



Ibaji Local Government

# IBAJI LOCAL GOVERNMENT APPROVED BUDGET

2026

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<b>122206 - IBAJI Local Government, Kogi State - 2026 Budget: Summary</b>			
<b>Item</b>	<b>2025 Original Budget</b>	<b>2025 Full Year Actuals</b>	<b>2026 Approved Budget</b>
<b>Opening Balance</b>			
<b>Recurrent Revenue</b>	<b>5,683,431,510</b>	-	<b>9,206,519,440</b>
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,651,450,530	-	9,171,511,700
12 - INDEPENDENT REVENUE	31,980,980	-	35,007,740
<b>Recurrent Expenditure</b>	<b>3,414,681,310</b>	-	<b>4,913,236,540</b>
21 - PERSONNEL COST	2,446,645,520	-	3,237,492,600
22 - OTHER RECURRENT COSTS	968,035,790	-	1,675,743,940
<b>Transfer to Capital Account</b>	<b>2,268,750,200</b>	-	<b>4,293,282,900</b>
<b>Capital Receipts</b>	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-
<b>23 - CAPITAL EXPENDITURE</b>	<b>2,268,750,200</b>	-	<b>4,293,282,900</b>
<b>Total Revenue (including OB)</b>	<b>5,683,431,510</b>	-	<b>9,206,519,440</b>
<b>Total Expenditure</b>	<b>5,683,431,510</b>	-	<b>9,206,519,440</b>
<b>Closing Balance</b>	-	-	-

122206 - IBAJI Local Government, Kogi State - 2026 Original Budget : Expenditure by MDA						
Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
-	<u><b>Total Expenditure</b></u>	<u><b>3,237,492,600</b></u>	<u><b>1,675,743,940</b></u>	<u><b>4,913,236,540</b></u>	<u><b>3,573,082,900</b></u>	<u><b>8,486,319,440</b></u>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>2,423,971,600</b>	<b>496,282,950</b>	<b>2,920,254,550</b>	-	<b>2,920,254,550</b>
<b>011100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>1,599,854,740</b>	<b>152,140,880</b>	<b>1,751,995,620</b>	-	<b>1,751,995,620</b>
011100100100	CHAIRMAN	40,113,930	133,403,710	173,517,640	-	173,517,640
011100100200	VICE-CHAIRMAN	5,479,530	8,884,730	14,364,260	-	14,364,260
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	1,277,090,160	5,568,290	1,282,658,450	-	1,282,658,450
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	5,196,740	3,213,110	8,409,850	-	8,409,850
011118300100	INTERNAL AUDIT	271,974,380	1,071,040	273,045,420	-	273,045,420
<b>011200000000</b>	<b>LOCAL GOVT COUNCIL</b>	<b>33,873,930</b>	<b>70,754,500</b>	<b>104,628,430</b>	-	<b>104,628,430</b>
01200100100	THE LEGISTRATIVE COUNCIL	33,873,930	70,754,500	104,628,430	-	104,628,430
<b>012500000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>790,242,930</b>	<b>273,387,570</b>	<b>1,063,630,500</b>	-	<b>1,063,630,500</b>
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	790,242,930	273,387,570	1,063,630,500	-	1,063,630,500
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>512,577,750</b>	<b>666,584,980</b>	<b>1,179,162,730</b>	<b>1,845,626,280</b>	<b>3,024,789,010</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>80,819,950</b>	<b>26,421,480</b>	<b>107,241,430</b>	<b>1,333,647,670</b>	<b>1,440,889,100</b>

	<b>PLANNING SECTOR</b>					
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	80,819,950	26,421,480	107,241,430	1,333,647,670	1,440,889,100
<b>0220000000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>201,399,480</b>	<b>619,251,280</b>	<b>820,650,760</b>	<b>1,936,060</b>	<b>822,586,820</b>
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	186,720,610	603,449,170	790,169,780	-	790,169,780
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	14,678,870	15,802,110	30,480,980	1,936,060	32,417,040
<b>0234000000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>230,358,320</b>	<b>20,912,220</b>	<b>251,270,540</b>	<b>510,042,550</b>	<b>761,313,090</b>
023400100100	DEPARTMENT OF WORKS & HOUSING	230,358,320	20,912,220	251,270,540	510,042,550	761,313,090
<b>0500000000000</b>	<b>SOCIAL SECTOR</b>	<b>300,943,250</b>	<b>512,876,010</b>	<b>813,819,260</b>	<b>1,727,456,620</b>	<b>2,541,275,880</b>
<b>0517000000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>88,073,240</b>	<b>427,913,540</b>	<b>515,986,780</b>	<b>915,041,810</b>	<b>1,431,028,590</b>
051700100100	DEPARTMENT OF EDUCATION	88,073,240	427,913,540	515,986,780	915,041,810	1,431,028,590
<b>0521000000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>212,870,010</b>	<b>84,962,470</b>	<b>297,832,480</b>	<b>812,414,810</b>	<b>1,110,247,290</b>
052100100100	DEPARTMENT OF HEALTH CARE	212,870,010	84,962,470	297,832,480	812,414,810	1,110,247,290

**122206 - IBAJI Local Government, Kogi State - 2026 Budget: Total Revenue by Economic Classification**

Code	Economic	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<b>1</b>	<b>REVENUE</b>	<b>5,683,431,510</b>	-	<b>9,206,519,440</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>5,651,450,530</b>	-	<b>9,171,511,700</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>5,651,450,530</b>	-	<b>9,171,511,700</b>
<b>110101</b>	<b>STATUTORY ALLOCATION (FAAC)</b>	<b>2,670,156,750</b>	-	<b>5,454,208,590</b>
11010101	STATUTORY ALLOCATION	2,670,156,750	-	5,454,208,590
<b>110102</b>	<b>VALUE ADDED TAX ALLOCATION</b>	<b>2,696,479,170</b>	-	<b>3,432,488,500</b>
11010201	SHARE OF VAT	2,696,479,170	-	3,432,488,500
<b>110103</b>	<b>GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT</b>	<b>284,814,610</b>	-	<b>284,814,610</b>
11010399	OTHER FAAC DISTRIBUTIONS	284,814,610	-	284,814,610
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>31,980,980</b>	-	<b>35,007,740</b>
<b>1201</b>	<b>DIRECT TAX REVENUE</b>	-	-	<b>75,700</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	-	-	<b>75,700</b>
12010102	OTHER SPECIAL SERVICE TAX E.G ELECTRICITY	-	-	71,000
12010103	DEVELOPMENT LEVIES	-	-	4,700
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>31,980,980</b>	-	<b>34,932,040</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>1,400,000</b>	-	<b>1,657,440</b>
12020104	HACKNEY PERMIT	-	-	4,000
12020106	BUS/COMERCIAL VIHICLE LINCENSE	-	-	2,300
12020107	BOATS & CANOE (SMALL CRAFT ) LICENSE	-	-	1,900
12020108	NATIVE LIQOUR LINCENSE	-	-	6,000
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	200,000	-	200,000
12020112	BICYCLES LICENSE & HIRE PERMITS	-	-	2,500
12020114	CART LICENSES	-	-	2,500
12020115	DANE GUN LICENSES	100,000	-	100,000
12020116	CATTLE DEALER LICENSES	100,000	-	100,000
12020117	DRIED FISH & MEAT LICENSES	-	-	63,300
12020118	PET (DOG) LICENSES	-	-	6,100
12020120	HAWKER'S PERMITS	-	-	2,000
12020121	HUNTING PERMITS	-	-	90,000
12020122	PRODUCE BUYING LICENSES	200,000	-	200,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	200,000	-	200,000

