,931,080.00	0.00	0.00	0.00
1331002	DACF - Assembly	35,281,346.00	0.00	0.00	0.00
1331003	DACF - MP	1,500,000.00	0.00	0.00	0.00
1331008	Other Donors Support Transfers	1,874,000.00	0.00	0.00	0.00
1331009	Goods and Services- Decentralised Department	56,205.00	0.00	0.00	0.00
1331010	DDF-Capacity Building Grant	289,214.00	0.00	0.00	0.00
1331011	District Development Facility	2,566,214.00	0.00	0.00	0.00
	Development Levy	7,000.00	0.00	0.00	0.00
1412003	Stool Land Revenue	5,000.00	0.00	0.00	0.00
1412004	Development and Building Permit Forms	2,000.00	0.00	0.00	0.00
	Official Liquidation Fees	132,690.00	0.00	0.00	0.00
1422001	Breweries/Distilleries	2,000.00	0.00	0.00	0.00
1422002	Herbalist License	800.00	0.00	0.00	0.00
1422003	Hawkers License	2,400.00	0.00	0.00	0.00
1422004	Pet License	150.00	0.00	0.00	0.00
1422005	Restaurant/Chop Bar/Caterers	2,000.00	0.00	0.00	0.00
1422006	Corn / Rice / Flour Miller	500.00	0.00	0.00	0.00
1422007	Liquor License	1,280.00	0.00	0.00	0.00
1422009	Bakers License	50.00	0.00	0.00	0.00
1422010	Bicycle/Tricycle/Motorcycle Dealers	40.00	0.00	0.00	0.00
1422011	Artisans	3,110.00	0.00	0.00	0.00
1422012	Kiosk License	10,000.00	0.00	0.00	0.00
1422015	Service/Filling Stations	2,500.00	0.00	0.00	0.00
1422016	Lottery Business	500.00	0.00	0.00	0.00
1422017	Hotel Services	6,000.00	0.00	0.00	0.00
1422018	Pharmacy / Chemical Sellers	500.00	0.00	0.00	0.00
1422019	Timber Products	500.00	0.00	0.00	0.00
1422023	Communication Services	4,260.00	0.00	0.00	0.00
1422024	Private Education Int.	5,000.00	0.00	0.00	0.00
1422032	Akpeteshie / Spirit Sellers	500.00	0.00	0.00	0.00
1422038	Dress Makers/Tailor Services	800.00	0.00	0.00	0.00
1422049	Fitters	500.00	0.00	0.00	0.00
1422157	Building Plans / Permit	15,000.00	0.00	0.00	0.00
1422159	Comm. Mast Permit	15,000.00	0.00	0.00	0.00
1423001	Markets Tolls	5,000.00	0.00	0.00	0.00
1423002	Livestock / Kraals	4,500.00	0.00	0.00	0.00

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

Revenue Item		Projected 2026	Approved and or Revised Budget 2025	Actual Collection 2025	Variance
1423006	Burial Fees	15,000.00	0.00	0.00	0.00
1423010	Export of Commodities	9,000.00	0.00	0.00	0.00
1423011	Marriage Registration	1,000.00	0.00	0.00	0.00
1423078	Business registration	10,000.00	0.00	0.00	0.00
1423086	Vehicle Stickers for Embossment	6,000.00	0.00	0.00	0.00
1423097	Certification	5,000.00	0.00	0.00	0.00
1423490	Sanitation Charges	2,000.00	0.00	0.00	0.00
1423527	Tender Documents	1,800.00	0.00	0.00	0.00
Grand Total		45,637,749.00	0.00	0.00	0.00

Expenditure by Programme, Sub Programme and Economic Classification

In GH¢

Economic Classification	2024	2025		2026	2027	2028
	Actual	Budget	Est. Outturn	Budget	forecast	forecast
Guan District Assembly	0	0	0	45,862,749	45,885,710	46,765,776
Management and Administration	0	0	0	6,971,841	6,984,063	7,485,960
SP1.1: General Administration	0	0	0	5,721,578	5,733,311	6,223,194
21 Compensation of employees [GFS]	0	0	0	1,173,276	1,185,009	1,185,009
211 Child Education Grant (Foreign Mission)	0	0	0	1,173,276	1,185,009	1,185,009
21110 Established Post	0	0	0	1,023,276	1,033,509	1,033,509
21111 Non Established Post	0	0	0	90,000	90,900	90,900
21112 Child Education Grant (Foreign Mission)	0	0	0	60,000	60,600	60,600
22 Use of goods and services	0	0	0	4,033,302	4,033,302	4,518,035
221 Vehicle Registration	0	0	0	4,033,302	4,033,302	4,518,035
22101 Value Books	0	0	0	806,088	806,088	814,149
22102 Utilities	0	0	0	261,000	261,000	263,610
22104 Rentals/Lease	0	0	0	267,000	267,000	269,670
22105 Vehicle Registration	0	0	0	1,055,074	1,055,074	1,510,025
22106 Maintenance of Office Equipment	0	0	0	60,000	60,000	60,600
22107 Training, Seminar and Conference Cost	0	0	0	937,140	937,140	946,511
22108 Local Consultants Commission (Individuals)	0	0	0	184,000	184,000	185,840
22109 Special Services	0	0	0	290,000	290,000	292,900
22111 Medical Claims- Medicines	0	0	0	33,000	33,000	33,330
22112 Emergency Services	0	0	0	80,000	80,000	80,800
22113 Insurance Premium	0	0	0	60,000	60,000	60,600
27 Social benefits [GFS]	0	0	0	10,000	10,000	10,100
273 Employer Social Benefits in Cash	0	0	0	10,000	10,000	10,100
27311 Employer Social Benefits in Cash	0	0	0	10,000	10,000	10,100
28 Other expense	0	0	0	505,000	505,000	510,050
282 Dividend Paid By SOEs	0	0	0	505,000	505,000	510,050
28210 Dividend Paid By SOEs	0	0	0	505,000	505,000	510,050
SP1.2: Finance and Revenue Mobilization	0	0	0	173,000	173,000	174,730
22 Use of goods and services	0	0	0	173,000	173,000	174,730
221 Vehicle Registration	0	0	0	173,000	173,000	174,730
22101 Value Books	0	0	0	120,000	120,000	121,200
22107 Training, Seminar and Conference Cost	0	0	0	13,000	13,000	13,130
22111 Medical Claims- Medicines	0	0	0	40,000	40,000	40,400
SP1.5: Human Resource Management	0	0	0	1,077,263	1,077,752	1,088,036
21 Compensation of employees [GFS]	0	0	0	48,921	49,410	49,410
211 Child Education Grant (Foreign Mission)	0	0	0	48,921	49,410	49,410
21110 Established Post	0	0	0	48,921	49,410	49,410
22 Use of goods and services	0	0	0	1,028,342	1,028,342	1,038,625
221 Vehicle Registration	0	0	0	1,028,342	1,028,342	1,038,625
22101 Value Books	0	0	0	10,114	10,114	10,215
22105 Vehicle Registration	0	0	0	7,500	7,500	7,575
22107 Training, Seminar and Conference Cost	0	0	0	136,728	136,728	138,095
22109 Special Services	0	0	0	874,000	874,000	882,740

Expenditure by Programme, Sub Programme and Economic Classification

In GH¢

Economic Classification	2024	2025		2026	2027	2028
	Actual	Budget	Est. Outturn	Budget	forecast	forecast
Social Services Delivery	0	0	0	14,801,759	14,806,178	14,949,777
SP2.1 Education, youth & Sports Services	0	0	0	7,410,684	7,410,684	7,484,790
22 Use of goods and services	0	0	0	120,000	120,000	121,200
221 Vehicle Registration	0	0	0	120,000	120,000	121,200
22101 Value Books	0	0	0	60,000	60,000	60,600
22107 Training, Seminar and Conference Cost	0	0	0	60,000	60,000	60,600
28 Other expense	0	0	0	200,000	200,000	202,000
282 Dividend Paid By SOEs	0	0	0	200,000	200,000	202,000
28210 Dividend Paid By SOEs	0	0	0	200,000	200,000	202,000
31 Non Financial Assets	0	0	0	7,090,684	7,090,684	7,161,590
311 WIP - Laboratories	0	0	0	7,090,684	7,090,684	7,161,590
31112 WIP - Laboratories	0	0	0	5,395,044	5,395,044	5,448,994
31131 Fuel Tanks	0	0	0	1,695,640	1,695,640	1,712,596
SP2.2 Public Health Services and Management	0	0	0	4,220,640	4,220,640	4,262,847
22 Use of goods and services	0	0	0	130,000	130,000	131,300
221 Vehicle Registration	0	0	0	130,000	130,000	131,300
22101 Value Books	0	0	0	100,000	100,000	101,000
22107 Training, Seminar and Conference Cost	0	0	0	30,000	30,000	30,300
31 Non Financial Assets	0	0	0	4,090,640	4,090,640	4,131,547
311 WIP - Laboratories	0	0	0	4,090,640	4,090,640	4,131,547
31111 Hostels	0	0	0	490,000	490,000	494,900
31112 WIP - Laboratories	0	0	0	3,600,640	3,600,640	3,636,647
SP2.3 Social Welfare and Community Development	0	0	0	1,192,768	1,194,729	1,204,695
21 Compensation of employees [GFS]	0	0	0	196,110	198,071	198,071
211 Child Education Grant (Foreign Mission)	0	0	0	196,110	198,071	198,071
21110 Established Post	0	0	0	196,110	198,071	198,071
22 Use of goods and services	0	0	0	370,222	370,222	373,924
221 Vehicle Registration	0	0	0	370,222	370,222	373,924
22101 Value Books	0	0	0	115,222	115,222	116,374
22105 Vehicle Registration	0	0	0	40,000	40,000	40,400
22107 Training, Seminar and Conference Cost	0	0	0	215,000	215,000	217,150
27 Social benefits [GFS]	0	0	0	50,000	50,000	50,500
272 Social Assistance Benefits in Cash	0	0	0	50,000	50,000	50,500
27211 Social Assistance Benefits in Cash	0	0	0	50,000	50,000	50,500
28 Other expense	0	0	0	576,436	576,436	582,200
282 Dividend Paid By SOEs	0	0	0	576,436	576,436	582,200
28210 Dividend Paid By SOEs	0	0	0	576,436	576,436	582,200
SP2.4 Birth and Death Registration Services	0	0	0	61,525	62,091	62,141
21 Compensation of employees [GFS]	0	0	0	56,525	57,091	57,091
211 Child Education Grant (Foreign Mission)	0	0	0	56,525	57,091	57,091
21110 Established Post	0	0	0	56,525	57,091	57,091

