



REPUBLIC OF GHANA

**BUDGET IMPLEMENTATION/PERFORMANCE REPORT IN RESPECT**

**OF**

**ASENE MANSO AKROSO DISTRICT ASSEMBLY**

**FOR THE PERIOD**

**JANUARY – DECEMBER, 2023**

**SUBMITTED TO THE MINISTER**

**IN**

**ACCORDANCE WITH**

*Sections 27, 30 (3) & 34 (1 & 2) of the Public Financial Management Act, 2016, Act 921*

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## PART A: PRINCIPAL ACCOUNT HOLDER'S BRIEF/MMDCE

I present the Annual Budget Performance Report for the 2023 financial year, in accordance with Sections 27, 30 (3) & 34 (1 & 2) of the Public Financial Management Act, 2016, Act 921. It is an assessment of the implementation of the 2023 Budget. The 2023 budget was approved by the General Assembly on Thursday, 28<sup>th</sup> October, 2022 in the District Assembly Hall at Akim Manso. Spending units have no authority to commit or spend public funds until the Budget has been approved by the General Assembly. The budget serves as a key tool for financial management and control. The aim of this Annual Budget Performance Report is to enable key stakeholders and the public to understand and scrutinize how public funds are being spent as a measure for increasing transparency and accountability. The Report notes the key policies, programmes, and special initiatives implemented over the reporting period, provides commentary on the Budget and an outlook for the upcoming year.

The total Approved Budget for the fiscal year 2023 was **GHC7,966,968.54** The IGF component of revenue stood at **GHC565,740.00**

Compensation	=	GHC2,022,637.16
Goods & Services	=	GHC1,778,484.43
Capital Expenditure	=	GHC4,165,846.95
<b>Total</b>	=	<b>GHC7,966,968.54</b>

It is our believes that the strides made during the period would deepen the confidence of the people of the Asene Manso Akroso District, and strengthen their resolve to work together for the development of our district. It is my hope that, as we make good use of this year's report, we will use the feedback received to improve engagements with citizens on the local level governance of our District.

The professional conduct of staff remained critical to the Assembly's operations. To further strengthen and imbibe the culture of ethics and ethical conduct among staff, a number of training workshops, capacity building and seminars were undertaken in line with the high standards of best practices. In addition, in-house trainings were held for staff and departmental heads and also separate one for newly recruited staff which were tailored to address gaps identified during DPAT Assessments.

I wish to thank staff for the continued support and hard work during challenging times of living and working within the District. I trust that staff will remain resolute as ever to address the challenges that confront us. I also take this opportunity to profoundly thank the members of the Assembly, the Chiefs, and Elders and the good people of Asene Manso Akroso District for their invaluable support during the year.

In conclusion, I urge readers of the Budget Implementation Reports to sustain their keen interest in government's public financial management in Ghana. I also encourage you to use the numerous avenues provided by government to contribute towards the enhancement of budgetary outcomes for the benefit of all people in Asene Manso Akroso District.

**(Hon. Alex Incoom)**  
**District Chief Executive**

## PART B: EXECUTIVE SUMMARY

The budget implementation report is prepared in accordance with Sections 27, 30 (3) & 34 (1 & 2) of the Public Financial Management Act, 2016, Act 921. The annual budget implementation report for the fiscal year 2023 gives an overview of the implementation of the recurrent and development budget actualized through the District's programmes.

The Budget is an important tool for achieving Government's strategic objectives and plans for the socio-economic development of the district. It shows the allocation of resources to different sectors/departments of the Assembly in an effort to deliver public goods and services to the people. It is not all about expenditure allocations as revenue remains a critical and vital part of the budget. The allocations to departments were based on the strategic objectives of the District Medium Term Development Plan (MTDP) of 2021 to 2025. Revenue shortfalls impacted budget implementation in the first and second quarter of 2023 as no central government transfers such as DACF, DACF – RFG which are major funding for the development budget were received.

### ***Financial performance***

The Assembly approved a total revenue amount of **GHC7,966,969.64** which included Internally Generated Fund intergovernmental transfers (such as DACF, DACF-RFG, MAG and other Grants). Actual revenue realized for the fiscal year amounted to **GHC6,562,857.15** representing **82.38%** of the revenue budget. Internally Generated Fund for the 2023 fiscal year had a budgeted amount of GHC565,740.00 and actual of **GHC752,225.05** representing **133%**. DACF (which is the major revenue to the district) budget was **GHC2,469,536.81** and actual total receipt was **GHC1,618,873.93** representing **65.6%**

On expenditure, an amount of **GHC7,966,968.64** was projected for recurrent and capital projects under the five Budget Programmes that is, Management and Administration, Social Services Delivery, Infrastructure Delivery and Management, Economic Development and Environmental Management. An amount of **GHC7,667,395.38** representing 96.24% was utilized on all projects and programmes.

It is imperative to note that internal revenue mobilization was slow in the first, second and third quarter. Some changes in management took effect and vigorous efforts at internal revenue mobilization were implemented. These efforts yielded the result and the last quarter recorded impressive performance.

### ***Property Rate Mobilization***

Property tax is one of the largest revenue sources for the district, accounting for **37.3%** of IGF revenues in FY 2022. However, when property rate collection changed hands, it critically impacted revenues. The takeover by the GRA during the year of reporting impacted a lot on the District IGF performance. Annual receipts are trending lower than those received during the previous fiscal year and are at **10.52%** of budgeted totals. The Assembly has revised its strategy and is looking forward to a more robust and vigorous collection in the coming year.

### ***Fee Fixing and Rate Imposition***

Charges, levies and fee of the Assembly were fixed by resolution of the Assembly after the draft fee fixing document was discussed thoroughly at Budget Committee meeting, F&A Sub-Committee meeting, Executive Committee meeting and General Assembly meeting. Processes have been initiated to gazette the Fee Fixing Resolution for 2024 and should be completed and the document gazette by January 2024. Prior to General Assembly's resolution, the relevant

stakeholders were consulted in the fixing of the fees and charges. Reactions gathered during the consultations were factored into fixing of the fees and charges.

### ***Administration of Revenue Collection***

Leadership involvement in IGF operations is crucial in improving the level of collection. For the Assembly to be able to effectively benefit from cooperation, an IGF Technical Working Team was constituted made up of the Chief Executive, Coordinating Director, Budget Analyst, Planning Officer, Finance Officer, Physical Planning Officer, MIS Officer/Statistician, Internal Auditor, Revenue Superintendent, Revenue Accountant and Works Engineer. The team went into full force in the last quarter of the year of reporting and the result was very impressive. The efforts will be sustained in the ensuing years.

