REPUBLIC OF GHANA

2026 COMPOSITE BUDGET

ASSIN FOSO MUNICIPAL ASSEMBLY

OCTOBER, 2025

TABLE OF CONTENT

NO. **PAGE**

1. COVER PAGE 1
2. TABLE OF CONTENT 2
3. LIST OF TABLES 3
4. LIST OF FIGURES 4
5. ABBREVIATIONS /ACRONYMS 5
6. EXECUTIVE SUMMARY 6
10. STRATEGIC OVERVIEW OF ASSIN FOSO MUNICIPAL ASSEMBLY 7
11. FINANCIAL PERFORMANCE 19
12. 2024 BUDGET PROGRAMME PERFORMANCE 27
13. 2024 KEY PROJECTS AND PROGRAMS FROM ALL FUNDING SOURCES 28
14. NON-FINANCIAL PERFORMANCE BY PROGRAMME 29
15. KEY ACHIEVEMENTS 30
16. POLICY OUTCOMES, INDICATORS AND TARGETS 37
17. SANITATION, MAG AND GOVERNMENT FLAGSHIP BUDGET PERFORMANCE 38
18. OUTLOOK FOR 2024 40
19. MMDA ADOPTED POLICY OBJECTIVES FOR 2025 41
20. POLICY OUTCOME INDICATORS AND TARGETS 42
21 2025-2028 REVENUE PROJECTIONS 44
22. 2025 EXPENDITURE BY BUDGET PROGRAM AND ECONOMIC CLASSIFICATION 47
23. GOVERNMENT FLAGSHIP PROJECTS/PROGRAMS FOR 2025 49
24 KEY PROJECTS AND PROGRAMS FOR 2025 AND CORRESPONDING COST 50
25. SANITATION BUDGET FOR 2025 57
26. 2025 COMPENSATION OF EMPLOYEES 58
27. CONCLUSION 61

LIST OF TABLES

PAGE

1. LIST OF ASSIN FOSO MUNICIPAL FEEDER ROADS THAT NEED URGENT ATTENTION 14
2. NUMBER OF SCHOOLS BY PUBLIC AND PRIVATE SECTORS 15
3. EDUCATIONAL ENROLMENT 15
4. HEALTH FACILITIES IN THE MUNICIPALITY 16
5. MALARIA INCIDENCE 16
6. FINANCIAL PERFORMANCE-REVENUE- IGF ONLY: A THREE (3) TREND ANALYSIS 19
7. FINANCIAL PERFORMANCE -REVENUE PERFORMANCE- ALL REVENUE SOURCES 21
8. FINANCIAL PERFORMANCE- EXPENDITURE PERFORMANCE (ALL DEPARTMENTS) IGF ONLY) 23
9. FINANCIAL PERFORMANCE- EXPENDITURE PERFORMANCE (ALL SOURCES) 25
10. 2024 BUDGET PROGRAMME PERFORMANCE 27
11. 2024 KEY PROJECT AND PROGRAMMES FROM ALL SOURCES 28
12. POLICY OUTCOMES, INDICATORS AND TARGETS 38
13. LIQUID WASTE 39
14. SOLID WASTE 39
15. DEVELOPMENT PARTNERS SUPPORTED PROGRAMMES (CIDA-MAG 40
16. GOVERNMENT FLAGSHIP PROJECTS/PROGRAMMES (ASSEMBLY'S CONTRIBUTION) 40
17. MMDA ADOPTED POLICY OBJECTIVES FOR 2025 42
18. POLICY OUTCOMES, INDICATORS AND TARGETS 43
19. 2025-2028 REVENUE PROJECTIONS - IGF ONLY 45
20. 2025-2028 REVENUE PROJECTIONS - ALL REVENUE SOURCES 47
21. 2025 EXPENDITURE BY BUDGET PROGRAMME AND ECONOMIC CLASSIFICATION (ALL FUNDING SOURCES 49
22. GOVERNMENT FLAGSHIP PROJECTS/PROGRAMMES - 2025 (ASSEMBLY'S SUPPORT) 51
23. KEY PROGRAMMES FOR 2025 AND CORRESPONDING COST JUSTIFICATION 59
24. LIQUID WASTEBUDGET 59
25. SOLID WASTE BUDGET 59
26. DEVELOPMENT PARTNERS SUPPORTED PROGRAMME (UNICEF) 59
27. 2025 GOG/IGF COMPENSATION – ALL SOURCES 60
28. RETIRING STAFF 61

ABBREVIATIONS/ACRONYMS

AFMA - ASSIN FOSO MUNICIPAL ASSEMBLY
BECE- BASIC EDUCATION CERTIFICATE EXAMINATION
CHPS - COMMUNITY HEALTH PLANNING SERVICE
CIDA - CANADIAN INTERNATIONAL DEVELEOPMENT AGENCY
DACF - DISTRICT ASSEMBLY COMMON FUND
DACF-RFG - DISTRICT ASSEMBLY COMMON FUND RESPONSIVE FACTOR GRANT
GCFR+P- GHANA COCOA FORESTRY REDD PLUS PROGRAM
DPAT - DISTRICT PERFORMANCE ASSESSMENT TOOL
GoG - GOVERNMENT OF GHANA
GSCSP-GHANA SECONDARY CITY SUPPORT PROJECT/PROGRAMME
GSGDA II- GHANA SHARE GROWTH DEVELOPMENT AGENDA II
IGF - INTERNALLY GENERATED FUND
JHS - JUNIOR HIGH SCHOOL
KG - KINDERGARTEN
LEAP- LIVELIHOOD EMPOWERMENT AGAINST POVERTY
LED - LOCAL ECONOMIC DEVELOPMENT
MAG - MODERNIZING AGRICULTURE IN GHANA
MMDAs- METROPOLITAN, MUNICIPAL, and DISTRICT ASSEMBLIES
MP CF - MEMBER OF PARLIAMENT's COMMON FUND
MTDP- MEDIUM-TERM DEVELOPMENT PLAN
PERD - PLANTING FOR EXPORT AND RURAL DEVELOPMENT
PHC - POPULATION AND HOUSING CENSUS
PWD - PERSON'S WITH DISABILITY
REP/BAC - RURAL ENTERPRISES PROGRAMME/BUSINESS ADVISORY CENTRE
RIAP - REVENUE IMPROVEMENT ACTION PLAN
1D1F- ONE DISTRICT ONE FACTORY
SDG - SUSTAINABLE DEVELOPMENT GOALS
SHS - SENIOR HIGH SCHOOL
UNICEF-UNITED NATIONS INTERNATIONAL CHILDREN EDUCATION FUND
OYESS- OBIRI YEBOAH SENIOR HIGH SCHOOL
GES- GHANA EDUCATION SERVICE
OPD- OUT PATIENT DEPARTMENT

EXECUTIVE SUMMARY

Each District Assembly is responsible for the preparation, administration and control of the budgetary allocation of the Office of the District Assembly and the Departments of the District Assembly.

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

It is in fulfillment of the above and the Public Financial Management Regulations, 2019, Section 17 (Budget Proposals and Hearings), that the Budget Committee of Assin Foso Municipal Assembly has prepared this Composite Budget Statement having due regard for Sustainable Development Goals and making due reference to the 2026-2029 budget guidelines and "ceilings for the preparation of the budget estimates for Local Government Authorities." Public Financial Management Act, 2016, Act 921 - Section 20, Sub - Section 2 (i)).

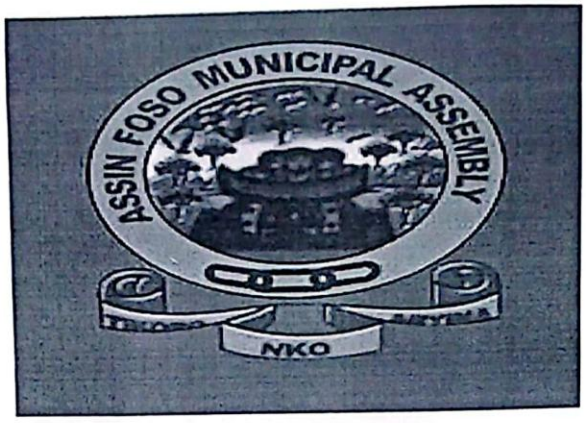
This Composite Budget Statement encapsulates all Departmental Budgets expected to be funded by sources that are released to/through the District Assembly.

It has been prepared with a blend of activity based and program-based budgeting, involving five (5) main programs (Management and Administration, Infrastructure Delivery and Management, Social Services Delivery, Economic Development, and Environmental Management) with all the five (5) programs having corresponding sub - programs under which respective departments have been incorporated.

Notably, the Assin Foso Municipal Assembly's 2026 fiscal year's Composite Budget has been prepared in line with the 2026 Annual Action Plan as extracted from the 2026 - 2029 District Medium Term Development Plan.

An analysis of the Assembly's Financial Performance as at September 30, 2025 shows an overall Revenue and Expenditure performance of **36.56%** and **27.56%** respectively.

A total of **Fifty-Four million, Two Hundred and Forty-Five Thousand, One Hundred and Sixty-Five Ghana Cedis (GH₵54,245,165.00)** has been projected to be received and spent in the 2026 fiscal year.



APPROVAL STATEMENT

In accordance with section 122 of the Local Governance Act, 2016 (ACT 936) and based on this year's guidelines for the preparation of the 2026-2029 Composite Budget issued by the Ministry of Finance, the General Assembly of Assin Foso Municipal has approved an amount of **Fifty-Four Million, Two Hundred and Forty-Five Thousand, One Hundred and Sixty-Five Ghana Cedis (GHC54,245,165.00)** as its total estimate for the 2026 fiscal year on 30th September, 2025.