Expenditure by Programme, Sub Programme and Economic Classification

In GH¢

Economic Classification	2024	2025		2026	2027	2028
	Actual	Budget	Est. Outturn	Budget	forecast	forecast
22 Use of goods and services	0	0	0	5,000	5,000	5,050
221 Vehicle Registration	0	0	0	5,000	5,000	5,050
22105 Vehicle Registration	0	0	0	2,000	2,000	2,020
22107 Training, Seminar and Conference Cost	0	0	0	3,000	3,000	3,030
SP2.5 Environmental Health and Sanitation Services	0	0	0	1,916,143	1,918,035	1,935,304
21 Compensation of employees [GFS]	0	0	0	189,233	191,125	191,125
211 Child Education Grant (Foreign Mission)	0	0	0	189,233	191,125	191,125
21110 Established Post	0	0	0	189,233	191,125	191,125
22 Use of goods and services	0	0	0	1,566,910	1,566,910	1,582,579
221 Vehicle Registration	0	0	0	1,566,910	1,566,910	1,582,579
22101 Value Books	0	0	0	75,000	75,000	75,750
22102 Utilities	0	0	0	930,000	930,000	939,300
22103 General Cleaning	0	0	0	46,500	46,500	46,965
22104 Rentals/Lease	0	0	0	150,000	150,000	151,500
22105 Vehicle Registration	0	0	0	128,910	128,910	130,199
22107 Training, Seminar and Conference Cost	0	0	0	141,500	141,500	142,915
22112 Emergency Services	0	0	0	95,000	95,000	95,950
27 Social benefits [GFS]	0	0	0	60,000	60,000	60,600
273 Employer Social Benefits in Cash	0	0	0	60,000	60,000	60,600
27311 Employer Social Benefits in Cash	0	0	0	60,000	60,000	60,600
28 Other expense	0	0	0	100,000	100,000	101,000
282 Dividend Paid By SOEs	0	0	0	100,000	100,000	101,000
28210 Dividend Paid By SOEs	0	0	0	100,000	100,000	101,000
Infrastructure Delivery and Management	0	0	0	23,049,600	23,052,207	23,280,096
SP3.1 Physical and Spatial Planning Development	0	0	0	327,164	327,698	330,436
21 Compensation of employees [GFS]	0	0	0	53,436	53,970	53,970
211 Child Education Grant (Foreign Mission)	0	0	0	53,436	53,970	53,970
21110 Established Post	0	0	0	53,436	53,970	53,970
22 Use of goods and services	0	0	0	243,728	243,728	246,165
221 Vehicle Registration	0	0	0	243,728	243,728	246,165
22101 Value Books	0	0	0	36,000	36,000	36,360
22105 Vehicle Registration	0	0	0	5,000	5,000	5,050
22107 Training, Seminar and Conference Cost	0	0	0	12,728	12,728	12,855
22108 Local Consultants Commission (Individuals)	0	0	0	140,000	140,000	141,400
22109 Special Services	0	0	0	50,000	50,000	50,500
28 Other expense	0	0	0	30,000	30,000	30,300
282 Dividend Paid By SOEs	0	0	0	30,000	30,000	30,300
28210 Dividend Paid By SOEs	0	0	0	30,000	30,000	30,300
SP3.2 Public Works, Rural Housing and Water Management	0	0	0	22,722,436	22,724,509	22,949,660
21 Compensation of employees [GFS]	0	0	0	207,287	209,360	209,360
211 Child Education Grant (Foreign Mission)	0	0	0	207,287	209,360	209,360
21110 Established Post	0	0	0	207,287	209,360	209,360

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>
22 Use of goods and services		0	0	0	1,034,104	1,034,104	1,044,445
221	Vehicle Registration	0	0	0	1,034,104	1,034,104	1,044,445
22101	Value Books	0	0	0	934,104	934,104	943,445
22105	Vehicle Registration	0	0	0	100,000	100,000	101,000
31 Non Financial Assets		0	0	0	21,481,045	21,481,045	21,695,855
311	WIP - Laboratories	0	0	0	21,481,045	21,481,045	21,695,855
31111	Hostels	0	0	0	2,901,138	2,901,138	2,930,149
31112	WIP - Laboratories	0	0	0	8,200,000	8,200,000	8,282,000
31113	Perimeter Protection/ Fence	0	0	0	5,863,267	5,863,267	5,921,899
31121	Transport equipment	0	0	0	120,000	120,000	121,200
31131	Fuel Tanks	0	0	0	4,396,640	4,396,640	4,440,607
Economic Development		0	0	0	1,039,548	1,043,261	1,049,944
SP4.2 Agricultural Services and Management		0	0	0	1,039,548	1,043,261	1,049,944
21 Compensation of employees [GFS]		0	0	0	371,286	374,999	374,999
211	Child Education Grant (Foreign Mission)	0	0	0	371,286	374,999	374,999
21110	Established Post	0	0	0	371,286	374,999	374,999
22 Use of goods and services		0	0	0	668,262	668,262	674,945
221	Vehicle Registration	0	0	0	668,262	668,262	674,945
22101	Value Books	0	0	0	22,000	22,000	22,220
22105	Vehicle Registration	0	0	0	136,000	136,000	137,360
22107	Training, Seminar and Conference Cost	0	0	0	510,262	510,262	515,365
Grand Total		0	0	0	45,862,749	45,885,710	46,765,776

BUDGET DETAILS BY CHART OF ACCOUNT,

2026

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	11001					<i>Total By Fund Source</i>	1,028,350
Function Code	70111	Exec. & leg. Organs (cs)					
Organisation	1460101001	Guan District Assembly_Central Administration_Administration (Assembly Office)_Oti					
Location Code	1109001	Guan District Assembly					
Compensation of employees [GFS]							1,023,276
Objective	000000	Compensation of Employees					1,023,276
Program	91001	Management and Administration					1,023,276
Sub-Program	91001001	SP1.1: General Administration					1,023,276
Operation	000000		0.0	0.0	0.0		1,023,276
Child Education Grant (Foreign Mission)							1,023,276
2111001 Established Post							1,023,276
Use of goods and services							5,074
Objective	420103	420103 - 16.7 ens responsive, incl & rep dec-mkg at all lev					5,074
Program	91001	Management and Administration					5,074
Sub-Program	91001001	SP1.1: General Administration					5,074
Operation	910111	910111 - DATA COLLECTION	1.0	1.0	1.0		5,074
Vehicle Registration							5,074
2210511 Local Travel Cost							5,074

BUDGET DETAILS BY CHART OF ACCOUNT,

2026

						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	12200					Total By Fund Source
Function Code	70111	Exec. & leg. Organs (cs)				238,000
Organisation	1460101001	Guan District Assembly_Central Administration_Administration (Assembly Office)_Oti				
Location Code	1109001	Guan District Assembly				
Use of goods and services						238,000
Objective	420103	420103 - 16.7 ens responsive, incl & rep dec-mkg at all levs				238,000
Program	91001	Management and Administration				238,000
Sub-Program	91001001	SP1.1: General Administration				238,000
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION				60,000
			1.0	1.0	1.0	
Vehicle Registration						60,000
	2210201	Electricity charges				40,000
	2210905	Assembly Members Sitings All				20,000
Operation	910104	910104 - INFORMATION, EDUCATION AND COMMUNICATION				20,000
			1.0	1.0	1.0	
Vehicle Registration						20,000
	2210711	Public Education and Sensitization				20,000
Operation	910107	910107 - OFFICIAL / NATIONAL CELEBRATIONS				75,000
			1.0	1.0	1.0	
Vehicle Registration						75,000
	2210704	Hire of Venue				10,000
	2210904	Substructure Allowances				20,000
	2210905	Assembly Members Sitings All				30,000
	2210906	Unit Committee/T. C. M. Allow				15,000
Operation	910112	910112 - GREEN ECONOMY ACTIVITIES				6,000
			1.0	1.0	1.0	
Vehicle Registration						6,000
	2210509	Other Travel and Transportation				6,000
Operation	910113	910113 - ADMINISTRATIVE AND TECHNICAL MEETINGS				77,000
			1.0	1.0	1.0	
Vehicle Registration						77,000
	2210203	Telecommunications				2,000
	2210905	Assembly Members Sitings All				75,000

BUDGET DETAILS BY CHART OF ACCOUNT,

2026

						Amount (GH¢)	
Institution	01	Government of Ghana Sector					
Fund Type/Source	12602					<i>Total By Fund Source</i>	400,000
Function Code	70111	Exec. & leg. Organs (cs)					
Organisation	1460101001	Guan District Assembly_Central Administration_Administration (Assembly Office)_Oti					
Location Code	1109001	Guan District Assembly					
Use of goods and services						100,000	
Objective	420103	420103 - 16.7 ens responsive, incl & rep dec-mkg at all lev					100,000
Program	91001	Management and Administration					100,000
Sub-Program	91001001	SP1.1: General Administration					100,000
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION			1.0 1.0 1.0	100,000	
Vehicle Registration						100,000	
2210201 Electricity charges						100,000	
Other expense						300,000	
Objective	420103	420103 - 16.7 ens responsive, incl & rep dec-mkg at all lev					300,000
Program	91001	Management and Administration					300,000
Sub-Program	91001001	SP1.1: General Administration					300,000
Operation	910110	910110 - PROTOCOL SERVICES			1.0 1.0 1.0	300,000	
Dividend Paid By SOEs						300,000	
2821009 Donations						300,000	

