



REPUBLIC OF GHANA

COMPOSITE BUDGET

FOR 2026-2029

PROGRAMME BASED BUDGET ESTIMATES

FOR 2026

PUSIGA DISTRICT ASSEMBLY

OFFICE OF THE PUSIGA DISTRICT ASSEMBLY

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REPUBLIC OF GHANA

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Date: 30th October, 2025

APPROVAL OF 2026 COMPOSITE BUDGET.

At the General Assembly Meeting of the Pusiga District Assembly, held on 28th and 29th October, 2025 at the District Assembly Conference Hall, the General Assembly unanimously resolved and approved the Composite Budget Estimates contained herein for implementation in the 2026 fiscal year as detailed below:

No.	Expenditure Item	Amount (GH¢)
1.	Compensation of Employees	4,961,007.00
2.	Goods and Services	10,069,356.01
3.	Capital Expenditure	74,398,937.95
	Total Budget	89,429,300.96

A blue ink signature of Alhassan Hamza.

ALHASSAN HAMZA
(DISTRICT CO-ORDINATING DIRECTOR)

A blue ink signature of Abdulai Sulemana.

ABDULAI SULEMANA
(PRESIDING MEMBER)

Preface

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PART A: STRATEGIC OVERVIEW OF THE ASSEMBLY

Establishment of the District

The Pusiga District was created in 2012 by Legislative Instrument (L.I. 2145) and was officially inaugurated on Thursday, June 28, 2012, with Pusiga as its capital.

Located in the eastern part of the Upper East Region, the district shares boundaries with the Republic of Burkina Faso to the north, the Republic of Togo to the east, Bawku Municipal to the west, and the Garu and Tempene Districts to the south. It occupies a total land area of approximately 488 square kilometres.

The district has a General Assembly (G.A) membership of 22 which comprises of fifteen (15) Elected Assembly Members and seven (7) Government Appointees. The G.A. has a gender parity and or spread of two (9%) females and twenty (91%) males. The substructures of the Assembly as town and area councils include Pusiga town council; Widana, Kulungugu, Zongnatinga and Nakom/Zouabuliga area councils.

Population Structure

According to the 2021 Population and Housing Census (PHC), the Pusiga District has a total population of 80,533, comprising 38,769 males (48.14%) and 41,764 females (51.86%). The district's population is divided into 25,794 urban residents and 54,739 rural dwellers.

Based on the Ghana Statistical Service Population Projection (2021-2050), the population of Pusiga is projected to reach approximately 89,589 by 2026 with 43,452 males and 46,137 females. The district has a total of 13,914 households, with an average household size of 5.7 persons.

Vision

To become a highly efficient socio-economic service provider that creates an enabling environment for poverty reduction.

Mission

Pusiga District Assembly Exists "To provide goods and services for sustainable development of the people in the district through the mobilization of both human and material

resources in a participatory local government structure in an open and transparent environment in partnership with other stakeholders.

Core Functions

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

- To exercise political and administrative authority in the district, provide guidance, give direction to, and supervise other administrative authorities in the district;
- To perform deliberative, legislative and executive functions;
- To formulate and execute plans, programmes and strategies for the effective mobilization of the resources necessary for the overall development of the district;
- To be responsible for the overall development of the district;
- To be responsible, in cooperation with the appropriate national and local security agencies, for the maintenance of security and public safety in the district.
- To be responsible for the development, improvement and management of human settlements and the environment in the district;
- To initiate programmes for the development of basic infrastructure and provide municipal works and services in the district and
- To promote and support productive activity and social development in the district and remove any obstacles to initiative and development.

District Economy

This section examines the key factors that contribute to the overall economic development of the district and their roles in shaping the local economy. Agriculture and commerce are the dominant economic activities, with agriculture serving as the main economic driver. A large proportion of the population is engaged in farming and related agricultural enterprises. At the same time, trade and commerce play a crucial role by enabling the exchange of goods and agricultural produce, thereby fostering economic growth and promoting sustainability within the district.

- **Agriculture**

Agriculture is the mainstay of the local economy, employing over 80% of households. The landscape is dotted with farms where a wide variety of crops are cultivated. The major crops cultivated here include but not limited to staples like rice, maize, sorghum and millet. The district has a comparative advantage in the production of soya beans and sesame. Alongside crop cultivation, livestock farming is often prevalent in the district. This involves raising cattle, poultry, goats, sheep and other livestock for meat, dairy, and other agricultural products.

Farmers also engage in dry season farming served by some few dams and along river bodies located in different communities in the district. Vegetables such as pepper, tomatoes, onions and cabbages are produced during this season.

With the inception of the “Feed Ghana Programme”, the agricultural sector in the Pusiga District can be revitalized through the following interventions:

- Improved Access to Inputs

The programme can facilitate timely access to improved seeds, fertilizers, agro-chemicals, and farm tools, enabling farmers to increase productivity and crop yields.

- Extension and Farmer Training

Strengthening agricultural extension services under the programme will enhance farmers’ knowledge of modern farming practices, climate-smart agriculture, pest management, and post-harvest handling.

- Irrigation and Dry-Season Farming

Investment in small-scale irrigation facilities will promote year-round farming, reduce dependence on rainfall, and increase food security and household incomes.

- Market Access and Value Chain Development

The programme can support aggregation, storage, and linkage to reliable markets, helping farmers secure better prices and reduce post-harvest losses.

- Youth and Women Inclusion

Targeted support for youth and women in agribusiness will encourage employment, innovation, and sustainability in the agricultural sector.

- Improved Access to Finance

Through collaboration with financial institutions, the programme can enhance access to credit and insurance products, enabling farmers to invest confidently in their operations.

Also, the establishment of “District Farmer Mechanization Centres” will enhance access to affordable tractor services and farm machinery. This can reduce reliance on manual labour, expand cultivated land, and improve efficiency, particularly for smallholder farmers.

If the above interventions are carried out, it is believed that several structural and operational challenges such as erratic rainfall and climate change, limited irrigation infrastructure, low access to modern inputs, inadequate mechanization services, weak extension services, post-harvest losses, limited access to finance and low youth participation will be addressed to achieve a stronger and more resilient agricultural economy in Pusiga District.

- **Road Network**

Road transport serves as the sole mode of transportation in the Pusiga District. The district’s road network is primarily composed of feeder and trunk roads, which provide vital links between communities and connect them to the regional and national road systems. Despite their importance, a significant portion of these feeder roads remains untarred and is in deplorable condition, particularly during the rainy season when accessibility becomes severely restricted. The poor state of the road network poses major challenges to the movement of goods and people, leading to increased transportation costs and reduced access to markets, educational institutions, and health facilities. Furthermore, it hampers the Assembly’s capacity to effectively monitor development projects and mobilize Internally Generated Funds (IGF) from outlying communities.

However, the inception of the District Roads Improvement Programme (DRIP), has contributed significantly to the resolution of these challenges since the intervention

focuses on the rehabilitation and reshaping of feeder roads linking farming communities to major roads and market centres, improving accessibility and reducing travel time.

- **Energy**

The energy sector in the Pusiga District plays a vital role in supporting the district's socio-economic development. Electricity supply is mainly provided through the national grid by the Northern Electricity Distribution Company (NEDCo). Currently, electricity coverage in the district stands at about 80%, with most major communities connected to the grid. This has enhanced domestic life, improved education and health service delivery, and supported small-scale businesses.

However, some rural and remote communities remain without access, limiting their participation in modern economic activities. To address this, the District Assembly, in collaboration with the Ministry of Energy through the Rural Electrification Project, continues to implement electrification projects and promote renewable energy solutions such as solar power to achieve full electricity coverage and ensure a reliable energy supply across the district.

- **Health**

The health sector in Pusiga District is anchored on primary healthcare delivery, supported by a network of facilities comprising a district health centre, functional CHPS compounds, and community outreach service points. These facilities provide essential services including immunization, maternal and child health care, disease surveillance, health promotion, and basic curative care.

Although access to healthcare has improved through the expansion of CHPS zones, some communities still face challenges related to distance and transportation, particularly during emergencies. The absence of a district hospital as well as the high attrition of health staff, especially nurses, continues to be a challenge to

health care delivery. Malaria, typhoid, anaemia, AUTI, URTI, rheumatism, eye infection, septicemia, skin diseases, and hypertension remain the most common health issues reported in the district.

At present, healthcare delivery in the district is supported by 3 private hospitals, 4 health centres—one of which is CHAG-affiliated—3 clinics (including 2 private facilities), 24 functional CHPS compounds, and 24 demarcated CHPS zones.

In addition, the district has the following cadres of health staff:

Category	2025	Additional No. Required
Biomedical Scientist	2	0
Medical Doctor	0	1
Dispensary Technician	0	2
Dispensary Assistant	0	2
Community Health Nurse	48	50
Dental Technician	1	2
Disease Control Officers	7	3
Dr. Pharmacy	0	0
Enrolled Nurse	53	30
Health Promotion	1	2
Health Information Officer	4	2
Lab Technicians	1	2
Lab Assistants	2	1
Mental Health Officer	4	2
Midwives	42	20
Nurse Practitioner	1	0
Physician Assistant	3	1
Nursing Officer General	3	2
Nursing Officer Ophthalmic	2	0
Nurse Officer ENT	3	0
Nursing Officer Paediatrics	1	0
Public Health Nurse	3	2
Nutrition Officer	3	3
Pharmacy Technician	2	3
Port Health Officer	2	2
Registered General Nurse	28	15
Doctor – Patient Ratio	1:87,964	1
Nurse – Patient Ratio	1: 1652	95
Midwife to WIFA	1:504	20

The district's HIV/AIDS situation remains worrying and calls for focused interventions. By September 2025, the district registered 40 new cases (14 males and 26 females), with all patients receiving treatment. Encouragingly, viral load levels are declining.

- **Education**

The education sector in the Pusiga District continues to play a pivotal role in promoting human capital development, social transformation, and economic growth. The district has made steady progress in expanding access to basic and secondary education, supported by government interventions, development partners, and community initiatives.

The district is administratively divided into six (6) educational circuits and hosts a mix of public and private educational institutions. The district has a total of 168 institutions, comprising 133 public schools and 35 private schools. These include 61 Kindergartens (47 public and 14 private), 62 primary schools (48 public and 14 private), 43 Junior High Schools (36 public and 7 private), as well as one Senior High School and one College of Education.

The district also has 422 trained teachers in public schools, accounting for 99.53% of the teaching workforce, with only 2 teachers (0.47%) being untrained. The Pupil-Teacher Ratios (PTR) stand at 90:1 for pre-school, 53:1 for primary, and 21:1 for JHS. Basic Education and Certificate Examination for the past three years has seen a steady progress with 46.3% in 2022, 49.3% in 2023 and 69.2% in 2024.

A major challenge facing the district is the high rate of teacher attrition, with more than 150 teachers leaving Pusiga since 2022. Additional challenges include inadequate ICT infrastructure for digital teaching and learning. At Pusiga SHS specifically, the situation is compounded by the absence of boarding facilities, insufficient staff accommodation, and the lack of an official vehicle for the headmaster.

- **Market Centres**

Market centres in the Pusiga District serve as key economic nodes that facilitate local trade, support livelihoods, and promote cross-border commerce with neighbouring Burkina Faso and Togo. These markets provide platforms for the exchange

of agricultural produce, livestock, processed foods, household goods, and artisanal products, thereby contributing significantly to internally generated funds (IGF) and local economic vibrancy.

The district hosts several active market centres located in both urban and rural communities. The main markets include Pusiga Central Market, Widana Market, and Kulugungu Market. There are also other satellite markets in the district.

Despite their economic relevance, market centres face several constraints, including inadequate sheds and stalls, limited storage and preservation infrastructure, and poor access roads to some market locations.

The 24-Hour Market Project which is one of the government's flagship projects, if implemented, though at the procurement stage, can significantly help reduce the challenges enumerated above and enhance economic vibrancy in the district through extended trading hours and increased turnover, job creation and income generation, improved market access for farmers, boost to small and medium enterprises (SMEs), enhanced revenue mobilization, promotion of value addition and agro-processing, improved security and market infrastructure, and stimulation of local economic growth.

- **Water and Sanitation**

Water and sanitation remain critical areas in the Pusiga District that require substantial attention and investment. Limited access to safe drinking water and adequate sanitation facilities, coupled with the prevalence of waterborne diseases, presents significant health risks to the local population. Many communities continue to rely on shallow wells, surface water sources, or untreated boreholes, which are prone to contamination. The district's water supply comes from a variety of sources. These include 2 small-town water systems, 517 boreholes, and 10 dams for various purposes. The overall potable water coverage in the district is estimated at 68.7%. To improve the water situation in the district, the assembly intends to drill and construct 20 no. boreholes in various locations, expand the Pusiga and Widana small water systems and construct a new small water system at Kulungugu.

Access to proper sanitation infrastructure, including household toilets and hand-washing facilities, generally remains inadequate. Open defecation remains widespread, further contributing to poor hygiene and the spread of illnesses.

The types of sanitation facilities available include 4 public latrines, 83 institutional latrines, and 9 KVIP (improved pit latrines). To improve on the sanitation situation in the district, the assembly will continue its education and sensitization of households on proper sanitary management. The assembly will also trigger 15 communities to attain Open Defecation Free (ODF) status.

- **Tourism**

Tourism in Pusiga District is an emerging sector with significant potential, highlighting the region's rich cultural heritage, scenic landscapes, and distinctive attractions, although it is still largely underdeveloped.

The district hosts culturally and historically important sites. A major landmark is the Naa Gbewaa Shrine, revered by many as the ancestral shrine of a major lineage in northern Ghana. It also contains the Kulungungu Bombing, which was the site of an attempted assassination on Ghana's first president in the early post-independence era. This gives the district a place in the national historical narrative. There is reportedly a crocodile pond at Yariga, offering a unique natural-wildlife/tourism angle, combining a natural and cultural heritage. Again, there exists a historical landmark where three countries (Burkina Faso, Togo and Ghana) intersect known as Point Three or Tri-Point.

The district also lies within a broader cultural and geographical context characterized by distinct northern Ghanaian architecture, traditional lifestyles, and rural landscapes. Festivals such as Samanpiid and Zekula showcase vibrant dances, music, and ceremonies, providing visitors with a chance to immerse themselves in the local culture.

Poor hospitality infrastructure, neglect and lack of maintenance of historic sites, limited promotion and visibility, transport and accessibility issues and lack of complementary services remain major challenges facing the sector despite its considerable potential.

Consequently, Pusiga offers a blend of history, culture, heritage, nature and traditional lifestyle; a combination that, if properly developed, could make its tourism sector attractive.

Table 1: Tourist Attraction Sites

Sn	Tourists Attraction	Location	GPS
1	Prez. Kwame Nkrumah Bombing Site	Kulungungu	11.157376,-0.202102
2	Crocodile Pond	Yariga	
3	Naa Gbewaa Shrine	Pusiga	11.066638,-0.120686
4	Point Three or Tri-Point	Nware	11.139453,-0.136241

Key Issues/Challenges

Pusiga District faces a range of development challenges that hinder the full realization of its economic, social, and human capital potential. Among the challenges are but not limited to the following;

In agriculture, there are high post-harvest losses, poor road network, inadequate market infrastructure, lack of mechanization services, high cost of agro-inputs and inadequate Agriculture Extension Agents (AEAs).

Under education, high rate of teacher attrition remains a major challenge. There is also inadequate ICT infrastructure for digital teaching and learning in the district. For Pusiga SHS, there is an absence of boarding facilities, insufficient staff accommodation, and the lack of an official vehicle for the headmaster.

For the health sector, high attrition of nurses, inadequate health infrastructure, lack of a district hospital, high incidence of diseases – malaria and typhoid, and inadequate staff accommodation.

High incidence of cross-border crimes, plastic waste disposal and inadequate security in the district are the major issues faced by the security and environment sector. Also, the spill over effect of the protracted Bawku conflict has a multidimensional effect on Pusiga District, disrupting livelihoods, social services, and economic growth. For instance:

- Periodic outbreaks of violence in Bawku have led to the movement of displaced persons into Pusiga, putting pressure on housing, health facilities, schools, and other social services.

- Trade and agriculture are adversely affected, as farmers and traders fear insecurity. Also, cross-border trade and local market activities decline during periods of heightened tension.
- Fear of attacks and occasional migration disrupts farming activities, leading to reduced crop cultivation and food insecurity.
- The conflict has also led to mass transfer of workers in the district leading to high staff attrition especially in the education and health sectors; and other government sectors.

Key Achievements in 2025

Pusiga District has recorded significant progress across various sectors, driven by collaborative efforts between the District Assembly, government agencies, and development partners. Notable accomplishments include the expansion of educational infrastructure and improvements in student performance, enhanced access to safe drinking water through the provision of boreholes and small-town water systems, and the development of key market centres that stimulate local economic activity. In addition, health interventions have improved immunization coverage and disease management, while targeted programs have promoted girl-child education and community participation. These achievements highlight the district's dedication to fostering socio-economic development and improving the well-being of its population as espoused in the vision and mission of the district. The major achievements include the following:

- Drilled and Mechanized 5no. Boreholes (District-wide)
- Constructed and furnished 1No. CHPS Compound and 3-unit staff accommodation with 3-unit WC toilet at Yariga No. 2
- Renovated 2No. CHPS compounds, 2No. 6Unit washrooms, 2No. 4Unit urinals at Tindanatinga and Bengula
- Constructed a residential accommodation and supplied 3No. beds, 1-set of room and kitchen furniture at Gareke
- Refurbished 2No. football fields at Cinkom and Nakambo
- Constructed 5-unit office accommodation with a mini conference hall at Kulungugu
- Constructed of 1No. 2-unit semi-detached Accommodation at Pusiga

- Constructed 1no. Girls' hostel with 3-unit dormitories, 2-unit bedrooms, 1no. 2-unit KVIP, a kitchen, and 30no. double beds at Pusiga Senior High School
- Construction of 3-bedroom residential accommodation for decentralized departments at Miranatinga





STAFF ACCOMMODATION AT PUSIGA



3-UNIT CLASSROOM BLOCK AT KULTAMSI

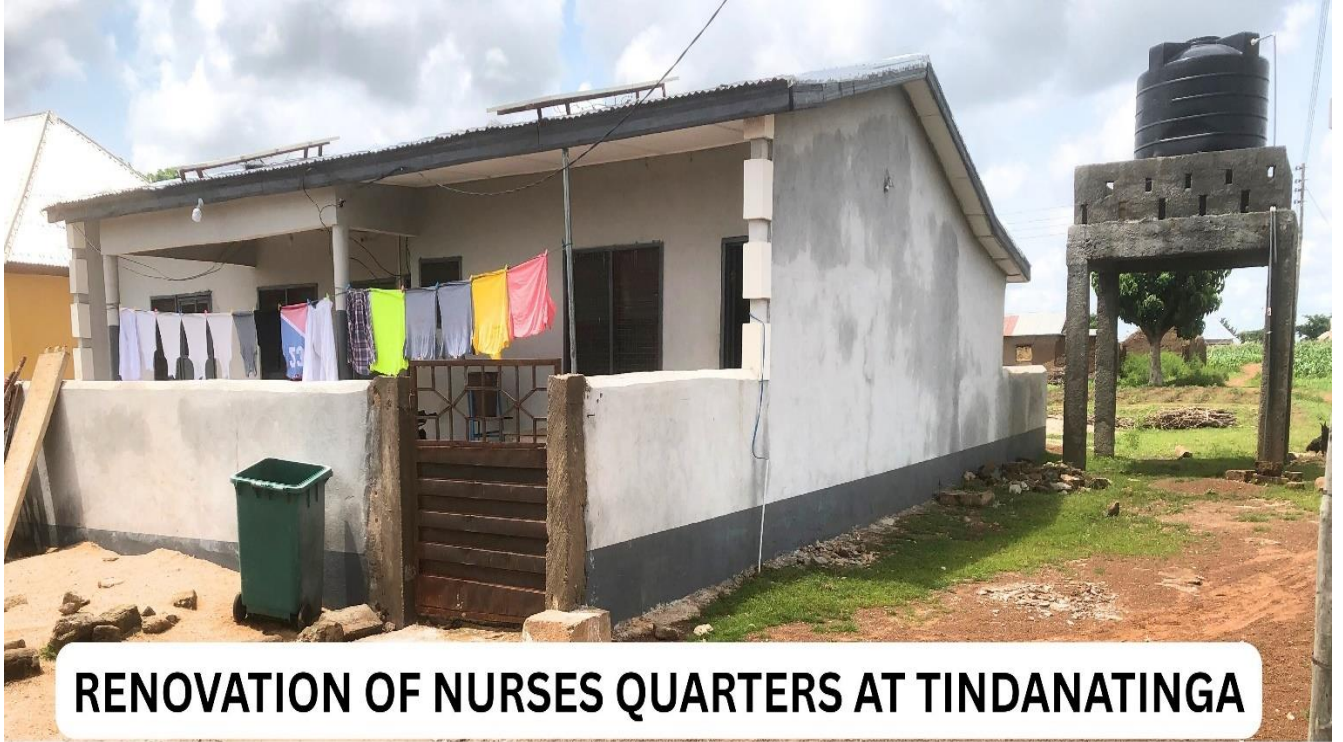




SKILLS DEVELOPMENT CENTRE AT PUSIGA



SKILLS DEVELOPMENT CENTRE AT ZONG-NATINGA



RENOVATION OF NURSES QUARTERS AT TINDANATINGA



TIMBER MARKET AT PUSIGA

Revenue and Expenditure Performance

The revenue and expenditure performance of the Pusiga District Assembly reflects its ability to mobilize financial resources and utilize them effectively for local development. The Assembly generates revenue from internal sources such as property rates, licenses, fees, and local taxes, as well as external sources, including transfers from the central government, District Assemblies' Common Fund (DACF) allocations, Social Cohesion Projects (SOCO), District Assemblies' Common Fund Responsive Factor Grant (DACF-RFG) and support from development partners (UNICEF).

Expenditure performance focuses on translating these resources into tangible outcomes that improve the lives of residents. Major spending areas include infrastructure development, education, health, sanitation, and administrative operations. Assessing revenue and expenditure performance helps to identify trends in financial management, gauge efficiency in resource allocation, and ensure that development priorities of the district are adequately funded.

As at September 2025, out of the total budgetary allocation of GH¢ 64,340,432.87, the Assembly had realized only GH¢ 19,009,197.31, representing 29.54% of the expected revenue. The DACF alone which amounts to GH¢ 8,698,440.26 accounts for a significant part of the revenue representing 47% of the total release. This release covers only the first and second quarter of 2025.

Similarly, the IGF performance has not been encouraging. Out of a total budgeted amount of GH¢ 360,000.00, only GH¢ 238,150.93 was realized, representing 66.15%. The poor performance of the IGF is a result of the spillover effect of the protracted Bawku conflict that affects cross-border trade and local market activities during periods of heightened tension. As a result, the assembly is unable to collect the desired toll thereby the low IGF.

Revenue

Revenue performance refers to the assessment of a district's ability to generate and mobilize financial resources through various sources, including taxes, fees, licenses, and internally generated funds (IGF). It provides a critical measure of the financial health and sustainability of local government operations. Strong revenue performance enables the

district to fund essential services, implement development projects, and improve infrastructure. Conversely, weak performance can constrain service delivery, limit investment in development initiatives, and affect overall economic growth. Monitoring and analyzing revenue trends helps identify gaps, optimize collection strategies, and ensure efficient allocation of resources for sustainable district development.

Table 2: Revenue Performance – IGF Only

Internally Generated Funds (IGF) performance reflects the district’s capacity to mobilize revenue from local sources such as rates, fees, licenses, and fines to support development activities and service delivery. It serves as a key indicator of financial autonomy and sustainability. Strong IGF performance enhances the district’s ability to complement central government transfers, while weak performance, as in the case of Pusiga District, constrains the implementation of planned programmes and projects. Out of a total budgeted amount of GH¢ 360,000.00, only GH¢ 238,150.93 was realized, representing 66.15%. Continuous assessment of IGF performance is therefore essential for improving revenue mobilization strategies. The table below describes the detail performance of the IGF.

REVENUE PERFORMANCE – IGF ONLY							
ITEMS	2023		2024		2025		% performance as at September, 2025 $\frac{Actual}{Budget} \times 100$
	Budget	Actuals	Budget	Actuals	Budget	Actuals as at September	
Property Rates	1,000.00	0.00	1,000.00	0.00	10,000.00	0.00	0.00
Other Rates (Specify)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fees	231,00.00	225,857.00	270,000.00	160,000.00	251,000.00	137,926.09	62.01
Fines	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00
Licenses	40,000.00	31,238.00	52,000.00	67,622.00	52,000.00	60,662.00	43.54
Land	10,000.00	31,990.02	26,000.00	37,486.84	26,000.00	30,412.84	40.52

Rent	18,000.00	4,896.00	11,000.00	11,950.00	11,000.00	9,150.00	121.95
Investment							
Sub-Total	300,000.00	293,981.02	360,000.00	0.00	360,000.00	238,150.93	66.15
Royalties	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	300,000.00	293,981.02	360,000.00	0.00	360,000.00	238,150.93	66.15

Table 3: Revenue Performance – All Revenue Sources

This section assesses the district’s ability to mobilize financial resources from all available sources, including Internally Generated Funds (IGF), central government transfers (DACF, MPCF, PWD, DACF-RFG) and donor support (UNICEF, GPSNP, SOCO). It reflects the overall effectiveness of revenue mobilization and the reliability of funding for planned programmes and service delivery. As at September 2025, out of the total budgetary allocation of GH¢ 64,340,432.87, the Assembly had realized only GH¢ 19,009,197.31, representing 29.54% of the expected revenue.

The increased allocation of the DACF and the subsequent release of the first two quarters has boosted the assembly’s revenue resulting in corresponding developmental projects across the length and breadth of the district. The following table details the revenue performance of the district.

