

**REPUBLIC OF GHANA**

**COMPOSITE BUDGET**

**FOR 2020-2023**

**PROGRAMME BASED BUDGET ESTIMATES**

**FOR 2021**

**SISSALA EAST MUNICIPAL ASSEMBLY**



**LEGAL BACKING**

At the General Assembly Meeting of the Sissala East Municipal Assembly, held on the 30<sup>th</sup> October 2020, in the Assembly's Conference Hall, and having debated on the estimates contained in the document, approval is hereby given for its implementation in accordance with the Public Financial Management Act and its Regulations.

APPROVED ON 30 TH OCTOBER, 2020 IN THE SISSALA EAST MUNICIPAL ASSEMBLY.

  
.....  
**NABIEBAKYE FIRMIN-ROGER**

**(MUNICIPAL COORDINATING DIRECTOR)**  
*MUNICIPAL CO-ORD. DIRECTOR SISSALA EAST  
MUNICIPAL ASSEMBLY  
P.O.BOX IE.TUMU-Uh/R*

  
.....  
**HON. SUMAILA DOHO**

**(PRESIDING MEMBER)**

  
.....  
**HON. NANYUA KARIM**

**(MUNICIPAL CHIEF EXECUTIVE)**  
**CHEF EXECUTIVE**

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## **PART A: STRATEGIC OVERVIEW**

### **1. ESTABLISHMENT OF THE DISTRICT**

#### **1.1 Location and Size**

The Sissala East Municipality is located in the North- Eastern part of the Upper West region of Ghana. It falls between Longitudes. 1.30° W and Latitude.

10.00° N and 11.00° N. The district has a total land size of 4,744 sq km - representing 26% of the total landmass of the region. It shares boundary on the North with Burkina Faso, on the East with Kassena Nankana and Builsa Districts, to the South East with West Mamprusi Municipal, South West with Wa East and Nadowli Districts and to the West by Sissala West District.

#### **POPULATION STRUCTURE**

According to the 2010 population census, 56,370 people were censused and documented. Currently, the projected population stands at 68,758 with a growth rate of 1.9% and a population density of 12 persons per sq km which is lower than the regional and national averages of 24 and 77 respectively. By the 2010 population census, the age group 5-9 years has the highest population representing 15.2 percent and age group 65-69 years constitute the least population of 1.1 percent

### **2. VISION**

The Sissala East Municipal Assembly aspires to “provide a qualitative living standard for the people at all times”.

This is comparable with Ghana’s vision of “a just, free, and prosperous nation with high levels of national income and broad-based social development" as contained in the long-term National Development Plan

### **3. MISSION**

The Sissala East Municipal Assembly exist to improve the livelihood of its people by initiating the necessary socio- economic programmes and projects creating an enabling environment for community and private sector participation for development of the municipality in collaboration with all stakeholders

#### **4. GOALS**

The goal of the Sissala East Municipality is to advance equitable socio-economic development through effective human resource development, good governance and private sector empowerment.

#### **5. CORE FUNCTIONS**

As conferred on the Assembly under sections 12 and 13 of the Local Governance Act, 2016 (Act 936) the Municipality core functions are;

- i. Exercise political and administrative authority in the Municipality;
- ii. Promote local economic development; and provide guidance, give direction to and supervise other administrative authorities in the Municipality as may be prescribed by law.
- iii. Exercise deliberative, legislative and executive functions.
- iv. Formulate and execute plans, programs and strategies for the effective mobilization of the resources necessary for the overall development of the Municipality;
- v. The Municipality is responsible for the development, improvement and management of human settlements and the environment in the Municipality;
- vi. The Municipality in co-operation with the appropriate national and local security agencies, be responsible for the maintenance of security and public safety in the Municipality

#### **6. DISTRICT ECONOMY**

##### **a. AGRICULTURE**

The Municipal economy is mainly agrarian which makes agricultural related activities the predominant activity employing greater proportion of the population.

The main crops produced includes; Maize, Groundnut, Millet, Yam and Rice etc

##### **b. MARKET CENTER**

Commerce is one of the major sources that simulate Local Economic development in the Municipality. The commercial activities are predominantly buying and selling of agricultural produce, consumer goods and second hand items. Currently, there are about fifteen Thousand small commercial activities across the Municipality and these are brisk only during weekly market days which come on at 6 days intervals. There are two major weekly markets in the Municipality namely; Tumu and Bugubelle.

Besides these weekly markets, there are a few stores with very limited shopping spaces in the big settlements. They carry a wide range of consumer goods and a few households' equipment and construction materials.

