



Yagba East Local Government

YAGBA EAST LOCAL GOVERNMENT APPROVED BUDGET

2026

Published: 31/01/2026



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122320 - YAGBA EAST Local Government, Kogi State - 2026 Budget: Summary

Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Opening Balance			
Recurrent Revenue	5,907,507,790	-	9,775,048,730
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,836,019,750	-	9,712,788,590
12 - INDEPENDENT REVENUE	71,488,040	-	62,260,140
Recurrent Expenditure	3,645,901,510	-	5,137,212,094
21 - PERSONNEL COST	2,630,574,840	-	3,463,518,510
22 - OTHER RECURRENT COSTS	1,015,326,670	-	1,673,693,584
Transfer to Capital Account	2,261,606,280	-	4,637,836,636
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURE	2,261,606,280	-	4,637,836,636
Total Revenue (including OB)	5,907,507,790	-	9,775,048,730
Total Expenditure	5,907,507,790	-	9,775,048,730
Closing Balance	-	-	-

122320 - YAGBA EAST Local Government, Kogi State - 2026 Original Budget : Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	3,463,518,510	1,673,693,584	5,137,212,094	4,637,836,636	9,775,048,730
01000000000	ADMINISTRATION SECTOR	1,354,683,370	155,680,000	1,510,363,370	520,000,000	2,030,363,370
01110000000	OFFICE OF THE LG CHAIRMAN	89,010,000	94,050,000	183,060,000	30,000,000	213,060,000
011100100100	CHAIRMAN	80,000,000	78,000,000	158,000,000	10,000,000	168,000,000
011100100200	VICE-CHAIRMAN	5,000,000	12,550,000	17,550,000	10,000,000	27,550,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	4,010,000	3,500,000	7,510,000	10,000,000	17,510,000
01120000000	LOCAL GOVT COUNCIL	35,000,000	21,500,000	56,500,000	40,000,000	96,500,000
011202100100	OFFICE OF THE HOUSE LEADER	35,000,000	21,500,000	56,500,000	40,000,000	96,500,000
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,230,673,370	40,130,000	1,270,803,370	450,000,000	1,720,803,370
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,230,673,370	40,130,000	1,270,803,370	450,000,000	1,720,803,370
02000000000	ECONOMIC SECTOR	314,430,740	1,038,613,584	1,353,044,324	1,912,825,046	3,265,869,370
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	141,282,160	24,200,000	165,482,160	467,552,000	633,034,160
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	141,282,160	24,200,000	165,482,160	467,552,000	633,034,160
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	153,148,580	949,766,794	1,102,915,374	76,406,930	1,179,322,304
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	150,148,580	940,766,794	1,090,915,374	54,000,000	1,144,915,374
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	3,000,000	9,000,000	12,000,000	22,406,930	34,406,930
02340000000	DEPARTMENT OF WORKS & HOUSING	20,000,000	64,646,790	84,646,790	1,368,866,116	1,453,512,906
023400100100	DEPARTMENT OF WORKS & HOUSING	20,000,000	64,646,790	84,646,790	1,368,866,116	1,453,512,906
05000000000	SOCIAL SECTOR	1,794,404,400	479,400,000	2,273,804,400	2,205,011,590	4,478,815,990
05170000000	DEPARTMENT OF EDUCATION	1,297,607,000	476,800,000	1,774,407,000	782,000,000	2,556,407,000
051700100100	DEPARTMENT OF EDUCATION	181,607,000	474,800,000	656,407,000	782,000,000	1,438,407,000
051702600100	PRIMARY SCHOOL	1,116,000,000	2,000,000	1,118,000,000	-	1,118,000,000
05210000000	DEPARTMENT OF HEALTH CARE	496,797,400	2,600,000	499,397,400	1,423,011,590	1,922,408,990
052100100100	DEPARTMENT OF HEALTH CARE	496,797,400	2,600,000	499,397,400	1,423,011,590	1,922,408,990

122320 - YAGBA EAST 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	5,907,507,790	-	9,775,048,730
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,836,019,750	-	9,712,788,590
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,836,019,750	-	9,712,788,590
110101	STATUTORY ALLOCATION (FAAC)	2,725,969,300	-	5,669,511,700
11010101	STATUTORY ALLOCATION	2,725,969,300	-	5,669,511,700
110102	VALUE ADDED TAX ALLOCATION	2,819,150,060	-	3,500,859,900
11010201	SHARE OF VAT	2,819,150,060	-	3,500,859,900
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	290,900,390	-	542,416,990
11010399	OTHER FAAC DISTRIBUTIONS	290,900,390	-	542,416,990
12	INDEPENDENT REVENUE	71,488,040	-	62,260,140
1201	DIRECT TAX REVENUE	35,000,000	-	39,100,140
120101	PERSONAL TAXES	35,000,000	-	39,100,140
12010101	COMMUNITY DEVELOPMENT/POLL TAX	35,000,000	-	39,100,140
1202	NON-TAX REVENUE	36,488,040	-	23,160,000
120201	LICENCES - GENERAL	14,897,840	-	14,330,000
12020102	GOLDSMITHS & GOLD DEALER LICENSES	5,000,000	-	3,000,000
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	200,000	-	1,000,000
12020131	DISPENSARY MATERNITY FEE	20,000	-	-
12020138	MOTORVEHICLE PERMIT	800,000	-	500,000
12020139	BUS/COMMERCIAL RADIO PERMIT	200,000	-	20,000
12020146	BUTCHER LICENSES	20,000	-	20,000
12020159	SAWMILL LICENSES	500,000	-	-
12020160	RICE/CASSAVA GRINDING MILL LICENSES	200,000	-	-
12020170	BATTERY CHARGER LICENSES	50,000	-	-
12020171	PRINTING PRESS LICENSES	50,000	-	50,000
12020172	VULCANIZER LICENSES	20,000	-	20,000
12020173	VEHICLE SPARE PARTS SELLER LICENSES	50,000	-	-
12020174	CLOCK/WATCH REPAIRER LICENSES	200,000	-	-
12020175	CLOTH DRYER LICENSES	5,000	-	10,000