REVENUE PERFORMANCE – All Revenue Sources							
ITEMS	2023		2024		2025		% performance as at Sept 2025 $\frac{Actual}{Budget} \times 100$
	Budget	Actuals	Budget	Actuals	Budget	Actuals as at September	
IGF	300,000.00	293,981.02	360,000.00	277,231.93	360,000.00	238,150.93	66.15
Compensation Transfer	2,501,548.00	2,684,879.44	3,099,437.00	3,298,600.75	4,313,147.00	3,816,438.63	88.48
Goods and Services Transfer	56,000.00	34,977.90	93,500.00	0.00	101,500.00	88,590.48	87.28

DACF - Assembly	2,732,807.00	1,023,899.56	1,955,600.00	1,647,673.08	26,379,595.87	8,698,440.26	33.14
DACF - MP	620,000.00	704,657.72	1,362,026.00	1,749,214.41	1,450,000.00	810,723.58	55.91
DACF-PWD	400,000.00	127,032.96	400,000.00	277,649.32	400,000.00	373,935.76	93.48
DACF - RFG	1,756,269.00	0.00	1,519,990.00	1,764,435.00	1,418,549.00	0.00	0.00
GPSNP	2,595,744.00	85,000.00	3,547,171.00	58,407.57	3,000,011.00	470,350.00	15.68
UNICEF	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	0.00	0.00
M-SHAP	10,000.00	12,513.78	20,000.00	4,171.26	131,897.98	15,616.45	11.84
CiDA/MAG	118,193.00	118,197.24	0.00	0.00	0.00	0.00	0.00
SOCO	4,021,013.00	1,375,507.00	16,503,380.00	3,616,910.85	26,882,630.00	4,532,869.82	16.86
Total	14,803,353.00	6,495,346.62	27,896,104.00	12,729,294.17	64,340,432.87	19,009,197.31	29.54

Expenditure

Expenditure performance refers to the assessment of how effectively a district utilizes its allocated financial resources to implement planned programmes, projects, and service delivery. It measures the efficiency, timeliness, and alignment of spending with budgetary provisions and development priorities. Strong expenditure performance ensures that resources are directed towards critical sectors such as education, health, infrastructure, and agriculture, promoting sustainable development and improved service delivery. Conversely, poor expenditure performance can lead to underfunded projects, delayed implementation leading to abandoned projects, and reduced public trust. The table below details the expenditure performance of the district as September, 2025.

Table 4: Expenditure Performance-All Sources

EXPENDITURE PERFORMANCE (ALL DEPARTMENTS) ALL FUNDING SOURCES
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Expenditure	2023		2024		2025		% Performance (as at September 2025) $\frac{Actual}{Budget} \times 10$
	Budget	Actual	Budget	Actual	Budget	Actual as at September,	
Compensation	2,501,548.00	2,730,902.72	3,161,936.51	3,298,600.75	4,313,147.00	3,816,438.63	88.48
Goods and Services	2,804,138.80	2,051,867.38	4,753,767.00	3,747,739.83	11,907,616.39	4,282,811.17	35.97
Assets	9,497,666.20	1,255,106.56	19,980,400.00	3,701,776.90	48,119,669.48	10,909,947.51	22.67
Total	14,803,353.00	6,037,876.66	27,896,103.51	10,748,117.48	64,340,432.87	19,009,197.31	29.54

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

The MTNDPF policy objectives for the Pusiga District provide a strategic guide for addressing the district's development needs in line with national priorities. These objectives translate the broader goals of the Medium-Term National Development Policy Framework into targeted interventions that reflect the district's unique challenges and opportunities. They focus on improving social services, strengthening local economic development, enhancing infrastructure, promoting peace and security, and ensuring effective governance. Together, these objectives help the Assembly direct its resources towards achieving sustainable and inclusive development for the people of Pusiga. The following are the policy objectives for the 2026 fiscal year:

- Strengthen domestic resources mobilization to improve for revenue collection
- Ensure responsive, inclusive and representative decision-making at all levels
- Ensure free, equitable and quality education for all by 2030
- Achieve access to adequate. and equitable Sanitation and hygiene
- Achieve universal health coverage, inclusive financial risk protection, access to quality health-care services
- Double agricultural production & incomes of small-scale food products & non-farm employment
- Achieve universal and equitable access to water
- Provide access to safe, affordable, accessible & sustainable transport systems for all
- Strengthen resilient & adaptive capacity to climate related hazards & natural disaster

Policy Outcome Indicators and Targets

Policy outcome indicators and targets provide a measurable way of assessing the extent to which development objectives are being achieved within a planning period. They serve as benchmarks that track progress, evaluate performance, and guide decision-making across programmes and interventions. Indicators help quantify and qualify results, while targets define the specific levels of achievement expected within the medium term. Together, they ensure that policies remain focused, measurable, and results-oriented, enabling the District Assembly to monitor development outcomes effectively and adjust strategies where necessary.

Table 5: Policy Outcome Indicators and Targets

Out- come Indica- tor	Outcome Indicator Descrip- tion	Unit of Meas- ure	Baseline 2023		Past Year 2024		Latest Status 2025		Medium Term Target			
			Target	Actual	Target	Actual	Target	Actual as at September	2026	2027	2028	2029
BECE pass rate	Number of candidates who scored at least grade 5 in the 4 core subjects expressed as a per- centage of the no. of candidates who sat for the exams	Per- centage (%)	70%	56%	70%	61.2%	70%	-	70%	80%	80%	90%

Gender parity	Ratio of male to female enrolment rate	Rate	KG = 1.01	KG = 1.01	KG = -	KG = 1.01	KG = 1.01	KG = 1.01	KG = 1.01	KG = 1.01	KG = 1.01	KG = 0.91
			Primary = 1.01	Primary = 1.01	Primary = -	Primary = 1.01	Primary = 1.01	Primary = 1.02	Primary = 1.01	Primary = 1.01	Primary = 1.01	Primary = 1.01
			JHS = 1.10	JHS = 1.05	JHS = -	JHS = 1.19	JHS = 1.10	JHS = 1.15	JHS = 1.10	JHS = 1.05	JHS = 1.01	JHS = 1.19
Maternal mortality ratio	Maternal death recorded (institutional) per 100,000 live birds	Ratio	0	106:100,000	0	68:100,000	0	43:100,000	0	0	0	0
Malaria case fatality (institutional)	Total malaria death expressed as a percentage of total malaria admissions in health facilities	Percentage (%)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Proportion of population with valid NHIS card	The population with valid NHIS cards expressed as a percentage of the total district population	Percentage (%)	55%	47%	55%	51%	60%	55%	65%	70%	75%	65%
Percentage	Change in current IGF compared	Percentage (%)	39%	24.39%	20%	-8%	20%	15%	20%	25%	30%	35%

change in IGF	to the previous IGF												
Percentage of communities covered by electricity	Number of communities in the district connected to the national grid divide total number communities expressed as percentage	Percentage (%)	100%	88.2%	100%	88.2%	100%	88.2%	100%	100%	100%	100%	100%
Extension of officer farmer ratio	The ratio of total extension officers to total farmer population	Ratio	1:1000	1:4,893	1:1000	1:5,239	1:1000	1:5,239	1:1000	1:1000	1:1000	1:1000	1:1000
Veterinary farmer ratio	The ratio of total veterinary officers to total livestock farmer population	Ratio	1:500	1:8,765	1:1500	1:7,120	1:1500	1:7,120	1:1500	1:1500	1:1500	1:1500	1:1500
Proportion of population with access to improved sanitation services	Share of population with access to basic sanitation services express as a percentage of total district population	Percentage (%)	50%	31%	50%	35%	50%	39%	50%	50%	50%	50%	50%

Popula- tion with access to safe drinking water	Share of the district population with access basic drink- ing water sources ex- press as a percentage	Per- centage (%)	80%	75%	90%	80%	100%	88%	100%	100%	100%	100%	
Re- ported cases of crime	Count of recorded cases of criminal ac- tivities	Number	Rape = 0	Rape = 0	Rape = 0	Rape = 0	Rape = 0	Rape = 0	Rape = 0	Rape = 0	Rape = 0	Rape = 0	
			Armed rob- bery = 0	Armed rob- bery = 1	Armed rob- bery = 0	Armed rob- bery = 0	Armed rob- bery = 0	Armed rob- bery = 1	Armed rob- bery = 0	Armed rob- bery = 0	Armed rob- bery = 0	Armed rob- bery = 0	Armed rob- bery = 0
			Defile- ment = 0	Defilement = 0	Defile- ment = 0	Defilement = 0	Defile- ment = 0	Defilement = 0	Defile- ment = 0	Defile- ment = 0	Defile- ment = 0	Defile- ment = 0	Defile- ment = 0
			Mur- der = 0	Murder = 2	Mur- der = 0	Murder = 0	Mur- der = 0	Murder = 0	Mur- der = 0	Mur- der = 0	Mur- der = 0	Mur- der = 0	Mur- der = 0
			Drug traf- ficking = 2	Drug traf- ficking = 1	Drug traf- ficking = 1	Drug traf- ficking = 0	Drug traf- ficking = 1	Drug traf- ficking = 0	Drug traf- ficking = 0	Drug traf- ficking = 0	Drug traf- ficking = 0	Drug traf- ficking = 0	Drug traf- ficking = 0
			Do- mestic vio- lence = 1	Domestic vi- olence = 2	Do- mestic vio- lence = 1	Domestic vi- olence = 0	Do- mestic vio- lence = 1	Domestic vi- olence = 1	Do- mestic vio- lence = 0	Do- mestic vio- lence = 0	Do- mestic vio- lence = 0	Do- mestic vio- lence = 0	

Revenue Mobilization Strategies

Effective revenue mobilization is essential for the Pusiga District Assembly to finance its development programmes and deliver quality public services. Revenue mobilization in Pusiga District faces several structural and operational challenges, including high informality of economic activities, low compliance and weak revenue culture, inadequate logistics and infrastructure, capacity constraints of revenue staff, weak enforcement mechanisms, security and conflict spillover and poor data and revenue records.

To strengthen its Internally Generated Funds (IGF) and reduce reliance on central government transfers, the Assembly continues to implement several strategies aimed at improving efficiency, expanding the revenue base, and enhancing compliance. Key strategies include:

Table 6: Revenue Mobilization Strategies

REVENUE ITEM SPECIFIC STRATEGIES		
SN	REVENUE ITEM	STRATEGIES
1	Rates	<ul style="list-style-type: none"> i. Value all landed properties (starting from Pusiga, Kulungu, Widana and Pulmakom) ii. Build capacity of staff to prepare demand notice property rates iii. Collaborate with GIZ to acquire dlrev software for revenue collection and reporting iv. Collect, analyse and store reliable data on properties v. Serve demand notices to businesses in 2025 year to enable them plan and budget for it vi. Involve traditional authorities and opinion leaders in rate collection
2	Lands	<ul style="list-style-type: none"> i. Continue sensitisation and education on physical planning via radio and community durbars ii. Regular and timely meeting of statutory planning committee iii. Demolish unauthorized structures and prosecute offenders appropriately iv. Form taskforce to demolish unapproved structures particularly temporary structures
3	Licences	<ul style="list-style-type: none"> i. Close down businesses that did not register or renew their licences with the Assembly ii. Collaborate with the security agencies to enforce compliance iii. Grant tax holidays/incentives to committed taxpayers iv. Train revenue collectors on effective communication with taxpayers v. Compile a comprehensive business register
4	Fees	<ul style="list-style-type: none"> i. Build the capacity of revenue collectors ii. Motivate hard working revenue collectors iii. Sanction recalcitrant revenue collectors iv. Provide logistics for revenue collection

		<ul style="list-style-type: none"> v. embark on education and sensitisation of taxpayers vi. Strengthen supervision of revenue collection process vii. Engage all relevant stakeholders in the revenue collection process viii. Enforce byelaws on tax evasion
5	Rent	<ul style="list-style-type: none"> i. Eject disobedient tenants/occupants two months after their rent expires or fail to pay the approved rent ii. Take back all Assembly stores/stall given to third parties without the Assembly approval and apply punitive sanction to offenders iii. Build new market stores/stalls through the 24-hour economy market iv. Update Assembly stores/bungalows data

PART B: BUDGET PROGRAMME/SUB-PROGRAMME SUMMARY

As a programme-based budget, the budget programmes and sub-programmes structure of the Pusiga District Assembly provides a systematic framework for organizing, planning, and implementing the Assembly's activities in line with national policy objectives. This structure ensures that resources are allocated efficiently across key functions, enabling the Assembly to deliver local services, promote local development, and enhance accountability.

Under this programme-based approach, the Assembly's development focus and or orientation is grouped or classified into five major budget programmes such as Management and Administration, Social Services Delivery, Infrastructure Delivery & Management, Economic Development, and Environmental Management. Each budget programme is further deconstructed or further classified into sub-programmes that details sector specific activities (standardized operations and projects), outputs, and responsibilities of the various departments and units. This approach facilitates better coordination, strengthens performance monitoring, and aligns district level interventions with the Medium-Term National Development Policy Framework (MTNDPF) and national budget guidelines.

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

Budget Programme Objectives

- To provide institutional, administrative, human resource, and financial support for the management of the district
- To ensure effective & efficient resource mobilization & management in the Assembly; and
- To provide effective support services and oversee the effective implementation of the district policies, programmes and projects

Budget Programme Description

The Management and Administration Sub-Programme provides the administrative, technical, and institutional framework required for the effective functioning of the Pusiga District Assembly. It focuses on delivering leadership, coordination, and support services that enable all departments and units to operate efficiently and in line with national policies and regulatory standards.

This sub-programme covers key areas such as the General Administration Unit, Human Resource Department, Statistic Unit Budget Unit, the Planning Unit, the Accounts Office, the Procurement Unit, Internal Audit and Records Units.

A total staff strength of fifty-one (51) is involved in delivering the programme. The team comprises Administrators, Budget Analysts, Accountants, Planning Officers, Revenue Officers, and various support staff, including Executive Officers, drivers, security personnel, cleaners, and others. Some challenges faced by this budget programme are lack of logistics at the zonal levels, inadequate participation in governance on the part of the citizenry, limited capacity and opportunities for revenue mobilization, inadequate data for landed properties, inadequate knowledge on the preparation of demand notices, low-capacity base of staff/ inadequate refresher training programmes for staff, low communal spirit, limited participation of women in decision making at all levels, and; inadequate logistics to support the work of Assembly and Area and Town Council Members among others.

It ensures the provision of timely information for decision-making, promotes transparency and accountability in public service delivery, and facilitates the implementation of the Assembly's development programmes. The sources of funding for the programme are Internally Generated Fund (IGF) and Government of Ghana transfers, such as the District Assemblies' Common Fund (DACF) and District Assemblies' Common Fund Responsive Factor Grant (DACF-RFG).

SUB-PROGRAMME 1.1 General Administration

Budget Sub-Programme Objective

- To deepen political and administrative decentralization
- To ensure responsive, inclusive & representative decision-making at all levels

Budget Sub-Programme Description

The General Administration sub-programme provides the core administrative and managerial support required for the effective functioning of the Pusiga District Assembly. It oversees the coordination of departmental activities, facilitates the implementation of government policies, and ensures the smooth operation of the Assembly's day-to-day affairs. This sub-programme is responsible for human resource management, records and information management, public relations, logistics and asset management, and the provision of general support services. It also ensures compliance with administrative regulations, strengthens internal communication, and supports decision-making through timely information flow.

The number of staff delivering the sub-programme is twenty-four (24) with funding from GoG transfers (DACF, DACF-RFG, etc.) and the Assembly's Internally Generated Fund (IGF). The challenges include inadequate professional engagement with the people/citizenry lack of logistics at the zonal levels, inadequate participation in governance on the part of the citizenry, inadequate coordination between the Core Assembly Staff or central administration and the other departments of the assembly, inadequate logistics, high cost of electricity, and inadequate funds.

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 7: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029

Fixed assets updated quarterly,	No. of times asset register updated	4	3	4	4	4	4
Management meetings held every other month	No. of meetings held	12	10	12	12	12	12
Procurement plan prepared and reviewed every other quarter	No. of plans prepared	1	1	1	1	1	1
General assembly meetings held quarterly	No. of meetings held	4	3	4	4	4	4
Committee meetings held quarterly	No. of DISEC meetings held	5	10	10	10	10	10
	No. of audit committee meetings held	3	4	4	4	4	4
	No. of Tender Committee meetings held	5	4	4	4	4	4
Complaints and grievances received	No. of complaints received from the public	9	10	15	15	15	15
	No. of complaints resolved satisfactorily	8	10	15	151	15	15
Office computers serviced	No of times computers serviced	4	3	6	6	6	6
Administrative reports prepared	No. of reports prepared	4	3	4	4	4	4
	No. of annual reports prepared	1	0	1	1	1	1
Official vehicles serviced periodically	No. of vehicles serviced	4	4	4	4	4	4

Budget Sub-Programme Standardized Operations and Projects

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

Table 8: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Internal Management of Organization (Utility bills, Maintenance/Serviceing of Official Vehicle, Fuel and Lubricants, etc.)	Acquisition of movable and immovable assets (Procure computers & its accessories)
Procurement of Office Supplies and Consumables (Printed materials and stationery, cleaning materials, etc.)	Acquisition of movable and immovable (Procure equipment and furniture for office and residential use)
Administrative and Technical Meetings (General Assembly and other statutory meetings)	
Citizens Participation in Local Governance (popular participation forums, implementation of NACAP activities, etc.)	

SUB-PROGRAMME 1.2 Finance and Audit

Budget Sub-Programme Objective

- To ensure the mobilization of all available revenues for effective service delivery

Budget Sub-Programme Description

The Finance and Audit Sub-Programme is responsible for ensuring sound financial management, accountability, and transparency within the Pusiga District Assembly. It provides strategic direction for the Assembly's financial operations, revenue management, financial accounting and report reporting, and compliance with Public Financial Management Act, 2016 (Act,921), and its Regulations, 2019 (L.I. 2378) and other relevant financial laws, regulations, and standards.

While the budget unit oversees the preparation and execution of the Assembly's annual budget, the finance department maintains accurate financial records, manages public funds, and supports effective resource allocation to priority development programmes. It also ensures that all financial transactions are carried out in accordance with the Public Financial Management (PFM) Act and other applicable guidelines.

The audit unit plays a critical oversight role by independently reviewing financial procedures, processes, and transactions of the Assembly. It evaluates the adequacy and effectiveness of internal controls, identifies risks, ensures value for money, and provides recommendations to enhance financial discipline and operational efficiency.

There are 8 officers and 7 auxiliary staff (commission revenue collectors) involved in the sub-programme delivery. The sub-programme is funded from IGF, DACF, UDG and GoG. The beneficiaries are finance department, budget unit, Internal Audit unit, and departments of the Assembly.

The challenges of this sub-programme include limited capacity and opportunities for revenue mobilization, inadequate data for landed properties, inadequate knowledge on the preparation of demand notices, unwillingness of rate payers to pay, inadequate logistics, inadequate public education, high illiteracy rate among the tax-paying public, inadequate logistics for revenue mobilization, inadequate motivation for revenue collectors among others.

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 9: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Increased IGF collected	% increased	-8%	5%	10	10	10	10
Organized stakeholder consultation on fee fixing resolution	Number of Consultation meetings held	1	0	1	1	1	1
Sensitized taxpayers	Number of sensitizations held	2	1	4	4	4	4
Prepared monthly financial statements	Number (financial statement)	12	8	12	12	12	12
	Number (Annual accounts)	1	0	1	1	1	1
Prepared quarterly internal audit report	Number of reports	4	2	4	4	4	4
Prepared annual internal audit work plan	Number of works prepared	1	0	1	1	1	1
Organized audit committee meeting	Number of meetings	3	2	3	4	4	4
Conduct quarterly internal audit	Number conducted	4	2	4	4	4	4

Budget Sub-Programme Standardized Operations and Projects

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

Table 10: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Treasury and accounting activities (Procurement of value books, Provision for bank charges, Implementation of RIAP, Training of revenue collectors, etc.)	
Internal audit operations (Audit committee meetings, workshop/ seminars, preparation of audit work plan etc.)	

SUB-PROGRAMME 1.3 Human Resource Management

Budget Sub-Programme Objective

- To improve human capital development and management
- To provide Human Resource Planning and Development of the Assembly

Budget Sub-Programme Description

The Human Resource Department is responsible for managing the Assembly's human capital to ensure efficient and effective service delivery. The sub-programme focuses on recruitment, training, performance management, staff welfare, and compliance with the Civil Service and Local Government Service regulations. It ensures that the Assembly maintains a competent, motivated, and well-coordinated workforce capable of implementing development policies and programmes.

Key activities under this sub-programme include coordinating staff development initiatives, maintaining personnel records, facilitating promotions and career progression, and ensuring adherence to workplace standards and ethics. The Human Resource Department also supports organizational development by identifying capacity gaps, recommending appropriate interventions, and promoting a conducive working environment. This sub-programme is delivered by two (2) officers and funded by GoG, IGF, DACF-RFG, SOCO, and DACF. All staff of the Assembly and Assembly members/ zonal councilors are beneficiaries.

The challenges are low-capacity base of staff/ inadequate refresher training programmes for staff, inadequate funds, poor working conditions of staff, lateness and absenteeism of some staff.

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 11: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Built and developed the capacity of staff	Number of staff trained	73	37	80	100	100	100
	Number of staff sponsored to attend workshops	25	28	35	40	45	50
Promoted Staff	Number promoted	18	9	20	25	20	20
Appraised Staff	Number appraised	78	66	77	95	95	95
Validated E-Payment Voucher monthly	Number of times	12	8	12	12	12	12
Prepared capacity building report quarterly	Number of reports	4	2	4	4	4	4
Prepared capacity building plan	Number prepared and submitted by 31 st October	1	0	1	1	1	1
Leave Roster Prepared	Prepared annually	1	0	1	1	1	1
Conducted post training impact evaluation	Number conducted	2	1	4	4	4	4
Training needs assessment conducted	Number conducted	1	0	1	1	1	1

Budget Sub-Programme Standardized Operations and Projects

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

Table 12: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Personnel and staff management (Funeral donations, support to staff, etc.)	
Staff training and skills development (Capacity building of staff, seminars, conferences, workshops, etc.)	

SUB-PROGRAMME 1.4 Planning, Coordination and Statistics

Budget Sub-Programme Objective

- To promote the overall development of the district through the preparation and implementation of development plan and budget

Budget Sub-Programme Description

This sub-programme is responsible for leading the district's development planning, budgeting, data management, and policy implementation coordination functions. It ensures that the Pusiga District Assembly's medium-term and annual plans are aligned with the national Medium-Term National Development Policy Framework (MTNDPF) and reflect local development priorities. The sub-programme facilitates the preparation, implementation, monitoring, and evaluation of the Annual Action Plans (AAPs) and the Composite Budget, compilation of comprehensive, reliable socioeconomic database and management while also coordinating stakeholder consultations and ensuring compliance with national planning guidelines.

The sub-programme also oversees the collection, analysis, and management of statistical data to support evidence-based decision-making. It works closely with the departments of the assembly, development partners, traditional authorities, and community groups to harmonize district development interventions. The number of units involved is the Planning, the Budget Units, and Statistics departments, and six (6) staff would deliver the sub-programme. The sub-programme would be funded by DACF, GSCSP, SOCO, IGF, and GoG, and the beneficiaries include the Decentralized Departments, community members, Civil Society Organizations, the Private Sector, and other central government agencies. The challenges are inadequate involvement of the people in planning and implementation of projects and programmes, low communal spirit, limited participation of women in decision making at all levels, poor coordination and collaboration among the various actors, and inadequate logistics (means of transport, computers, and accessories).

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 13: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Prepared Annual Action Plan and Annual Municipal Composite Budget	Number of plans & budgets prepared	1	0	1	1	1	1
	Number of quarterly performance reports prepared (Budget & Plan)	4	2	4	4	4	4
	Prepared & submitted annual progress reports	1	0	1	1	1	1
Monitored programmes and projects quarterly	Number of monitoring reports	4	2	4	4	4	4
Organized town hall meetings	Number of meetings	2	1	2	2	2	2
Organized mid and end-of-year review meetings	Number of meetings	2	1	2	2	2	2
Organized Municipal Budget Committee and MPCU meetings each quarterly	Number of meetings	4	3	4	4	4	4
Prepared Fee Fixing Resolution	Number prepared	1	1	1	1	1	1

Budget Sub-Programme Standardized Operations and Projects

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

Table 14: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Plan and budget preparation (preparation of 2026 Budget and Annual Action Plan, Gazetting FFR for 2026, etc.)	
Monitoring and evaluation of programmes and projects (monitoring of projects, etc)	
Internal management of the organisation e.g. Repairs & maintenance, fuel of official vehicles	
Coordination and Harmonization of Data e.g. collect data for planning and budgeting	

SUB-PROGRAMME 1.5 Legislative Oversight

Budget Sub-Programme Objective

- To ensure full implementation of the political, administrative and fiscal decentralization reforms
- To ensure responsive, inclusive & representative decision-making at all levels

Budget Sub-Programme Description

The Legislative Oversight Sub-Programme focuses deliberative and legislative function of the assembly in strengthening local governance and accountability mechanisms. It ensures that the District Assembly performs its mandated role of providing policy implementation, approval of development plans and budgets, and overseeing the implementation of programmes and projects to enhance transparency, accountability and value for money.

The sub-programme supports the General Assembly, Executive Committee, and other Statutory Sub-Committees of the assembly to carry out their deliberative and oversight responsibilities. Key activities include reviewing and approving annual budgets, fee-fixing resolutions, medium term development and annual action plans, and by-laws; monitoring service delivery across sectors; and ensuring compliance with national policies, standards, and regulatory frameworks.

The sources of funding are the DACF, IGF, and GoG transfers.

Key challenges include a persistent communication gap between Assembly Members and their constituents; inadequate logistics to support the work of Assembly and Area and Town Council Members; limited interest and participation of local actors in governance processes; and insufficient funding for operations.

