



Ankpa Local Government

ANKPA LOCAL GOVERNMENT APPROVED BUDGET

2026

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122203 - ANKPA Local Government, Kogi State - 2026 Budget: Summary

Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Opening Balance			
Recurrent Revenue	7,174,369,400	-	11,578,602,360
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	7,064,574,600	-	11,479,866,420
12 - INDEPENDENT REVENUE	109,794,800	-	98,735,940
Recurrent Expenditure	5,311,635,650	-	8,629,310,230
21 - PERSONNEL COST	4,513,321,180	-	6,252,252,810
22 - OTHER RECURRENT COSTS	798,314,470	-	2,377,057,420
Transfer to Capital Account	1,862,733,750	-	2,949,292,130
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURE	1,862,733,750	-	2,949,292,130
Total Revenue (including OB)	7,174,369,400	-	11,578,602,360
Total Expenditure	7,174,369,400	-	11,578,602,360
Closing Balance	-	-	-

122203 - ANKPA Local Government, Kogi State - 2026 Original Budget : Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<i>Total Expenditure</i>	<i>6,252,252,810</i>	<i>2,377,057,420</i>	<i>8,629,310,230</i>	<i>2,949,292,130</i>	<i>11,578,602,360</i>
010000000000	ADMINISTRATION SECTOR	2,268,580,220	493,542,070	2,762,122,290	200,000,000	2,962,122,290
011100000000	OFFICE OF THE LG CHAIRMAN	88,480,000	195,239,240	283,719,240	-	283,719,240
011100100100	CHAIRMAN	28,400,000	158,759,240	187,159,240	-	187,159,240
011100100200	VICE-CHAIRMAN	10,080,000	19,140,000	29,220,000	-	29,220,000
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	40,000,000	11,040,000	51,040,000	-	51,040,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	10,000,000	6,300,000	16,300,000	-	16,300,000
011200000000	LOCAL GOVT COUNCIL	200,000,000	73,040,000	273,040,000	-	273,040,000
011200100100	THE LEGISTRATIVE COUNCIL	200,000,000	73,040,000	273,040,000	-	273,040,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,980,100,220	225,262,830	2,205,363,050	200,000,000	2,405,363,050
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,980,100,220	225,262,830	2,205,363,050	200,000,000	2,405,363,050
020000000000	ECONOMIC SECTOR	1,510,000,000	1,285,851,550	2,795,851,550	1,713,928,800	4,509,780,350
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	400,000,000	21,387,760	421,387,760	1,224,552,420	1,645,940,180
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	400,000,000	21,387,760	421,387,760	1,224,552,420	1,645,940,180
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	710,000,000	1,159,241,620	1,869,241,620	100,000,000	1,969,241,620
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	700,000,000	1,153,229,180	1,853,229,180	100,000,000	1,953,229,180
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	10,000,000	6,012,440	16,012,440	-	16,012,440

023400000000	DEPARTMENT OF WORKS & HOUSING	400,000,000	105,222,170	505,222,170	389,376,380	894,598,550
023400100100	DEPARTMENT OF WORKS & HOUSING	400,000,000	105,222,170	505,222,170	389,376,380	894,598,550
050000000000	SOCIAL SECTOR	2,473,672,590	597,663,800	3,071,336,390	1,035,363,330	4,106,699,720
051700000000	DEPARTMENT OF EDUCATION	2,017,672,590	586,263,800	2,603,936,390	536,463,280	3,140,399,670
051700100100	DEPARTMENT OF EDUCATION	300,000,000	586,263,800	886,263,800	536,463,280	1,422,727,080
051702600100	PRIMARY SCHOOL	1,717,672,590	-	1,717,672,590	-	1,717,672,590
052100000000	DEPARTMENT OF HEALTH CARE	456,000,000	11,400,000	467,400,000	498,900,050	966,300,050
052100100100	DEPARTMENT OF HEALTH CARE	456,000,000	11,400,000	467,400,000	498,900,050	966,300,050

122203 - ANKPA Local Government, Kogi State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
1	REVENUE	7,174,369,400	-	11,578,602,360
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	7,064,574,600	-	11,479,866,420
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	7,064,574,600	-	11,479,866,420
110101	STATUTORY ALLOCATION (FAAC)	3,172,160,900	-	6,693,466,390
11010101	STATUTORY ALLOCATION	3,172,160,900	-	6,693,466,390
110102	VALUE ADDED TAX ALLOCATION	3,513,878,040	-	4,396,805,510
11010201	SHARE OF VAT	3,513,878,040	-	4,396,805,510
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	378,535,660	-	389,594,520
11010399	OTHER FAAC DISTRIBUTIONS	378,535,660	-	389,594,520
12	INDEPENDENT REVENUE	109,794,800	-	98,735,940
1201	DIRECT TAX REVENUE	8,000	-	15,000,000
120101	PERSONAL TAXES	8,000	-	15,000,000
12010101	COMMUNITY DEVELOPMENT/POLL TAX	5,000	-	10,000,000
12010103	DEVELOPMENT LEVIES	3,000	-	5,000,000
1202	NON-TAX REVENUE	109,786,800	-	83,735,940
120201	LICENCES - GENERAL	472,230	-	43,635,940
12020117	DRIED FISH & MEAT LICENSES	4,230	-	5,400,230
12020120	HAWKER'S PERMITS	20,000	-	13,000,000
12020121	HUNTING PERMITS	5,000	-	2,000,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	3,000	-	5,000,000
12020126	HIRING SERVICES	340,000	-	8,235,710
12020130	LIQUOR LICENSES	100,000	-	10,000,000
120204	FEES - GENERAL	98,111,910	-	11,100,000
12020417	CONTRACTOR REGISTRATION FEES	150,000	-	3,000,000
12020418	MARRIAGE/ DIVORCE FEES	350,000	-	2,000,000

