DEDA

DORMAA EAST DISTRICT ASSEMBLY

MID-YEAR BUDGET REVIEW

2026

MID-YEAR BUDGET REVIEW/ SUPPLEMENTARY BUDGET

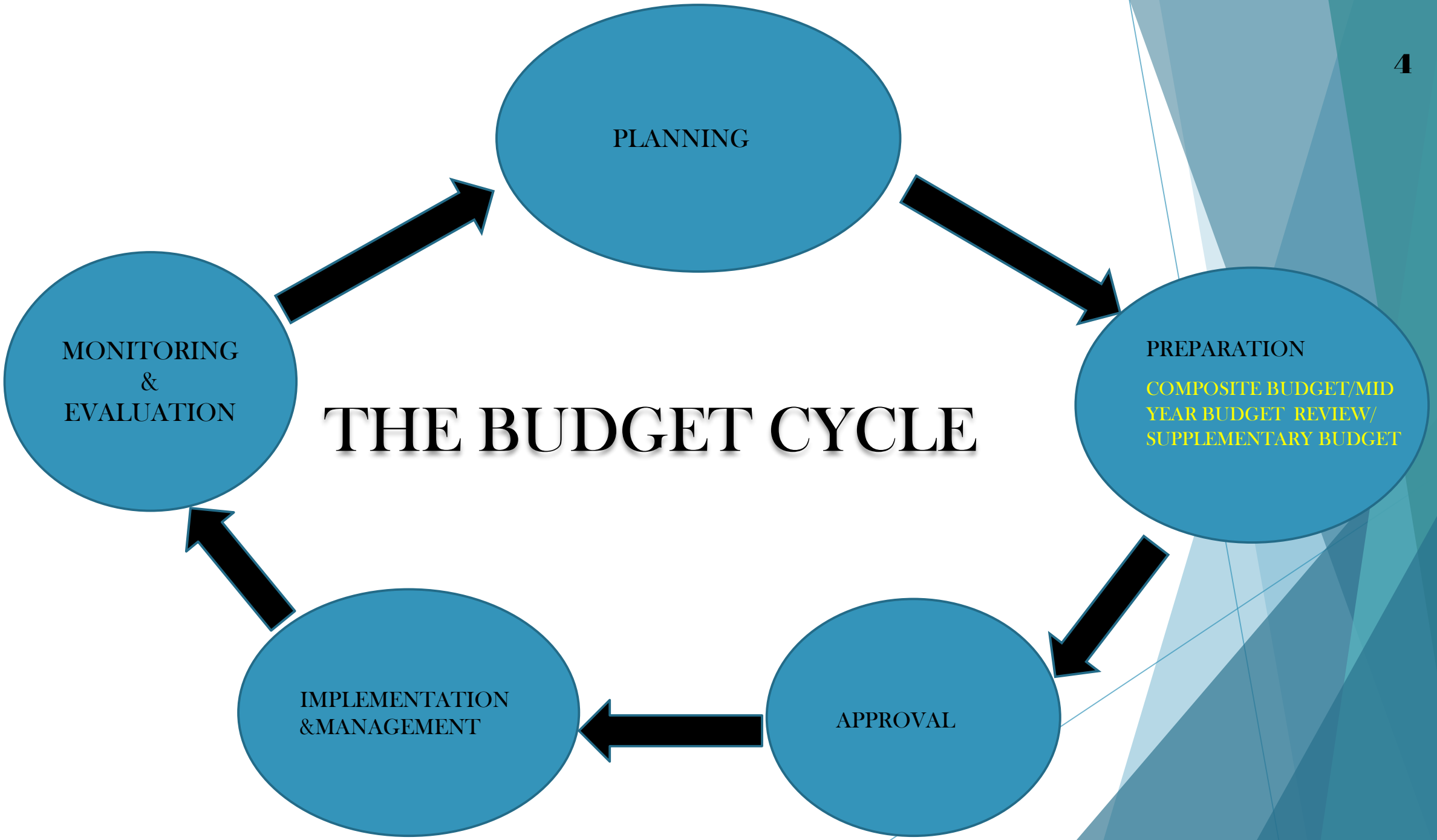
PFM ACT,2016(Act 921)

- This Act mandates all MMDAs to review their budget with respect to revenue and expenditure performances emanating from the implementation of the activities, projects and programmes in the budget at the middle of every fiscal year. Specifically section 27 stipulates that, all MMDAs must review their budget estimates and also can prepare their supplementary budget if the need arises to incorporate new plans with it fundings into the budget.
- Therefore all the statutory committees are mandated to hold a plenary meeting to scrutinize whether the assembly's fiscal performances and executions of activities, programmes and projects conform with the approved targets and appropriations with respect to both revenues and expenditures in the budget at the middle of the year.
- Also the required committees are exclusively responsible for the preparation and enactment of the reviewed budget and supplementary budget to be implemented in the remaining months of the fiscal year.