## **ROAD NETWORK**

The Municipality has a major problem of poor road infrastructure. This affects the socio-economic development of most communities; typical examples of such communities include Gwosi, Santijan and Bawiesibelle which are almost cut off from the rest of the Municipality during the peak of the rainy season. For instance, such communities are unable to access certain facilities such as health, market and education. At the same time it is not possible to reach them with development programmes and interventions.

With only 6Km tarred within the Tumu Township, the rest of the 320 Km feeder and the linking highways portions of the roads are all untarred making transportation exhaustive and costly.

## **EDUCATION**

Currently, the Municipality has a total number of Two Hundred and Nine (209) educational institutions comprising of Seven-One (71) Kindergarten Schools, Seventy-Two (72) Primary Schools, Sixty-Two (62) Junior High Schools, One (1) Technical/ Vocational School and Three (3) Senior High Schools. Though 95% of children of school going age can access primary education with 4-5km distance, some communities in the Municipality do not have some levels of education facilities. Thus children from such communities travel long distance to access education in neighbouring communities. Another worrisome situation is falling trend of the BECE result for the past 4 years. However, 2018 improved to 63.8

## **HEALTH**

The formal health system in the Municipality consists of a district hospital, Eight (8) Health Centres (HC), twenty four (46) functional CHPS zones ( 4 without compound), 1 Mother/Child Health and Family Planning (MCH/FP) Clinic, one (1) private clinic, one (1) maternity home, and dysfunctional twelve Community Nutrition Centres.

The Municipality has only two Ghanaian doctors. The doctor patient ratio is 2:31,053 people per a Doctor. This is same as last year but an improvement over subsequent years where only one doctor was present in the district for some about three consecutive years. This could be more practically because the district serves as a referral centre for the Sissala West District and some indigenes of Burkina Faso.

Health Financing, a modern Municipal Hospital and a morgue remain as huge challenges to the health sector.

#### **f. WATER AND SANITATION**

The Municipality has three Small Town Water Systems namely Tumu, Sakai and Wallembele.

On water, the coverage has depreciated from 84. % in 2018 to 81.3% (June, 2019).

With a total of 189 boreholes, 161 in good condition and 28 broken down or dysfunctional.

On sanitation, coverage is just 20% with high incidence of open defecation. Waste management is a huge challenge with poor collaboration between Zoom lion and the MA.

#### **g. ENERGY**

Energy especially electricity is very key to production and lures investments to every society. Currently, the District has electricity coverage of about 70.31% with

45 communities out 64 in the District are dully connected to the national electricity grid.

Localities such as Yigantu, Santijan, Gbenedisi, Komo, Bawiesibelle,

Naadaki, Bechemboi, Du-East, Kalaxi, Nitalu, Tania, Sumboru, Dindurujan, Nahadakui, Tanvielle, Kwapun, Wuru, Bayorjan and Pido are yet to benefit.

The usage of Liquefied Petroleum Gas has also increased tremendously due to establishment of two (2) LPG stations which provide services for the populist.

Majority of the households in the District still rely on firewood and charcoal for cooking at the expense of the environment. Although shea butter oil and kerosene were formally used by households for lighting, it is now in extinction.



## **7. KEY ACHIEVEMENTS IN 2019**

The Sissala East Municipal Assembly in the discharge of its mandate as expressed in sections 12 and 13 of the Local Governance Act, 2016 (Act 936) was able to achieved the following;

- i. 300 No. metallic dual desks Procured for distribution to schools
- ii. Completed a CHPs at Kulfuo.
- iii. Installed a bio-metric clock in for staff attendance.
- iv. 13,750 cashew seedlings Procured for farmers for PERD
- v. Extended electricity to some parts in Tumu Township
- vi. Thirty (30) PWD's provided with funds for various interventions.
- vii. Renovation of Municipal Police station
- viii. Spot improvement of Tumu Township Roads
- ix. Bandie Dam rehabilitated

## 8. REVENUE AND EXPENDITURE PERFORMANCE

### a. REVENUE

REVENUE PERFORMANCE- IGF ONLY							
ITEM	2018		2019		2020		% performance at Jul,2020
	Budget	Actual	Budget	Actual	Budget	Actual as at July	
Rates	89,877.00	128,507.00	89,877.00	43,896.00			
Property Rate	94,117.00	7,995.00	94,117.52	500.00	122,700.00	112,392.20	91.59
Fees	260,516.37	463,599.08	260,516.37	300,053.40	396,506.26	277,856.90	70.07
Licenses	49,180.00	9,760.00	49,180.00	22,713.00	49,400.00	25,968.00	52.56
Land	58,013.00	57,890.64	58,013.00	39,243.76	32,000.00	96,485.55	301.51
Rent	19,103.41	20,727.00	19,103.41	25,020.00	75,000.00	61,825.00	82.43
Investment	92,137.70	68,645.34	92,137.70	17,119.00	90,000.00		0
Miscellaneous	10,150.00	13,463.64	10,150.00	403.00			
<b>Total</b>	<b>673,095.00</b>	<b>770,587.70</b>	<b>673,095</b>	<b>448,948.16</b>	<b>765,606.26</b>	<b>574,527.65</b>	<b>75.04</b>

