



REPUBLIC OF GHANA

COMPOSITE BUDGET

FOR 2026-2029

PROGRAMME BASED BUDGET ESTIMATES

FOR 2026

SHAMA DISTRICT ASSEMBLY



Compensation of Employees
GH¢11,058,256.00

Goods and Service
GH¢10,903,589.00

Capital Expenditure
GH¢52,975,816.00

Total Budget GH¢74,937,661.00

ERIC ABOAGYE MENSAH
DISTRICT CO-ORDINATING DIRECTOR

HON. IMMANUEL OWU – EWIE
PRESIDING MEMBER

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PART A: STRATEGIC OVERVIEW OF THE ASSEMBLY

Establishment of the District

Shama District Assembly is one of the 14 administrative Districts in the Western Region. The District was carved out of the former Shama Ahanta East Metropolitan Assembly (SAEMA) and, was established in December, 2007 by a Legislative Instrument (LI 1882). It was inaugurated on March 2008 with its administrative capital at Shama.

There are six (6) Area Councils namely Aboadze – Abuesi, Inchaban, Shama, Shama Junction, Assorko- Essaman and Supomu Dunkwa covering seventeen (17) Electoral Areas in the District. All the area councils are functional, though do not have permanent Area Council offices.

The District Assembly has a membership of twenty-seven (27) comprising of the Honorable District Chief Executive, the Member Parliament, seventeen (17) elected Assembly Members, and Eight (8) Government Appointees.

The Assembly has two main committees: The Executive Committee and the Public Relations and Complaint Committee. The Executive Committee has six (6) Sub-Committees namely; Finance and Administration; Justice and Security; Development Planning; Social Services; Works, Agriculture and Coastal as well as Small and Medium Enterprises Sub-Committee.

Population Structure

Understanding the population structure of a district is essential for planning and implementing any sustainable development agenda. The size, distribution, and demographic characteristics of a population directly influences decisions on infrastructure provision, social services, economic development, and environmental management. It is therefore crucial to know the number of people living within a specific geographical area at a given point in time to guide effective policy formulation and resource allocation.

The Shama District has experienced steady population growth over the past decade. According to the 2010 Population and Housing Census (PHC), the district recorded a total population of 81,966 (GSS, 2010). Using an annual growth rate of 3.2%, the district's population was projected to reach 112,875 in 2020. The 2021 PHC conducted by the Ghana Statistical Service confirmed the district's actual population as 117,224, representing 5.7% of the Western Region's total population of 2,060,585.

The observed increase in population size over the years can be attributed to high fertility rate, growing economic opportunities, and in-migration, particularly driven by the expansion of industrial, commercial, and artisanal activities within the district. These factors jointly contribute to demographic change and influence the demand for housing, social services, and essential infrastructure.

Using the 2021 PHC figure as the statistical base, the District Statistician has estimated the 2024 population of Shama District as follows:

- Total Population (2024 Estimate): 125,473
- Male Population: 61,236
- Female Population: 64,237
- Household Population: 122,626
- Number of Households: 35,415

The 2024 estimates indicate continued population growth, consistent with the district's demographic trends. If this growth trajectory persists, the district may experience significant increases in population density over the next decade, with implications for land use, service delivery, environmental management, and general socio-economic development.

In terms of population composition, the 2021 PHC revealed that females constituted 51.2% (60,104) of the population, while males accounted for 48.8% (57,210). The district is predominantly urban, with 75,611 people (64.5%) residing in urban communities and 41,613 people (35.5%) in rural localities.

The Shama District also has a highly youthful population, with approximately 45% of residents aged 15–35 years. This demographic structure presents both opportunities and challenges. On one hand, it offers the potential for a vibrant and productive labour force to support the district’s industrialization and local economic development agenda. On the other hand, it increases demand for educational facilities, health services, recreational infrastructure, job creation initiatives, and social protection programmes.

Given these dynamics, the Assembly must adopt effective population management strategies to prevent future challenges such as congestion, pressure on social services, environmental degradation, and potential population explosion. Strengthening data-driven planning, enhancing family planning initiatives, improving settlement management, and expanding infrastructure services will remain central to sustainable development in the district.

Vision

To become the preferred gateway to Western Region with enhanced economic opportunities within a decentralised good governance system.

Mission

The Shama District Assembly exists to improve the living standards of the people through the provision of quality socio-economic infrastructural services within the context of good governance.

Goals

The goal of the Shama District is to ensure that all the people have access to basic social services while creating an enabling environment for economic growth, job creation, and poverty alleviation in an inclusive society.

Core Functions

Pursuant to section 12 sub sections 1 – 9 of Local Governance Act, 2016 (Act,936) charges the Assembly with the following functions:

Exercise Political and Administrative Authority with executive, legislative and executive powers to Promote local economic development;

- Provide guidance, give direction to and supervise other administrative authorities in the district as may be prescribed by law.
- Be responsible for the overall development of the district;
- Monitor the execution of projects under approved development plans and assess and evaluate their impact on the development of the district and national economy in accordance with government policy.
- Co-ordinate, integrate and harmonise the execution of programmes and projects under approved development plans among others

These functions are performed through the use of staff who are employees of the local government service.

District Economy

The economic setting in any given locality is crucial to the overall development of the said geographical area. According to GSS reports on the PHC 2010, 68.5% of the total population of the district is economically active; out of which 92.5% are employed while 7.5% are unemployed.

The economic structure of the district has been divided into three broad sectors based on their contribution to total employment. These sectors are services, agriculture and manufacturing. The services sector is the largest contributor to employment in the district as it

employs 39.2%. Agriculture employs 32.4% while manufacturing employs 28.4% of the active labour force. The sub-section below depicts the economic structure of the Shama District.

Agriculture

Agriculture plays a vital role in the socio-economic development of the Shama district. According to GSS/PHC 2021, 29% of the districts' population is engaged in agriculture. The agriculture sector comprises crops, livestock, fisheries, agroforestry and non-traditional commodities. Crop farming (92.7%) is the major agricultural activity undertaken by agricultural households in the district, livestock (4.0%), agroforestry or tree planting (3.1%) and fisheries (0.2%).

The agriculture sector is the second largest sector which employs 32.4% of the economically active population (15-64) whilst the services sector is the largest with 39.2% of the employed population in the district. The agriculture and fishing sectors provide food and income to over 50% of households who depend on them as their main source of employment, especially along the coastal belt of the district.

The Shama District has an estimated land area of about 215 sq. km. The district is subdivided into four (4) agricultural zones. These are Beposo- Asem Asa zone, Assorko- Abotayie zone, Ohiamadwen –Supomu Dunkwa zone and Shama- Aboadze/Abuesi zone. Production is mainly on subsistence basis and very few farmers are medium scale producers. The farmers in the district are next in number to fisher folks and cultivate about 72% of lands in Shama as farms. A fair number of people from the middle belt to the north of the district are engaged in food crop production.

Common crops produced are maize, cassava, plantain and rice. Cultivation of rice is heavily encouraged by MOFA in places like Badukrom, Ohiamadwen, Kobina- Andohkrom, Asem Asa and Anto. There are isolated places where cash crops are produced. Cocoa and oil palm are produced on a smaller scale in places like Abotareye, Essumankrom, Beposo and Afransie while sugar cane is produced in Daboase Nkwanta,

Obinimokyena and Komfueku. The sugar cane is mostly used in Akpeteshie distillation which is also an important agro-based activity in the district.

About 80% of the population is engaged in either fishing or production of food and cash crops. The major crops grown are cassava, plantain, cocoyam, maize, rice, oil palm and vegetables. Oil palm seems to be the major cash crop activity in the district. The average farm size is about one (1) acre per farmer. The mean annual rainfall for the year is 1,1820.00mm/p.a. The annual rainfall pattern is not very reliable for crop production. It is estimated that 47,680 farmers are engaged in crop farming.

Road Network

The Accra-Takoradi trans-national highway passes through the District and it serves as a major transportation route for the district's inhabitants. It is important to note that most of the tarred roads are in the southern (Coastal) zone of the District. The district has a total length of 242.9 km road network out of which 236.87 are engineered with gravel, bitumen or paved surfaces while 6.03km remain unengineered with clay surfaces. However, the interior region of the district is largely served by tarred roads with pot-holes/rough surfaces which are often rendered impassable, especially during the rainy season thereby inhibiting the movement of farmers and their farm produce and hence affecting the socio-economic activities of the people.

The road sector is a major challenge as the district is confronted with a major challenge in the road sector and is therefore appealing to the Regional Coordinating Council through the Hon. Regional Minister to intervene and help the district improve upon its road network.

Energy

The Shama District is blessed with an energy enclave which is classified as a security zone. The district hosts the largest share of the national grid with a capacity of 920 MW Generation Capacity. The area has three major installments producing this capacity of power for the nation. These are Aboadze Thermal (330 MW), TICO/TAQA (340MW), Ameri Power Plant (250MW).

However, due to the fact that the country has not still reached its fullest potential in the energy production mix, the district is pursuing the establishment of clean energy through waste to energy concept. Relevant investors are being sought after to attract them to invest in this project.

Health

For the purposes of health administration, the district is divided into four sub-districts, namely, Shama sub-district, Supomu-Dunkwa sub-district, Graveldo sub-district and Aboadze-Abuesi sub-district. Each sub-district team is headed by a senior health officer and comprises of representatives from the facilities within the sub-district and representatives of the community.

Health Facilities in Shama District

The District Health Directorate has a mission to work in collaboration with all partners in the health sector to ensure that every individual, household and community is well informed and provided with quality services by highly motivated, well-trained, and friendly staff.

The District has twenty-two (22) CHPS compounds. From the records, these have been adequately distributed in all the seventeen (17) Electoral Areas in the District. Eighteen (18) of them are fully functional with one (1) being upgraded to the status of a Health Centre and four (4) are not under proper structures. There are other facilities that offer health care services; these include three (3) health centres, one (1) Quasi Hospital and three (3) private hospitals. Other organizations such as Faith Based Centres, Traditional Birth Attendants (TBAs) and Chemical Sellers also provide basic health care services to compliment the government's efforts and the mainstream health service providers.

For the purposes of health administration, the district is divided into four (4) sub-districts, namely, Shama Sub-district, Supomu – Dunkwa Sub-district, Graveldo Sub-district and Aboadze – Abuesi Sub-district (see Table1 below).

Table 1: Healthcare Facilities in the Shama District

Number	Name of Facility	Health Sub-District
1	Shama Health Centre	Shama
2	Living Well CHPS Compound, Grabodo	Shama
3	Lifeline Medical Centre	Shama
4	Upper Inchaban CHPS compound	Aboadzi-Abuesi
5	Abuesi CHPS Compound	Aboadzi-Abuesi
6	Lower Inchaban CHPS Compound	Aboadzi-Abuesi
7	VRA Hospital Aboadzi (Private)	Aboadzi-Abuesi
8	Agyenkwa Clinic (Private)	Aboadzi-Abuesi
9	St. Benedict Hospital (Private)	Aboadzi-Abuesi
10	-Dunkwa Health Supomu Centre	Supomu-Dunkwa
11	Anopansu CHPS Compound	Supomu-Dunkwa
12	Anlo Beach CHPS compound	Supomu-Dunkwa
13	Fawomanye CHPS Compound	Supomu-Dunkwa
14	Atwrebonda CHPS Compound	Supomu-Dunkwa
15	Essaman CHPS Compound	Shama
16	Beposo CHPS Compound	Supomu-Dunkwa
17	Anto-Aboso CHPS Compound	Shama
18	Shama Bentsir CHPS Compound	Shama
19	Aboadze CHPS	Aboadzi-Abuesi
20	Dwomo CHPS	Aboadzi-Abuesi
21	Assorkor CHPS	Shama
22	Komfueku Health Centre	Shama
23	Shama Kumasi CHPS	Shama
24	OBK CHPS	Supomu-Dunkwa
25	Dunkwa CHPS	Supomu-Dunkwa
26	Yabiw CHPS	Supomu-Dunkwa
27	Apo CHPS	Shama

District Directorate of Health, 2025

Each sub-district team is headed by a Senior Health Officer and comprises representation from the facilities within the sub-district and some members of the community. Each public health facility has an officer in charge. A facility-management team is in charge of the day-to-day administration of each facility; whilst the District Health Directorate plays a supervisory role.

The District cannot boast of many health professionals, especially medical doctors. There are six (6) medical doctors working in the district. However, four of the doctors work in the two private hospitals in the district and the remaining two work in the health centres in the district. There are 32 general nurses and 56 community health nurses.

Challenges to Healthcare in the District

Malaria, acute respiratory tract infection, diarrhea diseases, skin diseases and ulcers and rheumatism and joint pain are the top five (5) Out Patient Department (OPD) cases in the district. The following are some of the challenges that the district encountered

- Declining patronage of services
- Low IDSR indicators
- Declining EPI coverage
- High indebtedness to RMS
- Misinformation spread to general public
- No blood transfusion service
- Delay in re-imburement by NHIS
- Inadequate GOG support in funding
- Inadequate infrastructure for offices and service delivery
- Poor health-seeking behavior of some clients

Education

Education is undoubtedly one of the fundamental tools towards socio-economic development. The progress of any society depends on the affordability, accessibility, quality and capacity of the educational system. The depth and impact of the educational system is for example linked to the degree of personal and communal hygiene and therefore to public health. Similarly, education provides the capacity, tools and means for future employment and local economic development. Certainly, education is considered the foremost important tool in poverty reduction in Shama District. Statistics from the Shama Education Directorate indicate the levels of schools in the district from the Pre school up to the second cycle level under both public and private ownership. Under public management currently, statistics from the District Education Directorate indicated that the level of

education systems ranges from the pre-school to the second cycle level under both public and private ownership. In terms of number of infrastructure, there are fifty-eight (58) KGs, fifty-eight (58) primary, and fifty-four (54) JHS (including one (1) Special School), one (1) SHS and two (2) TVET (i.e. Integrated Community Centre for Employable Skills (ICCES) Schools.

However, inadequate teaching and learning materials still remains a major challenge to ensuring quality education in the district. Teacher student ratio is 1:24 (GES 2024, Shama) and student textbook ratio remains 5:1.

The District Education Department suffers from inadequate offices and basic logistics. The Department has three (3) official vehicles and three (3) motorbikes. Inadequate motorbikes affect proper monitoring and supervision.

The stock of teachers in the district currently stands at 1,103 for the public basic school level as at 2024. Out of this figure, 222 are in the KGs, 453 at the primary level and 428 at the JHS level. In terms of adequacy, the situation is quite satisfactory with the recruitment of pupil teachers under the Youth Employment Programme and the posting of newly trained teachers.

Market Centres

The Shama District is blessed with one of the major weekly markets in the region. The Beposo market which occurs twice in a week is the busiest and attracts customers from other districts in the region, Central Region and beyond. It is the most active market that generates a chunk of the district's revenue. In addition to that, there are Shama, Shama Junction markets and Inchaban markets which converge on weekly basis. Besides the weekly markets, there are daily markets in almost all the major communities in the district. In recent times, due to the rapid urbanization in the district, several supermarkets, provision shops and allied businesses are springing up in the district, making the economy of the district more robust than it was.

Water and Sanitation

Water

The Inchaban Water Treatment Plant supplies water to households and industries in most part of the district as well as the Sekondi-Takoradi Metropolis. This makes the district an important player in ensuring water security in major parts of the region. A significant proportion of households have access to public tap/standpipe (44.3%) and pipe-borne water outside dwelling (34.2%), while a relative lower proportion (10.3%) use pipe-borne inside dwelling as their main source of water for drinking. Approximately 11.2% of households source water from rivers, wells and boreholes. Small town water projects have been implemented in communities including Supomu-Dunkwa and mechanized bores at Abotarye, Krobo, Beposo and Ata ne Ata communities.

The Assembly plans to provide small town water systems for the major towns which are not connected to the Ghana Water Company Limited supply system.

The Community Water and Sanitation Agency (CWSA) have provided a number of water supply points within the communities but the total supply continues to be inadequate. The Community Water and Sanitation Project have made some headway in providing boreholes for some communities in the district. Unfortunately, significant proportions of some rural communities still lag behind in the supply of potable water.

Sanitation

An efficient and hygienic method of human waste disposal available in a dwelling unit is a critical indicator of the sanitary condition of a unit under MDG 7. The 2010 Population and Housing Census indicated that, the main type of toilet facility used in the Shama District was public toilet (46.6%) followed by pit latrine (11.2%), WC (9.6%) and KVIP (9.4%). A significant proportion (22.6%) of households in the District do not have toilet facilities (PHC Report, 2013). The use of public toilets in the rural areas (48.7%) is higher than the patronage of public toilet in urban areas (44.9%). More urban households (12.1%) use the WC with 6.4% of rural households using the same facility. On the other hand, 17.4% of rural households use the pit latrine than 6.3% of households in urban areas. The proportion of households without toilet facilities (use of bush/beach and field

as place of convenience) in urban areas (27.8%) is higher than rural households (16.0%). Bucket or pan toilet facility is the lowest (0.2%) facility patronized in the District.

The disposal of liquid waste on the surroundings and in the gutters is quite predominant in the District with proportions of 30.1% and 30.0% respectively. The use of the sewerage system (2.0%) as a means of disposing liquid waste is very low in the District, with the proportion of urban areas (3.3 %) higher than the rural areas (0.3%). The consequence of poor liquid waste disposal is the contamination of surface and ground waters. This goes at length to affect the cost of water treatment and the health of aquatic life and also present serious implication on health.

The main means of solid waste disposal in the District are public dump in open spaces (58.2%) and public dump in containers (26.1%). Public dump (open spaces) in rural areas which constitutes 68% of the means of solid waste disposal is relatively higher than in urban areas (50.4%). Besides the two major means of waste disposal, 7.6% of households burn their solid waste, while the proportions for this category are 9.7% and 5.9% in rural and urban areas respectively. More rural households (6.1%) than urban households (1.9%) dump their waste indiscriminately in the Shama District

Tourism

The district has a great deal of tourism potentials which can be harnessed for development. It employs people including hoteliers and restaurateurs, tour guards.

The district has fine beaches with large expanse of coastlines which can be developed into hospitality avenues through investing in hotels, resorts and beach sporting activities. This notwithstanding, some investors have developed other parts of the beaches into hotels and other recreational avenues which contribute, though marginally, to tourism development in the district. These developments are the La Bamba Beach Resort at Amenano and the Abuesi Beach Resort at Abuesi.

There are few Guest houses in the District which can accommodate guest during their visits.

1. Hotel Applause
2. D N A Guest House

3. Jogging Hotel
4. Riverside Bridge Hotel
5. Kennsly Hotel
6. Hotel De Maxna
7. Western Sunset
8. West Coast Hotel

On other recreational facilities, the Volta River Authority (VRA) has a club house at Aboadze that is opened to the general public for social activities and amusement purposes at affordable fees.