### ***Enforcement of By-laws on Revenue***

The Assembly intended to rely heavily on inducing voluntary compliance by establishing good relationships with the ratepayers. Interaction with the ratepayers impacts on the public perception of the rating system. Rate payers voluntarily comply with rate payments when they become aware of their rights and believe they are treated fairly. There was periodic risk assessment to identify and eliminate any causes of non-compliance and finally, payment points were well distributed closer to payers to make it easier for them to pay. After exhausting all avenues to get ratepayers to make payment, the Assembly will get legal counsel to present the list of defaulters to the courts for summons to be served.

### ***Key policy outcome indicators and targets***

The District focused on 10 key policy outcome indicators relating to administrative efficiency, sound financial management, improved revenue mobilization, responsive governance, local economic development, health, water, sanitation and social protection. Targets were largely not fully achieved except in few areas such improved revenue mobilization and local economic development. Our inability to achieve the set targets were largely due to non-release of funds and in some cases, late release.

### ***Programme and projects***

The 2023 budget was anchored on six strategic budget programme such as: Management and Administration, Social Services Delivery, Infrastructure Delivery and Management, Economic Development and Environmental Management. Each of these programmes have a number of sub-programmes. In all, there are 17 sub-programmes being implemented. Resource allocations were equitably made for each of the programmes and sub-programmes taking into consideration the district needs as captured in the District Medium Term Development Plan (2021 – 2025). The budget never took on any project that was not in the DMTDP. Three capital projects were started within the year of reporting while two others were ongoing projects from previous years. All three projects which were started in the year were completed. However, full payment has not been complete. Amount outstanding are basically retentions. The budget implementation rate in most departments was relatively low owing to challenges which include but are not limited to delays in release of funds.

### ***Expenditure by economic classification***

Total Expenditures for the period amounted to **GHC7,667,395.38** (96.24% of the budget) compared to the 2022 target of **GHC5,655,139.72**. Compensation of Employees was **86.15%** above the target, amounting to **GHC3,765,132.78** against the target of **GHC2,022,637.00**. This outturn was driven by the overrun recorded due to posting of new officers to the District. Expenditure associated with the Use of Goods and Services amounted to **GHC1,625,671.25**. **8.6%**

below the target of **GHC1,778,484.00**. On a year-on-year basis, it represented an increase of 34.5 percent over the 2022 outturn. Capital Expenditure amounted to **GHC2,276,591.35** compared with a programmed target of **GHC4,165,848.00**, reflecting a budget outturn of 45.35 percent.

### ***Sustainable Development Goals Allocation Report***

On the SDGs, the District prioritized SDG Goal 1 and 4 due to the important role they play in socio-economic development. Thus, the Assembly continued the implementation of initiatives geared towards developing the requisite skills by investing in local economic development and provision of educational infrastructure. Heavy investment in the Akroso Market is intended to grow the local economy and provide job for the teaming women which will eventually reduce poverty in the district. The SDG that received low investment is SDG Goal 6 on Health. Not much was achieved under health during the period.

### ***Agriculture Modernization***

Over the reporting period, Assembly intensified its efforts at improving agriculture production and productivity in order to create jobs and improve food security through the Planting for Food and Jobs programme. The programme was implemented through modules including Planting for Export and Rural Development (PERD), Rearing for Food and Jobs (RFJ). The sector benefitted from government's investment in machinery, improved seeds and animal breeds, supply of fertilizer, warehouse construction, development of irrigation facilities as well as the provision of extension services to farmers.

### ***Publication of Document***

One key measure of good governance is the accountability and transparency of public institutions to citizens. The publication of the 2023 Budget Performance Reports is part of effort to be accountable and transparent to the people of Asene Manso Akroso District. The publication of this document provides the public with an integral informative tool to assess the Assembly on how public resources were mobilized and expended in the implementation of planned programmes and policies for the 2023 financial year. Other documents are published on the Assembly's website for the general public

### ***Challenges and recommendations***

#### **a. Sub-committee Membership**

The Local Governance Act, 2016 (Act 936) Section 23, sub-section (3) clearly states 'A member of the District Assembly other than the Presiding Member shall serve on at least one sub-committee during the tenure of office of that member.' By implication, every assembly member should belong to a sub-committee. The Asene Manso Akroso District Assembly has the five mandatory sub-committees and one other sub-committee. There are 31 Assembly Members (excluding the Presiding Member) who should all be serving on a sub-committee. Distributing the 31 Assembly Members over the six sub-committees, each sub-committee would have 5 Assembly Members.

There were seven (7) members of each of the five sub-committees implying that each assembly member was serving on two of the six sub-committees. This situation has huge financial implications for the Assembly. It swells up expenditure on sub-committees by 45% putting unnecessary strain on the IGF. The consequence is a cut in the proportion of the IGF recommended for capital expenditure which has implications for DPAT assessment.

#### **b. Cost of Revenue Collection**

There are 8 mechanized Revenue Collectors and 9 commission collectors. The total salary drawn by these 8 mechanized revenue collectors is **GHC208,413.21**. Meanwhile, the annual output of the 8 collectors is **GHC86,000**. This is unsustainable. The range of Revenue Collectors for the Assembly interacted with in the course of preparation of this document demonstrated needs to be trained in other skills such as record keeping skills; good communication and human relations skills; strong negotiation skills and computer knowledge/skills.

#### **c. Strengthening Sub-structures**

For revenue collection at the community level for which the Assembly was unable to send collectors, it would be prudent for the Assembly to operationalize the Zonal offices for this purpose. It was envisaged that collection of Rates and Fines by the three Zonal Councils would be more effective than the Assembly recruiting and sending revenue collectors who may not be familiar with the target area. The Zonal Councils were to retain fifty percent of all revenues collected by them from items devolved to them by the Assembly. The 50% retained was used to defray the cost of operation and maintenance of the administration and services delivered within the area of their jurisdiction. It is also important to encourage the Councils to keep records of all rateable persons and properties.

#### **d. Lorry Park at Akroso**

Akim Akroso seems to be a major commercial centre within the District, however, there is no identifiable lorry park. The Assembly could start looking for a convenient location to operate a lorry park. This can help open up the town for more commercial activities and grow the local economy.

#### **e. Mobility**

The District Assembly needs to acquire vehicles for use by the various departments in discharge of their mandate especially, Revenue Collection and the District Planning and Coordinating Unit both need a vehicle to be able to function efficiently and effectively. The communities in the District are far apart. Revenue collectors/Revenue Taskforce find it difficult to work effectively as a result of mobility challenges. It recommended that the Assembly budget adequately to purchase motorbikes for revenues to reduce their stress.