REVIEW OF THE 2024 DISTRICT COMPOSITE BUDGET

- As it draws near Mid-year we are supposed to have a review of our budget to ascertain whether or not there is the need to make add ons or do away with some projects and programmes taking into consideration the inflows of the Assembly being it internally generated or from Central Government.
- There are processes and procedures for reviewing of the District Composite Budget as per Law, this is Known as the Mid-Year Budget Review. This done in consultation with the Major stakeholders in the District.
- The District Co-ordinating Director is the Chairperson and the District Budget Analyst is the Secretary to the Committee. Members that constitute the committee are the heads of decentralized departments which are
  Central Administration
  Agriculture Directorate
  Social Welfare and Community Development Department
  Physical Planning Department
  Education Directorate
  Health Directorate
  Works Department
  Trade and Industry
  Disaster(NADMO)
  Births and Death
  Human Resource Department
  Statistical Department

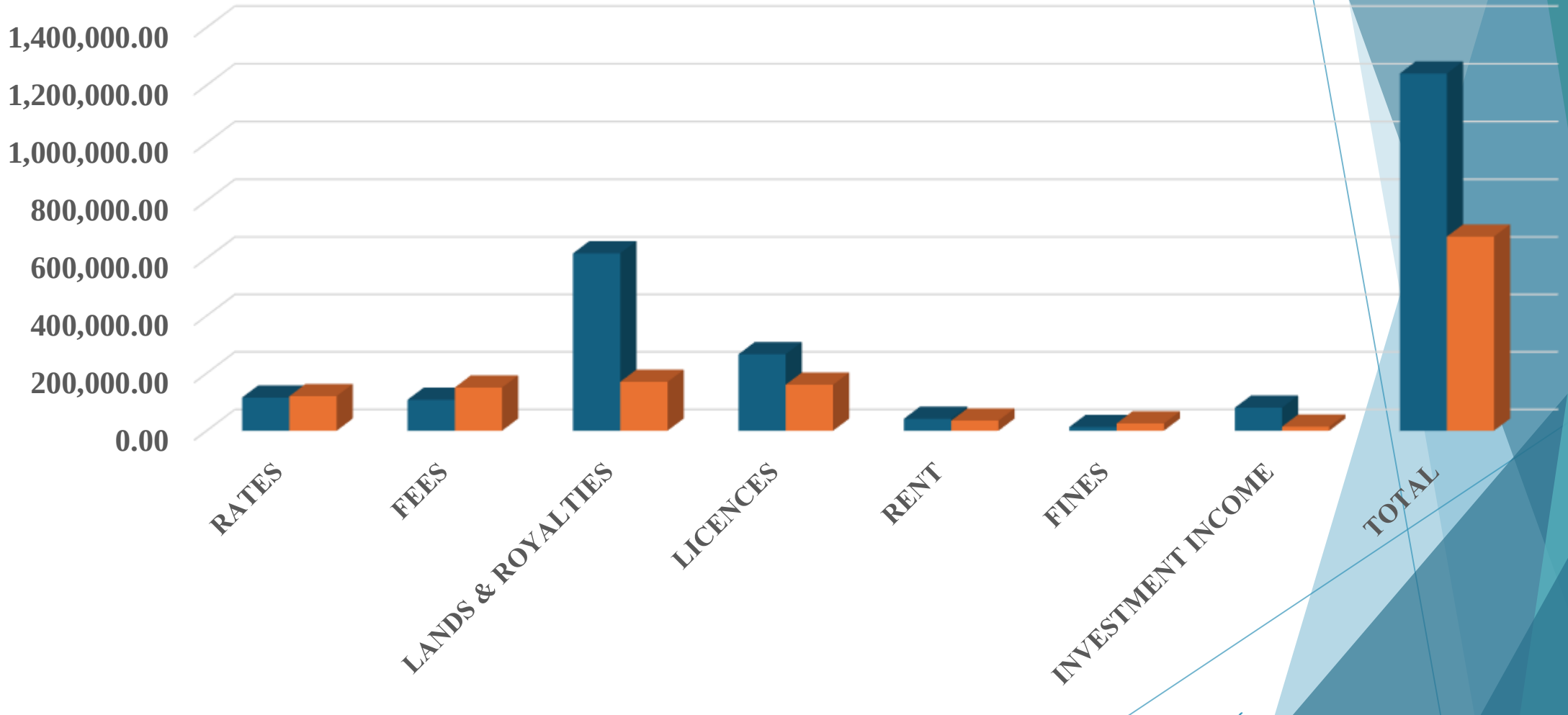
THE BUDGET CYCLE



REVENUE PERFORMANCE-IGF ONLY

ITEM	BUDGETED FOR THE YEAR	ACTUALS UP TO DATE	VARIANCE	% of PERFORM.	% OF PERF. OF EACH ITEM OF TOTAL IGF AS AT JUNE	REVISED ESTIMATE
RATES	115,500.00	120,425.00	4,925.00	104%	17%	**181,000.00**
FEES	107,577.08	150,335.00	42,757.92	140%	22%	**217,180.27**
LANDS & ROYALTIES	617,167.90	170,097.00	(447,070.90)	28%	25%	**617,167.00**
LICENCES	266,056.06	160,109.00	(105,947.06)	60%	24%	**323,840.60**
RENT	41,405.60	35,120.00	(6,285.60)	85%	5%	**91,405.60**
FINES	12,778.80	25,400.00	12,621.20	199%	4%	**4,478.80**
INVESTMENT INCOME	80,000.00	13,981.00	(66,019.00)	17%	2%	**30,000.00**
TOTAL	**1,240,485.44**	**675,467**	**(565,018.44)**	**54%**	**100%**	**1,465,073.17**

