



Mopa-Amuro Local Government

MOPA-AMURO LOCAL GOVERNMENT APPROVED BUDGET

2026

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S/No	Department	Page Number
1.	SUMMARY	i
2.	CHAIRMAN	1
3.	VICE-CHAIRMAN	3
4.	SECRETARY TO THE LOCAL GOVERNMENT	5
5.	OFFICE OF THE HOUSE LEADER	9
6.	DIRECTOR OF PERSONNEL MANAGEMENT	15
7.	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	19
8.	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	23
9.	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	30
10.	DEPARTMENT OF WORKS & HOUSING	33
11.	DEPARTMENT OF EDUCATION	37
12.	PRIMARY SCHOOL	41
13.	DEPARTMENT OF HEALTH CARE	43

122313 - MOPA-AMURO Local Government, Kogi State - 2026 Budget: Summary			
Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Opening Balance			
Recurrent Revenue	4,495,524,690	-	7,082,870,940
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	4,437,524,690	-	7,024,870,940
12 - INDEPENDENT REVENUE	58,000,000	-	58,000,000
Recurrent Expenditure	2,466,124,860	-	3,611,360,850
21 - PERSONNEL COST	1,596,382,080	-	1,786,147,930
22 - OTHER RECURRENT COSTS	869,742,780	-	1,825,212,920
Transfer to Capital Account	2,029,399,830	-	3,471,510,090
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURE	2,029,399,830	-	3,471,510,090
Total Revenue (including OB)	4,495,524,690	-	7,082,870,940
Total Expenditure	4,495,524,690	-	7,082,870,940
Closing Balance	-	-	-

**122313 - MOPA-AMURO 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>1,786,147,930</i>	<i>1,825,212,920</i>	<i>3,611,360,850</i>	<i>3,471,510,090</i>	<i>7,082,870,940</i>
010000000000	ADMINISTRATION SECTOR	824,220,000	534,305,350	1,358,525,350	414,000,000	1,772,525,350
011100000000	OFFICE OF THE LG CHAIRMAN	34,010,000	94,995,350	129,005,350	-	129,005,350
011100100100	CHAIRMAN	26,000,000	72,530,000	98,530,000	-	98,530,000
011100100200	VICE-CHAIRMAN	4,000,000	15,515,350	19,515,350	-	19,515,350
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	4,000,000	6,900,000	10,900,000	-	10,900,000
011118300100	INTERNAL AUDIT	10,000	50,000	60,000	-	60,000
011200000000	LOCAL GOVT COUNCIL	98,210,000	35,090,000	133,300,000	-	133,300,000
011200100100	THE LEGISTRATIVE COUNCIL	48,200,000	24,200,000	72,400,000	-	72,400,000
011200500100	ASSISTANTS/ AIDES/ADVISERS	50,000,000	10,800,000	60,800,000	-	60,800,000
011202200100	CLERK TO THE HOUSE	10,000	90,000	100,000	-	100,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	692,000,000	404,220,000	1,096,220,000	414,000,000	1,510,220,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	692,000,000	404,220,000	1,096,220,000	414,000,000	1,510,220,000
020000000000	ECONOMIC SECTOR	360,927,930	1,212,520,000	1,573,447,930	1,670,284,650	3,243,732,580
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	62,927,930	11,900,000	74,827,930	950,700,000	1,025,527,930
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	62,927,930	11,900,000	74,827,930	950,700,000	1,025,527,930
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	209,000,000	1,189,050,000	1,398,050,000	1,300,000	1,399,350,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	176,000,000	1,183,200,000	1,359,200,000	500,000	1,359,700,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	33,000,000	5,850,000	38,850,000	800,000	39,650,000

023400000000	DEPARTMENT OF WORKS & HOUSING	89,000,000	11,570,000	100,570,000	718,284,650	818,854,650
023400100100	DEPARTMENT OF WORKS & HOUSING	89,000,000	11,570,000	100,570,000	718,284,650	818,854,650
050000000000	SOCIAL SECTOR	601,000,000	78,387,570	679,387,570	1,387,225,440	2,066,613,010
051700000000	DEPARTMENT OF EDUCATION	221,000,000	41,067,570	262,067,570	512,100,000	774,167,570
051700100100	DEPARTMENT OF EDUCATION	89,000,000	38,667,570	127,667,570	512,100,000	639,767,570
051702600100	PRIMARY SCHOOL	132,000,000	2,400,000	134,400,000	-	134,400,000
052100000000	DEPARTMENT OF HEALTH CARE	380,000,000	37,320,000	417,320,000	875,125,440	1,292,445,440
052100100100	DEPARTMENT OF HEALTH CARE	380,000,000	37,320,000	417,320,000	875,125,440	1,292,445,440

122313 - MOPA-AMURO 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	4,495,524,690.00	-	7,082,870,940.00
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	4,437,524,690.00	-	7,024,870,940.00
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	4,437,524,690.00	-	7,024,870,940.00
110101	STATUTORY ALLOCATION (FAAC)	2,019,321,870.00	-	4,103,484,720.00
11010101	STATUTORY ALLOCATION	2,019,321,870.00	-	4,103,484,720.00
110102	VALUE ADDED TAX ALLOCATION	2,202,766,120.00	-	2,705,949,520.00
11010201	SHARE OF VAT	2,202,766,120.00	-	2,705,949,520.00
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	215,436,700.00	-	215,436,700.00
11010399	OTHER FAAC DISTRIBUTIONS	215,436,700.00	-	215,436,700.00
12	INDEPENDENT REVENUE	58,000,000.00	-	58,000,000.00
1201	DIRECT TAX REVENUE	28,000,000.00	-	30,711,000.00
120101	PERSONAL TAXES	28,000,000.00	-	30,711,000.00
12010103	DEVELOPMENT LEVIES	28,000,000.00	-	30,711,000.00
1202	NON-TAX REVENUE	30,000,000.00	-	27,289,000.00
120201	LICENCES - GENERAL	2,760,000.00	-	588,000.00
12020102	GOLDSMITHS & GOLD DEALER LICENSES	75,000.00	-	15,000.00
12020104	HACKNEY PERMIT	50,000.00	-	2,000.00
12020105	RADIO/TELEVISION STATION LICENSES	15,000.00	-	12,000.00
12020106	BUS/COMERCIAL VIHICLE LINCENSE	50,000.00	-	3,000.00
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	200,000.00	-	2,000.00
12020111	BAKE HOUSE LICENSE	20,000.00	-	3,000.00
12020112	BICYCLES LICENSE & HIRE PERMITS	12,000.00	-	3,000.00
12020113	BRICKMAKING, etc LICENSE	35,000.00	-	5,000.00
12020114	CART LICENSES	15,000.00	-	2,000.00
12020115	DANE GUN LICENSES	10,000.00	-	2,000.00
12020116	CATTLE DEALER LICENSES	2,010,000.00	-	501,000.00
12020117	DRIED FISH & MEAT LICENSES	5,000.00	-	1,000.00
12020118	PET (DOG) LICENSES	5,000.00	-	1,000.00
12020119	FISHING PERMITS	5,000.00	-	1,000.00

12020120	HAWKER'S PERMITS	6,000.00	-	1,000.00
12020121	HUNTING PERMITS	8,000.00	-	2,000.00
12020122	PRODUCE BUYING LICENSES	8,000.00	-	2,000.00
12020123	ANIMAL HEALTH CERTIFICATE LICENSES	3,000.00	-	1,000.00
12020124	ABBATTOIR/SLAUGHTER LICENSES	20,000.00	-	3,000.00
12020125	RENEWAL OF FISHER LICENSES	10,000.00	-	2,000.00
12020126	HIRING SERVICES	100,000.00	-	15,000.00
12020130	LIQUOR LICENSES	8,000.00	-	2,000.00
12020131	DISPENSARY MATERNITY FEE	10,000.00	-	2,000.00
12020132	BUKER/CIGARETTE LINCENSE FEES	80,000.00	-	5,000.00
120204	FEES - GENERAL	5,600,000.00	-	3,560,000.00
12020404	TRADE UNION FEES	50,000.00	-	500,000.00
12020417	CONTRACTOR REGISTRATION FEES	200,000.00	-	200,000.00
12020418	MARRIAGE/ DIVORCE FEES	1,000,000.00	-	160,000.00
12020427	TENDER FEES	50,000.00	-	500,000.00
12020434	NAMING OF STREET REGISTRATION FEE	200,000.00	-	50,000.00
12020436	BILL BOARD ADVERTISEMENT FEES	100,000.00	-	200,000.00
12020442	ASSOCIATION FEES	200,000.00	-	200,000.00
12020443	BIRTH & DEATH REGISTRATION FEES	500,000.00	-	300,000.00
12020444	BURIAL FEES	200,000.00	-	200,000.00
12020445	CHANGE OF OWNERSHIP FEES	500,000.00	-	200,000.00
12020446	AGRICULTURAL/VETINARY SERVICES FEES	100,000.00	-	100,000.00
12020448	DEVELOPMENT LEVIES	500,000.00	-	200,000.00
12020449	BUSINESS/TRADE OPERATING FEES	1,000,000.00	-	500,000.00
12020451	TIMBER & FOREST FEES	500,000.00	-	100,000.00
12020453	APPLICATIONS FEES	300,000.00	-	100,000.00
12020454	PARKING FEES	200,000.00	-	50,000.00
120205	FINES - GENERAL	100,000.00	-	30,000.00
12020501	FINES/PENALTIES	100,000.00	-	30,000.00
120206	SALES - GENERAL	400,000.00	-	11,000.00
12020601	SALES OF JOURNAL & PUBLICATIONS	10,000.00	-	1,000.00
12020603	SALES OF ID CARDS	10,000.00	-	1,000.00
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	50,000.00	-	1,000.00
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	50,000.00	-	1,000.00
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	20,000.00	-	1,000.00