BUDGET DETAILS BY CHART OF ACCOUNT,

2026

Amount (GH¢)

Institution	01	Government of Ghana Sector					
Fund Type/Source	12603					<i>Total By Fund Source</i>	3,678,654
Function Code	70111	Exec. & leg. Organs (cs)					
Organisation	1460101001	Guan District Assembly_Central Administration Administration (Assembly Office) Oti					
Location Code	1109001	Guan District Assembly					

						Use of goods and services	3,463,654
Objective	420103	420103 - 16.7 ens responsive, incl & rep dec-mkg at all lev					3,463,654
Program	91001	Management and Administration					3,463,654
Sub-Program	91001001	SP1.1: General Administration					3,463,654
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0		2,426,654

Vehicle Registration							2,426,654
2210101	Printed Material and Stationery						280,000
2210103	Refreshment Items						19,014
2210114	Rations						30,000
2210120	Purchase of Petty Tools/Implements						2,000
2210201	Electricity charges						60,000
2210202	Water						8,000
2210203	Telecommunications						50,000
2210204	Postal Charges						1,000
2210401	Office Accommodations						80,000
2210412	Rental of Towing Vehicle						60,000
2210502	Maintenance and Repairs - Official Vehicles						80,000
2210503	Fuel and Lubricants - Official Vehicles						270,000
2210505	Running Cost - Official Vehicles						140,000
2210509	Other Travel and Transportation						40,000
2210510	Other Night Allowances						10,000
2210511	Local Travel Cost						70,000
2210513	Local Hotel Accommodation						30,000
2210514	Foreign Travel- Per Diem						50,000
2210606	Maintenance of General Equipment						40,000
2210623	Maintenance of Office Equipment						20,000
2210704	Hire of Venue						20,000
2210705	Hotel Accommodation						50,000
2210709	Seminars/Conferences/Workshops - Domestic						663,640
2210711	Public Education and Sensitization						100,000
2210804	Contract appointments						40,000
2210902	Official Celebrations						50,000
2210904	Substructure Allowances						20,000
2211101	Bank Charges						3,000
2211103	Audit Fees						30,000
2211203	Emergency Works						50,000
2211304	Insurance of Vehicles						60,000
Operation	910102	910102 - PROCUREMENT OF OFFICE SUPPLIES AND CONSUMABLES	1.0	1.0	1.0		174,000

Vehicle Registration							174,000
2210102	Office Facilities, Supplies and Accessories						50,000
2210509	Other Travel and Transportation						30,000
2210511	Local Travel Cost						44,000
2210802	External Consultants Fees						50,000
Operation	910104	910104 - INFORMATION, EDUCATION AND COMMUNICATION	1.0	1.0	1.0		50,000

Vehicle Registration							50,000
2210711	Public Education and Sensitization						50,000

BUDGET DETAILS BY CHART OF ACCOUNT,

2026

Operation	910105	910105 - PROCUREMENT OF OFFICE EQUIPMENT AND LOGISTICS	1.0	1.0	1.0	139,000
		Vehicle Registration				139,000
		2210102 Office Facilities, Supplies and Accessories				50,000
		2210510 Other Night Allowances				45,000
		2210802 External Consultants Fees				44,000
Operation	910107	910107 - OFFICIAL / NATIONAL CELEBRATIONS	1.0	1.0	1.0	110,000
		Vehicle Registration				110,000
		2210113 Feeding Cost				30,000
		2210406 Rental of Vehicles				12,000
		2210503 Fuel and Lubricants - Official Vehicles				8,000
		2210902 Official Celebrations				60,000
Operation	910108	910108 - MONITORING AND EVALUATON OF PROGRAMMES AND PROJECTS	1.0	1.0	1.0	110,000
		Vehicle Registration				110,000
		2210113 Feeding Cost				60,000
		2210503 Fuel and Lubricants - Official Vehicles				50,000
Operation	910109	910109 - Supervision and cordination	1.0	1.0	1.0	50,000
		Vehicle Registration				50,000
		2210503 Fuel and Lubricants - Official Vehicles				25,000
		2210511 Local Travel Cost				25,000
Operation	910110	910110 - PROTOCOL SERVICES	1.0	1.0	1.0	210,000
		Vehicle Registration				210,000
		2210103 Refreshment Items				80,000
		2210401 Office Accommodations				80,000
		2210404 Hotel Accommodations				20,000
		2210503 Fuel and Lubricants - Official Vehicles				30,000
Operation	910111	910111 - DATA COLLECTION	1.0	1.0	1.0	70,000
		Vehicle Registration				70,000
		2210103 Refreshment Items				20,000
		2210503 Fuel and Lubricants - Official Vehicles				20,000
		2210511 Local Travel Cost				30,000
Operation	910112	910112 - GREEN ECONOMY ACTIVITIES	1.0	1.0	1.0	44,000
		Vehicle Registration				44,000
		2210503 Fuel and Lubricants - Official Vehicles				10,000
		2210711 Public Education and Sensitization				4,000
		2211201 Field Operations				30,000
Operation	910113	910113 - ADMINISTRATIVE AND TECHNICAL MEETINGS	1.0	1.0	1.0	80,000
		Vehicle Registration				80,000
		2210103 Refreshment Items				30,000
		2210404 Hotel Accommodations				15,000
		2210503 Fuel and Lubricants - Official Vehicles				5,000
		2210511 Local Travel Cost				30,000
Social benefits [GFS]						10,000
Objective	420103	420103 - 16.7 ens responsive, incl & rep dec-mkg at all lev				10,000
Program	91001	Management and Administration				10,000
Sub-Program	91001001	SP1.1: General Administration				10,000
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0	10,000
		Employer Social Benefits in Cash				10,000

BUDGET DETAILS BY CHART OF ACCOUNT,

2026

2731101 Workman Compensation						10,000
Other expense						205,000
Objective	420103	420103 - 16.7 ens responsive, incl & rep dec-mkg at all lev				205,000
Program	91001	Management and Administration				205,000
Sub-Program	91001001	SP1.1: General Administration				205,000
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION			1.0 1.0 1.0	45,000
Dividend Paid By SOEs						45,000
2821007 Court Expenses						5,000
2821009 Donations						40,000
Operation	910110	910110 - PROTOCOL SERVICES			1.0 1.0 1.0	160,000
Dividend Paid By SOEs						160,000
2821009 Donations						60,000
2821010 Contributions						100,000
Amount (GH¢)						
Institution	01	Government of Ghana Sector				
Fund Type/Source	14009	Total By Fund Source				200,000
Function Code	70111	Exec. & leg. Organs (cs)				
Organisation	1460101001	Guan District Assembly_Central Administration_Administration (Assembly Office)_Oti				
Location Code	1109001	Guan District Assembly				
Use of goods and services						200,000
Objective	420103	420103 - 16.7 ens responsive, incl & rep dec-mkg at all lev				200,000
Program	91001	Management and Administration				200,000
Sub-Program	91001001	SP1.1: General Administration				200,000
Operation	910105	910105 - PROCUREMENT OF OFFICE EQUIPMENT AND LOGISTICS			1.0 1.0 1.0	200,000
Vehicle Registration						200,000
2210102 Office Facilities, Supplies and Accessories						150,000
2210802 External Consultants Fees						50,000
Total Cost Centre						5,545,004

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> 70,000
Function Code	70112	Financial & fiscal affairs (CS)	
Organisation	1460201001	Guan District Assembly_Finance_Oti	
Location Code	1109001	Guan District Assembly	

			Use of goods and services	70,000
Objective	130201	130201 - 17.1 Strengthen domestic rcs mobil to impr cap for rev collection		70,000
Program	91001	Management and Administration		70,000
Sub-Program	91001002	SP1.2: Finance and Revenue Mobilization		70,000
Operation	911303	911303 - Revenue collection and management	1.0 1.0 1.0	70,000

Vehicle Registration			70,000
2210111	Other Office Materials and Consumables		40,000
2210112	Uniform and Protective Clothing		20,000
2210709	Seminars/Conferences/Workshops - Domestic		10,000

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12603		<i>Total By Fund Source</i> 103,000
Function Code	70112	Financial & fiscal affairs (CS)	
Organisation	1460201001	Guan District Assembly_Finance_Oti	
Location Code	1109001	Guan District Assembly	

			Use of goods and services	103,000
Objective	130201	130201 - 17.1 Strengthen domestic rcs mobil to impr cap for rev collection		103,000
Program	91001	Management and Administration		103,000
Sub-Program	91001002	SP1.2: Finance and Revenue Mobilization		103,000
Operation	911301	911301 - Treasury and accounting activities	1.0 1.0 1.0	40,000

Vehicle Registration			40,000	
2211101	Bank Charges		40,000	
Operation	911303	911303 - Revenue collection and management	1.0 1.0 1.0	63,000

Vehicle Registration			63,000
2210111	Other Office Materials and Consumables		60,000
2210711	Public Education and Sensitization		3,000

Total Cost Centre 173,000

						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	12602		<i>Total By Fund Source</i>			420,000
Function Code	70912	Primary education				
Organisation	1460302002	Guan District Assembly_Education, Youth and Sports_Education_Primary_Oti				
Location Code	1109001	Guan District Assembly				
Use of goods and services						120,000
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030				120,000
Program	91006	Social Services Delivery				120,000
Sub-Program	91006001	SP2.1 Education, youth & Sports Services				120,000
Operation	910404	910404 - support toteaching and learning delivery (Schools and Teachers award scheme, educational financial support)	1.0	1.0	1.0	120,000
Vehicle Registration						120,000
2210118 Sports, Recreational and Cultural Materials						60,000
2210711 Public Education and Sensitization						60,000
Other expense						200,000
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030				200,000
Program	91006	Social Services Delivery				200,000
Sub-Program	91006001	SP2.1 Education, youth & Sports Services				200,000
Operation	910404	910404 - support toteaching and learning delivery (Schools and Teachers award scheme, educational financial support)	1.0	1.0	1.0	200,000
Dividend Paid By SOEs						200,000
2821019 Scholarship and Bursaries						200,000
Non Financial Assets						100,000
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030				100,000
Program	91006	Social Services Delivery				100,000
Sub-Program	91006001	SP2.1 Education, youth & Sports Services				100,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	100,000
WIP - Laboratories						100,000
3113108 Furniture and Fittings						100,000