#### **f. Staff Development**

The Regional Coordinating Council stresses on teamwork and capacity building. Management is encouraging staff to build their capacity with assistance from the capacity building budget line for staff.

#### **g. Public Education**

Effective and efficient revenue mobilization always start with sensitization. There are various mediums of communication that the Assembly could use to reach out to the people, such as radio, durbars, through the religious groupings, through chiefs and elders, posters and flyers.

#### **h. Prompt Payment of Commission**

In order to properly manage revenue collection and address leakages, it is recommended that Management adopts prompt payment of commissions to commission revenue collectors. It is also recommended to introduce a reward system to motivate Revenue Collectors.

## POLICY OUTCOME INDICATORS AND TARGETS

Outcome Indicator Description	Unit of Measurement	Base Line - 2022		Latest Status - 2023		Target for 2024		Remarks
		Target	Actual	Target	Actual	Target	Actual	
Enhance administrative efficiency and responsiveness of service delivery of the Assembly	Frequency of supply of service delivery inputs	Quarterly	Quarterly	Quarterly	Quarterly	Quarterly	-	
	Average time taken to process requests	2 days	2 days	2 days	2 days	2 days	-	
Ensure sound financial management of the Assembly	% of financial irregularity of total expenditure	0.00%	0.01%	0.00%	0.00%	0.00%		
Improved internally generated revenue performance	Year-on-year IGF growth	20%	8%	20%	22%	20%	-	
Responsive governance and citizen participation in decision making	% of stakeholder participation in decision making	90%	78%	95%	90%	90%	-	
Deepened transparency and public accountability	Published external audit reports on website and notice board	Yes	Yes	Yes	Yes	Yes	-	
Affordable, equitable, easily accessible and Universal Health Coverage (UHC)	% of functional CHPS zones with compound	80%	77%	80%	77.7%	80%	-	
Improved access to safe and reliable water supply services	Water coverage	70%	63%	86%	65%	80%	-	
Improved production efficiency and yield	Average volume of food crop produced as a percentage of total production	60%	74%	80%	65%	85%	-	
Improved sanitation	Year-on-year increase in household toilet	12%	20%	25%	22%	30%	-	
Transparency in disbursement of disability funds	% of disability funds disbursed to support PWDs	95%	96%	100%	96%	100%		

## **PART C: STRATEGIC OVERVIEW OF THE DISTRICT**

### **VISION**

To become a thriving and sustainable community that preserves our cultural heritage, fosters economic growth and ensures a high quality of life for all residents of Asene Manso Akroso District.

### **MISSION**

Our mission is to promote inclusive development, empower our residents and protect our natural environment. We aim to achieve this by fostering collaboration and supporting local businesses.

### **GOAL:**

The goal of the Asene Manso Akroso District Assembly is to work in partnership with all stakeholders through effective local government administration to ensure efficient and sustainable service delivery.

### **CORE FUNCTIONS:**

The core functions of the Asene Manso Akroso District Assembly conferred under sections 12 and 13 of the Local Governance Act, 2016 (Act 936) are summarized as follow:

1. Exercise of political and administrative authority in the District
2. Exercise of deliberative, legislative and executive functions
3. Planning and development control of all infrastructure within the District
4. Promotion of local economic development
5. Provision of public safety and security
7. Provision of educational infrastructure for basic schools
8. Provision of infrastructure for primary healthcare services
9. Provision of a sound sanitary and healthy environment
10. Provision of markets and lorry parks within the District

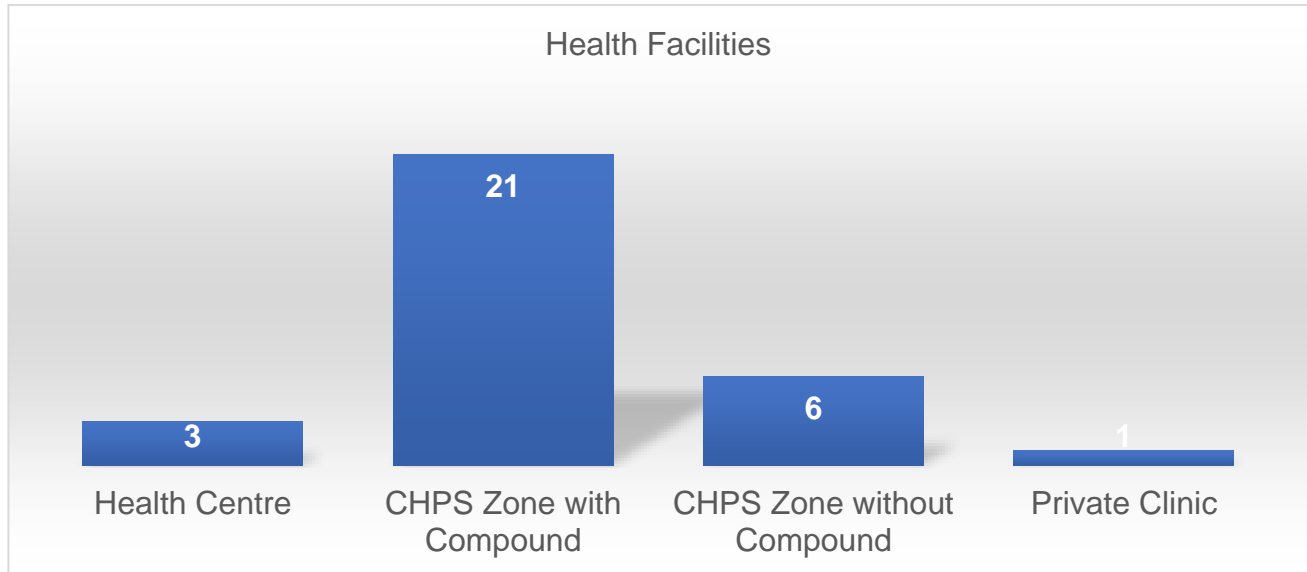
### **POLICY OBJECTIVES**

1. Ensure responsive, inclusive & representative decision-making at all levels
2. Strengthen domestic resources mobilization to improve capacity for revenue collection
3. Ensure sustainable food production systems, implement resilience & regenerative agricultural practices
4. Development of quality, sustainable & resilience infrastructure to support economic development & human well-being
5. Provide access to safe, affordable, accessible & sustainable transport system for all
6. Achieve universal health coverage, inclusive financing, risk protection, access to quality health-care services
7. Support and strengthen local communities in implementing water and sanitation
8. Ensure free, equitable and quality education for all by 2030
9. Implement social protection systems & measures for the poor and vulnerable
10. Enhance inclusive urbanization & capacity for participation in human settlement management in all countries
11. Provide universal access to safe, inclusive, green public spaces
12. Build resilience of people in vulnerable situations, reduce exposure to climate disaster

## DISTRICT ECONOMY

### Health

There is 1 private hospital, 3 health centres and 27 CHPS compounds in the district with a staff strength of about 191 serving a population of 77,498. Access to proper healthcare is a challenge due to inadequate health facilities and logistics.



