



Okehi Local Government

OKEHI LOCAL GOVERNMENT APPROVED BUDGET

2026

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122116 - OKEHI Local Government, Kogi State - 2026
Budget: Summary

Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Opening Balance			
Recurrent Revenue	6,364,366,340	-	10,237,797,180
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,259,996,140	-	10,140,151,720
12 - INDEPENDENT REVENUE	104,370,200	-	97,645,460
Recurrent Expenditure	3,259,908,230	-	4,517,574,290
21 - PERSONNEL COST	1,898,787,000	-	1,299,571,320
22 - OTHER RECURRENT COSTS	1,361,121,230	-	3,218,002,970
Transfer to Capital Account	3,104,458,110	-	5,720,222,890
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURE	3,104,458,110	-	5,720,222,890
Total Revenue (including OB)	6,364,366,340	-	10,237,797,180
Total Expenditure	6,364,366,340	-	10,237,797,180
Closing Balance	-	-	-

**122116 - OKEHI 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	1,299,571,320	3,218,002,970	4,517,574,290	5,720,222,890	10,237,797,180
010000000000	ADMINISTRATION SECTOR	305,112,980	337,597,000	642,709,980	2,345,214,890	2,987,924,870
011100000000	OFFICE OF THE LG CHAIRMAN	69,438,520	102,486,950	171,925,470	-	171,925,470
011100100100	CHAIRMAN	57,858,200	79,090,730	136,948,930	-	136,948,930
011100100200	VICE-CHAIRMAN	7,180,320	20,246,220	27,426,540	-	27,426,540
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	4,400,000	3,150,000	7,550,000	-	7,550,000
011200000000	LOCAL GOVT COUNCIL	60,412,320	20,000,000	80,412,320	-	80,412,320
011200100100	THE LEGISTRATIVE COUNCIL	60,412,320	20,000,000	80,412,320	-	80,412,320
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	175,262,140	215,110,050	390,372,190	2,345,214,890	2,735,587,080
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	175,262,140	215,110,050	390,372,190	2,345,214,890	2,735,587,080
020000000000	ECONOMIC SECTOR	568,757,830	1,340,467,290	1,909,225,120	2,864,045,870	4,773,270,990
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	67,519,800	430,425,160	497,944,960	306,273,500	804,218,460
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	67,519,800	430,425,160	497,944,960	306,273,500	804,218,460
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	293,669,290	675,042,130	968,711,420	96,223,140	1,064,934,560
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	227,914,090	604,826,210	832,740,300	82,000,000	914,740,300

022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	65,755,200	70,215,920	135,971,120	14,223,140	150,194,260
023400000000	DEPARTMENT OF WORKS & HOUSING	207,568,740	235,000,000	442,568,740	2,461,549,230	2,904,117,970
023400100100	DEPARTMENT OF WORKS & HOUSING	207,568,740	235,000,000	442,568,740	2,461,549,230	2,904,117,970
050000000000	SOCIAL SECTOR	425,700,510	1,539,938,680	1,965,639,190	510,962,130	2,476,601,320
051700000000	DEPARTMENT OF EDUCATION	225,218,600	682,223,290	907,441,890	210,962,130	1,118,404,020
051700100100	DEPARTMENT OF EDUCATION	225,218,600	682,223,290	907,441,890	210,962,130	1,118,404,020
052100000000	DEPARTMENT OF HEALTH CARE	200,481,910	857,715,390	1,058,197,300	300,000,000	1,358,197,300
052100100100	DEPARTMENT OF HEALTH CARE	200,481,910	857,715,390	1,058,197,300	300,000,000	1,358,197,300
122116 - OKEHI 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	6,364,366,340		-	10,237,797,180	
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,259,996,140		-	10,140,151,720	
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,259,996,140		-	10,140,151,720	
110101	STATUTORY ALLOCATION (FAAC)	2,842,140,100		-	5,953,902,240	
11010101	STATUTORY ALLOCATION	2,842,140,100		-	5,953,902,240	
110102	VALUE ADDED TAX ALLOCATION	3,118,435,560		-	3,886,829,000	
11010201	SHARE OF VAT	3,118,435,560		-	3,886,829,000	
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	299,420,480		-	299,420,480	
11010399	OTHER FAAC DISTRIBUTIONS	299,420,480		-	299,420,480	

12	INDEPENDENT REVENUE	104,370,200	-	97,645,460
1201	DIRECT TAX REVENUE	8,000	-	-
120101	PERSONAL TAXES	8,000	-	-
12010101	COMMUNITY DEVELOPMENT/POLL TAX	5,000	-	-
12010103	DEVELOPMENT LEVIES	3,000	-	-
1202	NON-TAX REVENUE	104,362,200	-	97,645,460
120201	LICENCES - GENERAL	472,230	-	28,490,900
12020116	CATTLE DEALER LICENSES	-	-	519,750
12020117	DRIED FISH & MEAT LICENSES	4,230	-	-
12020120	HAWKER'S PERMITS	20,000	-	7,996,220
12020121	HUNTING PERMITS	5,000	-	-
12020124	ABBATTOIR/SLAUGHTER LICENSES	3,000	-	8,477,710
12020126	HIRING SERVICES	340,000	-	6,221,820
12020131	DISPENSARY MATERNITY FEE	100,000	-	-
12020137	HACKNING PERMIT	-	-	1,275,400
12020185	TENERMENT	-	-	4,000,000
120204	FEES - GENERAL	95,627,000	-	15,169,090
12020417	CONTRACTOR REGISTRATION FEES	150,000	-	1,500,000
12020418	MARRIAGE/ DIVORCE FEES	350,000	-	300,000

12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES	30,000	-	-
12020427	TENDER FEES	247,660	-	1,000,000
12020443	BIRTH & DEATH REGISTRATION FEES	-	-	1,000,000
12020444	BURIAL FEES	-	-	5,000,000
12020445	CHANGE OF OWNERSHIP FEES	-	-	3,000,000
12020448	DEVELOPMENT LEVIES	500,000	-	500,000
12020449	BUSINESS/TRADE OPERATING FEES	93,374,010	-	1,500,000
12020451	TIMBER & FOREST FEES	200,000	-	-
12020453	APPLICATIONS FEES	775,330	-	1,369,090
120206	SALES - GENERAL	7,698,080	-	-
12020616	SALES OF STATE OF ORIGIN CERTIFICATE	7,698,080	-	-
120207	EARNINGS -GENERAL	64,890	-	27,653,590
12020701	EARNINGS FROM CONSULTANCY SERVICES	-	-	775,330
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	64,890	-	5,000,000
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	-	-	10,000,000
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	-	-	4,500,000
12020707	EARNINGS FROM MEDICAL SERVICES	-	-	2,378,260
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-	-	5,000,000
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	-	-	11,520,000

12020801	RENT ON GOVT.QUARTERS	-	-	5,000,000
12020803	RENT ON GOVT BUILDINGS	-	-	2,000,000
12020804	RENT ON CONFERENCE CENTRES	-	-	4,520,000
120209	RENT ON LAND & OTHERS - GENERAL	500,000	-	14,811,880
12020901	RENT ON GOVT. LAND	500,000	-	5,000,000
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	-	-	4,000,000
12020906	RENTS ON GOVT. PROPERTIES	-	-	5,811,880