12020609	PROCEEDS FROM SALES OF FARM PRODUCE	20,000.00	-	1,000.00
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	20,000.00	-	1,000.00
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	100,000.00	-	1,000.00
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	50,000.00	-	1,000.00
12020614	SALES OF GOVT. BUILDINGS	60,000.00	-	1,000.00
12020615	SALES OF UNIFORMS	10,000.00	-	1,000.00
120207	EARNINGS -GENERAL	7,000,000.00	-	2,700,000.00
12020701	EARNINGS FROM CONSULTANCY SERVICES	500,000.00	-	100,000.00
12020702	EARNINGS FROM LABORATORY SERVICES	1,000,000.00	-	900,000.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	1,500,000.00	-	200,000.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	500,000.00	-	100,000.00
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	500,000.00	-	100,000.00
12020707	EARNINGS FROM MEDICAL SERVICES	500,000.00	-	100,000.00
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	500,000.00	-	200,000.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	500,000.00	-	100,000.00
12020710	EARNINGS FROM GUEST HOUSES	500,000.00	-	100,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	500,000.00	-	300,000.00
12020712	EARNING FROM MARKET	500,000.00	-	500,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	13,360,000.00	-	270,000.00
12020801	RENT ON GOVT.QUARTERS	8,270,000.00	-	70,000.00
12020802	RENT ON GOVT.OFFICES	1,000,000.00	-	70,000.00
12020803	RENT ON GOVT BUILDINGS	2,090,000.00	-	70,000.00
12020804	RENT ON CONFERENCE CENTRES	2,000,000.00	-	60,000.00
120209	RENT ON LAND & OTHERS - GENERAL	400,000.00	-	20,110,000.00
12020901	RENT ON GOVT. LAND	10,000.00	-	200,000.00
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	100,000.00	-	200,000.00
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	90,000.00	-	200,000.00
12020905	LEASE RENTAL	100,000.00	-	200,000.00
12020906	RENTS ON GOVT. PROPERTIES	100,000.00	-	19,310,000.00
120210	REPAYMENTS - GENERAL	30,000.00	-	2,000.00
12021002	BICYCLE ADVANCES (PRINCIPAL)	30,000.00	-	2,000.00
120211	INVESTMENT INCOME	200,000.00	-	6,000.00
12021101	OPERATING SURPLUS	50,000.00	-	2,000.00
12021102	DIVIDEND RECEIVED	100,000.00	-	2,000.00

12021103	OTHER INVESTMENT INCOME	50,000.00	-	2,000.00
120212	INTEREST EARNED	150,000.00	-	12,000.00
12021201	MOTOR VEHICLE ADVANCES	10,000.00	-	2,000.00
12021202	BICYCLE ADVANCES (INTEREST)	20,000.00	-	2,000.00
12021203	REFURBISHING LOAN	20,000.00	-	2,000.00
12021204	FURNITURE LOAN	30,000.00	-	2,000.00
12021205	INTEREST ON HOUSING LOAN	20,000.00	-	2,000.00
12021210	BANK INTEREST	50,000.00	-	2,000.00

122313 - MOPA-AMURO 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>4,495,524,690.00</u>	-	<u>7,082,870,940.00</u>
21	<u>PERSONNEL COST</u>	<u>1,596,382,080.00</u>	-	<u>1,786,147,930.00</u>
2101	<u>SALARY</u>	<u>1,274,787,580.00</u>	-	<u>1,260,943,430.00</u>
210101	<u>SALARIES AND WAGES</u>	<u>1,274,787,580.00</u>	-	<u>1,260,943,430.00</u>
21010101	SALARY	1,274,787,580.00	-	1,260,943,430.00
2102	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	<u>321,594,500.00</u>	-	<u>525,204,500.00</u>
210201	<u>ALLOWANCES</u>	<u>21,404,500.00</u>	-	<u>55,204,500.00</u>
21020101	NON REGULAR ALLOWANCES	21,404,500.00	-	55,204,500.00
210202	<u>SOCIAL CONTRIBUTIONS</u>	<u>300,190,000.00</u>	-	<u>470,000,000.00</u>
21020202	CONTRIBUTORY PENSION	300,190,000.00	-	470,000,000.00
22	<u>OTHER RECURRENT COSTS</u>	<u>869,742,780.00</u>	-	<u>1,825,212,920.00</u>
2202	<u>OVERHEAD COST</u>	<u>557,772,620.00</u>	-	<u>855,692,920.00</u>
220201	<u>TRAVEL & TRANSPORT - GENERAL</u>	<u>45,740,000.00</u>	-	<u>26,440,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	17,420,000.00	-	13,220,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	16,020,000.00	-	10,520,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	7,700,000.00	-	1,400,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	4,600,000.00	-	1,300,000.00
220202	<u>UTILITIES - GENERAL</u>	<u>1,000,000.00</u>	-	<u>100,000.00</u>
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,000,000.00	-	100,000.00
220203	<u>MATERIALS & SUPPLIES - GENERAL</u>	<u>58,615,100.00</u>	-	<u>78,730,000.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	26,210,000.00	-	15,020,000.00
22020302	BOOKS	210,000.00	-	30,000.00
22020303	NEWSPAPERS	300,000.00	-	20,000.00
22020304	MAGAZINES & PERIODICALS	210,000.00	-	20,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	14,900,000.00	-	13,310,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	15,075,100.00	-	30,010,000.00
22020309	UNIFORMS & OTHER CLOTHING	210,000.00	-	210,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	500,000.00	-	20,000,000.00

22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,000,000.00	-	110,000.00
220204	MAINTENANCE SERVICES - GENERAL	30,230,910.00	-	24,250,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,905,910.00	-	17,055,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,425,000.00	-	3,085,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,200,000.00	-	3,210,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	320,000.00	-	120,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,200,000.00	-	200,000.00
22020406	OTHER MAINTENANCE SERVICES	1,180,000.00	-	580,000.00
220205	TRAINING - GENERAL	53,720,000.00	-	50,990,000.00
22020501	LOCAL TRAINING	850,000.00	-	430,000.00
22020502	INTERNATIONAL TRAINING	750,000.00	-	160,000.00
22020503	TRAINNING OF FARMERS AND FISHERMENT	2,020,000.00	-	50,200,000.00
22020504	RESEARCH AND DEVELOPMENT EXPENSES	50,100,000.00	-	200,000.00
220206	OTHER SERVICES - GENERAL	122,989,290.00	-	95,300,000.00
22020601	SECURITY SERVICES	55,089,290.00	-	40,000,000.00
22020603	RESIDENTIAL RENT	100,000.00	-	100,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	67,500,000.00	-	55,100,000.00
22020605	CLEANING & FUMIGATION SERVICES	200,000.00	-	-
22020607	MONITORING AND EVALUATION SYSTEM	100,000.00	-	100,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	96,600,000.00	-	199,400,000.00
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	90,200,000.00	-	190,100,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	100,000.00	-	100,000.00
22020703	LEGAL SERVICES	6,100,000.00	-	9,000,000.00
22020706	SURVEYING SERVICES	100,000.00	-	100,000.00
22020708	MEDICAL CONSULTING	100,000.00	-	100,000.00
220208	FUEL & LUBRICANTS - GENERAL	53,901,660.00	-	57,520,000.00
22020801	MOTOR VEHICLE FUEL COST	33,010,640.00	-	57,110,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	400,800.00	-	200,000.00
22020803	PLANT / GENERATOR FUEL COST	20,480,220.00	-	160,000.00
22020806	COOKING GAS/FUEL COST	10,000.00	-	50,000.00
220209	FINANCIAL CHARGES - GENERAL	1,500,000.00	-	3,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,500,000.00	-	3,000,000.00

220210	MISCELLANEOUS EXPENSES GENERAL	93,475,660.00	-	319,962,920.00
22021001	REFRESHMENT & MEALS	41,685,350.00	-	84,820,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	30,102,400.00	-	84,220,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,177,480.00	-	250,000.00
22021004	MEDICAL EXPENSES-LOCAL	1,600,000.00	-	610,000.00
22021005	FINANCIAL ASSISTANCE TO NEEDIES	4,500,000.00	-	91,000,000.00
22021006	POSTAGES & COURIER SERVICES	20,000.00	-	110,000.00
22021007	WELFARE PACKAGES	13,390,430.00	-	53,175,350.00
22021009	SPORTING ACTIVITIES	100,000.00	-	5,527,570.00
22021010	DIRECT TEACHING & LABORATORY COST	200,000.00	-	200,000.00
22021014	ENPOWERING PEOPLE FOR SMALL AND MEDIUM SCALE INDUSTRIES	500,000.00	-	50,000.00
22021015	COUNTERPART FUNDING FOR SOME PROJECTS	200,000.00	-	-
2204	GRANTS AND CONTRIBUTIONS GENERAL	311,970,160.00	-	960,420,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	311,970,160.00	-	960,420,000.00
22040102	GRANT TO OTHER GOVERNMENTS - CAPITAL	20,000,000.00	-	70,000,000.00
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	100,000.00	-	100,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	100,000.00	-	100,000.00
22040110	GRANT, CONTRIBUTION & SUBVENTION	291,770,160.00	-	890,220,000.00
2205	SUBSIDIES GENERAL (SUBVENTION TO PARASTATALS & OTHER ENTITIES)	-	-	9,100,000.00
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	-	-	9,100,000.00
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	-	-	9,100,000.00
23	CAPITAL EXPENDITURE	2,029,399,830.00	-	3,471,510,090.00
2301	FIXED ASSETS PURCHASED	1,534,747,490.00	-	2,373,600,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,534,747,490.00	-	2,373,600,000.00
23010101	PURCHASE / ACQUISITION OF LAND	20,000.00	-	1,000,000.00
23010104	PURCHASE MOTOR CYCLES	2,000,000.00	-	20,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	200,000,000.00	-	350,000,000.00
23010108	PURCHASE OF BUSES	100,000.00	-	5,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,150,000.00	-	12,000,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	400,000.00	-	300,000.00

