



REPUBLIC OF GHANA

COMPOSITE BUDGET

FOR 2026-2029

PROGRAMME BASED BUDGET ESTIMATES

FOR 2026

GARU DISTRICT ASSEMBLY



APPROVAL OF 2026 COMPOSITE BUDGET OF THE GARU DISTRICT ASSEMBLY

The Assembly by a resolution at the third Ordinary Meeting of the First Session of the Garu District Assembly held on the 21st October, 2025 approved the 2026 Composite Budget with the following details

Compensation of Employees

GHS 5,886,743.00

PRESIDING MEMBER

(Asore Bartholomew Azumbil)

DCD

(Francis Nana Yaw Adusei)

Goods and Service

GHS 18,062,835.00

PRESIDING MEMBER

(Asore Bartholomew Azumbil)

DCD

(Francis Nana Yaw Adusei)

Capital Expenditure

GHS 50,556,242.00

PRESIDING MEMBER

(Asore Bartholomew Azumbil)

DCD

(Francis Nana Yaw Adusei)

Total Budget

GHS 74,505,820.00

PRESIDING MEMBER

(Asore Bartholomew Azumbil)

DCD

(Francis Nana Yaw Adusei)

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PART A: STRATEGIC OVERVIEW OF THE ASSEMBLY

Establishment of the District

The Garu District was created out of the Garu-Tempene District in 2017 and forms part of the fifteen (15) Districts in the Upper East Region of Ghana. The Garu District Assembly was established in 2017 by Legislative Instrument (L.I. 2351), with the administrative capital in Garu. The District covers 1,060.9 km² between 10°38'–11°00' N and 0°06'–0°23' E. Bounded by Bawku Municipal, Binduri, Tempene, East Mamprusi, Bunkpurugu-Yunyoo, Bawku West, and Togo, Characterised by Sahelian savannah, average rainfall of 800 mm and temperatures from 18 °C to 40 °C. The District economy is 85 percent agrarian.

Population Structure

The 2021 population and housing census gave the District Population as 71,774. The male population in the District is 34,434, representing 47.98 percent of the total population, while that of the female population is 37,340, also representing 52.02 percent. Garu's 2021 population was 71,774—projected at 134,016 by 2030.

Vision

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

Mission

The Garu District Assembly exists to improve the Socio-economic condition of its people by mobilizing the necessary human and material resources efficiently and effectively towards sustainably developing the district.

Goals

To build a prosperous society with equal opportunity through improved quality of education, enhanced livelihoods, improved health care services and healthy conditions and improved local governance, public safety and public security while safeguarding the environment by the year 2027.

Core Functions

The core functions of the Garu District Assembly conferred under sections 12 and 13 of the Local Governance Act, 2016 (Act 936) and outlined in the Legislative Instrument (L.I. 2350) of 2017 which established the Assembly are summarized as follow:

- ✓ Exercises political and administrative authority
- ✓ Provides guidance and direction and supervises all administrative authorities in the Metropolis
- ✓ Exercises deliberative, legislative and executive functions
- ✓ Responsible for the overall development of the Metropolis through the preparation of development plans, budgets, and submission to the National Development Planning Commission (NDPC) through the Regional Coordinating Council (RCC) for approval.
- ✓ Formulates and executes planned programmes and strategies for effective resource mobilization that promote and support productive economic activities as well as social development.
- ✓ Responsible for the maintenance of security and public safety in the district
- ✓ Coordinates, integrates and harmonizes the execution of programmes and projects under approved development plans and those of other departments under it.
- ✓ Discharges other functions as may be directed by the President of the Republic of Ghana

District Economy

The economy of Garu District is predominantly agrarian by 85.2%, with most residents engaged in smallholder crop farming and livestock rearing. Key crops include millet, sorghum, maize, groundnuts, cowpea, and vegetables grown during the dry season using

small-scale irrigation. Livestock such as cattle, goats, sheep, and poultry also contribute significantly

- **Agriculture**

Agriculture is the mainstay of the district's economy, employing about 85.2% of the labour force. The people of the Garu District are predominantly subsistent farmers, depending largely on rain-fed agriculture. The major outputs of farmers are maize, millet, groundnuts, onions, watermelon, and livestock such as pigs, cattle, sheep and goats. Poultry, especially guinea fowl production, is quite significant. The District is also implementing the Eat Ghana Feed Ghana programme.

- **Road Network**

Roads in the district are mainly feeder roads, there's is no tar road in the whole district. Total engineered roads are 277.1km, and the total un-engineered roads are 122.9 km. The Assembly is still opening more feeder roads to link all communities and major towns together for easy transportation of human beings, goods, and services.

- **Energy**

In line with the SDG of ensuring access to affordable, reliable, sustainable and modern energy for all and working toward the target by 2030, the district has electricity coverage of 62 percent and rural electrification programme is making tremendous efforts in the district for more communities to be connected to the national grid. The main source of fuel for domestic use is wood, charcoal and sometimes gas.

- **Health**

There are a total of 37 health facilities in all seven sub-districts. These include 2 private and 35 public facilities. There is one 1 doctor in the district. There are 241 health professionals in the district these consisting of 156 males and 85 females. Under the agenda 111 projects, the hospital is about 95 percent completed.

- **Education**

The district has a total of One Hundred and Forty-Five (145) Educational Institutions comprising Thirty-Nine (39) public KG and Eighteen (18) private Nurseries/KGs, Thirty-Nine (39) public Primary and Twenty (20) private primary schools, Nineteen (19) public Junior High Schools, Nine (9) private Junior High schools, One (1) Technical/Vocational School and one day Senior High School.

It has a teacher population of six hundred and eighty-six (686), comprising of five hundred and eighty-seven (587) primary and JHS teachers, seventy-six (76) senior high school teachers and twenty three(23) TVET teachers. There is inadequate teacher accommodation.

- **Market Centres**

The district has 8 Markets, which include: Garu, Farfar, Yizidug, Denugu, Songo, Dabila, Avosum and Zaari markets. The Garu market is observed every three days, which is a major marketing centre where commodities are traded. The markets are not well developed, however the propose 24 hour economy market will improve upon revenue mobilization, since its coming with a bank, a school and a hole lot of facility.

- **Water and Sanitation**

The Garu District has two (2) Small Town Water and Sanitation Projects in Garu and Denugu, and a total of 669 boreholes

It is the intention of the District Assembly to provide similar Small-town water and sanitation systems for the Kugri and Worikambo communities in the near future.

The existing sanitation facilities in the district include Septic tanks, Ventilated Pit Latrine (VIP), Kumasi Ventilated Improved Pit Latrine (KVIP) and Water Closets. Currently, about 60% of households in the district have access to improved toilet facilities. We are still face with 40% open defecation in the district.

- **Tourism**

The district has a few undeveloped tourist attraction centres. They are the old slave market at Senebaga and the Conical Hill at Kugri. These tourist centres need to be developed to make them attractive for tourists. This will help provide jobs for the people of the areas and also provide revenue for the Assembly to undertake development in the district.

- **Environment**

The district falls within the Savannah ecological zone, characterized by open grassland, scattered drought-resistant trees such as baobab and shea, and seasonal streams. The climate is hot and dry for much of the year, with a single rainy season from about May to October and a long dry season dominated by the Harmattan winds.

The area has undulating terrain with gentle slopes, and the soils, though generally shallow and lateritic, support crops like millet, sorghum, groundnuts, and legumes. Vegetation cover is vulnerable to bushfires, overgrazing, and deforestation, making land degradation a recurring environmental concern.

Key Issues/Challenges

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

Poor road network

Influx of refugees from neighbouring countries

Insecurities from Bawku

Low revenue mobilization

Climate change and environmental degradation.

Key Achievements in 2025

In its earnest development efforts, the following constitute some of the key achievements of the Assembly as at September 30, 2025:

1. Constructed 1no. 3-unit classroom block with office and store at Sumaduri
2. Drilling and installation of 23no. Handpump boreholes and 2no. Mechanize boreholes district-wide.
3. Constructed 1no. 6-unit classroom block at Bantafarugu with office and storeroom.
4. Construction of 1no. The girl's dormitory at Garu community SHS.
5. Construction of 1no. CHPS compound with staff accommodation at Zensire







Revenue and Expenditure Performance

This section presents the trend analysis of the Assembly's revenue and expenditure performance over the medium term, 1st January 2023 – 30th September 2025

Table 1: Revenue Performance – IGF Only

REVENUE PERFORMANCE – IGF ONLY							
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	
Property Rates					5,000.00		
Other Rates (Specify)							
Fees	49,056.52	44,387.00	11,200.00	59,328.00	50,775.00	33,159.00	65.31
Fines	8,000.00	300.00		0.00	0.00	0.00	
Licences	120,000.00	53,681.10	96,000.00	23,945.60	36,499.20	11,070.00	30.33
Land			13,142.00	5,463.00	34,750.00	32,559.69	93.70
Rent				0.00	58,425.00	12,714.99	21.76
Investment	150,000.00						
Sub-Total							
Royalties							
Total	318,056.52	110,427.10	186,000.00	88,736.60	186,099.20	89,502.69	48.09

Table 2: Revenue Performance – All Revenue Sources

REVENUE PERFORMANCE – All Revenue Sources							
ITEM S	2023		2024		2025		% performance as at September, 2025 $\frac{Actual}{Budget} \times 10$
	Budget	Actuals	Budget	Actuals	Budget	Actuals as at September	
IGF	318,056.52	110,427.10	186,000.00	88,736.60	186,099.60	89,502.69	49.12
Compensation Transfer	2,196,404.40	3,227,156.08	2,960,877.02	4,408,836.60	5,354,400.00	3,102,656.27	57.95
Goods and Services Transfer	5,869,674.48	32,021.84	89,700.00	-	101,500.00	31,390.48	30.93
Assets Transfer							
DAC F	3,079,255.75	2,378,457.07					
DAC F-RFG	1,843,000.00	0.00	1,843,000.00	1,495,818.00	1,200,000.00	630,000.00	42.50
SOC O	4,345,672	1,346,024	15,780,455.00	3,567,371.18	24,662,500.00	3,249,375.00	13.17
Total	17,652,063.15	7,094,086.09	20,860,032.02	9,560,762.38	6,841,999.60	7,102,521.44	

Expenditure

Table 3: Expenditure Performance-All Sources

The table gives a brief performance of the expenditure of the district, it clearly shows 22% of the budget amount was received as at the end of sep[ember 2025.

EXPENDITURE PERFORMANCE (ALL DEPARTMENTS) ALL FUNDING SOURCES							
Expenditure	2023		2024		2025		% Performance (as at September, 2025) $\frac{Actual}{Budget} \times 100$
	Budget	Actual	Budget	Actual	Budget	Actual as at September,	
Compensation	2,196,404.40	3,227,156.08	2,960,877.02	4,408,836.60	5,354,400.00	3,102,656.27	57.95
Goods and Service	7,165,698.48	4,172,047	8,266,887.73	2,775,058.04	17,514,158	4,956,211.08	28.29
Assets	11,357,008.17	379,907	15,726,186	4,291,731.05	28,962,463.69	3,088,676.12	10.66
Total	18,408,828.05	7,779,110.08	26,953,950.75	11,475,625.69	51,792,520.69	11,147,543.47	22.52

Adopted Medium Term National Development Policy Framework (MTNDPF)

Policy Objectives

The preparation and implementation of this programme base budget is based on some objectives as issued by the central government. These objectives are linked to the SDGs to keep steps with international best practices for sustainable development. The listed below are the adopted policy objectives on which the development efforts of the assembly are anchored.

- Ensure responsive, inclusive and representative decision-making at all levels
- Strengthen domestic resource mobilization
- Ensure free, equitable and quality education for all by 2030
- Achieve environmental sanitation management of all waste per international frameworks
- Achieve universal health coverage, including financial risk protection, access to quality health care
- Increase investment to enhance agricultural productivity
- Eradicate extreme poverty
- Adopt policy and enforce legislation for the promotion of gender equality and empowerment of women and girls
- Develop quality, sustainable and resilient infrastructure to support economic development and human wellbeing

Policy Outcome Indicators and Targets

The implementation of this budget is guided by some policy outcome indicators and targets. These policy outcome indicators and targets are detailed in the table below in terms of baseline information, the current state of the policy implementation and the set target for the 2026 fiscal year.

Table 4: Policy Outcome Indicators and Targets

Outcome Indicator	Outcome Indicator Description	Unit of Measure	Baseline 2023		Past Year 2024		Latest Status 2025		Medium Term Target			
			Target	Actual	Target	Actual	Target	Actual as at September	2026	2027	2028	2029
Increased access to health care	No. of CHPS built or Rehabilitated	5	3	5	3	5	5	5	5	5	5	5
	No. of Infant mortality per 1,000 live births	0	1	0	0	0	0	0	0	0	0	0
	% of Supervised deliveries	1,619	483	1,684	1,751	1,821	1,894	1,894	2,040	2,040	2,040	2,040
	No. of women visiting Antenatal care (at least 1 visit)	1,619	761	1,653	785	1663	1763	1,786	1,832	1,832	1,832	1,832
Increased access to improved sanitation	% of population with access to improved sanitation	55	43	73	51	75	75	80	80			

	No. of households with toilet and in use	855	790	980	877	1000	1500	2000	2500			
	No. sanitation offenders prosecuted	-	-	-	-	-	-	-	-			
Improved BECE pass rate	No. of mock exams conducted	1	1	1	1	1	1	1	1			
	% of student passing BECE	50	47.1	50	55	60	70	70	80			
Increased Net Enrolment at Primary/JHS:	Number of classroom block constructed/Rehabilitated	5	3	5	2	5	5	5	5			
	Number of schools enrolled under feeding programme	30	27	30	27	30	30	45	50			

Revenue Mobilization Strategies

The Assembly, after critical analysis of its records on revenue mobilization, has recognized that there is some untapped potentials for increasing internally generated revenue to meet the district's development needs. This Revenue Improvement Action Plan (RIAP) is prepared to address the challenges identified, and it is believed that a careful implementation of the plan will ensure a 25% increase in revenue over the 2025 baseline by December 2026.

The Assembly will employ the under-listed strategies to improve its revenue collection and mobilization and to achieve the 2025 Internally Generated Revenue projection of GH¢ 243,900.00.

1. Performance-based incentives
2. Institute digital payment
3. By-law enforcement
4. Revenue transparency
5. Revenue tracking software
6. Update revenue data base of the District
7. Continuous education and sensitization of the general public (ratepayers)
8. Track implementation of key revenue improvement activities.

PART B: BUDGET PROGRAMME/SUB-PROGRAMME SUMMARY

This part presents details of the budget programmes and sub-programmes in terms of objectives, service description, results statement and projects and operations so undertaken to achieve stated objectives. The beneficiaries of services, sources of funding, staff strength and challenges and constraints confronting each budget sub-programme are considered in detail in this part.

The Budget Programmes and Sub-Programmes Summary table below presents the five (5) main Budget Programmes and thirteen (13) Budget Sub-Programmes of the Budget Statement. The five main budget programmes include Management and Administration, Social Services Delivery, Infrastructure Delivery and Management, Economic Development and Environmental Management.

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

Budget Programme Objectives

The Assembly, after critical analysis of its records on revenue mobilization, has recognized that there are some untapped potentials for increasing internally generated revenue to meet the district's development needs. This Revenue Improvement Action Plan (RIAP) is prepared to address the challenges identified, and it is believed that a careful implementation of the plan will ensure a 25% increase in revenue over the 2025 baseline by December 2026.

Budget Programme Description

The Management and Administration Programme provide administrative and logistical support for the efficient and effective operations of the Assembly. It ensures efficient management of the resources of the district as well as promoting cordial relationships with key stakeholders. The following sub-programmes will be delivered: General Administration, Finance and Audit, Planning, Budgeting, Coordination and Statistics, Legislative Oversight, Human Resource Management.

The challenges that confront this Programme include inadequate office and residential accommodation as well as poor information management system.

Under this programme, a total staff strength of 43 will carry out its implementation. It will be delivered through the Central Administration and Finance Departments. The various units involved in the delivery of the program include; General Administration Unit, Budget Unit, Planning Unit, Accounts Office, Procurement Unit, Human Resource, Internal Audit Statistics and Records.

SUB-PROGRAMME 1.1 General Administration

Budget Sub-Programme Objective

To facilitate and coordinate activities of the departments of the Assembly;

To provide effective support services and oversee the effective implementation of District policies, programmes and projects; and

To provide Institutional, Administrative, Human Resource and Financial support for the management of the District.

Budget Sub-Programme Description

The General Administration sub-programme oversees and manages the support functions for the Garu district. 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. Currently, there is a total of forty (40) staff to execute this sub-programme. The following sub-programmes will be delivered: General Administration, Finance and Audit, Planning, Budgeting, Coordination and Statistics, Legislative Oversight and Human Resource Management.

The challenges that confront this programme are inadequate office and residential accommodation, huge financing gaps and poor information management system. Funding for this sub-programme is mainly IGF, DACF, DACF-RFG, GoGSOCO whereas the Area Council dwell mainly on ceded revenue from Internally Generated Funds. The departments of the Assembly and the general public are beneficiaries of the sub-programme.

Budget Sub-Programme Results Statement

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

5: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2024 as at September	2025	2026	2027	2028
Effective participation of citizens in the development process of the assembly enhanced by Dec. 2025	No of reports on file	3	3	4	4	4	4
Four General Assembly meetings organized by Dec.2025	No of meetings held	3	2	4	4	4	4
Composite Budget Prepared and approved.	No of budget committee meetings held	4	2	4	4	4	4
Preparation of quarterly reports	Number of reports submitted	3	3	4	4	4	4
Staff development programmes	Number of training programmes organised	2	1	3	3	3	3
Management meetings held	Number senior management meetings	8	12	12	12	12	12
Staff appraisal	Percentage of staff appraised	95	100	100	100	100	100

Budget Sub-Programme Standardized Operations and Projects

This sub programme is design to ensure the smooth operation and efficient management of the district administrative function of the assembly.