122116 - OKEHI Local Government, Kogi State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<u>6,364,366,340</u>	<u>-</u>	<u>10,237,797,180</u>
21	<i>PERSONNEL COST</i>	<u>1,898,787,000</u>	<u>-</u>	<u>1,299,571,320</u>
2101	<i>SALARY</i>	<u>729,106,450</u>	<u>-</u>	<u>1,187,805,460</u>
210101	<i>SALARIES AND WAGES</i>	<u>729,106,450</u>	<u>-</u>	<u>1,187,805,460</u>
21010101	SALARY	729,106,450	-	1,187,805,460
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	<u>1,169,680,550</u>	<u>-</u>	<u>111,765,860</u>
210201	<i>ALLOWANCES</i>	<u>83,343,200</u>	<u>-</u>	<u>91,765,860</u>
21020101	NON REGULAR ALLOWANCES	83,343,200	-	91,765,860
210202	<i>SOCIAL CONTRIBUTIONS</i>	<u>1,086,337,350</u>	<u>-</u>	<u>20,000,000</u>
21020202	CONTRIBUTORY PENSION	1,086,337,350	-	20,000,000
22	<i>OTHER RECURRENT COSTS</i>	<u>1,361,121,230</u>	<u>-</u>	<u>3,218,002,970</u>
2202	<i>OVERHEAD COST</i>	<u>1,020,579,780</u>	<u>-</u>	<u>2,783,761,370</u>
220201	<i>TRAVEL& TRANSPORT - GENERAL</i>	<u>157,750,000</u>	<u>-</u>	<u>175,362,050</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	89,030,000	-	54,467,120

22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	62,720,000	-	95,894,930
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	-	25,000,000
22020105	TRADITIONAL COUNCIL EXPENSES	6,000,000	-	-
220202	UTILITIES - GENERAL	1,540,000	-	23,000,000
22020201	ELECTRICITY CHARGES	1,520,000	-	18,000,000
22020202	TELEPHONE CHARGES	20,000	-	5,000,000
220203	MATERIALS & SUPPLIES - GENERAL	166,214,620	-	830,890,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,930,000	-	48,090,000
22020302	BOOKS	10,000	-	-
22020303	NEWSPAPERS	20,000	-	800,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,820,000	-	37,000,000
22020306	PRINTING OF SECURITY DOCUMENTS	-	-	5,000,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	160,414,620	-	600,000,000
22020309	UNIFORMS & OTHER CLOTHING	-	-	100,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	10,000	-	30,000,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	10,000	-	10,000,000
220204	MAINTENANCE SERVICES - GENERAL	22,918,840	-	458,220,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,912,620	-	177,510,000
22020402	MAINTENANCE OF OFFICE FURNITURE	496,220	-	55,010,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	120,000	-	5,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	420,000	-	103,500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	-	40,000,000
22020406	OTHER MAINTENANCE SERVICES	970,000	-	77,200,000
220205	TRAINING - GENERAL	12,912,950	-	90,010,000
22020501	LOCAL TRAINING	12,902,950	-	90,010,000
22020504	RESEARCH AND DEVELOPMENT EXPENSES	10,000	-	-

220206	OTHER SERVICES - GENERAL	298,013,120	-	179,810,000
22020601	SECURITY SERVICES	232,939,240	-	89,000,000
22020603	RESIDENTIAL RENT	-	-	1,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	56,010,000	-	59,810,000
22020605	CLEANING & FUMIGATION SERVICES	9,053,880	-	30,000,000
22020607	MONITORING AND EVALUATION SYSTEM	10,000	-	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	89,166,210	-	90,000,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	80,666,210	-	35,000,000
22020703	LEGAL SERVICES	8,500,000	-	30,000,000
22020705	ARCHITECTURAL SERVICES	-	-	15,000,000
22020706	SURVEYING SERVICES	-	-	10,000,000
220208	FUEL & LUBRICANTS - GENERAL	1,000,000	-	77,720,000
22020801	MOTOR VEHICLE FUEL COST	670,000	-	63,220,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	310,000	-	12,500,000
22020803	PLANT / GENERATOR FUEL COST	20,000	-	2,000,000
220209	FINANCIAL CHARGES - GENERAL	360,000	-	41,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	360,000	-	41,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	270,704,040	-	817,749,320
22021001	REFRESHMENT & MEALS	12,170,000	-	127,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	3,110,000	-	42,100,870
22021003	PUBLICITY & ADVERTISEMENTS	-	-	65,000,000
22021004	MEDICAL EXPENSES-LOCAL	950,000	-	5,000,000
22021007	WELFARE PACKAGES	254,404,040	-	476,425,160
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	70,000	-	6,000,000
22021009	SPORTING ACTIVITIES	-	-	91,223,290
22021020	SCHOLARSHIP SCHEME/ STUDENTS BURSARY	-	-	5,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	340,541,450	-	354,241,600

220401	LOCAL GRANTS AND CONTRIBUTIONS	340,541,450	-	354,241,600
22040101	GRANT TO OTHER GOVERNMENTS - CURRENT	40,000,000	-	50,000,000
22040102	GRANT TO OTHER GOVERNMENTS - CAPITAL	-	-	10,000,000
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	27,000,000	-	270,000,000
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL	235,820,000	-	-
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	25,221,450	-	-
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL	12,500,000	-	-
22040110	GRANT, CONTRIBUTION & SUBVENTION	-	-	24,241,600
2206	PUBLIC DEBT CHARGES	-	-	80,000,000
220603	FOREIGN PRINCIPAL	-	-	80,000,000
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	-	-	80,000,000
23	CAPITAL EXPENDITURE	3,104,458,110	-	5,720,222,890
2301	FIXED ASSETS PURCHASED	1,005,944,980	-	757,962,130
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,005,944,980	-	757,962,130
23010108	PURCHASE OF BUSES	-	-	12,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	10,000,000
23010119	PURCHASE OF POWER GENERATING SET	124,264,380	-	120,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	540,070,600	-	200,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	331,610,000	-	100,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	-	40,000,000
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	-	-	40,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	10,000,000	-	50,000,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	-	-	160,000,000
23010130	PURCHASE OF RECREATIONAL FACILITIES	-	-	25,962,130
2302	CONSTRUCTION / PROVISION	945,857,520	-	2,447,691,490
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	945,857,520	-	2,447,691,490

23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	2,252,691,490
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	-	-	40,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	340,000,000	-	100,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	100,000,000	-	20,000,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	505,857,520	-	30,000,000
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	-	-	5,000,000
2303	REHABILITATION / REPAIRS	1,052,655,610	-	2,358,072,630
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,052,655,610	-	2,358,072,630
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	-	-	10,000,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	100,000,000	-	2,201,549,230
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	118,829,480	-	-
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	100,000,000	-	-
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	50,000,000	-	-
23030113	REHABILITATION / REPAIRS - ROADS	673,826,130	-	100,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	19,000,000
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	-	-	15,000,000
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	-	-	12,523,400
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	10,000,000	-	-
2304	PRESERVATION OF THE ENVIRONMENT	100,000,000	-	10,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	100,000,000	-	10,000,000
23040102	EROSION & FLOOD CONTROL	100,000,000	-	10,000,000
2305	OTHER CAPITAL PROJECTS	-	-	146,496,640
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	146,496,640
23050103	MONITORING AND EVALUATION	-	-	91,496,640
23050104	ANNIVERSARIES/CELEBRATIONS	-	-	50,000,000