23010115	PURCHASE OF PHOTOCOPYING MACHINES	100,000.00	-	100,000.00
23010118	PURCHASE OF SCANNERS	100,000.00	-	100,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	303,143,940.00	-	450,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	300,023,550.00	-	502,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	350,020,000.00	-	450,100,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	1,000,000.00	-	20,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	82,500,000.00	-	63,000,000.00
23010139	PURCHASE OF AGRICULTURAL PRODUCE/ EQUIPMENT	285,190,000.00	-	500,000,000.00
2302	CONSTRUCTION / PROVISION	280,000,000.00	-	658,510,090.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	280,000,000.00	-	658,510,090.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	30,600,000.00	-	30,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	20,000,000.00	-	20,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,000,000.00	-	3,525,440.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	52,600,000.00	-	411,600,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	100,000.00	-	100,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	30,000.00	-	300,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	40,000,000.00	-	170,284,650.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	4,970,000.00	-	2,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	500,000.00	-	500,000.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	20,000,000.00	-	10,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	200,000.00	-	200,000.00
23020128	CONSTRUCTION OF CULVERT	110,000,000.00	-	10,000,000.00
2303	REHABILITATION / REPAIRS	214,652,340.00	-	439,400,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	214,652,340.00	-	439,400,000.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	10,000,000.00	-	6,000,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	120,500,000.00	-	100,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	3,000,000.00	-	10,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	100,000.00	-	-
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	20,000.00	-	200,000.00
23030113	REHABILITATION / REPAIRS - ROADS	52,322,340.00	-	300,000,000.00

23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	500,000.00	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	20,100,000.00	-	6,000,000.00
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	5,010,000.00	-	2,100,000.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	1,000,000.00	-	5,000,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	100,000.00	-	100,000.00
23030128	REHABILITATION/REPAIRS/ EQUIPMENT OF VOCATION CENTER	1,500,000.00	-	5,000,000.00
23030129	REHABILITATION/REPAIRS- MOTOR PARK/FENCING	500,000.00	-	5,000,000.00

1100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>101,890,430</u>	<u>0</u>	<u>98,530,000</u>
21	PERSONNEL COST	13,000,000	0	26,000,000
2101	SALARY	10,000,000	0	23,000,000
210101	SALARIES AND WAGES	10,000,000	0	23,000,000
21010101	SALARY	10,000,000	0	23,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,000,000	0	3,000,000
210201	ALLOWANCES	3,000,000	0	3,000,000
21020101	NON REGULAR ALLOWANCES	3,000,000	0	3,000,000
22	<u>OTHER RECURRENT COSTS</u>	<u>88,890,430</u>	<u>0</u>	<u>72,530,000</u>
2202	OVERHEAD COST	88,890,430	0	72,530,000
220201	TRAVEL & TRANSPORT - GENERAL	9,000,000	0	8,200,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000	0	4,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000	0	4,000,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,500,000	0	100,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,500,000	0	100,000
220203	MATERIALS & SUPPLIES - GENERAL	2,800,000	0	2,230,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,200,000	0	2,000,000
22020302	BOOKS	200,000	0	10,000
22020303	NEWSPAPERS	200,000	0	10,000
22020304	MAGAZINES & PERIODICALS	200,000	0	10,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000	0	200,000
220204	MAINTENANCE SERVICES - GENERAL	5,400,000	0	4,300,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000	0	3,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000	0	1,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	200,000	0	200,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	200,000	0	100,000
220205	TRAINING - GENERAL	800,000	0	200,000

22020501	LOCAL TRAINING	200,000	0	100,000
22020502	INTERNATIONAL TRAINING	600,000	0	100,000
220206	OTHER SERVICES - GENERAL	61,000,000	0	49,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	61,000,000	0	49,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	200,000	0	100,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	200,000	0	100,000
220208	FUEL & LUBRICANTS - GENERAL	3,000,000	0	4,000,000
22020801	MOTOR VEHICLE FUEL COST	3,000,000	0	4,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	6,690,430	0	4,500,000
22021001	REFRESHMENT & MEALS	2,000,000	0	2,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000	0	1,000,000
22021004	MEDICAL EXPENSES-LOCAL	1,000,000	0	500,000
22021007	WELFARE PACKAGES	1,690,430	0	1,000,000
011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	101,890,430	0	98,530,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	101,890,430	0	98,530,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	101,890,430	0	98,530,000

011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	18,965,350	0	19,515,350
21	PERSONNEL COST	3,000,000	0	4,000,000
2101	SALARY	2,800,000	0	3,500,000
210101	SALARIES AND WAGES	2,800,000	0	3,500,000
21010101	SALARY	2,800,000	0	3,500,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	200,000	0	500,000
210201	ALLOWANCES	200,000	0	500,000
21020101	NON REGULAR ALLOWANCES	200,000	0	500,000
22	<u>OTHER RECURRENT COSTS</u>	15,965,350	0	15,515,350
2202	OVERHEAD COST	15,965,350	0	15,515,350
220201	TRAVEL & TRANSPORT - GENERAL	2,200,000	0	3,200,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000	0	1,500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	0	1,500,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	100,000	0	100,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	100,000	0	100,000
220203	MATERIALS & SUPPLIES - GENERAL	1,500,000	0	300,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0	0	100,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,500,000	0	200,000
220204	MAINTENANCE SERVICES - GENERAL	1,500,000	0	1,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000	0	1,500,000
220206	OTHER SERVICES - GENERAL	6,500,000	0	6,100,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	6,500,000	0	6,100,000
220208	FUEL & LUBRICANTS - GENERAL	2,700,000	0	3,050,000
22020801	MOTOR VEHICLE FUEL COST	2,500,000	0	3,000,000
22020803	PLANT / GENERATOR FUEL COST	200,000	0	50,000
220210	MISCELLANEOUS EXPENSES GENERAL	1,565,350	0	1,365,350
22021001	REFRESHMENT & MEALS	1,365,350	0	600,000

22021007	WELFARE PACKAGES	200,000	0	765,350
011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	18,965,350	0	19,515,350
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	18,965,350	0	19,515,350
70111	EXECUTIVE AND LEGISLATIVE ORGANS	18,965,350	0	19,515,350

011101300100	SECRETARY TO THE LOCAL GOVERNMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>13,345,000</u>	<u>0</u>	<u>10,900,000</u>
21	PERSONNEL COST	3,000,000	0	4,000,000
2101	SALARY	2,800,000	0	3,500,000
210101	SALARIES AND WAGES	2,800,000	0	3,500,000
21010101	SALARY	2,800,000	0	3,500,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	200,000	0	500,000
210201	ALLOWANCES	200,000	0	500,000
21020101	NON REGULAR ALLOWANCES	200,000	0	500,000
22	<u>OTHER RECURRENT COSTS</u>	<u>10,345,000</u>	<u>0</u>	<u>6,900,000</u>
2202	OVERHEAD COST	10,345,000	0	6,900,000
220201	TRAVEL& TRANSPORT - GENERAL	600,000	0	300,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000	0	200,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000	0	100,000
220203	MATERIALS & SUPPLIES - GENERAL	2,100,000	0	2,100,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000	0	2,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000	0	100,000
220204	MAINTENANCE SERVICES - GENERAL	2,400,000	0	600,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000	0	500,000
22020402	MAINTENANCE OF OFFICE FURNITURE	400,000	0	100,000
220208	FUEL & LUBRICANTS - GENERAL	2,100,000	0	2,100,000
22020801	MOTOR VEHICLE FUEL COST	2,100,000	0	2,100,000
220210	MISCELLANEOUS EXPENSES GENERAL	3,145,000	0	1,800,000
22021001	REFRESHMENT & MEALS	2,000,000	0	100,000
22021002	HONORARIUM & SITTING ALLOWANCE	1,145,000	0	1,500,000
22021007	WELFARE PACKAGES	0	0	200,000

011101300100	SECRETARY TO THE LOCAL GOVERNMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	13,345,000	0	10,900,000
7013	GENERAL SERVICES	13,345,000	0	10,900,000
70133	OTHER GENERAL SERVICES	13,345,000	0	10,900,000

