

Kwami Local Government 2026 Approved Budget Summary

Kwami Local Government

Description		Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
Projected Funds Available				
Opening Balance				
Opening Balance		592,707,742.28	592,707,742.28	160,000,000.00
Total:		592,707,742.28	592,707,742.28	160,000,000.00
Recurrent Revenue				
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)		11,939,300,000.00	5,420,341,823.00	13,050,000,000.00
12 - INDEPENDENT REVENUE		67,430,000.00	24,540,565.00	255,350,000.00
Total:		12,006,730,000.00	5,444,882,388.00	13,305,350,000.00
Projected Funds Available		12,599,437,742.28	6,037,590,130.28	13,465,350,000.00
Expenditure				
Recurrent Expenditure				
21 - PERSONNEL COST		3,243,500,000.00	1,620,616,132.01	3,055,620,000.00
22 - OTHER RECURRENT COSTS: Non Debt Recurrent		4,309,500,000.00	1,769,386,617.00	4,287,500,000.00
22 - OTHER RECURRENT COSTS: Debt Service		235,000,000.00	172,771,835.00	200,000,000.00
Total:		7,788,000,000.00	3,562,774,584.01	7,543,120,000.00
Capital Expenditure				
Administrative		1,860,000,000.00	879,848,732.00	2,169,000,000.00
Economic		3,360,000,000.00	646,700,081.00	4,148,000,000.00
Social		576,000,000.00	117,224,117.00	624,000,000.00
Total:		5,796,000,000.00	1,643,772,930.00	6,941,000,000.00
Expenditure		13,584,000,000.00	5,206,547,514.01	14,484,120,000.00
Capital Receipts				
Capital Receipts				
Transfer from CRF to CDF		4,811,437,742.28	2,474,815,546.27	5,922,230,000.00

		Kwami Local Government		2026 Approved Budget Summary
Description		Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
13 - AID AND GRANTS		100,000,000.00	0.00	100,000,000.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS		1,300,000,000.00	72,043,139.02	1,050,000,000.00
Total:		6,211,437,742.28	2,546,858,685.29	7,072,230,000.00
Capital Receipts Total:		6,211,437,742.28	2,546,858,685.29	7,072,230,000.00
Balance				
Closing Balance				
Closing Balance		415,437,742.28	903,085,755.29	131,230,000.00
Total:		415,437,742.28	903,085,755.29	131,230,000.00
Balance Total:		415,437,742.28	903,085,755.29	131,230,000.00

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Revenue by MDA (not including Opening Balance)

Admin Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
Total Recurrent Revenue		13,050,000,000.00	255,350,000.00	13,305,350,000.00	100,000,000.00	1,050,000,000.00	1,150,000,000.00	14,455,350,000.00
020000000000	Economic	13,050,000,000.00	255,350,000.00	13,305,350,000.00	1,050,000,000.00	13,305,350,000.00	1,150,000,000.00	14,455,350,000.00
022000000000	Finance and Supply Department	13,050,000,000.00	255,350,000.00	13,305,350,000.00	1,050,000,000.00	13,305,350,000.00	1,150,000,000.00	14,455,350,000.00
022000100100	Finance and Supply Department	13,050,000,000.00	255,350,000.00	13,305,350,000.00	100,000,000.00	1,050,000,000.00	1,150,000,000.00	14,455,350,000.00

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Expenditure by MDA

Admin Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	3,055,620,000.00	4,487,500,000.00	7,543,120,000.00	6,941,000,000.00	14,484,120,000.00
010000000000	Administrative	347,100,000.00	1,300,500,000.00	1,647,600,000.00	0.00	3,816,600,000.00
011100000000	Office of the Executive Chairman	128,000,000.00	930,000,000.00	1,058,000,000.00	0.00	1,058,000,000.00
011100100100	Office of the Executive Chairman	4,500,000.00	930,000,000.00	934,500,000.00	0.00	934,500,000.00
011100100200	Office of the Vice Chairman	3,500,000.00	0.00	3,500,000.00	0.00	3,500,000.00
011101400100	GOSTEC	120,000,000.00	0.00	120,000,000.00	0.00	120,000,000.00
011200000000	Legislative Council	32,000,000.00	0.00	32,000,000.00	0.00	32,000,000.00
011200200100	Clerk of the Legislative Council	32,000,000.00	0.00	32,000,000.00	0.00	32,000,000.00
012500000000	Personnel Management Department	187,100,000.00	370,500,000.00	557,600,000.00	0.00	2,726,600,000.00
012500100100	Personnel Management Department	187,100,000.00	370,500,000.00	557,600,000.00	2,169,000,000.00	2,726,600,000.00
020000000000	Economic	1,096,000,000.00	2,029,000,000.00	3,125,000,000.00	0.00	7,273,000,000.00
021500000000	Agriculture and Natural Resources Department	142,500,000.00	77,000,000.00	219,500,000.00	0.00	899,500,000.00
021500100100	Agricultural and Natural Resources Department	142,500,000.00	77,000,000.00	219,500,000.00	680,000,000.00	899,500,000.00
022000000000	Finance and Supply Department	630,000,000.00	1,428,000,000.00	2,058,000,000.00	0.00	2,281,000,000.00
022000100100	Finance and Supply Department	630,000,000.00	1,428,000,000.00	2,058,000,000.00	223,000,000.00	2,281,000,000.00
023400000000	Works, Housing and Transport Department	96,500,000.00	382,000,000.00	478,500,000.00	0.00	3,118,500,000.00
023400100100	Works, Housing and Transport Department	96,500,000.00	382,000,000.00	478,500,000.00	2,640,000,000.00	3,118,500,000.00
025200000000	Water Sanitation and Hygeine (WASH) Department	227,000,000.00	142,000,000.00	369,000,000.00	0.00	974,000,000.00
025210400100	Water Sanitation and Hygeine (WASH) Department	227,000,000.00	142,000,000.00	369,000,000.00	605,000,000.00	974,000,000.00
050000000000	Social	1,612,520,000.00	1,158,000,000.00	2,770,520,000.00	0.00	3,394,520,000.00
051700000000	Education and Social Development Department	1,215,100,000.00	880,000,000.00	2,095,100,000.00	0.00	2,529,100,000.00
051700100100	Education and Social Development Department	215,100,000.00	880,000,000.00	1,095,100,000.00	414,000,000.00	1,509,100,000.00

				Kwami Local Government			2026 Approved Budget - Expenditure by MDA	
Admin Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure		
051700200100	Education LGEA	1,000,000,000.00	0.00	1,000,000,000.00	20,000,000.00	1,020,000,000.00		
052100000000	Primary Healthcare Department	397,420,000.00	278,000,000.00	675,420,000.00	0.00	865,420,000.00		
052100100100	Primary Healthcare Department	397,420,000.00	278,000,000.00	675,420,000.00	190,000,000.00	865,420,000.00		

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Total Revenue (including Capital Receipts) by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
	Total Revenue	13,406,730,000.00	5,516,925,527.02	14,455,350,000.00
020000000000	Economic	13,406,730,000.00	5,516,925,527.02	14,455,350,000.00
022000000000	Finance and Supply Department	13,406,730,000.00	5,516,925,527.02	14,455,350,000.00
022000100100	Finance and Supply Department	13,406,730,000.00	5,516,925,527.02	14,455,350,000.00

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Kwami Local Government

Recurrent Revenue by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
Total Recurrent Revenue		12,006,730,000.00	5,444,882,388.00	13,305,350,000.00
020000000000	Economic	12,006,730,000.00	5,444,882,388.00	13,305,350,000.00
022000000000	Finance and Supply Department	12,006,730,000.00	5,444,882,388.00	13,305,350,000.00
022000100100	Finance and Supply Department	12,006,730,000.00	5,444,882,388.00	13,305,350,000.00

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Kwami Local Government

Capital Receipts by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
Total Capital Receipts		1,400,000,000.00	72,043,139.02	1,150,000,000.00
020000000000	Economic	1,400,000,000.00	72,043,139.02	1,150,000,000.00
022000000000	Finance and Supply Department	1,400,000,000.00	72,043,139.02	1,150,000,000.00
022000100100	Finance and Supply Department	1,400,000,000.00	72,043,139.02	1,150,000,000.00

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2026 Approved Budget - Revenue by Economic Classification

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
1	REVENUE	13,406,730,000.00	5,516,925,527.02	14,455,350,000.00
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	11,939,300,000.00	5,420,341,823.00	13,050,000,000.00
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	11,939,300,000.00	5,420,341,823.00	13,050,000,000.00
110101	STATUTORY ALLOCATION	3,350,000,000.00	1,856,418,566.00	3,400,000,000.00
11010101	Statutory Allocation	3,350,000,000.00	1,856,418,566.00	3,400,000,000.00
110102	SHARE OF VAT	3,500,000,000.00	2,415,540,457.00	3,500,000,000.00
11010201	Share of VAT	3,500,000,000.00	2,415,540,457.00	3,500,000,000.00
110103	OTHER FAAC	5,089,300,000.00	1,148,382,800.00	6,150,000,000.00
11010301	Excess Crude /PPT	1,000,000,000.00	0.00	1,000,000,000.00
11010303	Budget Augmentation	1,500,000,000.00	49,201,965.00	1,500,000,000.00
11010304	Exchange Rate Gain	560,000,000.00	245,326,169.00	500,000,000.00
11010308	Stabilization Fund	0.00	0.00	800,000,000.00
11010309	Other Recurrent Receipts	429,300,000.00	145,277,103.00	800,000,000.00
11010318	Signature Bonus	1,600,000,000.00	708,577,563.00	1,550,000,000.00
12	INDEPENDENT REVENUE	67,430,000.00	24,540,565.00	255,350,000.00
1201	TAX REVENUE	2,500,000.00	1,753,000.00	3,050,000.00
120103	OTHER TAXES	2,500,000.00	1,753,000.00	3,050,000.00
12010303	Live Stock Tax	2,000,000.00	1,753,000.00	2,500,000.00
12010304	Other Service Taxes	500,000.00	0.00	550,000.00
1202	NON-TAX REVENUE	64,930,000.00	22,787,565.00	252,300,000.00
120201	LICENCES - GENERAL	11,730,000.00	6,679,165.00	13,400,000.00
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS LICENCES	300,000.00	0.00	500,000.00
12020111	BAKE HOUSE LICENCE	300,000.00	0.00	500,000.00
12020115	CATTLE DEALER LICENCES	500,000.00	0.00	500,000.00
12020116	DRIED FISH & MEAT LICENCES	3,730,000.00	3,098,600.00	4,100,000.00
12020119	FISHING PERMITS	500,000.00	0.00	500,000.00
12020120	HAWKER'S PERMITS	500,000.00	1,034,700.00	2,000,000.00
12020121	HUNTING PERMITS	200,000.00	80,000.00	200,000.00
12020122	PRODUCE BUYING LICENCES	1,500,000.00	1,487,365.00	2,000,000.00
12020124	ABBATTOIR/SLAUGHTER LICENCES	1,000,000.00	978,500.00	1,500,000.00
12020126	HIRING SERVICES	200,000.00	0.00	100,000.00
12020128	POOL BETTING & CASINO LICENCES/GAMING	1,000,000.00	0.00	500,000.00
12020138	FORESTRY/TIMBER LICENCE	2,000,000.00	0.00	1,000,000.00
120204	FEES - GENERAL	15,700,000.00	9,292,700.00	13,600,000.00
12020404	Trade Union Fees /Trade Test Fees	150,000.00	60,000.00	150,000.00
12020414	Registration of Access/Permit of Minerals, Mining & Allied Fees	6,500,000.00	6,084,500.00	7,500,000.00

		Kwami Local Government	2026 Approved Budget - Revenue by Economic Classification	
12020417	Contractors Registration Fees	500,000.00	0.00	500,000.00
12020422	Indigene Letter	2,500,000.00	450,000.00	1,500,000.00
12020426	Tender Fees/Bill of Interest/Non-Refundable Tender Fees	500,000.00	0.00	200,000.00
12020436	Survey/Planning/Approval Fees	550,000.00	510,000.00	750,000.00
12020447	Timber, Forest and Charcoal Fees	5,000,000.00	2,188,200.00	3,000,000.00
120205	FINES - GENERAL	700,000.00	0.00	200,000.00
12020535	Penalties (General)	700,000.00	0.00	200,000.00
120206	SALES - GENERAL	5,000,000.00	221,000.00	500,000.00
12020606	Sales of Forms	5,000,000.00	221,000.00	500,000.00
120207	EARNINGS -GENERAL	19,400,000.00	6,594,700.00	17,000,000.00
12020704	Earnings From the use of Government Vehicles	3,400,000.00	1,023,000.00	3,000,000.00
12020708	Earnings From Agricultural Produce	10,000,000.00	3,153,500.00	10,000,000.00
12020722	Earnings From Commercial Activities	6,000,000.00	2,418,200.00	4,000,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	1,000,000.00	0.00	500,000.00
12020801	Rent on Govt. Quaters	1,000,000.00	0.00	500,000.00
120209	RENT ON LAND & OTHERS - GENERAL	9,200,000.00	0.00	5,000,000.00
12020901	Rent on Government Land	3,000,000.00	0.00	1,500,000.00
12020903	Rent & Premiun on the allocation of land	1,000,000.00	0.00	1,500,000.00
12020904	Rents on Plots and Sites Services Program	5,000,000.00	0.00	2,000,000.00
12020905	Lease Rental	200,000.00	0.00	0.00
120210	REPAYMENTS - GENERAL	2,000,000.00	0.00	2,000,000.00
12021006	General Refunds	2,000,000.00	0.00	2,000,000.00
120211	INVESTMENT INCOME	200,000.00	0.00	100,000.00
12021102	Dividend Received	200,000.00	0.00	100,000.00
120213	RE-IMBURSEMENT GENERAL	0.00	0.00	200,000,000.00
12021302	Receipt of Share of State IGR	0.00	0.00	200,000,000.00
13	AID AND GRANTS	100,000,000.00	0.00	100,000,000.00
1302	GRANTS	100,000,000.00	0.00	100,000,000.00
130202	FOREIGN GRANTS	100,000,000.00	0.00	100,000,000.00
13020202	CAPITAL FOREIGN GRANTS	100,000,000.00	0.00	100,000,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	1,300,000,000.00	72,043,139.02	1,050,000,000.00
1402	OTHER CAPITAL RECEIPTS	300,000,000.00	72,043,139.02	50,000,000.00
140201	OTHER CAPITAL RECEIPTS	300,000,000.00	72,043,139.02	50,000,000.00
14020101	OTHER CAPITAL RECEIPTS TO CDF	300,000,000.00	72,043,139.02	50,000,000.00
1403	LOANS/ BORROWINGS RECEIPT	1,000,000,000.00	0.00	1,000,000,000.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	1,000,000,000.00	0.00	1,000,000,000.00
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	1,000,000,000.00	0.00	1,000,000,000.00

Kwami Local Government 2026 Approved Budget

Kwami Local Government

2026 Approved Budget - Capital Receipts

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2025 Revised Budget	Jan to Dec. 2025	2026 Approved Budget
Total Capital Receipts				1,400,000,000.00	72,043,139.02	1,150,000,000.00
ForeignGrants	022000100100-Finance and Supply Department	13020202-CAPITAL FOREIGN GRANTS	03101-CAPITAL DEVELOPMENT FUND	100,000,000.00	0.00	100,000,000.00
Other Capital Receipts	022000100100-Finance and Supply Department	14020101-OTHER CAPITAL RECEIPTS TO CDF	03101-CAPITAL DEVELOPMENT FUND	100,000,000.00	0.00	50,000,000.00
ReceiptofShareofStateIGR	022000100100-Finance and Supply Department	14020101-OTHER CAPITAL RECEIPTS TO CDF	03101-CAPITAL DEVELOPMENT FUND	200,000,000.00	72,043,139.02	0.00
DomesticLoans/BorrowingsfromFinancialInstitutions	022000100100-Finance and Supply Department	14030101-DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	03101-CAPITAL DEVELOPMENT FUND	1,000,000,000.00	0.00	1,000,000,000.00

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Revenue and Expenditure by Fund

Code	Fund	Recurent Revenue	Aid, Grants and CDF Receipts	Total Revenue	Personnel Expenditure	Other Non-Debt Recurrent Expendiiture	Debt Service Expenditure	Capital Expenditure	Total Expenditure
	Total	13,305,350,000.00	1,150,000,000.00	14,455,350,000.00	3,055,620,000.00	4,287,500,000.00	200,000,000.00	6,941,000,000.00	14,484,120,000.00
01	FEDERATION ACCOUNT	13,050,000,000.00	0.00	13,050,000,000.00	0.00	0.00	0.00	0.00	0.00
01101	FAAC DIRECT ALLOCATION	13,050,000,000.00	0.00	13,050,000,000.00	0.00	0.00	0.00	0.00	0.00
01101	FAAC DIRECT ALLOCATION	13,050,000,000.00	0.00	13,050,000,000.00	0.00	0.00	0.00	0.00	0.00
02	CONSOLIDATED REVENUE FUND	255,350,000.00	0.00	255,350,000.00	3,055,620,000.00	4,287,500,000.00	200,000,000.00	0.00	7,543,120,000.00
02101	MAIN ENVELOP	255,350,000.00	0.00	255,350,000.00	3,055,620,000.00	4,287,500,000.00	200,000,000.00	0.00	7,543,120,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	255,350,000.00	0.00	255,350,000.00	3,055,620,000.00	4,287,500,000.00	200,000,000.00	0.00	7,543,120,000.00
03	CAPITAL DEVELOPMENT FUND	0.00	1,150,000,000.00	1,150,000,000.00	0.00	0.00	0.00	6,941,000,000.00	6,941,000,000.00
03101	CDF MAIN	0.00	1,150,000,000.00	1,150,000,000.00	0.00	0.00	0.00	6,941,000,000.00	6,941,000,000.00
03101	CAPITAL DEVELOPMENT FUND	0.00	1,150,000,000.00	1,150,000,000.00	0.00	0.00	0.00	6,941,000,000.00	6,941,000,000.00