23050107	MARGIN FOR INCREASES IN COSTS	-	-	5,000,000
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011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	130,659,240	0	136,948,930
21	PERSONNEL COST	21,400,000	0	57,858,200
2101	SALARY	21,400,000	0	56,005,800
210101	SALARIES AND WAGES	21,400,000	0	56,005,800
21010101	SALARY	21,400,000	0	56,005,800
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0	0	1,852,400
210201	ALLOWANCES	0	0	1,852,400
21020101	NON REGULAR ALLOWANCES	0	0	1,852,400
22	OTHER RECURRENT COSTS	109,259,240	0	79,090,730
2202	OVERHEAD COST	109,259,240	0	79,090,730
220201	TRAVEL& TRANSPORT - GENERAL	45,300,000	0	1,289,860
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	44,000,000	0	894,930
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,300,000	0	394,930
220203	MATERIALS & SUPPLIES - GENERAL	50,000	0	0
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000	0	0
220204	MAINTENANCE SERVICES - GENERAL	70,000	0	1,200,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	50,000	0	0
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000	0	0
22020406	OTHER MAINTENANCE SERVICES	10,000	0	1,200,000
220205	TRAINING - GENERAL	100,000	0	0
22020501	LOCAL TRAINING	100,000	0	0
220206	OTHER SERVICES - GENERAL	62,939,240	0	33,800,000
22020601	SECURITY SERVICES	12,939,240	0	12,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	50,000,000	0	21,800,000
220208	FUEL & LUBRICANTS - GENERAL	200,000	0	200,000
22020801	MOTOR VEHICLE FUEL COST	200,000	0	200,000
220210	MISCELLANEOUS EXPENSES GENERAL	600,000	0	42,600,870

22021001	REFRESHMENT & MEALS	300,000	0	38,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	100,000	0	3,100,870
22021007	WELFARE PACKAGES	200,000	0	1,500,000
011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	130,659,240	0	136,948,930
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	130,659,240	0	136,948,930
70111	EXECUTIVE AND LEGISLATIVE ORGANS	130,659,240	0	136,948,930
011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	14,370,000	0	27,426,540
21	PERSONNEL COST	4,800,000	0	7,180,320
2101	SALARY	4,800,000	0	6,000,000
210101	SALARIES AND WAGES	4,800,000	0	6,000,000
21010101	SALARY	4,800,000	0	6,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0	0	1,180,320
210201	ALLOWANCES	0	0	1,180,320
21020101	NON REGULAR ALLOWANCES	0	0	1,180,320
22	OTHER RECURRENT COSTS	9,570,000	0	20,246,220
2202	OVERHEAD COST	9,570,000	0	20,246,220
220201	TRAVEL& TRANSPORT - GENERAL	2,100,000	0	1,246,220
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	0	1,246,220
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000	0	0
220203	MATERIALS & SUPPLIES - GENERAL	1,150,000	0	0
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,050,000	0	0
22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000	0	0
220205	TRAINING - GENERAL	20,000	0	0

22020501	LOCAL TRAINING	20,000	0	0
220206	OTHER SERVICES - GENERAL	6,000,000	0	10,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	6,000,000	0	10,000,000
220208	FUEL & LUBRICANTS - GENERAL	100,000	0	3,000,000
22020801	MOTOR VEHICLE FUEL COST	100,000	0	3,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	200,000	0	6,000,000
22021001	REFRESHMENT & MEALS	100,000	0	2,500,000
22021007	WELFARE PACKAGES	100,000	0	3,500,000
011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	14,370,000	0	27,426,540
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	14,370,000	0	27,426,540
70111	EXECUTIVE AND LEGISLATIVE ORGANS	14,370,000	0	27,426,540
011101300100	SECRETARY TO THE LOCAL GOVERNMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	7,550,000	0	7,550,000
21	PERSONNEL COST	4,400,000	0	4,400,000
2101	SALARY	4,400,000	0	4,400,000
210101	SALARIES AND WAGES	4,400,000	0	4,400,000
21010101	SALARY	4,400,000	0	4,400,000
22	OTHER RECURRENT COSTS	3,150,000	0	3,150,000
2202	OVERHEAD COST	3,150,000	0	3,150,000
220201	TRAVEL & TRANSPORT - GENERAL	2,500,000	0	2,500,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	0	2,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000	0	500,000
220203	MATERIALS & SUPPLIES - GENERAL	90,000	0	90,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	90,000	0	90,000

220204	MAINTENANCE SERVICES - GENERAL	20,000	0	20,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000	0	10,000
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000	0	10,000
220205	TRAINING - GENERAL	10,000	0	10,000
22020501	LOCAL TRAINING	10,000	0	10,000
220206	OTHER SERVICES - GENERAL	10,000	0	10,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	10,000	0	10,000
220208	FUEL & LUBRICANTS - GENERAL	20,000	0	20,000
22020801	MOTOR VEHICLE FUEL COST	20,000	0	20,000
220210	MISCELLANEOUS EXPENSES GENERAL	500,000	0	500,000
22021001	REFRESHMENT & MEALS	500,000	0	500,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	7,550,000	0	7,550,000
7013	GENERAL SERVICES	7,550,000	0	7,550,000
70133	OTHER GENERAL SERVICES	7,550,000	0	7,550,000
011200100100	THE LEGISTRATIVE COUNCIL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	80,520,000	0	80,412,320
21	PERSONNEL COST	44,000,000	0	60,412,320
2101	SALARY	44,000,000	0	45,412,320
210101	SALARIES AND WAGES	44,000,000	0	45,412,320
21010101	SALARY	44,000,000	0	45,412,320
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
22	OTHER RECURRENT COSTS	36,520,000	0	20,000,000
2202	OVERHEAD COST	36,520,000	0	20,000,000
220201	TRAVEL& TRANSPORT - GENERAL	25,020,000	0	5,000,000

22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	25,000,000	0	0
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000	0	5,000,000
220203	MATERIALS & SUPPLIES - GENERAL	1,100,000	0	0
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,100,000	0	0
220204	MAINTENANCE SERVICES - GENERAL	10,150,000	0	10,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000	0	0
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000	0	0
22020406	OTHER MAINTENANCE SERVICES	50,000	0	10,000,000
220205	TRAINING - GENERAL	50,000	0	0
22020501	LOCAL TRAINING	50,000	0	0
220208	FUEL & LUBRICANTS - GENERAL	50,000	0	0
22020801	MOTOR VEHICLE FUEL COST	50,000	0	0
220210	MISCELLANEOUS EXPENSES GENERAL	150,000	0	5,000,000
22021001	REFRESHMENT & MEALS	100,000	0	3,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	50,000	0	2,000,000
011200100100	THE LEGISTRATIVE COUNCIL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	80,520,000	0	80,412,320
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	80,520,000	0	80,412,320
70111	EXECUTIVE AND LEGISLATIVE ORGANS	80,520,000	0	80,412,320
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	1,597,722,330	0	2,735,587,080
21	PERSONNEL COST	1,208,715,000	0	175,262,140
2101	SALARY	122,377,650	0	155,262,140
210101	SALARIES AND WAGES	122,377,650	0	155,262,140
21010101	SALARY	122,377,650	0	155,262,140

