



REPUBLIC OF GHANA

COMPOSITE BUDGET

FOR 2026-2029

PROGRAMME BASED BUDGET ESTIMATES

FOR 2026

KUMASI METROPOLITAN ASSEMBLY

APPROVAL STATEMENT

AT A GENERAL ASSEMBLY MEETING OF THE KUMASI METROPOLITAN ASSEMBLY HELD AT THE PREMPEH ASSEMBLY HALL ON MONDAY, 27TH OCTOBER, 2025, APPROVAL WAS GIVEN BY A RESOLUTION PASSED BY THE ASSEMBLY TO THE COMPOSITE BUDGET FOR THE 2026 FISCAL YEAR

COMPENSATION	-	GH¢49,800,040.55
GOODS & SERVICES	-	GH¢43,753,529.60
<u>CAPITAL EXPENDITURE</u>	-	<u>GH¢54,438,429.85</u>
<u>TOTAL</u>	-	<u>GH¢147,992,000.00</u>


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PRESIDING MEMBER
(HON. PATRICK K. FRIMPONG)

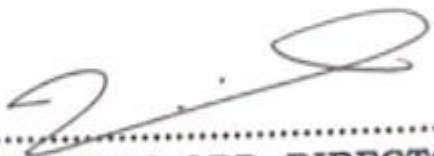

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METRO CO-ORD. DIRECTOR
(FRANCIS DWIRA DARKO)

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PART A: STRATEGIC OVERVIEW OF THE ASSEMBLY

Establishment of the District

Kumasi Metropolitan Assembly is one of the forty-three (43) Assemblies in Ashanti Region. It was established by Legislative Instrument 2260 of 2018.

Population Structure

Kumasi Metropolitan Assembly has a population of 443,981 according to 2021 population census. This is a decline of 2010 population of 1,730,249 (GSS, 2014). This is attributable to the elevation of the five (5) Sub-metros to Municipal statuses in 2018. The city has become a commercial centre whereby residents in Greater Kumasi area sleep in the adjoining districts and do business in the Metropolis. In view of this, the daytime population is more than 2.3 million. These people generate a lot of wastes in the CBD which has become a heavy responsibility for KMA to manage with its resources.

The city has a population density of 13,022 persons per square kilometer. It accommodates 15.02% of the region's population. The high population density has resulted in exorbitant rent charges. There are upsurge of slums and shanty towns. These areas have become shelter for drug peddlers, armed robbers and prostitutes in the metropolis. There is also a high pressure on social services like basic schools and healthcare facilities.

Kumasi population comprises 48.1% male and 51.9% female. The dominance of female is attributable to brisk commercial activities in the city. The city also a broad-base population structure depicting a youthful population which presents high source of labour supply.

Vision

To become a Safe, smart city and Investment destination for both local and international investors.

Mission

The Kumasi Metropolitan Assembly is committed to improving the quality of life of the people in the metropolis through the provision of essential services and creation of an enabling environment to ensure the total and sustainable development of the city.

Goals

To create a human settlement that attracts, accelerates and sustains private sector development as well as the initiation and implementation of policies and plans for accelerated economic growth, poverty reduction and improved quality of life of the citizenry.

Core Functions

The Assembly's core functions are:

- Responsible for the overall development of the Metropolis
- Exercise political and administrative authority in the Metropolis
- Shall exercise deliberative, legislative and executive function
- Formulate and execute plans, programmes and strategies for the effective mobilisation of the resources necessary for the overall development of the Metropolis
- Promote and support productive activity and social development in the Metropolis and remove any obstacles to initiative and development
- Initiate programmes for the development of basic infrastructure and provide Municipal works and services in the Metropolis
- Responsible for the development, improvement and management of human settlements and the environment in the Metropolis
- In co-operation with the appropriate national and local security agencies, be responsible for the maintenance of security and public safety in the Metropolis
- Ensure ready access to courts in the Metropolis for promoting of justice
- Performs Deliberative, Legislative and Executive functions
- Preparation and submission of Development Plans and Budgets
- Initiate, sponsor or carry out studies that may be necessary for the discharge of any of the duties conferred by LGA Act, 2016 (Act 936) or any other enactment
- In performance of its functions is subject to the general guidance and directions of the President and matters of national policies

- Sponsor education of students from Metropolis to fill particular manpower needs of the Metropolis especially, in social sector of education and health.

District Economy

The people in Kumasi Metropolis are engaged in various economic activities to improve their livelihood. These include;

- **Agriculture**

Farming of cereal crops and vegetable are the dominant agriculture produce in the metropolis. About 4 out of 20 households in Agric operational areas practices urban Agriculture. Backyard farming, the wetlands and river banks across the metropolis are being used for urban agriculture.

Livestock rearing is another farming practices in the metropolis. It is largely limited to the production of small ruminants such as sheep and goats. Agric Extension agent farmer ratio is 1:17 and Farmers adopting technology is 50%.

- **Road Network**

There are 725 km total road length in Kumasi with over half of these road networks with gravel surface. 53% is in good condition (asphalted and surface dressed). The road network in Kumasi can be categorised into arterial, collectors and local roads. The road designs have partly contributed to heavy vehicular traffic congestion in the city. It has trans-saharan roads linking Ghana to the landlocked countries in the West African Sub-region.

Kumasi city can be connected from Accra by air transport in addition to road transport services. The airport is about 3.5km from the Central Business District. The current traffic of airport stands at 42,000 passengers a month. Railway services which were very brisk some years ago but no more in operation are being revived. The rail lines are being repaired from Takoradi to Kumasi.

- **Energy**

The electricity coverage is 100% in the metropolis. Kumasi has 5 bulk supply points with over 231km of overhead lines and 140.6km underground cables. The monthly electrical energy consumption is averagely 120MW. However, the spate of growth in

energy consumption within the metropolis has far outpaced the rate of electricity generation and supply. This has resulted in overloading of feeders and transformers. Thus, the status of electricity supply from the national grid to various parts of the Metropolis is generally characterized by frequent power cuts.

- Health

There are 74 healthcare facilities including maternity clinics, private and public hospitals and a teaching hospital. These are evenly and well distributed in the metropolis. The per capita out- patient attendance is 0.77. The 10 top major diseases in Kumasi metropolis are malaria-60%, URTI-14%, skin diseases-7%, hypertension-6%, injuries-5%, Diarrhea-4%, Rheumatic joint cond.-3%, Acute UTI-2%.

Institutional maternal mortality ratio is 443 per 100,000 live birth whilst institutional neonatal rate is 0.19%.

On Covid-19, KMA was most endemic aside AMA. Kumasi has given 441,265 doses for the vaccination against the pandemic. 291,215 persons are fully vaccinated whilst 45,394 have received booster doses.

- Education

KMA has 838 schools ranging from pre-school to Tertiary institutions. Gender parity index (GPI) of Kumasi Metropolis is 1.06 which indicates the dominants of girl child in all level with the exception of Tech/Voc. Schools which is 0.63%, SHS which is 0.80% and special school which is 0.44. The net enrollment rate (NER) for basic schools is 66.60% with a gross enrolment rate (GER) of 82.70%.

Pupil/Teacher ratio for KG, Primary, JHS, SHS and Tech/Voc. Is 24:1, 28:1, 15:1, 16:1 and 15:1 respectively. Pupil/classroom ratio for KG, Primary, JHS, SHS and Technical/Vocational for public schools are 31:1, 34:1, 37:1, 92:1 and 85:1. This means that, there is lag in the provision of education infrastructure which have resulted in overcrowding especially at the Senior High Schools.

- Market Centres

This sector employs (38.4%) of the working population in Kumasi. Most of the trading activities are concentrated at the Central Business District which covers Kejetia/Central Market, Adum Roman Hill and the rest of the 26 markets in the city. There are also

commodity-based markets dotted around the city. For example, Sokoban Wood Village specializes in the sale of finished and unfinished timber products. Asafo Magazine light industrial area specializes in auto mechanic repairs and sales of spare parts. There is urgent need to extend existing markets and construct new ones to reduce overcrowding, traffic jams and selling on pavements.

- Water and Sanitation

80% of households in Kumasi have access to potable drinking water either connected to the Ghana Water or by boreholes.

43.3 percent of household in Kumasi use water closet toilets, (36.2%) of household uses public toilets. Moreover, (11.1%) of household use pit latrine whilst (7.2%) depends on KVIP. About (2%) of the households do not have toilet facilities therefore use open defecation. On Waste Management, Kumasi generates an average of 1500 solid waste daily. 81% of solid waste disposal is mainly done on public disposal site at Oti Landfill. 10% of the refuse is dumped on other dumpsites. (4%) of solid waste is burnt whilst 2% is buried by household. It is only (9%) of liquid waste that is disposed at the waste disposal site at Oti Landfill site. 18% of liquid wastes is disposed at compounds whilst 59% and 14% are thrown on the street and gutters. The Government of Ghana has currently awarded a contract for the reengineering of Oti Landfill site. Development partners since 2020 have supported KMA in providing intervention for Waste Management. These include Millennium challenge and Mayor's challenge by the World Bank and Horesd by the European Union.

- Tourism

Kumasi has 20 tourist attractions including the following; The Prempeh II Jubilee Museum, Rattray Park, Manhyia Palace Museum, Manhyia Palace, Military Museum, Kumasi Zoo, Okomfo Anokye Sword site, Cultural Centre, Kumasi City Mall and Kejetia market.

Again, 50% of the tourist who visit Ghana do visit Kumasi and there is a need to tap on this to improve tourism numbers in the Metropolis. Plans are also under way to ensure the city leverages on the rich culture of the Asante Kingdom to boost tourism by celebrating a Kumasi week annually to sell Kumasi to the rest of the world. This year, a

street carnival was organized in Kumasi which attracted people from Ghana and those from the diaspora. A magazine on culture and tourist potentials on Kumasi called “SIKADWA” has been published and widely circulated to attract Tourists and Investors to the city.

- Environment

Kumasi is located in the transitional forest zone with lots of trees and green. However, the rapid spate of urbanization has deprived the city of its green beauty. Out of a total land area of 78.28 km² occupied by the metropolis, only (34.88%) is covered by trees and flowers. The Assembly has introduced keep the city clean and green (KCCG) project where more than 100,000 tree seedlings have been planted. The two-thirds of the city’s landscape is covered by residential, commercial, industrial, civil & culture and accessibility infrastructure.

Kumasi metropolis is not shielded from extreme weather patterns caused by the global change. The city has witnessed high volume of run-offs from heavy rains coupled with the encroachments on wetlands and nature reserves has resulted in perennial flooding. During the dry season, the city witnesses frequent fire outbreak at homes and marketing centres leading to loss of lives and properties.

Key Issues/Challenges

- Inadequate educational infrastructure (classrooms, dormitories, library/ICT blocks)
- Inadequate transportation services
- Inadequate maintenance of school infrastructure
- Inadequate health infrastructure, equipment and logistics
- Fire outbreaks and perennial flooding
- Inadequate toilet facilities and improper waste disposal
- Deplorable culverts and choked drains
- Uncongenial environment for trading in the local market
- Streetism and inadequate security
- Inadequate access to potable water
- Neglected parks and green areas
- Inadequate capacity in sustainable urban farming

- Inadequate jobs
- Inaccessibility and poor linkages to some communities

Key Achievements in 2025

- Constructed 1 No. 6 -unit Classroom Block at Adumanu M/A Primary school (Phase II)
- Constructed of Mechanized 4No Borehole at Daban, Kokoso - Asubonteng, North Suntreso and Abrepo Mpatsie
- Constructed 4 No metal foot bridges at Atasemanso, Amankwatia, Duase and Moshie Zongo
- 0.9m (50m) Diameter U-Drains constructed at Krofofrom East
- Staff trained on data collection to implement Smart Cities Project



Constructed 1 No. 6 -unit Classroom Block at Adumanu M/A Primary school (Phase II)



Constructed of Mechanized 4No Borehole at Daban, Kokoso - Asubonteng, North Suntreso and Abrepo Mpatsie



4 No Metal Foot Bridges Constructed at Atasemanso, Amankwatia, Duase and Moshie Zongo – (IGF)



Staff Trained on Data Collection implement Smart Cities Project

Revenue and Expenditure Performance

Revenue

Table 1: Revenue Performance – IGF Only

REVENUE PERFORMANCE – IGF ONLY							
ITEMS	2023		2024		2025		% performance as at September, 2025 $\frac{Actual}{Budget} \times 100$
	Budget	Actuals	Budget	Actuals	Budget	Actuals as at September	
Property Rates	5,850,000.00	3,129,804.57	6,000,000.00	5,645,268.32	6,500,000.00	5,018,000.00	77.20
Basic Rates	15,000.00	11,801.00	25,000.00	9,950.00	12,000.00	5,924.00	49.37
Fees	9,532,040.00	8,851,036.22	13,951,040.00	13,138,826.66	15,152,690.00	10,493,010.00	69.25
Fines	310,000.00	570,221.00	507,000.00	270,738.00	510,000.00	500,963.00	98.23
Licences	12,688,000.00	11,994,560.65	13,813,340.00	12,678,139.25	14,347,852.00	11,884,658.00	82.83
Land	1,570,000.00	2,223,806.22	1,970,000.00	2,692,781.61	2,220,000.00	2,465,844.10	111.07
Rent	934,960.00	1,119,773.00	1,073,620.00	986,960.39	1,073,620.00	939,829.00	87.54
Sub-Total	30,900,000.00	27,901,002.66	37,340,000.00	35,422,664.23	39,816,162.00	31,308,228.10	78.63
Stool Lands	700,000.00	800,900.00	545,429.95	350,000.00	1,201,517.32	1,698,923.00	141.40
Total	31,600,000.00	28,701,902.66	37,885,429.95	35,772,664.23	41,017,679.32	33,007,151.10	80.47

