



Ofu Local Government

OFU LOCAL GOVERNMENT APPROVED BUDGET

2026

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122214 - OFU Local Government, Kogi State - 2026 Budget: Summary			
Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Opening Balance			
Recurrent Revenue	6,371,118,730	-	10,341,830,610
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,322,890,540	-	10,293,602,420
12 - INDEPENDENT REVENUE	48,228,190	-	48,228,190
Recurrent Expenditure	4,086,680,650	-	6,111,573,440
21 - PERSONNEL COST	3,088,635,800	-	3,882,475,210
22 - OTHER RECURRENT COSTS	998,044,850	-	2,229,098,230
Transfer to Capital Account	2,284,438,080	-	4,230,257,170
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURE	2,284,438,080	-	4,230,257,170
Total Revenue (including OB)	6,371,118,730	-	10,341,830,610
Total Expenditure	6,371,118,730	-	10,341,830,610
Closing Balance	-	-	-

122214 - OFU Local Government, Kogi State - 2026 Original Budget : Expenditure by MDA						
Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	3,882,475,210	2,229,098,230	6,111,573,440	4,230,257,170	10,341,830,610
0100000000000	ADMINISTRATION SECTOR	1,880,984,830	783,036,750	2,664,021,580	463,559,460	3,127,581,040
0111000000000	OFFICE OF THE LG CHAIRMAN	51,743,660	207,829,280	259,572,940	-	259,572,940
011100100100	CHAIRMAN	29,300,800	108,500,000	137,800,800	-	137,800,800
011100100200	VICE-CHAIRMAN	10,000,000	74,919,000	84,919,000	-	84,919,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	7,542,860	13,714,280	21,257,140	-	21,257,140
011118300100	INTERNAL AUDIT	4,900,000	10,696,000	15,596,000	-	15,596,000
0112000000000	LOCAL GOVT COUNCIL	127,544,410	193,646,630	321,191,040	-	321,191,040
011200100100	THE LEGISTRATIVE COUNCIL	47,044,510	179,546,630	226,591,140	-	226,591,140
011200500100	ASSISTANTS/ AIDES/ADVISERS	75,000,000	-	75,000,000	-	75,000,000
011202100100	OFFICE OF THE HOUSE LEADER	3,000,000	5,000,000	8,000,000	-	8,000,000
011202200100	CLERK TO THE HOUSE	2,499,900	9,100,000	11,599,900	-	11,599,900
0125000000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,701,696,760	381,560,840	2,083,257,600	463,559,460	2,546,817,060
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,701,696,760	381,560,840	2,083,257,600	463,559,460	2,546,817,060
0200000000000	ECONOMIC SECTOR	548,395,140	804,121,110	1,352,516,250	1,835,515,720	3,188,031,970
0215000000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	124,654,190	98,100,000	222,754,190	800,094,770	1,022,848,960
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	124,654,190	98,100,000	222,754,190	800,094,770	1,022,848,960
0220000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	251,682,950	626,107,690	877,790,640	8,000,000	885,790,640
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	225,729,760	599,810,690	825,540,450	5,000,000	830,540,450
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	25,953,190	26,297,000	52,250,190	3,000,000	55,250,190
0234000000000	DEPARTMENT OF WORKS & HOUSING	172,058,000	79,913,420	251,971,420	1,027,420,950	1,279,392,370
023400100100	DEPARTMENT OF WORKS & HOUSING	172,058,000	79,913,420	251,971,420	1,027,420,950	1,279,392,370
0500000000000	SOCIAL SECTOR	1,453,095,240	641,940,370	2,095,035,610	1,931,181,990	4,026,217,600

051700000000	DEPARTMENT OF EDUCATION	162,123,420	413,518,930	575,642,350	951,000,000	1,526,642,350
051700100100	DEPARTMENT OF EDUCATION	162,123,420	413,518,930	575,642,350	951,000,000	1,526,642,350
052100000000	DEPARTMENT OF HEALTH CARE	1,290,971,820	228,421,440	1,519,393,260	980,181,990	2,499,575,250
052100100100	DEPARTMENT OF HEALTH CARE	1,290,971,820	228,421,440	1,519,393,260	980,181,990	2,499,575,250

122214 - OFU 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	6,371,118,730		10,341,830,610	
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,322,890,540		10,293,602,420	
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,322,890,540		10,293,602,420	
110101	STATUTORY ALLOCATION (FAAC)	2,935,790,790		6,151,423,980	
11010101	STATUTORY ALLOCATION	2,935,790,790		6,151,423,980	
110102	VALUE ADDED TAX ALLOCATION	3,072,464,800		3,827,543,490	
11010201	SHARE OF VAT	3,072,464,800		3,827,543,490	
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	314,634,950		314,634,950	
11010399	OTHER FAAC DISTRIBUTIONS	314,634,950		314,634,950	
12	INDEPENDENT REVENUE	48,228,190		48,228,190	
1201	DIRECT TAX REVENUE	700,000		700,000	
120101	PERSONAL TAXES	700,000		700,000	
12010103	DEVELOPMENT LEVIES	700,000		700,000	
1202	NON-TAX REVENUE	47,528,190		47,528,190	
120201	LICENCES - GENERAL	4,000,000		6,300,000	
12020116	CATTLE DEALER LICENSES	600,000		600,000	
12020120	HAWKER'S PERMITS	-		2,300,000	
12020122	PRODUCE BUYING LICENSES	2,200,000		2,200,000	
12020124	ABBATTOIR/SLAUGHTER LICENSES	400,000		400,000	
12020127	BOREHOLE DRILLING LICENSES	300,000		300,000	
12020130	LIQUOR LICENSES	500,000		500,000	

120204	FEES - GENERAL	17,528,190	-	12,000,000
12020417	CONTRACTOR REGISTRATION FEES	1,019,000	-	1,019,000
12020418	MARRIAGE/ DIVORCE FEES	506,890	-	506,890
12020425	DISINFECTION OF PRODUCE FEES	300,000	-	100,000
12020427	TENDER FEES	600,000	-	600,000
12020442	ASSOCIATION FEES	800,000	-	800,000
12020443	BIRTH & DEATH REGISTRATION FEES	400,000	-	400,000
12020446	AGRICULTURAL/VETINARY SERVICES FEES	600,000	-	600,000
12020449	BUSINESS/TRADE OPERATING FEES	1,700,000	-	1,200,000
12020450	INSPECTION FEES	-	-	2,300,000
12020451	TIMBER & FOREST FEES	8,064,190	-	936,000
12020453	APPLICATIONS FEES	480,000	-	480,000
12020454	PARKING FEES	3,058,110	-	3,058,110
120205	FINES - GENERAL	7,000,000	-	7,000,000
12020501	FINES/PENALTIES	7,000,000	-	7,000,000
120206	SALES - GENERAL	8,000,000	-	7,239,120
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	2,000,000	-	2,000,000
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	850,000	-	1,000,000
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	955,000	-	1,000,000
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	4,195,000	-	3,239,120
120207	EARNINGS -GENERAL	9,000,000	-	12,989,070
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	200,000	-	1,189,070
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	2,000,000	-	2,000,000
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	1,000,000	-	1,000,000
12020706	EARNINGS FROM TOLL GATES	400,000	-	2,400,000
12020707	EARNINGS FROM MEDICAL SERVICES	400,000	-	2,400,000