2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,086,337,350	0	20,000,000
210202	SOCIAL CONTRIBUTIONS	1,086,337,350	0	20,000,000
21020202	CONTRIBUTORY PENSION	1,086,337,350	0	20,000,000
22	OTHER RECURRENT COSTS	264,742,950	0	215,110,050
2202	OVERHEAD COST	264,742,950	0	215,110,050
220201	TRAVEL& TRANSPORT - GENERAL	23,500,000	0	7,110,050
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,000,000	0	7,110,050
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000	0	0
22020105	TRADITIONAL COUNCIL EXPENSES	6,000,000	0	0
220202	UTILITIES - GENERAL	1,500,000	0	0
22020201	ELECTRICITY CHARGES	1,500,000	0	0
220203	MATERIALS & SUPPLIES - GENERAL	100,000	0	6,500,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000	0	1,000,000
22020303	NEWSPAPERS	0	0	500,000
22020306	PRINTING OF SECURITY DOCUMENTS	0	0	5,000,000
220204	MAINTENANCE SERVICES - GENERAL	5,100,000	0	14,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000	0	5,500,000
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000	0	0
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0	0	5,000,000
22020406	OTHER MAINTENANCE SERVICES	0	0	4,000,000
220205	TRAINING - GENERAL	792,950	0	0
22020501	LOCAL TRAINING	792,950	0	0
220206	OTHER SERVICES - GENERAL	220,000,000	0	85,000,000
22020601	SECURITY SERVICES	220,000,000	0	64,000,000
22020603	RESIDENTIAL RENT	0	0	1,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	0	0	20,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	8,550,000	0	5,000,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	50,000	0	0

22020703	LEGAL SERVICES	8,500,000	0	5,000,000
220208	FUEL & LUBRICANTS - GENERAL	0	0	12,000,000
22020801	MOTOR VEHICLE FUEL COST	0	0	5,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0	0	7,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	5,200,000	0	85,000,000
22021001	REFRESHMENT & MEALS	4,000,000	0	20,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	0	0	25,000,000
22021003	PUBLICITY & ADVERTISEMENTS	0	0	30,000,000
22021007	WELFARE PACKAGES	1,200,000	0	10,000,000
23	CAPITAL EXPENDITURE	124,264,380	0	2,345,214,890
2301	FIXED ASSETS PURCHASED	124,264,380	0	120,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	124,264,380	0	120,000,000
23010119	PURCHASE OF POWER GENERATING SET	124,264,380	0	120,000,000
2302	CONSTRUCTION / PROVISION	0	0	2,172,691,490
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	2,172,691,490
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	2,172,691,490
2303	REHABILITATION / REPAIRS	0	0	52,523,400
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	0	52,523,400
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0	0	10,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0	0	15,000,000
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	0	0	15,000,000
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	0	0	12,523,400
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	1,597,722,330	0	2,735,587,080
7013	GENERAL SERVICES	1,597,722,330	0	2,735,587,080

70131	GENERAL PERSONNEL SERVICES	1,597,722,330	0	2,735,587,080
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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	-	-	-	-	124,264,380	0	2,345,214,890
13100126000400 - Reform of Government and Governance (General)	PURCHASE OF MOTOR VEHICLE	23010119 - PURCHASE OF POWER GENERATING SET	70131 - GENERAL PERSONNEL SERVICES	12211612 - LG Wde	124,264,380	0	120,000,000
13100126000300 - Reform of Government and Governance (General)	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	23020101 – CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12211612 - LG Wde	0	0	2,172,691,490
13100126000600 - Reform of Government and Governance (General)	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	23030101 – REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70131 - GENERAL PERSONNEL SERVICES	12211612 - LG Wde	0	0	10,000,000
13100126000700 - Reform of Government and Governance (General)	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	23030121 – REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12211612 - LG Wde	0	0	15,000,000
13100126000800 - Reform of Government and Governance (General)	COMPLETION OF CHAIRMAN'S QUARTER SPEICAL PROJECT	23030122 - REHABILITATION/ REPAIRS OF BOUNDARIES	70131 - GENERAL PERSONNEL SERVICES	12211612 - LG Wde	0	0	15,000,000

13100125000800 - Reform of Government and Governance (General)	PURCHASE OF OFFICE EQUIPMENT (COMPUTERS AND OTHER ASSOCEROIES	23030123 - REHABILITATION/ REPAIRS- TRAFFIC /STREET LIGHTS	70131 - GENERAL PERSONNEL SERVICES	12211612 - LG Wde	0	0	12,523,400
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021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>638,929,300</u>	<u>0</u>	<u>804,218,460</u>
21	PERSONNEL COST	62,377,900	0	67,519,800
2101	SALARY	62,377,900	0	59,970,000
210101	SALARIES AND WAGES	62,377,900	0	59,970,000
21010101	SALARY	62,377,900	0	59,970,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0	0	7,549,800
210201	ALLOWANCES	0	0	7,549,800
21020101	NON REGULAR ALLOWANCES	0	0	7,549,800
22	OTHER RECURRENT COSTS	10,693,880	0	430,425,160
2202	OVERHEAD COST	10,693,880	0	430,425,160
220201	TRAVEL& TRANSPORT - GENERAL	1,010,000	0	25,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000	0	0
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	0	0
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0	0	25,000,000
220203	MATERIALS & SUPPLIES - GENERAL	10,000	0	100,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000	0	0
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0	0	100,000,000
220204	MAINTENANCE SERVICES - GENERAL	30,000	0	90,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000	0	10,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000	0	0
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0	0	50,000,000
22020406	OTHER MAINTENANCE SERVICES	0	0	30,000,000
220205	TRAINING - GENERAL	4,000,000	0	50,000,000
22020501	LOCAL TRAINING	4,000,000	0	50,000,000
220206	OTHER SERVICES - GENERAL	5,553,880	0	30,000,000

22020605	CLEANING & FUMIGATION SERVICES	5,553,880	0	30,000,000
220208	FUEL & LUBRICANTS - GENERAL	20,000	0	50,000,000
22020801	MOTOR VEHICLE FUEL COST	20,000	0	50,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	70,000	0	85,425,160
22021001	REFRESHMENT & MEALS	20,000	0	20,000,000
22021003	PUBLICITY & ADVERTISEMENTS	0	0	20,000,000
22021007	WELFARE PACKAGES	50,000	0	45,425,160
23	CAPITAL EXPENDITURE	565,857,520	0	306,273,500
2301	FIXED ASSETS PURCHASED	10,000,000	0	210,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,000,000	0	210,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	10,000,000	0	50,000,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0	0	160,000,000
2302	CONSTRUCTION / PROVISION	505,857,520	0	30,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	505,857,520	0	30,000,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	505,857,520	0	30,000,000
2303	REHABILITATION / REPAIRS	50,000,000	0	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	50,000,000	0	0
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	50,000,000	0	0
2305	OTHER CAPITAL PROJECTS	0	0	66,273,500
230501	ACQUISITION OF NON TANGIBLE ASSETS	0	0	66,273,500
23050103	MONITORING AND EVALUATION	0	0	16,273,500
23050104	ANNIVERSARIES/CELEBRATIONS	0	0	50,000,000
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
704	ECONOMIC AFFAIRS	638,929,300	0	804,218,460
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	638,929,300	0	804,218,460