Compensation of Employees	Goods and Services	Capital Expenditure
GH₵10,073,363.00	GH₵8,825,984.00	GH₵35,345,818.00

Total Budget - GH₵54,245,165.00

SAAKA IBRAHIM
(MUN. CO-ORDINATING DIRECTOR)

CO-ORDINATING DIRECTOR
ASSIN FOSU MUNICIPAL
ASSEMBLY

OFFICE OF THE PRESIDING MEMBER
ASSIN FOSU MUN. ASSEMBLY
ASSIN FOSU

HON. ERIC MENSAH
(PRESIDING MEMBER)

SECTION ONE (1)

INTRODUCTION

STRATEGIC OVERVIEW OF ASSIN FOSO MUNICIPAL ASSEMBLY

NAME, LOCATION AND SIZE

Assin Foso Municipal Assembly is one of the twenty-two (22) Administrative MMDAs in the Central Region which is located at the Northern corner of the Region. The Municipality was created by an Act of Parliament in 2017 through the Legislative Instrument LI 2300 of 2017

POPULATION SIZE

According to the 2021 Population and Housing Census, the Municipality has a total population of 88,753, representing 3.1% of the population of the Central Region. Females form 50.9% of the entire population and 49.1% are males. According to the 2021 Population and Housing Census, the population of Assin Foso Municipal grow by 2.6%. The projected population for 2025 and 2026 are 98,352 and 101,074 respectively.

VISION

The vision of Assin Foso Municipal Assembly is to elevate Assin Foso Municipality to a standard where its residents will enjoy the full benefit of modernization on a peaceful, reliable and sustainable basis.

GOAL

The goal of the Assin Foso Municipal Assembly is to promote a well-managed workforce capable and committed to delivering high quality services for accelerated development of the Municipal area.

MISSION STATEMENT

The Assin Foso Municipal Assembly exists to create an enabling environment for the sustainable improvement of the quality of life of the people through the provision of services in a co-ordinated system of decentralized administration and good governance.

CORE VALUES OF ASSIN FOSO MUNICIPAL ASSEMBLY

The Assin Municipal Assembly carries out its operations base on the Core Values stipulated by the Office of the Head of Local Government Service. Some of these Core Values are listed below;

- Anonymity and Permanence,
- Client-Orientation, Loyalty and Commitment,
- Transparency and Accountability,
- Diligence, Discipline and Timeliness,
- Creativity and Innovativeness,
- Equity and Impartiality,
- Integrity

CORE FUNCTIONS OF ASSIN FOSO MUNICIPAL ASSEMBLY

The core functions of the Assin Foso Municipal Assembly are as follows as specified in the Local Governance ACT of 2016, (ACT 936) Part One Section 12, Sub-Sections 1- 9 and Legislative Instrument (LI) 2300 of 2017.

- Exercise political and administrative authority in the district, provide guidance, give direction to, and supervise the administrative authorities in the district.
- Performs deliberative, legislative and executive functions.
- Responsible for the overall development of the district and shall ensure the preparation of development plans and annual and medium-term budgets of the district related to its development plans.
- Formulate and execute plans, programs and strategies for the effective mobilization of the resources necessary for the overall development of the district.
- Promote and support productive activity and social development in the district and remove any obstacles to initiative and development.
- Initiate programs for the development of basic infrastructure and provide municipal works and services in the district.

- Responsible for the development, improvement and management of human settlements and the environment in the district.
- Responsible, in cooperation with the appropriate national and local security agencies, for the maintenance of security and public safety in the district.
- Ensure ready access to Courts in the district for the promotion of justice.
- Initiate, sponsor or carry out studies that are necessary for the performance of a function conferred by Act 936 or by any other enactment.
- Perform any other functions provided for under any other legislation.
- Take the steps and measures that are necessary and expedient to

    i. execute approved development plans and budgets for the district;

    ii. guide, encourage and support sub-district local government bodies, public agencies and local communities to discharge their roles in the execution of approved development plans;

    iii. initiate and encourage joint participation with any other persons or bodies to execute approved development plans;

    iv. promote or encourage other persons or bodies to undertake projects under approved development plans; and

    v. Monitor the execution of projects under approved development plans and assess and evaluate their impact on the people's development, the local, and district and national economy.

- Co-ordinate, integrate and harmonize the execution of programmes and projects under approved development plans for the district, any and other development programmes promoted or carried out by Ministries, departments, public corporations and any other statutory bodies and non-governmental organizations in the district.

ADOPTED POLICY OBJECTIVES LINKED TO SUSTAINABLE DEVELOPMENT GOALS

From the National Medium Term Policy Framework (2026-2029), Objectives that are relevant and have been adopted by the Assin Foso Municipal Assembly are as follows:

1. Strengthen domestic resource mobilization to improve capacity for resource mobilization.
2. Ensure sustainable food production systems, implement resilient and regenerative Agric. Practices, Support entrepreneurs' agribusiness environment.
3. Enhance inclusive and equitable access to, and participation in quality education at all levels.
4. Improve human capital development and management
5. Ensure affordable, equitable, easily accessible and Universal Health Coverage (UHC).
6. Facilitate sustainable and resilient infrastructure development.
7. Strengthen social protection especially for children, women, persons with disability and the elderly.
8. Improve access to safe and reliable water supply services for all.
9. Enhance access to improved and reliable environmental sanitation services
10. Reduce exposure and vulnerability to climate-related events and disasters
11. Promote sustainable, spatially integrated, balanced and orderly development of human settlements
12. Deepen political and administrative decentralization.
13. Substantially reduce waste generation through prevention, reduction, recycling & reuse Enhance equitable access to and participation in quality education at all levels.

MUNICIPAL ECONOMY

The main economic activities of the Municipality include Agriculture (farming), Commerce mainly Wholesale/Retail Trade, Manufacturing (Agro - Processing) and Service. Agriculture and its related activities are the leading economic ventures and employs about 58.59% of the working population in the Municipality. Commerce is 29.41%, Services 9.6% and Industry 2.4%.

AGRICULTURE

Assin Foso Municipal is an Agrarian District. The popularity of agriculture is mainly due to the good vegetation and favourable climatic conditions prevailing in the Municipality. Major crops cultivated include plantation crops (oil palm, cocoa, rubber and citrus) and food crops (maize, plantain, cassava and rice). Crop farming is undertaken in three (3) levels.

1. TYPES OF FARMING

i. **Subsistence Farming** - where farmers only grow to feed their families and only sell a few for other upkeep expenses. This is in the minority (25% of farms in the Municipality)

ii. **Commercial Farming** - farmers do the farming as a whole business embracing the Agribusiness concept of farming. Farmers only grow to sell and make profits from these enterprises (40% of farms in the Municipality).

iii. **Mixed Farming** - involves the raising of crops and animals. Farmers in the municipality love this since they can make profit all year round from animal/crop sales (35% of farms in the Municipality).

CROPS BEING CULTIVATED

a. **Tree crops** - Oil palm, Coconut, Citrus and Cocoa

b. **Root and Tuber** - Mainly cassava and minor cultivated are cocoyam, yam and sweet potatoes

c. **Cereals and Legumes** - Mainly rice and maize. Minor cultivated is cowpea

d. **Vegetables** - **Exotic** - Cabbage, lettuce, carrots, cucumber, spring onions, and sweet pepper

Local - Bell pepper, chili pepper, tomatoes, eggplant and Okra.

AGRO INDUSTRY STATUS

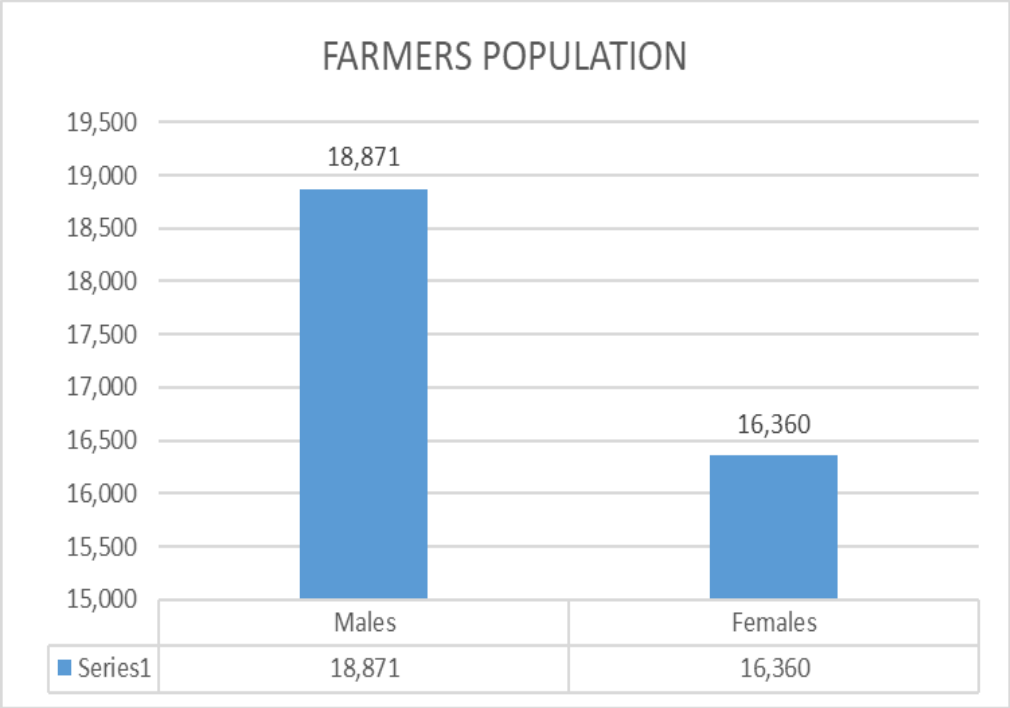
Oil Palm and Palm Kernel Processing are very dominant throughout the municipality followed by Rice Processing which are seen in rice growing areas.