12020708	EARNINGS FROM AGRICULTURAL PRODUCE	1,000,000	-	1,000,000
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	4,000,000	-	3,000,000
120209	RENT ON LAND & OTHERS - GENERAL	2,000,000	-	2,000,000
12020901	RENT ON GOVT. LAND	1,000,000	-	1,000,000
12020906	RENTS ON GOVT. PROPERTIES	1,000,000	-	1,000,000

122214 - OFU 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>6,371,118,730</u>	-	<u>10,341,830,610</u>
21	PERSONNEL COST	3,088,635,800	-	3,882,475,210
2101	SALARY	1,439,153,870	-	2,279,253,830
210101	SALARIES AND WAGES	1,439,153,870	-	2,279,253,830
21010101	SALARY	1,439,153,870	-	2,279,253,830
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	643,894,380	-	1,597,633,830
210201	ALLOWANCES	72,814,080	-	274,514,180
21020101	NON REGULAR ALLOWANCES	72,814,080	-	274,514,180
210202	SOCIAL CONTRIBUTIONS	571,080,300	-	1,323,119,650
21020202	CONTRIBUTORY PENSION	571,080,300	-	1,323,119,650
2103	SOCIAL BENEFITS	1,005,587,550	-	5,587,550
210301	SOCIAL BENEFITS	1,005,587,550	-	5,587,550
21030102	PENSION	1,005,587,550	-	5,587,550
22	OTHER RECURRENT COSTS	998,044,850	-	2,229,098,230
2202	OVERHEAD COST	987,044,850	-	1,642,098,230
220201	TRAVEL& TRANSPORT - GENERAL	110,606,000	-	224,016,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	79,806,000	-	151,716,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,800,000	-	16,300,000
22020105	TRADITIONAL COUNCIL EXPENSES	10,000,000	-	56,000,000
220202	UTILITIES - GENERAL	1,400,000	-	4,500,000
22020202	TELEPHONE CHARGES	1,400,000	-	4,500,000
220203	MATERIALS & SUPPLIES - GENERAL	287,265,290	-	525,024,690
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	25,510,860	-	43,633,790
22020302	BOOKS	3,000,000	-	14,118,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	22,431,460	-	224,431,460
22020306	PRINTING OF SECURITY DOCUMENTS	4,220,000	-	7,420,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	116,102,970	-	125,921,440
22020309	UNIFORMS & OTHER CLOTHING	6,000,000	-	500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	110,000,000	-	33,000,000

22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	-	-	76,000,000
220204	MAINTENANCE SERVICES - GENERAL	39,557,140	-	126,057,140
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	11,857,140	-	19,857,140
22020402	MAINTENANCE OF OFFICE FURNITURE	7,700,000	-	7,700,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,500,000	-	15,500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000	-	6,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	12,000,000	-	3,500,000
22020406	OTHER MAINTENANCE SERVICES	3,500,000	-	73,500,000
220205	TRAINING - GENERAL	15,160,000	-	24,660,000
22020501	LOCAL TRAINING	15,160,000	-	24,660,000
220206	OTHER SERVICES - GENERAL	260,888,690	-	115,591,410
22020601	SECURITY SERVICES	1,434,270	-	10,934,270
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	252,668,710	-	100,657,140
22020605	CLEANING & FUMIGATION SERVICES	3,365,710	-	4,000,000
22020607	MONITORING AND EVALUATION SYSTEM	3,420,000	-	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	78,821,000	-	124,921,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	47,121,000	-	100,121,000
22020703	LEGAL SERVICES	31,700,000	-	24,800,000
220208	FUEL & LUBRICANTS - GENERAL	81,713,420	-	12,713,420
22020801	MOTOR VEHICLE FUEL COST	79,713,420	-	10,213,420
22020803	PLANT / GENERATOR FUEL COST	2,000,000	-	2,500,000
220209	FINANCIAL CHARGES - GENERAL	5,627,370	-	10,627,370
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,627,370	-	10,627,370
220210	MISCELLANEOUS EXPENSES GENERAL	106,005,940	-	473,987,200
22021001	REFRESHMENT & MEALS	35,067,720	-	136,758,980
22021002	HONORARIUM & SITTING ALLOWANCE	22,320,790	-	157,020,790
22021003	PUBLICITY & ADVERTISEMENTS	4,000,000	-	36,000,000
22021004	MEDICAL EXPENSES-LOCAL	5,724,780	-	26,014,780
22021006	POSTAGES & COURIER SERVICES	1,393,990	-	793,990
22021007	WELFARE PACKAGES	25,616,000	-	71,616,000

22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	3,111,230	-	33,511,230
22021009	SPORTING ACTIVITIES	3,000,000	-	500,000
22021021	SPECIAL DAYS/CELEBRATIONS	5,771,430	-	11,771,430
2204	GRANTS AND CONTRIBUTIONS GENERAL	11,000,000	-	587,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	11,000,000	-	587,000,000
22040101	GRANT TO OTHER GOVERNMENTS - CURRENT	-	-	144,000,000
22040110	GRANT, CONTRIBUTION & SUBVENTION	11,000,000	-	443,000,000
23	CAPITAL EXPENDITURE	2,284,438,080	-	4,230,257,170
2301	FIXED ASSETS PURCHASED	1,801,226,770	-	2,119,654,230
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,801,226,770	-	2,119,654,230
23010104	PURCHASE MOTOR CYCLES	33,159,500	-	100,000,000
23010105	PURCHASE OF MOTOR VEHICLES	150,000,000	-	322,059,460
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	42,000,000	-	36,000,000
23010113	PURCHASE OF COMPUTERS	5,000,000	-	5,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	3,000,000	-	3,000,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000	-	1,000,000
23010119	PURCHASE OF POWER GENERATING SET	1,500,000	-	1,500,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	500,080,220	-	-
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	565,392,280	-	851,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	500,094,770	-	800,094,770
2302	CONSTRUCTION / PROVISION	30,000,000	-	710,181,990
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	30,000,000	-	710,181,990
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	-	55,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	30,000,000	-	130,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	-	-	380,181,990
23020120	CONSTRUCTION / PROVISION OF ACQUISITION FACILITIES	-	-	100,000,000
23020123	CONSTRUCTION OF TRAFFIC / STREET LIGHTS	-	-	45,000,000
2303	REHABILITATION / REPAIRS	450,211,310	-	1,397,420,950
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	450,211,310	-	1,397,420,950

23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	193,309,060	-	600,000,000
23030113	REHABILITATION / REPAIRS - ROADS	245,561,250	-	786,079,950
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	11,341,000	-	11,341,000
2305	OTHER CAPITAL PROJECTS	3,000,000	-	3,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	3,000,000	-	3,000,000
23050101	RESEARCH AND DEVELOPMENT	3,000,000	-	3,000,000