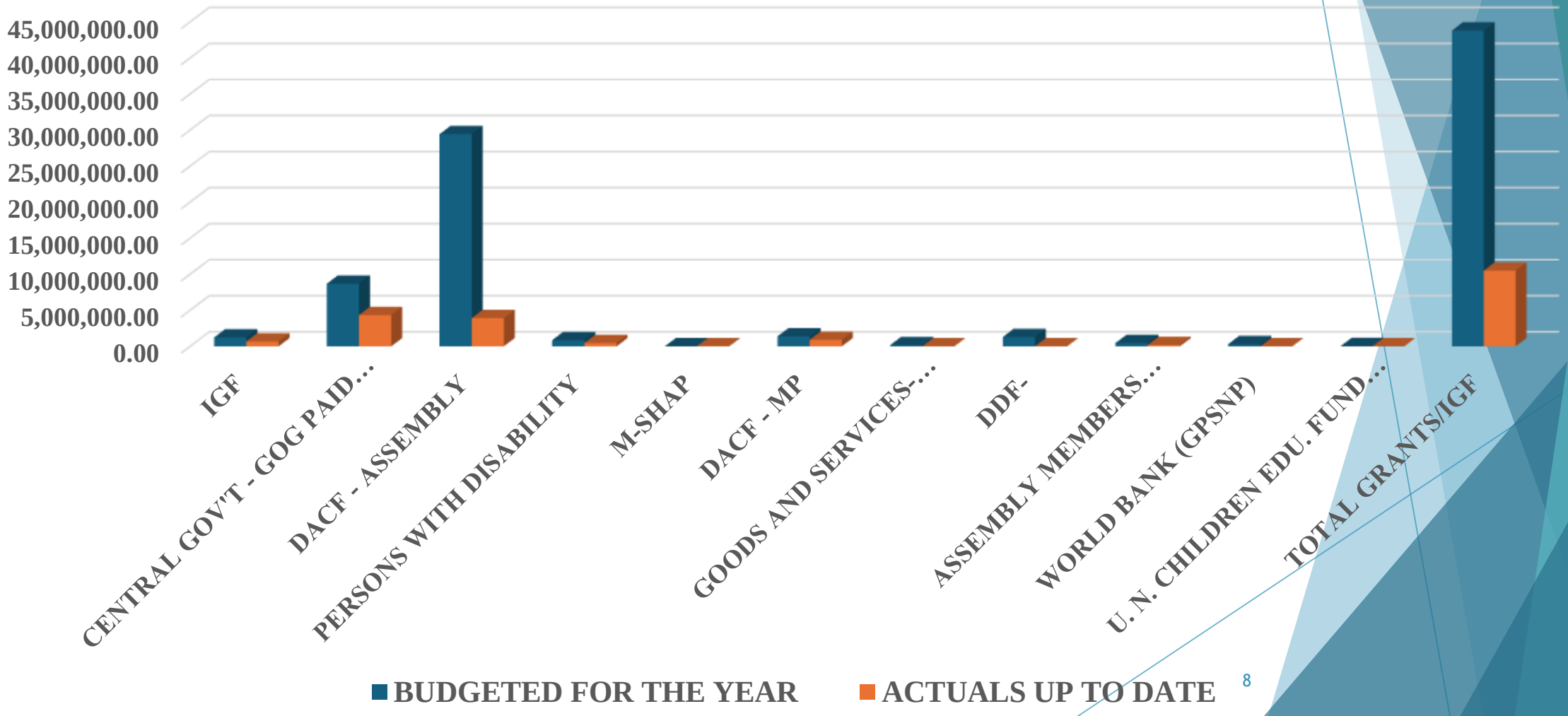
GRAPHICAL REPRESENTATION
IGF ONLY-REVENUE PERFORMANCE



REVENUE PERFORMANCE- ALL SOURCES

ITEM	BUDGETED FOR THE YEAR	ACTUALS UP TO DATE	VARIANCE	% of PERFORM.	REVISED ESTIMATE.
IGF	1,240,485.44	675,467	(565018.44)	54%	**1,465,073.17**
CENTRAL GOV'T - GOG PAID SALARIES	8,683,041.00	4,343,085.81	(4,339,955.19)	50%	**8,683,041.11**
DACF - ASSEMBLY	29,394,421.88	3,916,331.27	(25,519,922.21)	13%	**29,664,708.93**
PERSONS WITH DISABILITY	850,104.25	455,835.76	(394,268.49)	54%	**850,104.27**
M-SHAP	41,831.60	19,743.55	19,743.55	100%	**110,150.65**
DACF - MP	1,380,507.25	899,125.99	(481,381.26)	65%	**1,380,507.25**
GOG -ASSET TRANSFER	25,180.00	-	(25,180)	0%	**25,180.00**
GOODS AND SERVICES-DECENT. DEPART.	129,768.19	0.00	(157,948.19)	0%	**129,768.19**
DDF-	1,289,864.00	0.00	(1,289,864.00)	0%	**766,455.00**
ASSEMBLY MEMBERS ALLOWANCE.	452,400.00	188,500.00	(263,900.00)	42%	**452,400.00**
WORLD BANK (GPSNP)	292,602.45	0.00	(292,602.45)	0%	**292,602.45**
U. N. CHILDREN EDU. FUND (UNICEF)	30,000.00	0.00	(30,000.00)	0%	**30,000.00**
TOTAL GRANTS/IGF	**43,813,566.06**	**10,498,089.38**	**(33,315,476.68)**	**24%**	**43,849,991.02**