70421	AGRICULTURE	638,929,300	0	804,218,460
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021500100100 DEPARTMENT OF AGRICULTURE & NATURAL RESOURCE							
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	-	-	-	-	565,857,520	0	306,273,500
01070125000100 - Economic Empowerment Through Agriculture (General)	PURCHASE OF OFFICE FURNITURE AND FITTINGS	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12211612 - LG Wde	50,000,000	0	0
01070125000200 - Economic Empowerment Through Agriculture (General)	PURCHASE OF AGRICULTURAL EQUIPMENT (TRACTOR)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12211612 - LG Wde	10,000,000	0	50,000,000
01030225000100 - Economic Empowerment Through Agriculture (General)	CONSTRUCTION / PROVISION OF AGRIC FACILITIES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12211612 - LG Wde	505,857,520	0	30,000,000
01070126000100 - Economic Empowerment Through Agriculture (General)	REPAIR OF TRACTORS AND AGRIC FACILITIES	23050103 - MONITORING AND EVALUATION	70421 - AGRICULTURE	12211612 - LG Wde	0	0	16,273,500
01070126000200 - Economic Empowerment Through Agriculture (General)	PROVISION OF AGRICULTURAL FACILITIES (FARMING INPUTS)	23050104 - ANNIVERSARIES/ CELEBRATIONS	70421 - AGRICULTURE	12211612 - LG Wde	0	0	50,000,000

01070126000300 - Economic Empowerment Through Agriculture (General)	PURCHASE OF AGRICULTURAL FACILITIES (SIP)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70421 - AGRICULTURE	12211612 - LG Wde	0	0	160,000,000
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022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
1	REVENUE	6,364,366,340	0	10,237,797,180
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,259,996,140	0	10,140,151,720
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,259,996,140	0	10,140,151,720
110101	STATUTORY ALLOCATION (FAAC)	2,842,140,100	0	5,953,902,240
11010101	STATUTORY ALLOCATION	2,842,140,100	0	5,953,902,240
110102	VALUE ADDED TAX ALLOCATION	3,118,435,560	0	3,886,829,000
11010201	SHARE OF VAT	3,118,435,560	0	3,886,829,000
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	299,420,480	0	299,420,480
11010399	OTHER FAAC DISTRIBUTIONS	299,420,480	0	299,420,480
12	INDEPENDENT REVENUE	104,370,200	0	97,645,460
1201	DIRECT TAX REVENUE	8,000	0	0
120101	PERSONAL TAXES	8,000	0	0
12010101	COMMUNITY DEVELOPMENT/POLL TAX	5,000	0	0
12010103	DEVELOPMENT LEVIES	3,000	0	0
1202	NON-TAX REVENUE	104,362,200	0	97,645,460
120201	LICENCES - GENERAL	472,230	0	28,490,900
12020116	CATTLE DEALER LICENSES	0	0	519,750
12020117	DRIED FISH & MEAT LICENSES	4,230	0	0
12020120	HAWKER'S PERMITS	20,000	0	7,996,220
12020121	HUNTING PERMITS	5,000	0	0
12020124	ABBATTOIR/SLAUGHTER LICENSES	3,000	0	8,477,710
12020126	HIRING SERVICES	340,000	0	6,221,820

12020131	DISPENSARY MATERNITY FEE	100,000	0	0
12020137	HACKNING PERMIT	0	0	1,275,400
12020185	TENERMENT	0	0	4,000,000
120204	FEES - GENERAL	95,627,000	0	15,169,090
12020417	CONTRACTOR REGISTRATION FEES	150,000	0	1,500,000
12020418	MARRIAGE/ DIVORCE FEES	350,000	0	300,000
12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES	30,000	0	0
12020427	TENDER FEES	247,660	0	1,000,000
12020443	BIRTH & DEATH REGISTRATION FEES	0	0	1,000,000
12020444	BURIAL FEES	0	0	5,000,000
12020445	CHANGE OF OWNERSHIP FEES	0	0	3,000,000
12020448	DEVELOPMENT LEVIES	500,000	0	500,000
12020449	BUSINESS/TRADE OPERATING FEES	93,374,010	0	1,500,000
12020451	TIMBER & FOREST FEES	200,000	0	0
12020453	APPLICATIONS FEES	775,330	0	1,369,090
120206	SALES - GENERAL	7,698,080	0	0
12020616	SALES OF STATE OF ORIGIN CERTIFICATE	7,698,080	0	0
120207	EARNINGS -GENERAL	64,890	0	27,653,590
12020701	EARNINGS FROM CONSULTANCY SERVICES	0	0	775,330
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	64,890	0	5,000,000
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	0	0	10,000,000
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	0	0	4,500,000
12020707	EARNINGS FROM MEDICAL SERVICES	0	0	2,378,260
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	0	0	5,000,000
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0	0	11,520,000
12020801	RENT ON GOVT.QUARTERS	0	0	5,000,000
12020803	RENT ON GOVT BUILDINGS	0	0	2,000,000
12020804	RENT ON CONFERENCE CENTRES	0	0	4,520,000
120209	RENT ON LAND & OTHERS - GENERAL	500,000	0	14,811,880
12020901	RENT ON GOVT. LAND	500,000	0	5,000,000
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	0	0	4,000,000

12020906	RENTS ON GOVT. PROPERTIES	0	0	5,811,880
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>532,430,860</u>	<u>0</u>	<u>914,740,300</u>
21	PERSONNEL COST	83,343,200	0	227,914,090
2101	SALARY	83,343,200	0	200,000,000
210101	SALARIES AND WAGES	83,343,200	0	200,000,000
21010101	SALARY	83,343,200	0	200,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0	0	27,914,090
210201	ALLOWANCES	0	0	27,914,090
21020101	NON REGULAR ALLOWANCES	0	0	27,914,090
22	OTHER RECURRENT COSTS	439,087,660	0	604,826,210
2202	OVERHEAD COST	98,546,210	0	176,300,000
220201	TRAVEL& TRANSPORT - GENERAL	9,300,000	0	40,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000	0	15,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	9,000,000	0	25,000,000
220203	MATERIALS & SUPPLIES - GENERAL	2,300,000	0	27,300,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000	0	12,000,000
22020303	NEWSPAPERS	0	0	300,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000	0	5,000,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	0	0	10,000,000
220204	MAINTENANCE SERVICES - GENERAL	4,620,000	0	17,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000	0	12,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000	0	0
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0	0	5,000,000
22020406	OTHER MAINTENANCE SERVICES	610,000	0	0
220205	TRAINING - GENERAL	1,020,000	0	5,000,000
22020501	LOCAL TRAINING	1,020,000	0	5,000,000
220206	OTHER SERVICES - GENERAL	0	0	13,000,000
22020601	SECURITY SERVICES	0	0	10,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	0	0	3,000,000