Besides, the district is home to one of the oldest forts in the country built by the European merchants: Fort Sebastian. Like the other components of tourism development, the monument has been underutilized in the context of patronage and attracting tourists from within and outside the district. One of the important tourism potentials in the district that remains undeveloped is the estuary at the River Pra. This potential, with the needed investment can be developed into a great tourist attraction site in the District.

Environment

Shama District is endowed with various natural resource that would enable the district to achieve its future socio-economic development and improve the well-being of the citizenry if these resources are optimally utilized.

The District serves as a good source of mineral deposits and other important materials which can be used for productive economic activities. The District is of the Tarkwaian and Birrimian rock formation which are mostly granitic in nature.

The coastal areas of the district have faulty shelves and sandstones of various types resting on a hard basement of granite, gneiss and schist's while the non-coastal areas have lower Birimian rocks.

Alluvial gold can be found from weathered rock materials in the River Pra and its valleys. Large deposits of clay are found in Inchaban, Aboadze, Komfueku and Ituma. The

Anankwari River and Ituma streams and their tributaries which flow in south-westerly direction into the Anankwari River plain contain one of the finest clay deposits in the District. There are also the potentials for large scale salt extraction in areas such as Anlo Beach, Abuesi, Aboadze, Krobo and Bosomdo.

Granite found in the District can be divided into two groups namely Dixcove granite complex and Cape Coast granite complex. These deposits occur in communities such as Appimenyim, Ohiamadwen, Kobina Andokrom, Anto, Aboso, Atwereboanda, Supomu Dunkwa, Assorko and Essaman. Due to this, quarrying has assumed prominence in the material extraction industry in the district.

Due to the presence of alluvial gold in the Pra River, it has continuously been subjected to pollution as a result of activities of illegal small scale artisanal gold producers popularly called GALAMSEY operators. The river which is the only major source of water to the communities around its environs has generated different health complication to the consumers due to the dangerous chemicals used to process the minerals.

Again, indiscriminately disposal of both solid and liquid waste has cause air pollution to the environment due to heavy stench. The cracks, noise and air pollution associated with these operations pose serious threats to the safety of the inhabitants and the repair of such damages always add to the cost of living of the affected people.

Key Issues/Challenges

- Poor state of road network/infrastructure
- High youth unemployment
- Inadequate office furniture/equipment
- Inadequate access to potable water supply and sanitation facilities
- Inadequate health infrastructure/equipment
- Inadequate residential accommodation for staff

Key Achievements in 2025



COMPLETED 3-UNIT CLASSROOM BLOCK AT ASSORKO



RENOVATED 2-UNIT 3-BEDROOM SEMI-DETACHED STAFF QUARTERS



CONSTRUCTED AND MECHANISED OF BOREHOLE AT ASEMASA NO. 2



PRESENTATED COMBINE HARVESTER, TRACTOR & OTHER TOOL AT OHIAMADWEN

Revenue and Expenditure Performance

The revenue collection of the District Assembly is GHc22,514,102.21 as at 30th September, 2025. Revenue mobilization has progressively increased for the past years.

Expenditure as at September, 2025 is GHc15,621,150.14. The use of GIFMIS for expenditure processing have been strengthened.

Revenue

Table 1: Revenue Performance – IGF Only

REVENUE PERFORMANCE – IGF ONLY							
ITEMS	2023		2024		2025		% performance as at September, 2025 $\frac{Actual}{Budget} \times 100$
	Budget	Actuals	Budget	Actuals	Budget	Actuals as at September	
Property Rates	969,850.00	801,790.98	3,010,150.00	2,856,330.00	3,927,960.46	2,266,931.69	57.71
Basic Rate	50,000.00	190.00	20,000.00	1,559.00	20,400.00	1,673.00	8.20
Fees	489,875.00	463,350.52	692,500.00	776,494.00	157,500.00	122,207.00	77.59
Fines	31,700.00	10,740.00	12,000.00	3,850.00	20,911.00	16,841.33	80.54
Licences	2,058,224.00	1,581,048.53	1,582,954.00	1,494,430.87	2,410,599.20	1,882,217.99	78.08
Land	260,000.00	159,667.60	342,896.00	332,000.00	637,500.00	345,921.80	54.26
Rent	18,675.00	3,636.50	13,500.00	7,422.00	26,175.00	13,320.00	50.89
Investment							

Sub-Total	3,878,324.00	3,020,424.13	5,674,000.00	5,472,085.87	7,201,045.66	4,649,112.81	64.25
Stool Lands	800,000.00	517,603.40	780,000.00	653,701.00	1,234,000.00	1,035,061.00	83.88
Total	4,678,324.00	3,538,027.53	6,454,000.00	6,125,786.87	8,435,045.66	5,684,173.81	67.39

Table 2: Revenue Performance – All Revenue Sources

REVENUE PERFORMANCE – All Revenue Sources							
ITEMS	2023		2024		2025		% performance as at September, 2025 $\frac{Actual}{Budget} \times 100$
	Budget	Actuals	Budget	Actuals	Budget	Actuals as at September	
IGF	4,678,324.00	3,538,327.53	6,454,000.00	6,125,786.87	8,435,045.66	5,684,173.81	67.39
Compensation Transfer	4,471,388.32	8,058,408.18	6,305,275.16	8,364,407.20	8,431,566.36	7,687,335.65	91.17
Goods and Services Transfer	56,000.00	55,142.03	93,500.00	0.00	101,500.00	31,390.48	30.93
Assets Transfer							
DACF	1,800,000.00	1,158,680.00	1,688,187.17	1,789,643.95	24,021,247.14	7,909,310.10	32.93
DACF -RFG	1,699,066.00	0.00	1,840,720.00	1,452,792.00	1,230,136.43	0.00	0.00
DACF -MP	696,391.00	446,101.00	956,000.00	649,214.41	1,420,000.00	810,723.58	57.09
DACF -PWD	200,000.00	151,675.00	300,000.00	290,444.78	510,000.00	391,168.59	76.70
UNICEF	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	0.00	0.00
Total	13,631,169.32	13,438,333.74	17,667,682.33	18,702,289.21	44,179,495.59	22,514,102.21	50.96

Expenditure

Table 3: Expenditure Performance-All Sources

EXPENDITURE PERFORMANCE (ALL DEPARTMENTS) ALL FUNDING SOURCES							
Expenditure	2023		2024		2025		% Performance (as at Sept. 2025) $\frac{Actual}{Budget} \times 100$
	Budget	Actual	Budget	Actual	Budget	Actual as at September,	
Compensation	7,072,068.68	6,644,306.38	6,660,228.00	6,364,407.20	8,978,256.00	8,067,060.39	89.85
Goods and Service	4,327,479.00	3,986,288.58	5,962,738.00	5,110,308.00	10,482,228.61	6,008,479.19	57.32
Assets	2,231,621.64	1,862,115.87	5,044,716.33	4,550,317.00	24,719,010.98	1,545,610.56	6.25
Total	13,631,169.32	12,492,710.83	17,667,682.33	16,025,032.20	44,179,495.59	15,621,150.14	35.36

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

- Ensure responsive, inclusive, participatory and representative decision making at all levels
- Improve human capital development and management
- Enhance capacity building support to increase data availability
- Achieve higher levels of economic production through diversity, technology and innovation
- Promote agriculture as a viable business among the youth
- Ensure free equitable, accessible and quality education for all
- Achieve universal health coverage and access to quality health care service
- Ensure the reduction of new HIV and AIDS/STIs, especially among the vulnerable groups
- Implement appropriate social protection systems and measures
- Promote proactive planning for disaster prevention and mitigation
- Enhance inclusive urbanization and capacity for human settlement management
- Ensure access to adequate, safe and affordable housing
- Achieve full and productive employment and decent work for all

Policy Outcome Indicators and Targets

Table 4: Policy Outcome Indicators and Targets

Outcome Indicator	Outcome Indicator Description	Unit of Measure	Baseline 2023		Past Year 2024		Latest Status 2025		Medium Term Target			
			Target	Actual	Target	Actual	Target	Actual as at September	2026	2027	2028	2029
Percent of Population with sustainable access to safe drinking water source	Proportion of population with reliable access to potable water.	Percentage			100%	73.8%	100%	75%				
Proportion of population with access to improved sanitation services	Households using improved sanitation (toilets, waste disposal).	Percentage			100%	66.1%	90%	68%				
Net enrolment ratio	Enrolment of children of official age in school as % of total population in that age group.	Ratio / Percentage			81.0%	74.5%	85%	78%				
Percentage of road network in good condition	Share of district road network classified as good.	Percentage			80%	67.4%	80%	69.2%				

Revenue Mobilization Strategies

The Shama District Assembly is still undertaking a number of activities towards the reforming and automation of its revenue mobilization drive for 2026 and the medium term to optimize revenue collection.

In view of that, the Assembly is pursuing the following revenue measures among others to boost domestic revenue mobilization:

- Extension of data collection on businesses within the district;
- Public education and sensitization; and engagements of stakeholders.
- Continuation of valuation of corporate and individual properties
- Early bill printing, distribution and revenue collection exercise
- Regular field monitoring and inspection exercise on revenue activities.

PART B: BUDGET PROGRAMME/SUB-PROGRAMME SUMMARY

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

The objectives under Management and Administration are:

- To provide administrative support and ensure effective coordination of the activities of the various departments and quasi-institutions under the Assembly.
- To ensure the effective functioning of all the sub-structures and general assembly committees and sub committees to deepen the decentralization in the metropolis.
- To ensure accountable and transparent financial management regime.

Budget Programme Description

This programme provides services such as policy implementation, maintenance of peace and security, planning and budgeting, revenue mobilization and capacity building. It seeks to coordinate, monitor and evaluate the activities of all departments and units within the Metropolis in the implementation of their respective programmes and policies.

The Management and Administration Budget Programme will be implemented by 151 staff.

There are seven (7) budget sub-programmes under this budget programme.

- General Administration
- Finance and Audit
- Human Resource Unit
- Planning, Co-ordination and Statistics
- Legislative Oversight
- Budgeting and Rating
- Legal Service

SUB-PROGRAMME 1.1 General Administration

Budget Sub-Programme Objective

General Administration sub-programme seeks to provide efficient and effective support services to facilitate and coordinate activities of the departments of the Assembly

Budget Sub- Programme Description

This sub-programme provides support services such as transport, cleaning services security, maintenance and stores management. The sub-programme also coordinates activities, disseminates information and provides administrative support and guidance to the various departments and ensures effective implementation of internal control procedures. There are 122 staff made up of established posts and non-established posts. This implies that, some of these staff are paid from Government of Ghana payroll and Internally Generated Funds of the Assembly.

The funding sources of the sub-programme are DACF, DDF, GoG, Donors and IGF.

1. 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 5: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Management meetings held	24	24	24	24	24	24	24
Meetings of entity tender committee meetings held	11	12	12	12	12	12	11
Meetings of Districts security Committee held	11	12	12	12	12	12	11
Meetings of Public Relations and Complaints Committee (PRCC) held	3	4	4	12	12	12	3

Budget Sub-Programme Standardized Operations and Projects

Table 6: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Support Security Operations District-Wide	Computers and Accessories
Support to NALAG Activities	Motor Vehicle
General Assembly Meetings and Audit Committee	

SUB-PROGRAMME 1.2 Finance and Audit

Budget Sub-Programme Objective

Is to prepare a realistic budget for the assembly whereby an approximate budget is given to all budget lines for appropriation and revenue realization.

Budget Sub-Programme Description

1. Finance sub-programme

To improve Assembly's gross revenue by 10% by end of 2026 and provide effective and efficient financial management services to the Assembly.

2. Budget Sub-Programme Description

The Sub-Finance and Revenue Mobilization sub-programme seeks to ensure effective and efficient resource mobilization and management, as well as ensuring transparency and accountability in public expenditure management. The funding source of the sub-programme are DACF, DDF and IGF.

The sub-programme is proficiently manned by 7 officers, comprising: Treasury-4, Revenue Mobilization - 3.

The challenges include:

3. 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
Prepared monthly Financial Report	Submitted 12 monthly financial report by 15th	12	8	12	12	12	12

	of the following month							
Revenue collection monitoring and supervision	No. of visit to market centre			36	48	48	48	
Prepared Annual Financial Reports	Submitted Annual Financial Report by 28 th February, of the following year	28th Feb, 2025	28th Feb, 2026	28th Feb, 2027	28th Feb, 2028	28th Feb, 2029	28th Feb, 2030	
Monitored Collected IGF	GCR, Bank statement, Trial Balance, Weekly Collection Reports	Routine Activity	Routine Activity	Routine Activity	Routine Activity	Routine Activity	Routine Activity	

Budget Sub-Programme Standardized Operations and Projects

Table 8: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
GIFMIS system training programmes	
Resource and empower revenue mobilization task-force	

SUB-PROGRAMME 1.3 Human Resource Management

Budget Sub-Programme Objective

To manage and develop capabilities and competencies of all staff through training and workshops as well as coordinating human resources management activities for improved job performance.

Budget Sub-Programme Description

Budget Sub- Programme Description

The sub-programme ensures human resources planning, facilitates recruitment of competent personnel, supports capacity building training activities & enhances performance management system and maintenance of good workplace interactions. It also ensures regular updates of staff records (HRMIS Database); the general welfare of the staff, improve upon inter and intra departmental collaboration for effective and efficient quality service delivery and also appraise and report on all staff.

The Human Resource Department is the sole responsible implementing department for administering the sub-programme with funding from the GOG, IGF, DACF-RFG, DACF and any other donor fund.

The beneficiaries of this sub-programme are the Departments of the Assembly and the entire staff of the Assembly. The staff strength of the HR Department is four (4), made up of 1 Senior Human Resource Manager, 1 Human Resource Manager, 2 Assistant Human Resource Manager.

The key challenges are:

- No laptop, no external hard disk, no photocopier and no printer to facilitate clerical work in the Department.
- Funds not forthcoming to undertake planned activities, notably capacity building activities.

Table 9: 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
Capacity building organized	Number of training programmes organized	12	9	12	12	12	12
Capacity building reports submitted (quarterly)	Number of reports submitted	4	3	4	4	4	4
HRMIS Returns (CD) submitted (monthly)	Number of returns (CD) submitted	12	9	12	12	12	12
Salary validation and certification via Electronic Salary Payment Voucher (ESPV) (monthly)	Number of monthly salaries validated	12	9	12	12	12	12
Salary validation reports (monthly)	Number reports submitted	12	9	12	12	12	12
Personnel inputs forms processed and submitted	Number of inputs forms processed and submitted	94	85	95	95	95	95
Staff performance appraisal conducted	Number of staff appraised	160	145	185	185	185	185
Staff Durbar held (quarterly)	Number of staff durbars held	4	3	4	4	4	4
Sensitization of staff on LGS protocols organized	Number of staff appraised	4	3	4	4	4	4
Staff Durbar held (quarterly)	Number of staff durbars held	4	3	4	4	4	4

Budget Sub-Programme Standardized Operations and Projects

Table 10: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Staff training and skills development	

SUB-PROGRAMME 1.4 Planning, Coordination and Statistics

Budget Sub-Programme Objective

The sub-programme seeks to facilitate coordinate plans, budgets, and monitor programmes and projects to ensure value for money, build a reliable, comprehensive data base and update regularly.

Budget Sub- Programme Description

The sub-programme is responsible for preparation of comprehensive, accurate and reliable MTDP, Annual Action Plans and Budgetary Documents. The sub-programme is delivered through the conduction of needs assessment at the community level, and Area Councils; Budget Committee meetings, DPCU meetings, stakeholder meetings, public hearings to ensure participatory planning and budgeting. Two main units under this sub-programme are Planning Unit and Budget Unit. Funds to carry out the programme include IGF, DACF, and DDF. The statistics sub-programme, seeks to develop a reliable resilient and comprehensive data base for the district. The department is to analyze the accrued data and use it as the basis to inform management to make a necessary decision.

Challenges

Plans and budgets of decentralized departments are not easy to come by and therefore becomes difficult in achieving the objectives of this sub-programme. Other challenges include lack of vehicles to undertake effective M&E, Inadequate funds for monitoring and evaluation activities, inadequate commitment and team work from departments, inadequate knowledge on new planning and budgeting reforms by the decentralized departments.

Staff Strength

The sub-programme is proficiently managed by 20 officers comprising of 9 Budget Analysts, and the Development Planning Office, is manned by 4 Officers comprising of 1 head and 4 assistants. The District Statistics office, is manned by 4 Officers.

Table 11: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Fee fixing resolution prepared and gazetted	Fee fixing resolution prepared and gazetted	31st Dec.	31st Dec.	31st Dec.	31st Dec.	31st Dec.	31st Dec.
Plans and Budgets produced and reviewed	Annual Action Plan prepared	August	August	August	August	August	August
	District Composite Budget prepared	1st Week of Sept	1st Week of Sept	1st Week of Sept	1st Week of Sept	1st Week of Sept	1st Week of Sept
	AAP and composite budget reviewed by	15th July	15th July	15th July	15th July	15th July	15th July
Level of Implementation of Revenue Improvement Action Plan (RIAP) improved	% of Implementation of the RIAP	100%	100%	100%	100%	100%	100%
Increased citizens participation in planning, budgeting and implementation	Number of public hearings organized	2	2	2	2	2	2
	Number of Town-Hall meetings organized	2	2	2	2	2	2
	Community Action Plans prepared	6	6	6	6	6	6
District data Hub Updated	Updating total number of communities with	5	Annually	Annually	Annually	Annually	Annually
Computation of CPI/PPI, inflation and growth rate of the district	Collating, analysing and dissemination of prices of goods and services, growth rate of the district	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly

Budget Sub-Programme Standardized Operations and Projects

Table 12: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Coordination and harmonisation of data	
Preparation of Composite Budget and Annual Action Plan	

SUB-PROGRAMME 1.5 Legislative Oversight

Budget Sub-Programme Objective

To ensure full implementation of the political, administrative and fiscal decentralization reforms.

Budget Sub- Programme Description

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

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

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

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

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
Organized Ordinary Assembly Meetings annually	Number of General Assembly meetings held	4	4	4	4	4	4
	Number of statutory sub-committee meeting held	4	4	4	4	4	4
Built capacity of Town/Area Council annually	Number of training workshop organized	2	2	2	2	2	2
	Number of area council supplied with furniture	2	2	2	2	2	2

Budget Sub-Programme Standardized Operations and Projects

Table 14: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects

PROGRAMME 2: SOCIAL SERVICES DELIVERY

Budget Programme Objectives

To improve planning and management in the delivery of Social Services by devolving resource management and decision-making concerning education, health, social welfare and community development.