011118300100	INTERNAL AUDIT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>60,000</u>	<u>0</u>	<u>60,000</u>
21	<u>PERSONNEL COST</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>
2101	SALARY	6,000	0	6,000
210101	SALARIES AND WAGES	6,000	0	6,000
21010101	SALARY	6,000	0	6,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,000	0	4,000
210201	ALLOWANCES	4,000	0	4,000
21020101	NON REGULAR ALLOWANCES	4,000	0	4,000
22	<u>OTHER RECURRENT COSTS</u>	<u>50,000</u>	<u>0</u>	<u>50,000</u>
2202	OVERHEAD COST	50,000	0	50,000
220201	TRAVEL& TRANSPORT - GENERAL	20,000	0	20,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000	0	10,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000	0	10,000
220204	MAINTENANCE SERVICES - GENERAL	20,000	0	20,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000	0	5,000
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000	0	5,000
22020406	OTHER MAINTENANCE SERVICES	10,000	0	10,000
220210	MISCELLANEOUS EXPENSES GENERAL	10,000	0	10,000
22021001	REFRESHMENT & MEALS	10,000	0	10,000
011118300100	INTERNAL AUDIT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	60,000	0	60,000

7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	60,000	0	60,000
70112	FINANCIAL AND FISCAL AFFAIRS	60,000	0	60,000

011200100100	THE LEGISLATIVE COUNCIL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	63,427,400	0	72,400,000
21	PERSONNEL COST	40,980,000	0	48,200,000
2101	SALARY	40,780,000	0	48,000,000
210101	SALARIES AND WAGES	40,780,000	0	48,000,000
21010101	SALARY	40,780,000	0	48,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	200,000	0	200,000
210201	ALLOWANCES	200,000	0	200,000
21020101	NON REGULAR ALLOWANCES	200,000	0	200,000
22	<u>OTHER RECURRENT COSTS</u>	22,447,400	0	24,200,000
2202	OVERHEAD COST	22,447,400	0	24,200,000
220201	TRAVEL& TRANSPORT - GENERAL	7,700,000	0	400,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,500,000	0	100,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000	0	100,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,500,000	0	100,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	200,000	0	100,000
220203	MATERIALS & SUPPLIES - GENERAL	3,500,000	0	200,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000	0	100,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000	0	100,000
220204	MAINTENANCE SERVICES - GENERAL	1,400,000	0	400,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000	0	100,000
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000	0	100,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	300,000	0	100,000
22020406	OTHER MAINTENANCE SERVICES	500,000	0	100,000
220208	FUEL & LUBRICANTS - GENERAL	5,000,000	0	20,000,000
22020801	MOTOR VEHICLE FUEL COST	5,000,000	0	20,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	4,847,400	0	3,200,000
22021001	REFRESHMENT & MEALS	4,000,000	0	100,000

22021002	HONORARIUM & SITTING ALLOWANCE	847,400	0	100,000
22021007	WELFARE PACKAGES	0	0	3,000,000
011200100100	THE LEGISTRATIVE COUNCIL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	63,427,400	0	72,400,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	63,427,400	0	72,400,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	63,427,400	0	72,400,000

011200500100	ASSISTANTS/ AIDES/ADVISERS			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	36,200,640	0	60,800,000
21	PERSONNEL COST	26,000,000	0	50,000,000
2101	SALARY	25,800,000	0	48,000,000
210101	SALARIES AND WAGES	25,800,000	0	48,000,000
21010101	SALARY	25,800,000	0	48,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	200,000	0	2,000,000
210201	ALLOWANCES	200,000	0	2,000,000
21020101	NON REGULAR ALLOWANCES	200,000	0	2,000,000
22	<u>OTHER RECURRENT COSTS</u>	10,200,640	0	10,800,000
2202	OVERHEAD COST	10,200,640	0	10,800,000
220201	TRAVEL& TRANSPORT - GENERAL	3,000,000	0	200,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000	0	100,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000	0	100,000
220203	MATERIALS & SUPPLIES - GENERAL	1,500,000	0	200,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000	0	100,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000	0	100,000
220204	MAINTENANCE SERVICES - GENERAL	2,500,000	0	100,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,500,000	0	100,000
220208	FUEL & LUBRICANTS - GENERAL	2,300,640	0	10,000,000
22020801	MOTOR VEHICLE FUEL COST	2,300,640	0	10,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	900,000	0	300,000
22021001	REFRESHMENT & MEALS	500,000	0	100,000
22021002	HONORARIUM & SITTING ALLOWANCE	200,000	0	100,000
22021007	WELFARE PACKAGES	200,000	0	100,000
011200500100	ASSISTANTS/ AIDES/ADVISERS			

Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	36,200,640	0	60,800,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	36,200,640	0	60,800,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	36,200,640	0	60,800,000

011202200100	CLERK TO THE HOUSE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>100,000</u>	<u>0</u>	<u>100,000</u>
21	<u>PERSONNEL COST</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>
2101	SALARY	9,500	0	9,500
210101	SALARIES AND WAGES	9,500	0	9,500
21010101	SALARY	9,500	0	9,500
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	500	0	500
210201	ALLOWANCES	500	0	500
21020101	NON REGULAR ALLOWANCES	500	0	500
22	<u>OTHER RECURRENT COSTS</u>	<u>90,000</u>	<u>0</u>	<u>90,000</u>
2202	OVERHEAD COST	90,000	0	90,000
220201	TRAVEL& TRANSPORT - GENERAL	20,000	0	20,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000	0	10,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000	0	10,000
220203	MATERIALS & SUPPLIES - GENERAL	10,000	0	10,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000	0	10,000
220204	MAINTENANCE SERVICES - GENERAL	30,000	0	30,000
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000	0	10,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,000	0	10,000
22020406	OTHER MAINTENANCE SERVICES	10,000	0	10,000
220208	FUEL & LUBRICANTS - GENERAL	10,000	0	10,000
22020801	MOTOR VEHICLE FUEL COST	10,000	0	10,000
220210	MISCELLANEOUS EXPENSES GENERAL	20,000	0	20,000
22021001	REFRESHMENT & MEALS	10,000	0	10,000
22021002	HONORARIUM & SITTING ALLOWANCE	10,000	0	10,000
011202200100	CLERK TO THE HOUSE			

Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	100,000	0	100,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	100,000	0	100,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	100,000	0	100,000

012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>1,056,212,270</u>	<u>0</u>	<u>1,510,220,000</u>
21	PERSONNEL COST	692,572,980	0	692,000,000
2101	SALARY	386,382,980	0	182,000,000
210101	SALARIES AND WAGES	386,382,980	0	182,000,000
21010101	SALARY	386,382,980	0	182,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	306,190,000	0	510,000,000
210201	ALLOWANCES	6,000,000	0	40,000,000
21020101	NON REGULAR ALLOWANCES	6,000,000	0	40,000,000
210202	SOCIAL CONTRIBUTIONS	300,190,000	0	470,000,000
21020202	CONTRIBUTORY PENSION	300,190,000	0	470,000,000
22	OTHER RECURRENT COSTS	140,299,290	0	404,220,000
2202	OVERHEAD COST	139,899,290	0	404,020,000
220201	TRAVEL& TRANSPORT - GENERAL	7,000,000	0	3,200,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,500,000	0	2,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000	0	1,000,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,000,000	0	100,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,000,000	0	100,000
220203	MATERIALS & SUPPLIES - GENERAL	8,500,000	0	3,200,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,000,000	0	3,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,500,000	0	200,000
220204	MAINTENANCE SERVICES - GENERAL	4,200,000	0	3,200,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000	0	3,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000	0	100,000
22020406	OTHER MAINTENANCE SERVICES	100,000	0	100,000
220205	TRAINING - GENERAL	2,100,000	0	50,010,000
22020501	LOCAL TRAINING	100,000	0	10,000
22020503	TRAINNING OF FARMERS AND FISHERMENT	2,000,000	0	50,000,000

220206	OTHER SERVICES - GENERAL	55,089,290	0	40,000,000
22020601	SECURITY SERVICES	55,089,290	0	40,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,200,000	0	9,100,000
22020703	LEGAL SERVICES	6,100,000	0	9,000,000
22020706	SURVEYING SERVICES	100,000	0	100,000
220208	FUEL & LUBRICANTS - GENERAL	5,000,000	0	5,000,000
22020801	MOTOR VEHICLE FUEL COST	5,000,000	0	5,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	51,810,000	0	290,310,000
22021001	REFRESHMENT & MEALS	22,000,000	0	80,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	21,000,000	0	80,000,000
22021003	PUBLICITY & ADVERTISEMENTS	100,000	0	100,000
22021005	FINANCIAL ASSISTANCE TO NEEDIES	3,500,000	0	90,000,000
22021006	POSTAGES & COURIER SERVICES	10,000	0	10,000
22021007	WELFARE PACKAGES	5,000,000	0	40,000,000
22021010	DIRECT TEACHING & LABORATORY COST	200,000	0	200,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	400,000	0	200,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	400,000	0	200,000
22040110	GRANT, CONTRIBUTION & SUBVENTION	400,000	0	200,000
23	CAPITAL EXPENDITURE	223,340,000	0	414,000,000
2301	FIXED ASSETS PURCHASED	203,270,000	0	403,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	203,270,000	0	403,000,000
23010101	PURCHASE / ACQUISITION OF LAND	20,000	0	1,000,000
23010104	PURCHASE MOTOR CYCLES	2,000,000	0	20,000,000
23010105	PURCHASE OF MOTOR VEHICLES	200,000,000	0	350,000,000
23010108	PURCHASE OF BUSES	100,000	0	5,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	150,000	0	7,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT	1,000,000	0	20,000,000
2302	CONSTRUCTION / PROVISION	4,970,000	0	2,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	4,970,000	0	2,000,000