011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	232,112,370	0	137,800,800
21	PERSONNEL COST	16,300,800	0	29,300,800
2101	SALARY	12,300,800	0	9,300,800
210101	SALARIES AND WAGES	12,300,800	0	9,300,800
21010101	SALARY	12,300,800	0	9,300,800
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,000,000	0	20,000,000
210201	ALLOWANCES	4,000,000	0	20,000,000
21020101	NON REGULAR ALLOWANCES	4,000,000	0	20,000,000
22	OTHER RECURRENT COSTS	200,811,570	0	108,500,000
2202	OVERHEAD COST	200,811,570	0	108,500,000
220201	TRAVEL & TRANSPORT - GENERAL	5,000,000	0	14,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000	0	13,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000	0	1,000,000
220202	UTILITIES - GENERAL	500,000	0	0
22020202	TELEPHONE CHARGES	500,000	0	0
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000	0	1,500,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000	0	1,500,000
220204	MAINTENANCE SERVICES - GENERAL	5,600,000	0	9,600,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,600,000	0	4,600,000
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000	0	2,500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000	0	2,500,000
220206	OTHER SERVICES - GENERAL	184,811,570	0	60,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	184,811,570	0	60,000,000
220208	FUEL & LUBRICANTS - GENERAL	500,000	0	500,000
22020801	MOTOR VEHICLE FUEL COST	500,000	0	500,000
220210	MISCELLANEOUS EXPENSES GENERAL	3,400,000	0	22,900,000
22021001	REFRESHMENT & MEALS	2,400,000	0	11,400,000
22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000	0	11,500,000

23	CAPITAL EXPENDITURE		15,000,000	0	0
2301	FIXED ASSETS PURCHASED		15,000,000	0	0
230101	PURCHASE OF FIXED ASSETS - GENERAL		15,000,000	0	0
23010105	PURCHASE OF MOTOR VEHICLES		15,000,000	0	0
011100100100	CHAIRMAN				
Code	Description		2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES		232,112,370	0	137,800,800
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS		232,112,370	0	137,800,800
70111	EXECUTIVE AND LEGISLATIVE ORGANS		232,112,370	0	137,800,800

011100100100	CHAIRMAN						
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	-	-	-	-	15,000,000	0	0
13100125000100 - Reform of Government and Governance (General)	PURCHASE OF 1 NO OFFICIAL VEHICLES FOR THE OFFICE DLG	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12221412 - LG Wide	15,000,000	0	0

011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	98,419,000	0	84,919,000
21	PERSONNEL COST	13,000,000	0	10,000,000
2101	SALARY	9,000,000	0	4,000,000
210101	SALARIES AND WAGES	9,000,000	0	4,000,000
21010101	SALARY	9,000,000	0	4,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,000,000	0	6,000,000
210201	ALLOWANCES	4,000,000	0	6,000,000
21020101	NON REGULAR ALLOWANCES	4,000,000	0	6,000,000
22	OTHER RECURRENT COSTS	70,419,000	0	74,919,000
2202	OVERHEAD COST	70,419,000	0	74,919,000
220201	TRAVEL & TRANSPORT - GENERAL	1,419,000	0	11,419,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,419,000	0	11,419,000
220202	UTILITIES - GENERAL	300,000	0	2,300,000
22020202	TELEPHONE CHARGES	300,000	0	2,300,000
220203	MATERIALS & SUPPLIES - GENERAL	900,000	0	7,400,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000	0	2,500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000	0	2,200,000
22020306	PRINTING OF SECURITY DOCUMENTS	200,000	0	2,200,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0	0	500,000
220204	MAINTENANCE SERVICES - GENERAL	1,500,000	0	3,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000	0	2,500,000
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000	0	500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000	0	500,000
220206	OTHER SERVICES - GENERAL	66,000,000	0	39,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	66,000,000	0	39,000,000
220208	FUEL & LUBRICANTS - GENERAL	300,000	0	300,000
22020801	MOTOR VEHICLE FUEL COST	300,000	0	300,000
220210	MISCELLANEOUS EXPENSES GENERAL	0	0	11,000,000

22021001	REFRESHMENT & MEALS	0	0	6,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	0	0	5,000,000
23	CAPITAL EXPENDITURE	15,000,000	0	0
2301	FIXED ASSETS PURCHASED	15,000,000	0	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	15,000,000	0	0
23010105	PURCHASE OF MOTOR VEHICLES	15,000,000	0	0
011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	98,419,000	0	84,919,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	98,419,000	0	84,919,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	98,419,000	0	84,919,000

011100100200	VICE-CHAIRMAN							
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					15,000,000	0	0	
13100125000200 - Reform of Government and Governance (General)	PURCHASE OF 1 NO OFFICIAL VEHICLES FOR THE OFFICE LGT	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12221412 - LG Wide	15,000,000	0	0	

011101300100	SECRETARY TO THE LOCAL GOVERNMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>14,467,140</i>	<i>0</i>	<i>21,257,140</i>
21	<i>PERSONNEL COST</i>	<i>3,542,860</i>	<i>0</i>	<i>7,542,860</i>
2101	<i>SALARY</i>	<i>2,542,860</i>	<i>0</i>	<i>3,542,860</i>
210101	<i>SALARIES AND WAGES</i>	<i>2,542,860</i>	<i>0</i>	<i>3,542,860</i>
21010101	SALARY	2,542,860	0	3,542,860
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	<i>1,000,000</i>	<i>0</i>	<i>4,000,000</i>
210201	<i>ALLOWANCES</i>	<i>1,000,000</i>	<i>0</i>	<i>4,000,000</i>
21020101	NON REGULAR ALLOWANCES	1,000,000	0	4,000,000
22	<i>OTHER RECURRENT COSTS</i>	<i>10,924,280</i>	<i>0</i>	<i>13,714,280</i>
2202	<i>OVERHEAD COST</i>	<i>10,924,280</i>	<i>0</i>	<i>13,714,280</i>
220201	<i>TRAVEL& TRANSPORT - GENERAL</i>	<i>2,700,000</i>	<i>0</i>	<i>3,200,000</i>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000	0	2,500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,200,000	0	700,000
220202	<i>UTILITIES - GENERAL</i>	<i>100,000</i>	<i>0</i>	<i>2,100,000</i>
22020202	TELEPHONE CHARGES	100,000	0	2,100,000
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	<i>2,500,000</i>	<i>0</i>	<i>500,000</i>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,500,000	0	500,000
220204	<i>MAINTENANCE SERVICES - GENERAL</i>	<i>1,057,140</i>	<i>0</i>	<i>2,557,140</i>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,057,140	0	2,557,140
220206	<i>OTHER SERVICES - GENERAL</i>	<i>1,857,140</i>	<i>0</i>	<i>357,140</i>
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	1,857,140	0	357,140
220208	<i>FUEL & LUBRICANTS - GENERAL</i>	<i>1,000,000</i>	<i>0</i>	<i>2,500,000</i>
22020801	MOTOR VEHICLE FUEL COST	1,000,000	0	2,500,000
220210	<i>MISCELLANEOUS EXPENSES GENERAL</i>	<i>1,710,000</i>	<i>0</i>	<i>2,500,000</i>

22021004	MEDICAL EXPENSES-LOCAL	1,710,000	0	2,500,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	14,467,140	0	21,257,140
7013	GENERAL SERVICES	14,467,140	0	21,257,140
70133	OTHER GENERAL SERVICES	14,467,140	0	21,257,140