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

Table 6: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
<i>Internal management of organisation</i>	
Internal management of the organization	
Supervision and coordination	
Protocol services	
Official National Celebrations	
Administrative and technical meetings	
Maintenance of Official Vehicles	
Payment of utilities, fuel, servicing of official vehicles, refreshments, stationery	
Monitoring of development projects	
Accommodation of official guests, refreshments	
Independence Day Celebration	
Budget Committee Meetings, Audit Committee Meetings, Executive Committee Meetings, Sub-Committee Meetings, General Assembly Meetings	

SUB-PROGRAMME 1.2 Finance and Audit

Budget Sub-Programme Objective

Improve financial management and reporting through the promotion of efficient accounting systems; and 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 Audit sub-programme comprises of three units namely, the Accounts/Treasury, and Internal Audit. Each unit has specific roles they play in delivering the said outputs for the sub-programme. The Accounts 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 sees to the payment of expenditures within the District.

The Internal Audit Unit ensures that payment vouchers submitted to the treasury are duly registered and checks all supporting documents to payment vouchers, to ensure they are complete before payments are affected. This is to strengthen the control mechanisms of the Assembly.

This major activity helps to ensure reconciliations and helps in providing accurate information during the preparation of the monthly financial statement, which is later submitted for further actions. The sub-programme is proficiently manned by eight (8) officers. Funding for the Finance sub-programme is mainly Internally Generated Funds (IGF), GoG, DDF, DACF and donor partners. The key challenges encountered in delivering this sub-programme include inadequate means of transport for revenue mobilization (vehicles and motorbikes), inadequate revenue collectors, among others.

Budget Sub-Programme Results Statement

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

Table 7: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Revenue generation improves	Amount of IGF generated	136,653.70	132,637.26	166,300.00	182,930.00	201,223.00	221,345.30
Organised Audit Committee Meetings	Number of meetings	3	2	4	4	4	4
Annual and monthly Financial statement of accounts submitted.	Annual statement of accounts submitted by	15-Jan	15-Jan	15-Jan	15-Jan	15-Jan	15-Jan

Budget Sub-Programme Standardized Operations and Projects

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

Table 8: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Hosting of official guests, donations and contribution and hotel accommodation	
Audit committee meetings	
Submission of quarterly reports.	

SUB-PROGRAMME 1.3 Human Resource Management

Budget Sub-Programme Objective

The objective of the sub-programme is to coordinate the overall human resource activities of the district.

Budget Sub- Programme Description

The Human Resource Management sub-programme seeks to manage staff database, develop capacities and competences of staff and coordinate human resource programmes for efficient service delivery standard 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 staff strength of two. Funds to deliver the Human Resource Management sub-programme include IGF, DACF and DDF.

The main challenge faced in the delivery of this sub-programme is the weak collaboration in human resource planning and management with key stakeholders and the absence of the Human Resource Management Information System (HRMIS).

Budget Sub-Programme Results Statement

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

Table 9: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Accurate and comprehensive HRMIS data updated and submitted to RCC	No. of updates and submissions done	12	7	12	12	12	12
The capacity of staff built	No. of staff trained	50	5	143	150	155	165
Secretarial staff are supported to undertake secretarial courses	No. of staff supported	-	2	3	3	4	5
Staff assisted in performance appraisal	Number of staff appraised	50	143	143	115	125	130
Promotion and Upgrading forms and inputs filled and submitted	Number of Promotion and Upgrading forms filled and submitted to RCC	5	5	7	10	15	15

Budget Sub-Programme Standardized Operations and Projects

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

Table 10: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
HRIS or payroll system rollout	
Training managers on evaluation	
Leadership development initiatives	
Action plan and follow-up	
Culture transformation programmes	

SUB-PROGRAMME 1.4 Planning, Coordination and Statistics

Budget Sub-Programme Objective

Facilitate, formulate and coordinate plans, budgets and monitoring of projects and programmes.

Budget Sub-Programme Description

The sub-programme is responsible for the preparation of comprehensive, accurate, reliable and comprehensive data/database action plans and budgets. The sub-programme will be delivered by conducting needs assessment of Area Council and communities; holding budget committee meetings, preparing fee-fixing and annual composite budgets, organizing DPCU meetings, holding stakeholders' meetings and public hearings to ensure participatory planning and budgeting. The units for the sub-programme include statistics, planning and budget.

Funds to carry out the programme include IGF, DACF, DDF and SOCO. Effective delivery of this sub-programme will benefit not only the community members but also development partners and the departments of the Assembly.

Plans and budgets of decentralized departments are not easy to come by and thus posing a hindrance towards achieving the objectives of this sub-programme. Other challenges include inadequate knowledge on new planning and budgeting reforms by the decentralized departments and political interference during implementation and execution of the Plans and Budgets. The sub-programme is proficiently managed by a personnel of seven (7). Funding for the planning and budgeting sub-programme is from IGF, DACF-RFG, DACF and SOCO.

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

Budget Sub-Programme Results Statement

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

Table 11: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Fee Fixing Resolution prepared	Gazetted Fee Fixing Resolution	31 st Jan	31 st Jan	31 st Jan.	31 st Jan.	31 st Jan.	31 st Jan.
Monitoring of projects and programmes	No. of site visits undertaken	23	25	25	30	35	35
Plans and Budgets prepared and approved by October 30	Filed copy of approved Annual Action Plan	July	July	July	July	July	July
	Filed copy of approved District Composite Budget	30 th Oct	30 th Oct.	30 th Oct.	30 th Oct.	30 th Oct.	30 th Oct.
	Filed copy of AAP and composite budget	30 th Jun	30 th Jun	30 th Jun	30 th Jun	30 th Jun	30 th Jun
Revenue Improvement Action Plan (RIAP) improved	% of Implementation of RIAP	75%	80%	90%	100%	100%	100%
Increased citizens participation in planning, budgeting and implementation	Number of public hearings organized	4	3	4	4	4	4
	Number of Town-Hall meetings organized	2	2	3	4	4	4

Budget Sub-Programme Standardized Operations and Projects

The table below list the main operations and projects to be undertaken by the sub-programme

Table 12: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Fee fixing consultation meetings, preparation of 2024 Composite Budget, Quarterly Budget Committee meetings, Sensitization on Property Rate collection	
Town Hall meetings, public hearing on the PFM Templates	
Quarterly participatory monitoring and evaluation of development projects and programmes	
Training of DPCU members in project supervision, monitoring and evaluation strategies, training of Budget Committee members in composite programme-based budgeting and preparation of cash plans	

SUB-PROGRAMME 1.5 Legislative Oversight

Budget Sub-Programme Objective

1. To perform deliberative and legislative functions in the district.
2. To strengthen Assembly Members' skills to effectively scrutinize bye-laws, contracts, proposals and monitor and evaluate district revenue and expenditure estimates.
3. To improve public understanding of the work of the Assembly, its committees and the duties and responsibilities of Assembly Members to the electorates

Budget Sub- Programme Description

This sub-programme is responsible for formulating appropriate district-specific policies and implementing them in alignment with national policies. These policies are discussed at various levels including Area Councils, Sub-Committees and the Executive Committee. Once reviewed by the Executive Committee, the policies are then presented to the General Assembly for approval and adoption into lawful policies and objectives aimed at driving the growth and development of the district.

There is 19-member Assembly members made up of 13 elected Assembly members, 6 Government Appointees, the District Chief Executive and the Member of Parliament for Garu District Assembly.

Budget Sub-Programme Results Statement

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

Table 13: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Unit committee meetings held.	No. of meetings held.	3	2	3	3	3	3
Meetings of the Sub-committees held	No. of meetings of the Sub-committees held	3	2	4	4	4	4
Executive Committee meetings held	No. of Executive Committee meetings held	4	2	4	4	4	4
Unit committee meetings held.	No. of meetings held.	3	2	3	3	3	3

Budget Sub-Programme Standardized Operations and Projects

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

Table 14: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Legislative enactment and oversight (General Assembly, Executive Committee, Sub-committee, PRCC and other statutory meetings, approval of annual composite budget, by-laws and fee-fixing resolution)	
Training and skills development (Training programmes for Area council members/Unit Committees, capacity building/training workshop for Assembly Members)	

PROGRAMME 2: SOCIAL SERVICES DELIVERY

Budget Programme Objectives

1. To provide equal access to quality basic education to all children of school - going age at all levels.
2. To improve access to health service delivery.
3. To facilitate integration of the disadvantaged, vulnerable and excluded in the main-stream development.
4. To work in partnership with the communities to improve their well-being through promoting social development with equity for the disadvantaged, the vulnerable, and Persons with Disabilities.

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 sub-programmes under this programme include Education & Youth Development, Health Service delivery and Social Welfare & Community Development and Birth & Deaths Registry.

The deliverables of this programme include education services, health services, social protection and community mobilization and sensitization and the development of data on births and deaths.

This phenomenon perpetuates generational poverty. In order to ensure equitable distribution of national resources and mainstreaming of the extremely poor, the Government developed and started implementing the National Social Protection Strategy (NSPS) in 2007. In Garu District, about 133 households are benefitting from conditional and unconditional cash transfer under the Livelihood Empowerment Against Poverty (LEAP) Programme; a component of the NSPS. Extremely poor older persons above 65 years have been enrolled on the LEAP and are entitled to an unconditional cash transfer.

SUB-PROGRAMME 2.1 Education, Youth and Sports Services

Budget Sub-Programme Objective

To ensure inclusive and equitable access to education at all levels; and
To 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 the 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 pre-school, primary, Junior High Schools in the District and other matters that may be referred to it by the District Assembly as well as facilitate the appointment, disciplining, posting and transfer of teachers in pre-schools, basic schools and special schools in the district. The sub-programme also liaises 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. Finally, the sub-programme advises 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 and assist in the formulation and implementation of youth and sports policies, programmes and activities of the District Assembly.

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

In carrying out this sub-programme, funds would be sourced from IGF, GoG, SOCO, DACF, School feeding and NGO support. The communities, development partners and other 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, and inadequate and late release of funds. This leads to wrong timing of operations and projects, thereby affecting the implementation of projects and operations. Poor and inaccessible road networks is also hindering the monitoring and supervision of schools.

There is inadequate educational infrastructure (residential accommodation, furniture, classroom blocks, library facilities), inadequate logistics for monitoring and wrongful use of technology by school children – Mobile phones, TV programmes, etc.

Budget Sub-Programme Results Statement

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

Table 15: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Enrolment and teacher /pupil ratio	Gross enrolment/teacher-student Rate	KG	19.21%	26.30%	26.30%	26.30%	26.30%
		Primary	26.52	30.70%	30.70%	35.00%	35.00%
		JHS	12.44%	20.00%	20.00%	25.00%	25.00%
District Education Management staff trained	No. of staff trained		110	150	150	200	200
Improved Standard of education	BECE pass rate	45%	47.1	50%	60%	65%	65%

Budget Sub-Programme Standardized Operations and Projects

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

Table 16: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Classroom observation, student engagement, assessment delivery	
Interview, student registration application process	
Academic advising procedure, counselling and wellness services, discipline and code of conduct	
Teaching performance evaluation, professional development and workload and attendance tracking	
Internal academic audit, student feedback collection process, continuous improvement cycle	

SUB-PROGRAMME 2.2 Public Health Services and Management

Budget Sub-Programme Objective

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

To bridge the equity gaps in geographical access to health services by 2030

To achieve universal health coverage through improved health delivery services

Budget Sub-Programme Description

This will be achieved by providing and carefully managing comprehensive and accessible health services, with a particular focus on primary health care at district, sub-district, and community levels, in accordance with national health policies. The sub-programme also develops, plans, and implements district health policies within the framework of national health policies and guidelines issued by the Ministry of Health. It aims to ensure the construction and rehabilitation of clinics and health centres or facilities, assist in the operation and maintenance of all health facilities under the district's jurisdiction, undertake health education, family immunization, and nutrition programmes, and coordinate the activities of health centres, posts, or community-based health workers. The sub-programme also promotes and encourages good health, sanitation, and personal hygiene, facilitates disease control and prevention, and manages the posting and transfer of health personnel within the district. It supports activities related to mass immunization and disease screening, as well as regular inspections of the district to identify any conditions that may be offensive or harmful to human health. Additionally, it assists in the disposal of deceased bodies within the district, regulates trades or businesses that may pose risks to public health or be otherwise harmful, advises on the prevention of the spread of tsetse flies, mosquitoes, rats, bugs, and other vermin, and provides guidance on the establishment and maintenance of cemeteries and crematoria. The units responsible for implementing this programme include the District Health Directorate.

Funds to undertake the sub-programme include DACF, MPCF, DDF, IGF, SOCO and Development Partners (DP's). Community members, development partners and other 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.

Challenges in executing the sub-programme include low funding for infrastructure development, limited staff accommodation, inadequate office accommodation for staff, and low sponsorship to health personnel to return to the district and work. Others are a lack of a means of transport (ambulances, pickups and motor bikes), inadequate health infrastructure (District Hospital, CHPS Compounds, residential accommodation).

Budget Sub-Programme Results Statement

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

Table 17: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Improved health services delivery	No. of health infrastructure constructed	3	5	3	3	3	3
	Number of supervised deliveries	483	1684	1,751	1,751	1,894	1967
CHPs compounds constructed	Number of CHPs compounds contracted	2	3	3	3	3	3
Electricity extended to CHPs compounds	Number of CHPs compounds connected to electricity	2	2	-	-	-	-
Quarterly Epidemic committee meetings held	Number of quarterly District Epidemic committee meetings held	1	0	0	0	0	0

Budget Sub-Programme Standardized Operations and Projects

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

Table 18: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Clinical Services.	
Emergency and critical care	
Infection prevention and control	
patient safety and quality assurance	

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 and also protect and promote the rights of children against harm and abuse.

To reduce extreme poverty and enhance the potential of the poor to contribute to National Development.

Budget Sub- Programme Description

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

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

Major services delivered include; facilitating community base rehabilitation of Persons With Disabilities (PWDs), assist an facilitate provision of community care services including registration of Persons With Disabilities, assistance to the aged, personal social welfare services, assistance to street children, child survival and development, socio-economic and emotional stability in families and assist to organize community development programmes to improve an enrich rural life through literacy and adult education classes, voluntary contribution and communal labour for the provision of facilities and services such as water, schools, library, community centres and public places of convenience.

This sub-programme is undertaken with a total staff strength of six (6) with funds from GoG transfers, PWD funds, DACF, SOCO and Assembly's Internally Generated Funds (IGF). Challenges facing this sub-programme include untimely release of funds, inadequate office space and staff and logistics for public education.

Budget Sub-Programme Results Statement

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

Table 19: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Enrolment of more people into LEAP	No. of LEAP beneficiaries registered on NHIS	404	880	450	500	550	600
PWD's registered and supported	No. registered and supported	95	185	450	450	450	450
PWD's registered on NHIS.	No of PWD's assisted to register NHIS cards.	104	113	250	350	350	500
Financial Support to PWDs	No. of PWDs supported financially	75	72	90	100	110	120
Increase education to communities on good living	Number of communities sensitised	15	8	30	35	40	40
Reduce incidence of domestic Violence and rural-urban migration	Number of communities sensitised	5	10	30	35	40	40
Monitor activities of early childhood development centre (conduciveness of the environment,	Number of childhood development centres monitored	20	22	16	18	20	20
Sensitize communities on child protection	Number of communities sensitized	-	8	20	30	35	35

Conduct social investigation on juveniles	Number of children investigated	10	58	20	30	35	35
Provide support to victims of defilement	Number of communities sensitized	3	15	15	15	25	25

Budget Sub-Programme Standardized Operations and Projects

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

Table 20: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
LEAP mobilization and payments, registration of PLWD in the District, support PLWD in entrepreneurship and financial support, disbursement of the Disability Fund to promote PWDs welfare	
Sensitization and education	
Family welfare and child rights protection and promotion services, celebration of International Day against child labour, Sensitization on child labour and child trafficking, monitoring of Day Care Centres in the district.	
Sensitization and education	
Procured laptop and printers	

SUB-PROGRAMME 2.4 Birth and Death Registration Services

Budget Sub-Programme Objective

To register all the occurrences of births and deaths in the district.

To provide vital statistics by way of demographic data for development planning.

Budget Sub- Programme Description

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

This programme seeks to sensitize the communities on the need to register births and

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

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

The sub-programme is undertaken by the newly created Department of Births and Deaths. The funding sources for the sub-programme include GoG, DACF and IGF budget allocations. The beneficiaries of the program include urban and rural dwellers in the district. Total staff strength of one (1) will see to the implementation of this sub-programme within the district.

Budget Sub-Programme Results Statement

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

Table 21: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Births and Deaths Registration coverage improved	No. of births registered	454	550	660	750	950	1000
	No. of deaths registered	18	25	30	30	30	30
Time taken to issue birth and death certificates reduced	No. of birth registering days	5	5	5	5	5	5
Maintenance of burial sites	No. of activities undertaken	-	-	1	1	1	1
Sensitization on birth and death registration	No. of community programmes organized	25	20	35	35	35	45
	No. of radio programmes organized	-	1	4	4	4	4
	No. of free registrations	-	454	550	650	800	950

Budget Sub-Programme Standardized Operations and Projects

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

Table 22: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Registration of births and deaths	
Revenue collection	
Sensitisation programmes on the need to register births and deaths in the District	
Internal management of the organisation	

payment for utilities, stationery, fuel	
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SUB-PROGRAMME 2.5 Environmental Health and Sanitation Services

Budget Sub-Programme Objective

To accelerate the provision of improved environmental sanitation services.

To promote safe and healthy environment in order to minimize illnesses.