12020176	LAUNDARY/DRY CLEANER LICENSES	5,000	-	5,000
12020177	MOTOR MECHANIC / CAR WASH LICENSES	10,000	-	5,000
12020178	BUILDING MATERIALS LICENSES	20,000	-	50,000
12020179	SURFACE TANK KEROSENE LICENSE	50,000	-	100,000
12020181	SEWING MACHINE INSTITUTE	20,000	-	4,700,000
12020182	HAIR DRESSING / BARBING SALOON LICENSES	10,000	-	-
12020183	LOCAL HAIR BARBING / PLATING LICENSES	20,000	-	-
12020185	TENERMENT	20,000	-	50,000
12020186	PENALTY OF TENERMENT	7,377,840	-	100,000
12020189	FED. GOVT IN LIEU OF TENAMENT	50,000	-	4,700,000
120204	FEES - GENERAL	12,550,200	-	4,700,000
12020417	CONTRACTOR REGISTRATION FEES	1,000,000	-	-
12020418	MARRIAGE/ DIVORCE FEES	250,000	-	100,000
12020436	BILL BOARD ADVERTISEMENT FEES	50,000	-	50,000
12020443	BIRTH & DEATH REGISTRATION FEES	50,000	-	50,000
12020444	BURIAL FEES	1,500,000	-	-
12020448	DEVELOPMENT LEVIES	200	-	1,000,000
12020451	TIMBER & FOREST FEES	7,700,000	-	2,500,000
12020454	PARKING FEES	2,000,000	-	1,000,000
120207	EARNINGS -GENERAL	8,100,000	-	4,130,000
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	5,000,000	-	-
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	500,000	-	500,000
12020707	EARNINGS FROM MEDICAL SERVICES	100,000	-	130,000
12020712	EARNING FROM MARKET	1,500,000	-	3,000,000
12020713	EARNING FROM SHOPS AND SHOPPING CENTRES	1,000,000	-	500,000
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	500,000	-	-
12020803	RENT ON GOVT BUILDINGS	500,000	-	-
120209	RENT ON LAND & OTHERS - GENERAL	440,000	-	-
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	10,000	-	-
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	10,000	-	-
12020905	LEASE RENTAL	20,000	-	-
12020906	RENTS ON GOVT. PROPERTIES	400,000	-	-

122320 - YAGBA EAST Local Government, Kogi State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>5,907,507,790</u>	<u>-</u>	<u>9,775,048,730</u>
21	<u>PERSONNEL COST</u>	<u>2,630,574,840</u>	<u>-</u>	<u>3,463,518,510</u>
2101	<u>SALARY</u>	<u>259,041,750</u>	<u>-</u>	<u>404,158,580</u>
210101	<u>SALARIES AND WAGES</u>	<u>259,041,750</u>	<u>-</u>	<u>404,158,580</u>
21010101	SALARY	259,041,750	-	404,158,580
2102	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	<u>2,371,533,090</u>	<u>-</u>	<u>3,059,359,930</u>
210201	<u>ALLOWANCES</u>	<u>1,571,533,090</u>	<u>-</u>	<u>1,917,883,060</u>
21020101	NON REGULAR ALLOWANCES	1,571,533,090	-	1,917,883,060
210202	<u>SOCIAL CONTRIBUTIONS</u>	<u>800,000,000</u>	<u>-</u>	<u>1,141,476,870</u>
21020201	NHIS CONTRIBUTION	-	-	90,803,500
21020202	CONTRIBUTORY PENSION	800,000,000	-	1,050,673,370
22	<u>OTHER RECURRENT COSTS</u>	<u>1,015,326,670</u>	<u>-</u>	<u>1,673,693,584</u>
2202	<u>OVERHEAD COST</u>	<u>620,618,100</u>	<u>-</u>	<u>862,435,790</u>
220201	<u>TRAVEL& TRANSPORT - GENERAL</u>	<u>38,950,000</u>	<u>-</u>	<u>24,900,000</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	17,700,000	-	8,200,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	21,150,000	-	16,700,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	100,000	-	-
220202	<u>UTILITIES - GENERAL</u>	<u>5,550,000</u>	<u>-</u>	<u>7,100,000</u>
22020201	ELECTRICITY CHARGES	200,000	-	-
22020202	TELEPHONE CHARGES	3,450,000	-	5,550,000
22020205	WATER RATES	900,000	-	1,050,000
22020206	SEWERAGE CHARGES	100,000	-	-
22020207	LEASED COMMUNICATION LINES(S)	100,000	-	-
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	800,000	-	500,000
220203	<u>MATERIALS & SUPPLIES - GENERAL</u>	<u>119,550,000</u>	<u>-</u>	<u>485,050,000</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,900,000	-	9,950,000
22020302	BOOKS	350,000	-	100,000
22020303	NEWSPAPERS	2,350,000	-	1,300,000

22020304	MAGAZINES & PERIODICALS	300,000	-	200,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	14,050,000	-	6,950,000
22020306	PRINTING OF SECURITY DOCUMENTS	5,500,000	-	2,350,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	22,900,000	-	2,000,000
22020309	UNIFORMS & OTHER CLOTHING	6,000,000	-	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	14,000,000	-	2,000,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	38,200,000	-	200,000
22020312	SUPPLY OF PALLIATIVE	-	-	460,000,000
220204	MAINTENANCE SERVICES - GENERAL	119,559,100	-	56,646,790
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	51,209,100	-	16,496,790
22020402	MAINTENANCE OF OFFICE FURNITURE	17,000,000	-	900,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	250,000	-	750,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	9,950,000	-	2,450,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,350,000	-	1,450,000
22020406	OTHER MAINTENANCE SERVICES	6,800,000	-	4,600,000
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	2,000,000	-	-
22020413	MINOR ROAD MAINTENANCE	28,000,000	-	30,000,000
220205	TRAINING - GENERAL	4,200,000	-	-
22020501	LOCAL TRAINING	4,000,000	-	-
22020502	INTERNATIONAL TRAINING	200,000	-	-
220206	OTHER SERVICES - GENERAL	173,100,000	-	38,150,000
22020601	SECURITY SERVICES	5,000,000	-	15,000,000
22020603	RESIDENTIAL RENT	12,500,000	-	3,200,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	106,500,000	-	6,500,000
22020605	CLEANING & FUMIGATION SERVICES	44,100,000	-	8,450,000
22020607	MONITORING AND EVALUATION SYSTEM	5,000,000	-	5,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	48,509,000	-	106,509,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	33,509,000	-	98,509,000
22020703	LEGAL SERVICES	5,000,000	-	8,000,000
22020708	MEDICAL CONSULTING	10,000,000	-	-
220208	FUEL & LUBRICANTS - GENERAL	35,550,000	-	52,300,000
22020801	MOTOR VEHICLE FUEL COST	21,500,000	-	35,200,000