FARMERS POPULATION

Farmers population is estimated to be approximately Fifty-Two Thousand (52,000)

Males constitute Thirty-Six Thousand, Four Hundred (36,400) whilst females constitute Fifteen Thousand, Six Hundred (15,600).

FIGURE 1



ROADS

In all the Municipality has a total of 239.5 kilometres of feeder roads, which link the rural communities and the Municipal capital. There is also the Kumasi-Anhwian Nkwanta-Yamoransa-Cape Coast-Takoradi trunk road that passes through Assin Foso. In all, the municipality has a total of 284.95km of tarred and untarred roads. It is estimated that 70% of the feeder roads in the hinterlands are in deplorable state. The table below shows the current status of roads in the municipality.

TABLE 1- LIST OF ASSIN FOSO MUNICIPAL FEEDER ROADS THAT NEED URGENT ATTENTION

NO	ROAD NAME	LENGTH (KM)	SURFACE TYPE	CONDITION	ACTIVITY REQUIRED
1	Assin Juaso - Otabil Nkwanta Dwenase	11.0	Earth Road	Poor	Rehabilitation
2	Assin Foso - Dunkwa	6.40	Earth Road	Good	Rehabilitation
3	Assin Foso - Ankaase (Kwaem)	5.00	Earth Road	Poor	Rehabilitation
4	Assin Amponsakrom - Betinsinso	8.00	Earth Road	Poor	Rehabilitation
5	Assin Brofoyedur - Subinso	11.00	Earth Road	Poor	Rehabilitation
6	Assin Foso-Odumase -Nyameyenam - Atonso	19.00	Earth Road	Poor	Rehabilitation
7	Assin Awisem - Asaman	7.00	Earth Road	Poor	Rehabilitation
8	Assin Awisem - Antoabasa	8.00	Earth Road	Poor	Rehabilitation
9	Assin Akwahyiam - Mankata	2.00	Earth Road	Poor	Rehabilitation
10	Awortwe Junction - Awortwe	9.00	Earth Road	Poor	Rehabilitation
11	Wurakese Camp Junction - Wurakese	5.00	Earth Road	Good	Rehabilitation
12	Bukari Forson - Antoayine - Akosa	4.00	Earth Road	Poor	Rehabilitation
13.	Obrawowiam Junction - Obrawowiam	3.00	Earth Road	Poor	Rehabilitation
TOTAL KM		**98.40**			

EDUCATION

The Educational facilities in the municipality range from Kindergarten to Tertiary. There are a total of 285 schools indicating 135 public schools and 150 private schools within the Municipality. The public schools constitute 47.4% while the private schools contribute to 52.6%. According to Ghana National Household Registry (GNHR) in 2024, the average time to travel on foot to basic education facility in Assin Foso Municipality is 16 minutes.

TABLE 2- NUMBER OF SCHOOLS BY PUBLIC AND PRIVATE SECTORS

S/N	LEVELS	PUBLIC	PRIVATE	Total	%
1	Kindergarten	45	56	101	35.1
2	Primary	45	56	101	35.1
3	J.H.S.	42	39	81	28.1
4	S.H.S.	1	1	2	0.7
5	Tech/ Vocational Institute	1	1	2	0.7
6	Tertiary	1	0	1	0.3
Total		**135**	**153**	**288**	**100**

Source: Municipal Education Directorate, Assin Foso, April 2025.

This data shows that while access to basic education is quite strong, there is a clear need for more higher-level institutions. The low number of SHS, vocational schools, and tertiary institutions suggests that many students may not have the chance to continue their education within the municipality and might have to travel elsewhere. Therefore, expanding access to senior high, vocational, and tertiary education is an important area for future development.

ENROLMENT

From 2022 to 2024, Assin Foso Municipal recorded improvements in the Net Enrolment Ratio (NER) at all levels of basic education. Kindergarten enrolment increased from 51.5% in 2022 to 52.8% in 2023 and 56.0% in 2024. Primary level enrolment remained high, with a slight dip from 96.8% in 2022 to 95.8% in 2023, then rising to 87.81% in 2024. Junior High School (JHS) enrolment also improved significantly from 27.6% in 2022 to 56.0% in 2023 and 67.4% in 2024.

TABLE 3

Net enrolment ratio	2022	2023	2024
i. Kindergarten	51.50%	96.80%	69.30%
ii. Primary	52.80%	95.80%	87.81%
iii. JHS	27.60%	56.00%	67.40%

Source: Municipal Education Directorate, April 2025

The data shows positive trends in basic education enrolment across the years. Kindergarten and JHS levels saw steady improvements, with JHS recording the most significant increase of nearly 40 percent from 2022 to 2024. Although Primary level enrolment remained the highest throughout, it slightly declined in 2024 compared to previous years. This may require attention to retain gains. Overall, the data reflects strong efforts by the Assembly and stakeholders to improve access to education, especially at the JHS level.

HEALTH

The Municipality currently has 2 Hospitals, 1 Polyclinic, 2 Clinics, 2 Health Centres, 2 CHPS Compounds, 5 CHPS Zones and 1 Maternity Home. In all, there are a total number of fifteen (15) health facilities that render services like laboratory, pharmacy, family planning, reproductive and child health and maternal services for the people within the Municipality and beyond. St. Francis Xavier Catholic Hospital serves the only secondary facility and a referral hospital for the other health facilities within the municipality.

The doctor to population ratio of the Municipality is 1:13998 while the nurse population ratio is 1:321. There is only one (1) serviceable public ambulance within the municipality and the top three (3) common diseases in order of intensity are malaria, acute urinary tract infection and rheumatism. According to Ghana National Household Registry (GNHR) in 2024, the average time to travel on foot to health facility in Assin Foso Municipality is 36 minutes.

TABLE 4 : Health Facilities in the municipality

Assin Foso	Assin Foso	2 Hospitals 3 Health Centres 1 Private Maternity Home
	Assin Foso Habitat	1 Health Centre
	Assin Foso Trafo	1 Health Centre
	Assin Dompim	1 Health Centre
	Assin Foso Odumase	Private Clinic (CHAG)
Assin Nyankomase	Assin Nyankomasi	1 CHPS Compound
	Assin Juaso	1 CHPS Zone (Rented)
Assin Awisem	Assin Awisem	1 Health Centre
	Assin Akwanhyiamu	1 CHPS Compound
Assin Akropong	Assin Akropong/Wurakese	1 Health Centre

Source: Assin Foso Municipal Health Directorate, June 2025.

The health facilities in Assin Foso Municipal comprise a mix of public, private, and CHAG-owned institutions, totalling Fifteen (15). Public facilities dominate, accounting for ten (10) out of the fifteen (15), including a polyclinic, health centers, and CHPS compounds spread across various communities. There are also three (3) private facilities and two (2) CHAG (Christian Health Association of Ghana) facilities. The presence of a major hospital (St. Francis Xavier) and several CHPS zones enhances healthcare accessibility. However, the reliance on public health services highlights the need for continuous investment in infrastructure, staffing, and logistics to meet the growing healthcare demands of the population.

MARKET CENTRES

Assin Foso Municipality has three major markets at the following towns/centres; Assin Foso Lorry Park, Assin Foso Town/Abesewa and Assin Awisem.

The market day vary for each community/ town, that is, Tuesdays and Fridays for Assin Foso and Assin Akropong and Sundays for Assin Awisem. Currently, the Assembly is awaiting designs from the Ministry of Local government and chieftaincy affairs to construct a 24hr model economy market.

WATER

Water security has been defined as "the reliable availability of an acceptable quantity and quality of water for health, livelihoods and production, coupled with an acceptable level of water-related risks. There are six (6) main sources of household drinking water in the municipality, these are bore-hole or pump tube well, protected well, rivers and streams, sachet water, public standpipe, and pipe-born outside dwelling.

According to the 2021 Population and Housing Census, 95.3% of the population within the Municipality have access to basic drinking water. This indicates that the vast majority of residents have access to safe and improved drinking water sources, such as boreholes, piped water, or protected wells. However, the Municipality is still faced with inadequate water supply due to the water-related challenges from the Community Water and Sanitation Agency (CWSA) of frequent pump bursts among many others. Also, the reliance on rivers and streams in some communities has a bearing on the incidence of water-related diseases (e.g., bilhazias, onchocerciasis) in the Municipality. The 2026 Composite Budget seeks to address

this challenge by estimating for the construction of twenty (20) boreholes and mechanisation and repair of a number of existing boreholes.

TOURISM/ PRIVATE/ BUSINESS SECTOR DEVELOPMENT

There are currently no tourist sites in the Assin Foso Municipality. However, from 2022 to 2025, Assin Foso Municipal made good progress in growing its private sector. The Assembly took part in the Central Region Trade, Tourism, and Investment Fair every year, including the 2025 event.These fairs helped local businesses and artisans show their products, meet new customers, and find new business opportunities.

The town is also growing in tourism and hospitality, with many hotels and guest houses like Joeez Plaza Hotel, Babevan Lodge, Christian Home Guest House, and others. These places welcome visitors, especially during big events like the Expo.

To support local workers, the Assembly rehabilitated the Artisan Village at Assin Nyankomase. It also gave out 17 plots of land to artisans so they could start or expand their work. This helps create jobs and income, especially for the youth.

In all, Assin Foso is working hard to support small businesses, create jobs, and grow the local economy through fairs, tourism, and artisanal support.

ENVIRONMENTAL SANITATION

About 70% of the people use public dumps (Communal Container) with 27% dumping indiscriminately while 3% of households use or patronize house to house waste collection. There is also poor settlement planning in the municipality which is manifested by haphazard arrangement of buildings in various locations.