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
Organized subcommittees Meetings	Number of meetings	18	6	18	18	18	18
Organized Executive Committee Meetings	Number of meetings	3	1	3	3	3	3
Organized General Assembly Meetings	Number of meetings	3	2	3	3	3	3
Facilitated Zonal Council meetings	Number of meetings	3	1	3	3	3	3
Received and resolved complaints	Number of complaints resolved by PRCC	6	2	8	8	8	8
Organized PRCC meetings	Number of meetings held	4	2	4	4	4	4

Budget Sub-Programme Standardized Operations and Projects

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

Table 16: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Citizen participating in local government (Support to zonal councils, facilitating zonal council meetings, organizing town hall meetings, resolution of disputes by PRCC)	
Legislative enactment and oversight e.g. Assembly members sitting allowance, PM monthly allowance	

PROGRAMME 2: SOCIAL SERVICES DELIVERY

Budget Programme Objectives

- To ensure free, equitable and quality education for all by 2030
- To achieve universal health coverage, including financial risk protection, access to quality health-care services
- Adopt policies, especially fiscal, wage and social protection policies for gender equality

Budget Programme Description

The Social Services Delivery Programme focuses on improving the quality, accessibility, and efficiency of essential social services across the district. It encompasses key sectors such as education, health, social welfare/protection, community development, youth and sports development, gender equality and environmental sanitation improvement. It also seeks to provide accurate, reliable and timely information on all births and deaths occurring within the district for socio-economic development through their registration and certification.

This programme supports the implementation of policies, regulations, and interventions that improve school enrollment and learning outcomes, strengthens primary healthcare and disease prevention, and provides social protection services to the poor, aged, and persons with disabilities. It also facilitates community mobilization, mass education and sensitization, skills training, child protection services, and youth empowerment initiatives. The funding sources for the programme include GoG transfers and Internally Generated Funds from the Assembly. The beneficiaries of the programme include urban and rural dwellers in the district. Total staff strength of twenty-three (23) from the Social Welfare & Community Development Department, Environmental Health Unit, birth and death department, with support from the Ghana Education Service and Ghana Health Service, who are Schedule 2 departments, are delivering this programme.

SUB-PROGRAMME 2.1 Education, Youth and Sports Services

Budget Sub-Programme Objective

- To ensure free, equitable and quality education for all by 2030
- Eliminate gender disparities in education and ensure equal access to all levels

Budget Sub-Programme Description

The Education, Youth and Sports Services Sub-Programme focuses on enhancing access to quality education, promoting youth development, and supporting sporting activities across the district. It aims to strengthen the capacity of schools, empower young people with relevant skills, and encourage active participation in sports as a tool for talent development, social cohesion, and healthy living.

The sub-programme supports the supervision and monitoring of educational institutions, improvement of teaching and learning conditions, enforcement of education policies, and facilitation of school infrastructure development. It also promotes community participation in education through School Management Committees (SMCs) and Parent-Teacher Associations (PTAs).

In the area of youth development, the sub-programme collaborates with the National Youth Authority (YEA) and other stakeholders to deliver skills training, entrepreneurship programmes, leadership development initiatives, and youth empowerment activities.

The sub-programme would be funded from DACF, IGF, DACF-RFG, SOCO and GoG.

The beneficiaries include the school pupils, community members, Parent Associations (PAs), Civil Society Organizations, the private sector and other central government agencies.

The challenges are relatively poor BECE results in rural schools, absence of electricity in some schools, lack of decent accommodation for teachers, uneven distribution of teachers in the district, truancy among teachers and pupils, inadequate sanitation facilities in schools, poor supervision by circuit supervisors due mainly to immobility, inadequate and dilapidated school infrastructure, inadequate furniture for pupils and teachers, insufficient textbooks and TLMS and high dropout rate.

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
Classroom infrastructure increased	Number of classrooms constructed	1	1	1	2	2	2
Supplied furniture for school pupils	Number supplied	1,500	650	1,500	2,000	2,000	2,500
Rehabilitated schools	Number of schools rehabilitated	2	1	3	3	3	3
STME Clinic organized	Number organized	1	1	1	1	1	1
Organized Municipal reading competition for public primary schools	Number	1	1	1	1	1	1
My First Day in School organized	Number organized	1	1	1	1	1	1
Organized sport and cultural activities	Number organized	1	1	1	1	1	1
Conducted mock exams for BECE Candidates	Number of exams conducted	1	1	2	1	1	1
Feeding schools increased	Number of schools	48	37	48	48	48	48
Supported MDE to attend workshops	Number of times	1	0	1	1	1	1
Supported needy and distressed Students	Number supported	5	7	15	10	10	10
Organized Independence Day celebration	Number celebrated	1	1	1	1	1	1

Budget Sub-Programme Standardized Operations and Projects

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

Table 18: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Official/ national celebrations (Independence Day celebrations, my first day at school, etc.)	Acquisition of Movable and Immovable Assets (Complete the renovation of Teachers' Quarters at Kolpieliga)
Support to teaching and learning delivery (schools and teachers award scheme, educational financial support)	Acquisition of Movable and Immovable Assets (Complete the refurbishment 2No. football fields at Cinkom and Nakambo)
	Acquisition of Movable and Immovable Assets (Constructed 2no. skills development training centres at Zong_Natinga and Pusiga)
	Acquisition of Movable and Immovable Assets (Complete the construction of 1no. Girls' hostel with 3-unit dormitories, 2-unit bedrooms, 1no. 2-unit KVIP, a kitchen, and 30no. double beds at Pusiga Senior High School)
	Acquisition of Movable and Immovable Assets (Complete the construction of 1no. 3-unit classroom block at Kultamse)
	Acquisition of Movable and Immovable Assets (Complete the procurement of 1,430 No. Mono Desks for JHS)
	Acquisition of Movable and Immovable Assets (Complete the procurement of 570 No. Mono Desks for SHS)
	Acquisition of Movable and Immovable Assets (Complete the procurement of 320 No. tables and chairs for basic school teachers)
	Acquisition of Movable and Immovable Assets (Complete the construction of 3-unit classroom block with KVIP - Tainchangu No 1)
	Acquisition of Movable and Immovable Assets (Complete the renovation of 1 No. 6 Unit Classroom Block at Cinkom)
	Acquisition of Movable and Immovable Assets (Renovation of 1No. 3-unit classroom block at Tindanatinga)

	Acquisition of Movable and Immovable Assets (Complete the construction of 1No. 6-unit class-room block with an office, staff common room, a library and a store at Ninkogo)
	Acquisition of Movable and Immovable Assets (Complete the construction of 1No. 2-unit KG block at Narango)
	Acquisition of Movable and Immovable Assets (Complete the construction of 1No. 3-unit class-room block at Sugudi)
	Acquisition of Movable and Immovable Assets (Complete the renovation of 1No. Teachers' quarters at Widana Primary School)
	Acquisition of Movable and Immovable Assets (Complete the construction of 1 No. 3 unit Classroom Block at Adabia)
	Acquisition of Movable and Immovable Assets (Construction of 1no. modern KG classroom block at Hariya KG)
	Acquisition of Movable and Immovable Assets (Construction of 1no. 3-unit classroom block at Nakom Primary School)
	Acquisition of Movable and Immovable Assets (Construction of 1no. 3-unit classroom block at Kogadem JHS)
	Acquisition of Movable and Immovable Assets (Renovation of ICT centre for education office)
	Acquisition of Movable and Immovable Assets (Procurement of 1,500No. Dual Desks for Primary Schools)
	Acquisition of Movable and Immovable Assets (Procurement of 1,000No. Mono desks for Junior High School)
	Acquisition of Movable and Immovable Assets (Construction of 1No. 6-unit classroom block at Kulungungu Primary School)
	Acquisition of Movable and Immovable Assets (Construction of 1No. 5-unit 1-bed room accommodation for teachers at Koose)

SUB-PROGRAMME 2.2 Public Health Services and Management

Budget Sub-Programme Objective

- To achieve universal health coverage, inclusive finance risk protection, access to quality health-care services
- To end AIDS, malaria, NTD epidemic and combat, water-borne & communicable disease

Budget Sub-Programme Description

The Public Health Services and Management Sub-Programme focuses on promoting and safeguarding the health and well-being of the district's population through preventive, promotive, and regulatory health interventions. It aims to reduce disease prevalence, improve sanitation and hygiene, ensure safe food and water, and strengthen community-based health initiatives.

The sub-programme supports the implementation of public health policies, monitoring of health facilities, control of communicable and non-communicable diseases, and coordination of immunization and health outreach programmes. Health Centres, clinics and CHPS Compounds are the facilities that provide services as close to the people as possible.

The sub-programme is funded from DACF, DACF-RFG, SOCO and IGF. The beneficiaries include the Community members, pregnant women, Men, children, Civil Society Organizations, and the Private Sector. The Municipal Assembly, in collaboration with the district health directorate, would implement the sub-programme.

The challenges are inadequate critical health personnel resulting from high attrition of staff due to the protracted Bawku conflict, high incidence of malaria and other preventable diseases, relatively high HIV/AIDS infection rate, poor nutrition among children, drug abuse, inadequate equipment and furniture in rural health facilities, high incidence of sanitation related diseases, low coverage of health insurance in the municipality and exclusion of critical drugs from the NHIS list for health centres and CHPS compounds.

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
Organized know your HIV status campaigns	Number of campaigns organized	2	1	3	3	3	3
Organized HIV and AIDS coordination meetings	Number of meetings	2	1	4	4	4	4
Improved access to Health care delivery	Number of functional CHPS Zones established in deprived areas	10	10	15	15	15	15
	Number of CHPS compounds with structures	5	8	10	10	10	10
	Number of CHPS built	4	3	5	5	5	5
	Number of CHPS renovated	5	2	5	5	5	5
	Number of CHPS supplied with medical equipment	0	0	2	2	2	2

Budget Sub-Programme Standardized Operations and Projects

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

Table 20: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
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Public health services (Support for other health-related programmes (Immunization, payment of medical bills, etc.)	Acquisition of Movable and Immovable Assets (Complete and furnish the construction of 1No. CHPS Compound at Terago
District Response Initiative (DRI) on HIV/AIDS and malaria (HIV & AIDS coordination meetings, organizing HIV campaigns)	Acquisition of Movable and Immovable Assets (Complete and furnish the construction of 1No. CHPS Compound at Nakambo
	Acquisition of Movable and Immovable Assets (Complete the renovation of 1No. CHPS compound at Nakom)
	Acquisition of Movable and Immovable Assets (Complete the construction of 1no. CHPS Compound at Asongtaba)
	Acquisition of Movable and Immovable Assets (Construction and furnishing of 1No. CHPS Compound and 3-unit staff accommodation with 3-unit WC toilet at Yariga No.2)
	Acquisition of Movable and Immovable Assets (Renovation of 1No. CHPS compounds, 1No. 3Unit washrooms, 1No. 2Unit urinals at Tindanatinga)
	Acquisition of Movable and Immovable Assets (Construction of Residential accommodation and supply of 3No. Beds, 1 set of room and kitchen furniture at Gareke)
	Acquisition of Movable and Immovable Assets (Renovation of 1No. CHPS compounds, 1No. 3Unit washrooms, 1No. 2Unit urinals at Bengula)
	Acquisition of Movable and Immovable Assets (Complete the construction of CHPS Compound and Furnishing with mechanised borehole/ water cisterns at Gambulugu)
	Acquisition of Movable and Immovable Assets (Complete the renovation of 2No. CHPS compounds at Tindanatinga and Bengula)
	Acquisition of Movable and Immovable Assets (Construction of Residential accommodation and supply of 3No. Beds, 1 set of room and kitchen furniture at Gareke)
	Acquisition of Movable and Immovable Assets (Construction of 1no. CHPS compound at Cinogo)
	Acquisition of Movable and Immovable Assets (Renovation of old health insurance office)

	Acquisition of Movable and Immovable Assets (Renovation of CHPS compound at Sarabogo)
	Acquisition of Movable and Immovable Assets (Renovation of CHPS compound at Zuabuliga)
	Acquisition of Movable and Immovable Assets (Construction 1no. staff accommodation at Nware CHPS compound)
	Acquisition of Movable and Immovable Assets (Construction of 2no. wards and 1no. maternity block at Nware CHPS compound)
	Acquisition of Movable and Immovable Assets (Renovation of Kulungu health centre)
	Acquisition of Movable and Immovable Assets (Renovation of Pusiga health centre).

SUB-PROGRAMME 2.3 Social Welfare and Community Development

Budget Sub-Programme Objective

- Adopt policies, especially fiscal, wage and social protection policies, for gender equality
- Eliminate child, early, forced marriage and female genital mutilation

Budget Sub-Programme Description

The Social Welfare and Community Development Sub-Programme focuses on improving the well-being of everyone with particular focus on the vulnerable groups and fostering inclusive and participatory development across the district. It seeks to address social inequalities, empower communities, and enhance the capacity of individuals and groups to contribute meaningfully to local development.

The sub-programme provides support services for children, the aged, persons with disabilities, women, and other vulnerable populations, including social protection interventions, counseling, and advocacy. It also facilitates community mobilization, capacity-building initiatives, and the establishment of self-help groups to promote local development and resilience.

The two units of the Department of Social Welfare and Community Development shall lead this sub-programme execution. A total of six (6) staff shall execute the programme with funding from DACF, UNICEF_CP, GoG, and IGF.

The challenges are limited participation of women in decision making at all levels, low level of employment among women and the physically challenged, lack of employable skills among women and PWDs, discrimination against PWD, irresponsible parenting and child abuse, ignorance about the existing laws protecting their rights, negative /harmful cultural /traditional practices female genital mutilation.

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
Supported persons with disability with skill training	Number of disabled persons provided with skill training	82	130	350	400	450	500
Monitored and Evaluated PWDs activities	Number of PWD monitored	1,500	3,200	5,000	6,000	7,000	7,000
Supported PWDs in special schools	Number of PWD supported	80	80	250	300	320	350
Supported PWD to go into income generating activities	Number supported	50	50	60	80	100	100
Established VSLA	Number	1	2	5	7	10	10
LEAP coverage increased	Number of beneficiaries	3,462	3,579	14,000	15,000	15,500	15,500
	Number of communities	41	41	100	100	100	100
	Number of households	1,154	1,193	4,600	4,700	4,800	4,800
	Number of new communities targeted	0	0	0	59	59	59

Budget Sub-Programme Standardized Operations and Projects

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

Table 22: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Social intervention programmes (PWD funds disbursement, income-generating activities, medical support, assistive devices, school fees, monitor LEAP funds disbursement & enrolment)	Acquisition of Movable and Immovable Assets (Procurement of 1no. laptop, printer and UPS)
Gender empowerment and mainstreaming (Monitoring of women VSLA, women empowerment, training of women groups)	

Child rights promotion and protection (Monitoring of day care centres, integrate street children, child trafficking, paternity cases)	
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SUB-PROGRAMME 2.4 Birth and Death Registration Services

Budget Sub-Programme Objective

- Provide legal identity for all, including birth registration

Budget Sub-Programme Description

The Birth and Death Registration Services Sub-Programme focuses on ensuring the accurate, timely, and official recording of births and deaths and other population demographics within the district. It aims to provide residents with legal proof of identity, age, and civil status, which is essential for accessing public services, exercising rights, and facilitating planning and statistical analyses at the district and national levels.

The sub-programme oversees the registration of births and deaths in accordance with the Civil Registration Act and related regulations. It facilitates the issuance of birth and death certificates, maintains secure and up-to-date civil records, and promotes public awareness of the importance of timely registration.

The Department of Births and Deaths shall lead this sub-programme execution. Currently, there is no permanent staff in this department. Funding for the sub-programme is from DACF and IGF. The beneficiaries are the district populace. The challenges are limited participation by members of the population in education and sensitization programmes, lack of staff, lack of means of transport for mobile registration exercises, cultural beliefs against registration of births and deaths, and inadequate office logistics among others.

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 23: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Birth registration coverage	Percentage (%)	97.38	62.01	100	100	100	100
Registered births	Total Number registered	3,415	2,175	3,507	3,600	3,700	3,800

	Number of males registered	1,702	1,067	1,507	1,600	1,700	1,800
	Number of females registered	1,713	1,108	2,000	2,000	2,000	2,000
Registered deaths	Total number	158	83	821	800	750	700
	Number male	97	51	421	410	400	380
	Number female	61	32	400	390	350	320

Budget Sub-Programme Standardized Operations and Projects

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

Table 24: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Data Collection (Register all new born and all deaths)	
Internal management of the department (fuel, stationery,)	

SUB-PROGRAMME 2.5 Environmental Health and Sanitation Services

Budget Sub-Programme Objective

- Achieve access to adequate and equitable sanitation and hygiene

Budget Sub-Programme Description

The Environmental Health and Sanitation Services Sub-Programme focuses on promoting safe, clean, and healthy environments to improve the overall quality of life in the district. It aims to prevent disease, reduce environmental hazards, and ensure compliance with public health and sanitation standards.

The sub-programme oversees waste management, sanitation infrastructure development, drainage maintenance, vector control, and food hygiene inspections. It also promotes community awareness and behavioral change campaigns on environmental cleanliness, proper waste disposal, and sanitation best practices.

The District Environmental Health Unit (DEHU) shall lead execution. A total of 17 staff, comprising skilled and unskilled, shall execute the programme with funding from DACF, GoG and IGF. The beneficiaries are the public and governmental agencies.

The challenges are; low capacity of district water and sanitation team, indiscriminate disposal of liquid and solid waste, inadequate number of public waste management facilities, negative attitude of the people towards sanitation, inadequate sanitary vehicles, equipment and other logistics, poor management of sanitary facilities, lack of final disposal sites, limited number of environmental health officers, dumping of refuse into drains and poor drainage in the urban areas among others.

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
Rehabilitated KVIPs	Number	0	0	1	2	3	3

Disposed Solid Waste	% disposed	65	57.1	70	72	75	75
Disposed Liquid Waste	% disposed	51.3	43.9	60.0	65	70	75
Access to improved sanitation increased	% increased	48	48	65	65	65	65
Evacuated refuse dump	Number evacuated	2	0	5	5	5	5
Organized general clean up exercise	Number organized	4	2	4	4	4	4
Increased the consumption of hygienic food	Number of Food vendors screened	810	0	2,000	2,000	2,000	2,000
	Number issued with health certificate	810	0	2,000	2,000	2,000	2,000

Budget Sub-Programme Standardized Operations and Projects

The table below 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
Environmental, sanitation and waste management (Sanitary tools, prosecution of sanitary offenders)	Procure 1no. laptop
Solid waste management (Evacuate refuse, clean up exercise)	
Solid liquid management (disposal of liquid waste, sensitization on liquid waste)	
Internal management of the organisation (Fuel, maintenance of sanitation vehicles, electricity for official use)	

PROGRAMME 3: INFRASTRUCTURE DELIVERY AND MANAGEMENT

Budget Programme Objectives

- To enhance inclusive urbanization & capacity for participatory human settlement management in all communities
- To achieve universal & equal access to safe & affordable drinking
- Provide access to safe, affordable, accessible and sustainable transport for all

Budget Programme Description

The Infrastructure Delivery and Management Programme focuses on the planning, development, and maintenance of essential physical infrastructure required to support socio-economic development within the district. It ensures that public facilities—such as roads, buildings, water systems, sanitation infrastructure, markets, and staff accommodation—are well designed, efficiently executed, and sustainably managed and or maintained.

The programme coordinates the preparation of infrastructure plans, project designs, cost estimates, procurement processes, and contract management. It facilitates the supervision of construction works, monitoring of infrastructure performance, and enforcement of building regulations to ensure safety, quality, and value for money. Additionally, the programme supports routine and periodic maintenance of public assets to prolong their lifespan and enhance local service delivery.

The sub-programmes would be delivered by the Physical Planning Department and the Department of Works, which is a merger of the Public Works Department, Department of Feeder Roads and Water and Sanitation Unit of the assembly. Funding for the programme will be from GoG, DACF-RFG, GPSNP, SOCO, MPCF, DACF and IGF. The beneficiaries are the general public, traditional authorities, zonal councils, safety officers and other government agencies.

SUB-PROGRAMME 3.1 Physical and Spatial Planning Development

Budget Sub-Programme Objective

- To enhance inclusive urbanization & capacity for participatory human settlement management in all communities

Budget Sub-Programme Description

The Physical and Spatial Planning Development Sub-Programme focuses on guiding and regulating the spatial development (settlement planning & execution) of the district to ensure orderly, sustainable, and efficient land-use management. It ensures that physical growth aligns with the District Development Plan, national planning standards, and environmental considerations.

The sub-programme supports the preparation, review, and implementation of planning schemes, structure plans, and local plans. It facilitates development control activities, including the processing of building permit applications, inspection of development sites, and enforcement of planning and building regulations to prevent unauthorized development. It also coordinates spatial data management, land-use mapping, and zoning to promote balanced and functional settlements.

Three permanent staff shall deliver the sub-programme and will be funded from GoG, GPSNP, SOCO, DACF-RGF, DACF and IGF. The beneficiaries are the general public, traditional authorities, zonal councils, safety officers and other government agencies.

The challenges include ineffective development control, haphazard development of structures, inadequate public education on land use, non-adherence to development schemes, limited coordination among land sector agencies, insufficient physical development planners, land disputes, non-enforcement of the National Building Code, rapid urbanization and urban sprawl, and absence of planning schemes in certain parts of 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 27: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Issued building permits within 30days (total)	Number of permits issued	105	67	100	150	200	250
Residential building permits approved	Number of permits approved	12	8	15	35	65	85
Commercial building permit approved	Number of permits approved	9	10	15	20	30	40
Fuel stations building permits approved	Number of permits approved	1	0	2	2	2	2
Temporary structures permit approved	Number of permits approved	83	39	55	85	120	160
Developed local maps	Number of maps	2	0	2	2	2	2
Organized statutory spatial planning committee meeting	Number of SPC meeting	12	9	12	12	12	12
Organized technical subcommittee eating	Number of TSC meeting	12	9	12	12	12	12
Street Addressed and Properties numbered	Number of streets signs post mounted	35	30	50	60	70	80
	Number of properties numbered	20	15	20	30	40	50

Budget Sub-Programme Standardized Operations and Projects

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

Table 28: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Land use and spatial planning (SPC and technical committee meetings, completion of the last stages of the Kulungungu local plan, Development of Local Planning Scheme for Pusiga Township etc.)	Acquisition of Movable and Immovable Assets (Procurement & erection of 20 no. road signage, Procurement of 2no. GPS Machine)
Street naming and property addressing system (Develop data base for Street Naming and addressing system)	

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

Budget Sub-Programme Objective

- Develop quality, sustainable and resilient infrastructure to support economic development and human well-being
- To achieve universal & equal access to safe & affordable drinking water
- Provide access to safe, affordable, accessible and sustainable transport for all

Budget Sub-Programme Description

The Public Works, Rural Housing and Water Management sub-programme is responsible for planning, developing, and maintaining essential physical infrastructure that supports socio-economic infrastructure development within the Pusiga District. This sub-programme focuses on the construction, rehabilitation, and management of public buildings, rural housing initiatives, and community water systems to improve living conditions and promote sustainable development.

Key activities include supervising public infrastructure projects—such as office complexes, schools, health facilities, and staff bungalows—ensuring they meet required standards, regulations, and timelines. It also supports rural housing development through technical guidance, enforcement of building regulations, and monitoring of private and community construction works. In the area of water management, the sub-programme facilitates the provision, maintenance, and monitoring of safe and reliable water systems, including boreholes, small-town water systems, and other potable water facilities across the district.

The Works Department, water and sanitation team shall deliver the sub-programme with a total number of three (3) staff. The sub programme would be funded from DACF, DACF-RFG, IGF, GPSNP, SOCO and GoG. The beneficiaries of the sub-programme are the community members and other relevant departments/agencies.

The challenges are pollution of water sources, inadequate supply of potable water, frequent breakdown of water systems, low capacity of the District Water and Sanitation Team and Water and Sanitation Management Teams in communities, inability of the Assembly to open access roads in some locations, illegal on-street parking, and inadequate requisite staff.

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 29: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Increased electricity infrastructure	Number of street lights maintained	150	80	200	300	400	500
Increased water infrastructure	Number of boreholes drilled & mechanized	15	10	10	10	10	10
	Number of communities provided with potable water	15	10	10	10	10	10
Maintained feeder roads annually	Km's of feeder roads reshaped/rehabbed	4.5km	3.5km	5km	5km	5km	5km
Physical projects supervised	Number supervised	20	15	30	35	40	45

Budget Sub-Programme Standardized Operations and Projects

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

Table 30: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Maintenance, rehabilitation, refurbishment, and upgrading of existing assets (Maintenance of Office Equipment, Rehabilitation and furnishing of office building, Rehabilitation of ripped-off structures)	Acquisition of Movable and Immovable Assets (Complete the drilling and construction of 10No. Boreholes)
Supervision and regulation of infrastructure development (building inspection and supervision, demolition of unauthorised structures)	Acquisition of Movable and Immovable Assets (Complete the construction of 5-unit official accommodation with a mini conference hall at Kulungugu)

	Acquisition of Movable and Immovable Assets (Complete the construction of 1No. 2-unit semi-detached accommodation at Pusig)
	Acquisition of Movable and Immovable Assets (Complete the construction of 3-bedroom residential accommodation for decentralised departments at Miranatinga)
	Acquisition of Movable and Immovable Assets (Procurement of 600No. low tension poles)
	Acquisition of Movable and Immovable Assets (Fencing of office accommodation at Miranatinga)
	Acquisition of Movable and Immovable Assets (Construction of 2no. 2-bedroom semi-detached staff accommodation at Pusiga)

SUB-PROGRAMME 3.3 Roads and Transport Services

Budget Sub-Programme Objective

- To provide access to safe, affordable, accessible & sustainable transport systems for all

Budget Sub-Programme Description

The Roads and Transport Services sub-programme focuses on developing, improving, and maintaining the road and transport infrastructure within the Pusiga District. It aims to enhance mobility, facilitate trade, and improve access to essential social services such as health, education, and markets. Under this sub-programme, the Assembly oversees the construction, rehabilitation, and routine maintenance of feeder roads, culverts, bridges, and community access routes.

The sub-programme also supports transportation planning, road safety education, and collaboration with central government agencies such as the Department of Feeder Roads, Ghana Highway Authority, and the Department of Urban Roads.

The Department of Works shall deliver the sub programme in the absence Feeder Road Department in the district. The sub-programme will be funded from DACF, IGF, MPCF, GPSNP, SOCO and GoG. The beneficiaries of the sub-programme are the community members and other relevant departments/agencies.