12020131	DISPENSARY MATERNITY FEE	500,000	-	500,000
12020132	BUKER/CIGARETTE LINCENSE FEES	-	-	7,600
12020133	WORKSHOP RECEIPT FEES	-	-	6,000
12020134	PANEL BEATING LINCENSE FEES	-	-	2,000
12020135	VULCANIZER LINCENSE FEES	-	-	54,740
12020136	TRADE PERMIT LICENSES	-	-	6,500
12020137	HACKNING PERMIT	100,000	-	100,000
<b>120204</b>	<b>FEES - GENERAL</b>	<b>1,560,760</b>	-	<b>1,582,960</b>
12020404	TRADE UNION FEES	500,000	-	500,000
12020417	CONTRACTOR REGISTRATION FEES	200,000	-	203,000
12020427	TENDER FEES	200,000	-	200,000
12020436	BILL BOARD ADVERTISEMENT FEES	100,000	-	100,000
12020442	ASSOCIATION FEES	100,000	-	100,000
12020443	BIRTH & DEATH REGISTRATION FEES	-	-	7,000
12020448	DEVELOPMENT LEVIES	100,000	-	100,000
12020449	BUSINESS/TRADE OPERATING FEES	100,000	-	100,000
12020451	TIMBER & FOREST FEES	160,760	-	172,960
12020453	APPLICATIONS FEES	50,000	-	50,000
12020454	PARKING FEES	50,000	-	50,000
<b>120206</b>	<b>SALES - GENERAL</b>	<b>1,020,220</b>	-	<b>1,622,220</b>
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	20,220	-	20,220
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	1,000,000	-	1,602,000
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>26,000,000</b>	-	<b>26,546,570</b>
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	6,000,000	-	6,000,000
12020710	EARNINGS FROM GUEST HOUSES	18,000,000	-	18,000,000
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	2,000,000	-	2,481,070
12020712	EARNING FROM MARKET	-	-	65,500
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>2,000,000</b>	-	<b>2,182,850</b>
12020901	RENT ON GOVT. LAND	2,000,000	-	2,172,750
12020902	RENT ON LOCAL GOVT. MOVABLE PROPERTY	-	-	10,100
<b>120210</b>	<b>REPAYMENTS - GENERAL</b>	<b>-</b>	-	<b>1,340,000</b>
12021005	REFUND/RECORVERY OF LOSES & PAYMENT	-	-	1,340,000

**122206 - IBAJI Local Government, Kogi State - 2026 Budget: Expenditure by Economic Classification**

Code	Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<b>2</b>	<b><u>EXPENDITURES</u></b>	<b><u>5,683,431,510</u></b>	-	<b><u>9,206,519,440</u></b>
<b>21</b>	<b><u>PERSONNEL COST</u></b>	<b><u>2,446,645,520</u></b>	-	<b><u>3,237,492,600</u></b>
<b>2101</b>	<b><u>SALARY</u></b>	<b><u>1,854,567,520</u></b>	-	<b><u>2,645,414,600</u></b>
<b>210101</b>	<b><u>SALARIES AND WAGES</u></b>	<b><u>1,854,567,520</u></b>	-	<b><u>2,645,414,600</u></b>
21010101	SALARY	1,854,567,520	-	2,645,414,600
<b>2102</b>	<b><u>ALLOWANCES AND SOCIAL CONTRIBUTION</u></b>	<b><u>592,078,000</u></b>	-	<b><u>592,078,000</u></b>
<b>210202</b>	<b><u>SOCIAL CONTRIBUTIONS</u></b>	<b><u>592,078,000</u></b>	-	<b><u>592,078,000</u></b>
21020202	CONTRIBUTORY PENSION	592,078,000	-	592,078,000
<b>22</b>	<b><u>OTHER RECURRENT COSTS</u></b>	<b><u>968,035,790</u></b>	-	<b><u>1,675,743,940</u></b>
<b>2202</b>	<b><u>OVERHEAD COST</u></b>	<b><u>921,817,630</u></b>	-	<b><u>1,674,743,940</u></b>
<b>220201</b>	<b><u>TRAVEL &amp; TRANSPORT - GENERAL</u></b>	<b><u>140,349,220</u></b>	-	<b><u>37,296,750</u></b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	76,295,170	-	22,922,800
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	64,054,050	-	14,373,950
<b>220202</b>	<b><u>UTILITIES - GENERAL</u></b>	-	-	<b><u>2,568,320</u></b>
22020201	ELECTRICITY CHARGES	-	-	2,568,320
<b>220203</b>	<b><u>MATERIALS &amp; SUPPLIES - GENERAL</u></b>	<b><u>175,503,850</u></b>	-	<b><u>45,154,510</u></b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	79,307,690	-	45,154,510
22020305	PRINTING OF NON SECURITY DOCUMENTS	6,792,390	-	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	30,000,000	-	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	49,403,770	-	-
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	10,000,000	-	-
<b>220204</b>	<b><u>MAINTENANCE SERVICES - GENERAL</u></b>	<b><u>162,852,440</u></b>	-	<b><u>136,685,180</u></b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	44,213,110	-	71,179,860
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	40,865,990
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	61,639,330	-	24,639,330
22020406	OTHER MAINTENANCE SERVICES	17,000,000	-	-

22020413	MINOR ROAD MAINTENANCE	40,000,000	-	-
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>14,000,000</b>	-	<b>11,712,180</b>
22020501	LOCAL TRAINING	12,000,000	-	11,712,180
22020504	RESEARCH AND DEVELOPMENT EXPENSES	2,000,000	-	-
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>144,000,000</b>	-	<b>367,944,500</b>
22020601	SECURITY SERVICES	20,000,000	-	-
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	104,000,000	-	2,000,000
22020605	CLEANING & FUMIGATION SERVICES	17,000,000	-	-
22020606	OFFICE AND GENERAL EXPENSES	-	-	365,944,500
22020607	MONITORING AND EVALUATION SYSTEM	3,000,000	-	-
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>22,000,000</b>	-	<b>5,000,000</b>
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	5,000,000	-	5,000,000
22020703	LEGAL SERVICES	17,000,000	-	-
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>42,000,000</b>	-	<b>7,000,000</b>
22020801	MOTOR VEHICLE FUEL COST	42,000,000	-	7,000,000
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>17,000,000</b>	-	<b>40,980,040</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	17,000,000	-	40,980,040
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>204,112,120</b>	-	<b>1,020,402,460</b>
22021001	REFRESHMENT & MEALS	24,000,000	-	-
22021002	HONORARIUM & SITTING ALLOWANCE	25,000,000	-	-
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000	-	-
22021004	MEDICAL EXPENSES-LOCAL	130,000,000	-	16,691,220
22021005	FINANCIAL ASSISTANCE TO NEEDIES	-	-	500,000
22021007	WELFARE PACKAGES	10,112,120	-	3,500,000
22021009	SPORTING ACTIVITIES	-	-	293,365,160
22021010	DIRECT TEACHING & LABORATORY COST	-	-	424,477,370
22021011	DISEASE CONTROL	-	-	165,147,900
22021012	PROVISION OF SERVICES MATERIAL	-	-	21,654,100
22021013	ENTERTAINMENT & HOSPITALITY	-	-	70,589,570
22021015	COUNTERPART FUNDING FOR SOME PROJECTS	-	-	24,477,140
22021021	SPECIAL DAYS/CELEBRATIONS	13,000,000	-	-
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>46,218,160</b>	-	<b>1,000,000</b>
<b>220601</b>	<b>FOREIGN INTEREST / DISCOUNT</b>	<b>44,218,160</b>	-	<b>1,000,000</b>