22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	6,100,000	-	6,050,000
22020803	PLANT / GENERATOR FUEL COST	7,750,000	-	11,050,000
22020806	COOKING GAS/FUEL COST	200,000	-	-
220209	FINANCIAL CHARGES - GENERAL	14,000,000	-	6,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	14,000,000	-	6,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	61,650,000	-	85,780,000
22021001	REFRESHMENT & MEALS	15,300,000	-	11,600,000
22021002	HONORARIUM & SITTING ALLOWANCE	18,500,000	-	2,300,000
22021003	PUBLICITY & ADVERTISEMENTS	200,000	-	400,000
22021004	MEDICAL EXPENSES-LOCAL	3,200,000	-	1,130,000
22021007	WELFARE PACKAGES	24,250,000	-	20,150,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	200,000	-	200,000
22021018	NIGERIA LEGION	-	-	48,000,000
22021021	SPECIAL DAYS/CELEBRATIONS	-	-	2,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	394,708,570	-	811,257,794
220401	LOCAL GRANTS AND CONTRIBUTIONS	394,708,570	-	811,257,794
22040101	GRANT TO OTHER GOVERNMENTS - CURRENT	-	-	811,257,794
22040102	GRANT TO OTHER GOVERNMENTS - CAPITAL	48,000,000	-	-
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	17,500,000	-	-
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL	25,000,000	-	-
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL	144,208,570	-	-
22040107	GRANT TO PRIVATE COMPANIES - CURRENT	160,000,000	-	-
23	<u>CAPITAL EXPENDITURE</u>	<u>2,261,606,280</u>	<u>-</u>	<u>4,637,836,636</u>
2301	FIXED ASSETS PURCHASED	1,334,926,070	-	1,777,418,520
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,334,926,070	-	1,777,418,520
23010104	PURCHASE MOTOR CYCLES	1,000,000	-	2,000,000
23010105	PURCHASE OF MOTOR VEHICLES	130,000,000	-	353,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	103,000,000	-	32,000,000
23010113	PURCHASE OF COMPUTERS	31,133,110	-	13,083,110
23010119	PURCHASE OF POWER GENERATING SET	206,000,000	-	3,406,930
23010121	PURCHASE OF RESIDENTIAL FURNITURE	3,000,000	-	5,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	-	348,928,480

23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	170,000,000	-	150,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	415,000,000	-	450,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT	10,000,000	-	200,000,000
23010132	PURCHASE OF SECURITY EQUIPMENT	265,792,960	-	220,000,000
2302	CONSTRUCTION / PROVISION	275,552,000	-	812,552,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	275,552,000	-	812,552,000
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	-	30,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	-	582,000,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	230,000,000	-	552,000
23020114	CONSTRUCTION / PROVISION OF ROADS	15,552,000	-	200,000,000
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	30,000,000	-	-
2303	REHABILITATION / REPAIRS	644,128,210	-	1,946,866,116
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	644,128,210	-	1,946,866,116
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	10,000,000	-	83,491,116
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	349,000,000	-	1,068,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	-	20,000,000
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	10,000,000	-	10,000,000
23030113	REHABILITATION / REPAIRS - ROADS	257,375,000	-	765,375,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	17,753,210	-	-
2304	PRESERVATION OF THE ENVIRONMENT	5,000,000	-	100,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	5,000,000	-	100,000,000
23040102	EROSION & FLOOD CONTROL	5,000,000	-	100,000,000
2305	OTHER CAPITAL PROJECTS	2,000,000	-	1,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	2,000,000	-	1,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	2,000,000	-	1,000,000

011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	149,500,000	0	168,000,000
21	PERSONNEL COST	40,000,000	0	80,000,000
2101	SALARY	10,000,000	0	50,000,000
210101	SALARIES AND WAGES	10,000,000	0	50,000,000
21010101	SALARY	10,000,000	0	50,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	30,000,000	0	30,000,000
210201	ALLOWANCES	30,000,000	0	30,000,000
21020101	NON REGULAR ALLOWANCES	30,000,000	0	30,000,000
22	OTHER RECURRENT COSTS	78,500,000	0	78,000,000
2202	OVERHEAD COST	78,500,000	0	78,000,000
220201	TRAVEL& TRANSPORT - GENERAL	3,800,000	0	4,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,500,000	0	2,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,300,000	0	2,000,000
220202	UTILITIES - GENERAL	550,000	0	2,000,000
22020202	TELEPHONE CHARGES	500,000	0	1,500,000
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	50,000	0	500,000
220203	MATERIALS & SUPPLIES - GENERAL	3,750,000	0	3,600,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000	0	1,000,000
22020303	NEWSPAPERS	400,000	0	200,000
22020304	MAGAZINES & PERIODICALS	150,000	0	200,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000	0	2,000,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,000,000	0	200,000
220204	MAINTENANCE SERVICES - GENERAL	10,400,000	0	900,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000	0	200,000
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000	0	300,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	200,000	0	400,000
220206	OTHER SERVICES - GENERAL	48,000,000	0	500,000

22020604	SECURITY VOTE (INCLUDING OPERATIONS)	48,000,000	0	500,000
220208	FUEL & LUBRICANTS - GENERAL	3,500,000	0	16,000,000
22020801	MOTOR VEHICLE FUEL COST	3,000,000	0	13,000,000
22020803	PLANT / GENERATOR FUEL COST	500,000	0	3,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	8,500,000	0	51,000,000
22021001	REFRESHMENT & MEALS	5,000,000	0	500,000
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000	0	2,000,000
22021007	WELFARE PACKAGES	1,500,000	0	500,000
22021018	NIGERIA LEGION	0	0	48,000,000
23	CAPITAL EXPENDITURE	31,000,000	0	10,000,000
2301	FIXED ASSETS PURCHASED	31,000,000	0	10,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	31,000,000	0	10,000,000
23010105	PURCHASE OF MOTOR VEHICLES	30,000,000	0	10,000,000
23010121	PURCHASE OF RESIDENTIAL FURNITURE	1,000,000	0	0
011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	149,500,000	0	168,000,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	149,500,000	0	168,000,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	149,500,000	0	168,000,000

011100100100	CHAIRMAN						
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total	-	-	-	-	31,000,000	0	10,000,000
13100125000100 - Reform of Government and Governance (General)	PURCHASE OF 3NOS OF VEHICLES FOR THE PRINCIPAL OFFICERS	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12232011 - LG Wide	30,000,000	0	10,000,000
13100125000200 - Reform of Government and Governance (General)	PURCHASE OF CHAIRMAN RESIDENTIAL QUARTER	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12232011 - LG Wide	1,000,000	0	0