BUDGET DETAILS BY CHART OF ACCOUNT,

2026

						Amount (GH¢)	
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603					<i>Total By Fund Source</i>	6,990,684
Function Code	70912	Primary education					
Organisation	1460302002	Guan District Assembly_Education, Youth and Sports_Education_Primary_Oti					
Location Code	1109001	Guan District Assembly					
Non Financial Assets						6,990,684	
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030					6,990,684
Program	91006	Social Services Delivery					6,990,684
Sub-Program	91006001	SP2.1 Education, youth & Sports Services					6,990,684
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET				1.0 1.0 1.0	4,351,448
WIP - Laboratories						4,351,448	
3111205 School Buildings						2,755,808	
3113108 Furniture and Fittings						1,595,640	
Project	910115	910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASSETS				1.0 1.0 1.0	2,639,235
WIP - Laboratories						2,639,235	
3111205 School Buildings						2,639,235	
Total Cost Centre						7,410,684	

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12602		<i>Total By Fund Source</i> 80,000
Function Code	70721	General Medical services (IS)	
Organisation	1460401001	Guan District Assembly_Health_Office of District Medical Officer of Health_Oti	
Location Code	1109001	Guan District Assembly	

			Use of goods and services	80,000
Objective	530101	530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.		80,000
Program	91006	Social Services Delivery		80,000
Sub-Program	91006002	SP2.2 Public Health Services and Management		80,000
Operation	910502	910502 - Clinical services	1.0 1.0 1.0	80,000

Vehicle Registration			80,000
2210104	Medical Supplies		50,000
2210711	Public Education and Sensitization		30,000

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12603		<i>Total By Fund Source</i> 3,590,640
Function Code	70721	General Medical services (IS)	
Organisation	1460401001	Guan District Assembly_Health_Office of District Medical Officer of Health_Oti	
Location Code	1109001	Guan District Assembly	

			Non Financial Assets	3,590,640
Objective	530101	530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.		3,590,640
Program	91006	Social Services Delivery		3,590,640
Sub-Program	91006002	SP2.2 Public Health Services and Management		3,590,640
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0 1.0 1.0	3,590,640

WIP - Laboratories			3,590,640
3111103	Bungalows/Flats		490,000
3111207	Health Centres		3,100,640

						Amount (GH¢)	
Institution	01	Government of Ghana Sector					
Fund Type/Source	14009					<i>Total By Fund Source</i>	550,000
Function Code	70721	General Medical services (IS)					
Organisation	1460401001	Guan District Assembly_Health_Office of District Medical Officer of Health_Oti					
Location Code	1109001	Guan District Assembly					
Use of goods and services						50,000	
Objective	530101	530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.					50,000
Program	91006	Social Services Delivery					50,000
Sub-Program	91006002	SP2.2 Public Health Services and Management					50,000
Operation	910502	910502 - Clinical services		1.0	1.0	1.0	50,000
Vehicle Registration						50,000	
2210102 Office Facilities, Supplies and Accessories						50,000	
Non Financial Assets						500,000	
Objective	530101	530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.					500,000
Program	91006	Social Services Delivery					500,000
Sub-Program	91006002	SP2.2 Public Health Services and Management					500,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET		1.0	1.0	1.0	500,000
WIP - Laboratories						500,000	
3111253 WIP - Health Centres						500,000	
Total Cost Centre						4,220,640	

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	11001		<i>Total By Fund Source</i> 189,233
Function Code	70740	Public health services	
Organisation	1460402001	Guan District Assembly_Health_Environmental Health Unit_Oti	
Location Code	1109001	Guan District Assembly	

			Compensation of employees [GFS]	189,233
Objective	000000	Compensation of Employees		189,233
Program	91006	Social Services Delivery		189,233
Sub-Program	91006005	SP2.5 Environmental Health and Sanitation Services		189,233
Operation	000000		0.0 0.0 0.0	189,233

Child Education Grant (Foreign Mission)		189,233
2111001 Established Post		189,233

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12200		<i>Total By Fund Source</i> 53,000
Function Code	70740	Public health services	
Organisation	1460402001	Guan District Assembly_Health_Environmental Health Unit_Oti	
Location Code	1109001	Guan District Assembly	

			Use of goods and services	53,000
Objective	570202	570202 - 6.b Supp and strgthen part. of cmnties in water and sanitation mgt.		53,000
Program	91006	Social Services Delivery		53,000
Sub-Program	91006005	SP2.5 Environmental Health and Sanitation Services		53,000
Operation	910503	910503 - Public Health services	1.0 1.0 1.0	53,000

Vehicle Registration		53,000
2210301 Cleaning Materials		1,500
2210503 Fuel and Lubricants - Official Vehicles		45,000
2210511 Local Travel Cost		5,000
2210711 Public Education and Sensitization		1,500

							Amount (GH¢)																								
Institution	01	Government of Ghana Sector																													
Fund Type/Source	12603					<i>Total By Fund Source</i>	1,375,000																								
Function Code	70740	Public health services																													
Organisation	1460402001	Guan District Assembly_Health_Environmental Health Unit_Oti																													
Location Code	1109001	Guan District Assembly																													
Use of goods and services							1,275,000																								
Objective	570202	570202 - 6.b Supp and strgthen part. of cmnties in water and sanitation mgt.					1,275,000																								
Program	91006	Social Services Delivery					1,275,000																								
Sub-Program	91006005	SP2.5 Environmental Health and Sanitation Services					1,275,000																								
Operation	910503	910503 - Public Health services				1.0 1.0 1.0	1,275,000																								
Vehicle Registration <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td> <td style="width: 10%;">2210103</td> <td style="width: 80%;">Refreshment Items</td> <td style="width: 10%; text-align: right;">15,000</td> </tr> <tr> <td></td> <td>2210205</td> <td>Sanitation Charges</td> <td style="text-align: right;">930,000</td> </tr> <tr> <td></td> <td>2210301</td> <td>Cleaning Materials</td> <td style="text-align: right;">45,000</td> </tr> <tr> <td></td> <td>2210405</td> <td>Rental of Land and Buildings</td> <td style="text-align: right;">150,000</td> </tr> <tr> <td></td> <td>2210503</td> <td>Fuel and Lubricants - Official Vehicles</td> <td style="text-align: right;">20,000</td> </tr> <tr> <td></td> <td>2210711</td> <td>Public Education and Sensitization</td> <td style="text-align: right;">115,000</td> </tr> </table>								2210103	Refreshment Items	15,000		2210205	Sanitation Charges	930,000		2210301	Cleaning Materials	45,000		2210405	Rental of Land and Buildings	150,000		2210503	Fuel and Lubricants - Official Vehicles	20,000		2210711	Public Education and Sensitization	115,000	1,275,000
	2210103	Refreshment Items	15,000																												
	2210205	Sanitation Charges	930,000																												
	2210301	Cleaning Materials	45,000																												
	2210405	Rental of Land and Buildings	150,000																												
	2210503	Fuel and Lubricants - Official Vehicles	20,000																												
	2210711	Public Education and Sensitization	115,000																												
Other expense							100,000																								
Objective	570202	570202 - 6.b Supp and strgthen part. of cmnties in water and sanitation mgt.					100,000																								
Program	91006	Social Services Delivery					100,000																								
Sub-Program	91006005	SP2.5 Environmental Health and Sanitation Services					100,000																								
Operation	910503	910503 - Public Health services				1.0 1.0 1.0	100,000																								
Dividend Paid By SOEs <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td> <td style="width: 10%;">2821002</td> <td style="width: 80%;">Professional Fees</td> <td style="width: 10%; text-align: right;">40,000</td> </tr> <tr> <td></td> <td>2821009</td> <td>Donations</td> <td style="text-align: right;">40,000</td> </tr> <tr> <td></td> <td>2821017</td> <td>Refuse Lifting Expenses</td> <td style="text-align: right;">20,000</td> </tr> </table>								2821002	Professional Fees	40,000		2821009	Donations	40,000		2821017	Refuse Lifting Expenses	20,000	100,000												
	2821002	Professional Fees	40,000																												
	2821009	Donations	40,000																												
	2821017	Refuse Lifting Expenses	20,000																												
Total Cost Centre							1,617,233																								

BUDGET DETAILS BY CHART OF ACCOUNT,

2026

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	11001		<i>Total By Fund Source</i>
Function Code	70421	Agriculture cs	381,548
Organisation	1460601001	Guan District Assembly_Agriculture_Oti	
Location Code	1109001	Guan District Assembly	

			Compensation of employees [GFS]	371,286
Objective	000000	Compensation of Employees		371,286
Program	91008	Economic Development		371,286
Sub-Program	91008002	SP4.2 Agricultural Services and Management		371,286
Operation	000000		0.0 0.0 0.0	371,286

Child Education Grant (Foreign Mission)	371,286
2111001 Established Post	371,286

			Use of goods and services	10,262
Objective	160903	160903 - 8.6 Substantially rdc the prop of yth not in empl, edu or trng		10,262
Program	91008	Economic Development		10,262
Sub-Program	91008002	SP4.2 Agricultural Services and Management		10,262
Operation	910301	910301 - Extension Services	1.0 1.0 1.0	10,262

Vehicle Registration	10,262
2210709 Seminars/Conferences/Workshops - Domestic	10,262

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12603		<i>Total By Fund Source</i>
Function Code	70421	Agriculture cs	658,000
Organisation	1460601001	Guan District Assembly_Agriculture_Oti	
Location Code	1109001	Guan District Assembly	