Budget Sub- Programme Description

The Environmental Health and Sanitation Management sub-programme is aimed at facilitating improved environmental sanitation and good hygiene practices in the district. It also aims at empowering individuals and communities to analyze their sanitation conditions and take collective actions to change their environmental sanitation situation.

The principal components of this sub-programme at all levels (villages and towns) include the collection and sanitary disposal of wastes, including solid wastes, liquid wastes, excreta, and other hazardous wastes, cleansing of thoroughfares, markets and other public spaces, control of pests and vectors of disease, food hygiene, and environmental sanitation education. Others are inspection and enforcement of sanitary regulations, disposal of the dead, control of straying animals and monitoring the observance of environmental services and standards. Finally, the sub-programme, creates and maintains database of all issues of environmental health importance compiles and report problems and complaints to management.

Furthermore, the sub-programme also performs other complementary activities such as the provision and maintenance of sanitary facilities, public education, community and individual action, regulation and legislation supported by the Assembly.

The organizational unit involved in delivering the sub-programme is the District Environmental Health Unit of the Assembly in collaboration with the District Health Directorate. The Unit has total staff strength of Elveen (11) to oversee the effective delivery of the projects and operations of the sub-programme. Beneficiaries of the programme are mainly the general public. The sub-programme is funded through DACF, SOCO and Internally Generated Funds (IGF).

3 Budget Sub-Programme Results Statement

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

Table 23: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Community Led Total Sanitation Approach (CLTS) implemented	No. of communities certified as ODF	-	5	5	10	10	10
	District ODF Coverage (%)	50	60	70	100	100	100
	No. of households with improved latrines	435	612	800	880	900	1100
Dislodgement of public toilets	No. of toilets dislodged	-	2	2	2	2	2
Health and hygiene education	No. of forums organized	2	1	4	4	4	4
Monthly clean-up exercise/ National Sanitation Day campaign	No. of exercises undertaken	2	1	4	4	4	4
Sanitary equipment for clean-up exercises	No. of procured	15	10	10	10	10	10
Health screening of food vendors	Completed by	Feb	Feb	Feb	Feb	Feb	Feb
Fumigation and Spraying	No. Completed	4	2	4	4	4	4

Budget Sub-Programme Standardized Operations and Projects

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

Table 24: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Intensify sanitation and hygiene education in all communities, medical screening for food/drink vendors, butchers, dis-infestation and fumigation activities, arrest and prosecution of sanitary offenders, Impound of stray animals)	
Management, cleaning and maintenance of public toilets	
Monitoring and supervision of clean up exercises	

PROGRAMME 3: INFRASTRUCTURE DELIVERY AND MANAGEMENT

Budget Programme Objectives

To assist in building capacity in the District to provide quality road transport systems for the safe mobility of goods and people.

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

To implement development programmes to enhance rural transport through improved feeder and farm to market road network, and to improve service delivery and ensure quality of life in rural areas.

Budget Programme Description

The infrastructural delivery and management sub-programme focus on the provision and maintenance of Socio-economic infrastructure, which is relevant and basic to local service delivery. The infrastructure Programme focuses on the provision of essential services which are crucial in improving living conditions and fundamental human rights. These include infrastructure relating to transport, trade, sanitation, and housing, among others.

The programme involves three (3) sub-programmes which include Public Works Service, physical and spatial planning development and road and transport services. The programme has staff strength of four (4) personnel.

The programme is implemented with funding from GoG transfers, Internally Generated Funds from of the Assembly, SOCO and DACF-RFG. The beneficiaries of the program include urban and rural dwellers and other stakeholders in the district.

Some of the challenges faced by the programme includes; in adequate logistics for monitoring, in adequate coordination among the units among others.

SUB-PROGRAMME 3.1 Physical and Spatial Planning Development

Budget Sub-Programme Objective

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

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 settlement plans in the district, identify problems concerning the development of land and its social, environmental and economic implications, and advise on setting out approved plans for future development of land at the district level. Others are to 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 and advise the Assembly on the siting of bill boards, masts and ensure compliance with the decisions of the Assembly;

Finally, the sub-programme advise on the acquisition of landed property in the public interest and undertake street naming, numbering of house and related issues.

The organizational units that will be involved is the Physical Planning unit with no Parks and Garden unit. The Physical Planning Unit has two (2) staff members.

The sub-programme is funded through the DACF, GOG, and the Internally Generated Revenue (IGF). 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 inadequate staff to man and supervise the implementation of programme and projects under the sub-programme. Others include inadequate resources both financial and logistics to prepare base maps and to organize sensitization programmes. Lack of means of transport to carry out activities.

Budget Sub-Programme Results Statement

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

Table 25: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Improve development control	No. of permits issued	0	0	20	30	70	70
Organized technical subcommittee meeting	No. of TSC meetings	0	0	12	12	12	12
Organized statutory spatial planning committee meeting	No. of SPC meetings	1	1	12	12	12	12
Local plans prepared	No. of plans	1	2	2	3	3	4

Budget Sub-Programme Standardized Operations and Projects

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

Table 26: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Documenting all government landed properties	Procurement of Office equipment
Street Naming and Property Addressing	
Spatial Planning Committee meetings	

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 physical planning, land use and development within the framework of national policies.

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, and advice on setting out approved plans for future development of land at the district level. The sub-programme also advice 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, and facilitate consultation, co-ordination and harmonization of developmental decisions into a physical development plan. Others are to 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 and advise the Assembly on the siting of bill boards, masts and ensure compliance with the decisions of the Assembly;

Finally, the sub-programme advice on the acquisition of landed property in the public interest and undertake street naming, numbering of house and related issues.

The organizational units that will be involved is the Physical Planning unit.

The sub-programme is funded through the DACF, GOG, SOCO and the Internally Generated Revenue (IGF). 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 inadequate staff to man and supervise the implementation of programme

and projects under the sub-programme. Others include inadequate resources both financial and logistics to prepare base maps and to organize sensitization programmes. Lack of means of transport to carry out activities

3 Budget Sub-Programme Results Statement

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

Table 27: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Project inspection	No. of site meetings organised	12	20	25	30	35	40
Office/residential accommodation improved.	No. of residential buildings rehabilitated.	-	2	2	2	2	2
Market/lorry parks rehabilitated.	No. of street lights maintained.	85	300	350	350	350	500
Capacity of the administrative and institutional systems enhanced.	No. of training for staff.	1	2	10	10	10	10

Budget Sub-Programme Standardized Operations and Projects

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

Table 28: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Rehabilitations of projects	Rehabilitation and furnishing of DCD's official bungalow
Provision of quality health care	Drilling, construction and installation of 25No boreholes with hand pumps at recreational centres and 2No mechanised boreholes for CHPS compounds
Maintenance of street lights in the district	Supply of 200No Low Tension Poles and 120No solar street lights
	Rehabilitation of 5No boreholes
	Provision for ripped off schools in the district
	Rehabilitation and furnishing of DCDs official bungalow
	Rehabilitation of bungalow for DCE

SUB-PROGRAMME 3.3 Roads and Transport Services

Budget Sub-Programme Objective

To provide quality road transport systems for the safe mobility of goods and people.

To implement development programmes to enhance urban transport through improved road network.

Budget Sub-Programme Description

The sub-programme provides quality road transport systems for the safe mobility of goods and people. It is also aimed at developing and implementing appropriate strategies and programmes to improve the living conditions of both rural and urban dwellers through enhanced transportation and improved road networks. Under this sub-programme construction, maintenance, inspection, supervision and monitoring of all road-related activities are undertaken. Major services delivered by the sub-program include collection of data for planning and development of the district's transportation infrastructure, establishing and maintenance of transport services database, including information on operators, routes, terminals, bus stops and paid car park facilities within the jurisdiction of the Assembly and register and maintain records of classified contractors and consultants in the transport services sector within the district. The sub-programme also monitors and report on the condition of traffic signals, road signs and other road infrastructure to the appropriate agency for timely repairs undertakes annual permit renewals and licensing exercises for commercial transport operators. There is inadequate funding for all the activities listed above.

The programme will be delivered by staff of the District Works Department through the feeder roads unit and is implemented with funding from GoG transfers and Internally Generated Funds, as well as the DACF. SOCO and DDF allocations of the Assembly. The beneficiaries of the program include both rural and urban dwellers in the district. Inadequate staffing, inadequate office space and the absence of basic things like washrooms are among the operational challenges being confronted by the staff of the department.

Budget Sub-Programme Results Statement

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

Table 29: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Maintenance of Roads	Km of roads maintained/rehabilitated	-	10km	20km	20km	20km	30km
Maintenance of streetlights	No. of street lights installed, repaired and maintained	-	160	180	200	200	300

Budget Sub-Programme Standardized Operations and Projects

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

Table 30: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Internal management of the department	Monitoring of projects

PROGRAMME 4: ECONOMIC DEVELOPMENT

Budget Programme Objectives

Create an entrepreneurial society through the promotion and growth of micro and small enterprises (MSEs). Its main objective is to increase profitability, growth, and creation of employment opportunities of rural (MSEs) among others. To improve agricultural productivity through modernization along a value chain in a sustainable manner.

Budget Programme Description

The economic development programme aims at providing 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 deals with issues related to trade, cottage industry and tourism in the district. The sub-programme seeks to facilitate the improvement of the environment for small scale business creation and group, advise on the provision of credit for micro, small-scale and medium scale enterprises and promote the formation of associations, co-operative groups and other organizations which are beneficial to the development of small-scale industries. The sub-programme also assists in providing advisory and counselling services, facilitate the promotion of tourism in the district and 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 bush fires and mitigate the incidence of climate change and also promote an effective and integrated water management. The sub-programme also assist in developing early warning systems

on animals' diseases and other related matters to animal production, facilitate and encourage vaccination and immunization of livestock and control of animal diseases as well as encourage crop development through nursery propagation. Finally, the sub-programme develops, rehabilitate and maintain small scale irrigation schemes and promotes agro-processing and storage.

The programme will be delivered by the BAC and the Department of Agriculture which has 8 staff. There is also an officer at the BAC.

SUB-PROGRAMME 4.1 Trade and Industrial Development

Budget Sub-Programme Objective

1. To expand opportunities for job creation and improve efficiency and competitiveness of Micro, Small and Medium Enterprises.
2. To promote sustainable tourism to preserve historical, cultural and natural heritage and attract tourists.

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 practising 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, provision of business information to potential and existing entrepreneurs and promotion of business associations.

Other services to be delivered under the sub-programme include support to the creation of business opportunities; provide opportunities for MSMEs to participate in all Public-Private Partnerships (PPPs) and local content arrangements; facilitate the establishment of Rural Technology Facilities (RTF) in the District; 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 industry. The unit that will deliver this sub-programme is the Business Advisory (BAC) unit which is under the National Board of Small-Scale Industries (NBSSI) in the District. The unit has an officer who see to the day-to-day running of the office.

Budget Sub-Programme Results Statement

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

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 counselled	No. of potential and existing entrepreneurs counselled	-	150	200	200	200	300
MSE access to participate in trade fairs	No. of SMEs supported to attend trade fairs (BICAP)	-	5	5	10	15	20
Access to credit by MSMEs facilitated	No. of MSMEs who had access to credit	-	10	10	20	30	35
	No. of new businesses established	-	10	10	15	20	25

Budget Sub-Programme Standardized Operations and Projects

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

Table 32: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Promotion of small, medium and large-scale enterprises	
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. The sub-programme also ensures proper management of the environment through soil and water conservation, minimizing 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 25 officers including the District Director.

In delivering the sub-programme, funds would be sourced from IGF, GOG, DACF, DDF, and Development Partners (CIDA). Community members especially farmers, development partners and other departments are the beneficiaries of this sub-programme.

The key challenges include inadequate logistics (computers, printers, vehicle and motorbikes), lack of accommodation for staff in the operational areas, delays in release of funds for planned activities and reduction in agricultural lands due to increasing demand for residential and non-residential uses. Others are low access to markets for agricultural produce, especially vegetables, decline in soil fertility, low crop yield due to erratic rainfall patterns experienced in recent years; and low market linkage for agricultural produce especially vegetables.

Budget Sub-Programme Results Statement

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

Table 33: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Access to Agriculture Extension Services	No. of farmers reached with Agric advisory services	9213	9,102	9,000	9,000	9,000	9,000
Knowledge of farmers in Agronomic practices increased	No. of farmer trained in crop demonstration	616	3000	3,000	3,000	3,000	3,000
Crop production	Percentage of farmers using improved seeds	1,200	2,000	3,000	4,000	4,000	4,000
Livestock indicators	Number of animals vaccinated	2,000	2,000	2,500	3,000	3,000	3,000
Input and technology	Number of free fertilizers distributed	3,500	5,000	6,000	6,000	6,000	6,000
Capacity building	Number of extension visits	200	250	300	300	300	

Budget Sub-Programme Standardized Operations and Projects

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

Table 34: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Agricultural Research and Demonstration	
Official/National celebrations eg Farmers Day celebration	

Extension services (provision of technical assistance to farmers)	
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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 major services such as organizing 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 and assist in post-emergency rehabilitation and reconstruction efforts in the event of disasters. The budget programme 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 as well as post disaster assessment to determine the extent of damage and needs of the disaster area. The programme also co-ordinate the receiving, management and supervision of the distribution of relief items in the district and inspect and offer technical advice on the importance of fire extinguishers;

The Disaster Management and Prevention Department will be responsible in executing the programme. There are 15 officers to deliver this 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 mobilization 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 sensitizations; assisting in post-emergency rehabilitation and reconstruction of efforts; provision of first line response in times of disaster and; formation and training of community-based disaster volunteers. 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, MPCF, and Central Government supports. Challenges which confront the delivery of this sub-programme are lack of adequate funding, inadequate office accommodation, inadequate staff and lack of means of transport to carry out official duties.

Budget Sub-Programme Results Statement

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

Table 35: Budget Sub-Programme Results Statement

Main Outputs	Output Indicator	Past Years		Projections			
		2024	As at September 2025	Budget Year 2026	Indicative Year 2027	Indicative Year 2028	Indicative Year 2029
Support to disaster victims in affected communities	No. of Individuals supported with relief items	-	20	45	50	50	55
Training for Disaster volunteers	No. of volunteers trained	-	30	35	42	42	52
Campaigns on disaster prevention organised	No. of campaigns organised	-	5	15	220	20	30

Budget Sub-Programme Standardized Operations and Projects

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

Table 36: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Disaster management (Preparation of 2026 District Disaster Management Plan, Education on safety and epidemic prevention, support to disaster victims, disaster committee meetings, Support disaster victims with relief items in affected communities)	

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 maintaining and sustaining prestige areas such as waterfalls and all landscape areas such as residence of some Chief Executives, District Coordinating Directors among others and administration blocks, cultivating and conserving medicinal and aromatic plants and identifying and multiplying rare and threatened plant species. The sub-programme also provides horticultural training and extension services to students in second cycle institutions, supplying tree seedlings to educational institutions free of charge and maintaining all prestige landscape areas such as on road medians. Funding is mainly by the GoG, DACF and IGF budget allocations. The beneficiaries of this sub-programme are the people of the district. Untimely release and inadequate funding affect the efficient delivery of this sub-programme.

3 Budget Sub-Programme Results Statement

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

Table 37: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Sensitization programme on climate change	No. of radio discussions held	-	5	5	5	5	5
Afforestation interventions implemented	No. of seedlings raised and supplied	1872	2500	2,500	2,500	2,500	3000

Budget Sub-Programme Standardized Operations and Projects

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

Table 38: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Green economy and climate related programmes and activities (Nursing and supply of teak tree seedlings to schools and communities, Public education on climate change mitigation and adaptation, tree planting exercise in basic and second cycle schools)	

PART C: FINANCIAL INFORMATION

PART D: PROJECT IMPLEMENTATION PLAN (PIP)

This section of the Budget provides details of projects to be implemented in the 2026 fiscal year in the form of the Project Implementation Plan. This include both on-going projects rolled over from 2026 and new projects to be initiated in 2026. Regulation 7 sub regulation a to c and regulation 12 of Public Financial Management (Public Investment Management (PIM)) Regulations, 2020 (L.I 2411), refer on the PIP requirement.

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

The table below shows the list of on-going projects (Outstanding commitments) as at Sept 30th, 2025 from the various sources of funding as indicated, which are scheduled for completion in the 2026 financial year.

MMDA: GARU DISTRICT ASSEMBLY											
Funding Source: DACF											
Approved Budget:											
#	Code	Project	Contract	% Work Done	Total Contract Sum	Actual Payment	Outstanding Commitment	2026 Budget	2027 Budget	2028 Budget	2029 Budget
1		Renovation of DCEs Bungalow			124,726.87	70,000.00	54,726.81				

MMDA: GARU DISTRICT ASSEMBLY											
Funding Source: SOCO											
Approved Budget:											

#	Code	Project	Contract	% Work Done	Total Contract Sum	Actual Payment	Outstanding Commitment	2026 Budget	2027 Budget	2028 Budget	2029 Budget
1		Construction and furnishing of 1 No 3-unit classroom block with office, staff common room, 4-seater KVIP with 2-unit Urinal and 2-unit changing room at Siisi			1,267,367.59	373,006.58	496,191.27				
2		Drilling and installation of 25no. Borehole district wide.,			1,412,192.37	211,828.00	1,200,364.47				
3		Construction of 1 No 3-unit Girls Dormitory for Garu SHS with a bath area and 8- seater WC toilet.			1,504,524.59	225,678.00	1,278,846.55				

MMDA: GARU DISTRICT ASSEMBLY											
Funding Source: DACF-RGF											
Approved Budget:											
#	Code	Project	Contract	% Work Done	Total Contract Sum	Actual Payment	Outstanding Commitment	2026 Budget	2027 Budget	2028 Budget	2029 Budget
1		Constructed 1no. 3unit classroom block with office and store at sumaduri			536,700.00	509,845.00	26,855.00				
2		Constructed 1no. 6unit classroom block at Bantafarugu with office and store-room.			407,087.66	314,816.30	92,271.36				

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

The table below shows the list of new projects for various sources of funding scheduled for commencement in the 2026 Financial year.