Budget Programme Description

The Social Services Delivery programme provides all the cross-cutting services required in order for other programmes to succeed in achieving their objectives. The programme is responsible for:

- Education and Youth Development. The sector is training the cognitive (Mind), the affective (Heart) and the psychomotor (Hands & Legs) domains of the youth as best possible so that they can have a happy, useful and fulfilling adult lives. This involves the Office of the District Education Directorate which seeks to strengthen and improve education planning and management at the various units. The sub-programme looks at the provision of administrative support and effective coordination of the activities of the various units (Finance and Administration, Human Resource Management, Supervision, Planning, Statistics and Monitoring) in the directorate. It establishes and implements human resource issues, financial issues, planning, statistics and supervision of activities in the district.
- Health Delivery involves the District Health Directorate and is responsible to ensure that improved quality health care is available to all residents within the district.
- Social Welfare and Community Development exist to assist the Assembly to formulate and implement the department policies within the framework of national policies. The Department of Social Welfare and Community Development has two units namely Social Welfare Unit and Community Development Unit. The Department promotes and ensure improvement in the living standard of people in the rural areas and disadvantaged sections of the urban communities through their own initiatives and their active participation in a decentralized system of administration.

The Social Welfare Unit promote the rights and protection of children through child maintenances cases, custody cases, paternity, running of children's home and supervision of day care centres in the district. It also assists in the provision of community care services such as registration of person with disabilities, assistance to the aged, assistance to street children, child survival and development; socio-economic and emotional stability in families and under the Justice Administration, provide probation and prisons aftercare services. The Community Development Unit assist to organise programmes to improve and enrich rural life through teaching deprived or rural women in home management and child care, home visits and group formation.

SUB-PROGRAMME 2.1 Education, Youth and Sports Services

Budget Sub-Programme Objective

Provide equitable access to good-quality child-friendly universal education, by improving opportunities for all children in the education system at Kindergarten, Primary, Junior High and Senior High school levels.

Budget Sub- Programme Description

The pre-tertiary education programme is delivered by multiple Governments organizations. Principal amongst these are the Ministry of Education (which sets policies, monitors and evaluates their implementation) and the Ghana Education Service (which implement the policies set by the Ministry and delivers pre-tertiary education service throughout the country). These organizations are funded by the Government of Ghana through the consolidated fund and the GETfund.

The Pre-Tertiary Education System comprises of kindergarten (4 years), Primary (6 years), Junior High School (3 years) and Senior High School (3 years) that is schooling for children between the ages of four (4) and eighteen (18) years.

Pre-tertiary education is predominantly provided by government operated facilities. In the Shama district directorate, there are fifty-eight (58) Kindergartens, fifty-nine (59) primary, thirty-nine (39) Junior High and one (1) Senior High public schools spread across the district. The private school's system includes fifty-four (54) Kindergartens, forty-six (48) Primary, twenty-eight (32) Junior High School and one (1) Senior High School spread

across the district. These schools are self-funded. They are accredited and registered by the Ghana Education Service (GES).

Teachers for the pre-tertiary education programme are mainly trained through established teacher training tertiary institutions. The pre-tertiary education programme has a programme of in-service training for teachers to ensure that they have up-to-date knowledge of the curriculum and related teaching and learning resources.

Education (Kindergarten, Primary and Junior High Schools) is seen as a right for all Ghanaian children and therefore the public education is operated as a free education system. This means that the school buildings, teachers and teaching materials are all provided by the government. Usually, pupils are required to provide their own uniform however, the programme runs a scheme to assist needy students.

The pre-tertiary education system is based on a curriculum developed specifically for Ghana. It covers the core subjects and mainstream teaching on societal issues such as population, gender equality, health, civic responsibility, human rights and the environment.

Table 15: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Financial Report Prepared	Quarterly Financial Reports	12	12	12	12	12	12
School health and Sanitation System Improved.	Inspection Report	4	4	4	4	4	4
Education planning and supervision Broadened	Audit Report	4	4	4	4	4	4
Educational Leadership and Management strengthened	Activity Report	2	2	2	2	2	2
Pupils/students' performance in	Activity Report	3	3	3	3	3	3

Core Subjects improved							
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Budget Sub-Programme Standardized Operations and Projects

Table 16: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Internal management of the organization	Completion Of 1no. 2-Storey 6 Unit Classroom Block At Essaman
Supervision and inspection of Education delivery	Completion Of Teachers Quarters At Shama
	Const. Of 1no. 3 Unit JHS Block At Awuna Beach
	Const. Of 1no. 6-Unit Primary Block At Anto

SUB-PROGRAMME 2.2 Public Health Services and Management

Budget Sub-Programme Objective

The objective is to ensure sustainable, equitable and easily accessible healthcare services

Budget Sub-Programme Description

This is carried out through provision of accessible healthcare services with special emphasis on primary health care at the district, sub-district and community levels in accordance with national health policies. The sub-programme also formulates, plans and implements district healthcare policies within the framework of national healthcare policies and guidelines. The sub-programme has Environmental Health Unit under it.

Challenges in executing the sub-programme include:

- Donor policies are sometimes challenging
- Low funding for infrastructure development
- Low sponsorship to health personnel to upgrade their capacity
- Inequitable distribution of health personnel (doctor, nurses)
- Delays in re-imburement of funds (NHIS) to health centres to function effectively
- Common fund disbursement is silent as to a percentage of the DACF that should be committed to environment health and sanitation issues
- Lack of sanitary land-fill sites
- Lack of liquid waste treatment plants (waste stabilization pond)

2. 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
Access to health service delivery improved	Number of CHPs compound constructed	2	1	6	6	6	6
	Number of community durbars on ANC, safe deliver, PNC and care of new born and mother	160	155	180	180	180	180
	% of staff trained on ANC, PNC & new-born care (%)	100%	85%	100.00	100.00	100.00	100.00
HIV Care provided	Sensitization of community members on HIV 90, 90, 90	11,000.00	9,500.00	12,000.00	14,000.00	14,000.00	14,000.00
Family planning promoted	Increase family planning uptake (%)	40	35	40	45	45	45
Maternal and child health promoted	Reduce teenage pregnancy (%)	6.00	7.00	8.0	5.0	5.0	5.0
	Reduce anaemia in pregnancy at 36 weeks (%)	15.0	14.0	20.0	15.0	15.0	15.0
Non communicable diseases detected	Increase detection of Hypertension from (%)	10.0	7.0	8.0	10.0	10.0	10.0

Malaria cases tested	Test all suspected malaria cases with RDT/microscopy (%)	97.0	85.0	98.0	99.0	99.0	99.0
Expanded programme on immunization	Increase Percentage coverage (%)	100.00	95.00	100.0	100.0	100.0	100.0

Budget Sub-Programme Standardized Operations and Projects

Table 18: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Internal management of organization	Const. of CHPS Compound and Nurses Quarters at Abuesi
Public Health services	Const. of CHPS Compound and Nurses Quarters at Awuna Beach
HIV Responsive Initiatives	Construction of Nurses Quarters at Shama Kumasi

SUB-PROGRAMME 2.3 Social Welfare and Community Development

Budget Sub-Programme Objective

The Department of Social Welfare and Community Development is made up of two units under the Local Government Service instrument, 2009 (LI1961) namely Social Welfare Unit and Community Development Unit.

The Social Welfare Unit has the objective to improve the social, economic and psychological wellbeing of the people in their communities and the nation in totality through its three (3) core programmes namely; Child and Family Welfare (Child Rights Promotion and Protection), Community Care and Justice Administration.

Community Development Unit is to enhance the livelihood of people in their communities through home science extension, adult education (mass education), group formations, home visits and community sensitization on child protection (Toolkit).

The Social Welfare and Community Development Department exists to:

- Facilitate the mobilization and use of available human and material resources to improve the living standards of individuals, groups, families and communities within an effectively decentralised system of administration
- Prevent and respond to social exclusion and mal adjustment within the context of national and sub-national development efforts.
- Shall assist the Assembly to formulate and implement social welfare and community development policies within the framework of national policy.

Budget Sub- Programme Description

The Department seeks “to work with in partnership with people in their communities to improve their social and economic wellbeing through promoting development with equity for the disadvantaged, vulnerable and the excluded”.

Table 19: Budget Sub-Programme Results Statement

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

Ensured effective child protection and family welfare system	Identified, register and handled/resolved 50 Cases on Maintenance, Custody, paternity and family Welfare etc.	58	45	55	60	60	60
	Sensitized 10 selected communities on Gender Based Violence, Child protection issues, etc.(child Protection Toolkit)	12	11	12	12	13	13
	Collaborate with the relevant state institutions i.e. Police, Courts etc on child related issues (referrals)	7	5	6	6	6	6
	Train 30 stakeholders on Integrated Social Services (ISS) to strengthen service delivery	35	32	35	35	40	40
	Identify, monitor/supervise and register/renew 70 Day Care centres	75	70	75	75	75	75

Budget Sub-Programme Standardized Operations and Projects

Table 20: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Capacity building on gender responsive budgeting and community engagement	
Donation to People with disabilities	

SUB-PROGRAMME 2.4 Birth and Death Registration Services

Budget Sub-Programme Objective

- To provide accurate information for statistical purposes and data analysis, for population growth structure and geographic distribution of the population to the assembly and district at large.
- To handle and develop effective, reliable information on all births and deaths occurring within the district for socio-economic development of the assembly and district.

Budget Sub- Programme Description

This Sub- Programme intent to:

- Ensure that children born in the district become registered for official recognition and their existence is thus captured for social development planning.
- Secure the child's right to a nationality at the time of birth or at a late stage.
- Organize mobile registration for every first quarter of the year
- Educate and sensitize the communities about the importance of births and deaths registration
- Ensure that children are enrolled in school at the right age and also, enforce laws relating to minimum age for employment, which could handicap efforts to prevent child labour.

STAFFING

1. Head of department (District Registration Officer)
2. Field officer (1)

CHALLENGES

- Lack of motivation on the part of the populace to register their births cannot be discounted. The problem is pervasive in some areas of the district where ignorance and the absence of adequate registration.
- Religious, cultural and socio-economic issues. Religious and cultural issues are the major factors affecting deaths registration in the registry.

- Lack of logistics in terms of stationery and equipment impinges negatively on the performance of the registry

Table 21: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Quarterly report on returns	Number of Quarterly reports	4	4	4	4	4	4
Child health promotion Week (registration of birth certificate for infant)	Issuing of birth certificate to infant	1	1	1	1	1	1
Workshop for volunteers	Number of Meetings	1	1	1	1	1	1

Budget Sub-Programme Standardized Operations and Projects

Table 22: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Data Collection	

SUB-PROGRAMME 2.5 Environmental Health and Sanitation Services

Budget Sub-Programme Objective

To ensure improved and sustainable sanitation issues in the district.

Budget Sub- Programme Description

This is to enable the Unit to carry out intensive sanitation programmes in the district and to help educate the populace on proper waste management.

All relevant Agencies, Departments, Units and Stakeholders who matter in the implementation of these programmes would be brought on board.

Challenges

1. Lack of an engineered sanitary landfill site in the district
2. Lack of vehicle for effective monitoring and supervision
3. Inadequate labour-force to ensure cleanliness in market centres and District wide.
4. Inadequate communal refuse containers
5. Poor attitudinal change of the communities on proper waste management

Table 23: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Food vendors medically screened	No. of vendors screened and licensed	1,250	1,100	1,300	1,400	1,500	1,600
Stray animals arrested	No. of animals arrested	61	54	65	65	70	70
Sanitation clean-up exercises	No. of clean-up exercises organized	28	24	25	30	30	30
Prosecutions	No. of prosecution Of sanitary offenders	34	32	30	30	40	40

Budget Sub-Programme Standardized Operations and Projects

Table 24: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Management of New Final Disposal Site at Shama	Construction of 2No. 6 seater institutional toilet at Abooso and Anto
Procurement of 5 No. Refuse Containers	Procurement of Skip Truck
Evacuation of Refuse Dumps and Maintenance of final Disposal Site	Procurement of 3No. Tricycle Refuse Collection

PROGRAMME 3: INFRASTRUCTURE DELIVERY AND MANAGEMENT

Budget Programme Objectives

This programme seeks to create a healthy human settlement environment through the development of infrastructure and utilities services within the metropolis

Budget Programme Description

The sub-programme focuses on the provision of technical support and efficient coordination of the activities of the various departments of the Assembly charged with the provision and maintenance of infrastructure such as roads, markets, lorry parks, water facilities among others. The programme is being delivered by three (3) main departments namely;

- Physical and Spatial Planning
- Public Works Services
- Road Management
- Transport and Traffic Management

The programme is implemented with a total staff strength of 20 consisting of engineers, physical planners, electrical engineers, building inspectors, and quantity surveyors among others. The programme is made up of three (3) sub-programmes. i.e., Public Works management, urban roads management and Physical and Spatial Planning (which sometimes is referred to as development control).

The sub-programme is funded by GOG, Donor funds and internally generated funds (IGF). The programme also generates some revenue to the Assembly mostly through processing of building permits.

SUB-PROGRAMME 3.1 Physical and Spatial Planning Development

Budget Sub-Programme Objective

1. To ensure the planning and the sustainable development of land and human settlements in the district through effective land use management.
2. To ensure compliance with planning and zoning guidelines or standards through efficient development control mechanisms.
3. To plan and implement development plans and by-laws of the assembly to achieve a functional yet aesthetically pleasing settlement through landscaping concept of open spaces and the creation of green belts.

Budget Sub- Programme Description

To help in the promotion and efficient management of all human settlements in the district. This responsibility entails the formulation of overall goals for the integration of social, economic and physical development of the country. The department is run by 1 Senior Physical Planner, 2 Assistant Physical Planner and 5 Technical officers. Funding for the operations of the Department is largely through Internally Generated Funds (IGF) and District Assemblies Common Fund (DACF) of the District Assembly. The department has for over three years not received any GOG funds.

OPERATIONS:

The Physical Planning Department at the MMDA shall:

- (a) Advise the District Assembly on national policies on physical planning, land use and development;
- (b) Co-ordinate activities and projects of departments and other agencies including Non-Governmental Organizations to ensure compliance with planning standards;
- (c) Prepare spatial plans as a guide for the formulation of development policies and decisions in the district;
- (d) Identify problems concerning land and its social, environmental and economic implications;
- (e) Advise on setting out approval plans for future development of land at the district level

- (f) Advise on preparation of structure plans for towns and villages within the district;
- (g) Collaborate Survey and Mapping Division of Lands Commission in the performance of its functions;
- (h) Facilitate and participate in research and public education in planning and human settlement development in the district;
- (i) Assist to offer professional advice to aggrieved persons on appeals and petitions decisions made on their building;
- (j) Facilitate consultation, co-ordination and harmonization of developmental decisions into a physical development plan;
- (k) Assist to prepare a District Land-Use Plans to guide activities in the district;
- (l) Advise on the conditions for the construction of public and private buildings and structures;
- (m) Vet architectural drawings to ensure improved housing layout and settlement;
- (n) Ensure the prohibition of the construction of new buildings unless applications for development permits have been approved by the Assembly;
- (o) Advise and facilitate the demolition of dilapidated buildings and recovery of expenses incurred in connection with the demolition;
- (p) Ensure the prohibition of the use of inflammable materials in the construction or repair of buildings in defined areas;
- (q) Advise the Assembly on the siting of bill boards, masts and ensure compliance with the decisions of the Assembly.
- (r) Advise with acquisition of landed property in the public interest;
- (s) Undertake street addressing and related Issues.
- (t) Develop and promote effective landscape beautification in the district and homes;
- (u) Maintain and sustain all landscape areas in the, road shoulders and traffic islands in the district;
- (v) Cultivate horticulture products including vegetables, fruits, tree seedlings and ornamental plants for sale to the public and for export;
- (w) Conduct routine maintenance of prestige areas;
- (x) Develop and promote the cultivation and conservation of medicinal and aromatic plant species;

- (y) Supply tree seedlings to educational institutions on gratis thus encouraging tree planting in schools and communities;
- (z) Provide horticultural training and extension services to students and pupils from institutions in the district.

Table 25: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Implementation of the Street Naming and Property Addressing	Streets Named and Houses Numbered	450	350	400	550	800	850
Database of all properties both permanent and temporary in the communities of the SNPA provided	Database of properties created	1	1	1	1	1	1
Workshops / Public engagement exercises for stakeholders on the Planning/Development Permitting Processes and regulations organized	Number of workshops and public for organized	8	6	8	8	8	8
Local Plans for communities where development is catching up rapidly prepared	Local Plans produced/ reports	2	2	3	3	3	3
Development control exercises carried out	Inspection reports produced	250	175	200	222	250	200
Digitized scanned local plans into GIS environment	Digitized local plans	30	25	30	30	30	30
Organized monthly Spatial Planning Committee and Technical Meetings	Number of monthly meetings organized for both SPC and technical subcommittees	12	12	12	12	12	12
Approved Planning and Development Permits	Number of Planning and Development Permits approved	176	145	165	168	180	195

Budget Sub-Programme Standardized Operations and Projects

Table 26: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Technical and Spatial Meetings	
Develop New Spatial Plan (New Scheme)	
Document all Assembly Landed properties	

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

Budget Sub-Programme Objective

To ensure an efficient design, facilitation of award, supervision and application of monitoring and evaluation systems for purposes of effective implementation and management of public infrastructural projects in the district.

To ensure the enforcement of spatial development and local planning schemes by way of development control and management duties in the district.

Budget Sub- Programme Description

This Sub-Programme seeks to:

- Advice technically, undertake and facilitate the construction, repair and maintenance of public infrastructure (buildings, billboards, drainage and water systems, feeder roads, markets etc.) projects in the district.
- Provide Contract Administration and Consultancy Services in the award and implementation of building, roads and water projects in the district for the Assembly.
- Provide supervision, monitoring and evaluation of Assembly's awarded Capital Projects in the district.
- To Advise the Assembly on all matters relating to works and outdoor advertising management in the district.
- Assist to peg, demarcate and check all physical developments prepared for all major settlements in the district both for public and private developments.

The organizational unit and sections involved are the Public Works and Rural Housing Unit (Building Section), Feeder Roads and Water and Sanitation Section of the Assembly.

In all thirteen (13) key officers comprising (5) professionals and four (7) sub-professional grade staff are involved in overseeing to the effective delivery of the projects and programmes of the sub-programme.

Professional Class;

- Heads, District Works Department (Senior Engineer)
- Quantity Surveyor (Assistant Engineer)

Sub-Professional Class;

- Building Inspector (Chief Technician Engineer)
- Maintenance/ Estate (Chief Technician Engineer)
- Quantity Surveyor (Senior Technician Engineer)
- Building Inspector (Assistant Technician Engineer)
- Building Inspector (Snr. Technical Officer)
- Plant Mechanical Engineer (Assistant Technician Engineer)
- Secretary (Senior Private Secretary)

The sub-programme is funded through Government of Ghana budgetary allocation (DACF) and Internally Generated Funds (IGF).