The challenges are encroachment on road reservations by developers, illegal on-street parking, congested/unattractive streets and poor conditions of roads.

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
Maintained streetlights	Number of streetlights	150	80	200	300	400	500
Constructed culverts	Number constructed	2	0	5	5	5	5
Improved network (Proportion/ length of roads/drains maintained/ rehabilitated opened)	Graveling (km)	3.4	9	10	10	10	10
	New roads opened (km)	0	0	10	10	10	10

Budget Sub-Programme Standardized Operations and Projects

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

Table 32: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Internal Management of the organization (fuel, maintenance of official vehicle, stationery)	Acquisition of Movable & Immovable Assets (Complete the construction of 1 No. 3x2M Cell Culverts, Box, Maximum Length 8m long - Tainchangu No 2
	Acquisition of Movable and Immovable Assets (Complete the construction of 1 No. 3x2M Cell Culverts, Box, Maximum Length 8m long – Kulta-mise)
	Acquisition of Movable and Immovable Assets (Construction of 1 No. 3x2M Cell Culverts, Box, Maximum Length 8m long at Kampod and Pi-aloko)

	Acquisition of Movable and Immovable Assets (Complete rehabilitation of Ajengo-Natinga - Tesnatinga Feeder Road (3.9km))
	Acquisition of Movable and Immovable Assets (Complete rehabilitation of Dabia - Nakambo Feeder Road (5km))
	Acquisition of Movable and Immovable Assets (Construction of 1No. 2x3 double cell box culvert at Tindanatinga)

PROGRAMME 4: ECONOMIC DEVELOPMENT

Budget Programme Objectives

- To promote development policies that support MSMEs, including access to financial services
- To double Agricultural production and incomes of small-scale food production & non-farm employment

Budget Programme Description

The Economic Development Programme focuses on promoting sustainable local economic growth, improving livelihoods, and enhancing the productive capacity of the Pusiga District. The programme aims to create an enabling environment for agricultural development, business expansion, job creation, and improved access to economic infrastructure and services. It supports the district's efforts to harness its economic potential by strengthening key sectors such as agriculture, trade, tourism, microenterprise, and natural resource management.

Through this programme, the District Assembly implements targeted interventions that improve market access, provide skills development, facilitate value-addition activities, and promote private sector participation. The programme further seeks to address constraints facing farmers, traders, and small businesses, while supporting community-level initiatives that boost household incomes and drive inclusive economic growth.

The sub-programmes to deliver this programme are agricultural department and trade & industry. The beneficiaries of the sub-programme are farmers, businessmen & women, entrepreneurs, private sector operatives, NGOs, donor partners among others. The programme will be funded from GoG, SOCO, GPSNP, DACF and IGF.

SUB-PROGRAMME 4.1 Trade and Industrial Development

Budget Sub-Programme Objective

- To increase access of small-scale industrial and other enterprises to financial services

Budget Sub-Programme Description

The Trade and Industrial Development Sub-Programme focuses on promoting local economic growth through enhanced commerce, value addition, skills training and credit access support for small and medium-scale enterprises (SMEs). It aims to create an enabling environment for businesses to thrive, expand market access for local products, and stimulate industrial activities that contribute to job creation and revenue generation in the district.

The sub-programme undertakes activities such as facilitating trade promotions (trade fairs and exhibitions), supporting local artisans and producers, providing business advisory services, and collaborating with relevant agencies to promote cottage industries and agro-processing initiatives. It also works to improve the regulatory environment for traders, strengthen the capacity.

The Programme is funded by GoG, SOCO, GPSNP, DACF and IGF. The beneficiaries are the private sector operatives, community members and other stakeholders. The District Assembly would collaborate with the Business Advisory Centre (BAC) and cooperatives to execute the sub-programme.

The challenges are inadequate staff, low-income levels of the private sector operatives, high illiteracy rates, inadequate access to credit, inadequate funds, and logistics for business support services.

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
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		2024	2025 as at September	2026	2027	2028	2029
Organized LED committee meetings	Number of meetings	2	1	4	4	4	4
Supported local businesses with start-up kits/tools and or logistics	Number	100	75	250	300	350	350
Legally registered small businesses facilitated annually	Number of small businesses registered	10	15	20	30	35	40
Trained artisans' groups to sharpen skills annually	Number of groups and people trained	15 (150)	20 (200)	30 (300)	30 (300)	30 (300)	30 (300)
Financial / Technical support provided to businesses annually	Number of beneficiaries provided financially	40	50	80	100	100	100

Budget Sub-Programme Standardized Operations and Projects

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

Table 34: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Promotion of Small, Medium and Large-scale enterprises (counterpart funding of REP activities, trainings, organize LED fora)	Acquisition of Movable & immovable Assets (Complete the construction of 2No. Skills Development Training Centres at Zong-Natinga and Pusiga)
Trade Development and Promotion (Trainings, exhibitions, trade fairs)	Acquisition of Movable and Immovable Assets (Complete the fencing of the cattle market with an office and Cattle loading ramp at Gareke)
	Acquisition of Movable and Immovable Assets (Complete the fencing of the animal market for small ruminants with an office at Gareke)
	Acquisition of Movable and Immovable Assets (Construction of 1no. 10-unit market stores at Widana)
	Acquisition of Movable and Immovable Assets (Construction of 1no. 10-unit market stores at Kulungugu)

	Acquisition of Movable and Immovable Assets (Complete the construction of a Timber Market, 1no. 2,500ltr Poly Tanks with Concrete Overhead Stand, 1no. 1.2m U-Culvert and 2no. Urinals at Natinga)
	Acquisition of Movable and Immovable Assets (Completion of the 24-hour economic market at Pusiga)

SUB-PROGRAMME 4.2 Agricultural Services and Management

Budget Sub-Programme Objective

To double Agricultural production and incomes of small-scale food production & non-farm employment

Budget Sub-Programme Description

The Agricultural Services and Management Sub-Programme focuses on promoting sustainable agricultural development, improving food security, and enhancing the livelihoods of farmers within the Pusiga District. The sub-programme is central to the district's economic growth, as agriculture remains the primary source of income for the majority of households employing about 80% of the population. Its activities aim to strengthen agricultural extension delivery, improve access to productive resources, and support the adoption of modern farming technologies.

This sub-programme provides technical services in crop production, livestock development, veterinary services, and agribusiness support. It also facilitates farmer-based organization (FBO) development, market linkages, and post-harvest management. Through collaboration with the Ministry of Food and Agriculture (MoFA), development partners, and private sector actors, the sub-programme works to enhance productivity and resilience in the agricultural sector.

The Department of Agriculture would deliver the sub-programme with 9 staff. The beneficiaries of the sub-programme are farmers, private sector operatives, NGOs, donor partners and other stakeholders. The programme would be funded from GoG, SOCO, GPSNP, DACF and IGF.

The challenges are low yields of crops, reliance on rain-fed agriculture, inadequate agricultural infrastructure, high cost of agricultural inputs, post-harvest losses, absence of cottage industries for vegetable processing, dependence on local breeds of small ruminants, unfavorable weather conditions e.g. erratic rainfall, inadequate feed and water for the animals during the long dry season, declining soil fertility, inadequate staff (AEAs) and inadequate good storage facilities

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 Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Increased yield of elected crops and vegetables	(metric tons '000)/Ha						
	Maize	3.84	N/A	4.2	4.2	4.2	4.5
	Rice	7.68	N/A	8.0	8.0	8.2	8.2
	Sorghum	1.98	N/A	2.1	2.5	2.7	2.7
	Millet	1.73	N/A	2.0	2.3	2.5	2.5
	Groundnut	1.98	N/A	2.0	2.5	2.5	2.5
	Soya beans	2.81	N/A	3.0	3.2	3.5	3.5
	Cowpea	0.92	N/A	1.2	1.2	1.2	1.2
	Tomatoes	4.41	N/A	4.5	4.8	5.0	5.0
	Onions	5.0	N/A	5.5	5.5	5.7	5.7
Pepper	0.76	N/A	1.5	1.8	2.0	2.0	
Conducted demonstration fields on high-yielding crops	Number of demonstration fields	20	6	15	15	15	15
Organized farmers day celebration	Number organized	1	0	1	1	1	1
Conducted monitoring and supervisory visits by DAOs	Number of monitoring visits	92	62	42	42	55	55
Carried out home & farm visits by each AEAs	Number of farm visits	153	127	150	160	160	160
Held District Value Chain committee meetings	Number of meetings	2	1	2	2	2	2

Budget Sub-Programme Standardized Operations and Projects

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

Table 36: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Official/national celebrations (Provision for farmers' day celebration)	(Acquisition of Movable and Immovable Assets) Complete the rehabilitation of Small Earth Dam at Miranatinga
Internal management of organization (Insurance of official vehicles, fuel, maintenance, utility bills)	Acquisition of Movable and Immovable Assets (Complete the rehabilitation of small earth dam at Koose)
Agricultural research and demonstration farms (Public education and sensitisations on good farming practices, upscale vegetable farming among dry season farmers through the provision of improved varieties of seeds and training)	Acquisition of Movable and Immovable Assets (Complete the rehabilitation of small earth dam at Kolnaba)
	Acquisition of Movable and Immovable Assets (Rehabilitation of 10 Ha degraded communal land using cashew fruit trees, including a nursery at Bengula)
	Acquisition of Movable and Immovable Assets (Renovation of the Department of Agriculture office building)

PROGRAMME 5: ENVIRONMENTAL MANAGEMENT

Budget Programme Objectives

- To strengthen resilience & adaptive capacity to climate-related hazards & natural disasters

Budget Programme Description

The Environmental Management Programme aims to ensure the conservation and preservation of a safe, and resilient natural environment capable of supporting public health, socio-economic development, and climate adaptation within the district. The programme focuses on protecting the natural environment, promoting sustainable conservation practices, managing natural resources responsibly, and reducing vulnerability to disasters and climate-related risks.

In addition to environmental functions, the programme incorporates disaster prevention and emergency management activities. These include hazard identification, disaster risk assessments, early warning systems, community sensitization, and capacity-building for disaster preparedness. The programme works closely with the National Disaster Management Organization (NADMO) and Environmental Protection Authority (EPA) to coordinate response efforts, distribute relief items, and support recovery initiatives during floods, fires, windstorms, and other emergencies.

The Department of Forestry & Natural Resource Conservation and National Disaster Management Department, and EPA would deliver the programme. The general public would benefit from the programme and it would be funded by GoG, IGF and DACF

SUB-PROGRAMME 5.1 Disaster Prevention and Management

Budget Sub-Programme Objective

- To strengthen resilience & adaptive capacity to climate-related hazards & natural disasters
- To ensure that ecosystem services are protected and maintained for future human generations

Budget Sub-Programme Description

The Disaster Prevention and Management Sub-Programme focuses on reducing the district's vulnerability to natural and human-induced hazards and strengthening the capacity of communities to respond effectively to emergencies. It aims to safeguard lives, protect property, and promote resilience through coordinated disaster risk reduction, preparedness, response, and recovery activities.

This sub-programme is implemented primarily through the District NADMO Secretariat, EPA, and Forestry Commission in collaboration with the District Assembly, security agencies, health institutions, community structures, and development partners. Key functions include conducting hazard and risk assessments, monitoring disaster-prone areas, and implementing early warning systems. It also involves organizing community awareness and sensitization programmes on fire safety, flood prevention, windstorm preparedness, and other emergency risks. It further provides rapid response support during disaster events, including evacuation assistance, first aid, and the distribution of relief items to affected households. The sub-programme will be funded from GoG, IGF, GPSNP and DACF.

The challenges are weak capacity to provide for emergencies, lack of financial support to trained fire volunteers at the community level, difficulty in attending to fires due to inaccessible roads to communities, inadequate capacity of NADMO staff to cope with modern trends in disaster management, development in waterways and lack of storage facilities for relief items.

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 37: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Prepared a disaster preparedness plan	Number of plans prepared	1	1	1	1	1	1
Reduced the hazards of climate-related disasters	Number of communities affected by windstorm	21	1	36	36	15	15
	Number of communities affected by floods	0	0	10	10	10	5
	Number of communities affected by bushfires	0	0	3	3	3	3
Organized Municipal disaster management committee meetings	Number of meetings	2	1	4	4	4	4
updated disaster preparedness map	Number of maps prepared	0	1	1	1	1	1
Carried out disaster sensitization	Number of sensitizations carried	1	1	2	2	2	2

Budget Sub-Programme Standardized Operations and Projects

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

Table 38: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Disaster management (Disaster Design, Management and Prevention; rehabilitation of disaster-affected institutions, Conveyance of Relief items to Disaster areas)	

Internal management of the organisation (service committee meetings)	
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SUB-PROGRAMME 5.2 Natural Resources Conservation and Management

Budget Sub-Programme Objective

- To ensure that ecosystem services are protected and maintained for future human generations

Budget Sub-Programme Description

The Natural Resources Conservation and Management Sub-Programme is designed to promote the sustainable use, protection, and regeneration or restoration of the district's natural resources. The sub-programme focuses on safeguarding land, water bodies, forests, wildlife, and other ecological assets to support environmental sustainability, climate resilience, and long-term socio-economic development.

Key activities include monitoring and regulating the exploitation of natural resources, preventing land degradation, and promoting afforestation and reforestation initiatives. The sub-programme works to curb environmental challenges such as bushfires, sand mining, charcoal production, soil erosion, and the encroachment of water bodies. It also supports the adoption of climate-smart practices, including soil conservation, watershed protection, and sustainable land-use planning.

Implementation is carried out in collaboration with the Forestry Commission, Environmental Protection Agency (EPA), NADMO, traditional authorities, farmer groups, and community-based organizations. Community sensitization programmes are conducted to enhance public awareness on environmental stewardship, biodiversity conservation, and responsible resource management.

The funding for the sub-programme is from Central Government transfers. The sub-programme would be beneficial to the entire residents in the district.

Some challenges that confront the implementation of the sub-programme include inadequate office space, untimely releases of funds and inadequate logistics for public education and sensitization.

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 39: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Firefighting volunteers trained and equipped	Number of volunteers trained	15	20	30	30	30	30
Re-afforestation improved	Number of seedlings developed and distributed	400	500	600	600	600	600

Budget Sub-Programme Standardized Operations and Projects

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

Table 40: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Internal management of the department (electricity charges, stationery, fuel)	
Green Economy Activities (Supply of seedlings for tree planting, Construction of fire belt to prevent bush fire)	

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.

Public Investment Plan (PIP) for Ongoing Projects for The MTEF (2026-2029)

MMDA: Pusiga District Assembly											
Funding Source: SOCO											
Approved Budget: GH¢ 3,707,539.48											
#	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 1No. CHPS Compound and 3-unit staff accommodation with 3-unit WC toilet at Yariga No. 2	M/s Perrzoo Limited	100%	854,684.01	754,132.95	100,551.06	100,551.06	0.00	0.00	0.00

2	Renovation of 2No. CHPS compounds, 2No. 6Unit washrooms, 2No. 4Unit urinals at Tindanatinga and Bengula. Construction of Residential accommodation and supply of 3No. Beds, 1-set of room and kitchen furniture for GES at Gareke	M/s Centenary Construction Limited	100%	1,059,864.80	856,046.30	203,818.50	203,818.50	0.00	0.00	0.00
3	Refurbishment of 2No. Football Fields at Cinkom and Nakambo	M/s Al-Kahf Company Limited	100%	296,100.00	253,800.00	42,300.00	42,300.00	0.00	0.00	0.00
4	Drilling and construction of 5No. Mechanized Boreholes	M/s Aziida Company Limited	100%	564,350.00	498,330.00	66,020.00	66,020.00	0.00	0.00	0.00
5	Construction of 5-unit Official Accommodation with a Mini Conference Hall	M/s Musah Sadat Bawre Enterprise	50%	649,966.00	291,346.20	358,619.80	358,619.80	0.00	0.00	0.00
6	Construction of 1No. 2-unit semi-detached accommodation at Pusiga and construction of 3-bedroom residential accom-	M/s Don Barak GH Limited	60%	1,388,472.48	746,569.06	641,903.42	641,903.42	0.00	0.00	0.00

		modation for decentralized departments									
7		Fencing of cattle market with an office and Cattle loading ramp at Gareke and Fencing of animal market for small ruminants at Gareke	M/s Mash-med Enterprise	54%	1,887,086.90	920,033.10	967,053.80	967,053.80	0.00	0.00	0.00
8		Construction of 2No. Skills Development Training Centres at Zong_Natinga and Pusiga	Anabma Enterprise	32%	854,930.00	299,214.00	555,716.00	555,716.00	0.00	0.00	0.00
9		Construction of 3-unit classroom block and 2-unit urinals at Kultamsi	M/s Am Delwinde Ghana Limited	70%	699,440.50	414,454.50	284,986.00	284,986.00	0.00	0.00	0.00
10		Construction of a Timber Market, 1no. 2,500ltr Poly Tanks with Concrete Overhead Stand, 1no. 1.2m U-Culvert and 2no. Urinals at Natinga	B. Com Dan-Salley Company Limited	75%	745,027.50	258,456.60	486,570.90	486,570.90	0.00	0.00	0.00

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 and possible completion in the 2026 financial year.

Public Investment Plan (PIP) for Ongoing Projects for The MTEF (2026-2029)

MMDA: Pusiga District Assembly											
Funding Source: DACF											
Approved Budget: GH¢ 2,806,867.23											
#	Code	Project	Contract	% Work Done	Total Contract Sum	Actual Payment	Outstanding Commitment	2026 Budget	2027 Budget	2028 Budget	2029 Budget
1		Construction of 1 No. 3x2M Cell Culverts, Box, Maximum Length 8m long - Tainchangu No 2	Muisa Ventures	50%	650,000.00		650,000.00	650,000.00	0.00	0.00	0.00
2		Construction of 1 No. 3x2M Cell Culverts, Box, Maximum Length 8m long - Kultamise	Muisa Ventures	50%	939,622.52	289,622.52	650,000.00	650,000.00	0.00	0.00	0.00
3		Construction of CHPS Compound and Furnishing with mechanized borehole/ water cisterns - Gareke	Akolgo Enterprise	65%	800,000.00	127,685.41	672,314.59	672,314.59	0.00	0.00	0.00

4		Construction of CHPS Compound and Furnishing with mechanized borehole/ water cisterns – Gambulugu	Rash El-Yak Co. Ltd	100%	900,000.00	304,472.47	595,527.53	595,527.53	0.00	0.00	0.00
5		Construction of 3-unit classroom block with KVIP - Tainchangu No.1	Rash El-Yak Co. Ltd	100%	830,000.00	140,974.89	689,025.11	689,025.11	0.00	0.00	0.00

Public Investment Plan (PIP) for Ongoing Projects for The MTEF (2026-2029)

MMDA: Pusiga District Assembly											
Funding Source: GPSNP											
Approved Budget: GH¢ 3,570,692.82											
#	Code	Project	Contract	% Work Done	Total Contract Sum	Actual Payment	Outstanding Commitment	2026 Budget	2027 Budget	2028 Budget	2029 Budget
1		Rehabilitation of Ajengo-Natinga - Tesnatinga Feeder Road (3.9km)	M/s Tumsung Company Limited	65%	687,487.00	347,400.76	340,086.24	340,086.24	0.00	0.00	0.00
2		Rehabilitation of Small Earth Dam at Kolnaba	Marfu Fataa Enterprise	90%	1,254,546.00	1,092,765.90	161,780.10	161,780.10	0.00	0.00	0.00

3		Rehabilitation of Small Earth Dam at Koose	Bere-Som Company Limited	10%	847,611.00	55,654.03	791,956.97	791,956.97	0.00	0.00	0.00
4		Rehabilitation of Small Earth Dam at Miran-atinga	Suwa Muda Enterprise	65%	947,285.00	167,297.65	779,987.35	779,987.35	0.00	0.00	0.00
5		Rehabilitation of Dabia - Nakambo Feeder Road (5)	Bandeke Enterprise	10%	1,513,411.00	16,528.84	1,496,882.16	1,496,882.16	0.00	0.00	0.00

Public Investment Plan (PIP) for Ongoing Projects for The MTEF (2026-2029)

MMDA: Pusiga District Assembly											
Funding Source: MPCF											
Approved Budget: GH¢ 520,547.40											
#	Code	Project	Contract	% Work Done	Total Contract Sum	Actual Payment	Outstanding Commitment	2026 Budget	2027 Budget	2028 Budget	2029 Budget
1		Completion of 1no. CHPS Compound at Asongtaba	M/s Mash-Enterprise	45%	900,000.00	379,452.60	520,547.40	520,547.40	0.00	0.00	0.00

Public Investment Plan (PIP) for Ongoing Projects for The MTEF (2026-2029)

MMDA: Pusiga District Assembly											
Funding Source: DAC-RFG											
Approved Budget: GH¢ 85,794.55											
#	Code	Project	Contract	% Work Done	Total Contract Sum	Actual Payment	Outstanding Commitment	2026 Budget	2027 Budget	2028 Budget	2029 Budget
1		Completion of 1no. Girls Hostel with 3-Unit Dormitories, 2-Unit Bedrooms, 1no. 2-Unit KVIP, a Kitchen and 30no. Double Beds at Pusiga Senior High School	Anass-El-Yak Enterprise Limited	100%	798,554.50	712,759.95	85,794.55	85,794.55	0.00	0.00	0.00

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

MMDA: Pusiga District Assembly					
#	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	Fencing of office accommodation at Miranatinga	Office accommodation	DACF	1,089,713.54	None
2	Drilling and construction of 20No. Boreholes	Water system	DACF	5,755,183.97	Pre-feasibility studies

3	Renovation of Department of Agriculture office building	Office building	DACF	1,000,000.00	None
4	Construction of 24 24-hour economic market at Pusiga	Market	DACF	14,582,040.88	Pre-feasibility studies
5	Construction and furnishing of 1No. CHPS Compound at Terago	CHPS compound	DACF	1,308,979.80	Pre-feasibility studies
6	Construction and furnishing of 1No. CHPS Compound at Nakambo	CHPS compound	DACF	1,308,979.80	Pre-feasibility studies
7	Renovation of 1No. CHPS compound at Nakom	CHPS compound	DACF	550,000.00	None
8	Construction of 1no. CHPS compound at Pulmakom	CHPS compound	DACF	1,597,428.39	None
9	Construction of 1no. CHPS compound at Cinogo	CHPS compound	DACF	1,597,428.38	None
10	Renovation of old health insurance office	Office building	DACF	1,000,000.00	None
11	Renovation of CHPS compound at Sarabogo	CHPS compound	DACF	1,000,000.00	None
12	Renovation of CHPS compound at Zuabuliga	CHPS compound	DACF	1,000,000.00	None
13	Construction of 1No. 6-unit classroom block with an office, staff common room, a library and a store at Ninkogo	School building	DACF	1,330,000.00	Pre-feasibility studies
14	Construction of 1No. 2-unit KG block at Narango	School building	DACF	600,000.00	Pre-feasibility studies
15	Construction of 1No. 3-unit classroom block at Sugudi	School building	DACF	700,000.00	Pre-feasibility studies
16	Renovation of 1No. Teachers' quarters at Widana Primary School	Residential accommodation for teachers	DACF	110,000.00	Pre-feasibility studies
17	Renovation of 1No. 3-unit classroom block at Tindanatinga	School building	DACF	485,959.55	Pre-feasibility studies

18	Procurement of 600 NO. Octagon tables and Chairs for KG schools	School furniture	DACF	774,267.67	Full-feasibility studies
19	Procurement of 1,600 No. Dual desks for public primary schools	School furniture	DACF	2,064,713.74	Full-feasibility studies
20	Procurement of 1,430 No. Mono Desks for JHS (District Wide)	School furniture	DACF	1,845,337.92	Full-feasibility studies
21	Procurement of 570 No. Mono Desks for SHS (District Wide)	School furniture	DACF	735,554.29	Full-feasibility studies
22	Complete the procurement of 320 No. tables and chairs for basic school teachers	School furniture	DACF	412,942.75	Full-feasibility studies
23	Renovation of 1 No. 3-unit Classroom Block at Adabia	School furniture	DACF	580,000.00	Pre-feasibility studies
24	Renovation of 1 No. 6 Unit Classroom Block at Sinkom	School building	DACF	700,000.00	Pre-feasibility studies
25	Renovation of Teachers' Quarters at Kolpieliga	Residential accommodation for teachers	DACF	300,000.00	Pre-feasibility studies
26	Construction of 1no. modern KG classroom block at Hariya KG	School building	DACF	900,000.00	None
27	Construction of 1no. 3-unit classroom block at Nakom Primary School	School building	DACF	900,000.00	None
28	Construction of 1no. 3-unit classroom block at Kogadem JHS	School building	DACF	1,244,856.77	None
29	Renovation of ICT Centre for education of-fice	Office building	DACF	1,000,000.00	Pre-feasibility studies
30	Drilling and Construction of Boreholes	Water system	MPCF	400,000.00	None
31	Construction of 1No. 2x3 double cell box culvert at Tindanatinga	Culvert	DACF-RFG	1,200,000.00	None
32	Procurement of 600No. Low tension poles	Electricity poles	DACF-RFG	1,800,000.00	None

33	Procurement of 1,500No. Dual Desks for Primary Schools	School furniture	DACF-RFG	1,500,000.00	Pre-feasibility studies
34	Procurement of 1,000No. Mono desks for Junior High School	School furniture	DACF-RFG	850,000.00	Pre-feasibility studies
35	Construction of 1No. 6-unit classroom block at Kulungungu Primary School	School building	DACF-RFG	1,330,000.00	None
36	Construction of 1No. 5-unit 1-bedroom accommodation for teachers at Koose	Residential accommodation for teachers	DACF-RFG	1,055,479.00	None