Table 2: Revenue Performance – All Revenue Sources

REVENUE PERFORMANCE – All Revenue Sources							
ITEMS	2023		2024		2025		% performance as at September, 2025 $\frac{Actual}{Budget} \times 100$
	Budget	Actuals	Budget	Actuals	Budget	Actuals as at September	
IGF	30,900,000.00	27,901,002.66	37,340,000.00	35,422,664.23	39,821,162.00	31,308,228.10	78.62
Compensation Transfer	28,862,061.97	28,869,646.33	33,168,122.05	35,100,749.11	39,079,340.36	29,420,197.10	75.28
Goods and Services Transfer	183,309.43	72,670.94	219,000.00	25,525.00	206,000.00	63,708.79	30.93
Assets Transfer	-	-	-	-	-	-	-
DACF-Main	4,150,000.00	3,321,026.98	4,150,000.00	6,043,691.90	29,635,668.16	9,984,306.81	33.69
DACF-MP	2,495,380.34	2,006,126.37	6,000,000.00	4,650,356.48	11,984,146.81	4,026,123.50	33.60
DACF-PWD	240,000.00	108,930.57	207,500.00	115,671.48	816,304.35	213,766.25	26.19
DACF-RFG	1,606,317.00	-	1,802,080.00	1,827,334.00	2,576,000.00	107,494.00	4.17
MAG	62,931.26	59,098.63	-	-	-	-	-
GKMA	50,000.00	-	4,250,000.00	4,200,000.00	50,000.00	-	-
UNICEF	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	-	-
AFD	500,000.00	243,162.86	-	-	-	-	-
BLOOMBERG	-	-	700,000.00	730,000.00	1,500,000.00	1,450,000.00	96.67
GHANA SMART SDGs CITIES	-	-	759,948.00	-	759,948.00	385,950.00	50.79
STOOL LANDS	700,000.00	800,900.00	545,429.95	350,000.00	1,201,517.32	1,698,923.00	141.40
Total	69,800,000.00	63,432,565.34	89,192,080.00	88,515,992.20	127,710,087.00	78,658,697.95	61.59

Expenditure

Table 3: Expenditure Performance-All Sources

EXPENDITURE PERFORMANCE (ALL DEPARTMENTS) ALL FUNDING SOURCES							
Expenditure	2023		2024		2025		% Performan ce (as at September, 2025) $\frac{Actual}{Budget} \times 100$
	Budget	Actual	Budget	Actual	Budget	Actual as at September,	
Compensation	34,225,835.75	34,574,777.37	39,178,211.07	41,833,595.84	46,414,811.69	33,921,772.84	73.08
Goods and Service	23,414,606.56	23,824,971.03	35,572,050.98	36,761,071.29	39,490,775.81	26,456,810,.88	66.99
Assets	12,159,557.69	6,403,120.60	14,441,817.95	11,023,103.39	41,804,499.50	1,705,538.03	4.08
Total	69,800,000.00	64,802,869.00	89,192,080.00	89,617,770.52	127,710,087.00	62,084,121.75	48.61

Adopted Medium Term National Development Policy Framework (MTNDPF) Policy Objectives

- (i) Deepen political and administrative decentralization
- (ii) Enhance capacity high quality, timely and reliable data
- (iii) Ensure responsible, inclusive, participatory and representative decision making
- (iv) Improve human capital development and management
- (v) Facilitate sustainable and resilient infrastructure development
- (vi) Improve transport and road safety
- (vii) Sustain reduced waste generation through prevention, reduction, recycling and re-use
- (viii) Enhance inclusive urbanisation and capacity for settlement planning
- (ix) Ensure free equitable and quality education for all by 2030
- (x) End abuse, exploitation and violence
- (xi) Improve access to safe, reliable and sustainable water supply services for all
- (xii) Achieve universal health coverage including financial risk protection access to quality health care service
- (xiii) Devise and implement policies to promote sustainable tourism that creates jobs
- (xiv) Promote inclusive and sustainable industrialization
- (xv) Improve production efficiency and yield
- (xvi) Integrate climate change measures
- (xvii) Inclusive settlements implementing inter climate change and disaster risk reduction

Policy Outcome Indicators and Targets

Table 4: Policy Outcome Indicators and Targets

Outcome Indicator	Outcome Indicator Description	Unit of Measure	Baseline 2023		Past Year 2024		Latest Status 2025		Medium Term Target			
			Target	Actual	Target	Actual	Target	Actual as at September	2026	2027	2028	2029
Increased enrolment rate at basic school level	Improved access to basic education reflected in higher GER at pre-school, primary, and JHS levels.	Percentage (%)	Pre-School-100.30 Primary-100.10 JHS-101.01	Pre-School-99.96 Primary-99.78 JHS-99.45	Pre-School-95.80 Primary-99.59 JHS-110.12	Pre-School-98.02 Primary-99.87 JHS-112.02	Pre-School-82.5 Primary-83.8 JHS-80.5	Pre-School-82.1 Primary-83.2 JHS-80.1	Pre-School-83.1 Primary-84.2 JHS-81.1	Pre-School-84.1 Primary-85.2 JHS-82.1	Pre-School-85.1 Primary-86.2 JHS-83.1	Pre-School-86.1 Primary-87.2 JHS-84.1
% of children reached with social services	Improved access of children to social welfare and protection services.	Percentage (%)	45%	57%	65%	72%	80%	78%	85%	90%	95%	95%
% of solid waste collected and disposed at the final disposal site	Improved sanitation through increased proper collection and disposal of solid waste.	Percentage (%)	95%	90%	90%	85%	95%	88%	90%	90%	90%	90%
Increase in employment in agriculture, industry, and service sectors)	Improved employment levels across agriculture, industry, and service sectors.	Number	Agriculture-130 Industry-600 Service-1000	Agriculture-122 Industry-288 Service-880	Agriculture-150 Industry-800 Service-1120	Agriculture-130 Industry-450 Service-950	Agriculture-20 Industry-1000 Service-1,045	Agriculture-15 Industry-600 Service-1,129	Agriculture-30 Industry-120 Service-1,219	Agriculture-45 Industry-1,800 Service-	Agriculture-60 Industry-2,400 Service-	Agriculture-75 Industry-300 Service-1,536

										1,3 17	1,4 22	
Average crop yield per hectare	Improved agricultural productivity reflected in higher average crop yield per hectare.	Metric tonnes per hectare (Mt/Ha)	2.5 Mt/Ha	2.6 Mt/Ha	2.4 Mt/Ha	2.1 Mt/Ha	2.5 Mt/Ha	2.35 Mt/Ha	2.42 Mt/Ha	2.49 Mt/Ha	2.56 Mt/Ha	2.64 Mt/Ha
Level of livestock production	Improved livestock productivity as reflected in increased production levels.	Number	Cattle production-1600 Sheep Production-1650 Goat Production-2600 Poultry Production-60,456	Cattle production-1840 Sheep Production-1723 Goat Production-2071 Poultry Production-60,612	Cattle production-340 Sheep Production-1500 Goat Production-1850 Poultry Production-15000	Cattle production-321 Sheep Production-1542 Goat Production-1997 Poultry Production-14182	Cattle production-340 Sheep Production-1600 Goat Production-2050 Poultry Production-15,200	Cattle production-270 Sheep Production-1360 Goat Production-1600 Poultry Production-11,000	Cattle production-278 Sheep Production-1,401 Goat Production-1,648 Poultry Production-11,330	Cattle production-286 Sheep Production-1,434 Goat Production-1,697 Poultry Production-11,670	Cattle production-295 Sheep Production-1,486 Goat Production-1,748 Poultry Production-12,020	Cattle production-305 Sheep Production-1531 Goat Production-1,801 Poultry Production-12,381

Institutional Maternal Mortality	Reduced maternal deaths in health facilities	Number of maternal deaths per 100,000 live births	125/100,000	737/100,000	125/100,000	902/100,000	125/100,000	1,033/100,000	125/100,000	125/100,000	125/100,000	125/100,000
% growth in formal SMEs	Improved SME development reflected in growth of formal enterprises	Percentage (%)	50%	40%	50%	50%	60%	50%	60%	60%	60%	60%
%Increase in SME skills and operational capacity	Improved SME performance through enhanced skills and operational capacity.	Percentage (%)	70%	55%	70%	65%	75%	65%	80%	85%	90%	95%

Revenue Mobilization Strategies

Major revenue sources for Kumasi Metropolitan Assembly include Property Rate, Revenue from Market (toll and rent), On-Street Parking and Lorry Park, Business Operating Permit, Building/Development Permits, Revenue from Rattray Park and Prempeh Assembly Hall among others. Strategies for enhancing revenue from these sources are;

- (i) Creating Rate Payer Awareness. The Assembly will embark on a sustained drive to create interest in the ratepayer to pay rate willingly. To this end KMA would solicit the assistance of Assembly members, Sub-Metro Councils religious leaders, civil society groups, various trade associations, mass media organisations, traditional rulers, opinion leaders among others to educate the citizens to pay their levies.
 - KMA will build trust with rate payers by undertaking regular social accountability to inform them of how funds collected are utilized and the challenges being faced by the Assembly with non or delay in payment;
- (ii) Promoting Micro, Small and Medium scale Enterprises or Local Economic Development. To empower people to pay rates and other charges, the Assembly would promote the development of MSM – scale enterprises. The effect will be the rise in income level and the empowerment to pay rates. Some of the micro enterprises will be given skill training and technical support to improve operations. These areas include vegetable farming, shoe making, hair dressing and grass cutter rearing. These will transform the economy to the level where opportunities abound for employment and income generation.
- (iii) Acquisition of sites for PPP Projects. Land acquisition and building or development permits involve such a substantial financial outlay coupled with frustrating bureaucracy that many people are frightened away from taking the risk. KMA will use its acquired sites and team up with Developers or Investors on joint ventures through PPP arrangements. The permit charges will not increase and time of approving them will be reduced to make time of doing business short and cost affordable. Investors can put up market and toilet facilities and share the proceeds with the Assembly.
- (iv) Provide adequate logistics and incentives for revenue collectors; The revenue potential cannot be exploited fully if collectors spend the greater part of their time walking. Vehicle and motorbikes would be purchased and given to the Collectors and Revenue Mobilisation Task force. Such investment would pay back within a short time as it is bound to result in improved performance. KMA has adjusted upwards commission paid to temporary Collectors
- (v) Enforcing the General Benefit Principle i.e. services should be financed by their beneficiary; these include garbage disposal and prefinance of market facilities. For example, parts of Asafo and Bantama markets and Santase markets are using this prefinancing form
- (vi) Internal Accountability in Revenue Collection - External and internal audits would focus more on revenue performance than expenditure. Accounting records and other financial reports should be produced, maintained and disseminated in line with existing

legislations. Budgetary performance reports discussed at Management, Revenue and F&A meetings will ignite positive response.

- (vii) Gazetting of Annual Fee-Fixing Resolution & Bye-Laws. Annual Fee-fixing Resolutions are usually gazetted within the first quarter of each year to give legal support for the enforcement of the fees and charges. These are disseminated and posted on notice boards to mitigate constant disagreements between collectors and ratepayers and reduce cheating and leakages. Copies will be given to business associations
- (viii) Basic rate amount has been added to fees for marriage registration, Birth & Death registration and other services requested by the ratepayers. It will further be added once in a month for market facilities occupants.
- (ix) Participation, inclusiveness and empowerment of citizens; Every year, before new rates are fixed the Assembly convenes a meeting with the ratepayers during which the rate and fees are fixed. The meeting is always in the form of consensus building whereby the rates proposed by the Assembly are subjected to careful scrutiny before they are finally accepted or revised. These for a meeting will be extended to the five Sub-Metro areas.
- (x) Review Outsourcing Contracts/Guidelines for managing outsourcing arrangements; Outsourced Companies with poor performance will have their contracts terminated whilst good ones will have their contracts reviewed.
- (xi) Night collections of tolls have been introduced. These have been outsourced to companies with the Metro Guards providing security at nights.