12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES	30,000	-	100,000
12020427	TENDER FEES	247,660	-	2,000,000
12020449	BUSINESS/TRADE OPERATING FEES	500,000	-	1,000,000
12020451	TIMBER & FOREST FEES	96,634,250	-	1,500,000
12020454	PARKING FEES	200,000	-	1,500,000
120206	SALES - GENERAL	775,330	-	1,500,000
12020616	SALES OF STATE OF ORIGIN CERTIFICATE	775,330	-	1,500,000
120207	EARNINGS -GENERAL	9,862,440	-	20,000,000
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	7,698,080	-	10,000,000
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	2,164,360	-	10,000,000
120209	RENT ON LAND & OTHERS - GENERAL	564,890	-	7,500,000
12020901	RENT ON GOVT. LAND	64,890	-	2,500,000
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	500,000	-	5,000,000

122203 - ANKPA Local Government, Kogi State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>7,174,369,400</u>	-	<u>11,578,602,360</u>
21	<u>PERSONNEL COST</u>	<u>4,513,321,180</u>	-	<u>6,252,252,810</u>
2101	<u>SALARY</u>	<u>3,352,647,130</u>	-	<u>4,672,152,590</u>
210101	<u>SALARIES AND WAGES</u>	<u>3,352,647,130</u>	-	<u>4,672,152,590</u>
21010101	SALARY	3,352,647,130	-	4,672,152,590
2102	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	<u>1,160,674,050</u>	-	<u>1,580,100,220</u>
210202	<u>SOCIAL CONTRIBUTIONS</u>	<u>1,160,674,050</u>	-	<u>1,580,100,220</u>
21020202	CONTRIBUTORY PENSION	1,160,674,050	-	1,580,100,220
22	<u>OTHER RECURRENT COSTS</u>	<u>798,314,470</u>	-	<u>2,377,057,420</u>
2202	<u>OVERHEAD COST</u>	<u>500,773,020</u>	-	<u>1,387,108,240</u>
220201	<u>TRAVEL & TRANSPORT - GENERAL</u>	<u>162,750,000</u>	-	<u>162,800,000</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	131,530,000	-	131,660,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	25,220,000	-	21,140,000
22020105	TRADITIONAL COUNCIL EXPENSES	6,000,000	-	10,000,000
220202	<u>UTILITIES - GENERAL</u>	<u>1,540,000</u>	-	<u>1,360,000</u>
22020201	ELECTRICITY CHARGES	1,520,000	-	1,320,000
22020202	TELEPHONE CHARGES	20,000	-	40,000
220203	<u>MATERIALS & SUPPLIES - GENERAL</u>	<u>6,430,000</u>	-	<u>136,710,000</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,430,000	-	108,810,000
22020302	BOOKS	10,000	-	20,000
22020303	NEWSPAPERS	20,000	-	40,000
22020304	MAGAZINES & PERIODICALS	20,000	-	40,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,820,000	-	27,540,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	110,000	-	220,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	10,000	-	20,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	10,000	-	20,000
220204	<u>MAINTENANCE SERVICES - GENERAL</u>	<u>22,868,840</u>	-	<u>31,774,610</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,912,620	-	29,182,170
22020402	MAINTENANCE OF OFFICE FURNITURE	496,220	-	940,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	120,000	-	60,000

22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	420,000	-	472,440
22020406	OTHER MAINTENANCE SERVICES	920,000	-	1,120,000
220205	TRAINING - GENERAL	16,902,950	-	23,305,900
22020501	LOCAL TRAINING	12,902,950	-	23,285,900
22020504	RESEARCH AND DEVELOPMENT EXPENSES	4,000,000	-	20,000
220206	OTHER SERVICES - GENERAL	110,003,120	-	178,243,930
22020601	SECURITY SERVICES	42,939,240	-	135,616,170
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	56,010,000	-	28,020,000
22020605	CLEANING & FUMIGATION SERVICES	9,053,880	-	14,607,760
22020607	MONITORING AND EVALUATION SYSTEM	2,000,000	-	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	89,166,210	-	139,500,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	80,666,210	-	122,500,000
22020703	LEGAL SERVICES	8,500,000	-	17,000,000
220208	FUEL & LUBRICANTS - GENERAL	1,000,000	-	85,990,000
22020801	MOTOR VEHICLE FUEL COST	670,000	-	670,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	310,000	-	320,000
22020803	PLANT / GENERATOR FUEL COST	20,000	-	85,000,000
220209	FINANCIAL CHARGES - GENERAL	360,000	-	1,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	360,000	-	1,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	89,751,900	-	626,423,800
22021001	REFRESHMENT & MEALS	12,170,000	-	23,820,000
22021002	HONORARIUM & SITTING ALLOWANCE	3,160,000	-	6,400,000
22021004	MEDICAL EXPENSES-LOCAL	800,000	-	1,600,000
22021007	WELFARE PACKAGES	73,601,900	-	594,563,800
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	20,000	-	40,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	297,541,450	-	989,949,180
220401	LOCAL GRANTS AND CONTRIBUTIONS	297,541,450	-	989,949,180
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	297,541,450	-	989,949,180
23	CAPITAL EXPENDITURE	1,862,733,750	-	2,949,292,130
2301	FIXED ASSETS PURCHASED	610,070,600	-	1,466,756,950
230101	PURCHASE OF FIXED ASSETS - GENERAL	610,070,600	-	1,466,756,950
23010105	PURCHASE OF MOTOR VEHICLES	200,000,000	-	200,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	240,070,600	-	240,070,600
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	120,000,000	-	-
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	-	520,000,000

