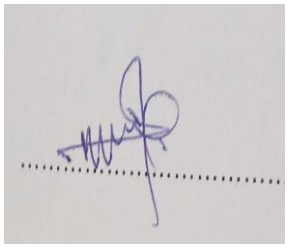
APPROVAL STATEMENT

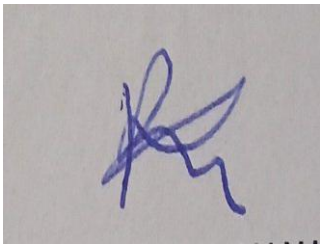
An amount of **GH¢ 45,463,094.99** as presented in this Budget Statement, has been submitted for the 2027 fiscal year, at the Executive Committee Meeting of the Abura – Asebu – Kwamankese District Assembly, held on 13th October, 2026.

HON. PRESIDING MEMBER



HON. NAPOLEON NSAKOH

DISTRICT COORDINATING DIRECTOR



TAWAKALITU RAJI

TABLE OF CONTENT

COVER PAGE……i

APPROVAL STATEMENT……1

TABLE OF CONTENT……2

LIST OF TABLES……4

LIST OF FIGURES……5

ABBREVIATIONS AND ACRONYMS……5

EXECUTIVE SUMMARY AND ADDRESS……7-8

SECTION ONE (1)

1.0 DISTRICT PROFILE……9

1.1ESTABLISHMENT OF DISTRICT ASSEMBLY……9

1.2POPULATION SIZE……9

1.3VISION AND MISSION STATEMENT……9

1.3.1MMDA'S VISION……9

1.3.2GOAL /MISSION ……9

1.4CORE FUNCTION OF THE ASSEMBLY ……10

1.5MMDA'S ADOPTED POLICIES OBJECTIVES ……10

1.6.DISTRICT ECONOMY……11

1.6.1 AGRICULTURE ……11

1.6.2ROADS ……14

1.6.3EDUCATION……14

1.6.4 HEALTH……15

1.6.5ENVIRONMENT (WATER AND SANITATION) ……15

1.6.6 TOURISM……16

1.7 KEY DEVELOPMENT ISSUES / CHALLENGES……17

SECTION TWO (2)

2.0 OUTTURN OF 2026 COMPOSITE BUDGET IMPLEMENTATION ……..…….18

2.1 *FINANCIAL PERORMANCE* ……..……..18

2.1.1 IGF REVENUE PERFORMANCE……18

2.1.2 REVENUE PERFORMANCE – ALL REVENUE SOURCES……..…… 20

2.1.3 EXPENDITURE PERFORMANCE – ALL DEPARTMENTS (IGF ONLY) ……...22

2.1.4 EXPENDITURE PERFORMANCE – ALL DEPARTMENTS (ALL FUND SOURCES) ……...23

2.1.5 BUDGET PROGRAMME PERFORMANCE. ……...25

2.1.6 KEY PROJECTS AND PROGRAMMES FROM ALL SOURCES……...27

2.2 NON-FINANCIAL PERFORMANCE……29

2.2.1 KEY ACHIEVEMENTS FOR 2025 FISCAL YEAR……..…….29

2.2.2 POLICY OUTCOME INDICATORS AND TARGETS……30

2.2.3 2026 SANITATION BUDGET PERFORMANCE ……..…….32

2.2.4 2026 DONOR PARTNER SUPPORTED PROGRAMMES ……..…….33

SECTION THREE (3)

3.0 OUTLOOK FOR 2027……..……..34

3.1 MMDA ADOPTED POLICY OBJECTIVES FOR 2026……..……..34

3.2 POLICY OUTCOME INDICATORS AND TARGETS……..…….36

3.3 2027-2030 REVENUE PROJECTIONS – IGF ONLY ……..……..38

3.4 2027-2030 REVENUE PROJECTIONS – ALL REVENUE SOURCES ……..…….39

3.5 2027 Revenue Mobilisation Strategies for the 24-Hour Economy……41

3.6 2027 EXPENDITURE BY BUDGET PROGRAMME AND ECONOMIC CLASSIFICATION - ALL FUNDING SOURCES…… 42

3.7 PROJECTS AND PROGRAMMES FOR 2026 AND CORRESPONDING COST AND JUSTIFICATION……44

3.8 2027 SANITATION BUDGET ……..……..54

3.9 2027 DONOR PARTNER BUDGET ……..……..55

3.10 CONCLUSION……..……..55

LIST OF TABLES

TABLE 1 OUTPUT IN METRIC TONNES……..12

TABLE 2 MAJOR LIVESTOCK AND HOLDINGS……..13

TABLE 3 TOURIST FEATURES AND THEIR LOCATIONS……16

TABLE 4 REVENUE PERFORMANCE – IGF ONLY……18

TABLE 5 REVENUE PERFORMANCE – ALL REVENUE SOURCES……..20

TABLE 6 EXPENDITURE PERFORMANCE (ALL DEPARTMENTS) IGF ONLY……22

TABLE 7 EXPENDITURE PERFORMANCE – ALL FUNDING SOURCES ……..23

TABLE 8 2026 BUDGET PROGRAMME PERFORMANCE ……26

TABLE 9 2026 KEY PROJECTS AND PROGRAMMES FROM ALL SOURCES……27

TABLE 10 POLICY OUTCOME INDICATORS AND TARGETS ……..30

TABLE 11 2026 SANITATION BUDGET PERFORMANCE ……32

TABLE 12 2026 DONOR PARTNER SUPPORT PROGRAMME……33

TABLE 13 MMDA ADOPTED POLICY OBJECTIVES FOR 2025……34

TABLE 14 POLICY OUTCOME INDICATORS AND TARGETS ……36

TABLE 15 2027-2030 REVENUE PROJECTIONS – IGF ONLY ……38

TABLE 16 2027-2030 REVENUE PROJECTIONS - ALL REVENUE SOURCES ……39

TABLE 17 2027 Revenue Mobilisation Strategies for the 24-Hour Economy……41

TABLE 18 2027 EXPENDITURE BY BUDGET PROGRAMMES AND ECONOMIC CLASSIFICATION- ALL FUNDING SOURCES ……42

TABLE 19 PROJECTS AND PROGRAMMES FOR 2026 AND CORRESPONDING COST AND JUSTIFICATION ……44

TABLE 20 2027 SANITATION BUDGET ……54

TABLE 21 2027 DONOR PARTNER BUDGET……55

LIST OF FIGURES

FIGURE 1 2026 IGF REVENUE PERFORMANCE TO SEPT……19

FIGURE 2 2026 REVENUE PERFORMANCE TO SEPT ……21

FIGURE 3 2026 EXPENDITURE PERFORMANCE ……24

FIGURE 4 2026 EXPENDITURE BY ECONOMIC CLASSIFICATION……26

FIGURE 5 2027 REVENUE PROJECTIONS ……40

FIGURE 6 2027 PROJECTED EXPENDITURE BY ECONOMIC CLASSIFICATION……42

ABBREVIATIONS AND ACRONYMS

AAKDA – ABURA ASEBU KWAMANKESE DISTRICT ASSEMBLY

AEA – AGRICULTURE EXTENSION AGENTS

AIDS/STI – ACQUIRED IMMUNE DEFICIENCY SYNDROME/ SEXUALLY TRANSMITTED INFECTION

ARV – ANTIRETROVIRAL

BECE – BASIC EDUCATION CERTIFICATE EXAMINATION

CHPS - COMMUNITY HEALTH PLANNING SERVICE

CLTS – COMMUNITY LED TOTAL SANITATION

COCOBOD – COCOA BOARD

CODAPEC- COCOA DISEASES AND PEST CONTROL

DACF - DISTRICT ASSEMBLY COMMON FUND

DACF-RFG - DISTRICT ASSEMBLY COMMON FUND RESPONSIVE FACTOR GRANT

DISEC – DISTRICT SECURITY COMMITTEE

GoG – GOVERNMENT OF GHANA

GWCL – GHANA WATER COMPANY LIMITED

HIV – HUMAN IMMUNE VIRUS

ICT – INFORMATION AND COMMUNICATIONS TECHNOLOGY

IGF – INTERNALLY GENERATED FUND

JHS – JUNIOR HIGH SCHOOL

KG – KINDERGARTEN

L.I. – LEGISLATIVE INSTRUMENT

MMDAs- METROPOLITAN, MUNICIPAL, and DISTRICT ASSEMBLY's

MP CF – MEMBER OF PARLIAMENT's COMMON FUND

MSMSE – MICRO, SMALL AND MEDIUM SCALE ENTERPRISE

MTDP – MEDIUM TERM DEVELOPMENT PLAN

NMTDPF – NATIONAL MEDIUM TERM DEVELOPMENT POLICY FRAMEWORK

PBB – PROGRAMME BASED BUDGET

PERD – PLANTING FOR EXPORT AND RURAL DEVELOPMENT

PFM – PUBLIC FINANCIAL MANAGEMENT

PHC – POPULATION AND HOUSING CENSUS

PWD – PERSON'S WITH DISABILITY

REP/BAC – RURAL ENTERPRISES PROGRAMME/BUSINESS ADVISORY CENTRE

SDG – SUSTAINABLE DEVELOPMENT GOAL

SHS – SENIOR HIGH SCHOOL

SME – SMALL AND MEDIUM SCALE ENTERPRISE

TVET – TECHNICAL, VOCATIONAL AND EDUCATION TRAINING

UHC – UNIVERSAL HEALTH COVERAGE

WC – WATER CLOSET

EXECUTIVE SUMMARY

"(1) Each District Assembly is responsible for the preparation, administration and control of the budgetary allocation of the Office of the District Assembly and the Departments of the District Assembly. (2) Each District shall before the end of each financial year, submit to the Regional Coordinating Councils, the detailed budget for the respective district that states the estimated revenue and expenditure of the District Assembly for the ensuing year." Local Governance Act, 2016, Act 936 - Section 123, Sub – section (1) and (2).

It is in fulfillment of the above and the Public Financial Management Regulations, 2019, Section 17 (Budget proposals and hearings), that the Budget Committee of AAKDA has prepared this Composite Budget Statement having due regard for SDGs and with appropriate reference to 2027 – 2030 budget guidelines and ceilings for the preparation of the budget estimates for local government authorities. PFM Act, 2016, Act 921 - Section 20, Sub – section 2 (i)

This Composite Budget Statement encapsulates all departmental budgets expected to be funded by sources that are released to/through the District Assembly.

It has been prepared with a careful blend of activity based and programme-based budgeting, involving five (5) main programmes (Management and Administration, Infrastructure Delivery and Management, Social Services Delivery, Economic Development, and Environmental Management) each having corresponding sub – programmes under which respective departments (including recently created Human Resource Department and Department of Statistics) of the Assembly fit.

Notably, the AAKDA 2027 fiscal year's Composite Budget has been prepared in line with the 2027 Annual Action Plan as extracted from the **2026 – 2029** District Medium Term Development Plan.