23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	4,970,000	0	2,000,000
2303	REHABILITATION / REPAIRS	15,100,000	0	9,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	15,100,000	0	9,000,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	10,000,000	0	6,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	100,000	0	1,000,000
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	5,000,000	0	2,000,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	1,056,212,270	0	1,510,220,000
7013	GENERAL SERVICES	1,056,212,270	0	1,510,220,000
70131	GENERAL PERSONNEL SERVICES	1,056,212,270	0	1,510,220,000

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	
Total	-	-	-	-	<u>200,000,000</u>	<u>0</u>	<u>1,236,000,000</u>	
13100125000100 - Reform of Government and Governance (General)	PURCHASE OF 4NOS DEPARTMENTAL VEHICLES	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	200,000,000	0	100,000,000	
13100126000100 - Reform of Government and	PURCHASE OF SECURITY EQUIPMENTS	23010128 - PURCHASE OF SECURITY EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	0	0	136,000,000	

Governance (General)							
13100126000200 - Reform of Government and Governance (General)	RENOVATION AND RECONSTRUCTION OF LG SECRETARIAT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	0	0	1,000,000,000

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Code	Description			
2	<u>EXPENDITURES</u>	<u>730,560,910</u>	<u>0</u>	<u>1,025,527,930</u>
21	PERSONNEL COST	42,000,000	0	62,927,930
2101	SALARY	41,400,000	0	62,427,930
210101	SALARIES AND WAGES	41,400,000	0	62,427,930
21010101	SALARY	41,400,000	0	62,427,930
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	600,000	0	500,000
210201	ALLOWANCES	600,000	0	500,000
21020101	NON REGULAR ALLOWANCES	600,000	0	500,000
22	<u>OTHER RECURRENT COSTS</u>	<u>53,290,910</u>	<u>0</u>	<u>11,900,000</u>
2202	OVERHEAD COST	53,290,910	0	2,800,000
220201	TRAVEL & TRANSPORT - GENERAL	600,000	0	300,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000	0	100,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000	0	100,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	200,000	0	100,000
220203	MATERIALS & SUPPLIES - GENERAL	500,000	0	400,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000	0	300,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	300,000	0	100,000
220204	MAINTENANCE SERVICES - GENERAL	1,350,910	0	400,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,150,910	0	300,000
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000	0	50,000
22020406	OTHER MAINTENANCE SERVICES	100,000	0	50,000
220205	TRAINING - GENERAL	50,120,000	0	400,000
22020501	LOCAL TRAINING	100,000	0	100,000
22020503	TRAINNING OF FARMERS AND FISHERMENT	20,000	0	200,000
22020504	RESEARCH AND DEVELOPMENT EXPENSES	50,000,000	0	100,000

220208	FUEL & LUBRICANTS - GENERAL	100,000	0	1,000,000
22020801	MOTOR VEHICLE FUEL COST	100,000	0	1,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	620,000	0	300,000
22021001	REFRESHMENT & MEALS	520,000	0	200,000
22021002	HONORARIUM & SITTING ALLOWANCE	100,000	0	100,000
2205	SUBSIDIES GENERAL (SUBVENTION TO PARASTATALS & OTHER ENTITIES)	0	0	9,100,000
220501	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	0	0	9,100,000
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	0	0	9,100,000
23	CAPITAL EXPENDITURE	635,270,000	0	950,700,000
2301	FIXED ASSETS PURCHASED	635,210,000	0	950,100,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	635,210,000	0	950,100,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	350,020,000	0	450,100,000
23010139	PURCHASE OF AGRICULTURAL PRODUCE/ EQUIPMENT	285,190,000	0	500,000,000
2302	CONSTRUCTION / PROVISION	30,000	0	300,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	30,000	0	300,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	30,000	0	300,000
2303	REHABILITATION / REPAIRS	30,000	0	300,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	30,000	0	300,000
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	20,000	0	200,000
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	10,000	0	100,000
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
704	ECONOMIC AFFAIRS	730,560,910	0	1,025,527,930
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	730,560,910	0	1,025,527,930

70421	AGRICULTURE	730,560,910	0	1,025,527,930

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	-	-	-	-	<u>561,427,680</u>	<u>0</u>	<u>460,623,200</u>
01070125000100 - Economic Empowerment Through Agriculture (General)	PURCHASE OF AGRICULTURAL EQUIPMENTS/TRACTORS	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	67,866,070	0	9,711,240
01070125000200 - Economic Empowerment Through Agriculture (General)	CONSTRUCTION/PROVISION OF AGRICULTURAL FACILITIES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	50,000,000	0	10,000,000
01030225000100 - Economic Empowerment Through Agriculture (General)	PROVISION OF AGRICULTURAL EQUIPMENT/ AGRICULTURAL INPUT (RIDGER HARROWS, POWER TILERS, HARVESTERS , PLANTERS)	23010139 - PURCHASE OF AGRICULTURAL PRODUCE/ EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	443,561,610	0	180,911,960

01030225000100 - Economic Empowerment Through Agriculture (General)	REHABILITATION/REPAIRS OF AGRICULTURAL FACILITIES	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	0	0	260,000,000

022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
1	<u>REVENUE</u>	4,495,524,690	0	7,082,870,940
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	4,437,524,690	0	7,024,870,940
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	4,437,524,690	0	7,024,870,940
110101	STATUTORY ALLOCATION (FAAC)	2,019,321,870	0	4,103,484,720
11010101	STATUTORY ALLOCATION	2,019,321,870	0	4,103,484,720
110102	VALUE ADDED TAX ALLOCATION	2,202,766,120	0	2,705,949,520
11010201	SHARE OF VAT	2,202,766,120	0	2,705,949,520
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	215,436,700	0	215,436,700
11010399	OTHER FAAC DISTRIBUTIONS	215,436,700	0	215,436,700
12	<u>INDEPENDENT REVENUE</u>	58,000,000	0	58,000,000
1201	DIRECT TAX REVENUE	28,000,000	0	30,711,000
120101	PERSONAL TAXES	28,000,000	0	30,711,000
12010103	DEVELOPMENT LEVIES	28,000,000	0	30,711,000
1202	NON-TAX REVENUE	30,000,000	0	27,289,000
120201	LICENCES - GENERAL	2,760,000	0	588,000
12020102	GOLDSMITHS & GOLD DEALER LICENSES	75,000	0	15,000
12020104	HACKNEY PERMIT	50,000	0	2,000
12020105	RADIO/TELEVISION STATION LICENSES	15,000	0	12,000
12020106	BUS/COMERCIAL VIHICLE LINCENSE	50,000	0	3,000
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	200,000	0	2,000
12020111	BAKE HOUSE LICENSE	20,000	0	3,000
12020112	BICYCLES LICENSE & HIRE PERMITS	12,000	0	3,000
12020113	BRICKMAKING, etc LICENSE	35,000	0	5,000
12020114	CART LICENSES	15,000	0	2,000
12020115	DANE GUN LICENSES	10,000	0	2,000
12020116	CATTLE DEALER LICENSES	2,010,000	0	501,000
12020117	DRIED FISH & MEAT LICENSES	5,000	0	1,000
12020118	PET (DOG) LICENSES	5,000	0	1,000
12020119	FISHING PERMITS	5,000	0	1,000
12020120	HAWKER'S PERMITS	6,000	0	1,000

12020121	HUNTING PERMITS	8,000	0	2,000
12020122	PRODUCE BUYING LICENSES	8,000	0	2,000
12020123	ANIMAL HEALTH CERTIFICATE LICENSES	3,000	0	1,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	20,000	0	3,000
12020125	RENEWAL OF FISHER LICENSES	10,000	0	2,000
12020126	HIRING SERVICES	100,000	0	15,000
12020130	LIQUOR LICENSES	8,000	0	2,000
12020131	DISPENSARY MATERNITY FEE	10,000	0	2,000
12020132	BUKER/CIGARETTE LINCENSE FEES	80,000	0	5,000
120204	FEES - GENERAL	5,600,000	0	3,560,000
12020404	TRADE UNION FEES	50,000	0	500,000
12020417	CONTRACTOR REGISTRATION FEES	200,000	0	200,000
12020418	MARRIAGE/ DIVORCE FEES	1,000,000	0	160,000
12020427	TENDER FEES	50,000	0	500,000
12020434	NAMING OF STREET REGISTRATION FEE	200,000	0	50,000
12020436	BILL BOARD ADVERTISEMENT FEES	100,000	0	200,000
12020442	ASSOCIATION FEES	200,000	0	200,000
12020443	BIRTH & DEATH REGISTRATION FEES	500,000	0	300,000
12020444	BURIAL FEES	200,000	0	200,000
12020445	CHANGE OF OWNERSHIP FEES	500,000	0	200,000
12020446	AGRICULTURAL/VETINARY SERVICES FEES	100,000	0	100,000
12020448	DEVELOPMENT LEVIES	500,000	0	200,000
12020449	BUSINESS/TRADE OPERATING FEES	1,000,000	0	500,000
12020451	TIMBER & FOREST FEES	500,000	0	100,000
12020453	APPLICATIONS FEES	300,000	0	100,000
12020454	PARKING FEES	200,000	0	50,000
120205	FINES - GENERAL	100,000	0	30,000
12020501	FINES/PENALTIES	100,000	0	30,000
120206	SALES - GENERAL	400,000	0	11,000
12020601	SALES OF JOURNAL & PUBLICATIONS	10,000	0	1,000
12020603	SALES OF ID CARDS	10,000	0	1,000
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	50,000	0	1,000