22060101	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS	44,218,160	-	1,000,000
<b>220602</b>	<b>DOMESTIC INTEREST / DISCOUNT</b>	<b>2,000,000</b>	-	-
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	2,000,000	-	-
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>2,268,750,200</b>	-	<b>4,293,282,900</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>1,323,561,570</b>	-	<b>3,113,159,630</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>1,323,561,570</b>	-	<b>3,113,159,630</b>
23010105	PURCHASE OF MOTOR VEHICLES	215,644,250	-	560,000,000
23010108	PURCHASE OF BUSES	-	-	260,000,000
23010109	PURCHASE OF SEA BOATS	-	-	5,500,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	100,200,000
23010113	PURCHASE OF COMPUTERS	7,917,320	-	1,536,060
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	600,000,000	-	654,908,270
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	400,000,000	-	201,500,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	-	393,541,810
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	-	-	1,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	100,000,000	-	607,500,000
23010128	PURCHASE OF SECURITY EQUIPMENT	-	-	7,917,320
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	-	-	3,911,920
23010130	PURCHASE OF RECREATIONAL FACILITIES	-	-	315,644,250
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>745,188,630</b>	-	<b>872,257,860</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>745,188,630</b>	-	<b>872,257,860</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	202,177,140	-	202,177,140
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	100,000,000	-	100,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	157,506,540	-	157,506,540
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	79,918,850	-	213,500,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	198,674,180	-	198,674,180
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	6,911,920	-	400,000
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>180,000,000</b>	-	<b>300,000,000</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>180,000,000</b>	-	<b>300,000,000</b>
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	100,000,000	-	100,000,000

23030113	REHABILITATION / REPAIRS - ROADS	80,000,000	-	200,000,000
<b>2304</b>	<b><i>PRESERVATION OF THE ENVIRONMENT</i></b>	<b>20,000,000</b>	<b>-</b>	<b>7,865,410</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>20,000,000</b>	<b>-</b>	<b>7,865,410</b>
23040102	EROSION & FLOOD CONTROL	20,000,000	-	7,865,410

011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<b>2</b>	<b><u>EXPENDITURES</u></b>	<b><u>222,972,530</u></b>	<b><u>0</u></b>	<b><u>173,517,640</u></b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>92,972,530</b>	<b>0</b>	<b>40,113,930</b>
<b>2101</b>	<b>SALARY</b>	<b>92,972,530</b>	<b>0</b>	<b>40,113,930</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>92,972,530</b>	<b>0</b>	<b>40,113,930</b>
21010101	SALARY	92,972,530	0	40,113,930
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>130,000,000</b>	<b>0</b>	<b>133,403,710</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>128,000,000</b>	<b>0</b>	<b>133,403,710</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>13,000,000</b>	<b>0</b>	<b>7,553,720</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	13,000,000	0	7,553,720
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>3,000,000</b>	<b>0</b>	<b>11,621,540</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000	0	11,621,540
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>30,000,000</b>	<b>0</b>	<b>20,815,340</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	15,000,000	0	18,315,340
22020402	MAINTENANCE OF OFFICE FURNITURE	0	0	2,500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	15,000,000	0	0
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>80,000,000</b>	<b>0</b>	<b>0</b>
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	80,000,000	0	0
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>2,000,000</b>	<b>0</b>	<b>0</b>
22020801	MOTOR VEHICLE FUEL COST	2,000,000	0	0
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>0</b>	<b>0</b>	<b>93,413,110</b>
22021007	WELFARE PACKAGES	0	0	3,500,000
22021009	SPORTING ACTIVITIES	0	0	57,928,570
22021010	DIRECT TEACHING & LABORATORY COST	0	0	27,171,170
22021012	PROVISION OF SERVICES MATERIAL	0	0	4,813,370
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>2,000,000</b>	<b>0</b>	<b>0</b>
220602	DOMESTIC INTEREST / DISCOUNT	2,000,000	0	0

22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	2,000,000	0	0
<b>011100100100</b>	<b>CHAIRMAN</b>			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	222,972,530	0	173,517,640
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	222,972,530	0	173,517,640
70111	EXECUTIVE AND LEGISLATIVE ORGANS	222,972,530	0	173,517,640

011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<b>2</b>	<b><u>EXPENDITURES</u></b>	<b><u>65,019,900</u></b>	<b><u>0</u></b>	<b><u>14,364,260</u></b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>22,019,900</b>	<b>0</b>	<b>5,479,530</b>
<b>2101</b>	<b>SALARY</b>	<b>22,019,900</b>	<b>0</b>	<b>5,479,530</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>22,019,900</b>	<b>0</b>	<b>5,479,530</b>
21010101	SALARY	22,019,900	0	5,479,530
<b>22</b>	<b><i>OTHER RECURRENT COSTS</i></b>	<b><i>43,000,000</i></b>	<b><i>0</i></b>	<b><i>8,884,730</i></b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>43,000,000</b>	<b>0</b>	<b>8,884,730</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>10,000,000</b>	<b>0</b>	<b>1,942,550</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000	0	1,942,550
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000	0	0
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>3,000,000</b>	<b>0</b>	<b>0</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000	0	0
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>8,000,000</b>	<b>0</b>	<b>3,712,810</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0	0	2,262,810
22020402	MAINTENANCE OF OFFICE FURNITURE	0	0	1,450,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	8,000,000	0	0
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0</b>	<b>0</b>	<b>963,860</b>
22020501	LOCAL TRAINING	0	0	963,860
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>22,000,000</b>	<b>0</b>	<b>0</b>
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	22,000,000	0	0
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>0</b>	<b>0</b>	<b>2,265,510</b>
22021009	SPORTING ACTIVITIES	0	0	756,000
22021010	DIRECT TEACHING & LABORATORY COST	0	0	700,000
22021011	DISEASE CONTROL	0	0	519,510
22021012	PROVISION OF SERVICES MATERIAL	0	0	290,000

011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	65,019,900	0	14,364,260
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	65,019,900	0	14,364,260
70111	EXECUTIVE AND LEGISLATIVE ORGANS	65,019,900	0	14,364,260

011100500100		ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN			
Code	Description		2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<b>2</b>	<b><u>EXPENDITURES</u></b>		<b><u>15,141,450</u></b>	<b><u>0</u></b>	<b><u>1,282,658,450</u></b>
<b>21</b>	<b>PERSONNEL COST</b>		<b>9,573,160</b>	<b>0</b>	<b>1,277,090,160</b>
<b>2101</b>	<b>SALARY</b>		<b>9,573,160</b>	<b>0</b>	<b>1,277,090,160</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>		<b>9,573,160</b>	<b>0</b>	<b>1,277,090,160</b>
21010101	SALARY		9,573,160	0	1,277,090,160
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>5,568,290</b>	<b>0</b>	<b>5,568,290</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>5,568,290</b>	<b>0</b>	<b>5,568,290</b>
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		<b>2,000,000</b>	<b>0</b>	<b>2,000,000</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,000,000	0	2,000,000
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>		<b>3,568,290</b>	<b>0</b>	<b>3,568,290</b>
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		3,568,290	0	3,568,290
011100500100		ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN			
Code	Description		2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>		<b>15,141,450</b>	<b>0</b>	<b>1,282,658,450</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>		<b>15,141,450</b>	<b>0</b>	<b>1,282,658,450</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS		15,141,450	0	1,282,658,450

011101300100		SECRETARY TO THE LOCAL GOVERNMENT			
Code	Description		2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<b>2</b>	<b><u>EXPENDITURES</u></b>		<b><u>10,553,050</u></b>	<b><u>0</u></b>	<b><u>8,409,850</u></b>
<b>21</b>	<b>PERSONNEL COST</b>		<b>7,339,940</b>	<b>0</b>	<b>5,196,740</b>
<b>2101</b>	<b>SALARY</b>		<b>7,339,940</b>	<b>0</b>	<b>5,196,740</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>		<b>7,339,940</b>	<b>0</b>	<b>5,196,740</b>
21010101	SALARY		7,339,940	0	5,196,740
<b>22</b>	<b>OTHER RECURRENT COSTS</b>		<b>3,213,110</b>	<b>0</b>	<b>3,213,110</b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>3,213,110</b>	<b>0</b>	<b>3,213,110</b>
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		<b>1,000,000</b>	<b>0</b>	<b>1,000,000</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		1,000,000	0	1,000,000
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>		<b>213,110</b>	<b>0</b>	<b>213,110</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		213,110	0	213,110
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>		<b>2,000,000</b>	<b>0</b>	<b>2,000,000</b>
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		2,000,000	0	2,000,000
011101300100		SECRETARY TO THE LOCAL GOVERNMENT			
Code	Description		2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>		<b>10,553,050</b>	<b>0</b>	<b>8,409,850</b>
<b>7013</b>	<b>GENERAL SERVICES</b>		<b>10,553,050</b>	<b>0</b>	<b>8,409,850</b>
70133	OTHER GENERAL SERVICES		10,553,050	0	8,409,850