An analysis of the Assembly's Financial Performance to September 2026 shows a Revenue and Expenditure performance of **50.21**% and **35.33**% respectively, based on reviewed budget estimates for the year.

GH¢45,463,094.99 has been projected as revenue and expenditure for **2027** fiscal year. The total Projected Revenue is made up of **61.95**% DACF (CF Assembly, PWD's CF, and MP CF), **14.74**% DACF-RFG, **21**% GoG Transfers, **2.20**% IGF, and **0.11**% Donor Funds whiles Projected Budgeted Expenditure comprises **19.83**% Compensation, **17.87**% Goods and Services, and **62.30**% Assets/Investment.

ADDRESS

For Copies of this Composite Budget Statement, please contact the address below:

The Coordinating Director,

Abura-Asebu-Kwamankese District Assembly

Central Region

Or the District website www.aakda.gov.gh

The 2027 fiscal year's Programme Based Budget (PBB) Statement is also available on the internet at:

www.mofep.gov.gh or www.ghanadistricts.com

SECTION ONE

1.0 DISTRICT PROFILE

1.1 ESTABLISHMENT OF DISTRICT ASSEMBLY

Abura-Asebu-Kwamankese District Assembly (AAKDA) is one of the 22 autonomous MMDAs in the Central Region of Ghana. It was carved out of the erstwhile Mfantsiman District by Legislative Instrument No. 1381 of 1988, and inaugurated on 30th December, 1988.

1.2 POPULATION SIZE

The District has 147 settlements with Abura Dunkwa as its capital. The most populated community is Moree followed by Abura Dunkwa, Abakrampa and Asebu.

Based on an estimated growth rate of 1.8% from the 2021 PHC District specific report, 2026 projected population for the District is 133,077 made up of 52.8% female and 47.2% male.

1.3 VISION AND MISSION STATEMENT

1.3.1 MMDA's VISION

The vision of the Abura - Asebu - Kwamankese (AAK) District Assembly is:

To become a first-class District Assembly with equitable distribution of amenities, increased wealth creation and enhanced quality of life.

1.3.2 GOAL/MISSION

The Assembly exists "To facilitate the improvement of quality of life of the people within the Assembly's jurisdiction through equitable provision of goods and services for the total development of the district, within the context of good governance."

1.4 CORE FUNCTIONS OF THE ASSEMBLY

The functions of the Assembly, amongst others, as listed in L.I. 1381 are outlined below:

i. To promote and safeguard public health.

ii. To ensure the provision of adequate and wholesome supply of water through-out the entire District in consultation with the Ghana Water and Sewerage Corporation.

iii. To establish, install, build, maintain and control public latrines, lavatories urinals and wash places.

iv. To establish, maintain and carry out services for the removal and destruction of all refuse, filth, and carcasses of dead animals from any public or private place.

v. To establish and maintain cemeteries.

vi. To prohibit the construction of any new building unless and until the plans thereof have been submitted to and approved by the Assembly.

vii. To maintain as agents of the Ghana Highway Authority, trunk roads lying within the boundaries of the area of authority of the Assembly.

viii. To establish and operate Clinics and Dressing Stations in consultation with the Ministry of Health.

ix. To establish, maintain and control pounds, seize and impound any stray animal and provide for the payment of compensation for damage done by such animal.

x. To control and regulate the siting of advertisements and hoardings or other structures designed for the display of advertisements.

1.5 MMDA's ADOPTED POLICY OBJECTIVES

Below are the districts' broad objectives as adopted from the National Medium Term Development Policy Framework (NMTDPF 2026 - 2029). These have been aligned to Focus Area and 2027 Budgetary Allocations on pages 28-29, Table 12.

1. Enhance access to improved and Reliable environmental sanitation services

2. Ensure affordable, equitable, easily accessible and Universal Health Coverage

3. Enhance inclusive and equitable access to, and participation in quality education at all levels

4. Diversify and expand the tourism industry for Economic development

5. Promote agriculture development for food security and income generation

6. Promote Child right and protection

1.6 DISTRICT ECONOMY

1.6.1 AGRICULTURE

Agriculture employs 39,299 (37.0%) of the population comprising 18,995 males and 20,304 females in the district, Ghana Statistical Service, 2021 PHC, thus contributing significantly to the economic development of the district.

Agriculture is done mainly at subsistence level, producing the staple foods such as maize, cassava, plantain, sweet potatoes, vegetables and the traditional cash crops as citrus, oil palm, coconut, sugarcane and cocoa. Farm holdings are therefore small ranging from 0.5 to 3 acres per farmer.

Commercial farming is not widespread in the district. For the few commercial farmers existing, the major crops cultivated include citrus, oil palm, sugar cane, coconut and cocoa. The average farm size per commercial farmer is estimated around 5 acres per farmer.

Crop Production

The major arable crops cultivated in the district are, maize, cassava, plantain, sweet potato, beans, groundnut, pepper, garden eggs, okro, tomatoes, tiger nuts and banana.

Table 1. Output of Major Crops Produced During the Planned Period

TYPE OF CROP	OUTPUT IN METRIC TONNES							
	ACTUALS				TARGET			
	2023	2024	2025	2026	2027	2028	2029	2030
MAIZE	22,158	24,000	23,700	24,000	24,200	24,500	24,800	25,098
CASSAVA	159,225	165,000	165,400	165,900	170,200	170,400	170,609	172,656
PLANTAIN	19,302	22,000	22,200	22,600	22,950	30,300	30,663	31,030
CITRUS	285,00	300,000	300,100	300,300	300,600	300,800	304,409	308,062

Source: MOFA, AAK 2026

The major tree crops cultivated are citrus, (oranges, lime) and oil palm. Tree crops cultivated on a minor scale are cocoa and coconut. Coconut is set to become a major tree crop in about five years considering the rate at which farmers are engaging in it. Apart from the above the district also has the potential of producing groundnut and tiger nuts on commercial levels.

The District has an estimated number of livestock farmers to be about 7,508. These are engaged in the rearing of animals such as poultry (local and exotic), piggery, small ruminants, cattle and grass cutter. The district also has the potential of rearing rabbits. Livestock is mainly kept on free-range and sedentary husbandry, intensive for commercial poultry production and sometimes semi-intensive practice.

Poultry, pigs and cattle are usually raised on a commercial scale, whiles households raise other types of livestock for domestic consumption. Access to adequate capital and

improved breeds, diseases, low access to veterinary service and low returns on sales are some of the problems faced by this sector. The need for a reliable data on livestock census and confinement of livestock to reduce public nuisance are some of the other challenges that need to be addressed.

Table 2. Major Livestock and Holdings

LIVESTOCK	NO. OF FARMERS	TOTAL NO. OF STOCK
Poultry (Exotic)	16	69,610
Poultry (Local)		34,000
Sheep		8,900
Goat		17,000
Cattle		900
Pig		3,000

Source: MOFA AAK 2026

Fishing

The District has a short coastal strip along the Gulf of Guinea. This strip, about 5 Kilometers long within which is located the only town, Moree, which occupies 3.4 km from east to west along the coastal stretch of land.

Moree, has had the reputation of being one of the major centers for marine fishing along the West African coast. Economically, Moree is one of the largest fishing communities in the Central Region and probably the whole of Ghana. Marine fishing in Moree area has two

seasons, the main season, usually lasting from the middle of June to mid-August. The minor or 'lean' season covers the months of November through to January of the following year.

It is estimated that there are about 436 registered seaworthy canoes in Moree, most of them motorized and 91 registered fish processors.

In the main season, the fishermen operate from their home base using 'Ali' nets and according to the Fisheries Department of the Ministry of Food and Agriculture, the annual catch by Moree fishermen is of the tune of some 241,128 metric tonnes.

Moreover, has about 7 landing sites. Fishers at Moree intermittently move to Cote d'ivore for fishing expedition during learn seasons. The Zone has numerous fish processors with much experienced in fish processing and able to smoke large quantity of fish with the use of Traditional oven (Chokor) and newly improved oven (Ahotor). There is fish processing demonstration center in Moree with a chest freezer as storage facility. Which was constructed under the Coastal fishing port project sponsored by Ghana Port and Harbour Authority, Ministry of Fisheries and Aquaculture Development and Fisheries Commission. Fleet operated in AAK District are mainly, artisanal with common gears such as Ali – Poli Watse (APW), Set Net and Beach Seine by Voltarians of which pelagic fishes such as Flat Sardinella, Round Sardinela and Anchovy are fished.

1.6.2 ROADS

The district has a total estimated road length of about 188 km. This includes a 32 km trunk road being part of the Yamoransa Junction to Kumasi Highway. The remaining 156km are all feeder roads. Also, an estimated length of 55.7 km of the feeder roads is tarred leaving a little above 100km of the district's feeder roads untarred.

The first-class asphalt highway constructed in the late eighties is the Fosu - Abura Dunkwa-Cape Coast Road. This highway has a corridor along which settlements with a combined population accounting for 20.1 percent of the total population of the District are clustered.

1.6.3 EDUCATION

According to the September 2026 report from the District Education Office, the District has 93 public basic schools and 64 private basic schools across seven (7) Circuits. The total

enrolment at the basic school level is 38,656 pupils, comprising 27,984 (72.4%) pupils in public basic schools and 10,672 (27.6%) pupils in private basic schools.

At the second-cycle level, the District has four (4) public Senior High Schools (SHSs), two (2) public Technical and Vocational Education and Training (TVET) institutions, two (2) private SHSs, and one (1) private TVET institution, with a combined enrolment of 14,075 students.

The total teaching staff strength in public basic schools and public SHS/TVET institutions is 1,178 and 554, respectively. The private schools have a total of 457 teachers serving at both the basic and second-cycle levels. In addition, there are 195 non-teaching staff across the first- and second-cycle institutions in the District.

The District Education Directorate itself has a total staff strength of 46, comprising both teaching and non-teaching staff.

1.6.4 HEALTH

There are currently 40 Health Facilities (32 CHPS Compounds, 2 Model Health Centres, 1 Rural Clinic, 4 Clinics – school infirmaries, and 1 Hospital). In terms of health personnel, the district has three (3) doctors, four (4) Medical Assistant, two hundred and twelve (212) nurses. In addition, there are: three (3) Public Health Nurses, three (3) technical officers (Disease control) and seventy-eight (78) community health nurses. Two new CHPS zones were recently opened at Abokumanoo/Moree and Nyamedom/Asuansi.

1.6.5 ENVIRONMENT (WATER AND SANITATION)

CWSA and GWCL are the main water service providers in the District. The District Assembly in collaboration with Development partners undertakes construction and rehabilitation of broken-down boreholes to ensure uninterrupted water supply.

There are 9 communal refuse containers situated at vantage points in the District. Refuse collection at these sites is undertaken by Zoom Lion Co. Ltd. ZoomLion Co. Ltd. also carries out disinfection and disinfestation exercises, and the de-silting of public drains from time to time. Desilting of drains from time to time by the District and monthly clean-up exercise is done on Area Council level.