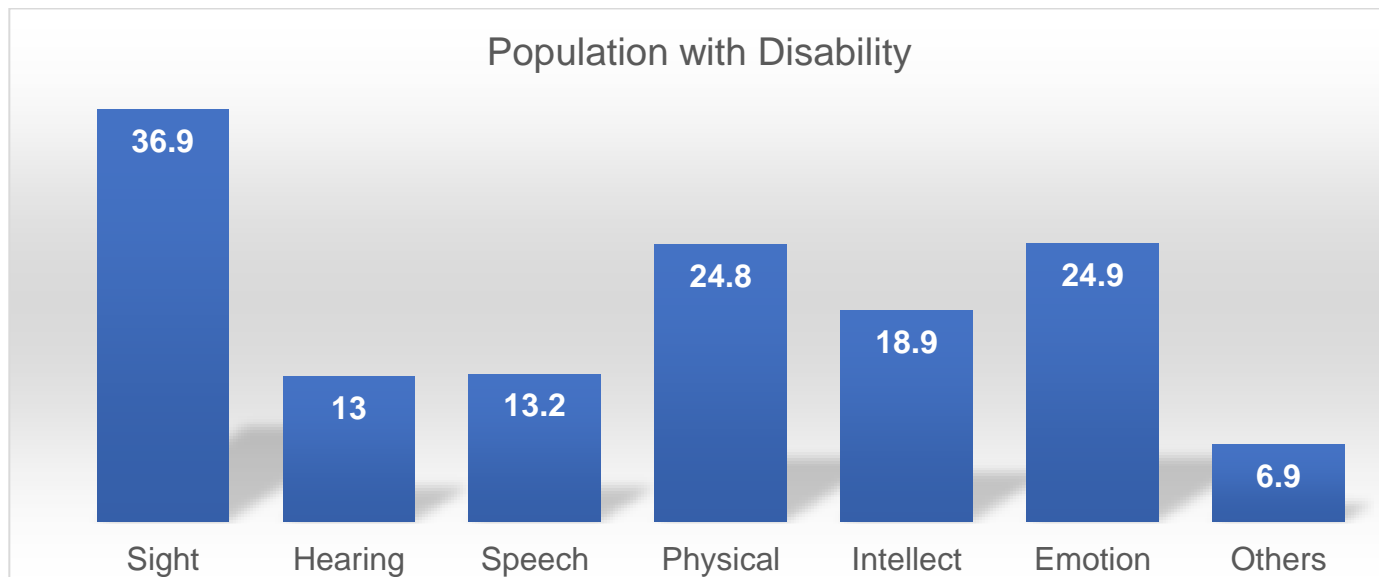
### Education

Enrolments in schools are skewed towards males with a gap of 4.5 percent. The ratio of male to female continue to narrow and approaching 1:1. The District has a total of 1,290 teachers for all levels for enrolment of 27,099 pupils. There are 160 public basic schools, 102 private basic schools, and 2 public SHS.

Level	No. of Facilities	Net Enrolment Rate	School Enrolment		Number of Teachers		Total	Pupil-teacher Ratio	
			Male	Female	Trained	Untrained		District	Standard
KG	93	15.7	2,512	2,458	90	83	173	18:1	30:1
Primary	92	44.6	6,501	6,372	303	273	576	16:1	35:1
JHS	79	20.1	2,706	2,480	243	107	350	12:1	24:1
SHS	2	19.5	2,111	1,959	191	-	191	21:1	20:1
Tech/Voc.	-								0
<b>Total</b>	<b>266</b>		<b>13,830</b>	<b>13,269</b>			<b>1290</b>		-

### Disability

About 3.5% of the total population has one form of disability or the other. PWDs are slightly higher among females (3.6%) than males (3.3%). Sight disability is the most common form in the district.



#### **Agriculture**

Agriculture employs 55% of the labour force. The sector consists mainly of crop farming and livestock keeping. The total area of land under cultivation in the district is about 27,105 hectares. Farmers mostly use simple tools like cutlasses and hoes. People still practice rain fed agriculture because of the absence of irrigation equipment and limited knowledge on irrigation development. Households keep livestock or poultry on free range. Soil type is suitable for cocoa, oil palm, rubber as plantation crop and cassava as industrial raw material. The estimated AEA- Farmer Ratio in the District presently stands at 1:10,695 with a gap of 17 AEAs

#### **Road Network**

The estimated length of trunk and feeder roads in the district is 56.1km and 155.48km respectively. Over 40% of roads surfaces are in poor conditions. They are full of potholes reducing their ability to support effective transportation in the district.

#### **Water and Sanitation**

The district has 65% potable water coverage. There is still more to do in terms of provision of potable water. The general sanitation situation in the district leaves much to be desired. There are two approved final disposal sites at Akroso and Asene. Of the 150 communities, not a single one is declared Open Defecation Free (ODF).

S/N	Description	Number
1	Number of communities	150
2	Communities declared ODF	0
3	Final Disposal Sites	2

#### **Tourism**

The “Biggest Tree” in West Africa is found in the District at Aprokumase. The tree is 12m in circumference and 66.5m tall. The district is endowed with 2 Forest Reserves which are resourceful in the requisite flora and fauna.

#### **Environment**

Two major rainy seasons were prominent (May – July and August – November) but in recent years the minor season is largely less noticeable. Rains are now more torrential and compact than previously known which causes flooding.

Average annual temperature in recent years is also slightly higher. Environmental degradation through improper methods of farming that exposes the soils to erosion is a serious problem. People also continue to harvest forest resources indiscriminately thus degrading the environment. The high demand for sawn wood has increased the commercialization of timber resources without the commensurate regeneration of the forest through tree planting. These activities are therefore causing the rapid disappearance of the forest vegetation.

### **Institutional Capacity**

All the departments are headed by senior officers of which about 52% possess Masters degrees. At the apex of the government bureaucracy is the District Coordinating Director who is responsible for coordinating the activities of the departments, units and agencies. The Assembly has staff strength of 85 mechanized staff and 13 on IGF. However, the human resource mix is skewed in favour of males constituting 72% as against 28% females. The age categorization shows a greater percentage of the staff is within the middle age with varied years of working experience.

