



Olamaboro Local Government

OLAMABORO LOCAL GOVERNMENT APPROVED BUDGET

2026

Published: 31/01/2026



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122218 - OLAMABORO Local Government, Kogi State - 2026 Budget: Summary

Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Opening Balance			
Recurrent Revenue	5,967,161,630	-	10,027,030,510
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,857,375,700	-	9,968,244,580
12 - INDEPENDENT REVENUE	109,785,930	-	58,785,930
Recurrent Expenditure	3,967,938,550	-	6,460,133,630
21 - PERSONNEL COST	3,111,128,670	-	3,976,492,760
22 - OTHER RECURRENT COSTS	856,809,880	-	2,483,640,870
Transfer to Capital Account	1,999,223,080	-	3,566,896,880
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURE	1,999,223,080	-	3,566,896,880
Total Revenue (including OB)	5,967,161,630	-	10,027,030,510
Total Expenditure	5,967,161,630	-	10,027,030,510
Closing Balance	-	-	-

122218 - OLAMABORO Local Government, Kogi State - 2026 Original Budget : Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<i>Total Expenditure</i>	<i>3,976,492,760</i>	<i>2,483,640,870</i>	<i>6,460,133,630</i>	<i>3,566,896,880</i>	<i>10,027,030,510</i>
010000000000	ADMINISTRATION SECTOR	1,425,417,270	564,999,630	1,990,416,900	452,000,000	2,442,416,900
011100000000	OFFICE OF THE LG CHAIRMAN	85,488,220	125,446,800	210,935,020	-	210,935,020
011100100100	CHAIRMAN	74,793,950	104,579,500	179,373,450	-	179,373,450
011100100200	VICE-CHAIRMAN	5,497,530	17,367,300	22,864,830	-	22,864,830
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	5,196,740	3,500,000	8,696,740	-	8,696,740
011200000000	LOCAL GOVT COUNCIL	134,447,500	90,350,000	224,797,500	-	224,797,500
011200100100	THE LEGISTRATIVE COUNCIL	69,403,290	90,350,000	159,753,290	-	159,753,290
011202100100	OFFICE OF THE HOUSE LEADER	65,044,210	-	65,044,210	-	65,044,210
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,205,481,550	349,202,830	1,554,684,380	452,000,000	2,006,684,380
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,205,481,550	349,202,830	1,554,684,380	452,000,000	2,006,684,380
020000000000	ECONOMIC SECTOR	399,934,070	661,684,230	1,061,618,300	1,236,016,880	2,297,635,180
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	78,192,950	29,800,400	107,993,350	339,813,850	447,807,200
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	78,192,950	29,800,400	107,993,350	339,813,850	447,807,200
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	222,932,800	506,633,830	729,566,630	150,500,000	880,066,630
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	173,027,320	484,725,330	657,752,650	117,700,000	775,452,650
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	49,905,480	21,908,500	71,813,980	32,800,000	104,613,980
023400000000	DEPARTMENT OF WORKS & HOUSING	98,808,320	125,250,000	224,058,320	745,703,030	969,761,350
023400100100	DEPARTMENT OF WORKS & HOUSING	98,808,320	125,250,000	224,058,320	745,703,030	969,761,350

050000000000	SOCIAL SECTOR	2,151,141,420	1,256,957,010	3,408,098,430	1,878,880,000	5,286,978,430
051700000000	DEPARTMENT OF EDUCATION	1,656,736,850	1,189,745,610	2,846,482,460	856,291,000	3,702,773,460
051700100100	DEPARTMENT OF EDUCATION	118,464,830	1,189,745,610	1,308,210,440	856,291,000	2,164,501,440
051702600100	PRIMARY SCHOOL	1,538,272,020	-	1,538,272,020	-	1,538,272,020
052100000000	DEPARTMENT OF HEALTH CARE	494,404,570	67,211,400	561,615,970	1,022,589,000	1,584,204,970
052100100100	DEPARTMENT OF HEALTH CARE	494,404,570	67,211,400	561,615,970	1,022,589,000	1,584,204,970

122218 - OLAMABORO 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	5,967,161,630	-	10,027,030,510
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,857,375,700	-	9,968,244,580
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,857,375,700	-	9,968,244,580
110101	STATUTORY ALLOCATION (FAAC)	2,685,028,600	-	5,595,263,010
11010101	STATUTORY ALLOCATION	2,685,028,600	-	5,595,263,010
110102	VALUE ADDED TAX ALLOCATION	2,884,489,600	-	3,585,124,070
11010201	SHARE OF VAT	2,884,489,600	-	3,585,124,070
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	287,857,500	-	787,857,500
11010399	OTHER FAAC DISTRIBUTIONS	287,857,500	-	787,857,500
12	INDEPENDENT REVENUE	109,785,930	-	58,785,930
1202	NON-TAX REVENUE	109,785,930	-	58,785,930
120201	LICENCES - GENERAL	31,540,000	-	16,890,000
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	1,450,000	-	900,000
12020116	CATTLE DEALER LICENSES	6,000,000	-	2,000,000
12020120	HAWKER'S PERMITS	3,300,000	-	2,300,000
12020121	HUNTING PERMITS	2,000,000	-	3,000,000
12020122	PRODUCE BUYING LICENSES	5,450,000	-	1,450,000
12020127	BOREHOLE DRILLING LICENSES	340,000	-	840,000
12020131	DISPENSARY MATERNITY FEE	3,000,000	-	3,400,000
12020137	HACKNING PERMIT	10,000,000	-	3,000,000
120204	FEES - GENERAL	51,212,710	-	24,932,710
12020404	TRADE UNION FEES	1,550,000	-	850,000
12020417	CONTRACTOR REGISTRATION FEES	2,080,000	-	1,580,000
12020427	TENDER FEES	1,500,000	-	1,000,000
12020442	ASSOCIATION FEES	100,000	-	100,000
12020448	DEVELOPMENT LEVIES	40,162,710	-	18,162,710
12020449	BUSINESS/TRADE OPERATING FEES	5,099,980	-	2,099,980

12020450	INSPECTION FEES	-	-	400,000
12020453	APPLICATIONS FEES	132,000	-	152,000
12020454	PARKING FEES	588,020	-	588,020
120206	SALES - GENERAL	1,580,000	-	2,280,000
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	120,000	-	220,000
12020616	SALES OF STATE OF ORIGIN CERTIFICATE	1,460,000	-	2,060,000
120207	EARNINGS -GENERAL	8,391,220	-	6,391,220
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	2,000,000	-	2,000,000
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	5,661,220	-	1,661,220
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	730,000	-	2,730,000
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	5,660,000	-	2,060,000
12020801	RENT ON GOVT.QUARTERS	5,660,000	-	-
12020804	RENT ON CONFERENCE CENTRES	-	-	2,060,000
120209	RENT ON LAND & OTHERS - GENERAL	11,402,000	-	6,232,000
12020901	RENT ON GOVT. LAND	3,550,000	-	2,580,000
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	6,720,000	-	2,520,000
12020906	RENTS ON GOVT. PROPERTIES	1,132,000	-	1,132,000