			Use of goods and services	658,000
Objective	160903	160903 - 8.6 Substantially rdc the prop of yth not in empl, edu or trng		658,000
Program	91008	Economic Development		658,000
Sub-Program	91008002	SP4.2 Agricultural Services and Management		658,000
Operation	910301	910301 - Extension Services	1.0 1.0 1.0	658,000

Vehicle Registration	658,000
2210103 Refreshment Items	10,000
2210110 Specialised Stock	12,000
2210502 Maintenance and Repairs - Official Vehicles	20,000
2210503 Fuel and Lubricants - Official Vehicles	96,000
2210509 Other Travel and Transportation	10,000
2210511 Local Travel Cost	10,000
2210709 Seminars/Conferences/Workshops - Domestic	200,000
2210711 Public Education and Sensitization	300,000

Total Cost Centre 1,039,548

BUDGET DETAILS BY CHART OF ACCOUNT,

2026

						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	11001		<i>Total By Fund Source</i>			53,436
Function Code	70133	Overall planning & statistical services (CS)				
Organisation	1460701001	Guan District Assembly_Physical Planning_Office of Departmental Head_Oti				
Location Code	1109001	Guan District Assembly				
Compensation of employees [GFS]						53,436
Objective	000000	Compensation of Employees				53,436
Program	91007	Infrastructure Delivery and Management				53,436
Sub-Program	91007001	SP3.1 Physical and Spatial Planning Development				53,436
Operation	000000		0.0	0.0	0.0	53,436
Child Education Grant (Foreign Mission)						53,436
2111001 Established Post						53,436
<i>Total Cost Centre</i>						53,436

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	11001		<i>Total By Fund Source</i> 7,728
Function Code	70133	Overall planning & statistical services (CS)	
Organisation	1460702001	Guan District Assembly_Physical Planning_Town and Country Planning_Oti	
Location Code	1109001	Guan District Assembly	

			Use of goods and services	7,728
Objective	290102	290102 - 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys		7,728
Program	91007	Infrastructure Delivery and Management		7,728
Sub-Program	91007001	SP3.1 Physical and Spatial Planning Development		7,728
Operation	911002	911002 - Land use and Spatial planning	1.0 1.0 1.0	7,728

Vehicle Registration				7,728
2210709	Seminars/Conferences/Workshops - Domestic			7,728

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12603		<i>Total By Fund Source</i> 266,000
Function Code	70133	Overall planning & statistical services (CS)	
Organisation	1460702001	Guan District Assembly_Physical Planning_Town and Country Planning_Oti	
Location Code	1109001	Guan District Assembly	

			Use of goods and services	236,000
Objective	290102	290102 - 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys		236,000
Program	91007	Infrastructure Delivery and Management		236,000
Sub-Program	91007001	SP3.1 Physical and Spatial Planning Development		236,000
Operation	911002	911002 - Land use and Spatial planning	1.0 1.0 1.0	136,000

Vehicle Registration				136,000
2210101	Printed Material and Stationery			30,000
2210102	Office Facilities, Supplies and Accessories			6,000
2210503	Fuel and Lubricants - Official Vehicles			5,000
2210711	Public Education and Sensitization			5,000
2210802	External Consultants Fees			40,000
2210908	Property Valuation Expenses			50,000
Operation	911003	911003 - Street Naming and Property Addressing System	1.0 1.0 1.0	100,000

Vehicle Registration				100,000
2210801	Local Consultants Fees (Companies)			100,000

			Other expense	30,000
Objective	290102	290102 - 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys		30,000
Program	91007	Infrastructure Delivery and Management		30,000
Sub-Program	91007001	SP3.1 Physical and Spatial Planning Development		30,000
Operation	911003	911003 - Street Naming and Property Addressing System	1.0 1.0 1.0	30,000

Dividend Paid By SOEs				30,000
2821018	Civic Numbering/Street Naming			30,000

Total Cost Centre

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	11001		<i>Total By Fund Source</i>				211,332
Function Code	71040	Family and children					
Organisation	1460802001	Guan District Assembly_Social Welfare & Community Development_Social Welfare_Oti					
Location Code	1109001	Guan District Assembly					
Compensation of employees [GFS]							196,110
Objective	000000	Compensation of Employees					196,110
Program	91006	Social Services Delivery					196,110
Sub-Program	91006003	SP2.3 Social Welfare and Community Development					196,110
Operation	000000		0.0	0.0	0.0		196,110
Child Education Grant (Foreign Mission)							196,110
2111001 Established Post							196,110
Use of goods and services							15,222
Objective	590301	590301 - 8.7 erad child & forced lab, modern slavery & hum traff					15,222
Program	91006	Social Services Delivery					15,222
Sub-Program	91006003	SP2.3 Social Welfare and Community Development					15,222
Operation	910601	910601 - Social intervention programmes	1.0	1.0	1.0		15,222
Vehicle Registration							15,222
2210102 Office Facilities, Supplies and Accessories							15,222

BUDGET DETAILS BY CHART OF ACCOUNT,

2026

						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	12607		<i>Total By Fund Source</i>			981,436
Function Code	71040	Family and children				
Organisation	1460802001	Guan District Assembly_Social Welfare & Community Development_Social Welfare_Oti				
Location Code	1109001	Guan District Assembly				
Use of goods and services						355,000
Objective	590301	590301 - 8.7 erad child & forced lab, modern slavery & hum traff				355,000
Program	91006	Social Services Delivery				355,000
Sub-Program	91006003	SP2.3 Social Welfare and Community Development				355,000
Operation	910601	910601 - Social intervention programmes	1.0	1.0	1.0	355,000
Vehicle Registration						355,000
2210120 Purchase of Petty Tools/Implements						100,000
2210511 Local Travel Cost						40,000
2210701 Training Materials						80,000
2210709 Seminars/Conferences/Workshops - Domestic						135,000
Social benefits [GFS]						50,000
Objective	590301	590301 - 8.7 erad child & forced lab, modern slavery & hum traff				50,000
Program	91006	Social Services Delivery				50,000
Sub-Program	91006003	SP2.3 Social Welfare and Community Development				50,000
Operation	910601	910601 - Social intervention programmes	1.0	1.0	1.0	50,000
Social Assistance Benefits in Cash						50,000
2721102 Refund for Medical Expenses (Paupers/Disease Category)						50,000
Other expense						576,436
Objective	590301	590301 - 8.7 erad child & forced lab, modern slavery & hum traff				576,436
Program	91006	Social Services Delivery				576,436
Sub-Program	91006003	SP2.3 Social Welfare and Community Development				576,436
Operation	910601	910601 - Social intervention programmes	1.0	1.0	1.0	576,436
Dividend Paid By SOEs						576,436
2821019 Scholarship and Bursaries						70,000
2821021 Grants to Households						506,436
Total Cost Centre						1,192,768

						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	11001		<i>Total By Fund Source</i>			220,132
Function Code	70610	Housing development				
Organisation	1461002001	Guan District Assembly_Works_Public Works_Oti				
Location Code	1109001	Guan District Assembly				
Compensation of employees [GFS]						207,287
Objective	000000	Compensation of Employees				207,287
Program	91007	Infrastructure Delivery and Management				207,287
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management				207,287
Operation	000000		0.0	0.0	0.0	207,287
Child Education Grant (Foreign Mission)						207,287
2111001 Established Post						207,287
Use of goods and services						12,845
Objective	270103	270103 - 11.c Supp LDC ie finc, techn asst, bldg sustble bldg frm local mat				12,845
Program	91007	Infrastructure Delivery and Management				12,845
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management				12,845
Operation	911101	911101 - Supervision and regulation of infrastructure development	1.0	1.0	1.0	12,845
Vehicle Registration						12,845
2210102 Office Facilities, Supplies and Accessories						12,845

BUDGET DETAILS BY CHART OF ACCOUNT,

2026

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>				19,936,090
Function Code	70610	Housing development					
Organisation	1461002001	Guan District Assembly_Works_Public Works_Oti					
Location Code	1109001	Guan District Assembly					
Use of goods and services							1,021,259
Objective	270103	270103 - 11.c Supp LDC ie finc, techn asst, bldg sustble bldg frm local mat					1,021,259
Program	91007	Infrastructure Delivery and Management					1,021,259
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management					1,021,259
Operation	911101	911101 - Supervision and regulation of infrastructure development	1.0	1.0	1.0		1,021,259
Vehicle Registration							1,021,259
2210106 Oils and Lubricants							500,000
2210108 Construction Material							271,259
2210109 Spare Parts							150,000
2210505 Running Cost - Official Vehicles							100,000
Non Financial Assets							18,914,831
Objective	270103	270103 - 11.c Supp LDC ie finc, techn asst, bldg sustble bldg frm local mat					18,914,831
Program	91007	Infrastructure Delivery and Management					18,914,831
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management					18,914,831
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0		15,064,741
WIP - Laboratories							15,064,741
3111204 Office Buildings							8,200,000
3111304 Markets							4,469,101
3111319 Containers / Bins							400,000
3113110 Water Systems							1,995,640
Project	910115	910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASSETS	1.0	1.0	1.0		3,850,090
WIP - Laboratories							3,850,090
3111103 Bungalows/Flats							277,924
3111151 WIP - Buildings							57,000
3111303 Toilets							257,167
3111308 Feeder Roads							736,999
3112105 Motor Bike, bicycles etc							120,000
3113108 Furniture and Fittings							100,000
3113110 Water Systems							2,301,000

BUDGET DETAILS BY CHART OF ACCOUNT,

2026

						Amount (GH¢)	
Institution	01	Government of Ghana Sector					
Fund Type/Source	14009					<i>Total By Fund Source</i>	2,566,214
Function Code	70610	Housing development					
Organisation	1461002001	Guan District Assembly_Works_Public Works_Oti					
Location Code	1109001	Guan District Assembly					
Non Financial Assets						2,566,214	
Objective	270103	270103 - 11.c Supp LDC ie financ, techn asst, bldg sustble bldg frm local mat					2,566,214
Program	91007	Infrastructure Delivery and Management					2,566,214
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management					2,566,214
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET				1.0 1.0 1.0	2,566,214
WIP - Laboratories						2,566,214	
3111103 Bungalows/Flats						2,566,214	
Total Cost Centre						22,722,436	