011118300100	INTERNAL AUDIT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>4,596,000</i>	<i>0</i>	<i>15,596,000</i>
21	<i>PERSONNEL COST</i>	<i>1,900,000</i>	<i>0</i>	<i>4,900,000</i>
2101	<i>SALARY</i>	<i>1,400,000</i>	<i>0</i>	<i>3,400,000</i>
210101	<i>SALARIES AND WAGES</i>	<i>1,400,000</i>	<i>0</i>	<i>3,400,000</i>
21010101	SALARY	1,400,000	0	3,400,000
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	<i>500,000</i>	<i>0</i>	<i>1,500,000</i>
210201	<i>ALLOWANCES</i>	<i>500,000</i>	<i>0</i>	<i>1,500,000</i>
21020101	NON REGULAR ALLOWANCES	500,000	0	1,500,000
22	<i>OTHER RECURRENT COSTS</i>	<i>2,696,000</i>	<i>0</i>	<i>10,696,000</i>
2202	<i>OVERHEAD COST</i>	<i>2,696,000</i>	<i>0</i>	<i>10,696,000</i>
220201	<i>TRAVEL& TRANSPORT - GENERAL</i>	<i>1,600,000</i>	<i>0</i>	<i>4,600,000</i>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000	0	3,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	600,000	0	1,600,000
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	<i>220,000</i>	<i>0</i>	<i>2,220,000</i>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000	0	1,200,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	0	0	1,000,000
22020306	PRINTING OF SECURITY DOCUMENTS	20,000	0	20,000
220204	<i>MAINTENANCE SERVICES - GENERAL</i>	<i>0</i>	<i>0</i>	<i>1,000,000</i>
22020402	MAINTENANCE OF OFFICE FURNITURE	0	0	1,000,000
220205	<i>TRAINING - GENERAL</i>	<i>160,000</i>	<i>0</i>	<i>1,160,000</i>
22020501	LOCAL TRAINING	160,000	0	1,160,000
220210	<i>MISCELLANEOUS EXPENSES GENERAL</i>	<i>716,000</i>	<i>0</i>	<i>1,716,000</i>
22021004	MEDICAL EXPENSES-LOCAL	20,000	0	20,000
22021006	POSTAGES & COURIER SERVICES	100,000	0	100,000

22021007	WELFARE PACKAGES	596,000	0	1,596,000
011118300100	INTERNAL AUDIT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	4,596,000	0	15,596,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	4,596,000	0	15,596,000
70112	FINANCIAL AND FISCAL AFFAIRS	4,596,000	0	15,596,000

011200100100	THE LEGISTRATIVE COUNCIL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>135,291,140</i>	<i>0</i>	<i>226,591,140</i>
21	<i>PERSONNEL COST</i>	<i>47,044,510</i>	<i>0</i>	<i>47,044,510</i>
2101	<i>SALARY</i>	<i>40,330,230</i>	<i>0</i>	<i>40,330,230</i>
210101	<i>SALARIES AND WAGES</i>	<i>40,330,230</i>	<i>0</i>	<i>40,330,230</i>
21010101	SALARY	40,330,230	0	40,330,230
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	<i>6,714,280</i>	<i>0</i>	<i>6,714,280</i>
210201	<i>ALLOWANCES</i>	<i>6,714,280</i>	<i>0</i>	<i>6,714,280</i>
21020101	NON REGULAR ALLOWANCES	6,714,280	0	6,714,280
22	<i>OTHER RECURRENT COSTS</i>	<i>83,246,630</i>	<i>0</i>	<i>179,546,630</i>
2202	<i>OVERHEAD COST</i>	<i>83,246,630</i>	<i>0</i>	<i>179,546,630</i>
220201	<i>TRAVEL& TRANSPORT - GENERAL</i>	<i>18,000,000</i>	<i>0</i>	<i>16,000,000</i>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	14,000,000	0	15,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,000,000	0	1,000,000
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	<i>10,500,000</i>	<i>0</i>	<i>2,500,000</i>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,500,000	0	2,500,000
220207	<i>CONSULTING & PROFESSIONAL SERVICES - GENERAL</i>	<i>8,000,000</i>	<i>0</i>	<i>11,000,000</i>
22020703	LEGAL SERVICES	8,000,000	0	11,000,000
220210	<i>MISCELLANEOUS EXPENSES GENERAL</i>	<i>46,746,630</i>	<i>0</i>	<i>150,046,630</i>
22021001	REFRESHMENT & MEALS	12,358,980	0	51,358,980
22021002	HONORARIUM & SITTING ALLOWANCE	13,987,650	0	41,987,650
22021003	PUBLICITY & ADVERTISEMENTS	0	0	10,000,000
22021004	MEDICAL EXPENSES-LOCAL	994,780	0	11,494,780
22021006	POSTAGES & COURIER SERVICES	1,293,990	0	693,990
22021007	WELFARE PACKAGES	17,000,000	0	23,000,000

22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,111,230	0	11,511,230
23	CAPITAL EXPENDITURE	5,000,000	0	0
2301	FIXED ASSETS PURCHASED	5,000,000	0	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	5,000,000	0	0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000	0	0
011200100100	THE LEGISTRATIVE COUNCIL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	135,291,140	0	226,591,140
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	135,291,140	0	226,591,140
70111	EXECUTIVE AND LEGISLATIVE ORGANS	135,291,140	0	226,591,140

011200100100 THE LEGISTRATIVE COUNCIL							
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					5,000,000	0	0
02100125000100 - Societal Re-orientation (General)	PURCHASE OF OFFICE FURNITURE SUCH AS TABLES, CHAIRS FOR THE DEPARTMENTS ETC	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12221412 - LG Wide	5,000,000	0	0

011200500100	ASSISTANTS/ AIDES/ADVISERS			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	0	0	75,000,000
21	PERSONNEL COST	0	0	75,000,000
2101	SALARY	0	0	60,000,000
210101	SALARIES AND WAGES	0	0	60,000,000
21010101	SALARY	0	0	60,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0	0	15,000,000
210201	ALLOWANCES	0	0	15,000,000
21020101	NON REGULAR ALLOWANCES	0	0	15,000,000
011200500100	ASSISTANTS/ AIDES/ADVISERS			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	0	0	75,000,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	0	0	75,000,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0	0	75,000,000

011202100100		OFFICE OF THE HOUSE LEADER			
Code		Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2		EXPENDITURES	5,099,900	0	8,000,000
21		PERSONNEL COST	1,999,900	0	3,000,000
2101		SALARY	1,700,000	0	2,000,000
210101		SALARIES AND WAGES	1,700,000	0	2,000,000
21010101		SALARY	1,700,000	0	2,000,000
2102		ALLOWANCES AND SOCIAL CONTRIBUTION	299,900	0	1,000,000
210201		ALLOWANCES	299,900	0	1,000,000
21020101		NON REGULAR ALLOWANCES	299,900	0	1,000,000
22		OTHER RECURRENT COSTS	3,100,000	0	5,000,000
2202		OVERHEAD COST	3,100,000	0	5,000,000
220201		TRAVEL & TRANSPORT - GENERAL	600,000	0	1,000,000
22020101		LOCAL TRAVEL & TRANSPORT: TRAINING	600,000	0	1,000,000
220202		UTILITIES - GENERAL	500,000	0	100,000
22020202		TELEPHONE CHARGES	500,000	0	100,000
220203		MATERIALS & SUPPLIES - GENERAL	500,000	0	700,000
22020301		OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000	0	700,000
220204		MAINTENANCE SERVICES - GENERAL	1,400,000	0	1,200,000
22020401		MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,200,000	0	1,000,000
22020402		MAINTENANCE OF OFFICE FURNITURE	200,000	0	200,000
220210		MISCELLANEOUS EXPENSES GENERAL	100,000	0	2,000,000
22021002		HONORARIUM & SITTING ALLOWANCE	100,000	0	2,000,000
011202100100		OFFICE OF THE HOUSE LEADER			
Code		Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701		GENERAL PUBLIC SERVICES	5,099,900	0	8,000,000