122218 - OLAMABORO Local Government, Kogi State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>5,967,161,630.00</u>	-	<u>10,027,030,510.00</u>
<u>21</u>	<u>PERSONNEL COST</u>	<u>3,111,128,670.00</u>	-	<u>3,976,492,760.00</u>
<u>2101</u>	<u>SALARY</u>	<u>2,174,218,930.00</u>	-	<u>2,646,888,900.00</u>
210101	SALARIES AND WAGES	2,174,218,930.00	-	2,646,888,900.00
21010101	SALARY	2,174,218,930.00	-	2,646,888,900.00
<u>2102</u>	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	<u>936,909,740.00</u>	-	<u>362,087,070.00</u>
210201	ALLOWANCES	936,909,740.00	-	362,087,070.00
21020101	NON REGULAR ALLOWANCES	936,909,740.00	-	362,087,070.00
<u>2103</u>	<u>SOCIAL BENEFITS</u>	-	-	<u>967,516,790.00</u>
210301	SOCIAL BENEFITS	-	-	967,516,790.00
21030101	GRATUITY	-	-	35,000,000.00
21030102	PENSION	-	-	932,516,790.00
<u>22</u>	<u>OTHER RECURRENT COSTS</u>	<u>856,809,880.00</u>	-	<u>2,483,640,870.00</u>
2202	OVERHEAD COST	650,335,260.00	-	1,558,490,820.00
220201	TRAVEL& TRANSPORT - GENERAL	125,409,800.00	-	159,259,800.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	43,337,000.00	-	32,037,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	82,072,800.00	-	127,222,800.00
220203	MATERIALS & SUPPLIES - GENERAL	180,681,290.00	-	481,986,850.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	61,522,800.00	-	93,828,360.00
22020303	NEWSPAPERS	500,000.00	-	500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	57,992,000.00	-	40,992,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	19,900,000.00	-	8,400,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	28,515,600.00	-	29,515,600.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	10,250,890.00	-	5,250,890.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	2,000,000.00	-	3,500,000.00
22020312	SUPPLY OF PALLIATIVE	-	-	300,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	68,430,210.00	-	37,330,210.00

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	27,470,210.00	-	19,470,210.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	-	400,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,050,000.00	-	1,050,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,205,000.00	-	1,905,000.00
22020406	OTHER MAINTENANCE SERVICES	27,405,000.00	-	11,205,000.00
22020413	MINOR ROAD MAINTENANCE	7,300,000.00	-	3,300,000.00
220205	TRAINING - GENERAL	36,899,220.00	-	323,749,220.00
22020501	LOCAL TRAINING	26,899,220.00	-	42,749,220.00
22020504	RESEARCH AND DEVELOPMENT EXPENSES	10,000,000.00	-	281,000,000.00
220206	OTHER SERVICES - GENERAL	69,134,030.00	-	210,584,030.00
22020601	SECURITY SERVICES	9,509,630.00	-	79,509,630.00
22020602	OFFICE RENT	300,000.00	-	750,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	14,000,000.00	-	66,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	16,824,400.00	-	5,824,400.00
22020606	OFFICE AND GENERAL EXPENSES	25,500,000.00	-	56,500,000.00
22020607	MONITORING AND EVALUATION SYSTEM	3,000,000.00	-	2,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	26,480,800.00	-	169,480,800.00
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	19,330,800.00	-	58,330,800.00
22020703	LEGAL SERVICES	6,900,000.00	-	5,900,000.00
22020704	ENGINEERING SERVICES	-	-	105,000,000.00
22020706	SURVEYING SERVICES	250,000.00	-	250,000.00
220208	FUEL & LUBRICANTS - GENERAL	11,570,000.00	-	4,570,000.00
22020801	MOTOR VEHICLE FUEL COST	5,600,000.00	-	1,300,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,000,000.00	-	300,000.00
22020803	PLANT / GENERATOR FUEL COST	3,970,000.00	-	2,970,000.00
220209	FINANCIAL CHARGES - GENERAL	2,648,690.00	-	15,648,690.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,648,690.00	-	15,648,690.00
220210	MISCELLANEOUS EXPENSES GENERAL	129,081,220.00	-	155,881,220.00
22021001	REFRESHMENT & MEALS	44,808,000.00	-	37,708,000.00

22021002	HONORARIUM & SITTING ALLOWANCE	10,200,000.00	-	3,600,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,300,000.00	-	1,300,000.00
22021004	MEDICAL EXPENSES-LOCAL	10,500,000.00	-	31,500,000.00
22021007	WELFARE PACKAGES	42,273,220.00	-	67,773,220.00
22021009	SPORTING ACTIVITIES	5,500,000.00	-	1,500,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	12,500,000.00	-	12,500,000.00
2204	<i>GRANTS AND CONTRIBUTIONS GENERAL</i>	<i>206,474,620.00</i>	-	<i>895,150,050.00</i>
220401	LOCAL GRANTS AND CONTRIBUTIONS	206,474,620.00	-	895,150,050.00
22040101	GRANT TO OTHER GOVERNMENTS - CURRENT	134,817,280.00	-	718,634,560.00
22040110	GRANT, CONTRIBUTION & SUBVENTION	71,657,340.00	-	176,515,490.00
2207	<i>TRANSFER TO OTHER FUND</i>	-	-	<i>30,000,000.00</i>
220702	TRANSFERS FROM CDF TO OTHER FUNDS	-	-	<i>30,000,000.00</i>
22070201	TRANSFER TO CRF	-	-	30,000,000.00
23	<i>CAPITAL EXPENDITURE</i>	<i>1,999,223,080.00</i>	-	<i>3,566,896,880.00</i>
2301	<i>FIXED ASSETS PURCHASED</i>	<i>1,070,613,960.00</i>	-	<i>1,949,802,850.00</i>
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,070,613,960.00	-	1,949,802,850.00
23010105	PURCHASE OF MOTOR VEHICLES	142,000,000.00	-	588,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	13,000,000.00	-	30,000,000.00
23010113	PURCHASE OF COMPUTERS	8,000,000.00	-	5,000,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	5,300,000.00	-	2,300,000.00
23010119	PURCHASE OF POWER GENERATING SET	19,100,000.00	-	16,900,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	267,055,880.00	-	390,589,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	300,600,000.00	-	400,600,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	1,000,000.00	-	20,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	52,000,000.00	-	62,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	204,558,080.00	-	295,413,850.00
23010128	PURCHASE OF SECURITY EQUIPMENT	58,000,000.00	-	139,000,000.00
2302	<i>CONSTRUCTION / PROVISION</i>	<i>448,806,090.00</i>	-	<i>913,291,000.00</i>
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	<i>448,806,090.00</i>	-	<i>913,291,000.00</i>

23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	60,000,000.00	-	93,500,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	83,500,000.00	-	50,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	250,000,000.00	-	350,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	1,000,000.00	-	272,484,910.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	19,706,090.00	-	80,706,090.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	6,000,000.00	-	16,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	25,100,000.00	-	25,100,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	3,500,000.00	-	25,500,000.00
2303	REHABILITATION / REPAIRS	443,803,030.00	-	661,803,030.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	443,803,030.00	-	661,803,030.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	11,000,000.00	-	41,000,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	41,000,000.00	-	80,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	18,000,000.00	-	38,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	182,000,000.00	-	282,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	14,400,000.00	-	22,400,000.00
23030113	REHABILITATION / REPAIRS - ROADS	116,203,030.00	-	160,203,030.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	25,000,000.00	-	20,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	33,200,000.00	-	13,200,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	3,000,000.00	-	5,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	36,000,000.00	-	42,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	36,000,000.00	-	42,000,000.00
23040101	TREE PLANTING	4,000,000.00	-	22,000,000.00
23040102	EROSION & FLOOD CONTROL	32,000,000.00	-	20,000,000.00