**REVENUE PERFORMANCE- ALL REVENUE SOURCES**

ITEM	2018		2019		2020		% performance at July,2019
	Budget	Actual	Budget	Actual	Budget	Actual as at July,2018	
IGF	673,094.00	770,588.00	673,094.48	448,948.16	765,606.26	574,527.65	75.04
Compensation transfer	1,753,315.99	1,679,748.82	1,793,914.66	1,081,178.61	1,686,777.24	1,576,039.62	93.43
Goods and Services transfer	103,958.20	126,343.98	91,241.53	0.00	99,374.61	97,958.38	98.57
DACF-Assembly	3,006,180.00	1,428,894.18	2,890,007.00	947,410.36	3,505,167.31	750,681.04	21.42
DACF-MP	180,370.00	293,532.16	250,000.00	183,970.98	473,160.05	254,092.00	53.70
DACF-PWD	60,123.60	301,655.63	180,000.00	195,497.00	584,839.95	251,540.08	43.01
DDF	783,715.00	653,616.00	781,413.00	447,640.00	838,950.36	626,377.89	74.66
CI DA (MAG)	140,203.53	146,472.54	232,741.52	162,919.40	2,106,324.32	285,140.34	13.54
M-SHAP	15,030.90	10,894.43	10,000.00	9,095.73	9,930.00	5,320.96	53.58

Others (Unicef)	22,000.00	0.00	50,000.00	10,000.00	50,000.00	54,000.00	108.00
GPSNP/DP	0.00	0.00	320,000.00	0.00	2,106,324.32	285,140.34	13.54
<b>TOTAL</b>	<b>6,739,991.22</b>	<b>5,411,745.97</b>	<b>7,272,412.19</b>	<b>3,486,660.24</b>	<b>10,014,130.10</b>	<b>4,421,677.96</b>	<b>44.15</b>

**b. EXPENDITURE**

<b>EXPENDITURE PERFORMANCE (ALL DEPARTMENTS) - ALL SOURCES</b>							
<b>Expenditure</b>	<b>2018</b>		<b>2019</b>		<b>2020</b>		<b>% age Performance (as at Jul 2020)</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual as at July</b>	
Compensation	1,867,595.00	1,975,968.32	2,052,432.45	1,259,165.99	1,899,698.49	1,617,604.62	85.15
Goods and Services	1,830,344.20	1,714,301.50	2,447,789.01	896,831.00	2,035,738.43	307,556.07	15.12
Assets	3,329,079.00	1,869,621.27	2,772,190.73	537,816.81	6,078,693.18	2,378,410.33	39.13
<b>Total</b>	<b>6,618,512.94</b>	<b>5,559,891.09</b>	<b>7,272,412.19</b>	<b>2,693,813.80</b>	<b>10,014,130.10</b>	<b>4,303,571.02</b>	<b>42.97</b>

**1. NMTDF POLICY OBJECTIVES IN LINE WITH SDGs**

<b>FOCUS AREA</b>	<b>POLICY OBJECTIVE</b>	<b>SDG'S</b>
Local Government and Decentralization	Deepen political and administrative decentralization	Goal 16- Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels
	Improve decentralized planning	
Public Accountability	Deepen transparency and public accountability	Goal 11- Make cities and human settlements inclusive, safe, resilient and sustainable  Goal 9-Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation
Human settlements and housing	Promote sustainable, spatially integrated, balanced and orderly development of human settlement	
	Infrastructure maintenance	
Energy and Petroleum	Ensure universal access to affordable, reliable & modern energy services	Goal 7- Ensure access to affordable, reliable, sustainable and modern energy for all
Transport infrastructure (Road)	Improve efficiency & effectiveness of road transportation infrastructure & services	Goal 9-Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation
Education and Training	Ensure free, equitable and quality education for all by 2030	Goal 4- Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