MMDA:						
#	Project Name	Project Description	Proposed Funding Source	Estimated Cost (GHS)	Level of Project Preparation (i.e. Concept Note, Pre/Full Feasibility Studies or none)	
1	Construction Of 1no. 3-Unit Classroom Block with Ancillary Facilities (Female Changing Room) 4-Seater KVIP Toilet, 2-Unit Urinal, Staff Common Room, Office and Store at Tensung		DACF	889,042.42	Concurrent Approval level	
2	Construction Of 1no. 3-Unit Classroom Block with Ancillary Facilities (Female Changing Room) 4-Seater Kvip Toilet, 2-Unit Urinal, Staff Common Room, Office and Store at Kugrasia		DACF	925,344.90	Concurrent Approval level	
3	Construction And Furnishing Of 1no. Chps Compound, 2-Unit Accommodation, 1no.2-Unit Washroom And Elevate Tank Stand At Takore		DACF	1,375,633.14	Concurrent Approval level	
4	Construction And Furnishing Of 1no. Chps Compound, 2-Unit Accommodation, 1no.2-Unit Washroom And Elevate Tank Stand At Kolmasig		DACF	1,349,172.98	Concurrent Approval level	
5	Sitting, Drilling And Installation Of 10no. Boreholes With Hand Pumps And Mechanization Of 6no. Boreholes, District Wide		DACF	1,458,004.01	Concurrent Approval level	
6	Renovation Of The District Assembly Office Complex At Sumaduri		DACF	650,362.65	Concurrent Approval level	

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	4,520,035		
140801 140801 - 9.a facil sust & resil inf dev in devlpn ctres	0	11,303,102		
160802 160802 - 2.3 Double agrc prod & incms of SS fd prod & non-farm empl	0	1,595,843		
210104 210104 - 12.4 ach environ snd mgmt of all wste per intl frwks	0	1,792,334		
270103 270103 - 11.c Supp LDC ie finc, techn asst, bldg sustble bldg frm local mat	0	85,700		
290102 290102 - 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctres	0	780,028		
320202 320202 - 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctres	0	8,243,362		
340106 340106 - 6.3 impr water qlty & substantially incr recycling & safe reuse glob	0	3,738,442		
390103 390103 - 3.6 Halve no. of glo deaths & injuries frm road traffic accidents	0	400,000		
400105 400105 - 16.10 ens public acs to info & prot fundamental freedoms	0	10,298,710		
410102 410102 - 16.8 Broaden & strengthen particon of DCs & insts of glo govnce	0	1,152,413		
420101 420101 - 16.6 Dev. effect. acctable & transparent insts at all levels	73,139,111	1,064,600		
500105 500105 - 4.7 ens all lrns acq knwl & skills needed to promote sust dev't	0	5,074		
520103 520103 - 4.2 Ensure quality childhood dev., care & pre-primary education	0	12,815,829		
530101 530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.	0	13,748,435		
630401 630401 - 10.3 ens eql opptyortunity and rdc ineqlities of otcm	0	1,595,205		
Grand Total ¢	73,139,111	73,139,112	-2	0.00

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

<i>Revenue Item</i>	<i>Projected 2026</i>	<i>Approved and or Revised Budget 2025</i>	<i>Actual Collection 2025</i>	<i>Variance</i>
367 02 00 001 29				
Finance, ,	73,139,110.61	0.00	0.00	0.00
<i>Objective</i> 420101 420101 - 16.6 Dev. effect. acctable & transparent insts at all levels				
<i>Output</i> 0003				
Ghana Education Trust Fund (GetFund)	419,900.00	0.00	0.00	0.00
1331009 Goods and Services- Decentralised Department	419,900.00	0.00	0.00	0.00
<i>Output</i> 0004				
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
<i>Output</i> 0005 Basic Rate				
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Development Levy	20,000.00	0.00	0.00	0.00
1412022 Property Rate	10,000.00	0.00	0.00	0.00
1413005 Rates on other Possessions	10,000.00	0.00	0.00	0.00
Official Liquidation Fees	2,000.00	0.00	0.00	0.00
1422171 Bicycles/Tricycles/Motorcycles Parts Sales Licence	2,000.00	0.00	0.00	0.00
<i>Output</i> 0006 Lcence				
Development Levy	119,250.00	0.00	0.00	0.00
1412004 Development and Building Permit Forms	1,500.00	0.00	0.00	0.00
1412009 Comm. Mast Permit	43,950.00	0.00	0.00	0.00
1412015 Royalties	4,000.00	0.00	0.00	0.00
1412022 Property Rate	17,000.00	0.00	0.00	0.00
1412032 Building Processing Charge	800.00	0.00	0.00	0.00
1413002 Basic Rate	2,000.00	0.00	0.00	0.00
1415052 Market and Stores Rental	50,000.00	0.00	0.00	0.00
<i>Output</i> 0007 Permit				
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Official Liquidation Fees	30,750.00	0.00	0.00	0.00
1422154 Sale of Building Permit Jacket	5,000.00	0.00	0.00	0.00
1422157 Building Plans / Permit	9,750.00	0.00	0.00	0.00
1422159 Comm. Mast Permit	16,000.00	0.00	0.00	0.00
<i>Output</i> 0008 Rent				
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Official Liquidation Fees	63,400.00	0.00	0.00	0.00
1422001 Breweries/Distilleries	2,000.00	0.00	0.00	0.00
1422005 Restaurant/Chop Bar/Caterers	13,500.00	0.00	0.00	0.00
1422006 Corn / Rice / Flour Miller	1,000.00	0.00	0.00	0.00
1422009 Bakers License	500.00	0.00	0.00	0.00
1422011 Artisans	2,000.00	0.00	0.00	0.00

**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
1422015	Service/Filling Stations	9,000.00	0.00	0.00	0.00
1422016	Lottery Business	1,000.00	0.00	0.00	0.00
1422017	Hotel Services	5,000.00	0.00	0.00	0.00
1422018	Pharmacy / Chemical Sellers	2,000.00	0.00	0.00	0.00
1422023	Communication Services	25,200.00	0.00	0.00	0.00
1422052	Mechanics & Repairers	500.00	0.00	0.00	0.00
1422114	Butchers license	1,000.00	0.00	0.00	0.00
1422115	Cold storage facilities	700.00	0.00	0.00	0.00
Output 0009					
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
Development Levy		8,500.00	0.00	0.00	0.00
1413006	Development Levy	5,000.00	0.00	0.00	0.00
1415004	Rent, Oil Concessions	2,000.00	0.00	0.00	0.00
1415012	Rent on Assembly Building	1,500.00	0.00	0.00	0.00
Output 0010 BUDGET					
China		13,487,387.00	0.00	0.00	0.00
1311018	World Bank	13,452,387.00	0.00	0.00	0.00
1311024	United Nation Children Education Fund (UNICEF)	35,000.00	0.00	0.00	0.00
Ghana Education Trust Fund (GetFund)		58,987,923.61	0.00	0.00	0.00
1331001	Central Government - GOG Paid Salaries	4,442,035.43	0.00	0.00	0.00
1331002	DACF - Assembly	38,484,340.18	0.00	0.00	0.00
1331003	DACF - MP	2,380,000.00	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	13,625,343.00	0.00	0.00	0.00
Grand Total		73,139,110.61	0.00	0.00	0.00

Expenditure by Programme, Sub Programme and Economic Classification

In GH¢

<i>Economic Classification</i>	2024	2025		2026	2027	2028
	<i>Actual</i>	<i>Budget</i>	<i>Est. Outturn</i>	<i>Budget</i>	<i>forecast</i>	<i>forecast</i>
Garu/Tempane District - Garu	0	0	0	73,139,112	73,184,313	73,870,504
Management and Administration	0	0	0	14,972,166	14,996,680	15,121,888
SP1.1: General Administration	0	0	0	13,670,808	13,693,883	13,807,516
21 Compensation of employees [GFS]	0	0	0	2,307,499	2,330,574	2,330,574
211 Child Education Grant (Foreign Mission)	0	0	0	2,307,499	2,330,574	2,330,574
21110 Established Post	0	0	0	2,307,499	2,330,574	2,330,574
22 Use of goods and services	0	0	0	10,161,992	10,161,992	10,263,611
221 Vehicle Registration	0	0	0	10,161,992	10,161,992	10,263,611
22101 Value Books	0	0	0	4,523,100	4,523,100	4,568,331
22102 Utilities	0	0	0	110,000	110,000	111,100
22105 Vehicle Registration	0	0	0	1,698,280	1,698,280	1,715,263
22106 Maintenance of Office Equipment	0	0	0	570,519	570,519	576,225
22107 Training, Seminar and Conference Cost	0	0	0	2,416,692	2,416,692	2,440,859
22109 Special Services	0	0	0	826,400	826,400	834,664
22111 Medical Claims- Medicines	0	0	0	12,000	12,000	12,120
22113 Insurance Premium	0	0	0	5,000	5,000	5,050
28 Other expense	0	0	0	1,181,318	1,181,318	1,193,131
282 Dividend Paid By SOEs	0	0	0	1,181,318	1,181,318	1,193,131
28210 Dividend Paid By SOEs	0	0	0	1,181,318	1,181,318	1,193,131
31 Non Financial Assets	0	0	0	20,000	20,000	20,200
311 WIP - Laboratories	0	0	0	20,000	20,000	20,200
31113 Perimeter Protection/ Fence	0	0	0	20,000	20,000	20,200
SP1.2: Finance and Revenue Mobilization	0	0	0	78,000	78,780	78,780
21 Compensation of employees [GFS]	0	0	0	78,000	78,780	78,780
211 Child Education Grant (Foreign Mission)	0	0	0	78,000	78,780	78,780
21111 Non Established Post	0	0	0	78,000	78,780	78,780
SP1.3: Planning, Budgeting, Coordination and Statistics	0	0	0	5,074	5,074	5,125
22 Use of goods and services	0	0	0	5,074	5,074	5,125
221 Vehicle Registration	0	0	0	5,074	5,074	5,125
22105 Vehicle Registration	0	0	0	5,074	5,074	5,125
SP1.5: Human Resource Management	0	0	0	1,218,284	1,218,943	1,230,467
21 Compensation of employees [GFS]	0	0	0	65,871	66,530	66,530
211 Child Education Grant (Foreign Mission)	0	0	0	65,871	66,530	66,530
21110 Established Post	0	0	0	65,871	66,530	66,530
22 Use of goods and services	0	0	0	1,130,413	1,130,413	1,141,717
221 Vehicle Registration	0	0	0	1,130,413	1,130,413	1,141,717
22101 Value Books	0	0	0	189,000	189,000	190,890
22107 Training, Seminar and Conference Cost	0	0	0	941,413	941,413	950,827
27 Social benefits [GFS]	0	0	0	22,000	22,000	22,220
273 Employer Social Benefits in Cash	0	0	0	22,000	22,000	22,220
27311 Employer Social Benefits in Cash	0	0	0	22,000	22,000	22,220
Social Services Delivery	0	0	0	43,440,051	43,451,115	43,874,451

Expenditure by Programme, Sub Programme and Economic Classification

In GH¢

Economic Classification	2024	2025		2026	2027	2028
	Actual	Budget	Est. Outturn	Budget	forecast	forecast
SP2.1 Education, youth & Sports Services	0	0	0	21,126,877	21,126,877	21,338,146
22 Use of goods and services	0	0	0	165,000	165,000	166,650
221 Vehicle Registration	0	0	0	165,000	165,000	166,650
22101 Value Books	0	0	0	0	0	0
22107 Training, Seminar and Conference Cost	0	0	0	100,000	100,000	101,000
22109 Special Services	0	0	0	65,000	65,000	65,650
28 Other expense	0	0	0	25,000	25,000	25,250
282 Dividend Paid By SOEs	0	0	0	25,000	25,000	25,250
28210 Dividend Paid By SOEs	0	0	0	25,000	25,000	25,250
31 Non Financial Assets	0	0	0	20,936,877	20,936,877	21,146,246
311 WIP - Laboratories	0	0	0	20,936,877	20,936,877	21,146,246
31112 WIP - Laboratories	0	0	0	19,336,877	19,336,877	19,530,246
31131 Fuel Tanks	0	0	0	1,600,000	1,600,000	1,616,000
SP2.2 Public Health Services and Management	0	0	0	19,611,525	19,611,525	19,807,640
22 Use of goods and services	0	0	0	1,555,262	1,555,262	1,570,815
221 Vehicle Registration	0	0	0	1,555,262	1,555,262	1,570,815
22101 Value Books	0	0	0	0	0	0
22105 Vehicle Registration	0	0	0	450,000	450,000	454,500
22107 Training, Seminar and Conference Cost	0	0	0	1,060,262	1,060,262	1,070,865
22109 Special Services	0	0	0	45,000	45,000	45,450
31 Non Financial Assets	0	0	0	18,056,263	18,056,263	18,236,826
311 WIP - Laboratories	0	0	0	18,056,263	18,056,263	18,236,826
31111 Hostels	0	0	0	8,183,100	8,183,100	8,264,931
31112 WIP - Laboratories	0	0	0	3,200,000	3,200,000	3,232,000
31113 Perimeter Protection/ Fence	0	0	0	2,134,721	2,134,721	2,156,068
31131 Fuel Tanks	0	0	0	4,538,442	4,538,442	4,583,827
SP2.3 Social Welfare and Community Development	0	0	0	2,227,832	2,234,158	2,250,110
21 Compensation of employees [GFS]	0	0	0	632,627	638,953	638,953
211 Child Education Grant (Foreign Mission)	0	0	0	632,627	638,953	638,953
21110 Established Post	0	0	0	632,627	638,953	638,953
22 Use of goods and services	0	0	0	995,205	995,205	1,005,157
221 Vehicle Registration	0	0	0	995,205	995,205	1,005,157
22101 Value Books	0	0	0	245,000	245,000	247,450
22107 Training, Seminar and Conference Cost	0	0	0	750,205	750,205	757,707
28 Other expense	0	0	0	600,000	600,000	606,000
282 Dividend Paid By SOEs	0	0	0	600,000	600,000	606,000
28210 Dividend Paid By SOEs	0	0	0	600,000	600,000	606,000
SP2.4 Birth and Death Registration Services	0	0	0	65,871	66,530	66,530
21 Compensation of employees [GFS]	0	0	0	65,871	66,530	66,530
211 Child Education Grant (Foreign Mission)	0	0	0	65,871	66,530	66,530
21110 Established Post	0	0	0	65,871	66,530	66,530
SP2.5 Environmental Health and Sanitation Services	0	0	0	407,946	412,025	412,025

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>
21 Compensation of employees [GFS]	0	0	0	407,946	412,025	412,025
211 Child Education Grant (Foreign Mission)	0	0	0	407,946	412,025	412,025
21110 Established Post	0	0	0	407,946	412,025	412,025
Infrastructure Delivery and Management	0	0	0	1,007,972	1,010,251	1,018,052
SP3.1 Physical and Spatial Planning Development	0	0	0	845,899	846,558	854,358
21 Compensation of employees [GFS]	0	0	0	65,871	66,530	66,530
211 Child Education Grant (Foreign Mission)	0	0	0	65,871	66,530	66,530
21110 Established Post	0	0	0	65,871	66,530	66,530
22 Use of goods and services	0	0	0	280,028	280,028	282,828
221 Vehicle Registration	0	0	0	280,028	280,028	282,828
22101 Value Books	0	0	0	0	0	0
22105 Vehicle Registration	0	0	0	207,728	207,728	209,805
22107 Training, Seminar and Conference Cost	0	0	0	72,300	72,300	73,023
28 Other expense	0	0	0	500,000	500,000	505,000
282 Dividend Paid By SOEs	0	0	0	500,000	500,000	505,000
28210 Dividend Paid By SOEs	0	0	0	500,000	500,000	505,000
SP3.2 Public Works, Rural Housing and Water Management	0	0	0	162,073	163,693	163,693
21 Compensation of employees [GFS]	0	0	0	162,073	163,693	163,693
211 Child Education Grant (Foreign Mission)	0	0	0	162,073	163,693	163,693
21110 Established Post	0	0	0	162,073	163,693	163,693
22 Use of goods and services	0	0	0	0	0	0
221 Vehicle Registration	0	0	0	0	0	0
22103 General Cleaning	0	0	0	0	0	0
22105 Vehicle Registration	0	0	0	0	0	0
Economic Development	0	0	0	13,633,223	13,640,566	13,769,555
SP4.1 Trade, Tourism and Industrial Development	0	0	0	11,303,102	11,303,102	11,416,133
22 Use of goods and services	0	0	0	0	0	0
221 Vehicle Registration	0	0	0	0	0	0
22101 Value Books	0	0	0	0	0	0
31 Non Financial Assets	0	0	0	11,303,102	11,303,102	11,416,133
311 WIP - Laboratories	0	0	0	11,303,102	11,303,102	11,416,133
31113 Perimeter Protection/ Fence	0	0	0	11,303,102	11,303,102	11,416,133
SP4.2 Agricultural Services and Management	0	0	0	2,330,120	2,337,463	2,353,422
21 Compensation of employees [GFS]	0	0	0	734,278	741,621	741,621
211 Child Education Grant (Foreign Mission)	0	0	0	734,278	741,621	741,621
21110 Established Post	0	0	0	734,278	741,621	741,621