<b>011118300100</b>	<b>INTERNAL AUDIT</b>			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<b>2</b>	<b><u>EXPENDITURES</u></b>	<b>3,517,690</b>	<b>0</b>	<b>273,045,420</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>2,446,650</b>	<b>0</b>	<b>271,974,380</b>
<b>2101</b>	<b>SALARY</b>	<b>2,446,650</b>	<b>0</b>	<b>271,974,380</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>2,446,650</b>	<b>0</b>	<b>271,974,380</b>
21010101	SALARY	2,446,650	0	271,974,380
<b>22</b>	<b><i>OTHER RECURRENT COSTS</i></b>	<b>1,071,040</b>	<b>0</b>	<b>1,071,040</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>1,071,040</b>	<b>0</b>	<b>1,071,040</b>
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,071,040</b>	<b>0</b>	<b>1,071,040</b>
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,071,040	0	1,071,040
<b>011118300100</b>	<b>INTERNAL AUDIT</b>			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>3,517,690</b>	<b>0</b>	<b>273,045,420</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>3,517,690</b>	<b>0</b>	<b>273,045,420</b>
70112	FINANCIAL AND FISCAL AFFAIRS	3,517,690	0	273,045,420

011200100100	THE LEGISLATIVE COUNCIL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<b>2</b>	<b><u>EXPENDITURES</u></b>	<b>59,800,580</b>	<b>0</b>	<b>104,628,430</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>41,592,970</b>	<b>0</b>	<b>33,873,930</b>
<b>2101</b>	<b>SALARY</b>	<b>41,592,970</b>	<b>0</b>	<b>33,873,930</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>41,592,970</b>	<b>0</b>	<b>33,873,930</b>
21010101	SALARY	41,592,970	0	33,873,930
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>18,207,610</b>	<b>0</b>	<b>70,754,500</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>17,207,610</b>	<b>0</b>	<b>69,754,500</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>3,207,610</b>	<b>0</b>	<b>3,207,610</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	0	2,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,207,610	0	1,207,610
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,000,000</b>	<b>0</b>	<b>2,000,000</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000	0	2,000,000
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>5,000,000</b>	<b>0</b>	<b>29,648,090</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0	0	11,351,090
22020402	MAINTENANCE OF OFFICE FURNITURE	0	0	13,297,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000	0	5,000,000
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0</b>	<b>0</b>	<b>1,620,840</b>
22020501	LOCAL TRAINING	0	0	1,620,840
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>7,000,000</b>	<b>0</b>	<b>7,000,000</b>
22020801	MOTOR VEHICLE FUEL COST	7,000,000	0	7,000,000
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>0</b>	<b>0</b>	<b>26,277,960</b>
22021004	MEDICAL EXPENSES-LOCAL	0	0	3,577,730
22021009	SPORTING ACTIVITIES	0	0	19,200,000
22021010	DIRECT TEACHING & LABORATORY COST	0	0	1,800,230
22021011	DISEASE CONTROL	0	0	1,700,000
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>1,000,000</b>	<b>0</b>	<b>1,000,000</b>

220601	FOREIGN INTEREST / DISCOUNT	1,000,000	0	1,000,000
22060101	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS	1,000,000	0	1,000,000
<b>011200100100</b>	<b>THE LEGISTRATIVE COUNCIL</b>			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	59,800,580	0	104,628,430
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	59,800,580	0	104,628,430
70111	EXECUTIVE AND LEGISLATIVE ORGANS	59,800,580	0	104,628,430

012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<b>2</b>	<b><u>EXPENDITURES</u></b>	<b>903,291,990</b>	<b>0</b>	<b>1,783,830,500</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>737,363,480</b>	<b>0</b>	<b>790,242,930</b>
<b>2101</b>	<b>SALARY</b>	<b>145,285,480</b>	<b>0</b>	<b>198,164,930</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>145,285,480</b>	<b>0</b>	<b>198,164,930</b>
21010101	SALARY	145,285,480	0	198,164,930
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>592,078,000</b>	<b>0</b>	<b>592,078,000</b>
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>592,078,000</b>	<b>0</b>	<b>592,078,000</b>
21020202	CONTRIBUTORY PENSION	592,078,000	0	592,078,000
<b>22</b>	<b><u>OTHER RECURRENT COSTS</u></b>	<b>165,928,510</b>	<b>0</b>	<b>273,387,570</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>162,928,510</b>	<b>0</b>	<b>273,387,570</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>18,000,000</b>	<b>0</b>	<b>3,865,110</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	13,000,000	0	3,865,110
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000	0	0
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0</b>	<b>0</b>	<b>350,870</b>
22020201	ELECTRICITY CHARGES	0	0	350,870
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>12,816,390</b>	<b>0</b>	<b>8,962,860</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,024,000	0	8,962,860
22020305	PRINTING OF NON SECURITY DOCUMENTS	6,792,390	0	0
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>26,000,000</b>	<b>0</b>	<b>17,385,650</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	12,000,000	0	8,657,140
22020402	MAINTENANCE OF OFFICE FURNITURE	0	0	8,728,510
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	14,000,000	0	0
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>2,000,000</b>	<b>0</b>	<b>2,226,000</b>
22020501	LOCAL TRAINING	2,000,000	0	2,226,000
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>20,000,000</b>	<b>0</b>	<b>0</b>
22020601	SECURITY SERVICES	20,000,000	0	0

<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>17,000,000</b>	<b>0</b>	<b>0</b>
22020703	LEGAL SERVICES	17,000,000	0	0
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>15,000,000</b>	<b>0</b>	<b>0</b>
22020801	MOTOR VEHICLE FUEL COST	15,000,000	0	0
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>52,112,120</b>	<b>0</b>	<b>240,597,080</b>
22021001	REFRESHMENT & MEALS	14,000,000	0	0
22021002	HONORARIUM & SITTING ALLOWANCE	15,000,000	0	0
22021004	MEDICAL EXPENSES-LOCAL	0	0	387,870
22021007	WELFARE PACKAGES	10,112,120	0	0
22021009	SPORTING ACTIVITIES	0	0	137,905,180
22021010	DIRECT TEACHING & LABORATORY COST	0	0	85,753,300
22021012	PROVISION OF SERVICES MATERIAL	0	0	16,550,730
22021021	SPECIAL DAYS/CELEBRATIONS	13,000,000	0	0
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>3,000,000</b>	<b>0</b>	<b>0</b>
<b>220601</b>	<b>FOREIGN INTEREST / DISCOUNT</b>	<b>3,000,000</b>	<b>0</b>	<b>0</b>
22060101	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS	3,000,000	0	0
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>720,200,000</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0</b>	<b>0</b>	<b>720,200,000</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0</b>	<b>0</b>	<b>720,200,000</b>
23010105	PURCHASE OF MOTOR VEHICLES	0	0	360,000,000
23010108	PURCHASE OF BUSES	0	0	260,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0	0	100,200,000
<b>012500100100</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>			
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>2025 Full Year Actuals</b>	<b>2026 Approved Budget</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>903,291,990</b>	<b>0</b>	<b>1,063,630,500</b>
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>903,291,990</b>	<b>0</b>	<b>1,063,630,500</b>
70131	GENERAL PERSONNEL SERVICES	903,291,990	0	1,063,630,500