12020607	SALES OF CONSULTANCY REGISTRATION FORMS	50,000	0	1,000
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	20,000	0	1,000
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	20,000	0	1,000
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	20,000	0	1,000
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	100,000	0	1,000
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	50,000	0	1,000
12020614	SALES OF GOVT. BUILDINGS	60,000	0	1,000
12020615	SALES OF UNIFORMS	10,000	0	1,000
120207	EARNINGS -GENERAL	7,000,000	0	2,700,000
12020701	EARNINGS FROM CONSULTANCY SERVICES	500,000	0	100,000
12020702	EARNINGS FROM LABORATORY SERVICES	1,000,000	0	900,000
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	1,500,000	0	200,000
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	500,000	0	100,000
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	500,000	0	100,000
12020707	EARNINGS FROM MEDICAL SERVICES	500,000	0	100,000
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	500,000	0	200,000
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	500,000	0	100,000
12020710	EARNINGS FROM GUEST HOUSES	500,000	0	100,000
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	500,000	0	300,000
12020712	EARNING FROM MARKET	500,000	0	500,000
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	13,360,000	0	270,000
12020801	RENT ON GOVT.QUARTERS	8,270,000	0	70,000
12020802	RENT ON GOVT.OFFICES	1,000,000	0	70,000
12020803	RENT ON GOVT BUILDINGS	2,090,000	0	70,000
12020804	RENT ON CONFERENCE CENTRES	2,000,000	0	60,000
120209	RENT ON LAND & OTHERS - GENERAL	400,000	0	20,110,000
12020901	RENT ON GOVT. LAND	10,000	0	200,000
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	100,000	0	200,000
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	90,000	0	200,000
12020905	LEASE RENTAL	100,000	0	200,000
12020906	RENTS ON GOVT. PROPERTIES	100,000	0	19,310,000
120210	REPAYMENTS - GENERAL	30,000	0	2,000

12021002	BICYCLE ADVANCES (PRINCIPAL)	30,000	0	2,000
120211	INVESTMENT INCOME	200,000	0	6,000
12021101	OPERATING SURPLUS	50,000	0	2,000
12021102	DIVIDEND RECEIVED	100,000	0	2,000
12021103	OTHER INVESTMENT INCOME	50,000	0	2,000
120212	INTEREST EARNED	150,000	0	12,000
12021201	MOTOR VEHICLE ADVANCES	10,000	0	2,000
12021202	BICYCLE ADVANCES (INTEREST)	20,000	0	2,000
12021203	REFURBISHING LOAN	20,000	0	2,000
12021204	FURNITURE LOAN	30,000	0	2,000
12021205	INTEREST ON HOUSING LOAN	20,000	0	2,000
12021210	BANK INTEREST	50,000	0	2,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	712,440,780	0	1,359,700,000
21	PERSONNEL COST	271,990,620	0	176,000,000
2101	SALARY	268,990,620	0	174,000,000
210101	SALARIES AND WAGES	268,990,620	0	174,000,000
21010101	SALARY	268,990,620	0	174,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,000,000	0	2,000,000
210201	ALLOWANCES	3,000,000	0	2,000,000
21020101	NON REGULAR ALLOWANCES	3,000,000	0	2,000,000
22	OTHER RECURRENT COSTS	438,950,160	0	1,183,200,000
2202	OVERHEAD COST	127,400,000	0	223,000,000
220201	TRAVEL & TRANSPORT - GENERAL	6,000,000	0	3,100,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000	0	2,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000	0	1,000,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,000,000	0	100,000
220202	UTILITIES - GENERAL	1,000,000	0	100,000
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,000,000	0	100,000
220203	MATERIALS & SUPPLIES - GENERAL	12,000,000	0	16,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,000,000	0	5,000,000

22020305	PRINTING OF NON SECURITY DOCUMENTS	4,000,000	0	11,000,000
220204	MAINTENANCE SERVICES - GENERAL	4,700,000	0	4,100,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,500,000	0	4,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000	0	50,000
22020406	OTHER MAINTENANCE SERVICES	100,000	0	50,000
220205	TRAINING - GENERAL	100,000	0	50,000
22020501	LOCAL TRAINING	100,000	0	50,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	90,100,000	0	190,100,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	90,000,000	0	190,000,000
22020702	INFORMATION TECHNOLOGY CONSULTING	100,000	0	100,000
220208	FUEL & LUBRICANTS - GENERAL	5,000,000	0	5,000,000
22020801	MOTOR VEHICLE FUEL COST	5,000,000	0	5,000,000
220209	FINANCIAL CHARGES - GENERAL	1,500,000	0	3,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,500,000	0	3,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	7,000,000	0	1,550,000
22021001	REFRESHMENT & MEALS	3,500,000	0	1,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	3,000,000	0	500,000
22021014	ENPOWERING PEOPLE FOR SMALL AND MEDIUM SCALE INDUSTRIES	500,000	0	50,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	311,550,160	0	960,200,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	311,550,160	0	960,200,000
22040102	GRANT TO OTHER GOVERNMENTS - CAPITAL	20,000,000	0	70,000,000
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	100,000	0	100,000
22040109	GRANTS TO COMMUNITIES/NGOs	100,000	0	100,000
22040110	GRANT, CONTRIBUTION & SUBVENTION	291,350,160	0	890,000,000
23	CAPITAL EXPENDITURE	1,500,000	0	500,000
2302	CONSTRUCTION / PROVISION	500,000	0	500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	500,000	0	500,000
23020124	CONSTRUCTION OF MARKETS/PARKS	500,000	0	500,000
2303	REHABILITATION / REPAIRS	1,000,000	0	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,000,000	0	0
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	500,000	0	0
23030129	REHABILITATION/REPAIRS- MOTOR PARK/FENCING	500,000	0	0

022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	712,440,780	0	1,359,700,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	712,440,780	0	1,359,700,000
70112	FINANCIAL AND FISCAL AFFAIRS	712,440,780	0	1,359,700,000

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
Total					176,000,000	0	551,472,020
13100125000200 - Reform of Government and Governance (General)	PROVISION OF 250KVA GENERATING SET FOR THE DEPARTMENT	23010119 - PURCHASE OF POWER GENERATING SET	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	5,000,000	0	0
13100125000300 - Reform of Government and Governance (General)	PROCUREMENT OF 15NOS OF PRINTER	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	170,000,000	0	275,472,020
13100125000400 - Reform of Government and Governance (General)	CONSTRUCTION OF NEIGHBOURHOOD MARKET/ RELOCATION OF SMALL MARKETS IN OLAMABORO	23020124 - CONSTRUCTION OF MARKETS/PARKS	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	1,000,000	0	100,000,000

13100126000300 - Reform of Government and Governance (General)	PURCHASE OF FURNITURE	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	0	0	5,000,000
13100126000400 - Reform of Government and Governance (General)	REHABILITATION/REPAIRS OF MARKET/FENCING	23030124 - REHABILITATION/REPAIRS- MARKETS/PARKS	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	0	0	170,000,000
11100126000100 - Information Communication and Technology (General)	PURCHASE OF COMPUTERS	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	0	0	1,000,000

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>43,364,510</i>	<i>0</i>	<i>39,650,000</i>
21	<i>PERSONNEL COST</i>	<i>32,160,000</i>	<i>0</i>	<i>33,000,000</i>
2101	<i>SALARY</i>	<i>30,160,000</i>	<i>0</i>	<i>32,000,000</i>
210101	<i>SALARIES AND WAGES</i>	<i>30,160,000</i>	<i>0</i>	<i>32,000,000</i>
21010101	SALARY	30,160,000	0	32,000,000
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	<i>2,000,000</i>	<i>0</i>	<i>1,000,000</i>
210201	<i>ALLOWANCES</i>	<i>2,000,000</i>	<i>0</i>	<i>1,000,000</i>
21020101	NON REGULAR ALLOWANCES	2,000,000	0	1,000,000
22	<i>OTHER RECURRENT COSTS</i>	<i>10,304,510</i>	<i>0</i>	<i>5,850,000</i>
2202	<i>OVERHEAD COST</i>	<i>10,304,510</i>	<i>0</i>	<i>5,850,000</i>
220201	<i>TRAVEL& TRANSPORT - GENERAL</i>	<i>3,000,000</i>	<i>0</i>	<i>2,200,000</i>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000	0	1,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	0	1,000,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	500,000	0	100,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	500,000	0	100,000
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	<i>2,000,000</i>	<i>0</i>	<i>1,500,000</i>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000	0	1,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000	0	500,000
220204	<i>MAINTENANCE SERVICES - GENERAL</i>	<i>80,000</i>	<i>0</i>	<i>80,000</i>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	50,000	0	50,000
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000	0	10,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,000	0	10,000
22020406	OTHER MAINTENANCE SERVICES	10,000	0	10,000
220205	<i>TRAINING - GENERAL</i>	<i>250,000</i>	<i>0</i>	<i>120,000</i>
22020501	LOCAL TRAINING	100,000	0	10,000
22020502	INTERNATIONAL TRAINING	50,000	0	10,000
22020504	RESEARCH AND DEVELOPMENT EXPENSES	100,000	0	100,000