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	1,355,843	1,355,843	1,369,401
221	Vehicle Registration	0	0	0	1,355,843	1,355,843	1,369,401
22101	Value Books	0	0	0	50,000	50,000	50,500
22102	Utilities	0	0	0	12,000	12,000	12,120
22105	Vehicle Registration	0	0	0	30,500	30,500	30,805
22107	Training, Seminar and Conference Cost	0	0	0	405,343	405,343	409,396
22109	Special Services	0	0	0	850,000	850,000	858,500
22113	Insurance Premium	0	0	0	8,000	8,000	8,080
31 Non Financial Assets		0	0	0	240,000	240,000	242,400
311	WIP - Laboratories	0	0	0	240,000	240,000	242,400
31121	Transport equipment	0	0	0	90,000	90,000	90,900
31122	Sports Equipment	0	0	0	50,000	50,000	50,500
31131	Fuel Tanks	0	0	0	100,000	100,000	101,000
Environmental and Sanitation Management		0	0	0	85,700	85,700	86,557
SP5.1 Disaster Prevention and Management		0	0	0	85,700	85,700	86,557
22 Use of goods and services		0	0	0	50,700	50,700	51,207
221	Vehicle Registration	0	0	0	50,700	50,700	51,207
22101	Value Books	0	0	0	0	0	0
22107	Training, Seminar and Conference Cost	0	0	0	50,700	50,700	51,207
28 Other expense		0	0	0	35,000	35,000	35,350
282	Dividend Paid By SOEs	0	0	0	35,000	35,000	35,350
28210	Dividend Paid By SOEs	0	0	0	35,000	35,000	35,350
Grand Total		0	0	0	73,139,112	73,184,313	73,870,504

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>	419,900
Function Code	70111	Exec. & leg. Organs (cs)					
Organisation	3670101001	Garu/Tempane District - Garu_Central Administration_Administration (Assembly Office)_Upper East					
Location Code	0908001	Garu/Tempane - Garu					
Use of goods and services						419,900	
Objective	400105	400105 - 16.10 ens public acs to info & prot fundamental freedoms					419,900
Program	91001	Management and Administration					419,900
Sub-Program	91001001	SP1.1: General Administration					419,900
Operation	910113	910113 - ADMINISTRATIVE AND TECHNICAL MEETINGS		1.0	1.0	1.0	419,900
Vehicle Registration						419,900	
2210905 Assembly Members Sitings All						419,900	

					Amount (GH¢)	
Institution	01	Government of Ghana Sector				
Fund Type/Source	12200		<i>Total By Fund Source</i>		207,000	
Function Code	70111	Exec. & leg. Organs (cs)				
Organisation	3670101001	Garu/Tempane District - Garu_Central Administration_Administration (Assembly Office)_Upper East				
Location Code	0908001	Garu/Tempane - Garu				
Compensation of employees [GFS]					78,000	
Objective	000000	Compensation of Employees			78,000	
Program	91001	Management and Administration			78,000	
Sub-Program	91001002	SP1.2: Finance and Revenue Mobilization			78,000	
Operation	000000		0.0	0.0	0.0	78,000
Child Education Grant (Foreign Mission)					78,000	
2111102 Monthly Paid and Casual Labour					78,000	
Use of goods and services					99,000	
Objective	400105	400105 - 16.10 ens public acs to info & prot fundamental freedoms			99,000	
Program	91001	Management and Administration			99,000	
Sub-Program	91001001	SP1.1: General Administration			99,000	
Operation	910113	910113 - ADMINISTRATIVE AND TECHNICAL MEETINGS	1.0	1.0	1.0	99,000
Vehicle Registration					99,000	
2210101 Printed Material and Stationery					5,000	
2210102 Office Facilities, Supplies and Accessories					11,000	
2210201 Electricity charges					5,000	
2210509 Other Travel and Transportation					10,000	
2210711 Public Education and Sensitization					43,000	
2210905 Assembly Members Sittings All					25,000	
Other expense					10,000	
Objective	400105	400105 - 16.10 ens public acs to info & prot fundamental freedoms			10,000	
Program	91001	Management and Administration			10,000	
Sub-Program	91001001	SP1.1: General Administration			10,000	
Operation	910113	910113 - ADMINISTRATIVE AND TECHNICAL MEETINGS	1.0	1.0	1.0	10,000
Dividend Paid By SOEs					10,000	
2821009 Donations					10,000	
Non Financial Assets					20,000	
Objective	400105	400105 - 16.10 ens public acs to info & prot fundamental freedoms			20,000	
Program	91001	Management and Administration			20,000	
Sub-Program	91001001	SP1.1: General Administration			20,000	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	20,000
WIP - Laboratories					20,000	
3111353 WIP - Toilets					20,000	

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>	3,434,810
Function Code	70111	Exec. & leg. Organs (cs)				
Organisation	3670101001	Garu/Tempane District - Garu_Central Administration_Administration (Assembly Office)_Upper East				
Location Code	0908001	Garu/Tempane - Garu				

Use of goods and services 3,263,492

Objective	400105	400105 - 16.10 ens public acs to info & prot fundamental freedoms				3,263,492
Program	91001	Management and Administration				3,263,492
Sub-Program	91001001	SP1.1: General Administration				3,263,492
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0	2,692,492

Vehicle Registration						2,692,492
2210101	Printed Material and Stationery					100,000
2210102	Office Facilities, Supplies and Accessories					150,000
2210103	Refreshment Items					40,000
2210201	Electricity charges					100,000
2210502	Maintenance and Repairs - Official Vehicles					400,000
2210503	Fuel and Lubricants - Official Vehicles					562,741
2210509	Other Travel and Transportation					625,039
2210512	Mileage Allowance					15,000
2210603	Repairs of Office Buildings					400,000
2210623	Maintenance of Office Equipment					165,519
2210709	Seminars/Conferences/Workshops - Domestic					48,192
2210902	Official Celebrations					34,000
2210909	Operational Enhancement Expenses					35,000
2211101	Bank Charges					12,000
2211304	Insurance of Vehicles					5,000
Operation	910113	910113 - ADMINISTRATIVE AND TECHNICAL MEETINGS	1.0	1.0	1.0	340,000

Vehicle Registration						340,000
2210711	Public Education and Sensitization					40,000
2210905	Assembly Members Sitings All					300,000
Operation	911201	911201 - Budget preparation and Coordination	1.0	1.0	1.0	231,000

Vehicle Registration						231,000
2210512	Mileage Allowance					75,000
2210705	Hotel Accommodation					36,000
2210709	Seminars/Conferences/Workshops - Domestic					56,000
2210799	Training Seminar and Conference Control Account					64,000

Other expense 171,318

Objective	400105	400105 - 16.10 ens public acs to info & prot fundamental freedoms				171,318
Program	91001	Management and Administration				171,318
Sub-Program	91001001	SP1.1: General Administration				171,318
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0	120,318

Dividend Paid By SOEs						120,318
2821009	Donations					120,318
Operation	910113	910113 - ADMINISTRATIVE AND TECHNICAL MEETINGS	1.0	1.0	1.0	51,000

Dividend Paid By SOEs						51,000
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BUDGET DETAILS BY CHART OF ACCOUNT,

2026

2821010 Contributions		51,000
Amount (GH¢)		
Institution	01 Government of Ghana Sector	
Fund Type/Source	12607	<i>Total By Fund Source</i>
Function Code	70111 Exec. & leg. Organs (cs)	100,000
Organisation	3670101001 Garu/Tempane District - Garu_Central Administration Administration (Assembly Office)_Upper East	
Location Code	0908001 Garu/Tempane - Garu	

Use of goods and services		100,000
Objective	400105 400105 - 16.10 ens public acs to info & prot fundamental freedoms	100,000
Program	91001 Management and Administration	100,000
Sub-Program	91001001 SP1.1: General Administration	100,000
Operation	911201 911201 - Budget preparation and Coordination	100,000
		1.0 1.0 1.0

Vehicle Registration	100,000
2210711 Public Education and Sensitization	100,000

Amount (GH¢)		
Institution	01 Government of Ghana Sector	
Fund Type/Source	13521	<i>Total By Fund Source</i>
Function Code	70111 Exec. & leg. Organs (cs)	4,615,000
Organisation	3670101001 Garu/Tempane District - Garu_Central Administration Administration (Assembly Office)_Upper East	
Location Code	0908001 Garu/Tempane - Garu	

Use of goods and services		4,615,000
Objective	400105 400105 - 16.10 ens public acs to info & prot fundamental freedoms	4,615,000
Program	91001 Management and Administration	4,615,000
Sub-Program	91001001 SP1.1: General Administration	4,615,000
Operation	910101 910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	3,465,000
		1.0 1.0 1.0

Vehicle Registration	3,465,000
2210120 Purchase of Petty Tools/Implements	3,465,000

Operation	911201 911201 - Budget preparation and Coordination	1,150,000
		1.0 1.0 1.0

Vehicle Registration	1,150,000
2210120 Purchase of Petty Tools/Implements	750,000
2210799 Training Seminar and Conference Control Account	400,000

BUDGET DETAILS BY CHART OF ACCOUNT,

2026

						Amount (GH¢)	
Institution	01	Government of Ghana Sector					
Fund Type/Source	14009					Total By Fund Source	1,600,000
Function Code	70111	Exec. & leg. Organs (cs)					
Organisation	3670101001	Garu/Tempane District - Garu_Central Administration_Administration (Assembly Office)_Upper East					
Location Code	0908001	Garu/Tempane - Garu					
Use of goods and services						1,600,000	
Objective	400105	400105 - 16.10 ens public acs to info & prot fundamental freedoms					1,600,000
Program	91001	Management and Administration					1,600,000
Sub-Program	91001001	SP1.1: General Administration					1,600,000
Operation	910113	910113 - ADMINISTRATIVE AND TECHNICAL MEETINGS		1.0	1.0	1.0	1,600,000
Vehicle Registration						1,600,000	
2210799 Training Seminar and Conference Control Account						1,600,000	
Total Cost Centre						10,376,710	

				Amount (GH¢)	
Institution	01	Government of Ghana Sector			
Fund Type/Source	11001			<i>Total By Fund Source</i> 2,016,439	
Function Code	70111	Exec. & leg. Organs (cs)			
Organisation	3670102001	Garu/Tempane District - Garu_Central Administration_Sub-Metros Administration_Sub 1_Upper East			
Location Code	0908001	Garu/Tempane - Garu			
Compensation of employees [GFS]				2,016,439	
Objective	000000	Compensation of Employees		2,016,439	
Program	91001	Management and Administration		2,016,439	
Sub-Program	91001001	SP1.1: General Administration		2,016,439	
Operation	000000	0.0	0.0	0.0	2,016,439
Child Education Grant (Foreign Mission)				2,016,439	
2111001 Established Post				2,016,439	
<i>Total Cost Centre</i>				2,016,439	

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>				44,600
Function Code	70112	Financial & fiscal affairs (CS)					
Organisation	3670200001	Garu/Tempane District - Garu_Finance Upper East					
Location Code	0908001	Garu/Tempane - Garu					
Use of goods and services							44,600
Objective	420101	420101 - 16.6 Dev. effect. acctable & transparent insts at all levels					44,600
Program	91001	Management and Administration					44,600
Sub-Program	91001001	SP1.1: General Administration					44,600
Operation	911301	911301 - Treasury and accounting activities	1.0	1.0	1.0		44,600
Vehicle Registration							44,600
2210122 Value Books							2,100
2210203 Telecommunications							5,000
2210511 Local Travel Cost							10,500
2210606 Maintenance of General Equipment							5,000
2210711 Public Education and Sensitization							9,500
2210902 Official Celebrations							12,500
							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12602		<i>Total By Fund Source</i>				1,000,000
Function Code	70112	Financial & fiscal affairs (CS)					
Organisation	3670200001	Garu/Tempane District - Garu_Finance Upper East					
Location Code	0908001	Garu/Tempane - Garu					
Other expense							1,000,000
Objective	420101	420101 - 16.6 Dev. effect. acctable & transparent insts at all levels					1,000,000
Program	91001	Management and Administration					1,000,000
Sub-Program	91001001	SP1.1: General Administration					1,000,000
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0		1,000,000
Dividend Paid By SOEs							1,000,000
2821009 Donations							500,000
2821010 Contributions							500,000

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>	20,000
Function Code	70112	Financial & fiscal affairs (CS)					
Organisation	3670200001	Garu/Tempane District - Garu_Finance Upper East					
Location Code	0908001	Garu/Tempane - Garu					
Use of goods and services						20,000	
Objective	420101	420101 - 16.6 Dev. effect. acctable & transparent insts at all levels					20,000
Program	91001	Management and Administration					20,000
Sub-Program	91001001	SP1.1: General Administration					20,000
Operation	911301	911301 - Treasury and accounting activities			1.0 1.0 1.0	20,000	
Vehicle Registration						20,000	
2210711 Public Education and Sensitization						20,000	
<i>Total Cost Centre</i>						1,064,600	

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>			950,000	
Function Code	70980	Education n.e.c					
Organisation	3670302000	Garu/Tempane District - Garu_Education, Youth and Sports_Education_					
Location Code	0908001	Garu/Tempane - Garu					
Non Financial Assets						950,000	
Objective	520103	520103 - 4.2 Ensure quality childhood dev., care & pre-primary education				950,000	
Program	91006	Social Services Delivery				950,000	
Sub-Program	91006001	SP2.1 Education, youth & Sports Services				950,000	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET		1.0	1.0	1.0	950,000
WIP - Laboratories						950,000	
3111256 WIP - School Buildings						950,000	

						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	12603		<i>Total By Fund Source</i>			4,478,442
Function Code	70980	Education n.e.c				
Organisation	3670302000	Garu/Tempane District - Garu_Education, Youth and Sports_Education_				
Location Code	0908001	Garu/Tempane - Garu				
Use of goods and services						65,000
Objective	520103	520103 - 4.2 Ensure quality childhood dev., care & pre-primary education				65,000
Program	91006	Social Services Delivery				65,000
Sub-Program	91006001	SP2.1 Education, youth & Sports Services				65,000
Operation	910107	910107 - OFFICIAL / NATIONAL CELEBRATIONS	1.0	1.0	1.0	65,000
Vehicle Registration						65,000
2210902 Official Celebrations						65,000
Other expense						25,000
Objective	520103	520103 - 4.2 Ensure quality childhood dev., care & pre-primary education				25,000
Program	91006	Social Services Delivery				25,000
Sub-Program	91006001	SP2.1 Education, youth & Sports Services				25,000
Operation	910107	910107 - OFFICIAL / NATIONAL CELEBRATIONS	1.0	1.0	1.0	25,000
Dividend Paid By SOEs						25,000
2821008 Awards and Rewards						25,000
Non Financial Assets						4,388,442
Objective	520103	520103 - 4.2 Ensure quality childhood dev., care & pre-primary education				4,388,442
Program	91006	Social Services Delivery				4,388,442
Sub-Program	91006001	SP2.1 Education, youth & Sports Services				4,388,442
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	4,388,442
WIP - Laboratories						4,388,442
3111256 WIP - School Buildings						3,788,442
3113160 WIP - Furniture and Fittings						600,000

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	13521		<i>Total By Fund Source</i>	3,837,387
Function Code	70980	Education n.e.c		
Organisation	3670302000	Garu/Tempane District - Garu_Education, Youth and Sports_Education_		
Location Code	0908001	Garu/Tempane - Garu		

				Non Financial Assets	3,837,387	
Objective	520103	520103 - 4.2 Ensure quality childhood dev., care & pre-primary education			3,837,387	
Program	91006	Social Services Delivery			3,837,387	
Sub-Program	91006002	SP2.2 Public Health Services and Management			3,837,387	
Project	910206	910206 - SOCO - Community Investments	1.0	1.0	1.0	3,837,387

WIP - Laboratories				3,837,387
3111256	WIP - School Buildings			1,600,000
3111364	WIP-Sports Stadium			1,437,387
3113160	WIP - Furniture and Fittings			800,000

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	14009		<i>Total By Fund Source</i>	3,550,000
Function Code	70980	Education n.e.c		
Organisation	3670302000	Garu/Tempane District - Garu_Education, Youth and Sports_Education_		
Location Code	0908001	Garu/Tempane - Garu		

				Non Financial Assets	3,550,000	
Objective	520103	520103 - 4.2 Ensure quality childhood dev., care & pre-primary education			3,550,000	
Program	91006	Social Services Delivery			3,550,000	
Sub-Program	91006001	SP2.1 Education, youth & Sports Services			3,550,000	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	3,550,000

WIP - Laboratories				3,550,000
3111205	School Buildings			950,000
3111256	WIP - School Buildings			1,600,000
3113108	Furniture and Fittings			1,000,000

Total Cost Centre 12,815,829

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12602		<i>Total By Fund Source</i>	430,000
Function Code	70721	General Medical services (IS)		
Organisation	3670401001	Garu/Tempane District - Garu_Health_Office of District Medical Officer of Health_Upper East		
Location Code	0908001	Garu/Tempane - Garu		

				Non Financial Assets	430,000	
Objective	530101	530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.			430,000	
Program	91006	Social Services Delivery			430,000	
Sub-Program	91006001	SP2.1 Education, youth & Sports Services			430,000	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	430,000
WIP - Laboratories					430,000	
3111252 WIP - Clinics					430,000	

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12603		<i>Total By Fund Source</i>	8,118,435
Function Code	70721	General Medical services (IS)		
Organisation	3670401001	Garu/Tempane District - Garu_Health_Office of District Medical Officer of Health_Upper East		
Location Code	0908001	Garu/Tempane - Garu		

				Non Financial Assets	8,118,435	
Objective	530101	530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.			8,118,435	
Program	91006	Social Services Delivery			8,118,435	
Sub-Program	91006001	SP2.1 Education, youth & Sports Services			8,118,435	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	8,118,435
WIP - Laboratories					8,118,435	
3111252 WIP - Clinics					8,118,435	