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	80,606,210	0	50,000,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	80,606,210	0	30,000,000
22020703	LEGAL SERVICES	0	0	20,000,000
220208	FUEL & LUBRICANTS - GENERAL	300,000	0	5,000,000
22020801	MOTOR VEHICLE FUEL COST	0	0	5,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	300,000	0	0
220209	FINANCIAL CHARGES - GENERAL	360,000	0	1,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	360,000	0	1,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	40,000	0	18,000,000
22021001	REFRESHMENT & MEALS	20,000	0	5,000,000
22021007	WELFARE PACKAGES	20,000	0	9,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0	0	4,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	340,541,450	0	348,526,210
220401	LOCAL GRANTS AND CONTRIBUTIONS	340,541,450	0	348,526,210
22040101	GRANT TO OTHER GOVERNMENTS - CURRENT	40,000,000	0	50,000,000
22040102	GRANT TO OTHER GOVERNMENTS - CAPITAL	0	0	10,000,000
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	27,000,000	0	270,000,000
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL	235,820,000	0	0
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	25,221,450	0	0
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL	12,500,000	0	0
22040110	GRANT, CONTRIBUTION & SUBVENTION	0	0	18,526,210
2206	PUBLIC DEBT CHARGES	0	0	80,000,000
220603	FOREIGN PRINCIPAL	0	0	80,000,000
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	0	0	80,000,000
23	CAPITAL EXPENDITURE	10,000,000	0	82,000,000
2301	FIXED ASSETS PURCHASED	0	0	32,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	32,000,000
23010108	PURCHASE OF BUSES	0	0	12,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0	0	20,000,000
2303	REHABILITATION / REPAIRS	10,000,000	0	0

230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	10,000,000	0	0
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	10,000,000	0	0
2305	OTHER CAPITAL PROJECTS	0	0	50,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	0	0	50,000,000
23050103	MONITORING AND EVALUATION	0	0	50,000,000

022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	532,430,860	0	914,740,300
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	532,430,860	0	914,740,300
70112	FINANCIAL AND FISCAL AFFAIRS	532,430,860	0	914,740,300

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	-	-	-	-	10,000,000	0	82,000,000
13100125000200 - Reform of Government and Governance (General)	REHABILITATION / REPAIR - MARKETS/MOTOR PARKS WITH PERIMETER FENCING AND BUS-STOP IN OGORI AND MAGONGO	23030124 - REHABILITATION/ REPAIRS-MARKETS/PARKS	70112 - FINANCIAL AND FISCAL AFFAIRS	12211612 - LG Wde	10,000,000	0	0
13100126001100 - Reform of Government and Governance (General)	PURCHASE OF BUSES (SIP)	23010108 - PURCHASE OF BUSES	70112 - FINANCIAL AND FISCAL AFFAIRS	12211612 - LG Wde	0	0	12,000,000
13100126001200 - Reform of Government and Governance (General)	REHABILITATION/REPAIRS MARKETS/PARKS	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12211612 - LG Wde	0	0	20,000,000
13100126001300 - Reform of Government and Governance (General)	RENOVATION OF MOTOR PARK WITH PARAMETER FENCING AND MODERN BUS STOP	23050103 - MONITORING AND EVALUATION	70112 - FINANCIAL AND FISCAL AFFAIRS	12211612 - LG Wde	0	0	50,000,000

022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>86,469,420</u>	<u>0</u>	<u>150,194,260</u>
21	PERSONNEL COST	83,343,200	0	65,755,200
2101	SALARY	0	0	60,755,200
210101	SALARIES AND WAGES	0	0	60,755,200
21010101	SALARY	0	0	60,755,200
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	83,343,200	0	5,000,000
210201	ALLOWANCES	83,343,200	0	5,000,000
21020101	NON REGULAR ALLOWANCES	83,343,200	0	5,000,000
22	OTHER RECURRENT COSTS	3,126,220	0	70,215,920
2202	OVERHEAD COST	3,126,220	0	70,215,920
220201	TRAVEL& TRANSPORT - GENERAL	1,100,000	0	18,215,920
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000	0	8,215,920
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	800,000	0	10,000,000
220202	UTILITIES - GENERAL	10,000	0	0
22020201	ELECTRICITY CHARGES	10,000	0	0
220203	MATERIALS & SUPPLIES - GENERAL	400,000	0	12,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000	0	10,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000	0	2,000,000
220204	MAINTENANCE SERVICES - GENERAL	816,220	0	10,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000	0	0
22020402	MAINTENANCE OF OFFICE FURNITURE	216,220	0	0
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	400,000	0	5,000,000
22020406	OTHER MAINTENANCE SERVICES	0	0	5,000,000
220205	TRAINING - GENERAL	410,000	0	20,000,000
22020501	LOCAL TRAINING	400,000	0	20,000,000

22020504	RESEARCH AND DEVELOPMENT EXPENSES	10,000	0	0
220206	OTHER SERVICES - GENERAL	10,000	0	0
22020607	MONITORING AND EVALUATION SYSTEM	10,000	0	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000	0	0
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	10,000	0	0
220208	FUEL & LUBRICANTS - GENERAL	250,000	0	0
22020801	MOTOR VEHICLE FUEL COST	250,000	0	0
220210	MISCELLANEOUS EXPENSES GENERAL	120,000	0	10,000,000
22021001	REFRESHMENT & MEALS	100,000	0	3,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	10,000	0	1,000,000
22021003	PUBLICITY & ADVERTISEMENTS	0	0	1,000,000
22021007	WELFARE PACKAGES	0	0	5,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	10,000	0	0
23	CAPITAL EXPENDITURE	0	0	14,223,140
2302	CONSTRUCTION / PROVISION	0	0	5,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	5,000,000
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0	0	5,000,000
2303	REHABILITATION / REPAIRS	0	0	4,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	0	4,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0	0	4,000,000
2305	OTHER CAPITAL PROJECTS	0	0	5,223,140
230501	ACQUISITION OF NON TANGIBLE ASSETS	0	0	5,223,140
23050103	MONITORING AND EVALUATION	0	0	5,223,140
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	86,469,420	0	150,194,260
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	83,343,200	0	5,000,000
70112	FINANCIAL AND FISCAL AFFAIRS	83,343,200	0	5,000,000

7013	GENERAL SERVICES	3,126,220	0	145,194,260
70132	OVERALL PLANNING AND STATISTICAL SERVICES	3,126,220	0	145,194,260

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	-	-	-	-	<u>0</u>	<u>0</u>	<u>14,223,140</u>
11100126000200 - Information Communication and Technology (General)	GOVERNMENT INTERVENTION ON ICT (SIP)	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12211612 - LG Wde	0	0	5,000,000
13100126001500 - Reform of Government and Governance (General)	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12211612 - LG Wde	0	0	4,000,000
13100126001600 - Reform of Government and Governance (General)	PURCHASE OF PHOTOCOPIER, SCANNER AND ASSECERIES FOR BPRS DEPT	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12211612 - LG Wde	0	0	5,223,140