### **Key Issues/Challenges**

- Limited access to finance by micro and small-scale enterprises (MSEs).
- Insufficient Social Protection Interventions
- Over dependence on rain-fed agriculture and prevalence of pests and diseases
- Inadequate human and logistical capacities for land use planning.
- Inadequate access to quality potable water.
- Poor hygiene practices among both rural and urban communities
- Weak substructures and inadequate logistics for effective work at the Town Councils.
- Inadequate health facilities, logistics and skilled personnel
- Poor road conditions
- Post-harvest losses

## MONITORING AND EVALUATION MATRIX FOR PROGRAMME BASED BUDGET

### Budget Programme Title: Management and Administration

National Objective: Ensure responsive, inclusive and representative decision making at all levels								
Programme Objective: Delivers administrative support services for efficient and effective operations of the Assembly								
Sub-Programme	Type of Indicator	Description of Indicator	Unit of Measure of Indicator	Baseline (2022) Actuals	Period 2023			Remarks
					Budget Year Target	Annual Actual	Variance	
General Administration	<b>Outcome 1: Enhanced Administrative efficiency of the Assembly</b>							
	Output 1.1	Quarterly management meetings organized	No. of quarterly meetings held	4	4	4		All 4 meetings held
	Output 1.2	Procurement of office supplies and consumables	No. of time stationeries supplied	4	4	4		Office supplies are distributed quarterly
Finance and Audit	<b>Outcome 2: Sound financial management of the Assembly</b>							
	Output 2.1	Annual growth of IGF by at least 10%	Percentage growth	10%	15%	10%	5%	Due to take over of Property Rate by government leading to low activities
	Output 2.2	Internal Audit Operations	Audit plan prepared by	January	January	January		
Human Resource Management	<b>Outcome 3: Improved HR information gathering and management to enhance timely decision making</b>							
	Output 3.1	Capacity building, staff development through seminars, workshops and training conferences.	No. of workshops/ training as at December 31st	6	4	2	2	Target not achieved due to inadequate funds
	Output 3.2	Human Resource Database management	No. of updates as at December 31st	12	12	12	-	All 12 updates done
Planning, Budgeting, Coordination and Statistics	<b>Outcome 4: Enhanced preparation of short, medium and long-term development plans and budgets that fit into the District's needs.</b>							
	Output 4.1	Monitoring and evaluation of development projects	Progress Report submitted by	Quarterly	Quarterly	Quarterly		All quarterly reports were submitted
	Output 4.2	Public sensitization and information dissemination	No. of public forums held	2	2	2	-	2 Town Hall meetings organized
Legislative Oversights	<b>Outcome 4: Strengthened Assembly Members' skills and capacity to effectively scrutinize, monitor and evaluate revenue and expenditure estimates, bye-laws, contracts and proposals</b>							
	Output 5.1	Executive Committee reports considered	No. of reports tabled and scrutinized	3	3	3	-	GA met 2 times and 3 reports were tabled
	Output 5.2	General Assembly, Executive Committee and Sub-Committee meetings	No. of public engagement for consideration of issues	3	3	3	-	All 3 GA meetings were preceded by public engagement

## Budget Programme Title: SOCIAL SERVICES DELIVERY

National Objective: Accelerate the provision of basic social services and enhance the potential of the people to contribute to national development.								
Programme Objective: Improve equitable access to basic social services within the district and build potentials of the people to contribute to national development								
Sub-Programme	Type of Indicator	Description of Indicator	Unit of Measure of Indicator	Baseline (2022) Actuals	Period 2023			Remarks
					Budget Year Target	Annual Actual	Variance	
Education, Youth and Sports Services	<b>Outcome 1: Equitable access to good-quality child-friendly Universal Basic Education</b>							
	Output 1.1	Construction of classroom blocks and provision of school furniture	No. of classroom blocks completed with furniture	2	2	1	1	The two classroom blocks could not be achieved due to insufficient funds
	Output 1.2	Undertake school inspection and supervision in all circuits	No. of schools inspected	50	50	50	-	All 50 schools were visited
Public Health Services and Management	<b>Outcome 2: Universal health coverage through improved health delivery services</b>							
	Output 2.1	Provision of health infrastructure and logistics	No. of health infrastructure completed with health logistics	2	2	1	-	The second is ongoing
	Output 2.2	Health education, public health services and health hygiene	No. of public forums organized	10	10	8	2	Due to insufficient fund
Social Welfare and Community Development	<b>Outcome 3: Well integrated vulnerable persons, persons with disability, the excluded and the marginalized into the mainstream of society.</b>							
	Output 3.1	Gender Empowerment & Mainstreaming and Social Protection activities	No. interventions implemented	3	4	3	1	Due to insufficient funds
	Output 3.2	Business incubators established for PWDs	No of PWD business incubators established	12	12	6	6	Due to insufficient funds
Birth and Death Registration Services	<b>Outcome 4: Register of all occurrences of births and deaths in the District by way of demographic data for development planning</b>							
	Output 4.1	Births and Deaths Registration coverage improved	No. of births and deaths registered	120	130	109	21	Insufficient funds
	Output 4.2	Public sensitization on birth and death registration	No. of public forums held	4	4	2	2	Insufficient funds
Environmental Health and Sanitation Services	<b>Outcome 5: Safe and healthy environment that minimize illnesses</b>							
	Output 5.1	Health and hygiene education	No. of education forums organized	6	5	3	2	Logistics
	Output 5.2	Health screening of food vendors	No. of food vendors screened	2,300	3,000	3,000	3,145	Mop up still ongoing

## Budget Programme Title: INFRASTRUCTURE DELIVERY AND MANAGEMENT

<b>National Objective: Development of quality, sustainable and resilience infrastructure to support economic development and human being</b>								
<b>Programme Objective: Ensure sustainable development, construction and general maintenance of all public infrastructure and promotion of a sustainable, spatially integrated and orderly development of human settlements to support socio-economic development</b>								
Sub-Programme	Type of Indicator	Description of Indicator	Unit of Measure of Indicator	Baseline (2022) Actuals	Period 2023			Remarks
					Budget Year Target	Annual Actual	Variance	
Physical and Spatial Planning Development	<b>Outcome 1: A sustainable, spatially integrated and orderly development of human settlements to support socio-economic development</b>							
	Output 1.1	Digitization of records	No. of sheets digitized	15	17	20	5	Digitalization is one off
	Output 1.2	Street Naming and Property Addressing	No. of properties and streets numbered	103	96	100	81	
Public Works, Rural Housing and Water Management	<b>Outcome 2: Architectural, quantity surveying, structural/civil, electrical, mechanical engineering, water and estate management services</b>							
	Output 2.1	Maintenance Plan implemented	% of activities in the plan implemented	70%	82%	80%	69%	Late release of funds
	Output 2.2	Drainage Master Plan implemented	% of activities in the plan implemented	90%	40%	80%	55%	Insufficient funds
Roads and Transport Services	<b>Outcome 3: Data availability for planning and development of the District's transportation infrastructure</b>							
	Output 3.1	Spot improvement and reshaping of feeder roads	Km of feeder roads reshaped	14km	17km	20km	21km	Road surfaces damage during rainy season
	Output 3.2	Maintenance of streetlights	No. of street lights installed, repaired and maintained	500	350	300	290	More streetlights required