011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>1,248,075,270</u>	<u>0</u>	<u>179,373,450</u>
<u>21</u>	<u>PERSONNEL COST</u>	<u>1,199,295,770</u>	<u>0</u>	<u>74,793,950</u>
<u>2101</u>	<u>SALARY</u>	<u>1,112,966,730</u>	<u>0</u>	<u>44,593,950</u>
<u>210101</u>	<u>SALARIES AND WAGES</u>	<u>1,112,966,730</u>	<u>0</u>	<u>44,593,950</u>
21010101	SALARY	1,112,966,730	0	44,593,950
<u>2102</u>	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	<u>86,329,040</u>	<u>0</u>	<u>30,200,000</u>
<u>210201</u>	<u>ALLOWANCES</u>	<u>86,329,040</u>	<u>0</u>	<u>30,200,000</u>
21020101	NON REGULAR ALLOWANCES	86,329,040	0	30,200,000
<u>22</u>	<u>OTHER RECURRENT COSTS</u>	<u>48,779,500</u>	<u>0</u>	<u>104,579,500</u>
<u>2202</u>	<u>OVERHEAD COST</u>	<u>48,779,500</u>	<u>0</u>	<u>104,579,500</u>
<u>220201</u>	<u>TRAVEL& TRANSPORT - GENERAL</u>	<u>10,183,500</u>	<u>0</u>	<u>17,683,500</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,700,000	0	2,700,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,483,500	0	14,983,500
<u>220203</u>	<u>MATERIALS & SUPPLIES - GENERAL</u>	<u>12,196,000</u>	<u>0</u>	<u>16,696,000</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,696,000	0	7,696,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,500,000	0	5,500,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	2,000,000	0	3,500,000
<u>220204</u>	<u>MAINTENANCE SERVICES - GENERAL</u>	<u>4,500,000</u>	<u>0</u>	<u>500,000</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,500,000	0	500,000
<u>220206</u>	<u>OTHER SERVICES - GENERAL</u>	<u>8,000,000</u>	<u>0</u>	<u>60,000,000</u>
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	8,000,000	0	60,000,000
<u>220208</u>	<u>FUEL & LUBRICANTS - GENERAL</u>	<u>3,100,000</u>	<u>0</u>	<u>500,000</u>
22020801	MOTOR VEHICLE FUEL COST	3,100,000	0	500,000
<u>220210</u>	<u>MISCELLANEOUS EXPENSES GENERAL</u>	<u>10,800,000</u>	<u>0</u>	<u>9,200,000</u>
22021001	REFRESHMENT & MEALS	5,100,000	0	3,500,000
22021007	WELFARE PACKAGES	5,700,000	0	5,700,000
011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget

701	GENERAL PUBLIC SERVICES	1,248,075,270	0	179,373,450
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,248,075,270	0	179,373,450
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,248,075,270	0	179,373,450
011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>1,248,075,270</u>	<u>0</u>	<u>179,373,450</u>
21	PERSONNEL COST	1,199,295,770	0	74,793,950
2101	SALARY	1,112,966,730	0	44,593,950
210101	SALARIES AND WAGES	1,112,966,730	0	44,593,950
21010101	SALARY	1,112,966,730	0	44,593,950
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	86,329,040	0	30,200,000
210201	ALLOWANCES	86,329,040	0	30,200,000
21020101	NON REGULAR ALLOWANCES	86,329,040	0	30,200,000
22	OTHER RECURRENT COSTS	48,779,500	0	104,579,500
2202	OVERHEAD COST	48,779,500	0	104,579,500
220201	TRAVEL& TRANSPORT - GENERAL	10,183,500	0	17,683,500
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,700,000	0	2,700,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,483,500	0	14,983,500
220203	MATERIALS & SUPPLIES - GENERAL	12,196,000	0	16,696,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,696,000	0	7,696,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,500,000	0	5,500,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	2,000,000	0	3,500,000
220204	MAINTENANCE SERVICES - GENERAL	4,500,000	0	500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,500,000	0	500,000
220206	OTHER SERVICES - GENERAL	8,000,000	0	60,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	8,000,000	0	60,000,000
220208	FUEL & LUBRICANTS - GENERAL	3,100,000	0	500,000
22020801	MOTOR VEHICLE FUEL COST	3,100,000	0	500,000
220210	MISCELLANEOUS EXPENSES GENERAL	10,800,000	0	9,200,000
22021001	REFRESHMENT & MEALS	5,100,000	0	3,500,000

22021007	WELFARE PACKAGES	5,700,000	0	5,700,000
011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	1,248,075,270	0	179,373,450
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,248,075,270	0	179,373,450
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,248,075,270	0	179,373,450
011101300100	SECRETARY TO THE LOCAL GOVERNMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	9,896,740	0	8,696,740
21	<i>PERSONNEL COST</i>	5,196,740	0	5,196,740
2101	<i>SALARY</i>	3,196,740	0	3,196,740
210101	<i>SALARIES AND WAGES</i>	3,196,740	0	3,196,740
21010101	SALARY	3,196,740	0	3,196,740
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	2,000,000	0	2,000,000
210201	<i>ALLOWANCES</i>	2,000,000	0	2,000,000
21020101	NON REGULAR ALLOWANCES	2,000,000	0	2,000,000
22	<i>OTHER RECURRENT COSTS</i>	4,700,000	0	3,500,000
2202	<i>OVERHEAD COST</i>	4,700,000	0	3,500,000
220201	<i>TRAVEL& TRANSPORT - GENERAL</i>	2,000,000	0	350,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000	0	100,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000	0	250,000
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	2,700,000	0	3,150,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,600,000	0	3,050,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,100,000	0	100,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	9,896,740	0	8,696,740
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	9,896,740	0	8,696,740
70111	EXECUTIVE AND LEGISLATIVE ORGANS	9,896,740	0	8,696,740

011200100100	THE LEGISTRATIVE COUNCIL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	0	0	159,753,290
21	PERSONNEL COST	0	0	69,403,290
2101	SALARY	0	0	33,503,290
210101	SALARIES AND WAGES	0	0	33,503,290
21010101	SALARY	0	0	33,503,290
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0	0	35,900,000
210201	ALLOWANCES	0	0	35,900,000
21020101	NON REGULAR ALLOWANCES	0	0	35,900,000
22	<u>OTHER RECURRENT COSTS</u>	0	0	90,350,000
2202	OVERHEAD COST	0	0	90,350,000
220201	TRAVEL& TRANSPORT - GENERAL	0	0	4,600,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0	0	3,500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0	0	1,100,000
220203	MATERIALS & SUPPLIES - GENERAL	0	0	29,750,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0	0	20,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	0	0	8,200,000
22020306	PRINTING OF SECURITY DOCUMENTS	0	0	1,550,000
220204	MAINTENANCE SERVICES - GENERAL	0	0	2,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0	0	2,500,000
220210	MISCELLANEOUS EXPENSES GENERAL	0	0	53,500,000
22021002	HONORARIUM & SITTING ALLOWANCE	0	0	2,500,000
22021007	WELFARE PACKAGES	0	0	51,000,000
011200100100	THE LEGISTRATIVE COUNCIL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	0	0	159,753,290
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	0	0	159,753,290
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0	0	159,753,290

011202100100	OFFICE OF THE HOUSE LEADER			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>104,394,210</u>	<u>0</u>	<u>65,044,210</u>
21	PERSONNEL COST	65,044,210	0	65,044,210
2101	SALARY	41,144,210	0	41,144,210
210101	SALARIES AND WAGES	41,144,210	0	41,144,210
21010101	SALARY	41,144,210	0	41,144,210
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	23,900,000	0	23,900,000
210201	ALLOWANCES	23,900,000	0	23,900,000
21020101	NON REGULAR ALLOWANCES	23,900,000	0	23,900,000
22	<u>OTHER RECURRENT COSTS</u>	<u>39,350,000</u>	<u>0</u>	<u>0</u>
2202	OVERHEAD COST	39,350,000	0	0
220201	TRAVEL& TRANSPORT - GENERAL	13,400,000	0	0
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,300,000	0	0
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,100,000	0	0
220203	MATERIALS & SUPPLIES - GENERAL	10,750,000	0	0
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,500,000	0	0
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,200,000	0	0
22020306	PRINTING OF SECURITY DOCUMENTS	3,050,000	0	0
220204	MAINTENANCE SERVICES - GENERAL	5,100,000	0	0
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,100,000	0	0
220210	MISCELLANEOUS EXPENSES GENERAL	10,100,000	0	0
22021002	HONORARIUM & SITTING ALLOWANCE	5,100,000	0	0
22021007	WELFARE PACKAGES	5,000,000	0	0
011202100100	OFFICE OF THE HOUSE LEADER			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	104,394,210	0	65,044,210
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	104,394,210	0	65,044,210
70111	EXECUTIVE AND LEGISLATIVE ORGANS	104,394,210	0	65,044,210