23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	50,000,000	-	506,686,350
2302	CONSTRUCTION / PROVISION	535,575,540	-	200,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	535,575,540	-	200,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	140,000,000	-	140,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	100,000,000	-	10,000,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	295,575,540	-	50,000,000
2303	REHABILITATION / REPAIRS	517,087,610	-	1,182,535,180
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	517,087,610	-	1,182,535,180
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	200,000,000	-	169,376,380
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	118,829,450	-	118,829,450
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	100,000,000	-	6,463,280
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	67,866,070	-	667,866,070
23030113	REHABILITATION / REPAIRS - ROADS	20,392,090	-	120,000,000
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	10,000,000	-	100,000,000
2304	PRESERVATION OF THE ENVIRONMENT	200,000,000	-	100,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	200,000,000	-	100,000,000
23040102	EROSION & FLOOD CONTROL	200,000,000	-	100,000,000

011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>187,659,240</u>	<u>0</u>	<u>187,159,240</u>
21	PERSONNEL COST	28,400,000	0	28,400,000
2101	SALARY	28,400,000	0	28,400,000
210101	SALARIES AND WAGES	28,400,000	0	28,400,000
21010101	SALARY	28,400,000	0	28,400,000
22	OTHER RECURRENT COSTS	159,259,240	0	158,759,240
2202	OVERHEAD COST	159,259,240	0	158,759,240
220201	TRAVEL& TRANSPORT - GENERAL	85,300,000	0	65,300,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	84,000,000	0	64,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,300,000	0	1,300,000
220203	MATERIALS & SUPPLIES - GENERAL	50,000	0	20,050,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000	0	20,050,000
220204	MAINTENANCE SERVICES - GENERAL	70,000	0	70,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	50,000	0	50,000
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000	0	10,000
22020406	OTHER MAINTENANCE SERVICES	10,000	0	10,000
220205	TRAINING - GENERAL	100,000	0	100,000
22020501	LOCAL TRAINING	100,000	0	100,000
220206	OTHER SERVICES - GENERAL	72,939,240	0	72,439,240
22020601	SECURITY SERVICES	22,939,240	0	52,439,240
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	50,000,000	0	20,000,000
220208	FUEL & LUBRICANTS - GENERAL	200,000	0	200,000
22020801	MOTOR VEHICLE FUEL COST	200,000	0	200,000
220210	MISCELLANEOUS EXPENSES GENERAL	600,000	0	600,000
22021001	REFRESHMENT & MEALS	300,000	0	300,000
22021002	HONORARIUM & SITTING ALLOWANCE	100,000	0	100,000
22021007	WELFARE PACKAGES	200,000	0	200,000

011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	187,659,240	0	187,159,240
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	187,659,240	0	187,159,240
70111	EXECUTIVE AND LEGISLATIVE ORGANS	187,659,240	0	187,159,240

011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>15,370,000</u>	<u>0</u>	<u>29,220,000</u>
21	PERSONNEL COST	5,800,000	0	10,080,000
2101	SALARY	5,800,000	0	10,080,000
210101	SALARIES AND WAGES	5,800,000	0	10,080,000
21010101	SALARY	5,800,000	0	10,080,000
22	OTHER RECURRENT COSTS	9,570,000	0	19,140,000
2202	OVERHEAD COST	9,570,000	0	19,140,000
220201	TRAVEL & TRANSPORT - GENERAL	2,100,000	0	3,200,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	0	3,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000	0	200,000
220203	MATERIALS & SUPPLIES - GENERAL	1,150,000	0	7,300,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,050,000	0	6,100,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000	0	1,200,000
220205	TRAINING - GENERAL	20,000	0	40,000
22020501	LOCAL TRAINING	20,000	0	40,000
220206	OTHER SERVICES - GENERAL	6,000,000	0	8,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	6,000,000	0	8,000,000
220208	FUEL & LUBRICANTS - GENERAL	100,000	0	200,000
22020801	MOTOR VEHICLE FUEL COST	100,000	0	200,000
220210	MISCELLANEOUS EXPENSES GENERAL	200,000	0	400,000
22021001	REFRESHMENT & MEALS	100,000	0	200,000
22021007	WELFARE PACKAGES	100,000	0	200,000
011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	15,370,000	0	29,220,000

7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	15,370,000	0	29,220,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	15,370,000	0	29,220,000

011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>21,500,680</u>	<u>0</u>	<u>51,040,000</u>
21	PERSONNEL COST	15,980,680	0	40,000,000
2101	SALARY	15,980,680	0	40,000,000
210101	SALARIES AND WAGES	15,980,680	0	40,000,000
21010101	SALARY	15,980,680	0	40,000,000
22	OTHER RECURRENT COSTS	5,520,000	0	11,040,000
2202	OVERHEAD COST	5,520,000	0	11,040,000
220201	TRAVEL& TRANSPORT - GENERAL	5,000,000	0	3,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,500,000	0	1,500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000	0	1,500,000
220203	MATERIALS & SUPPLIES - GENERAL	520,000	0	8,040,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000	0	8,000,000
22020304	MAGAZINES & PERIODICALS	20,000	0	40,000
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	21,500,680	0	51,040,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	21,500,680	0	51,040,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	21,500,680	0	51,040,000

