MINUTES OF THE BUDGET ORIENATION DEBATE (BOD) HELD ON THE 05 DECEMBER , 2025 AT THE NKOR COUNCIL TOWN HALL.

The session began at 10:00am with the singing of the National Anthem and a word of prayer followed by reading of the agenda by the Secretary General of Nkor Council. A welcome speech from the Mayor of Nkor Council who outlined the purpose of the orientation debate and the importance of community involvement in the budgeting process. He explained that the BOD is an upgrade of the open door day that was traditionally held in the council.

Next on the agenda was a presentation on the importance of the BOD by the Divisional Delegate for MINDDEVEL Bui, in his presentation he reiterated that the BOD is a session reserved for the entire public to be informed on the budget performance of the previous financial year and express their opinion on the budget of the next financial year in order to ensure a bottom-top approach in decision making. BOD is a pre-budgeting session for the drafting of year N+1. He explained that the BOD is an institutional reform put in place by law of RLAs and it is an innovation form the program budgeting which a three year budgeting system is made up of four programs.

Some of the importance of BOD includes;

- BOD strengthens good governance and transparency in the execution and follow-up of council budget, which will permit the drafting of realistic budget for future financial years thereby ensuring budget discipline thereby, minimizing unnecessary expenditure.
- BOD enables proper planning of revenue and expenditure of the council. Planning enables councils to prioritize budgeting following the four programs of the program budget.
- BOD permits the deliberative organ to analyze Mid Term Expenditure Framework (MITEF) in order to track performance of the budget.

At the end of his presentation, he congratulated Nkor Council for being one of the first Councils in the North West Region to have organised a BOD and called on everyone to be proactive in implementing decentralization in the municipality.

The Mayor in the light seized the opportunity to further explain the essence of BOD to the communities. He laid emphasis on the role of the various village committees in relaying the needs of the people to the council. He instructed the various village committees to submit the various projects proposed by their

communities and stressed out that no individual project shall be taken into consideration. He called on the various stakeholders, civil society organizations and diasporians to forward their proposals through the various village committees.

Presentation of the Mid Term Expenditure Framework.

The presentation of MITEF was done by the CDO of Nkoe Council. In his report, he presented a total of nine (09) projects from the Public Investment Budget (PIB) for 2024amounting to ..... FCFA with .....execution rate and some have already been received by the Nkoe Council. The Nkoe Council also executed ..... projects for 2024 and ..... Already completed. He further presented ..... Mayor's lobby projects for 2024 still ongoing (see report).

Presentation of the Midterm Budgetary framework.

The 2024 Mid Term Budgetary Framework presented by the voucher clerk of Nkoe Council analyzed the budgetary movement of Nkoe Council during the 2024 financial year from January to June. In her report, the Nkoe Council budget was initially balanced in revenue and in Expenditure at the sum of ..... And final budget of .....

The revenue effectively collected for 2024 financial year as from1st January to 30th June stood at the sum of 75.932.237 Giving realization rate of ..... and the amount of expenses paid for the same period stood at ..... giving an execution rate of 11%

Discussions.

The PROLOG focal point for Bui took the floor to throw more light on the BOD while bringing out the challenges of the budget of means and why the transition to program budgeting is important. He also spoke on how the communities can assist the council in revenue generation and follow up of projects for the next three years as per program stated.

The Divisional Delegate for youths and sports Bui inquired if BOD means he as a youths and sports delegate can propose projects that can be beneficial to the youths for the council to include in the budget and why the youths councilors were not part of the councilors in the BOD session?.

The D.O of Noni responded by saying that sectorial ministries are advisory bodies to the councils and cannot function in that capacity. These ministries can only

forward their projects to the minister and if validated it can propose to the council concerned.

The Divisional Delegate for Tourism responded to the first worry of the DD MINJEC saying the youth councilors just like youth parliamentarians convey their proposals through the municipal councilors that represent their various constituencies.

The principal of G.H.S. Nkoe was pre-occupied with the impartial representation of councilors in matters of development in the municipality and due to that, projects are being carried out in specific constituencies while neglecting others.

The Mayor explained that due to the Socio political crisis and fear on the part of contractors. Most developmental projects have been put on hold and since the credit cards get cancelled once the projects are not executed, he will would prefer to carry out the projects in areas which are relatively safer. And pleaded that the population should work hand in hand with the forces of law and order to bring peace back to our communities.

SESSION SECRETARY **THE MAYOR**

FOR THE MAYOR
AND BY DELEGATION
SECRETARY GENERAL

SECRETARY GENERAL