707	HEALTH	0	0	720,200,000
7074	PUBLIC HEALTH SERVICES	0	0	720,200,000
70741	PUBLIC HEALTH SERVICES	0	0	720,200,000

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
<b><i>Total</i></b>	-	-	-	-	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>720,200,000</i></b>
13100126000100 - Reform of Government and Governance (General)	PURCHASE OF MOTOR VEHICLES	23010105 - PURCHASE OF MOTOR VEHICLES	70741 - PUBLIC HEALTH SERVICES	12220611 - LG Wide	0	0	360,000,000
13100126000200 - Reform of Government and Governance (General)	PURCHASE OF OFFICE FURNITURE AND FITTINGS	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70741 - PUBLIC HEALTH SERVICES	12220611 - LG Wide	0	0	100,200,000
13100126000300 - Reform of Government and Governance (General)	PURCHASE BUSES	23010108 - PURCHASE OF BUSES	70741 - PUBLIC HEALTH SERVICES	12220611 - LG Wide	0	0	260,000,000

021500100100		DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description		2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<b>2</b>	<b><u>EXPENDITURES</u></b>		<b><u>1,003,715,370</u></b>	<b><u>0</u></b>	<b><u>1,440,889,100</u></b>
<b>21</b>	<b><i>PERSONNEL COST</i></b>		<b><i>320,823,030</i></b>	<b><i>0</i></b>	<b><i>80,819,950</i></b>
<b>2101</b>	<b>SALARY</b>		<b>320,823,030</b>	<b>0</b>	<b>80,819,950</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>		<b>320,823,030</b>	<b>0</b>	<b>80,819,950</b>
21010101	SALARY		320,823,030	0	80,819,950
<b>22</b>	<b><i>OTHER RECURRENT COSTS</i></b>		<b><i>184,218,160</i></b>	<b><i>0</i></b>	<b><i>26,421,480</i></b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>144,000,000</b>	<b>0</b>	<b>26,421,480</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>		<b>36,000,000</b>	<b>0</b>	<b>3,800,130</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		18,000,000	0	3,800,130
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		18,000,000	0	0
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		<b>20,000,000</b>	<b>0</b>	<b>4,570,110</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		20,000,000	0	4,570,110
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>		<b>34,000,000</b>	<b>0</b>	<b>5,501,970</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		17,000,000	0	3,400,420
22020402	MAINTENANCE OF OFFICE FURNITURE		0	0	2,101,550
22020406	OTHER MAINTENANCE SERVICES		17,000,000	0	0
<b>220205</b>	<b>TRAINING - GENERAL</b>		<b>0</b>	<b>0</b>	<b>2,058,510</b>
22020501	LOCAL TRAINING		0	0	2,058,510
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>		<b>17,000,000</b>	<b>0</b>	<b>0</b>
22020605	CLEANING & FUMIGATION SERVICES		17,000,000	0	0
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>		<b>17,000,000</b>	<b>0</b>	<b>0</b>
22020801	MOTOR VEHICLE FUEL COST		17,000,000	0	0
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>20,000,000</b>	<b>0</b>	<b>10,490,760</b>
22021001	REFRESHMENT & MEALS		10,000,000	0	0
22021002	HONORARIUM & SITTING ALLOWANCE		10,000,000	0	0
22021004	MEDICAL EXPENSES-LOCAL		0	0	1,529,000

22021010	DIRECT TEACHING & LABORATORY COST	0	0	2,672,940
22021011	DISEASE CONTROL	0	0	2,404,820
22021013	ENTERTAINMENT & HOSPITALITY	0	0	3,884,000
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>40,218,160</b>	<b>0</b>	<b>0</b>
<b>220601</b>	<b>FOREIGN INTEREST / DISCOUNT</b>	<b>40,218,160</b>	<b>0</b>	<b>0</b>
22060101	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS	40,218,160	0	0
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>498,674,180</b>	<b>0</b>	<b>1,333,647,670</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>100,000,000</b>	<b>0</b>	<b>934,973,490</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>100,000,000</b>	<b>0</b>	<b>934,973,490</b>
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	100,000,000	0	607,500,000
23010128	PURCHASE OF SECURITY EQUIPMENT	0	0	7,917,320
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0	0	3,911,920
23010130	PURCHASE OF RECREATIONAL FACILITIES	0	0	315,644,250
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>398,674,180</b>	<b>0</b>	<b>398,674,180</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>398,674,180</b>	<b>0</b>	<b>398,674,180</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	200,000,000	0	200,000,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	198,674,180	0	198,674,180
<b>021500100100</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
704	ECONOMIC AFFAIRS	1,003,715,370	0	1,440,889,100
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,003,715,370	0	1,440,889,100
70421	AGRICULTURE	1,003,715,370	0	1,440,889,100

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
<b><i>Total</i></b>	-	-	-	-	<b><i>498,674,180</i></b>	<b><i>0</i></b>	<b><i>#####</i></b>
01070125000100 - Economic Empowerment Through Agriculture (General)	PURCHASE OF AGRICULTURAL EQUIPMENT (TRACTORS)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12220611 - LG Wide	100,000,000	0	607,500,000
01100125000100 - Economic Empowerment Through Agriculture (General)	CONSTRUCTION OF FERTILISER HOUSE AT ONYEDEGA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70421 - AGRICULTURE	12220611 - LG Wide	200,000,000	0	200,000,000
01030225000100 - Economic Empowerment Through Agriculture (General)	PURCHASE OF WATER PUMP FOR IRRIGATION SCHEME	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12220611 - LG Wide	198,674,180	0	198,674,180
01070126000100 - Economic Empowerment Through Agriculture (General)	REPAIR OF TRACTOR AND AGRIC FACILITY	23010128 - PURCHASE OF SECURITY EQUIPMENT	70421 - AGRICULTURE	12220611 - LG Wide	0	0	7,917,320
01100126000100 - Economic Empowerment Through Agriculture (General)	PURCHASE OF FERTILIZER/ SEEDLINGS	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70421 - AGRICULTURE	12220611 - LG Wide	0	0	3,911,920
01100126000200 - Economic Empowerment Through Agriculture (General)	AGRICULTURAL VALUS CHAIN PROCESSING AND EQUIP	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70421 - AGRICULTURE	12220611 - LG Wide	0	0	215,644,250

01100126000300 - Economic Empowerment Through Agriculture (General)	CONSTRUCTION OF SLAUGHTER SLAP AND RENOVATION OF ABATAIOR	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70421 - AGRICULTURE	12220611 - LG Wide	0	0	100,000,000

022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<u>1</u>	<b><u>REVENUE</u></b>	<b>5,683,431,510</b>	<b>0</b>	<b>9,206,519,440</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>5,651,450,530</b>	<b>0</b>	<b>9,171,511,700</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>5,651,450,530</b>	<b>0</b>	<b>9,171,511,700</b>
<b>110101</b>	<b>STATUTORY ALLOCATION (FAAC)</b>	<b>2,670,156,750</b>	<b>0</b>	<b>5,454,208,590</b>
11010101	STATUTORY ALLOCATION	2,670,156,750	0	5,454,208,590
<b>110102</b>	<b>VALUE ADDED TAX ALLOCATION</b>	<b>2,696,479,170</b>	<b>0</b>	<b>3,432,488,500</b>
11010201	SHARE OF VAT	2,696,479,170	0	3,432,488,500
<b>110103</b>	<b>GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT</b>	<b>284,814,610</b>	<b>0</b>	<b>284,814,610</b>
11010399	OTHER FAAC DISTRIBUTIONS	284,814,610	0	284,814,610
<u>12</u>	<b><u>INDEPENDENT REVENUE</u></b>	<b>31,980,980</b>	<b>0</b>	<b>35,007,740</b>
<b>1201</b>	<b>DIRECT TAX REVENUE</b>	<b>0</b>	<b>0</b>	<b>75,700</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>0</b>	<b>0</b>	<b>75,700</b>
12010102	OTHER SPECIAL SERVICE TAX E.G ELECTRICITY	0	0	71,000
12010103	DEVELOPMENT LEVIES	0	0	4,700
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>31,980,980</b>	<b>0</b>	<b>34,932,040</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>1,400,000</b>	<b>0</b>	<b>1,657,440</b>
12020104	HACKNEY PERMIT	0	0	4,000
12020106	BUS/COMERCIAL VIHICLE LINCENSE	0	0	2,300
12020107	BOATS & CANOE (SMALL CRAFT ) LICENSE	0	0	1,900
12020108	NATIVE LIQOUR LINCENSE	0	0	6,000
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	200,000	0	200,000
12020112	BICYCLES LICENSE & HIRE PERMITS	0	0	2,500
12020114	CART LICENSES	0	0	2,500
12020115	DANE GUN LICENSES	100,000	0	100,000