1.6.6 TOURISM

The district can boast of a number of colorful and rich-cultured festivals celebrated in various towns and villages at different periods in the year. These include: Odumkwaa Festival (Abura Dunkwa people during Easter), Amoakyer Afahye (People of Abakr ampa in April), KaeKro at Asebu on 25th November, Okyir Festival at Edumfa in October, and Abangye Festival at Moree in the first week of September. There are several undeveloped tourist potentials spread over the three Paramouncies in the district as shown in the table below.

Table 3. TOURIST FEATURES AND THEIR LOCATIONS

TOURIST FEATURE	LOCATION
Fort Nassau	Moree
Sacred Rocks in the Sea	Moree
Rock with foot prints of Asebu Amanfi	Asebu
Stone containing water	Asebu
Stone cave	Asebu
Snake Mountain	Asebu
Monkey sanctuary	Akesegua
Bonsu Addae (Whale site)	Moree
Alata Pusuban	Moree

Mpoano Nsum	Moree

1.7 KEY DEVELOPMENT ISSUES/ CHALLENGES

Amongst the key issues of the District Assembly are:

a. Poor sanitation and waste management

b. Inadequate knowledge of HIV and AIDS/STIs, especially among the vulnerable groups

c. Inadequate educational infrastructure development

d. Inadequate market for farm produce and harvested fish.

e. Poor development of tourism at the local level

f. Poor road network

g. Incidence of child abuse

SECTION TWO

2.0 OUTTURN OF 2026 COMPOSITE BUDGET IMPLEMENTATION

2.1 FINANCIAL PERFORMANCE

2.1.1 IGF REVENUE

Table 4.

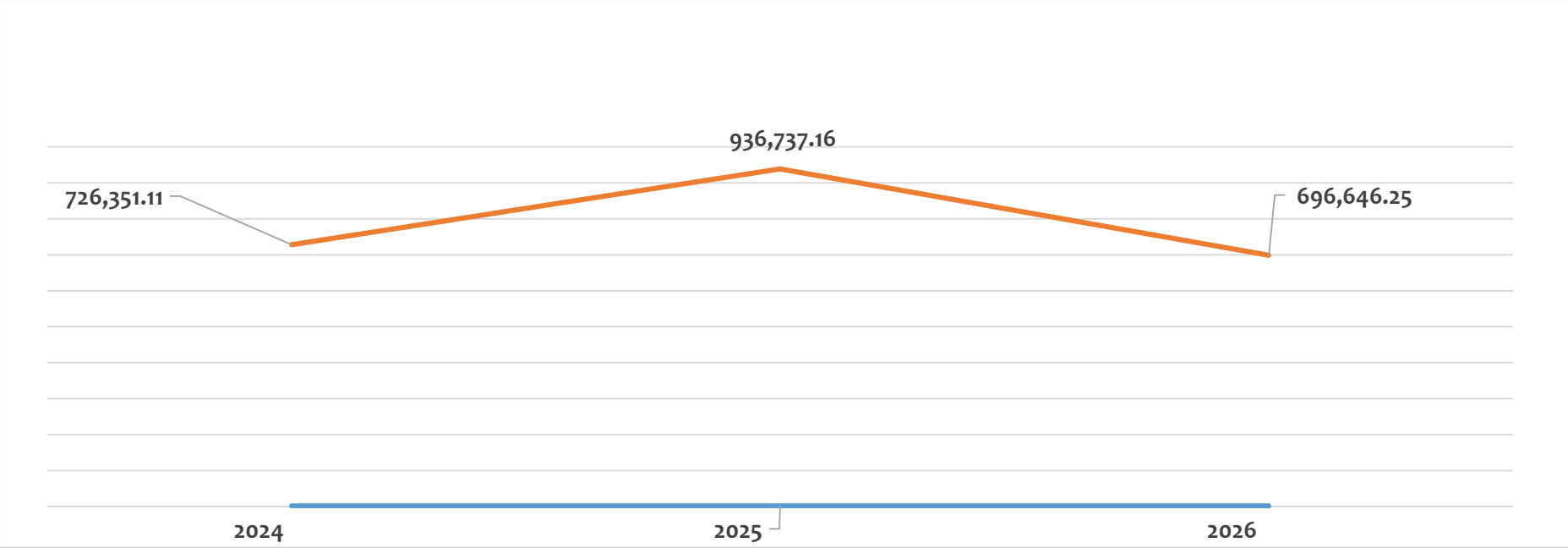
REVENUE PERFORMANCE- IGF ONLY								
ITEM	2024		2025		2026			
	Budget (GH¢)	Actual (GH¢)	Budget (GH¢)	Actual (GH¢)	Budget (GH¢)	Actual to September (GH¢)	%Perf. as at September (Actual /Budget *100)	%Perf. as at September (Item Actual /Total *100)
Property Rate	200,000.00	133,382.50	220,000.00	98,885.35	220,000.00	77,453.15	35.20	11.11
Basic Rate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fees	120,400.00	83,944.00	100,000.00	185,023.00	100,000.00	55,835.00	55.84	8.01
Fines	30,000.00	21,470.00	40,000.00	76,492.50	45,000.00	0.00	0.00	0.00
Licenses	134,600.00	225,389.75	220,000.00	258,469.28	225,000.00	328,321.00	145.92	47.13
Land	130,000.00	251,635.86	190,000.00	260,582.03	220,000.00	173,607.10	78.91	24.92
Rent	25,000.00	10,249.00	30,000.00	57,285.00	30,000.00	61,430.00	204.77	8.82
Total	***640,000.00***	***726,351.11***	***800,000.00***	***936,737.16***	***840,000.00***	***696,646.25***	**82.93**	***100.00***

Table 4 above indicates percentage contribution of each revenue item towards the total revenue collected from 2024 to September, 2026. 2024 and 2025 IGF actuals exceeds budgeted amount, thou 2025 budget was review from **GHC 720,000.00** to **GHC 800,000.00** for the fiscal year.

Performance for 2026 fiscal year to September 30 is **82.93%.** Business Operating Permit (Licenses) contributed the highest **(47.13%),** Building permit related revenues (Land) with **24.92%** and Property rate **(9.68%).**

FIGURE 1

2024-2026 ANNUAL IGF REVENUE TREND ANALYSIS



2.1.2 REVENUE PERFORMANCE - ALL REVENUE SOURCES

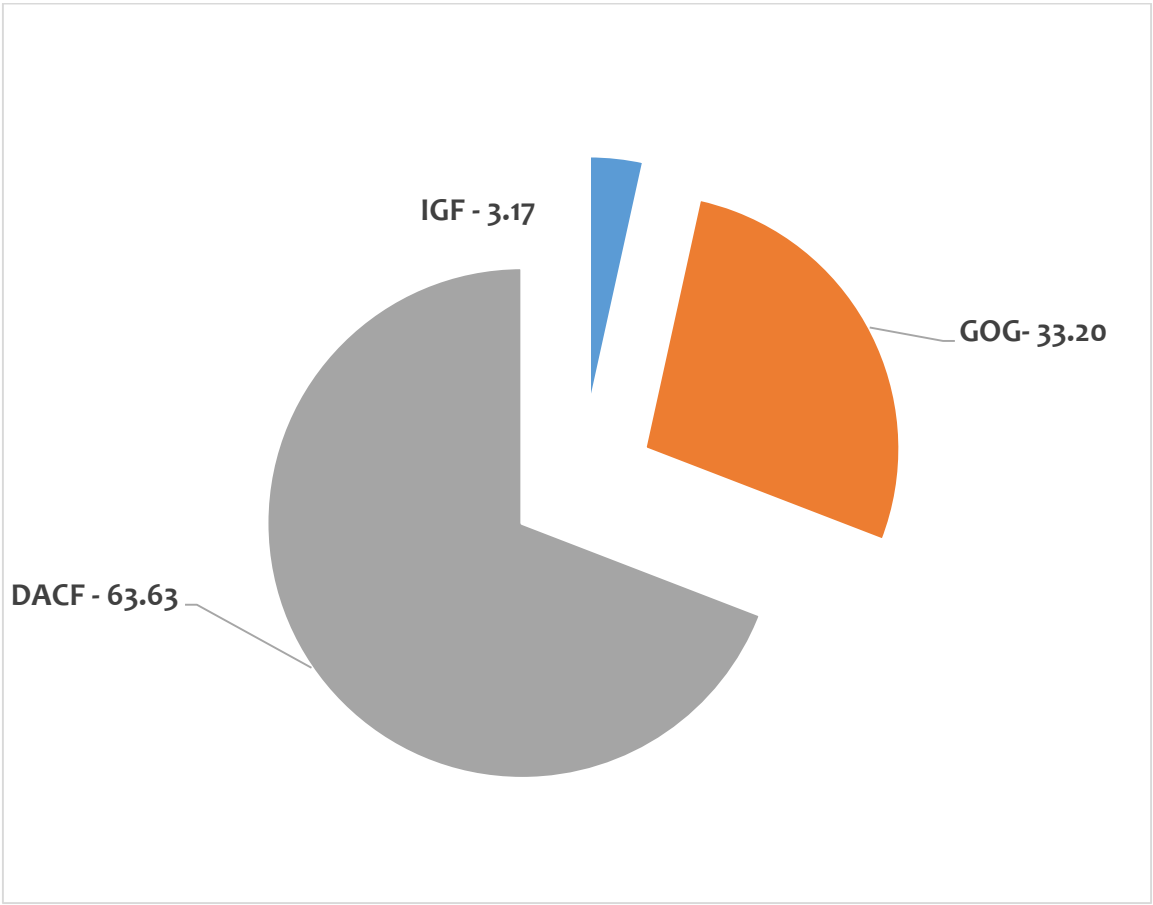
Table 5.