7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	5,099,900	0	8,000,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	5,099,900	0	8,000,000

011202200100	CLERK TO THE HOUSE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	2,999,900	0	11,599,900
21	PERSONNEL COST	1,999,900	0	2,499,900
2101	SALARY	1,700,000	0	1,200,000
210101	SALARIES AND WAGES	1,700,000	0	1,200,000
21010101	SALARY	1,700,000	0	1,200,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	299,900	0	1,299,900
210201	ALLOWANCES	299,900	0	1,299,900
21020101	NON REGULAR ALLOWANCES	299,900	0	1,299,900
22	<i>OTHER RECURRENT COSTS</i>	0	0	9,100,000
2202	OVERHEAD COST	0	0	9,100,000
220201	TRAVEL& TRANSPORT - GENERAL	0	0	2,100,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0	0	1,600,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0	0	500,000
220203	MATERIALS & SUPPLIES - GENERAL	0	0	4,900,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0	0	1,200,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	0	0	2,500,000
22020306	PRINTING OF SECURITY DOCUMENTS	0	0	1,200,000
220204	MAINTENANCE SERVICES - GENERAL	0	0	1,200,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0	0	1,200,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0	0	100,000
22020703	LEGAL SERVICES	0	0	100,000
220210	MISCELLANEOUS EXPENSES GENERAL	0	0	800,000
22021002	HONORARIUM & SITTING ALLOWANCE	0	0	300,000
22021007	WELFARE PACKAGES	0	0	500,000

23	CAPITAL EXPENDITURE		1,000,000	0	0
2301	FIXED ASSETS PURCHASED		1,000,000	0	0
230101	PURCHASE OF FIXED ASSETS - GENERAL		1,000,000	0	0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		1,000,000	0	0
011202200100	CLERK TO THE HOUSE				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget	
701	GENERAL PUBLIC SERVICES	2,999,900	0	11,599,900	
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	2,999,900	0	11,599,900	
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,999,900	0	11,599,900	

011202200100	CLERK TO THE HOUSE						
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					1,000,000	0	0
02100125000200 - Societal Re-orientation (General)	PURCHASE OF OFFICE FURNITURE SUCH AS TABLES, CHAIRS ETC	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12221412 - LG Wide	1,000,000	0	0

012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	2,131,377,750	0	2,546,817,060
21	PERSONNEL COST	1,761,657,410	0	1,701,696,760
2101	SALARY	144,989,560	0	302,989,560
210101	SALARIES AND WAGES	144,989,560	0	302,989,560
21010101	SALARY	144,989,560	0	302,989,560
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	611,080,300	0	1,393,119,650
210201	ALLOWANCES	40,000,000	0	70,000,000
21020101	NON REGULAR ALLOWANCES	40,000,000	0	70,000,000
210202	SOCIAL CONTRIBUTIONS	571,080,300	0	1,323,119,650
21020202	CONTRIBUTORY PENSION	571,080,300	0	1,323,119,650
2103	SOCIAL BENEFITS	1,005,587,550	0	5,587,550
210301	SOCIAL BENEFITS	1,005,587,550	0	5,587,550
21030102	PENSION	1,005,587,550	0	5,587,550
22	OTHER RECURRENT COSTS	175,060,840	0	381,560,840
2202	OVERHEAD COST	164,060,840	0	288,560,840
220201	TRAVEL& TRANSPORT - GENERAL	21,000,000	0	71,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	11,000,000	0	15,000,000
22020105	TRADITIONAL COUNCIL EXPENSES	10,000,000	0	56,000,000
220203	MATERIALS & SUPPLIES - GENERAL	13,902,000	0	31,402,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,302,000	0	7,802,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,600,000	0	21,600,000
22020306	PRINTING OF SECURITY DOCUMENTS	2,000,000	0	2,000,000
220204	MAINTENANCE SERVICES - GENERAL	6,000,000	0	20,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000	0	4,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000	0	500,000
22020406	OTHER MAINTENANCE SERVICES	1,000,000	0	15,500,000
220206	OTHER SERVICES - GENERAL	1,434,270	0	10,934,270
22020601	SECURITY SERVICES	1,434,270	0	10,934,270

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	23,700,000	0	13,700,000
22020703	LEGAL SERVICES	23,700,000	0	13,700,000
220208	FUEL & LUBRICANTS - GENERAL	75,000,000	0	5,000,000
22020801	MOTOR VEHICLE FUEL COST	75,000,000	0	5,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	23,024,570	0	136,524,570
22021001	REFRESHMENT & MEALS	11,000,000	0	24,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	7,233,140	0	90,233,140
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000	0	500,000
22021007	WELFARE PACKAGES	2,020,000	0	11,020,000
22021021	SPECIAL DAYS/CELEBRATIONS	1,771,430	0	10,771,430
2204	GRANTS AND CONTRIBUTIONS GENERAL	11,000,000	0	93,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	11,000,000	0	93,000,000
22040110	GRANT, CONTRIBUTION & SUBVENTION	11,000,000	0	93,000,000
23	CAPITAL EXPENDITURE	194,659,500	0	463,559,460
2301	FIXED ASSETS PURCHASED	194,659,500	0	463,559,460
230101	PURCHASE OF FIXED ASSETS - GENERAL	194,659,500	0	463,559,460
23010104	PURCHASE MOTOR CYCLES	33,159,500	0	100,000,000
23010105	PURCHASE OF MOTOR VEHICLES	120,000,000	0	322,059,460
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	31,000,000	0	31,000,000
23010113	PURCHASE OF COMPUTERS	5,000,000	0	5,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	3,000,000	0	3,000,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000	0	1,000,000
23010119	PURCHASE OF POWER GENERATING SET	1,500,000	0	1,500,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	1,936,718,250	0	2,083,257,600
7013	GENERAL SERVICES	1,936,718,250	0	2,083,257,600
70131	GENERAL PERSONNEL SERVICES	1,936,718,250	0	2,083,257,600
704	ECONOMIC AFFAIRS	194,659,500	0	463,559,460
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	194,659,500	0	463,559,460
70421	AGRICULTURE	194,659,500	0	463,559,460