## Budget Programme Title: ECONOMIC DEVELOPMENT

<b>National Objective: Formulate, develop and implement programmes aimed at encouraging rural self-employment and informal enterprises among the economically active population to enable them contribute effectively to the growth and the diversification of the economy.</b>								
<b>Programme Objective: To expand opportunities for job creation and reduce food and nutrition insecurity through modernized agriculture</b>								
Sub-Programme	Type of Indicator	Description of Indicator	Unit of Measure of Indicator	Baseline (2022) Actuals	Period 2023			Remarks
					Budget Year Target	Annual Actual	Variance	
Trade, Tourism and Industrial Development	<b>Outcome 1: Improved entrepreneurial skills and access to credit and markets for small scale enterprises</b>							
	Output 1.1	Facilitating SMEs access to Business Development Services	No. of SMEs trained in financial literacy program	80	55	100	68	New businesses spring up all the time
	Output 1.2	Promotional campaign designed and implemented	No. of promotional activities organized	3	1	4	1	Lack of sponsorship hindering progress
Agricultural Services and Management	<b>Outcome 2: Increased productivity of priority commodities through the use of improved agricultural inputs and Good Agricultural Practices (GAP).</b>							
	Output 2.1	Farm visits on extension services	No. of visits	120	108	120	114	Insufficient funds
	Output 2.2	Build capacity of farmers in good housing for poultry and small ruminant	No. of farmers trained	80	73	100	88	There is success story in this regard

## Budget Programme Title: ENVIRONMENTAL MANAGEMENT

National Objective: Build resilience of people in vulnerable situations, reduce exposure to climate disasters								
Programme Objective: Reduced disaster risks and exposure to climate disasters across the District								
Sub-Programme	Type of Indicator	Description of Indicator	Unit of Measure of Indicator	Baseline (2022) Actuals	Period 2023			Remarks
					Budget Year Target	Annual Actual	Variance	
Disaster Prevention and Management	<b>Outcome 1: Coordinated rehabilitation and reconstruction of social facilities destroyed by fire, floods, rainstorms and other disasters.</b>							
	Output 1.1	Public awareness programmes	No of field trips on disaster education	60	55	50	50	All activities were implemented
	Output 1.2	Disaster management operations	No. of mitigation measures	30	30	40	25	Insufficient funds
Natural Resources Conservation and Management	<b>Outcome 2: Incorporated concept of tree planting and the creation of green belts or green ways in and around communities.</b>							
	Output 2.1	Afforestation interventions implemented	No. of seedlings raised and supplied	1000	500	1000	600	Insufficient funds
	Output 2.2	Sensitization programme on climate change	No. of radio discussions held	12	6	12	8	Insufficient funds

## PART D: KEY FINANCIAL PERFORMANCE BY PROGRAMME FOR THE PERIOD

FINANCIALS											
S/N	BUDGET PROGRAMME/ SUB-PROGRAMME NAME	APPROVED BUDGET (2023)	TOTAL APPROVED BUDGET BY FUND SOURCE					BUDGET (All Funding Sources)	ACTUAL EXPENDITURE	PROJECTIONS FOR 2024	
			GOG	DACF-RFG	IGF	DP FUND	DACF				
P1	<b>MANAGEMENT AND ADMINISTRATION</b>	<b>2,140,484.00</b>	1,017,258.00		245,591.00			598,939.00	<b>2,140,484.00</b>	<b>1,993,522.80</b>	<b>3,073,711.00</b>
SP1.1	General Administration	1,861,789.00							1,861,789.00	1,714,429.60	2,393,773.00
SP1.2	Finance and Audit	55,000.00			55,000.00				55,000.00	59,805.68	114,000.00
SP1.3	Human Resource	181,297.00	63,296.64	55,000.00	33,000.00			30,000.00	181,297.00	179,417.1	240,324.00
SP1.4	Planning, Budgeting, Coordination and Statistics	42,397.00	32,397.00		10,000.00				42,397.00	39,870.46	185,614.00
SP1.5	Legislative Oversight										140,000.00
	<b>Total Programme 1</b>	<b>2,140,484.00</b>	<b>1,112,951.64</b>	<b>55,000.00</b>	<b>98,000.00</b>			<b>628,939.00</b>	<b>2,140,484.00</b>	<b>1,993,522.80</b>	<b>3,073,711.00</b>
P2	<b>SOCIAL SERVICES DELIVERY</b>	<b>2,019,424.00</b>							<b>2,019,424.00</b>	<b>1,686,826.98</b>	<b>3,028,755.00</b>
SP2.1	Education, Youth and Sports Services	595,318.00			5,000.00			590,318.00	595,318.00	506,048.1	1,209,849.00
SP2.2	Public Health Services and Management							-			
SP2.3	Social Welfare and Community Development	229,151.00	72,151.36		12,000.00			144,999.64	229,151.00	168,682.69	596,637.00
SP2.4	Births and Deaths Registration Services										53,417.00
SP2.5	Environmental Health and Sanitation Services	1,194,955.00	284,614.00		45,000.00			865,341.00	1,194,955.00	<b>1,012,096.19</b>	808,308.00
	<b>Total Programme 2</b>	<b>2,019,424.00</b>	<b>356,765.36</b>		<b>62,000.00</b>			<b>1,600,658.64</b>	<b>2,019,424.00</b>	<b>1,686,826.98</b>	<b>3,028,755.00</b>
P3	<b>INFRASTRUCTURE DELIVERY AND MANAGEMENT</b>	<b>792,286.00</b>							<b>792,286.00</b>	<b>766,739.54</b>	<b>993,517.00</b>
SP3.1	Physical and Spatial Planning Development	103,397.00	36,396.88		17,000.00			50,000.12	103,397.00	99,676.14	197,881.00
SP3.2	Public Works, Rural Housing and Water Management	688,891.00	197,609.00	86,195.00	125,149.00			279,938.00	688,891.00	677,063.40	795,636.00