220206	OTHER SERVICES - GENERAL	100,000	0	100,000
22020607	MONITORING AND EVALUATION SYSTEM	100,000	0	100,000
220208	FUEL & LUBRICANTS - GENERAL	2,000,000	0	1,500,000
22020801	MOTOR VEHICLE FUEL COST	2,000,000	0	1,500,000
220210	MISCELLANEOUS EXPENSES GENERAL	2,874,510	0	350,000
22021001	REFRESHMENT & MEALS	2,000,000	0	200,000
22021002	HONORARIUM & SITTING ALLOWANCE	500,000	0	100,000
22021003	PUBLICITY & ADVERTISEMENTS	374,510	0	50,000
23	CAPITAL EXPENDITURE	900,000	0	800,000
2301	FIXED ASSETS PURCHASED	600,000	0	500,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	600,000	0	500,000
23010114	PURCHASE OF COMPUTER PRINTERS	400,000	0	300,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES	100,000	0	100,000
23010118	PURCHASE OF SCANNERS	100,000	0	100,000
2302	CONSTRUCTION / PROVISION	200,000	0	200,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	200,000	0	200,000
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	200,000	0	200,000
2303	REHABILITATION / REPAIRS	100,000	0	100,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	100,000	0	100,000
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	100,000	0	100,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	43,364,510	0	39,650,000
7013	GENERAL SERVICES	43,364,510	0	39,650,000
70132	OVERALL PLANNING AND STATISTICAL SERVICES	43,364,510	0	39,650,000

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022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE						
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
<u>Total</u>	-	-	-	-	<u>21,500,000</u>	<u>0</u>	<u>21,500,000</u>
13100125000500 - Reform of Government and Governance (General)	PURCHASE OF SOLAR POWER FOR THE ICT CENTER	23010119 - PURCHASE OF POWER GENERATING SET	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	6,500,000	0	6,500,000
13100125000600 - Reform of Government and Governance (General)	PURCHASE OF COMPUTERS TO ICT CENTRE	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	5,000,000	0	5,000,000
13100125000700 - Reform of Government and Governance (General)	PROCUREMENT OF 15NOS OF PRINTERS FOR DEPARTMENTAL ACTIVITIES	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	10,000,000	0	0
11100126000200 - Information Communication and Technology (General)	REHABILITATION OF ICT BUILDING	23030127 - REHABILITATION/REPAIRS-ICT INFRASTRUCTURES	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	0	0	10,000,000

023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>602,581,440</i>	<i>0</i>	<i>818,854,650</i>
21	<i>PERSONNEL COST</i>	<i>87,008,300</i>	<i>0</i>	<i>89,000,000</i>
2101	<i>SALARY</i>	<i>84,008,300</i>	<i>0</i>	<i>88,000,000</i>
210101	<i>SALARIES AND WAGES</i>	<i>84,008,300</i>	<i>0</i>	<i>88,000,000</i>
21010101	SALARY	84,008,300	0	88,000,000
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	<i>3,000,000</i>	<i>0</i>	<i>1,000,000</i>
210201	<i>ALLOWANCES</i>	<i>3,000,000</i>	<i>0</i>	<i>1,000,000</i>
21020101	NON REGULAR ALLOWANCES	3,000,000	0	1,000,000
22	<i>OTHER RECURRENT COSTS</i>	<i>11,150,800</i>	<i>0</i>	<i>11,570,000</i>
2202	<i>OVERHEAD COST</i>	<i>11,130,800</i>	<i>0</i>	<i>11,550,000</i>
220201	<i>TRAVEL & TRANSPORT - GENERAL</i>	<i>600,000</i>	<i>0</i>	<i>1,800,000</i>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000	0	1,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000	0	500,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	100,000	0	200,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	100,000	0	100,000
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	<i>2,000,000</i>	<i>0</i>	<i>300,000</i>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000	0	200,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000	0	100,000
220204	<i>MAINTENANCE SERVICES - GENERAL</i>	<i>5,100,000</i>	<i>0</i>	<i>6,700,000</i>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000	0	2,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000	0	1,500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000	0	3,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000	0	100,000
22020406	OTHER MAINTENANCE SERVICES	100,000	0	100,000
220205	<i>TRAINING - GENERAL</i>	<i>50,000</i>	<i>0</i>	<i>50,000</i>

22020501	LOCAL TRAINING	50,000	0	50,000
220206	OTHER SERVICES - GENERAL	100,000	0	100,000
22020603	RESIDENTIAL RENT	100,000	0	100,000
220208	FUEL & LUBRICANTS - GENERAL	2,900,800	0	2,300,000
22020801	MOTOR VEHICLE FUEL COST	2,000,000	0	2,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	400,800	0	200,000
22020803	PLANT / GENERATOR FUEL COST	500,000	0	100,000
220210	MISCELLANEOUS EXPENSES GENERAL	380,000	0	300,000
22021001	REFRESHMENT & MEALS	280,000	0	200,000
22021002	HONORARIUM & SITTING ALLOWANCE	100,000	0	100,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	20,000	0	20,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	20,000	0	20,000
22040110	GRANT, CONTRIBUTION & SUBVENTION	20,000	0	20,000
23	CAPITAL EXPENDITURE	504,422,340	0	718,284,650
2301	FIXED ASSETS PURCHASED	90,000,000	0	63,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	90,000,000	0	63,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,000,000	0	5,000,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	80,000,000	0	58,000,000
2302	CONSTRUCTION / PROVISION	220,600,000	0	240,284,650
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	220,600,000	0	240,284,650
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	30,600,000	0	30,000,000
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	20,000,000	0	20,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS	40,000,000	0	170,284,650
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	20,000,000	0	10,000,000
23020128	CONSTRUCTION OF CULVERT	110,000,000	0	10,000,000
2303	REHABILITATION / REPAIRS	193,822,340	0	415,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	193,822,340	0	415,000,000
23030102	REHABILITATION / REPAIRS - ELECTRICITY	120,500,000	0	100,000,000
23030113	REHABILITATION / REPAIRS - ROADS	52,322,340	0	300,000,000

23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	20,000,000	0	5,000,000
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	1,000,000	0	5,000,000
23030129	REHABILITATION/REPAIRS- MOTOR PARK/FENCING	0	0	5,000,000
023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	504,422,340	0	718,284,650
7013	GENERAL SERVICES	504,422,340	0	718,284,650
70132	OVERALL PLANNING AND STATISTICAL SERVICES	504,422,340	0	718,284,650
704	ECONOMIC AFFAIRS	98,159,100	0	100,570,000
7045	TRANSPORT	98,159,100	0	100,570,000
70451	ROAD TRANSPORT	98,159,100	0	100,570,000

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	-	-	-	-	<u>775,000,000</u>	<u>0</u>	<u>887,000,000</u>
17100125000100 - Road (General)	ACQUISITION OF LAND FOR FARMING ACTIVITIES AT VARIOUS COMMUNITIES FOR FARMERS	23010101 - PURCHASE / ACQUISITION OF LAND	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	275,000,000	0	100,000,000

17100125000200 - Road (General)	PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR DEPARTMENT	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	100,000,000	0	0
17100125000300 - Road (General)	PURCHASE OF 18 SEATER TWO(2) NOS TOYOTA BUS	23010108 - PURCHASE OF BUSES	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	200,000,000	0	0
17100125000400 - Road (General)	CONSTRUCTION OF 2NOs OF BOREHALES PER WARD	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	200,000,000	0	22,000,000
17100126000100 - Road (General)	CONSTRUCTION/PROVISION OF ROADS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	0	0	265,000,000
17100126000200 - Road (General)	EROSION AND FLOOD CONTROL	23040102 - EROSION & FLOOD CONTROL	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	0	0	100,000,000
17100126000300 - Road (General)	REHABILITATION/REPAIR: ROAD	23030113 - REHABILITATION / REPAIRS - ROADS	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	0	0	200,000,000
14100126000100 - Power (General)	REHABILITATION/REPAIR: ELECTRICITY/SOLAR LIGHT	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	0	0	200,000,000

051700100100	DEPARTMENT OF EDUCATION			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>407,916,520</i>	<i>0</i>	<i>639,767,570</i>
21	<i>PERSONNEL COST</i>	<i>84,390,000</i>	<i>0</i>	<i>89,000,000</i>
2101	<i>SALARY</i>	<i>83,390,000</i>	<i>0</i>	<i>88,500,000</i>
210101	<i>SALARIES AND WAGES</i>	<i>83,390,000</i>	<i>0</i>	<i>88,500,000</i>
21010101	SALARY	83,390,000	0	88,500,000
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	<i>1,000,000</i>	<i>0</i>	<i>500,000</i>
210201	<i>ALLOWANCES</i>	<i>1,000,000</i>	<i>0</i>	<i>500,000</i>
21020101	NON REGULAR ALLOWANCES	1,000,000	0	500,000
22	<i>OTHER RECURRENT COSTS</i>	<i>19,402,970</i>	<i>0</i>	<i>38,667,570</i>
2202	<i>OVERHEAD COST</i>	<i>19,402,970</i>	<i>0</i>	<i>38,667,570</i>
220201	<i>TRAVEL& TRANSPORT - GENERAL</i>	<i>2,000,000</i>	<i>0</i>	<i>500,000</i>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000	0	200,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000	0	100,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	500,000	0	100,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	500,000	0	100,000
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	<i>4,830,000</i>	<i>0</i>	<i>20,740,000</i>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000	0	200,000
22020302	BOOKS	10,000	0	10,000
22020303	NEWSPAPERS	100,000	0	10,000
22020304	MAGAZINES & PERIODICALS	10,000	0	10,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000	0	200,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000	0	10,000
22020309	UNIFORMS & OTHER CLOTHING	200,000	0	200,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	500,000	0	20,000,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,000,000	0	100,000