012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>1,375,644,360</u>	<u>0</u>	<u>2,006,684,380</u>
21	PERSONNEL COST	1,033,299,680	0	1,205,481,550
2101	SALARY	210,618,980	0	219,277,050
210101	SALARIES AND WAGES	210,618,980	0	219,277,050
21010101	SALARY	210,618,980	0	219,277,050
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	822,680,700	0	18,687,710
210201	ALLOWANCES	822,680,700	0	18,687,710
21020101	NON REGULAR ALLOWANCES	822,680,700	0	18,687,710
2103	SOCIAL BENEFITS	0	0	967,516,790
210301	SOCIAL BENEFITS	0	0	967,516,790
21030101	GRATUITY	0	0	35,000,000
21030102	PENSION	0	0	932,516,790
22	<u>OTHER RECURRENT COSTS</u>	<u>186,344,680</u>	<u>0</u>	<u>349,202,830</u>
2202	OVERHEAD COST	114,687,340	0	172,687,340
220201	TRAVEL& TRANSPORT - GENERAL	31,101,000	0	32,101,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,205,000	0	3,205,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,896,000	0	28,896,000
220203	MATERIALS & SUPPLIES - GENERAL	19,850,000	0	13,850,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,300,000	0	7,300,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	13,550,000	0	6,550,000
220204	MAINTENANCE SERVICES - GENERAL	4,763,210	0	4,763,210
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,763,210	0	4,763,210
220206	OTHER SERVICES - GENERAL	9,509,630	0	79,509,630
22020601	SECURITY SERVICES	9,509,630	0	79,509,630
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,900,000	0	5,900,000
22020703	LEGAL SERVICES	6,900,000	0	5,900,000
220208	FUEL & LUBRICANTS - GENERAL	3,100,000	0	2,100,000
22020803	PLANT / GENERATOR FUEL COST	3,100,000	0	2,100,000

220210	MISCELLANEOUS EXPENSES GENERAL	39,463,500	0	34,463,500
22021001	REFRESHMENT & MEALS	21,700,000	0	26,700,000
22021002	HONORARIUM & SITTING ALLOWANCE	5,100,000	0	1,100,000
22021007	WELFARE PACKAGES	5,663,500	0	5,663,500
22021021	SPECIAL DAYS/CELEBRATIONS	7,000,000	0	1,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	71,657,340	0	176,515,490
220401	LOCAL GRANTS AND CONTRIBUTIONS	71,657,340	0	176,515,490
22040110	GRANT, CONTRIBUTION & SUBVENTION	71,657,340	0	176,515,490
23	CAPITAL EXPENDITURE	156,000,000	0	452,000,000
2301	FIXED ASSETS PURCHASED	71,000,000	0	362,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	71,000,000	0	362,000,000
23010105	PURCHASE OF MOTOR VEHICLES	59,000,000	0	350,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,000,000	0	10,000,000
23010113	PURCHASE OF COMPUTERS	2,000,000	0	2,000,000
2302	CONSTRUCTION / PROVISION	60,000,000	0	70,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	60,000,000	0	70,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	60,000,000	0	70,000,000
2303	REHABILITATION / REPAIRS	25,000,000	0	20,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	25,000,000	0	20,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	25,000,000	0	20,000,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	1,375,644,360	0	2,006,684,380
7013	GENERAL SERVICES	1,375,644,360	0	2,006,684,380
70131	GENERAL PERSONNEL SERVICES	1,375,644,360	0	2,006,684,380

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	-	-	-	-	156,000,000	0	452,000,000
13100125000100 - Reform of Government and Governance (General)	PURCHASE OF 3NOS DEPARTMENTAL VEHICLES	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	12221811 - LG Wide	59,000,000	0	350,000,000
13100125000200 - Reform of Government and Governance (General)	PURCHASE OF 3NOs OF DESKTOP COMPUTERS AND AND THEIR ACCESSORIES	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	12221811 - LG Wide	2,000,000	0	2,000,000
13100125000300 - Reform of Government and Governance (General)	BUILDING OF OFFICE COMPLEX AT LG SECRETARIAT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12221811 - LG Wide	60,000,000	0	70,000,000
13100125000400 - Reform of Government and Governance (General)	PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR DEPARTMENT	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	12221811 - LG Wide	10,000,000	0	10,000,000
13100125000500 - Reform of Government and Governance (General)	REHABILITATION OF CHAIRMAN OFFICE BUILDING	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12221811 - LG Wide	25,000,000	0	20,000,000

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<u>2</u>	<i>EXPENDITURES</i>	<i>348,673,650</i>	<i>0</i>	<i>447,807,200</i>
21	PERSONNEL COST	74,815,170	0	78,192,950
2101	SALARY	74,815,170	0	70,192,950
210101	SALARIES AND WAGES	74,815,170	0	70,192,950
21010101	SALARY	74,815,170	0	70,192,950
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0	0	8,000,000
210201	ALLOWANCES	0	0	8,000,000
21020101	NON REGULAR ALLOWANCES	0	0	8,000,000
22	<i>OTHER RECURRENT COSTS</i>	<i>50,900,400</i>	<i>0</i>	<i>29,800,400</i>
2202	OVERHEAD COST	50,900,400	0	29,800,400
220201	TRAVEL& TRANSPORT - GENERAL	6,900,000	0	4,800,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,100,000	0	3,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,800,000	0	1,800,000
220203	MATERIALS & SUPPLIES - GENERAL	24,076,000	0	10,076,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	520,000	0	3,520,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000	0	2,100,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	23,456,000	0	4,456,000
220204	MAINTENANCE SERVICES - GENERAL	1,000,000	0	6,000,000
22020406	OTHER MAINTENANCE SERVICES	1,000,000	0	6,000,000
220205	TRAINING - GENERAL	2,100,000	0	3,100,000
22020501	LOCAL TRAINING	2,100,000	0	3,100,000
220206	OTHER SERVICES - GENERAL	16,824,400	0	5,824,400
22020605	CLEANING & FUMIGATION SERVICES	16,824,400	0	5,824,400
23	<i>CAPITAL EXPENDITURE</i>	<i>222,958,080</i>	<i>0</i>	<i>339,813,850</i>
2301	FIXED ASSETS PURCHASED	204,558,080	0	295,413,850
230101	PURCHASE OF FIXED ASSETS - GENERAL	204,558,080	0	295,413,850
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	204,558,080	0	295,413,850
2303	REHABILITATION / REPAIRS	14,400,000	0	22,400,000

230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	14,400,000	0	22,400,000
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	14,400,000	0	22,400,000
2304	PRESERVATION OF THE ENVIRONMENT	4,000,000	0	22,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	4,000,000	0	22,000,000
23040101	TREE PLANTING	4,000,000	0	22,000,000
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
704	ECONOMIC AFFAIRS	348,673,650	0	447,807,200
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	348,673,650	0	447,807,200
70421	AGRICULTURE	348,673,650	0	447,807,200

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	-	-	-	-	222,958,080	0	339,813,850
01070125000100 - Economic Empowerment Through Agriculture (General)	PROVISION OF AGRICULTURAL EQUIPMENT (RIDGER HARROWS, POWER TILERS, HARVESTERS , PLANTERS)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12221811 - LG Wide	204,558,080	0	295,413,850
01070125000200 - Economic Empowerment Through Agriculture (General)	REPAIR OF LOCAL GOVERNMENT TRACTORS (OKPO)	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12221811 - LG Wide	14,400,000	0	22,400,000
01100125000100 - Economic Empowerment Through Agriculture (General)	ESTABLISHMENT OF OIL PALM PLANTATION AT OGUGU	23040101 - TREE PLANTING	70421 - AGRICULTURE	12221811 - LG Wide	4,000,000	0	22,000,000