Challenges;

The Works Department;

- Inadequate technical personnel (Building Inspectors) to effectively carry out its day-to-day supervision and monitoring duties.
- Lack of capacity building, technical trainings, seminars and workshops to improve upon competency levels of officers working in the department.
- Lacks of Logistics (modern measuring tools, vehicle, safety wear, etc.) and office equipment to perform to its fullest ability.

Table 27: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Organised works sub-committee meetings	Number of Quarterly reports	4	4	4	4	4	4
Organised monthly Project Site Meetings	Number of Minutes/Reports	12	12	12	12	12	12
Organised staff meeting and capacity building	Number of Meeting and training	4	4	4	4	4	4
Supervised Assembly physical projects	Number of Site visit log sheet signed	15	15	15	15	15	15

Budget Sub-Programme Standardized Operations and Projects

Table 28: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Installation and Maintenance of Street Lights	Construction of Culvert in Selected Communities
Conduct Project Assessment, Feasibility and Monitoring Activities	Extension of water to Kumfueku, Dunkwa to Beposo and others
	Conversion And Mechanisation Of Existing Boreholes At Yabiw, Chief Gapko And Amissahkrom

SUB-PROGRAMME 3.3 Roads and Transport Services

Budget Sub-Programme Objective

(State/list the sub programme objectives not more than three)

Budget Sub- Programme Description

(Describe how you will achieve the sub programme)

Table 29: Budget Sub-Programme Results Statement

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

Budget Sub-Programme Standardized Operations and Projects

Table 30: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects

PROGRAMME 4: ECONOMIC DEVELOPMENT

Budget Programme Objectives

- To provide extension services in the areas of natural resources management, and rural infrastructural and small-scale irrigation.
- To facilitate the implementation of policies on trade, industry and tourism in the district.

Budget Programme Description

The programme aims to make efforts that seek to improve the economic well-being and quality of life for the district by creating and retaining jobs and supporting or growing incomes. It also seeks to empower small and medium scale business both in the agricultural and services sector through various capacity building modules to increase their income levels

The programme is being delivered through the offices of the departments of Agriculture, Business Advisory Centre and Co-operatives.

The programme is being implemented with the total support of all staff of the agriculture department and the Business Advisory Centre. The programme is being funded through the Government of Ghana transfers with support from the Assembly's Internally Generated Fund and other donor support funds.

SUB-PROGRAMME 4.1 Trade and Industrial Development

Budget Sub-Programme Objective

- To facilitate the implementation of policies on trade, industry and tourism in the district.

Budget Sub- Programme Description

The programme aims to make efforts that seeks to improve the economic well-being and quality of life for the district by creating and retaining jobs and supporting or growing incomes. It also seeks to empower small and medium scale business both in the agricultural and services sector through various capacity building modules to increase their income levels

The Programme is being delivered through the offices Business Advisory Centre and Co-operatives.

The programme is being implemented with the total support of all staff of the Business Advisory Centre. The Programme is being funded through the Government of Ghana transfers with support from the Assembly's Internally Generated Fund and other donor support funds.

Table 31: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Distributed 10 agro start up machines	10 agro start up machines received by farmers	5	10	10	10	10	10
Financial Management Training organized	4 MSME's trained	40	50	60	80	100	120
EDAIF loans to Farmers disbursed	5 poultry farmers received Ghc10,000 each	5	5	5	5	5	5
Nkosuo Loans disbursed	20 MSME's received loans not	20	20	20	20	20	20

		more than Ghc 20,000 each						
CAPBUSS disbursed	Loan	300 MSME's received financial support	217	300	300	300	300	300

Budget Sub-Programme Standardized Operations and Projects

Table 32: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Promotion of Small, Medium and Large- scale enterprises	Completion of Market Stores and Sheds at Inchaban Phase 2
Create and maintain a one stop data base	Design and Const. & Design of 24-Hour Market at Shama Junction Phase 2

SUB-PROGRAMME 4.2 Agricultural Services and Management

Budget Sub-Programme Objective

To promote agricultural productivity in a sustainable manner through the provision of appropriate technical advice to clients, in collaboration with NGOs involved in Agricultural Extension and other stakeholders, for improved livelihood in an environmentally friendly and gender equitable manner.

To ensure immediate and adequate availability of selected crops in Ghana.

To create and provide job and business opportunities for the teeming unemployed youth in the agricultural and related sectors.

Budget Sub- Programme Description

The sub-programme seeks to improve farmers' knowledge, skills, attitude and technical know-how on newly improved planting materials, seeds and livestock breeds.

The sub-programme will also be carried out through Modernization of Agriculture in Ghana (MAG), through capacity building for staff, farmers and relevant stake holders.

The organizational units include: Crops & PPRSD, Livestock, Women in Agricultural Development (WIAD), Engineering, and Extension Services, Policy Planning, Monitoring and Evaluation Department (PPMED), and other sub-sectors like Veterinary, Fisheries.

The sub-programme will be funded by funds from: GOG, Modernization of Agriculture in Ghana (MAG), DFATD (CIDA), and Shama District Assembly (IGF)

The Direct beneficiaries of all agricultural interventions are all male and female farmers, homemakers, farm families; youth and physically challenged in the district. All technical staff would also benefit from capacity building and training activities.

The key issues/challenges for the sub-programme are as follows:

- Inadequate AEAs to man the operational areas in the district for effective extension services.
- Poorly developed rice fields. Rice fields developed by Northern Rural Growth need rehabilitation and the canals must be concreted to prevent water seepage.as all the canals are made of earth

Significant absence of mechanization living most farmers using only hoe and cutlasses for farming activities.

- Absence of veterinary clinic hampering efficient and affective handling of veterinary cases
- The selling of large areas of farmlands to multi-nationals and para-rubber farmers who do not care even destroying existing cocoa and other food crop farms. This can affect food security in some time to come.
- Indiscriminate use of agro-chemicals to control crop diseases and pests like FAW
- Poor water usage in developed rice fields. Some rice farmers are also unable to get water to their rice fields and are suggesting the provision of solar pumping facilities to enable them get water to their fields.
- Poor farming practices as a result of financial constraint, inappropriate equipment and reluctance of farmers to embrace new technologies.
- Small office space for staff to work effectively and efficiently.

Table 33: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Increased adoption of modern technologies by farmers through farm and home visits	No. of farm and home visits made	3,200	2,900	3,500	3,500	4,000	4,000
Quarterly, mid-year and annual reports prepared	No. of reports prepared	6	4	6	6	6	6
Agricultural field activities interventions and developmental projects monitored.	No. of Field activities, interventions and projects monitored and supervised Reports	40	38	40	40	45	45

Pets, small ruminants and poultry vaccinated against rabies, PPR and Newcastle respectively	No. of animals vaccinated against rabies, PPR and Newcastle	Rabies - 500 PPR-500 Newcastle-5,000 Gumboro-2,000	Rabies - 450 PPR-455 Newcastle-4,850 Gumboro-1,650	Rabies - 500 PPR-500 Newcastle-5,000 Gumboro-2,000	Rabies - 600 PPR -600 Newcastle- 5500 Gumboro-2500	Rabies-600 PPR-600 Newcastle-5500 Gumboro-2500	Rabies-600 PPR-600 Newcastle-5500 Gumboro-2500
Trained Poultry and Livestock farmers on good animal husbandry practices	No of small ruminant / pig/ poultry farmers trained in good animal husbandry practices	85 sheep and Goats Farmers 55 pig farmers 35 poultry farmers	75 sheep and Goats Farmers 45 pig farmers 25 poultry farmers	65 sheep and Goats Farmers 35 pig farmers 15 poultry farmers	75 sheep and Goat Farmers 45 pig farmers 40 poultry farmers	80 sheep and Goat Farmers 50 Pig Farmers 45 poultry Farmers	85 sheep and goat farmers 55 Pig farmers 50 Poultry Farmers
Youth sensitised to take up farming as a business	No. of youth sensitized to form FBOs and take farming as a business.	District Wide	District Wide	District Wide	District Wide	District Wide	District Wide

Budget Sub-Programme Standardized Operations and Projects

Table 34: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Promotion and development of fisheries and aquaculture	
Extension Services	
Capacity Building of farmers	

PROGRAMME 5: ENVIRONMENTAL MANAGEMENT

Budget Programme Objectives

To accelerate the provision of improved environmental sanitation services

Budget Programme Description

Environmental sanitation encompasses the control of environmental factors that can potentially affect health. It is targeted towards preventing disease and creating a health-supportive environment.

The Environmental and Sanitation Management programme is aimed at facilitating improved environmental sanitation and good hygiene practices in both rural and urban Community. It also aims at empowering individuals and communities to analyze their sanitation conditions and take collective action to change their environmental sanitation situation.

This programme is funded by multiple sources including GoG, IGF and Donor

SUB-PROGRAMME 5.1 Disaster Prevention and Management

Budget Sub-Programme Objective

The sub-programme exists to promote effective disaster prevention and mitigation

Budget Sub- Programme Description

The sub-programme seeks to promote disaster risk reduction and climate change risk management. It is also to strengthen Disaster Prevention and Respond mechanisms of the district. The sub-programme is delivered through public campaigns and sensitizations; assisting in post-emergency rehabilitation; provision of first line response in times of disaster and; formation and training of community-based disaster volunteers. The Disaster Management and Prevention Department is responsible for executing the sub-programme.

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

In all, a total of 20 NADMO officers will carry out the sub-Programme.

STAFF SITUATION

The Shama District has a staff strength of (20) Twenty during the period under consideration. This is made up of eight administrative staff (8) and seventeen (12) zonal officers serving in the ten (10) zones in the district. The District Secretariat is made up of the District Director, the Deputy District Director, the Administrator, Accountant, a Secretary, a Store Officer and the Operations Officer as well as the Crew Project Coordinator who serve in various administrative capacities.

CHALLENGES

The Shama District Secretariat is heavily challenged with inadequate relief items, safety gears for staff, absence of official vehicle for operations and emergency duties and lack of communal spirit that is necessary for effective disaster management in the district.

It is also worth reporting that it is becoming extremely difficult to form and sustain the DVGs due to dwindling spirit of volunteerism and the obvious over politicization of issues.

Table 35: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Public Educated and Sensitized on Disaster Risk Reduction	To Increase Disaster Prevention Awareness	110	98	127	128	129	130
Field Trips and Assessment/ Monitoring undertaken	To Identify Potential Hazard	86	75	85	86	87	88
Climate change awareness and adaptation created	Society and environment will be resilience to climate change effect	25	17	15	20	25	30
Flood mitigation measurers	Maintenance/Improvement of drainages within the district	44	38	45	46	47	48
Formation of disaster volunteer groups in communities and disaster management clubs in schools	Engaging the communities and schools in disaster management	20	15	20	20	20	20
Risk and Safety Inspection at Public Places and Garages	To make sure safety and hygiene measures are maintained	45	40	45	48	50	52

Budget Sub-Programme Standardized Operations and Projects

Table 36: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Disaster Management	

SUB-PROGRAMME 5.2 Natural Resources Conservation and Management

Budget Sub-Programme Objective

(State/list the sub programme objectives not more than three)

Budget Sub- Programme Description

(Describe how you will achieve the sub programme)

Table 37: Budget Sub-Programme Results Statement

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

Budget Sub-Programme Standardized Operations and Projects

Table 38: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects

PART C: FINANCIAL INFORMATION

FDU 2025

PART D: PROJECT IMPLEMENTATION PLAN (PIP)

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

MMDA:											
Funding Source:											
Approved Budget:											
#	Code	Project	Contract	% Work Done	Total Contract Sum	Actual Payment	Outstanding Commitment	2026 Budget	2027 Budget	2028 Budget	2029 Budget
		Supply of 1No. Pick Up Vehicle		100	697,783.00	697,783.00	-	-	-	-	-
		Construction of 1No. 6-Unit Classroom Block with Office, Store and Library at Anto.		43	1,198,182.80	519,726.50	678,456.30	678,456.30			
		Construction of 1No. 2-Unit KG Block with office, store, Wash-room, Playground and Fence at Krobo			671,010.59		671,010.59	671,010.59			
		Construction of 1No. CHPS Compound and Nurses Quarters at Asemasa No.1			1,200,498.70		1,200,498.70	1,200,498.70			
		Drilling and Mechanization		100	1,299,799.60	1,297,411.96	2,387.64	2,387.64			

		of 13No. Borehole Water for the selected communities in the Shama District									
		Renovation of Bungalow No.1 (3-Bedroom Semi-Detached) for Shama District Assembly		100	149,750.00	149,750.00					
		Completion of Football Park at Inchaban		100	150,931.55	150,931.55					
		Renovation of 5No. Market Sheds and Graveling at Beposo		100	380,020.45	380,020.45					

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

MMDA:					
#	Project Name	Project Description	Proposed Funding Source	Estimated Cost (GHS)	Level of Project Preparation (i.e. Concept Note, Pre/Full Feasibility Studies or none)
		Purchase of Computers	IGF	350,000.00	
		Purchase of Vehicle for Monitoring Activities	IGF	800,000.00	
		Procurement of dual desks, mono desks, hexagonal tables and teacher tables for schools-districtwide	DACF	2,402,125.00	
		Completion of 1no. 2-storey 6 unit classroom block at Komfueku	DACF	1,143,138.00	
		Completion of 1no. 2-storey 6 unit classroom block at Essaman	DACF	1,623,106.00	
		Completion Of Teachers Quarters At Shama	DACF	647,910.00	
		Const. Of 1no. 3 Unit JHS Block At Awuna Beach	DACF	562,125.00	
		Const. Of 1no. 2 Unit KG Block At Krobo	DACF	623,104.00	
		Const. Of 1No. 6 Unit Classroom Block At Shama Junction	DACF	1,512,340.00	
		Const. Of 1No. 3-Unit Classroom Block At Shama Catholic B	DACF	601,664.00	

		Rocurement Of Dual Desks, Mono Desks, Hexagonal Tables And Teacher Tables For Schools-Districtwide 1	DACF	2,909,235.00	
		Const. Of 1No. 2-Unit Classroom Block At Antseambua	DACF	883,791.00	
		Const. Of 1No. 3-Unit Classroom Block At Ohiamadwen	DACF	711,890.00	
		Const. Of 1No. 3-Unit Classroom Block At Old Daboase Junction	DACF	711,890.00	
		Construction Of KG Classroom Blocks In Selected Communities	MPCF	1,100,000.00	
		Const. Of 1no. 6-Unit Primary Block At Anto	DACF	678,456.00	
		Const. of CHPS Compound and Nurses Quarters at Awuna Beach	DACF	1,462,050.00	
		Completion of maternity block at shama health centre	DACF	716,613.00	
		Completion of nurses quarters at fawomanye	DACF	235,000.00	
		Construction of chps compound and nurses quarters at poano	DACF	1,161,673.00	
		Provision of office furniture at poano and obk chps compound	DACF	78,779.00	

		Const. Of CHPS Compound and Nurses Quarters at Poano	DACF	913,920.00	
		Construction of Nurses Quarters at Shama Kumasi	DACF	559,550.00	
		Const. Of CHPS Compound and Nurses Quarters at Abuesi	DACF	533,265.00	
		Const. & furnishing of CHPS Compound and quarters at Obiyimokyena (OBK)	DACF	1,161,673.00	
		Procurement of Skip Truck	DACF	500,000.00	
		Support const. Of 100 Household Toilet in Shama, Aboadze and Abuesi	DACF	184,764.00	
		Procurement of 3No. Tricycle Refuse Collection	DACF	120,000.00	
		Construction of 2No. 6 seater Institutional toilet at Abozo and Anto	DACF	261,120.00	
		Construction of Area Council at Shama Junction	DACF	300,000.00	
		Const. of 10No. Mechanised Borehole Water (5 Institutional and Towns)	DACF	1,300,000.00	
		Extension Of Water To Adom Nsa	DACF	309,126.00	
		Conversion And Mechanisation Of Existing Boreholes At Yabiw, Chief Gapko And Amissahkrom	DACF	150,591.00	

		Extension Of Water To Graveldo	DACF	298,996.00	
		Drilling & Mechanisation Of 1no Borehole In 13 Communities (Essaman, Paono Etc.)	DACF	2,388.00	
		Supply Of Furniture For Residential And Offices	DACF	304,894.00	
		Extension of Water to Kumfueku, Dunkwa to Beposo and others	DACF	1,100,000.00	
		Provision of 5No. Water Reservoir Facilities in selected communities	DACF	250,000.00	
		Completion of toilet facility at Shama Apo	DACF	200,000.00	
		Re-shaping of roads	DACF	200,000.00	
		Extension Of Water To Shama Cold Store New Site	DACF	346,000.00	
		Repairs of 7No. Borehole Water Facilities in selected communities	DACF	259,235.00	
		Completion of Market Stores and Sheds at Inchaban Phase 2	DACF	2,885,062.00	
		Design and Const. & Design of 24-Hour Market at Shama Junction Phase 2	DACF	7,273,088.00	
		Const. & Design of 24-Hour Market at Shama Junction	DACF	6,005,312.00	