023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>988,031,920</u>	<u>0</u>	<u>2,904,117,970</u>
21	PERSONNEL COST	109,373,170	0	207,568,740
2101	SALARY	109,373,170	0	200,000,000
210101	SALARIES AND WAGES	109,373,170	0	200,000,000
21010101	SALARY	109,373,170	0	200,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0	0	7,568,740
210201	ALLOWANCES	0	0	7,568,740
21020101	NON REGULAR ALLOWANCES	0	0	7,568,740
22	OTHER RECURRENT COSTS	4,832,620	0	235,000,000
2202	OVERHEAD COST	4,832,620	0	235,000,000
220201	TRAVEL& TRANSPORT - GENERAL	2,700,000	0	20,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000	0	0
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000	0	20,000,000
220202	UTILITIES - GENERAL	20,000	0	18,000,000
22020201	ELECTRICITY CHARGES	10,000	0	18,000,000
22020202	TELEPHONE CHARGES	10,000	0	0
220203	MATERIALS & SUPPLIES - GENERAL	20,000	0	0
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000	0	0
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000	0	0
220204	MAINTENANCE SERVICES - GENERAL	2,012,620	0	140,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,602,620	0	50,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000	0	45,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	100,000	0	0
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0	0	13,500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	0	0	20,000,000
22020406	OTHER MAINTENANCE SERVICES	300,000	0	12,000,000
220206	OTHER SERVICES - GENERAL	0	0	5,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	0	0	5,000,000

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0	0	29,000,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	0	0	4,000,000
22020705	ARCHITECTURAL SERVICES	0	0	15,000,000
22020706	SURVEYING SERVICES	0	0	10,000,000
220208	FUEL & LUBRICANTS - GENERAL	40,000	0	5,500,000
22020801	MOTOR VEHICLE FUEL COST	20,000	0	0
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0	0	5,500,000
22020803	PLANT / GENERATOR FUEL COST	20,000	0	0
220210	MISCELLANEOUS EXPENSES GENERAL	40,000	0	17,000,000
22021001	REFRESHMENT & MEALS	20,000	0	5,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	0	0	7,000,000
22021003	PUBLICITY & ADVERTISEMENTS	0	0	5,000,000
22021007	WELFARE PACKAGES	20,000	0	0
23	CAPITAL EXPENDITURE	873,826,130	0	2,461,549,230
2301	FIXED ASSETS PURCHASED	0	0	10,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	10,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0	0	10,000,000
2302	CONSTRUCTION / PROVISION	0	0	120,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	120,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	80,000,000
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	0	0	40,000,000
2303	REHABILITATION / REPAIRS	773,826,130	0	2,301,549,230
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	773,826,130	0	2,301,549,230
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	100,000,000	0	2,201,549,230
23030113	REHABILITATION / REPAIRS - ROADS	673,826,130	0	100,000,000
2304	PRESERVATION OF THE ENVIRONMENT	100,000,000	0	10,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	100,000,000	0	10,000,000
23040102	EROSION & FLOOD CONTROL	100,000,000	0	10,000,000
2305	OTHER CAPITAL PROJECTS	0	0	20,000,000

230501	ACQUISITION OF NON TANGIBLE ASSETS	0	0	20,000,000
23050103	MONITORING AND EVALUATION	0	0	20,000,000
023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
704	ECONOMIC AFFAIRS	988,031,920	0	2,904,117,970
7045	TRANSPORT	988,031,920	0	2,904,117,970
70451	ROAD TRANSPORT	988,031,920	0	2,904,117,970

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	-	-	-	-	873,826,130	0	2,461,549,230
17100125000100 - Road (General)	REHABILITATION / REPAIRS OF THE TRUNK C ROADS IN OGORI AND MAGONGO	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12211612 - LG Wde	673,826,130	0	100,000,000
17100125000200 - Road (General)	CONSTRUCTION OF DRAINAGE, BRIDGE, AND CULVERT CHANNELS ACROSS THE WARDS TO CONTROL EROSION	23040102 - EROSION & FLOOD CONTROL	70451 - ROAD TRANSPORT	12211612 - LG Wde	100,000,000	0	10,000,000
17100125000300 - Road (General)	REHABILITATION / REPAIR OF WATER FACILITIES BY SINKING MOTORIZE BOREHOLES; 1 NOS PER WARD AND REHABILITATION OF THE EXISTING BOREHOLES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70451 - ROAD TRANSPORT	12211612 - LG Wde	100,000,000	0	2,201,549,230

13100126000900 - Reform of Government and Governance (General)	PURCHASE OF OFFICE FURNITURE AND FITTINGS	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70451 - ROAD TRANSPORT	12211612 - LG Wde	0	0	10,000,000
13100126000100 - Reform of Government and Governance (General)	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	12211612 - LG Wde	0	0	80,000,000
13100126001000 - Reform of Government and Governance (General)	CONSTRUCTION / PROVISION FOR EROSION CONTROL	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70451 - ROAD TRANSPORT	12211612 - LG Wde	0	0	40,000,000
17100125000400 - Road (General)	PROVISION OF 2 BORE HOLE PER WARD (HAND PUMP)	23050103 - MONITORING AND EVALUATION	70451 - ROAD TRANSPORT	12211612 - LG Wde	0	0	20,000,000

051700100100	DEPARTMENT OF EDUCATION			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	953,575,800	0	1,118,404,020
21	PERSONNEL COST	107,981,760	0	225,218,600
2101	SALARY	107,981,760	0	200,000,000
210101	SALARIES AND WAGES	107,981,760	0	200,000,000
21010101	SALARY	107,981,760	0	200,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0	0	25,218,600
210201	ALLOWANCES	0	0	25,218,600
21020101	NON REGULAR ALLOWANCES	0	0	25,218,600
22	OTHER RECURRENT COSTS	313,984,040	0	682,223,290
2202	OVERHEAD COST	313,984,040	0	677,223,290
220201	TRAVEL& TRANSPORT - GENERAL	44,020,000	0	5,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000	0	0
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	44,000,000	0	5,000,000
220202	UTILITIES - GENERAL	10,000	0	0
22020202	TELEPHONE CHARGES	10,000	0	0
220203	MATERIALS & SUPPLIES - GENERAL	560,000	0	65,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000	0	15,000,000
22020302	BOOKS	10,000	0	0
22020303	NEWSPAPERS	20,000	0	0
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000	0	20,000,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000	0	0
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	10,000	0	30,000,000
220204	MAINTENANCE SERVICES - GENERAL	80,000	0	50,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000	0	0
22020402	MAINTENANCE OF OFFICE FURNITURE	20,000	0	10,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	20,000	0	0

22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	20,000	0	25,000,000
22020406	OTHER MAINTENANCE SERVICES	0	0	15,000,000
220205	TRAINING - GENERAL	6,500,000	0	5,000,000
22020501	LOCAL TRAINING	6,500,000	0	5,000,000
220206	OTHER SERVICES - GENERAL	0	0	3,000,000
22020601	SECURITY SERVICES	0	0	3,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0	0	1,000,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	0	0	1,000,000
220209	FINANCIAL CHARGES - GENERAL	0	0	40,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	0	0	40,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	262,814,040	0	508,223,290
22021001	REFRESHMENT & MEALS	7,000,000	0	10,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	3,000,000	0	0
22021003	PUBLICITY & ADVERTISEMENTS	0	0	4,000,000
22021007	WELFARE PACKAGES	252,814,040	0	400,000,000
22021009	SPORTING ACTIVITIES	0	0	89,223,290
22021020	SCHOLARSHIP SCHEME/ STUDENTS BURSARY	0	0	5,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	0	0	5,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	0	0	5,000,000
22040110	GRANT, CONTRIBUTION & SUBVENTION	0	0	5,000,000
23	CAPITAL EXPENDITURE	531,610,000	0	210,962,130
2301	FIXED ASSETS PURCHASED	331,610,000	0	185,962,130
230101	PURCHASE OF FIXED ASSETS - GENERAL	331,610,000	0	185,962,130
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	331,610,000	0	100,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0	0	20,000,000
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0	0	40,000,000
23010130	PURCHASE OF RECREATIONAL FACILITIES	0	0	25,962,130
2302	CONSTRUCTION / PROVISION	100,000,000	0	20,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	100,000,000	0	20,000,000