PART B: BUDGET PROGRAMME/SUB-PROGRAMME SUMMARY

PROGRAMME 1: MANAGEMENT AND ADMINISTRATION

Budget Programme Objectives

Objectives of this programme are;

- To integrate and institutionalize planning and budgeting through participatory process
- To provide legislative oversight responsibilities for the Assembly.
- To provide efficient human resource management of the Assembly
- Ensure full political, administrative and fiscal decentralization

Budget Programme Description

The programme seeks to perform the core functions of the Assembly, thereby ensuring good governance and balanced development of the Metropolis through the formulation and implementation of policies, staff records, data management, financial management, budgeting, planning, coordination, monitoring and evaluation.

The programme is mainly delivered by the staff of the following departments and units

- General Administration
- Planning and Coordination Unit
- Human Resource Department
- Legal Department
- Metropolitan/City Guards (Security) Unit
- Finance Department
- Statistical Unit
- Budget & Rating Department
- Internal Audit Unit
- Sub-Metropolitan District Council

The programme is being implemented with the total support of staff totaling One Hundred and Eighty-Eight (188). They include Administrators, Planners, Human Resource Managers, Lawyers, Metro Guards, Internal Auditors, Executive Officers, Drivers, Cleaners and Laborers, Statistical Officers, Budget Analysts and Officer, Stenographers, ICT officers, the MCE and MCD.

The programme is to be funded with transfers from the Central Government (sector specific transfers and salaries), District Assembly Common Fund (DACF), Donor funds, and the Internally General Fund – IGF

SUB-PROGRAMME 1.1 General Administration

Budget Sub-Programme Objective

The objective of the General Administration Sub-programme is;

- Ensure full political, administrative and fiscal decentralization

Budget Sub- Programme Description

The General Administration sub-programme concerns the provision of administrative support and effective coordination of the activities of the various departments through the Office of the District Co-ordinating Director. The Sub-programme is responsible for all activities and projects relating to administration, general services, procurement/stores, transport, records, protocol services, estates, IT services, public relations and security.

The Sub-programme also provide secretarial duties for the Metro Chief Executive who is both political and Administrative Head of the Assembly.

This Sub-Programme is carried out mainly by the staff of Central Administration Department as well as the Sub Metropolitan Councils of the Assembly. A total staff strength of one hundred and forty-three (143) is expected to ensure the implementation of this Sub-programme.

The sources of funds of this sub-programme are Internally General Fund, Donor funding, District Assemblies' Common fund and transfers from Central Government.

Beneficiaries of the sub programme are the mass media, staff and members of the Assembly and the general public. The challenges include inadequate funds and logistics.

Table 5: Budget Sub-Programme Results Statement

Table 5 indicates the main outputs, indicators and projections by which the performance of this sub-programme is measured. The past data indicates actual performance whilst the projections are the estimates of future performance.

Table 5: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Annual Progress report submitted	Submission date	21/02/2025	-	5/2/2026	4/2/2027	8/2/2028	5/2/2029
Town hall meetings organised	No. of Town Hall meetings organised	4	3	4	4	4	4
Management/HOD meetings held	No. of HODs meetings held	12	9	12	12	12	12
Entity Tender Committees Meetings Held	No. of Entity Tender Board meetings held	4	3	4	4	4	4

Budget Sub-Programme Standardized Operations and Projects

Table 6: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Internal management of the organization	Construct and furnish 1No. Sub – Metro Office at Manhyia North
Information, Education and Communication	Complete the construction of 1No. Sub metros at Bantama
Protocol services	Procure 1No. Bus
Monitoring and Evaluation of programmes and projects	Furnish Prempeh Assembly Hall
Procurement of office equipment and logistics	Rehabilitate Office and Residential Buildings
	Support for Community Initiated projects

SUB-PROGRAMME 1.2 Finance and Audit

Budget Sub-Programme Objective

The objectives of this sub-programme are to;

- Ensure effective and efficient management of financial resources

Budget Sub- Programme Description

The Sub-programme provides effective and efficient management of financial resources and timely reporting of the Assembly finances as contained in the Public Financial Management Act, 2016 (Act 921). It also ensures that financial transactions and controls are consistent with prevailing financial and accounting policies, rules, regulations, and best practices. The major activities undertaken by the Sub-programme include: undertaking revenue mobilization activities of the Assembly, keep, render and publish financial statements, keep receipts and custody of all public and trust monies payable into the Assembly and facilitates the disbursement of legitimate and authorized funds. It also conducts pre-auditing and verification of PV's, Personnel auditing etc.

The total number of staff to carry out this sub-programme is 34 which consists of Internal Auditors, Revenue collectors and officers. This is being supported by the CAGD's staff. Funding for this sub-programme is from GoG transfers, District Assemblies' Common Fund and Internally General Fund (IGF), DACF-RFG and DP funds.

The beneficiaries of this sub-program are the department, Ratepayers, Auditor General Department, CAGD, IAA, Financial Institutions, Outsourced Companies, Contractors, Allied Institutions and the general public.

This sub-programme in delivering its objectives is confronted by inadequate data on rateable items and inadequate logistics for revenue mobilization and public sensitization, untimely releases of funds and revenue leakages.

Table 7: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Prepare monthly financial statements	Number of financial statements prepared and submitted	12	8	12	12	12	12
Organise Audit Committee (AC) meetings	No. of AC meetings organised	4	2	4	4	4	4
Total % of IGF Collected	Actual amount collected against target (GH¢)	94.87	78.62	99	99	99	99

Budget Sub-Programme Standardized Operations and Projects

Table 8: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Internal Management of the Organisation	
Treasury & Accounting Services	

SUB-PROGRAMME 1.3 Human Resource Management

Budget Sub-Programme Objective

- To provide Human Resource Planning and Development of the Assembly

Budget Sub- Programme Description

The Human Resource Management seeks to improve capacity of the manpower of the departments, division and units which will ultimately improve the workforce and organizational effectiveness. In carrying out this sub-programme, it is expected that productively would be enhanced at the Assembly. Major services and operations delivered by the sub-programme include human resource auditing, upgrading and promotion of staff. It also includes Human Resource Management Information System which ensures frequent update of staff records through electronic means, facilitation of recruitment and selection as well as postings of competent staff to fill available vacancies at the Metropolis.

Nine (9) staffs will carry out the implementation of this sub-programme. The main funding comes from GoG transfers, DACF-RFG and Internally General Fund. The work of the human resource management is challenged with limited logistics. The sub-programme is beneficial to staff of the Departments of the Assembly, Office of the Local Government Service, CAGD, RCC and the general public.

Table 9: Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators and projections by which Metropolitan Assembly measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Assembly's estimate of the future performance.

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Appraisal of staff annually	Number of staff appraised annually	411	380	424	424	424	424
Prepare and implement capacity building plan	No. of Assembly members trained	60	60	60	60	60	60
	Number of Staff trained	370	355	200	200	200	200
Salary Administration	Monthly validation	12	9	12	12	12	12

Budget Sub-Programme Standardized Operations and Projects

Table 10: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Performance Management	
Staff Training and Skills Development	
Internal Management of the Organisation	

SUB-PROGRAMME 1.4 Planning, Coordination and Statistics

Budget Sub-Programme Objective

The objectives of this sub programme are to;

- To integrate and institutionalize development planning and monitoring through participatory process
- To improve accessibility and use of existing database for analysis and decision making

Budget Sub- Programme Description

The Sub-programme Coordinate data collection and analysis, preparation and implementation of the District Medium Term Development Plan, Monitoring and evaluation. Planning Unit also coordinates water and sanitation projects. The main unit for the delivery is the Planning Unit and Statistics Department. The main sub-programme operations include;

- Preparing and reviewing District Medium Term Development Plans
- Collect and collate database for analysis and decision making.
- Periodic monitoring and evaluation of entire operations and projects of the Assembly to ensure compliance of rules, value for money and enhance performance.
- It is the secretariat for MPCU

A total staff strength of four (4) will carry out this Sub programme.

Donor, DACF-RFG, IGF, DP funds and DACF are the major sources of funds for Planning, Coordination and Statistics sub-programme. The main challenges are the untimely releases of funds and inadequate logistics

The beneficiaries of the sub-programme are the Regional Coordinating Council, MLG&RD, MWKS, Contractors, NDPC, Contractors, Decentralized and Non decentralized departments, Private sector, Ghana Statistical Service, Donor organizations & Development Partners

Table 11: Budget Sub-Programme Results Statement

Below is the table containing the main outputs, its indicators and projections by which the Assembly measures performance of this sub-programme. The past data indicates actual performance whilst the projections are the estimates of the future performance.

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
MPCU meetings organized	Number of meetings held	4	3	4	4	4	4
Composite Annual Action Plan prepared	Date of approval	30/10/2024	27/10/2025	22/10/2026	21/10/2027	23/10/2028	24/10/2029
Monitoring and Evaluation of projects	Number of monthly monitoring visits organized	12	9	12	12	12	12

Budget Sub-Programme Standardized Operations and Projects

Table 12: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Internal management of the organization	
Planning and policy formulation	
Coordination and harmonization of data	

SUB-PROGRAMME 1.5 Legislative Oversight

Budget Sub-Programme Objective

The objectives of this Sub-programme are;

- To provide legislative oversight responsibilities for the Assembly, Sub District structures and other agencies
- Improve popular citizen participation at District levels

Budget Sub- Programme Description

This sub programme seeks to;

Provide deliberative functions of the Assembly, improve citizen participation and decision making at District and Sub-District level and ensures effective maintenance of peace and security of lives and properties thereby providing rapport between the Assembly and the Security Agencies and the Courts., It integrates the activities of the non-decentralized departments, public and private institutions, NGO's, CBO's/PBOs and Traditional Authorities.

It also implements national projects & programmes on behalf of the Central Government. The Sub-programme is also responsible for the implementation of the Members of Parliament financial projects and programmes.

These functions are mainly performed by the staff of the Central Administration and Sub Metropolitan Assembly.

The sub-programme is carried out with funding from Internally Generated Fund (IGF), DACF, and MP Common Fund, SIP and other Constituency funds. The sub programme is challenged with inadequate logistics untimely release of funds. The Assembly may also not know funds released from the Central Government to the public subvented organisation that demand support from the Assembly.

The beneficiaries of these sub programme are non-decentralized departments, Traditional Authorities Assembly Members, Sub-Metro Councils, Town Councils, community members, public and private institutions and the general public.

Table 13: Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators and projections by which the Metro Assembly measures the performance of this sub-programme. The past data indicates actual measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the metro's estimate of future performance.

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
General Assembly meetings held	No. of General Assembly meetings held	4	2	4	4	4	4
Executive Committee meetings held	No. of Executive Committee meetings held	4	3	4	4	4	4
METSEC meetings held	No. of METSEC meetings held	2	1	8	8	8	8

Budget Sub-Programme Standardized Operations and Projects

Table 14: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Internal management of the organization	

SUB-PROGRAMME 1.6 Budgeting and Rating

Budget Sub-Programme Objective

- Improve public expenditure management and budgetary control

Budget Sub- Programme Description

This Sub-Programme involves preparation and implementation of budgets. It promotes revenue generation and improve resource management such as preparation of revenue improvement plan and preparation of expenditure warrants to ensure effective resource management.

This sub-programme is carried out by the Budget and Rating Department of the Assembly with a staff strength of Eleven (11).

This sub-programme is funded with internally generated fund and GOG transfers.

The beneficiaries of the sub-programme are the Assembly members, Ratepayers, Outsourced Companies, Ministry of Finance, Regional Coordinating Council, Ministry of Local Government, Decentralisation and Rural Development, Office of the Head of Local Government Service, Contractors, Ratepayers and all departments, sections, units and Sub-metros.

Table 15: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Budget Committee meetings organised	Number of meetings organised	4	3	4	4	4	4
Annual Composite Budget prepared	Annual Budget approved	30/10/2024	27/10/2025	22/10/2026	21/10/2027	3/10/2028	22/10/2029
Budget & FFR fora /meeting conducted	No. of meetings held	3	2	3	3	3	3
RIAP Prepared	Date Submitted	30/10/2024	27/10/2025	22/10/2026	21/10/2027	23/10/2028	22/10/2029
Bills printed	Date printed	29/12/2023	27/12/2024	29/12/2025	28/12/2026	27/12/2027	27/12/2028

using dLRev							
Fee Fixing Resolution gazetted	Date Submitted for gazetting	10/01/2024	19/11/2024	08/01/2026	07/01/2027	06/01/2027	06/01/2028
Revenue data updated & reviewed	No. of weekly updates	32	30	40	30	30	40

Budget Sub-Programme Standardized Operations and Projects

Table 16: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Internal Management of the Organisation	
Budget Preparation and Coordination	
Budget implementation and Performance Reporting	

SUB-PROGRAMME 1.7 Legal Service

Budget Sub-Programme Objective

The objective of this sub programme is to provide adequate legal services to support the effective and efficient implementation of policies and programmes of the Assembly.

Budget Sub- Programme Description

This Sub-programme provides adequate technical and logistical support to enhance legal performance of the Assembly. It also ensures that all agreements, contracts and engagements of the Assembly are undertaken in accordance with law

Among the activities undertaken through this Sub-programme are provision of logistics and building the capacities of the Metro Guards to enhance their performance. It also supervises the marriage registry.