011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	103,500,000	0	27,550,000
21	PERSONNEL COST	5,000,000	0	5,000,000
2101	SALARY	5,000,000	0	5,000,000
210101	SALARIES AND WAGES	5,000,000	0	5,000,000
21010101	SALARY	5,000,000	0	5,000,000
22	OTHER RECURRENT COSTS	78,500,000	0	12,550,000
2202	OVERHEAD COST	78,500,000	0	12,550,000
220201	TRAVEL& TRANSPORT - GENERAL	3,800,000	0	0
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,500,000	0	0
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,300,000	0	0
220202	UTILITIES - GENERAL	550,000	0	1,300,000
22020202	TELEPHONE CHARGES	500,000	0	650,000
22020205	WATER RATES	0	0	650,000
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	50,000	0	0
220203	MATERIALS & SUPPLIES - GENERAL	3,750,000	0	550,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000	0	100,000
22020303	NEWSPAPERS	400,000	0	450,000
22020304	MAGAZINES & PERIODICALS	150,000	0	0
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000	0	0
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,000,000	0	0
220204	MAINTENANCE SERVICES - GENERAL	10,400,000	0	400,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000	0	250,000
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000	0	0
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	200,000	0	50,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	0	0	100,000
220206	OTHER SERVICES - GENERAL	48,000,000	0	6,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	48,000,000	0	6,000,000

220208	FUEL & LUBRICANTS - GENERAL	3,500,000	0	3,100,000
22020801	MOTOR VEHICLE FUEL COST	3,000,000	0	2,900,000
22020803	PLANT / GENERATOR FUEL COST	500,000	0	200,000
220210	MISCELLANEOUS EXPENSES GENERAL	8,500,000	0	1,200,000
22021001	REFRESHMENT & MEALS	5,000,000	0	1,200,000
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000	0	0
22021007	WELFARE PACKAGES	1,500,000	0	0
23	CAPITAL EXPENDITURE	20,000,000	0	10,000,000
2301	FIXED ASSETS PURCHASED	20,000,000	0	10,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	20,000,000	0	10,000,000
23010105	PURCHASE OF MOTOR VEHICLES	15,000,000	0	10,000,000
23010119	PURCHASE OF POWER GENERATING SET	5,000,000	0	0
011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	103,500,000	0	27,550,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	103,500,000	0	27,550,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	103,500,000	0	27,550,000

011100100200	VICE-CHAIRMAN						
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total	-	-	-	-	20,000,000	0	10,000,000
13100125000300 - Reform of Government and Governance (General)	PURCHASE OF 1 NO OF VEHICLES FOR VICE- CHAIRMAN FOR OFFICIAL USED	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12232011 - LG Wide	15,000,000	0	10,000,000
13100125000400 - Reform of Government and Governance (General)	PROVISION OF 250KVA GENERATING SET FOR THE DEPARTMENT	23010119 - PURCHASE OF POWER GENERATING SET	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12232011 - LG Wide	5,000,000	0	0

011101300100	SECRETARY TO THE LOCAL GOVERNMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	36,859,800	0	17,510,000
21	PERSONNEL COST	5,709,800	0	4,010,000
2101	SALARY	5,709,800	0	4,010,000
210101	SALARIES AND WAGES	5,709,800	0	4,010,000
21010101	SALARY	5,709,800	0	4,010,000
22	OTHER RECURRENT COSTS	16,150,000	0	3,500,000
2202	OVERHEAD COST	16,150,000	0	3,500,000
220201	TRAVEL& TRANSPORT - GENERAL	1,000,000	0	400,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000	0	0
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000	0	400,000
220202	UTILITIES - GENERAL	250,000	0	0
22020201	ELECTRICITY CHARGES	100,000	0	0
22020202	TELEPHONE CHARGES	100,000	0	0
22020205	WATER RATES	50,000	0	0
220203	MATERIALS & SUPPLIES - GENERAL	1,600,000	0	600,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000	0	300,000
22020303	NEWSPAPERS	300,000	0	300,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	400,000	0	0
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	200,000	0	0
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	200,000	0	0
220204	MAINTENANCE SERVICES - GENERAL	300,000	0	0
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000	0	0
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000	0	0
220206	OTHER SERVICES - GENERAL	10,000,000	0	0
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	10,000,000	0	0
220208	FUEL & LUBRICANTS - GENERAL	1,600,000	0	1,800,000
22020801	MOTOR VEHICLE FUEL COST	1,000,000	0	1,600,000

22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	200,000	0	0
22020803	PLANT / GENERATOR FUEL COST	200,000	0	200,000
22020806	COOKING GAS/FUEL COST	200,000	0	0
220210	MISCELLANEOUS EXPENSES GENERAL	1,400,000	0	700,000
22021001	REFRESHMENT & MEALS	500,000	0	700,000
22021002	HONORARIUM & SITTING ALLOWANCE	200,000	0	0
22021004	MEDICAL EXPENSES-LOCAL	200,000	0	0
22021007	WELFARE PACKAGES	500,000	0	0
23	CAPITAL EXPENDITURE	15,000,000	0	10,000,000
2301	FIXED ASSETS PURCHASED	15,000,000	0	10,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	15,000,000	0	10,000,000
23010105	PURCHASE OF MOTOR VEHICLES	15,000,000	0	10,000,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	36,859,800	0	17,510,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	5,709,800	0	4,010,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	5,709,800	0	4,010,000
7013	GENERAL SERVICES	31,150,000	0	13,500,000
70133	OTHER GENERAL SERVICES	31,150,000	0	13,500,000

011101300100	SECRETARY TO THE LOCAL GOVERNMENT						
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total	-	-	-	-	15,000,000	0	10,000,000
13100125000500 - Reform of Government and Governance (General)	PURCHASE OF 2NOS MOTOR VEHICLES (TOYOTA HILUX) TO SLG	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	12232011 - LG Wide	15,000,000	0	10,000,000

011202100100	OFFICE OF THE HOUSE LEADER			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	170,453,210	0	96,500,000
21	PERSONNEL COST	50,000,000	0	35,000,000
2101	SALARY	50,000,000	0	35,000,000
210101	SALARIES AND WAGES	50,000,000	0	35,000,000
21010101	SALARY	50,000,000	0	35,000,000
22	OTHER RECURRENT COSTS	37,700,000	0	21,500,000
2202	OVERHEAD COST	37,700,000	0	21,500,000
220201	TRAVEL& TRANSPORT - GENERAL	4,700,000	0	2,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,500,000	0	1,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,200,000	0	1,000,000
220202	UTILITIES - GENERAL	2,500,000	0	3,000,000
22020201	ELECTRICITY CHARGES	100,000	0	0
22020202	TELEPHONE CHARGES	1,500,000	0	3,000,000
22020205	WATER RATES	200,000	0	0
22020206	SEWERAGE CHARGES	100,000	0	0
22020207	LEASED COMMUNICATION LINES(S)	100,000	0	0
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	500,000	0	0
220203	MATERIALS & SUPPLIES - GENERAL	3,500,000	0	800,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000	0	500,000
22020302	BOOKS	100,000	0	100,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000	0	200,000
22020306	PRINTING OF SECURITY DOCUMENTS	1,000,000	0	0
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	200,000	0	0
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,000,000	0	0
220204	MAINTENANCE SERVICES - GENERAL	5,000,000	0	0
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000	0	0
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000	0	0