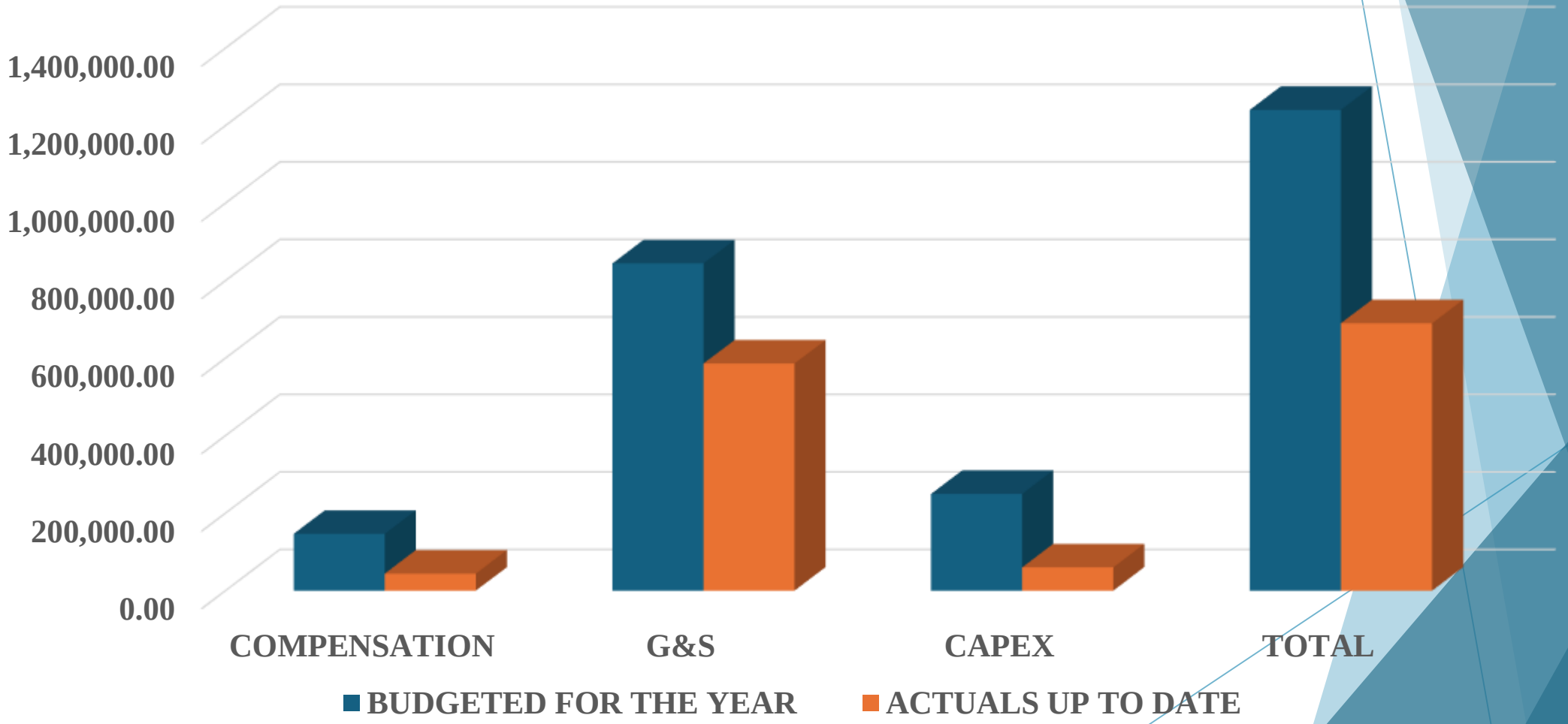
GRAPHICAL REPRESENTATION
ALL SOURCES-REVENUE PERFORMANC



EXPENDITURE PERFORMANCE-IGF ONLY

EXPENDITURE CLASSIFICATION	BUDGETED FOR THE YEAR	ACTUALS UP TO DATE	VARIANCE	% OF PERFORM.	REVISED ESTIMATES
COMPENSATION	146,531.89	44,021.28	102,510.61	30%	**211,532.00**
G&S	844,400.00	585,981.38	258,418.62	69%	**854,400.00**
CAPEX	249,553.43	60,000.00	189,553.43	24%	**399,141.17**
TOTAL	**124,0485.32**	**690,002.76**	**550,482.66**	**56%**	**1,465,073.17**