022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<u>1</u>	<u>REVENUE</u>	<u>5,967,161,630</u>	<u>0</u>	<u>10,027,030,510</u>
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,857,375,700	0	9,968,244,580
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,857,375,700	0	9,968,244,580
110101	STATUTORY ALLOCATION (FAAC)	2,685,028,600	0	5,595,263,010
11010101	STATUTORY ALLOCATION	2,685,028,600	0	5,595,263,010
110102	VALUE ADDED TAX ALLOCATION	2,884,489,600	0	3,585,124,070
11010201	SHARE OF VAT	2,884,489,600	0	3,585,124,070
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	287,857,500	0	787,857,500
11010399	OTHER FAAC DISTRIBUTIONS	287,857,500	0	787,857,500
<u>12</u>	<u>INDEPENDENT REVENUE</u>	<u>109,785,930</u>	<u>0</u>	<u>58,785,930</u>
1202	NON-TAX REVENUE	109,785,930	0	58,785,930
120201	LICENCES - GENERAL	31,540,000	0	16,890,000
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	1,450,000	0	900,000
12020116	CATTLE DEALER LICENSES	6,000,000	0	2,000,000
12020120	HAWKER'S PERMITS	3,300,000	0	2,300,000
12020121	HUNTING PERMITS	2,000,000	0	3,000,000
12020122	PRODUCE BUYING LICENSES	5,450,000	0	1,450,000
12020127	BOREHOLE DRILLING LICENSES	340,000	0	840,000
12020131	DISPENSARY MATERNITY FEE	3,000,000	0	3,400,000
12020137	HACKNING PERMIT	10,000,000	0	3,000,000
<u>120204</u>	<u>FEES - GENERAL</u>	<u>51,212,710</u>	<u>0</u>	<u>24,932,710</u>
12020404	TRADE UNION FEES	1,550,000	0	850,000
12020417	CONTRACTOR REGISTRATION FEES	2,080,000	0	1,580,000
12020427	TENDER FEES	1,500,000	0	1,000,000
12020442	ASSOCIATION FEES	100,000	0	100,000
12020448	DEVELOPMENT LEVIES	40,162,710	0	18,162,710
12020449	BUSINESS/TRADE OPERATING FEES	5,099,980	0	2,099,980
12020450	INSPECTION FEES	0	0	400,000
12020453	APPLICATIONS FEES	132,000	0	152,000

12020454	PARKING FEES	588,020	0	588,020
120206	SALES - GENERAL	1,580,000	0	2,280,000
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	120,000	0	220,000
12020616	SALES OF STATE OF ORIGIN CERTIFICATE	1,460,000	0	2,060,000
120207	EARNINGS -GENERAL	8,391,220	0	6,391,220
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	2,000,000	0	2,000,000
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	5,661,220	0	1,661,220
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	730,000	0	2,730,000
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	5,660,000	0	2,060,000
12020801	RENT ON GOVT.QUARTERS	5,660,000	0	0
12020804	RENT ON CONFERENCE CENTRES	0	0	2,060,000
120209	RENT ON LAND & OTHERS - GENERAL	11,402,000	0	6,232,000
12020901	RENT ON GOVT. LAND	3,550,000	0	2,580,000
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	6,720,000	0	2,520,000
12020906	RENTS ON GOVT. PROPERTIES	1,132,000	0	1,132,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	408,360,850	0	775,452,650
21	PERSONNEL COST	65,608,360	0	173,027,320
2101	SALARY	65,608,360	0	158,027,320
210101	SALARIES AND WAGES	65,608,360	0	158,027,320
21010101	SALARY	65,608,360	0	158,027,320
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	243,052,490	0	484,725,330
2202	OVERHEAD COST	196,235,210	0	278,090,770
220201	TRAVEL& TRANSPORT - GENERAL	38,109,500	0	70,109,500
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,532,000	0	13,532,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	22,577,500	0	56,577,500
220203	MATERIALS & SUPPLIES - GENERAL	68,585,000	0	48,740,560

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	28,543,000	0	28,698,560
22020305	PRINTING OF NON SECURITY DOCUMENTS	28,192,000	0	14,192,000
22020306	PRINTING OF SECURITY DOCUMENTS	11,850,000	0	5,850,000
220204	MAINTENANCE SERVICES - GENERAL	11,717,000	0	6,917,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,507,000	0	4,507,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,705,000	0	1,405,000
22020406	OTHER MAINTENANCE SERVICES	7,505,000	0	1,005,000
220205	TRAINING - GENERAL	6,649,220	0	16,649,220
22020501	LOCAL TRAINING	6,649,220	0	16,649,220
220206	OTHER SERVICES - GENERAL	25,500,000	0	56,500,000
22020606	OFFICE AND GENERAL EXPENSES	25,500,000	0	56,500,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	19,330,800	0	58,330,800
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	19,330,800	0	58,330,800
220208	FUEL & LUBRICANTS - GENERAL	1,370,000	0	1,370,000
22020801	MOTOR VEHICLE FUEL COST	500,000	0	500,000
22020803	PLANT / GENERATOR FUEL COST	870,000	0	870,000
220209	FINANCIAL CHARGES - GENERAL	2,648,690	0	15,648,690
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,648,690	0	15,648,690
220210	MISCELLANEOUS EXPENSES GENERAL	22,325,000	0	3,825,000
22021001	REFRESHMENT & MEALS	6,000,000	0	500,000
22021007	WELFARE PACKAGES	16,325,000	0	3,325,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	46,817,280	0	176,634,560
220401	LOCAL GRANTS AND CONTRIBUTIONS	46,817,280	0	176,634,560
22040101	GRANT TO OTHER GOVERNMENTS - CURRENT	46,817,280	0	176,634,560
2207	TRANSFER TO OTHER FUND	0	0	30,000,000
220702	TRANSFERS FROM CDF TO OTHER FUNDS	0	0	30,000,000
22070201	TRANSFER TO CRF	0	0	30,000,000
23	CAPITAL EXPENDITURE	99,700,000	0	117,700,000
2301	FIXED ASSETS PURCHASED	41,400,000	0	79,400,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	41,400,000	0	79,400,000

23010105	PURCHASE OF MOTOR VEHICLES	30,000,000	0	75,000,000
23010113	PURCHASE OF COMPUTERS	4,000,000	0	2,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	1,300,000	0	1,300,000
23010119	PURCHASE OF POWER GENERATING SET	6,100,000	0	1,100,000
2302	CONSTRUCTION / PROVISION	25,100,000	0	25,100,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	25,100,000	0	25,100,000
23020124	CONSTRUCTION OF MARKETS/PARKS	25,100,000	0	25,100,000
2303	REHABILITATION / REPAIRS	33,200,000	0	13,200,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	33,200,000	0	13,200,000
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	33,200,000	0	13,200,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	408,360,850	0	775,452,650
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	408,360,850	0	775,452,650
70112	FINANCIAL AND FISCAL AFFAIRS	408,360,850	0	775,452,650

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	-	-	-	-	99,700,000	0	117,700,000
13100125001200 - Reform of Government and Governance (General)	PURCHASE OF 2NOS OF UTILITY VEHICLES FOR THE DEPARTMENT	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	12221811 - LG Wide	30,000,000	0	75,000,000
13100125001300 - Reform of Government and Governance (General)	PROCUREMENT OF 10NOS OF DESKTOP COMPUTERS FOR THE DEPARTMENTAL ACTIVITIES	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	12221811 - LG Wide	4,000,000	0	2,000,000