REVENUE PERFORMANCE- ALL REVENUE SOURCES								
ITEM		**2024**		**2025**		**2026**		
		Budget(GH¢)	**Actual (GH¢)**	**Budget(GH¢)**	**Actual (GH¢)**	**Budget(GH¢)**	**Actual to September (GH¢)**	**%Perf. as at September (Actual /Budget *100)**
IGF		640,000.00	726,351.11	800,000.00	936,737.16	840,000.00	696,646.25	82.93
Compensation transfer		6,000,000.00	7,607,933.20	7,000,000.00	8,748,108.45	5,234,178.19	7,301,616.69	105.71
Goods and Services transfer		93,500.00	0.00	101,500.00	275,940.48	56,205.00	0.00	0.00
GoG Assets transfer		0.00	0.00	0.00	0.00	0.00	0.00	0.00
COMMON FUND	ASSEMBLY	3,000,000.00	0.00	19,559,919.14	9,845,162.16	23,689,195.40	12,191,295.21	51.46
	MP	1,000,000.00	709,214.41	9,000,000.00	1,079,954.02	9,000,000.00	1,261,304.15	14.01
	PWD	320,000.00	0.00	340,000.00	558,776.48	400,000.00	543,252.01	135.81
DDF/DACF-RFG		1,071,741.29	1,449,849.00	5,301,045.55	0.00	4,000,000.00	0.00	0.00
SAFETY NET /UNICEF		0.00	100,000.00	534,977.00	0.00	584,977.00	0.00	0.00
Total		**12,125,241.29**	**10,493,347.72**	**42,637,441.69**	**21,444,678.75**	**43,804,555.59**	**21,994,114.31**	**50.21**

As shown in **Figure 2** below, DACF and GOG account for the highest inflows **(63.63% and 33.20% respectively)** for the year to September 30, followed by IGF (**3.17%**). there has been no revenue received from DACF-RFG and SAFETY NET /UNICEF. The **69.20%** of the DACF Actual shown is made up of PWD Fund, MP's CF and the Assembly CF.

FIGURE 2

2026 Revenue Performance as at september 30



2.1.3 EXPENDITURE PERFORMANCE - ALL DEPARTMENTS (IGF ONLY)

Table 6.

Expenditure	2024		2025		2026		
	Budget(GH¢)	Actual (GH¢)	Budget(GH¢)	Actual (GH¢)	Budget(GH¢)	Actual to September (GH¢)	%Perf. as at September (Actual /Budget *100)
Compensation	259,422.00	203,489.17	188,564.20	187,616.31	200,000.00	92,599.08	46.30
Goods and Services	252,578.00	352,115.79	508,435.80	747,265.00	472,000.00	605,272.89	128.24
Assets	128,000.00	0.00	103,000.00	0.00	168,000.00	0.00	0.00
Total	**640,000.00**	**555,604.96**	**800,000.00**	**934,881.31**	**840,000.00**	**697,871.97**	**83.08**

Table 4 above breaks down IGF expenditure into economic classifications of Compensation, Goods and Services, and Assets from 2024 to September 30 2026. Nothing has been spent on Asset by September 30, the Assembly resolves to expend on Assets through support to Community Initiated Project by the end of the year 2026.

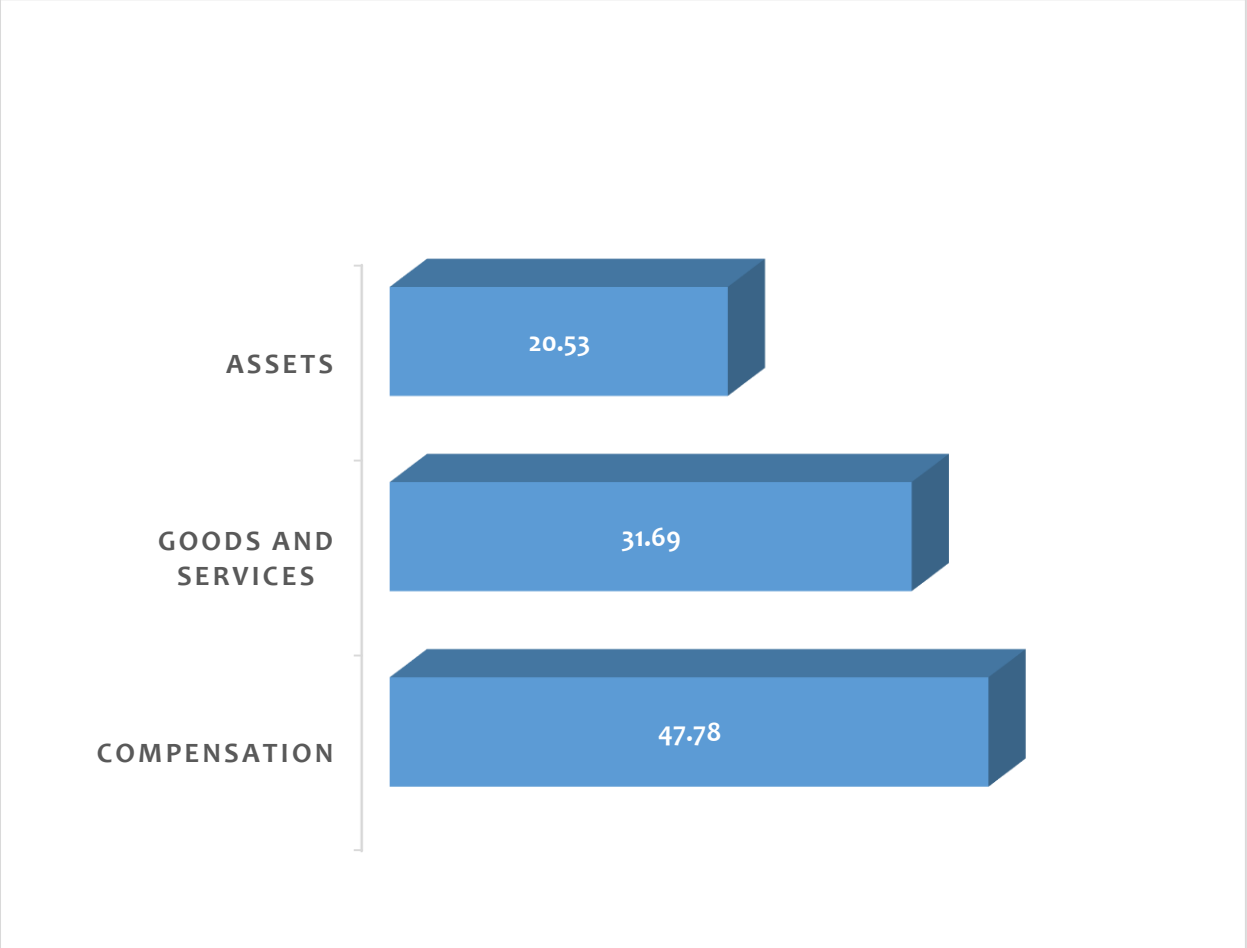
2.1.3 EXPENDITURE PERFORMANCE - ALL DEPARTMENTS (ALL FUND SOURCES)

Table 7.

EXPENDITURE PERFORMANCE- ALL FUNDING SOURCES							
Expenditure items	**2024**		**2025**		**2026**		
	Budget (GH¢)	**Actual (GH¢)**	**Budget (GH¢)**	**Actual (GH¢)**	**Budget (GH¢)**	**Actual to September (GH¢)**	**%Perf. as at September (Actual /Budget *100)**
COMPENSATION	6,259,422.00	5,396,694.42	7,188,564.20	8,935,724.31	5,434,178.19	7,394,215.77	136.07
GOODS AND SERVICES	3,154,833.00	1,339,431.56	7,641,742.42	4,566,938.24	12,447,613.06	4,904,351.46	39.40
ASSETS	2,710,986.29	155,931.72	27,807,135.07	4,008,780.19	25,922,764.34	3,176,213.74	12.25
TOTAL	**12,125,241.29**	**6,892,057.70**	**42,637,441.69**	**17,511,442.74**	**43,804,555.59**	**15,474,780.97**	**35.33**

FIGURE 3

2026 EXPENDITURE PERFORMANCE - ALL FUNDING SOURCE



The pattern of expenditure for the year to September 30, is depicted in Figure 3 above. Compensation expenditure attributes the highest of **47.78**% and this is due to GoG Compensation, followed by Goods & Service expenditure, then Asset. Represented by **31.69**% and **20.53**% respectively.

2.1.5 2026 BUDGET PROGRAMME PERFORMANCE

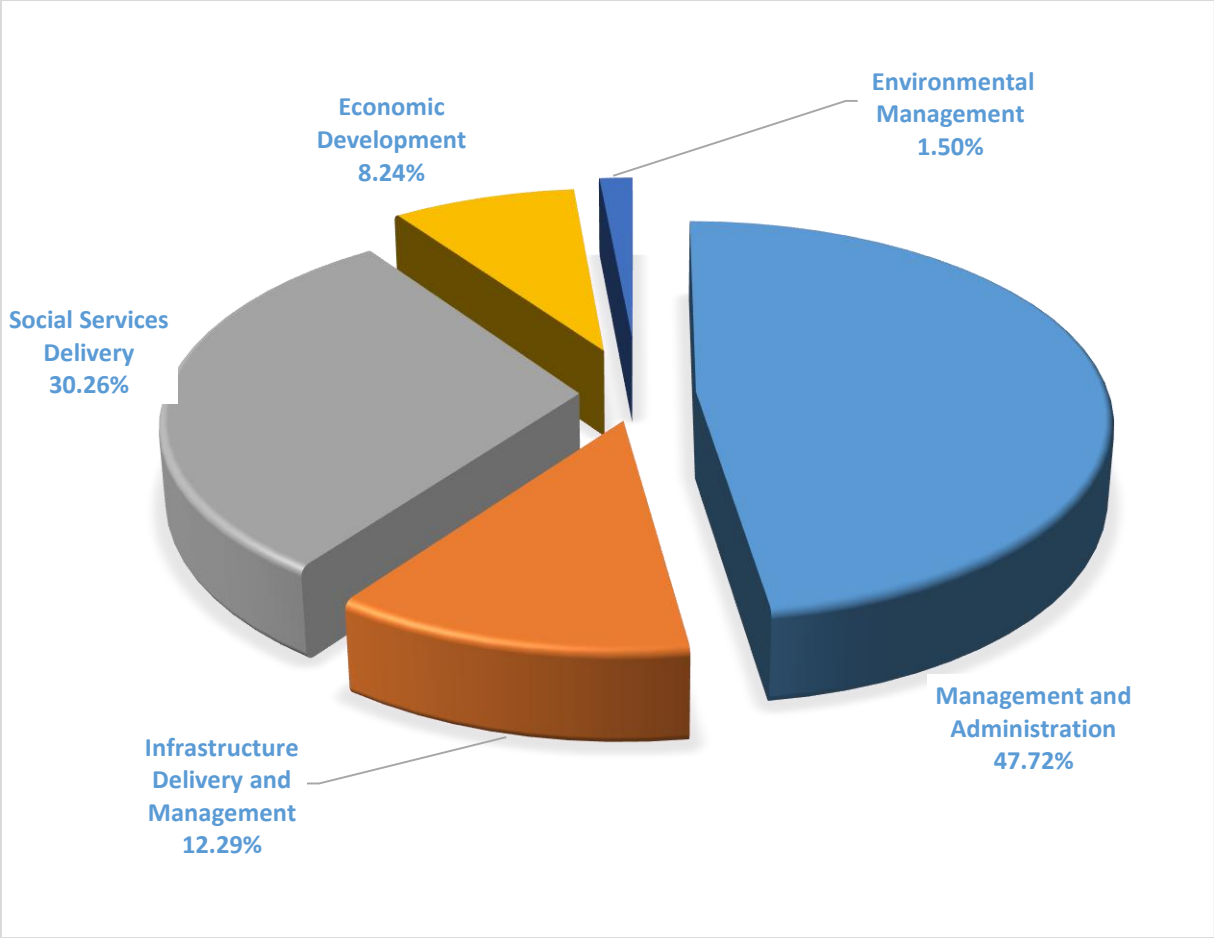
Table 8.