This Sub-programme is carried out by the Legal Department of the Assembly. It also involves security (Metro Guards) and Marriage Registry. It is expected that a total number of One Hundred and thirty-two (132) workers will carry out this sub programme.

The funding sources of this sub-programme include Internally Generated Fund, District Assemblies Common Fund and GOG transfer.

Beneficiaries of this sub-programme include the Judicial Service, civil society groups, business community, transport organization, Churches, pedestrians, security services, contractors and the general public.

Table 17: Budget Sub-Programme Results Statement

Below are the main outputs, indicators and projections by which the Assembly measures performance of this sub-programme.

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Capacity of Metro Guards enhanced	Number of metro guards trained and clothed	110	99	98	98	98	98
Marriage registration improved	Number of Marriages registered	4,183	2,308	5000	5000	5000	5000

Budget Sub-Programme Standardized Operations and Projects

Table 18: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Justice delivery and legal services	

PROGRAMME 2: SOCIAL SERVICES DELIVERY

Budget Programme Objectives

The objectives of this programme are to;

- Enhance inclusive & equitable access & participation in education at all levels
- Ensure sustainable, equitable and easily accessible healthcare services
- Establish an effective and efficient social protection system
- Ensure sanitation and hygienic environment.

Budget Programme Description

The Social Services delivery budget programme provides essential services in the areas of education, health, social protection and community development. It ensures access to education and health care delivery and provide social protection to the vulnerable in society. It ensures the provision of social amenities like educational infrastructure and health facilities.

The various departments and units involved with the delivery of the programme include;

- Ghana Education Service
- Ghana Health Service and Environmental Health Unit
- Social Welfare & Community Development
- Birth and Death Department

The programme is being implemented with the total support of staff of Social Welfare & Community Development, Ghana Health Service, Ghana Education Service, Birth and Death registry and Environmental Health Unit.

The programme is to be implemented with a total staff strength of one hundred and thirty-one (131). They include Health Practitioners, Educationists, Social Workers and Sanitary Officers.

The program involves four (4) sub-programmes. These include

- Education, Youth and Sports Services
- Social Welfare and Community Development
- Public Health Services and Management
- Birth and Death Registration Services

The programme is to be funded with transfers from the Central Government (sector specific transfers, District Assemblies' Common Fund (DACF), Donor funds, DACF-RFG and the Internally Generated fund (IGF).

SUB-PROGRAMME 2.1 Education, Youth and Sports Services

Budget Sub-Programme Objective

- To expand access to quality and adequate teaching and learning infrastructure in public schools.

Budget Sub- Programme Description

The Education and Youth Development sub-programme is responsible for pre-school, special school, basic education, youth and sports development or organization and library services at the Metropolis level. Key sub-program operations include;

- Advising the Assembly on matters relating to preschool, primary, junior high schools in the Metropolis and other matters that may be referred to it by the Metropolis.
- Advise the Assembly on all matters relating to sports development in the Metropolis.

Organizational units delivering the sub-programme include the Ghana Education Service with funding from the GoG and Assembly's Internally Generated Funds, Common Fund, DACF-RFG

The number of staff delivering this service is – 62 GES office staff, 55 resource centre workers and 6,011 teachers.

Table 19: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Educational infrastructure and facilities increased	Number of classroom blocks constructed	3	1	4	3	3	3
	Number of school furniture supplied	1,700	0	1,000	1,000	1,000	1,000
Enhance e-learning through smart schooling programme	Number of beneficiaries who received smart laptops etc.	1,710	1,790	2,000	2,200	2,500	2,500
Sponsorship for students provided	Number of students sponsored	349	213	500	500	500	500
Education oversight Committee organised	No. of meetings organised	4	3	4	4	4	4

Major challenges hindering the success of this sub-programme include delay and untimely release of funds and logistics. Beneficiaries of the sub-programme are the General Public, Students and Pupils, Parents, Teachers, Ministry of Education, Assembly members, Community members, Researchers.

Budget Sub-Programme Standardized Operations and Projects

Table 15: Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators and projections by which the Metro Assembly measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Assembly's estimate of future performance

Budget Sub-Programme Standardized Operations and Projects

This table lists the Standardized Operations and Projects to be undertaken by the Sub-programme

Table 20: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Support to teaching & learning delivery	Complete the construction of 5No. 6Unit Classroom Blocks in the Kumasi Metropolis
	Construct 1No. Girls Dormitory Block
Development of Youth, Sports and Culture	Procure 7000 school furniture for schools in the Kumasi Metropolis

SUB-PROGRAMME 2.2 Public Health Services and Management

Budget Sub-Programme Objective

The objective of this sub program is to ensure sustainable, equitable and easily accessible healthcare services to the people within the metropolis.

Budget Sub- Programme Description

This Sub-Programme seeks to ensure quality medical treatment and adequate infrastructure to patients attending public health facilities. It also responsible for hygiene education. It also strategizes to ensure the fight against the Covid-19 pandemic.

This sub programme is carried out by Health Department (Ghana Health Service) and the Environmental Health Unit. In all, One Thousand Five Hundred and eighteen (1,518) staff are expected to carry out this sub programme. Beneficiaries are patients, toilet operators, food vendors, property owners, PLWHAs, Nurses, Medical officers and other health professionals and the General public.

The funding source for this programme are GOG support, Internally Generated Fund, District Assemblies Common Fund, DACF-RFG, SIP and DP support.

Some of the challenges under this programme are inadequate funding, stigmatisation against PLWHAs, inadequate health facilities, and poor hygienic practices.

Table 21: Budget Sub-Programme Results Statement

The table below indicates the main outputs, its indicators and projections by which the Assembly measures the performance of the sub programme;

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
MAC meetings organised	Number of meetings organized	4	3	4	4	4	4
Community clinics constructed/renovated	Number of clinics constructed/renovated	1	-	1	1	1	1
Food vendors hygiene certificate issued	No. of certificates issued	3,837	1,612	5000	5000	5000	5000
Immunization coverage achieved (Measles-rubella)	% of immunization covered	152.3%	117.7%	100%	100%	100%	100%
Noise control permit issued	Number of noise permit given	327	251	350	300	300	350

Budget Sub-Programme Standardized Operations and Projects

This table lists the Standardized Operations and Project to be undertaken by the Sub-programme

Table 22: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Internal Management of the Organisation	Rehabilitate and furnish Moshie Zongo Health Centre
Public Health Services	Construct Pedeatric Center at KMA Clinic (CHPS Compound) & Breast Care Centre at KATH

SUB-PROGRAMME 2.3 Social Welfare and Community Development

Budget Sub-Programme Objective

The objectives of this sub program are to

- Establish an effective and efficient social protection system
- Ensure effective appreciation of and inclusion of disability issues

Budget Sub- Programme Description

The Social Welfare and Community Development department is responsible for this sub-programme. Basically, Social Welfare aims at promoting and protection of rights of children, seek justices and administration of child related issues. It provides community care for disabled and needy adults. Community Development is also tasked with the responsibility of promoting social and economic growth in the rural communities through popular participation and initiatives of community members thereby reducing poverty, creating employment and eradicating illiteracy among the adult and youth.

This sub programme is undertaken with a total staff strength of twenty-two (22) with funds from GoG transfers (PWD Fund), UNICEF Support, DACF and Assembly's Internally Generated Funds. Challenges facing this sub-programme include untimely release of funds, inadequate office space and logistics for public education.

Table 23: Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators and projections by which the district measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the Assembly's estimate of future performance;

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Increased assistance to PWDs annually	Number of beneficiaries	48	16	55	50	65	55
Child protection and family welfare issues settled	Number of child maintenance cases settled	60	25	85	85	85	85
Communities mobilised to do Self-help projects	Number of Communities undertaken project/labour	16	4	15	15	15	15

Budget Sub-Programme Standardized Operations and Projects

Table 24: Budget Sub-Programme Standardized Operations and Projects

This table lists the Standardized Operations and Projects to be undertaken by the Sub-programme

Standardized Operations	Standardized Projects
Internal Management of the Organisation	
Child rights promotion and protection	
Social Intervention Programmes	
Community Mobilisation	

SUB-PROGRAMME 2.4 Birth and Death Registration Services

Budget Sub-Programme Objective

- Ensure adherence of quality standards in birth & death registration

Budget Sub-programme is responsible for registering births and death in the metropolis for policy decision.

The sub-programme provides birth and death certificates that facilitate the personal data to obtain passports and other national identities

- The Sub-programme is carried out by the Birth and Death Registry. The number of workers engaged in this service is three (3).
- The funding sources are the Central Government transfers and funds generated through internal sources.
- Beneficiaries of this Sub-programme include, Ministry of Foreign Affairs, Passport applicants, students, Traditional Authorities, Bereaved families, NIA and the general public.

Budget Sub- Programme Description

The table indicates the main outputs, its indicators and projections by which the Metropolitan Assembly measures the performance of this sub-programme. The past data indicates actual performance whilst the projections are the estimates of future performance

Table 25: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Birth and Death Registered	Number of births registered	1,022	13,419	20,000	22,000	24,000	26,000
	Number of deaths registered	3,534	3,821	4,000	4,000	3,500	4,000
Birth Certificate issued	Number of birth certificates issued	1,022	13,419	700	700	750	700

Budget Sub-Programme Standardized Operations and Projects

Table 26: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Internal Management of the Organisation	

PROGRAMME 3: INFRASTRUCTURE DELIVERY AND MANAGEMENT

Budget Programme Objectives

The objectives of this programme are to;

- Develop human and institutional capacities for land use planning
- Promote resilient urban infrastructural development & maintenance, and basic service provision.
- Ensure sustainable development and management of the transport sector

Budget Programme Description

This Sub-Program provides basic infrastructure support such as housing, roads and energy. It also involves the expansion and maintenance of good road network and provision of awareness creation on safe driving practices.

The programme is mainly delivered by the Works, Urban Roads, Transport and Physical Planning Departments.

The programme is being implemented with the total staff of Eighty (80). They include Engineers, Architects, Technicians, Planners, Drivers, Cleaners and Labourers.

The program involves three (4) Sub-programmes. These include;

- Public Works Service
- Urban Roads Management
- Physical and Spatial Planning Development
- Transport and Traffic Management

The programme is to be funded with transfers from the Central Government (sector specific transfers, salaries) District Assembly Common Fund (DACF), Donor funds (e.g GIZ), the Internally Generated Fund and Development Partners.

The beneficiaries of this programme are Assembly staff, Road Users, Estate Developers, Traditional Authorities, Land Owners, Contractors, Public Infrastructure users and the general public.

SUB-PROGRAMME 3.1 Physical and Spatial Planning Development

Budget Sub-Programme Objective

The objective of this sub program is to

- To minimise haphazard development of physical structures

Budget Sub- Programme Description

Assist in the preparation of physical plans as a guide for the implementation of spatial development policies. It also focuses on the landscaping and beautification of the Metropolis. The Physical and Spatial Planning sub-programme is delivered through the Department of Physical Planning and the department of Parks and Gardens in the Metropolis.

Major services delivered by the sub-program include; Provision of layout for buildings for improved housing layout and settlement and undertaking street naming, numbering of houses (addressing system) granting of development permits.

The sub programme is carried out by the Physical Planning Department with a staff strength of Nine (9) to carry out the sub programme. The sources of funds for this sub programme are; Internally Generated Fund, Central Government Transfers and District Assembly Common Fund. The challenges of this sub programme are irregular and untimely release of transfers, encroachment of land, boundary disputes.

Property owners, Traditional Authorities, Estate Developers, general public are the beneficiaries of this sub programme.

Table 27: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Statutory Planning & Technical Committee meetings organized	Number of SPC & Technical meetings organised	12	9	12	12	12	12
Building plans approved	No. of permits granted/approved	162	93	200	220	250	280

Budget Sub-Programme Standardized Operations and Projects

This table lists the Standardized Operations and Project to be undertaken by the Sub-programme

Table 28: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Internal Management of the Organisation	
Land Use and Spatial Planning	

SUB-PROGRAMME 3.2 Public Works, Rural Housing and Water Management

Budget Sub-Programme Objective

The objectives of this sub program are to;

- Facilitate sustainable and resilient infrastructure development & maintenance, and basic service provision.
- Implement integrated water resources management

Budget Sub- Programme Description

The department of Works comprising of former Public Works and Rural Housing Department is delivering the sub-programme. The sub-program operations include;

- Facilitating the preparation of building permit for developers
- Facilitating the construction, repair and maintenance of public buildings
- Constitute the building inspectors' unit which ensures that buildings are done with requisite permits.
- Assisting in the inspection of projects undertaken by the district with relevant Departments of the Assembly.
- Provide technical and engineering assistance on works undertaken by the Assembly.

The Public Works Service sub programme is carried out with a total staff strength of Fifty-Five (55). The beneficiaries of this sub programme are Assembly staff, Property Owners, Contractors, Estate Developers and the general public. The sources of fund for this sub programme are IGF, DACF and Donor funding. The challenges include inadequate funds and logistics.