220204	MAINTENANCE SERVICES - GENERAL	1,150,000	0	200,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000	0	100,000
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000	0	50,000
22020406	OTHER MAINTENANCE SERVICES	50,000	0	50,000
220205	TRAINING - GENERAL	300,000	0	150,000
22020501	LOCAL TRAINING	200,000	0	100,000
22020502	INTERNATIONAL TRAINING	100,000	0	50,000
220208	FUEL & LUBRICANTS - GENERAL	1,510,000	0	1,550,000
22020801	MOTOR VEHICLE FUEL COST	1,500,000	0	1,500,000
22020806	COOKING GAS/FUEL COST	10,000	0	50,000
220210	MISCELLANEOUS EXPENSES GENERAL	9,612,970	0	15,527,570
22021001	REFRESHMENT & MEALS	1,000,000	0	200,000
22021002	HONORARIUM & SITTING ALLOWANCE	600,000	0	600,000
22021003	PUBLICITY & ADVERTISEMENTS	702,970	0	100,000
22021005	FINANCIAL ASSISTANCE TO NEEDIES	1,000,000	0	1,000,000
22021006	POSTAGES & COURIER SERVICES	10,000	0	100,000
22021007	WELFARE PACKAGES	6,200,000	0	8,000,000
22021009	SPORTING ACTIVITIES	100,000	0	5,527,570
23	CAPITAL EXPENDITURE	304,123,550	0	512,100,000
2301	FIXED ASSETS PURCHASED	302,523,550	0	507,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	302,523,550	0	507,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	300,023,550	0	502,000,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	2,500,000	0	5,000,000
2302	CONSTRUCTION / PROVISION	100,000	0	100,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	100,000	0	100,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	100,000	0	100,000
2303	REHABILITATION / REPAIRS	1,500,000	0	5,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,500,000	0	5,000,000
23030128	REHABILITATION/REPAIRS/ EQUIPMENT OF VOCATION CENTER	1,500,000	0	5,000,000

051700100100	DEPARTMENT OF EDUCATION			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
709	EDUCATION	407,916,520	0	639,767,570
7098	EDUCATION N.E.C.	407,916,520	0	639,767,570
70981	EDUCATION N.E.C	407,916,520	0	639,767,570

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					<u>26,221,980</u>	<u>0</u>	<u>5,221,980</u>
05040225000100 - Enhancing Skills and Knowledge (General)	PURCHASE AND DISTRIBUTION OF EDUCATIONAL MATERIALS SUCH AS MATHEMATICS AND ENGLISH TEXTBOOKS TO STUDENTS ACROSS THE LGA.	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	22,000,000	0	0
05050125000100 - Enhancing Skills and Knowledge (General)	CONSTRUCTION OF GYB MODEL PRIMARY SCHOOL PER WARD	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	4,221,980	0	0
05060126000100 - Enhancing Skills and Knowledge (General)	PURCHASE OF INFORMATION VAN AND EQUIPMENT	23010106 - PURCHASE OF VANS	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	0	0	4,221,980

05100126000100 - Enhancing Skills and Knowledge (General)	PIURCHASE OF SPORTING/GAMING EQUIPMENTS	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	0	0	1,000,000

051702600100	PRIMARY SCHOOL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	0	0	<u>134,400,000</u>
21	<i>PERSONNEL COST</i>	0	0	<u>132,000,000</u>
2101	SALARY	0	0	<u>130,000,000</u>
210101	SALARIES AND WAGES	0	0	<u>130,000,000</u>
21010101	SALARY	0	0	130,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0	0	<u>2,000,000</u>
210201	ALLOWANCES	0	0	<u>2,000,000</u>
21020101	NON REGULAR ALLOWANCES	0	0	2,000,000
22	<i>OTHER RECURRENT COSTS</i>	0	0	<u>2,400,000</u>
2202	OVERHEAD COST	0	0	<u>2,400,000</u>
220203	MATERIALS & SUPPLIES - GENERAL	0	0	<u>40,000</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0	0	10,000
22020302	BOOKS	0	0	10,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	0	0	10,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0	0	10,000
220204	MAINTENANCE SERVICES - GENERAL	0	0	<u>2,320,000</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0	0	2,300,000
22020402	MAINTENANCE OF OFFICE FURNITURE	0	0	10,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0	0	10,000
220205	TRAINING - GENERAL	0	0	<u>10,000</u>
22020501	LOCAL TRAINING	0	0	10,000
220210	MISCELLANEOUS EXPENSES GENERAL	0	0	<u>30,000</u>
22021002	HONORARIUM & SITTING ALLOWANCE	0	0	10,000
22021004	MEDICAL EXPENSES-LOCAL	0	0	10,000
22021007	WELFARE PACKAGES	0	0	10,000

051702600100	PRIMARY SCHOOL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
709	EDUCATION	0	0	134,400,000
7098	EDUCATION N.E.C.	0	0	134,400,000
70981	EDUCATION N.E.C	0	0	134,400,000

052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>708,459,440</u>	<u>0</u>	<u>1,292,445,440</u>
21	PERSONNEL COST	300,260,180	0	380,000,000
2101	SALARY	298,260,180	0	378,000,000
210101	SALARIES AND WAGES	298,260,180	0	378,000,000
21010101	SALARY	298,260,180	0	378,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,000,000	0	2,000,000
210201	ALLOWANCES	2,000,000	0	2,000,000
21020101	NON REGULAR ALLOWANCES	2,000,000	0	2,000,000
22	<u>OTHER RECURRENT COSTS</u>	<u>48,355,320</u>	<u>0</u>	<u>37,320,000</u>
2202	OVERHEAD COST	48,355,320	0	37,320,000
220201	TRAVEL & TRANSPORT - GENERAL	4,000,000	0	3,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000	0	1,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000	0	1,000,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	500,000	0	500,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	500,000	0	500,000
220203	MATERIALS & SUPPLIES - GENERAL	17,375,100	0	31,510,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	800,000	0	1,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,500,000	0	500,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	15,065,100	0	30,000,000
22020309	UNIFORMS & OTHER CLOTHING	10,000	0	10,000
220204	MAINTENANCE SERVICES - GENERAL	400,000	0	300,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000	0	100,000
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000	0	100,000
22020406	OTHER MAINTENANCE SERVICES	200,000	0	100,000
220206	OTHER SERVICES - GENERAL	200,000	0	0
22020605	CLEANING & FUMIGATION SERVICES	200,000	0	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000	0	100,000

22020708	MEDICAL CONSULTING	100,000	0	100,000
220208	FUEL & LUBRICANTS - GENERAL	22,280,220	0	2,010,000
22020801	MOTOR VEHICLE FUEL COST	2,500,000	0	2,000,000
22020803	PLANT / GENERATOR FUEL COST	19,780,220	0	10,000
220210	MISCELLANEOUS EXPENSES GENERAL	4,000,000	0	400,000
22021001	REFRESHMENT & MEALS	2,500,000	0	100,000
22021002	HONORARIUM & SITTING ALLOWANCE	600,000	0	100,000
22021004	MEDICAL EXPENSES-LOCAL	600,000	0	100,000
22021007	WELFARE PACKAGES	100,000	0	100,000
22021015	COUNTERPART FUNDING FOR SOME PROJECTS	200,000	0	0
23	CAPITAL EXPENDITURE	359,843,940	0	875,125,440
2301	FIXED ASSETS PURCHASED	303,143,940	0	450,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	303,143,940	0	450,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	303,143,940	0	450,000,000
2302	CONSTRUCTION / PROVISION	53,600,000	0	415,125,440
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	53,600,000	0	415,125,440
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,000,000	0	3,525,440
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	52,600,000	0	411,600,000
2303	REHABILITATION / REPAIRS	3,100,000	0	10,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	3,100,000	0	10,000,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	3,000,000	0	10,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	100,000	0	0
052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
707	HEALTH	708,459,440	0	1,292,445,440

7076	HEALTH N.E.C.	708,459,440	0	1,292,445,440
70761	HEALTH N.E.C.	708,459,440	0	1,292,445,440

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
Total	-	-	-	-	365,000,000	0	370,000,000
#N/A	PROVISION OF 250KVA GENERATING SET FOR THE DEPARTMENT	23010119 - PURCHASE OF POWER GENERATING SET	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	20,000,000	0	20,000,000
#N/A	CONSTRUCTION OF STORE TO WEREHOUSE THE MEDICAL EQUIPMENT AT THE LGA SECRETARIAT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	50,000,000	0	0
#N/A	PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS VITAL SIGNS MONITORS, BLOOD PRESSURE MONITOR, THERMOMETER, PULSE OXIMETER, ETC. AT SOME SELECTED PHC	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	112,557,560	0	50,000,000
#N/A	RENOVATION OF 3NOs OF PHC IN THE LOCAL GOVERNMENT	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	5,000,000	0	157,442,440

#N/A	CONSTRUCTION OF PRIMARY HEALTH CARE (1 PER WARD)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	157,442,440	0	112,557,560
#N/A	PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR DEPARTMENT	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	20,000,000	0	5,000,000
#N/A	OPERATIONAL COST OF THE PROGRAMME (CHILD SURVIVAL PROGRAMME, HID/AIDS, MALARIA TBL AND DEADLY DISEASES CAMPING COVID 19)	23050107 - MARGIN FOR INCREASES IN COSTS	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	0	0	20,000,000
#N/A	RURAL DEVELOPMENT (PURCHASE OF HEALTH VEHICLE)	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	0	0	5,000,000