011101300100	SECRETARY TO THE LOCAL GOVERNMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	7,550,000	0	16,300,000
21	PERSONNEL COST	4,400,000	0	10,000,000
2101	SALARY	4,400,000	0	10,000,000
210101	SALARIES AND WAGES	4,400,000	0	10,000,000
21010101	SALARY	4,400,000	0	10,000,000
22	<i>OTHER RECURRENT COSTS</i>	3,150,000	0	6,300,000
2202	OVERHEAD COST	3,150,000	0	6,300,000
220201	TRAVEL& TRANSPORT - GENERAL	2,500,000	0	2,500,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	0	2,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000	0	500,000
220203	MATERIALS & SUPPLIES - GENERAL	90,000	0	3,180,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	90,000	0	3,180,000
220204	MAINTENANCE SERVICES - GENERAL	20,000	0	40,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000	0	20,000
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000	0	20,000
220205	TRAINING - GENERAL	10,000	0	20,000
22020501	LOCAL TRAINING	10,000	0	20,000
220206	OTHER SERVICES - GENERAL	10,000	0	20,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	10,000	0	20,000
220208	FUEL & LUBRICANTS - GENERAL	20,000	0	40,000
22020801	MOTOR VEHICLE FUEL COST	20,000	0	40,000
220210	MISCELLANEOUS EXPENSES GENERAL	500,000	0	500,000
22021001	REFRESHMENT & MEALS	500,000	0	500,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	7,550,000	0	16,300,000

7013	GENERAL SERVICES	7,550,000	0	16,300,000
70133	OTHER GENERAL SERVICES	7,550,000	0	16,300,000

011200100100	THE LEGISTRATIVE COUNCIL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>98,720,000</i>	<i>0</i>	<i>273,040,000</i>
21	PERSONNEL COST	62,200,000	0	200,000,000
2101	SALARY	62,200,000	0	200,000,000
210101	SALARIES AND WAGES	62,200,000	0	200,000,000
21010101	SALARY	62,200,000	0	200,000,000
22	OTHER RECURRENT COSTS	36,520,000	0	73,040,000
2202	OVERHEAD COST	36,520,000	0	73,040,000
220201	TRAVEL& TRANSPORT - GENERAL	25,020,000	0	25,040,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	25,000,000	0	25,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000	0	40,000
220203	MATERIALS & SUPPLIES - GENERAL	1,100,000	0	37,200,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,100,000	0	37,200,000
220204	MAINTENANCE SERVICES - GENERAL	10,100,000	0	10,200,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000	0	10,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000	0	200,000
220205	TRAINING - GENERAL	50,000	0	100,000
22020501	LOCAL TRAINING	50,000	0	100,000
220208	FUEL & LUBRICANTS - GENERAL	50,000	0	100,000
22020801	MOTOR VEHICLE FUEL COST	50,000	0	100,000
220210	MISCELLANEOUS EXPENSES GENERAL	200,000	0	400,000
22021001	REFRESHMENT & MEALS	100,000	0	200,000
22021002	HONORARIUM & SITTING ALLOWANCE	50,000	0	100,000
22021007	WELFARE PACKAGES	50,000	0	100,000
011200100100	THE LEGISTRATIVE COUNCIL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	98,720,000	0	273,040,000

7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	98,720,000	0	273,040,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	98,720,000	0	273,040,000

012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>1,675,809,200</u>	<u>0</u>	<u>2,405,363,050</u>
21	PERSONNEL COST	1,411,066,250	0	1,980,100,220
2101	SALARY	250,392,200	0	400,000,000
210101	SALARIES AND WAGES	250,392,200	0	400,000,000
21010101	SALARY	250,392,200	0	400,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,160,674,050	0	1,580,100,220
210202	SOCIAL CONTRIBUTIONS	1,160,674,050	0	1,580,100,220
21020202	CONTRIBUTORY PENSION	1,160,674,050	0	1,580,100,220
22	OTHER RECURRENT COSTS	64,742,950	0	225,262,830
2202	OVERHEAD COST	64,742,950	0	225,262,830
220201	TRAVEL & TRANSPORT - GENERAL	23,500,000	0	47,500,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,000,000	0	35,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000	0	2,500,000
22020105	TRADITIONAL COUNCIL EXPENSES	6,000,000	0	10,000,000
220202	UTILITIES - GENERAL	1,500,000	0	500,000
22020201	ELECTRICITY CHARGES	1,500,000	0	500,000
220203	MATERIALS & SUPPLIES - GENERAL	100,000	0	7,200,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000	0	7,200,000
220204	MAINTENANCE SERVICES - GENERAL	5,100,000	0	10,200,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000	0	10,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000	0	200,000
220205	TRAINING - GENERAL	792,950	0	1,585,900
22020501	LOCAL TRAINING	792,950	0	1,585,900
220206	OTHER SERVICES - GENERAL	20,000,000	0	83,176,930
22020601	SECURITY SERVICES	20,000,000	0	83,176,930
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	8,550,000	0	17,100,000
22020701	CONSULTANCY SERVICE / FINANCIAL CONSULTING	50,000	0	100,000

22020703	LEGAL SERVICES	8,500,000	0	17,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	5,200,000	0	58,000,000
22021001	REFRESHMENT & MEALS	4,000,000	0	8,000,000
22021007	WELFARE PACKAGES	1,200,000	0	50,000,000
23	CAPITAL EXPENDITURE	200,000,000	0	200,000,000
2301	FIXED ASSETS PURCHASED	200,000,000	0	200,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	200,000,000	0	200,000,000
23010105	PURCHASE OF MOTOR VEHICLES	200,000,000	0	200,000,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	1,675,809,200	0	2,405,363,050
7013	GENERAL SERVICES	1,675,809,200	0	2,405,363,050
70131	GENERAL PERSONNEL SERVICES	1,675,809,200	0	2,405,363,050