Table 29: Budget Sub-Programme Results Statement

The table below indicates the main outputs, its indicators and projections by which the Assembly measures the performance of the sub programme;

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Construction and renovation of Assembly Properties	Number of properties renovated/constructed	3	1	5	5	5	5
Provision of streetlights	No. of Streetlight distributed & installed	2,290	100	3000	3000	3000	3000
Provide mechanized boreholes	No of mechanized boreholes provided	4	-	12	12	12	6

Budget Sub-Programme Standardized Operations and Projects

Table 30: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Internal Management of the Organisation	Construct 25No. Mechanized Boreholes
Supervision and Regulation of Infrastructure Development	Procure and distribute 2,000 Street lights
	Rehabilitation of Office and Residential Buildings

SUB-PROGRAMME 3.3 Roads Management

Budget Sub-Programme Objective

Budget Sub- Programme Description

The objectives of this sub program are to;

- Improve efficiency and effectiveness of transport infrastructure and services

Budget Sub- Programme Description

This Sub-Programme ensures the provision of good and accessible roads as well as the management of existing roads in the metropolis. The activities undertaken through this sub programme include the construction and maintenance of roads, storm drains, bridges and culverts.

With a staff strength of Ten (10), this sub programme is carried out by the Department of Urban Roads of the Assembly.

The sources of funds for this sub programme are; Internally Generated Fund, Central Government Transfers, District Assembly Common Fund, District Development and Road Fund. The challenges that underpin this sub programme are inadequate funds, unreliable climatic condition and external interference from the public.

The Drivers, Property owners, traders, vehicles and car owners, institutions and general public are the beneficiaries of this sub programme.

Table 31: Budget Sub-Programme Results Statement

The table indicates the main outputs, its indicators and projections by which the Assembly measures the performance of the sub programme;

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Maintenance of Roads	Kilometre of roads improved	48.7km	-	50	50	50	50
Footbridges constructed	Number of footbridges constructed	4	-	4	4	4	4
Culverts & drains desilted	Number of culverts & km of drains desilted	2 0.15km	-	5 2.5km	5 2.5km	5 2.5km	5 2.5km

Budget Sub-Programme Standardized Operations and Projects

Table 32: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Internal Management of Organisation	Construct 5No. Metal footbridges
	Construct drains in 3No. areas
	Re-grading of selected roads in the Kumasi Metropolis
	Construction of Box Culvert and improvement of Access

SUB-PROGRAMME 3.4 Transport and Traffic Management

Budget Sub-Programme Objective

The objective of this sub program is to improve efficiency and effectiveness of transport infrastructure and services.

Budget Sub- Programme Description

This Sub-Programme ensures effective and efficient transport system that will reduce travel time and increase productivity in the metropolis. Activities under the sub programme include implementing projects that would enable decongestion of the Central Business District as well as other congested areas within the city such as construction of additional transport terminals.

This sub programme is carried out by the Transport Department of the Assembly with a Staff strength of six (6) needed to carry out the activities outlined under the sub programme. The funding source for this programme are internally generated fund and multi donor fund support.

The beneficiaries of this sub programme are transport operators, terminal management, international donors and the general public.

The challenges under this programme are inadequate logistics and traffic problems. There is currently a donor support to address some of the challenges mentioned.

Table 33: Budget Sub-Programme Results Statement

The table below indicates the main outputs, its indicators and projections by which the Assembly measures the performance of the sub programme;

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Meeting and fora organised for stakeholders	Number of consultative meetings organised	55	31	12	12	12	12
Data on Commercial transport operations captured	Number of Transport stations captured on data	220	225	300	300	300	300

Budget Sub-Programme Standardized Operations and Projects

This table lists the Standardized Operations to be undertaken by the Sub-programme

Table 34: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Internal management of the organisation	Construction of 1No. Bus Terminal
Management of Transport Services	

PROGRAMME 4: ECONOMIC DEVELOPMENT

Budget Programme Objectives

The objectives of this programme are to;

- Ensure sustainable development of Small and Medium Enterprises
- Promote domestic tourism to foster national cohesion as well as redistribution of income.
- Improve agricultural productivity.

Budget Programme Description

The program aims at making efforts that seeks to improve the economic well-being and quality of life for the people in the Metropolis by enhancing food safety & security, tourism, creating and retaining jobs and supporting or growing incomes. It also seeks to empower small and medium scale business both in the agricultural and services sector through various capacity building modules to increase their income levels. It also coordinates investment from both internal and external sources under Privately Public Partnership projects.

The sub-programmes under this programme are Trade and Industrial Development, Agricultural services and management and Tourism Development.

The programme is to be undertaken by the Agricultural, Tourism Development Authority and Trade & Industry /NBSSI/BAC.

The programme is implemented with the total staff strength of ten (10). They include NBSSI Officers, Extension Officers, Agric Officers and Business Advisory Officers, GTA officials.

The programme is funded with transfers from the Central Government (Salaries and sector specific transfers), District Assemblies' Common Fund (DACF), DACF-RFG and the Internally Generated fund (IGF).

The challenges of the programme include non decentralisation of Trade and Industry and Tourism Authority at the offices of the Metro Assembly. There is also disjointed programme between Manhyia, Culture Centre and the Metro Assembly on tourism. There are also limited land for agriculture as the reserved lands are being completed with housing development.

SUB-PROGRAMME 4.1 Trade and Industrial Development

Budget Sub-Programme Objective

- To ensure sustainable development of SMEs and create employment opportunities.
- Increase access to trading facilities and infrastructure.

Budget Sub- Programme Description

This Sub-Programme ensures the promotion of trade and industry through the promotion of small and medium enterprises. Activities under the sub programme are mainly geared towards building capacities of SMEs on the relevance of engaging in private ventures as well as strengthen public private collaborations. The local Economic Development (LED) is organised under this Sub programme.

This sub programme is carried out by the Trade and Industry Ministry/Department and NBSSI.

The funding source for this programme are, Central Government funding, internally generated fund, Donor and District Assemblies Common Fund. The beneficiaries of this sub programme are Small and Medium Scale Businesses, Traders and the general public.

The challenges under this programme are lack of data for SME operator's inadequate logistics and inadequate data for SMEs.

Table 35: Budget Sub-Programme Results Statement

The table below indicates the main outputs, its indicators and projections by which the Assembly measures the performance of the sub programme;

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Informal SMEs trained to formalize operation	Number of trainings organised	20	10	30	35	30	30
Coaching & mentorship sections organised	Number of beneficiaries	99	86	150	150	150	150

This table lists the Standardized Operations to be undertaken by the Sub-programme

Table 36: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Promotion of Small, Medium and Large-Scale Enterprises	

SUB-PROGRAMME 4.2 Agricultural Services and Management

Budget Sub-Programme Objective

The objective of this sub-program is to enhance youth engagement in agribusiness by focusing on modernization, agribusiness services, and improved postharvest management, thereby reducing youth unemployment and aligning with SDG 8.6.

Budget Sub- Programme Description

This sub-program is designed to enhance the participation of youth in agribusiness within the Kumasi Metropolitan Area by focusing on agribusiness modernization, improved postharvest management, and tailored agricultural services. It will incorporate climate-smart practices to help mitigate the effects of climate change, fostering sustainable and resilient agricultural practices. By aligning with SDG target 8.6, the sub-program aims to reduce youth unemployment and the NEET rate, thereby empowering young people to view agriculture as a viable livelihood. Additionally, by supporting local youth in agribusiness, the program will contribute to local economic development, creating more resilient and economically vibrant communities within the KMA.

This sub programme is to be carried out by the staff of the Department of Agriculture with staff strength of ten (10).

Additionally, the sub-program will be supported through funding from central government allocations, the District Assembly Common Fund, internally generated funds, and donor contributions. This diversified funding will ensure the sustainability and scalability of initiatives aimed at empowering youth and enhancing local economic development within the KMA.

Table 37: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Increased youth participation in modern agribusiness	Number of youth engaged in targeted agribusiness support programmes	40	80	400	500	625	750
Improved postharvest handling practices among	Number of youth applying improved	20	50	320	400	500	600

youth-led agri-enterprises	postharvest technologies						
Adoption of climate-smart agriculture (CSA) practices by young farmers	Number of youth-led farms implementing CSA practices (e.g. <i>backyard farming, bag/pot farming, composting</i>)	10	30	200	280	350	450

Budget Sub-Programme Standardized Operations and Projects

Table 38: Budget Sub-Programme Standardized Operations and Projects

This table lists the Standardized Operations and Project to be undertaken by the Sub-programme

Standardized Operations	Standardized Projects
Extension services	Rehabilitation of Markets
Internal management of the organization	Construction of a 24-Hour Market at Krofrofrom
	Renovation of the Metro Agric. Office Building

SUB-PROGRAMME 4.3 Tourism Development

Budget Sub-Programme Objective

The objective of this sub program is to promote domestic tourism and develop available and potential sites.

Budget Sub- Programme Description

This Sub programme seeks to make the metropolis a tourist attraction center by providing infrastructure that promotes domestic tourism. It involves the creation of awareness of already existing tourism potentials within the metropolis to the general public.

This sub programme is carried out by Metro Tourism Development Authority. The funding source to carry out this sub programme are Internally Generated Fund and District Assemblies' Common Fund.

The beneficiaries are the Assembly and the general public. The challenges of this sub programme are inadequate funds and non-marketing of potential tourist sites.

Table 39: Budget Sub-Programme Results Statement

The table below indicates the main outputs, its indicators and projections by which the Assembly measures the performance of the sub programme.

Table 39: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Radio talk show on tourism carried out	Number of radio talks carried out	10	8	10	10	10	10
Stakeholders' meetings for annual homecoming celebration organized	Number of stakeholders meetings held	4	-	4	4	4	4

Budget Sub-Programme Standardized Operations and Projects

This table lists the Standardized Operations to be undertaken by the Sub-programme

Table 40: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Development and Promotion of Tourism potentials	Construction of Urban Park

PROGRAMME 5: ENVIRONMENTAL MANAGEMENT

Budget Programme Objectives

The objectives of this programme are to

- Improve access to sanitation and waste management
- Enhance disaster preparedness for effective response
- Develop and promote nature conservation in urban areas

Budget Programme Description

The Environmental management program provides a healthy environment that safeguards improved environmental sanitation. This involves the provision of improved sanitation facilities like household toilets and efficient disposal of wastes. It is responsible for the management of disaster and guarantee resource (forest) conservation within the entire metropolis. It also involves tree planting and afforestation.

The programme is being delivered by the Environmental protection and Waste Management, Disaster Prevention and Management and Natural Resource Conservation and Management. The various units involved in the delivery of this programme include:

- Forestry Department and Wildlife
- Waste Management Department
- National Disaster Management Organisation

The programme is being implemented with the total staff strength of One hundred and Seventy-Three (173). They include Administrators, Public Health Officers, Public Health Engineers and Sanitary Officers, Disaster Management officers.

The programme is to be funded with transfers from the Central Government, District Assemblies' Common Fund (DACF), Donor funds and the Internally Generated fund - IGF.

The challenges include unplanned cities, inadequate logistics, inadequate hydrants, limited funding and bad attitudes of residents resulting in flooding and deforestation.

SUB-PROGRAMME 5.1 Disaster Prevention and Management

Budget Sub-Programme Objective

The objective of this sub program is to;

- Enhance disaster preparedness for effective response

Budget Sub- Programme Description

This Sub-programme is responsible for the mitigation and reduction of natural disasters. It puts measures in place to sanitize the public on disaster prone phenomena such as flooding and fire outbreaks. This sub programme is carried out by the National Disaster Management Organisation of the Assembly. The sources of funds for this sub programme are Internally Generated Fund and District Assemblies Common Fund and Central Government support. Beneficiaries of this sub programme are affected persons and the general public.

Table 41: Budget Sub-Programme Results Statement

The table below indicates the main outputs, its indicators and projections by which the Assembly measures the performance of the sub programme;

Table 41: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Public education on disaster conducted	Number of sensitization programmes organised	13	10	12	12	12	12

Budget Sub-Programme Standardized Operations and Projects

Table 42: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Disaster Management	

SUB-PROGRAMME 5.2 Natural Resources Conservation and Management

Budget Sub-Programme Objective

The objective of this sub program is to;

- Develop and promote nature conservation in urban areas.

Budget Sub- Programme Description

This Sub-Programme aims at the conservation of natural resources to make them useful for future generations. It focuses on activities that reverse degraded natural resources like planting and nurturing of trees to replace lost ones. It is being supported by keep Kumasi clean and green project.

The sub programme is carried out by the Department of Parks and Gardens

The funding sources of fund for the Resource Conservation sub programme are internally Generated Fund, District Assemblies Common Fund and GoG funds.

The beneficiaries of this sub programme are the general public, property owner.