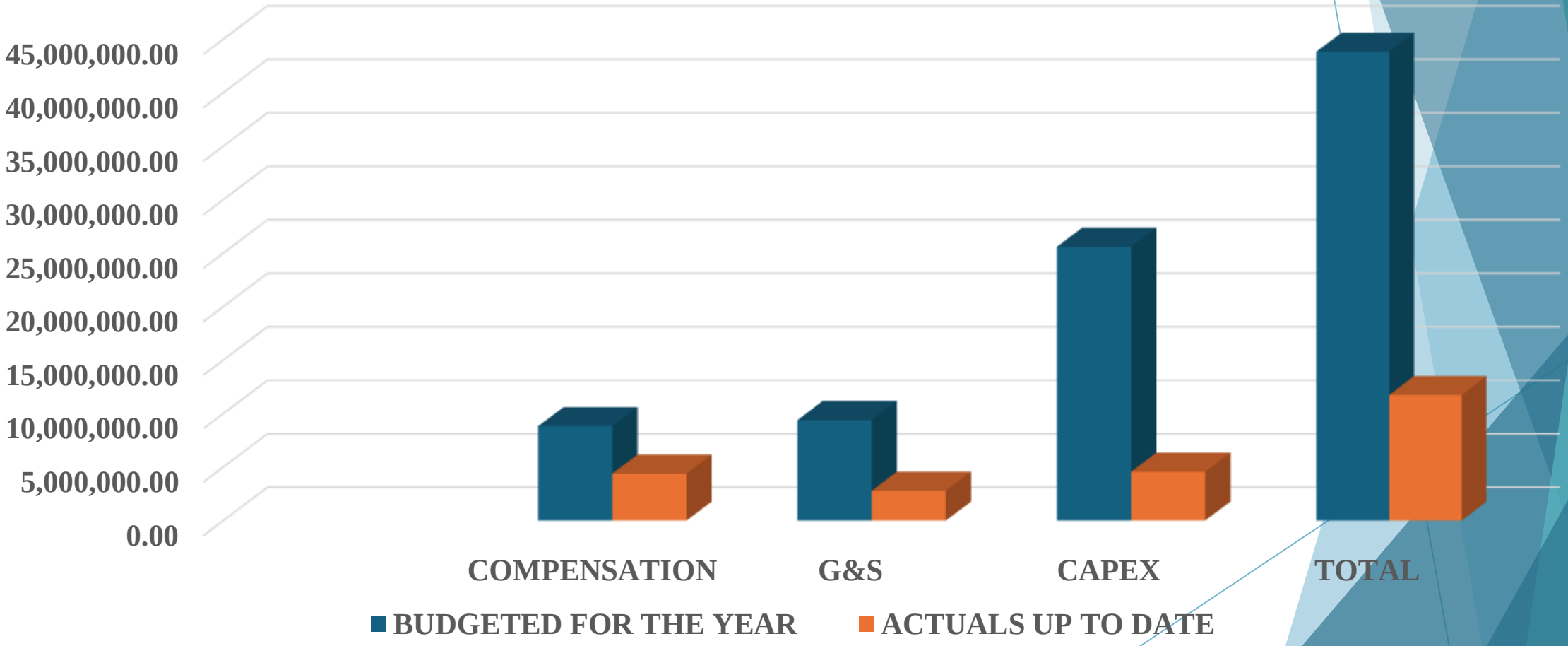
GRAPHICAL REPRESENTATION
EXPENDITURE PERFORMANCE- IGF ONLY



EXPENDITURE PERFORMANCE-ALL SOURCES

EXPENDITURE CLASSIFICATION	BUDGETED FOR THE YEAR	ACTUALS UP TO DATE	VARIANCE	% OF PERFORM.	REVISED ESTIMATES
COMPENSATION	8,829,573.00	4,387,107.09	4,442,465.91	50%	**8,894,573.11**
G&S	9,404,866.00	2,795,153.25	6,609,712.75	30%	**8,367,129.59**
CAPEX	25,600,655.00	4,561,530.14	21,039124.86	18%	**26,588,288.32**
TOTAL	**43,835,094.99**	**11,743,790.48**	**32,091,303.51**	**27%**	**43,849,991.02**

GRAPHICAL REPRESENTAION
EXPENDITURE PERFORMANCE- ALL SOURCES



KEY ACHIEVEMENTS AS AT JUNE

EDUCATION:*CONSTRUCTED AND COMMISSIONED A 1NO.KG BLOCK*

LOCATION*:WAMANAFO ST.JAMES*



FUNDING SOURCE :*DACF*

EDUCATION:*CONSTRUCTED A 1NO. 3UNIT JHS CLASSROOM BLOCK*