220205	TRAINING - GENERAL	4,200,000	0	0
22020501	LOCAL TRAINING	4,000,000	0	0
22020502	INTERNATIONAL TRAINING	200,000	0	0
220206	OTHER SERVICES - GENERAL	500,000	0	0
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	500,000	0	0
220208	FUEL & LUBRICANTS - GENERAL	5,300,000	0	10,700,000
22020801	MOTOR VEHICLE FUEL COST	5,000,000	0	10,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	300,000	0	700,000
220210	MISCELLANEOUS EXPENSES GENERAL	12,000,000	0	5,000,000
22021001	REFRESHMENT & MEALS	1,000,000	0	5,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	10,000,000	0	0
22021007	WELFARE PACKAGES	1,000,000	0	0
23	CAPITAL EXPENDITURE	82,753,210	0	40,000,000
2301	FIXED ASSETS PURCHASED	65,000,000	0	40,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	65,000,000	0	40,000,000
23010105	PURCHASE OF MOTOR VEHICLES	30,000,000	0	30,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	25,000,000	0	10,000,000
23010113	PURCHASE OF COMPUTERS	10,000,000	0	0
2303	REHABILITATION / REPAIRS	17,753,210	0	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	17,753,210	0	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	17,753,210	0	0
011202100100	OFFICE OF THE HOUSE LEADER			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	170,453,210	0	96,500,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	170,453,210	0	96,500,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	170,453,210	0	96,500,000

011202100100	OFFICE OF THE HOUSE LEADER						
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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	-	-	-	-	82,753,210	0	40,000,000
02100125000100 - Societal Re-orientation (General)	PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR DEPARTMENT	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12232011 - LG Wide	25,000,000	0	10,000,000
02100125000200 - Societal Re-orientation (General)	PURCHASE OF 5NOS OFFICIAL VEHICLES (TOYOTA HILUX) FOR THE PRINCIPAL OFFICERS OF THE HOUSE	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12232011 - LG Wide	30,000,000	0	30,000,000
02100125000300 - Societal Re-orientation (General)	PROCUREMENT OF 5NOS OF DESKTOP AND 5NOS OF LAPTOP FOR THE HOUSE	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12232011 - LG Wide	10,000,000	0	0
02100125000400 - Societal Re-orientation (General)	RENOVATION OF CHAIRMAN RESIDENTIAL QUARTER	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12232011 - LG Wide	17,753,210	0	0

012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	983,383,370	0	1,720,803,370
21	PERSONNEL COST	900,183,370	0	1,230,673,370
2101	SALARY	100,183,370	0	180,000,000
210101	SALARIES AND WAGES	100,183,370	0	180,000,000
21010101	SALARY	100,183,370	0	180,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	800,000,000	0	1,050,673,370
210202	SOCIAL CONTRIBUTIONS	800,000,000	0	1,050,673,370
21020202	CONTRIBUTORY PENSION	800,000,000	0	1,050,673,370
22	OTHER RECURRENT COSTS	48,200,000	0	40,130,000
2202	OVERHEAD COST	48,200,000	0	40,130,000
220201	TRAVEL& TRANSPORT - GENERAL	5,000,000	0	800,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,500,000	0	0
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000	0	800,000
220202	UTILITIES - GENERAL	200,000	0	200,000
22020202	TELEPHONE CHARGES	50,000	0	0
22020205	WATER RATES	150,000	0	200,000
220203	MATERIALS & SUPPLIES - GENERAL	6,300,000	0	2,900,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000	0	1,600,000
22020303	NEWSPAPERS	1,000,000	0	250,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000	0	900,000
22020306	PRINTING OF SECURITY DOCUMENTS	300,000	0	150,000
220204	MAINTENANCE SERVICES - GENERAL	20,000,000	0	650,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000	0	0
22020402	MAINTENANCE OF OFFICE FURNITURE	14,000,000	0	100,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	300,000	0	50,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	100,000	0	100,000
22020406	OTHER MAINTENANCE SERVICES	600,000	0	400,000

220206	OTHER SERVICES - GENERAL	5,000,000	0	15,050,000
22020601	SECURITY SERVICES	5,000,000	0	15,000,000
22020605	CLEANING & FUMIGATION SERVICES	0	0	50,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,000,000	0	8,000,000
22020703	LEGAL SERVICES	5,000,000	0	8,000,000
220208	FUEL & LUBRICANTS - GENERAL	2,500,000	0	5,400,000
22020801	MOTOR VEHICLE FUEL COST	2,000,000	0	3,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	200,000	0	400,000
22020803	PLANT / GENERATOR FUEL COST	300,000	0	2,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	4,200,000	0	7,130,000
22021001	REFRESHMENT & MEALS	1,000,000	0	2,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000	0	0
22021004	MEDICAL EXPENSES-LOCAL	700,000	0	130,000
22021007	WELFARE PACKAGES	500,000	0	5,000,000
23	CAPITAL EXPENDITURE	35,000,000	0	450,000,000
2301	FIXED ASSETS PURCHASED	35,000,000	0	450,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	35,000,000	0	450,000,000
23010105	PURCHASE OF MOTOR VEHICLES	20,000,000	0	250,000,000
23010113	PURCHASE OF COMPUTERS	5,000,000	0	0
23010128	PURCHASE OF SECURITY EQUIPMENT	10,000,000	0	200,000,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	983,383,370	0	1,720,803,370
7013	GENERAL SERVICES	983,383,370	0	1,720,803,370
70131	GENERAL PERSONNEL SERVICES	983,383,370	0	1,720,803,370

012500100100	DIRECTOR OF PERSONNEL MANAGEMENT						
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget

<i>Total</i>	-	-	-	-	<i>35,000,000</i>	<i>0</i>	<i>450,000,000</i>
13100125000600 - Reform of Government and Governance (General)	PURCHASE OF 3NOS OF DESKTOP COMPUTERS AND AND THEIR ACCESSORIES	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	12232011 - LG Wide	5,000,000	0	0
13100125000700 - Reform of Government and Governance (General)	PURCHASE OF 1NOS UTILITY VEHICLES DEPARTMENTAL OPERATION	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	12232011 - LG Wide	20,000,000	0	250,000,000
13100125000800 - Reform of Government and Governance (General)	PURCHASE OF SECURITY GADGET/ VEHICLES FOR OPERATION	23010128 - PURCHASE OF SECURITY EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12232011 - LG Wide	10,000,000	0	200,000,000