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
<i>Total</i>	-	-	-	-	<i>194,659,500</i>	<i>0</i>	<i>463,559,460</i>
13100125000300 - Reform of Government and Governance (General)	PURCHASE OF 3NOS OF OFFICIAL VEHICLE	23010105 - PURCHASE OF MOTOR VEHICLES	70421 - AGRICULTURE	12221412 - LG Wide	120,000,000	0	322,059,460
13100125000400 - Reform of Government and Governance (General)	PURCHASE OF 10 NOS OF MOTORCYCLE	23010104 - PURCHASE MOTOR CYCLES	70421 - AGRICULTURE	12221412 - LG Wide	33,159,500	0	100,000,000
13100125000500 - Reform of Government and Governance (General)	PURCHASE OF 10NOS OF PRINTERS	23010114 - PURCHASE OF COMPUTER PRINTERS	70421 - AGRICULTURE	12221412 - LG Wide	3,000,000	0	3,000,000
13100125000600 - Reform of Government and Governance (General)	PURCHASE OF 5NOS OF COMPUTERS	23010113 - PURCHASE OF COMPUTERS	70421 - AGRICULTURE	12221412 - LG Wide	5,000,000	0	5,000,000
13100125000700 - Reform of Government and Governance (General)	PURCHASE OF 3NOS OF PHOTOCOPYING MACHINES	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70421 - AGRICULTURE	12221412 - LG Wide	1,000,000	0	1,000,000
13100125000800 - Reform of Government and Governance (General)	PURCHASE OF 3 SETS EACH OF OFFICE FURNITURE FOR ALL DEPTS	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70421 - AGRICULTURE	12221412 - LG Wide	31,000,000	0	31,000,000
13100125000900 - Reform of Government and Governance (General)	PURCHASE OF 50 KV OF GENERATING SET	23010119 - PURCHASE OF POWER GENERATING SET	70421 - AGRICULTURE	12221412 - LG Wide	1,500,000	0	1,500,000

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	633,938,960	0	1,022,848,960
21	PERSONNEL COST	87,654,190	0	124,654,190
2101	SALARY	85,654,190	0	113,654,190
210101	SALARIES AND WAGES	85,654,190	0	113,654,190
21010101	SALARY	85,654,190	0	113,654,190
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,000,000	0	11,000,000
210201	ALLOWANCES	2,000,000	0	11,000,000
21020101	NON REGULAR ALLOWANCES	2,000,000	0	11,000,000
22	OTHER RECURRENT COSTS	46,190,000	0	98,100,000
2202	OVERHEAD COST	46,190,000	0	98,100,000
220201	TRAVEL & TRANSPORT - GENERAL	17,190,000	0	26,100,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,190,000	0	15,100,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	12,000,000	0	11,000,000
220203	MATERIALS & SUPPLIES - GENERAL	3,500,000	0	7,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000	0	2,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000	0	5,000,000
220204	MAINTENANCE SERVICES - GENERAL	11,500,000	0	27,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000	0	1,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000	0	1,000,000
22020406	OTHER MAINTENANCE SERVICES	500,000	0	25,000,000
220205	TRAINING - GENERAL	12,000,000	0	1,000,000
22020501	LOCAL TRAINING	12,000,000	0	1,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	2,000,000	0	37,000,000
22021001	REFRESHMENT & MEALS	0	0	10,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	0	0	5,000,000
22021007	WELFARE PACKAGES	2,000,000	0	22,000,000
23	CAPITAL EXPENDITURE	500,094,770	0	800,094,770
2301	FIXED ASSETS PURCHASED	500,094,770	0	800,094,770
230101	PURCHASE OF FIXED ASSETS - GENERAL	500,094,770	0	800,094,770

23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	500,094,770	0	800,094,770
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
704	ECONOMIC AFFAIRS	633,938,960	0	1,022,848,960
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	633,938,960	0	1,022,848,960
70421	AGRICULTURE	633,938,960	0	1,022,848,960

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	-	-	-	-	500,094,770	0	800,094,770
01030325000100 - Economic Empowerment Through Agriculture (General)	PURCHASE OF AGRIC EQUIPMENT AND INPUTS SUCH AS 2SPRAYERS, 2HARVESTERS AND PURCHASE OF FERTILIZERS AND AGRO CHEMICALS	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12221412 - LG Wide	500,094,770	0	800,094,770

022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Code	Description			
1	REVENUE	6,371,118,730	0	10,341,830,610
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,322,890,540	0	10,293,602,420
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,322,890,540	0	10,293,602,420
110101	STATUTORY ALLOCATION (FAAC)	2,935,790,790	0	6,151,423,980
11010101	STATUTORY ALLOCATION	2,935,790,790	0	6,151,423,980
110102	VALUE ADDED TAX ALLOCATION	3,072,464,800	0	3,827,543,490
11010201	SHARE OF VAT	3,072,464,800	0	3,827,543,490
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	314,634,950	0	314,634,950
11010399	OTHER FAAC DISTRIBUTIONS	314,634,950	0	314,634,950
12	INDEPENDENT REVENUE	48,228,190	0	48,228,190
1201	DIRECT TAX REVENUE	700,000	0	700,000
120101	PERSONAL TAXES	700,000	0	700,000
12010103	DEVELOPMENT LEVIES	700,000	0	700,000
1202	NON-TAX REVENUE	47,528,190	0	47,528,190
120201	LICENCES - GENERAL	4,000,000	0	6,300,000
12020116	CATTLE DEALER LICENSES	600,000	0	600,000
12020120	HAWKER'S PERMITS	0	0	2,300,000
12020122	PRODUCE BUYING LICENSES	2,200,000	0	2,200,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	400,000	0	400,000
12020127	BOREHOLE DRILLING LICENSES	300,000	0	300,000
12020130	LIQUOR LICENSES	500,000	0	500,000
120204	FEES - GENERAL	17,528,190	0	12,000,000
12020417	CONTRACTOR REGISTRATION FEES	1,019,000	0	1,019,000
12020418	MARRIAGE/ DIVORCE FEES	506,890	0	506,890
12020425	DISINFECTION OF PRODUCE FEES	300,000	0	100,000
12020427	TENDER FEES	600,000	0	600,000
12020442	ASSOCIATION FEES	800,000	0	800,000
12020443	BIRTH & DEATH REGISTRATION FEES	400,000	0	400,000
12020446	AGRICULTURAL/VETERINARY SERVICES FEES	600,000	0	600,000

12020449	BUSINESS/TRADE OPERATING FEES	1,700,000	0	1,200,000
12020450	INSPECTION FEES	0	0	2,300,000
12020451	TIMBER & FOREST FEES	8,064,190	0	936,000
12020453	APPLICATIONS FEES	480,000	0	480,000
12020454	PARKING FEES	3,058,110	0	3,058,110
120205	FINES - GENERAL	7,000,000	0	7,000,000
12020501	FINES/PENALTIES	7,000,000	0	7,000,000
120206	SALES - GENERAL	8,000,000	0	7,239,120
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	2,000,000	0	2,000,000
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	850,000	0	1,000,000
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	955,000	0	1,000,000
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	4,195,000	0	3,239,120
120207	EARNINGS -GENERAL	9,000,000	0	12,989,070
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	200,000	0	1,189,070
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	2,000,000	0	2,000,000
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	1,000,000	0	1,000,000
12020706	EARNINGS FROM TOLL GATES	400,000	0	2,400,000
12020707	EARNINGS FROM MEDICAL SERVICES	400,000	0	2,400,000
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	1,000,000	0	1,000,000
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	4,000,000	0	3,000,000
120209	RENT ON LAND & OTHERS - GENERAL	2,000,000	0	2,000,000
12020901	RENT ON GOVT. LAND	1,000,000	0	1,000,000
12020906	RENTS ON GOVT. PROPERTIES	1,000,000	0	1,000,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	226,189,890	0	830,540,450
21	PERSONNEL COST	134,179,200	0	225,729,760
2101	SALARY	128,179,200	0	200,729,760
210101	SALARIES AND WAGES	128,179,200	0	200,729,760
21010101	SALARY	128,179,200	0	200,729,760
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,000,000	0	25,000,000