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Total Expenditure by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Expenditure	13,584,000,000.00	5,206,547,514.01	14,484,120,000.00
010000000000	Administrative	3,517,000,000.00	1,798,699,121.99	3,816,600,000.00
011100000000	Office of the Executive Chairman	120,000,000.00	0.00	1,058,000,000.00
011100100100	Office of the Executive Chairman	0.00	0.00	934,500,000.00
011100100200	Office of the Vice Chairman	0.00	0.00	3,500,000.00
011101400100	GOSTEC	120,000,000.00	0.00	120,000,000.00
011200000000	Legislative Council	87,000,000.00	21,978,900.00	32,000,000.00
011200200100	Clerk of the Legislative Council	87,000,000.00	21,978,900.00	32,000,000.00
012500000000	Personnel Management Department	3,310,000,000.00	1,776,720,221.99	2,726,600,000.00
012500100100	Personnel Management Department	3,310,000,000.00	1,776,720,221.99	2,726,600,000.00
020000000000	Economic	6,675,000,000.00	1,817,582,233.75	7,273,000,000.00
021500000000	Agriculture and Natural Resources Department	860,000,000.00	153,905,773.81	899,500,000.00
021500100100	Agricultural and Natural Resources Department	860,000,000.00	153,905,773.81	899,500,000.00
022000000000	Finance and Supply Department	2,054,000,000.00	807,125,332.84	2,281,000,000.00
022000100100	Finance and Supply Department	2,054,000,000.00	807,125,332.84	2,281,000,000.00
023400000000	Works, Housing and Transport Department	2,915,000,000.00	518,264,033.10	3,118,500,000.00
023400100100	Works, Housing and Transport Department	2,915,000,000.00	518,264,033.10	3,118,500,000.00
025200000000	Water Sanitation and Hygiene (WASH) Department	846,000,000.00	338,287,094.00	974,000,000.00
025210400100	Water Sanitation and Hygiene (WASH) Department	846,000,000.00	338,287,094.00	974,000,000.00
050000000000	Social	3,392,000,000.00	1,590,266,158.27	3,394,520,000.00
051700000000	Education and Social Development Department	2,501,000,000.00	1,182,231,871.27	2,529,100,000.00
051700100100	Education and Social Development Department	1,501,000,000.00	570,107,651.27	1,509,100,000.00
051700200100	Education LGEA	1,000,000,000.00	612,124,220.00	1,020,000,000.00
052100000000	Primary Healthcare Department	891,000,000.00	408,034,287.00	865,420,000.00
052100100100	Primary Healthcare Department	891,000,000.00	408,034,287.00	865,420,000.00

Kwami Local Government 2026 Approved Budget

Kwami Local Government

Personnel Expenditure by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Personnel Expenditure		3,243,500,000.00	1,620,616,132.01	3,055,620,000.00
010000000000	Administrative	498,000,000.00	117,444,317.99	347,100,000.00
011100000000	Office of the Executive Chairman	120,000,000.00	0.00	128,000,000.00
011100100100	Office of the Executive Chairman	0.00	0.00	4,500,000.00
011100100200	Office of the Vice Chairman	0.00	0.00	3,500,000.00
011101400100	GOSTEC	120,000,000.00	0.00	120,000,000.00
011200000000	Legislative Council	87,000,000.00	21,978,900.00	32,000,000.00
011200200100	Clerk of the Legislative Council	87,000,000.00	21,978,900.00	32,000,000.00
012500000000	Personnel Management Department	291,000,000.00	95,465,417.99	187,100,000.00
012500100100	Personnel Management Department	291,000,000.00	95,465,417.99	187,100,000.00
020000000000	Economic	1,136,900,000.00	550,575,465.75	1,096,000,000.00
021500000000	Agriculture and Natural Resources Department	141,000,000.00	93,560,609.81	142,500,000.00
021500100100	Agricultural and Natural Resources Department	141,000,000.00	93,560,609.81	142,500,000.00
022000000000	Finance and Supply Department	715,900,000.00	327,637,159.84	630,000,000.00
022000100100	Finance and Supply Department	715,900,000.00	327,637,159.84	630,000,000.00
023400000000	Works, Housing and Transport Department	108,000,000.00	49,447,537.10	96,500,000.00
023400100100	Works, Housing and Transport Department	108,000,000.00	49,447,537.10	96,500,000.00
025200000000	Water Sanitation and Hygiene (WASH) Department	172,000,000.00	79,930,159.00	227,000,000.00
025210400100	Water Sanitation and Hygiene (WASH) Department	172,000,000.00	79,930,159.00	227,000,000.00
050000000000	Social	1,608,600,000.00	952,596,348.27	1,612,520,000.00
051700000000	Education and Social Development Department	1,213,000,000.00	733,160,021.27	1,215,100,000.00
051700100100	Education and Social Development Department	213,000,000.00	121,035,801.27	215,100,000.00
051700200100	Education LGEA	1,000,000,000.00	612,124,220.00	1,000,000,000.00
052100000000	Primary Healthcare Department	395,600,000.00	219,436,327.00	397,420,000.00
052100100100	Primary Healthcare Department	395,600,000.00	219,436,327.00	397,420,000.00

Kwami Local Government 2026 Approved Budget**Kwami Local Government****Other Non-Debt Recurrent Expenditure by Administrative Class**

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Other Non-Debt Recurrent Expenditure		4,309,500,000.00	1,769,386,617.00	4,287,500,000.00
010000000000	Administrative	1,159,000,000.00	801,406,072.00	1,300,500,000.00
011100000000	Office of the Executive Chairman	0.00	0.00	930,000,000.00
011100100100	Office of the Executive Chairman	0.00	0.00	930,000,000.00
012500000000	Personnel Management Department	1,159,000,000.00	801,406,072.00	370,500,000.00
012500100100	Personnel Management Department	1,159,000,000.00	801,406,072.00	370,500,000.00
020000000000	Economic	1,943,100,000.00	447,534,852.00	1,829,000,000.00
021500000000	Agriculture and Natural Resources Department	509,000,000.00	52,533,164.00	77,000,000.00
021500100100	Agricultural and Natural Resources Department	509,000,000.00	52,533,164.00	77,000,000.00
022000000000	Finance and Supply Department	933,100,000.00	299,446,338.00	1,228,000,000.00
022000100100	Finance and Supply Department	933,100,000.00	299,446,338.00	1,228,000,000.00
023400000000	Works, Housing and Transport Department	387,000,000.00	74,225,050.00	382,000,000.00
023400100100	Works, Housing and Transport Department	387,000,000.00	74,225,050.00	382,000,000.00
025200000000	Water Sanitation and Hygiene (WASH) Department	114,000,000.00	21,330,300.00	142,000,000.00
025210400100	Water Sanitation and Hygiene (WASH) Department	114,000,000.00	21,330,300.00	142,000,000.00
050000000000	Social	1,207,400,000.00	520,445,693.00	1,158,000,000.00
051700000000	Education and Social Development Department	947,000,000.00	438,571,850.00	880,000,000.00
051700100100	Education and Social Development Department	947,000,000.00	438,571,850.00	880,000,000.00
052100000000	Primary Healthcare Department	260,400,000.00	81,873,843.00	278,000,000.00
052100100100	Primary Healthcare Department	260,400,000.00	81,873,843.00	278,000,000.00

Kwami Local Government 2026 Approved Budget

Kwami Local Government

Debt Service Expenditure by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Debt Service Expenditure		235,000,000.00	172,771,835.00	200,000,000.00
020000000000	Economic	235,000,000.00	172,771,835.00	200,000,000.00
022000000000	Finance and Supply Department	235,000,000.00	172,771,835.00	200,000,000.00
022000100100	Finance and Supply Department	235,000,000.00	172,771,835.00	200,000,000.00

Kwami Local Government 2026 Approved Budget

Kwami Local Government

Capital Expenditure by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Capital Expenditure		5,796,000,000.00	1,643,772,930.00	6,941,000,000.00
010000000000	Administrative	1,860,000,000.00	879,848,732.00	2,169,000,000.00
012500000000	Personnel Management Department	1,860,000,000.00	879,848,732.00	2,169,000,000.00
012500100100	Personnel Management Department	1,860,000,000.00	879,848,732.00	2,169,000,000.00
020000000000	Economic	3,360,000,000.00	646,700,081.00	4,148,000,000.00
021500000000	Agriculture and Natural Resources Department	210,000,000.00	7,812,000.00	680,000,000.00
021500100100	Agricultural and Natural Resources Department	210,000,000.00	7,812,000.00	680,000,000.00
022000000000	Finance and Supply Department	170,000,000.00	7,270,000.00	223,000,000.00
022000100100	Finance and Supply Department	170,000,000.00	7,270,000.00	223,000,000.00
023400000000	Works, Housing and Transport Department	2,420,000,000.00	394,591,446.00	2,640,000,000.00
023400100100	Works, Housing and Transport Department	2,420,000,000.00	394,591,446.00	2,640,000,000.00
025200000000	Water Sanitation and Hygiene (WASH) Department	560,000,000.00	237,026,635.00	605,000,000.00
025210400100	Water Sanitation and Hygiene (WASH) Department	560,000,000.00	237,026,635.00	605,000,000.00
050000000000	Social	576,000,000.00	117,224,117.00	624,000,000.00
051700000000	Education and Social Development Department	341,000,000.00	10,500,000.00	434,000,000.00
051700100100	Education and Social Development Department	341,000,000.00	10,500,000.00	414,000,000.00
051700200100	Education LGEA	0.00	0.00	20,000,000.00
052100000000	Primary Healthcare Department	235,000,000.00	106,724,117.00	190,000,000.00
052100100100	Primary Healthcare Department	235,000,000.00	106,724,117.00	190,000,000.00

Kwami Local Government 2026 Approved Budget

2026 Approved Budget - Expenditure by Economic Classification

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	13,584,000,000.00	5,206,547,514.01	14,484,120,000.00
21	PERSONNEL COST	3,243,500,000.00	1,620,616,132.01	3,055,620,000.00
2101	SALARY	2,030,000,000.00	1,080,798,517.71	1,989,500,000.00
210101	SALARIES AND WAGES	2,030,000,000.00	1,080,798,517.71	1,989,500,000.00
21010101	Salary	1,798,000,000.00	1,049,839,617.71	1,805,000,000.00
21010103	Consolidated Revenue Fund Charges - Salaries	87,000,000.00	21,978,900.00	39,500,000.00
21010104	Wages - Casual Workers	145,000,000.00	8,980,000.00	145,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	613,500,000.00	278,072,445.30	566,120,000.00
210201	ALLOWANCES	613,500,000.00	278,072,445.30	566,120,000.00
21020107	Housing/Rent Allowance	52,100,000.00	25,467,990.42	75,000,000.00
21020108	Transport Allowance	36,500,000.00	15,685,611.83	38,400,000.00
21020109	Utility Allowance	47,100,000.00	15,128,640.62	38,100,000.00
21020110	Meal Subsidy Allowance	34,900,000.00	16,400,362.68	40,420,000.00
21020111	Leave Allowance	41,000,000.00	18,130,386.68	52,000,000.00
21020113	Personal Assistance Allowance	80,000,000.00	395,114.00	1,100,000.00
21020115	Hazard Allowance	5,500,000.00	60,000.00	15,100,000.00
21020117	Other Allowances	316,400,000.00	186,804,339.07	306,000,000.00
2103	SOCIAL BENEFITS	600,000,000.00	261,745,169.00	500,000,000.00
210301	SOCIAL BENEFITS	600,000,000.00	261,745,169.00	500,000,000.00
21030102	Pension CRFC	600,000,000.00	261,745,169.00	500,000,000.00
22	OTHER RECURRENT COSTS	4,544,500,000.00	1,942,158,452.00	4,487,500,000.00
2202	OVERHEAD COST	3,460,500,000.00	1,400,234,421.00	3,375,500,000.00
220201	TRAVEL& TRANSPORT - GENERAL	541,500,000.00	325,206,162.00	586,500,000.00
22020101	Local Travel and Transport - Training	439,500,000.00	311,283,436.00	244,500,000.00
22020102	Local Travel and Transport - Others	52,000,000.00	13,922,726.00	252,000,000.00
22020104	International Transport and Travels - Others	50,000,000.00	0.00	90,000,000.00
220202	UTILITIES - GENERAL	7,500,000.00	45,320.00	10,500,000.00
22020201	Electricity Charges	2,000,000.00	45,320.00	5,000,000.00
22020205	Water Rates	500,000.00	0.00	500,000.00
22020206	Sewerage Charges	5,000,000.00	0.00	5,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	210,000,000.00	57,675,909.00	236,000,000.00
22020301	Office Stationaries/Computer Consumables	19,500,000.00	680,909.00	17,500,000.00
22020303	Newspapers	500,000.00	20,000.00	500,000.00
22020305	Printing of Non security Documents	26,000,000.00	4,740,000.00	10,000,000.00
22020306	Printing of Security Documents	13,000,000.00	350,000.00	8,000,000.00
22020307	Drugs & Medical Supplies	105,000,000.00	35,785,000.00	110,000,000.00
22020309	Uniform and Other Clothing (Service Wide)	1,000,000.00	0.00	1,000,000.00

		Kwami Local Government	2026 Approved Budget - Expenditure by Economic Classification	
22020310	Teaching Aids/Materials Supplies	8,000,000.00	0.00	45,000,000.00
22020311	Food Stuff/Catering Materials Supplies	20,000,000.00	16,100,000.00	26,000,000.00
22020314	Printing/Publications General	7,000,000.00	0.00	8,000,000.00
22020315	Supplies of COVID-19 PPE	10,000,000.00	0.00	10,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	422,000,000.00	88,577,320.00	544,000,000.00
22020401	Maintenance of Motor Vehicles/Transport Equipment	25,000,000.00	11,134,000.00	50,000,000.00
22020402	Maintenance of Office Furniture	23,000,000.00	9,700,000.00	33,000,000.00
22020404	Maintenance of Office/ IT Equipments	0.00	0.00	3,000,000.00
22020405	Maintenance of Plants and Generators	3,000,000.00	30,000.00	10,000,000.00
22020406	Other Maintenance Services	65,000,000.00	18,689,000.00	72,000,000.00
22020411	Maintenance of Communication Equipments	1,000,000.00	0.00	1,000,000.00
22020412	Maintenance of Markets/Public Places	15,000,000.00	6,550,000.00	125,000,000.00
22020413	Minor Road Maintenance	40,000,000.00	26,124,320.00	50,000,000.00
22020414	Maintenance of Office/Residential Buildings	250,000,000.00	16,350,000.00	200,000,000.00
220205	TRAINING - GENERAL	51,000,000.00	2,817,273.00	15,000,000.00
22020501	Local Training	50,000,000.00	2,817,273.00	10,000,000.00
22020502	International Training	1,000,000.00	0.00	5,000,000.00
220206	OTHER SERVICES - GENERAL	863,000,000.00	558,870,486.00	1,065,000,000.00
22020601	Security Services	630,000,000.00	485,949,707.00	700,000,000.00
22020602	Office Rent	500,000.00	0.00	10,000,000.00
22020603	Residential Rent	10,000,000.00	0.00	10,000,000.00
22020605	Cleaning and Fumigation Services	17,000,000.00	12,330,300.00	15,000,000.00
22020614	Other Services General	205,500,000.00	60,590,479.00	330,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	736,500,000.00	29,525,073.00	247,000,000.00
22020701	Financial Consulting	201,000,000.00	3,329,273.00	141,000,000.00
22020703	Legal Services	2,500,000.00	497,636.00	3,000,000.00
22020704	Engineering Services	1,000,000.00	0.00	1,000,000.00
22020705	Architectural Services	1,000,000.00	0.00	1,000,000.00
22020707	Agricultural Services	430,000,000.00	25,698,164.00	0.00
22020799	Other Consultancy Services	101,000,000.00	0.00	101,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	24,000,000.00	2,040,500.00	14,000,000.00
22020801	Motor Vehicle Fuel Cost	4,000,000.00	1,790,500.00	4,000,000.00
22020803	Plant/Generator fuel Cost	20,000,000.00	250,000.00	10,000,000.00
220209	FINANCIAL CHARGES - GENERAL	8,000,000.00	4,690,116.00	8,500,000.00
22020901	Bank Charges (Other Than Interest)	7,000,000.00	4,690,116.00	8,000,000.00
22020904	Other CRF Bank Charges	1,000,000.00	0.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	597,000,000.00	330,786,262.00	649,000,000.00
22021001	Entertainment & Hospitality	20,000,000.00	13,982,739.00	40,000,000.00
22021002	Honourarium & sitting Allowance	15,000,000.00	50,145,000.00	65,000,000.00
22021003	Publicity & Advertisements/Awareness	47,500,000.00	29,924,636.00	53,500,000.00