LOCATION*:NSESRESU*



FUNDING SOURCE :*DACF*

EDUCATION:*CONSTRUCTED A 1NO.3 UNIT JHS BLOCK*

LOCATION:*DORMAA AKWAMU SDA*



FUNDING SOURCE : *DACF*

GOVERNANCE:*CONSTRUCTED AN OFFICE COMPLEX FOR ADMINISTRATION*

LOCATION*: WAMFIE*



FUNDING SOURCE : *DACF*

HEALTH:*RENOVATED A HEALTH FACILITY*

LOCATION*: DORMAA AKWAMU HEALTH CENTRE*



BEFORE



AFTER

FUNDING SOURCE*: DACF*

HEALTH:*CONSTRUCTED A 1NO.CHPS COMPOUND*

LOCATION*: PRAPRABABIDA*





FUNDING SOURCE: *DACF*

HEALTH:*CONSTRUCTION OF A 1NO.CHPS COMPOUND*

LOCATION*: ABROSO*



FUNDING SOURCE: *DACF*

WATER:*DRILLING AND MECHANISATION OF 10NO.BOREHOLES WITH NATIONAL GRID*

LOCATION*:8 COMMUNITIES-KYEREMASU HEALTH CENT,KYEREMASU AHENBRONOSO,AKONTANIM NEW TOWN,DORMAA AKWAMUEXT,WAMFIE POULTRY,ASUHYEA,SUNURAASE,MEWREFREWUO*