The common toilet facility used in the Municipality are pit laterines, Water Closet (WC). these can be public or private facilities. The toilet facilities condition of the municipality still faces many challenges though they have improved over time. According to the 2021 Population and Housing Census, only 5.3% of the population within the Municipality practice open defecation.

Ranking Sanitation Conditions in Central Region

Central Region

Region	District	Safe Water, Improved Toilet	Either One(Safe Water or Improved Toilet)	Unsafe Water, Not Improved Toilet	Score	Rank
Central Region	Cape Coast North	83%	17%	0%	92%	1
Central Region	Cape Coast South	81%	19%	0%	91%	2
Central Region	Effutu	71%	29%	0%	86%	3
Central Region	Gomoa Central	64%	34%	2%	81%	4
Central Region	Komenda Edina Eguafo Abirem	63%	35%	2%	81%	5
Central Region	Agona West	60%	37%	3%	79%	6
Central Region	Mfantsiman	55%	44%	1%	77%	7
Central Region	Awutu Senya East	57%	41%	3%	77%	8
Central Region	Assin Fosu Municipal	51%	44%	5%	73%	9
Central Region	Gomoa East	52%	42%	6%	73%	10
Central Region	Abura Asebu Kwamankese	41%	56%	3%	69%	11
Central Region	Ajumako-Enyan-Esiam	41%	54%	5%	68%	12
Central Region	Gomoa West	38%	60%	2%	68%	13
Central Region	Agona East	43%	49%	8%	68%	14
Central Region	Upper Denkyira East	41%	50%	9%	66%	15
Central Region	Asikuman / Odoben / Brakwa	34%	55%	10%	62%	16
Central Region	Upper Denkyira West	26%	72%	2%	62%	17
Central Region	Ekumfi	24%	74%	2%	61%	18
Central Region	Awutu Senya	34%	52%	14%	60%	19
Central Region	Assin North	33%	52%	15%	59%	20
Central Region	Assin South	28%	60%	12%	58%	21
Central Region	Twifo Ati Morkwa	28%	57%	14%	57%	22
Central Region	Twifo Heman Lower Denkyira	26%	57%	17%	55%	23

Source: Ghana National Household Registry, October 2024.

Assin Fosu Municipal has a mixed performance in water and sanitation access. The data shows that 52% of its population has safe water and improved toilets, while 6% still lack these basic services, relying on unsafe water and unimproved toilets. The remaining 42% fall into an intermediate category, likely using either safe water or improved toilets, but not both. With an overall score of 73%, the district ranks 10th out of 23 in the Central Region—placing it in the middle tier. While it performs better than the lowest-ranked districts, there is clear room for improvement, particularly in reducing the 6% of residents with completely inadequate services and upgrading the conditions of those in the intermediate group. Addressing these gaps could help Assin Fosu Municipal climb higher in the regional rankings.

KEY DEVELOPMENTAL ISSUES/CHALLENGES

A summary of the key development problems identified under each of the thematic areas arising out of the situational analysis is provided below;

- Inadequate market infrastructure
- Poor road condition and network
- Inadequate potable water supply
- Inadequate health facilities
- Dilapidated and inadequate educational infrastructure

- Inadequate local plans
- Inadequate job opportunities for persons living with disabilities.
- Inadequate refuse containers (Communal Bins/Skip Containers) and
- Inadequate environmental sanitation facilities/equipment such as skip containers.

TABLE-6

FINANCIAL PERFORMANCE - REVENUE

REVENUE PERFORMANCE - IGF ONLY								
ITEM	2023		2024		2025			
	BUDGET GH₵	ACTUAL GH₵	BUDGET GH₵	ACTUAL GH₵	BUDGET (REVISED) GH₵	ACTUAL AS AT SEPTEMBER 2025 (GH₵)	% PERFORMANCE AS AT SEPTEMBER 2025	
							ACTUAL x 100 / BUDGET	ITEM ACTUAL x 100 / SUB-TOTAL ACT.
RATES	280,000.00	37,232.84	290,000.00	212,056.66	290,000.00	67,076.18	23.13	6.14
FEES	103,400.00	120,498.07	103,000.00	101,147.00	213,488.03	221,498.00	103.75	20.27
FINES	60,000.00	0.00	15,000.00	29,461.00	35,000.00	10,321.00	29.489	0.94
LICENSES	225,654.10	360,007.00	359,400.10	556,341.03	641,771.67	464,951.60	72.45	42.54
LAND	98,000.00	178,968.18	156,000.00	228,543.56	274,252.30	162,424.40	59.22	14.86
RENT	70,757.00	99,877.00	82,411.00	66,927.00	135,000.00	166,646.00	123.44	15.25
INVESTMENT	-	-	-	-	-	-	-	-
SUB-TOTAL	**837,811.10**	**796,583.09**	**1,005,811.10**	**1,194,476.25**	**1,589,512.00**	**1,092,917.18**	**68.76**	**100.00**
ROYALTIES	22,000.00	44,940.68	30,000.00	121,428.45	200,000.00	98,376.35	49.19	
TOTAL	**859,811.10**	**841,523.77**	**1,035,811.10**	**1,315,904.70**	**1,789,512.00**	**1,191,293.53**	**66.57**	

TABLE - 7 **FINANCIAL PERFORMANCE-REVENUE**

REVENUE PERFORMANCE- ALL REVENUE SOURCES								
ITEM	2023		2024		2025			
	BUDGET GH₵	ACTUAL GH₵	BUDGET GH₵	ACTUAL GH₵	BUDGET (REVISED) GH₵	ACTUAL AS AT SEPT., 2025 (GH₵)	% PERFORMANCE AS AT SEPT., 2025	
							ACT. x 100 / BUDGET	ITEM ACT. X 100 / SUB-TOTAL ACT.
IGF	837,811.10	796,583.09	1,005,811.10	1,194,476.25	1,589,512.00	1,092,917.18	68.76	6.36
COMPENSATION OF EMPLOYEES TRANSFERS	3,585,413.40	3,585,413.40	5,976,755.45	8,068,680.00	8,869,596.24	7,364,452.45	83.03	42.83
GOODS AND SERVICES TRANSFER	111,000.00	48,308.13	143,000.00	0	150,000.00	0	0.00	0.00
DACF-ASSEMBLY	5,076,808.07	1,185,517.03	2,700,000.00	1,945,998.61	22,430,842.35	7,529,374.35	33.57	43.79
DACF - MP	500,000.00	320,355.30	730,000.00	1,059,941.61	2,415,000.00	810,999.76	33.58	4.72
DACF-PWD	48,197.24	187,878.60	200,000.00	48,539.20	863,218.39	285,761.15	33.10	1.66
DACF-MSHAP	70,000.00	10,371.44	70,000.00	0	112,154.21	13,278.83	11.84	0.08
DACF-RFG	1,505,000.00	135,570.35	1,946,216.00	1,841,676.00	1,409,012.20	0	0.00	0.00
CIDA/MAG	118,197.24	118,197.24	30,000.00	0	-	-	-	-
UNICEF	-	-	30,000.00	35,000.00	30,000.00	0	0.00	0.00
GSCSP	4,469,864.00	6,431,553.80	19,838,760.04	9,075,961.34	8,743,860.61	0	0.00	0.00
GCFR+P	111,538.48	0	111,538.48	118,156.45	223,076.96	0	0.00	0.00
STOOL LANDS-REVENUE	22,000.00	44,940.68	30,000.00	121,428.45	200,000.00	98,376.35	49.19	0.57
TOTAL	**16,344,291.05**	**12,864,689.06**	**32,812,081.07**	**23,474,857.37**	**47,036,272.96**	**17,195,160.07**	**36.56**	**100.00**

TABLE-8 **FINANCIAL PERFORMANCE-EXPENDITURE**

EXPENDITURE PERFORMANCE (ALL DEPARTMENTS) IGF ONLY								
EXPENDITURE	**2023**		**2024**		**2025**			
	BUDGET GH₵	**ACTUAL GH₵**	**BUDGET GH₵**	**ACTUAL GH₵**	**BUDGET (REVISED) GH₵**	**ACTUAL AS AT SEPTEMBER, 2025 (GH₵)**	**% AGE PERFORMANCE (AS AT SEPT. 2025)**	
							ACTUAL x 100 / BUDGET	**ITEM ACTUAL x 100 / SUB-TOTAL ACT.**
COMPENSATION OF EMPLOYEES	207,270.00	184,173.00	282,156.00	298,996.48	355,612.00	265,283.93	74.60	22.36
GOODS AND SERVICES	480,578.88	523,997.78	552,492.88	978,977.45	1,075,997.60	886,446.57	82.38	74.71
ASSETS	171,962.22	81,000.00	201,162.22	24,500.00	357,902.40	34,865.00	9.74	2.94
TOTAL	**859,811.10**	**789,171.38**	**1,035,811.10**	**1,302,473.93**	**1,789,512.00**	**1,186,595.50**	**66.31**	**100%**

TABLE-9 **FINANCIAL PERFORMANCE-EXPENDITURE**

EXPENDITURE PERFORMANCE (ALL DEPARTMENT) - ALL FUNDING SOURCES								
EXPENDITURE	**2023**		**2024**		**2025**			
	BUDGET GH₵	**ACTUAL GH₵**	**BUDGET GH₵**	**ACTUAL GH₵**	**BUDGET (REVISED) GH₵)**	**ACTUAL AS AT SEPT., 2024 (GH₵)**	**% PERFORMANCE (AS AT SEPT. 2025)**	
							ACT. x 100 BUDGET	**ITEM ACT. x 100 SUB-TOTAL ACT.**
COMPENSATION OF EMPLOYEES	3,952,683.40	3,769,587.00	6,217,389.00	8,541,043.26	9,225,208.24	7,629,736.38	82.71	58.87
GOODS AND SERVICES	4,311,860.65	2,741,555.75	3,783,993.00	3,517,511.33	8,055,689.97	3,181,832.71	39.50	24.55
ASSETS	8,079,747.00	1,805,832.61	22,810,699.07	13,144,119.92	29,755,374.75	2,149,329.81	7.22	16.58
TOTAL	**16,344,291.05**	**8,316,975.36**	**32,812,081.07**	**25,202,674.51**	**47,036,272.96**	**12,960,898.90**	**27.56**	**100%**