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

<i>Objective</i>	<i>In-Flows</i>	<i>Expenditure</i>	<i>Surplus / Deficit</i>	<i>%</i>
000000 Compensation of Employees	0	4,961,007		
130201 130201 - 17.1 Strengthen domestic rcs mobil to impr cap for rev collection	89,429,302	0		
150303 150303 - 9.3 Increase acs of SS i&ustrial & otr ent to fincc serv	0	18,606,382		
160802 160802 - 2.3 Double agrc prod & incms of SS fd prod & non-farm empl	0	3,125,139		
250102 250102 - 11.1 ens acs to adqt, safe & affordable housing & basic svcs	0	4,120,499		
290102 290102 - 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys	0	291,728		
370401 370401 - 13.1 strgthn resil & adaptive capa to climate relatd hazards & nat disas	0	35,000		
390203 390203 - 11.2 prvd acs to safe, affodbl, acs'ble & sust trnspt syst for all	0	6,386,968		
430102 430102 - 16.7 ens responsive, incl & rep dec-mkg at all levls	0	3,488,238		
520101 520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030	0	18,452,951		
520103 520103 - 4.2 Ensure quality childhood dev., care & pre-primary education	0	1,950,171		
520105 520105 - 4.5 Elim. gender disparities in edu & ensure equal access to all levels	0	85,795		
530101 530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.	0	14,600,317		
560301 560301 - 17.18 Enhance cap-building suprt to DCs to incr data availability	0	5,074		
560302 560302 - 16.9 prvd legal identity for all, including bth registration	0	15,000		
570102 570102 - 6.1 Achieve univ. and equit access to water	0	8,027,679		
570201 570201 - 6.2 Achieve access to adeq. and equit. Sanitation and hygiene	0	3,194,857		
580204 580204 - 10.4 adot plcys, esp fiscal, wage & soc prot plcy for grtr eqilty	0	1,860,222		
590303 590303 - 5.3 elim child, erly, forced marriage & female genital mutilation	0	54,900		
640101 640101 - Improve human capital development and management	0	125,074		
660201 660201 - Build capacity for sports and recreational development	0	42,300		

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>
<i>Grand Total ¢</i>	89,429,302	89,429,301	1	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>
370 01 01 001 29	89,429,301.93	0.00	0.00	0.00
Central Administration, Administration (Assembly Office),				
<i>Objective</i> 130201 130201 - 17.1 Strengthen domestic rcs mobil to impr cap for rev collection				
<i>Output</i> 0001 Rate	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
China		0.00	0.00	0.00
1311002 European Commission		0.00	0.00	0.00
Development Levy	10,000.00	0.00	0.00	0.00
1413001 Property Rate	10,000.00	0.00	0.00	0.00
<i>Output</i> 0002 Lands	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Official Liquidation Fees	29,000.00	0.00	0.00	0.00
1422154 Sale of Building Permit Jacket	10,400.00	0.00	0.00	0.00
1422157 Building Plans / Permit	6,000.00	0.00	0.00	0.00
1422159 Comm. Mast Permit	7,600.00	0.00	0.00	0.00
1423527 Tender Documents	5,000.00	0.00	0.00	0.00
<i>Output</i> 0003 Rent	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
1415031 Hiring of Facilities	9,000.00	0.00	0.00	0.00
1415052 Market and Stores Rental	11,000.00	0.00	0.00	0.00
<i>Output</i> 0004 Fees				
Official Liquidation Fees	182,000.00	0.00	0.00	0.00
1422005 Restaurant/Chop Bar/Caterers		0.00	0.00	0.00
1422006 Corn / Rice / Flour Miller	0.00	0.00	0.00	0.00
1422032 Akpeteshie / Spirit Sellers		0.00	0.00	0.00
1423001 Markets Tolls	40,000.00	0.00	0.00	0.00
1423002 Livestock / Kraals	35,000.00	0.00	0.00	0.00
1423005 Registration /Renewal of Contractors	4,000.00	0.00	0.00	0.00
1423010 Export of Commodities	50,000.00	0.00	0.00	0.00
1423843 Off Loading/ Landing Fee	53,000.00	0.00	0.00	0.00
<i>Output</i> 0005 Fines/Penalties				
General Negligence Related Fines	10,000.00	0.00	0.00	0.00
1430001 Court Fines	10,000.00	0.00	0.00	0.00
<i>Output</i> 0006 Licences				
China		0.00	0.00	0.00
1311009 Germany		0.00	0.00	0.00
<i>Output</i> 0007 Grants/Donors	0.00	0.00	0.00	0.00

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

<i>Revenue Item</i>	<i>Projected 2026</i>	<i>Approved and or Revised Budget 2025</i>	<i>Actual Collection 2025</i>	<i>Variance</i>
	0.00	0.00	0.00	0.00
Official Liquidation Fees	49,000.00	0.00	0.00	0.00
1422005 Restaurant/Chop Bar/Caterers	1,000.00	0.00	0.00	0.00
1422006 Corn / Rice / Flour Miller	1,500.00	0.00	0.00	0.00
1422009 Bakers License	500.00	0.00	0.00	0.00
1422014 Charcoal / Firewood Dealers	600.00	0.00	0.00	0.00
1422017 Hotel Services	1,500.00	0.00	0.00	0.00
1422018 Pharmacy / Chemical Sellers	1,000.00	0.00	0.00	0.00
1422019 Timber Products	1,000.00	0.00	0.00	0.00
1422020 Commercial Vehicles	2,000.00	0.00	0.00	0.00
1422024 Private Education Int.	2,000.00	0.00	0.00	0.00
1422025 Private Professionals	1,500.00	0.00	0.00	0.00
1422026 Private Health Facilities	4,000.00	0.00	0.00	0.00
1422032 Akpeteshie / Spirit Sellers	500.00	0.00	0.00	0.00
1422033 Stores	10,000.00	0.00	0.00	0.00
1422038 Dress Makers/Tailor Services	1,400.00	0.00	0.00	0.00
1422044 Financial Institutions	2,500.00	0.00	0.00	0.00
1422052 Mechanics & Repairers	500.00	0.00	0.00	0.00
1423078 Business registration	1,000.00	0.00	0.00	0.00
1423648 Sale of Fuel	15,000.00	0.00	0.00	0.00
1423851 Sale of Water	1,500.00	0.00	0.00	0.00
Output 0008 Grants/Donors				
China	17,665,639.95	0.00	0.00	0.00
1311018 World Bank	17,610,739.95	0.00	0.00	0.00
1311024 United Nation Children Education Fund (UNICEF)	54,900.00	0.00	0.00	0.00
Ghana Education Trust Fund (GetFund)	71,463,661.98	0.00	0.00	0.00
1331001 Central Government - GOG Paid Salaries	4,920,005.85	0.00	0.00	0.00
1331002 DACF - Assembly	55,756,089.68	0.00	0.00	0.00
1331003 DACF - MP	2,277,022.90	0.00	0.00	0.00
1331009 Goods and Services- Decentralised Department	399,405.00	0.00	0.00	0.00
1331010 DDF-Capacity Building Grant	289,865.00	0.00	0.00	0.00
1331011 District Development Facility	7,821,273.55	0.00	0.00	0.00
Grand Total	89,429,301.93	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>
Pusiga District-Pusiga	0	0	0	89,429,301	89,478,911	90,323,594
Management and Administration	0	0	0	5,992,597	6,016,190	6,052,523
SP1.1: General Administration	0	0	0	3,346,610	3,361,084	3,380,077
21 Compensation of employees [GFS]	0	0	0	1,447,310	1,461,783	1,461,783
211 Child Education Grant (Foreign Mission)	0	0	0	1,447,310	1,461,783	1,461,783
21110 Established Post	0	0	0	1,406,310	1,420,373	1,420,373
21111 Non Established Post	0	0	0	41,000	41,410	41,410
22 Use of goods and services	0	0	0	1,537,935	1,537,935	1,553,315
221 Vehicle Registration	0	0	0	1,537,935	1,537,935	1,553,315
22101 Value Books	0	0	0	193,500	193,500	195,435
22102 Utilities	0	0	0	107,000	107,000	108,070
22104 Rentals/Lease	0	0	0	15,000	15,000	15,150
22105 Vehicle Registration	0	0	0	547,235	547,235	552,708
22107 Training, Seminar and Conference Cost	0	0	0	212,000	212,000	214,120
22109 Special Services	0	0	0	443,200	443,200	447,632
22113 Insurance Premium	0	0	0	20,000	20,000	20,200
28 Other expense	0	0	0	120,000	120,000	121,200
282 Dividend Paid By SOEs	0	0	0	120,000	120,000	121,200
28210 Dividend Paid By SOEs	0	0	0	120,000	120,000	121,200
31 Non Financial Assets	0	0	0	241,365	241,365	243,779
311 WIP - Laboratories	0	0	0	241,365	241,365	243,779
31122 Sports Equipment	0	0	0	83,765	83,765	84,603
31131 Fuel Tanks	0	0	0	157,600	157,600	159,176
SP1.2: Finance and Revenue Mobilization	0	0	0	377,604	380,130	381,380
21 Compensation of employees [GFS]	0	0	0	252,604	255,130	255,130
211 Child Education Grant (Foreign Mission)	0	0	0	252,604	255,130	255,130
21110 Established Post	0	0	0	252,604	255,130	255,130
22 Use of goods and services	0	0	0	125,000	125,000	126,250
221 Vehicle Registration	0	0	0	125,000	125,000	126,250
22101 Value Books	0	0	0	10,000	10,000	10,100
22102 Utilities	0	0	0	5,000	5,000	5,050
22105 Vehicle Registration	0	0	0	40,000	40,000	40,400
22107 Training, Seminar and Conference Cost	0	0	0	10,000	10,000	10,100
22108 Local Consultants Commission (Individuals)	0	0	0	30,000	30,000	30,300
22109 Special Services	0	0	0	30,000	30,000	30,300
SP1.3: Planning, Budgeting, Coordination and Statistics	0	0	0	1,997,161	2,002,292	2,017,133
21 Compensation of employees [GFS]	0	0	0	513,149	518,280	518,280
211 Child Education Grant (Foreign Mission)	0	0	0	513,149	518,280	518,280
21110 Established Post	0	0	0	513,149	518,280	518,280
22 Use of goods and services	0	0	0	1,484,012	1,484,012	1,498,852
221 Vehicle Registration	0	0	0	1,484,012	1,484,012	1,498,852
22101 Value Books	0	0	0	30,000	30,000	30,300
22105 Vehicle Registration	0	0	0	1,409,012	1,409,012	1,423,102
22107 Training, Seminar and Conference Cost	0	0	0	45,000	45,000	45,450

Expenditure by Programme, Sub Programme and Economic Classification

In GH¢

Economic Classification	2024	2025		2026	2027	2028
	Actual	Budget	Est. Outturn	Budget	forecast	forecast
SP1.5: Human Resource Management	0	0	0	271,222	272,683	273,934
21 Compensation of employees [GFS]	0	0	0	146,148	147,609	147,609
211 Child Education Grant (Foreign Mission)	0	0	0	146,148	147,609	147,609
21110 Established Post	0	0	0	146,148	147,609	147,609
22 Use of goods and services	0	0	0	65,074	65,074	65,725
221 Vehicle Registration	0	0	0	65,074	65,074	65,725
22101 Value Books	0	0	0	0	0	0
22107 Training, Seminar and Conference Cost	0	0	0	65,074	65,074	65,725
28 Other expense	0	0	0	60,000	60,000	60,600
282 Dividend Paid By SOEs	0	0	0	60,000	60,000	60,600
28210 Dividend Paid By SOEs	0	0	0	60,000	60,000	60,600
Social Services Delivery	0	0	0	41,917,440	41,934,200	42,336,615
SP2.1 Education, youth & Sports Services	0	0	0	20,531,216	20,531,216	20,736,529
22 Use of goods and services	0	0	0	110,000	110,000	111,100
221 Vehicle Registration	0	0	0	110,000	110,000	111,100
22101 Value Books	0	0	0	5,000	5,000	5,050
22105 Vehicle Registration	0	0	0	20,000	20,000	20,200
22107 Training, Seminar and Conference Cost	0	0	0	35,000	35,000	35,350
22109 Special Services	0	0	0	50,000	50,000	50,500
28 Other expense	0	0	0	250,000	250,000	252,500
282 Dividend Paid By SOEs	0	0	0	250,000	250,000	252,500
28210 Dividend Paid By SOEs	0	0	0	250,000	250,000	252,500
31 Non Financial Assets	0	0	0	20,171,216	20,171,216	20,372,929
311 WIP - Laboratories	0	0	0	20,171,216	20,171,216	20,372,929
31111 Hostels	0	0	0	1,601,274	1,601,274	1,617,286
31112 WIP - Laboratories	0	0	0	10,387,127	10,387,127	10,490,998
31131 Fuel Tanks	0	0	0	8,182,816	8,182,816	8,264,644
SP2.2 Public Health Services and Management	0	0	0	14,600,317	14,600,317	14,746,320
22 Use of goods and services	0	0	0	194,743	194,743	196,690
221 Vehicle Registration	0	0	0	194,743	194,743	196,690
22101 Value Books	0	0	0	5,000	5,000	5,050
22105 Vehicle Registration	0	0	0	30,000	30,000	30,300
22107 Training, Seminar and Conference Cost	0	0	0	159,743	159,743	161,340
28 Other expense	0	0	0	200,000	200,000	202,000
282 Dividend Paid By SOEs	0	0	0	200,000	200,000	202,000
28210 Dividend Paid By SOEs	0	0	0	200,000	200,000	202,000
31 Non Financial Assets	0	0	0	14,205,574	14,205,574	14,347,630
311 WIP - Laboratories	0	0	0	14,205,574	14,205,574	14,347,630
31111 Hostels	0	0	0	1,000,000	1,000,000	1,010,000
31112 WIP - Laboratories	0	0	0	13,205,574	13,205,574	13,337,630
SP2.3 Social Welfare and Community Development	0	0	0	2,425,368	2,430,470	2,449,622

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>
21 Compensation of employees [GFS]	0	0	0	510,246	515,348	515,348
211 Child Education Grant (Foreign Mission)	0	0	0	510,246	515,348	515,348
21110 Established Post	0	0	0	510,246	515,348	515,348
22 Use of goods and services	0	0	0	699,900	699,900	706,899
221 Vehicle Registration	0	0	0	699,900	699,900	706,899
22101 Value Books	0	0	0	530,000	530,000	535,300
22105 Vehicle Registration	0	0	0	103,500	103,500	104,535
22107 Training, Seminar and Conference Cost	0	0	0	66,400	66,400	67,064
28 Other expense	0	0	0	1,200,000	1,200,000	1,212,000
282 Dividend Paid By SOEs	0	0	0	1,200,000	1,200,000	1,212,000
28210 Dividend Paid By SOEs	0	0	0	1,200,000	1,200,000	1,212,000
31 Non Financial Assets	0	0	0	15,222	15,222	15,374
311 WIP - Laboratories	0	0	0	15,222	15,222	15,374
31122 Sports Equipment	0	0	0	15,222	15,222	15,374
SP2.5 Environmental Health and Sanitation Services	0	0	0	4,360,539	4,372,196	4,404,144
21 Compensation of employees [GFS]	0	0	0	1,165,682	1,177,339	1,177,339
211 Child Education Grant (Foreign Mission)	0	0	0	1,165,682	1,177,339	1,177,339
21110 Established Post	0	0	0	1,165,682	1,177,339	1,177,339
22 Use of goods and services	0	0	0	3,182,857	3,182,857	3,214,685
221 Vehicle Registration	0	0	0	3,182,857	3,182,857	3,214,685
22103 General Cleaning	0	0	0	600,000	600,000	606,000
22105 Vehicle Registration	0	0	0	459,000	459,000	463,590
22107 Training, Seminar and Conference Cost	0	0	0	393,300	393,300	397,233
22108 Local Consultants Commission (Individuals)	0	0	0	1,700,557	1,700,557	1,717,562
22109 Special Services	0	0	0	30,000	30,000	30,300
31 Non Financial Assets	0	0	0	12,000	12,000	12,120
311 WIP - Laboratories	0	0	0	12,000	12,000	12,120
31122 Sports Equipment	0	0	0	12,000	12,000	12,120
Infrastructure Delivery and Management	0	0	0	19,181,511	19,185,057	19,373,326
SP3.1 Physical and Spatial Planning Development	0	0	0	510,416	512,603	515,520
21 Compensation of employees [GFS]	0	0	0	218,688	220,875	220,875
211 Child Education Grant (Foreign Mission)	0	0	0	218,688	220,875	220,875
21110 Established Post	0	0	0	218,688	220,875	220,875
22 Use of goods and services	0	0	0	211,728	211,728	213,845
221 Vehicle Registration	0	0	0	211,728	211,728	213,845
22101 Value Books	0	0	0	3,000	3,000	3,030
22105 Vehicle Registration	0	0	0	17,000	17,000	17,170
22107 Training, Seminar and Conference Cost	0	0	0	11,728	11,728	11,845
22108 Local Consultants Commission (Individuals)	0	0	0	130,000	130,000	131,300
22109 Special Services	0	0	0	50,000	50,000	50,500
28 Other expense	0	0	0	50,000	50,000	50,500
282 Dividend Paid By SOEs	0	0	0	50,000	50,000	50,500
28210 Dividend Paid By SOEs	0	0	0	50,000	50,000	50,500

Expenditure by Programme, Sub Programme and Economic Classification

In GH¢

Economic Classification	2024	2025		2026	2027	2028
	Actual	Budget	Est. Outturn	Budget	forecast	forecast
31 Non Financial Assets	0	0	0	30,000	30,000	30,300
311 WIP - Laboratories	0	0	0	30,000	30,000	30,300
31122 Sports Equipment	0	0	0	30,000	30,000	30,300
SP3.2 Public Works, Rural Housing and Water Management	0	0	0	18,671,095	18,672,454	18,857,806
21 Compensation of employees [GFS]	0	0	0	135,948	137,307	137,307
211 Child Education Grant (Foreign Mission)	0	0	0	135,948	137,307	137,307
21110 Established Post	0	0	0	135,948	137,307	137,307
22 Use of goods and services	0	0	0	230,262	230,262	232,565
221 Vehicle Registration	0	0	0	230,262	230,262	232,565
22101 Value Books	0	0	0	150,000	150,000	151,500
22106 Maintenance of Office Equipment	0	0	0	70,000	70,000	70,700
22107 Training, Seminar and Conference Cost	0	0	0	10,262	10,262	10,365
31 Non Financial Assets	0	0	0	18,304,885	18,304,885	18,487,933
311 WIP - Laboratories	0	0	0	18,304,885	18,304,885	18,487,933
31111 Hostels	0	0	0	3,890,237	3,890,237	3,929,139
31113 Perimeter Protection/ Fence	0	0	0	6,386,968	6,386,968	6,450,838
31131 Fuel Tanks	0	0	0	8,027,679	8,027,679	8,107,956
Economic Development	0	0	0	22,302,753	22,308,465	22,525,780
SP4.1 Trade, Tourism and Industrial Development	0	0	0	18,606,382	18,606,382	18,792,445
28 Other expense	0	0	0	15,000	15,000	15,150
282 Dividend Paid By SOEs	0	0	0	15,000	15,000	15,150
28210 Dividend Paid By SOEs	0	0	0	15,000	15,000	15,150
31 Non Financial Assets	0	0	0	18,591,382	18,591,382	18,777,295
311 WIP - Laboratories	0	0	0	18,591,382	18,591,382	18,777,295
31113 Perimeter Protection/ Fence	0	0	0	18,591,382	18,591,382	18,777,295
SP4.2 Agricultural Services and Management	0	0	0	3,696,371	3,702,083	3,733,335
21 Compensation of employees [GFS]	0	0	0	571,232	576,944	576,944
211 Child Education Grant (Foreign Mission)	0	0	0	571,232	576,944	576,944
21110 Established Post	0	0	0	571,232	576,944	576,944
22 Use of goods and services	0	0	0	97,845	97,845	98,823
221 Vehicle Registration	0	0	0	97,845	97,845	98,823
22105 Vehicle Registration	0	0	0	13,000	13,000	13,130
22107 Training, Seminar and Conference Cost	0	0	0	4,845	4,845	4,893
22109 Special Services	0	0	0	80,000	80,000	80,800
28 Other expense	0	0	0	200,000	200,000	202,000
282 Dividend Paid By SOEs	0	0	0	200,000	200,000	202,000
28210 Dividend Paid By SOEs	0	0	0	200,000	200,000	202,000
31 Non Financial Assets	0	0	0	2,827,294	2,827,294	2,855,567
311 WIP - Laboratories	0	0	0	2,827,294	2,827,294	2,855,567
31112 WIP - Laboratories	0	0	0	1,000,000	1,000,000	1,010,000
31131 Fuel Tanks	0	0	0	1,827,294	1,827,294	1,845,567
Environmental and Sanitation Management	0	0	0	35,000	35,000	35,350

Expenditure by Programme, Sub Programme and Economic Classification

In GH¢

<i>Economic Classification</i>	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>
SP5.1 Disaster Prevention and Management	0	0	0	35,000	35,000	35,350
22 Use of goods and services	0	0	0	25,000	25,000	25,250
221 Vehicle Registration	0	0	0	25,000	25,000	25,250
22105 Vehicle Registration	0	0	0	15,000	15,000	15,150
22107 Training, Seminar and Conference Cost	0	0	0	10,000	10,000	10,100
28 Other expense	0	0	0	10,000	10,000	10,100
282 Dividend Paid By SOEs	0	0	0	10,000	10,000	10,100
28210 Dividend Paid By SOEs	0	0	0	10,000	10,000	10,100
Grand Total	0	0	0	89,429,301	89,478,911	90,323,594

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>	2,515,263		
Function Code	70111	Exec. & leg. Organs (cs)							
Organisation	3700101001	Pusiga District-Pusiga_Central Administration_Administration (Assembly Office)_Upper East							
Location Code	0913001	Pusiga-Pusiga							
Compensation of employees [GFS]						2,172,063			
Objective	000000	Compensation of Employees					2,172,063		
Program	91001	Management and Administration					2,172,063		
Sub-Program	91001001	SP1.1: General Administration					1,406,310		
Operation	000000		0.0	0.0	0.0	1,406,310			
Child Education Grant (Foreign Mission)						1,406,310			
2111001 Established Post						1,406,310			
Sub-Program	91001002	SP1.2: Finance and Revenue Mobilization					252,604		
Operation	000000		0.0	0.0	0.0	252,604			
Child Education Grant (Foreign Mission)						252,604			
2111001 Established Post						252,604			
Sub-Program	91001003	SP1.3: Planning, Budgeting, Coordination and Statistics					513,149		
Operation	000000		0.0	0.0	0.0	513,149			
Child Education Grant (Foreign Mission)						513,149			
2111001 Established Post						513,149			
Use of goods and services						343,200			
Objective	430102	430102 - 16.7 ens responsive, incl & rep dec-mkg at all lev					343,200		
Program	91001	Management and Administration					343,200		
Sub-Program	91001001	SP1.1: General Administration					343,200		
Operation	910804	910804 - Legislative enactment and oversight				1.0	1.0	1.0	343,200
Vehicle Registration						343,200			
2210905 Assembly Members Sitings All						343,200			

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>			230,000
Function Code	70111	Exec. & leg. Organs (cs)				
Organisation	3700101001	Pusiga District-Pusiga_Central Administration_Administration (Assembly Office)_Upper East				
Location Code	0913001	Pusiga-Pusiga				
Compensation of employees [GFS]						41,000
Objective	000000	Compensation of Employees				41,000
Program	91001	Management and Administration				41,000
Sub-Program	91001001	SP1.1: General Administration				41,000
Operation	000000		0.0	0.0	0.0	41,000
Child Education Grant (Foreign Mission)						41,000
2111102 Monthly Paid and Casual Labour						41,000
Use of goods and services						189,000
Objective	430102	430102 - 16.7 ens responsive, incl & rep dec-mkg at all lev				189,000
Program	91001	Management and Administration				189,000
Sub-Program	91001001	SP1.1: General Administration				154,000
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0	154,000
Vehicle Registration						154,000
2210101 Printed Material and Stationery						10,000
2210201 Electricity charges						30,000
2210204 Postal Charges						2,000
2210503 Fuel and Lubricants - Official Vehicles						50,000
2210511 Local Travel Cost						30,000
2210708 Refreshments						1,000
2210709 Seminars/Conferences/Workshops - Domestic						30,000
2210711 Public Education and Sensitization						1,000
Sub-Program	91001002	SP1.2: Finance and Revenue Mobilization				35,000
Operation	911301	911301 - Treasury and accounting activities	1.0	1.0	1.0	35,000
Vehicle Registration						35,000
2210203 Telecommunications						5,000
2210806 Local Consultants Commission (Individuals)						30,000

BUDGET DETAILS BY CHART OF ACCOUNT,

2026

						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	12602		<i>Total By Fund Source</i>			50,000
Function Code	70111	Exec. & leg. Organs (cs)				
Organisation	3700101001	Pusiga District-Pusiga_Central Administration_Administration (Assembly Office)_Upper East				
Location Code	0913001	Pusiga-Pusiga				
Other expense						50,000
Objective	430102	430102 - 16.7 ens responsive, incl & rep dec-mkg at all lev				50,000
Program	91001	Management and Administration				50,000
Sub-Program	91001001	SP1.1: General Administration				50,000
Operation	910806	910806 - Security management	1.0	1.0	1.0	50,000
Dividend Paid By SOEs						50,000
2821010 Contributions						50,000

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>	1,427,235
Function Code	70111	Exec. & leg. Organs (cs)					
Organisation	3700101001	Pusiga District-Pusiga_Central Administration Administration (Assembly Office)_Upper East					
Location Code	0913001	Pusiga-Pusiga					

						Use of goods and services	1,252,235
Objective	430102	430102 - 16.7 ens responsive, incl & rep dec-mkg at all lev					1,252,235
Program	91001	Management and Administration					1,252,235
Sub-Program	91001001	SP1.1: General Administration					922,235
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0		722,235

		Vehicle Registration					722,235
		2210101 Printed Material and Stationery					60,000
		2210201 Electricity charges					70,000
		2210204 Postal Charges					5,000
		2210402 Residential Accommodations					15,000
		2210502 Maintenance and Repairs - Official Vehicles					70,000
		2210503 Fuel and Lubricants - Official Vehicles					80,000
		2210505 Running Cost - Official Vehicles					50,000
		2210510 Other Night Allowances					80,000
		2210511 Local Travel Cost					142,235
		2210709 Seminars/Conferences/Workshops - Domestic					100,000
		2210904 Substructure Allowances					30,000
		2211304 Insurance of Vehicles					20,000
Operation	910803	910803 - Protocol services	1.0	1.0	1.0		50,000