FUNDING SOURCE: *DACF*

WATER -*DRILLING AND MECHANISATION OF 2 NO.BOREHOLES WITH SOLAR*

LOCATION:*AGYA AMADUKROM,SUPRI*



FUNDING SOURCE: *DACF*

ECONOMIC:*CONSTRUCTION OF 24 HOUR MARKET*

LOCATION*:WAMFIE*



FUNDING SOURCE*: DACF*

HEALTH:*COMPLETION OF A REPRODUCTIVE AND CHILD HEALTH UNIT BLOCK*

LOCATION*:WAMFIE HOSPITAL*



FUNDING SOURCE: *IGF-STOOL LANDS*

ECONOMIC:*PROCUREMENT AND DISTRIBUTION OF 2NO.MOTOR BICYCLES*
LOCATION*:WAMFIE*



FUNDING SOURCE: *IGF-STOOLLANDS*

ECONOMIC IMPOWERMENT

PROJECT : *DISTRIBUTION OF RELIEF ITEMS TO PEOPLE WITH DISABILITY*

LOCATION*:DISTRICT WIDE*



FUNDING SOURCE*: DACF-PWD*

SANITATION

PROJECT : *COMMISSIONING OF TOILET FACILITIES FOR SCHOOLS*

LOCATION: *WAMANAFO RC AND ASUOTIANO*







FUNDING SOURCE: *MP/DONOR WOMEN HEALTH TO WEALTH*

SOCIAL SERVICE-EDUCATION

PROJECT : *BEST TEACHERS AWARD*

LOCATION*: WAMFIE*



FUNDING SOURCE: *MPs DACF*

PROJECTS TO BE IMPLEMENTED

MMDA: DORMAA EAST DISTRICT ASSEMBLY

S/N	PROJECTS	FUNDING	CONTRACT SUM
1.	Construction of 1 No. CHPS Compound at Begyewe	DACF	800,000.00
2.	Renovation of Kyeremasu Health Center	DACF	500,000.00
3.	Renovation and Operationalisation of Kumagyemire CHPS centre	DACF	500,000.00
4.	Construction of a 1no.KG at Ampenkrow	DACF	650,000.00
5.	Construction of Wamfie Methodist JHS	DACF	600,000.00
6.	Renovate existing Awuah School Primary school and Construction of a 1no.3Unit JHS block	DACF	953,813.00
7.	Drilling and mechanization of 15no.boreholes with national grid/Solar panel	DACF	1,500,000.00
8.	Construction of a District Magistrate Court	DACF	1,200,000.00
9.	Installation of Traffic Light	DACF	250,000.00
10.	Construction of storm drains and drainage	DACF	703,013.00
	TOTAL		**7,656,826.00**

PROJECTS TO BE IMPLEMENTED-ON GOING

MMDA: DORMAA EAST DISTRICT ASSEMBLY			
S/N	**PROJECTS**	**FUNDING**	**CONTRACT SUM**
1.	24 HOUR MARKET ECONOMY	DACF	5,507,532.75
2.	PROVISION OF FURNITURE FOR SCHOOLS	DACF	2,203,013.10
	TOTAL		**7,710,526.85**

KEY CHALLENGES OF THE DISTRICT

S/N	CHALLENGES
1.	Undocumented land title deeds leading to excessive legal cost and encroachment
2.	Ageing Revenue Staff/ Inadequate revenue collectors leading to under performance
3.	No proper database hence using historical data for projections
4.	Untimely release of funds from Central Government
5.	Low public education/Sensitization on payment of Rates and levies leading to high recalcitrant rate payers
6.	Non-performance from the substructures

S/N	WAY FORWARD
1.	Gazzetting of Byelaws of the Assembly to help enforce sanctions
2.	Availability of Human Resource and capacity development
3.	Early distribution of bills to rate payers
4.	Evidence of service delivery
5.	Extensive public education and sentisation

THANK-YOU