012500100100	DIRECTOR OF PERSONNEL MANAGEMENT						
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total					200,000,000	0	200,000,000
1310012500100 - Reform of Government and Governance (General)	PURCHASE OF 5NOs OF OFFICIAL HILLUX MOTOR VEHICLES FOR PRINCIPAL OFFICERS	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	12220314 - LG Wide	200,000,000	0	200,000,000

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>551,315,170</i>	<i>0</i>	<i>1,645,940,180</i>
21	PERSONNEL COST	127,179,680	0	400,000,000
2101	SALARY	127,179,680	0	400,000,000
210101	SALARIES AND WAGES	127,179,680	0	400,000,000
21010101	SALARY	127,179,680	0	400,000,000
22	OTHER RECURRENT COSTS	10,693,880	0	21,387,760
2202	OVERHEAD COST	10,693,880	0	21,387,760
220201	TRAVEL& TRANSPORT - GENERAL	1,010,000	0	2,020,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000	0	20,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	0	2,000,000
220203	MATERIALS & SUPPLIES - GENERAL	10,000	0	20,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000	0	20,000
220204	MAINTENANCE SERVICES - GENERAL	30,000	0	60,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000	0	40,000
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000	0	20,000
220205	TRAINING - GENERAL	4,000,000	0	8,000,000
22020501	LOCAL TRAINING	4,000,000	0	8,000,000
220206	OTHER SERVICES - GENERAL	5,553,880	0	11,107,760
22020605	CLEANING & FUMIGATION SERVICES	5,553,880	0	11,107,760
220208	FUEL & LUBRICANTS - GENERAL	20,000	0	40,000
22020801	MOTOR VEHICLE FUEL COST	20,000	0	40,000
220210	MISCELLANEOUS EXPENSES GENERAL	70,000	0	140,000
22021001	REFRESHMENT & MEALS	20,000	0	40,000
22021007	WELFARE PACKAGES	50,000	0	100,000
23	CAPITAL EXPENDITURE	413,441,610	0	1,224,552,420

2301	FIXED ASSETS PURCHASED	50,000,000	0	506,686,350
230101	PURCHASE OF FIXED ASSETS - GENERAL	50,000,000	0	506,686,350
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	50,000,000	0	506,686,350
2302	CONSTRUCTION / PROVISION	295,575,540	0	50,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	295,575,540	0	50,000,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	295,575,540	0	50,000,000
2303	REHABILITATION / REPAIRS	67,866,070	0	667,866,070
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	67,866,070	0	667,866,070
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	67,866,070	0	667,866,070
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
704	ECONOMIC AFFAIRS	551,315,170	0	1,645,940,180
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	551,315,170	0	1,645,940,180
70421	AGRICULTURE	551,315,170	0	1,645,940,180

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES						
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total	-	-	-	-	413,441,610	0	1,224,552,420
01100125000100 - Economic Empowerment Through Agriculture (General)	REFURBISHMENT OF EXISTING TRACTORS	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12220314 - LG Wide	67,866,070	0	667,866,070

01070125000100 - Economic Empowerment Through Agriculture (General)	PURCHASE OF 2NOs OF TRACTORS	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12220314 - LG Wide	50,000,000	0	506,686,350
01030225000100 - Economic Empowerment Through Agriculture (General)	CONSTRUCTION OF IRRIGATION FACILITIES IN ONE COMMUNITIES PER WARD IN THE LGA	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12220314 - LG Wide	295,575,540	0	50,000,000

022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
1	<u>REVENUE</u>	7,174,369,400	0	11,578,602,360
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	7,064,574,600	0	11,479,866,420
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	7,064,574,600	0	11,479,866,420
110101	STATUTORY ALLOCATION (FAAC)	3,172,160,900	0	6,693,466,390
11010101	STATUTORY ALLOCATION	3,172,160,900	0	6,693,466,390
110102	VALUE ADDED TAX ALLOCATION	3,513,878,040	0	4,396,805,510
11010201	SHARE OF VAT	3,513,878,040	0	4,396,805,510
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	378,535,660	0	389,594,520
11010399	OTHER FAAC DISTRIBUTIONS	378,535,660	0	389,594,520
12	<u>INDEPENDENT REVENUE</u>	109,794,800	0	98,735,940
1201	DIRECT TAX REVENUE	8,000	0	15,000,000
120101	PERSONAL TAXES	8,000	0	15,000,000
12010101	COMMUNITY DEVELOPMENT/POLL TAX	5,000	0	10,000,000
12010103	DEVELOPMENT LEVIES	3,000	0	5,000,000
1202	NON-TAX REVENUE	109,786,800	0	83,735,940
120201	LICENCES - GENERAL	472,230	0	43,635,940
12020117	DRIED FISH & MEAT LICENSES	4,230	0	5,400,230
12020120	HAWKER'S PERMITS	20,000	0	13,000,000
12020121	HUNTING PERMITS	5,000	0	2,000,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	3,000	0	5,000,000
12020126	HIRING SERVICES	340,000	0	8,235,710
12020130	LIQUOR LICENSES	100,000	0	10,000,000
120204	FEES - GENERAL	98,111,910	0	11,100,000
12020417	CONTRACTOR REGISTRATION FEES	150,000	0	3,000,000
12020418	MARRIAGE/ DIVORCE FEES	350,000	0	2,000,000