		Vehicle Registration					50,000
		2210901 Service of the State Protocol					50,000
Operation	910804	910804 - Legislative enactment and oversight	1.0	1.0	1.0		20,000

		Vehicle Registration					20,000
		2210905 Assembly Members Sittings All					20,000
Operation	910805	910805 - Administrative and technical meetings	1.0	1.0	1.0		80,000

		Vehicle Registration					80,000
		2210708 Refreshments					80,000
Operation	910806	910806 - Security management	1.0	1.0	1.0		50,000

		Vehicle Registration					50,000
		2210113 Feeding Cost					20,000
		2210509 Other Travel and Transportation					30,000
Sub-Program	91001002	SP1.2: Finance and Revenue Mobilization					90,000
Operation	911301	911301 - Treasury and accounting activities	1.0	1.0	1.0		50,000

		Vehicle Registration					50,000
		2210122 Value Books					10,000
		2210509 Other Travel and Transportation					10,000
		2210910 Trade Promotion / Publicity					30,000
Operation	911302	911302 - Internal audit operations	1.0	1.0	1.0		40,000

		Vehicle Registration					40,000
		2210509 Other Travel and Transportation					30,000

BUDGET DETAILS BY CHART OF ACCOUNT, 2026

2026

	2210708	Refreshments						10,000		
Sub-Program	91001003	SP1.3: Planning, Budgeting, Coordination and Statistics							240,000	
Operation	910810	910810 - Plan and budget preparation					1.0	1.0	1.0	240,000
Vehicle Registration									240,000	
	2210113	Feeding Cost						30,000		
	2210509	Other Travel and Transportation						35,000		
	2210511	Local Travel Cost						130,000		
	2210708	Refreshments						45,000		

Other expense 70,000

Objective	430102	430102 - 16.7 ens responsive, incl & rep dec-mkg at all lev								70,000
Program	91001	Management and Administration								70,000
Sub-Program	91001001	SP1.1: General Administration								70,000
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION					1.0	1.0	1.0	50,000

Dividend Paid By SOEs									50,000	
	2821010	Contributions							50,000	
Operation	910807	910807 - Support to traditional authorities					1.0	1.0	1.0	20,000

Dividend Paid By SOEs									20,000
	2821010	Contributions							20,000

Non Financial Assets 105,000

Objective	430102	430102 - 16.7 ens responsive, incl & rep dec-mkg at all lev								105,000
Program	91001	Management and Administration								105,000
Sub-Program	91001001	SP1.1: General Administration								105,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET					1.0	1.0	1.0	105,000

WIP - Laboratories									105,000
	3112224	Music Instruments							5,000
	3113108	Furniture and Fittings							100,000

Amount (GH¢)

Institution	01	Government of Ghana Sector								
Fund Type/Source	13521						Total By Fund Source			1,238,938
Function Code	70111	Exec. & leg. Organs (cs)								
Organisation	3700101001	Pusiga District-Pusiga Central Administration Administration (Assembly Office) Upper East								
Location Code	0913001	Pusiga-Pusiga								

Use of goods and services 1,238,938

Objective	430102	430102 - 16.7 ens responsive, incl & rep dec-mkg at all lev								1,238,938
Program	91001	Management and Administration								1,238,938
Sub-Program	91001003	SP1.3: Planning, Budgeting, Coordination and Statistics								1,238,938
Operation	910810	910810 - Plan and budget preparation					1.0	1.0	1.0	1,238,938

Vehicle Registration									1,238,938
	2210511	Local Travel Cost							1,238,938

BUDGET DETAILS BY CHART OF ACCOUNT,

2026

							Amount (GH¢)	
Institution	01	Government of Ghana Sector						
Fund Type/Source	14009						Total By Fund Source	
Function Code	70111	Exec. & leg. Organs (cs)					239,865	
Organisation	3700101001	Pusiga District-Pusiga_Central Administration_Administration (Assembly Office)_Upper East						
Location Code	0913001	Pusiga-Pusiga						
Use of goods and services							103,500	
Objective	430102	430102 - 16.7 ens responsive, incl & rep dec-mkg at all lev					103,500	
Program	91001	Management and Administration					103,500	
Sub-Program	91001001	SP1.1: General Administration					103,500	
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION			1.0	1.0	1.0	103,500
Vehicle Registration							103,500	
2210101 Printed Material and Stationery							103,500	
Non Financial Assets							136,365	
Objective	430102	430102 - 16.7 ens responsive, incl & rep dec-mkg at all lev					136,365	
Program	91001	Management and Administration					136,365	
Sub-Program	91001001	SP1.1: General Administration					136,365	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET			1.0	1.0	1.0	136,365
WIP - Laboratories							136,365	
3112208 Computers and Accessories							78,765	
3113160 WIP - Furniture and Fittings							57,600	
Total Cost Centre							5,701,301	

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12200		<i>Total By Fund Source</i>
Function Code	70980	Education n.e.c	5,000
Organisation	3700301001	Pusiga District-Pusiga Education, Youth and Sports_Office of Departmental Head_Central Administration_Upper East	
Location Code	0913001	Pusiga-Pusiga	

			Use of goods and services	5,000
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030		5,000
Program	91006	Social Services Delivery		5,000
Sub-Program	91006001	SP2.1 Education, youth & Sports Services		5,000
Operation	910404	910404 - support toteaching and learning delivery (Schools and Teachers award scheme, educational financial support)	1.0 1.0 1.0	5,000
Vehicle Registration				5,000
2210509 Other Travel and Transportation				5,000

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12602		<i>Total By Fund Source</i>
Function Code	70980	Education n.e.c	200,000
Organisation	3700301001	Pusiga District-Pusiga Education, Youth and Sports_Office of Departmental Head_Central Administration_Upper East	
Location Code	0913001	Pusiga-Pusiga	

			Other expense	200,000
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030		200,000
Program	91006	Social Services Delivery		200,000
Sub-Program	91006001	SP2.1 Education, youth & Sports Services		200,000
Operation	910404	910404 - support toteaching and learning delivery (Schools and Teachers award scheme, educational financial support)	1.0 1.0 1.0	200,000
Dividend Paid By SOEs				200,000
2821019 Scholarship and Bursaries				200,000

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>				955,000
Function Code	70980	Education n.e.c					
Organisation	3700301001	Pusiga District-Pusiga Education, Youth and Sports_Office of Departmental Head_Central Administration_Upper East					
Location Code	0913001	Pusiga-Pusiga					
Use of goods and services							105,000
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030					105,000
Program	91006	Social Services Delivery					105,000
Sub-Program	91006001	SP2.1 Education, youth & Sports Services					105,000
Operation	910107	910107 - OFFICIAL / NATIONAL CELEBRATIONS	1.0	1.0	1.0	50,000	
Vehicle Registration							50,000
2210902 Official Celebrations							50,000
Operation	910404	910404 - support toteaching and learning delivery (Schools and Teachers award scheme, educational financial support)	1.0	1.0	1.0	55,000	
Vehicle Registration							55,000
2210113 Feeding Cost							5,000
2210509 Other Travel and Transportation							15,000
2210708 Refreshments							30,000
2210711 Public Education and Sensitization							5,000
Other expense							50,000
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030					50,000
Program	91006	Social Services Delivery					50,000
Sub-Program	91006001	SP2.1 Education, youth & Sports Services					50,000
Operation	910404	910404 - support toteaching and learning delivery (Schools and Teachers award scheme, educational financial support)	1.0	1.0	1.0	50,000	
Dividend Paid By SOEs							50,000
2821019 Scholarship and Bursaries							50,000
Non Financial Assets							800,000
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030					800,000
Program	91006	Social Services Delivery					800,000
Sub-Program	91006001	SP2.1 Education, youth & Sports Services					800,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	800,000	
WIP - Laboratories							800,000
3111255 WIP - Office Buildings							800,000

BUDGET DETAILS BY CHART OF ACCOUNT,

2026

						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	14009		<i>Total By Fund Source</i>			1,055,479
Function Code	70980	Education n.e.c				
Organisation	3700301001	Pusiga District-Pusiga Education, Youth and Sports Office of Departmental Head_Central Administration_Upper East				
Location Code	0913001	Pusiga-Pusiga				
Non Financial Assets						1,055,479
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030				1,055,479
Program	91006	Social Services Delivery				1,055,479
Sub-Program	91006001	SP2.1 Education, youth & Sports Services				1,055,479
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	1,055,479
WIP - Laboratories						1,055,479
3111153 WIP - Bungalows/Flat						1,055,479
Total Cost Centre						2,215,479

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>			1,950,171
Function Code	70911	Pre-primary education				
Organisation	3700302001	Pusiga District-Pusiga_Education, Youth and Sports_Education_Kindergarten_Upper East				
Location Code	0913001	Pusiga-Pusiga				
Non Financial Assets						1,950,171
Objective	520103	520103 - 4.2 Ensure quality childhood dev., care & pre-primary education				1,950,171
Program	91006	Social Services Delivery				1,950,171
Sub-Program	91006001	SP2.1 Education, youth & Sports Services				1,950,171
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	1,950,171
WIP - Laboratories						1,950,171
3111256 WIP - School Buildings						1,600,000
3113160 WIP - Furniture and Fittings						350,171
<i>Total Cost Centre</i>						1,950,171

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12603		<i>Total By Fund Source</i>	5,974,431
Function Code	70912	Primary education		
Organisation	3700302002	Pusiga District-Pusiga_Education, Youth and Sports_Education_Primary_Upper East		
Location Code	0913001	Pusiga-Pusiga		

				Non Financial Assets	5,974,431	
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030			5,974,431	
Program	91006	Social Services Delivery			5,974,431	
Sub-Program	91006001	SP2.1 Education, youth & Sports Services			5,974,431	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	5,974,431

WIP - Laboratories				5,974,431
3111153	WIP - Bungalows/Flat			460,000
3111256	WIP - School Buildings			4,243,881
3113160	WIP - Furniture and Fittings			1,270,549

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	13521		<i>Total By Fund Source</i>	284,986
Function Code	70912	Primary education		
Organisation	3700302002	Pusiga District-Pusiga_Education, Youth and Sports_Education_Primary_Upper East		
Location Code	0913001	Pusiga-Pusiga		

				Non Financial Assets	284,986	
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030			284,986	
Program	91006	Social Services Delivery			284,986	
Sub-Program	91006001	SP2.1 Education, youth & Sports Services			284,986	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	284,986

WIP - Laboratories				284,986
3111256	WIP - School Buildings			284,986

BUDGET DETAILS BY CHART OF ACCOUNT,

2026

						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	14009		<i>Total By Fund Source</i>			2,830,000
Function Code	70912	Primary education				
Organisation	3700302002	Pusiga District-Pusiga_Education, Youth and Sports_Education_Primary_Upper East				
Location Code	0913001	Pusiga-Pusiga				
Non Financial Assets						2,830,000
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030				2,830,000
Program	91006	Social Services Delivery				2,830,000
Sub-Program	91006001	SP2.1 Education, youth & Sports Services				2,830,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	2,830,000
WIP - Laboratories						2,830,000
3111256 WIP - School Buildings						1,330,000
3113160 WIP - Furniture and Fittings						1,500,000
Total Cost Centre						9,089,417

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12603		<i>Total By Fund Source</i>	6,298,055
Function Code	70921	Lower-secondary education		
Organisation	3700302003	Pusiga District-Pusiga_Education, Youth and Sports_Education_Junior High_Upper East		
Location Code	0913001	Pusiga-Pusiga		

				Non Financial Assets	6,298,055	
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030			6,298,055	
Program	91006	Social Services Delivery			6,298,055	
Sub-Program	91006001	SP2.1 Education, youth & Sports Services			6,298,055	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	6,298,055

WIP - Laboratories				6,298,055
3111256	WIP - School Buildings			2,085,960
3113160	WIP - Furniture and Fittings			4,212,096

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	14009		<i>Total By Fund Source</i>	850,000
Function Code	70921	Lower-secondary education		
Organisation	3700302003	Pusiga District-Pusiga_Education, Youth and Sports_Education_Junior High_Upper East		
Location Code	0913001	Pusiga-Pusiga		

				Non Financial Assets	850,000	
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030			850,000	
Program	91006	Social Services Delivery			850,000	
Sub-Program	91006001	SP2.1 Education, youth & Sports Services			850,000	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	850,000

WIP - Laboratories				850,000
3113160	WIP - Furniture and Fittings			850,000

Total Cost Centre 7,148,055

BUDGET DETAILS BY CHART OF ACCOUNT,

2026

						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	14009		<i>Total By Fund Source</i>			85,795
Function Code	70922	Upper-secondary education				
Organisation	3700302004	Pusiga District-Pusiga_Education, Youth and Sports_Education_Senior High_Upper East				
Location Code	0913001	Pusiga-Pusiga				
Non Financial Assets						85,795
Objective	520105	520105 - 4.5 Elim. gender disparities in edu & ensure equal access to all levels				85,795
Program	91006	Social Services Delivery				85,795
Sub-Program	91006001	SP2.1 Education, youth & Sports Services				85,795
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	85,795
WIP - Laboratories						85,795
3111107 Hostels						85,795
<i>Total Cost Centre</i>						85,795

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>	42,300
Function Code	70810	Recreational and sport services (IS)					
Organisation	3700303001	Pusiga District-Pusiga Education, Youth and Sports_Sports Upper East					
Location Code	0913001	Pusiga-Pusiga					
Non Financial Assets						42,300	
Objective	660201	660201 - Build capacity for sports and recreational development					42,300
Program	91006	Social Services Delivery					42,300
Sub-Program	91006001	SP2.1 Education, youth & Sports Services					42,300
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET		1.0	1.0	1.0	42,300
WIP - Laboratories						42,300	
3111258 WIP-Recreational Centres/Park						42,300	
<i>Total Cost Centre</i>						42,300	

BUDGET DETAILS BY CHART OF ACCOUNT,

2026

						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	11001		<i>Total By Fund Source</i>			1,165,682
Function Code	70740	Public health services				
Organisation	3700402001	Pusiga District-Pusiga_Health_Environmental Health Unit_Upper East				
Location Code	0913001	Pusiga-Pusiga				
Compensation of employees [GFS]						1,165,682
Objective	000000	Compensation of Employees				1,165,682
Program	91006	Social Services Delivery				1,165,682
Sub-Program	91006005	SP2.5 Environmental Health and Sanitation Services				1,165,682
Operation	000000		0.0	0.0	0.0	1,165,682
Child Education Grant (Foreign Mission)						1,165,682
2111001 Established Post						1,165,682

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>			3,194,857
Function Code	70740	Public health services				
Organisation	3700402001	Pusiga District-Pusiga_Health_Environmental Health Unit_Upper East				
Location Code	0913001	Pusiga-Pusiga				
Use of goods and services						3,182,857
Objective	570201	570201 - 6.2 Achieve access to adeq. and equit. Sanitation and hygiene				3,182,857
Program	91006	Social Services Delivery				3,182,857
Sub-Program	91006005	SP2.5 Environmental Health and Sanitation Services				3,182,857
Operation	910901	910901 - Environmental sanitation Management	1.0	1.0	1.0	1,364,100
Vehicle Registration						1,364,100
2210301 Cleaning Materials						600,000
2210503 Fuel and Lubricants - Official Vehicles						5,000
2210509 Other Travel and Transportation						99,000
2210708 Refreshments						30,100
2210801 Local Consultants Fees (Companies)						600,000
2210910 Trade Promotion / Publicity						30,000
Operation	910902	910902 - Solid waste management	1.0	1.0	1.0	1,485,557
Vehicle Registration						1,485,557
2210503 Fuel and Lubricants - Official Vehicles						25,000
2210509 Other Travel and Transportation						25,000
2210708 Refreshments						335,000
2210801 Local Consultants Fees (Companies)						1,100,557
Operation	910903	910903 - Liquid waste management	1.0	1.0	1.0	333,200
Vehicle Registration						333,200
2210503 Fuel and Lubricants - Official Vehicles						5,000
2210517 Fuel Allocation To Waste Management Department						300,000
2210711 Public Education and Sensitization						28,200
Non Financial Assets						12,000
Objective	570201	570201 - 6.2 Achieve access to adeq. and equit. Sanitation and hygiene				12,000
Program	91006	Social Services Delivery				12,000
Sub-Program	91006005	SP2.5 Environmental Health and Sanitation Services				12,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	12,000
WIP - Laboratories						12,000
3112208 Computers and Accessories						12,000
Total Cost Centre						4,360,539

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12200		<i>Total By Fund Source</i> 5,000
Function Code	70731	General hospital services (IS)	
Organisation	3700403001	Pusiga District-Pusiga_Health_Hospital services_ Upper East	
Location Code	0913001	Pusiga-Pusiga	

			Use of goods and services	5,000
Objective	530101	530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.		5,000
Program	91006	Social Services Delivery		5,000
Sub-Program	91006002	SP2.2 Public Health Services and Management		5,000
Operation	910503	910503 - Public Health services	1.0 1.0 1.0	5,000

Vehicle Registration				5,000
2210503	Fuel and Lubricants - Official Vehicles			5,000

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12602		<i>Total By Fund Source</i> 720,547
Function Code	70731	General hospital services (IS)	
Organisation	3700403001	Pusiga District-Pusiga_Health_Hospital services_ Upper East	
Location Code	0913001	Pusiga-Pusiga	

			Other expense	200,000
Objective	530101	530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.		200,000
Program	91006	Social Services Delivery		200,000
Sub-Program	91006002	SP2.2 Public Health Services and Management		200,000
Operation	910503	910503 - Public Health services	1.0 1.0 1.0	200,000

Dividend Paid By SOEs				200,000
2821010	Contributions			200,000

			Non Financial Assets	520,547
Objective	530101	530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.		520,547
Program	91006	Social Services Delivery		520,547
Sub-Program	91006002	SP2.2 Public Health Services and Management		520,547
Project	910502	910502 - Clinical services	1.0 1.0 1.0	520,547

WIP - Laboratories				520,547
3111253	WIP - Health Centres			520,547

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							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>				10,420,400
Function Code	70731	General hospital services (IS)					
Organisation	3700403001	Pusiga District-Pusiga_Health_Hospital services_ Upper East					
Location Code	0913001	Pusiga-Pusiga					
Use of goods and services							189,743
Objective	530101	530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.					189,743
Program	91006	Social Services Delivery					189,743
Sub-Program	91006002	SP2.2 Public Health Services and Management					189,743
Operation	910501	910501 - District response initiative (DRI) on HIV/AIDS and Malaria	1.0	1.0	1.0		159,743
Vehicle Registration							159,743
2210711 Public Education and Sensitization							159,743
Operation	910503	910503 - Public Health services	1.0	1.0	1.0		30,000
Vehicle Registration							30,000
2210113 Feeding Cost							5,000
2210503 Fuel and Lubricants - Official Vehicles							10,000
2210509 Other Travel and Transportation							15,000
Non Financial Assets							10,230,657
Objective	530101	530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.					10,230,657
Program	91006	Social Services Delivery					10,230,657
Sub-Program	91006002	SP2.2 Public Health Services and Management					10,230,657
Project	910502	910502 - Clinical services	1.0	1.0	1.0		10,230,657
WIP - Laboratories							10,230,657
3111253 WIP - Health Centres							9,330,657
3111255 WIP - Office Buildings							900,000
Amount (GH¢)							
Institution	01	Government of Ghana Sector					
Fund Type/Source	13521		<i>Total By Fund Source</i>				3,454,370
Function Code	70731	General hospital services (IS)					
Organisation	3700403001	Pusiga District-Pusiga_Health_Hospital services_ Upper East					
Location Code	0913001	Pusiga-Pusiga					
Non Financial Assets							3,454,370
Objective	530101	530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.					3,454,370
Program	91006	Social Services Delivery					3,454,370
Sub-Program	91006002	SP2.2 Public Health Services and Management					3,454,370
Project	910502	910502 - Clinical services	1.0	1.0	1.0		3,454,370
WIP - Laboratories							3,454,370
3111153 WIP - Bungalows/Flat							1,000,000
3111253 WIP - Health Centres							2,454,370
Total Cost Centre							14,600,317

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	11001		<i>Total By Fund Source</i>	584,077
Function Code	70421	Agriculture cs		
Organisation	3700600001	Pusiga District-Pusiga_Agriculture_Upper East		
Location Code	0913001	Pusiga-Pusiga		

				Compensation of employees [GFS]	571,232
Objective	000000	Compensation of Employees			571,232
Program	91008	Economic Development			571,232
Sub-Program	91008002	SP4.2 Agricultural Services and Management			571,232
Operation	000000		0.0 0.0 0.0		571,232

Child Education Grant (Foreign Mission)					571,232
2111001	Established Post				571,232

				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	910301	910301 - Extension Services	1.0 1.0 1.0		12,845

Vehicle Registration					12,845
2210509	Other Travel and Transportation				8,000
2210708	Refreshments				4,845

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12200		<i>Total By Fund Source</i>	5,000
Function Code	70421	Agriculture cs		
Organisation	3700600001	Pusiga District-Pusiga_Agriculture_Upper East		
Location Code	0913001	Pusiga-Pusiga		

				Use of goods and services	5,000
Objective	160802	160802 - 2.3 Double agrc prod & incms of SS fd prod & non-farm empl			5,000
Program	91008	Economic Development			5,000
Sub-Program	91008002	SP4.2 Agricultural Services and Management			5,000
Operation	910301	910301 - Extension Services	1.0 1.0 1.0		5,000

Vehicle Registration					5,000
2210503	Fuel and Lubricants - Official Vehicles				5,000

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12602		<i>Total By Fund Source</i>	200,000
Function Code	70421	Agriculture cs		
Organisation	3700600001	Pusiga District-Pusiga_Agriculture_Upper East		
Location Code	0913001	Pusiga-Pusiga		

Other expense 200,000

Objective	160802	160802 - 2.3 Double agrc prod & incms of SS fd prod & non-farm empl			200,000	
Program	91008	Economic Development			200,000	
Sub-Program	91008002	SP4.2 Agricultural Services and Management			200,000	
Operation	910301	910301 - Extension Services	1.0	1.0	1.0	200,000

Dividend Paid By SOEs					200,000
2821009	Donations				200,000

Amount (GH¢)

Institution	01	Government of Ghana Sector			
Fund Type/Source	12603		<i>Total By Fund Source</i>		1,080,000
Function Code	70421	Agriculture cs			
Organisation	3700600001	Pusiga District-Pusiga_Agriculture_Upper East			
Location Code	0913001	Pusiga-Pusiga			

Use of goods and services 80,000

Objective	160802	160802 - 2.3 Double agrc prod & incms of SS fd prod & non-farm empl				80,000
Program	91008	Economic Development				80,000
Sub-Program	91008002	SP4.2 Agricultural Services and Management				80,000
Operation	910107	910107 - OFFICIAL / NATIONAL CELEBRATIONS	1.0	1.0	1.0	80,000

Vehicle Registration						80,000
2210902	Official Celebrations					80,000

Non Financial Assets 1,000,000

Objective	160802	160802 - 2.3 Double agrc prod & incms of SS fd prod & non-farm empl				1,000,000
Program	91008	Economic Development				1,000,000
Sub-Program	91008002	SP4.2 Agricultural Services and Management				1,000,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	1,000,000

WIP - Laboratories						1,000,000
3111255	WIP - Office Buildings					1,000,000

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						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	13521		<i>Total By Fund Source</i>			1,827,294
Function Code	70421	Agriculture cs				
Organisation	3700600001	Pusiga District-Pusiga_Agriculture Upper East				
Location Code	0913001	Pusiga-Pusiga				
Non Financial Assets						1,827,294
Objective	160802	160802 - 2.3 Double agrc prod & incms of SS fd prod & non-farm empl				1,827,294
Program	91008	Economic Development				1,827,294
Sub-Program	91008002	SP4.2 Agricultural Services and Management				1,827,294
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	1,827,294
WIP - Laboratories						1,827,294
3113153 WIP - Landscaping And Gardening						93,570
3113161 WIP - Irrigation Systems						1,733,724
Total Cost Centre						3,696,371

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	11001		<i>Total By Fund Source</i>
Function Code	70133	Overall planning & statistical services (CS)	226,416
Organisation	3700702001	Pusiga District-Pusiga Physical Planning Town and Country Planning Upper East	
Location Code	0913001	Pusiga-Pusiga	

			Compensation of employees [GFS]	218,688
Objective	000000	Compensation of Employees		218,688
Program	91007	Infrastructure Delivery and Management		218,688
Sub-Program	91007001	SP3.1 Physical and Spatial Planning Development		218,688
Operation	000000		0.0 0.0 0.0	218,688

Child Education Grant (Foreign Mission)				218,688
2111001	Established Post			218,688

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

Vehicle Registration				7,728
2210711	Public Education and Sensitization			7,728

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12200		<i>Total By Fund Source</i>
Function Code	70133	Overall planning & statistical services (CS)	10,000
Organisation	3700702001	Pusiga District-Pusiga Physical Planning Town and Country Planning Upper East	
Location Code	0913001	Pusiga-Pusiga	

			Use of goods and services	10,000
Objective	290102	290102 - 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys		10,000
Program	91007	Infrastructure Delivery and Management		10,000
Sub-Program	91007001	SP3.1 Physical and Spatial Planning Development		10,000
Operation	911002	911002 - Land use and Spatial planning	1.0 1.0 1.0	10,000

Vehicle Registration				10,000
2210113	Feeding Cost			3,000
2210509	Other Travel and Transportation			7,000