Expenditure By Budget Programme And Economic Classification-all Funding Sources as at September 2026					
Budget Programme	**AMOUNT (GH¢)**				
	Budget	**COMPENSATION OF EMPLOYEES**	**GOODS AND SERVICES**	***CAPITAL EXPENDITURE***	**TOTAL**
Management and Administration	**6,977,218.96**	4,854,490.89	1,960,140.72	569,720.15	**7,384,351.76**
Infrastructure Delivery and Management	**10,772,036.49**	406,050.90	700,285.15	795,203.02	**1,901,539.07**
Social Services Delivery	**17,668,221.29**	875,929.93	1,995,275.59	1,811,290.57	**4,682,496.09**
Economic Development	**8,212,078.85**	1,257,744.05	17,250.00	0.00	**1,274,994.05**
Environmental Management	**175,000.00**	0.00	231,400.00	0.00	**231,400.00**
TOTALS	**43,804,555.59**	**7,394,215.77**	**4,904,351.46**	**3,176,213.74**	**15,474,780.97**

Total actual expenditure for the year to September 30, 2026 is **GH¢15,474,780.97** out of the **GH¢43,805,555.59** budgeted for the fiscal year**.** Management and Administration had the highest expenditure (largely attributable to GoG Compensation), followed by Social Service Delivery and Infrastructure Delivery and Management**,** whiles Environmental Management expends the least.

FIGURE 4

2026 EXPENDITURE BY ECONOMIC CLASSIFICATION - ALL FUNDING SOURCE



2.1.6 2026 KEY PROJECTS AND PROGRAMMES FROM ALL SOURCES

Table 9.

NO.	Name of Project / Programme	Total Contract Sum (GH¢)	Cumulative Payments to September 2026 (GH¢)	Remaining Contract Balance (GH¢)	Unpaid Certified IPCs (GH¢)
1	Renovation of the main Assembly Office Block Phase 2	499,855.05	474,786.73	25,068.32	
2	Construction of 1No. CHPS Compound at Ohiaba	837,165.00	751,695.40	85,469.60	
3	Construction of 1No. CHPS Compound at Nyamedom	866,197.50	716,751.00	149,446.50	
4	Renovation and Furnishing of Hon. DCE Office, DCD Office and Washroom within the main Assembly Office Block Phase 1	448,677.20	448,677.20	0.00	
5	Completion of 1No. CHPS compound at Abeka	332,170.65	332,170.65	0.00	
6	Construction of 1No. 3-unit Classroom Block & 4- seater WC Toilet at Empiro	549,839.00	549,839.00	0.00	
7	Construction of 1No. 6-unit Classroom Block & 4-seater WC Toilet at Okyiriku	931,922.25	836,959.00	94,963.25	
8	Construction of 1no. 2-unit Classroom Block, Office and Store room & 4-seater WC Toilet at Srodofo	443,752.05	380,358.90	63,393.15	
9	Supply of Building Materials for Re-roofing of Bando Islamic Primary Schools	230,623.75	230,623.75	0.00	
10	Supply of Relief items for Disaster Victims	171,100.00	171,100.00	0.00	
11	Connecting and Metering of 9No. Mechanise Boreholes	53,000.00	53,000.00	0.00	
12	Construction of the 24Hour Economy Market	28,539,000.00	539,000.00	28,000,000.00	
13	Pushing and Leveling of 2No. Final Disposal Site	114,000.00	114,000.00	0.00	

14	Renovation of CRB Office, store, Staff Common room at Asomdwee and Renovation of Bando Islamic KG Block	556,885.72	529,041.43	27,844.29	
15	Drilling and Mechanisation of 5No. Boreholes & Repair of 10No. Boreholes	722,469.50	106,204.02	616,265.48	
16	Procurement of 3No. Skip Heavy Refuse Container	150,000.00	150,000.00	0.00	
17	Completion of Oboka KG Block	290,220.00	261,198.00	29,022.00	
18	Supply and delivery of Laptops, Printer and Tonner	99,673.10	99,673.10	0.00	
19	Support to Person's with Disability		545,078.00		
20	Education Endowment		121,550.00		
21	Home and Farm Visits by AEA's and other monitoring visits		18,800.00		

Table 9 shows disbursement towards key projects and programmes for 2026 fiscal year as at 30 September. The table does not present the entirety of expenditure within the period.

2.2 NON-FINANCIAL PERFORMANCE

2.2.1 KEY ACHIEVEMENTS FOR 2026 FISCAL YEAR

The following were executed for the 2026 fiscal year up to 30th September

1. Construct 2No. CHPS Compound at Ohiaba and Nyamedom; Complete 1No. CHPS Compound at Abaka
2. Completion, Renovation and Furnishing of DCE Office, DCD Office and Washroom Within the Main Assembly Office Block Phase 1 & 2
3. Construct 1No. 2-unit KG Block; 1No. 3-unit Classroom Block and 1No. 6-unit Classroom Block with 4-seater WC Toilet each at Srodofo, Empiro and Okyiriku respectively.
4. Complete Oboka KG Block and Renovate CRB office, store, staff common room at Asomdwee and Bando Islamic KG Block
5. Supply of Building materials for reroofing of Bando Islamic Primary School
6. Supply of Relief items for Disaster victims
7. Pushing and levelling of 2No. final Disposal site
8. Drilling and Mechanization of 5No. Boreholes & Repair of 10No. Boreholes, as well as Connecting and metering of 9No. Mechanise Boreholes
9. Procurement of 3No. Skip Heavy Refuse Container
10. Support for Persons with Disability
11. Education Endowment
12. Home and Farm visits by AEA's and other monitoring Visits.

2.2.2 POLICY OUTCOME INDICATORS AND TARGETS

Table 10.

Output Indicator	Unit of Measurement		Previous year's performance (2025)		Current year's Actual performance (2026)	
			Target	Actual	Target	Actual
Enhanced access to quality health care	Proportion of children under 5 deaths from malaria per year/ under 5 admitted and diagnosed with malaria		**1/400**	0/130	**1/400**	0/85
	% of children receiving measles 1 vaccine		**95.00%**	83.57%	**95.00%**	56.7%
	% of children receiving penta 3 vaccine		**95.00%**	87.41%	**95.00%**	57.09
	% of HIV mothers on ARV to mothers diagnosed with HIV		**100.00%**	100.00%	**100.00%**	81%
Access to affordable education increased	**KG**					
	GER		**100%**	101%	**100%**	112%
	NER		**80%**	66%	**68%**	68%
	GPI		**0.96**	0.94	**0.98**	0.94
	PRIMARY					
	GER		**101%**	97%	**104%**	95%
	NER		**80%**	78%	**80%**	75%
	GPI		**0.96**	0.94	**0.98**	0.95
	JHS					
	GER		**89%**	89%	**90%**	94%
	NER		**52%**	49%	**59%**	52%
	GPI		**0.98**	0.93	**0.99**	0.96
Enhanced quality teaching and learning	% of schools monitored	KG	**100%**	100%	**100%**	100%
		PRIM	**100%**	100%	**100%**	100%
		JHS	**100%**	100%	**100%**	100%
	Teacher Attendance Rate	KG	**98%**	98%	**98%**	98%
		PRIM	**98%**	98%	**98%**	99%
		JHS	**98%**	98%	**98%**	
	BECE Pass rate		**87%**	83%	**90%**	
	JHS Completion rate		**85%**	80%	**98%**	87%
	SMEs assisted to access loans		**50**	0	**50**	0

Local Economic Development Enhanced	Number of Identifiable groups trained in employable skills		**5**	0	**5**	68
	Number of tourist features developed		**1**	0	**1**	**0**
	Crop Yield	Cassava	3	1.45	1.6	1.5
		Maize	26	22.27	25	18
		Plantain	13	8	10	8.2
Enhanced Social Protection	Number of beneficiaries monitored for sundry interventions		**1500**	830	**2000**	1479

Table 10 shows policy outcomes that were linked to various outputs for 2025 and 2026fiscal years. The actuals of these are stated according to the measurement indicators chosen. Those of 2026 represent the status as at 30 September and thus could change by the end of the fiscal year.

2.2.3 2026 SANITATION BUDGET PERFORMANCE

Table 11.

NO.	NAME OF ACTIVITY/PROJECT	BUDGET (GH¢)	ACTUAL (GH¢)as at 30th September
	LIQUID WASTE		
1	Completion of 7 seater and Construction of 5 seater Institutional Latrine at Moree	47,017.93	0.00
2	Construction of Institutional Latrine	180,439.54	0.00
	Sub-Total	***227,457.47***	***0.00***
	SOLID WASTE		
1	Local Sanitation Management	100,000.00	72,596.00
2	Sanitation Improvement Package	387,205.00	193,602.41
3	Fumigation	366,275.00	183,132.50
4	Disaster Management and Prevention	100,000.00	171,100.00
5	National Sanitation Day	155,000.00	218,907.70
6	Maintaining Final Dumping Site	100,000.00	114,000.00
7	Procurement of 3No. refuse Containers	200,000.00	150,000.00
	Sub-Total	***1,408,480.00***	***1,103,338.61***
	TOTAL	**1,635,937.47**	**1,103,338.61**

The above table demonstrate Sanitation Budget Performance for 2026 fiscal year as at September 30. It shows that nothing has been spent on liquid waste, however the District has design it Classroom Blocks and CHPS Compound to include WC Toilet. Moreover the District resolve to construct Gender-friendly Institutional Toilet for Asebu DA Basic School before the end of 2026 fiscal year.

2.2.4 2026 DONOR PARTNER SUPPORTED PROGRAMMES

Table 12.

SAFETY NET			
No.	**Name of Activity/Project**	**Budget (GH¢)**	**Actual (GH¢)**
1	Safety Net	534,977.00	0.00
UNICEF			
No.	**Name of Activity/Project**	**Budget (GH¢)**	**Actual (GH¢)**
1	Gender Empowerment and Child Protection	50,000.00	0.00

SECTION THREE (3)

3.0 OUTLOOK FOR 2027

3.1 MMDA ADOPTED POLICY OBJECTIVES FOR 2027

Table 13.