## 2. POLICY OUTCOME INDICATORS AND TARGETS

Outcome Indicator Description	Unit of Measurement	Baseline-2018		Latest 2019		Status-Target-2020	
		Year	Value	Year	Value	Year	Value
Application of science, technology and innovation enhanced	Number of district level RELC planning sessions organized	4	4	4	3	4	4
Machinery and equipment operators trained on appropriate techniques eg land preparation practices	No of farmers trained	25	15	30	15	30	30
Certified seed growers trained to expand and improve quality of seed.	No of certified seed growers trained	40	25	50	30	90	90
Sensitization and awareness creation on PFJ activities and value chain crops organized	Number of programs organized	4	2	4	3	4	4
Farmers trained on improved livestock and poultry management practices and housing	Number of farmers trained on improved livestock and poultry practices and mgt	1200	1200	1500	1050	2500	2500
Guinea fowl and local poultry farmers trained on improved husbandry and management practices	Number of farmers trained	100	100	150	150	200	200
Women trained in utilization of Orange flesh sweet potato, soya bean processing and preservation of fruits, fish and vegetables	Number of women trained	120	80	120	85	180	180
Tree seedling demonstration plots established	No of demonstration plots established	6	6	6	6	10	10
Farmers sensitized on PERD	Number of farmers engaged in PERD	1,000	1,450	1,500	1,485	1,500	1,500
Infrastructure at all levels improved	No. of class room blocks constructed and furnished	4	2	2	2	2	2
Educational planning and supervision improved	No. of MEOC meetings held	4	2	2	2	2	2
Drop out from school reduced	No. of brilliant but needy students supported	10	3	10	0	10	10

## **2. REVENUE MOBILIZATION STRATEGIES FOR KEY REVENUE SOURCES**

As to how the Assembly intends to realize the 2020 revenue (IGF) projection of GHC 706,749.75 the following strategies are intended to be employed to achieve the target;

- ❖ Reduce revenue leakages by using revenue collection software application
- ❖ Equipping the Municipal Taskforce to operate effectively
- ❖ Routine tax education on collection and utilization IGF to ratepayers
- ❖ Updating a comprehensive revenue data base with the support of NabCo staff
- ❖ Training of revenue collectors and Urban/Zonal councils staff
- ❖ Valuing of commercial properties
- ❖ Engaging ratepayers and other stakeholders in Fee Fixing Consultations.

**SISSALA EAST MUNICIPAL ASSEMBLY**  
**PROGRAMME BASED COMPOSITE BUDGET FOR 2021 FISCAL YEAR**

**Table 1: EXECUTIVE SUMMARIES OF REVENUE AND EXPENDITURE**

**Table 1.1 REVENUE SUMMARIES**

COA CODE	MAIN REVENUE ITEM	SUB-REVENUE ITEM	PREVIOUS BUDGET 2020	QUARTERLY TARGET 2020	ACTUAL AS AT 30TH JUNE	PROJECTEDED BUDGET 2021 (GH0)	QUARTERLY TARGET 2021
1131000	IGF	IGF	709,606.26	177,401.57	425,449.65	710,629.40	177,657.35
1330000	CENTRAL GOVT TRANSFERS	CENTRAL GOVT TRANSFERS	7,103,795.35	1,775,948.84	2,719,847.77	7,371,088.34	1,842,772.09
1332006	DONATIONS AND GRANTS	DONATIONS AND GRANTS	2,200,728.49	550,182.12	275,196.99	2,164,530.35	541,132.59
	<b>GRAND TOTALS</b>		<b>10,014,130.10</b>	<b>2,503,532.53</b>	<b>3,420,494.41</b>	<b>10,246,248.09</b>	<b>2,561,562.02</b>

**Table 1.2 EXPENDITURE SUMMARIES**

COA CODE	MAIN REVENUE ITEM	SUB-REVENUE ITEM	PREVIOUS BUDGET 2020	QUARTERLY TARGET 2020	ACTUAL AS AT 30TH JUNE	PROJECTEDED BUDGET 2021 (GHt)	QUARTERLY TARGET 2021
1131001	COMPENSATION OF EMPLOYEES	COMPENSATION OF EMPLOYEES	1,899,698.49	474,924.62	1,191,879.05	2,143,049.49	535,762.37
1131002	GOODS AND SERVICES	GOODS AND SERVICES	2,035,738.43	508,934.61	809,473.25	1,719,384.03	429,846.01
1131003	ASSETS	ASSETS	6,078,693.18	1,561,560.04	1374819.33	6,383,814.57	1,595,953.64
	<b>GRAND TOTALS</b>		<b>10,014,130.10</b>	<b>2,545,419.27</b>	<b>3,376,171.63</b>	<b>10,246,248.09</b>	<b>2,561,562.02</b>