TABLE - 10 2025 BUDGET PROGRAMME PERFORMANCE

S/N	BUDGET PROGRAMME	AMOUNT GH₵			
		COMPENSATION OF EMPLOYEES GH₵	GOODS AND SERVICES GH₵	CAPITAL INVESTMENTS GH₵	TOTAL GH₵
1	Management and Administration	4,568,220.92	2,035,381.82	0	**6,603,602.74**
2	Social Services Delivery	950,422.14	822,882.00	40,630.46	**1,813,934.60**
3	Infrastructure Delivery and Management	1,124,787.19	144,202.44	2,108,699.35	**3,377,688.98**
4	Economic Development	986,306.13	57,210.00	0	**1,043,516.13**
5	Environmental Management	0	122,156.45	0	**122,156.45**
TOTAL		**7,629,736.38**	**3,181,832.71**	**2,149,329.81**	**12,960,898.90**

FINANCIAL

TABLE -11 2025 KEY PROJECTS AND PROGRAMMES FROM ALL SOURCES

NO.	NAME OF PROGRAMME/PROJECT	AMOUNT BUDGETED (GH₵)	ACTUAL PAYMENT AS AT SEPT., 2025 (GH₵)	OUTSTAN-DING GH₵
1	Rehabilitation of 24-seater Water closet facility at Artisan village-Assin Juaso	56,578.00	0	56,578.00
2	Completion of 3no. Pipe Culverts and filling of approaches at NVTI-Newtown, Assemblies of God road, 1D1F road and Methodist Church road	40,875.75	40,875.75	0
3	Construction of 24-hour economy market	5,607,710.59	0	5,607,710.59
4	Construction of 1no. CHPS Compound with residential accommodation and a borehole at Swedru Akuapim	1,136,154.20	0	1,136,154.20
5	Construction of 1no.CHPS Compound with residential accommodation and borehole at Bukari Forson	1,076,000.00	0	1,076,000.00
6	Construction of 1 No. 6-unit classroom block with ancillary facilities at pumpsite	1,043,084.00	0	1,043,084.00
7	Construction of 1 No. 3 Unit classroom block with ancillary facilities at Brofyedur	600,000.00	0	600,000.00
8	Construction of 1 No. 2 unit KG Block with ancillary facilities at Alhuda Islamic School-Assin Fosu Zongo	600,000.00	0	600,000.00
9	Drill and mechanize 15 No. boreholes.	1,500,000.00	0	1,500,000.00
10	Mechanize 7no. existing boreholes	490,000.00	0	490,000.00
11	Repair and Maintain 20 No. broken down boreholes.	200,000.00	0	200,00.00
12	Evacuate refuse dump and maintain final dumping site/ Fumigation	418,600.00	209,300.00	209,300.00
13	Sanitation Improvement Package	523,250.00	261,625.00	261,625.00
14	Clearing of piled up refuse in the municipality and final disposal site	257,150.00	172,475.00	84,675.00
15	Undertake District wide Fumigation exercise.	100,000.00	61,000.00	39,000.00
16	Procure 3 No. communal refuse/skip containers.	195,000.00	0	195,000.00
17	Procure 800 No. hexagonal tables and 4,800 Chairs for public KG schools.	1,050,000.00	0	1,050,000.00
18	Procure 1,000 No. dual desks for public primary schools.	650,000.00	0	650,000.00
19	Procure 1,000 No. Mono Desks for public Junior High Schools.	450,000.00	0	450,000.00
20	Completion of 1 No. 3 unit Classroom Block with ancillary facilities at Fosco Demonstration school-Fosu	550,000.00	0	550,000.00

21	Completion of 1 No. 3 unit Classroom Block with ancillary facilities at Afutuakwa JHS-Assin Fosu	600,000.00	0	600,000.00
22	Completion of 2no. 3-Unit Classroom Block with ancillary facilities at Anglican JHS, Fosu	920,273.47	0	920,273.47
23	Completion and furnishing of 1No. CHPS Compound with accommodation. (DACF)	430,000.00	40,630.46	389,369.54
24	Completion of 1no. CHPS compound with 1no. Chamber and Hall semi-detached nurses' bungalow.	1,000,000.00	0	1,000,000.00
25	Retention on the Construction of Fence wall at Assin Foso Polyclinic	9,012.20	9,012.20	0
26	Renovation of markets Municipal-wide	171,962.22	0	171,962.22
28	Concrete paving of Assin Foso main lorry park with the construction of 4no. passenger waiting room and provision of 12no. street lights	2,372,421.66	0	2,372,421.66
29	Redevelopment of Adiembra Lorry Park at Assin Foso	1,788,524.56	280,000.00	1,508,524.56
30	Redevelopment of Railway taxi rank at Assin Foso	393,211.31	0	393,211.31
GRAND TOTAL		**24,229,807.96**	**1,074,918.41**	**23,154,889.55**

NON-FINANCIAL PERFORMANCE

BY PROGRAMMES

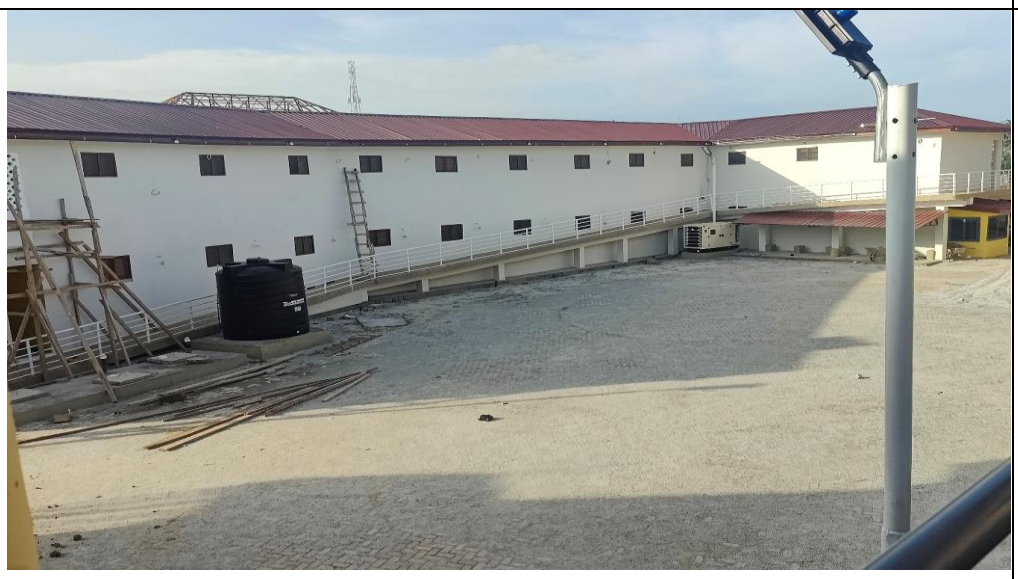
KEY ACHIEVEMENTS

The Assembly has been able to implement major programs and project interventions over the year under review and some of the highlights include the following:

i. Redeveloped the railway taxi rank at Assin Foso.
ii. Paved, Concrete Works done and 2No. Open Market Sheds roofed at Assin Foso Newtown Market.
iii. Constructed 1No. 0.9M Diameter Pipe Culvert and Filled Approaches at Methodist Church Road.
iv. Constructed 1no 1.2 M Diameter Pipe Culvert and Filled Approaches at 1D1F Road
v. Constructed 2No. 0.9M Diameter Pipe Culvert and Filled Approaches at NVTI-Newtown and Assemblies of God Road at Assin Fosu.
vi. Constructed 1no. CHPS compound at Assin Aponsie.
vii. Redeveloped the Adiembra lorry station with 24 lockable stores at Assin Fosu.
viii. Supplied **One Thousand, Two Hundred (1,200)** bags of cement, **fifty (50)** packets of roofing sheets and **Nine (9)** tons of iron rods to support community-initiated projects (Mpeasem Community Center, Mpeasem weighing center, Bukari Forson School building, Asamang toilet facility and Awisem Islamic School building) by the MP.
ix. Supplied **Forty Thousand (40,000)** Oil palm seedlings, **Eight Thousand (8,000.00)** Coconut seedlings and **Five Thousand (5,000)** bags of NPK and Urea fertilizers to farmers.
x. Supplied twenty-four (24) deep freezers, three (3) double decker refrigerators, eight (8) fufu machines, two (2) popcorn machines, two washing machines, two (2) motobro solo spraying machines, three (3) sewing machines and one (1) each of cassava milling machine, hair dryer, tricycle engine, baking oven and vegetable milling machine and a cash donation of **Ninety-Six Thousand Ghana Cedis (GHC96,000.00)** to Ninety-Eight Persons Living with Disabilities.