The challenge confronted by this sub programme is inadequate logistics and selling of nature reserves to developers by traditional authorities

Table 43: Budget Sub-Programme Results Statement

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Trees & seedlings planted and nurtured	Number of trees planted nurtured	1155	28	1,500	1,500	1,500	1,500

Budget Sub-Programme Standardized Operations and Projects

This table lists the Standardized Operations to be undertaken by the Sub-programme

Table 44: Budget Sub-Programme Standardized Operations and Projects

Standardized Operations	Standardized Projects
Green Economy Activities	

SUB-PROGRAMME 5.3 Environmental Protection and Waste Management

Budget Sub-Programme Objective

The objective of this sub program is;

- Accelerate the provision of improve environmental sanitation

Budget Sub- Programme Description

This Sub-Programme is to enhance the operation and performance of Waste Management, increase people's access to improved sanitation facilitates and manage noise pollution in the metropolis. It provides logistical support to enhance the operations of the Waste Management Department.

With a total staff strength of Eighty-Eight (88), this sub programme is carried out by the Waste Management Department and Environmental Health Unit of the Assembly.

The funding source for this sub programme are Internally Generated Fund, District Development Facility, and District Assemblies Common Fund.

EPA, Business Community, Contractors, Wastes disposal service providers, Artisans, Farmers, Labourers & Cleaners. The general public is the beneficiary of environmental protection and waste management sub programme.

The challenges for the sub programme are apathy on the part of citizens towards improved sanitation and inadequate logistics. They also include dispute on the ownership of the final landfill site at Oti and poor roads at the disposal sites.

Table 45: Budget Sub-Programme Results Statement

The table below indicates the main outputs, its indicators and projections by which the Assembly measures the performance of the sub programme;

Main Outputs	Output Indicators	Past Years		Projections			
		2024	2025 as at September	2026	2027	2028	2029
Procure and distribute communal containers	Number of containers distributed	15	-	5	10	5	5
CBD cleaned regularly	Number of times CBD is swept	366	273	365	365	365	365
Household toilets constructed	Number of household toilets constructed	1,170	426	200	200	200	200

Budget Sub-Programme Standardized Operations and Projects

Table 46: Budget Sub-Programme Standardized Operations and Projects

This table lists the Standardized Operations to be undertaken by the Sub-programme

Standardized Operations	Standardized Projects
Internal management of the Organisation	
Environmental sanitation management	

PART C: FINANCIAL INFORMATION

MMDA WORK/CASH PLAN TEMPLATE																	
Name of MMDA: KUMASI METROPOLITAN ASSEMBLY																	
Table 1: Overall MMDAs Annual Cash Requirement by Expenditure Item (Normal + Policy Initiatives)																	
S / n	Expenditure classification	Expenditure sub-classification	Arrears 2025	2026 Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1	Compensation of Employees	Salary		48,499,386.99	4,041,615.58	4,041,615.58	4,041,615.58	4,041,615.58	4,041,615.58	4,041,615.58	4,041,615.58	4,041,615.58	4,041,615.58	4,041,615.58	4,041,615.58	4,041,615.58	48,499,386.99
		Salary Related Allowance		630,653.56	52,554.46	52,554.46	52,554.46	52,554.46	52,554.46	52,554.46	52,554.46	52,554.46	52,554.46	52,554.46	52,554.46	52,554.46	630,653.56
		Non-salary related allowance		670,000.00	55,833.33	55,833.33	55,833.33	55,833.33	55,833.33	55,833.33	55,833.33	55,833.33	55,833.33	55,833.33	55,833.33	55,833.33	670,000.00
2	Goods & Services	GoG TRANSFERS		1,668,575.00	78,000.00	78,000.00	261,143.75	78,000.00	78,000.00	261,143.75	78,000.00	78,000.00	261,143.75	78,000.00	78,000.00	261,143.75	1,668,575.00
		IGF		27,672,283.50	2,106,023.63	2,306,023.63	2,506,023.63	2,306,023.63	2,006,023.63	2,306,023.63	2,306,023.63	2,306,023.63	2,606,023.63	2,306,023.63	2,306,023.63	2,306,023.63	27,672,283.50
		DACF		7,176,739.66			1,794,184.92			1,794,184.92			1,794,184.92		1,794,184.92		7,176,739.66
		PWD -CF		1,076,760.79		-	269,190.20	-	-	-	269,190.20	-	269,190.20		269,190.20		1,076,760.79
		MPs CF & SIF		4,119,306.65	-	-	1,029,826.66			1,029,826.66			1,029,826.66		1,029,826.66		4,119,306.65
		DACF-RFG		289,864.00	-	-	144,932.00		-		144,932.00			-	-	-	289,864.00
		UNICEF		50,000.00	-		25,000.00			25,000.00							50,000.00
		GSSCP		700,000.00	-		200,000.00			300,000.00			200,000.00				700,000.00
		BLOOMBERG		1,000,000.00			500,000.00			500,000.00							1,000,000.00
3	Capital Expenditure	IGF		9,117,600.95			1,139,700.12		1,139,700.12		1,139,700.12		3,419,100.36	1,139,700.12	1,139,700.12		9,117,600.95
		DACF (ASSEMBLY)		28,715,286.72			7,178,821.68			7,178,821.68			7,178,821.68		7,178,821.68		28,715,286.72
		MPs CF & SIF		5,119,306.65	-		1,279,826.66			1,279,826.66			1,279,826.66		1,279,826.66		5,119,306.65
		DACF-RFG		10,178,936.00	-			5,089,468.00	-				5,089,468.00	-		-	10,178,936.00
		STOOL LAND		1,307,299.53				435,766.51			435,766.51				435,766.51		1,307,299.53
Total				147,992,000.00	6,334,027.00	6,534,027.00	20,478,652.99	12,059,261.51	7,373,727.12	18,824,830.67	8,523,615.83	6,534,027.00	27,277,589.22	7,673,727.12	19,661,343.75	6,717,170.79	147,992,000.00

2026 BUDGET - REVENUE PERFORMANCE

S/N	ITEM	REVISED	APPROPRIATION
	DESCRIPTION	2025 BUDGET	2026 BUDGET
		GH¢	GH¢
1.00	Property income	3,921,518.48	4,770,000.00
2.00	Rates	6,025,000.00	7,015,000.00
3.00	Sales of goods and services	17,018,472.00	16,626,220.00
4.00	Fees	13,542,690.00	16,716,000.00
5.00	Fines, penalties, and forfeiture	510,000.00	565,000.00
6.00	Miscellaneous	5,000.00	5,000.00
	TOTAL	41,022,680.48	45,697,220.00
	REVENUE BREAKDOWN		
1.00	PROPERTY INCOME		
1.10	Stool Land Revenue	1,201,518.48	1,200,000.00
1.11	Development and Building Permit	2,200,000.00	3,500,000.00
1.12	Comm. Mast Permit	20,000.00	20,000.00
1.13	Property Rate Arrears	500,000.00	50,000.00
	SUB TOTAL	3,921,518.48	4,770,000.00
2.00	Rates		
2.10	Property Rate	6,000,000.00	7,000,000.00
2.11	Basic Rate	25,000.00	15,000.00
	SUB TOTAL	6,025,000.00	7,015,000.00
	SALE OF GOODS & SERVICES		
3.00	Rents of Land, Buildings, Houses and Investment Incomes		
3.10	Junior Staff Quarters	100,620.00	100,000.00
3.11	Hiring of Facilities	20,000.00	20,000.00
3.12	Rental of Facilities	900,000.00	1,000,000.00
	SUB TOTAL	1,020,620.00	1,120,000.00
4.00	Licences		
4.10	Breweries/Distilleries	0.00	25,000.00
4.11	Herbalist License	109,950.00	0.00
4.12	Hawkers License	10,000.00	
4.13	Restaurant/Chop Bar/Caterers	29,900.00	200,400.00
4.14	Business Centers	0.00	107,300.00
4.15	Bakers License	18,250.00	19,550.00

4.16	Bicycles/Tricycles/Motorcycles Dealers	10,000.00	26,300.00
4.17	Artisans	230,000.00	19,450.00
4.18	Kiosk License	525,000.00	700,000.00
4.19	Service/Filling Stations	232,400.00	223,500.00
4.20	Lottery Business	0.00	143,100.00
4.21	Hotel Services	303,300.00	405,500.00
4.22	Pharmacy / Chemical Sellers	0.00	496,050.00
4.23	Timber Products	6,500.00	47,120.00
4.24	Commercial Vehicles	1,700,000.00	1,700,000.00
4.25	Manufacturing/Processing Companies	0.00	8,000.00
4.26	Canopy / Chairs / Bench	0.00	5,725.00
4.27	Communication Sevices	0.00	126,632.00
4.28	Private Professionals	150,000.00	223,200.00
4.29	Private Health Facilities	570,000.00	162,950.00
4.30	Private Security	652,360.00	23,200.00
4.31	Mobile Sale Van	1,100.00	
4.32	Entertainment Services	180,500.00	305,350.00
4.33	Akpeteshie / Spirit Sellers	0.00	21,164.00
4.34	Stores	3,168,004.00	123,230.00
4.35	Herbal Medicine	0.00	102,600.00
4.36	Dress Makers/Tailor Services	0.00	16,580.00
4.37	Bill Boards/Outdoor Advert	1,200,000.00	639.00
4.38	Taxi Licences	70,000.00	
4.39	Second Hand Clothing	0.00	264,050.00
4.40	Vehicle Garage/Automobile Companies	0.00	203,000.00
4.41	Financial Institutions	1,736,988.00	1,840,900.00
4.42	Commercial Houses/Departmental Stores	0.00	1,110,200.00
4.43	Advertising Companies	0.00	4,400.00
4.44	Photographers and Video Operators	10,000.00	26,900.00
4.45	Shoe / Sandals Repairs	183,660.00	186,660.00
4.46	Mattress Makers / Repairers	0.00	87,500.00
4.47	Millers	10,000.00	17,700.00
4.48	Mechanics & Repairers	0.00	140,745.00
4.49	Block And Concrete Products	0.00	6,800.00
4.50	Cleaning/Laundry Services	16,500.00	19,700.00
4.51	Printing Services / Photocopy	77,600.00	156,000.00
4.52	Private Schools	300,000.00	379,150.00
4.53	Automobile Companies	180,000.00	
4.54	Cocoa Residue Dealers	0.00	1,100.00

4.55	Airline Agents	50,000.00	6,000.00
4.56	Real Estate Agents	0.00	9,700.00
4.57	Florists And Allied Products	0.00	2,200.00
4.58	Public Letter Writers	9,000.00	2,950.00
4.59	Alcoholic and non-Alcoholic beverages	250,000.00	182,000.00
4.60	Private Recreational Parks	2,500,000.00	
4.61	Exporters of General Goods Licence	0.00	47,100.00
4.72	Restaurant License	100,000.00	
4.73	Abattior	0.00	38,225.00
4.74	Aluminum products	0.00	95,130.00
4.75	Bridal House	0.00	6,500.00
4.76	Butchers license	0.00	1,280.00
4.77	Cold storage facilities	0.00	142,030.00
4.78	Courier Services	0.00	22,500.00
4.79	Customs Bonded Warehouse/Container Depot	0.00	103,000.00
4.80	Fish Farming	0.00	1,400.00
4.81	Funeral Homes/Mortuaries/Undertakers	25,000.00	13,600.00
4.82	Job Placement Agency	0.00	7,800.00
4.83	Landscapers/Horticulturists	0.00	2,000.00
4.84	Market & Other Facilities Management Companies	0.00	6,000.00
4.85	Transport Companies	350,000.00	
4.86	Travel & Tour	20,000.00	55,400.00
4.87	Treatment/ Storage Plant	0.00	1,000.00
4.88	Bet & Game Centres Licence	0.00	29,000.00
4.89	Vertinary Licence	0.00	6,550.00
4.90	Online Trading	0.00	2,400.00
4.91	Paper Product Companies	0.00	4,100.00
4.92	Private meat van	0.00	1,100.00
4.93	Publishing House	0.00	2,700.00
4.94	wood fuel	0.00	770.00
4.95	Scrap Metal Dealers	0.00	14,900.00
4.96	Gold Business	0.00	82,600.00
4.97	Haulage Companies	0.00	9,600.00
4.98	Film Production / Distribution	0.00	500.00
4.99	Embossment/Embroidery Services	0.00	9,700.00
5.00	Hearse /Ambulance Service	0.00	8,600.00
5.01	Game Viewing/Commercial TV Viewing Centres	0.00	2,100.00