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12607		<i>Total By Fund Source</i>	100,000
Function Code	70721	General Medical services (IS)		
Organisation	3670401001	Garu/Tempane District - Garu_Health_Office of District Medical Officer of Health_Upper East		
Location Code	0908001	Garu/Tempane - Garu		

				Use of goods and services	100,000	
Objective	530101	530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.			100,000	
Program	91006	Social Services Delivery			100,000	
Sub-Program	91006001	SP2.1 Education, youth & Sports Services			100,000	
Operation	910113	910113 - ADMINISTRATIVE AND TECHNICAL MEETINGS	1.0	1.0	1.0	100,000
Vehicle Registration					100,000	
2210702 Seminars/Conferences/Workshops/Meetings Expenses -Foreign					100,000	

BUDGET DETAILS BY CHART OF ACCOUNT,

2026

						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	13521		<i>Total By Fund Source</i>			1,600,000
Function Code	70721	General Medical services (IS)				
Organisation	3670401001	Garu/Tempane District - Garu_Health_Office of District Medical Officer of Health_Upper East				
Location Code	0908001	Garu/Tempane - Garu				
Non Financial Assets						1,600,000
Objective	530101	530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.				1,600,000
Program	91006	Social Services Delivery				1,600,000
Sub-Program	91006002	SP2.2 Public Health Services and Management				1,600,000
Project	910206	910206 - SOCO - Community Investments	1.0	1.0	1.0	1,600,000
WIP - Laboratories						1,600,000
3111252 WIP - Clinics						1,600,000
Amount (GH¢)						
Institution	01	Government of Ghana Sector				
Fund Type/Source	14009		<i>Total By Fund Source</i>			3,500,000
Function Code	70721	General Medical services (IS)				
Organisation	3670401001	Garu/Tempane District - Garu_Health_Office of District Medical Officer of Health_Upper East				
Location Code	0908001	Garu/Tempane - Garu				
Non Financial Assets						3,500,000
Objective	530101	530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.				3,500,000
Program	91006	Social Services Delivery				3,500,000
Sub-Program	91006001	SP2.1 Education, youth & Sports Services				3,500,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	3,500,000
WIP - Laboratories						3,500,000
3111202 Clinics						3,500,000
Total Cost Centre						13,748,435

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>	699,005
Function Code	70740	Public health services		
Organisation	3670402001	Garu/Tempane District - Garu_Health_Environmental Health Unit_Upper East		
Location Code	0908001	Garu/Tempane - Garu		
Compensation of employees [GFS]				699,005
Objective	000000	Compensation of Employees		699,005
Program	91001	Management and Administration		291,059
Sub-Program	91001001	SP1.1: General Administration		291,059
Operation	000000		0.0 0.0 0.0	291,059
Child Education Grant (Foreign Mission)				291,059
	2111001	Established Post		291,059
Program	91006	Social Services Delivery		407,946
Sub-Program	91006005	SP2.5 Environmental Health and Sanitation Services		407,946
Operation	000000		0.0 0.0 0.0	407,946
Child Education Grant (Foreign Mission)				407,946
	2111001	Established Post		407,946
Total Cost Centre				699,005

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>	1,792,334
Function Code	70510	Waste management						
Organisation	3670500001	Garu/Tempane District - Garu Waste Management Upper East						
Location Code	0908001	Garu/Tempane - Garu						
Use of goods and services							1,495,000	
Objective	210104	210104 - 12.4 ach environ snd mgmt of all wste per intl frwks						1,495,000
Program	91006	Social Services Delivery						1,495,000
Sub-Program	91006002	SP2.2 Public Health Services and Management						1,495,000
Operation	910901	910901 - Environmental sanitation Management			1.0	1.0	1.0	245,000
Vehicle Registration							245,000	
2210711 Public Education and Sensitization							200,000	
2210902 Official Celebrations							45,000	
Operation	910902	910902 - Solid waste management			1.0	1.0	1.0	500,000
Vehicle Registration							500,000	
2210509 Other Travel and Transportation							300,000	
2210711 Public Education and Sensitization							200,000	
Operation	910903	910903 - Liquid waste management			1.0	1.0	1.0	750,000
Vehicle Registration							750,000	
2210509 Other Travel and Transportation							150,000	
2210711 Public Education and Sensitization							600,000	
Non Financial Assets							297,334	
Objective	210104	210104 - 12.4 ach environ snd mgmt of all wste per intl frwks						297,334
Program	91006	Social Services Delivery						297,334
Sub-Program	91006002	SP2.2 Public Health Services and Management						297,334
Project	910903	910903 - Liquid waste management			1.0	1.0	1.0	297,334
WIP - Laboratories							297,334	
3111353 WIP - Toilets							297,334	
Total Cost Centre							1,792,334	

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>	683,435	
Function Code	70421	Agriculture cs						
Organisation	3670600001	Garu/Tempane District - Garu_Agriculture Upper East						
Location Code	0908001	Garu/Tempane - Garu						
Compensation of employees [GFS]							670,590	
Objective	000000	Compensation of Employees					670,590	
Program	91008	Economic Development					670,590	
Sub-Program	91008002	SP4.2 Agricultural Services and Management					670,590	
Operation	000000		0.0	0.0	0.0		670,590	
Child Education Grant (Foreign Mission)							670,590	
2111001 Established Post							670,590	
Use of goods and services							12,845	
Objective	160802	160802 - 2.3 Double agrc prod & incms of SS fd prod & non-farm empl					12,845	
Program	91008	Economic Development					12,845	
Sub-Program	91008002	SP4.2 Agricultural Services and Management					12,845	
Operation	910107	910107 - OFFICIAL / NATIONAL CELEBRATIONS			1.0	1.0	1.0	12,845
Vehicle Registration							12,845	
2210702 Seminars/Conferences/Workshops/Meetings Expenses -Foreign							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>			1,582,998
Function Code	70421	Agriculture cs				
Organisation	367060001	Garu/Tempane District - Garu_Agriculture Upper East				
Location Code	0908001	Garu/Tempane - Garu				
Use of goods and services						1,342,998
Objective	160802	160802 - 2.3 Double agrc prod & incms of SS fd prod & non-farm empl				1,342,998
Program	91008	Economic Development				1,342,998
Sub-Program	91008002	SP4.2 Agricultural Services and Management				1,342,998
Operation	910107	910107 - OFFICIAL / NATIONAL CELEBRATIONS	1.0	1.0	1.0	500,000
Vehicle Registration						500,000
2210902 Official Celebrations						500,000
Operation	910305	910305 - Production and acquisition of improved agricultural inputs (operationalise agricultural inputs at glossary)	1.0	1.0	1.0	842,998
Vehicle Registration						842,998
2210101 Printed Material and Stationery						10,000
2210102 Office Facilities, Supplies and Accessories						40,000
2210201 Electricity charges						12,000
2210502 Maintenance and Repairs - Official Vehicles						30,500
2210711 Public Education and Sensitization						392,498
2210902 Official Celebrations						350,000
2211304 Insurance of Vehicles						8,000
Non Financial Assets						240,000
Objective	160802	160802 - 2.3 Double agrc prod & incms of SS fd prod & non-farm empl				240,000
Program	91008	Economic Development				240,000
Sub-Program	91008002	SP4.2 Agricultural Services and Management				240,000
Project	910301	910301 - Extension Services	1.0	1.0	1.0	240,000
WIP - Laboratories						240,000
3112105 Motor Bike, bicycles etc						90,000
3112208 Computers and Accessories						50,000
3113160 WIP - Furniture and Fittings						100,000
Total Cost Centre						2,266,433

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>	65,871
Function Code	70133	Overall planning & statistical services (CS)					
Organisation	3670701001	Garu/Tempane District - Garu_Physical Planning_Office of Departmental Head_Upper East					
Location Code	0908001	Garu/Tempane - Garu					
Compensation of employees [GFS]						65,871	
Objective	000000	Compensation of Employees					65,871
Program	91007	Infrastructure Delivery and Management					65,871
Sub-Program	91007001	SP3.1 Physical and Spatial Planning Development					65,871
Operation	000000		0.0	0.0	0.0	65,871	
Child Education Grant (Foreign Mission)						65,871	
2111001 Established Post						65,871	
<i>Total Cost Centre</i>						65,871	

							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	3670702001	Garu/Tempane District - Garu_Physical Planning_Town and Country Planning_Upper East					
Location Code	0908001	Garu/Tempane - Garu					
Use of goods and services							7,728
Objective	290102	290102 - 11.3 Enhance incl urbztm & 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
2210512 Mileage Allowance							7,728

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12200		<i>Total By Fund Source</i>				2,300
Function Code	70133	Overall planning & statistical services (CS)					
Organisation	3670702001	Garu/Tempane District - Garu_Physical Planning_Town and Country Planning_Upper East					
Location Code	0908001	Garu/Tempane - Garu					
Use of goods and services							2,300
Objective	290102	290102 - 11.3 Enhance incl urbztm & cpty for part hum settmt mgmt in all ctrys					2,300
Program	91007	Infrastructure Delivery and Management					2,300
Sub-Program	91007001	SP3.1 Physical and Spatial Planning Development					2,300
Operation	911003	911003 - Street Naming and Property Addressing System	1.0	1.0	1.0		2,300
Vehicle Registration							2,300
2210711 Public Education and Sensitization							2,300

BUDGET DETAILS BY CHART OF ACCOUNT,

2026

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603					Total By Fund Source	770,000
Function Code	70133	Overall planning & statistical services (CS)					
Organisation	3670702001	Garu/Tempane District - Garu_Physical Planning_Town and Country Planning_Upper East					
Location Code	0908001	Garu/Tempane - Garu					
Use of goods and services							270,000
Objective	290102	290102 - 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys					270,000
Program	91007	Infrastructure Delivery and Management					270,000
Sub-Program	91007001	SP3.1 Physical and Spatial Planning Development					270,000
Operation	911002	911002 - Land use and Spatial planning	1.0	1.0	1.0	70,000	
		Vehicle Registration				70,000	
		2210711 Public Education and Sensitization				70,000	
Operation	911003	911003 - Street Naming and Property Addressing System	1.0	1.0	1.0	200,000	
		Vehicle Registration				200,000	
		2210511 Local Travel Cost				200,000	
Other expense							500,000
Objective	290102	290102 - 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys					500,000
Program	91007	Infrastructure Delivery and Management					500,000
Sub-Program	91007001	SP3.1 Physical and Spatial Planning Development					500,000
Operation	911003	911003 - Street Naming and Property Addressing System	1.0	1.0	1.0	500,000	
		Dividend Paid By SOEs				500,000	
		2821018 Civic Numbering/Street Naming				500,000	
Total Cost Centre							780,028

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	70620	Community Development		632,627	
Organisation	3670801001	Garu/Tempane District - Garu_Social Welfare & Community Development_Office of Departmental Head_Upper East			
Location Code	0908001	Garu/Tempane - Garu			
Compensation of employees [GFS]				632,627	
Objective	000000	Compensation of Employees		632,627	
Program	91006	Social Services Delivery		632,627	
Sub-Program	91006003	SP2.3 Social Welfare and Community Development		632,627	
Operation	000000	0.0	0.0	0.0	632,627
Child Education Grant (Foreign Mission)				632,627	
2111001 Established Post				632,627	
Total Cost Centre				632,627	

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	11001		<i>Total By Fund Source</i> 15,205
Function Code	71040	Family and children	
Organisation	3670802001	Garu/Tempane District - Garu_Social Welfare & Community Development_Social Welfare_Upper East	
Location Code	0908001	Garu/Tempane - Garu	

			Use of goods and services	15,205
Objective	630401	630401 - 10.3 ens egl opptyortunity and rdc ineqlities of otcn		15,205
Program	91006	Social Services Delivery		15,205
Sub-Program	91006003	SP2.3 Social Welfare and Community Development		15,205
Operation	910104	910104 - INFORMATION, EDUCATION AND COMMUNICATION	1.0 1.0 1.0	15,205

Vehicle Registration			15,205
2210702	Seminars/Conferences/Workshops/Meetings Expenses -Foreign		15,205

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12603		<i>Total By Fund Source</i> 45,000
Function Code	71040	Family and children	
Organisation	3670802001	Garu/Tempane District - Garu_Social Welfare & Community Development_Social Welfare_Upper East	
Location Code	0908001	Garu/Tempane - Garu	

			Use of goods and services	45,000
Objective	630401	630401 - 10.3 ens egl opptyortunity and rdc ineqlities of otcn		45,000
Program	91006	Social Services Delivery		45,000
Sub-Program	91006003	SP2.3 Social Welfare and Community Development		45,000
Operation	910104	910104 - INFORMATION, EDUCATION AND COMMUNICATION	1.0 1.0 1.0	45,000

Vehicle Registration			45,000
2210103	Refreshment Items		45,000

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>				1,500,000
Function Code	71040	Family and children					
Organisation	3670802001	Garu/Tempane District - Garu_Social Welfare & Community Development_Social Welfare_Upper East					
Location Code	0908001	Garu/Tempane - Garu					
Use of goods and services							900,000
Objective	630401	630401 - 10.3 ens egl opptyortunity and rdc ineqlities of otcn					900,000
Program	91006	Social Services Delivery					900,000
Sub-Program	91006003	SP2.3 Social Welfare and Community Development					900,000
Operation	910106	910106 - GENDER RELATED ACTIVITIES	1.0	1.0	1.0		700,000
Vehicle Registration							700,000
2210104 Medical Supplies							200,000
2210711 Public Education and Sensitization							500,000
Operation	910113	910113 - ADMINISTRATIVE AND TECHNICAL MEETINGS	1.0	1.0	1.0		200,000
Vehicle Registration							200,000
2210702 Seminars/Conferences/Workshops/Meetings Expenses -Foreign							200,000
Other expense							600,000
Objective	630401	630401 - 10.3 ens egl opptyortunity and rdc ineqlities of otcn					600,000
Program	91006	Social Services Delivery					600,000
Sub-Program	91006003	SP2.3 Social Welfare and Community Development					600,000
Operation	910104	910104 - INFORMATION, EDUCATION AND COMMUNICATION	1.0	1.0	1.0		600,000
Dividend Paid By SOEs							600,000
2821009 Donations							300,000
2821010 Contributions							300,000
							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	13131		<i>Total By Fund Source</i>				35,000
Function Code	71040	Family and children					
Organisation	3670802001	Garu/Tempane District - Garu_Social Welfare & Community Development_Social Welfare_Upper East					
Location Code	0908001	Garu/Tempane - Garu					
Use of goods and services							35,000
Objective	630401	630401 - 10.3 ens egl opptyortunity and rdc ineqlities of otcn					35,000
Program	91006	Social Services Delivery					35,000
Sub-Program	91006003	SP2.3 Social Welfare and Community Development					35,000
Operation	910106	910106 - GENDER RELATED ACTIVITIES	1.0	1.0	1.0		35,000
Vehicle Registration							35,000
2210799 Training Seminar and Conference Control Account							35,000
Total Cost Centre							1,595,205

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>			236,022
Function Code	70610	Housing development				
Organisation	3671001001	Garu/Tempane District - Garu Works Office of Departmental Head Upper East				
Location Code	0908001	Garu/Tempane - Garu				
Compensation of employees [GFS]						225,760
Objective	000000	Compensation of Employees				225,760
Program	91007	Infrastructure Delivery and Management				162,073
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management				162,073
Operation	000000		0.0	0.0	0.0	162,073
Child Education Grant (Foreign Mission)						162,073
2111001 Established Post						162,073
Program	91008	Economic Development				63,688
Sub-Program	91008002	SP4.2 Agricultural Services and Management				63,688
Operation	000000		0.0	0.0	0.0	63,688
Child Education Grant (Foreign Mission)						63,688
2111001 Established Post						63,688
Use of goods and services						10,262
Objective	320202	320202 - 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys				10,262
Program	91006	Social Services Delivery				10,262
Sub-Program	91006002	SP2.2 Public Health Services and Management				10,262
Operation	910102	910102 - PROCUREMENT OF OFFICE SUPPLIES AND CONSUMABLES	1.0	1.0	1.0	10,262
Vehicle Registration						10,262
2210709 Seminars/Conferences/Workshops - Domestic						10,262

BUDGET DETAILS BY CHART OF ACCOUNT, 2026

2026

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>				4,233,100
Function Code	70610	Housing development					
Organisation	3671001001	Garu/Tempane District - Garu_ Works Office of Departmental Head Upper East					
Location Code	0908001	Garu/Tempane - Garu					
Use of goods and services							50,000
Objective	320202	320202 - 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys					50,000
Program	91006	Social Services Delivery					50,000
Sub-Program	91006002	SP2.2 Public Health Services and Management					50,000
Operation	910102	910102 - PROCUREMENT OF OFFICE SUPPLIES AND CONSUMABLES	1.0	1.0	1.0		50,000
Vehicle Registration							50,000
2210711 Public Education and Sensitization							50,000
Non Financial Assets							4,183,100
Objective	320202	320202 - 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys					4,183,100
Program	91006	Social Services Delivery					4,183,100
Sub-Program	91006002	SP2.2 Public Health Services and Management					4,183,100
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0		4,183,100
WIP - Laboratories							4,183,100
3111151 WIP - Buildings							1,333,100
3111153 WIP - Bungalows/Flat							2,850,000
Amount (GH¢)							
Institution	01	Government of Ghana Sector					
Fund Type/Source	14009		<i>Total By Fund Source</i>				4,000,000
Function Code	70610	Housing development					
Organisation	3671001001	Garu/Tempane District - Garu_ Works Office of Departmental Head Upper East					
Location Code	0908001	Garu/Tempane - Garu					
Non Financial Assets							4,000,000
Objective	320202	320202 - 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys					4,000,000
Program	91006	Social Services Delivery					4,000,000
Sub-Program	91006002	SP2.2 Public Health Services and Management					4,000,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0		4,000,000
WIP - Laboratories							4,000,000
3111151 WIP - Buildings							4,000,000
Total Cost Centre							8,469,122