KEY ACHIEVEMENTS IN PICTURES

Figure 7

S/N	PROJECT NAME	PICTURES OF PROJECTS AND PROGRAMS	STATUS
1.	Redevelopment of Adiembra Lorry Station with 24No. Lockable Stores Funding- **G.S.C.S.P**		Completed and in use

2.	Redevelopment of Railway Taxi Rank at Assin Foso Funding Source: **G.S.C.S.P**	 	Completed and in use

3.	Forty Thousand (40,000) Oil palm seedlings supplied and distributed to farmers Funding Source: **DACF/ Minerals Commission**		Ongoing
4.	Paving, Concrete Works and Roofing of 2No. Open Market Sheds at Assin Foso Newtown Market **Funding:** **DACF-RFG**	 	Completed and in use

NO.		PROJECTS IN PICTURES	STATUS
5.	Construction of 1No. 0.9M Diameter Pipe Culvert and Filling of Approaches at Methodist Church Road **Funding Source – DACF-RFG**		Completed and in use
6.	Construction of 1.2m Diameter Pipe Culvert and Filling of Approaches at 1D1F Road – **DACF-RFG**		Completed and in use

7.	Construction of 2No. 0.9M Diameter Pipe Culvert and Filling of Approaches at NVTI-Newtown and Assemblies of God Roads **Funding- DACF**	 	Ongoing Work done is 90%

8.	Construction of 2No. 0.9M Diameter Pipe Culvert and Filling of Approaches at NVTI-Newtown and Assemblies of God Roads Funding source- **DACF-RGF**		**Completed and in use**
			Completed and in use

TABLE- 12 POLICY OUTCOME INDICATORS AND TARGETS

Outcome Indicator	Outcome Indicator Description	Unit of Measurement	Previous year's Performance (2024)		Current year's actual performance (2025)	
			Target	Actual	Target	Actuals as at September
Agricultural productivity	Agricultural Productivity improved	Percentage change in yield per metric tons of selected crops:				
		Cassava	12%	**3.80%**	20%	-
		Plantain	10%	**9.00%**	25%	-
		Yam	10%	**8.60%**	50%	-
		Maize	8%	**2.50%**	8%	-
		Rice	10%	**10.40%**	40%	-
Access to quality education	Inclusive and equitable access to quality education improved	Net Enrolment rate				
		KG	75%	**69.28%**	75%	-
		Primary	80%	**87.81%**	85%	-
		JHS	75%	**67.44%**	75%	-
		SHS	15%	**13.02%**	15%	-
Access to health care	Access to health delivery service improved	OPD per capita	1.5	**1.79**	1.5	**1.3**
		Health facility density	3/10,000	**0.84/10,000**	3/10,000	**0.91**
Unauthorized development	Unauthorized development reduced	% Increase in development permit applications	30%	**6 %**	30%	**(55) %**
Portable water coverage	Potable water coverage increased	Proportion of households with access to potable drinking water	90%	**82%**	90%	**82%**
Sanitation facilities coverage	Sanitation facilities Coverage expanded	Proportion of households with access to toilet facilities	55%	**53%**	55%	**53%**
		Number of communities having access to waste disposal equipment	30	**28**	30	**25**
Road surface conditions	Road surface conditions improved	% good	35%	**11.5%**	30%	**30%**
		% fair	25%	**13.5%**	40%	**12%**
		% poor	40%	**75%**	30%	**58%**

Social Protection	Social protection enhanced	Proportion of the vulnerable benefitting from social interventions	55%	**48%**	55%	**52%**
Climate change awareness	Climate Change awareness increased	% Increase in climate change and its impact awareness	15%	**17%**	20%	**19%**
Growth in Domestic Resource Mobilization	IGF growth improved	IGF growth rate	**20%**	18.76%	**20%**	**(31.24%)**

TABLE- 13 SANITATION BUDGET PERFORMANCE

LIQUID WASTE			
NO.	**NAME OF ACTIVITY/PROJECT**	**BUDGET (GH₵)**	**ACTUAL AS AT SEPTEMBER, 2025 (GH₵)**
1	Support implementation of Community Led Total Sanitation.	70,000.00	0
2	Procure Sanitary Tools, Equipment, detergents and chemicals.	80,000.00	23,127.25
3	Management of slaughter house and arrest of stray animals.	25,000.00	4,900.00
4	Monitoring and Supervision	19,084.24	32,459.00
	Dredge/Desilt chocked gutters/drains.	70,000.00	10,000.00
TOTAL		**GH₵ 264,084.24**	**70,486.25**

TABLE -14

SOLID WASTE			
NO.	**NAME OF ACTIVITY/PROJECT**	**BUDGET (GH₵)**	**ACTUAL AS AT SEPTEMBER, 2025 (GH₵)**
1	Evacuate refuse dump and maintain final dumping site/ Fumigation- Contract Services	418,600.00	209,300.00

2	Sanitation Improvement Package (SIP)- Contract cleaning Service	523,250.00	261,625.00
3	Undertake District wide Fumigation exercise.	100,000.00	61,400.00
4	Organize monthly clean up exercises.	75,000.00	32,459.00
5	Procure 3 No. communal refuse/skip containers.	195,000.00	0
6	Purchase Fuel for lifting 3no. communal refuse containers to final disposal site.	70,000.00	15,070.00
7	Repair and maintain sanitation vehicle for monitoring and supervision.	70,000.00	0
8	Conduct sensitization on WASH activities, school health and safety.	20,000.00	0
9	Clear all piled up refuse in the municipality and final disposal site	257,150.00	172,475.00
10	Undertake Stakeholder engagements/sensitization on sanitation	20,000.00	2,150.00
11	Construct and fence concrete Platforms for communal/skip containers.	50,000.00	0
12	Procurement of 2no. Tricycles.	90,000.00	0
13	Purchase of 50 no. 250 liters dustbins.	30,000.00	0
TOTAL		**GH₵ 1,919,000.00**	**754,479.00**

TABLE -15

DEVELOPMENT PARTNERS SUPPORTED PROGRAMMES CHILD RIGHT PROTECTION AND PROMOTION (UNICEF)			
NO.	**NAME OF ACTIVITY/PROJECT**	**BUDGET AS AT SEPTEMBER, 2025 (GH₵)**	**ACTUAL AS AT SEPTEMBER, 2025 (GH₵)**
1	Registration of Day care centers	7,000.00	0
2	Formation of child protection committees	7,000.00	1,000.00
3	Community engagement on Cyber bullying, drug abuse and parent child relationship	8,000.00	1,500.00
4	Procurement of 1no. swivel chair and office desk	8,000.00	0
TOTAL		**GH₵ 30,000.00**	**2,500.00**

TABLE- 16

	GOVERNMENT FLAGSHIP PROJECTS/PROGRAMMES (ASSEMBLY'S CONTRIBUTION)			
NO.	**TYPE OF FLAGSHIP PROJECT/PROGRAM**	**NAME OF ACTIVITY/PROJECT**	**BUDGET (GH₵)**	**ACTUAL AS AT SEPT., 2025 (GH₵)**
1	1District 1Factory	Technical support	60,000.00	0
2	Planting for Food and Jobs	Supply of agricultural inputs such as fertilizer	50,000.00	30,400.00
3	Planting for Export and Rural Development	Supply of oil palm/coconut Seedlings	40,000.00	0
4	District Road Improvement Program	Fueling and maintenance of DRIP machines	190,000.00	0
TOTAL			**340,000.00**	**30,400.00**

OUTLOOK FOR 2026-2029

TABLE- 17 MMDA ADOPTED POLICY OBJECTIVES FOR 2026

FOCUS AREA	ADOPTED POLICY OBJECTIVES	BUDGET ALLOCATION (GHC)
BUILDING A STRONG AND RESILIENT ECONOMY	Ensure improved fiscal performance and sustainability	818,436.26
AGRICULTURE AND RURAL DEVELOPMENT	Modernize and enhance agricultural production system	1,671,412.81
EDUCATION AND TRAINING	Enhance inclusive and equitable access to, and participation in quality education at all levels	8,583,512.77
HEALTH AND HEALTH SERVICES	Ensure affordable, equitable, easily accessible and Universal Health Coverage (UHC).	6,192,529.42
EMPLOYMENT AND DECENT WORK	Improve human capital development and management	534,091.01
URBAN DEVELOPMENT MANAGEMENT	Promote resilient urban development	18,066,098.47
SOCIAL PROTECTION	Strengthen social protection for the vulnerable	2,933,853.33
WATER AND ENVIRONMENTAL SANITATION	a) Improve access to safe and reliable water supply services for all. b) Enhance access to improved and reliable environmental sanitation services	4,045,458.37
CLIMATE VARIABILITY AND CHANGE	Enhance climate change resilience	307,156.42
HUMAN SETTLEMENTS AND HOUSING	Promote sustainable, spatially integrated, balanced and orderly development of human settlements	571,905.22
LOCAL GOVERNMENT AND DECENTRALISATION	Deepen political and administrative decentralization	6,995,860.70
ENVIRONMENTAL POLLUTION	Reduce environmental pollution	2,352,374.65

SPORTS AND RECREATION	Build capacity for sports and recreational development	150,000.00
INFRASTRUCTURE MAINTENANCE	Promote proper maintenance culture	887,475.60
YOUTH DEVELOPMENT	Promote effective participation of the youth in socio-economic development	100,000.00
TOURISM AND CREATIVE ARTS	Diversify and expand the tourism industry for economic development	35,000.00
TOTAL		**54,245,165.00**