12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES	30,000	0	100,000
12020427	TENDER FEES	247,660	0	2,000,000
12020449	BUSINESS/TRADE OPERATING FEES	500,000	0	1,000,000
12020451	TIMBER & FOREST FEES	96,634,250	0	1,500,000
12020454	PARKING FEES	200,000	0	1,500,000
120206	SALES - GENERAL	775,330	0	1,500,000
12020616	SALES OF STATE OF ORIGIN CERTIFICATE	775,330	0	1,500,000
120207	EARNINGS -GENERAL	9,862,440	0	20,000,000
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	7,698,080	0	10,000,000
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	2,164,360	0	10,000,000
120209	RENT ON LAND & OTHERS - GENERAL	564,890	0	7,500,000
12020901	RENT ON GOVT. LAND	64,890	0	2,500,000
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	500,000	0	5,000,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	782,232,500	0	1,953,229,180
21	PERSONNEL COST	376,144,840	0	700,000,000
2101	SALARY	376,144,840	0	700,000,000
210101	SALARIES AND WAGES	376,144,840	0	700,000,000
21010101	SALARY	376,144,840	0	700,000,000
22	OTHER RECURRENT COSTS	396,087,660	0	1,153,229,180
2202	OVERHEAD COST	98,546,210	0	163,280,000
220201	TRAVEL& TRANSPORT - GENERAL	9,300,000	0	3,300,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000	0	300,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	9,000,000	0	3,000,000
220203	MATERIALS & SUPPLIES - GENERAL	2,300,000	0	34,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000	0	10,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000	0	24,000,000

220204	MAINTENANCE SERVICES - GENERAL	4,620,000	0	2,620,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000	0	2,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000	0	10,000
22020406	OTHER MAINTENANCE SERVICES	610,000	0	610,000
220205	TRAINING - GENERAL	1,020,000	0	20,000
22020501	LOCAL TRAINING	1,020,000	0	20,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	80,606,210	0	122,000,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	80,606,210	0	122,000,000
220208	FUEL & LUBRICANTS - GENERAL	300,000	0	300,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	300,000	0	300,000
220209	FINANCIAL CHARGES - GENERAL	360,000	0	1,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	360,000	0	1,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	40,000	0	40,000
22021001	REFRESHMENT & MEALS	20,000	0	20,000
22021007	WELFARE PACKAGES	20,000	0	20,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	297,541,450	0	989,949,180
220401	LOCAL GRANTS AND CONTRIBUTIONS	297,541,450	0	989,949,180
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	297,541,450	0	989,949,180
23	CAPITAL EXPENDITURE	10,000,000	0	100,000,000
2303	REHABILITATION / REPAIRS	10,000,000	0	100,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	10,000,000	0	100,000,000
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	10,000,000	0	100,000,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	782,232,500	0	1,953,229,180
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	782,232,500	0	1,953,229,180
70112	FINANCIAL AND FISCAL AFFAIRS	782,232,500	0	1,953,229,180

022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)						
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<i>Total</i>	-	-	-	-	<u>10,000,000</u>	<u>0</u>	<u>100,000,000</u>
13100125000200 - Reform of Government and Governance (General)	RENOVATION OF MOTOR PARKS WITH PARIMETER FENCE AND MODERN BUS STOP	23030124 - REHABILITATION/REPAIRS-MARKETS/PARKS	70112 - FINANCIAL AND FISCAL AFFAIRS	12220314 - LG Wide	10,000,000	0	100,000,000

022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>14,121,200</i>	<i>0</i>	<i>16,012,440</i>
21	PERSONNEL COST	5,014,980	0	10,000,000
2101	SALARY	5,014,980	0	10,000,000
210101	SALARIES AND WAGES	5,014,980	0	10,000,000
21010101	SALARY	5,014,980	0	10,000,000
22	OTHER RECURRENT COSTS	9,106,220	0	6,012,440
2202	OVERHEAD COST	9,106,220	0	6,012,440
220201	TRAVEL& TRANSPORT - GENERAL	1,100,000	0	600,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000	0	0
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	800,000	0	600,000
220202	UTILITIES - GENERAL	10,000	0	800,000
22020201	ELECTRICITY CHARGES	10,000	0	800,000
220203	MATERIALS & SUPPLIES - GENERAL	400,000	0	1,820,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000	0	20,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000	0	1,800,000
220204	MAINTENANCE SERVICES - GENERAL	816,220	0	1,232,440
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000	0	400,000
22020402	MAINTENANCE OF OFFICE FURNITURE	216,220	0	400,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	400,000	0	432,440
220205	TRAINING - GENERAL	4,400,000	0	420,000
22020501	LOCAL TRAINING	400,000	0	400,000
22020504	RESEARCH AND DEVELOPMENT EXPENSES	4,000,000	0	20,000
220206	OTHER SERVICES - GENERAL	2,000,000	0	0
22020607	MONITORING AND EVALUATION SYSTEM	2,000,000	0	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000	0	400,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	10,000	0	400,000
220208	FUEL & LUBRICANTS - GENERAL	250,000	0	20,000

22020801	MOTOR VEHICLE FUEL COST	250,000	0	20,000
220210	MISCELLANEOUS EXPENSES GENERAL	120,000	0	720,000
22021001	REFRESHMENT & MEALS	100,000	0	500,000
22021002	HONORARIUM & SITTING ALLOWANCE	10,000	0	200,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	10,000	0	20,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	14,121,200	0	16,012,440
7013	GENERAL SERVICES	14,121,200	0	16,012,440
70132	OVERALL PLANNING AND STATISTICAL SERVICES	14,121,200	0	16,012,440