		Kwami Local Government	2026 Approved Budget - Expenditure by Economic Classification	
22021004	Medical Expenses Locally and Internationally	5,000,000.00	2,070,000.00	10,000,000.00
22021006	Postage & Courier Services	100,000.00	0.00	500,000.00
22021007	Welfare Packages	240,000,000.00	155,342,877.00	250,000,000.00
22021009	Sporting Services	10,000,000.00	0.00	10,000,000.00
22021014	Annual Budget Expenses and Administration	50,000,000.00	10,090,908.00	50,000,000.00
22021023	Contingencies Recurrent	209,400,000.00	69,230,102.00	170,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	759,000,000.00	310,922,896.00	812,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	759,000,000.00	310,922,896.00	812,000,000.00
22040101	Grant To State Governments -Current	0.00	0.00	22,000,000.00
22040109	Grant to Communities/NGO's/Unions	54,000,000.00	7,069,091.00	60,000,000.00
22040110	Contribution to Higher Institutions	500,000,000.00	186,099,677.00	300,000,000.00
22040112	Contribution to Gombe Health Equity Fund	75,000,000.00	33,548,843.00	75,000,000.00
22040114	Contribution to Local Governmnet Service Commission	10,000,000.00	6,739,362.00	12,000,000.00
22040116	Contribution to Auditor General to Local Government	30,000,000.00	14,331,364.00	30,000,000.00
22040117	Contribution to Traditional Councils	50,000,000.00	36,900,000.00	55,000,000.00
22040118	Contributions for Ministry for LGA Bureau	40,000,000.00	26,234,559.00	58,000,000.00
22040122	Contribution to Election Logistics	0.00	0.00	200,000,000.00
2205	SUBSIDIES GENERAL	90,000,000.00	58,229,300.00	100,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	90,000,000.00	58,229,300.00	100,000,000.00
22050104	Education Subsidy	90,000,000.00	58,229,300.00	100,000,000.00
2206	PUBLIC DEBT CHARGES	235,000,000.00	172,771,835.00	200,000,000.00
220604	DOMESTIC PRINCIPAL	235,000,000.00	172,771,835.00	200,000,000.00
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	235,000,000.00	172,771,835.00	200,000,000.00
23	CAPITAL EXPENDITURE	5,796,000,000.00	1,643,772,930.00	6,941,000,000.00
2301	FIXED ASSETS PURCHASED	776,000,000.00	156,766,398.00	1,851,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	776,000,000.00	156,766,398.00	1,851,000,000.00
23010101	Purchase/Acquisition of Land	100,000,000.00	47,401,698.00	150,000,000.00
23010104	Purchase of Motor Cycles	0.00	0.00	50,000,000.00
23010105	Purchase of Motor Vehicles	240,000,000.00	0.00	400,000,000.00
23010106	Purchase of Vans	40,000,000.00	0.00	50,000,000.00
23010108	Purchase of Buses	30,000,000.00	0.00	80,000,000.00
23010112	Purchase of Office Furniture and Fittings	200,000,000.00	75,542,000.00	200,000,000.00
23010113	Purchase of Computers	15,000,000.00	7,270,000.00	8,000,000.00
23010122	Purchase of Health/Medical Equipment	110,000,000.00	18,740,700.00	110,000,000.00
23010127	Purchase Agricultural Equipment	40,000,000.00	7,812,000.00	35,000,000.00
23010128	Purchase of Security Equipment	0.00	0.00	764,000,000.00
23010139	Purchase of Office Equipment	500,000.00	0.00	2,000,000.00
23010140	Purchase of ICT Facility	500,000.00	0.00	2,000,000.00

		Kwami Local Government	2026 Approved Budget - Expenditure by Economic Classification	
2302	CONSTRUCTION / PROVISION	4,740,000,000.00	1,465,826,532.00	4,280,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	4,740,000,000.00	1,465,826,532.00	4,280,000,000.00
23020101	Construction/Provision of office Buildings	110,000,000.00	65,231,897.00	175,000,000.00
23020102	Construction/Provision of Residential Buildings	1,150,000,000.00	724,935,418.00	430,000,000.00
23020103	Construction/Provision of Electricity	380,000,000.00	227,566,868.00	300,000,000.00
23020104	Construction/Provision of Housing	1,080,000,000.00	14,139,417.00	1,070,000,000.00
23020105	Construction/Provision of Water Facilities	535,000,000.00	226,346,635.00	580,000,000.00
23020106	Construction/Provision of Hospitals/Health Centres	95,000,000.00	87,983,417.00	50,000,000.00
23020111	Construction/Provision of Libraries	200,000,000.00	0.00	200,000,000.00
23020113	Construction/Provision of Agricultural Facilities	80,000,000.00	0.00	65,000,000.00
23020114	Construction/Provision of Roads	700,000,000.00	59,152,380.00	800,000,000.00
23020116	Construction/ Provision of Water Ways	90,000,000.00	60,470,500.00	90,000,000.00
23020118	Construction/ Provision of Infrastruture	40,000,000.00	0.00	40,000,000.00
23020123	Construction of Traffic Light/Streets Lghts	150,000,000.00	0.00	300,000,000.00
23020124	Construction of Markets/Parks	100,000,000.00	0.00	150,000,000.00
23020126	Construction/Provision of Cemeteries	30,000,000.00	0.00	30,000,000.00
2303	REHABILITATION / REPAIRS	105,000,000.00	10,680,000.00	45,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	105,000,000.00	10,680,000.00	45,000,000.00
23030104	Rehabilitation/Repairs - Water Facilities	25,000,000.00	10,680,000.00	25,000,000.00
23030112	Rehabilitation/Repairs - Agricultural Facilities	30,000,000.00	0.00	20,000,000.00
23030121	Rehabilitation/Repairs of office Building	50,000,000.00	0.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	30,000,000.00	0.00	30,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	30,000,000.00	0.00	30,000,000.00
23040101	Tree Planting	30,000,000.00	0.00	30,000,000.00
2305	OTHER CAPITAL PROJECTS	145,000,000.00	10,500,000.00	735,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	145,000,000.00	10,500,000.00	735,000,000.00
23050102	Computer Software Acquisition	15,000,000.00	0.00	35,000,000.00
23050108	Other Non Tangible Assets	60,000,000.00	0.00	75,000,000.00
23050111	Agricultural Inputs	30,000,000.00	0.00	530,000,000.00
23050113	Investment	40,000,000.00	10,500,000.00	95,000,000.00

Kwami Local Government 2026 Approved Budget

Kwami Local Government

Total Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Expenditure	13,584,000,000.00	5,206,547,514.01	14,484,120,000.00
701	General Public Service	3,402,000,000.00	1,539,772,553.83	4,020,600,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,089,000,000.00	365,338,328.84	2,474,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	40,000,000.00	0.00	1,138,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	1,049,000,000.00	365,338,328.84	1,336,000,000.00
7013	GENERAL SERVICES	2,078,000,000.00	1,001,662,389.99	1,346,600,000.00
70131	GENERAL PERSONNEL SERVICES	1,907,000,000.00	918,850,389.99	1,119,600,000.00
70133	OTHER GENERAL SERVICES	171,000,000.00	82,812,000.00	227,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	235,000,000.00	172,771,835.00	200,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	235,000,000.00	172,771,835.00	200,000,000.00
703	Public Order and Safety	0.00	0.00	764,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	764,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	764,000,000.00
704	Economic Affairs	2,755,000,000.00	611,699,306.91	2,898,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	200,000,000.00	47,401,698.00	300,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	200,000,000.00	47,401,698.00	300,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	860,000,000.00	153,905,773.81	899,500,000.00
70421	AGRICULTURE	860,000,000.00	153,905,773.81	899,500,000.00
7043	FUEL AND ENERGY	380,000,000.00	227,566,868.00	300,000,000.00
70435	ELECTRICITY	380,000,000.00	227,566,868.00	300,000,000.00
7045	TRANSPORT	1,315,000,000.00	182,824,967.10	1,398,500,000.00
70451	ROAD TRANSPORT	1,315,000,000.00	182,824,967.10	1,398,500,000.00
705	Environmental Protection	120,000,000.00	60,470,500.00	120,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	120,000,000.00	60,470,500.00	120,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	120,000,000.00	60,470,500.00	120,000,000.00
706	Housing and Community Amenities	1,096,000,000.00	338,287,094.00	1,389,000,000.00
7062	COMMUNITY DEVELOPMENT	100,000,000.00	0.00	115,000,000.00
70621	COMMUNITY DEVELOPMENT	100,000,000.00	0.00	115,000,000.00
7063	WATER SUPPLY	846,000,000.00	338,287,094.00	974,000,000.00
70631	WATER SUPPLY	846,000,000.00	338,287,094.00	974,000,000.00
7064	STREET LIGHTING	150,000,000.00	0.00	300,000,000.00
70641	STREET LIGHTING	150,000,000.00	0.00	300,000,000.00
707	Health	861,000,000.00	408,034,287.00	835,420,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	110,000,000.00	18,740,700.00	110,000,000.00
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	110,000,000.00	18,740,700.00	110,000,000.00

		Kwami Local Government	2026 Approved Budget - Total Expenditure by Functional Classification	
Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
7074	PUBLIC HEALTH SERVICES	751,000,000.00	389,293,587.00	725,420,000.00
70741	PUBLIC HEALTH SERVICES	751,000,000.00	389,293,587.00	725,420,000.00
708	Recreation, Culture and Religion	360,000,000.00	285,731,897.00	95,000,000.00
7082	CULTURAL SERVICES	320,000,000.00	285,731,897.00	55,000,000.00
70821	CULTURAL SERVICES	320,000,000.00	285,731,897.00	55,000,000.00
7085	R & D RECREATION, CULTURE AND RELIGION	20,000,000.00	0.00	20,000,000.00
70851	R & D RECREATION, CULTURE AND RELIGION	20,000,000.00	0.00	20,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	20,000,000.00	0.00	20,000,000.00
70861	RECREATION, CULTURE AND RELIGION N.E.C.	20,000,000.00	0.00	20,000,000.00
709	Education	2,360,000,000.00	1,171,731,871.27	2,315,100,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,173,000,000.00	724,180,021.27	1,195,100,000.00
70912	PRIMARY EDUCATION	1,173,000,000.00	724,180,021.27	1,195,100,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	200,000,000.00	0.00	200,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	200,000,000.00	0.00	200,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	987,000,000.00	447,551,850.00	920,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	987,000,000.00	447,551,850.00	920,000,000.00
710	Social Protection	2,630,000,000.00	790,820,004.00	2,047,000,000.00
7102	OLD AGE	600,000,000.00	261,745,169.00	522,000,000.00
71021	OLD AGE	600,000,000.00	261,745,169.00	522,000,000.00
7105	UNEMPLOYMENT	20,000,000.00	10,500,000.00	75,000,000.00
71051	UNEMPLOYMENT	20,000,000.00	10,500,000.00	75,000,000.00
7106	HOUSING	2,010,000,000.00	518,574,835.00	1,450,000,000.00
71061	HOUSING	2,010,000,000.00	518,574,835.00	1,450,000,000.00

Kwami Local Government 2026 Approved Budget

Kwami Local Government

Personnel Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Personnel Expenditure	3,243,500,000.00	1,620,616,132.01	3,055,620,000.00
701	General Public Service	493,900,000.00	183,336,308.83	357,100,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	115,900,000.00	65,891,990.84	138,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	8,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	115,900,000.00	65,891,990.84	130,000,000.00
7013	GENERAL SERVICES	378,000,000.00	117,444,317.99	219,100,000.00
70131	GENERAL PERSONNEL SERVICES	378,000,000.00	117,444,317.99	219,100,000.00
704	Economic Affairs	369,000,000.00	143,008,146.91	359,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	141,000,000.00	93,560,609.81	142,500,000.00
70421	AGRICULTURE	141,000,000.00	93,560,609.81	142,500,000.00
7045	TRANSPORT	228,000,000.00	49,447,537.10	216,500,000.00
70451	ROAD TRANSPORT	228,000,000.00	49,447,537.10	216,500,000.00
706	Housing and Community Amenities	172,000,000.00	79,930,159.00	227,000,000.00
7063	WATER SUPPLY	172,000,000.00	79,930,159.00	227,000,000.00
70631	WATER SUPPLY	172,000,000.00	79,930,159.00	227,000,000.00
707	Health	395,600,000.00	219,436,327.00	397,420,000.00
7074	PUBLIC HEALTH SERVICES	395,600,000.00	219,436,327.00	397,420,000.00
70741	PUBLIC HEALTH SERVICES	395,600,000.00	219,436,327.00	397,420,000.00
709	Education	1,213,000,000.00	733,160,021.27	1,215,100,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,173,000,000.00	724,180,021.27	1,175,100,000.00
70912	PRIMARY EDUCATION	1,173,000,000.00	724,180,021.27	1,175,100,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	8,980,000.00	40,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	8,980,000.00	40,000,000.00
710	Social Protection	600,000,000.00	261,745,169.00	500,000,000.00
7102	OLD AGE	600,000,000.00	261,745,169.00	500,000,000.00
71021	OLD AGE	600,000,000.00	261,745,169.00	500,000,000.00

Kwami Local Government 2026 Approved Budget**Kwami Local Government****Other Non-Debt Recurrent Expenditure by Functional Classification**

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Other Non-Debt Recurrent Expenditure		4,309,500,000.00	1,769,386,617.00	4,287,500,000.00
701	General Public Service	2,092,100,000.00	1,100,852,410.00	2,506,500,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	933,100,000.00	299,446,338.00	2,136,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	930,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	933,100,000.00	299,446,338.00	1,206,000,000.00
7013	GENERAL SERVICES	1,159,000,000.00	801,406,072.00	370,500,000.00
70131	GENERAL PERSONNEL SERVICES	1,159,000,000.00	801,406,072.00	370,500,000.00
704	Economic Affairs	896,000,000.00	126,758,214.00	459,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	509,000,000.00	52,533,164.00	77,000,000.00
70421	AGRICULTURE	509,000,000.00	52,533,164.00	77,000,000.00
7045	TRANSPORT	387,000,000.00	74,225,050.00	382,000,000.00
70451	ROAD TRANSPORT	387,000,000.00	74,225,050.00	382,000,000.00
706	Housing and Community Amenities	114,000,000.00	21,330,300.00	142,000,000.00
7063	WATER SUPPLY	114,000,000.00	21,330,300.00	142,000,000.00
70631	WATER SUPPLY	114,000,000.00	21,330,300.00	142,000,000.00
707	Health	260,400,000.00	81,873,843.00	278,000,000.00
7074	PUBLIC HEALTH SERVICES	260,400,000.00	81,873,843.00	278,000,000.00
70741	PUBLIC HEALTH SERVICES	260,400,000.00	81,873,843.00	278,000,000.00
709	Education	947,000,000.00	438,571,850.00	880,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	947,000,000.00	438,571,850.00	880,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	947,000,000.00	438,571,850.00	880,000,000.00
710	Social Protection	0.00	0.00	22,000,000.00
7102	OLD AGE	0.00	0.00	22,000,000.00
71021	OLD AGE	0.00	0.00	22,000,000.00

Kwami Local Government 2026 Approved Budget

Kwami Local Government

Debt Service Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Debt Service Expenditure	235,000,000.00	172,771,835.00	200,000,000.00
701	General Public Service	235,000,000.00	172,771,835.00	200,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	235,000,000.00	172,771,835.00	200,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	235,000,000.00	172,771,835.00	200,000,000.00

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Kwami Local Government

Capital Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2025 Approved Budget
	Total Capital Expenditure	5,796,000,000.00	1,643,772,930.00	6,941,000,000.00
701	General Public Service	581,000,000.00	82,812,000.00	957,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	40,000,000.00	0.00	200,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	40,000,000.00	0.00	200,000,000.00
7013	GENERAL SERVICES	541,000,000.00	82,812,000.00	757,000,000.00
70131	GENERAL PERSONNEL SERVICES	370,000,000.00	0.00	530,000,000.00
70133	OTHER GENERAL SERVICES	171,000,000.00	82,812,000.00	227,000,000.00
703	Public Order and Safety	0.00	0.00	764,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	764,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	764,000,000.00
704	Economic Affairs	1,490,000,000.00	341,932,946.00	2,080,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	200,000,000.00	47,401,698.00	300,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	200,000,000.00	47,401,698.00	300,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	210,000,000.00	7,812,000.00	680,000,000.00
70421	AGRICULTURE	210,000,000.00	7,812,000.00	680,000,000.00
7043	FUEL AND ENERGY	380,000,000.00	227,566,868.00	300,000,000.00
70435	ELECTRICITY	380,000,000.00	227,566,868.00	300,000,000.00
7045	TRANSPORT	700,000,000.00	59,152,380.00	800,000,000.00
70451	ROAD TRANSPORT	700,000,000.00	59,152,380.00	800,000,000.00
705	Environmental Protection	120,000,000.00	60,470,500.00	120,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	120,000,000.00	60,470,500.00	120,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	120,000,000.00	60,470,500.00	120,000,000.00
706	Housing and Community Amenities	810,000,000.00	237,026,635.00	1,020,000,000.00
7062	COMMUNITY DEVELOPMENT	100,000,000.00	0.00	115,000,000.00
70621	COMMUNITY DEVELOPMENT	100,000,000.00	0.00	115,000,000.00
7063	WATER SUPPLY	560,000,000.00	237,026,635.00	605,000,000.00
70631	WATER SUPPLY	560,000,000.00	237,026,635.00	605,000,000.00
7064	STREET LIGHTING	150,000,000.00	0.00	300,000,000.00
70641	STREET LIGHTING	150,000,000.00	0.00	300,000,000.00
707	Health	205,000,000.00	106,724,117.00	160,000,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	110,000,000.00	18,740,700.00	110,000,000.00
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	110,000,000.00	18,740,700.00	110,000,000.00
7074	PUBLIC HEALTH SERVICES	95,000,000.00	87,983,417.00	50,000,000.00
70741	PUBLIC HEALTH SERVICES	95,000,000.00	87,983,417.00	50,000,000.00

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2025 Approved Budget
708	Recreation, Culture and Religion	360,000,000.00	285,731,897.00	95,000,000.00
7082	CULTURAL SERVICES	320,000,000.00	285,731,897.00	55,000,000.00
70821	CULTURAL SERVICES	320,000,000.00	285,731,897.00	55,000,000.00
7085	R & D RECREATION, CULTURE AND RELIGION	20,000,000.00	0.00	20,000,000.00
70851	R & D RECREATION, CULTURE AND RELIGION	20,000,000.00	0.00	20,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	20,000,000.00	0.00	20,000,000.00
70861	RECREATION, CULTURE AND RELIGION N.E.C.	20,000,000.00	0.00	20,000,000.00
709	Education	200,000,000.00	0.00	220,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	0.00	0.00	20,000,000.00
70912	PRIMARY EDUCATION	0.00	0.00	20,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	200,000,000.00	0.00	200,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	200,000,000.00	0.00	200,000,000.00
710	Social Protection	2,030,000,000.00	529,074,835.00	1,525,000,000.00
7105	UNEMPLOYMENT	20,000,000.00	10,500,000.00	75,000,000.00
71051	UNEMPLOYMENT	20,000,000.00	10,500,000.00	75,000,000.00
7106	HOUSING	2,010,000,000.00	518,574,835.00	1,450,000,000.00
71061	HOUSING	2,010,000,000.00	518,574,835.00	1,450,000,000.00

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Kwami Local Government

Total Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Expenditure		13,584,000,000.00	5,206,547,514.01	14,484,120,000.00
2152	GOMBE CENTRAL	13,584,000,000.00	5,206,547,514.01	14,484,120,000.00
215208	KWAMI	13,584,000,000.00	5,206,547,514.01	14,484,120,000.00
21520898	LG Wide	13,584,000,000.00	5,206,547,514.01	14,484,120,000.00