**Table 2. SUMMARIES OF SUB-REVENUE AND EXPENDITURE HEADS**

**Table 2.1 SUMMARIES OF SUB-REVENUE HEADS**

COA CODE	MAIN REVENUE ITEM	SUB-REVENUE ITEM	PREVIOUS BUDGET 2020	QUARTERLY TARGET 2020	ACTUAL AS AT 30TH JUNE	PROJECTEDED BUDGET 2021 (GHt)	QUARTERLY TARGET 2021
<b>1131000</b>	<b>IGF</b>						
1131001	RATES	RATES	122,700.00	30,675.00	70,784.20	100,723.60	25,180.90
1131002	LANDS	LANDS	32,000.00	8,000.00	10,300.00	40,600.00	10,150.00
1131003	PERMITS	PERMITS	34,000.00	8,500.00	36,345.55	36,177.00	9,044.25
1415000	RENT	RENT	75,000.00	18,750.00	40,686.00	62,036.00	15,509.00
1131004	LICENCES	LICENCES	49,400.00	12,350.00	24,188.00	30,100.00	7,525.00
1423000	FEES	FEES	300,506.26	75,126.57	242,895.90	344,992.80	86,248.20
1430000	FINES	FINES	6,000.00	1,500.00	250.00	6,000.00	1,500.00
1450000	INVESTMENT	INVESTMENT	90,000.00	22,500.00		90,000.00	22,500.00
	<b>Sub- Totals</b>	<b>Sub- Totals</b>	<b>709,606.26</b>	<b>177,401.57</b>	<b>425,449.65</b>	<b>710,629.40</b>	<b>177,657.35</b>



	<b>CENTRAL GOV'T TRANSFERS</b>						
2631100		RECURRENT GRANTS	3,124,715.11	781,178.78	1,477,040.05	3,070,118.58	767,529.65
2632100		CAPITAL GRANTS	4,029,080.24	1,007,270.06	1,242,807.72	4,300,969.76	1,075,242.44
		<b>Sub- Totals</b>	<b>7,153,795.35</b>	<b>1,788,448.84</b>	<b>2,719,847.77</b>	<b>7,371,088.34</b>	<b>1,842,772.09</b>
	<b>DONATIONS AND GRANTS</b>						
2632106		DONOR RECURRENT	300,728.49	75,182.12	189,002.69	281,152.60	70,288.15
2632106		DONOR CAPITAL	1,850,000.00	462,500.00	86,194.30	1,883,377.75	470,844.44
		<b>Sub-Total</b>	<b>2,150,728.49</b>	<b>537,682.12</b>	<b>275,196.99</b>	<b>2,164,530.35</b>	541,132.59
		<b>Sub-Sub- Totals</b>	<b>10,014,130.10</b>	<b>2,582,947.66</b>	<b>3,420,494.41</b>	<b>10,246,248.09</b>	<b>2,561,562.02</b>

**Table 2.2 SUMMARIES OF SUB-EXPENDITURE HEADS**

COA CODE	MAIN REVENUE ITEM	SUB-REVENUE ITEM	PREVIOUS BUDGET 2020	QUARTERLY TARGET 2020	ACTUAL AS AT 30TH JUNE	PROJECTEDED BUDGET 2021 (GH¢)	QUARTERLY TARGET 2021
<b>1131000</b>	<b>COE</b>						
1131001		ESTABLISHED POSITION	1,686,777.24	421,694.31	1,162,620.65	2,102,249.49	525,562.37
1131002		NON-ESABLISHED POSITION	212,921.25	53,230.31	29,258.40	40,800.00	10,200.00
		<b>Sub-Total</b>	<b>1,899,698.49</b>	<b>474,924.62</b>	<b>1,191,879.05</b>	<b>2,143,049.49</b>	<b>535,762.37</b>
1131003	<b>GOODS AND SERVICES</b>						
2210100		MATERIALS AND OFFICE SUPPLIES	164,478.26	41,119.57	6,183.91	59,330.00	14,832.50
2210200		UTILITIES	70,000.00	17,500.00	18,027.50	38,000.00	9,500.00
2210300		GENERAL CLEANING	5,640.00	1,410.00		5,640.00	1,410.00
2210400		RENTALS	2,000.00	500.00		2,000.00	500.00
2210500		TRAVEL & TRANSPORT	113,078.80	28,269.70	44,266.14	69,680.10	17,420.03
2210600		REPAIRS & MAINTENANCE	82,270.00	20,567.50	3,782.00	70,279.33	17,569.83
2210700		TRAINING, SEMINARS & CONFERENCE COSTS	111,009.59	27,752.40	49,330.00	102,884.78	25,721.20
2210800		CONSULTING SERVICES	35,000.00	8,750.00		8,000.00	2,000.00
2210900		SPECIAL SERVICES	131,622.25	32,905.56	21,226.32	102,622.25	25,655.56
2211100		OTHER CHARGES & FEES	5,000.00	1,250.00	5,920.92	12,200.00	3,050.00
2211200		EMERGENCY SERVICES	40,000.00	10,000.00		30,000.00	7,500.00
2700000		SOCIAL BENEFITS	386,921.25	96,730.31	123,049.47	156,725.88	39,181.47