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	10,668,256		
130201 130201 - 17.1 Strengthen domestic rcs mobil to impr cap for rev collection	74,937,661	0		
130205 130205 - 16.7 ens responsive, incl & rep dec-mkg at all levs	0	6,374,670		
160809 160809 - 8.5 ach full & productive empl & decent wrk for all	0	231,301		
290102 290102 - 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys	0	7,020,490		
370301 370301 - 13.3 impr edu, hum & instit cap on climate chg resil & mitig.	0	60,500		
440104 440104 - 17.1 Strengthen domestic rcs mobil to impr cap for rev collection	0	63,574		
520101 520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030	0	19,949,405		
530101 530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.	0	10,054,385		
570201 570201 - 6.2 Achieve access to adeq. and equit. Sanitation and hygiene	0	3,690,369		
620101 620101 - 1.3 Impl. appropriate Social Protection Sys. & measures	0	1,217,348		
640101 640101 - Improve human capital development and management	0	462,438		
640201 640201 - 8.3 Promote dev.-oriented policies that supp. prod. activities	0	15,144,926		
Grand Total ¢	74,937,661	74,937,661	0	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>
233 01 01 001 25		74,937,661.14	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 RATES					
Development Levy		4,131,086.10	0.00	0.00	0.00
1413001	Property Rate	4,110,197.30	0.00	0.00	0.00
1413002	Basic Rate	20,888.80	0.00	0.00	0.00
<i>Output</i> 0002 GRANTS					
China		30,000.00	0.00	0.00	0.00
1311024	United Nation Children Education Fund (UNICEF)	30,000.00	0.00	0.00	0.00
Ghana Education Trust Fund (GetFund)		65,941,217.86	0.00	0.00	0.00
1331001	Central Government - GOG Paid Salaries	10,041,656.00	0.00	0.00	0.00
1331002	DACF - Assembly	46,067,505.61	0.00	0.00	0.00
1331003	DACF - MP	1,360,507.25	0.00	0.00	0.00
1331009	Goods and Services- Decentralised Department	446,205.00	0.00	0.00	0.00
1331011	District Development Facility	8,025,344.00	0.00	0.00	0.00
<i>Output</i> 0003 RENTS					
Development Levy		27,483.75	0.00	0.00	0.00
1415038	Rental of Facilities	19,000.00	0.00	0.00	0.00
1415052	Market and Stores Rental	8,483.75	0.00	0.00	0.00
<i>Output</i> 0004 LICENSES					
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
Official Liquidation Fees		2,651,578.32	0.00	0.00	0.00
1422001	Breweries/Distilleries	2,500.00	0.00	0.00	0.00
1422005	Restaurant/Chop Bar/Caterers	3,000.00	0.00	0.00	0.00
1422007	Liquor License	5,078.32	0.00	0.00	0.00
1422009	Bakers License	2,000.00	0.00	0.00	0.00
1422013	Sand and Stone Dealers Licence	65,000.00	0.00	0.00	0.00
1422015	Service/Filling Stations	110,000.00	0.00	0.00	0.00
1422017	Hotel Services	15,000.00	0.00	0.00	0.00
1422018	Pharmacy / Chemical Sellers	4,000.00	0.00	0.00	0.00
1422020	Commercial Vehicles	40,500.00	0.00	0.00	0.00
1422021	Manufacturing/Processing Companies	2,169,000.00	0.00	0.00	0.00
1422024	Private Education Int.	35,000.00	0.00	0.00	0.00
1422038	Dress Makers/Tailor Services	4,500.00	0.00	0.00	0.00
1422040	Bill Boards/Outdoor Advert	45,000.00	0.00	0.00	0.00
1422042	Second Hand Clothing	3,400.00	0.00	0.00	0.00
1422044	Financial Institutions	45,000.00	0.00	0.00	0.00
1422051	Millers	1,000.00	0.00	0.00	0.00
1422052	Mechanics & Repairers	5,000.00	0.00	0.00	0.00
1422053	Block And Concrete Products	10,000.00	0.00	0.00	0.00
1422055	Printing Services / Photocopy	2,000.00	0.00	0.00	0.00

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

<i>Revenue Item</i>	<i>Projected 2026</i>	<i>Approved and or Revised Budget 2025</i>	<i>Actual Collection 2025</i>	<i>Variance</i>
1422067 Alcoholic and non Alcoholic beverages	5,000.00	0.00	0.00	0.00
1422115 Cold storage facilities	2,500.00	0.00	0.00	0.00
1422123 Funeral Homes/Mortuaries/Undertakers	1,000.00	0.00	0.00	0.00
1422128 Telecommunication Companies	31,100.00	0.00	0.00	0.00
1422140 Refuse Container Managers	2,500.00	0.00	0.00	0.00
1422141 Scrap Metal Dealers	1,000.00	0.00	0.00	0.00
1422149 Electronic/Media Services	6,000.00	0.00	0.00	0.00
1422155 Registration fee	10,000.00	0.00		
1423006 Burial Fees	3,000.00	0.00	0.00	0.00
1423010 Export of Commodities	15,000.00	0.00	0.00	0.00
1423018 Loading Fees	1,500.00	0.00	0.00	0.00
1423182 Eye Care	1,000.00	0.00	0.00	0.00
1423211 Fabrication	2,500.00	0.00	0.00	0.00
1423280 Carpentry and Joinrey Services	1,500.00	0.00	0.00	0.00
1423515 Stationery Fees	1,000.00	0.00	0.00	0.00
Output 0005 LANDS				
Development Levy	1,295,700.00	0.00	0.00	0.00
1412003 Stool Land Revenue	1,295,700.00	0.00	0.00	0.00
Official Liquidation Fees	669,375.00	0.00	0.00	0.00
1422078 Permit	350,000.00	0.00	0.00	0.00
1422154 Sale of Building Permit Jacket	20,000.00	0.00	0.00	0.00
1422157 Building Plans / Permit	289,375.00	0.00	0.00	0.00
1423528 Development Levy	10,000.00	0.00	0.00	0.00
Output 0006 FEES				
Official Liquidation Fees	170,100.00	0.00	0.00	0.00
1423001 Markets Tolls	95,000.00	0.00	0.00	0.00
1423011 Marriage Registration	15,000.00	0.00	0.00	0.00
1423013 Refuse Collection	35,100.00	0.00	0.00	0.00
1423108 Medical Examination/treatment	5,000.00	0.00	0.00	0.00
1423527 Tender Documents	20,000.00	0.00	0.00	0.00
Output 0007 FINES				
General Negligence Related Fines	21,120.11	0.00	0.00	0.00
1430007 Lorry Park Fines	11,120.11	0.00	0.00	0.00
1430016 Spot fine	10,000.00	0.00	0.00	0.00
Grand Total	74,937,661.14	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>
Shama District - Shama	0	0	0	74,937,661	75,044,343	75,687,038
Management and Administration	0	0	0	13,631,646	13,698,956	13,767,962
SP1.1: General Administration	0	0	0	10,650,484	10,708,911	10,756,989
21 Compensation of employees [GFS]	0	0	0	5,842,679	5,901,105	5,901,105
211 Child Education Grant (Foreign Mission)	0	0	0	5,766,079	5,823,739	5,823,739
21110 Established Post	0	0	0	5,216,079	5,268,239	5,268,239
21111 Non Established Post	0	0	0	450,000	454,500	454,500
21112 Child Education Grant (Foreign Mission)	0	0	0	100,000	101,000	101,000
212 Imputed Social Contributions [GFS]	0	0	0	76,600	77,366	77,366
21210 Gratuity	0	0	0	76,600	77,366	77,366
22 Use of goods and services	0	0	0	3,427,805	3,427,805	3,462,083
221 Vehicle Registration	0	0	0	3,427,805	3,427,805	3,462,083
22101 Value Books	0	0	0	389,908	389,908	393,807
22102 Utilities	0	0	0	280,000	280,000	282,800
22104 Rentals/Lease	0	0	0	150,000	150,000	151,500
22105 Vehicle Registration	0	0	0	966,802	966,802	976,470
22106 Maintenance of Office Equipment	0	0	0	58,000	58,000	58,580
22107 Training, Seminar and Conference Cost	0	0	0	1,023,096	1,023,096	1,033,326
22109 Special Services	0	0	0	390,000	390,000	393,900
22113 Insurance Premium	0	0	0	170,000	170,000	171,700
28 Other expense	0	0	0	230,000	230,000	232,300
282 Dividend Paid By SOEs	0	0	0	230,000	230,000	232,300
28210 Dividend Paid By SOEs	0	0	0	230,000	230,000	232,300
31 Non Financial Assets	0	0	0	1,150,000	1,150,000	1,161,500
311 WIP - Laboratories	0	0	0	1,150,000	1,150,000	1,161,500
31121 Transport equipment	0	0	0	800,000	800,000	808,000
31122 Sports Equipment	0	0	0	350,000	350,000	353,500
SP1.2: Finance and Revenue Mobilization	0	0	0	774,629	776,915	782,375
21 Compensation of employees [GFS]	0	0	0	228,567	230,853	230,853
211 Child Education Grant (Foreign Mission)	0	0	0	228,567	230,853	230,853
21110 Established Post	0	0	0	228,567	230,853	230,853
22 Use of goods and services	0	0	0	546,062	546,062	551,523
221 Vehicle Registration	0	0	0	546,062	546,062	551,523
22101 Value Books	0	0	0	40,000	40,000	40,400
22105 Vehicle Registration	0	0	0	25,000	25,000	25,250
22107 Training, Seminar and Conference Cost	0	0	0	331,062	331,062	334,373
22108 Local Consultants Commission (Individuals)	0	0	0	150,000	150,000	151,500
SP1.3: Planning, Budgeting, Coordination and Statistics	0	0	0	1,408,358	1,411,598	1,422,442
21 Compensation of employees [GFS]	0	0	0	323,982	327,222	327,222
211 Child Education Grant (Foreign Mission)	0	0	0	323,982	327,222	327,222
21110 Established Post	0	0	0	323,982	327,222	327,222

Expenditure by Programme, Sub Programme and Economic Classification

In GH¢

Economic Classification	2024	2025		2026	2027	2028
	Actual	Budget	Est. Outturn	Budget	forecast	forecast
22 Use of goods and services	0	0	0	1,084,376	1,084,376	1,095,220
221 Vehicle Registration	0	0	0	1,084,376	1,084,376	1,095,220
22101 Value Books	0	0	0	13,574	13,574	13,710
22105 Vehicle Registration	0	0	0	35,000	35,000	35,350
22107 Training, Seminar and Conference Cost	0	0	0	1,035,802	1,035,802	1,046,160
SP1.5: Human Resource Management	0	0	0	798,175	801,532	806,156
21 Compensation of employees [GFS]	0	0	0	335,736	339,094	339,094
211 Child Education Grant (Foreign Mission)	0	0	0	335,736	339,094	339,094
21110 Established Post	0	0	0	335,736	339,094	339,094
22 Use of goods and services	0	0	0	444,938	444,938	449,388
221 Vehicle Registration	0	0	0	444,938	444,938	449,388
22101 Value Books	0	0	0	5,074	5,074	5,125
22107 Training, Seminar and Conference Cost	0	0	0	439,864	439,864	444,263
27 Social benefits [GFS]	0	0	0	17,500	17,500	17,675
273 Employer Social Benefits in Cash	0	0	0	17,500	17,500	17,675
27311 Employer Social Benefits in Cash	0	0	0	17,500	17,500	17,675
Social Services Delivery	0	0	0	36,571,894	36,588,498	36,937,613
SP2.1 Education, youth & Sports Services	0	0	0	19,949,405	19,949,405	20,148,899
22 Use of goods and services	0	0	0	190,000	190,000	191,900
221 Vehicle Registration	0	0	0	190,000	190,000	191,900
22105 Vehicle Registration	0	0	0	30,000	30,000	30,300
22106 Maintenance of Office Equipment	0	0	0	80,000	80,000	80,800
22107 Training, Seminar and Conference Cost	0	0	0	80,000	80,000	80,800
31 Non Financial Assets	0	0	0	19,759,405	19,759,405	19,956,999
311 WIP - Laboratories	0	0	0	19,759,405	19,759,405	19,956,999
31112 WIP - Laboratories	0	0	0	13,195,545	13,195,545	13,327,500
31131 Fuel Tanks	0	0	0	6,563,860	6,563,860	6,629,498
SP2.2 Public Health Services and Management	0	0	0	11,120,269	11,120,269	11,231,471
22 Use of goods and services	0	0	0	185,462	185,462	187,316
221 Vehicle Registration	0	0	0	185,462	185,462	187,316
22107 Training, Seminar and Conference Cost	0	0	0	185,462	185,462	187,316
31 Non Financial Assets	0	0	0	10,934,807	10,934,807	11,044,155
311 WIP - Laboratories	0	0	0	10,934,807	10,934,807	11,044,155
31111 Hostels	0	0	0	3,046,400	3,046,400	3,076,864
31112 WIP - Laboratories	0	0	0	6,743,744	6,743,744	6,811,182
31113 Perimeter Protection/ Fence	0	0	0	445,884	445,884	450,342
31121 Transport equipment	0	0	0	620,000	620,000	626,200
31131 Fuel Tanks	0	0	0	78,779	78,779	79,566
SP2.3 Social Welfare and Community Development	0	0	0	1,911,835	1,918,780	1,930,953
21 Compensation of employees [GFS]	0	0	0	694,487	701,432	701,432
211 Child Education Grant (Foreign Mission)	0	0	0	694,487	701,432	701,432
21110 Established Post	0	0	0	694,487	701,432	701,432

Expenditure by Programme, Sub Programme and Economic Classification

In GH¢

Economic Classification	2024	2025		2026	2027	2028
	Actual	Budget	Est. Outturn	Budget	forecast	forecast
22 Use of goods and services	0	0	0	245,622	245,622	248,078
221 Vehicle Registration	0	0	0	245,622	245,622	248,078
22105 Vehicle Registration	0	0	0	20,000	20,000	20,200
22107 Training, Seminar and Conference Cost	0	0	0	223,622	223,622	225,858
22111 Medical Claims- Medicines	0	0	0	2,000	2,000	2,020
28 Other expense	0	0	0	971,726	971,726	981,443
282 Dividend Paid By SOEs	0	0	0	971,726	971,726	981,443
28210 Dividend Paid By SOEs	0	0	0	971,726	971,726	981,443
SP2.4 Birth and Death Registration Services	0	0	0	139,817	141,215	141,215
21 Compensation of employees [GFS]	0	0	0	139,817	141,215	141,215
211 Child Education Grant (Foreign Mission)	0	0	0	139,817	141,215	141,215
21110 Established Post	0	0	0	139,817	141,215	141,215
SP2.5 Environmental Health and Sanitation Services	0	0	0	3,450,569	3,458,830	3,485,075
21 Compensation of employees [GFS]	0	0	0	826,084	834,345	834,345
211 Child Education Grant (Foreign Mission)	0	0	0	826,084	834,345	834,345
21110 Established Post	0	0	0	826,084	834,345	834,345
22 Use of goods and services	0	0	0	2,624,485	2,624,485	2,650,730
221 Vehicle Registration	0	0	0	2,624,485	2,624,485	2,650,730
22102 Utilities	0	0	0	2,231,638	2,231,638	2,253,955
22105 Vehicle Registration	0	0	0	150,629	150,629	152,135
22107 Training, Seminar and Conference Cost	0	0	0	242,218	242,218	244,640
Infrastructure Delivery and Management	0	0	0	8,666,071	8,682,527	8,752,732
SP3.1 Physical and Spatial Planning Development	0	0	0	1,044,299	1,050,578	1,054,742
21 Compensation of employees [GFS]	0	0	0	627,902	634,181	634,181
211 Child Education Grant (Foreign Mission)	0	0	0	627,902	634,181	634,181
21110 Established Post	0	0	0	627,902	634,181	634,181
22 Use of goods and services	0	0	0	416,397	416,397	420,561
221 Vehicle Registration	0	0	0	416,397	416,397	420,561
22101 Value Books	0	0	0	7,728	7,728	7,805
22107 Training, Seminar and Conference Cost	0	0	0	398,669	398,669	402,656
22113 Insurance Premium	0	0	0	10,000	10,000	10,100
SP3.2 Public Works, Rural Housing and Water Management	0	0	0	7,621,772	7,631,949	7,697,990
21 Compensation of employees [GFS]	0	0	0	1,017,679	1,027,856	1,027,856
211 Child Education Grant (Foreign Mission)	0	0	0	1,017,679	1,027,856	1,027,856
21110 Established Post	0	0	0	1,017,679	1,027,856	1,027,856
22 Use of goods and services	0	0	0	542,414	542,414	547,838
221 Vehicle Registration	0	0	0	542,414	542,414	547,838
22101 Value Books	0	0	0	10,262	10,262	10,365
22102 Utilities	0	0	0	21,166	21,166	21,378
22105 Vehicle Registration	0	0	0	350,000	350,000	353,500
22106 Maintenance of Office Equipment	0	0	0	100,000	100,000	101,000
22107 Training, Seminar and Conference Cost	0	0	0	50,986	50,986	51,496
22109 Special Services	0	0	0	10,000	10,000	10,100

Expenditure by Programme, Sub Programme and Economic Classification

In GH¢

	2024	2025		2026	2027	2028
<i>Economic Classification</i>	<i>Actual</i>	<i>Budget</i>	<i>Est. Outturn</i>	<i>Budget</i>	<i>forecast</i>	<i>forecast</i>
31 Non Financial Assets	0	0	0	6,061,679	6,061,679	6,122,296
311 WIP - Laboratories	0	0	0	6,061,679	6,061,679	6,122,296
31112 WIP - Laboratories	0	0	0	200,000	200,000	202,000
31113 Perimeter Protection/ Fence	0	0	0	1,540,449	1,540,449	1,555,853
31131 Fuel Tanks	0	0	0	4,321,230	4,321,230	4,364,442
Economic Development	0	0	0	16,007,549	16,013,863	16,167,625
SP4.1 Trade, Tourism and Industrial Development	0	0	0	15,144,926	15,144,926	15,296,376
22 Use of goods and services	0	0	0	75,000	75,000	75,750
221 Vehicle Registration	0	0	0	75,000	75,000	75,750
22107 Training, Seminar and Conference Cost	0	0	0	75,000	75,000	75,750
31 Non Financial Assets	0	0	0	15,069,926	15,069,926	15,220,626
311 WIP - Laboratories	0	0	0	15,069,926	15,069,926	15,220,626
31113 Perimeter Protection/ Fence	0	0	0	15,069,926	15,069,926	15,220,626
SP4.2 Agricultural Services and Management	0	0	0	862,623	868,936	871,249
21 Compensation of employees [GFS]	0	0	0	631,322	637,635	637,635
211 Child Education Grant (Foreign Mission)	0	0	0	631,322	637,635	637,635
21110 Established Post	0	0	0	631,322	637,635	637,635
22 Use of goods and services	0	0	0	231,301	231,301	233,614
221 Vehicle Registration	0	0	0	231,301	231,301	233,614
22101 Value Books	0	0	0	32,500	32,500	32,825
22107 Training, Seminar and Conference Cost	0	0	0	198,801	198,801	200,789
Environmental and Sanitation Management	0	0	0	60,500	60,500	61,105
SP5.1 Disaster Prevention and Management	0	0	0	60,500	60,500	61,105
22 Use of goods and services	0	0	0	60,500	60,500	61,105
221 Vehicle Registration	0	0	0	60,500	60,500	61,105
22105 Vehicle Registration	0	0	0	20,000	20,000	20,200
22107 Training, Seminar and Conference Cost	0	0	0	40,500	40,500	40,905
Grand Total	0	0	0	74,937,661	75,044,343	75,687,038

							Amount (GH¢)	
Institution	01	Government of Ghana Sector						
Fund Type/Source	11001					<i>Total By Fund Source</i>	5,606,079	
Function Code	70111	Exec. & leg. Organs (cs)						
Organisation	2330101001	Shama District - Shama_Central Administration_Administration (Assembly Office) Western						
Location Code	0106001	Shama						
Compensation of employees [GFS]							5,216,079	
Objective	000000	Compensation of Employees					5,216,079	
Program	91001	Management and Administration					5,216,079	
Sub-Program	91001001	SP1.1: General Administration					5,216,079	
Operation	000000		0.0	0.0	0.0	5,216,079		
Child Education Grant (Foreign Mission)							5,216,079	
2111001 Established Post							5,216,079	
Use of goods and services							390,000	
Objective	130205	130205 - 16.7 ens responsive, incl & rep dec-mkg at all lev					390,000	
Program	91001	Management and Administration					390,000	
Sub-Program	91001001	SP1.1: General Administration					390,000	
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION			1.0	1.0	1.0	390,000
Vehicle Registration							390,000	
2210905 Assembly Members Sittings All							390,000	