SP3. 3	Roads and Transport Services									
	<b>Total Programme 3</b>	<b>792,286.00</b>	<b>234,005.88</b>	<b>86,195.00</b>	<b>142,149.00</b>		<b>329,938.00</b>	<b>792,286.00</b>	<b>766,739.54</b>	<b>993,517.00</b>
P4	ECONOMIC DEVELOPMENT	<b>2,914,774.00</b>						<b>2,914,774.00</b>	<b>2,530,240.48</b>	<b>1,944,983.00</b>
SP4. 1	Trade, Tourism and Industrial Development	2,201,262.00		2,180,262.00	11,000.00		10,000.00	2,201,262.00	2,024,192.38	1,305,644.00
SP4. 2	Agricultural Services and Management	713,512.00	263,823.36	144,492.00	7,000.00	118,197.00	179,999.64	713,512.00	506,048.1	639,340.00
	<b>Total Programme 4</b>	<b>2,914,774.00</b>	<b>263,823.36</b>	<b>2,324,754.00</b>	<b>18,000.00</b>	<b>118,197.00</b>	<b>189,999.64</b>	<b>2,914,774.00</b>	<b>2,530,240.48</b>	<b>1,944,983.00</b>
P5	ENVIRONMENTAL AND SANITATION MANAGEMENT	<b>100,000.00</b>						<b>100,000.00</b>	<b>690,065.58</b>	<b>81,335.00</b>
SP5. 1	Disaster Prevention and Management	100,000.00					100,000.00	<b>100,000.00</b>	690,065.58	71,335.00
SP5. 2	Natural Resources Conservation and Management									10,000.00
	<b>Total Programme 4</b>	<b>100,000.00</b>					<b>100,000.00</b>	<b>100,000.00</b>	<b>690,065.58</b>	<b>81,335.00</b>

**PART E: SUMMARY OF EXPENDITURE BY ECONOMIC CLASSIFICATION**

<b>EXPENDITURE ITEM</b>	<b>APPROVED BUDGET (2023)</b>	<b>ACTUAL EXPENDITURE</b>	<b>PROJECTIONS FOR 2024</b>
Compensation of Employees	2,022,637.16	3,765,132.78	3,628,966.00
Goods and Services	1,778,484.43	1,625,671.25	2,403,095.00
Capital Expenditure	4,165,846.95	2,276,591.35	3,090,240.00
<b>Total</b>	<b>7,966,968.54</b>	<b>7,667,395.38</b>	<b>9,122,301.00</b>

**PART F: MMDAs CASH POSITION**

<b>ACCOUNTS</b>	<b>ACCOUNT BALANCES AS AT 31<sup>ST</sup> DECEMBER, 2023</b>
GoG Sub CF	8,413.55
IGF	144,500.62
DACF-RFG	7,882.27
DACF	3,710.64
Donor	10,248.34
** Other Accounts	-
<b>Total Cash position</b>	<b>174,755.42</b>

**PART G:**

**(i): SUMMARY OF 2023 IGF PERFORMANCE BY REVENUE ITEMS FOR THE PERIOD**

<b>REVENUE CATEGORIES</b>	<b>BUDGET</b>	<b>ACTUAL COLLECTION</b>	<b>REMARKS</b>
Property Rate	195,000.00	59,529.45	
Other Rates	1,000.00	188.00	
Fees	154,00.00	150,196.50	
Fines	2,500.00	23,239.91	
Licenses	174,240.00	225,635.12	
Land	29,000.00	107,376.09	
Rent	10,000.00	186,060.00	
Investment	-	-	
Sub-Totals	565,740.00	752,225.07	
Royalties			
<b>Total</b>	<b>565,740.00</b>	<b>752,225.07</b>	

**(ii): EXPENDITURES ON 2023 IGFS BY ECONOMIC CLASSIFICATION**

<b>EXPENDITURE ITEM</b>	<b>APPROVED BUDGET</b>	<b>ACTUAL EXPENDITURE</b>
Compensation of Employees	111,092.00	102,701.11
Goods and Services	341,500.00	450,974.63
Capital Expenditure	113,148.00	52,941.60
<b>TOTALS</b>	<b>565,740.00</b>	<b>606,617.34</b>

**PART H: STAFF ESTABLISHMENT BY GRADE (GOG ONLY)**

<b>S/N</b>	<b>GRADE/POSITION</b>	<b>No. at post as at 31<sup>st</sup> December 2022</b>	<b>No. at post as at December 2023</b>
1	Deputy Director	1	1
2	Assistant Director IIA	0	1
3	Assistant Director IIB	6	4
4	Development Planning Officer	1	1
5	Senior Budget Analyst	1	1
6	Budget Analyst	0	1
7	Assistant Budget Analyst	4	3
8	Assistant Budget Officer	2	2
9	Procurement Officer	1	1
10	Assistant Procurement Officer	1	1
11	Procurement Assistant	1	1
12	Senior Internal Auditor	1	1
13	Internal Auditor	1	1
14	Assistant Internal Auditor	3	3
15	Stenographer GD. II	1	1
16	Headman Labourer	1	1
17	Sanitary Labourer	4	4
18	Prin. Executive Officer	1	1
19	Senior Executive Officer	2	2
20	Higher Executive Officer	1	1
21	Executive Officer	2	2
22	Assistant Programmer	1	1
23	Driver GDIII	4	4
24	Human Resource Manager	1	1
25	Assistant HRM	1	1
26	Assistant Statistician	1	1
27	Assistant Physical Planning	2	3
28	Account Technician	1	1

29	Snr. Accountant	1	1
30	Assistant Accountant	2	2
31	Prin. Account Technician	1	1
32	Engineer	1	1
33	Assistant Engineer	1	0
34	Technician Engineer	1	1
35	Quantity Surveyor	1	1
36	Prin. Technician Officer	1	1
37	Revenue Superintendent	4	4
38	Senior Revenue Inspector	1	1
39	Higher Revenue Inspector	2	4
40	Revenue Inspector	3	3
41	Revenue Collector	1	0
42	Senior Community Development Officer	1	2
43	Social Development Officer	1	1
44	Senior Social Development Officer	1	1
45	Assistant Social Development Officer	1	1
46	Senior Social Development Assistant	1	1
47	Prin. Social Development Assistant	1	1
48	Prin. Env. Health Officer	2	2
49	Snr. Env. Health Officer	1	1
50	Env. Health Officer GD I	1	2
51	Env. Health Assistant	5	5
52	Snr. Agric. Officer	1	1
53	Asst. Agric. Officer	3	3
54	Chief Technician	1	0
55	Agric. Extension Officer	3	3
56	Animal Production Officer	2	2
57	Yard Foreman	1	1
	<b>Total</b>	<b>92</b>	<b>91</b>