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>				238,910
Function Code	70360	Public order and safety n.e.c					
Organisation	1461501001	Guan District Assembly_Disaster Prevention_Oti					
Location Code	1109001	Guan District Assembly					
Use of goods and services							178,910
Objective	370301	370301 - 13.3 impr edu, hum & instit cap on climate chg resil & mitig.					178,910
Program	91006	Social Services Delivery					178,910
Sub-Program	91006005	SP2.5 Environmental Health and Sanitation Services					178,910
Operation	910701	910701 - Disaster management	1.0	1.0	1.0		178,910
Vehicle Registration							178,910
2210511 Local Travel Cost							58,910
2210711 Public Education and Sensitization							25,000
2211203 Emergency Works							95,000
Social benefits [GFS]							60,000
Objective	370301	370301 - 13.3 impr edu, hum & instit cap on climate chg resil & mitig.					60,000
Program	91006	Social Services Delivery					60,000
Sub-Program	91006005	SP2.5 Environmental Health and Sanitation Services					60,000
Operation	910701	910701 - Disaster management	1.0	1.0	1.0		60,000
Employer Social Benefits in Cash							60,000
2731101 Workman Compensation							60,000
							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	14009		<i>Total By Fund Source</i>				60,000
Function Code	70360	Public order and safety n.e.c					
Organisation	1461501001	Guan District Assembly_Disaster Prevention_Oti					
Location Code	1109001	Guan District Assembly					
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	91006	Social Services Delivery					60,000
Sub-Program	91006005	SP2.5 Environmental Health and Sanitation Services					60,000
Operation	910701	910701 - Disaster management	1.0	1.0	1.0		60,000
Vehicle Registration							60,000
2210112 Uniform and Protective Clothing							60,000
Total Cost Centre							298,910

BUDGET DETAILS BY CHART OF ACCOUNT,

2026

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	11001		<i>Total By Fund Source</i>	56,525
Function Code	71090	Social protection n.e.c.		
Organisation	1461701001	Guan District Assembly_Birth and Death Oti		
Location Code	1109001	Guan District Assembly		

				Compensation of employees [GFS]	56,525	
Objective	000000	Compensation of Employees			56,525	
Program	91006	Social Services Delivery			56,525	
Sub-Program	91006004	SP2.4 Birth and Death Registration Services			56,525	
Operation	000000		0.0	0.0	0.0	56,525

Child Education Grant (Foreign Mission)					56,525
2111001	Established Post				56,525

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12603		<i>Total By Fund Source</i>	5,000
Function Code	71090	Social protection n.e.c.		
Organisation	1461701001	Guan District Assembly_Birth and Death Oti		
Location Code	1109001	Guan District Assembly		

				Use of goods and services	5,000	
Objective	560302	560302 - 16.9 prvd legal identity for all, including bth registration			5,000	
Program	91006	Social Services Delivery			5,000	
Sub-Program	91006004	SP2.4 Birth and Death Registration Services			5,000	
Operation	910111	910111 - DATA COLLECTION	1.0	1.0	1.0	5,000

Vehicle Registration					5,000
2210509	Other Travel and Transportation				2,000
2210709	Seminars/Conferences/Workshops - Domestic				3,000
				<i>Total Cost Centre</i>	61,525

BUDGET DETAILS BY CHART OF ACCOUNT,

2026

			Amount (GH¢)	
Institution	01	Government of Ghana Sector		
Fund Type/Source	11001		Total By Fund Source	
Function Code	70112	Financial & fiscal affairs (CS)	933,035	
Organisation	1461801001	Guan District Assembly_Human Resource_Human Resource_Human Resource Management_Oti		
Location Code	1109001	Guan District Assembly		

			Compensation of employees [GFS]		48,921
Objective	000000	Compensation of Employees			48,921
Program	91001	Management and Administration			48,921
Sub-Program	91001005	SP1.5: Human Resource Management			48,921
Operation	000000		0.0	0.0	0.0

Child Education Grant (Foreign Mission)			48,921
2111001	Established Post		48,921

			Use of goods and services		884,114
Objective	520502	520502 - 4.7 ens all lms acq knwl & skills needed to promote sust dev't			884,114
Program	91001	Management and Administration			884,114
Sub-Program	91001005	SP1.5: Human Resource Management			884,114
Operation	911801	911801 - Personnel and Staff Management	1.0	1.0	1.0

Vehicle Registration			879,074
2210102	Office Facilities, Supplies and Accessories		5,074
2210905	Assembly Members Sittings All		874,000

Operation	911803	911803 - Staff Training and skills development	1.0	1.0	1.0
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Vehicle Registration			5,040
2210102	Office Facilities, Supplies and Accessories		5,040

			Amount (GH¢)	
Institution	01	Government of Ghana Sector		
Fund Type/Source	12200		Total By Fund Source	
Function Code	70112	Financial & fiscal affairs (CS)	150,000	
Organisation	1461801001	Guan District Assembly_Human Resource_Human Resource_Human Resource Management_Oti		
Location Code	1109001	Guan District Assembly		

			Compensation of employees [GFS]		150,000
Objective	000000	Compensation of Employees			150,000
Program	91001	Management and Administration			150,000
Sub-Program	91001001	SP1.1: General Administration			150,000
Operation	000000		0.0	0.0	0.0

Child Education Grant (Foreign Mission)			150,000
2111101	Daily rated		30,000
2111102	Monthly Paid and Casual Labour		60,000
2111215	Rations		60,000

BUDGET DETAILS BY CHART OF ACCOUNT,

2026

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>				74,500
Function Code	70112	Financial & fiscal affairs (CS)					
Organisation	1461801001	Guan District Assembly_Human Resource_Human Resource_Human Resource Management_Oti					
Location Code	1109001	Guan District Assembly					
Use of goods and services							74,500
Objective	520502	520502 - 4.7 ens all lrns acq knwl & skills needed to promote sust dev't					74,500
Program	91001	Management and Administration					74,500
Sub-Program	91001005	SP1.5: Human Resource Management					74,500
Operation	911803	911803 - Staff Training and skills development	1.0	1.0	1.0		74,500
Vehicle Registration							74,500
2210509 Other Travel and Transportation							5,000
2210511 Local Travel Cost							2,500
2210709 Seminars/Conferences/Workshops - Domestic							15,000
2210710 Staff Development							52,000
Amount (GH¢)							
Institution	01	Government of Ghana Sector					
Fund Type/Source	14009		<i>Total By Fund Source</i>				69,728
Function Code	70112	Financial & fiscal affairs (CS)					
Organisation	1461801001	Guan District Assembly_Human Resource_Human Resource_Human Resource Management_Oti					
Location Code	1109001	Guan District Assembly					
Use of goods and services							69,728
Objective	520502	520502 - 4.7 ens all lrns acq knwl & skills needed to promote sust dev't					69,728
Program	91001	Management and Administration					69,728
Sub-Program	91001005	SP1.5: Human Resource Management					69,728
Operation	911801	911801 - Personnel and Staff Management	1.0	1.0	1.0		39,864
Vehicle Registration							39,864
2210710 Staff Development							39,864
Operation	911803	911803 - Staff Training and skills development	1.0	1.0	1.0		29,864
Vehicle Registration							29,864
2210710 Staff Development							29,864
Total Cost Centre							1,227,263

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	11001		<i>Total By Fund Source</i>				5,074
Function Code	70112	Financial & fiscal affairs (CS)					
Organisation	1461901001	Guan District Assembly_Statistics_Statistics_Statistics_Oti					
Location Code	1109001	Guan District Assembly					
Use of goods and services							5,074
Objective	560301	560301 - 17.18 Enhance cap-building suprt to DCs to incr data availability					5,074
Program	91001	Management and Administration					5,074
Sub-Program	91001001	SP1.1: General Administration					5,074
Operation	910111	910111 - DATA COLLECTION	1.0	1.0	1.0		5,074
Vehicle Registration							5,074
2210102 Office Facilities, Supplies and Accessories							5,074
							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>				21,500
Function Code	70112	Financial & fiscal affairs (CS)					
Organisation	1461901001	Guan District Assembly_Statistics_Statistics_Statistics_Oti					
Location Code	1109001	Guan District Assembly					
Use of goods and services							21,500
Objective	560301	560301 - 17.18 Enhance cap-building suprt to DCs to incr data availability					21,500
Program	91001	Management and Administration					21,500
Sub-Program	91001001	SP1.1: General Administration					21,500
Operation	910111	910111 - DATA COLLECTION	1.0	1.0	1.0		21,500
Vehicle Registration							21,500
2210509 Other Travel and Transportation							2,000
2210709 Seminars/Conferences/Workshops - Domestic							19,500
Total Cost Centre							26,574
Total Vote							45,862,749

Expenditure Summary by Sustainable Development Goals

In GH¢

<i>Economic Classification</i>	2026 Budget	2027 forecast	2028 forecast
Guan District Assembly	43,566,675	43,566,675	44,446,741
Consolidated Fund	4,356,397	4,356,397	4,399,961
11_Sustainable Cities and Communities	2,586,787	2,586,787	2,612,655
13_Climate Action	60,000	60,000	60,600
16_Peace, Justice, and Strong Institutions	205,074	205,074	207,125
17_Partnerships for the Goals	5,074	5,074	5,125
3_Good Health and Well-Being	550,000	550,000	555,500
4_ Quality Education	923,978	923,978	933,218
8_ Decent Work and Economic Growth	25,484	25,484	25,739
DACF	38,849,278	38,849,278	39,682,170
11_Sustainable Cities and Communities	20,202,090	20,202,090	20,404,111
13_Climate Action	238,910	238,910	241,299
16_Peace, Justice, and Strong Institutions	4,083,654	4,083,654	4,568,891
17_Partnerships for the Goals	124,500	124,500	125,745
3_Good Health and Well-Being	3,670,640	3,670,640	3,707,347
4_ Quality Education	7,515,048	7,515,048	7,590,198
6_Clean Water and Sanitation	1,375,000	1,375,000	1,388,750
8_ Decent Work and Economic Growth	1,639,436	1,639,436	1,655,830
Retained Internally Generated	361,000	361,000	364,610
16_Peace, Justice, and Strong Institutions	238,000	238,000	240,380
17_Partnerships for the Goals	70,000	70,000	70,700
6_Clean Water and Sanitation	53,000	53,000	53,530
Grand Total	0	0	0
	43,566,675	43,566,675	44,446,741