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>850,482,160</u>	<u>0</u>	<u>633,034,160</u>
21	PERSONNEL COST	141,282,160	0	141,282,160
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	141,282,160	0	141,282,160
210201	ALLOWANCES	141,282,160	0	141,282,160
21020101	NON REGULAR ALLOWANCES	141,282,160	0	141,282,160
22	OTHER RECURRENT COSTS	24,200,000	0	24,200,000
2202	OVERHEAD COST	24,200,000	0	24,200,000
220201	TRAVEL& TRANSPORT - GENERAL	2,200,000	0	2,200,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,200,000	0	1,200,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	0	1,000,000
220203	MATERIALS & SUPPLIES - GENERAL	6,000,000	0	6,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000	0	1,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000	0	500,000
22020306	PRINTING OF SECURITY DOCUMENTS	500,000	0	500,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,000,000	0	2,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,000,000	0	2,000,000
220204	MAINTENANCE SERVICES - GENERAL	2,000,000	0	2,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000	0	2,000,000
220206	OTHER SERVICES - GENERAL	8,200,000	0	8,200,000
22020603	RESIDENTIAL RENT	200,000	0	200,000
22020605	CLEANING & FUMIGATION SERVICES	8,000,000	0	8,000,000
220208	FUEL & LUBRICANTS - GENERAL	4,000,000	0	4,000,000
22020801	MOTOR VEHICLE FUEL COST	2,000,000	0	2,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,000,000	0	2,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	1,800,000	0	1,800,000
22021001	REFRESHMENT & MEALS	500,000	0	500,000

22021004	MEDICAL EXPENSES-LOCAL	100,000	0	100,000
22021007	WELFARE PACKAGES	1,000,000	0	1,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	200,000	0	200,000
23	CAPITAL EXPENDITURE	685,000,000	0	467,552,000
2301	FIXED ASSETS PURCHASED	445,000,000	0	457,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	445,000,000	0	457,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	30,000,000	0	7,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	415,000,000	0	450,000,000
2302	CONSTRUCTION / PROVISION	230,000,000	0	552,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	230,000,000	0	552,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	230,000,000	0	552,000
2303	REHABILITATION / REPAIRS	10,000,000	0	10,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	10,000,000	0	10,000,000
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	10,000,000	0	10,000,000
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
704	ECONOMIC AFFAIRS	850,482,160	0	633,034,160
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	850,482,160	0	633,034,160
70421	AGRICULTURE	850,482,160	0	633,034,160

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	-	-	-	-	685,000,000	0	467,552,000
01100125000100 - Economic Empowerment Through Agriculture (General)	PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR DEPARTMENT	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70421 - AGRICULTURE	12232011 - LG Wide	30,000,000	0	7,000,000
01070125000100 - Economic Empowerment Through Agriculture (General)	PROVISION OF AGRICULTURAL EQUIPMENT(RIDGER HARROWS, POWER TILERS, HARVESTERS , PLANTERS)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12232011 - LG Wide	415,000,000	0	450,000,000

01030225000100 - Economic Empowerment Through Agriculture (General)	CONSTRUCTION OF IRRIGATION SYSTEM IN 5 SELECTED COMMUNITIES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12232011 - LG Wide	230,000,000	0	552,000
01070125000200 - Economic Empowerment Through Agriculture (General)	RENOVATION OF LG TRACTORS	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12232011 - LG Wide	10,000,000	0	10,000,000

022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
1	REVENUE	5,907,507,790	0	9,775,048,730
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,836,019,750	0	9,712,788,590
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,836,019,750	0	9,712,788,590
110101	STATUTORY ALLOCATION (FAAC)	2,725,969,300	0	5,669,511,700
11010101	STATUTORY ALLOCATION	2,725,969,300	0	5,669,511,700
110102	VALUE ADDED TAX ALLOCATION	2,819,150,060	0	3,500,859,900
11010201	SHARE OF VAT	2,819,150,060	0	3,500,859,900
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	290,900,390	0	542,416,990
11010399	OTHER FAAC DISTRIBUTIONS	290,900,390	0	542,416,990
12	INDEPENDENT REVENUE	71,488,040	0	62,260,140
1201	DIRECT TAX REVENUE	35,000,000	0	39,100,140
120101	PERSONAL TAXES	35,000,000	0	39,100,140
12010101	COMMUNITY DEVELOPMENT/POLL TAX	35,000,000	0	39,100,140
1202	NON-TAX REVENUE	36,488,040	0	23,160,000
120201	LICENCES - GENERAL	14,897,840	0	14,330,000
12020102	GOLDSMITHS & GOLD DEALER LICENSES	5,000,000	0	3,000,000
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	200,000	0	1,000,000
12020131	DISPENSARY MATERNITY FEE	20,000	0	0
12020138	MOTORVEHICLE PERMIT	800,000	0	500,000
12020139	BUS/COMMERCIAL RADIO PERMIT	200,000	0	20,000
12020146	BUTCHER LICENSES	20,000	0	20,000
12020159	SAWMILL LICENSES	500,000	0	0
12020160	RICE/CASSAVA GRINDING MILL LICENSES	200,000	0	0
12020170	BATTERY CHARGER LICENSES	50,000	0	0
12020171	PRINTING PRESS LICENSES	50,000	0	50,000
12020172	VULCANIZER LICENSES	20,000	0	20,000
12020173	VEHICLE SPARE PARTS SELLER LICENSES	50,000	0	0

12020174	CLOCK/WATCH REPAIRER LICENSES	200,000	0	0
12020175	CLOTH DRYER LICENSES	5,000	0	10,000
12020176	LAUNDARY/DRY CLEANER LICENSES	5,000	0	5,000
12020177	MOTOR MECHANIC / CAR WASH LICENSES	10,000	0	5,000
12020178	BUILDING MATERIALS LICENSES	20,000	0	50,000
12020179	SURFACE TANK KEROSENE LICENSE	50,000	0	100,000
12020181	SEWING MACHINE INSTITUTE	20,000	0	4,700,000
12020182	HAIR DRESSING / BARBING SALOON LICENSES	10,000	0	0
12020183	LOCAL HAIR BARBING / PLATING LICENSES	20,000	0	0
12020185	TENERMENT	20,000	0	50,000
12020186	PENALTY OF TENERMENT	7,377,840	0	100,000
12020189	FED. GOVT IN LIEU OF TENAMENT	50,000	0	4,700,000
120204	FEES - GENERAL	12,550,200	0	4,700,000
12020417	CONTRACTOR REGISTRATION FEES	1,000,000	0	0
12020418	MARRIAGE/ DIVORCE FEES	250,000	0	100,000
12020436	BILL BOARD ADVERTISEMENT FEES	50,000	0	50,000
12020443	BIRTH & DEATH REGISTRATION FEES	50,000	0	50,000
12020444	BURIAL FEES	1,500,000	0	0
12020448	DEVELOPMENT LEVIES	200	0	1,000,000
12020451	TIMBER & FOREST FEES	7,700,000	0	2,500,000
12020454	PARKING FEES	2,000,000	0	1,000,000
120207	EARNINGS -GENERAL	8,100,000	0	4,130,000
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	5,000,000	0	0
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	500,000	0	500,000
12020707	EARNINGS FROM MEDICAL SERVICES	100,000	0	130,000
12020712	EARNING FROM MARKET	1,500,000	0	3,000,000
12020713	EARNING FROM SHOPS AND SHOPPING CENTRES	1,000,000	0	500,000
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	500,000	0	0
12020803	RENT ON GOVT BUILDINGS	500,000	0	0
120209	RENT ON LAND & OTHERS - GENERAL	440,000	0	0