BUDGET DETAILS BY CHART OF ACCOUNT,

2026

Amount (GH¢)

Institution	01	Government of Ghana Sector						
Fund Type/Source	12200							Total By Fund Source 5,782,464
Function Code	70111	Exec. & leg. Organs (cs)						
Organisation	2330101001	Shama District - Shama_Central Administration Administration (Assembly Office)	Western					
Location Code	0106001	Shama						

Compensation of employees [GFS]								626,600
Objective	000000	Compensation of Employees						626,600
Program	91001	Management and Administration						626,600
Sub-Program	91001001	SP1.1: General Administration						626,600
Operation	000000		0.0	0.0	0.0		626,600	

Child Education Grant (Foreign Mission)							550,000
2111102	Monthly Paid and Casual Labour						450,000
2111243	Transfer Grants						100,000
Imputed Social Contributions [GFS]							76,600
2121001	13 Percent SSF Contribution						76,600

Use of goods and services								3,775,864
Objective	130201	130201 - 17.1 Strengthen domestic rcs mobil to impr cap for rev collection						0
Program	91001	Management and Administration						0
Sub-Program	91001002	SP1.2: Finance and Revenue Mobilization						0
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION			1.0	1.0	1.0	0

Vehicle Registration							0
2210101	Printed Material and Stationery						0

Objective	130205	130205 - 16.7 ens responsive, incl & rep dec-mkg at all lev						3,775,864
Program	91001	Management and Administration						3,775,864
Sub-Program	91001001	SP1.1: General Administration						2,539,802
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION			1.0	1.0	1.0	2,539,802

Vehicle Registration							2,539,802	
2210101	Printed Material and Stationery						200,000	
2210107	Electrical Accessories						35,000	
2210201	Electricity charges						150,000	
2210202	Water						50,000	
2210203	Telecommunications						70,000	
2210204	Postal Charges						10,000	
2210402	Residential Accommodations						100,000	
2210404	Hotel Accommodations						50,000	
2210502	Maintenance and Repairs - Official Vehicles						200,000	
2210503	Fuel and Lubricants - Official Vehicles						666,802	
2210606	Maintenance of General Equipment						50,000	
2210622	Maintenance of Computer Software						8,000	
2210709	Seminars/Conferences/Workshops - Domestic						780,000	
2211304	Insurance of Vehicles						170,000	
Sub-Program	91001002	SP1.2: Finance and Revenue Mobilization						546,062
Operation	911303	911303 - Revenue collection and management			1.0	1.0	1.0	546,062

BUDGET DETAILS BY CHART OF ACCOUNT,

2026

Vehicle Registration						546,062
	2210122	Value Books				40,000
	2210509	Other Travel and Transportation				25,000
	2210708	Refreshments				30,000
	2210709	Seminars/Conferences/Workshops - Domestic				196,062
	2210711	Public Education and Sensitization				105,000
	2210806	Local Consultants Commission (Individuals)				150,000
Sub-Program	91001003	SP1.3: Planning, Budgeting, Coordination and Statistics				690,000
Operation	910810	910810 - Plan and budget preparation			1.0 1.0 1.0	690,000
Vehicle Registration						690,000
	2210708	Refreshments				150,000
	2210709	Seminars/Conferences/Workshops - Domestic				540,000
Other expense						230,000
Objective	130205	130205 - 16.7 ens responsive, incl & rep dec-mkg at all lev				230,000
Program	91001	Management and Administration				230,000
Sub-Program	91001001	SP1.1: General Administration				230,000
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION			1.0 1.0 1.0	230,000
Dividend Paid By SOEs						230,000
	2821007	Court Expenses				30,000
	2821009	Donations				200,000
Non Financial Assets						1,150,000
Objective	130205	130205 - 16.7 ens responsive, incl & rep dec-mkg at all lev				1,150,000
Program	91001	Management and Administration				1,150,000
Sub-Program	91001001	SP1.1: General Administration				1,150,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET			1.0 1.0 1.0	1,150,000
WIP - Laboratories						1,150,000
	3112101	Motor Vehicle				800,000
	3112208	Computers and Accessories				350,000

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>			828,806
Function Code	70111	Exec. & leg. Organs (cs)				
Organisation	2330101001	Shama District - Shama_Central Administration Administration (Assembly Office) Western				
Location Code	0106001	Shama				
Use of goods and services						828,806
Objective	130205	130205 - 16.7 ens responsive, incl & rep dec-mkg at all levs				828,806
Program	91001	Management and Administration				828,806
Sub-Program	91001001	SP1.1: General Administration				498,003
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0	498,003
Vehicle Registration						498,003
2210102 Office Facilities, Supplies and Accessories						154,908
2210502 Maintenance and Repairs - Official Vehicles						100,000
2210709 Seminars/Conferences/Workshops - Domestic						243,096
Sub-Program	91001003	SP1.3: Planning, Budgeting, Coordination and Statistics				330,802
Operation	910810	910810 - Plan and budget preparation	1.0	1.0	1.0	330,802
Vehicle Registration						330,802
2210709 Seminars/Conferences/Workshops - Domestic						330,802
Total Cost Centre						12,217,348

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	11001		<i>Total By Fund Source</i>	228,567
Function Code	70112	Financial & fiscal affairs (CS)		
Organisation	233020001	Shama District - Shama_Finance Western		
Location Code	0106001	Shama		
Compensation of employees [GFS]				228,567
Objective	000000	Compensation of Employees		228,567
Program	91001	Management and Administration		228,567
Sub-Program	91001002	SP1.2: Finance and Revenue Mobilization		228,567
Operation	000000		0.0 0.0 0.0	228,567
Child Education Grant (Foreign Mission)				228,567
2111001 Established Post				228,567
<i>Total Cost Centre</i>				228,567

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12200		Total By Fund Source
Function Code	70980	Education n.e.c	190,000
Organisation	2330301001	Shama District - Shama_Education, Youth and Sports_Office of Departmental Head_Central Administration_Western	
Location Code	0106001	Shama	

			Use of goods and services	190,000
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030		190,000
Program	91006	Social Services Delivery		190,000
Sub-Program	91006001	SP2.1 Education, youth & Sports Services		190,000
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0 1.0 1.0	190,000

Vehicle Registration			190,000
2210502	Maintenance and Repairs - Official Vehicles		30,000
2210607	Repairs of Schools/Colleges		80,000
2210702	Seminars/Conferences/Workshops/Meetings Expenses -Foreign		30,000
2210709	Seminars/Conferences/Workshops - Domestic		50,000

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12602		Total By Fund Source
Function Code	70980	Education n.e.c	1,100,000
Organisation	2330301001	Shama District - Shama_Education, Youth and Sports_Office of Departmental Head_Central Administration_Western	
Location Code	0106001	Shama	

			Non Financial Assets	1,100,000
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030		1,100,000
Program	91006	Social Services Delivery		1,100,000
Sub-Program	91006001	SP2.1 Education, youth & Sports Services		1,100,000
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0 1.0 1.0	1,100,000

WIP - Laboratories			1,100,000
3111256	WIP - School Buildings		1,100,000

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603		<i>Total By Fund Source</i>				15,010,774
Function Code	70980	Education n.e.c					
Organisation	2330301001	Shama District - Shama_Education, Youth and Sports_Office of Departmental Head_Central Administration_Western					
Location Code	0106001	Shama					
Non Financial Assets							15,010,774
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030					15,010,774
Program	91006	Social Services Delivery					15,010,774
Sub-Program	91006001	SP2.1 Education, youth & Sports Services					15,010,774
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0		15,010,774
WIP - Laboratories							15,010,774
3111256 WIP - School Buildings							9,699,414
3113160 WIP - Furniture and Fittings							5,311,360
							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	14009		<i>Total By Fund Source</i>				3,648,631
Function Code	70980	Education n.e.c					
Organisation	2330301001	Shama District - Shama_Education, Youth and Sports_Office of Departmental Head_Central Administration_Western					
Location Code	0106001	Shama					
Non Financial Assets							3,648,631
Objective	520101	520101 - 4.1 Ensure free, equitable and quality edu. for all by 2030					3,648,631
Program	91006	Social Services Delivery					3,648,631
Sub-Program	91006001	SP2.1 Education, youth & Sports Services					3,648,631
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0		3,648,631
WIP - Laboratories							3,648,631
3111256 WIP - School Buildings							2,396,131
3113108 Furniture and Fittings							1,252,500
Total Cost Centre							19,949,405

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>	40,000
Function Code	70721	General Medical services (IS)		
Organisation	2330401001	Shama District - Shama_Health_Office of District Medical Officer of Health_Western		
Location Code	0106001	Shama		

				Use of goods and services	40,000	
Objective	530101	530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.			40,000	
Program	91006	Social Services Delivery			40,000	
Sub-Program	91006002	SP2.2 Public Health Services and Management			40,000	
Operation	910501	910501 - District response initiative (DRI) on HIV/AIDS and Malaria	1.0	1.0	1.0	15,000

				15,000		
Vehicle Registration				15,000		
2210709 Seminars/Conferences/Workshops - Domestic				15,000		
Operation	910503	910503 - Public Health services	1.0	1.0	1.0	25,000

				25,000
Vehicle Registration				25,000
2210709 Seminars/Conferences/Workshops - Domestic				25,000

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12603		<i>Total By Fund Source</i>	6,967,985
Function Code	70721	General Medical services (IS)		
Organisation	2330401001	Shama District - Shama_Health_Office of District Medical Officer of Health_Western		
Location Code	0106001	Shama		

				Use of goods and services	145,462	
Objective	530101	530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.			145,462	
Program	91006	Social Services Delivery			145,462	
Sub-Program	91006002	SP2.2 Public Health Services and Management			145,462	
Operation	910501	910501 - District response initiative (DRI) on HIV/AIDS and Malaria	1.0	1.0	1.0	145,462

				145,462
Vehicle Registration				145,462
2210709 Seminars/Conferences/Workshops - Domestic				145,462

				Non Financial Assets	6,822,523	
Objective	530101	530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.			6,822,523	
Program	91006	Social Services Delivery			6,822,523	
Sub-Program	91006002	SP2.2 Public Health Services and Management			6,822,523	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	6,822,523

				6,822,523
WIP - Laboratories				6,822,523
3111253 WIP - Health Centres				6,743,744
3113160 WIP - Furniture and Fittings				78,779

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>			3,046,400
Function Code	70721	General Medical services (IS)				
Organisation	2330401001	Shama District - Shama_Health_Office of District Medical Officer of Health_ Western				
Location Code	0106001	Shama				
Non Financial Assets						3,046,400
Objective	530101	530101 - 3.8 Ach. univ. health coverage, incl. fin. risk prot., access to qual. health-care serv.				3,046,400
Program	91006	Social Services Delivery				3,046,400
Sub-Program	91006002	SP2.2 Public Health Services and Management				3,046,400
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	3,046,400
WIP - Laboratories						3,046,400
3111153 WIP - Bungalows/Flat						3,046,400
Total Cost Centre						10,054,385

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	11001		<i>Total By Fund Source</i>	826,084
Function Code	70740	Public health services		
Organisation	2330402001	Shama District - Shama_Health_Environmental Health Unit_Western		
Location Code	0106001	Shama		

				Compensation of employees [GFS]	826,084	
Objective	000000	Compensation of Employees			826,084	
Program	91006	Social Services Delivery			826,084	
Sub-Program	91006005	SP2.5 Environmental Health and Sanitation Services			826,084	
Operation	000000		0.0	0.0	0.0	826,084

Child Education Grant (Foreign Mission)					826,084
2111001	Established Post				826,084

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12200		<i>Total By Fund Source</i>	651,250
Function Code	70740	Public health services		
Organisation	2330402001	Shama District - Shama_Health_Environmental Health Unit_Western		
Location Code	0106001	Shama		

				Use of goods and services	651,250	
Objective	570201	570201 - 6.2 Achieve access to adeq. and equit. Sanitation and hygiene			651,250	
Program	91006	Social Services Delivery			651,250	
Sub-Program	91006005	SP2.5 Environmental Health and Sanitation Services			651,250	
Operation	910901	910901 - Environmental sanitation Management	1.0	1.0	1.0	651,250

Vehicle Registration					651,250
2210205	Sanitation Charges				620,000
2210711	Public Education and Sensitization				31,250

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12603					<i>Total By Fund Source</i>	3,039,119
Function Code	70740	Public health services					
Organisation	2330402001	Shama District - Shama_Health_Environmental Health Unit_Western					
Location Code	0106001	Shama					
Use of goods and services							1,973,235
Objective	570201	570201 - 6.2 Achieve access to adeq. and equit. Sanitation and hygiene					1,973,235
Program	91006	Social Services Delivery					1,973,235
Sub-Program	91006005	SP2.5 Environmental Health and Sanitation Services					1,973,235
Operation	910901	910901 - Environmental sanitation Management		1.0	1.0	1.0	1,973,235
Vehicle Registration							1,973,235
2210205 Sanitation Charges							1,611,638
2210503 Fuel and Lubricants - Official Vehicles							150,629
2210709 Seminars/Conferences/Workshops - Domestic							210,968
Non Financial Assets							1,065,884
Objective	570201	570201 - 6.2 Achieve access to adeq. and equit. Sanitation and hygiene					1,065,884
Program	91006	Social Services Delivery					1,065,884
Sub-Program	91006002	SP2.2 Public Health Services and Management					1,065,884
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET		1.0	1.0	1.0	1,065,884
WIP - Laboratories							1,065,884
3111353 WIP - Toilets							445,884
3112101 Motor Vehicle							500,000
3112105 Motor Bike, bicycles etc							120,000
Total Cost Centre							4,516,453

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>			644,167
Function Code	70421	Agriculture cs				
Organisation	2330600001	Shama District - Shama_Agriculture_Western				
Location Code	0106001	Shama				
Compensation of employees [GFS]						631,322
Objective	000000	Compensation of Employees				631,322
Program	91008	Economic Development				631,322
Sub-Program	91008002	SP4.2 Agricultural Services and Management				631,322
Operation	000000		0.0	0.0	0.0	631,322
Child Education Grant (Foreign Mission)						631,322
2111001 Established Post						631,322
Use of goods and services						12,845
Objective	160809	160809 - 8.5 ach full & productive empl & decent wrk for all				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
2210709 Seminars/Conferences/Workshops - Domestic						12,845
Amount (GH¢)						
Institution	01	Government of Ghana Sector				
Fund Type/Source	12200		<i>Total By Fund Source</i>			98,100
Function Code	70421	Agriculture cs				
Organisation	2330600001	Shama District - Shama_Agriculture_Western				
Location Code	0106001	Shama				
Use of goods and services						98,100
Objective	160809	160809 - 8.5 ach full & productive empl & decent wrk for all				98,100
Program	91008	Economic Development				98,100
Sub-Program	91008002	SP4.2 Agricultural Services and Management				98,100
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0	9,600
Vehicle Registration						9,600
2210708 Refreshments						9,600
Operation	910301	910301 - Extension Services	1.0	1.0	1.0	52,500
Vehicle Registration						52,500
2210110 Specialised Stock						32,500
2210709 Seminars/Conferences/Workshops - Domestic						20,000
Operation	910303	910303 - Promotion and development of Fisheries and aquaculture	1.0	1.0	1.0	36,000
Vehicle Registration						36,000
2210708 Refreshments						36,000

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>				120,356
Function Code	70421	Agriculture cs					
Organisation	2330600001	Shama District - Shama_Agriculture_Western					
Location Code	0106001	Shama					
Use of goods and services							120,356
Objective	160809	160809 - 8.5 ach full & productive empl & decent wrk for all					120,356
Program	91008	Economic Development					120,356
Sub-Program	91008002	SP4.2 Agricultural Services and Management					120,356
Operation	910301	910301 - Extension Services	1.0	1.0	1.0		120,356
Vehicle Registration							120,356
2210709 Seminars/Conferences/Workshops - Domestic							120,356
Total Cost Centre							862,623

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	11001		Total By Fund Source
Function Code	70133	Overall planning & statistical services (CS)	7,728
Organisation	2330701001	Shama District - Shama_Physical Planning_Office of Departmental Head_Western	
Location Code	0106001	Shama	

			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
2210102	Office Facilities, Supplies and Accessories			7,728

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12200		Total By Fund Source
Function Code	70133	Overall planning & statistical services (CS)	408,669
Organisation	2330701001	Shama District - Shama_Physical Planning_Office of Departmental Head_Western	
Location Code	0106001	Shama	

			Use of goods and services	408,669
Objective	290102	290102 - 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys		408,669
Program	91007	Infrastructure Delivery and Management		408,669
Sub-Program	91007001	SP3.1 Physical and Spatial Planning Development		408,669
Operation	911002	911002 - Land use and Spatial planning	1.0 1.0 1.0	408,669

Vehicle Registration				408,669
2210709	Seminars/Conferences/Workshops - Domestic			398,669
2211303	Insurance of Property, Plant and Equipment			10,000

Total Cost Centre 416,397

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>			627,902
Function Code	70133	Overall planning & statistical services (CS)				
Organisation	2330702001	Shama District - Shama_Physical Planning_Town and Country Planning_Western				
Location Code	0106001	Shama				
Compensation of employees [GFS]						627,902
Objective	000000	Compensation of Employees				627,902
Program	91007	Infrastructure Delivery and Management				627,902
Sub-Program	91007001	SP3.1 Physical and Spatial Planning Development				627,902
Operation	000000		0.0	0.0	0.0	627,902
Child Education Grant (Foreign Mission)						627,902
2111001 Established Post						627,902
<i>Total Cost Centre</i>						627,902

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>	15,222
Function Code	70620	Community Development		
Organisation	2330801001	Shama District - Shama_Social Welfare & Community Development_Office of Departmental Head_Western		
Location Code	0106001	Shama		

				Use of goods and services	15,222	
Objective	620101	620101 - 1.3 Impl. appropriate Social Protection Sys. & measures			15,222	
Program	91006	Social Services Delivery			15,222	
Sub-Program	91006003	SP2.3 Social Welfare and Community Development			15,222	
Operation	910604	910604 - Child right promotion and protection	1.0	1.0	1.0	15,222

Vehicle Registration						15,222
2210709	Seminars/Conferences/Workshops - Domestic					15,222

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12200		<i>Total By Fund Source</i>	48,400
Function Code	70620	Community Development		
Organisation	2330801001	Shama District - Shama_Social Welfare & Community Development_Office of Departmental Head_Western		
Location Code	0106001	Shama		

				Use of goods and services	48,400	
Objective	620101	620101 - 1.3 Impl. appropriate Social Protection Sys. & measures			48,400	
Program	91006	Social Services Delivery			48,400	
Sub-Program	91006003	SP2.3 Social Welfare and Community Development			48,400	
Operation	910601	910601 - Social intervention programmes	1.0	1.0	1.0	38,400