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>			3,238,442
Function Code	70630	Water supply				
Organisation	3671003001	Garu/Tempane District - Garu_Works_Water_Upper East				
Location Code	0908001	Garu/Tempane - Garu				
Non Financial Assets						3,238,442
Objective	340106	340106 - 6.3 impr water qty & substantially incr recycling & safe reuse glob				3,238,442
Program	91006	Social Services Delivery				3,238,442
Sub-Program	91006002	SP2.2 Public Health Services and Management				3,238,442
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	3,238,442
WIP - Laboratories						3,238,442
3113162 WIP - Water Systems						3,238,442
						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	13521		<i>Total By Fund Source</i>			500,000
Function Code	70630	Water supply				
Organisation	3671003001	Garu/Tempane District - Garu_Works_Water_Upper East				
Location Code	0908001	Garu/Tempane - Garu				
Non Financial Assets						500,000
Objective	340106	340106 - 6.3 impr water qty & substantially incr recycling & safe reuse glob				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
3113162 WIP - Water Systems						500,000
Total Cost Centre						3,738,442

BUDGET DETAILS BY CHART OF ACCOUNT,

2026

						Amount (GH¢)	
Institution	01	Government of Ghana Sector					
Fund Type/Source	13521					<i>Total By Fund Source</i>	400,000
Function Code	70451	Road transport					
Organisation	3671004001	Garu/Tempane District - Garu_Works_Feeder Roads_Upper East					
Location Code	0908001	Garu/Tempane - Garu					
Non Financial Assets						400,000	
Objective	390103	390103 - 3.6 Halve no. of glo deaths & injuries frm road traffic accidents					400,000
Program	91006	Social Services Delivery					400,000
Sub-Program	91006002	SP2.2 Public Health Services and Management					400,000
Project	910206	910206 - SOCO - Community Investments				1.0 1.0 1.0	400,000
WIP - Laboratories						400,000	
3111363 WIP-Drainage						400,000	
Total Cost Centre						400,000	

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>				8,803,102
Function Code	70411	General Commercial & economic affairs (CS)					
Organisation	3671102001	Garu/Tempane District - Garu_Trade, Industry and Tourism_Trade_Upper East					
Location Code	0908001	Garu/Tempane - Garu					
Non Financial Assets							8,803,102
Objective	140801	140801 - 9.a facil sust & resil inf dev in devlpn ctries					8,803,102
Program	91008	Economic Development					8,803,102
Sub-Program	91008001	SP4.1 Trade, Tourism and Industrial Development					8,803,102
Project	910202	910202 - Trade Development and Promotion	1.0	1.0	1.0		8,803,102
WIP - Laboratories							8,803,102
3111354 WIP - Markets							8,803,102
Amount (GH¢)							
Institution	01	Government of Ghana Sector					
Fund Type/Source	13521		<i>Total By Fund Source</i>				2,500,000
Function Code	70411	General Commercial & economic affairs (CS)					
Organisation	3671102001	Garu/Tempane District - Garu_Trade, Industry and Tourism_Trade_Upper East					
Location Code	0908001	Garu/Tempane - Garu					
Non Financial Assets							2,500,000
Objective	140801	140801 - 9.a facil sust & resil inf dev in devlpn ctries					2,500,000
Program	91008	Economic Development					2,500,000
Sub-Program	91008001	SP4.1 Trade, Tourism and Industrial Development					2,500,000
Project	910206	910206 - SOCO - Community Investments	1.0	1.0	1.0		2,500,000
WIP - Laboratories							2,500,000
3111354 WIP - Markets							2,500,000
Total Cost Centre							11,303,102

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>			85,700	
Function Code	70360	Public order and safety n.e.c					
Organisation	3671500001	Garu/Tempane District - Garu Disaster Prevention	Upper East				
Location Code	0908001	Garu/Tempane - Garu					
Use of goods and services						50,700	
Objective	270103	270103 - 11.c Supp LDC ie finc, techn asst, bldg sustble bldg frm local mat				50,700	
Program	91009	Environmental and Sanitation Management				50,700	
Sub-Program	91009001	SP5.1 Disaster Prevention and Management				50,700	
Operation	910109	910109 - Supervision and cordination		1.0	1.0	1.0	50,700
Vehicle Registration						50,700	
2210711 Public Education and Sensitization						50,700	
Other expense						35,000	
Objective	270103	270103 - 11.c Supp LDC ie finc, techn asst, bldg sustble bldg frm local mat				35,000	
Program	91009	Environmental and Sanitation Management				35,000	
Sub-Program	91009001	SP5.1 Disaster Prevention and Management				35,000	
Operation	910109	910109 - Supervision and cordination		1.0	1.0	1.0	35,000
Dividend Paid By SOEs						35,000	
2821009 Donations						35,000	
Total Cost Centre						85,700	

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>			65,871
Function Code	71090	Social protection n.e.c.				
Organisation	3671700001	Garu/Tempane District - Garu Birth and Death	Upper East			
Location Code	0908001	Garu/Tempane - Garu				
Compensation of employees [GFS]						65,871
Objective	000000	Compensation of Employees				65,871
Program	91006	Social Services Delivery				65,871
Sub-Program	91006004	SP2.4 Birth and Death Registration Services				65,871
Operation	000000		0.0	0.0	0.0	65,871
Child Education Grant (Foreign Mission)						65,871
2111001 Established Post						65,871
<i>Total Cost Centre</i>						65,871

						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	11001		<i>Total By Fund Source</i>			70,945
Function Code	70112	Financial & fiscal affairs (CS)				
Organisation	3671801001	Garu/Tempane District - Garu_Human Resource_Human Resource_Human Resource Management_Upper East				
Location Code	0908001	Garu/Tempane - Garu				
Compensation of employees [GFS]						65,871
Objective	000000	Compensation of Employees				65,871
Program	91001	Management and Administration				65,871
Sub-Program	91001005	SP1.5: Human Resource Management				65,871
Operation	000000		0.0	0.0	0.0	65,871
Child Education Grant (Foreign Mission)						65,871
2111001 Established Post						65,871
Use of goods and services						5,074
Objective	410102	410102 - 16.8 Broaden & strengthen particon of DCs & insts of glo govnce				5,074
Program	91001	Management and Administration				5,074
Sub-Program	91001005	SP1.5: Human Resource Management				5,074
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0	5,074
Vehicle Registration						5,074
2210709 Seminars/Conferences/Workshops - Domestic						5,074

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>				172,000
Function Code	70112	Financial & fiscal affairs (CS)					
Organisation	3671801001	Garu/Tempane District - Garu_Human Resource_Human Resource_Human Resource Management_Upper East					
Location Code	0908001	Garu/Tempane - Garu					
Use of goods and services							150,000
Objective	410102	410102 - 16.8 Broaden & strengthen particon of DCs & insts of glo govnce					150,000
Program	91001	Management and Administration					150,000
Sub-Program	91001005	SP1.5: Human Resource Management					150,000
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0		150,000
Vehicle Registration							150,000
2210708 Refreshments							150,000
Social benefits [GFS]							22,000
Objective	410102	410102 - 16.8 Broaden & strengthen particon of DCs & insts of glo govnce					22,000
Program	91001	Management and Administration					22,000
Sub-Program	91001005	SP1.5: Human Resource Management					22,000
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0		22,000
Employer Social Benefits in Cash							22,000
2731102 Staff Welfare Expenses							22,000
Amount (GH¢)							
Institution	01	Government of Ghana Sector					
Fund Type/Source	14009		<i>Total By Fund Source</i>				975,339
Function Code	70112	Financial & fiscal affairs (CS)					
Organisation	3671801001	Garu/Tempane District - Garu_Human Resource_Human Resource_Human Resource Management_Upper East					
Location Code	0908001	Garu/Tempane - Garu					
Use of goods and services							975,339
Objective	410102	410102 - 16.8 Broaden & strengthen particon of DCs & insts of glo govnce					975,339
Program	91001	Management and Administration					975,339
Sub-Program	91001005	SP1.5: Human Resource Management					975,339
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0		100,864
Vehicle Registration							100,864
2210709 Seminars/Conferences/Workshops - Domestic							100,864
Operation	910105	910105 - PROCUREMENT OF OFFICE EQUIPMENT AND LOGISTICS	1.0	1.0	1.0		874,475
Vehicle Registration							874,475
2210102 Office Facilities, Supplies and Accessories							189,000
2210799 Training Seminar and Conference Control Account							685,475
Total Cost Centre							1,218,284

							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	3671901001	Garu/Tempane District - Garu_Statistics_Statistics_Statistics_Upper East					
Location Code	0908001	Garu/Tempane - Garu					
Use of goods and services							5,074
Objective	500105	500105 - 4.7 ens all lms acq knwl & skills needed to promote sust dev't					5,074
Program	91001	Management and Administration					5,074
Sub-Program	91001003	SP1.3: Planning, Budgeting, Coordination and Statistics					5,074
Operation	910111	910111 - DATA COLLECTION				1.0 1.0 1.0	5,074
Vehicle Registration							5,074
2210512 Mileage Allowance							5,074
Total Cost Centre							5,074
Total Vote							73,139,112

Expenditure Summary by Sustainable Development Goals

In GH¢

<i>Economic Classification</i>	2026 <i>Budget</i>	2027 <i>forecast</i>	2028 <i>forecast</i>
Garu/Tempane District - Garu	68,619,077	68,619,077	69,305,268
Consolidated Fund	27,588,814	27,588,814	27,864,702
10_Reduce Inequality	50,205	50,205	50,707
11_Sustainable Cities and Communities	4,017,990	4,017,990	4,058,170
16_Peace, Justice, and Strong Institutions	7,615,313	7,615,313	7,691,466
2_Zero Hunger	12,845	12,845	12,973
3_Good Health and Well-Being	5,500,000	5,500,000	5,555,000
4_ Quality Education	7,392,461	7,392,461	7,466,386
6_Clean Water and Sanitation	500,000	500,000	505,000
9_Industry, Innovation, and Infrastructure	2,500,000	2,500,000	2,525,000
DACF	39,065,921	39,065,921	39,456,580
10_Reduce Inequality	1,545,000	1,545,000	1,560,450
11_Sustainable Cities and Communities	5,088,800	5,088,800	5,139,688
12_ Responsible Consumption and Production	1,792,334	1,792,334	1,810,257
16_Peace, Justice, and Strong Institutions	4,726,810	4,726,810	4,774,078
2_Zero Hunger	1,582,998	1,582,998	1,598,828
3_Good Health and Well-Being	8,648,435	8,648,435	8,734,919
4_ Quality Education	3,640,000	3,640,000	3,676,400
6_Clean Water and Sanitation	3,238,442	3,238,442	3,270,827
9_Industry, Innovation, and Infrastructure	8,803,102	8,803,102	8,891,133
Retained Internally Generated	1,964,342	1,964,342	1,983,986
11_Sustainable Cities and Communities	2,300	2,300	2,323
16_Peace, Justice, and Strong Institutions	173,600	173,600	175,336
4_ Quality Education	1,788,442	1,788,442	1,806,327
Grand Total	0	0	0
	68,619,077	68,619,077	69,305,268

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>
Garu/Tempane District - Garu	68,619,077	68,619,077	69,305,268
910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	7,555,748	7,555,748	7,631,305
	5,074	5,074	5,125
	1,000,000	1,000,000	1,010,000
	2,984,810	2,984,810	3,014,658
	3,465,000	3,465,000	3,499,650
	100,864	100,864	101,873
910102 - PROCUREMENT OF OFFICE SUPPLIES AND CONSUMABLES	60,262	60,262	60,865
	10,262	10,262	10,365
	50,000	50,000	50,500
910104 - INFORMATION, EDUCATION AND COMMUNICATION	660,205	660,205	666,807
	15,205	15,205	15,357
	45,000	45,000	45,450
	600,000	600,000	606,000
910105 - PROCUREMENT OF OFFICE EQUIPMENT AND LOGISTICS	874,475	874,475	883,220
	874,475	874,475	883,220
910106 - GENDER RELATED ACTIVITIES	735,000	735,000	742,350
	700,000	700,000	707,000
	35,000	35,000	35,350
910107 - OFFICIAL / NATIONAL CELEBRATIONS	602,845	602,845	608,873
	12,845	12,845	12,973
	590,000	590,000	595,900
910109 - Supervision and cordination	85,700	85,700	86,557
	85,700	85,700	86,557
910111 - DATA COLLECTION	5,074	5,074	5,125
	5,074	5,074	5,125
	0	0	0
910113 - ADMINISTRATIVE AND TECHNICAL MEETINGS	2,819,900	2,819,900	2,848,099
	419,900	419,900	424,099
	109,000	109,000	110,090
	391,000	391,000	394,910
	300,000	300,000	303,000
	1,600,000	1,600,000	1,616,000
910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	32,878,419	32,878,419	33,207,203
	20,000	20,000	20,200
	1,380,000	1,380,000	1,393,800
	19,928,419	19,928,419	20,127,703
	500,000	500,000	505,000
	11,050,000	11,050,000	11,160,500

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

	2026	2027	2028
MDA and Standardised Operation	Budget	forecast	forecast
910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASS	0	0	0
	0	0	0
910202 - Trade Development and Promotion	8,803,102	8,803,102	8,891,133
	8,803,102	8,803,102	8,891,133
910206 - SOCO - Community Investments	8,337,387	8,337,387	8,420,761
	8,337,387	8,337,387	8,420,761
910301 - Extension Services	240,000	240,000	242,400
	240,000	240,000	242,400
910304 - Agricultural Research and Demonstration Farms	0	0	0
	0	0	0
910305 - Production and acquisition of improved agricultural inputs (operationalise agricultural inpu	842,998	842,998	851,428
	842,998	842,998	851,428
910901 - Environmental sanitation Management	245,000	245,000	247,450
	245,000	245,000	247,450
910902 - Solid waste management	500,000	500,000	505,000
	500,000	500,000	505,000
910903 - Liquid waste management	1,047,334	1,047,334	1,057,807
	1,047,334	1,047,334	1,057,807
911002 - Land use and Spatial planning	77,728	77,728	78,505
	7,728	7,728	7,805
	70,000	70,000	70,700
911003 - Street Naming and Property Addressing System	702,300	702,300	709,323
	2,300	2,300	2,323
	700,000	700,000	707,000
911201 - Budget preparation and Coordination	1,481,000	1,481,000	1,495,810
	231,000	231,000	233,310
	100,000	100,000	101,000
	1,150,000	1,150,000	1,161,500
911301 - Treasury and accounting activities	64,600	64,600	65,246
	44,600	44,600	45,046
	20,000	20,000	20,200
Grand Total	0	0	0
	68,619,077	68,619,077	69,305,268

Expenditure Summary by Classification of Function of Government

In GH¢

<i>Functional Classification</i>	2026 <i>Budget</i>	2027 <i>forecast</i>	2028 <i>forecast</i>
Garu/Tempane District - Garu	68,619,077	68,619,077	69,305,268
70111 Exec. & leg. Organs (cs)	10,298,710	10,298,710	10,401,697
70112 Financial & fiscal affairs (CS)	2,222,087	2,222,087	2,244,308
70133 Overall planning & statistical services (CS)	780,028	780,028	787,828
70360 Public order and safety n.e.c	85,700	85,700	86,557
70411 General Commercial & economic affairs (CS)	11,303,102	11,303,102	11,416,133
70421 Agriculture cs	1,595,843	1,595,843	1,611,801
70451 Road transport	400,000	400,000	404,000
70510 Waste management	1,792,334	1,792,334	1,810,257
70610 Housing development	8,243,362	8,243,362	8,325,796
70630 Water supply	3,738,442	3,738,442	3,775,827
70721 General Medical services (IS)	13,748,435	13,748,435	13,885,919
70980 Education n.e.c	12,815,829	12,815,829	12,943,987
71040 Family and children	1,595,205	1,595,205	1,611,157
<i>Grand Total</i>	0	0	0
	68,619,077	68,619,077	69,305,268

Climate Budget Report

In GH¢

Actual

Summary report by Chart of Accounts		2025	2026	2027	2028	2029	Total
Funding:11001 Consolidated Fund Sources		0	17,990	17,990	18,170	18,170	72,320
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 urbztn & 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
32	3.18 ZONGOS AND INNER CITIES DEVELOPMENT	0	10,262	10,262	10,365	10,365	41,253
3202	18.1 Improve basic social infrastructure and services, and livelihood conditions of Zongo	0	10,262	10,262	10,365	10,365	41,253
320202	11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys	0	10,262	10,262	10,365	10,365	41,253
	<i>Social Services Delivery</i>	0	10,262	10,262	10,365	10,365	41,253
	SP2.2 Public Health Services and Management	0	10,262	10,262	10,365	10,365	41,253
	910102 - PROCUREMENT OF OFFICE SUPPLIES AND CONSUMABLES	0	10,262	10,262	10,365	10,365	41,253
	Use of goods and services	0	10,262	10,262	10,365	10,365	41,253
Funding:12200 Retained Internally Generate		0	2,300	2,300	2,323	2,323	9,246
29	3.12 HUMAN SETTLEMENTS DEVELOPMENT AND HOUSING	0	2,300	2,300	2,323	2,323	9,246
2901	12.1 Promote sustainable spatial integrated dev't of human settlements	0	2,300	2,300	2,323	2,323	9,246
290102	11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys	0	2,300	2,300	2,323	2,323	9,246
	<i>Infrastructure Delivery and Management</i>	0	2,300	2,300	2,323	2,323	9,246
	SP3.1 Physical and Spatial Planning Development	0	2,300	2,300	2,323	2,323	9,246
	911003 - Street Naming and Property Addressing System	0	2,300	2,300	2,323	2,323	9,246
	Use of goods and services	0	2,300	2,300	2,323	2,323	9,246
Funding:12603 DACF Sources		0	18,922,679	18,922,679	19,111,906	19,111,906	76,069,169