12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	10,000	0	0
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	10,000	0	0
12020905	LEASE RENTAL	20,000	0	0
12020906	RENTS ON GOVT. PROPERTIES	400,000	0	0
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>591,366,150</u>	<u>0</u>	<u>1,144,915,374</u>
21	PERSONNEL COST	89,148,580	0	150,148,580
2101	SALARY	88,148,580	0	130,148,580
210101	SALARIES AND WAGES	88,148,580	0	130,148,580
21010101	SALARY	88,148,580	0	130,148,580
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,000,000	0	20,000,000
210201	ALLOWANCES	1,000,000	0	20,000,000
21020101	NON REGULAR ALLOWANCES	1,000,000	0	20,000,000
22	OTHER RECURRENT COSTS	469,217,570	0	940,766,794
2202	OVERHEAD COST	74,509,000	0	129,509,000
220201	TRAVEL& TRANSPORT - GENERAL	2,100,000	0	6,500,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000	0	2,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000	0	4,500,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	100,000	0	0
220202	UTILITIES - GENERAL	300,000	0	300,000
22020202	TELEPHONE CHARGES	200,000	0	200,000
22020205	WATER RATES	0	0	100,000
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	100,000	0	0
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000	0	7,100,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000	0	3,000,000
22020303	NEWSPAPERS	0	0	100,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,000,000	0	2,500,000
22020306	PRINTING OF SECURITY DOCUMENTS	1,000,000	0	1,500,000

220204	MAINTENANCE SERVICES - GENERAL	3,200,000	0	3,200,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000	0	0
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000	0	500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0	0	500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000	0	1,500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000	0	500,000
22020406	OTHER MAINTENANCE SERVICES	200,000	0	200,000
220206	OTHER SERVICES - GENERAL	8,100,000	0	600,000
22020603	RESIDENTIAL RENT	8,000,000	0	200,000
22020605	CLEANING & FUMIGATION SERVICES	100,000	0	400,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	33,509,000	0	98,509,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	33,509,000	0	98,509,000
220208	FUEL & LUBRICANTS - GENERAL	3,500,000	0	5,700,000
22020801	MOTOR VEHICLE FUEL COST	2,000,000	0	1,500,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	500,000	0	2,200,000
22020803	PLANT / GENERATOR FUEL COST	1,000,000	0	2,000,000
220209	FINANCIAL CHARGES - GENERAL	14,000,000	0	6,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	14,000,000	0	6,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	2,800,000	0	1,600,000
22021001	REFRESHMENT & MEALS	300,000	0	500,000
22021002	HONORARIUM & SITTING ALLOWANCE	300,000	0	300,000
22021003	PUBLICITY & ADVERTISEMENTS	200,000	0	200,000
22021004	MEDICAL EXPENSES-LOCAL	1,000,000	0	200,000
22021007	WELFARE PACKAGES	1,000,000	0	400,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	394,708,570	0	811,257,794
220401	LOCAL GRANTS AND CONTRIBUTIONS	394,708,570	0	811,257,794
22040101	GRANT TO OTHER GOVERNMENTS - CURRENT	0	0	811,257,794
22040102	GRANT TO OTHER GOVERNMENTS - CAPITAL	48,000,000	0	0
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	17,500,000	0	0
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL	25,000,000	0	0

22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL	144,208,570	0	0
22040107	GRANT TO PRIVATE COMPANIES - CURRENT	160,000,000	0	0
23	CAPITAL EXPENDITURE	33,000,000	0	54,000,000
2301	FIXED ASSETS PURCHASED	31,000,000	0	53,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	31,000,000	0	53,000,000
23010105	PURCHASE OF MOTOR VEHICLES	15,000,000	0	38,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000	0	8,000,000
23010113	PURCHASE OF COMPUTERS	9,000,000	0	2,000,000
23010121	PURCHASE OF RESIDENTIAL FURNITURE	2,000,000	0	5,000,000
2305	OTHER CAPITAL PROJECTS	2,000,000	0	1,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	2,000,000	0	1,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	2,000,000	0	1,000,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	591,366,150	0	242,657,580
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	591,366,150	0	242,657,580
70112	FINANCIAL AND FISCAL AFFAIRS	591,366,150	0	242,657,580
707	HEALTH	0	0	902,257,794
7076	HEALTH N.E.C.	0	0	902,257,794
70761	HEALTH N.E.C.	0	0	902,257,794

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	-	-	-	-	33,000,000	0	54,000,000
13100125000900 - Reform of Government and Governance (General)	PURCHASE OF 1NOS UTILITY VEHICLES DEPARTMENTAL OPERATION	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	12232011 - LG Wide	15,000,000	0	38,000,000

13100125001000 - 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	12232011 - LG Wide	5,000,000	0	8,000,000
13100125001100 - Reform of Government and Governance (General)	PURCHASE OF 1 SET OF SEATING CHAIRMAN AND ROOM FACILITIES	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70112 - FINANCIAL AND FISCAL AFFAIRS	12232011 - LG Wide	2,000,000	0	5,000,000
13100125001200 - Reform of Government and Governance (General)	PROCUREMENT OF 5NOS OF DESKTOP AND 5NOS OF LAPTOP FOR THE DEPARTMENT	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	12232011 - LG Wide	9,000,000	0	2,000,000
13100125001300 - Reform of Government and Governance (General)	PURCHASE AND INSTALLATION QUICKNOTE SOFTWARE FOR THE DEPARTMENTAL ACTIVITIES	23050102 - COMPUTER SOFTWARE ACQUISITION	70112 - FINANCIAL AND FISCAL AFFAIRS	12232011 - LG Wide	2,000,000	0	1,000,000