210201	ALLOWANCES	6,000,000	0	25,000,000
21020101	NON REGULAR ALLOWANCES	6,000,000	0	25,000,000
22	OTHER RECURRENT COSTS	87,010,690	0	599,810,690
2202	OVERHEAD COST	87,010,690	0	455,810,690
220201	TRAVEL & TRANSPORT - GENERAL	23,000,000	0	28,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	23,000,000	0	28,000,000
220203	MATERIALS & SUPPLIES - GENERAL	3,762,320	0	281,762,320
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,330,860	0	11,830,860
22020302	BOOKS	1,000,000	0	13,500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,431,460	0	180,431,460
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0	0	76,000,000
220204	MAINTENANCE SERVICES - GENERAL	2,500,000	0	12,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,500,000	0	2,500,000
22020406	OTHER MAINTENANCE SERVICES	0	0	10,000,000
220206	OTHER SERVICES - GENERAL	0	0	1,300,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	0	0	1,300,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	47,121,000	0	100,121,000
22020701	CONSULTANCY SERVICE / FINANCIAL CONSULTING	47,121,000	0	100,121,000
220209	FINANCIAL CHARGES - GENERAL	5,627,370	0	10,627,370
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,627,370	0	10,627,370
220210	MISCELLANEOUS EXPENSES GENERAL	5,000,000	0	21,500,000
22021001	REFRESHMENT & MEALS	4,000,000	0	1,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,000,000	0	20,500,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	0	0	144,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	0	0	144,000,000
22040101	GRANT TO OTHER GOVERNMENTS - CURRENT	0	0	144,000,000
23	CAPITAL EXPENDITURE	5,000,000	0	5,000,000
2301	FIXED ASSETS PURCHASED	5,000,000	0	5,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	5,000,000	0	5,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000	0	5,000,000

022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	226,189,890	0	830,540,450
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	226,189,890	0	830,540,450
70112	FINANCIAL AND FISCAL AFFAIRS	226,189,890	0	830,540,450

022000100100 DEPARTMENT FINANCE AND SUPPLY (TREASURY)							
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<i>Total</i>					5,000,000	0	5,000,000
13100125001000 - Reform of Government and Governance (General)	PURCHASE OF OFFICE FURNITURE AND FITTINGS SUCH AS CABINETS AND SAVE FOR THE DEPARTMENT	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12221412 - LG Wide	5,000,000	0	5,000,000

022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	37,170,190	0	55,250,190
21	<i>PERSONNEL COST</i>	17,453,190	0	25,953,190
2101	<i>SALARY</i>	16,453,190	0	24,453,190
210101	<i>SALARIES AND WAGES</i>	16,453,190	0	24,453,190
21010101	SALARY	16,453,190	0	24,453,190
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	1,000,000	0	1,500,000
210201	<i>ALLOWANCES</i>	1,000,000	0	1,500,000
21020101	NON REGULAR ALLOWANCES	1,000,000	0	1,500,000
22	<i>OTHER RECURRENT COSTS</i>	16,717,000	0	26,297,000
2202	<i>OVERHEAD COST</i>	16,717,000	0	26,297,000
220201	<i>TRAVEL& TRANSPORT - GENERAL</i>	2,097,000	0	10,597,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,097,000	0	10,097,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	0	500,000
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	6,200,000	0	4,700,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000	0	2,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,200,000	0	2,700,000
220204	<i>MAINTENANCE SERVICES - GENERAL</i>	2,000,000	0	6,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000	0	500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000	0	5,500,000
220205	<i>TRAINING - GENERAL</i>	1,000,000	0	1,500,000
22020501	LOCAL TRAINING	1,000,000	0	1,500,000
220206	<i>OTHER SERVICES - GENERAL</i>	3,420,000	0	0
22020607	MONITORING AND EVALUATION SYSTEM	3,420,000	0	0
220210	<i>MISCELLANEOUS EXPENSES GENERAL</i>	2,000,000	0	3,500,000

22021001	REFRESHMENT & MEALS	1,000,000	0	1,500,000
22021002	HONORARIUM & SITTING ALLOWANCE	0	0	500,000
22021007	WELFARE PACKAGES	1,000,000	0	1,500,000
23	CAPITAL EXPENDITURE	3,000,000	0	3,000,000
2305	OTHER CAPITAL PROJECTS	3,000,000	0	3,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	3,000,000	0	3,000,000
23050101	RESEARCH AND DEVELOPMENT	3,000,000	0	3,000,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	37,170,190	0	55,250,190
7013	GENERAL SERVICES	37,170,190	0	55,250,190
70132	OVERALL PLANNING AND STATISTICAL SERVICES	37,170,190	0	55,250,190

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
Total	-	-	-	-	3,000,000	0	3,000,000
13100125001100 - Reform of Government and Governance (General)	ESTABLISHMENT OF ICTS CENTRE FOR RESEARCH AND DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12221412 - LG Wide	3,000,000	0	3,000,000

023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	420,373,670	0	1,279,392,370
21	<i>PERSONNEL COST</i>	111,558,000	0	172,058,000
2101	<i>SALARY</i>	110,558,000	0	161,558,000
210101	<i>SALARIES AND WAGES</i>	110,558,000	0	161,558,000
21010101	SALARY	110,558,000	0	161,558,000
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	1,000,000	0	10,500,000
210201	<i>ALLOWANCES</i>	1,000,000	0	10,500,000
21020101	NON REGULAR ALLOWANCES	1,000,000	0	10,500,000
22	<i>OTHER RECURRENT COSTS</i>	21,913,420	0	79,913,420
2202	<i>OVERHEAD COST</i>	21,913,420	0	79,913,420
220201	<i>TRAVEL& TRANSPORT - GENERAL</i>	3,000,000	0	13,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000	0	13,000,000
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	4,000,000	0	9,500,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000	0	2,500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000	0	5,500,000
22020306	PRINTING OF SECURITY DOCUMENTS	1,000,000	0	1,500,000
220204	<i>MAINTENANCE SERVICES - GENERAL</i>	8,000,000	0	41,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000	0	1,500,000
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000	0	1,500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,000,000	0	15,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000	0	500,000
22020406	OTHER MAINTENANCE SERVICES	2,000,000	0	23,000,000
220208	<i>FUEL & LUBRICANTS - GENERAL</i>	4,913,420	0	4,413,420
22020801	MOTOR VEHICLE FUEL COST	2,913,420	0	1,913,420

22020803	PLANT / GENERATOR FUEL COST	2,000,000	0	2,500,000
220210	MISCELLANEOUS EXPENSES GENERAL	2,000,000	0	11,500,000
22021007	WELFARE PACKAGES	2,000,000	0	11,500,000
23	CAPITAL EXPENDITURE	286,902,250	0	1,027,420,950
2302	CONSTRUCTION / PROVISION	30,000,000	0	230,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	30,000,000	0	230,000,000
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0	0	55,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	30,000,000	0	130,000,000
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	0	0	45,000,000
2303	REHABILITATION / REPAIRS	256,902,250	0	797,420,950
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	256,902,250	0	797,420,950
23030113	REHABILITATION / REPAIRS - ROADS	245,561,250	0	786,079,950
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	11,341,000	0	11,341,000
023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
704	ECONOMIC AFFAIRS	420,373,670	0	1,279,392,370
7045	TRANSPORT	420,373,670	0	1,279,392,370
70451	ROAD TRANSPORT	420,373,670	0	1,279,392,370