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Kwami Local Government

Personnel Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Personnel Expenditure By Location		3,243,500,000.00	1,620,616,132.01	3,055,620,000.00
2152	GOMBE CENTRAL	3,243,500,000.00	1,620,616,132.01	3,055,620,000.00
215208	KWAMI	3,243,500,000.00	1,620,616,132.01	3,055,620,000.00
21520898	LG Wide	3,243,500,000.00	1,620,616,132.01	3,055,620,000.00

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Other Non-Debt Recurrent Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Other Non Debt Expenditure	4,309,500,000.00	1,769,386,617.00	4,287,500,000.00
2152	GOMBE CENTRAL	4,309,500,000.00	1,769,386,617.00	4,287,500,000.00
215208	KWAMI	4,309,500,000.00	1,769,386,617.00	4,287,500,000.00
21520898	LG Wide	4,309,500,000.00	1,769,386,617.00	4,287,500,000.00

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Kwami Local Government

Debt Service Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Debt Service Expenditure	235,000,000.00	172,771,835.00	200,000,000.00
2152	GOMBE CENTRAL	235,000,000.00	172,771,835.00	200,000,000.00
215208	KWAMI	235,000,000.00	172,771,835.00	200,000,000.00
21520898	LG Wide	235,000,000.00	172,771,835.00	200,000,000.00

Kwami Local Government 2026 Approved Budget

Kwami Local Government

Capital Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Cpaital Expenditure By Location		5,796,000,000.00	1,643,772,930.00	6,941,000,000.00
2152	GOMBE CENTRAL	5,796,000,000.00	1,643,772,930.00	6,941,000,000.00
215208	KWAMI	5,796,000,000.00	1,643,772,930.00	6,941,000,000.00
21520898	LG Wide	5,796,000,000.00	1,643,772,930.00	6,941,000,000.00

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Kwami Local Government

Total Expenditure by Programme (Sector, Objective and Programme)

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Expenditure by Programme (Sector, Objectives)		13,584,000,000.00	5,206,547,514.01	14,484,120,000.00
01	Agriculture	860,000,000.00	153,905,773.81	899,500,000.00
0101	Effective governance of the Agriculture Sector	700,000,000.00	146,093,773.81	239,500,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	509,000,000.00	52,533,164.00	77,000,000.00
010102	Agriculture sector coordination mechanisms	191,000,000.00	93,560,609.81	162,500,000.00
0102	Development of the livestock value chain	30,000,000.00	0.00	20,000,000.00
010205	Animal health and livestock diseases management	30,000,000.00	0.00	20,000,000.00
0103	Enhancement of food production and productivity	30,000,000.00	0.00	545,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	30,000,000.00	0.00	45,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	0.00	0.00	500,000,000.00
0104	Reduction of post-harvest losses	40,000,000.00	7,812,000.00	35,000,000.00
010401	Modern technology for post-harvest storage and value addition	40,000,000.00	7,812,000.00	35,000,000.00
0106	Promotion of forest resource conservation and preservation of biodiversity	60,000,000.00	0.00	60,000,000.00
010601	Forest regeneration and conservation	60,000,000.00	0.00	60,000,000.00
02	Societal Re-orientation	1,270,000,000.00	790,167,315.00	555,000,000.00
0210	Societal Re-orientation - General	1,270,000,000.00	790,167,315.00	555,000,000.00
021001	Societal Re-orientation - General	1,270,000,000.00	790,167,315.00	555,000,000.00
03	Poverty Alleviation	40,000,000.00	0.00	40,000,000.00
0310	Poverty Alleviation - General	40,000,000.00	0.00	40,000,000.00
031001	Poverty Alleviation - General	40,000,000.00	0.00	40,000,000.00
04	Health	826,000,000.00	408,034,287.00	800,420,000.00
0401	Effective governance of the health system	591,000,000.00	301,310,170.00	610,420,000.00
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	330,600,000.00	219,436,327.00	332,420,000.00
040103	Health sector coordination mechanisms	260,400,000.00	81,873,843.00	278,000,000.00
0402	Community engagement and participation in health	30,000,000.00	0.00	30,000,000.00
040201	Community interventions	30,000,000.00	0.00	30,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	205,000,000.00	106,724,117.00	160,000,000.00
040501	Functional health facilities	205,000,000.00	106,724,117.00	160,000,000.00
05	Education	2,320,000,000.00	1,162,751,871.27	2,275,100,000.00
0501	Effective governance of the education system	2,120,000,000.00	1,162,751,871.27	2,055,100,000.00
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,173,000,000.00	724,180,021.27	1,175,100,000.00
050103	Education sector coordination mechanisms	947,000,000.00	438,571,850.00	880,000,000.00
0505	Adequate infrastructure at all levels	200,000,000.00	0.00	200,000,000.00
050503	Libraries and laboratories	200,000,000.00	0.00	200,000,000.00

		Kwami Local Government	2026 Approved Budget - Total Expenditure by Programme (Sector, Objective and Programme)	
Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
0506	Improved education information management system (EIMS)	0.00	0.00	20,000,000.00
050601	ICT equipment, software and expertise	0.00	0.00	20,000,000.00
06	Housing and Urban Development	120,000,000.00	47,401,698.00	170,000,000.00
0610	Housing and Urban Development - General	120,000,000.00	47,401,698.00	170,000,000.00
061001	Housing and Urban Development - General	120,000,000.00	47,401,698.00	170,000,000.00
07	Gender	60,000,000.00	0.00	75,000,000.00
0710	Gender - General	60,000,000.00	0.00	75,000,000.00
071001	Gender - General	60,000,000.00	0.00	75,000,000.00
08	Youth	20,000,000.00	10,500,000.00	75,000,000.00
0810	Youth - General	20,000,000.00	10,500,000.00	75,000,000.00
081001	Youth - General	20,000,000.00	10,500,000.00	75,000,000.00
09	Environmental Improvement	100,000,000.00	0.00	150,000,000.00
0910	Environmental Improvement - General	100,000,000.00	0.00	150,000,000.00
091001	Environmental Improvement - General	100,000,000.00	0.00	150,000,000.00
10	Water Resources and Rural Development	846,000,000.00	338,287,094.00	974,000,000.00
1010	Water Resources and Rural Deve - General	846,000,000.00	338,287,094.00	974,000,000.00
101001	Water Resources and Rural Deve - General	846,000,000.00	338,287,094.00	974,000,000.00
11	Information Communication and Technology	31,000,000.00	7,270,000.00	27,000,000.00
1110	Information Communication and Technology - General	31,000,000.00	7,270,000.00	27,000,000.00
111001	Information Communication and Technology - General	31,000,000.00	7,270,000.00	27,000,000.00
13	Reform of Government and Governance	5,156,000,000.00	1,817,367,139.83	6,354,600,000.00
1310	Reform of Government and Governance - General	5,156,000,000.00	1,817,367,139.83	6,354,600,000.00
131001	Reform of Government and Governance - General	5,156,000,000.00	1,817,367,139.83	6,354,600,000.00
14	Power	530,000,000.00	227,566,868.00	600,000,000.00
1410	Power - General	530,000,000.00	227,566,868.00	600,000,000.00
141001	Power - General	530,000,000.00	227,566,868.00	600,000,000.00
16	Water	90,000,000.00	60,470,500.00	90,000,000.00
1610	Water Ways - General	90,000,000.00	60,470,500.00	90,000,000.00
161001	Water Ways - General	90,000,000.00	60,470,500.00	90,000,000.00
17	Road	1,315,000,000.00	182,824,967.10	1,398,500,000.00
1710	Road - General	1,315,000,000.00	182,824,967.10	1,398,500,000.00
171001	Road - General	1,315,000,000.00	182,824,967.10	1,398,500,000.00

Kwami Local Government 2026 Approved Budget**Kwami Local Government****Personnel Expenditure by Programme (Sector, Objective and Programme)**

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Personnel by Programme (Sector, Objectives)		3,243,500,000.00	1,620,616,132.01	3,055,620,000.00
01	Agriculture	141,000,000.00	93,560,609.81	142,500,000.00
0101	Effective governance of the Agriculture Sector	141,000,000.00	93,560,609.81	142,500,000.00
010102	Agriculture sector coordination mechanisms	141,000,000.00	93,560,609.81	142,500,000.00
04	Health	330,600,000.00	219,436,327.00	332,420,000.00
0401	Effective governance of the health system	330,600,000.00	219,436,327.00	332,420,000.00
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	330,600,000.00	219,436,327.00	332,420,000.00
05	Education	1,173,000,000.00	724,180,021.27	1,175,100,000.00
0501	Effective governance of the education system	1,173,000,000.00	724,180,021.27	1,175,100,000.00
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,173,000,000.00	724,180,021.27	1,175,100,000.00
10	Water Resources and Rural Development	172,000,000.00	79,930,159.00	227,000,000.00
1010	Water Resources and Rural Deve - General	172,000,000.00	79,930,159.00	227,000,000.00
101001	Water Resources and Rural Deve - General	172,000,000.00	79,930,159.00	227,000,000.00
13	Reform of Government and Governance	1,198,900,000.00	454,061,477.83	962,100,000.00
1310	Reform of Government and Governance - General	1,198,900,000.00	454,061,477.83	962,100,000.00
131001	Reform of Government and Governance - General	1,198,900,000.00	454,061,477.83	962,100,000.00
17	Road	228,000,000.00	49,447,537.10	216,500,000.00
1710	Road - General	228,000,000.00	49,447,537.10	216,500,000.00
171001	Road - General	228,000,000.00	49,447,537.10	216,500,000.00

Kwami Local Government 2026 Approved Budget

Kwami Local Government

Other Non-Debt Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Other Non-Debt Recurrent by Programme (Sector, Objectives)		4,309,500,000.00	1,769,386,617.00	4,287,500,000.00
01	Agriculture	509,000,000.00	52,533,164.00	77,000,000.00
0101	Effective governance of the Agriculture Sector	509,000,000.00	52,533,164.00	77,000,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	509,000,000.00	52,533,164.00	77,000,000.00
04	Health	260,400,000.00	81,873,843.00	278,000,000.00
0401	Effective governance of the health system	260,400,000.00	81,873,843.00	278,000,000.00
040103	Health sector coordination mechanisms	260,400,000.00	81,873,843.00	278,000,000.00
05	Education	947,000,000.00	438,571,850.00	880,000,000.00
0501	Effective governance of the education system	947,000,000.00	438,571,850.00	880,000,000.00
050103	Education sector coordination mechanisms	947,000,000.00	438,571,850.00	880,000,000.00
10	Water Resources and Rural Development	114,000,000.00	21,330,300.00	142,000,000.00
1010	Water Resources and Rural Deve - General	114,000,000.00	21,330,300.00	142,000,000.00
101001	Water Resources and Rural Deve - General	114,000,000.00	21,330,300.00	142,000,000.00
13	Reform of Government and Governance	2,092,100,000.00	1,100,852,410.00	2,528,500,000.00
1310	Reform of Government and Governance - General	2,092,100,000.00	1,100,852,410.00	2,528,500,000.00
131001	Reform of Government and Governance - General	2,092,100,000.00	1,100,852,410.00	2,528,500,000.00
17	Road	387,000,000.00	74,225,050.00	382,000,000.00
1710	Road - General	387,000,000.00	74,225,050.00	382,000,000.00
171001	Road - General	387,000,000.00	74,225,050.00	382,000,000.00

Kwami Local Government 2026 Approved Budget

Kwami Local Government

Debt Service Expenditure by Programme (Sector, Objective and Programme)

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Debt Service by Programme (Sector, Objectives)		235,000,000.00	172,771,835.00	200,000,000.00
13	Reform of Government and Governance	235,000,000.00	172,771,835.00	200,000,000.00
1310	Reform of Government and Governance - General	235,000,000.00	172,771,835.00	200,000,000.00
131001	Reform of Government and Governance - General	235,000,000.00	172,771,835.00	200,000,000.00

Kwami Local Government 2026 Approved Budget

Kwami Local Government

Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Capital Expenditure by Programme (Sector, Objectives)		5,796,000,000.00	1,643,772,930.00	6,941,000,000.00
01	Agriculture	210,000,000.00	7,812,000.00	680,000,000.00
0101	Effective governance of the Agriculture Sector	50,000,000.00	0.00	20,000,000.00
010102	Agriculture sector coordination mechanisms	50,000,000.00	0.00	20,000,000.00
0102	Development of the livestock value chain	30,000,000.00	0.00	20,000,000.00
010205	Animal health and livestock diseases management	30,000,000.00	0.00	20,000,000.00
0103	Enhancement of food production and productivity	30,000,000.00	0.00	545,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	30,000,000.00	0.00	45,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	0.00	0.00	500,000,000.00
0104	Reduction of post-harvest losses	40,000,000.00	7,812,000.00	35,000,000.00
010401	Modern technology for post-harvest storage and value addition	40,000,000.00	7,812,000.00	35,000,000.00
0106	Promotion of forest resource conservation and preservation of biodiversity	60,000,000.00	0.00	60,000,000.00
010601	Forest regeneration and conservation	60,000,000.00	0.00	60,000,000.00
02	Societal Re-orientation	1,270,000,000.00	790,167,315.00	555,000,000.00
0210	Societal Re-orientation - General	1,270,000,000.00	790,167,315.00	555,000,000.00
021001	Societal Re-orientation - General	1,270,000,000.00	790,167,315.00	555,000,000.00
03	Poverty Alleviation	40,000,000.00	0.00	40,000,000.00
0310	Poverty Alleviation - General	40,000,000.00	0.00	40,000,000.00
031001	Poverty Alleviation - General	40,000,000.00	0.00	40,000,000.00
04	Health	235,000,000.00	106,724,117.00	190,000,000.00
0402	Community engagement and participation in health	30,000,000.00	0.00	30,000,000.00
040201	Community interventions	30,000,000.00	0.00	30,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	205,000,000.00	106,724,117.00	160,000,000.00
040501	Functional health facilities	205,000,000.00	106,724,117.00	160,000,000.00
05	Education	200,000,000.00	0.00	220,000,000.00
0505	Adequate infrastructure at all levels	200,000,000.00	0.00	200,000,000.00
050503	Libraries and laboratories	200,000,000.00	0.00	200,000,000.00
0506	Improved education information management system (EIMS)	0.00	0.00	20,000,000.00
050601	ICT equipment, software and expertise	0.00	0.00	20,000,000.00
06	Housing and Urban Development	120,000,000.00	47,401,698.00	170,000,000.00
0610	Housing and Urban Development - General	120,000,000.00	47,401,698.00	170,000,000.00
061001	Housing and Urban Development - General	120,000,000.00	47,401,698.00	170,000,000.00
07	Gender	60,000,000.00	0.00	75,000,000.00
0710	Gender - General	60,000,000.00	0.00	75,000,000.00
071001	Gender - General	60,000,000.00	0.00	75,000,000.00

		Kwami Local Government	2026 Approved Budget - Capital Expenditure by Programme (Sector, Objective and Programme)	
Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
08	Youth	20,000,000.00	10,500,000.00	75,000,000.00
0810	Youth - General	20,000,000.00	10,500,000.00	75,000,000.00
081001	Youth - General	20,000,000.00	10,500,000.00	75,000,000.00
09	Environmental Improvement	100,000,000.00	0.00	150,000,000.00
0910	Environmental Improvement - General	100,000,000.00	0.00	150,000,000.00
091001	Environmental Improvement - General	100,000,000.00	0.00	150,000,000.00
10	Water Resources and Rural Development	560,000,000.00	237,026,635.00	605,000,000.00
1010	Water Resources and Rural Deve - General	560,000,000.00	237,026,635.00	605,000,000.00
101001	Water Resources and Rural Deve - General	560,000,000.00	237,026,635.00	605,000,000.00
11	Information Communication and Technology	31,000,000.00	7,270,000.00	27,000,000.00
1110	Information Communication and Technology - General	31,000,000.00	7,270,000.00	27,000,000.00
111001	Information Communication and Technology - General	31,000,000.00	7,270,000.00	27,000,000.00
13	Reform of Government and Governance	1,630,000,000.00	89,681,417.00	2,664,000,000.00
1310	Reform of Government and Governance - General	1,630,000,000.00	89,681,417.00	2,664,000,000.00
131001	Reform of Government and Governance - General	1,630,000,000.00	89,681,417.00	2,664,000,000.00
14	Power	530,000,000.00	227,566,868.00	600,000,000.00
1410	Power - General	530,000,000.00	227,566,868.00	600,000,000.00
141001	Power - General	530,000,000.00	227,566,868.00	600,000,000.00
16	Water	90,000,000.00	60,470,500.00	90,000,000.00
1610	Water Ways - General	90,000,000.00	60,470,500.00	90,000,000.00
161001	Water Ways - General	90,000,000.00	60,470,500.00	90,000,000.00
17	Road	700,000,000.00	59,152,380.00	800,000,000.00
1710	Road - General	700,000,000.00	59,152,380.00	800,000,000.00
171001	Road - General	700,000,000.00	59,152,380.00	800,000,000.00