13100125001400 - Reform of Government and Governance (General)	PROVISION OF 250KVA GENERATING SET FOR THE DEPARTMENT	23010119 - PURCHASE OF POWER GENERATING SET	70112 - FINANCIAL AND FISCAL AFFAIRS	12221811 - LG Wide	6,100,000	0	1,100,000
13100125001500 - Reform of Government and Governance (General)	PROCUREMENT OF 15NOS OF PRINTER	23010114 - PURCHASE OF COMPUTER PRINTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	12221811 - LG Wide	1,300,000	0	1,300,000
13100125001600 - Reform of Government and Governance (General)	CONSTRUCTION OF NEIGHBOURHOOD MARKET/ RELOCATION OF SMALL MARKETS IN OLAMABORO	23020124 - CONSTRUCTION OF MARKETS/PARKS	70112 - FINANCIAL AND FISCAL AFFAIRS	12221811 - LG Wide	25,100,000	0	0
13100125001700 - Reform of Government and Governance (General)	RENOVATION OF EXISTTING MARKET IN LOCAL GOVERNMENT CENTRE	23030124 - REHABILITATION/REPAIRS- MARKETS/PARKS	70112 - FINANCIAL AND FISCAL AFFAIRS	12221811 - LG Wide	33,200,000	0	13,200,000
13100125001600 - Reform of Government and Governance (General)	CONSTRUCTION / PROVISION OF MARKETS / PARKS	23020124 - CONSTRUCTION OF MARKETS/PARKS	70112 - FINANCIAL AND FISCAL AFFAIRS	12221811 - LG Wide	0	0	25,100,000

022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>85,847,750</u>	<u>0</u>	<u>104,613,980</u>
<u>21</u>	<u>PERSONNEL COST</u>	<u>37,439,250</u>	<u>0</u>	<u>49,905,480</u>
<u>2101</u>	<u>SALARY</u>	<u>37,439,250</u>	<u>0</u>	<u>44,905,480</u>
<u>210101</u>	<u>SALARIES AND WAGES</u>	<u>37,439,250</u>	<u>0</u>	<u>44,905,480</u>
21010101	SALARY	37,439,250	0	44,905,480
<u>2102</u>	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	<u>0</u>	<u>0</u>	<u>5,000,000</u>
<u>210201</u>	<u>ALLOWANCES</u>	<u>0</u>	<u>0</u>	<u>5,000,000</u>
21020101	NON REGULAR ALLOWANCES	0	0	5,000,000
<u>22</u>	<u>OTHER RECURRENT COSTS</u>	<u>30,408,500</u>	<u>0</u>	<u>21,908,500</u>
<u>2202</u>	<u>OVERHEAD COST</u>	<u>30,408,500</u>	<u>0</u>	<u>21,908,500</u>
<u>220201</u>	<u>TRAVEL& TRANSPORT - GENERAL</u>	<u>3,805,000</u>	<u>0</u>	<u>805,000</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,300,000	0	300,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,505,000	0	505,000
<u>220203</u>	<u>MATERIALS & SUPPLIES - GENERAL</u>	<u>10,895,500</u>	<u>0</u>	<u>6,895,500</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,045,500	0	5,045,500
22020305	PRINTING OF NON SECURITY DOCUMENTS	850,000	0	850,000
22020306	PRINTING OF SECURITY DOCUMENTS	5,000,000	0	1,000,000
<u>220204</u>	<u>MAINTENANCE SERVICES - GENERAL</u>	<u>700,000</u>	<u>0</u>	<u>700,000</u>
22020406	OTHER MAINTENANCE SERVICES	700,000	0	700,000
<u>220205</u>	<u>TRAINING - GENERAL</u>	<u>10,000,000</u>	<u>0</u>	<u>11,000,000</u>
22020501	LOCAL TRAINING	10,000,000	0	1,000,000
22020504	RESEARCH AND DEVELOPMENT EXPENSES	0	0	10,000,000
<u>220206</u>	<u>OTHER SERVICES - GENERAL</u>	<u>3,000,000</u>	<u>0</u>	<u>2,000,000</u>
22020607	MONITORING AND EVALUATION SYSTEM	3,000,000	0	2,000,000
<u>220210</u>	<u>MISCELLANEOUS EXPENSES GENERAL</u>	<u>2,008,000</u>	<u>0</u>	<u>508,000</u>
22021001	REFRESHMENT & MEALS	2,008,000	0	508,000
<u>23</u>	<u>CAPITAL EXPENDITURE</u>	<u>18,000,000</u>	<u>0</u>	<u>32,800,000</u>
2301	FIXED ASSETS PURCHASED	12,000,000	0	22,800,000

230101	PURCHASE OF FIXED ASSETS - GENERAL	12,000,000	0	22,800,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,000,000	0	20,000,000
23010113	PURCHASE OF COMPUTERS	2,000,000	0	1,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	4,000,000	0	1,000,000
23010119	PURCHASE OF POWER GENERATING SET	3,000,000	0	800,000
2302	CONSTRUCTION / PROVISION	3,000,000	0	5,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,000,000	0	5,000,000
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	3,000,000	0	5,000,000
2303	REHABILITATION / REPAIRS	3,000,000	0	5,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	3,000,000	0	5,000,000
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	3,000,000	0	5,000,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	85,847,750	0	104,613,980
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	85,847,750	0	104,613,980
70112	FINANCIAL AND FISCAL AFFAIRS	85,847,750	0	104,613,980

022000300100	PLANNING AND BUDGET /RESEARCH AND STATISTIC OFFICE						
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<u>Total</u>	-	-	-	-	<u>18,000,000</u>	<u>0</u>	<u>32,800,000</u>
13100125000600 - Reform of Government and Governance (General)	PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR DEPARTMENT	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12221811 - LG Wide	3,000,000	0	20,000,000

13100125000700 - Reform of Government and Governance (General)	PROCUREMENT OF 7NOS OF DESKTOP COMPUTERS FOR THE DEPARTMENTAL ACTIVITIES	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	12221811 - LG Wide	2,000,000	0	1,000,000
13100125000800 - Reform of Government and Governance (General)	PROCUREMENT OF 15NOS OF PRINTERS	23010114 - PURCHASE OF COMPUTER PRINTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	12221811 - LG Wide	4,000,000	0	1,000,000
13100125000900 - Reform of Government and Governance (General)	PROVISION OF 250KVA GENERATING SET FOR THE DEPARTMENT	23010119 - PURCHASE OF POWER GENERATING SET	70112 - FINANCIAL AND FISCAL AFFAIRS	12221811 - LG Wide	3,000,000	0	800,000
13100125001000 - Reform of Government and Governance (General)	INSTALLATION OF 5NOs OF DESKTOP COMPUTERS AND OTHER ICT GADGET TO NETWORK THE DEPARTMENT	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70112 - FINANCIAL AND FISCAL AFFAIRS	12221811 - LG Wide	3,000,000	0	5,000,000
13100125001100 - Reform of Government and Governance (General)	RENOVATION OF 3NOs OF EXISTING COMPUTERS IN THE DEPARTMENT	23030127 - REHABILITATION/REPAIRS-ICT INFRASTRUCTURES	70112 - FINANCIAL AND FISCAL AFFAIRS	12221811 - LG Wide	3,000,000	0	5,000,000