MMDA ADOPTED POLICY OBJECTIVES FOR 2027 BUDGET ALLOCATION (GH¢)		
FOCUS AREA	**POLICY OBJECTIVES**	**BUDGET ALLOCATION (GH¢)**
Private Sector Development	To promote local economic growth by strengthening small and medium-scale enterprises (SMEs)	10,608,336.79
	To promote trade growth, attract investment, and create jobs for sustainable economic development	
Agriculture and Rural Development	To improve agricultural productivity and ensure food security through the provision of extension services, input support, and sustainable farm management practices for farmers in the district	205,915.50
Tourism and Creative Arts Development	To enhance the district's tourism potential by developing, promoting, and sustainably managing tourist attractions to create jobs, preserve cultural heritage, and boost the local economy	25,000.00
Water, Environment and Sanitation	To improve environmental cleanliness and public health through effective sanitation management, and enforcement of sanitation by-laws within the district.	2,628,819.55
	To improve access to safe, reliable, and sustainable water supply for all communities through the expansion, and effective management of water infrastructure within the district.	2,119,933.07
Education and Training	To enhance access, quality, and equity in education delivery through effective management of educational infrastructure, teaching and learning resources, within the district.	7,527,741.71
Health and Health services	To improve access to quality and equitable healthcare delivery through the provision of health infrastructure, logistics, preventive and curative services within the district	3,092,981.43

	Ensure reduction of new HIV, AIDS/STIs and other infections, especially among vulnerable groups	123,338.27
Employment and Decent Work	Promote the creation of decent jobs	9,014,095.40
	Improve human capital development and management	409,864.50
Poverty and Inequalities	To promote social inclusion, gender equality, and improve the welfare of vulnerable groups, particularly persons with disabilities (PWDs), women, children, and the aged, through empowerment, protection, and access to social and economic opportunities	1,711,843.80
Human Settlement and Housing	To promote planned human settlements and access to adequate, safe, and affordable housing.	51,000.00
Energy and Petroleum	To expand access to reliable, and sustainable electricity supply to all communities, households, and businesses within the district	666,214.50
Drainage and Flood Control	To strengthen climate change adaptation, mitigation, and disaster risk management through environmental conservation, community resilience building, and effective response mechanisms within the district	1,500,993.74
Transport Infrastructure (Road, Rail, Water And Air)	To improve accessibility, safety, and efficiency of road transport systems for enhanced mobility and economic development	350,000.00
Local Government and Decentralisation	To strengthen local governance, transparency, and effective public administration for improved service delivery	5,427,016.73
	To enhance revenue mobilization and ensure efficient financial management for sustainable local development	
TOTAL		**45,463,094.99**

GH¢45,463,094.99 has been projected for 2027 fiscal year. **Table 13** summarises total projected expenditure for 2024 fiscal year in the context of Focus Area, Policy Objectives (as extracted from 2026– 2029MTDP) and the corresponding budgetary allocations.

3.2 POLICY OUTCOME INDICATORS AND TARGETS

Table 14.

Outcome Indicator	Unit of Measurement	Baseline (2025)		Current year		Budget year (2027)	Indicative year(2028)	Indicative year(2029)	Indicative year(2030)
		Target	Actual	Target	Actual as at Sept. 2026	Target	Target	Target	Target
Enhanced access to quality health care	Proportion of children under 5 deaths from malaria per year/ under 5 admitted and diagnosed with malaria	1/400	0/130	1/400	0/85	1/400	0/500	0/500	0/500
	% of children receiving measles 1 vaccine	95.00%	83.57%	95.00%	56.7%	95.00%	95.00%	95.00%	95.00%
	% of children receiving penta 3 vaccine	95.00%	87.41%	95.00%	57.09	95.00%	95.00%	95.00%	95.00%
	% of HIV mothers on ARV to mothers diagnosed with HIV	100.00%	100.00%	100.00%	81%	100%	100%	100%	100%
Access to affordable education increased	**KG**								
	GER	100%	101%	100%	112%	113%	115%	115%	118%
	NER	80%	66%	68%	68%	70%	72%	75%	80%
	GPI	0.96	0.94	0.98	0.94	0.96	0.98	0.99	1.00
	PRIMARY								
	GER	101%	97%	104%	95%	98%	100%	101%	103%
	NER	80%	78%	80%	75%	78%	80%	83%	85%
	GPI	0.96	0.94	0.98	0.95	0.98	0.99	1.00	1.00

	JHS									
	GER		89%	89%	90%	94%	95%	96%	98%	100%
	NER		52%	49%	59%	52%	54%	55%	58%	60%
	GPI		0.98	0.93	0.99	0.96	0.98	0.99	1.00	1.00
Enhanced quality of teaching and learning	% of schools monitored	KG	100%	100%	100%	100%	100%	100%	100%	100%
		PRIM	100%	100%	100%	100%	100%	100%	100%	100%
		JHS	100%	100%	100%	100%	100%	100%	100%	100%
	Teacher Attendance Rate	KG	98%	98%	98%	98%	98%	99%	99%	99%
		PRIM	98%	98%	98%	99%	98%	99%	99%	99%
		JHS	98%	98%	98%		98%	99%	99%	99%
	BECE Pass rate		87%	83%	90%		86%	88%	90%	95%
	JHS Completion rate		85%	80%	98%	87%	87%	89%	90%	95%
Local Economic Development Enhanced	SMEs assisted to access loans		30	0	20	0	20	20	20	20
	Number of Identifiable groups trained in employable skills		150	173	200	96	200	250	300	350
	Number of tourist features developed		1	0	1	0	1	2	3	4
	Crop Yield	Cassava	3	1.45	1.6	1.5	2	2.2	2.3	2.4
		Maize	26	22.27	25	18	19	20	22	24
		Plantain	13	8	10	8.2	9	10	11	12
Enhanced Social Protection	Number of beneficiaries monitored for sundry interventions		1000	830	1500	1473	1,700	1,700	1,700	1,800

Table 14 shows policy outcome targets for 2027 to 2030 fiscal years.

3.3 2027-2030 REVENUE PROJECTIONS – IGF ONLY

Table 15.

ITEM	2026		2027	2028	2029	2030
	Projection (GH¢)	Actual to September (GH¢)	Projection (GH¢)	Projection (GH¢)	Projection (GH¢)	Projection (GH¢)
Property Rate	220,000.00	67,453.15	230,000.00	276,000.00	287,500.00	299,000.00
Other Rates	0.00	0.00	0.00	0.00	0.00	0.00
Fees	100,000.00	55,835.00	150,000.00	180,000.00	187,500.00	195,000.00
Fines	45,000.00	0.00	60,000.00	72,000.00	75,000.00	78,000.00
License	225,000.00	328,321.00	260,000.00	312,000.00	325,000.00	338,000.00
Land	220,000.00	173,607.10	260,000.00	312,000.00	325,000.00	338,000.00
Rent	30,000.00	61,430.00	40,000.00	48,000.00	50,000.00	52,000.00
Miscellaneous	0.00	10,000.00	0.00	0.00	0.00	0.00
Total	**840,000.00**	**696,646.25**	**1,000,000.00**	**1,200,000.00**	**1,250,000.00**	**1,300,000.00**

GH¢1,000,000.00 IGF Revenue has been budgeted for collection in **2027 fiscal year**. This is based on the IGF revenue performance of the current year.

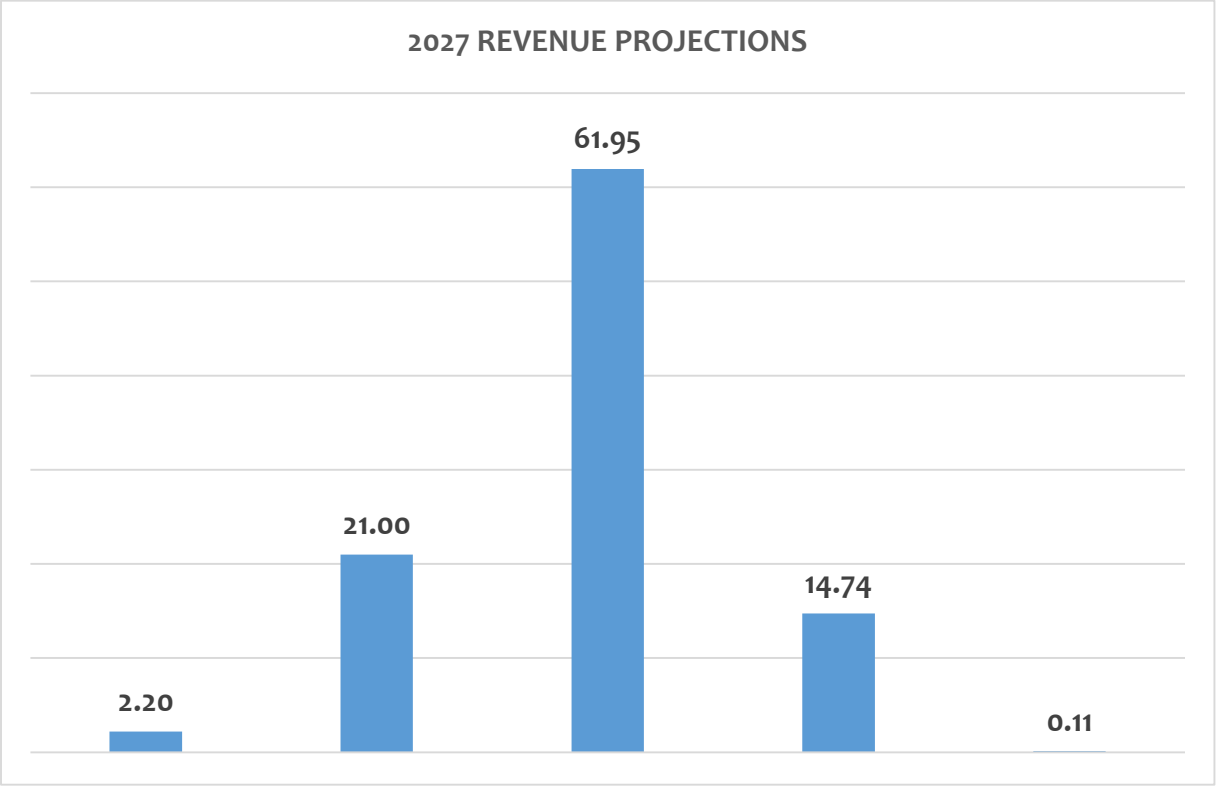
3.4 2027-2030 REVENUE PROJECTIONS- ALL REVENUE SOURCES

Table 16.