Kwami Local Government 2026 Approved Budget - Capital Expenditure by Project

Kwami Local Government

Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Total Capital Expenditure				5,796,000,000.00	1,643,772,930.00	6,941,000,000.00
Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Purchase of 20 Units Motorcycles	012500100100 - Personnel Management Department	23010104 - Purchase of Motor Cycles	21520898 - LG Wide	0.00	0.00	50,000,000.00
Purchase of 2 motor vehicles for LCDA	012500100100 - Personnel Management Department	23010105 - Purchase of Motor Vehicles	21520898 - LG Wide	200,000,000.00	0.00	200,000,000.00
Purchase of Motor Vehicle for Chairman, Deputy Chairman, Emirs and Chiefs	012500100100 - Personnel Management Department	23010105 - Purchase of Motor Vehicles	21520898 - LG Wide	40,000,000.00	0.00	200,000,000.00
Purchase of council Bus (Coaster Bus)	012500100100 - Personnel Management Department	23010108 - Purchase of Buses	21520898 - LG Wide	30,000,000.00	0.00	80,000,000.00
Purchase of furniture for Emirs and Chief, District Heaad Palaces	012500100100 - Personnel Management Department	23010112 - Purchase of Office Furniture and Fittings	21520898 - LG Wide	50,000,000.00	0.00	100,000,000.00
Purchase of furniture for temporary secretariat of LCDA	012500100100 - Personnel Management Department	23010112 - Purchase of Office Furniture and Fittings	21520898 - LG Wide	50,000,000.00	0.00	50,000,000.00
Purchase of Office Furniture	012500100100 - Personnel Management Department	23010112 - Purchase of Office Furniture and Fittings	21520898 - LG Wide	100,000,000.00	75,542,000.00	50,000,000.00
Purchase of Security Equipment	012500100100 - Personnel Management Department	23010128 - Purchase of Security Equipment	21520898 - LG Wide	0.00	0.00	764,000,000.00
Construction and Renovation of Secretariat Phase III	012500100100 - Personnel Management Department	23020101 - Construction/Provision of office Buildings	21520898 - LG Wide	40,000,000.00	0.00	150,000,000.00

Project Description	Administrative Code and Description	Economic Code and Description	Kwami Local Government			
			2026 Approved Budget - Capital Expenditure by Project			
			Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Contribution for the Construction of Emir and Chief Secretariat	012500100100 - Personnel Management Department	23020101 - Construction/Provision of office Buildings	21520898 - LG Wide	70,000,000.00	65,231,897.00	25,000,000.00
Construction of District Head Palaces and Renuvations	012500100100 - Personnel Management Department	23020102 - Construction/Provision of Resdential Buildings	21520898 - LG Wide	250,000,000.00	220,500,000.00	30,000,000.00
Construction of Guest House, Emirs Palace and Renovations	012500100100 - Personnel Management Department	23020102 - Construction/Provision of Resdential Buildings	21520898 - LG Wide	900,000,000.00	504,435,418.00	400,000,000.00
Construction of Five Coppers Logde	012500100100 - Personnel Management Department	23020104 - Construction/Provision of Housing	21520898 - LG Wide	60,000,000.00	14,139,417.00	50,000,000.00
Renovation of Town Hall	012500100100 - Personnel Management Department	23020104 - Construction/Provision of Housing	21520898 - LG Wide	20,000,000.00	0.00	20,000,000.00
Renovation of Secretariat	012500100100 - Personnel Management Department	23030121 - Rehabilitation/Repairs of office Building	21520898 - LG Wide	50,000,000.00	0.00	0.00
Purchase and Repair of Tractor	021500100100 - Agricultural and Natural Resources Department	23010127 - Purchase Agricultural Equipment	21520898 - LG Wide	40,000,000.00	7,812,000.00	35,000,000.00
Agric Empowerment	021500100100 - Agricultural and Natural Resources Department	23020113 - Construction/Provision of Agricultural Facilities	21520898 - LG Wide	50,000,000.00	0.00	20,000,000.00
Dry Season Farming	021500100100 - Agricultural and Natural Resources Department	23020113 - Construction/Provision of Agricultural Facilities	21520898 - LG Wide	30,000,000.00	0.00	45,000,000.00
Renovation and Rehabilitation of Veterinary Clinics	021500100100 - Agricultural and Natural Resources Department	23030112 - Rehabilitation/Repairs - Agricultural Facilities	21520898 - LG Wide	30,000,000.00	0.00	20,000,000.00
Woodlots Plantation	021500100100 - Agricultural and Natural Resources Department	23040101 - Tree Planting	21520898 - LG Wide	30,000,000.00	0.00	30,000,000.00
Purchase of Fertilizer and subsidy	021500100100 - Agricultural and Natural Resources Department	23050111 - Agricultural Inputs	21520898 - LG Wide	0.00	0.00	500,000,000.00

Project Description	Administrative Code and Description	Economic Code and Description	Kwami Local Government			
			2026 Approved Budget - Capital Expenditure by Project			
			Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Raising of Seedlings and Tress Planting	021500100100 - Agricultural and Natural Resources Department	23050111 - Agricultural Inputs	21520898 - LG Wide	30,000,000.00	0.00	30,000,000.00
Purchase of Hilux Van and Staff Bus	022000100100 - Finance and Supply Department	23010106 - Purchase of Vans	21520898 - LG Wide	40,000,000.00	0.00	50,000,000.00
Purchase of Computers	022000100100 - Finance and Supply Department	23010113 - Purchase of Computers	21520898 - LG Wide	15,000,000.00	7,270,000.00	8,000,000.00
Construction of Market Lockup Shops	022000100100 - Finance and Supply Department	23020124 - Construction of Markets/Parks	21520898 - LG Wide	100,000,000.00	0.00	150,000,000.00
Computer Software Acquisition	022000100100 - Finance and Supply Department	23050102 - Computer Software Acquisition	21520898 - LG Wide	5,000,000.00	0.00	5,000,000.00
Human Resource Management Information System	022000100100 - Finance and Supply Department	23050102 - Computer Software Acquisition	21520898 - LG Wide	10,000,000.00	0.00	10,000,000.00
Purchase and Acquisition of Land	023400100100 - Works, Housing and Transport Department	23010101 - Purchase/Acquisition of Land	21520898 - LG Wide	100,000,000.00	47,401,698.00	150,000,000.00
Electrification Project	023400100100 - Works, Housing and Transport Department	23020103 - Construction/Provision of Electricity	21520898 - LG Wide	380,000,000.00	227,566,868.00	300,000,000.00
Construction of Local Council Development Area (L C D A) Secretariat/Purchase of Funiture	023400100100 - Works, Housing and Transport Department	23020104 - Construction/Provision of Housing	21520898 - LG Wide	1,000,000,000.00	0.00	1,000,000,000.00
Construction of Rural Roads	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21520898 - LG Wide	250,000,000.00	59,152,380.00	300,000,000.00
Construction of Rural Roads at Joint Project	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21520898 - LG Wide	450,000,000.00	0.00	500,000,000.00
Construction of Drainages and Culverts	023400100100 - Works, Housing and Transport Department	23020116 - Construction/ Provision of Water Ways	21520898 - LG Wide	90,000,000.00	60,470,500.00	90,000,000.00
Solar Street Light	023400100100 - Works, Housing and Transport Department	23020123 - Construction of Traffic Light/Streets Lghts	21520898 - LG Wide	150,000,000.00	0.00	300,000,000.00

Project Description	Administrative Code and Description	Economic Code and Description	Kwami Local Government			
			2026 Approved Budget - Capital Expenditure by Project			
			Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Construction of Earth Dam and Water Pump and Desilting	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21520898 - LG Wide	310,000,000.00	195,536,435.00	300,000,000.00
Construction of Earth Dam and Water Pump desilting	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21520898 - LG Wide	60,000,000.00	0.00	30,000,000.00
Drilling of Borehole and Solar Borehole	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21520898 - LG Wide	120,000,000.00	12,271,200.00	120,000,000.00
Drilling of Boreholes Across the 10 Wards	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21520898 - LG Wide	20,000,000.00	18,539,000.00	100,000,000.00
Provision of Hand Pumps and Solar Boreholes	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21520898 - LG Wide	25,000,000.00	0.00	30,000,000.00
Rehabilitation of Borehole	025210400100 - Water Sanitation and Hygeine (WASH) Department	23030104 - Rehabilitation/Repairs - Water Facilities	21520898 - LG Wide	25,000,000.00	10,680,000.00	25,000,000.00
Purchase of Public Address System	051700100100 - Education and Social Development Department	23010139 - Purchase of Office Equipment	21520898 - LG Wide	500,000.00	0.00	2,000,000.00
Purchase of Video/Still Camera	051700100100 - Education and Social Development Department	23010140 - Purchase of ICT Facility	21520898 - LG Wide	500,000.00	0.00	2,000,000.00
Construction of E-libraries across the (10) political wards	051700100100 - Education and Social Development Department	23020111 - Construction/Provision of Libraries	21520898 - LG Wide	200,000,000.00	0.00	200,000,000.00
Construction of Town Hall	051700100100 - Education and Social Development Department	23020118 - Construction/ Provision of Infrastrature	21520898 - LG Wide	20,000,000.00	0.00	20,000,000.00

Project Description	Administrative Code and Description	Economic Code and Description	Kwami Local Government			
			2026 Approved Budget - Capital Expenditure by Project			
			Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Skill Acquisition Centre (Repairs)	051700100100 - Education and Social Development Department	23020118 - Construction/ Provision of Infrastrature	21520898 - LG Wide	20,000,000.00	0.00	20,000,000.00
Empowerment of Women/PWD	051700100100 - Education and Social Development Department	23050108 - Other Non Tangible Assets	21520898 - LG Wide	60,000,000.00	0.00	75,000,000.00
Poverty Alleviation	051700100100 - Education and Social Development Department	23050113 - Investment	21520898 - LG Wide	20,000,000.00	0.00	20,000,000.00
Youth Development and Empowerment	051700100100 - Education and Social Development Department	23050113 - Investment	21520898 - LG Wide	20,000,000.00	10,500,000.00	75,000,000.00
Purchase of Information, Communication and Technology (ICT) equipment for Digital Learning Programme (EIDU) (GIZ)	051700200100 - Education LGEA	23050102 - Computer Software Acquisition	21520898 - LG Wide	0.00	0.00	20,000,000.00
Purchase of Hospital and Medical Equipments	052100100100 - Primary Healthcare Department	23010122 - Purchase of Health/Medical Equipment	21520898 - LG Wide	110,000,000.00	18,740,700.00	110,000,000.00
Contribution for the upgrade of 82 PHC facilities across the State	052100100100 - Primary Healthcare Department	23020106 - Construction/Provision of Hospitals/Health Centres	21520898 - LG Wide	95,000,000.00	87,983,417.00	50,000,000.00
Construction/Prov. Of Cemetry Wall	052100100100 - Primary Healthcare Department	23020126 - Construction/Provision of Cemtries	21520898 - LG Wide	30,000,000.00	0.00	30,000,000.00

Kwami Local Government 2026 Approved Budget MDA Expenditure by Economic Classification

Kwami Local Government

Total Expenditure By Economic Code		13,584,000,000.00	13,584,000,000.00	5,206,547,514.01	14,484,120,000.00
011100100100 Office of the Executive Chairman					
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget	
2	EXPENDITURES	0.00	0.00	934,500,000.00	
21	PERSONNEL COST	0.00	0.00	4,500,000.00	
2101	SALARY	0.00	0.00	4,000,000.00	
210101	SALARIES AND WAGES	0.00	0.00	4,000,000.00	
21010103	Consolidated Revenue Fund Charges - Salaries	0.00	0.00	4,000,000.00	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	500,000.00	
210201	ALLOWANCES	0.00	0.00	500,000.00	
21020113	Personal Assistance Allowance	0.00	0.00	500,000.00	
22	OTHER RECURRENT COSTS	0.00	0.00	930,000,000.00	
2202	OVERHEAD COST	0.00	0.00	930,000,000.00	
220201	TRAVEL& TRANSPORT - GENERAL	0.00	0.00	240,000,000.00	
22020102	Local Travel and Transport - Others	0.00	0.00	200,000,000.00	
22020104	International Transport and Travels - Others	0.00	0.00	40,000,000.00	
220206	OTHER SERVICES - GENERAL	0.00	0.00	610,000,000.00	
22020601	Security Services	0.00	0.00	600,000,000.00	
22020614	Other Services General	0.00	0.00	10,000,000.00	
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	80,000,000.00	
22021001	Entertainment & Hospitality	0.00	0.00	20,000,000.00	
22021002	Honourarium & sitting Allowance	0.00	0.00	50,000,000.00	
22021023	Contingencies Recurrent	0.00	0.00	10,000,000.00	

011100100200 Office of the Vice Chairman

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	0.00	0.00	3,500,000.00
21	PERSONNEL COST	0.00	0.00	3,500,000.00
2101	SALARY	0.00	0.00	3,500,000.00
210101	SALARIES AND WAGES	0.00	0.00	3,500,000.00
21010103	Consolidated Revenue Fund Charges - Salaries	0.00	0.00	3,500,000.00

011101400100 GOSTEC

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	120,000,000.00	0.00	120,000,000.00
21	PERSONNEL COST	120,000,000.00	0.00	120,000,000.00
2101	SALARY	120,000,000.00	0.00	120,000,000.00
210101	SALARIES AND WAGES	120,000,000.00	0.00	120,000,000.00
21010101	Salary	120,000,000.00	0.00	120,000,000.00

011200200100 Clerk of the Legislative Council

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	87,000,000.00	21,978,900.00	32,000,000.00
21	PERSONNEL COST	87,000,000.00	21,978,900.00	32,000,000.00
2101	SALARY	87,000,000.00	21,978,900.00	32,000,000.00
210101	SALARIES AND WAGES	87,000,000.00	21,978,900.00	32,000,000.00
21010103	Consolidated Revenue Fund Charges - Salaries	87,000,000.00	21,978,900.00	32,000,000.00

012500100100 Personnel Management Department

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	3,310,000,000.00	1,776,720,221.99	2,726,600,000.00
21	PERSONNEL COST	291,000,000.00	95,465,417.99	187,100,000.00
2101	SALARY	120,000,000.00	37,010,545.00	100,000,000.00
210101	SALARIES AND WAGES	120,000,000.00	37,010,545.00	100,000,000.00
21010101	Salary	80,000,000.00	37,010,545.00	60,000,000.00
21010104	Wages - Casual Workers	40,000,000.00	0.00	40,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	171,000,000.00	58,454,872.99	87,100,000.00
210201	ALLOWANCES	171,000,000.00	58,454,872.99	87,100,000.00
21020107	Housing/Rent Allowance	10,500,000.00	6,802,431.99	10,000,000.00
21020108	Transport Allowance	7,000,000.00	4,254,191.00	6,500,000.00
21020109	Utility Allowance	20,000,000.00	4,520,570.00	7,000,000.00
21020110	Meal Subsidy Allowance	5,000,000.00	3,098,372.00	6,000,000.00
21020111	Leave Allowance	7,500,000.00	5,193,361.00	8,000,000.00
21020113	Personal Assistance Allowance	80,000,000.00	395,114.00	600,000.00
21020117	Other Allowances	41,000,000.00	34,190,833.00	49,000,000.00
22	OTHER RECURRENT COSTS	1,159,000,000.00	801,406,072.00	370,500,000.00
2202	OVERHEAD COST	1,154,000,000.00	801,406,072.00	360,500,000.00
220201	TRAVEL& TRANSPORT - GENERAL	345,000,000.00	221,794,081.00	120,000,000.00
22020101	Local Travel and Transport - Training	275,000,000.00	207,871,355.00	50,000,000.00
22020102	Local Travel and Transport - Others	20,000,000.00	13,922,726.00	20,000,000.00
22020104	International Transport and Travels - Others	50,000,000.00	0.00	50,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	2,500,000.00	330,909.00	2,500,000.00
22020301	Office Stationaries/Computer Consumables	2,500,000.00	330,909.00	2,500,000.00

		Kwami Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
220204	MAINTENANCE SERVICES - GENERAL	27,000,000.00	14,729,000.00	37,000,000.00
22020402	Maintenance of Office Furniture	20,000,000.00	9,700,000.00	30,000,000.00
22020406	Other Maintenance Services	7,000,000.00	5,029,000.00	7,000,000.00
220206	OTHER SERVICES - GENERAL	641,000,000.00	486,076,707.00	130,000,000.00
22020601	Security Services	630,000,000.00	485,949,707.00	100,000,000.00
22020602	Office Rent	500,000.00	0.00	10,000,000.00
22020603	Residential Rent	10,000,000.00	0.00	10,000,000.00
22020614	Other Services General	500,000.00	127,000.00	10,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,500,000.00	497,636.00	3,000,000.00
22020703	Legal Services	2,500,000.00	497,636.00	3,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	136,000,000.00	77,977,739.00	68,000,000.00
22021001	Entertainment & Hospitality	20,000,000.00	13,982,739.00	20,000,000.00
22021002	Honourarium & sitting Allowance	15,000,000.00	50,145,000.00	15,000,000.00
22021003	Publicity & Advertisements/Awareness	5,000,000.00	0.00	10,000,000.00
22021023	Contingencies Recurrent	96,000,000.00	13,850,000.00	23,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	5,000,000.00	0.00	10,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,000,000.00	0.00	10,000,000.00
22040109	Grant to Communities/NGO's/Unions	5,000,000.00	0.00	10,000,000.00
23	CAPITAL EXPENDITURE	1,860,000,000.00	879,848,732.00	2,169,000,000.00
2301	FIXED ASSETS PURCHASED	470,000,000.00	75,542,000.00	1,494,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	470,000,000.00	75,542,000.00	1,494,000,000.00
23010104	Purchase of Motor Cycles	0.00	0.00	50,000,000.00
23010105	Purchase of Motor Vehicles	240,000,000.00	0.00	400,000,000.00
23010108	Purchase of Buses	30,000,000.00	0.00	80,000,000.00
23010112	Purchase of Office Furniture and Fittings	200,000,000.00	75,542,000.00	200,000,000.00
23010128	Purchase of Security Equipment	0.00	0.00	764,000,000.00

		Kwami Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
2302	CONSTRUCTION / PROVISION	1,340,000,000.00	804,306,732.00	675,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,340,000,000.00	804,306,732.00	675,000,000.00
23020101	Construction/Provision of office Buildings	110,000,000.00	65,231,897.00	175,000,000.00
23020102	Construction/Provision of Resdential Buildings	1,150,000,000.00	724,935,418.00	430,000,000.00
23020104	Construction/Provision of Housing	80,000,000.00	14,139,417.00	70,000,000.00
2303	REHABILITATION / REPAIRS	50,000,000.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	50,000,000.00	0.00	0.00
23030121	Rehabilitation/Repairs of office Building	50,000,000.00	0.00	0.00
021500100100	Agricultural and Natural Resources Department			
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	860,000,000.00	153,905,773.81	899,500,000.00
21	PERSONNEL COST	141,000,000.00	93,560,609.81	142,500,000.00
2101	SALARY	97,000,000.00	68,707,201.00	105,000,000.00
210101	SALARIES AND WAGES	97,000,000.00	68,707,201.00	105,000,000.00
21010101	Salary	97,000,000.00	68,707,201.00	105,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	44,000,000.00	24,853,408.81	37,500,000.00
210201	ALLOWANCES	44,000,000.00	24,853,408.81	37,500,000.00
21020107	Housing/Rent Allowance	4,000,000.00	1,942,054.00	5,000,000.00
21020108	Transport Allowance	3,000,000.00	1,228,238.62	2,000,000.00
21020109	Utility Allowance	2,500,000.00	1,111,378.31	2,000,000.00
21020110	Meal Subsidy Allowance	2,500,000.00	940,366.00	1,500,000.00
21020111	Leave Allowance	3,000,000.00	1,447,564.88	2,000,000.00
21020117	Other Allowances	29,000,000.00	18,183,807.00	25,000,000.00