23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	100,000,000	0	20,000,000
2303	REHABILITATION / REPAIRS	100,000,000	0	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	100,000,000	0	0
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	100,000,000	0	0
2305	OTHER CAPITAL PROJECTS	0	0	5,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	0	0	5,000,000
23050107	MARGIN FOR INCREASES IN COSTS	0	0	5,000,000
051700100100	DEPARTMENT OF EDUCATION			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
709	EDUCATION	953,575,800	0	1,118,404,020
7098	EDUCATION N.E.C.	953,575,800	0	1,118,404,020
70981	EDUCATION N.E.C	953,575,800	0	1,118,404,020

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	-	-	-	-	531,610,000	0	210,962,130
05050125000100 - Enhancing Skills and Knowledge (General)	CONSTRUCTION OF MODEL PRIMARY SCHOOL,2 PRIMARY &3SECONDARY IN OGORI &MAGONGO.	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12211612 - LG Wde	100,000,000	0	20,000,000
05040225000100 - Enhancing Skills and Knowledge (General)	PURCHASED AND DISTRIBUTION OF SCHOOLS EDUCATIONAL MATERIALS IN THE LOCAL GOVERNMENT SUCH AS WRITING MATERIALS TEXTBOOK ETC. FOR MASS	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12211612 - LG Wde	331,610,000	0	100,000,000

	LITERARY IN THE LOCAL GOVERNMENT AREA						
05050125000200 - Enhancing Skills and Knowledge (General)	RENOVATION OF A BLOCK OF 2 CLASS ROOM EACH AT VARIOUS WARD OGORI & MAGONGO	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12211612 - LG Wde	100,000,000	0	0
05050326000100 - Enhancing Skills and Knowledge (General)	PURCHASE OF LIBRARY BOOKS & EQUIPMENTS	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70981 - EDUCATION N.E.C	12211612 - LG Wde	0	0	20,000,000
08100126000100 - Youth (General)	PURCHASE OF SPORT FACILITIES (SIP)	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70981 - EDUCATION N.E.C	12211612 - LG Wde	0	0	40,000,000
11100126000100 - Information Communication and Technology (General)	PURCHASE OF PUBLIC ADDRESS SYSTEM	23050107 - MARGIN FOR INCREASES IN COSTS	70981 - EDUCATION N.E.C	12211612 - LG Wde	0	0	5,000,000
13100126001400 - Reform of Government and Governance (General)	PURCHASE OF RELIEF MATERIALS	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70981 - EDUCATION N.E.C	12211612 - LG Wde	0	0	25,962,130

052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	1,334,107,470	0	1,358,197,300
21	PERSONNEL COST	169,052,770	0	200,481,910
2101	SALARY	169,052,770	0	200,000,000
210101	SALARIES AND WAGES	169,052,770	0	200,000,000
21010101	SALARY	169,052,770	0	200,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0	0	481,910
210201	ALLOWANCES	0	0	481,910
21020101	NON REGULAR ALLOWANCES	0	0	481,910
22	OTHER RECURRENT COSTS	166,154,620	0	857,715,390
2202	OVERHEAD COST	166,154,620	0	857,000,000
220201	TRAVEL& TRANSPORT - GENERAL	1,200,000	0	50,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000	0	20,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	0	30,000,000
220202	UTILITIES - GENERAL	0	0	5,000,000
22020202	TELEPHONE CHARGES	0	0	5,000,000
220203	MATERIALS & SUPPLIES - GENERAL	160,434,620	0	620,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000	0	10,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000	0	10,000,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	160,404,620	0	500,000,000
22020309	UNIFORMS & OTHER CLOTHING	0	0	100,000,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	10,000	0	0
220204	MAINTENANCE SERVICES - GENERAL	20,000	0	125,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000	0	100,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000	0	0
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0	0	5,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	0	0	20,000,000
220205	TRAINING - GENERAL	10,000	0	10,000,000
22020501	LOCAL TRAINING	10,000	0	10,000,000

220206	OTHER SERVICES - GENERAL	3,500,000	0	0
22020605	CLEANING & FUMIGATION SERVICES	3,500,000	0	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0	0	5,000,000
22020703	LEGAL SERVICES	0	0	5,000,000
220208	FUEL & LUBRICANTS - GENERAL	20,000	0	2,000,000
22020801	MOTOR VEHICLE FUEL COST	10,000	0	0
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	10,000	0	0
22020803	PLANT / GENERATOR FUEL COST	0	0	2,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	970,000	0	40,000,000
22021001	REFRESHMENT & MEALS	10,000	0	20,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	0	0	6,000,000
22021003	PUBLICITY & ADVERTISEMENTS	0	0	5,000,000
22021004	MEDICAL EXPENSES-LOCAL	950,000	0	5,000,000
22021007	WELFARE PACKAGES	0	0	2,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	10,000	0	0
22021009	SPORTING ACTIVITIES	0	0	2,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	0	0	715,390
220401	LOCAL GRANTS AND CONTRIBUTIONS	0	0	715,390
22040110	GRANT, CONTRIBUTION & SUBVENTION	0	0	715,390
23	CAPITAL EXPENDITURE	998,900,080	0	300,000,000
2301	FIXED ASSETS PURCHASED	540,070,600	0	200,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	540,070,600	0	200,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	540,070,600	0	200,000,000
2302	CONSTRUCTION / PROVISION	340,000,000	0	100,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	340,000,000	0	100,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	340,000,000	0	100,000,000
2303	REHABILITATION / REPAIRS	118,829,480	0	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	118,829,480	0	0

23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	118,829,480	0	0
052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
707	HEALTH	1,334,107,470	0	1,358,197,300
7076	HEALTH N.E.C.	1,334,107,470	0	1,358,197,300
70761	HEALTH N.E.C.	1,334,107,470	0	1,358,197,300

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	-	-	-	-	998,900,080	0	300,000,000
04050125000101 - Improvement to Human Health (General)	CONSTRUCTION OF PRIMARY HEALTH CARE (2 NUMBERS) AT LG HEADQUARTERS	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12211612 - LG Wde	340,000,000	0	0
04050125000201 - Improvement to Human Health (General)	PURCHASE OF 2NOs OF AMBULANCE TO PHC IN THE LG HEADQUARTERS	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12211612 - LG Wde	540,070,600	0	200,000,000
04050125000301 - Improvement to Human Health (General)	RENOVATION OF 1NO OF EXISTING PHC IN EACH WARD	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12211612 - LG Wde	118,829,480	0	0
04050126000201 - Improvement to Human Health (General)	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES (GYB MODEL HEALTH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12211612 - LG Wde	0	0	100,000,000

	CENTER ONE PER WARD)						
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