023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>668,348,580</u>	<u>0</u>	<u>894,598,550</u>
21	PERSONNEL COST	243,123,870	0	400,000,000
2101	SALARY	243,123,870	0	400,000,000
210101	SALARIES AND WAGES	243,123,870	0	400,000,000
21010101	SALARY	243,123,870	0	400,000,000
22	OTHER RECURRENT COSTS	4,832,620	0	105,222,170
2202	OVERHEAD COST	4,832,620	0	105,222,170
220201	TRAVEL & TRANSPORT - GENERAL	2,700,000	0	2,900,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000	0	400,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000	0	2,500,000
220202	UTILITIES - GENERAL	20,000	0	40,000
22020201	ELECTRICITY CHARGES	10,000	0	20,000
22020202	TELEPHONE CHARGES	10,000	0	20,000
220203	MATERIALS & SUPPLIES - GENERAL	20,000	0	10,020,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000	0	10,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000	0	20,000
220204	MAINTENANCE SERVICES - GENERAL	2,012,620	0	7,152,170
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,602,620	0	6,612,170
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000	0	20,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	100,000	0	20,000
22020406	OTHER MAINTENANCE SERVICES	300,000	0	500,000
220208	FUEL & LUBRICANTS - GENERAL	40,000	0	85,050,000
22020801	MOTOR VEHICLE FUEL COST	20,000	0	50,000
22020803	PLANT / GENERATOR FUEL COST	20,000	0	85,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	40,000	0	60,000
22021001	REFRESHMENT & MEALS	20,000	0	40,000
22021007	WELFARE PACKAGES	20,000	0	20,000

23	CAPITAL EXPENDITURE	420,392,090	0	389,376,380
2303	REHABILITATION / REPAIRS	220,392,090	0	289,376,380
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	220,392,090	0	289,376,380
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	200,000,000	0	169,376,380
23030113	REHABILITATION / REPAIRS - ROADS	20,392,090	0	120,000,000
2304	PRESERVATION OF THE ENVIRONMENT	200,000,000	0	100,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	200,000,000	0	100,000,000
23040102	EROSION & FLOOD CONTROL	200,000,000	0	100,000,000
023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
704	ECONOMIC AFFAIRS	668,348,580	0	894,598,550
7045	TRANSPORT	668,348,580	0	894,598,550
70451	ROAD TRANSPORT	668,348,580	0	894,598,550

023400100100	DEPARTMENT OF WORKS & HOUSING						
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total	-	-	-	-	420,392,090	0	389,376,380
17100125000100 - Road (General)	REHABILITATION OF 5KM OF MAJOR ROADS IN THE LOCAL GOVERNMENT	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12220314 - LG Wide	20,392,090	0	120,000,000
17100125000200 - Road (General)	CONSTRUCTION OF DRAINAGES AND CULVERT IN ONE	23040102 - EROSION & FLOOD CONTROL	70451 - ROAD TRANSPORT	12220314 - LG Wide	200,000,000	0	100,000,000

	COMMUNITY PER WARD						
17100125000300 - Road (General)	REHABILITATION OF ONE MORIBOUND BOREHOLE PER WARD	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70451 - ROAD TRANSPORT	12220314 - LG Wide	200,000,000	0	169,376,380

051700100100	DEPARTMENT OF EDUCATION			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>612,534,010</u>	<u>0</u>	<u>1,422,727,080</u>
21	PERSONNEL COST	199,402,110	0	300,000,000
2101	SALARY	199,402,110	0	300,000,000
210101	SALARIES AND WAGES	199,402,110	0	300,000,000
21010101	SALARY	199,402,110	0	300,000,000
22	OTHER RECURRENT COSTS	93,131,900	0	586,263,800
2202	OVERHEAD COST	93,131,900	0	586,263,800
220201	TRAVEL& TRANSPORT - GENERAL	4,020,000	0	6,040,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000	0	40,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,000,000	0	6,000,000
220202	UTILITIES - GENERAL	10,000	0	20,000
22020202	TELEPHONE CHARGES	10,000	0	20,000
220203	MATERIALS & SUPPLIES - GENERAL	560,000	0	3,120,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000	0	2,520,000
22020302	BOOKS	10,000	0	20,000
22020303	NEWSPAPERS	20,000	0	40,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000	0	500,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000	0	20,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	10,000	0	20,000
220204	MAINTENANCE SERVICES - GENERAL	80,000	0	160,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000	0	40,000
22020402	MAINTENANCE OF OFFICE FURNITURE	20,000	0	40,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	20,000	0	40,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	20,000	0	40,000
220205	TRAINING - GENERAL	6,500,000	0	13,000,000
22020501	LOCAL TRAINING	6,500,000	0	13,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	81,961,900	0	563,923,800

22021001	REFRESHMENT & MEALS	7,000,000	0	14,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	3,000,000	0	6,000,000
22021007	WELFARE PACKAGES	71,961,900	0	543,923,800
23	CAPITAL EXPENDITURE	320,000,000	0	536,463,280
2301	FIXED ASSETS PURCHASED	120,000,000	0	520,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	120,000,000	0	520,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	120,000,000	0	0
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0	0	520,000,000
2302	CONSTRUCTION / PROVISION	100,000,000	0	10,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	100,000,000	0	10,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	100,000,000	0	10,000,000
2303	REHABILITATION / REPAIRS	100,000,000	0	6,463,280
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	100,000,000	0	6,463,280
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	100,000,000	0	6,463,280
051700100100	DEPARTMENT OF EDUCATION			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
709	EDUCATION	612,534,010	0	1,422,727,080
7098	EDUCATION N.E.C.	612,534,010	0	1,422,727,080
70981	EDUCATION N.E.C	612,534,010	0	1,422,727,080