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

	2026	2027	2028
<i>MDA and Standardised Operation</i>	<i>Budget</i>	<i>forecast</i>	<i>forecast</i>
Guan District Assembly	43,566,675	43,566,675	44,446,741
910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	2,641,654	2,641,654	2,668,071
	60,000	60,000	60,600
	100,000	100,000	101,000
	2,481,654	2,481,654	2,506,471
910102 - PROCUREMENT OF OFFICE SUPPLIES AND CONSUMABLES	174,000	174,000	620,140
	174,000	174,000	620,140
910104 - INFORMATION, EDUCATION AND COMMUNICATION	70,000	70,000	70,700
	20,000	20,000	20,200
	50,000	50,000	50,500
910105 - PROCUREMENT OF OFFICE EQUIPMENT AND LOGISTICS	339,000	339,000	342,390
	139,000	139,000	140,390
	200,000	200,000	202,000
910107 - OFFICIAL / NATIONAL CELEBRATIONS	185,000	185,000	186,850
	75,000	75,000	75,750
	110,000	110,000	111,100
910108 - MONITORING AND EVALUATION OF PROGRAMMES AND PROJECTS	110,000	110,000	111,100
	110,000	110,000	111,100
910109 - Supervision and coordination	50,000	50,000	50,500
	50,000	50,000	50,500
910110 - PROTOCOL SERVICES	670,000	670,000	676,700
	300,000	300,000	303,000
	370,000	370,000	373,700
910111 - DATA COLLECTION	106,648	106,648	107,714
	10,148	10,148	10,249
	96,500	96,500	97,465
910112 - GREEN ECONOMY ACTIVITIES	50,000	50,000	50,500
	6,000	6,000	6,060
	44,000	44,000	44,440
910113 - ADMINISTRATIVE AND TECHNICAL MEETINGS	157,000	157,000	158,570
	77,000	77,000	77,770
	80,000	80,000	80,800
910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	26,173,043	26,173,043	26,434,774
	100,000	100,000	101,000
	23,006,829	23,006,829	23,236,898
	3,066,214	3,066,214	3,096,876
910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASS	6,489,325	6,489,325	6,554,219
	6,489,325	6,489,325	6,554,219

Expenditure by Operation and Source of Funding

In GH¢

	2026	2027	2028
<i>MDA and Standardised Operation</i>	<i>Budget</i>	<i>forecast</i>	<i>forecast</i>
910301 - Extension Services	668,262	668,262	674,945
	10,262	10,262	10,365
	658,000	658,000	664,580
910404 - support to teaching and learning delivery (Schools and Teachers award scheme, education	320,000	320,000	323,200
	320,000	320,000	323,200
910502 - Clinical services	130,000	130,000	131,300
	80,000	80,000	80,800
	50,000	50,000	50,500
910503 - Public Health services	1,428,000	1,428,000	1,442,280
	53,000	53,000	53,530
	1,375,000	1,375,000	1,388,750
910601 - Social intervention programmes	996,658	996,658	1,006,625
	15,222	15,222	15,374
	981,436	981,436	991,250
910701 - Disaster management	298,910	298,910	301,899
	238,910	238,910	241,299
	60,000	60,000	60,600
911002 - Land use and Spatial planning	143,728	143,728	145,165
	7,728	7,728	7,805
	136,000	136,000	137,360
911003 - Street Naming and Property Addressing System	130,000	130,000	131,300
	130,000	130,000	131,300
911101 - Supervision and regulation of infrastructure development	1,034,104	1,034,104	1,044,445
	12,845	12,845	12,973
	1,021,259	1,021,259	1,031,471
911301 - Treasury and accounting activities	40,000	40,000	40,400
	40,000	40,000	40,400
911303 - Revenue collection and management	133,000	133,000	134,330
	70,000	70,000	70,700
	63,000	63,000	63,630
911801 - Personnel and Staff Management	918,938	918,938	928,127
	879,074	879,074	887,865
	39,864	39,864	40,263
911803 - Staff Training and skills development	109,404	109,404	110,498
	5,040	5,040	5,090
	74,500	74,500	75,245
	29,864	29,864	30,163

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

				2026	2027	2028
<i>MDA and Standardised Operation</i>				<i>Budget</i>	<i>forecast</i>	<i>forecast</i>
<i>Grand Total</i>	0	0	0	43,566,675	43,566,675	44,446,741

Expenditure Summary by Classification of Function of Government

In GH¢

<i>Functional Classification</i>	2026	2027	2028
	<i>Budget</i>	<i>forecast</i>	<i>forecast</i>
Guan District Assembly	43,566,675	43,566,675	44,446,741
70111 Exec. & leg. Organs (cs)	4,521,728	4,521,728	5,011,345
70112 Financial & fiscal affairs (CS)	1,227,916	1,227,916	1,240,195
70133 Overall planning & statistical services (CS)	273,728	273,728	276,465
70360 Public order and safety n.e.c	298,910	298,910	301,899
70421 Agriculture cs	668,262	668,262	674,945
70610 Housing development	22,515,149	22,515,149	22,740,300
70721 General Medical services (IS)	4,220,640	4,220,640	4,262,847
70740 Public health services	1,428,000	1,428,000	1,442,280
70912 Primary education	7,410,684	7,410,684	7,484,790
71040 Family and children	996,658	996,658	1,006,625
71090 Social protection n.e.c.	5,000	5,000	5,050
<i>Grand Total</i>	0	0	0
	43,566,675	43,566,675	44,446,741

Climate Budget Report

In GH¢

Actual

<i>Summary report by Chart of Accounts</i>		2025	2026	2027	2028	2029	Total
Funding:11001 Consolidated Fund Sources		0	904,687	904,687	913,734	913,734	3,636,842
27	3.16 INFRASTRUCTURE MAINTENANCE	0	12,845	12,845	12,973	12,973	51,637
2701	16.1 Promote proper maintenance culture	0	12,845	12,845	12,973	12,973	51,637
270103	11.c Supp LDC ie finc, techn asst, bldg sustble bldg frm local mat	0	12,845	12,845	12,973	12,973	51,637
	<i>Infrastructure Delivery and Management</i>	0	12,845	12,845	12,973	12,973	51,637
	SP3.2 Public Works, Rural Housing and Water Management	0	12,845	12,845	12,973	12,973	51,637
	911101 - Supervision and regulation of infrastructure development	0	12,845	12,845	12,973	12,973	51,637
	Use of goods and services	0	12,845	12,845	12,973	12,973	51,637
29	3.12 HUMAN SETTLEMENTS DEVELOPMENT AND HOUSING	0	7,728	7,728	7,805	7,805	31,067
2901	12.1 Promote sustainable spatial integrated dev't of human settlements	0	7,728	7,728	7,805	7,805	31,067
290102	11.3 Enhance incl urbztm & cpty for part hum settmt mgmt in all ctrys	0	7,728	7,728	7,805	7,805	31,067
	<i>Infrastructure Delivery and Management</i>	0	7,728	7,728	7,805	7,805	31,067
	SP3.1 Physical and Spatial Planning Development	0	7,728	7,728	7,805	7,805	31,067
	911002 - Land use and Spatial planning	0	7,728	7,728	7,805	7,805	31,067
	Use of goods and services	0	7,728	7,728	7,805	7,805	31,067
52	2.1 EDUCATION AND TRAINING	0	884,114	884,114	892,955	892,955	3,554,138
5205	1.2 Strengthen competency-based skill development in technical	0	884,114	884,114	892,955	892,955	3,554,138
520502	4.7 ens all lrns acq knwl & skills needed to promote sust dev't	0	884,114	884,114	892,955	892,955	3,554,138
	<i>Management and Administration</i>	0	884,114	884,114	892,955	892,955	3,554,138
	SP1.5: Human Resource Management	0	884,114	884,114	892,955	892,955	3,554,138
	911801 - Personnel and Staff Management	0	879,074	879,074	887,865	887,865	3,533,877
	Use of goods and services	0	879,074	879,074	887,865	887,865	3,533,877
	911803 - Staff Training and skills development	0	5,040	5,040	5,090	5,090	20,261
	Use of goods and services	0	5,040	5,040	5,090	5,090	20,261
Funding:12603 DACF Sources		0	20,515,500	20,515,500	20,720,655	20,720,655	82,472,309