ITEM		2026		2027	2028	2029	2030
		Projection (GH¢)	Actual to September (GH¢)	Projection (GH¢)	Projection (GH¢)	Projection (GH¢)	Projection (GH¢)
IGF		840,000.00	696,646.25	1,000,000.00	1,200,000.00	1,250,000.00	1,300,000.00
Compensation of Employee		5,234,178.19	7,301,616.69	8,844,095.40	10,612,914.48	11,055,119.25	11,497,324.02
Goods and Services transfer		56,205.00	-	702,000.00	842,400.00	877,500.00	912,600.00
Assets transfer		0.00	0.00	0.00	0.00	0.00	0.00
COMMON FUND	ASSEMBLY	23,689,195.40	12,191,295.21	24,667,653.34	29,601,184.01	30,834,566.68	32,067,949.34
	MP	9,000,000.00	1,261,304.15	1,844,548.00	2,213,457.60	2,305,685.00	2,397,912.40
	PWD	400,000.00	543,252.01	1,651,843.80	1,982,212.56	2,064,804.75	2,147,396.94
DDF/DACF-RFG		4,000,000.00	0.00	6,702,954.45	8,043,545.34	8,378,693.06	8,713,840.79
UNICEF		584,977.00	0.00	50,000.00	60,000.00	62,500.00	65,000.00
Total		**43,804,555.59**	**21,994,114.31**	**45,463,094.99**	**54,555,713.99**	**56,828,868.74**	**59,102,023.49**

Fig. 5

2027 REVENUE PROJECTIONS



GH¢45,463,094.99 has been projected as revenue and expenditure for 2026 fiscal year. The total Projected Revenue is made up of **61.95**% DACF (CF Assembly, PWD's CF and MP CF), **14.74**% DACF-RFG, **21.00**% GoG Transfers, **2.20**% IGF, and **0.11**% Donor Fund (UNICEF) were Projected.

3.5 2027 Revenue Mobilisation Strategies for the 24-Hour Economy

Table 17

NO.	ECONOMIC ACTIVITIES/OPPORTUNITIES	PROPOSED REVENUE STRATEGY	EXPECTED 2027 REVENUE GHC
1	Nights markets and extended trading	Introducing Evening market tolls, stall fees. Register traders and improve revenue collection using digital payment systems	200,000.00
2	Transport, loading points and commercial parking	Register and collect commercial transport operators fees	80,000.00
3	Property rate and commercial premises	Update the property valuation and revenue data base for effective mobilization	120,00.00
4	Growth in night-time businessess	New business will be registered and appropriate BOP collected and other fees	100,000.00
5	Agro-processing and agricbusiness-Cassava, citrus and oil palm	Encourage agro-processors, cold stores, food vendors for extended hours hence opportunity to collect the prescribe fees.	150.000.00

3.6 2027 EXPENDITURE BY BUDGET PROGRAMME AND ECONOMIC CLASSIFICATION - ALL FUNDING SOURCES

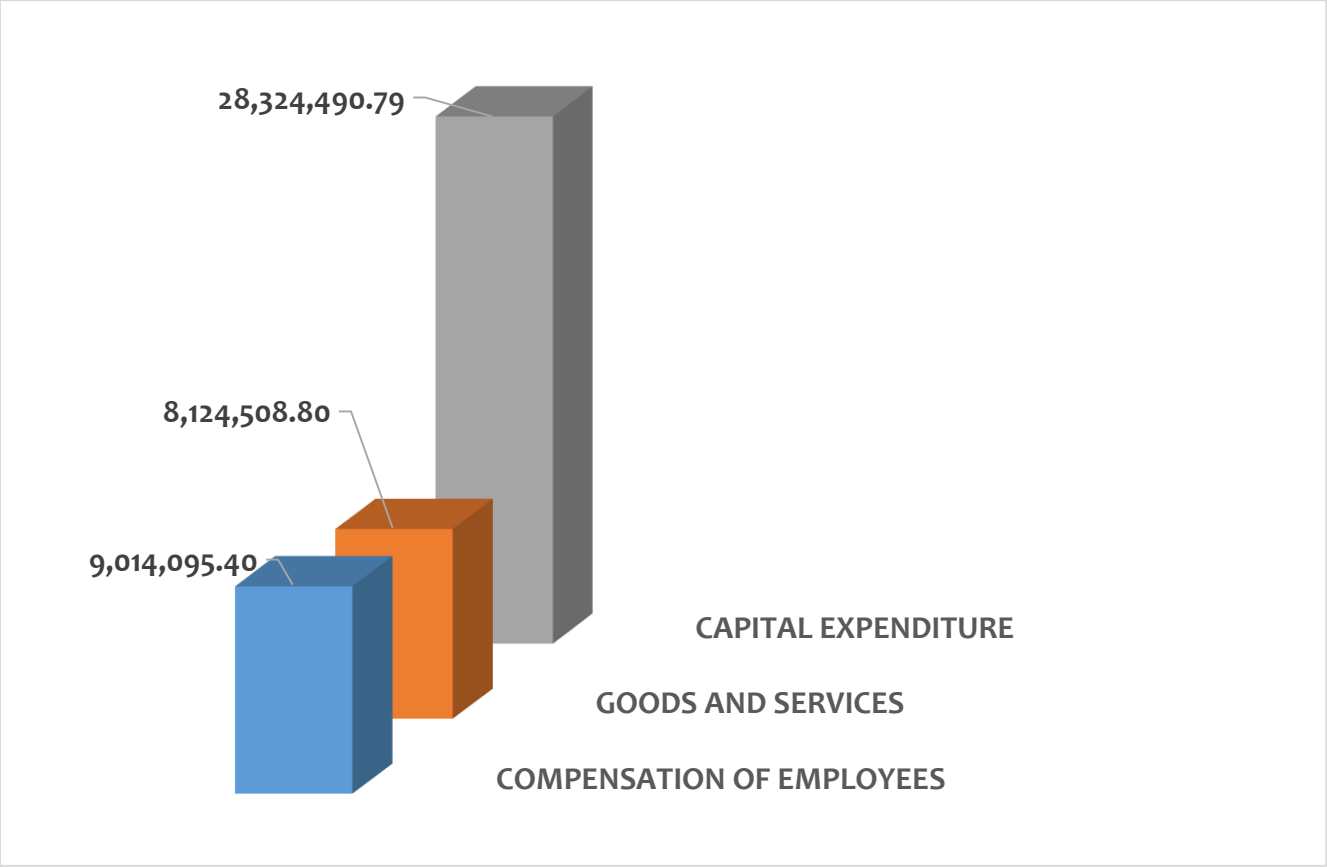
Table 18.

Budget Programme	COMPENSATION OF EMPLOYEES	GOODS AND SERVICES	*CAPITAL EXPENDITURE*	TOTAL (GH¢)
Management and Administration	4,954,488.48	2,418,533.40	0.00	**7,373,021.88**
Infrastructure Delivery and Management	898,096.23	699,566.59	*12,046,428.17*	**13,644,090.99**
Social Services Delivery	1,873,956.44	4,468,662.07	*9,911,149.28*	**16,253,767.79**
Economic Development	1,287,554.25	279,548.00	*6,366,913.34*	**7,934,015.59**
Environmental Management	0.00	258,198.74	0.00	**258,198.74**
TOTALS	**9,014,095.40**	**8,124,508.80**	**28,324,490.79**	**45,463,094.99**

Projected revenue of **GH¢ 45,463,094.99** has been budgeted to spent amongst budget programmes as shown in **Table 18** above and Figure 5 (page 37). Asset amount to **62.30**% of the budget, **17.87**% as Goods and Service, whiles Compensation is **19.83**%

Fig 6.

2027 EXPENDITURE BY BUDGET PROGRAMME AND ECONOMIC CLASSIFICATION - ALL FUND SOURCE



3.7. PROJECTS AND PROGRAMMES FOR 2027 AND CORRESPONDING COST AND JUSTIFICATION

Table 19.

S/N	PROJECTS AND PROGRAMMES	FUND SOURCE							JUSTIFICATION
		IGF (GH¢)	GoG (GH¢)	MPCF (GH¢)	DACF (GH¢)	DACF-RFG (GH¢)	DONOR (GH¢)	TOTAL (GH¢)	
	MANAGEMENT AND ADMINISTRATION								
1	National Day Celebrations	25,000.00			140,915.50			**165,915.50**	Commemorate Farmers Day, Founders' amongst others
2	Acquisition of Office Facilities, Supplies Accessories	50,000.00			120,000.00			**170,000.00**	Improve access to working equipment and stationery
3	Maintenance/Running Cost of Official Vehicles	60,000.00			240,000.00			**300,000.00**	Ensure Routine maintenance/repairs of Official Vehicles
4	Administrative and Technical Meetings	70,000.00			79,106.74			**149,106.74**	Organise General Assembly, Executive Committee, Sub-Committee and other official meetings
5	Security Management	10,000.00			10,000.00			**20,000.00**	Ensure peace and order through regular police patrol, support for DISEC activities, Fire Service and Ambulance Service
6	Stakeholder Engagement/Town For a	30,000.00			48,000.00			**78,000.00**	Organise Social Accountability Fora to enhance participatory local governance
7	Strategic Document Preparation/Project Management				85,000.00			**85,000.00**	Prepare 2027 Action Plan, Composite Budget and other strategic documents
8	Strengthening of Sub-District Structures	10,000.00			22,085.67			**32,085.67**	Ensure the functionality of Area Council
9	Human Resource Capacity Building	40,000.00			80,000.00	192,489.00		**312,489.00**	Ensure Staff Development for productivity

10	Maintenance of Accounting Software				20,000.00			**20,000.00**	Ensure reliability and timeliness of Assembly financial statements
11	Audit Committee Meetings	30,000.00			25,000.00			**55,000.00**	Ensure regular organisation of Audit Committee meetings
12	Implementation of Revenue Improvement Action Plan	15,000.00						**15,000.00**	Implement RIAP through IGF Stakeholder Consultations, Valuation of Properties, Gazzete fee fixing etc
13	NALAG				78,936.49			**78,936.49**	
14	Fee Fixing Resolution and Rate Imposition preparation and gazetting/Bye-Laws				25,000.00			**25,000.00**	Prepare and implement 2027 Fee fixing and gazetting of Bye-Law
15	Other Recurrent Expenditure	10,000.00						**10,000.00**	Miscellaneous Administrative expenditure
16	Hon. MP Sundry Donation			200,000.00				**200,000.00**	
17	Assembly Members monthly allowance		702,000.00					**702,000.00**	
18	Compensation	170,000.00	4,784,488.48					**4,954,488.48**	Ensure staff are duly remunerated
	Sub-Total	***520,000.00***	***5,486,488.48***	***200,000.00***	***974,044.40***	***192,489.00***	***0.00***	***7,373,021.88***	
	SOCIAL SERVICE DELIVERY								
	Educatio, Youth and Sports								
19	Education Endowment	15,000.00		200,000.00	45,000.00			**260,000.00**	Support Mock Examination,Financial Supportb to needy but Brilliant students, among others
20	Promotion of Sports	5,000.00			5,000.00			**10,000.00**	Improve sports activities
21	Emergency works				100,000.00			**100,000.00**	Meet emergency needs
22	National Day Celebrations (6th March)				150,000.00			**150,000.00**	Commemorate 70th Independence Day