2821000		OTHER GENERAL EXPENSES	96,000.00	24,000.00	36,041.50	65,000.00	16,250.00
2631100		<b>RECURRENT GRANTS</b>	792,718.28	198,179.57	501,645.49	1,249,021.69	312,255.42
		<b>Sub-Total</b>	<b>2,035,738.43</b>	<b>508,934.61</b>	<b>809,473.25</b>	<b>1,971,384.03</b>	<b>492,846.01</b>
		<b>ASSETS</b>					
2632100		CAPITAL GRANTS	6,078,693.18	1,519,673.30	1,374,819.33	6,383,814.57	1,595,953.64
		<b>Sub-Total</b>	<b>6,078,693.18</b>	<b>1,519,673.30</b>	<b>1,374,819.33</b>	<b>6,383,814.57</b>	<b>1,595,953.64</b>
		<b>Sub-Sub- Totals</b>	<b>10,014,130.10</b>	<b>2,545,419.27</b>	<b>3,376,171.63</b>	<b>10,498,248.09</b>	<b>2,624,562.02</b>

**Table 3. SUMMARIES OF 2021 REVENUE AND EXPENDITURE BY DEPARTMENTS AND CHART OF ACCOUNTS**

**Table 3.1. SUMMARIES OF REVENUE BY DEPARTMENTS AND FUND SOURCES**

	DEPT.	IGF	CENTRAL GOV'T TRANSFERS	DONORS	TOTAL REVENUE-	QUARTERLY TARGET 2021	MONTHLY TARGET 2021
1	Central Admin	770,103.48	5,893,953.36	83,377.75	6,747,434.59	1,686,858.65	421,714.66
2	Finance	24,065.74		-	24,065.74	6,016.44	1,504.11
3	Works	24,065.74	87,270.00		111,335.74	27,833.94	6,958.48
4	Physical Planning	24,065.74	77,166.58	-	101,232.32	25,308.08	6,327.02
5	Education	-		-	-	-	-
6	Health	-		-	-	-	-
7	SWCD	24,065.74	594,819.51	60,000.00	678,885.25	169,721.31	42,430.33
8	Agriculture	24,065.74	694,462.12	2,044,570.37	2,763,098.23	690,774.56	172,693.64
9	Trade & Industry	24,065.74		-	24,065.74	6,016.44	1,504.11
10	NADMO	24,065.74		-	24,065.74	6,016.44	1,504.11
11	NRCD.G &WD	24,065.74		-	24,065.74	6,016.44	1,504.11
	<b>TOTALS</b>	<b>962,629.40</b>	<b>7,347,671.57</b>	<b>2,187,948.12</b>	<b>10,498,249.09</b>	<b>2,624,562.27</b>	<b>656,140.57</b>

**Table 3.2. SUMMARIES OF EXPENDITURE BY DEPARTMENTS AND CHART OF ACCOUNTS**

	DEPT.	COE	G&S	ASSETS	TOTAL EXP	QUARTERLY TARGET 2021	MONTHLY TARGET 2021
1	Central Admin	1,184,823.36	761,926.94	169,733.54	2,116,483.84	529,120.96	132,280.24
2	Finance	-	28,056.05	-	28,056.05	7,014.01	1,753.50
3	Works	66,681.51	180,718.74	2,160,709.72	2,408,109.97	602,027.49	150,506.87
4	Physical Planning	65,298.58	39,923.08	-	105,221.66	26,305.42	6,576.35
5	Education	-	93,893.41	450,865.34	544,758.75	136,189.69	34,047.42
6	Health	-	9,973.35	1,701,505.98	1,711,479.33	427,869.83	106,967.46
7	SWCD	176,987.91	505,886.68		682,874.59	170,718.65	42,679.66
8	Agriculture	649,258.12	266,840.54	1,901,001.00	2,817,099.66	704,274.92	176,068.73