TABLE- 18 **POLICY OUTCOME INDICATORS AND TARGETS**

Outcome Indicator	Outcome Indicator Description	Unit of Measurement	Baseline (2024)		Current year (2025)		Budget year (2026)	Indicative years		
			Target	Actual	Target	Actual	Target	2027	2028	2029
Agricultural productivity	Agricultural Productivity improved	Percentage change in yield per metric tons of selected staple crops:								
		Cassava	12%	**3.80%**	12%	-	**20%**	40%	40%	40%
		Plantain	10%	**9.00%**	10%	-	**25%**	25%	25%	25%
		Yam	10%	**8.60%**	10%	-	**30%**	30%	30%	30%
		Maize	8%	**2.50%**	8%	-	**5%**	5%	5%	5%
		Rice	10%	**10.40%**	15%	-	**40%**	40%	40%	40%
Access to quality education	Inclusive and equitable access to quality education improved	Net Enrolment rate								
		KG	75%	**69.28%**	75%	-	**75%**	75%	75%	75%
		Primary	80%	**87.81%**	85%	-	**85%**	80%	80%	80%
		JHS	75%	**67.44%**	75%	-	**75%**	75%	75%	75%
		SHS	15%	**13.02%**	15%	-	**15%**	15%	15%	15%
Access to health care	Access to health delivery service improved	OPD per capita	1.5	**1.79**	1.5	**1.3**	**1.5**	1.5	1.5	1.5
		Health facility density	3/10,000	**0.84/10,000**	3/10,000	**0.91/10,000**	**1.5/10,000**	1.5/10,000	1.5/10,000	1.5/10,000
Unauthorized development	Unauthorized development reduced	% Increase in development permit applications	30%	**6 %**	30%	**(55) %**	**30%**	30%	30%	30%
Portable water coverage	Potable water coverage increased	Proportion of households with access to potable drinking water	90%	**82%**	90%	**82%**	**85%**	85%	85%	85%
Sanitation coverage	Sanitation Coverage expanded	Proportion of household with access to toilet facilities	55%	**53%**	55%	**53%**	**55%**	55%	55%	55
		Number of communities having access to waste disposal equipment	30	**28**	30	**25**	**35**	35	35	35

Road surface conditions	Road surface conditions improved	% good	35%	**11.5%**	30%	**30%**	**30%**	30%	30%	30%
		% fair	25%	**13.5%**	40%	**12%**	**45%**	45%	45%	45%
		% poor	40%	**75%**	30%	**58%**	**25%**	25%	25%	25%
Social Protection	Social protection enhanced	Proportion of the vulnerable benefitting from social interventions	55%	**48%**	55%	**52%**	**60%**	60%	60%	60%
Climate change awareness	Climate Change awareness improved	% Increase in climate change and its impact awareness	15%	**17%**	15%	**19%**	**25%**	25%	25%	25%
Growth in Domestic Resource Mobilization	IGF growth improved	IGF growth rate	**10%**	9.27%	**20%**	**(31.24)**	**20%**	20%	20%	20%

TABLE 19 **2026-2029 REVENUE PROJECTIONS - IGF ONLY**

REVENUE PERFORMANCE - IGF ONLY						
ITEM	**2025**		**2026**	**2027**	**2028**	**2029**
	BUDGET (REVISED)	**ACTUALS AS AT SEPTEMBER, 31ST 2025**	**PROJECTION**	**PROJECTION**	**PROJECTION**	**PROJECTION**
RATES	290,000.00	67,076.18	308,000.00	369,600.00	443,520.00	532,224.00
FEES	213,488.03	221,498.00	348,550.00	362,880.00	435,456.00	522,547.20
FINES	35,000.00	10,321.00	42,000.00	50,400.00	60,480.00	72,576.00
LICENSES	641,771.67	464,951.60	723,976.00	924,151.20	1,108,981.45	1,330,777.73
LAND	274,252.30	162,424.40	283,288.40	339,946.08	407,935.30	489,522.36
RENT	135,000.00	166,646.00	201,600.00	241,920.00	290,304.00	348,364.80
INVESTMENT	-	-				
SUB-TOTAL	**1,589,512.00**	**1,092,917.18**	**1,907,414.40**	**2,288,897.28**	**2,746,676.75**	**3,296,012.09**
ROYALTIES	200,000.00	98,376.35	200,000.00	240,000.00	288,000.00	345,600.00
TOTAL	**1,789,512.00**	**1,191,293.53**	**2,107,414.40**	**2,528,897.28**	**3,034,676.74**	**3,641,612.09**

TABLE - 20 **2026-2029 REVENUE PROJECTIONS – ALL REVENUE SOURCES**

ITEM	2025		2026	2027	2028	2029
	BUDGET (GH₵)	ACTUAL AS AT SEPTEMBER (GH₵)	PROJECTION	PROJECTION	PROJECTION	PROJECTION
IGF	1,589,512.00	1,092,917.18	1,907,414.40	2,288,897.28	2,746,676.74	3,296,012.08
COMPENSATION TRANSFERS	8,869,596.24	7,364,452.45	10,059,537.06	12,071,444.47	14,485,733.37	17,382,880.04
GOODS AND SERVICES TRANSFER	150,000.00	0	111,640.00	133,968.00	160,761.60	192,913.92
DACF-ASSEMBLY	22,430,842.35	7,529,374.35	27,030,365.55	32,436,438.66	38,923,726.39	46,708,471.67
DACF – MP	2,415,000.00	810,999.76	2,150,000.00	2,580,000.00	3,096,000.00	3,715,200.00
DACF- PWD	863,218.39	285,761.15	1,018,732.37	1,222,478.84	1,466,974.61	1,760,369.54
DACF-MSHAP	112,154.21	13,278.83	135,830.98	162,997.18	195,596.61	234,715.93
DACF-RFG	1,409,012.20	0	1,256,078.00	1,814,498.40	2,177,398.08	2,612,877.70
CIDA/MAG	-	-	-	-	-	-
UNICEF	30,000.00	0	30,000.00	36,000.00	43,200.00	51,840.00
GSCSP (WORLD BANK)	8,743,860.61	0	10,227,409.43	12,272,891.32	14,727,469.58	17,672,963.50
GCFR+P (WORLD BANK)	223,076.96	0	118,156.45	133,846.18	160,615.41	192,738.49
STOOL LANDS-REVENUE	200,000.00	98,376.35	200,000.00	240,000.00	288,000.00	345,600.00
TOTAL	**47,036,272.96**	**17,195,160.07**	**54,245,165.00**	**65,393,460.33**	**78,472,152.39**	**94,166,582.87**

TABLE-21 2026 EXPENDITURE BY BUDGET PROGRAMME AND ECONOMIC CLASSIFICATION (ALL FUNDING SOURCES)

S/N	BUDGET PROGRAMME	AMOUNT GH₵			
		COMPENSATION OF EMPLOYEES GH₵	GOODS AND SERVICES GH₵	CAPITAL INVESTMENTS GH₵	TOTAL GH₵
1	Management and Administration	5,672,535.00	2,259,169.00	827,758.00	**8,759,462.00**
2	Social Services Delivery	1,601,690.00	4,784,133.00	14,967,969.00	**21,097,788.79**
3	Infrastructure Delivery and Management	1,429,823.00	773,564.00	20,050,958.00	**22,254,345.00**
4	Economic Development	1,369,315.00	457,098.00		**1,826,412.81**
5	Environmental Management		307,156.42		**307,156.42**
TOTAL		**10,073,363.00**	**8,581,120.00**	**35,846,685.00**	**54,245,165.00**

TABLE- 22 **GOVERNMENT FLAGSHIP PROJECTS/PROGRAMMES FOR 2026**

TYPE OF FLAGSHIP PROJECT/PROGRAMME	NAME OF ACTIVITY/PROJECT	BUDGET GH₵	FUNDING SOURCE
24hr Economy	Construction of 24hr economy model market	6,791,549.13	DACF
	Acquisition of land	200,000.00	DACF
Feed Ghana Program	Conveyance of 'Feed Ghana' inputs	30,000.00	DACF
	Monitoring and Supervision	20,000.00	DACF/IGF
	Maintenance and fueling of 9 motorbikes and an official vehicle	20,000.00	DACF/IGF
'One District One Factory'	Registration of 12 acres of land	20,000.00	DACF
TOTAL		**GH₵7,081,549.13**	

TABLE 23 KEY PROJECTS FOR 2026 AND CORRESPONDING COST AND JUSTIFICATION

KEY PROJECTS ONLY	IGF GH₵	GOG GH₵	DACF GH₵	DACF-RFG GH₵	GSCSP GH₵	TOTAL BUDGET GH₵	JUSTIFICATION
MANAGEMENT & ADMINISTRATION							
GENERAL ADMINISTRATION							
Construct 2 no. Footbridges at Assin Foso	60,000.00					**60,000.00**	This is necessary to ensure easy access within communities and to provide a befitting office and residential accommodation for Assembly staff to ensure responsive, participatory, representative decision-making and service delivery at the Sub-National level.
Completion of 1no. 5-Bedroom MCD's Bungalow **(LEGACY PROJECT)**			500,000.00			**500,000.00**	
Complete the rehabilitation of main office building and selected bungalows. **(LEGACY PROJECT)**			200,000.00			**200,000.00**	
TOTAL	**60,000.00**		**700,000.00**			**760,000.00**	

KEY PROJECTS	IGF GH₵	DACF GH₵	DACF-RFG GH₵	GSCSP GH₵	TOTAL BUDGET GH₵	JUSTIFICATION-
SOCIAL SERVICES DELIVERY						
EDUCATION						This is to expand educational infrastructure to ensure inclusive and equitable access to quality education and promote lifelong learning opportunities for all.
Completion of 1no. 3-Unit Classroom Block with ancillary facilities at Assin Brofoyedur		200,000.00			200,000.00	
Completion of 1no. 6-unit classroom block with ancillary facilities at Pumpsite, Assin Fosu		400,000.00			400,000.00	
Completion of 1 No. 2 unit KG Block with ancillary facilities at Alhuda Islamic School		270,000.00			270,000.00	
Construction of 1no. 3-Unit Classroom Block with ancillary facilities at Fosu Dunkwa		500,000.00			500,000.00	
Construction of 1no. 6-unit classroom block at Kumananta		746,619.65			746,619.65	
Construction of 1No. 2-unit KG Block with ancillary facilities at Seidukrom/Atsu Nkwanta		600,000.00			600,000.00	
Completion of 1 No. 3 unit Classroom Block with ancillary facilities at FOSCO demonstration school **(LEGACY PROJECT BY CODA)**		550,000.00			550,000.00	
Completion of 1 No. 3 unit Classroom Block with ancillary facilities at Afutuakwa J.H.S **(LEGACY PROJECT BY CODA)**		600,000.00			600,000.00	
Completion of 2no. 3-Unit Classroom Blocks with ancillary facilities at Assin Fosu Anglican JHS **(LEGACY PROJECT BY CODA)**		920,273.47			920,273.47	