5.02	Art Gallery Licence	0.00	2,500.00
5.03	Arts & Handicraft Dealers Licence	0.00	15,050.00
5.04	Auctioning Firms/Agencies / Auctioneers Licence	0.00	800.00
5.05	Arc/Argon (Aluminium)/Plastic Welders Licence	0.00	14,200.00
5.06	Auto Upholstery Licence	0.00	2,080.00
5.07	Vulcanisers Licence	0.00	15,050.00
5.08	Barbering Shops (Floor space and number of points) Licence	0.00	68,610.00
5.09	Sanitary Facilities - Private	0.00	7,650.00
5.10	Agro Business Dealers Licence	0.00	109,250.00
5.11	Bicycles/Tricycles/Motorcycles Parts Sales Licence	0.00	22,900.00
5.12	Bicycle Tricycle/ Motorcycle Repairers Licence	0.00	240.00
5.13	Blacksmith Licence	0.00	400.00
5.14	Bolt and Nut Dealers Licence	0.00	3,150.00
5.15	Building Materials	0.00	417,170.00
5.16	Car Washing Bay Licence	0.00	23,350.00
5.17	Carpentary and Joinry Service Licence	0.00	44,540.00
5.18	Casino and Slot Machines (Gaming) Licence	0.00	60,800.00
5.19	CD Sellers (Audio/Video) Licence	0.00	480.00
5.20	Cement & Limestone Factories Licence	0.00	34,000.00
5.21	Ceramics/Pottery Producers/Sellers Licence	0.00	350.00
5.22	Ceremonial Hiring Services	0.00	26,650.00
5.23	Chandlery (shipping supplies) Services Licence	0.00	9,900.00
5.24	Cigarette Dealers Licence	0.00	2,000.00
5.25	Cocoa/ Shea Nut/Cotton Buying Companies Licence	0.00	41,000.00
5.26	Coconut Oil Production/Sales Licence	0.00	2,860.00
5.27	Coffin Dealers Licence	0.00	12,300.00
5.28	Commercialised State Companies/ Corporations Licence	0.00	11,000.00
5.29	Condiments/Confectioneries (e.g. Biscuits, toffees and spices) Licence	0.00	240,440.00
5.30	Console (Consul) Games Operators Licence	0.00	12,400.00

5.31	Cooking/Household Utensil Sales Licence	0.00	34,700.00
5.32	Body Care Products Licence	0.00	346,700.00
5.33	Curtains/Carpets etc. Sales Licence	0.00	19,250.00
5.34	Dog Licence	0.00	7,485.00
5.35	Dressmakers/Tailors (Industrial) Licence	400,000.00	259,000.00
5.36	Dressmakers/Tailors (Non-Industrial) Licence	0.00	181,260.00
5.37	Driving Schools Operational Licence	0.00	10,640.00
5.38	Egg Dealers Licence	0.00	6,500.00
5.39	Electrical Appliances Licence	0.00	222,800.00
5.40	Electronic/Home Appliances/Shops Licence	0.00	298,850.00
5.41	Electronic/Home Appliance Parts Dealers Licence	0.00	83,000.00
5.42	Electronic Media (Radio) Operators Licence	0.00	66,410.00
5.43	Electronic Media (Television) Operators Licence	0.00	38,000.00
5.44	Fabric Dealers- Manufacturing Licence	0.00	20,200.00
5.45	Fabric Dealers - Sales Licence	0.00	86,750.00
5.46	Financial Institutions (Non Banking)	0.00	184,450.00
5.47	Funeral- Undertaker's Licence	0.00	5,000.00
5.48	Furniture Showroom Licence	0.00	42,800.00
5.49	General Goods - Sales (e.g. Generator, Water pump, Chain saw, etc.) Licence	0.00	76,100.00
5.50	Gift Shops Licence	0.00	14,400.00
5.51	Glass Sellers (Tinted /Plain) Licence	0.00	3,900.00
5.52	Graphic Design Companies Licence	0.00	1,960.00
5.53	Hair & Beauty Service Providers Licence	230,000.00	367,950.00
5.54	Ice Cream/Yoghurt Dealers Licence	0.00	9,800.00
5.55	Interior/Event Decorators Licence	0.00	40,200.00
5.56	Jewellery Shops Licence	0.00	52,300.00
5.57	Jewellery Repairers (watches/bracelets, etc.) Licence	0.00	720.00
5.58	Key Technicians/Cutters Licence	0.00	770.00
5.59	Livestock Farms Licence	0.00	5,000.00
5.60	Medical Supply Companies Licence	0.00	44,800.00
5.61	Mineral Water Manufacturing/Processing Licence	80,000.00	44,250.00

5.62	Mineral Water Distribution/Sales Licence	0.00	87,810.00
5.63	Mineral Marketing Companies Licence	0.00	19,000.00
5.64	Mining Sub-Contractors Licence	0.00	40,500.00
5.65	Mobile Phone & Accessories Sales/Assembling/Repairs Licence	0.00	263,500.00
5.66	Mobile Phone Cards Sales Licence	0.00	7,180.00
5.67	Musical Instrument Sales Licence	0.00	30,190.00
5.68	Non-Governmental Institutions (Renewal) Licence	0.00	2,050.00
5.69	Plastic Processing and Manufacturing Companies Licence	0.00	19,600.00
5.70	Plastic Product Sales/ Water Tanks Suppliers Licence	0.00	110,030.00
5.71	Plywood Sellers Licence	0.00	19,200.00
5.72	Poultry Farms Licence	0.00	1,950.00
5.73	Recycling Plants/Companies Licence	0.00	9,000.00
5.74	Safety Goods/Accessories (Workplace Related) Licence	0.00	10,250.00
5.75	Signage Dealers	0.00	3,400.00
5.76	Signage Writers Licence	0.00	3,250.00
5.77	Software Development/ Software Support Companies Licence	0.00	600.00
5.78	Solar Energy Dealers Licence	0.00	2,500.00
5.79	Spare Parts Sales Outlets(Second-hand) Licence	87,040.00	51,060.00
5.80	Tyre/Battery Dealers- New Licence	0.00	39,700.00
5.81	Tyre/Battery Dealers- Used Licence	0.00	11,060.00
5.82	Utility Vendors Licence	14,800.00	18,000.00
5.83	Warehouse (Private) Licence	200,000.00	97,000.00
5.84	Windscreen Dealers Licence	0.00	2,180.00
5.85	Aluminium Pot Dealers ('Dadesen?)	0.00	2,750.00
5.86	Boutiques	0.00	479,000.00
5.87	Aluminium Fabricators (Doors/Windows)	0.00	75,250.00
5.88	Bags and Suitcases Dealers	0.00	65,000.00
5.89	Stationery and Office Supplies Dealers	0.00	136,450.00
5.90	Feed Sellers Licence	0.00	1,750.00
5.91	Optical Services Licence	0.00	18,670.00
5.92	Metal Fabricators	0.00	27,700.00
5.93	Leather Works Licence	0.00	20,500.00
5.94	Beads Dealers	0.00	9,550.00

5.95	Gas Cylinder/ Stoves & Accessory Dealers	0.00	910.00
5.96	Grain Distributors	0.00	22,200.00
5.97	Machine Shops (Workshop for making or repairing machines)	0.00	2,475.00
5.98	Machine Sharpening Operators	0.00	50.00
5.99	Rubber Cutting Machine Operators	0.00	500.00
	SUB TOTAL	15,997,852.00	16,086,610.00
6.00	Fees		
6.10	Markets Tolls	4,859,978.00	5,000,000.00
6.11	Burial Fees	2,000.00	1,000.00
6.12	Export of Commodities	0.00	
6.13	Marriage Registration	1,500,000.00	1,000,000.00
6.14	Sanitary Facilities (Surtax)	0.00	350,000.00
6.15	On-Street Parking Fees	4,000,000.00	3,700,000.00
6.16	Wood Carving	33,150.00	
6.17	Environmental Health Inspection&Certification Fee	53,000.00	70,000.00
6.18	Auctioneers	15,000.00	2,000.00
6.19	Car towing	2,110,345.00	2,500,000.00
6.20	Donation	50,000.00	10,000.00
6.21	Sale of Farm Products	0.00	25,000.00
6.22	Sanitation Charges	0.00	200,000.00
6.23	Tender Documents	247,000.00	20,000.00
6.24	Off Loading/ Landing Fee	0.00	500,000.00
6.25	Calibration of Noise Emission Fees	0.00	200,000.00
6.26	Operated Public Toilet/Urinal/Bathhouse Fees	562,217.00	
6.27	Road Block Fees	110,000.00	300,000.00
6.28	Open Space /Parks)		2,500,000.00
	SUB TOTAL	13,542,690.00	16,378,000.00
7.00	FINES, PENALTIES, AND FORFEITS		
7.10	Env. / Sanitation Offences		
7.11	Slaughter Fines	10,000.00	15,000.00
7.12	Lorry Park Fines	500,000.00	550,000.00
	SUB TOTAL	510,000.00	565,000.00
8.00	MISCELLANEOUS		
8.10	Other Sundry Recoveries	5,000.00	5,000.00
	SUB TOTAL	5,000.00	5,000.00

	TOTAL (IGF)	39,821,162.00	44,739,610.00
9.00	GRANTS		
9.10	GoG Paid Salaries	38,143,340.36	41,850,315.00
9.11	Assembly Members Allowance - GoG	936,000.00	936,000.00
9.12	DACF MAIN	29,635,668.16	35,892,026.38
9.13	DACF - MP (Projects)	6,802,536.23	8,238,613.30
9.14	DACF - MP (Monitoring)	4,081,520.00	-
9.15	DRIP - Administration	32,065.22	-
9.16	DRIP - Training	68,025.36	-
9.17	SIF MPs	1,000,000.00	1,000,000.00
9.18	DACF - PWD	816,304.35	1,076,760.79
9.19	DACF-RFG	2,576,000.00	10,468,800.00
9.20	GoG - Decentralised Depts	206,000.00	732,575.00
9.21	KUMAP Project	30,000.00	-
9.22	UNICEF	50,000.00	50,000.00
9.23	BLOOMBERG	1,500,000.00	1,000,000.00
9.24	GKMA	50,000.00	-
9.25	STOOL LANDS	1,201,517.32	1,307,299.53
9.26	GHANA SMART SDGs CITIES PROG (GSSCP)	759,948.00	700,000.00
	TOTAL	87,888,925.00	103,252,390.00
	GRAND TOTAL	127,710,087.00	147,992,000.00

2026 BUDGET - EXPENDITURE PERFORMANCE			
S/N	EXPENDITURE ITEM	2025 BUDGET	2026 PROJECTION
A	COMPENSATION ALLOWANCES IGF		
1.10	Monthly Paid and Casual Labour	5,599,755.79	6,347,784.22
1.11	Funeral Grants	50,000.00	70,000.00
1.12	Overtime Allowance	10,000.00	5,000.00
1.13	Transfer Grants	60,000.00	50,000.00
1.14	Special Allowance/Honorarium	550,000.00	600,000.00
	SUB TOTAL	6,269,755.79	7,072,784.22
	NATIONAL INSURANCE CONTRIBUTIONS		
1.15	13 Percent SSF Contribution	1,065,715.54	876,941.33
	SUB TOTAL	1,065,715.54	-
	Sub- Total Main Compensation	7,335,471.33	7,949,725.55
B	USE OF GOODS AND SERVICES IGF		
2.00	MATERIALS- OFFICE SUPPLIES & CONSUMABLES		
2.10	Printed Material and Stationery	564,618.40	602,501.70
2.11	Office Facilities, Supplies and Accessories	120,000.00	
2.12	Uniform and Protective Clothing	10,000.00	
2.13	Teaching and Learning Materials	10,000.00	10,000.00
2.14	Sports, Recreational and Cultural Materials	20,000.00	25,000.00
2.15	Purchase of Petty Tools/Implements	20,000.00	30,000.00
2.16	Medical Exams	10,000.00	10,000.00
2.17	Value Books	500,865.00	665,960.00
	Sub Total	1,255,483.40	1,343,461.70
3.00	UTILITIES		
3.10	Electricity charges	500,000.00	450,000.00
3.11	Water	30,000.00	35,000.00
3.12	Telecommunications	40,000.00	60,000.00
3.13	Postal Charges	2,000.00	2,000.00
3.14	Sanitation Charges	400,000.00	800,000.00
	Sub Total	972,000.00	1,347,000.00
4.00	GENERAL CLEANING		
4.10	Cleaning Materials	50,000.00	50,000.00
4.11	Clean-Up Exercise	180,000.00	300,000.00
	Sub Total	230,000.00	350,000.00
5.00	RENTAL		
5.10	Office Accommodations	94,000.00	150,000.00
5.11	Hotel Accommodations	280,000.00	200,000.00
5.12	Rental of Plant and Equipment	30,000.00	15,000.00