23	Constrcution of 1No. 3-unit Classroom Block with auxilliary facilities at Obengkrom				600,000.00			**600,000.00**	
24	Constrcution of 1No. 2-unit KG Block, office and Store				500,000.00			**500,000.00**	
25	Construction of 1No. (PHASE 1) 12-unit 2-storey Classroom Block with auxilliary facilities at Moree				1,066,765.33			**1,066,765.33**	
26	Supply of 210No. Hexagonal Desks for KG Schools				750,000.00			**750,000.00**	
27	Supply of 430No. Mono Desk				658,198.74			**658,198.74**	
28	Supply of 220 No. Dual Desk				400,000.00			**400,000.00**	
29	Supply of 100No. Teachers' Tables and Chairs				198,566.59			**198,566.59**	Increase access to basic educational infrastructure
30	Supply of 150 No. Bunk Beds for SHS				300,000.00			**300,000.00**	
31	Supply of 100No. CupBoards				160,000.00			**160,000.00**	
32	Construction of 1no. 3 unit Classroom at Musunkwa				100,000.00			**100,000.00**	
33	Rennovation of Teachers Quarters (PHASE I)				300,000.00			**300,000.00**	
34	Completion of 1No. 2-unit Classroom Block at Oboka				29,022.00			**29,022.00**	
35	Completion of 1No. 3-unit Classroom at Mpredwo				900,000.00			**900,000.00**	
36	Construction of 1No. 2-unit Classroom Block with Office & Store and 4-Seater W/C Toilet at Srodofo – Abaasa				63,393.15			**63,393.15**	
37	Construction of 1No. 6-unit Classroom Block with Office &				94,963.25			**94,963.25**	

	Store and 4-Seater W/C Toilet at Okyiriku								
38	Renovation of 1No. 6-Unit Claassroom Block at Asomdwee				27,844.28			**27,844.28**	
39	Rehabitation of Ansafuna DA primary & KG School Block				50,000.00			**50,000.00**	
40	Renovation of 6 Unit and KG Classroom block atAbura Dunkwa Islamic School				208,988.37			**208,988.37**	
	Environmental Health							**-**	
41	Local Sanitation Management	200,000.00			100,000.00			**300,000.00**	Implement Community led sanitation program
42	Sanitation Improvement Package				387,205.00			**387,205.00**	Ensure Environmental safety, improve sanitation
43	Districtwide Fumigation Exercise				366,275.00			**366,275.00**	
44	National Sanitation Day				180,000.00			**180,000.00**	
45	Maintenance of Final Dumping Site				200,000.00			**200,000.00**	
46	Procurement of Sanitary Tools and other logistics				80,000.00			**80,000.00**	
47	Dredging / Desilting of Chocked gutters				100,000.00			**100,000.00**	
48	Construction of Gender-friendly Institutional Toilet				152,291.59			**152,291.59**	
49	Construction of U-Drains				642,795.00			**642,795.00**	
50	Complete the Renovation of Ghana @50 Toilet Facility at Abura Dunkwa				100,000.00			**100,000.00**	
51	Construction of 4-seater W/C Toilet with changing room for				15,339.55			**15,339.55**	

	girls at Abura Dunkwa Methodist Basic School B								
	Public Health Service and Management							-	
52	Support for Health Service Delivery	10,000.00		200,000.00	80,000.00			**290,000.00**	Increase access to quality health care
53	HIV/AIDS revention and Management				123,338.27			**123,338.27**	
54	Emergency Works				150,000.00			**150,000.00**	
55	Malaria Prevention and Management				60,000.00			**60,000.00**	
56	Construction of 2No. CHPS Compound at Katakyiase and New Ebu				2,176,765.33			**2,176,765.33**	
57	Construction of 1No. CHPS Compound at Ohiaba				85,469.60			**85,469.60**	
58	Construction of 1No. CHPS Compound at Nyamedom				90,746.50			**90,746.50**	
59	Renovation of 2 NO. CHPS Compound at Ayeldu,Amosima, Srafa, Okyriku and Brafoyaw,				240,000.00			**240,000.00**	
	Social Welfare & Community Development							-	
60	Gender Empowerment and Child Protection						50,000.00	**50,000.00**	Ensure gender inclusiveness and wholesome development of children
61	Support for Persons With Disability				1,651,843.80			**1,651,843.80**	Ensure comprehensive support for the vulnerable and marginalized
62	Social Welfare & Community Development Administrative Expenditure	10,000.00						**10,000.00**	
63	Compensation		1,873,956.44					**1,873,956.44**	
	Sub-Total	***240,000.00***	***1,873,956.44***	***400,000.00***	***13,689,811.35***	***0.00***	***50,000.00***	***16,253,767.79***	

	INFRASTRUCTURE DELIVERY AND MANAGEMENT								
	Infrastructure								
64	Self Help/Counterpart Funding of Projects	200,000.00		300,000.00	516,397.50			**1,016,397.50**	Complement Community Initiated Projects
65	Works Department Recurrent Expenditure	10,000.00						**10,000.00**	Ensure effective supersion of projects
66	Project Management/M&E Activities				30,000.00			**30,000.00**	
67	Repairs and Maintenance of Boreholes				608,566.59			**608,566.59**	Enhance Access to adequate and reliable potable Water
68	Construction of 5 No. Boreholes				600,000.00			**600,000.00**	
69	Drainage				1,258,198.74			**1,258,198.74**	Improve Road Conditions
70	Construction of 4 BEDROOM Apartment for DCD				850,000.00			**850,000.00**	
71	Renovation of Agric, BAC and Nadmo Block				300,000.00			**300,000.00**	
72	Rennovation of the District Court and ADR offices				50,000.00			**50,000.00**	Enhance Access to adequate and reliable potable Water
73	Drilling, Constrcution and Mechanisation of Borehole Phase 1 at Selected Communities: Abura Dunkwa-Ask God; Edumfa; Ayeldu; Srafa and Asebu Market				47,550.00			**47,550.00**	
74	Drilling, Constrcution and Mechanisation of Borehole Phase 2 at Selected Communities: Batanyaa CHPS; Abakrampa SHS; Asomdwee CHPS; Nyamedom CHPS and Fotwekrom,				47,550.00			**47,550.00**	
75	Drilling, Mechanisation of Borehole 5 no. 2 at Selected Communities:				616,266.48			**616,266.48**	

76	Rural Electrification/Supply of Street Lights			400,000.00				**400,000.00**	Extend electricity coverage and provide streetlights
77	Spot Improvement of Feeder Roads			150,000.00				**150,000.00**	Improve Road condition, create Access Road and Reduce Incidence of Motor Accidents
78	Asebu Market Projects					4,051,505.45		**4,051,505.45**	
79	Construction of Institutional Toilet at Aggrey Memory SHS					700,000.00		**700,000.00**	
80	Remodelling of Abeka Market					1,758,960.00		**1,758,960.00**	
81	Extension of water			200,000.00				**200,000.00**	Enhance Access to adequate and reliable potable Water
	Physical Planning							**-**	
82	Street Naming and Property Addressing System				17,000.00			**17,000.00**	Ensure Orderly Human Settlement and Numbering of Streets and Properties
83	Preparation of Local Schemes				20,000.00			**20,000.00**	
84	Road Safety Campaign				14,000.00			**14,000.00**	
85	Compensation		898,096.23					**898,096.23**	Compensation of Staff (Environmental Health, Physical Planning and Works depaetment)
	Sub-Total	***210,000.00***	***898,096.23***	***1,050,000.00***	***4,975,529.31***	***6,510,465.45***	***0.00***	***13,644,090.99***	
	ECONOMIC DEVELOPMENT								
	Trading and Industry								
86	Promotion of Culture and Tourism	10,000.00			15,000.00			**25,000.00**	Enhance tourism and preserve cultural heritage eg. Festival celebration
87	Support to Business Advisory Centre	10,000.00			10,000.00			**20,000.00**	Promote Self Employment and Capacity building of MSMSEs
88	Support for MSMSEs			194,548.00				**194,548.00**	
89	Completion of CODA Market and Construction of Drains at Asebu				200,000.00			**200,000.00**	Enhace Trade within the District

90	Completion of 24Hour Economy Market				6,166,913.34			**6,166,913.34**	
	Agriculture							**-**	
91	Agriculture Department Administrative Expenditure	10,000.00			20,000.00			**30,000.00**	Facilitate field supervision, enhance agriculture extension services, and promote Feed Ghana to Improve agriculture
92	Promotion of Livestock Farming through trainings, immunizations etc				10,000.00			**10,000.00**	
93	Compensation		1,287,554.25					**1,287,554.25**	
	Sub-Total	***30,000.00***	***1,287,554.25***	***194,548.00***	***6,421,913.34***	***-***	***-***	***7,934,015.59***	
	ENVIRONMENTAL MANAGEMENT								
94	Disaster Management and Prevention				138,198.74			**138,198.74**	Prevent and manage disasters caused by flood, fire, and other unforseen circumstances
95	Climate Change Activities				120,000.00			**120,000.00**	
	Sub-Total	**-**	**-**	**-**	**258,198.74**	**-**	**-**	**258,198.74**	
	TOTAL	**1,000,000.00**	**9,546,095.40**	**1,844,548.00**	**26,319,497.14**	**6,702,954.45**	**50,000.00**	**45,463,094.99**	

Table 19 shows detailed Projects and Programmes numbered 1 to 95 of the Assembly's budget lines for 2027 fiscal year representing the entirety of budgeted expenditure for 2027. All budget lines are categorized on programme budget basis thus representing breakdowns of what goes into each programme for the year as summarized in previous tables and figures.

3.8 2027 SANITATION BUDGET

Table 20.

2027 SANITATION BUDGET		
NO.	**NAME OF ACTIVITY/PROJECT**	**BUDGET (GH¢)**
LIQUID WASTE		
1	Construction of 4-Seater W/C Toilet with changing room for girls at Abura Dunkwa Methodist Basic B	15,339.55
2	Complete the renovation of Ghana @ 50 Toilet facility at Abura Dunkwa	100,000.00
3	Construction of Gender-friendly Institutional Toilet	200,000.00
	Sub-Total	**315,339.55**
SOLID WASTE		
1	Local Sanitation Management	300,000.00
2	Sanitation Improvement Package	387,205.00
3	Districtwide Fumigation Exercise	366,275.00
4	National Sanitation Day	180,000.00
5	Maintenance of Final Dumping Site	200,000.00
6	Procurement of Sanitary Tools and other logistics	80,000.00
7	Dredging / Desilting of Chocked gutters	100,000.00
	Sub-Total	**1,613,480.00**
	TOTAL	**1,928,819.55**

Table 18 shows detailed activities on sanitation budgeted for 2027 fiscal year. This includes source deductions for sanitation improvement package and fumigation.

3.9 2027 DONOR PARTNER BUDGET

Table 21.

2027 DONOR PARTNER SUPPORTED PROGRAMMES		
UNICEF (Child Protection)		
No.	**Name of Activity/Project**	**Budget (GH¢)**
1	Gender Empowerment and Child Protection	50,000.00

3.10 CONCLUSION

The Assembly is committed to execute all projects and programmes for 2027 Fiscal year subject to the release and collection of Revenues.