Climate Budget Report

In GH¢

Actual

Summary report by Chart of Accounts		2025	2026	2027	2028	2029	Total
14	1.2 INDUSTRIAL TRANSFORMATION	0	8,803,102	8,803,102	8,891,133	8,891,133	35,388,472
1408	2.6 Pursue flagship industrial development initiatives	0	8,803,102	8,803,102	8,891,133	8,891,133	35,388,472
140801	9.a facil sust & resil inf dev in devlpn ctres	0	8,803,102	8,803,102	8,891,133	8,891,133	35,388,472
	Economic Development	0	8,803,102	8,803,102	8,891,133	8,891,133	35,388,472
	SP4.1 Trade, Tourism and Industrial Development	0	8,803,102	8,803,102	8,891,133	8,891,133	35,388,472
	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	0	0	0	0	0	0
	Use of goods and services	0	0	0	0	0	0
	910202 - Trade Development and Promotion	0	8,803,102	8,803,102	8,891,133	8,891,133	35,388,472
	Non Financial Assets	0	8,803,102	8,803,102	8,891,133	8,891,133	35,388,472
21	3.5 ENVIRONMENTAL POLLUTION	0	1,792,334	1,792,334	1,810,257	1,810,257	7,205,182
2101	5.1 Reduce environmental pollution	0	1,792,334	1,792,334	1,810,257	1,810,257	7,205,182
210104	12.4 ach environ snd mgmt of all wste per intl frwks	0	1,792,334	1,792,334	1,810,257	1,810,257	7,205,182
	Social Services Delivery	0	1,792,334	1,792,334	1,810,257	1,810,257	7,205,182
	SP2.2 Public Health Services and Management	0	1,792,334	1,792,334	1,810,257	1,810,257	7,205,182
	910901 - Environmental sanitation Management	0	245,000	245,000	247,450	247,450	984,900
	Use of goods and services	0	245,000	245,000	247,450	247,450	984,900
	910902 - Solid waste management	0	500,000	500,000	505,000	505,000	2,010,000
	Use of goods and services	0	500,000	500,000	505,000	505,000	2,010,000
	910903 - Liquid waste management	0	1,047,334	1,047,334	1,057,807	1,057,807	4,210,282
	Use of goods and services	0	750,000	750,000	757,500	757,500	3,015,000
	Non Financial Assets	0	297,334	297,334	300,307	300,307	1,195,282
	SP2.3 Social Welfare and Community Development	0	0	0	0	0	0
	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	0	0	0	0	0	0
	Use of goods and services	0	0	0	0	0	0

Climate Budget Report

In GH¢

Actual

Summary report by Chart of Accounts		2025	2026	2027	2028	2029	Total
27	3.16 INFRASTRUCTURE MAINTENANCE	0	85,700	85,700	86,557	86,557	344,516
2701	16.1 Promote proper maintenance culture	0	85,700	85,700	86,557	86,557	344,516
270103	11.c Supp LDC ie financ, techn asst, bldg sustble bldg frm local mat	0	85,700	85,700	86,557	86,557	344,516
	Environmental and Sanitation Management	0	85,700	85,700	86,557	86,557	344,516
	SP5.1 Disaster Prevention and Management	0	85,700	85,700	86,557	86,557	344,516
	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	0	0	0	0	0	0
	Use of goods and services	0	0	0	0	0	0
	910107 - OFFICIAL / NATIONAL CELEBRATIONS	0	0	0	0	0	0
	Use of goods and services	0	0	0	0	0	0
	910109 - Supervision and coordination	0	85,700	85,700	86,557	86,557	344,516
	Use of goods and services	0	50,700	50,700	51,207	51,207	203,816
	Other expense	0	35,000	35,000	35,350	35,350	140,700
	910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASSETS	0	0	0	0	0	0
	Use of goods and services	0	0	0	0	0	0
29	3.12 HUMAN SETTLEMENTS DEVELOPMENT AND HOUSING	0	770,000	770,000	777,700	777,700	3,095,400
2901	12.1 Promote sustainable spatial integrated dev't of human settlements	0	770,000	770,000	777,700	777,700	3,095,400
290102	11.3 Enhance incl urbztm & cpty for part hum settmt mgmt in all ctrys	0	770,000	770,000	777,700	777,700	3,095,400
	Infrastructure Delivery and Management	0	770,000	770,000	777,700	777,700	3,095,400
	SP3.1 Physical and Spatial Planning Development	0	770,000	770,000	777,700	777,700	3,095,400
	910104 - INFORMATION, EDUCATION AND COMMUNICATION	0	0	0	0	0	0
	Use of goods and services	0	0	0	0	0	0
	910113 - ADMINISTRATIVE AND TECHNICAL MEETINGS	0	0	0	0	0	0
	Use of goods and services	0	0	0	0	0	0
	911002 - Land use and Spatial planning	0	70,000	70,000	70,700	70,700	281,400
	Use of goods and services	0	70,000	70,000	70,700	70,700	281,400
	911003 - Street Naming and Property Addressing System	0	700,000	700,000	707,000	707,000	2,814,000
	Use of goods and services	0	200,000	200,000	202,000	202,000	804,000
	Other expense	0	500,000	500,000	505,000	505,000	2,010,000

Climate Budget Report

In GH¢

Actual

Summary report by Chart of Accounts		2025	2026	2027	2028	2029	Total
32	3.18 ZONGOS AND INNER CITIES DEVELOPMENT	0	4,233,100	4,233,100	4,275,431	4,275,431	17,017,062
3202	18.1 Improve basic social infrastructure and services, and livelihood conditions of Zongo	0	4,233,100	4,233,100	4,275,431	4,275,431	17,017,062
320202	11.3 Enhance incl urbztm & cpty for part hum settmt mgmt in all ctrys	0	4,233,100	4,233,100	4,275,431	4,275,431	17,017,062
	Social Services Delivery	0	4,233,100	4,233,100	4,275,431	4,275,431	17,017,062
	SP2.2 Public Health Services and Management	0	4,233,100	4,233,100	4,275,431	4,275,431	17,017,062
	910102 - PROCUREMENT OF OFFICE SUPPLIES AND CONSUMABLES	0	50,000	50,000	50,500	50,500	201,000
	Use of goods and services	0	50,000	50,000	50,500	50,500	201,000
	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	0	4,183,100	4,183,100	4,224,931	4,224,931	16,816,062
	Non Financial Assets	0	4,183,100	4,183,100	4,224,931	4,224,931	16,816,062
	Infrastructure Delivery and Management	0	0	0	0	0	0
	SP3.2 Public Works, Rural Housing and Water Management	0	0	0	0	0	0
	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	0	0	0	0	0	0
	Use of goods and services	0	0	0	0	0	0
34	3.3 WATER RESOURCES MANAGEMENT	0	3,238,442	3,238,442	3,270,827	3,270,827	13,018,538
3401	3.1 Promote sustainable water resources development and management	0	3,238,442	3,238,442	3,270,827	3,270,827	13,018,538
340106	6.3 impr water qlty & substantially incr recycling & safe reuse glob	0	3,238,442	3,238,442	3,270,827	3,270,827	13,018,538
	Social Services Delivery	0	3,238,442	3,238,442	3,270,827	3,270,827	13,018,538
	SP2.2 Public Health Services and Management	0	3,238,442	3,238,442	3,270,827	3,270,827	13,018,538
	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	0	3,238,442	3,238,442	3,270,827	3,270,827	13,018,538
	Non Financial Assets	0	3,238,442	3,238,442	3,270,827	3,270,827	13,018,538
	Infrastructure Delivery and Management	0	0	0	0	0	0
	SP3.2 Public Works, Rural Housing and Water Management	0	0	0	0	0	0
	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	0	0	0	0	0	0
	Use of goods and services	0	0	0	0	0	0
Funding:13521 Consolidated Fund Sources		0	3,000,000	3,000,000	3,030,000	3,030,000	12,060,000

Climate Budget Report

In GH¢

Actual

Summary report by Chart of Accounts		2025	2026	2027	2028	2029	Total
14	1.2 INDUSTRIAL TRANSFORMATION	0	2,500,000	2,500,000	2,525,000	2,525,000	10,050,000
1408	2.6 Pursue flagship industrial development initiatives	0	2,500,000	2,500,000	2,525,000	2,525,000	10,050,000
140801	9.a facil sust & resil inf dev in devlpn ctries	0	2,500,000	2,500,000	2,525,000	2,525,000	10,050,000
	<i>Economic Development</i>	0	2,500,000	2,500,000	2,525,000	2,525,000	10,050,000
	SP4.1 Trade, Tourism and Industrial Development	0	2,500,000	2,500,000	2,525,000	2,525,000	10,050,000
	910206 - SOCO - Community Investments	0	2,500,000	2,500,000	2,525,000	2,525,000	10,050,000
	Non Financial Assets	0	2,500,000	2,500,000	2,525,000	2,525,000	10,050,000
34	3.3 WATER RESOURCES MANAGEMENT	0	500,000	500,000	505,000	505,000	2,010,000
3401	3.1 Promote sustainable water resources development and management	0	500,000	500,000	505,000	505,000	2,010,000
340106	6.3 impr water qlty & substantially incr recycling & safe reuse glob	0	500,000	500,000	505,000	505,000	2,010,000
	<i>Social Services Delivery</i>	0	500,000	500,000	505,000	505,000	2,010,000
	SP2.2 Public Health Services and Management	0	500,000	500,000	505,000	505,000	2,010,000
	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	0	500,000	500,000	505,000	505,000	2,010,000
	Non Financial Assets	0	500,000	500,000	505,000	505,000	2,010,000
Funding:14009 Consolidated Fund Sources		0	4,000,000	4,000,000	4,040,000	4,040,000	16,080,000
32	3.18 ZONGOS AND INNER CITIES DEVELOPMENT	0	4,000,000	4,000,000	4,040,000	4,040,000	16,080,000
3202	18.1 Improve basic social infrastructure and services, and livelihood conditions of Zongo	0	4,000,000	4,000,000	4,040,000	4,040,000	16,080,000
320202	11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys	0	4,000,000	4,000,000	4,040,000	4,040,000	16,080,000
	<i>Social Services Delivery</i>	0	4,000,000	4,000,000	4,040,000	4,040,000	16,080,000
	SP2.2 Public Health Services and Management	0	4,000,000	4,000,000	4,040,000	4,040,000	16,080,000
	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	0	4,000,000	4,000,000	4,040,000	4,040,000	16,080,000
	Non Financial Assets	0	4,000,000	4,000,000	4,040,000	4,040,000	16,080,000
Grand Total		0	25,942,969	25,942,969	26,202,399	26,202,399	104,290,735

Gender Budget Report

In GH¢

Actual

Summary report by Chart of Accounts		2025	2026	2027	2028	2029	Total
Funding:11001 Consolidated Fund Sources		0	15,205	15,205	15,357	15,357	61,124
63	2.13 DISABILITY INCLUSIVE DEVELOPMENT	0	15,205	15,205	15,357	15,357	61,124
6304	13.1 Promote equal opportunities for Persons with Disabilities in social &	0	15,205	15,205	15,357	15,357	61,124
630401	10.3 ens eql opptyortunity and rdc ineqlities of otcn	0	15,205	15,205	15,357	15,357	61,124
	<i>Social Services Delivery</i>	0	15,205	15,205	15,357	15,357	61,124
	SP2.3 Social Welfare and Community Development	0	15,205	15,205	15,357	15,357	61,124
	910104 - INFORMATION, EDUCATION AND COMMUNICATION	0	15,205	15,205	15,357	15,357	61,124
	Use of goods and services	0	15,205	15,205	15,357	15,357	61,124
Funding:12603 DACF Sources		0	45,000	45,000	45,450	45,450	180,900
63	2.13 DISABILITY INCLUSIVE DEVELOPMENT	0	45,000	45,000	45,450	45,450	180,900
6304	13.1 Promote equal opportunities for Persons with Disabilities in social &	0	45,000	45,000	45,450	45,450	180,900
630401	10.3 ens eql opptyortunity and rdc ineqlities of otcn	0	45,000	45,000	45,450	45,450	180,900
	<i>Social Services Delivery</i>	0	45,000	45,000	45,450	45,450	180,900
	SP2.3 Social Welfare and Community Development	0	45,000	45,000	45,450	45,450	180,900
	910102 - PROCUREMENT OF OFFICE SUPPLIES AND CONSUMABLES	0	0	0	0	0	0
	Use of goods and services	0	0	0	0	0	0
	910104 - INFORMATION, EDUCATION AND COMMUNICATION	0	45,000	45,000	45,450	45,450	180,900
	Use of goods and services	0	45,000	45,000	45,450	45,450	180,900
Funding:12607 DACF Sources		0	1,500,000	1,500,000	1,515,000	1,515,000	6,030,000

Gender Budget Report

In GH¢

Actual

Summary report by Chart of Accounts		2025	2026	2027	2028	2029	Total
63	2.13 DISABILITY INCLUSIVE DEVELOPMENT	0	1,500,000	1,500,000	1,515,000	1,515,000	6,030,000
6304	13.1 Promote equal opportunities for Persons with Disabilities in social &	0	1,500,000	1,500,000	1,515,000	1,515,000	6,030,000
630401	10.3 ens egl opptyortunity and rdc ineqlities of otcn	0	1,500,000	1,500,000	1,515,000	1,515,000	6,030,000
	Social Services Delivery	0	1,500,000	1,500,000	1,515,000	1,515,000	6,030,000
	SP2.3 Social Welfare and Community Development	0	1,500,000	1,500,000	1,515,000	1,515,000	6,030,000
	910104 - INFORMATION, EDUCATION AND COMMUNICATION	0	600,000	600,000	606,000	606,000	2,412,000
	Other expense	0	600,000	600,000	606,000	606,000	2,412,000
	910106 - GENDER RELATED ACTIVITIES	0	700,000	700,000	707,000	707,000	2,814,000
	Use of goods and services	0	700,000	700,000	707,000	707,000	2,814,000
	910113 - ADMINISTRATIVE AND TECHNICAL MEETINGS	0	200,000	200,000	202,000	202,000	804,000
	Use of goods and services	0	200,000	200,000	202,000	202,000	804,000
	Funding:13131 Consolidated Fund Sources	0	35,000	35,000	35,350	35,350	140,700
63	2.13 DISABILITY INCLUSIVE DEVELOPMENT	0	35,000	35,000	35,350	35,350	140,700
6304	13.1 Promote equal opportunities for Persons with Disabilities in social &	0	35,000	35,000	35,350	35,350	140,700
630401	10.3 ens egl opptyortunity and rdc ineqlities of otcn	0	35,000	35,000	35,350	35,350	140,700
	Social Services Delivery	0	35,000	35,000	35,350	35,350	140,700
	SP2.3 Social Welfare and Community Development	0	35,000	35,000	35,350	35,350	140,700
	910106 - GENDER RELATED ACTIVITIES	0	35,000	35,000	35,350	35,350	140,700
	Use of goods and services	0	35,000	35,000	35,350	35,350	140,700
Grand Total		0	1,595,205	1,595,205	1,611,157	1,611,157	6,412,724

Climate and Gender Budget Report

In GH¢

Actual

Summary report by Chart of Accounts		2025	2026	2027	2028	2029	Total
Funding:11001 Consolidated Fund Sources		0	12,845	12,845	12,973	12,973	51,637
16	1.4 AGRICULTURE AND RURAL DEVELOPMENT	0	12,845	12,845	12,973	12,973	51,637
1608	4.3 Modernise and enhance agricultural	0	12,845	12,845	12,973	12,973	51,637
160802	2.3 Double agrc prod & incms of SS fd prod & non-farm empl	0	12,845	12,845	12,973	12,973	51,637
	<i>Economic Development</i>	0	12,845	12,845	12,973	12,973	51,637
	SP4.2 Agricultural Services and Management	0	12,845	12,845	12,973	12,973	51,637
	910107 - OFFICIAL / NATIONAL CELEBRATIONS	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
Funding:12603 DACF Sources		0	1,582,998	1,582,998	1,598,828	1,598,828	6,363,650
16	1.4 AGRICULTURE AND RURAL DEVELOPMENT	0	1,582,998	1,582,998	1,598,828	1,598,828	6,363,650
1608	4.3 Modernise and enhance agricultural	0	1,582,998	1,582,998	1,598,828	1,598,828	6,363,650
160802	2.3 Double agrc prod & incms of SS fd prod & non-farm empl	0	1,582,998	1,582,998	1,598,828	1,598,828	6,363,650
	<i>Economic Development</i>	0	1,582,998	1,582,998	1,598,828	1,598,828	6,363,650
	SP4.2 Agricultural Services and Management	0	1,582,998	1,582,998	1,598,828	1,598,828	6,363,650
	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	0	0	0	0	0	0
	Use of goods and services	0	0	0	0	0	0
	910107 - OFFICIAL / NATIONAL CELEBRATIONS	0	500,000	500,000	505,000	505,000	2,010,000
	Use of goods and services	0	500,000	500,000	505,000	505,000	2,010,000
	910301 - Extension Services	0	240,000	240,000	242,400	242,400	964,800
	Non Financial Assets	0	240,000	240,000	242,400	242,400	964,800
	910304 - Agricultural Research and Demonstration Farms	0	0	0	0	0	0
	Use of goods and services	0	0	0	0	0	0
	910305 - Production and acquisition of improved agricultural inputs (operationalise agricultural inputs at nlossan)	0	842,998	842,998	851,428	851,428	3,388,850
	Use of goods and services	0	842,998	842,998	851,428	851,428	3,388,850
Grand Total		0	1,595,843	1,595,843	1,611,801	1,611,801	6,415,287