		Kwami Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
22	OTHER RECURRENT COSTS	509,000,000.00	52,533,164.00	77,000,000.00
2202	OVERHEAD COST	509,000,000.00	52,533,164.00	77,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	1,000,000.00	0.00	1,000,000.00
22020102	Local Travel and Transport - Others	1,000,000.00	0.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	61,000,000.00	14,335,000.00	61,000,000.00
22020307	Drugs & Medical Supplies	60,000,000.00	14,335,000.00	60,000,000.00
22020311	Food Stuff/Catering Materials Supplies	1,000,000.00	0.00	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	9,000,000.00	7,500,000.00	15,000,000.00
22020406	Other Maintenance Services	9,000,000.00	7,500,000.00	15,000,000.00
220206	OTHER SERVICES - GENERAL	8,000,000.00	5,000,000.00	0.00
22020605	Cleaning and Fumigation Services	8,000,000.00	5,000,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	430,000,000.00	25,698,164.00	0.00
22020707	Agricultural Services	430,000,000.00	25,698,164.00	0.00
23	CAPITAL EXPENDITURE	210,000,000.00	7,812,000.00	680,000,000.00
2301	FIXED ASSETS PURCHASED	40,000,000.00	7,812,000.00	35,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	40,000,000.00	7,812,000.00	35,000,000.00
23010127	Purchase Agricultural Equipment	40,000,000.00	7,812,000.00	35,000,000.00
2302	CONSTRUCTION / PROVISION	80,000,000.00	0.00	65,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	80,000,000.00	0.00	65,000,000.00
23020113	Construction/Provision of Agricultural Facilities	80,000,000.00	0.00	65,000,000.00
2303	REHABILITATION / REPAIRS	30,000,000.00	0.00	20,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	30,000,000.00	0.00	20,000,000.00
23030112	Rehabilitation/Repairs - Agricultural Facilities	30,000,000.00	0.00	20,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	30,000,000.00	0.00	30,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	30,000,000.00	0.00	30,000,000.00
23040101	Tree Planting	30,000,000.00	0.00	30,000,000.00

		Kwami Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
2305	OTHER CAPITAL PROJECTS	30,000,000.00	0.00	530,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	30,000,000.00	0.00	530,000,000.00
23050111	Agricultural Inputs	30,000,000.00	0.00	530,000,000.00
022000100100	Finance and Supply Department			
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	2,054,000,000.00	807,125,332.84	2,281,000,000.00
21	PERSONNEL COST	715,900,000.00	327,637,159.84	630,000,000.00
2101	SALARY	60,000,000.00	34,095,300.44	50,000,000.00
210101	SALARIES AND WAGES	60,000,000.00	34,095,300.44	50,000,000.00
21010101	Salary	60,000,000.00	34,095,300.44	50,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	55,900,000.00	31,796,690.40	80,000,000.00
210201	ALLOWANCES	55,900,000.00	31,796,690.40	80,000,000.00
21020107	Housing/Rent Allowance	8,000,000.00	5,144,319.51	7,500,000.00
21020108	Transport Allowance	5,000,000.00	3,066,961.41	4,500,000.00
21020109	Utility Allowance	4,000,000.00	2,059,757.23	3,000,000.00
21020110	Meal Subsidy Allowance	10,500,000.00	7,148,110.00	10,000,000.00
21020111	Leave Allowance	6,000,000.00	3,257,698.02	15,000,000.00
21020117	Other Allowances	22,400,000.00	11,119,844.23	40,000,000.00
2103	SOCIAL BENEFITS	600,000,000.00	261,745,169.00	500,000,000.00
210301	SOCIAL BENEFITS	600,000,000.00	261,745,169.00	500,000,000.00
21030102	Pension CRFC	600,000,000.00	261,745,169.00	500,000,000.00
22	OTHER RECURRENT COSTS	1,168,100,000.00	472,218,173.00	1,428,000,000.00
2202	OVERHEAD COST	778,100,000.00	212,321,962.00	826,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	120,000,000.00	93,701,171.00	150,000,000.00
22020101	Local Travel and Transport - Training	120,000,000.00	93,701,171.00	150,000,000.00

		Kwami Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
220203	MATERIALS & SUPPLIES - GENERAL	68,000,000.00	5,440,000.00	56,000,000.00
22020301	Office Stationaries/Computer Consumables	17,000,000.00	350,000.00	15,000,000.00
22020305	Printing of Non security Documents	26,000,000.00	4,740,000.00	10,000,000.00
22020306	Printing of Security Documents	13,000,000.00	350,000.00	8,000,000.00
22020310	Teaching Aids/Materials Supplies	5,000,000.00	0.00	15,000,000.00
22020314	Printing/Publications General	7,000,000.00	0.00	8,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	46,000,000.00	6,550,000.00	145,000,000.00
22020406	Other Maintenance Services	31,000,000.00	0.00	20,000,000.00
22020412	Maintenance of Markets/Public Places	15,000,000.00	6,550,000.00	125,000,000.00
220205	TRAINING - GENERAL	51,000,000.00	2,817,273.00	15,000,000.00
22020501	Local Training	50,000,000.00	2,817,273.00	10,000,000.00
22020502	International Training	1,000,000.00	0.00	5,000,000.00
220206	OTHER SERVICES - GENERAL	80,000,000.00	55,258,119.00	100,000,000.00
22020614	Other Services General	80,000,000.00	55,258,119.00	100,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	301,000,000.00	3,329,273.00	241,000,000.00
22020701	Financial Consulting	201,000,000.00	3,329,273.00	141,000,000.00
22020799	Other Consultancy Services	100,000,000.00	0.00	100,000,000.00
220209	FINANCIAL CHARGES - GENERAL	8,000,000.00	4,690,116.00	8,500,000.00
22020901	Bank Charges (Other Than Interest)	7,000,000.00	4,690,116.00	8,000,000.00
22020904	Other CRF Bank Charges	1,000,000.00	0.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	104,100,000.00	40,536,010.00	110,500,000.00
22021006	Postage & Courier Services	100,000.00	0.00	500,000.00
22021014	Annual Budget Expenses and Administration	50,000,000.00	10,090,908.00	50,000,000.00
22021023	Contingencies Recurrent	54,000,000.00	30,445,102.00	60,000,000.00

		Kwami Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
2204	GRANTS AND CONTRIBUTIONS GENERAL	155,000,000.00	87,124,376.00	402,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	155,000,000.00	87,124,376.00	402,000,000.00
22040101	Grant To State Governments -Current	0.00	0.00	22,000,000.00
22040109	Grant to Communities/NGO's/Unions	25,000,000.00	2,919,091.00	25,000,000.00
22040114	Contribution to Local Governmnet Service Commission	10,000,000.00	6,739,362.00	12,000,000.00
22040116	Contribution to Auditor General to Local Government	30,000,000.00	14,331,364.00	30,000,000.00
22040117	Contribution to Traditional Councils	50,000,000.00	36,900,000.00	55,000,000.00
22040118	Contributions for Ministry for LGA Bureau	40,000,000.00	26,234,559.00	58,000,000.00
22040122	Contribution to Election Logistics	0.00	0.00	200,000,000.00
2206	PUBLIC DEBT CHARGES	235,000,000.00	172,771,835.00	200,000,000.00
220604	DOMESTIC PRINCIPAL	235,000,000.00	172,771,835.00	200,000,000.00
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	235,000,000.00	172,771,835.00	200,000,000.00
23	CAPITAL EXPENDITURE	170,000,000.00	7,270,000.00	223,000,000.00
2301	FIXED ASSETS PURCHASED	55,000,000.00	7,270,000.00	58,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	55,000,000.00	7,270,000.00	58,000,000.00
23010106	Purchase of Vans	40,000,000.00	0.00	50,000,000.00
23010113	Purchase of Computers	15,000,000.00	7,270,000.00	8,000,000.00
2302	CONSTRUCTION / PROVISION	100,000,000.00	0.00	150,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	100,000,000.00	0.00	150,000,000.00
23020124	Construction of Markets/Parks	100,000,000.00	0.00	150,000,000.00
2305	OTHER CAPITAL PROJECTS	15,000,000.00	0.00	15,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	15,000,000.00	0.00	15,000,000.00
23050102	Computer Software Acquisition	15,000,000.00	0.00	15,000,000.00

023400100100 Works, Housing and Transport Department

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	2,915,000,000.00	518,264,033.10	3,118,500,000.00
21	PERSONNEL COST	108,000,000.00	49,447,537.10	96,500,000.00
2101	SALARY	60,000,000.00	23,108,295.40	50,000,000.00
210101	SALARIES AND WAGES	60,000,000.00	23,108,295.40	50,000,000.00
21010101	Salary	60,000,000.00	23,108,295.40	50,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	48,000,000.00	26,339,241.70	46,500,000.00
210201	ALLOWANCES	48,000,000.00	26,339,241.70	46,500,000.00
21020107	Housing/Rent Allowance	7,000,000.00	3,153,687.37	5,000,000.00
21020108	Transport Allowance	5,000,000.00	2,064,908.96	3,000,000.00
21020109	Utility Allowance	4,000,000.00	1,700,906.00	2,500,000.00
21020110	Meal Subsidy Allowance	4,000,000.00	1,529,888.30	2,500,000.00
21020111	Leave Allowance	5,000,000.00	2,351,132.88	3,500,000.00
21020117	Other Allowances	23,000,000.00	15,538,718.19	30,000,000.00
22	OTHER RECURRENT COSTS	387,000,000.00	74,225,050.00	382,000,000.00
2202	OVERHEAD COST	387,000,000.00	74,225,050.00	382,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	12,500,000.00	2,840,910.00	12,500,000.00
22020101	Local Travel and Transport - Training	12,500,000.00	2,840,910.00	12,500,000.00
220202	UTILITIES - GENERAL	2,500,000.00	45,320.00	5,500,000.00
22020201	Electricity Charges	2,000,000.00	45,320.00	5,000,000.00
22020205	Water Rates	500,000.00	0.00	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000.00	0.00	1,000,000.00
22020309	Uniform and Other Clothing (Service Wide)	1,000,000.00	0.00	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	334,000,000.00	59,798,320.00	331,000,000.00
22020401	Maintenance of Motor Vehicles/Transport Equipment	25,000,000.00	11,134,000.00	50,000,000.00

		Kwami Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
22020402	Maintenance of Office Furniture	3,000,000.00	0.00	3,000,000.00
22020404	Maintenance of Office/ IT Equipments	0.00	0.00	3,000,000.00
22020405	Maintenance of Plants and Generators	3,000,000.00	30,000.00	10,000,000.00
22020406	Other Maintenance Services	13,000,000.00	6,160,000.00	15,000,000.00
22020413	Minor Road Maintenance	40,000,000.00	26,124,320.00	50,000,000.00
22020414	Maintenance of Office/Residential Buildings	250,000,000.00	16,350,000.00	200,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000.00	0.00	3,000,000.00
22020704	Engineering Services	1,000,000.00	0.00	1,000,000.00
22020705	Architectural Services	1,000,000.00	0.00	1,000,000.00
22020799	Other Consultancy Services	1,000,000.00	0.00	1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	24,000,000.00	2,040,500.00	14,000,000.00
22020801	Motor Vehicle Fuel Cost	4,000,000.00	1,790,500.00	4,000,000.00
22020803	Plant/Generator fuel Cost	20,000,000.00	250,000.00	10,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,000,000.00	9,500,000.00	15,000,000.00
22021023	Contingencies Recurrent	10,000,000.00	9,500,000.00	15,000,000.00
23	CAPITAL EXPENDITURE	2,420,000,000.00	394,591,446.00	2,640,000,000.00
2301	FIXED ASSETS PURCHASED	100,000,000.00	47,401,698.00	150,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	100,000,000.00	47,401,698.00	150,000,000.00
23010101	Purchase/Acquisition of Land	100,000,000.00	47,401,698.00	150,000,000.00
2302	CONSTRUCTION / PROVISION	2,320,000,000.00	347,189,748.00	2,490,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,320,000,000.00	347,189,748.00	2,490,000,000.00
23020103	Construction/Provision of Electricity	380,000,000.00	227,566,868.00	300,000,000.00
23020104	Construction/Provision of Housing	1,000,000,000.00	0.00	1,000,000,000.00
23020114	Construction/Provision of Roads	700,000,000.00	59,152,380.00	800,000,000.00
23020116	Construction/ Provision of Water Ways	90,000,000.00	60,470,500.00	90,000,000.00
23020123	Construction of Traffic Light/Streets Lghts	150,000,000.00	0.00	300,000,000.00

025210400100 Water Sanitation and Hygeine (WASH) Department

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	846,000,000.00	338,287,094.00	974,000,000.00
21	PERSONNEL COST	172,000,000.00	79,930,159.00	227,000,000.00
2101	SALARY	76,000,000.00	44,049,490.00	65,000,000.00
210101	SALARIES AND WAGES	76,000,000.00	44,049,490.00	65,000,000.00
21010101	Salary	76,000,000.00	44,049,490.00	65,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	96,000,000.00	35,880,669.00	162,000,000.00
210201	ALLOWANCES	96,000,000.00	35,880,669.00	162,000,000.00
21020107	Housing/Rent Allowance	10,000,000.00	85,900.00	35,000,000.00
21020108	Transport Allowance	8,000,000.00	71,307.00	15,000,000.00
21020109	Utility Allowance	6,000,000.00	93,757.00	15,000,000.00
21020110	Meal Subsidy Allowance	7,000,000.00	59,564.00	15,000,000.00
21020111	Leave Allowance	10,000,000.00	78,933.00	15,000,000.00
21020115	Hazard Allowance	5,000,000.00	0.00	15,000,000.00
21020117	Other Allowances	50,000,000.00	35,491,208.00	52,000,000.00
22	OTHER RECURRENT COSTS	114,000,000.00	21,330,300.00	142,000,000.00
2202	OVERHEAD COST	114,000,000.00	21,330,300.00	142,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	37,000,000.00	0.00	37,000,000.00
22020101	Local Travel and Transport - Training	7,000,000.00	0.00	7,000,000.00
22020102	Local Travel and Transport - Others	30,000,000.00	0.00	30,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	15,000,000.00	0.00	15,000,000.00
22020307	Drugs & Medical Supplies	15,000,000.00	0.00	15,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	5,000,000.00	0.00	15,000,000.00
22020406	Other Maintenance Services	5,000,000.00	0.00	15,000,000.00

		Kwami Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
220206	OTHER SERVICES - GENERAL	9,000,000.00	6,480,300.00	15,000,000.00
22020605	Cleaning and Fumigation Services	9,000,000.00	6,480,300.00	15,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	48,000,000.00	14,850,000.00	60,000,000.00
22021023	Contingencies Recurrent	48,000,000.00	14,850,000.00	60,000,000.00
23	CAPITAL EXPENDITURE	560,000,000.00	237,026,635.00	605,000,000.00
2302	CONSTRUCTION / PROVISION	535,000,000.00	226,346,635.00	580,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	535,000,000.00	226,346,635.00	580,000,000.00
23020105	Construction/Provision of Water Facilities	535,000,000.00	226,346,635.00	580,000,000.00
2303	REHABILITATION / REPAIRS	25,000,000.00	10,680,000.00	25,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	25,000,000.00	10,680,000.00	25,000,000.00
23030104	Rehabilitation/Repairs - Water Facilities	25,000,000.00	10,680,000.00	25,000,000.00
051700100100	Education and Social Development Department			
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	1,501,000,000.00	570,107,651.27	1,509,100,000.00
21	PERSONNEL COST	213,000,000.00	121,035,801.27	215,100,000.00
2101	SALARY	125,000,000.00	63,556,600.87	125,000,000.00
210101	SALARIES AND WAGES	125,000,000.00	63,556,600.87	125,000,000.00
21010101	Salary	85,000,000.00	54,576,600.87	85,000,000.00
21010104	Wages - Casual Workers	40,000,000.00	8,980,000.00	40,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	88,000,000.00	57,479,200.40	90,100,000.00
210201	ALLOWANCES	88,000,000.00	57,479,200.40	90,100,000.00
21020107	Housing/Rent Allowance	12,000,000.00	8,015,433.55	12,000,000.00
21020108	Transport Allowance	8,000,000.00	4,714,771.84	7,000,000.00
21020109	Utility Allowance	10,000,000.00	5,267,235.08	8,000,000.00
21020110	Meal Subsidy Allowance	5,500,000.00	3,385,728.38	5,000,000.00
21020111	Leave Allowance	9,000,000.00	5,485,965.90	8,000,000.00