Vehicle Registration						38,400
2210709	Seminars/Conferences/Workshops - Domestic					38,400
Operation	910604	910604 - Child right promotion and protection	1.0	1.0	1.0	10,000

Vehicle Registration						10,000
2210711	Public Education and Sensitization					10,000

							Amount (GH¢)	
Institution	01	Government of Ghana Sector						
Fund Type/Source	12602						<i>Total By Fund Source</i>	260,507
Function Code	70620	Community Development						
Organisation	2330801001	Shama District - Shama_Social Welfare & Community Development_Office of Departmental Head_Western						
Location Code	0106001	Shama						
Use of goods and services							1,000	
Objective	620101	620101 - 1.3 Impl. appropriate Social Protection Sys. & measures						1,000
Program	91006	Social Services Delivery						1,000
Sub-Program	91006003	SP2.3 Social Welfare and Community Development						1,000
Operation	910601	910601 - Social intervention programmes			1.0	1.0	1.0	1,000
Vehicle Registration							1,000	
2211101 Bank Charges							1,000	
Other expense							259,507	
Objective	620101	620101 - 1.3 Impl. appropriate Social Protection Sys. & measures						259,507
Program	91006	Social Services Delivery						259,507
Sub-Program	91006003	SP2.3 Social Welfare and Community Development						259,507
Operation	910601	910601 - Social intervention programmes			1.0	1.0	1.0	259,507
Dividend Paid By SOEs							259,507	
2821009 Donations							259,507	

BUDGET DETAILS BY CHART OF ACCOUNT,

2026

							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	12607		<i>Total By Fund Source</i>				863,218
Function Code	70620	Community Development					
Organisation	2330801001	Shama District - Shama_Social Welfare & Community Development_Office of Departmental Head_Western					
Location Code	0106001	Shama					
Use of goods and services							151,000
Objective	620101	620101 - 1.3 Impl. appropriate Social Protection Sys. & measures					151,000
Program	91006	Social Services Delivery					151,000
Sub-Program	91006003	SP2.3 Social Welfare and Community Development					151,000
Operation	910601	910601 - Social intervention programmes	1.0	1.0	1.0		151,000
Vehicle Registration							151,000
2210503 Fuel and Lubricants - Official Vehicles							20,000
2210709 Seminars/Conferences/Workshops - Domestic							130,000
2211101 Bank Charges							1,000
Other expense							712,218
Objective	620101	620101 - 1.3 Impl. appropriate Social Protection Sys. & measures					712,218
Program	91006	Social Services Delivery					712,218
Sub-Program	91006003	SP2.3 Social Welfare and Community Development					712,218
Operation	910601	910601 - Social intervention programmes	1.0	1.0	1.0		712,218
Dividend Paid By SOEs							712,218
2821009 Donations							712,218
							Amount (GH¢)
Institution	01	Government of Ghana Sector					
Fund Type/Source	13024		<i>Total By Fund Source</i>				30,000
Function Code	70620	Community Development					
Organisation	2330801001	Shama District - Shama_Social Welfare & Community Development_Office of Departmental Head_Western					
Location Code	0106001	Shama					
Use of goods and services							30,000
Objective	620101	620101 - 1.3 Impl. appropriate Social Protection Sys. & measures					30,000
Program	91006	Social Services Delivery					30,000
Sub-Program	91006003	SP2.3 Social Welfare and Community Development					30,000
Operation	910604	910604 - Child right promotion and protection	1.0	1.0	1.0		30,000
Vehicle Registration							30,000
2210711 Public Education and Sensitization							30,000
Total Cost Centre							1,217,348

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>	694,487
Function Code	71040	Family and children		
Organisation	2330802001	Shama District - Shama_Social Welfare & Community Development_Social Welfare_Western		
Location Code	0106001	Shama		
Compensation of employees [GFS]				694,487
Objective	000000	Compensation of Employees		694,487
Program	91006	Social Services Delivery		694,487
Sub-Program	91006003	SP2.3 Social Welfare and Community Development		694,487
Operation	000000		0.0 0.0 0.0	694,487
Child Education Grant (Foreign Mission)				694,487
2111001 Established Post				694,487
<i>Total Cost Centre</i>				694,487

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	11001		<i>Total By Fund Source</i>	10,262
Function Code	70610	Housing development		
Organisation	2331001001	Shama District - Shama_Works_Office of Departmental Head_Western		
Location Code	0106001	Shama		

				Use of goods and services	10,262	
Objective	290102	290102 - 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys			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	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0	10,262

Vehicle Registration					10,262
2210102	Office Facilities, Supplies and Accessories				10,262

				Amount (GH¢)
Institution	01	Government of Ghana Sector		
Fund Type/Source	12200		<i>Total By Fund Source</i>	1,486,060
Function Code	70610	Housing development		
Organisation	2331001001	Shama District - Shama_Works_Office of Departmental Head_Western		
Location Code	0106001	Shama		

				Use of goods and services	481,166	
Objective	290102	290102 - 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys			481,166	
Program	91007	Infrastructure Delivery and Management			481,166	
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management			481,166	
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0	481,166

Vehicle Registration					481,166
2210201	Electricity charges				21,166
2210503	Fuel and Lubricants - Official Vehicles				350,000
2210617	Street Lights/Traffic Lights				100,000
2210905	Assembly Members Sitings All				10,000

				Non Financial Assets	1,004,894	
Objective	290102	290102 - 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys			1,004,894	
Program	91007	Infrastructure Delivery and Management			1,004,894	
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management			1,004,894	
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0	1,004,894

WIP - Laboratories					1,004,894
3111255	WIP - Office Buildings				200,000
3111351	WIP - Roads				200,000
3111353	WIP - Toilets				300,000
3113160	WIP - Furniture and Fittings				304,894

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>				4,067,321
Function Code	70610	Housing development					
Organisation	2331001001	Shama District - Shama_Works_Office of Departmental Head_Western					
Location Code	0106001	Shama					
Use of goods and services							50,986
Objective	290102	290102 - 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys					50,986
Program	91007	Infrastructure Delivery and Management					50,986
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management					50,986
Operation	910101	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	1.0	1.0	1.0		50,986
Vehicle Registration							50,986
2210709 Seminars/Conferences/Workshops - Domestic							50,986
Non Financial Assets							4,016,335
Objective	290102	290102 - 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys					4,016,335
Program	91007	Infrastructure Delivery and Management					4,016,335
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management					4,016,335
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0		4,016,335
WIP - Laboratories							4,016,335
3113110 Water Systems							2,909,235
3113162 WIP - Water Systems							1,107,100
Amount (GH¢)							
Institution	01	Government of Ghana Sector					
Fund Type/Source	14009		<i>Total By Fund Source</i>				1,040,449
Function Code	70610	Housing development					
Organisation	2331001001	Shama District - Shama_Works_Office of Departmental Head_Western					
Location Code	0106001	Shama					
Non Financial Assets							1,040,449
Objective	290102	290102 - 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys					1,040,449
Program	91007	Infrastructure Delivery and Management					1,040,449
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management					1,040,449
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0	1.0	1.0		1,040,449
WIP - Laboratories							1,040,449
3111351 WIP - Roads							1,040,449
Total Cost Centre							6,604,093

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>	1,017,679
Function Code	70610	Housing development		
Organisation	2331002001	Shama District - Shama_Works_Public Works_Western		
Location Code	0106001	Shama		
Compensation of employees [GFS]				1,017,679
Objective	000000	Compensation of Employees		1,017,679
Program	91007	Infrastructure Delivery and Management		1,017,679
Sub-Program	91007002	SP3.2 Public Works, Rural Housing and Water Management		1,017,679
Operation	000000		0.0 0.0 0.0	1,017,679
Child Education Grant (Foreign Mission)				1,017,679
2111001 Established Post				1,017,679
Total Cost Centre				1,017,679

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12200		<i>Total By Fund Source</i> 75,000
Function Code	70411	General Commercial & economic affairs (CS)	
Organisation	2331102001	Shama District - Shama_Trade, Industry and Tourism_Trade_Western	
Location Code	0106001	Shama	

			Use of goods and services	75,000
Objective	640201	640201 - 8.3 Promote dev.-oriented policies that supp. prod. activities		75,000
Program	91008	Economic Development		75,000
Sub-Program	91008001	SP4.1 Trade, Tourism and Industrial Development		75,000
Operation	910201	910201 - Promotion of Small, Medium and Large scale enterprises	1.0 1.0 1.0	75,000

Vehicle Registration				75,000
2210708	Refreshments			2,500
2210709	Seminars/Conferences/Workshops - Domestic			56,250
2210710	Staff Development			2,500
2210711	Public Education and Sensitization			13,750

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12603		<i>Total By Fund Source</i> 15,069,926
Function Code	70411	General Commercial & economic affairs (CS)	
Organisation	2331102001	Shama District - Shama_Trade, Industry and Tourism_Trade_Western	
Location Code	0106001	Shama	

			Non Financial Assets	15,069,926
Objective	640201	640201 - 8.3 Promote dev.-oriented policies that supp. prod. activities		15,069,926
Program	91008	Economic Development		15,069,926
Sub-Program	91008001	SP4.1 Trade, Tourism and Industrial Development		15,069,926
Project	910114	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	1.0 1.0 1.0	15,069,926

WIP - Laboratories				15,069,926
3111354	WIP - Markets			15,069,926

Total Cost Centre 15,144,926

						Amount (GH¢)	
Institution	01	Government of Ghana Sector					
Fund Type/Source	12200		<i>Total By Fund Source</i>			60,500	
Function Code	70360	Public order and safety n.e.c					
Organisation	2331500001	Shama District - Shama_Disaster Prevention	Western				
Location Code	0106001	Shama					
Use of goods and services						60,500	
Objective	370301	370301 - 13.3 impr edu, hum & instit cap on climate chg resil & mitig.				60,500	
Program	91009	Environmental and Sanitation Management				60,500	
Sub-Program	91009001	SP5.1 Disaster Prevention and Management				60,500	
Operation	910701	910701 - Disaster management		1.0	1.0	1.0	60,500
Vehicle Registration						60,500	
	2210503	Fuel and Lubricants - Official Vehicles				20,000	
	2210709	Seminars/Conferences/Workshops - Domestic				17,500	
	2210711	Public Education and Sensitization				23,000	
<i>Total Cost Centre</i>						60,500	

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>	139,817
Function Code	71090	Social protection n.e.c.		
Organisation	2331700001	Shama District - Shama_Birth and Death Western		
Location Code	0106001	Shama		
Compensation of employees [GFS]				139,817
Objective	000000	Compensation of Employees		139,817
Program	91006	Social Services Delivery		139,817
Sub-Program	91006004	SP2.4 Birth and Death Registration Services		139,817
Operation	000000		0.0 0.0 0.0	139,817
Child Education Grant (Foreign Mission)				139,817
2111001 Established Post				139,817
Total Cost Centre				139,817

							Amount (GH¢)		
Institution	01	Government of Ghana Sector							
Fund Type/Source	11001					<i>Total By Fund Source</i>	340,810		
Function Code	70112	Financial & fiscal affairs (CS)							
Organisation	2331801001	Shama District - Shama_Human Resource_Human Resource_Human Resource Management_Western							
Location Code	0106001	Shama							
Compensation of employees [GFS]							335,736		
Objective	000000	Compensation of Employees					335,736		
Program	91001	Management and Administration					335,736		
Sub-Program	91001005	SP1.5: Human Resource Management					335,736		
Operation	000000		0.0	0.0	0.0		335,736		
Child Education Grant (Foreign Mission)							335,736		
2111001 Established Post							335,736		
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		
2210102 Office Facilities, Supplies and Accessories							5,074		

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12200		<i>Total By Fund Source</i> 67,500
Function Code	70112	Financial & fiscal affairs (CS)	
Organisation	2331801001	Shama District - Shama_Human Resource_Human Resource_Human Resource Management_Western	
Location Code	0106001	Shama	

			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
2210709	Seminars/Conferences/Workshops - Domestic			50,000

			Social benefits [GFS]	17,500
Objective	640101	640101 - Improve human capital development and management		17,500
Program	91001	Management and Administration		17,500
Sub-Program	91001005	SP1.5: Human Resource Management		17,500
Operation	911803	911803 - Staff Training and skills development	1.0 1.0 1.0	17,500

Employer Social Benefits in Cash				17,500
2731103	Refund of Medical Expenses			17,500

			Amount (GH¢)
Institution	01	Government of Ghana Sector	
Fund Type/Source	12603		<i>Total By Fund Source</i> 100,000
Function Code	70112	Financial & fiscal affairs (CS)	
Organisation	2331801001	Shama District - Shama_Human Resource_Human Resource_Human Resource Management_Western	
Location Code	0106001	Shama	

			Use of goods and services	100,000
Objective	640101	640101 - Improve human capital development and management		100,000
Program	91001	Management and Administration		100,000
Sub-Program	91001005	SP1.5: Human Resource Management		100,000
Operation	911803	911803 - Staff Training and skills development	1.0 1.0 1.0	100,000

Vehicle Registration				100,000
2210709	Seminars/Conferences/Workshops - Domestic			100,000

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>			289,864
Function Code	70112	Financial & fiscal affairs (CS)				
Organisation	2331801001	Shama District - Shama_Human Resource_Human Resource_Human Resource Management_Western				
Location Code	0106001	Shama				
Use of goods and services						289,864
Objective	640101	640101 - Improve human capital development and management				289,864
Program	91001	Management and Administration				289,864
Sub-Program	91001005	SP1.5: Human Resource Management				289,864
Operation	911803	911803 - Staff Training and skills development	1.0	1.0	1.0	289,864
Vehicle Registration						289,864
2210709 Seminars/Conferences/Workshops - Domestic						289,864
<i>Total Cost Centre</i>						798,175

						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	11001		<i>Total By Fund Source</i>			329,056
Function Code	70112	Financial & fiscal affairs (CS)				
Organisation	2331901001	Shama District - Shama_Statistics_Statistics_Statistics_Western				
Location Code	0106001	Shama				
Compensation of employees [GFS]						323,982
Objective	000000	Compensation of Employees				323,982
Program	91001	Management and Administration				323,982
Sub-Program	91001003	SP1.3: Planning, Budgeting, Coordination and Statistics				323,982
Operation	000000		0.0	0.0	0.0	323,982
Child Education Grant (Foreign Mission)						323,982
2111001 Established Post						323,982
Use of goods and services						5,074
Objective	440104	440104 - 17.1 Strengthen domestic rcs mobil to impr cap for rev collection				5,074
Program	91001	Management and Administration				5,074
Sub-Program	91001003	SP1.3: Planning, Budgeting, Coordination and Statistics				5,074
Operation	911702	911702 - Coordination and Harmonization of data	1.0	1.0	1.0	5,074
Vehicle Registration						5,074
2210102 Office Facilities, Supplies and Accessories						5,074
						Amount (GH¢)
Institution	01	Government of Ghana Sector				
Fund Type/Source	12200		<i>Total By Fund Source</i>			58,500
Function Code	70112	Financial & fiscal affairs (CS)				
Organisation	2331901001	Shama District - Shama_Statistics_Statistics_Statistics_Western				
Location Code	0106001	Shama				
Use of goods and services						58,500
Objective	440104	440104 - 17.1 Strengthen domestic rcs mobil to impr cap for rev collection				58,500
Program	91001	Management and Administration				58,500
Sub-Program	91001003	SP1.3: Planning, Budgeting, Coordination and Statistics				58,500
Operation	911702	911702 - Coordination and Harmonization of data	1.0	1.0	1.0	58,500
Vehicle Registration						58,500
2210102 Office Facilities, Supplies and Accessories						8,500
2210503 Fuel and Lubricants - Official Vehicles						35,000
2210709 Seminars/Conferences/Workshops - Domestic						15,000
Total Cost Centre						387,556
Total Vote						74,937,661

Expenditure Summary by Sustainable Development Goals

In GH¢

<i>Economic Classification</i>	2026 <i>Budget</i>	2027 <i>forecast</i>	2028 <i>forecast</i>
Shama District - Shama	63,806,967	63,806,967	64,445,036
Consolidated Fund	10,174,542	10,174,542	10,276,288
1_No Poverty	908,440	908,440	917,525
11_Sustainable Cities and Communities	2,163,152	2,163,152	2,184,783
16_Peace, Justice, and Strong Institutions	390,000	390,000	393,900
17_Partnerships for the Goals	5,074	5,074	5,125
3_Good Health and Well-Being	3,046,400	3,046,400	3,076,864
4_ Quality Education	3,648,631	3,648,631	3,685,117
8_ Decent Work and Economic Growth	12,845	12,845	12,973
DACF	45,360,081	45,360,081	45,813,682
1_No Poverty	260,507	260,507	263,112
11_Sustainable Cities and Communities	2,962,609	2,962,609	2,992,235
16_Peace, Justice, and Strong Institutions	828,806	828,806	837,094
3_Good Health and Well-Being	6,967,985	6,967,985	7,037,665
4_ Quality Education	16,110,774	16,110,774	16,271,881
6_Clean Water and Sanitation	3,039,119	3,039,119	3,069,510
8_ Decent Work and Economic Growth	15,190,282	15,190,282	15,342,185
Retained Internally Generated	8,272,343	8,272,343	8,355,067
1_No Poverty	48,400	48,400	48,884
11_Sustainable Cities and Communities	1,894,729	1,894,729	1,913,677
13_Climate Action	60,500	60,500	61,105
16_Peace, Justice, and Strong Institutions	5,155,864	5,155,864	5,207,423
17_Partnerships for the Goals	58,500	58,500	59,085
3_Good Health and Well-Being	40,000	40,000	40,400
4_ Quality Education	190,000	190,000	191,900
6_Clean Water and Sanitation	651,250	651,250	657,763
8_ Decent Work and Economic Growth	173,100	173,100	174,831
Grand Total	0	0	0
	63,806,967	63,806,967	64,445,036

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>
Shama District - Shama	64,346,005	64,346,771	64,989,465
	76,600	77,366	77,366
	76,600	77,366	77,366
910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	4,399,819	4,399,819	4,443,817
	400,262	400,262	404,265
	3,450,568	3,450,568	3,485,074
	548,989	548,989	554,479
910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	52,975,817	52,975,817	53,505,575
	2,154,894	2,154,894	2,176,443
	1,100,000	1,100,000	1,111,000
	41,985,442	41,985,442	42,405,297
	7,735,480	7,735,480	7,812,835
910201 - Promotion of Small, Medium and Large scale enterprises	75,000	75,000	75,750
	75,000	75,000	75,750
910301 - Extension Services	185,701	185,701	187,558
	12,845	12,845	12,973
	52,500	52,500	53,025
	120,356	120,356	121,560
910303 - Promotion and development of Fisheries and aquaculture	36,000	36,000	36,360
	36,000	36,000	36,360
910501 - District response initiative (DRI) on HIV/AIDS and Malaria	160,462	160,462	162,066
	15,000	15,000	15,150
	145,462	145,462	146,916
910503 - Public Health services	25,000	25,000	25,250
	25,000	25,000	25,250
910601 - Social intervention programmes	1,162,126	1,162,126	1,173,747
	38,400	38,400	38,784
	260,507	260,507	263,112
	863,218	863,218	871,851
910604 - Child right promotion and protection	55,222	55,222	55,774
	15,222	15,222	15,374
	10,000	10,000	10,100
	30,000	30,000	30,300
910701 - Disaster management	60,500	60,500	61,105
	60,500	60,500	61,105
910810 - Plan and budget preparation	1,020,802	1,020,802	1,031,010
	690,000	690,000	696,900
	330,802	330,802	334,110