## PART I: IGF STAFF BY NON-ESTABLISHED POST

S/N	GRADE	No. at post as at 31 <sup>st</sup> December 2022	No. at post as at December 2023
1	Security	4	4
2	IT	1	1
3	Account	2	1
4	Messenger	0	1
5	Cleaner	4	4
6	Cook	1	1
7	Admin. Assistant	1	1
8	Revenue Collector	1	1
9	Client Service	1	1
10	Electrician	1	1
11	Drivers	4	0
	<b>TOTAL</b>	<b>20</b>	<b>16</b>

## PART J: ACTIONS TAKEN TO IMPLEMENT THE RECOMMENDATIONS IN THE 2022 AUDIT COMMITTEES REPORT

S/N	RECOMMENDATIONS BY AUDIT COMMITTEE	ACTIONS TAKEN	REMARKS
1	The district finance officer must ensure that all payment vouchers are acquitted with receipt attached and on time	The necessary document had been attached and payment vouchers acquitted.	Done
2	DCD and DFO are to ensure that Non- Mechanized Staff Salaries are paid latest by the first week in the subsequent months.	Recommendation strictly adhered to	Done
3	Management should open or operate a separate bank acc. Soley purposely for the payment of commissions to collectors. Also, outstanding debts owe commission collectors should be paid immediately without further delay.	Management has reactivated the dormant Bank Account at Bosome Rural Bank- Manso, solely for deposit from commission collectors and payment of the commission and outstanding debts had since been paid regularly	Done
4	The District Finance Officer should ensure that the income Tax for the Non- Mechanized staff are paid on time henceforth.	The income Tax had been remitted to the Ghana Revenue Authority and receipt available for verification.	Done
5	Management should resource the HR Department with adequate files to enable it create personal files for each staff	The recommendation was noted for compliance and the HR Department had been provided with adequate files. Personal files for these 37 officers have been opened accordingly.	Done
6	Management should ensure that the scheduled officer in charge of that GCR is called upon to pay the amount owed by him or her immediately.	The said revenue had been paid; receipt available for verification. The Audit Committee had verified the receipts	Done
7	Management should ensure that, all due processes are followed and the DFO should that authorize payment for activities other than those activities budgeted for.	Recommendation well noted for compliance and the warrant had been attached to the P and had been verified.	Done
8	DCD/DFO must ensure that taxes are paid and on time	Tax had been remitted to the GRA	Recommendation duly followed.
9	DCD/DFO should make sure money is not paid for work not done	Contractor was not paid the sum of GH 1,500.00	Directives duly followed.
10	Management should not allow the procurement officer be in charge of stores anymore but instead assign a different Officer to be in charge of stores	The directive by the committee strictly adhered to. A new storekeeper has been posted to the district. Therefore, the store and procurement units are now segregated	Fully implemented.
11	Memos must be attached to the PVs and submitted to the Audit Committee for verification.	Recommendation strictly followed and submitted to the Audit Committee for verification.	Done
12	Management should set target for all revenue collectors and submit same for verification and comments by the Audit Committee.	Recommendation strictly followed and target have been set for the Revenue Collectors verified	Directives duly followed. Implementation Ongoing.

13	DCD/DFO should make sure that casual Workers are paid based on the minimum wage.	Anomaly regularized and Casual Workers are paid based on the minimum wage as per the directive	Implementation Ongoing
14	DFO should task one of the officers in the account unit to regularly check log books and ensure the logging of fuel in the vehicle log books.	Directive adhered to and fuel fully accounted for in the log books.	Implementation Ongoing
15	Transport Officer should always ensure that journeys made by the official vehicles are authorized in the their	Journeys undertaken have been duly authorized by benefiting Officers logbooks by benefiting officers	Implementation Ongoing
16.	Management should set target for the Revenue Collectors. Audit Committee tasked at the end of the year to assess and ascertain if targets were reviewed as decided by Management.	Target have been set for the Revenue Collectors for the year. Management has instituted monthly performance review to assess performance of collectors.	Implementation Ongoing

### PART K: DETAILS OF ON-GOING PROJECTS

S/N	Name of Project and Location (a)	Contract Sum (b)	Variations in Contract sum	Total Revised Contract Sum (c)	Actual Payments to date	Balance	Payment made as at Dec. 2023	Projections for 2024	***Remarks
1	Completion of 1 No. CHIP Compound at Mofram	455,924.60		455,924.60		97,896.45	358,028.15	97,896.45	
2	Completion of 1No. -unit Teachers Quarters at Suponsu	199,446.77		199,446.77		91,963.37	107,483.40	91,963.37	
3	Construction of 1 No. 2 Storey 24- unit lockable stores at Akroso	1,089,034.00		1,089,034.00		224,417.65	864,616.35	224,417.65	
4	Plastering & Joinery of Atweaman SHS Library Complex	547,786.40		547,786.40		447,786.40	100,000.00	447,786.40	

\*\*\*Remarks should include status of completion

## PART L: CONCLUSION

Internally Generated Fund mobilization has improved considerably but remains low relative to the size of the district economy. In 2024, improvement in revenue performance will continue through a combination of ongoing improvements in collection of property rates, licenses, royalties, and prudent investment drive. Sustained internally generated fund is also projected to increase through mapping out strategies to increase revenue from fees by mounting additional revenue barriers at the other exit points of the district.

The Assembly will also embark on massive education campaign on the need to pay taxes. This will be supported with public forums where the people will have the opportunity to ask questions and demand what their taxes are being used for. We hope that by this the people will come to appreciate that, decentralization demands that they pay taxes to their local authority for the development of their community.

The Assembly will continue to strengthen its prudent expenditure management and revenue mobilization drive as well as supervisory role in ensuring that value for money is obtained for every contract awarded. We are also focusing on the completion of on-going projects.

In view of the fact that the amount of investment needed for infrastructural projects is well beyond what Central Government releases to the Assembly alone can support, the Assembly is pursuing programmes to attract private sector investments in support of infrastructure and other development strategies. It is expected that in-flows of outstanding Central Government transfers and timely releases of funds in 2024 will improve as well as budget support from other donor sources for our accelerated development agenda.

The Assembly will continue to intensify its efforts to accelerate the provision of vital infrastructure and promote entrepreneurship and improve upon the delivery of security and social protection services. The Assembly seeks to leverage and unleash the vast potential of the public and private sectors to propel the investments required to transform the fortunes of the district economy. It places agriculture modernization at the heart of the district programme while ensuring that the interconnectedness of the various sectors of the economy are deepened to accelerate and hasten the growth of the local economy. This objective of accelerating the infrastructure stock of the District to promote the local economy development showed in the construction of Akroso Market at Akroso. All of DPAT IV allocation was invested in the construction of the Akroso Market to boost the local economy.