S/N	Budget Programmed	Sub-Programme	OPERATIONS	COA CODE	COA DESCRIPTION	APPROVED BUDGET(GHe)	REMARKS
1	Management and Administration	General Administration	Resources management	910108	Specific Operation	3,989.34	dacf
2	Management and Administration	General Administration	Internal management of the organisation	910108	Generic Operation	10,000.00	igf
3	Management and Administration	General Administration	Procurement of office supplies and consumables	910108	Generic Operation	4,065.74	igf
4	Management and Administration	General Administration	Procurement of office equipment and logistics	910105	Generic Operation	10,000.00	igf
	<b>TOTAL</b>					<b>28,055.08</b>	

GRAND TOTAL

1,719,384.04

<b>Table 8.0. 2021 CAPITAL EXPENDITURE BUDGET</b>							
<b>Table 8.1 DACF PROJECTS (12603 - DISTRICT ASSEMBLIES COMMON FUND)</b>							
S/N	Budget Programmed	Sub-Programme	PROJECT	COA CODE	COA DESCRIPTION	APPROVED BUDGET (GHe)	REMARKS
1	Social Services Delivery	Health Delivery	Construction of CHPS Compound at Kowie	3111207	Health centers	223,000.13	New Project
2 -	Social Services Delivery	Health Delivery	Construction of Maternity Home at Challu	3111207	Health centers	293,520.13	New Project
3	Infrastructure Delivery and Management	Infrastructure Development	Construction of market structures	3111304	Markets	443,260.13	New Project
4	Infrastructure Delivery and Management	Infrastructure Development	Construction of Police Post	3111106	Barracks	300,000.00	New Project
5	Manag Administration	General Administration	Procurement of 1 ONo. Motorbikes for scurity Personel	3112105	Motor Bikes	70,000.00	New Project
6	Management and Administration	General Administration	Renovation of Hon. MCE'S Bungalow & Others	3111103	Bungalow/Flats	199,467.06	New Project
7	Management and Administration	General Administration	Self Help Projects	3111302	Other Structures	99,733.54	New Project
8	Economic Developmen	Agricultural Development	Supply of 47,000 No. cashew seedlings	3113104	Landscaping and Gardening	101,000.00	New Project
9	Infrastructure Delivery and Management	Infrastructure Development	Reshaping of Sakai- Ping feeder road	3111308	Feeder Roads	6,429.00	Retension

*Revenue Budget and Actual Collections by Objective and Expected Result 2020 / 2021*

*Approved and or Actual Projected Revised Budget Collection Variance*

Revenue Item		2021	2020	2020	
383 02 00 001 30					
Finance,,		14,403,468.73	0.00	0.00	0.00
Objective 410301 17.1 Strengthen domestic resource mob.					
Output 0001 Revenue mobilization improved by 31st December, 2021.					
From foreign governments(Current)					
		11,099,002.33	0.00	0.00	0.00
1331001	Central Government - GOG Paid Salaries	2,102,249.49	0.00	0.00	0.00
1331002	DACF - Assembly	4,289,227.24	0.00	0.00	0.00
1331003	DACF - MP	800,000.00	0.00	0.00	0.00
1331004	Ceded Revenue	16,622.25	0.00	0.00	0.00
1331007	National Youth Employment	403,199.60	0.00	0.00	0.00
1331008	Other Donors Support Transfers	2,317,366.75	0.00	0.00	0.00
1331009	Goods and Services- Decentralised Department	104,961.00	0.00	0.00	0.00
1331010	DDF-Capacity Building	45,859.00	0.00	0.00	0.00
1331011	District Development Facility	1,019,517.00	0.00	0.00	0.00
Property income [GFS]		2,746,373.60	0.00	0.00	0.00
1412003	Stool Land Revenue	20,000.00	0.00	0.00	0.00
1412004	Sale of Building Permit Jacket	5,280.00	0.00	0.00	0.00
1412005	Registration of Plot	20,600.00	0.00	0.00	0.00
1412007	Building Plans / Permit	10,700.00	0.00	0.00	0.00
1412009	Comm. Mast Permit	20,197.00	0.00	0.00	0.00
1412022	Property Rate	36,577.60	0.00	0.00	0.00
1412024	Unassessed Rate	134,146.00	0.00	0.00	0.00
1415008	Investment Income	2,456,837.00	0.00	0.00	0.00
1415012	Rent on Assembly Building	5,036.00	0.00	0.00	0.00
1415013	Junior Staff Quarters	22,000.00	0.00	0.00	0.00
1415015	Guest Houses	9,000.00	0.00	0.00	0.00
1415017	Parks	6,000.00	0.00	0.00	0.00
Sales of goods and services		552,092.80	0.00	0.00	0.00
1422001	Pito / Palm Wine Sellers Tapers	500.00	0.00	0.00	0.00
1422002	Herbalist License	100.00	0.00	0.00	0.00
1422003	Hawkers License	1,000.00	0.00	0.00	0.00
1422005	Chop Bar Restaurants	2,000.00	0.00	0.00	0.00
1422006	Corn/Rice/Flour Miller	1,000.00	0.00	0.00	0.00
1422009	Bakers License	1,000.00	0.00	0.00	0.00
1422011	Artisan / Self Employed	19,000.00	0.00	0.00	0.00
1422012	Kiosk License	500.00	0.00	0.00	0.00
1422015	Fuel Dealers	5,000.00	0.00	0.00	0.00
1422017	Hotel/Night Club	12,000.00	0.00	0.00	0.00
1422018	Pharmacist Chemical Sell	800.00	0.00	0.00	0.00
1422019	Sawmills	500.00	0.00	0.00	0.00
1422022	Canopy/Chairs/Bench	500.00	0.00	0.00	0.00
1422023	Communication Centre	1,000.00	0.00	0.00	0.00
1422033	Stores	40,636.00	0.00	0.00	0.00