12020116	CATTLE DEALER LICENSES	100,000	0	100,000
12020117	DRIED FISH & MEAT LICENSES	0	0	63,300
12020118	PET (DOG) LICENSES	0	0	6,100
12020120	HAWKER'S PERMITS	0	0	2,000
12020121	HUNTING PERMITS	0	0	90,000
12020122	PRODUCE BUYING LICENSES	200,000	0	200,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	200,000	0	200,000
12020131	DISPENSARY MATERNITY FEE	500,000	0	500,000
12020132	BUKER/CIGARETTE LINCENSE FEES	0	0	7,600
12020133	WORKSHOP RECEIPT FEES	0	0	6,000
12020134	PANEL BEATING LINCENSE FEES	0	0	2,000
12020135	VULCANIZER LINCENSE FEES	0	0	54,740
12020136	TRADE PERMIT LICENSES	0	0	6,500
12020137	HACKNING PERMIT	100,000	0	100,000
<b>120204</b>	<b>FEES - GENERAL</b>	<b>1,560,760</b>	<b>0</b>	<b>1,582,960</b>
12020404	TRADE UNION FEES	500,000	0	500,000
12020417	CONTRACTOR REGISTRATION FEES	200,000	0	203,000
12020427	TENDER FEES	200,000	0	200,000
12020436	BILL BOARD ADVERTISEMENT FEES	100,000	0	100,000
12020442	ASSOCIATION FEES	100,000	0	100,000
12020443	BIRTH & DEATH REGISTRATION FEES	0	0	7,000
12020448	DEVELOPMENT LEVIES	100,000	0	100,000
12020449	BUSINESS/TRADE OPERATING FEES	100,000	0	100,000
12020451	TIMBER & FOREST FEES	160,760	0	172,960
12020453	APPLICATIONS FEES	50,000	0	50,000
12020454	PARKING FEES	50,000	0	50,000
<b>120206</b>	<b>SALES - GENERAL</b>	<b>1,020,220</b>	<b>0</b>	<b>1,622,220</b>
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	20,220	0	20,220
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	1,000,000	0	1,602,000

120207	EARNINGS -GENERAL	26,000,000	0	26,546,570
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	6,000,000	0	6,000,000
12020710	EARNINGS FROM GUEST HOUSES	18,000,000	0	18,000,000
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	2,000,000	0	2,481,070
12020712	EARNING FROM MARKET	0	0	65,500
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>2,000,000</b>	<b>0</b>	<b>2,182,850</b>
12020901	RENT ON GOVT. LAND	2,000,000	0	2,172,750
12020902	RENT ON LOCAL GOVT. MOVABLE PROPERTY	0	0	10,100
<b>120210</b>	<b>REPAYMENTS - GENERAL</b>	<b>0</b>	<b>0</b>	<b>1,340,000</b>
12021005	REFUND/RECORVERY OF LOSES & PAYMENT	0	0	1,340,000
<b>022000100100</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<b>2</b>	<b><u>EXPENDITURES</u></b>	<b><u>217,004,490</u></b>	<b><u>0</u></b>	<b><u>790,169,780</u></b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>152,004,490</b>	<b>0</b>	<b>186,720,610</b>
<b>2101</b>	<b>SALARY</b>	<b>152,004,490</b>	<b>0</b>	<b>186,720,610</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>152,004,490</b>	<b>0</b>	<b>186,720,610</b>
21010101	SALARY	152,004,490	0	186,720,610
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>65,000,000</b>	<b>0</b>	<b>603,449,170</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>65,000,000</b>	<b>0</b>	<b>603,449,170</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>13,000,000</b>	<b>0</b>	<b>10,248,310</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000	0	2,248,310
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,000,000	0	8,000,000
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0</b>	<b>0</b>	<b>1,150,120</b>
22020201	ELECTRICITY CHARGES	0	0	1,150,120
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>15,000,000</b>	<b>0</b>	<b>15,000,000</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000	0	15,000,000
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>15,000,000</b>	<b>0</b>	<b>25,467,640</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0	0	8,257,140

22020402	MAINTENANCE OF OFFICE FURNITURE	0	0	2,210,500
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	15,000,000	0	15,000,000
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0</b>	<b>0</b>	<b>1,120,000</b>
22020501	LOCAL TRAINING	0	0	1,120,000
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>5,000,000</b>	<b>0</b>	<b>5,000,000</b>
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	5,000,000	0	5,000,000
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>17,000,000</b>	<b>0</b>	<b>40,980,040</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	17,000,000	0	40,980,040
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>0</b>	<b>0</b>	<b>504,483,060</b>
22021004	MEDICAL EXPENSES-LOCAL	0	0	1,145,990
22021009	SPORTING ACTIVITIES	0	0	64,876,800
22021010	DIRECT TEACHING & LABORATORY COST	0	0	300,364,210
22021011	DISEASE CONTROL	0	0	73,476,350
22021013	ENTERTAINMENT & HOSPITALITY	0	0	64,619,710
<b>022000100100</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	217,004,490	0	790,169,780
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	217,004,490	0	790,169,780
70112	FINANCIAL AND FISCAL AFFAIRS	217,004,490	0	790,169,780

022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<b>2</b>	<b><u>EXPENDITURES</u></b>	<b>41,936,320</b>	<b>0</b>	<b>32,417,040</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>14,678,870</b>	<b>0</b>	<b>14,678,870</b>
<b>2101</b>	<b>SALARY</b>	<b>14,678,870</b>	<b>0</b>	<b>14,678,870</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>14,678,870</b>	<b>0</b>	<b>14,678,870</b>
21010101	SALARY	14,678,870	0	14,678,870
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>12,428,210</b>	<b>0</b>	<b>15,802,110</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>12,428,210</b>	<b>0</b>	<b>15,802,110</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>4,428,210</b>	<b>0</b>	<b>1,512,980</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,295,170	0	1,512,980
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,133,040	0	0
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>3,000,000</b>	<b>0</b>	<b>0</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000	0	0
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>0</b>	<b>0</b>	<b>1,509,580</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0	0	700,000
22020402	MAINTENANCE OF OFFICE FURNITURE	0	0	809,580
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>2,000,000</b>	<b>0</b>	<b>520,110</b>
22020501	LOCAL TRAINING	0	0	520,110
22020504	RESEARCH AND DEVELOPMENT EXPENSES	2,000,000	0	0
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>3,000,000</b>	<b>0</b>	<b>0</b>
22020607	MONITORING AND EVALUATION SYSTEM	3,000,000	0	0
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>0</b>	<b>0</b>	<b>12,259,440</b>
22021004	MEDICAL EXPENSES-LOCAL	0	0	750,410
22021009	SPORTING ACTIVITIES	0	0	2,165,000
22021010	DIRECT TEACHING & LABORATORY COST	0	0	4,400,000
22021011	DISEASE CONTROL	0	0	2,858,170
22021013	ENTERTAINMENT & HOSPITALITY	0	0	2,085,860

<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>14,829,240</b>	<b>0</b>	<b>1,936,060</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>7,917,320</b>	<b>0</b>	<b>1,536,060</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>7,917,320</b>	<b>0</b>	<b>1,536,060</b>
23010113	PURCHASE OF COMPUTERS	7,917,320	0	1,536,060
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>6,911,920</b>	<b>0</b>	<b>400,000</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>6,911,920</b>	<b>0</b>	<b>400,000</b>
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	6,911,920	0	400,000
<b>022000300100</b>	<b>PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE</b>			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>41,936,320</b>	<b>0</b>	<b>32,417,040</b>
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>41,936,320</b>	<b>0</b>	<b>32,417,040</b>
70132	OVERALL PLANNING AND STATISTICAL SERVICES	41,936,320	0	32,417,040