		Kwami Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
21020115	Hazard Allowance	500,000.00	60,000.00	100,000.00
21020117	Other Allowances	43,000,000.00	30,550,065.65	50,000,000.00
22	OTHER RECURRENT COSTS	947,000,000.00	438,571,850.00	880,000,000.00
2202	OVERHEAD COST	342,000,000.00	194,242,873.00	465,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	20,000,000.00	3,750,000.00	20,000,000.00
22020101	Local Travel and Transport - Training	20,000,000.00	3,750,000.00	20,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	3,500,000.00	20,000.00	30,500,000.00
22020303	Newspapers	500,000.00	20,000.00	500,000.00
22020310	Teaching Aids/Materials Supplies	3,000,000.00	0.00	30,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,000,000.00	0.00	1,000,000.00
22020411	Maintenance of Communication Equipments	1,000,000.00	0.00	1,000,000.00
220206	OTHER SERVICES - GENERAL	25,000,000.00	5,205,360.00	110,000,000.00
22020614	Other Services General	25,000,000.00	5,205,360.00	110,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	292,500,000.00	185,267,513.00	303,500,000.00
22021003	Publicity & Advertisements/Awareness	42,500,000.00	29,924,636.00	43,500,000.00
22021007	Welfare Packages	240,000,000.00	155,342,877.00	250,000,000.00
22021009	Sporting Services	10,000,000.00	0.00	10,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	515,000,000.00	186,099,677.00	315,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	515,000,000.00	186,099,677.00	315,000,000.00
22040109	Grant to Communities/NGO's/Unions	15,000,000.00	0.00	15,000,000.00
22040110	Contribution to Higher Institutions	500,000,000.00	186,099,677.00	300,000,000.00
2205	SUBSIDIES GENERAL	90,000,000.00	58,229,300.00	100,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	90,000,000.00	58,229,300.00	100,000,000.00
22050104	Education Subsidy	90,000,000.00	58,229,300.00	100,000,000.00

		Kwami Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
23	CAPITAL EXPENDITURE	341,000,000.00	10,500,000.00	414,000,000.00
2301	FIXED ASSETS PURCHASED	1,000,000.00	0.00	4,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,000,000.00	0.00	4,000,000.00
23010139	Purchase of Office Equipment	500,000.00	0.00	2,000,000.00
23010140	Purchase of ICT Facility	500,000.00	0.00	2,000,000.00
2302	CONSTRUCTION / PROVISION	240,000,000.00	0.00	240,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	240,000,000.00	0.00	240,000,000.00
23020111	Construction/Provision of Libraries	200,000,000.00	0.00	200,000,000.00
23020118	Construction/ Provision of Infrastrature	40,000,000.00	0.00	40,000,000.00
2305	OTHER CAPITAL PROJECTS	100,000,000.00	10,500,000.00	170,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	100,000,000.00	10,500,000.00	170,000,000.00
23050108	Other Non Tangible Assets	60,000,000.00	0.00	75,000,000.00
23050113	Investment	40,000,000.00	10,500,000.00	95,000,000.00
051700200100 Education LGEA				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	1,000,000,000.00	612,124,220.00	1,020,000,000.00
21	PERSONNEL COST	1,000,000,000.00	612,124,220.00	1,000,000,000.00
2101	SALARY	1,000,000,000.00	612,124,220.00	1,000,000,000.00
210101	SALARIES AND WAGES	1,000,000,000.00	612,124,220.00	1,000,000,000.00
21010101	Salary	1,000,000,000.00	612,124,220.00	1,000,000,000.00
23	CAPITAL EXPENDITURE	0.00	0.00	20,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	20,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	20,000,000.00
23050102	Computer Software Acquisition	0.00	0.00	20,000,000.00

052100100100 Primary Healthcare Department

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	891,000,000.00	408,034,287.00	865,420,000.00
21	PERSONNEL COST	395,600,000.00	219,436,327.00	397,420,000.00
2101	SALARY	285,000,000.00	176,167,965.00	335,000,000.00
210101	SALARIES AND WAGES	285,000,000.00	176,167,965.00	335,000,000.00
21010101	Salary	220,000,000.00	176,167,965.00	270,000,000.00
21010104	Wages - Casual Workers	65,000,000.00	0.00	65,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	110,600,000.00	43,268,362.00	62,420,000.00
210201	ALLOWANCES	110,600,000.00	43,268,362.00	62,420,000.00
21020107	Housing/Rent Allowance	600,000.00	324,164.00	500,000.00
21020108	Transport Allowance	500,000.00	285,233.00	400,000.00
21020109	Utility Allowance	600,000.00	375,037.00	600,000.00
21020110	Meal Subsidy Allowance	400,000.00	238,334.00	420,000.00
21020111	Leave Allowance	500,000.00	315,731.00	500,000.00
21020117	Other Allowances	108,000,000.00	41,729,863.00	60,000,000.00
22	OTHER RECURRENT COSTS	260,400,000.00	81,873,843.00	278,000,000.00
2202	OVERHEAD COST	176,400,000.00	44,175,000.00	193,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	6,000,000.00	3,120,000.00	6,000,000.00
22020101	Local Travel and Transport - Training	5,000,000.00	3,120,000.00	5,000,000.00
22020102	Local Travel and Transport - Others	1,000,000.00	0.00	1,000,000.00
220202	UTILITIES - GENERAL	5,000,000.00	0.00	5,000,000.00
22020206	Sewerage Charges	5,000,000.00	0.00	5,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	59,000,000.00	37,550,000.00	70,000,000.00
22020307	Drugs & Medical Supplies	30,000,000.00	21,450,000.00	35,000,000.00
22020311	Food Stuff/Catering Materials Supplies	19,000,000.00	16,100,000.00	25,000,000.00

		Kwami Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
22020315	Supplies of COVID-19 PPE	10,000,000.00	0.00	10,000,000.00
220206	OTHER SERVICES - GENERAL	100,000,000.00	850,000.00	100,000,000.00
22020605	Cleaning and Fumigation Services	0.00	850,000.00	0.00
22020614	Other Services General	100,000,000.00	0.00	100,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,400,000.00	2,655,000.00	12,000,000.00
22021004	Medical Expenses Locally and Internationally	5,000,000.00	2,070,000.00	10,000,000.00
22021023	Contingencies Recurrent	1,400,000.00	585,000.00	2,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	84,000,000.00	37,698,843.00	85,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	84,000,000.00	37,698,843.00	85,000,000.00
22040109	Grant to Communities/NGO's/Unions	9,000,000.00	4,150,000.00	10,000,000.00
22040112	Contribution to Gombe Health Equity Fund	75,000,000.00	33,548,843.00	75,000,000.00
23	CAPITAL EXPENDITURE	235,000,000.00	106,724,117.00	190,000,000.00
2301	FIXED ASSETS PURCHASED	110,000,000.00	18,740,700.00	110,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	110,000,000.00	18,740,700.00	110,000,000.00
23010122	Purchase of Health/Medical Equipment	110,000,000.00	18,740,700.00	110,000,000.00
2302	CONSTRUCTION / PROVISION	125,000,000.00	87,983,417.00	80,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	125,000,000.00	87,983,417.00	80,000,000.00
23020106	Construction/Provision of Hospitals/Health Centres	95,000,000.00	87,983,417.00	50,000,000.00
23020126	Construction/Provision of Cemeteries	30,000,000.00	0.00	30,000,000.00

Kwami Local Government 2026 Approved Budget MDA Expenditure by Function Classification

Kwami Local Government

Total Expenditure By Economic Code		13,584,000,000.00	13,584,000,000.00	5,206,547,514.01	14,484,120,000.00
011100100100		Office of the Executive Chairman			
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget	
701	General Public Service	0.00	0.00	934,500,000.00	
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	0.00	0.00	934,500,000.00	
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	934,500,000.00	
011100100200		Office of the Vice Chairman			
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget	
701	General Public Service	0.00	0.00	3,500,000.00	
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	0.00	0.00	3,500,000.00	
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	3,500,000.00	
011101400100		GOSTEC			
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget	
704	Economic Affairs	120,000,000.00	0.00	120,000,000.00	
7045	TRANSPORT	120,000,000.00	0.00	120,000,000.00	
70451	ROAD TRANSPORT	120,000,000.00	0.00	120,000,000.00	
011200200100		Clerk of the Legislative Council			
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget	
701	General Public Service	87,000,000.00	21,978,900.00	32,000,000.00	
7013	GENERAL SERVICES	87,000,000.00	21,978,900.00	32,000,000.00	
70131	GENERAL PERSONNEL SERVICES	87,000,000.00	21,978,900.00	32,000,000.00	

012500100100 Personnel Management Department

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
701	General Public Service	1,960,000,000.00	972,413,489.99	1,437,600,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	40,000,000.00	0.00	200,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	40,000,000.00	0.00	200,000,000.00
7013	GENERAL SERVICES	1,920,000,000.00	972,413,489.99	1,237,600,000.00
70131	GENERAL PERSONNEL SERVICES	1,780,000,000.00	896,871,489.99	1,037,600,000.00
70133	OTHER GENERAL SERVICES	140,000,000.00	75,542,000.00	200,000,000.00
703	Public Order and Safety	0.00	0.00	764,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	764,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	764,000,000.00
708	Recreation, Culture and Religion	340,000,000.00	285,731,897.00	75,000,000.00
7082	CULTURAL SERVICES	320,000,000.00	285,731,897.00	55,000,000.00
70821	CULTURAL SERVICES	320,000,000.00	285,731,897.00	55,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	20,000,000.00	0.00	20,000,000.00
70861	RECREATION, CULTURE AND RELIGION N.E.C.	20,000,000.00	0.00	20,000,000.00
710	Social Protection	1,010,000,000.00	518,574,835.00	450,000,000.00
7106	HOUSING	1,010,000,000.00	518,574,835.00	450,000,000.00
71061	HOUSING	1,010,000,000.00	518,574,835.00	450,000,000.00

021500100100 Agricultural and Natural Resources Department

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
704	Economic Affairs	860,000,000.00	153,905,773.81	899,500,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	860,000,000.00	153,905,773.81	899,500,000.00
70421	AGRICULTURE	860,000,000.00	153,905,773.81	899,500,000.00

022000100100 Finance and Supply Department

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
701	General Public Service	1,354,000,000.00	545,380,163.84	1,609,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,049,000,000.00	365,338,328.84	1,336,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	1,049,000,000.00	365,338,328.84	1,336,000,000.00
7013	GENERAL SERVICES	70,000,000.00	7,270,000.00	73,000,000.00
70131	GENERAL PERSONNEL SERVICES	40,000,000.00	0.00	50,000,000.00
70133	OTHER GENERAL SERVICES	30,000,000.00	7,270,000.00	23,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	235,000,000.00	172,771,835.00	200,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	235,000,000.00	172,771,835.00	200,000,000.00
704	Economic Affairs	100,000,000.00	0.00	150,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	100,000,000.00	0.00	150,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	100,000,000.00	0.00	150,000,000.00
710	Social Protection	600,000,000.00	261,745,169.00	522,000,000.00
7102	OLD AGE	600,000,000.00	261,745,169.00	522,000,000.00
71021	OLD AGE	600,000,000.00	261,745,169.00	522,000,000.00

023400100100 Works, Housing and Transport Department

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
704	Economic Affairs	1,675,000,000.00	457,793,533.10	1,728,500,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	100,000,000.00	47,401,698.00	150,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	100,000,000.00	47,401,698.00	150,000,000.00
7043	FUEL AND ENERGY	380,000,000.00	227,566,868.00	300,000,000.00
70435	ELECTRICITY	380,000,000.00	227,566,868.00	300,000,000.00
7045	TRANSPORT	1,195,000,000.00	182,824,967.10	1,278,500,000.00
70451	ROAD TRANSPORT	1,195,000,000.00	182,824,967.10	1,278,500,000.00

		Kwami Local Government	2026 Approved Budget MDA Expenditure by Function Classification	
705	Environmental Protection	90,000,000.00	60,470,500.00	90,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	90,000,000.00	60,470,500.00	90,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	90,000,000.00	60,470,500.00	90,000,000.00
706	Housing and Community Amenities	150,000,000.00	0.00	300,000,000.00
7064	STREET LIGHTING	150,000,000.00	0.00	300,000,000.00
70641	STREET LIGHTING	150,000,000.00	0.00	300,000,000.00
710	Social Protection	1,000,000,000.00	0.00	1,000,000,000.00
7106	HOUSING	1,000,000,000.00	0.00	1,000,000,000.00
71061	HOUSING	1,000,000,000.00	0.00	1,000,000,000.00
025210400100 Water Sanitation and Hygeine (WASH) Department				
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
706	Housing and Community Amenities	846,000,000.00	338,287,094.00	974,000,000.00
7063	WATER SUPPLY	846,000,000.00	338,287,094.00	974,000,000.00
70631	WATER SUPPLY	846,000,000.00	338,287,094.00	974,000,000.00
051700100100 Education and Social Development Department				
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
701	General Public Service	1,000,000.00	0.00	4,000,000.00
7013	GENERAL SERVICES	1,000,000.00	0.00	4,000,000.00
70133	OTHER GENERAL SERVICES	1,000,000.00	0.00	4,000,000.00
706	Housing and Community Amenities	100,000,000.00	0.00	115,000,000.00
7062	COMMUNITY DEVELOPMENT	100,000,000.00	0.00	115,000,000.00
70621	COMMUNITY DEVELOPMENT	100,000,000.00	0.00	115,000,000.00
708	Recreation, Culture and Religion	20,000,000.00	0.00	20,000,000.00
7085	R & D RECREATION, CULTURE AND RELIGION	20,000,000.00	0.00	20,000,000.00
70851	R & D RECREATION, CULTURE AND RELIGION	20,000,000.00	0.00	20,000,000.00

		Kwami Local Government	2026 Approved Budget MDA Expenditure by Function Classification	
709	Education	1,360,000,000.00	559,607,651.27	1,295,100,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	173,000,000.00	112,055,801.27	175,100,000.00
70912	PRIMARY EDUCATION	173,000,000.00	112,055,801.27	175,100,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	200,000,000.00	0.00	200,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	200,000,000.00	0.00	200,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	987,000,000.00	447,551,850.00	920,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	987,000,000.00	447,551,850.00	920,000,000.00
710	Social Protection	20,000,000.00	10,500,000.00	75,000,000.00
7105	UNEMPLOYMENT	20,000,000.00	10,500,000.00	75,000,000.00
71051	UNEMPLOYMENT	20,000,000.00	10,500,000.00	75,000,000.00
051700200100 Education LGEA				
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
709	Education	1,000,000,000.00	612,124,220.00	1,020,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,000,000,000.00	612,124,220.00	1,020,000,000.00
70912	PRIMARY EDUCATION	1,000,000,000.00	612,124,220.00	1,020,000,000.00
052100100100 Primary Healthcare Department				
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
705	Environmental Protection	30,000,000.00	0.00	30,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	30,000,000.00	0.00	30,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	30,000,000.00	0.00	30,000,000.00
707	Health	861,000,000.00	408,034,287.00	835,420,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	110,000,000.00	18,740,700.00	110,000,000.00
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	110,000,000.00	18,740,700.00	110,000,000.00
7074	PUBLIC HEALTH SERVICES	751,000,000.00	389,293,587.00	725,420,000.00
70741	PUBLIC HEALTH SERVICES	751,000,000.00	389,293,587.00	725,420,000.00

Kwami Local Government 2026 Approved Budget MDA Revenue by Economic Classification

Kwami Local Government

Total Revenue Summary By Economic Code				
		13,406,730,000.00	5,516,925,527.02	14,455,350,000.00
022000100100 Finance and Supply Department				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
1	REVENUE	13,406,730,000.00	5,516,925,527.02	14,455,350,000.00
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	11,939,300,000.00	5,420,341,823.00	13,050,000,000.00
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	11,939,300,000.00	5,420,341,823.00	13,050,000,000.00
110101	STATUTORY ALLOCATION	3,350,000,000.00	1,856,418,566.00	3,400,000,000.00
11010101	Statutory Allocation	3,350,000,000.00	1,856,418,566.00	3,400,000,000.00
110102	SHARE OF VAT	3,500,000,000.00	2,415,540,457.00	3,500,000,000.00
11010201	Share of VAT	3,500,000,000.00	2,415,540,457.00	3,500,000,000.00
110103	OTHER FAAC	5,089,300,000.00	1,148,382,800.00	6,150,000,000.00
11010301	Excess Crude /PPT	1,000,000,000.00	0.00	1,000,000,000.00
11010303	Budget Augmentation	1,500,000,000.00	49,201,965.00	1,500,000,000.00
11010304	Exchange Rate Gain	560,000,000.00	245,326,169.00	500,000,000.00
11010308	Stabilization Fund	0.00	0.00	800,000,000.00
11010309	Other Recurrent Receipts	429,300,000.00	145,277,103.00	800,000,000.00
11010318	Signature Bonus	1,600,000,000.00	708,577,563.00	1,550,000,000.00
12	INDEPENDENT REVENUE	67,430,000.00	24,540,565.00	255,350,000.00
1201	TAX REVENUE	2,500,000.00	1,753,000.00	3,050,000.00
120103	OTHER TAXES	2,500,000.00	1,753,000.00	3,050,000.00
12010303	Live Stock Tax	2,000,000.00	1,753,000.00	2,500,000.00
12010304	Other Service Taxes	500,000.00	0.00	550,000.00
1202	NON-TAX REVENUE	64,930,000.00	22,787,565.00	252,300,000.00
120201	LICENCES - GENERAL	11,730,000.00	6,679,165.00	13,400,000.00
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS LICENCES	300,000.00	0.00	500,000.00
12020111	BAKE HOUSE LICENCE	300,000.00	0.00	500,000.00
12020115	CATTLE DEALER LICENCES	500,000.00	0.00	500,000.00
12020116	DRIED FISH & MEAT LICENCES	3,730,000.00	3,098,600.00	4,100,000.00
12020119	FISHING PERMITS	500,000.00	0.00	500,000.00
12020120	HAWKER'S PERMITS	500,000.00	1,034,700.00	2,000,000.00
12020121	HUNTING PERMITS	200,000.00	80,000.00	200,000.00
12020122	PRODUCE BUYING LICENCES	1,500,000.00	1,487,365.00	2,000,000.00
12020124	ABBATTOIR/SLAUGHTER LICENCES	1,000,000.00	978,500.00	1,500,000.00
12020126	HIRING SERVICES	200,000.00	0.00	100,000.00
12020128	POOL BETTING & CASINO LICENCES/GAMING	1,000,000.00	0.00	500,000.00
12020138	FORESTRY/TIMBER LICENCE	2,000,000.00	0.00	1,000,000.00
120204	FEES - GENERAL	15,700,000.00	9,292,700.00	13,600,000.00
12020404	Trade Union Fees /Trade Test Fees	150,000.00	60,000.00	150,000.00