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						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	12603		<i>Total By Fund Source</i>			274,000
Function Code	70133	Overall planning & statistical services (CS)				
Organisation	3700702001	Pusiga District-Pusiga Physical Planning Town and Country Planning Upper East				
Location Code	0913001	Pusiga-Pusiga				
Use of goods and services						194,000
Objective	290102	290102 - 11.3 Enhance incl urbztm & cpty for part hum settmt mgmt in all ctrys				194,000
Program	91007	Infrastructure Delivery and Management				194,000
Sub-Program	91007001	SP3.1 Physical and Spatial Planning Development				194,000
Operation	911002	911002 - Land use and Spatial planning	1.0	1.0	1.0	194,000
Vehicle Registration						194,000
2210509 Other Travel and Transportation						10,000
2210711 Public Education and Sensitization						4,000
2210801 Local Consultants Fees (Companies)						130,000
2210910 Trade Promotion / Publicity						50,000
Other expense						50,000
Objective	290102	290102 - 11.3 Enhance incl urbztm & cpty for part hum settmt mgmt in all ctrys				50,000
Program	91007	Infrastructure Delivery and Management				50,000
Sub-Program	91007001	SP3.1 Physical and Spatial Planning Development				50,000
Operation	911003	911003 - Street Naming and Property Addressing System	1.0	1.0	1.0	50,000
Dividend Paid By SOEs						50,000
2821018 Civic Numbering/Street Naming						50,000
Non Financial Assets						30,000
Objective	290102	290102 - 11.3 Enhance incl urbztm & cpty for part hum settmt mgmt in all ctrys				30,000
Program	91007	Infrastructure Delivery and Management				30,000
Sub-Program	91007001	SP3.1 Physical and Spatial Planning Development				30,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	30,000
WIP - Laboratories						30,000
3112211 Office Equipment						30,000
Total Cost Centre						510,416

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	11001		<i>Total By Fund Source</i>	525,468
Function Code	71040	Family and children		
Organisation	3700802001	Pusiga District-Pusiga Social Welfare & Community Development Social Welfare Upper East		
Location Code	0913001	Pusiga-Pusiga		

				Compensation of employees [GFS]	510,246
Objective	000000	Compensation of Employees			510,246
Program	91006	Social Services Delivery			510,246
Sub-Program	91006003	SP2.3 Social Welfare and Community Development			510,246
Operation	000000		0.0 0.0 0.0		510,246

Child Education Grant (Foreign Mission)					510,246
2111001	Established Post				510,246

				Non Financial Assets	15,222
Objective	580204	580204 - 10.4 adot plcys, esp fiscal, wage & soc prot plcy for grtr eqilty			15,222
Program	91006	Social Services Delivery			15,222
Sub-Program	91006003	SP2.3 Social Welfare and Community Development			15,222
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0 1.0 1.0		15,222

WIP - Laboratories					15,222
3112208	Computers and Accessories				15,222

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12602		<i>Total By Fund Source</i>	700,000
Function Code	71040	Family and children		
Organisation	3700802001	Pusiga District-Pusiga Social Welfare & Community Development Social Welfare Upper East		
Location Code	0913001	Pusiga-Pusiga		

				Other expense	700,000
Objective	580204	580204 - 10.4 adot plcys, esp fiscal, wage & soc prot plcy for grtr eqilty			700,000
Program	91006	Social Services Delivery			700,000
Sub-Program	91006003	SP2.3 Social Welfare and Community Development			700,000
Operation	910601	910601 - Social intervention programmes	1.0 1.0 1.0		700,000

Dividend Paid By SOEs					700,000
2821009	Donations				500,000
2821010	Contributions				200,000

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				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12603		<i>Total By Fund Source</i>	35,000
Function Code	71040	Family and children		
Organisation	3700802001	Pusiga District-Pusiga Social Welfare & Community Development Social Welfare Upper East		
Location Code	0913001	Pusiga-Pusiga		

				Use of goods and services	35,000	
Objective	580204	580204 - 10.4 adot plcys, esp fiscal, wage & soc prot plcy for grtr eqilty			35,000	
Program	91006	Social Services Delivery			35,000	
Sub-Program	91006003	SP2.3 Social Welfare and Community Development			35,000	
Operation	910601	910601 - Social intervention programmes	1.0	1.0	1.0	20,000

Vehicle Registration				20,000		
2210509 Other Travel and Transportation				15,000		
2210708 Refreshments				5,000		
Operation	910602	910602 - Gender empowerment and mainstreaming	1.0	1.0	1.0	15,000

Vehicle Registration				15,000
2210711 Public Education and Sensitization				15,000

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12607		<i>Total By Fund Source</i>	1,110,000
Function Code	71040	Family and children		
Organisation	3700802001	Pusiga District-Pusiga Social Welfare & Community Development Social Welfare Upper East		
Location Code	0913001	Pusiga-Pusiga		

				Use of goods and services	610,000	
Objective	580204	580204 - 10.4 adot plcys, esp fiscal, wage & soc prot plcy for grtr eqilty			610,000	
Program	91006	Social Services Delivery			610,000	
Sub-Program	91006003	SP2.3 Social Welfare and Community Development			610,000	
Operation	910601	910601 - Social intervention programmes	1.0	1.0	1.0	610,000

Vehicle Registration				610,000
2210101 Printed Material and Stationery				30,000
2210120 Purchase of Petty Tools/Implements				500,000
2210509 Other Travel and Transportation				50,000
2210708 Refreshments				30,000

				Other expense	500,000	
Objective	580204	580204 - 10.4 adot plcys, esp fiscal, wage & soc prot plcy for grtr eqilty			500,000	
Program	91006	Social Services Delivery			500,000	
Sub-Program	91006003	SP2.3 Social Welfare and Community Development			500,000	
Operation	910601	910601 - Social intervention programmes	1.0	1.0	1.0	500,000

Dividend Paid By SOEs				500,000
2821009 Donations				250,000
2821019 Scholarship and Bursaries				250,000

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						Amount (GH¢)	
Institution	01	Government of Ghana Sector					
Fund Type/Source	13519					<i>Total By Fund Source</i>	54,900
Function Code	71040	Family and children					
Organisation	3700802001	Pusiga District-Pusiga_Social Welfare & Community Development_Social Welfare_Upper East					
Location Code	0913001	Pusiga-Pusiga					
Use of goods and services						54,900	
Objective	590303	590303 - 5.3 elim child, erly, forced marriage & female genital mutilation					54,900
Program	91006	Social Services Delivery					54,900
Sub-Program	91006003	SP2.3 Social Welfare and Community Development					54,900
Operation	910604	910604 - Child right promotion and protection		1.0	1.0	1.0	54,900
Vehicle Registration						54,900	
2210509 Other Travel and Transportation						38,500	
2210708 Refreshments						16,400	
Total Cost Centre						2,425,368	

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	11001		<i>Total By Fund Source</i>
Function Code	70610	Housing development	146,210
Organisation	3701002001	Pusiga District-Pusiga Works_Public Works_Upper East	
Location Code	0913001	Pusiga-Pusiga	

			Compensation of employees [GFS]	135,948
Objective	000000	Compensation of Employees		135,948
Program	91007	Infrastructure Delivery and Management		135,948
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management		135,948
Operation	000000		0.0 0.0 0.0	135,948

Child Education Grant (Foreign Mission)			135,948
2111001	Established Post		135,948

			Use of goods and services	10,262
Objective	250102	250102 - 11.1 ens acs to adqt, safe & affordable housing & basic svcs		10,262
Program	91007	Infrastructure Delivery and Management		10,262
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management		10,262
Operation	911101	911101 - Supervision and regulation of infrastructure development	1.0 1.0 1.0	10,262

Vehicle Registration			10,262
2210711	Public Education and Sensitization		10,262

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12200		<i>Total By Fund Source</i>
Function Code	70610	Housing development	20,000
Organisation	3701002001	Pusiga District-Pusiga Works_Public Works_Upper East	
Location Code	0913001	Pusiga-Pusiga	

			Use of goods and services	20,000
Objective	250102	250102 - 11.1 ens acs to adqt, safe & affordable housing & basic svcs		20,000
Program	91007	Infrastructure Delivery and Management		20,000
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management		20,000
Operation	910115	910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASSETS	1.0 1.0 1.0	20,000

Vehicle Registration			20,000
2210623	Maintenance of Office Equipment		20,000

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12603		<i>Total By Fund Source</i>
Function Code	70610	Housing development	1,289,714
Organisation	3701002001	Pusiga District-Pusiga Works Public Works Upper East	
Location Code	0913001	Pusiga-Pusiga	

			Use of goods and services	200,000
Objective	250102	250102 - 11.1 ens acs to adqt, safe & affordable housing & basic svcs		200,000
Program	91007	Infrastructure Delivery and Management		200,000
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management		200,000
Operation	910115	910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASSETS	1.0 1.0 1.0	200,000
Vehicle Registration				200,000
2210108 Construction Material				150,000
2210623 Maintenance of Office Equipment				50,000

			Non Financial Assets	1,089,714
Objective	250102	250102 - 11.1 ens acs to adqt, safe & affordable housing & basic svcs		1,089,714
Program	91007	Infrastructure Delivery and Management		1,089,714
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management		1,089,714
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0 1.0 1.0	1,089,714
WIP - Laboratories				1,089,714
3111153 WIP - Bungalows/Flat				1,089,714

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	13521		<i>Total By Fund Source</i>
Function Code	70610	Housing development	1,000,523
Organisation	3701002001	Pusiga District-Pusiga Works Public Works Upper East	
Location Code	0913001	Pusiga-Pusiga	

			Non Financial Assets	1,000,523
Objective	250102	250102 - 11.1 ens acs to adqt, safe & affordable housing & basic svcs		1,000,523
Program	91007	Infrastructure Delivery and Management		1,000,523
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management		1,000,523
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0 1.0 1.0	1,000,523
WIP - Laboratories				1,000,523
3111153 WIP - Bungalows/Flat				1,000,523

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						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	14009		<i>Total By Fund Source</i>			1,800,000
Function Code	70610	Housing development				
Organisation	3701002001	Pusiga District-Pusiga Works Public Works Upper East				
Location Code	0913001	Pusiga-Pusiga				
Non Financial Assets						1,800,000
Objective	250102	250102 - 11.1 ens acs to adqt, safe & affordable housing & basic svcs				1,800,000
Program	91007	Infrastructure Delivery and Management				1,800,000
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management				1,800,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	1,800,000
WIP - Laboratories						1,800,000
3113151 WIP - Electrical Networks						1,800,000
Total Cost Centre						4,256,447

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12602		<i>Total By Fund Source</i>	406,476
Function Code	70630	Water supply		
Organisation	3701003001	Pusiga District-Pusiga_Works_Water_Upper East		
Location Code	0913001	Pusiga-Pusiga		

				Non Financial Assets	406,476	
Objective	570102	570102 - 6.1 Achieve univ. and equit access to water			406,476	
Program	91007	Infrastructure Delivery and Management			406,476	
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management			406,476	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	406,476
WIP - Laboratories					406,476	
3113162 WIP - Water Systems					406,476	

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12603		<i>Total By Fund Source</i>	5,755,184
Function Code	70630	Water supply		
Organisation	3701003001	Pusiga District-Pusiga_Works_Water_Upper East		
Location Code	0913001	Pusiga-Pusiga		

				Non Financial Assets	5,755,184	
Objective	570102	570102 - 6.1 Achieve univ. and equit access to water			5,755,184	
Program	91007	Infrastructure Delivery and Management			5,755,184	
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management			5,755,184	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	5,755,184
WIP - Laboratories					5,755,184	
3113162 WIP - Water Systems					5,755,184	

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	13521		<i>Total By Fund Source</i>	1,866,020
Function Code	70630	Water supply		
Organisation	3701003001	Pusiga District-Pusiga_Works_Water_Upper East		
Location Code	0913001	Pusiga-Pusiga		

				Non Financial Assets	1,866,020	
Objective	570102	570102 - 6.1 Achieve univ. and equit access to water			1,866,020	
Program	91007	Infrastructure Delivery and Management			1,866,020	
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management			1,866,020	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	1,866,020
WIP - Laboratories					1,866,020	
3111153 WIP - Bungalows/Flat					1,800,000	
3113162 WIP - Water Systems					66,020	

Total Cost Centre 8,027,679

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>				1,300,000
Function Code	70451	Road transport					
Organisation	3701004001	Pusiga District-Pusiga Works Feeder Roads Upper East					
Location Code	0913001	Pusiga-Pusiga					
Non Financial Assets							1,300,000
Objective	390203	390203 - 11.2 prvd acs to safe, affodbl, acs'ble & sust trnspt syst for all					1,300,000
Program	91007	Infrastructure Delivery and Management					1,300,000
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management					1,300,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0		1,300,000
WIP - Laboratories							1,300,000
3111360 WIP-Feeder Roads							1,300,000
							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	13521		<i>Total By Fund Source</i>				3,886,968
Function Code	70451	Road transport					
Organisation	3701004001	Pusiga District-Pusiga Works Feeder Roads Upper East					
Location Code	0913001	Pusiga-Pusiga					
Non Financial Assets							3,886,968
Objective	390203	390203 - 11.2 prvd acs to safe, affodbl, acs'ble & sust trnspt syst for all					3,886,968
Program	91007	Infrastructure Delivery and Management					3,886,968
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management					3,886,968
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0		3,886,968
WIP - Laboratories							3,886,968
3111360 WIP-Feeder Roads							3,886,968
							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	14009		<i>Total By Fund Source</i>				1,200,000
Function Code	70451	Road transport					
Organisation	3701004001	Pusiga District-Pusiga Works Feeder Roads Upper East					
Location Code	0913001	Pusiga-Pusiga					
Non Financial Assets							1,200,000
Objective	390203	390203 - 11.2 prvd acs to safe, affodbl, acs'ble & sust trnspt syst for all					1,200,000
Program	91007	Infrastructure Delivery and Management					1,200,000
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management					1,200,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0		1,200,000
WIP - Laboratories							1,200,000
3111360 WIP-Feeder Roads							1,200,000
Total Cost Centre							6,386,968

						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	12200		<i>Total By Fund Source</i>			5,000
Function Code	70411	General Commercial & economic affairs (CS)				
Organisation	3701102001	Pusiga District-Pusiga_Trade, Industry and Tourism_Trade_Upper East				
Location Code	0913001	Pusiga-Pusiga				
Other expense						5,000
Objective	150303	150303 - 9.3 Increase accs of SS i&ustrial & otr ent to fincc serv				5,000
Program	91008	Economic Development				5,000
Sub-Program	91008001	SP4.1 Trade, Tourism and Industrial Development				5,000
Operation	910201	910201 - Promotion of Small, Medium and Large scale enterprises	1.0	1.0	1.0	5,000
Dividend Paid By SOEs						5,000
2821010 Contributions						5,000

						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	12603		<i>Total By Fund Source</i>			14,592,041
Function Code	70411	General Commercial & economic affairs (CS)				
Organisation	3701102001	Pusiga District-Pusiga_Trade, Industry and Tourism_Trade_Upper East				
Location Code	0913001	Pusiga-Pusiga				
Other expense						10,000
Objective	150303	150303 - 9.3 Increase accs of SS i&ustrial & otr ent to fincc serv				10,000
Program	91008	Economic Development				10,000
Sub-Program	91008001	SP4.1 Trade, Tourism and Industrial Development				10,000
Operation	910201	910201 - Promotion of Small, Medium and Large scale enterprises	1.0	1.0	1.0	10,000
Dividend Paid By SOEs						10,000
2821010 Contributions						10,000

						Non Financial Assets	14,582,041
Objective	150303	150303 - 9.3 Increase accs of SS i&ustrial & otr ent to fincc serv					14,582,041
Program	91008	Economic Development					14,582,041
Sub-Program	91008001	SP4.1 Trade, Tourism and Industrial Development					14,582,041
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0		14,582,041
WIP - Laboratories							14,582,041
3111354 WIP - Markets							14,582,041

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>	4,009,341
Function Code	70411	General Commercial & economic affairs (CS)					
Organisation	3701102001	Pusiga District-Pusiga_Trade, Industry and Tourism_Trade_Upper East					
Location Code	0913001	Pusiga-Pusiga					
Non Financial Assets						4,009,341	
Objective	150303	150303 - 9.3 Increase accs of SS i&ustrial & otr ent to fincc serv					4,009,341
Program	91008	Economic Development					4,009,341
Sub-Program	91008001	SP4.1 Trade, Tourism and Industrial Development					4,009,341
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET			1.0 1.0 1.0	4,009,341	
WIP - Laboratories						4,009,341	
3111354 WIP - Markets						3,453,625	
3111365 WIP-Workshop						555,716	
Total Cost Centre						18,606,382	

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12200		<i>Total By Fund Source</i>				5,000
Function Code	70360	Public order and safety n.e.c					
Organisation	3701500001	Pusiga District-Pusiga_Disaster Prevention_Upper East					
Location Code	0913001	Pusiga-Pusiga					
Use of goods and services							5,000
Objective	370401	370401 - 13.1 strgthn resil & adaptive capa to climate relatd hazards & nat disas					5,000
Program	91009	Environmental and Sanitation Management					5,000
Sub-Program	91009001	SP5.1 Disaster Prevention and Management					5,000
Operation	910701	910701 - Disaster management	1.0	1.0	1.0		5,000
Vehicle Registration							5,000
2210503 Fuel and Lubricants - Official Vehicles							5,000
							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>				30,000
Function Code	70360	Public order and safety n.e.c					
Organisation	3701500001	Pusiga District-Pusiga_Disaster Prevention_Upper East					
Location Code	0913001	Pusiga-Pusiga					
Use of goods and services							20,000
Objective	370401	370401 - 13.1 strgthn resil & adaptive capa to climate relatd hazards & nat disas					20,000
Program	91009	Environmental and Sanitation Management					20,000
Sub-Program	91009001	SP5.1 Disaster Prevention and Management					20,000
Operation	910701	910701 - Disaster management	1.0	1.0	1.0		20,000
Vehicle Registration							20,000
2210503 Fuel and Lubricants - Official Vehicles							10,000
2210711 Public Education and Sensitization							10,000
Other expense							10,000
Objective	370401	370401 - 13.1 strgthn resil & adaptive capa to climate relatd hazards & nat disas					10,000
Program	91009	Environmental and Sanitation Management					10,000
Sub-Program	91009001	SP5.1 Disaster Prevention and Management					10,000
Operation	910701	910701 - Disaster management	1.0	1.0	1.0		10,000
Dividend Paid By SOEs							10,000
2821009 Donations							10,000
Total Cost Centre							35,000

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12200		<i>Total By Fund Source</i>	5,000
Function Code	71090	Social protection n.e.c.		
Organisation	3701700001	Pusiga District-Pusiga Birth and Death Upper East		
Location Code	0913001	Pusiga-Pusiga		

				Use of goods and services	5,000	
Objective	560302	560302 - 16.9 prvd legal identity for all, including bth registration			5,000	
Program	91001	Management and Administration			5,000	
Sub-Program	91001001	SP1.1: General Administration			5,000	
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0	5,000

Vehicle Registration					5,000
2210509	Other Travel and Transportation				5,000

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12603		<i>Total By Fund Source</i>	10,000
Function Code	71090	Social protection n.e.c.		
Organisation	3701700001	Pusiga District-Pusiga Birth and Death Upper East		
Location Code	0913001	Pusiga-Pusiga		

				Use of goods and services	10,000	
Objective	560302	560302 - 16.9 prvd legal identity for all, including bth registration			10,000	
Program	91001	Management and Administration			10,000	
Sub-Program	91001001	SP1.1: General Administration			10,000	
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0	10,000

Vehicle Registration					10,000
2210509	Other Travel and Transportation				5,000
2210511	Local Travel Cost				5,000

Total Cost Centre 15,000

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>	151,222
Function Code	70112	Financial & fiscal affairs (CS)		
Organisation	3701801001	Pusiga District-Pusiga_Human Resource_Human Resource_Human Resource Management_Upper East		
Location Code	0913001	Pusiga-Pusiga		

				Compensation of employees [GFS]	146,148
Objective	000000	Compensation of Employees			146,148
Program	91001	Management and Administration			146,148
Sub-Program	91001005	SP1.5: Human Resource Management			146,148
Operation	000000		0.0 0.0 0.0		146,148

Child Education Grant (Foreign Mission)					146,148
2111001	Established Post				146,148

				Use of goods and services	5,074
Objective	640101	640101 - Improve human capital development and management			5,074
Program	91001	Management and Administration			5,074
Sub-Program	91001005	SP1.5: Human Resource Management			5,074
Operation	911803	911803 - Staff Training and skills development	1.0 1.0 1.0		5,074

Vehicle Registration					5,074
2210710	Staff Development				5,074

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12200		<i>Total By Fund Source</i>	10,000
Function Code	70112	Financial & fiscal affairs (CS)		
Organisation	3701801001	Pusiga District-Pusiga_Human Resource_Human Resource_Human Resource Management_Upper East		
Location Code	0913001	Pusiga-Pusiga		

				Other expense	10,000
Objective	640101	640101 - Improve human capital development and management			10,000
Program	91001	Management and Administration			10,000
Sub-Program	91001005	SP1.5: Human Resource Management			10,000
Operation	911803	911803 - Staff Training and skills development	1.0 1.0 1.0		10,000

Dividend Paid By SOEs					10,000
2821010	Contributions				10,000

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>				60,000
Function Code	70112	Financial & fiscal affairs (CS)					
Organisation	3701801001	Pusiga District-Pusiga_Human Resource_Human Resource_Human Resource Management_Upper East					
Location Code	0913001	Pusiga-Pusiga					
Use of goods and services							10,000
Objective	640101	640101 - Improve human capital development and management					10,000
Program	91001	Management and Administration					10,000
Sub-Program	91001005	SP1.5: Human Resource Management					10,000
Operation	911803	911803 - Staff Training and skills development	1.0	1.0	1.0		10,000
Vehicle Registration							10,000
2210710 Staff Development							10,000
Other expense							50,000
Objective	640101	640101 - Improve human capital development and management					50,000
Program	91001	Management and Administration					50,000
Sub-Program	91001005	SP1.5: Human Resource Management					50,000
Operation	911803	911803 - Staff Training and skills development	1.0	1.0	1.0		50,000
Dividend Paid By SOEs							50,000
2821010 Contributions							50,000
							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	14009		<i>Total By Fund Source</i>				50,000
Function Code	70112	Financial & fiscal affairs (CS)					
Organisation	3701801001	Pusiga District-Pusiga_Human Resource_Human Resource_Human Resource Management_Upper East					
Location Code	0913001	Pusiga-Pusiga					
Use of goods and services							50,000
Objective	640101	640101 - Improve human capital development and management					50,000
Program	91001	Management and Administration					50,000
Sub-Program	91001005	SP1.5: Human Resource Management					50,000
Operation	911803	911803 - Staff Training and skills development	1.0	1.0	1.0		50,000
Vehicle Registration							50,000
2210710 Staff Development							50,000
Total Cost Centre							271,222

						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	3701901001	Pusiga District-Pusiga_Statistics_Statistics_Statistics_Upper East					
Location Code	0913001	Pusiga-Pusiga					
Use of goods and services						5,074	
Objective	560301	560301 - 17.18 Enhance cap-building suprt to DCs to incr data availability					5,074
Program	91001	Management and Administration					5,074
Sub-Program	91001003	SP1.3: Planning, Budgeting, Coordination and Statistics					5,074
Operation	911701	911701 - Data and information dissemination		1.0	1.0	1.0	5,074
Vehicle Registration						5,074	
2210509 Other Travel and Transportation						5,074	
Total Cost Centre						5,074	
Total Vote						89,429,301	

Expenditure Summary by Sustainable Development Goals

In GH¢

<i>Economic Classification</i>	2026 Budget	2027 forecast	2028 forecast
Pusiga District-Pusiga	84,300,920	84,300,920	85,143,929
Consolidated Fund	26,078,810	26,078,810	26,339,598
10_Reduce Inequality	15,222	15,222	15,374
11_Sustainable Cities and Communities	7,905,482	7,905,482	7,984,536
16_Peace, Justice, and Strong Institutions	1,822,003	1,822,003	1,840,223
17_Partnerships for the Goals	5,074	5,074	5,125
2_Zero Hunger	1,840,139	1,840,139	1,858,540
3_Good Health and Well-Being	3,454,370	3,454,370	3,488,913
4_ Quality Education	5,106,260	5,106,260	5,157,322
5_Gender Equality	54,900	54,900	55,449
6_Clean Water and Sanitation	1,866,020	1,866,020	1,884,680
9_Industry, Innovation, and Infrastructure	4,009,341	4,009,341	4,049,434
DACF	57,973,110	57,973,110	58,552,842
10_Reduce Inequality	1,845,000	1,845,000	1,863,450
11_Sustainable Cities and Communities	2,863,714	2,863,714	2,892,351
13_Climate Action	30,000	30,000	30,300
16_Peace, Justice, and Strong Institutions	1,487,235	1,487,235	1,502,108
2_Zero Hunger	1,280,000	1,280,000	1,292,800
3_Good Health and Well-Being	11,140,948	11,140,948	11,252,357
4_ Quality Education	15,377,657	15,377,657	15,531,433
6_Clean Water and Sanitation	9,356,516	9,356,516	9,450,081
9_Industry, Innovation, and Infrastructure	14,592,041	14,592,041	14,737,961
Retained Internally Generated	249,000	249,000	251,490
11_Sustainable Cities and Communities	30,000	30,000	30,300
13_Climate Action	5,000	5,000	5,050
16_Peace, Justice, and Strong Institutions	194,000	194,000	195,940
2_Zero Hunger	5,000	5,000	5,050
3_Good Health and Well-Being	5,000	5,000	5,050
4_ Quality Education	5,000	5,000	5,050
9_Industry, Innovation, and Infrastructure	5,000	5,000	5,050
Grand Total	0	0	0
	84,300,920	84,300,920	85,143,929