023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>560,632,890</u>	<u>0</u>	<u>969,761,350</u>
21	PERSONNEL COST	89,329,860	0	98,808,320
2101	SALARY	89,329,860	0	89,990,830
210101	SALARIES AND WAGES	89,329,860	0	89,990,830
21010101	SALARY	89,329,860	0	89,990,830
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0	0	8,817,490
210201	ALLOWANCES	0	0	8,817,490
21020101	NON REGULAR ALLOWANCES	0	0	8,817,490
22	<u>OTHER RECURRENT COSTS</u>	<u>42,600,000</u>	<u>0</u>	<u>125,250,000</u>
2202	OVERHEAD COST	42,600,000	0	125,250,000
220201	TRAVEL & TRANSPORT - GENERAL	5,900,000	0	1,100,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,600,000	0	500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,300,000	0	600,000
220203	MATERIALS & SUPPLIES - GENERAL	1,900,000	0	2,900,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,900,000	0	2,900,000
220204	MAINTENANCE SERVICES - GENERAL	30,250,000	0	14,650,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,200,000	0	6,200,000
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000	0	400,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,050,000	0	1,050,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,000	0	500,000
22020406	OTHER MAINTENANCE SERVICES	8,200,000	0	3,200,000
22020413	MINOR ROAD MAINTENANCE	7,300,000	0	3,300,000
220206	OTHER SERVICES - GENERAL	300,000	0	750,000
22020602	OFFICE RENT	300,000	0	750,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	250,000	0	105,250,000
22020704	ENGINEERING SERVICES	0	0	105,000,000
22020706	SURVEYING SERVICES	250,000	0	250,000
220208	FUEL & LUBRICANTS - GENERAL	4,000,000	0	600,000

22020801	MOTOR VEHICLE FUEL COST	2,000,000	0	300,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,000,000	0	300,000
23	CAPITAL EXPENDITURE	428,703,030	0	745,703,030
2301	FIXED ASSETS PURCHASED	121,000,000	0	317,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	121,000,000	0	317,000,000
23010105	PURCHASE OF MOTOR VEHICLES	53,000,000	0	163,000,000
23010119	PURCHASE OF POWER GENERATING SET	10,000,000	0	15,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT	58,000,000	0	139,000,000
2302	CONSTRUCTION / PROVISION	89,500,000	0	89,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	89,500,000	0	89,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	23,500,000
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	83,500,000	0	50,000,000
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	6,000,000	0	16,000,000
2303	REHABILITATION / REPAIRS	186,203,030	0	319,203,030
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	186,203,030	0	319,203,030
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	11,000,000	0	41,000,000
23030102	REHABILITATION / REPAIRS - ELECTRICITY	41,000,000	0	80,000,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	18,000,000	0	38,000,000
23030113	REHABILITATION / REPAIRS - ROADS	116,203,030	0	160,203,030
2304	PRESERVATION OF THE ENVIRONMENT	32,000,000	0	20,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	32,000,000	0	20,000,000
23040102	EROSION & FLOOD CONTROL	32,000,000	0	20,000,000
023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
706	HOUSING AND COMMUNITY AMMENITIES	560,632,890	0	969,761,350
7061	HOUSING DEVELOPMENT	560,632,890	0	969,761,350
70611	HOUSING DEVELOPMENT	560,632,890	0	969,761,350

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
<u>Total</u>	-	-	-	-	<u>428,703,030</u>	<u>0</u>	<u>745,703,030</u>
17100125000100 - Road (General)	PURCHASE OF 3NOS MOTOR VEHICLES (TOYOTA HILUX)	23010105 - PURCHASE OF MOTOR VEHICLES	70611 - HOUSING DEVELOPMENT	12221811 - LG Wide	53,000,000	0	163,000,000
17100125000200 - Road (General)	PURCHASE OF SECURITY GADGET/ VEHICLES FOR OPERATION	23010128 - PURCHASE OF SECURITY EQUIPMENT	70611 - HOUSING DEVELOPMENT	12221811 - LG Wide	58,000,000	0	139,000,000
17100125000300 - Road (General)	PROVISION OF 250KVA GENERATING SET FOR THE DEPARTMENT	23010119 - PURCHASE OF POWER GENERATING SET	70611 - HOUSING DEVELOPMENT	12221811 - LG Wide	10,000,000	0	15,000,000
17100125000400 - Road (General)	CONNECTION OF ELECTRICITY TO 5 SELECTED COMMUNITIES	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70611 - HOUSING DEVELOPMENT	12221811 - LG Wide	83,500,000	0	50,000,000
17100125000500 - Road (General)	CONSTRUCTION OF BOUNDARY PILLARS AT THE LG ENTRIES	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	70611 - HOUSING DEVELOPMENT	12221811 - LG Wide	6,000,000	0	16,000,000
17100125000600 - Road (General)	CHANNELIZATION OF EROSION CONTROL WORKS IN SOME SELECTED COMMUNITIES	23040102 - EROSION & FLOOD CONTROL	70611 - HOUSING DEVELOPMENT	12221811 - LG Wide	32,000,000	0	20,000,000
17100125000700 - Road (General)	REHABILITATION OF CHAIRMAN RESIDENTIAL BUILDING	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	12221811 - LG Wide	11,000,000	0	41,000,000
17100125000800 - Road (General)	REPLACEMENT / MAINTENANCE OF ELECTRICITY POLES AND DAMAGE CABLES	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70611 - HOUSING DEVELOPMENT	12221811 - LG Wide	41,000,000	0	80,000,000
17100125000900 - Road (General)	REHABILITATION OF 5 MORIBOUND BOREHOLES AT 5 SELECTED COMMUNITIES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70611 - HOUSING DEVELOPMENT	12221811 - LG Wide	18,000,000	0	38,000,000
17100125001000 - Road (General)	REHABILITATION OF 2KM ROAD AT IMANI	23030113 - REHABILITATION / REPAIRS - ROADS	70611 - HOUSING DEVELOPMENT	12221811 - LG Wide	116,203,030	0	160,203,030

17100125001100 - Road (General)	CONSTRUCTION /PROVISION OF OFFICE BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12221811 - LG Wide	0	0	23,500,000
051700100100	DEPARTMENT OF EDUCATION						
Code	Description		2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget		
2	<u>EXPENDITURES</u>		<u>552,901,700</u>	<u>0</u>	<u>2,164,501,440</u>		
21	PERSONNEL COST		13,000,000	0	118,464,830		
2101	SALARY		13,000,000	0	108,634,910		
210101	SALARIES AND WAGES		13,000,000	0	108,634,910		
21010101	SALARY		13,000,000	0	108,634,910		
2102	ALLOWANCES AND SOCIAL CONTRIBUTION		0	0	9,829,920		
210201	ALLOWANCES		0	0	9,829,920		
21020101	NON REGULAR ALLOWANCES		0	0	9,829,920		
22	<u>OTHER RECURRENT COSTS</u>		<u>165,095,610</u>	<u>0</u>	<u>1,189,745,610</u>		
2202	OVERHEAD COST		77,095,610	0	647,745,610		
220201	TRAVEL& TRANSPORT - GENERAL		7,920,000	0	23,920,000		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		500,000	0	3,500,000		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		7,420,000	0	20,420,000		
220203	MATERIALS & SUPPLIES - GENERAL		18,140,890	0	316,640,890		
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		2,390,000	0	8,390,000		
22020303	NEWSPAPERS		500,000	0	500,000		
22020305	PRINTING OF NON SECURITY DOCUMENTS		5,000,000	0	2,500,000		
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		10,250,890	0	5,250,890		
22020312	SUPPLY OF PALLIATIVE		0	0	300,000,000		
220204	MAINTENANCE SERVICES - GENERAL		10,000,000	0	300,000		
22020406	OTHER MAINTENANCE SERVICES		10,000,000	0	300,000		
220205	TRAINING - GENERAL		12,650,000	0	287,500,000		
22020501	LOCAL TRAINING		2,650,000	0	16,500,000		
22020504	RESEARCH AND DEVELOPMENT EXPENSES		10,000,000	0	271,000,000		
220210	MISCELLANEOUS EXPENSES GENERAL		28,384,720	0	19,384,720		
22021001	REFRESHMENT & MEALS		5,500,000	0	3,500,000		
22021003	PUBLICITY & ADVERTISEMENTS		3,300,000	0	1,300,000		