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					286,902,250	0	1,027,420,950	
17100125000100 - Road (General)	CONSTRUCTION OF WATER FACILITY(BORE HOLE)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70451 - ROAD TRANSPORT	12221412 - LG Wide	30,000,000	0	130,000,000	

17100125000200 - Road (General)	REHABILITATION OF ROADS	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12221412 - LG Wide	245,561,250	0	786,079,950
17100125000300 - Road (General)	REHABILITATION OF OFFICE BUILDING	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	12221412 - LG Wide	11,341,000	0	11,341,000
14100126000100 - Power (General)	PROVISION OF ELECTRICITY	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70451 - ROAD TRANSPORT	12221412 - LG Wide	0	0	55,000,000
14100126000200 - Power (General)	PROVISION OF SOLAR STREET LIGHT	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70451 - ROAD TRANSPORT	12221412 - LG Wide	0	0	45,000,000

051700100100	DEPARTMENT OF EDUCATION			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>1,237,618,120</u>	<u>0</u>	<u>1,526,642,350</u>
21	<i>PERSONNEL COST</i>	<i>533,047,840</i>	<i>0</i>	<i>162,123,420</i>
2101	SALARY	529,047,840	0	151,123,420
210101	SALARIES AND WAGES	529,047,840	0	151,123,420
21010101	SALARY	529,047,840	0	151,123,420
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,000,000	0	11,000,000
210201	ALLOWANCES	4,000,000	0	11,000,000
21020101	NON REGULAR ALLOWANCES	4,000,000	0	11,000,000
22	<i>OTHER RECURRENT COSTS</i>	<i>139,178,000</i>	<i>0</i>	<i>413,518,930</i>
2202	OVERHEAD COST	139,178,000	0	63,518,930
220201	TRAVEL & TRANSPORT - GENERAL	5,000,000	0	11,500,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000	0	11,500,000
220203	MATERIALS & SUPPLIES - GENERAL	121,178,000	0	39,018,930
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,178,000	0	4,400,930
22020302	BOOKS	2,000,000	0	618,000
22020306	PRINTING OF SECURITY DOCUMENTS	1,000,000	0	500,000
22020309	UNIFORMS & OTHER CLOTHING	6,000,000	0	500,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	110,000,000	0	33,000,000
220205	TRAINING - GENERAL	1,000,000	0	10,000,000
22020501	LOCAL TRAINING	1,000,000	0	10,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	12,000,000	0	3,000,000
22021001	REFRESHMENT & MEALS	2,000,000	0	500,000
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000	0	500,000
22021007	WELFARE PACKAGES	1,000,000	0	500,000
22021009	SPORTING ACTIVITIES	3,000,000	0	500,000
22021021	SPECIAL DAYS/CELEBRATIONS	4,000,000	0	1,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	0	0	350,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	0	0	350,000,000
22040110	GRANT, CONTRIBUTION & SUBVENTION	0	0	350,000,000

23	CAPITAL EXPENDITURE	565,392,280	0	951,000,000
2301	FIXED ASSETS PURCHASED	565,392,280	0	851,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	565,392,280	0	851,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	565,392,280	0	851,000,000
2302	CONSTRUCTION / PROVISION	0	0	100,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	100,000,000
23020120	CONSTRUCTION / PROVISION OF ACQUISITION FACILITIES	0	0	100,000,000
051700100100	DEPARTMENT OF EDUCATION			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
709	EDUCATION	1,237,618,120	0	1,526,642,350
7098	EDUCATION N.E.C.	1,237,618,120	0	1,526,642,350
70981	EDUCATION N.E.C	1,237,618,120	0	1,526,642,350

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		-	-	-	-	565,392,280	0	951,000,000
05040225000100 - Enhancing Skills and Knowledge (General)	PURCHASE OF TEACHING/LEARNING AID	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12221412 - LG Wide	565,392,280	0	851,000,000	
03100126000100 - Poverty Alleviation	SKILL ACQUISITION	23020120 - CONSTRUCTION / PROVISION OF ACQUISITION FACILITIES	70981 - EDUCATION N.E.C	12221412 - LG Wide	0	0	100,000,000	

052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	1,191,464,700	0	2,499,575,250
21	PERSONNEL COST	357,298,000	0	1,290,971,820
2101	SALARY	355,298,000	0	1,200,971,820
210101	SALARIES AND WAGES	355,298,000	0	1,200,971,820
21010101	SALARY	355,298,000	0	1,200,971,820
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,000,000	0	90,000,000
210201	ALLOWANCES	2,000,000	0	90,000,000
21020101	NON REGULAR ALLOWANCES	2,000,000	0	90,000,000
22	OTHER RECURRENT COSTS	140,777,420	0	228,421,440
2202	OVERHEAD COST	140,777,420	0	228,421,440
220201	TRAVEL& TRANSPORT - GENERAL	10,000,000	0	11,500,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000	0	11,500,000
220203	MATERIALS & SUPPLIES - GENERAL	119,102,970	0	131,921,440
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000	0	3,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000	0	3,500,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	116,102,970	0	125,421,440
220205	TRAINING - GENERAL	1,000,000	0	11,000,000
22020501	LOCAL TRAINING	1,000,000	0	11,000,000
220206	OTHER SERVICES - GENERAL	3,365,710	0	4,000,000
22020605	CLEANING & FUMIGATION SERVICES	3,365,710	0	4,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	7,308,740	0	70,000,000
22021001	REFRESHMENT & MEALS	2,308,740	0	31,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	0	0	500,000
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000	0	25,000,000

22021004	MEDICAL EXPENSES-LOCAL	3,000,000	0	12,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,000,000	0	1,500,000
23	CAPITAL EXPENDITURE	693,389,280	0	980,181,990
2301	FIXED ASSETS PURCHASED	500,080,220	0	0
230101	PURCHASE OF FIXED ASSETS - GENERAL	500,080,220	0	0
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	500,080,220	0	0
2302	CONSTRUCTION / PROVISION	0	0	380,181,990
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	380,181,990
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0	0	380,181,990
2303	REHABILITATION / REPAIRS	193,309,060	0	600,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	193,309,060	0	600,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	193,309,060	0	600,000,000
052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
707	HEALTH	1,191,464,700	0	2,499,575,250
7076	HEALTH N.E.C.	1,191,464,700	0	2,499,575,250
70761	HEALTH N.E.C.	1,191,464,700	0	2,499,575,250

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					693,389,280	0	980,181,990
04050125000101 - Improvement to Human Health (General)	RENOVATION OF 3NOs OF PHC IN THE LOCAL GOVERNMENT	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12221412 - LG Wide	193,309,060	0	0

04100125000101 - Improvement to Human Health (General)	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	70761 - HEALTH N.E.C.	12221412 - LG Wide	500,080,220	0	0
04050126000101 - Improvement to Human Health (General)	REHABILITATION OF HEALTH FACILITIES	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12221412 - LG Wide	0	0	380,181,990
04100126000101 - Improvement to Human Health (General)	PURCHASE OF DRUGS AND MEDICAL EQUIPMENT	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12221412 - LG Wide	0	0	600,000,000