<b>022000300100</b>	<b>PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE</b>						
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
<b>Total</b>	-	-	-	-	<b>14,829,240</b>	<b>0</b>	<b>1,936,060</b>
13100125000100 - Reform of Government and Governance (General)	PURCHASE OF 3NOs HP LAPTOP COMPUTERS FOR PRINCIPAL OFFICERS OF THE LGA	23010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12220611 - LG Wide	7,917,320	0	1,536,060

13100125000200 - Reform of Government and Governance (General)	PURCHASE OF 2NOs OF DESKTOP COMPUTERS AND OTHERS ICT GADGETS FOR NETWORKING AND COMPUTERIZATION OF ACTIVITIES OF ALL GOVERNMENT OFFICES	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12220611 - LG Wide	6,911,920	0	400,000

023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<b>2</b>	<b><i>EXPENDITURES</i></b>	<b><i>744,179,710</i></b>	<b><i>0</i></b>	<b><i>761,313,090</i></b>
<b>21</b>	<b><i>PERSONNEL COST</i></b>	<b><i>230,358,320</i></b>	<b><i>0</i></b>	<b><i>230,358,320</i></b>
<b>2101</b>	<b>SALARY</b>	<b>230,358,320</b>	<b>0</b>	<b>230,358,320</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>230,358,320</b>	<b>0</b>	<b>230,358,320</b>
21010101	SALARY	230,358,320	0	230,358,320
<b>22</b>	<b><i>OTHER RECURRENT COSTS</i></b>	<b><i>96,000,000</i></b>	<b><i>0</i></b>	<b><i>20,912,220</i></b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>96,000,000</b>	<b>0</b>	<b>20,912,220</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>36,000,000</b>	<b>0</b>	<b>2,202,810</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	18,000,000	0	0
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	18,000,000	0	2,202,810
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>19,000,000</b>	<b>0</b>	<b>0</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	19,000,000	0	0
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>40,000,000</b>	<b>0</b>	<b>9,640,170</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0	0	6,831,540
22020402	MAINTENANCE OF OFFICE FURNITURE	0	0	2,808,630
22020413	MINOR ROAD MAINTENANCE	40,000,000	0	0
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0</b>	<b>0</b>	<b>2,041,870</b>
22020501	LOCAL TRAINING	0	0	2,041,870
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>
22020801	MOTOR VEHICLE FUEL COST	1,000,000	0	0
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>0</b>	<b>0</b>	<b>7,027,370</b>
22021004	MEDICAL EXPENSES-LOCAL	0	0	1,990,110
22021009	SPORTING ACTIVITIES	0	0	2,960,000
22021011	DISEASE CONTROL	0	0	2,077,260
<b>23</b>	<b><i>CAPITAL EXPENDITURE</i></b>	<b><i>417,821,390</i></b>	<b><i>0</i></b>	<b><i>510,042,550</i></b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>215,644,250</b>	<b>0</b>	<b>200,000,000</b>

230101	PURCHASE OF FIXED ASSETS - GENERAL	215,644,250	0	200,000,000
23010105	PURCHASE OF MOTOR VEHICLES	215,644,250	0	200,000,000
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>102,177,140</b>	<b>0</b>	<b>102,177,140</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>102,177,140</b>	<b>0</b>	<b>102,177,140</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	2,177,140	0	2,177,140
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	100,000,000	0	100,000,000
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>80,000,000</b>	<b>0</b>	<b>200,000,000</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>80,000,000</b>	<b>0</b>	<b>200,000,000</b>
23030113	REHABILITATION / REPAIRS - ROADS	80,000,000	0	200,000,000
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>20,000,000</b>	<b>0</b>	<b>7,865,410</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>20,000,000</b>	<b>0</b>	<b>7,865,410</b>
23040102	EROSION & FLOOD CONTROL	20,000,000	0	7,865,410
<b>023400100100</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
704	ECONOMIC AFFAIRS	744,179,710	0	761,313,090
7045	TRANSPORT	744,179,710	0	761,313,090
70451	ROAD TRANSPORT	744,179,710	0	761,313,090

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
<b><u>Total</u></b>					<b><u>417,821,390</u></b>	<b><u>0</u></b>	<b><u>510,042,550</u></b>
17100125000100 - Road (General)	PURCHASE OF 3NOS OF UTILITY VEHICLE FOR SMOOTH RUNNING OF THE WORKS ACTIVITIES	23010105 - PURCHASE OF MOTOR VEHICLES	70451 - ROAD TRANSPORT	12220611 - LG Wide	215,644,250	0	200,000,000
17100125000200 - Road (General)	CONSTRUCTION OF DEPARTMENT OF WORKS BUILDING EXTENSION AT THE SECTORIAT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	12220611 - LG Wide	2,177,140	0	2,177,140
17100125000300 - Road (General)	DRILLING OF 2NOs OF BOREHOLES AT SELECTED WARDS	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70451 - ROAD TRANSPORT	12220611 - LG Wide	100,000,000	0	100,000,000
17100125000400 - Road (General)	REHABILITATION OF 15KM TRUCK C ROADS	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12220611 - LG Wide	80,000,000	0	200,000,000
17100125000500 - Road (General)	CONSTRUCTION OF DRAINAGES AND CULVERT IN ONE COMMUNITY PER WARD	23040102 - EROSION & FLOOD CONTROL	70451 - ROAD TRANSPORT	12220611 - LG Wide	20,000,000	0	7,865,410

051700100100		DEPARTMENT OF EDUCATION			
Code	Description		2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<b>2</b>	<b><u>EXPENDITURES</u></b>		<b><u>1,057,129,020</u></b>	<b><u>0</u></b>	<b><u>1,431,028,590</u></b>
<b>21</b>	<b><i>PERSONNEL COST</i></b>		<b><i>407,522,710</i></b>	<b><i>0</i></b>	<b><i>88,073,240</i></b>
<b>2101</b>	<b>SALARY</b>		<b>407,522,710</b>	<b>0</b>	<b>88,073,240</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>		<b>407,522,710</b>	<b>0</b>	<b>88,073,240</b>
21010101	SALARY		407,522,710	0	88,073,240
<b>22</b>	<b><i>OTHER RECURRENT COSTS</i></b>		<b><i>69,687,460</i></b>	<b><i>0</i></b>	<b><i>427,913,540</i></b>
<b>2202</b>	<b>OVERHEAD COST</b>		<b>69,687,460</b>	<b>0</b>	<b>427,913,540</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>		<b>5,000,000</b>	<b>0</b>	<b>763,530</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,000,000	0	763,530
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>		<b>64,687,460</b>	<b>0</b>	<b>0</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		5,283,690	0	0
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		49,403,770	0	0
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		10,000,000	0	0
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>		<b>0</b>	<b>0</b>	<b>5,751,490</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		0	0	3,891,270
22020402	MAINTENANCE OF OFFICE FURNITURE		0	0	1,860,220
<b>220205</b>	<b>TRAINING - GENERAL</b>		<b>0</b>	<b>0</b>	<b>150,990</b>
22020501	LOCAL TRAINING		0	0	150,990
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>		<b>0</b>	<b>0</b>	<b>365,944,500</b>
22020606	OFFICE AND GENERAL EXPENSES		0	0	365,944,500
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>		<b>0</b>	<b>0</b>	<b>55,303,030</b>
22021004	MEDICAL EXPENSES-LOCAL		0	0	210,110
22021005	FINANCIAL ASSISTANCE TO NEEDIES		0	0	500,000
22021009	SPORTING ACTIVITIES		0	0	2,965,610
22021010	DIRECT TEACHING & LABORATORY COST		0	0	1,615,520
22021011	DISEASE CONTROL		0	0	50,011,790