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

				2026	2027	2028
				Budget	forecast	forecast
MDA and Standardised Operation						
910901 - Environmental sanitation Management				2,624,485	2,624,485	2,650,730
				651,250	651,250	657,763
				1,973,235	1,973,235	1,992,967
911002 - Land use and Spatial planning				416,397	416,397	420,561
				7,728	7,728	7,805
				408,669	408,669	412,756
911303 - Revenue collection and management				546,062	546,062	551,523
				546,062	546,062	551,523
911702 - Coordination and Harmonization of data				63,574	63,574	64,210
				5,074	5,074	5,125
				58,500	58,500	59,085
911803 - Staff Training and skills development				462,438	462,438	467,063
				5,074	5,074	5,125
				67,500	67,500	68,175
				100,000	100,000	101,000
				289,864	289,864	292,763
Grand Total	0	0	0	64,346,005	64,346,771	64,989,465

Expenditure Summary by Classification of Function of Government

In GH¢

<i>Functional Classification</i>	2026 <i>Budget</i>	2027 <i>forecast</i>	2028 <i>forecast</i>
Shama District - Shama	64,346,005	64,346,771	64,989,465
70111 Exec. & leg. Organs (cs)	6,451,270	6,452,036	6,515,782
70112 Financial & fiscal affairs (CS)	526,012	526,012	531,272
70133 Overall planning & statistical services (CS)	416,397	416,397	420,561
70360 Public order and safety n.e.c	60,500	60,500	61,105
70411 General Commercial & economic affairs (CS)	15,144,926	15,144,926	15,296,376
70421 Agriculture cs	231,301	231,301	233,614
70610 Housing development	6,604,093	6,604,093	6,670,134
70620 Community Development	1,217,348	1,217,348	1,229,521
70721 General Medical services (IS)	10,054,385	10,054,385	10,154,929
70740 Public health services	3,690,369	3,690,369	3,727,272
70980 Education n.e.c	19,949,405	19,949,405	20,148,899
Grand Total	0	0	0
	64,346,005	64,346,771	64,989,465

Climate Budget Report

In GH¢

Actual

Summary report by Chart of Accounts		2025	2026	2027	2028	2029	Total
Funding:11001 Consolidated Fund Sources		0	17,990	17,990	18,170	18,170	72,320
29 3.12 HUMAN SETTLEMENTS DEVELOPMENT AND HOUSING		0	17,990	17,990	18,170	18,170	72,320
2901 12.1 Promote sustainable spatial integrated dev't of human settlements		0	17,990	17,990	18,170	18,170	72,320
290102 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys		0	17,990	17,990	18,170	18,170	72,320
Infrastructure Delivery and Management		0	17,990	17,990	18,170	18,170	72,320
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
SP3.2 Public Works, Rural Housing and Water Management		0	10,262	10,262	10,365	10,365	41,253
910101 - INTERNAL MANAGEMENT OF THE ORGANISATION		0	10,262	10,262	10,365	10,365	41,253
Use of goods and services		0	10,262	10,262	10,365	10,365	41,253
Funding:12200 Retained Internally Generate		0	1,955,229	1,955,229	1,974,782	1,974,782	7,860,022
29 3.12 HUMAN SETTLEMENTS DEVELOPMENT AND HOUSING		0	1,894,729	1,894,729	1,913,677	1,913,677	7,616,812
2901 12.1 Promote sustainable spatial integrated dev't of human settlements		0	1,894,729	1,894,729	1,913,677	1,913,677	7,616,812
290102 11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys		0	1,894,729	1,894,729	1,913,677	1,913,677	7,616,812
Infrastructure Delivery and Management		0	1,894,729	1,894,729	1,913,677	1,913,677	7,616,812
SP3.1 Physical and Spatial Planning Development		0	408,669	408,669	412,756	412,756	1,642,849
911002 - Land use and Spatial planning		0	408,669	408,669	412,756	412,756	1,642,849
Use of goods and services		0	408,669	408,669	412,756	412,756	1,642,849
SP3.2 Public Works, Rural Housing and Water Management		0	1,486,060	1,486,060	1,500,921	1,500,921	5,973,963
910101 - INTERNAL MANAGEMENT OF THE ORGANISATION		0	481,166	481,166	485,978	485,978	1,934,287
Use of goods and services		0	481,166	481,166	485,978	485,978	1,934,287
910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET		0	1,004,894	1,004,894	1,014,943	1,014,943	4,039,675
Non Financial Assets		0	1,004,894	1,004,894	1,014,943	1,014,943	4,039,675

Climate Budget Report

In GH¢

Actual

Summary report by Chart of Accounts		2025	2026	2027	2028	2029	Total
37	3.7 CLIMATE VARIABILITY AND CHANGE	0	60,500	60,500	61,105	61,105	243,210
3703	7.1 Enhance institutional capacity and coordination for effective climate action	0	60,500	60,500	61,105	61,105	243,210
370301	13.3 impr edu, hum & instit cap on climate chg resil & mitig.	0	60,500	60,500	61,105	61,105	243,210
	<i>Environmental and Sanitation Management</i>	0	60,500	60,500	61,105	61,105	243,210
	SP5.1 Disaster Prevention and Management	0	60,500	60,500	61,105	61,105	243,210
	910701 - Disaster management	0	60,500	60,500	61,105	61,105	243,210
	Use of goods and services	0	60,500	60,500	61,105	61,105	243,210
Funding:12603 Consolidated Fund Sources		0	4,067,321	4,067,321	4,107,995	4,107,995	16,350,632
29	3.12 HUMAN SETTLEMENTS DEVELOPMENT AND HOUSING	0	4,067,321	4,067,321	4,107,995	4,107,995	16,350,632
2901	12.1 Promote sustainable spatial integrated dev't of human settlements	0	4,067,321	4,067,321	4,107,995	4,107,995	16,350,632
290102	11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys	0	4,067,321	4,067,321	4,107,995	4,107,995	16,350,632
	<i>Infrastructure Delivery and Management</i>	0	4,067,321	4,067,321	4,107,995	4,107,995	16,350,632
	SP3.2 Public Works, Rural Housing and Water Management	0	4,067,321	4,067,321	4,107,995	4,107,995	16,350,632
	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	0	50,986	50,986	51,496	51,496	204,964
	Use of goods and services	0	50,986	50,986	51,496	51,496	204,964
	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	0	4,016,335	4,016,335	4,056,499	4,056,499	16,145,668
	Non Financial Assets	0	4,016,335	4,016,335	4,056,499	4,056,499	16,145,668
Funding:14009 Consolidated Fund Sources		0	1,040,449	1,040,449	1,050,853	1,050,853	4,182,605
29	3.12 HUMAN SETTLEMENTS DEVELOPMENT AND HOUSING	0	1,040,449	1,040,449	1,050,853	1,050,853	4,182,605
2901	12.1 Promote sustainable spatial integrated dev't of human settlements	0	1,040,449	1,040,449	1,050,853	1,050,853	4,182,605
290102	11.3 Enhance incl urbztn & cpty for part hum settmt mgmt in all ctrys	0	1,040,449	1,040,449	1,050,853	1,050,853	4,182,605
	<i>Infrastructure Delivery and Management</i>	0	1,040,449	1,040,449	1,050,853	1,050,853	4,182,605
	SP3.2 Public Works, Rural Housing and Water Management	0	1,040,449	1,040,449	1,050,853	1,050,853	4,182,605
	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	0	1,040,449	1,040,449	1,050,853	1,050,853	4,182,605
	Non Financial Assets	0	1,040,449	1,040,449	1,050,853	1,050,853	4,182,605
Grand Total		0	7,080,990	7,080,990	7,151,800	7,151,800	28,465,579

Gender Budget Report

In GH¢

Actual

Summary report by Chart of Accounts		2025	2026	2027	2028	2029	Total
Funding:11001 Consolidated Fund Sources		0	28,067	28,067	28,348	28,348	112,829
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
160809	8.5 ach full & productive empl & decent wrk for all	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
62	2.12 SOCIAL PROTECTION	0	15,222	15,222	15,374	15,374	61,192
6201	12.1 Strengthen social protection for the vulnerable	0	15,222	15,222	15,374	15,374	61,192
620101	1.3 Impl. appropriate Social Protection Sys. & measures	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
	910604 - Child right promotion and protection	0	15,222	15,222	15,374	15,374	61,192
	Use of goods and services	0	15,222	15,222	15,374	15,374	61,192
Funding:12200 Retained Internally Generate		0	221,500	221,500	223,715	223,715	890,430

Gender Budget Report

In GH¢

Actual

Summary report by Chart of Accounts		2025	2026	2027	2028	2029	Total
16	1.4 AGRICULTURE AND RURAL DEVELOPMENT	0	98,100	98,100	99,081	99,081	394,362
1608	4.3 Modernise and enhance agricultural	0	98,100	98,100	99,081	99,081	394,362
160809	8.5 ach full & productive empl & decent wrk for all	0	98,100	98,100	99,081	99,081	394,362
	<i>Economic Development</i>	0	98,100	98,100	99,081	99,081	394,362
	SP4.2 Agricultural Services and Management	0	98,100	98,100	99,081	99,081	394,362
	910101 - INTERNAL MANAGEMENT OF THE ORGANISATION	0	9,600	9,600	9,696	9,696	38,592
	Use of goods and services	0	9,600	9,600	9,696	9,696	38,592
	910301 - Extension Services	0	52,500	52,500	53,025	53,025	211,050
	Use of goods and services	0	52,500	52,500	53,025	53,025	211,050
	910303 - Promotion and development of Fisheries and aquaculture	0	36,000	36,000	36,360	36,360	144,720
	Use of goods and services	0	36,000	36,000	36,360	36,360	144,720
62	2.12 SOCIAL PROTECTION	0	48,400	48,400	48,884	48,884	194,568
6201	12.1 Strengthen social protection for the vulnerable	0	48,400	48,400	48,884	48,884	194,568
620101	1.3 Impl. appropriate Social Protection Sys. & measures	0	48,400	48,400	48,884	48,884	194,568
	<i>Social Services Delivery</i>	0	48,400	48,400	48,884	48,884	194,568
	SP2.3 Social Welfare and Community Development	0	48,400	48,400	48,884	48,884	194,568
	910601 - Social intervention programmes	0	38,400	38,400	38,784	38,784	154,368
	Use of goods and services	0	38,400	38,400	38,784	38,784	154,368
	910604 - Child right promotion and protection	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

Gender Budget Report

In GH¢

Actual

Summary report by Chart of Accounts		2025	2026	2027	2028	2029	Total
64	2.14 EMPLOYMENT AND DECENT WORK	0	75,000	75,000	75,750	75,750	301,500
6402	14.2 Promote the creation of decent jobs	0	75,000	75,000	75,750	75,750	301,500
640201	8.3 Promote dev.-oriented policies that supp. prod. activities	0	75,000	75,000	75,750	75,750	301,500
	<i>Economic Development</i>	0	75,000	75,000	75,750	75,750	301,500
	SP4.1 Trade, Tourism and Industrial Development	0	75,000	75,000	75,750	75,750	301,500
	910201 - Promotion of Small, Medium and Large scale enterprises	0	75,000	75,000	75,750	75,750	301,500
	Use of goods and services	0	75,000	75,000	75,750	75,750	301,500
Funding:12602 DACF Sources		0	260,507	260,507	263,112	263,112	1,047,239
62	2.12 SOCIAL PROTECTION	0	260,507	260,507	263,112	263,112	1,047,239
6201	12.1 Strengthen social protection for the vulnerable	0	260,507	260,507	263,112	263,112	1,047,239
620101	1.3 Impl. appropriate Social Protection Sys. & measures	0	260,507	260,507	263,112	263,112	1,047,239
	<i>Social Services Delivery</i>	0	260,507	260,507	263,112	263,112	1,047,239
	SP2.3 Social Welfare and Community Development	0	260,507	260,507	263,112	263,112	1,047,239
	910601 - Social intervention programmes	0	260,507	260,507	263,112	263,112	1,047,239
	Use of goods and services	0	1,000	1,000	1,010	1,010	4,020
	Other expense	0	259,507	259,507	262,102	262,102	1,043,219
Funding:12603 DACF Sources		0	15,190,282	15,190,282	15,342,185	15,342,185	61,064,935
16	1.4 AGRICULTURE AND RURAL DEVELOPMENT	0	120,356	120,356	121,560	121,560	483,831
1608	4.3 Modernise and enhance agricultural	0	120,356	120,356	121,560	121,560	483,831
160809	8.5 ach full & productive empl & decent wrk for all	0	120,356	120,356	121,560	121,560	483,831
	<i>Economic Development</i>	0	120,356	120,356	121,560	121,560	483,831
	SP4.2 Agricultural Services and Management	0	120,356	120,356	121,560	121,560	483,831
	910301 - Extension Services	0	120,356	120,356	121,560	121,560	483,831
	Use of goods and services	0	120,356	120,356	121,560	121,560	483,831

Gender Budget Report

In GH¢

Actual

<i>Summary report by Chart of Accounts</i>		2025	2026	2027	2028	2029	Total
64	2.14 EMPLOYMENT AND DECENT WORK	0	15,069,926	15,069,926	15,220,626	15,220,626	60,581,104
6402	14.2 Promote the creation of decent jobs	0	15,069,926	15,069,926	15,220,626	15,220,626	60,581,104
640201	8.3 Promote dev.-oriented policies that supp. prod. activities	0	15,069,926	15,069,926	15,220,626	15,220,626	60,581,104
	<i>Economic Development</i>	0	15,069,926	15,069,926	15,220,626	15,220,626	60,581,104
	SP4.1 Trade, Tourism and Industrial Development	0	15,069,926	15,069,926	15,220,626	15,220,626	60,581,104
	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	0	15,069,926	15,069,926	15,220,626	15,220,626	60,581,104
	Non Financial Assets	0	15,069,926	15,069,926	15,220,626	15,220,626	60,581,104
Funding:12607 Consolidated Fund Sources		0	863,218	863,218	871,851	871,851	3,470,138
62	2.12 SOCIAL PROTECTION	0	863,218	863,218	871,851	871,851	3,470,138
6201	12.1 Strengthen social protection for the vulnerable	0	863,218	863,218	871,851	871,851	3,470,138
620101	1.3 Impl. appropriate Social Protection Sys. & measures	0	863,218	863,218	871,851	871,851	3,470,138
	<i>Social Services Delivery</i>	0	863,218	863,218	871,851	871,851	3,470,138
	SP2.3 Social Welfare and Community Development	0	863,218	863,218	871,851	871,851	3,470,138
	910601 - Social intervention programmes	0	863,218	863,218	871,851	871,851	3,470,138
	Use of goods and services	0	151,000	151,000	152,510	152,510	607,020
	Other expense	0	712,218	712,218	719,341	719,341	2,863,118
Funding:13024 Consolidated Fund Sources		0	30,000	30,000	30,300	30,300	120,600
62	2.12 SOCIAL PROTECTION	0	30,000	30,000	30,300	30,300	120,600
6201	12.1 Strengthen social protection for the vulnerable	0	30,000	30,000	30,300	30,300	120,600
620101	1.3 Impl. appropriate Social Protection Sys. & measures	0	30,000	30,000	30,300	30,300	120,600
	<i>Social Services Delivery</i>	0	30,000	30,000	30,300	30,300	120,600
	SP2.3 Social Welfare and Community Development	0	30,000	30,000	30,300	30,300	120,600
	910604 - Child right promotion and protection	0	30,000	30,000	30,300	30,300	120,600
	Use of goods and services	0	30,000	30,000	30,300	30,300	120,600
Grand Total		0	16,593,575	16,593,575	16,759,511	16,759,511	66,706,172

Climate and Gender Budget Report

In GH¢

Actual

Summary report by Chart of Accounts		2025	2026	2027	2028	2029	Total
Funding:12200 Retained Internally Generate		0	651,250	651,250	657,763	657,763	2,618,025
57	2.6 WATER AND ENVIRONMENTAL SANITATION	0	651,250	651,250	657,763	657,763	2,618,025
5702	6.2 Enhance access to improved and sustainable environmental sanitation	0	651,250	651,250	657,763	657,763	2,618,025
570201	6.2 Achieve access to adeq. and equit. Sanitation and hygiene	0	651,250	651,250	657,763	657,763	2,618,025
	Social Services Delivery	0	651,250	651,250	657,763	657,763	2,618,025
	SP2.5 Environmental Health and Sanitation Services	0	651,250	651,250	657,763	657,763	2,618,025
	910901 - Environmental sanitation Management	0	651,250	651,250	657,763	657,763	2,618,025
	Use of goods and services	0	651,250	651,250	657,763	657,763	2,618,025
Funding:12603 DACF Sources		0	3,039,119	3,039,119	3,069,510	3,069,510	12,217,257
57	2.6 WATER AND ENVIRONMENTAL SANITATION	0	3,039,119	3,039,119	3,069,510	3,069,510	12,217,257
5702	6.2 Enhance access to improved and sustainable environmental sanitation	0	3,039,119	3,039,119	3,069,510	3,069,510	12,217,257
570201	6.2 Achieve access to adeq. and equit. Sanitation and hygiene	0	3,039,119	3,039,119	3,069,510	3,069,510	12,217,257
	Social Services Delivery	0	3,039,119	3,039,119	3,069,510	3,069,510	12,217,257
	SP2.2 Public Health Services and Management	0	1,065,884	1,065,884	1,076,542	1,076,542	4,284,852
	910114 - ACQUISITION OF MOVABLES AND IMMOVABLE ASSET	0	1,065,884	1,065,884	1,076,542	1,076,542	4,284,852
	Non Financial Assets	0	1,065,884	1,065,884	1,076,542	1,076,542	4,284,852
	SP2.5 Environmental Health and Sanitation Services	0	1,973,235	1,973,235	1,992,967	1,992,967	7,932,405
	910901 - Environmental sanitation Management	0	1,973,235	1,973,235	1,992,967	1,992,967	7,932,405
	Use of goods and services	0	1,973,235	1,973,235	1,992,967	1,992,967	7,932,405
Grand Total		0	3,690,369	3,690,369	3,727,272	3,727,272	14,835,282