		Kwami Local Government	2026 Approved Budget MDA Revenue by Economic Classification	
12020414	Registration of Access/Permit of Minerals, Mining & Allied Fees	6,500,000.00	6,084,500.00	7,500,000.00
12020417	Contractors Registration Fees	500,000.00	0.00	500,000.00
12020422	Indigene Letter	2,500,000.00	450,000.00	1,500,000.00
12020426	Tender Fees/Bill of Interest/Non-Refundable Tender Fees	500,000.00	0.00	200,000.00
12020436	Survey/Planning/Approval Fees	550,000.00	510,000.00	750,000.00
12020447	Timber, Forest and Charcoal Fees	5,000,000.00	2,188,200.00	3,000,000.00
120205	FINES - GENERAL	700,000.00	0.00	200,000.00
12020535	Penalties (General)	700,000.00	0.00	200,000.00
120206	SALES - GENERAL	5,000,000.00	221,000.00	500,000.00
12020606	Sales of Forms	5,000,000.00	221,000.00	500,000.00
120207	EARNINGS -GENERAL	19,400,000.00	6,594,700.00	17,000,000.00
12020704	Earnings From the use of Government Vehicles	3,400,000.00	1,023,000.00	3,000,000.00
12020708	Earnings From Agricultural Produce	10,000,000.00	3,153,500.00	10,000,000.00
12020722	Earnings From Commercial Activities	6,000,000.00	2,418,200.00	4,000,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	1,000,000.00	0.00	500,000.00
12020801	Rent on Govt. Quaters	1,000,000.00	0.00	500,000.00
120209	RENT ON LAND & OTHERS - GENERAL	9,200,000.00	0.00	5,000,000.00
12020901	Rent on Government Land	3,000,000.00	0.00	1,500,000.00
12020903	Rent & Premiun on the allocation of land	1,000,000.00	0.00	1,500,000.00
12020904	Rents on Plots and Sites Services Program	5,000,000.00	0.00	2,000,000.00
12020905	Lease Rental	200,000.00	0.00	0.00
120210	REPAYMENTS - GENERAL	2,000,000.00	0.00	2,000,000.00
12021006	General Refunds	2,000,000.00	0.00	2,000,000.00
120211	INVESTMENT INCOME	200,000.00	0.00	100,000.00
12021102	Dividend Received	200,000.00	0.00	100,000.00
120213	RE-IMBURSEMENT GENERAL	0.00	0.00	200,000,000.00
12021302	Receipt of Share of State IGR	0.00	0.00	200,000,000.00
13	AID AND GRANTS	100,000,000.00	0.00	100,000,000.00
1302	GRANTS	100,000,000.00	0.00	100,000,000.00
130202	FOREIGN GRANTS	100,000,000.00	0.00	100,000,000.00
13020202	CAPITAL FOREIGN GRANTS	100,000,000.00	0.00	100,000,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	1,300,000,000.00	72,043,139.02	1,050,000,000.00
1402	OTHER CAPITAL RECEIPTS	300,000,000.00	72,043,139.02	50,000,000.00
140201	OTHER CAPITAL RECEIPTS	300,000,000.00	72,043,139.02	50,000,000.00
14020101	OTHER CAPITAL RECEIPTS TO CDF	300,000,000.00	72,043,139.02	50,000,000.00
1403	LOANS/ BORROWINGS RECEIPT	1,000,000,000.00	0.00	1,000,000,000.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	1,000,000,000.00	0.00	1,000,000,000.00
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	1,000,000,000.00	0.00	1,000,000,000.00

Kwami Local Government 2026 Approved Budget MDA Capital Expenditure By Projects

Kwami Local Government

Total Capital Expenditure					5,796,000,000.00	1,643,772,930.00	6,941,000,000.00
012500100100	Personnel Management Department	Economic Code and Description	Function Code and Description	Location Code and Description	1,860,000,000.00	879,848,732.00	2,169,000,000.00
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
	Purchase of Motor Vehicle for Chairman, Deputy Chairman, Emirs and Chiefs	23010105 - Purchase of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	21520898 - LG Wide	40,000,000.00	0.00	200,000,000.00
	Purchase of 20 Units Motorcycles	23010104 - Purchase of Motor Cycles	70131 - GENERAL PERSONNEL SERVICES	21520898 - LG Wide	0.00	0.00	50,000,000.00
	Purchase of 2 motor vehicles for LCDA	23010105 - Purchase of Motor Vehicles	70131 - GENERAL PERSONNEL SERVICES	21520898 - LG Wide	200,000,000.00	0.00	200,000,000.00
	Purchase of council Bus (Coaster Bus)	23010108 - Purchase of Buses	70131 - GENERAL PERSONNEL SERVICES	21520898 - LG Wide	30,000,000.00	0.00	80,000,000.00
	Purchase of furniture for Emirs and Chief, District Heaad Palaces	23010112 - Purchase of Office Furniture and Fittings	70131 - GENERAL PERSONNEL SERVICES	21520898 - LG Wide	50,000,000.00	0.00	100,000,000.00
	Purchase of furniture for temporary secretariat of LCDA	23010112 - Purchase of Office Furniture and Fittings	70131 - GENERAL PERSONNEL SERVICES	21520898 - LG Wide	50,000,000.00	0.00	50,000,000.00
	Purchase of Office Furniture	23010112 - Purchase of Office Furniture and Fittings	70133 - OTHER GENERAL SERVICES	21520898 - LG Wide	100,000,000.00	75,542,000.00	50,000,000.00
	Construction and Renovation of Secretariat Phase III	23020101 - Construction/Provision of office Buildings	70133 - OTHER GENERAL SERVICES	21520898 - LG Wide	40,000,000.00	0.00	150,000,000.00
	Purchase of Security Equipment	23010128 - Purchase of Security Equipment	70361 - PUBLIC ORDER AND SAFETY N.E.C.	21520898 - LG Wide	0.00	0.00	764,000,000.00
	Contribution for the Construction of Emir and Chief Secretariat	23020101 - Construction/Provision of office Buildings	70821 - CULTURAL SERVICES	21520898 - LG Wide	70,000,000.00	65,231,897.00	25,000,000.00
	Construction of District Head Palaces and Renuvations	23020102 - Construction/Provision of Residential Buildings	70821 - CULTURAL SERVICES	21520898 - LG Wide	250,000,000.00	220,500,000.00	30,000,000.00
	Renovation of Town Hall	23020104 - Construction/Provision of Housing	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	21520898 - LG Wide	20,000,000.00	0.00	20,000,000.00

				Kwami Local Government	2026 Approved Budget MDA Capital Expenditure By Projects		
	Construction of Guest House, Emirs Palace and Renovations	23020102 - Construction/Provision of Residential Buildings	71061 - HOUSING	21520898 - LG Wide	900,000,000.00	504,435,418.00	400,000,000.00
	Construction of Five Coppers Logde	23020104 - Construction/Provision of Housing	71061 - HOUSING	21520898 - LG Wide	60,000,000.00	14,139,417.00	50,000,000.00
	Renovation of Secretariat	23030121 - Rehabilitation/Repairs of office Building	71061 - HOUSING	21520898 - LG Wide	50,000,000.00	0.00	0.00
021500100100	Agricultural and Natural Resources Department	Economic Code and Description	Function Code and Description	Location Code and Description	210,000,000.00	7,812,000.00	680,000,000.00
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
	Purchase and Repair of Tractor	23010127 - Purchase Agricultural Equipment	70421 - AGRICULTURE	21520898 - LG Wide	40,000,000.00	7,812,000.00	35,000,000.00
	Agric Empowerment	23020113 - Construction/Provision of Agricultural Facilities	70421 - AGRICULTURE	21520898 - LG Wide	50,000,000.00	0.00	20,000,000.00
	Dry Season Farming	23020113 - Construction/Provision of Agricultural Facilities	70421 - AGRICULTURE	21520898 - LG Wide	30,000,000.00	0.00	45,000,000.00
	Renovation and Rehabilitation of Veterinary Clinics	23030112 - Rehabilitation/Repairs - Agricultural Facilities	70421 - AGRICULTURE	21520898 - LG Wide	30,000,000.00	0.00	20,000,000.00
	Woodlots Plantation	23040101 - Tree Planting	70421 - AGRICULTURE	21520898 - LG Wide	30,000,000.00	0.00	30,000,000.00
	Purchase of Fertilizer and subsidy	23050111 - Agricultural Inputs	70421 - AGRICULTURE	21520898 - LG Wide	0.00	0.00	500,000,000.00
	Raising of Seedings and Tress Planting	23050111 - Agricultural Inputs	70421 - AGRICULTURE	21520898 - LG Wide	30,000,000.00	0.00	30,000,000.00
022000100100	Finance and Supply Department	Economic Code and Description	Function Code and Description	Location Code and Description	170,000,000.00	7,270,000.00	223,000,000.00
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
	Purchase of Hilux Van and Staff Bus	23010106 - Purchase of Vans	70131 - GENERAL PERSONNEL SERVICES	21520898 - LG Wide	40,000,000.00	0.00	50,000,000.00
	Purchase of Computers	23010113 - Purchase of Computers	70133 - OTHER GENERAL SERVICES	21520898 - LG Wide	15,000,000.00	7,270,000.00	8,000,000.00
	Computer Software Acquisition	23050102 - Computer Software Acquisition	70133 - OTHER GENERAL SERVICES	21520898 - LG Wide	5,000,000.00	0.00	5,000,000.00
	Human Resource Management Information System	23050102 - Computer Software Acquisition	70133 - OTHER GENERAL SERVICES	21520898 - LG Wide	10,000,000.00	0.00	10,000,000.00

				Kwami Local Government				2026 Approved Budget MDA Capital Expenditure By Projects	
Construction of Market Lockup Shops		23020124 - Construction of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21520898 - LG Wide	100,000,000.00	0.00	150,000,000.00		
023400100100	Works, Housing and Transport Department	Economic Code and Description	Function Code and Description	Location Code and Description	2,420,000,000.00	394,591,446.00	2,640,000,000.00		
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget		
	Purchase and Acquisition of Land	23010101 - Purchase/Acquisition of Land	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21520898 - LG Wide	100,000,000.00	47,401,698.00	150,000,000.00		
	Electrification Project	23020103 - Construction/Provision of Electricity	70435 - ELECTRICITY	21520898 - LG Wide	380,000,000.00	227,566,868.00	300,000,000.00		
	Construction of Rural Roads	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21520898 - LG Wide	250,000,000.00	59,152,380.00	300,000,000.00		
	Construction of Rural Roads at Joint Project	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21520898 - LG Wide	450,000,000.00	0.00	500,000,000.00		
	Construction of Drainages and Culverts	23020116 - Construction/Provision of Water Ways	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520898 - LG Wide	90,000,000.00	60,470,500.00	90,000,000.00		
	Solar Street Light	23020123 - Construction of Traffic Light/Streets Lghts	70641 - STREET LIGHTING	21520898 - LG Wide	150,000,000.00	0.00	300,000,000.00		
	Construction of Local Council Development Area (L C D A) Secretariat/Purchase of Funiture	23020104 - Construction/Provision of Housing	71061 - HOUSING	21520898 - LG Wide	1,000,000,000.00	0.00	1,000,000,000.00		
025210400100	Water Sanitation and Hygeine (WASH) Department	Economic Code and Description	Function Code and Description	Location Code and Description	560,000,000.00	237,026,635.00	605,000,000.00		
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget		
	Construction of Earth Dam and Water Pump and Desilting	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520898 - LG Wide	310,000,000.00	195,536,435.00	300,000,000.00		
	Construction of Earth Dam and Water Pump desilting	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520898 - LG Wide	60,000,000.00	0.00	30,000,000.00		
	Drilling of Borehole and Solar Borehole	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520898 - LG Wide	120,000,000.00	12,271,200.00	120,000,000.00		
	Drilling of Boreholes Across the 10 Wards	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520898 - LG Wide	20,000,000.00	18,539,000.00	100,000,000.00		

				Kwami Local Government				2026 Approved Budget MDA Capital Expenditure By Projects	
	Provision of Hand Pumps and Solar Boreholes	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520898 - LG Wide	25,000,000.00	0.00	30,000,000.00		
	Rehabilitation of Borehole	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	21520898 - LG Wide	25,000,000.00	10,680,000.00	25,000,000.00		
051700100100	Education and Social Development Department	Economic Code and Description	Function Code and Description	Location Code and Description	341,000,000.00	10,500,000.00	414,000,000.00		
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget		
	Purchase of Public Address System	23010139 - Purchase of Office Equipment	70133 - OTHER GENERAL SERVICES	21520898 - LG Wide	500,000.00	0.00	2,000,000.00		
	Purchase of Video/Still Camera	23010140 - Purchase of ICT Facility	70133 - OTHER GENERAL SERVICES	21520898 - LG Wide	500,000.00	0.00	2,000,000.00		
	Skill Acquisition Centre (Repairs)	23020118 - Construction/Provision of Infrastrature	70621 - COMMUNITY DEVELOPMENT	21520898 - LG Wide	20,000,000.00	0.00	20,000,000.00		
	Empowerment of Women/PWD	23050108 - Other Non Tangible Assets	70621 - COMMUNITY DEVELOPMENT	21520898 - LG Wide	60,000,000.00	0.00	75,000,000.00		
	Poverty Alleviation	23050113 - Investment	70621 - COMMUNITY DEVELOPMENT	21520898 - LG Wide	20,000,000.00	0.00	20,000,000.00		
	Construction of Town Hall	23020118 - Construction/Provision of Infrastrature	70851 - R & D RECREATION, CULTURE AND RELIGION	21520898 - LG Wide	20,000,000.00	0.00	20,000,000.00		
	Construction of E-libraries across the (10) political wards	23020111 - Construction/Provision of Libraries	70951 - EDUCATION NOT DEFINABLE BY LEVEL	21520898 - LG Wide	200,000,000.00	0.00	200,000,000.00		
	Youth Development and Empowerment	23050113 - Investment	71051 - UNEMPLOYMENT	21520898 - LG Wide	20,000,000.00	10,500,000.00	75,000,000.00		
051700200100	Education LGEA	Economic Code and Description	Function Code and Description	Location Code and Description	0.00	0.00	20,000,000.00		
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget		
	Purchase of Information, Communication and Technology (ICT) equipment for Digital Learning Programme (EIDU) (GIZ)	23050102 - Computer Software Acquisition	70912 - PRIMARY EDUCATION	21520898 - LG Wide	0.00	0.00	20,000,000.00		
052100100100	Primary Healthcare Department	Economic Code and Description	Function Code and Description	Location Code and Description	235,000,000.00	106,724,117.00	190,000,000.00		
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget		
	Construction/Prov. Of Cemetry Wall	23020126 - Construction/Provision of Cemeteries	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520898 - LG Wide	30,000,000.00	0.00	30,000,000.00		

			Kwami Local Government	2026 Approved Budget MDA Capital Expenditure By Projects		
Purchase of Hospital and Medical Equipments	23010122 - Purchase of Health/Medical Equipment	70713 - THERAPEUTIC APPLIANCES AND EQUIPMENT	21520898 - LG Wide	110,000,000.00	18,740,700.00	110,000,000.00
Contribution for the upgrade of 82 PHC facilities across the State	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21520898 - LG Wide	95,000,000.00	87,983,417.00	50,000,000.00

Kwami Local Government 2026 Approved Budget

Kwami Local Government

Total Basic Education Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Basic Education Expenditure	2,360,000,000.00	1,171,731,871.27	2,315,100,000.00
709	Education	2,360,000,000.00	1,171,731,871.27	2,315,100,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,173,000,000.00	724,180,021.27	1,195,100,000.00
70912	PRIMARY EDUCATION	1,173,000,000.00	724,180,021.27	1,195,100,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	200,000,000.00	0.00	200,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	200,000,000.00	0.00	200,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	987,000,000.00	447,551,850.00	920,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	987,000,000.00	447,551,850.00	920,000,000.00

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Kwami Local Government

Basic Education Expenditure by Programme (Sector, Objective and Programme)

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Basic Education by Programme (Sector, Objectives)		2,320,000,000.00	1,162,751,871.27	2,275,100,000.00
05	Education	2,320,000,000.00	1,162,751,871.27	2,275,100,000.00
0501	Effective governance of the education system	2,120,000,000.00	1,162,751,871.27	2,055,100,000.00
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,173,000,000.00	724,180,021.27	1,175,100,000.00
050103	Education sector coordination mechanisms	947,000,000.00	438,571,850.00	880,000,000.00
0505	Adequate infrastructure at all levels	200,000,000.00	0.00	200,000,000.00
050503	Libraries and laboratories	200,000,000.00	0.00	200,000,000.00
0506	Improved education information management system (EIMS)	0.00	0.00	20,000,000.00
050601	ICT equipment, software and expertise	0.00	0.00	20,000,000.00

Kwami Local Government 2026 Approved Budget**Kwami Local Government****Total Primary Health Care by Functional Classification**

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Primary Health Care Expenditure by Function		861,000,000.00	408,034,287.00	835,420,000.00
707	Health	861,000,000.00	408,034,287.00	835,420,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	110,000,000.00	18,740,700.00	110,000,000.00
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	110,000,000.00	18,740,700.00	110,000,000.00
7074	PUBLIC HEALTH SERVICES	751,000,000.00	389,293,587.00	725,420,000.00
70741	PUBLIC HEALTH SERVICES	751,000,000.00	389,293,587.00	725,420,000.00

Kwami Local Government 2026 Approved Budget**Kwami Local Government****Total Primary Health Care Exp by Programme (Sector, Objective and Programme)**

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Primary Health Care by Programme (Sector, Objectives)		826,000,000.00	408,034,287.00	800,420,000.00
04	Health	826,000,000.00	408,034,287.00	800,420,000.00
0401	Effective governance of the health system	591,000,000.00	301,310,170.00	610,420,000.00
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	330,600,000.00	219,436,327.00	332,420,000.00
040103	Health sector coordination mechanisms	260,400,000.00	81,873,843.00	278,000,000.00
0402	Community engagement and participation in health	30,000,000.00	0.00	30,000,000.00
040201	Community interventions	30,000,000.00	0.00	30,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	205,000,000.00	106,724,117.00	160,000,000.00
040501	Functional health facilities	205,000,000.00	106,724,117.00	160,000,000.00