051700100100	DEPARTMENT OF EDUCATION						
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total					320,000,000	0	536,463,280

05050125000100 - Enhancing Skills and Knowledge (General)	CONSTRUCTION OF 1NO OF MODEL PRIMARY SCHOOL PER WARD	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12220314 - LG Wide	100,000,000	0	10,000,000
05050125000200 - Enhancing Skills and Knowledge (General)	SUPPLY OF EXERCISE BOOKS TO 2NOs OF PRIMARY SCHOOLS PER WARD	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12220314 - LG Wide	120,000,000	0	0
05050125000300 - Enhancing Skills and Knowledge (General)	REHABILITATION OF SOME PRIMARY SCHOOLS ACROSS THE LOCAL GOVT	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12220314 - LG Wide	100,000,000	0	0
05040225000100 - Enhancing Skills and Knowledge (General)	PURCHASE OF EDUCATION MATERIALS/ Relief Materials (Gains)	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70981 - EDUCATION N.E.C	12220314 - LG Wide	0	0	520,000,000
05050125000200 - Enhancing Skills and Knowledge (General)	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12220314 - LG Wide	0	0	6,463,280

051702600100	PRIMARY SCHOOL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>1,717,672,590</u>	<u>0</u>	<u>1,717,672,590</u>
21	PERSONNEL COST	1,717,672,590	0	1,717,672,590
2101	SALARY	1,717,672,590	0	1,717,672,590
210101	SALARIES AND WAGES	1,717,672,590	0	1,717,672,590
21010101	SALARY	1,717,672,590	0	1,717,672,590
051702600100	PRIMARY SCHOOL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
709	EDUCATION	1,717,672,590	0	1,717,672,590
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,717,672,590	0	1,717,672,590
70912	PRIMARY EDUCATION	1,717,672,590	0	1,717,672,590

052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	821,536,230	0	966,300,050
21	PERSONNEL COST	316,936,180	0	456,000,000
2101	SALARY	316,936,180	0	456,000,000
210101	SALARIES AND WAGES	316,936,180	0	456,000,000
21010101	SALARY	316,936,180	0	456,000,000
22	OTHER RECURRENT COSTS	5,700,000	0	11,400,000
2202	OVERHEAD COST	5,700,000	0	11,400,000
220201	TRAVEL& TRANSPORT - GENERAL	1,200,000	0	1,400,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000	0	400,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	0	1,000,000
220203	MATERIALS & SUPPLIES - GENERAL	130,000	0	4,760,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000	0	4,520,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000	0	20,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	100,000	0	200,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	10,000	0	20,000
220204	MAINTENANCE SERVICES - GENERAL	20,000	0	40,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000	0	20,000
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000	0	20,000
220205	TRAINING - GENERAL	10,000	0	20,000
22020501	LOCAL TRAINING	10,000	0	20,000
220206	OTHER SERVICES - GENERAL	3,500,000	0	3,500,000
22020605	CLEANING & FUMIGATION SERVICES	3,500,000	0	3,500,000
220208	FUEL & LUBRICANTS - GENERAL	20,000	0	40,000
22020801	MOTOR VEHICLE FUEL COST	10,000	0	20,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	10,000	0	20,000
220210	MISCELLANEOUS EXPENSES GENERAL	820,000	0	1,640,000
22021001	REFRESHMENT & MEALS	10,000	0	20,000

22021004	MEDICAL EXPENSES-LOCAL	800,000	0	1,600,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	10,000	0	20,000
23	CAPITAL EXPENDITURE	498,900,050	0	498,900,050
2301	FIXED ASSETS PURCHASED	240,070,600	0	240,070,600
230101	PURCHASE OF FIXED ASSETS - GENERAL	240,070,600	0	240,070,600
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	240,070,600	0	240,070,600
2302	CONSTRUCTION / PROVISION	140,000,000	0	140,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	140,000,000	0	140,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	140,000,000	0	140,000,000
2303	REHABILITATION / REPAIRS	118,829,450	0	118,829,450
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	118,829,450	0	118,829,450
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	118,829,450	0	118,829,450
052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
707	HEALTH	821,536,230	0	966,300,050
7074	PUBLIC HEALTH SERVICES	821,536,230	0	966,300,050
70741	PUBLIC HEALTH SERVICES	821,536,230	0	966,300,050

052100100100	DEPARTMENT OF HEALTH CARE						
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<i>Total</i>	-	-	-	-	<u>498,900,050</u>	<u>0</u>	<u>498,900,050</u>
04050125000101 - Improvement to Human Health (General)	CONSTRUCTION OF PRIMARY HEALTH CARE (2 NUMBERS)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12220314 - LG Wide	140,000,000	0	140,000,000
04100125000101 - Improvement to Human Health (General)	PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS VITAL SIGNS MONITORS, BLOOD PRESSURE MONITOR, THERMOMETER, PULSE OXIMETER, BEDS ETC. AT SOME SELECTED PHC	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12220314 - LG Wide	240,070,600	0	240,070,600
04050125000201 - Improvement to Human Health (General)	RENOVATION OF 10 NOs OF PHC IN THE LOCAL GOVERNMENT	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12220314 - LG Wide	118,829,450	0	118,829,450