<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>579,918,850</b>	<b>0</b>	<b>915,041,810</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>400,000,000</b>	<b>0</b>	<b>601,541,810</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>400,000,000</b>	<b>0</b>	<b>601,541,810</b>
23010109	PURCHASE OF SEA BOATS	0	0	5,500,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	400,000,000	0	201,500,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0	0	393,541,810
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0	0	1,000,000
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>79,918,850</b>	<b>0</b>	<b>213,500,000</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>79,918,850</b>	<b>0</b>	<b>213,500,000</b>
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	79,918,850	0	213,500,000
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>100,000,000</b>	<b>0</b>	<b>100,000,000</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>100,000,000</b>	<b>0</b>	<b>100,000,000</b>
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	100,000,000	0	100,000,000
<b>051700100100</b>	<b>DEPARTMENT OF EDUCATION</b>			
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>2025 Full Year Actuals</b>	<b>2026 Approved Budget</b>
<b>709</b>	<b>EDUCATION</b>	<b>1,057,129,020</b>	<b>0</b>	<b>1,431,028,590</b>
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>1,057,129,020</b>	<b>0</b>	<b>1,431,028,590</b>
70981	EDUCATION N.E.C	1,057,129,020	0	1,431,028,590

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
<b><u>Total</u></b>	-	-	-	-	<b><u>579,918,850</u></b>	<b><u>0</u></b>	<b><u>915,041,810</u></b>
05040225000100 - 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	12220611 - LG Wide	400,000,000	0	200,000,000
05050125000100 - Enhancing Skills and Knowledge (General)	CONSTRUCTION OF GYB MODEL PRIMARY SCHOOL PER WARD	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12220611 - LG Wide	79,918,850	0	100,000,000
05050125000200 - Enhancing Skills and Knowledge (General)	REHABILITATION OF 30NOs OF SCHOOLS BUILDING ACROSS THE LOCAL GOVT	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12220611 - LG Wide	100,000,000	0	100,000,000
05100126000100 - Enhancing Skills and Knowledge (General)	PRUCHASE OF PUBLIC ADDRESS SYSTEM	23010109 - PURCHASE OF SEA BOATS	70981 - EDUCATION N.E.C	12220611 - LG Wide	0	0	5,500,000
05100126000200 - Enhancing Skills and Knowledge (General)	SPORT ACADEMY FOR THE THREE DISTRICT	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12220611 - LG Wide	0	0	1,500,000
05100126000300 - Enhancing Skills and Knowledge (General)	PURCHASE OF LIBBARY BOOKS AND EQUIPMENT	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70981 - EDUCATION N.E.C	12220611 - LG Wide	0	0	393,541,810
05100126000400 - Enhancing Skills and Knowledge (General)	PURCHASE OF SPORTING/ GAMES EQUIPMENT	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70981 - EDUCATION N.E.C	12220611 - LG Wide	0	0	1,000,000

05100126000500 - Enhancing Skills and Knowledge (General)	PUBLIC SCHOOLS (SPECIAL PROJECTS)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12220611 - LG Wide	0	0	113,500,000

052100100100		DEPARTMENT OF HEALTH CARE			
Code		Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<b>2</b>	<b><i>EXPENDITURES</i></b>		<b><i>1,339,169,410</i></b>	<b><i>0</i></b>	<b><i>1,110,247,290</i></b>
<b>21</b>	<b><i>PERSONNEL COST</i></b>		<b><i>407,949,470</i></b>	<b><i>0</i></b>	<b><i>212,870,010</i></b>
<b>2101</b>	<b><i>SALARY</i></b>		<b><i>407,949,470</i></b>	<b><i>0</i></b>	<b><i>212,870,010</i></b>
<b>210101</b>	<b><i>SALARIES AND WAGES</i></b>		<b><i>407,949,470</i></b>	<b><i>0</i></b>	<b><i>212,870,010</i></b>
21010101	SALARY		407,949,470	0	212,870,010
<b>22</b>	<b><i>OTHER RECURRENT COSTS</i></b>		<b><i>173,713,400</i></b>	<b><i>0</i></b>	<b><i>84,962,470</i></b>
<b>2202</b>	<b><i>OVERHEAD COST</i></b>		<b><i>173,713,400</i></b>	<b><i>0</i></b>	<b><i>84,962,470</i></b>
<b>220201</b>	<b><i>TRAVEL&amp; TRANSPORT - GENERAL</i></b>		<b><i>1,713,400</i></b>	<b><i>0</i></b>	<b><i>2,200,000</i></b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		1,713,400	0	2,200,000
<b>220202</b>	<b><i>UTILITIES - GENERAL</i></b>		<b><i>0</i></b>	<b><i>0</i></b>	<b><i>1,067,330</i></b>
22020201	ELECTRICITY CHARGES		0	0	1,067,330
<b>220203</b>	<b><i>MATERIALS &amp; SUPPLIES - GENERAL</i></b>		<b><i>30,000,000</i></b>	<b><i>0</i></b>	<b><i>0</i></b>
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES		30,000,000	0	0
<b>220204</b>	<b><i>MAINTENANCE SERVICES - GENERAL</i></b>		<b><i>0</i></b>	<b><i>0</i></b>	<b><i>12,400,000</i></b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		0	0	7,300,000
22020402	MAINTENANCE OF OFFICE FURNITURE		0	0	5,100,000
<b>220205</b>	<b><i>TRAINING - GENERAL</i></b>		<b><i>10,000,000</i></b>	<b><i>0</i></b>	<b><i>1,010,000</i></b>
22020501	LOCAL TRAINING		10,000,000	0	1,010,000
<b>220210</b>	<b><i>MISCELLANEOUS EXPENSES GENERAL</i></b>		<b><i>132,000,000</i></b>	<b><i>0</i></b>	<b><i>68,285,140</i></b>
22021003	PUBLICITY & ADVERTISEMENTS		2,000,000	0	0
22021004	MEDICAL EXPENSES-LOCAL		130,000,000	0	7,100,000
22021009	SPORTING ACTIVITIES		0	0	4,608,000
22021011	DISEASE CONTROL		0	0	32,100,000
22021015	COUNTERPART FUNDING FOR SOME PROJECTS		0	0	24,477,140
<b>23</b>	<b><i>CAPITAL EXPENDITURE</i></b>		<b><i>757,506,540</i></b>	<b><i>0</i></b>	<b><i>812,414,810</i></b>
<b>2301</b>	<b><i>FIXED ASSETS PURCHASED</i></b>		<b><i>600,000,000</i></b>	<b><i>0</i></b>	<b><i>654,908,270</i></b>

230101	PURCHASE OF FIXED ASSETS - GENERAL	600,000,000	0	654,908,270
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	600,000,000	0	654,908,270
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>157,506,540</b>	<b>0</b>	<b>157,506,540</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>157,506,540</b>	<b>0</b>	<b>157,506,540</b>
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	157,506,540	0	157,506,540
<b>052100100100</b>	<b>DEPARTMENT OF HEALTH CARE</b>			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	0	0	81,695,140
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	0	0	81,695,140
70112	FINANCIAL AND FISCAL AFFAIRS	0	0	81,695,140
707	HEALTH	1,339,169,410	0	1,028,552,150
7074	PUBLIC HEALTH SERVICES	1,339,169,410	0	1,028,552,150
70741	PUBLIC HEALTH SERVICES	1,339,169,410	0	1,028,552,150

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
<b>Total</b>	-	-	-	-	<b>757,506,540</b>	<b>0</b>	<b>812,414,810</b>
04100125000101 - Improvement to Human Health (General)	PURCHASE/REPLACEMENT OF SOME EQUIPMENT SUCH AS 20 NOS OF BEDS, APPARATUS	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12220611 - LG Wide	600,000,000	0	654,908,270

	ETC. AT SOME SELECTED PHC						
04050125000101 - Improvement to Human Health (General)	CONSTRUCTION OF PRIMARY HEALTH CARE (1 PER WARD)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12220611 - LG Wide	157,506,540	0	157,506,540