Construction of 1no. 3-unit classroom block at Assin Nyardoum **(MP)**		300,000.00			300,000.00	This is to expand educational infrastructure to ensure inclusive and equitable access to quality education and promote lifelong learning opportunities for all.
Procure 940 No. hexagonal tables and 5,640 Chairs for public KG schools.		1,316,000.00			1,316,000.00	
Procure 1,000 No. dual desks for public primary schools.		800,000.00			800,000.00	
Procure 1,000 No. Mono Desks for public Junior High Schools.		500,000.00			500,000.00	
TOTAL		**7,702,893.12**			**7,702,893.12**	
HEALTH						
Construction of 1no. Maternity Block with ancillary facilities at Assin Awisem			500,000.00		500,000.00	This is intended to expand health infrastructure to improve health care delivery in the municipality
Retention on 1No. CHPS Compound at Assin Aponsie/Brofoyedur (LEGACY)		45,000.00			45,000.00	
Completion of 1no. CHPS Compound with residential accommodation at Swedru Akuapem.		300,000.00			300,000.00	
Completion of 1no. CHPS Compound with residential accommodation at Obrayeko/Bukari Forson		600,000.00			600,000.00	
Construction of 1no. CHPS Compound with residential accommodation and a borehole at Fosu Dansoman		908,309.83			908,309.83	
Construction of 1no. CHPS Compound with residential accommodation and a borehole at Assin Juaso		908,309.83			908,309.83	This is intended to expand health infrastructure to improve health care delivery in the municipality
Completion of 1no. CHPS compound with residential accommodation at Dompim (Legacy Project by CODA)		900,000.00			900,000.00	
Construction of Akoti Health Center			967,082.00		967,082.00	
Completion of 1no. CHPS Compound with accommodation at Asamang (Legacy Project by CODA)		1,000,000.00			1,000,000.00	

Procurement of health care equipment **(MP)**		150,000.00			150,000.00	To augment efforts of the Ghana Health Service in providing health equipment such as for health facilities in the municipality
District Response initiative on HIV/AIDS		135,830.98			135,830.98	
TOTAL		**4,947,450.64**	**1,467,082.00**		**6,414,532.64**	
ENVIRONMENTAL						
Construction of drains at Assin Fosu slaughter house.		55,000.00			**55,000.00**	
Completion of 1 No. Water Closet toilet facility. (LEGACY PROJECT BY CODA)		90,755.00			**90,755.00**	
Completion of water closet toilet facility at artisan village (LEGACY PROJECT)		70,000.00			**70,000.00**	
Construct and fence 4 concrete Platforms for communal/skip containers at Assin Fosu, Juaso, Nyankomasi, Atonsu.		100,000.00			**100,000.00**	
TOTAL		**315,755.00**			**315,755.00**	

LIST ALL PROJECTS	**IGF GH₵**	**DACF GH₵**	**DACF-RFG GH₵**	**GSCSP GH₵**	**TOTAL BUDGET GH₵**	**JUSTIFICATION**
INFRASTRUCTURE DELIVERY AND MANAGEMENT						
Supply, Installation and rehabilitation of Street Lights (LEGACY)	10,000.00	60,000.00			70,000.00	To make cities and human settlements inclusive, safe,
Complete the rehabilitation of existing	12,275.60	60,000.00			72,275.60	

bungalows/facilities (LEGACY)						resilient and sustainable.
Renovation of station market at Assin Foso	300,282.88				300,282.88	
Spot Improvement on Assembly to Habitat Road	51,200.00				51,200.00	To facilitate sustainable and resilient infrastructure development.
Drilling and mechanization of 20No. Boreholes at Brofoyedur, Odaado Area, Fosu Dansoman, Assin Aponsie, Habitat-Assin Fosu, Akuapim-Assin Fosu, NVTI-Dompim new site, Ntaabi-Dompim town, Credit Union-Pumpsite, New town, Fosu Odumasi, Ahodwo estates, Awisem/Akosakrom, Atonsu Nsuokyir, Pentecost central-Fosu		2,000,000.00			2,000,000.00	
Mechanize 7no. existing boreholes at Slaughter house-Fosu, Kumaananta, Juaso, Foso Cemetery Area, Wurakese, Nyamebekyere, Nyankomasi, Asamang		490,000.00			490,000.00	
Construction of boreholes at Nyardoum, Mempeasem, Odaado and New town (MP)		100,000.00			100,000.00	
Repair of broken-down boreholes (MP)		50,000.00			50,000.00	
Bitumen surfacing of Assin Foso Palace Road (0.4km) and construction of drains and culverts in the municipality				5,000,000.00	5,000,000.00	
TOTAL	**373,758.48**	**2,760,000.00**		**5,000,000.00**	**8,133,758.48**	
GRAND TOTAL	**373,758.48**	**15,726,098.76**	**1,467,082.00**	**5,000,000.00**	**22,566,939.24**	

TABLE - 24

LIQUID WASTE		
NO.	**NAME OF ACTIVITY/PROJECT**	**BUDGET GH₵**
1.	Conduct sensitization on WASH activities, school health and safety.	20,000.00
2	Procure Sanitary Tools, Equipment, detergents and chemicals.	120,000.00
3	Support implementation of Community Led Total Sanitation.	30,000.00
4	Construction of drains and management of slaughter house.	55,000.00
5	Dredge/Desilt chocked gutters/drains.	200,000.00
6	Renovation of wash rooms of Assembly office buildings.	40,000.00
7	Completion of 1 No. Water Closet toilet facility.	90,755.00
8	Completion of water closet toilet facility at artisan village in Assin Nyankomasi	70,000.00
9	Monitoring and Supervision	10,000.00
TOTAL		**635,755.00**

TABLE - 25

SOLID WASTE		
NO.	**NAME OF ACTIVITY/PROJECT**	**BUDGET (GH₵)**
1.	Evacuate refuse dump and maintain final dumping site/ Fumigation- Contract cleaning services	518,600.00
2.	Sanitation Improvement Package (SIP)- Contract cleaning services	523,250.00
3.	Conduct premises inspection.	30,000.00
4.	Organize monthly clean up exercises	85,000.00
5.	Procure 5 No. communal refuse/skip containers.	350,000.00
6.	Purchase Fuel for lifting 3no. communal refuse containers to final	100,000.00

	disposal site.	
7.	Undertake Stakeholder engagements/sensitization on sanitation	20,000.00
8.	Clear piled up refuse in the Municipality	279,769.65
9.	Construct and fence 4 concrete Platforms for communal/skip containers at Assin Fosu, Juaso, Nyankomasi, Atonsu.	100,000.00
10.	Procurement of 2no. Tricycles.	90,000.00
11.	Purchase of 50 no. 250 litter dustbins.	30,000.00
12.	Monitoring and Supervision	10,000.00
TOTAL		**2,136,619.65**

TABLE - 26

DEVELOPMENT PARTNERS SUPPORTED PROGRAMMES (UNICEF) CHILD RIGHT AND PROTECTION		
NO.	**NAME OF ACTIVITY/PROJECT**	**BUDGET (GH₵)**
1.	Registration and monitoring of Day care centers	7,000.00
2.	Formation and training of Community Child Protection Committees (CCPC's)	8,000.00
3.	Data collection on orphans and vulnerable children (OVC's)	8,000.00
4.	Sensitization on children's issues	7,000.00
TOTAL		**30,000.00**

TABLE - 27 2026 COMPENSATION OF EMPLOYEES- ALL SOURCES

SN	DETAILS	EXISTING STAFF	MONTHLY BASIC GH₵	ANNUAL SALARY GH₵
1.	Central Administration	66	353,245.27	4,238,943.18
2.	Finance and Audit	8	48,506.36	582,076.26
3.	Environmental Health	9	48,376.56	580,518.72
4.	Department of Agric.	15	114,109.57	1,369,314.81
5.	Physical Planning	6	33,363.44	400,361.22
6.	Social Welfare & Community Development Department.	12	85,097.58	1,021,170.96
7.	Works Dept.	13	85,788.50	1,029,462.03
8.	Human Resource Mgt	3	22,365.67	268,388.01
9.	Statistics	3	18,841.82	226,101.87
10.	IGF Compensation-Non mechanized staff	29	15,660.00	187,920.00
11.	IGF Compensation-Other allowances			169,105.68
12.	Assembly Members Monthly Allowance			343,200.00
GRAND TOTAL		**164**	**825,354.77**	**10,416,322.77**

TABLE - 28 RETIRING STAFF

S/N	NAME OF STAFF	STAFF ID	CURRENT GRADE/POSITION	CONSOLIDATED SALARY	DATE OF EXIT	REASON
1	Saaka Ibrahim	289908	District Co-ordinating Director	266,478.72	6/6/2026	Due for retirement
TOTAL				**266,478.72**		

CONCLUSION

Availability of adequate funding is very crucial in ensuring that the Municipal composite budget of Assin Foso Municipal Assembly is successfully implemented in order to address the outlined developmental challenges/gaps in the municipality.

A number of key strategies have been devised and captured in the Assembly's 2025 Revenue Improvement Action Plan (RIAP) to significantly boost Internally Generated Revenue.

Central government on the other hand is being urged to double its efforts in releasing statutory funds timeously.