*Revenue Budget and Actual Collections by Objective and Expected Result 2020 / 2021*

<i>Revenue Item</i>	<i>Projected 2021</i>	<i>Approved and or Revised Budget 2020</i>	<i>Actual Collection 2020</i>	<i>Variance</i>
1422038 Hairdressers / Dress	1,000.00	0.00	0.00	0.00
1422040 Bill Boards	1,000.00	0.00	0.00	0.00
1422042 Second Hand Clothing	500.00	0.00	0.00	0.00
1422044 Financial Institutions	20,024.00	0.00	0.00	0.00
1422049 Fitters	1,000.00	0.00	0.00	0.00
1422052 Mechanics	500.00	0.00	0.00	0.00
1422054 Laundries/Car Wash	500.00	0.00	0.00	0.00
1422067 Beers Bars	3,040.00	0.00	0.00	0.00
1422072 Registration of Contracts / Building / Road	5,000.00	0.00	0.00	0.00
1423001 Markets Toils	10,100.00	0.00	0.00	0.00
1423002 Livestock / Kraals	20,000.00	0.00	0.00	0.00
1423004 Poultry Fee	500.00	0.00	0.00	0.00
1423005 Registration of Contractors	2,000.00	0.00	0.00	0.00
1423009 Advertisement / Bill Boards	1,000.00	0.00	0.00	0.00
1423010 Export of Commodities	381,892.80	0.00	0.00	0.00
1423011 Marriage / Divorce Registration	500.00	0.00	0.00	0.00
1423012 Sub Metro Managed Toilets	5,000.00	0.00	0.00	0.00
1423018 Loading Fee	3,000.00	0.00	0.00	0.00
1423417 Re-development Scheme	5,000.00	0.00	0.00	0.00
1423527 Tender Documents	5,000.00	0.00	0.00	0.00
Fines, penalties, and forfeits	6,000.00	0.00	0.00	0.00
1430001 Court Fines	2,000.00	0.00	0.00	0.00
1430005 Miscellaneous Fines, Penalties	3,000.00	0.00	0.00	0.00
1430006 Slaughter Fines	1,000.00	0.00	0.00	0.00
<i>Grand Total</i>	14,403,468.73	0.00	0.00	0.00

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

<i>Objective</i>	<i>In-Flows</i>	<i>Expenditure</i>	<i>Surplus / Deficit</i>	<i>%</i>
000000 Compensation of Employees	0	2,143,049		
160201 Improve production efficiency and yield	0	2,150,236		
200202 15.5 take urg. actions to presv. nat. habitat and threatnd sp by 2020	0	9,000		
270101 9- <sup>a</sup> Facilitate sus. and resilient infrastructure dev.	0	3,356,874		
300103 6.2 Sanitation for all and no open defecation by 2030	0	30,000		
310102 11-3 Enhance inclusive urbanization & capacity for settlement planning	0	122,868		
380102 1.5 Reduce vulnerability to climate-related events and disasters	0	45,000		
410101 Deepen political and administrative decentralisation	0	3,543,792		
410201 Improve decentralised planning	0	36,000		
410301 17.1 Strengthen domestic resource mob.	14,403,469	122,056		
530101 3- <sup>a</sup> Ach. univ. health coverage, incl. fin. risk prat., access to qual. health-care serv.	0	2,325,000		
620101 1-31mpl. appropriate Social Protection Sys. & measures	0	519,593		
<b>Grand Total</b>	<b>14,403,469</b>	<b>14,403,469</b>	<b>0</b>	<b>0.00</b>