Climate Budget Report

In GH¢

Actual

Summary report by Chart of Accounts		2025	2026	2027	2028	2029	Total
27	3.16 INFRASTRUCTURE MAINTENANCE	0	19,936,090	19,936,090	20,135,451	20,135,451	80,143,081
2701	16.1 Promote proper maintenance culture	0	19,936,090	19,936,090	20,135,451	20,135,451	80,143,081
270103	11.c Supp LDC ie finc, techn asst, bldg sustble bldg frm local mat	0	19,936,090	19,936,090	20,135,451	20,135,451	80,143,081
	Infrastructure Delivery and Management	0	19,936,090	19,936,090	20,135,451	20,135,451	80,143,081
	SP3.2 Public Works, Rural Housing and Water Management	0	19,936,090	19,936,090	20,135,451	20,135,451	80,143,081
	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	0	15,064,741	15,064,741	15,215,388	15,215,388	60,560,258
	Non Financial Assets	0	15,064,741	15,064,741	15,215,388	15,215,388	60,560,258
	910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASSETS	0	3,850,090	3,850,090	3,888,591	3,888,591	15,477,362
	Non Financial Assets	0	3,850,090	3,850,090	3,888,591	3,888,591	15,477,362
	911101 - Supervision and regulation of infrastructure development	0	1,021,259	1,021,259	1,031,471	1,031,471	4,105,461
	Use of goods and services	0	1,021,259	1,021,259	1,031,471	1,031,471	4,105,461
29	3.12 HUMAN SETTLEMENTS DEVELOPMENT AND HOUSING	0	266,000	266,000	268,660	268,660	1,069,320
2901	12.1 Promote sustainable spatial integrated dev't of human settlements	0	266,000	266,000	268,660	268,660	1,069,320
290102	11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrs	0	266,000	266,000	268,660	268,660	1,069,320
	Infrastructure Delivery and Management	0	266,000	266,000	268,660	268,660	1,069,320
	SP3.1 Physical and Spatial Planning Development	0	266,000	266,000	268,660	268,660	1,069,320
	911002 - Land use and Spatial planning	0	136,000	136,000	137,360	137,360	546,720
	Use of goods and services	0	136,000	136,000	137,360	137,360	546,720
	911003 - Street Naming and Property Addressing System	0	130,000	130,000	131,300	131,300	522,600
	Use of goods and services	0	100,000	100,000	101,000	101,000	402,000
	Other expense	0	30,000	30,000	30,300	30,300	120,600

Climate Budget Report

In GH¢

Actual

Summary report by Chart of Accounts		2025	2026	2027	2028	2029	Total
37	3.7 CLIMATE VARIABILITY AND CHANGE	0	238,910	238,910	241,299	241,299	960,418
3703	7.1 Enhance institutional capacity and coordination for effective climate action	0	238,910	238,910	241,299	241,299	960,418
370301	13.3 Impr edu, hum & instit cap on climate chg resil & mitig.	0	238,910	238,910	241,299	241,299	960,418
	Social Services Delivery	0	238,910	238,910	241,299	241,299	960,418
	SP2.5 Environmental Health and Sanitation Services	0	238,910	238,910	241,299	241,299	960,418
	910701 - Disaster management	0	238,910	238,910	241,299	241,299	960,418
	Use of goods and services	0	178,910	178,910	180,699	180,699	719,218
	Social benefits [GFS]	0	60,000	60,000	60,600	60,600	241,200
52	2.1 EDUCATION AND TRAINING	0	74,500	74,500	75,245	75,245	299,490
5205	1.2 Strengthen competency-based skill development in technical	0	74,500	74,500	75,245	75,245	299,490
520502	4.7 Ens all ltrns acq knwl & skills needed to promote sust dev't	0	74,500	74,500	75,245	75,245	299,490
	Management and Administration	0	74,500	74,500	75,245	75,245	299,490
	SP1.5: Human Resource Management	0	74,500	74,500	75,245	75,245	299,490
	911803 - Staff Training and skills development	0	74,500	74,500	75,245	75,245	299,490
	Use of goods and services	0	74,500	74,500	75,245	75,245	299,490
Funding:14009 Consolidated Fund Sources		0	2,695,942	2,695,942	2,722,901	2,722,901	10,837,687
27	3.16 INFRASTRUCTURE MAINTENANCE	0	2,566,214	2,566,214	2,591,876	2,591,876	10,316,180
2701	16.1 Promote proper maintenance culture	0	2,566,214	2,566,214	2,591,876	2,591,876	10,316,180
270103	11.c Supp LDC ie financ, techn asst, bldg sustble bldg frm local mat	0	2,566,214	2,566,214	2,591,876	2,591,876	10,316,180
	Infrastructure Delivery and Management	0	2,566,214	2,566,214	2,591,876	2,591,876	10,316,180
	SP3.2 Public Works, Rural Housing and Water Management	0	2,566,214	2,566,214	2,591,876	2,591,876	10,316,180
	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	0	2,566,214	2,566,214	2,591,876	2,591,876	10,316,180
	Non Financial Assets	0	2,566,214	2,566,214	2,591,876	2,591,876	10,316,180

Climate Budget Report

In GH¢

Actual

<i>Summary report by Chart of Accounts</i>		2025	2026	2027	2028	2029	Total
37	3.7 CLIMATE VARIABILITY AND CHANGE	0	60,000	60,000	60,600	60,600	241,200
3703	7.1 Enhance institutional capacity and coordination for effective climate action	0	60,000	60,000	60,600	60,600	241,200
370301	13.3 impr edu, hum & instit cap on climate chg resil & mitig.	0	60,000	60,000	60,600	60,600	241,200
	<i>Social Services Delivery</i>	0	60,000	60,000	60,600	60,600	241,200
	SP2.5 Environmental Health and Sanitation Services	0	60,000	60,000	60,600	60,600	241,200
	910701 - Disaster management	0	60,000	60,000	60,600	60,600	241,200
	Use of goods and services	0	60,000	60,000	60,600	60,600	241,200
52	2.1 EDUCATION AND TRAINING	0	69,728	69,728	70,425	70,425	280,307
5205	1.2 Strengthen competency-based skill development intechical	0	69,728	69,728	70,425	70,425	280,307
520502	4.7 ens all lrns acq knwl & skills needed to promote sust dev't	0	69,728	69,728	70,425	70,425	280,307
	<i>Management and Administration</i>	0	69,728	69,728	70,425	70,425	280,307
	SP1.5: Human Resource Management	0	69,728	69,728	70,425	70,425	280,307
	911801 - Personnel and Staff Management	0	39,864	39,864	40,263	40,263	160,253
	Use of goods and services	0	39,864	39,864	40,263	40,263	160,253
	911803 - Staff Training and skills development	0	29,864	29,864	30,163	30,163	120,053
	Use of goods and services	0	29,864	29,864	30,163	30,163	120,053
Grand Total		0	24,116,129	24,116,129	24,357,290	24,357,290	96,946,838

Gender Budget Report

In GH¢

Actual

<i>Summary report by Chart of Accounts</i>		2025	2026	2027	2028	2029	Total
Funding:11001 Consolidated Fund Sources		0	15,222	15,222	15,374	15,374	61,192
59	2.7 CHILD PROTECTION AND DEVELOPMENT	0	15,222	15,222	15,374	15,374	61,192
5903	7.1 Prevent and protect children from all forms of violence, abuse, neglect and	0	15,222	15,222	15,374	15,374	61,192
590301	8.7 erad child & forced lab, modern slavery & hum traff	0	15,222	15,222	15,374	15,374	61,192
	<i>Social Services Delivery</i>	0	15,222	15,222	15,374	15,374	61,192
	SP2.3 Social Welfare and Community Development	0	15,222	15,222	15,374	15,374	61,192
	910601 - Social intervention programmes	0	15,222	15,222	15,374	15,374	61,192
	Use of goods and services	0	15,222	15,222	15,374	15,374	61,192
Funding:12607 DACF Sources		0	981,436	981,436	991,250	991,250	3,945,373
59	2.7 CHILD PROTECTION AND DEVELOPMENT	0	981,436	981,436	991,250	991,250	3,945,373
5903	7.1 Prevent and protect children from all forms of violence, abuse, neglect and	0	981,436	981,436	991,250	991,250	3,945,373
590301	8.7 erad child & forced lab, modern slavery & hum traff	0	981,436	981,436	991,250	991,250	3,945,373
	<i>Social Services Delivery</i>	0	981,436	981,436	991,250	991,250	3,945,373
	SP2.3 Social Welfare and Community Development	0	981,436	981,436	991,250	991,250	3,945,373
	910601 - Social intervention programmes	0	981,436	981,436	991,250	991,250	3,945,373
	Use of goods and services	0	355,000	355,000	358,550	358,550	1,427,100
	Social benefits [GFS]	0	50,000	50,000	50,500	50,500	201,000
	Other expense	0	576,436	576,436	582,200	582,200	2,317,273
Grand Total		0	996,658	996,658	1,006,625	1,006,625	4,006,565

Climate and Gender Budget Report

In GH¢

Actual

<i>Summary report by Chart of Accounts</i>		2025	2026	2027	2028	2029	Total
Funding:12200 Retained Internally Generate		0	53,000	53,000	53,530	53,530	213,060
57	2.6 WATER AND ENVIRONMENTAL SANITATION	0	53,000	53,000	53,530	53,530	213,060
5702	6.2 Enhance access to improved and sustainable environmental sanitation	0	53,000	53,000	53,530	53,530	213,060
570202	6.b Supp and strgthen part. of cmnties in water and sanitation mgt.	0	53,000	53,000	53,530	53,530	213,060
	<i>Social Services Delivery</i>	0	53,000	53,000	53,530	53,530	213,060
	SP2.5 Environmental Health and Sanitation Services	0	53,000	53,000	53,530	53,530	213,060
	910503 - Public Health services	0	53,000	53,000	53,530	53,530	213,060
	Use of goods and services	0	53,000	53,000	53,530	53,530	213,060
Funding:12603 DACF Sources		0	1,375,000	1,375,000	1,388,750	1,388,750	5,527,500
57	2.6 WATER AND ENVIRONMENTAL SANITATION	0	1,375,000	1,375,000	1,388,750	1,388,750	5,527,500
5702	6.2 Enhance access to improved and sustainable environmental sanitation	0	1,375,000	1,375,000	1,388,750	1,388,750	5,527,500
570202	6.b Supp and strgthen part. of cmnties in water and sanitation mgt.	0	1,375,000	1,375,000	1,388,750	1,388,750	5,527,500
	<i>Social Services Delivery</i>	0	1,375,000	1,375,000	1,388,750	1,388,750	5,527,500
	SP2.5 Environmental Health and Sanitation Services	0	1,375,000	1,375,000	1,388,750	1,388,750	5,527,500
	910503 - Public Health services	0	1,375,000	1,375,000	1,388,750	1,388,750	5,527,500
	Use of goods and services	0	1,275,000	1,275,000	1,287,750	1,287,750	5,125,500
	Other expense	0	100,000	100,000	101,000	101,000	402,000
Grand Total		0	1,428,000	1,428,000	1,442,280	1,442,280	5,740,560