22021007	WELFARE PACKAGES	8,584,720	0	1,584,720
22021009	SPORTING ACTIVITIES	5,500,000	0	1,500,000
22021021	SPECIAL DAYS/CELEBRATIONS	5,500,000	0	11,500,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	88,000,000	0	542,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	88,000,000	0	542,000,000
22040101	GRANT TO OTHER GOVERNMENTS - CURRENT	88,000,000	0	542,000,000
23	CAPITAL EXPENDITURE	374,806,090	0	856,291,000
2301	FIXED ASSETS PURCHASED	353,600,000	0	482,600,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	353,600,000	0	482,600,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	300,600,000	0	400,600,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	1,000,000	0	20,000,000
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	52,000,000	0	62,000,000
2302	CONSTRUCTION / PROVISION	21,206,090	0	373,691,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	21,206,090	0	373,691,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	1,000,000	0	272,484,910
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	19,706,090	0	80,706,090
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	500,000	0	20,500,000
051700100100	DEPARTMENT OF EDUCATION			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
709	EDUCATION	552,901,700	0	2,164,501,440
7098	EDUCATION N.E.C.	552,901,700	0	2,164,501,440
70981	EDUCATION N.E.C	552,901,700	0	2,164,501,440

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	-	-	-	-	374,806,090	0	856,291,000
05040225000100 - Enhancing Skills and Knowledge (General)	INFRARED THERMOMETER FOR TEMPERATURE READING AND FIRST AIDS KITS	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12221811 - LG Wide	300,600,000	0	400,600,000
05050325000100 - Enhancing Skills and Knowledge (General)	PROVISION OF READERS INFRASTRUCTURE AND BOOKS TO SELECTED SCHOOL LIBRARIES IN EACH WARD	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70981 - EDUCATION N.E.C	12221811 - LG Wide	1,000,000	0	20,000,000
05100125000100 - Enhancing Skills and Knowledge (General)	PROCUREMENT OF SHOTPUT, JEVELLING THROWERS, FOOTBALLS, LAWN TENNIS NETS ETC TO PRIMARY CHOOOLS IN EACH WARD	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70981 - EDUCATION N.E.C	12221811 - LG Wide	52,000,000	0	62,000,000
05100125000200 - Enhancing Skills and Knowledge (General)	INSTALLATION OF 2NOs OF DESKTOP COMPUTERS AND OTHER ICT GADGET TO NETWORK THE DEPARTMENT	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70981 - EDUCATION N.E.C	12221811 - LG Wide	500,000	0	20,500,000
05100125000300 - Enhancing Skills and Knowledge (General)	CONSTRUCTION OF LAWN TENNIS COURT, TABLE TENNIS, HANDBALL COURT ETC TO THE PRIMARY SCHOOLS IN THE LG HEADQUARTERS	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70981 - EDUCATION N.E.C	12221811 - LG Wide	19,706,090	0	80,706,090
05050125000100 - Enhancing Skills and Knowledge (General)	CONSTRUCTION OF GYB MODEL PRIMARY SCHOOL PER WARD	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12221811 - LG Wide	1,000,000	0	272,484,910

051702600100		PRIMARY SCHOOL			
Code		Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>		<i>184,737,290</i>	<i>0</i>	<i>1,538,272,020</i>
21	<i>PERSONNEL COST</i>		<i>182,337,290</i>	<i>0</i>	<i>1,538,272,020</i>
2101	<i>SALARY</i>		<i>182,337,290</i>	<i>0</i>	<i>1,370,337,290</i>
210101	<i>SALARIES AND WAGES</i>		<i>182,337,290</i>	<i>0</i>	<i>1,370,337,290</i>
21010101	<i>SALARY</i>		<i>182,337,290</i>	<i>0</i>	<i>1,370,337,290</i>
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>		<i>0</i>	<i>0</i>	<i>167,934,730</i>
210201	<i>ALLOWANCES</i>		<i>0</i>	<i>0</i>	<i>167,934,730</i>
21020101	<i>NON REGULAR ALLOWANCES</i>		<i>0</i>	<i>0</i>	<i>167,934,730</i>
22	<i>OTHER RECURRENT COSTS</i>		<i>2,400,000</i>	<i>0</i>	<i>0</i>
2202	<i>OVERHEAD COST</i>		<i>2,400,000</i>	<i>0</i>	<i>0</i>
220201	<i>TRAVEL& TRANSPORT - GENERAL</i>		<i>2,400,000</i>	<i>0</i>	<i>0</i>
22020102	<i>LOCAL TRAVEL & TRANSPORT: OTHERS</i>		<i>2,400,000</i>	<i>0</i>	<i>0</i>
051702600100		PRIMARY SCHOOL			
Code		Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
709	<i>EDUCATION</i>		<i>184,737,290</i>	<i>0</i>	<i>1,538,272,020</i>
7091	<i>PRE-PRIMARY AND PRIMARY EDUCATION</i>		<i>184,737,290</i>	<i>0</i>	<i>1,538,272,020</i>
70912	<i>PRIMARY EDUCATION</i>		<i>184,737,290</i>	<i>0</i>	<i>1,538,272,020</i>

052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>1,069,929,620</u>	<u>0</u>	<u>1,584,204,970</u>
21	PERSONNEL COST	340,162,340	0	494,404,570
2101	SALARY	340,162,340	0	459,587,350
210101	SALARIES AND WAGES	340,162,340	0	459,587,350
21010101	SALARY	340,162,340	0	459,587,350
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0	0	34,817,220
210201	ALLOWANCES	0	0	34,817,220
21020101	NON REGULAR ALLOWANCES	0	0	34,817,220
22	<u>OTHER RECURRENT COSTS</u>	<u>30,711,400</u>	<u>0</u>	<u>67,211,400</u>
2202	OVERHEAD COST	30,711,400	0	67,211,400
220201	TRAVEL& TRANSPORT - GENERAL	2,000,000	0	1,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000	0	500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000	0	500,000
220203	MATERIALS & SUPPLIES - GENERAL	8,711,400	0	26,711,400
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,651,800	0	1,651,800
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,059,600	0	25,059,600
220205	TRAINING - GENERAL	5,500,000	0	5,500,000
22020501	LOCAL TRAINING	5,500,000	0	5,500,000
220210	MISCELLANEOUS EXPENSES GENERAL	14,500,000	0	34,000,000
22021001	REFRESHMENT & MEALS	4,000,000	0	2,500,000
22021004	MEDICAL EXPENSES-LOCAL	10,500,000	0	31,500,000
23	<u>CAPITAL EXPENDITURE</u>	<u>699,055,880</u>	<u>0</u>	<u>1,022,589,000</u>
2301	FIXED ASSETS PURCHASED	267,055,880	0	390,589,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	267,055,880	0	390,589,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	267,055,880	0	390,589,000
2302	CONSTRUCTION / PROVISION	250,000,000	0	350,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	250,000,000	0	350,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	250,000,000	0	350,000,000

2303	REHABILITATION / REPAIRS	182,000,000	0	282,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	182,000,000	0	282,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	182,000,000	0	282,000,000
052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
707	HEALTH	1,069,929,620	0	1,584,204,970
7074	PUBLIC HEALTH SERVICES	1,069,929,620	0	1,584,204,970
70741	PUBLIC HEALTH SERVICES	1,069,929,620	0	1,584,204,970

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
<u>Total</u>	-	-	-	-	<u>699,055,880</u>	<u>0</u>	<u>1,022,589,000</u>
04100125000101 - Improvement to Human Health (General)	PURCHASE OF HEALTH / MEDICAL DRUGS/CONSUMABLES/EQUIPMENTS	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12221811 - LG Wide	267,055,880	0	390,589,000
04050125000101 - Improvement to Human Health (General)	CONSTRUCTION/PROVISION - HOSPITAL / HEALTHCARE CENTRES	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12221811 - LG Wide	250,000,000	0	350,000,000
04050125000201 - Improvement to Human Health (General)	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12221811 - LG Wide	182,000,000	0	282,000,000