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>
Pusiga District-Pusiga	84,468,294	84,468,294	85,312,977
910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1,044,735	1,044,735	1,055,183
	159,000	159,000	160,590
	782,235	782,235	790,058
	103,500	103,500	104,535
910107 - OFFICIAL / NATIONAL CELEBRATIONS	130,000	130,000	131,300
	130,000	130,000	131,300
910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	60,193,364	60,193,364	60,795,297
	15,222	15,222	15,374
	406,476	406,476	410,540
	38,896,595	38,896,595	39,285,561
	12,917,432	12,917,432	13,046,607
	7,957,639	7,957,639	8,037,215
910115 - MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING OF EXISTING ASS	220,000	220,000	222,200
	20,000	20,000	20,200
	200,000	200,000	202,000
910201 - Promotion of Small, Medium and Large scale enterprises	15,000	15,000	15,150
	5,000	5,000	5,050
	10,000	10,000	10,100
910301 - Extension Services	217,845	217,845	220,023
	12,845	12,845	12,973
	5,000	5,000	5,050
	200,000	200,000	202,000
910404 - support toteaching and learning delivery (Schools and Teachers award scheme, education	310,000	310,000	313,100
	5,000	5,000	5,050
	200,000	200,000	202,000
	105,000	105,000	106,050
910501 - District response initiative (DRI) on HIV/AIDS and Malaria	159,743	159,743	161,340
	159,743	159,743	161,340
910502 - Clinical services	14,205,574	14,205,574	14,347,630
	520,547	520,547	525,753
	10,230,657	10,230,657	10,332,964
	3,454,370	3,454,370	3,488,913
910503 - Public Health services	235,000	235,000	237,350
	5,000	5,000	5,050
	200,000	200,000	202,000
	30,000	30,000	30,300

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>
910601 - Social intervention programmes	1,830,000	1,830,000	1,848,300
	700,000	700,000	707,000
	20,000	20,000	20,200
	1,110,000	1,110,000	1,121,100
910602 - Gender empowerment and mainstreaming	15,000	15,000	15,150
	15,000	15,000	15,150
910604 - Child right promotion and protection	54,900	54,900	55,449
	54,900	54,900	55,449
910701 - Disaster management	35,000	35,000	35,350
	5,000	5,000	5,050
	30,000	30,000	30,300
910803 - Protocol services	50,000	50,000	50,500
	50,000	50,000	50,500
910804 - Legislative enactment and oversight	363,200	363,200	366,832
	343,200	343,200	346,632
	20,000	20,000	20,200
910805 - Administrative and technical meetings	80,000	80,000	80,800
	80,000	80,000	80,800
910806 - Security management	100,000	100,000	101,000
	50,000	50,000	50,500
	50,000	50,000	50,500
910807 - Support to traditional authorities	20,000	20,000	20,200
	20,000	20,000	20,200
910810 - Plan and budget preparation	1,478,938	1,478,938	1,493,727
	240,000	240,000	242,400
	1,238,938	1,238,938	1,251,327
910901 - Environmental sanitation Management	1,364,100	1,364,100	1,377,741
	1,364,100	1,364,100	1,377,741
910902 - Solid waste management	1,485,557	1,485,557	1,500,412
	1,485,557	1,485,557	1,500,412
910903 - Liquid waste management	333,200	333,200	336,532
	333,200	333,200	336,532
911002 - Land use and Spatial planning	211,728	211,728	213,845
	7,728	7,728	7,805
	10,000	10,000	10,100
	194,000	194,000	195,940
911003 - Street Naming and Property Addressing System	50,000	50,000	50,500
	50,000	50,000	50,500

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

	2026	2027	2028
MDA and Standardised Operation	Budget	forecast	forecast
911101 - Supervision and regulation of infrastructure development	10,262	10,262	10,365
	10,262	10,262	10,365
911301 - Treasury and accounting activities	85,000	85,000	85,850
	35,000	35,000	35,350
	50,000	50,000	50,500
911302 - Internal audit operations	40,000	40,000	40,400
	40,000	40,000	40,400
911604 - Revenue Collection	0	0	0
	0	0	0
911701 - Data and information dissemination	5,074	5,074	5,125
	5,074	5,074	5,125
911803 - Staff Training and skills development	125,074	125,074	126,325
	5,074	5,074	5,125
	10,000	10,000	10,100
	60,000	60,000	60,600
	50,000	50,000	50,500
Grand Total	0	0	0
	84,468,294	84,468,294	85,312,977

Expenditure Summary by Classification of Function of Government

In GH¢

<i>Functional Classification</i>	2026	2027	2028
	<i>Budget</i>	<i>forecast</i>	<i>forecast</i>
Pusiga District-Pusiga	84,468,294	84,468,294	85,312,977
70111 Exec. & leg. Organs (cs)	3,488,238	3,488,238	3,523,121
70112 Financial & fiscal affairs (CS)	130,148	130,148	131,449
70133 Overall planning & statistical services (CS)	291,728	291,728	294,645
70360 Public order and safety n.e.c	35,000	35,000	35,350
70411 General Commercial & economic affairs (CS)	18,606,382	18,606,382	18,792,445
70421 Agriculture cs	3,125,139	3,125,139	3,156,390
70451 Road transport	6,386,968	6,386,968	6,450,838
70610 Housing development	4,120,499	4,120,499	4,161,704
70630 Water supply	8,027,679	8,027,679	8,107,956
70731 General hospital services (IS)	14,600,317	14,600,317	14,746,320
70740 Public health services	3,194,857	3,194,857	3,226,805
70810 Recreational and sport services (IS)	42,300	42,300	42,723
70911 Pre-primary education	1,950,171	1,950,171	1,969,673
70912 Primary education	9,089,417	9,089,417	9,180,311
70921 Lower-secondary education	7,148,055	7,148,055	7,219,536
70922 Upper-secondary education	85,795	85,795	86,652
70980 Education n.e.c	2,215,479	2,215,479	2,237,634
71040 Family and children	1,915,122	1,915,122	1,934,273
71090 Social protection n.e.c.	15,000	15,000	15,150
Grand Total	0	0	0
	84,468,294	84,468,294	85,312,977

Climate Budget Report

In GH¢

Actual

Summary report by Chart of Accounts		2025	2026	2027	2028	2029	Total
Funding:11001 Consolidated Fund Sources		0	7,728	7,728	7,805	7,805	31,067
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
Funding:12200 Retained Internally Generate		0	15,000	15,000	15,150	15,150	60,300
29	3.12 HUMAN SETTLEMENTS DEVELOPMENT AND HOUSING	0	10,000	10,000	10,100	10,100	40,200
2901	12.1 Promote sustainable spatial integrated dev't of human settlements	0	10,000	10,000	10,100	10,100	40,200
290102	11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys	0	10,000	10,000	10,100	10,100	40,200
	<i>Infrastructure Delivery and Management</i>	0	10,000	10,000	10,100	10,100	40,200
	SP3.1 Physical and Spatial Planning Development	0	10,000	10,000	10,100	10,100	40,200
	911002 - Land use and Spatial planning	0	10,000	10,000	10,100	10,100	40,200
	Use of goods and services	0	10,000	10,000	10,100	10,100	40,200
37	3.7 CLIMATE VARIABILITY AND CHANGE	0	5,000	5,000	5,050	5,050	20,100
3704	7.2 Enhance climate change resilience	0	5,000	5,000	5,050	5,050	20,100
370401	13.1 strgthn resil & adaptive capa to climate relatd hazards & nat disas	0	5,000	5,000	5,050	5,050	20,100
	<i>Environmental and Sanitation Management</i>	0	5,000	5,000	5,050	5,050	20,100
	SP5.1 Disaster Prevention and Management	0	5,000	5,000	5,050	5,050	20,100
	910701 - Disaster management	0	5,000	5,000	5,050	5,050	20,100
	Use of goods and services	0	5,000	5,000	5,050	5,050	20,100
Funding:12602 DACF Sources		0	406,476	406,476	410,540	410,540	1,634,032

Climate Budget Report

In GH¢

Actual

<i>Summary report by Chart of Accounts</i>		2025	2026	2027	2028	2029	Total
57	2.6 WATER AND ENVIRONMENTAL SANITATION	0	406,476	406,476	410,540	410,540	1,634,032
5701	6.1 Improve access to safe and reliable water supply services for all	0	406,476	406,476	410,540	410,540	1,634,032
570102	6.1 Achieve univ. and equit access to water	0	406,476	406,476	410,540	410,540	1,634,032
	<i>Infrastructure Delivery and Management</i>	0	406,476	406,476	410,540	410,540	1,634,032
	SP3.2 Public Works, Rural Housing and Water Management	0	406,476	406,476	410,540	410,540	1,634,032
	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	0	406,476	406,476	410,540	410,540	1,634,032
	Non Financial Assets	0	406,476	406,476	410,540	410,540	1,634,032
Funding:12603 DACF Sources		0	6,059,184	6,059,184	6,119,776	6,119,776	24,357,920
29	3.12 HUMAN SETTLEMENTS DEVELOPMENT AND HOUSING	0	274,000	274,000	276,740	276,740	1,101,480
2901	12.1 Promote sustainable spatial integrated dev't of human settlements	0	274,000	274,000	276,740	276,740	1,101,480
290102	11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys	0	274,000	274,000	276,740	276,740	1,101,480
	<i>Infrastructure Delivery and Management</i>	0	274,000	274,000	276,740	276,740	1,101,480
	SP3.1 Physical and Spatial Planning Development	0	274,000	274,000	276,740	276,740	1,101,480
	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	0	30,000	30,000	30,300	30,300	120,600
	Non Financial Assets	0	30,000	30,000	30,300	30,300	120,600
	911002 - Land use and Spatial planning	0	194,000	194,000	195,940	195,940	779,880
	Use of goods and services	0	194,000	194,000	195,940	195,940	779,880
	911003 - Street Naming and Property Addressing System	0	50,000	50,000	50,500	50,500	201,000
	Other expense	0	50,000	50,000	50,500	50,500	201,000

Climate Budget Report

In GH¢

Actual

<i>Summary report by Chart of Accounts</i>		2025	2026	2027	2028	2029	Total
37	3.7 CLIMATE VARIABILITY AND CHANGE	0	30,000	30,000	30,300	30,300	120,600
3704	7.2 Enhance climate change resilience	0	30,000	30,000	30,300	30,300	120,600
370401	13.1 strgtn resil & adaptive capa to climate relatd hazards & nat disas	0	30,000	30,000	30,300	30,300	120,600
	<i>Environmental and Sanitation Management</i>	0	30,000	30,000	30,300	30,300	120,600
	SP5.1 Disaster Prevention and Management	0	30,000	30,000	30,300	30,300	120,600
	910701 - Disaster management	0	30,000	30,000	30,300	30,300	120,600
	Use of goods and services	0	20,000	20,000	20,200	20,200	80,400
	Other expense	0	10,000	10,000	10,100	10,100	40,200
57	2.6 WATER AND ENVIRONMENTAL SANITATION	0	5,755,184	5,755,184	5,812,736	5,812,736	23,135,840
5701	6.1 Improve access to safe and reliable water supply services for all	0	5,755,184	5,755,184	5,812,736	5,812,736	23,135,840
570102	6.1 Achieve univ. and equit access to water	0	5,755,184	5,755,184	5,812,736	5,812,736	23,135,840
	<i>Infrastructure Delivery and Management</i>	0	5,755,184	5,755,184	5,812,736	5,812,736	23,135,840
	SP3.2 Public Works, Rural Housing and Water Management	0	5,755,184	5,755,184	5,812,736	5,812,736	23,135,840
	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	0	5,755,184	5,755,184	5,812,736	5,812,736	23,135,840
	Non Financial Assets	0	5,755,184	5,755,184	5,812,736	5,812,736	23,135,840
Funding:13521 Consolidated Fund Sources		0	1,866,020	1,866,020	1,884,680	1,884,680	7,501,400
57	2.6 WATER AND ENVIRONMENTAL SANITATION	0	1,866,020	1,866,020	1,884,680	1,884,680	7,501,400
5701	6.1 Improve access to safe and reliable water supply services for all	0	1,866,020	1,866,020	1,884,680	1,884,680	7,501,400
570102	6.1 Achieve univ. and equit access to water	0	1,866,020	1,866,020	1,884,680	1,884,680	7,501,400
	<i>Infrastructure Delivery and Management</i>	0	1,866,020	1,866,020	1,884,680	1,884,680	7,501,400
	SP3.2 Public Works, Rural Housing and Water Management	0	1,866,020	1,866,020	1,884,680	1,884,680	7,501,400
	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	0	1,866,020	1,866,020	1,884,680	1,884,680	7,501,400
	Non Financial Assets	0	1,866,020	1,866,020	1,884,680	1,884,680	7,501,400
Grand Total		0	8,354,407	8,354,407	8,437,952	8,437,952	33,584,718

Gender Budget Report

In GH¢

Actual

Summary report by Chart of Accounts		2025	2026	2027	2028	2029	Total
Funding:11001 Consolidated Fund Sources		0	15,222	15,222	15,374	15,374	61,192
58	2.5 REDUCING POVERTY AND INEQUALITY	0	15,222	15,222	15,374	15,374	61,192
5802	5.2 Reduce income disparities among socio-economic groups	0	15,222	15,222	15,374	15,374	61,192
580204	10.4 adot plcys, esp fiscal, wage & soc prot plcy for grtr eqity	0	15,222	15,222	15,374	15,374	61,192
	<i>Social Services Delivery</i>	0	15,222	15,222	15,374	15,374	61,192
	SP2.3 Social Welfare and Community Development	0	15,222	15,222	15,374	15,374	61,192
	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	0	15,222	15,222	15,374	15,374	61,192
	Non Financial Assets	0	15,222	15,222	15,374	15,374	61,192
Funding:12602 DACF Sources		0	700,000	700,000	707,000	707,000	2,814,000
58	2.5 REDUCING POVERTY AND INEQUALITY	0	700,000	700,000	707,000	707,000	2,814,000
5802	5.2 Reduce income disparities among socio-economic groups	0	700,000	700,000	707,000	707,000	2,814,000
580204	10.4 adot plcys, esp fiscal, wage & soc prot plcy for grtr eqity	0	700,000	700,000	707,000	707,000	2,814,000
	<i>Social Services Delivery</i>	0	700,000	700,000	707,000	707,000	2,814,000
	SP2.3 Social Welfare and Community Development	0	700,000	700,000	707,000	707,000	2,814,000
	910601 - Social intervention programmes	0	700,000	700,000	707,000	707,000	2,814,000
	Other expense	0	700,000	700,000	707,000	707,000	2,814,000
Funding:12603 DACF Sources		0	35,000	35,000	35,350	35,350	140,700
58	2.5 REDUCING POVERTY AND INEQUALITY	0	35,000	35,000	35,350	35,350	140,700
5802	5.2 Reduce income disparities among socio-economic groups	0	35,000	35,000	35,350	35,350	140,700
580204	10.4 adot plcys, esp fiscal, wage & soc prot plcy for grtr eqity	0	35,000	35,000	35,350	35,350	140,700
	<i>Social Services Delivery</i>	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
	910601 - Social intervention programmes	0	20,000	20,000	20,200	20,200	80,400
	Use of goods and services	0	20,000	20,000	20,200	20,200	80,400
	910602 - Gender empowerment and mainstreaming	0	15,000	15,000	15,150	15,150	60,300
	Use of goods and services	0	15,000	15,000	15,150	15,150	60,300
Funding:12607 DACF Sources		0	1,110,000	1,110,000	1,121,100	1,121,100	4,462,200

Gender Budget Report

In GH¢

Actual

<i>Summary report by Chart of Accounts</i>		2025	2026	2027	2028	2029	Total
58	2.5 REDUCING POVERTY AND INEQUALITY	0	1,110,000	1,110,000	1,121,100	1,121,100	4,462,200
5802	5.2 Reduce income disparities among socio-economic groups	0	1,110,000	1,110,000	1,121,100	1,121,100	4,462,200
580204	10.4 adopt polycs, esp fiscal, wage & soc prot plcy for grtr eqilty	0	1,110,000	1,110,000	1,121,100	1,121,100	4,462,200
	<i>Social Services Delivery</i>	0	1,110,000	1,110,000	1,121,100	1,121,100	4,462,200
	SP2.3 Social Welfare and Community Development	0	1,110,000	1,110,000	1,121,100	1,121,100	4,462,200
	910601 - Social intervention programmes	0	1,110,000	1,110,000	1,121,100	1,121,100	4,462,200
	Use of goods and services	0	610,000	610,000	616,100	616,100	2,452,200
	Other expense	0	500,000	500,000	505,000	505,000	2,010,000
Funding:13519 Consolidated Fund Sources		0	54,900	54,900	55,449	55,449	220,698
59	2.7 CHILD PROTECTION AND DEVELOPMENT	0	54,900	54,900	55,449	55,449	220,698
5903	7.1 Prevent and protect children from all forms of violence, abuse, neglect and	0	54,900	54,900	55,449	55,449	220,698
590303	5.3 elim child, erly, forced marriage & female genital mutilation	0	54,900	54,900	55,449	55,449	220,698
	<i>Social Services Delivery</i>	0	54,900	54,900	55,449	55,449	220,698
	SP2.3 Social Welfare and Community Development	0	54,900	54,900	55,449	55,449	220,698
	910604 - Child right promotion and protection	0	54,900	54,900	55,449	55,449	220,698
	Use of goods and services	0	54,900	54,900	55,449	55,449	220,698
Funding:14009 Consolidated Fund Sources		0	85,795	85,795	86,652	86,652	344,894
52	2.1 EDUCATION AND TRAINING	0	85,795	85,795	86,652	86,652	344,894
5201	1.1 Enhance inclusive equitable acces to quality education at all level	0	85,795	85,795	86,652	86,652	344,894
520105	4.5 Elim. gender disparities in edu & ensure equal access to all levels	0	85,795	85,795	86,652	86,652	344,894
	<i>Social Services Delivery</i>	0	85,795	85,795	86,652	86,652	344,894
	SP2.1 Education, youth & Sports Services	0	85,795	85,795	86,652	86,652	344,894
	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	0	85,795	85,795	86,652	86,652	344,894
	Non Financial Assets	0	85,795	85,795	86,652	86,652	344,894
Grand Total		0	2,000,917	2,000,917	2,020,926	2,020,926	8,043,685

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
	910301 - Extension Services	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:12200 Retained Internally Generate		0	5,000	5,000	5,050	5,050	20,100
16	1.4 AGRICULTURE AND RURAL DEVELOPMENT	0	5,000	5,000	5,050	5,050	20,100
1608	4.3 Modernise and enhance agricultural	0	5,000	5,000	5,050	5,050	20,100
160802	2.3 Double agrc prod & incms of SS fd prod & non-farm empl	0	5,000	5,000	5,050	5,050	20,100
	<i>Economic Development</i>	0	5,000	5,000	5,050	5,050	20,100
	SP4.2 Agricultural Services and Management	0	5,000	5,000	5,050	5,050	20,100
	910301 - Extension Services	0	5,000	5,000	5,050	5,050	20,100
	Use of goods and services	0	5,000	5,000	5,050	5,050	20,100
Funding:12602 DACF Sources		0	200,000	200,000	202,000	202,000	804,000
16	1.4 AGRICULTURE AND RURAL DEVELOPMENT	0	200,000	200,000	202,000	202,000	804,000
1608	4.3 Modernise and enhance agricultural	0	200,000	200,000	202,000	202,000	804,000
160802	2.3 Double agrc prod & incms of SS fd prod & non-farm empl	0	200,000	200,000	202,000	202,000	804,000
	<i>Economic Development</i>	0	200,000	200,000	202,000	202,000	804,000
	SP4.2 Agricultural Services and Management	0	200,000	200,000	202,000	202,000	804,000
	910301 - Extension Services	0	200,000	200,000	202,000	202,000	804,000
	Other expense	0	200,000	200,000	202,000	202,000	804,000
Funding:12603 DACF Sources		0	5,574,857	5,574,857	5,630,605	5,630,605	22,410,924

Climate and Gender Budget Report

In GH¢

Actual

<i>Summary report by Chart of Accounts</i>		2025	2026	2027	2028	2029	Total
16	1.4 AGRICULTURE AND RURAL DEVELOPMENT	0	1,080,000	1,080,000	1,090,800	1,090,800	4,341,600
1608	4.3 Modernise and enhance agricultural	0	1,080,000	1,080,000	1,090,800	1,090,800	4,341,600
160802	2.3 Double agrc prod & incms of SS fd prod & non-farm empl	0	1,080,000	1,080,000	1,090,800	1,090,800	4,341,600
	<i>Economic Development</i>	0	1,080,000	1,080,000	1,090,800	1,090,800	4,341,600
	SP4.2 Agricultural Services and Management	0	1,080,000	1,080,000	1,090,800	1,090,800	4,341,600
	910107 - OFFICIAL / NATIONAL CELEBRATIONS	0	80,000	80,000	80,800	80,800	321,600
	Use of goods and services	0	80,000	80,000	80,800	80,800	321,600
	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	0	1,000,000	1,000,000	1,010,000	1,010,000	4,020,000
	Non Financial Assets	0	1,000,000	1,000,000	1,010,000	1,010,000	4,020,000
39	3.8 TRANSPORTION: ROAD, RAIL, AIR, AND WATER	0	1,300,000	1,300,000	1,313,000	1,313,000	5,226,000
3902	8.2 Ensure safety and security for all categories of road users	0	1,300,000	1,300,000	1,313,000	1,313,000	5,226,000
390203	11.2 prvd acs to safe, affodbl, acs'ble & sust trnspt syst for all	0	1,300,000	1,300,000	1,313,000	1,313,000	5,226,000
	<i>Infrastructure Delivery and Management</i>	0	1,300,000	1,300,000	1,313,000	1,313,000	5,226,000
	SP3.2 Public Works, Rural Housing and Water Management	0	1,300,000	1,300,000	1,313,000	1,313,000	5,226,000
	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	0	1,300,000	1,300,000	1,313,000	1,313,000	5,226,000
	Non Financial Assets	0	1,300,000	1,300,000	1,313,000	1,313,000	5,226,000

Climate and Gender Budget Report

In GH¢

Actual

Summary report by Chart of Accounts		2025	2026	2027	2028	2029	Total
57	2.6 WATER AND ENVIRONMENTAL SANITATION	0	3,194,857	3,194,857	3,226,805	3,226,805	12,843,324
5702	6.2 Enhance access to improved and sustainable environmental sanitation	0	3,194,857	3,194,857	3,226,805	3,226,805	12,843,324
570201	6.2 Achieve access to adeq. and equit. Sanitation and hygiene	0	3,194,857	3,194,857	3,226,805	3,226,805	12,843,324
	Social Services Delivery	0	3,194,857	3,194,857	3,226,805	3,226,805	12,843,324
	SP2.5 Environmental Health and Sanitation Services	0	3,194,857	3,194,857	3,226,805	3,226,805	12,843,324
	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	0	12,000	12,000	12,120	12,120	48,240
	Non Financial Assets	0	12,000	12,000	12,120	12,120	48,240
	910901 - Environmental sanitation Management	0	1,364,100	1,364,100	1,377,741	1,377,741	5,483,682
	Use of goods and services	0	1,364,100	1,364,100	1,377,741	1,377,741	5,483,682
	910902 - Solid waste management	0	1,485,557	1,485,557	1,500,412	1,500,412	5,971,938
	Use of goods and services	0	1,485,557	1,485,557	1,500,412	1,500,412	5,971,938
	910903 - Liquid waste management	0	333,200	333,200	336,532	336,532	1,339,464
	Use of goods and services	0	333,200	333,200	336,532	336,532	1,339,464
Funding:13521 Consolidated Fund Sources		0	5,714,262	5,714,262	5,771,405	5,771,405	22,971,335
16	1.4 AGRICULTURE AND RURAL DEVELOPMENT	0	1,827,294	1,827,294	1,845,567	1,845,567	7,345,722
1608	4.3 Modernise and enhance agricultural	0	1,827,294	1,827,294	1,845,567	1,845,567	7,345,722
160802	2.3 Double agrc prod & incms of SS fd prod & non-farm empl	0	1,827,294	1,827,294	1,845,567	1,845,567	7,345,722
	Economic Development	0	1,827,294	1,827,294	1,845,567	1,845,567	7,345,722
	SP4.2 Agricultural Services and Management	0	1,827,294	1,827,294	1,845,567	1,845,567	7,345,722
	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	0	1,827,294	1,827,294	1,845,567	1,845,567	7,345,722
	Non Financial Assets	0	1,827,294	1,827,294	1,845,567	1,845,567	7,345,722

Climate and Gender Budget Report

In GH¢

Actual

<i>Summary report by Chart of Accounts</i>		2025	2026	2027	2028	2029	Total
39	3.8 TRANSPORTION: ROAD, RAIL, AIR, AND WATER	0	3,886,968	3,886,968	3,925,838	3,925,838	15,625,613
3902	8.2 Ensure safety and security for all categories of road users	0	3,886,968	3,886,968	3,925,838	3,925,838	15,625,613
390203	11.2 prvd acs to safe, affodbl, acs'ble & sust trnspt syst for all	0	3,886,968	3,886,968	3,925,838	3,925,838	15,625,613
	<i>Infrastructure Delivery and Management</i>	0	3,886,968	3,886,968	3,925,838	3,925,838	15,625,613
	SP3.2 Public Works, Rural Housing and Water Management	0	3,886,968	3,886,968	3,925,838	3,925,838	15,625,613
	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	0	3,886,968	3,886,968	3,925,838	3,925,838	15,625,613
	Non Financial Assets	0	3,886,968	3,886,968	3,925,838	3,925,838	15,625,613
Funding:14009 Consolidated Fund Sources		0	1,200,000	1,200,000	1,212,000	1,212,000	4,824,000
39	3.8 TRANSPORTION: ROAD, RAIL, AIR, AND WATER	0	1,200,000	1,200,000	1,212,000	1,212,000	4,824,000
3902	8.2 Ensure safety and security for all categories of road users	0	1,200,000	1,200,000	1,212,000	1,212,000	4,824,000
390203	11.2 prvd acs to safe, affodbl, acs'ble & sust trnspt syst for all	0	1,200,000	1,200,000	1,212,000	1,212,000	4,824,000
	<i>Infrastructure Delivery and Management</i>	0	1,200,000	1,200,000	1,212,000	1,212,000	4,824,000
	SP3.2 Public Works, Rural Housing and Water Management	0	1,200,000	1,200,000	1,212,000	1,212,000	4,824,000
	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	0	1,200,000	1,200,000	1,212,000	1,212,000	4,824,000
	Non Financial Assets	0	1,200,000	1,200,000	1,212,000	1,212,000	4,824,000
Grand Total		0	12,706,964	12,706,964	12,834,034	12,834,034	51,081,996