	Sub Total	404,000.00	365,000.00
6.00	TRAVEL & TRANSPORT		
6.10	Maintenance and Repairs - Official Vehicles	765,000.00	1,331,766.15
6.11	Fuel and Lubricants - Official Vehicles	3,384,568.27	3,767,119.38
6.12	Other Travel and Transportation	50,000.00	30,000.00
6.13	Local Travel Cost	300,000.00	500,000.00
6.14	Foreign Travel Cost and Expenses	200,000.00	200,000.00
6.15	Fuel Allocation To Waste Management Department	2,400,000.00	2,500,000.00
	Sub Total	7,099,568.27	8,328,885.53
7.00	MAINTENANCE/REPAIRS & RENEWALS		
7.10	Repairs of Office Buildings	800,000.00	800,000.00
7.11	Maintenance of Furniture and Fixtures	10,000.00	30,000.00
7.12	Maintenance of General Equipment	150,000.00	200,000.00
7.13	Maintenance of Markets	500,000.00	500,000.00
7.14	Street Lights/Traffic Lights	700,000.00	700,000.00
7.15	Parks & Gardens	100,000.00	50,000.00
7.16	Maint. of Public Toilets	10,000.00	5,000.00
7.17	Maintenance of Drains		500,000.00
7.18	Impro. of Sanitation Sites	200,000.00	200,000.00
	Sub Total	2,470,000.00	2,985,000.00
8.00	TRAINING, SEMINARS, CONFERENCE & MEETING		
8.10	Training Materials	5,000.00	5,000.00
8.11	Library and Subscription	25,000.00	15,000.00
8.12	Refreshments	554,520.00	450,000.00
8.13	Seminars/Conferences/Workshops - Domestic	400,000.00	450,000.00
8.14	Public Education and Sensitization	400,000.00	250,000.00
	Sub Total	1,384,520.00	1,170,000.00
9.00	CONSULTANCY EXPENSES		
9.10	Local Consultants Fees (Companies)	7,878,162.00	8,886,336.27
9.11	Research and Survey	10,000.00	5,000.00
9.12	Epidemic Control	10,000.00	5,000.00
	Sub Total	7,898,162.00	8,896,336.27
10.00	SPECIAL SERVICES		
10.10	Official Celebrations	200,000.00	300,000.00
10.11	Substructure Allowances	1,726,600.00	1,726,600.00

10.12	Traditional Authority	200,000.00	150,000.00
10.13	Operational Enhancement Expenses-Special Tax Force	50,000.00	50,000.00
10.14	Outstanding Bills (Utility & Others)	50,000.00	50,000.00
10.15	Sister City Relations	50,000.00	50,000.00
10.16	Food Screening	5,000.00	10,000.00
10.17	Monitoring of Development Project	80,000.00	80,000.00
	Sub-Total	2,361,600.00	2,416,600.00
11.00	OTHER CHARGES / SERVICES		
11.10	Bank Charges	59,767.00	60,000.00
11.11	Contingency/Disaster Relief		
	Sub-Total	59,767.00	60,000.00
12.00	GENERAL EXPENSES		
12.10	Revaluation of Properties	50,000.00	20,000.00
12.11	Donations	300,000.00	200,000.00
12.12	Contributions/Ex-Gratia	290,000.00	
12.13	Court Expenses / Legal Fees	10,000.00	
12.14	Data Validation	50,000.00	50,000.00
12.15	Support to RCC	50,000.00	50,000.00
12.16	NALAG Expenses	10,000.00	10,000.00
	SUB TOTALS GENERAL EXPENSES	760,000.00	410,000.00
	SUB TOTALS GOODS & CHARGES	24,895,100.67	27,672,283.50
C	Residential & Non Residential Buildings CAPITAL EXP		
13.10	Office Buildings	500,000.00	500,000.00
13.11	School Buildings	1,780,000.00	1,226,736.20
13.12	WIP - Clinics	200,000.00	300,000.00
13.13	WIP - Office Buildings		300,000.00
13.14	Residential Building	500,000.00	600,000.00
13.15	Markets		300,000.00
13.16	Bridges	300,000.00	300,000.00
13.17	Drainage	1,000,000.00	500,000.00
13.18	Counterpart Fund	100,000.00	
13.19	WIP - Bridges	-	300,000.00
13.20	Streetlights	850,000.00	850,000.00
13.21	Regrading of Roads & Construction of Guard Rails	600,000.00	700,000.00
	Sub-Total	5,830,000.00	5,876,736.20

14.00	Other Machinery & Equipment		
14.10	Purchase of a motor vehicle (bus)		1,000,000.00
14.11	Other Machine & Equipment	30,000.00	50,000.00
14.12	Networking and ICT Equipments	240,000.00	510,864.75
14.13	Office Equipment	240,590.00	100,000.00
14.14	Air Condition	800,000.00	1,000,000.00
14.15	Electrical Equipment	300,000.00	400,000.00
14.16	Furniture and Fittings	50,000.00	80,000.00
14.17	Water Systems	100,000.00	100,000.00
	Sub-Total	1,760,590.00	3,240,864.75
	SUB TOTAL CAPITAL EXPENDITURE IGF	7,590,590.00	9,117,600.95
	TOTAL IGF EXPENDITURE	39,821,162.00	44,739,610.00
D	OTHER FUNDS		
1.00	Established Post	38,143,340.36	41,850,315.00
1.11	Assembly Members Allowance	936,000.00	-
	Sub-Total	39,079,340.36	41,850,315.00
2.00	GOG DEPARMETAL GOODS & SERVICES		
2.10	Assembly Members Allowance		936,000.00
2.11	Rations	65,000.00	265,262.00
2.12	Sanitation Charges	15,000.00	50,516.00
2.13	Fuel and Lubricants - Official Vehicles	25,000.00	88,409.00
2.14	Local Travel Cost	15,000.00	101,031.00
2.15	Seminars/Conferences/Workshops - Domestic	76,000.00	100,958.00
2.16	Public Education and Sensitization	10,000.00	126,399.00
	Sub-Total	206,000.00	1,668,575.00
	Total GOG Expenditure	39,285,340.36	43,518,890.00
3.00	DACF ASSEMBLY GOODS AND SERVICE		
3.10	Printed Material and Stationery	180,000.00	80,000.00
3.11	Rations (Agric, NALAG, Security, Spatial, Health, M&E, Insurance, MPCU, logistics for depts, sub-district structures)	710,055.54	905,780.50
3.12	Sanitation Charges	1,863,566.82	3,783,233.46
3.13	Fuel and Lubricants - Official Vehicles	1,316,949.27	
3.14	Seminars/Conferences/Workshops - Domestic	340,000.00	270,000.00
3.15	Public Education and Sensitization	70,000.00	
3.16	Official Celebrations	150,000.00	200,000.00
3.17	Contributions (Mock, Sponsorship of needy but brilliant, HIV, Malaria)		488,405.29

3.18	Repairs of Residential Buildings	984,142.34	128,358.73
3.19	Repairs of Office Buildings	1,500,000.00	200,000.00
3.20	Streetlights	1,120,961.70	1,120,961.68
3.21	Drip - Administration	32,065.22	-
3.22	Drip - Training	68,025.36	-
	Sub-Total	8,335,766.25	7,176,739.66
4.00	DACF ASSEMBLY CAPITAL		
4.10	Office Buildings		3,000,000.00
4.11	School Buildings	6,631,572.68	3,350,000.00
4.12	WIP - Clinics	2,751,821.66	1,000,000.00
4.13	Clinics		2,340,000.00
4.14	Markets	7,408,917.04	8,873,006.60
4.15	Bridges	100,000.00	-
4.16	Drainage	1,374,023.71	2,729,084.85
4.17	Electrical/ICT Equipment		244,790.00
4.18	Water Systems	3,033,566.82	3,589,202.64
4.19	WIP - Furniture and Fittings		3,589,202.64
4.20	Sewer (Skip Pads)		642,416.81
	Sub-Total	21,299,901.91	28,715,286.72
	Total DCF Assembly Expenditure	29,635,668.16	35,892,026.38
5.00	MPS CF AND SIF (GOODS AND SERVICES)		
5.10	Donations/Scholarship	3,000,000.00	4,119,306.65
5.11	Monitoring & Evaluation	4,081,520.00	
	Sub-Total	7,081,520.00	4,119,306.65
6.00	MPS CF AND SIF (CAPITAL EXP)		
6.10	School Buildings	2,802,536.23	2,500,000.00
6.11	Office Equipment	1,000,000.00	2,000,000.00
6.12	Water Systems	1,000,000.00	619,306.65
	Sub-Total	4,802,536.23	5,119,306.65
	Total MPs and SIF Expenditure	11,884,056.23	9,238,613.30
7.00	DACF-RFG (DPAT) GOODS AND SERVICES		
7.10	Seminars/Conferences/Workshops - Domestic	50,000.00	289,864.00
	Sub-Total	50,000.00	289,864.00
8.00	DACF-RFG(DPAT) CAPITAL EXP		
8.10	School Buildings	700,000.00	2,000,000.00
8.11	Bridges	450,000.00	-
8.12	Water Systems	300,000.00	-

8.13	Furniture and Fittings	76,000.00	
8.14	construction of police station	1,000,000.00	
8.15	Clinic		
8.16	Recreational Parks		6,500,000.00
8.17	Bus Terminal Construction		1,678,936.00
	Sub-Total	2,526,000.00	10,178,936.00
	Total DACF-RFG(DPAT) Expenditure	2,576,000.00	10,468,800.00
9.00	STOOL LAND (CAPITAL EXPENDITURE)		
9.10	Construction of Sub-Metro office buildings	1,201,517.32	1,307,299.53
	Sub-Total	1,201,517.32	1,307,299.53
10.00	DONORS		
10.10	Seminars/Conferences/Workshops - Domestic		
10.11	Public Education and Sensitization	1,500,000.00	1,000,000.00
10.12	Contributions	30,000.00	
10.13	WASH Facilities	50,000.00	
10.14	UNICEF(Child Right Support)	50,000.00	50,000.00
	Sub-Total	1,630,000.00	1,050,000.00
11.00	PWD -DACF ACTIVITIES		
11.10	Seminars/Conferences/Workshops - Domestic	40,815.22	76,760.79
11.11	Financial Assistance (Health, Biz & Education)	775,489.13	1,000,000.00
	Sub-Total	816,304.35	1,076,760.79
12.00	GHANA SMART SDGs CITIES PROGRAMME(GSSCP)		
12.10	Set-up & Stakeholder Engagement	328,074.98	300,000.00
12.11	Data Collection, training and Data Base Establishment	303,979.20	250,000.00
12.12	VLR Preparation	75,994.80	50,000.00
12.13	Coordination, Monitoring & Reporting	151,989.60	100,000.00
	Sub-Total	860,038.58	700,000.00
	TOTAL GOG/GRANTS	87,888,925.00	103,252,390.00
	TOTAL COMPOSITE EXP.	127,710,087.00	147,992,000.00

PART D: PROJECT IMPLEMENTATION PLAN (PIP)

Public Investment Plan (PIP) for On-Going Projects for The MTEF (2022-2025)

MMDA: KUMASI METROPOLITAN ASSEMBLY											
Funding Source:											
Approved Budget:											
#	Code	Project	Contract	% Work Done	Total Contract Sum	Actual Payment	Outstanding Commitment	2026 Budget	2027 Budget	2028 Budget	2029 Budget
1	KMA001	Construction of 1No. 6Unit Classroom Block (Phase II)	Jaborah Constructions	Completed	697,518.80	320,342.85	377,175.95				
2	KMA002	Construction of 2No Mechanized Boreholes	O'drik Enterprise	Completed	130,000.00	123,500.00	6,500.00	6,500.00			
3	KMA003	Completion of 2-Storey Administration Block	Jaborah Constructions	Ongoing	720,856.50	285,000.00	435,856.50	200,000.00	200,000.00		
4	KMA004	Construction of 4No. Footbridges across various streams	Pektaco Co. LTD	Completed and in use	450,868.00	423,331.40	27,536.60	27,536.60			
5	KMA005	Renovation of Metro Chief Executives Residence	Rem -Aion Consult and Construction Limited	completed	383,558.00	95,000.00	288,558.00	100,000.00	188,558.00		
6	KMA006	Construction of 0.90M (50M) Diameter U-drain	Nudana (Ghana) Limited	completed	116,447.85	40,000.00	76,447.85	76,000.00			
7	KMA007	Extension Of Streetlighting System at Adoato to Adumanu Road	Prefos Limited	Completed	730,961.70	694,413.62	36,548.08	200,000.00	200,000.00	294,413.62	

Proposed Projects for The MTEF (2026-2029) – New Projects

MMDA: KUMASI METROPOLITAN ASSEMBLY					
#	Project Name	Project Description	Proposed Funding Source	Estimated Cost (GHS)	Level of Project Preparation (i.e. Concept Note, Pre/Full Feasibility Studies or none)
1	Construction of 1No. 6Unit Classroom Block at Santasi	Construction of 1No. 6Unit Classroom Block at Santasi	DACF	1,000,000.00	Concept Note
2	Construction of 1No. 6Unit Classroom Block at Adabya	Construction of 1No. 6Unit Classroom Block at Adabya	DACF	1,000,000.00	Concept Note
3	Construction of 10No Boreholes	Construction of 10No Boreholes	DACF	1,000,000.00	Concept Note
4	Construction of 5No. Mechanized Footbridges	Construction of 5No. Mechanized Footbridges	DACF	700,000.00	Concept Note
5	Construction of Girls Dormitory Block	Construction of Girls Dormitory Block	DACF/RFG	2,000,000.00	Concept Note
6	Construction of Urban Park	Construction of Urban Park	DACF/RFG	6,500,000.00	Concept Note
7	Construction of Bus Terminal	Construction of Bus Terminal	DACF/RFG	1,500,000.00	Concept Note