022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	68,691,510	0	34,406,930
21	PERSONNEL COST	30,691,510	0	3,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	30,691,510	0	3,000,000
210201	ALLOWANCES	30,691,510	0	3,000,000
21020101	NON REGULAR ALLOWANCES	30,691,510	0	3,000,000
22	OTHER RECURRENT COSTS	25,950,000	0	9,000,000
2202	OVERHEAD COST	25,950,000	0	9,000,000
220201	TRAVEL& TRANSPORT - GENERAL	3,850,000	0	2,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	0	1,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,850,000	0	1,000,000
220202	UTILITIES - GENERAL	100,000	0	0
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	100,000	0	0
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000	0	1,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000	0	1,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,000,000	0	0
22020306	PRINTING OF SECURITY DOCUMENTS	1,000,000	0	0
220204	MAINTENANCE SERVICES - GENERAL	7,000,000	0	200,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000	0	0
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000	0	200,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000	0	0
220206	OTHER SERVICES - GENERAL	5,000,000	0	5,000,000
22020607	MONITORING AND EVALUATION SYSTEM	5,000,000	0	5,000,000
220208	FUEL & LUBRICANTS - GENERAL	3,000,000	0	200,000
22020801	MOTOR VEHICLE FUEL COST	1,000,000	0	0
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,000,000	0	100,000
22020803	PLANT / GENERATOR FUEL COST	1,000,000	0	100,000
220210	MISCELLANEOUS EXPENSES GENERAL	0	0	600,000

22021001	REFRESHMENT & MEALS	0	0	200,000
22021003	PUBLICITY & ADVERTISEMENTS	0	0	200,000
22021004	MEDICAL EXPENSES-LOCAL	0	0	200,000
23	CAPITAL EXPENDITURE	12,050,000	0	22,406,930
2301	FIXED ASSETS PURCHASED	12,050,000	0	22,406,930
230101	PURCHASE OF FIXED ASSETS - GENERAL	12,050,000	0	22,406,930
23010104	PURCHASE MOTOR CYCLES	1,000,000	0	2,000,000
23010105	PURCHASE OF MOTOR VEHICLES	5,000,000	0	5,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0	0	2,000,000
23010113	PURCHASE OF COMPUTERS	5,050,000	0	10,000,000
23010119	PURCHASE OF POWER GENERATING SET	1,000,000	0	3,406,930
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	68,691,510	0	29,406,930
7013	GENERAL SERVICES	68,691,510	0	29,406,930
70132	OVERALL PLANNING AND STATISTICAL SERVICES	68,691,510	0	29,406,930
707	HEALTH	0	0	5,000,000
7076	HEALTH N.E.C.	0	0	5,000,000
70761	HEALTH N.E.C.	0	0	5,000,000

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	-	-	-	-	12,050,000	0	22,406,930
13100125001400 - Reform of Government and Governance (General)	PROCUREMENT OF 5NOS OF DESKTOP AND 1NOS OF LAPTOP FOR THE DEPARTMENT	23010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12232011 - LG Wide	5,050,000	0	10,000,000
13100125001500 - Reform of Government and Governance (General)	PROVISION OF 250KVA GENERATING SET FOR THE DEPARTMENT	23010119 - PURCHASE OF POWER GENERATING SET	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12232011 - LG Wide	1,000,000	0	3,406,930

13100125001600 - Reform of Government and Governance (General)	PURCHASE OF 4NOS MOTOR CYCLE FOR SECURITY SURVEILLANCE	23010104 - PURCHASE MOTOR CYCLES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12232011 - LG Wide	1,000,000	0	2,000,000
13100125001700 - Reform of Government and Governance (General)	PURCHASE OF 1NOS UTILITY VEHICLES DEPARTMENTAL OPERATION	23010105 - PURCHASE OF MOTOR VEHICLES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12232011 - LG Wide	5,000,000	0	5,000,000
13100125001000 - Reform of Government and Governance (General)	PURCHASE OF OFFICE FURNITURE AND FITTINGS	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12232011 - LG Wide	0	0	2,000,000

023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	689,689,500	0	1,453,512,906
21	PERSONNEL COST	120,868,920	0	20,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	120,868,920	0	20,000,000
210201	ALLOWANCES	120,868,920	0	20,000,000
21020101	NON REGULAR ALLOWANCES	120,868,920	0	20,000,000
22	OTHER RECURRENT COSTS	62,893,580	0	64,646,790
2202	OVERHEAD COST	62,893,580	0	64,646,790
220201	TRAVEL& TRANSPORT - GENERAL	7,000,000	0	7,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000	0	1,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,000,000	0	6,000,000
220202	UTILITIES - GENERAL	200,000	0	200,000
22020202	TELEPHONE CHARGES	200,000	0	200,000
220203	MATERIALS & SUPPLIES - GENERAL	1,650,000	0	1,600,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	900,000	0	850,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	550,000	0	550,000
22020306	PRINTING OF SECURITY DOCUMENTS	200,000	0	200,000
220204	MAINTENANCE SERVICES - GENERAL	46,943,580	0	48,796,790
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	14,193,580	0	14,046,790
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	250,000	0	250,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	250,000	0	250,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	750,000	0	750,000
22020406	OTHER MAINTENANCE SERVICES	3,500,000	0	3,500,000
22020413	MINOR ROAD MAINTENANCE	28,000,000	0	30,000,000
220206	OTHER SERVICES - GENERAL	2,800,000	0	2,800,000
22020603	RESIDENTIAL RENT	2,800,000	0	2,800,000
220208	FUEL & LUBRICANTS - GENERAL	4,150,000	0	4,100,000
22020801	MOTOR VEHICLE FUEL COST	1,000,000	0	1,000,000

22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	400,000	0	350,000
22020803	PLANT / GENERATOR FUEL COST	2,750,000	0	2,750,000
220210	MISCELLANEOUS EXPENSES GENERAL	150,000	0	150,000
22021007	WELFARE PACKAGES	150,000	0	150,000
23	CAPITAL EXPENDITURE	505,927,000	0	1,368,866,116
2301	FIXED ASSETS PURCHASED	218,000,000	0	220,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	218,000,000	0	220,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	18,000,000	0	0
23010132	PURCHASE OF SECURITY EQUIPMENT	200,000,000	0	220,000,000
2302	CONSTRUCTION / PROVISION	15,552,000	0	200,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	15,552,000	0	200,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS	15,552,000	0	200,000,000
2303	REHABILITATION / REPAIRS	267,375,000	0	848,866,116
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	267,375,000	0	848,866,116
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	10,000,000	0	83,491,116
23030113	REHABILITATION / REPAIRS - ROADS	257,375,000	0	765,375,000
2304	PRESERVATION OF THE ENVIRONMENT	5,000,000	0	100,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	5,000,000	0	100,000,000
23040102	EROSION & FLOOD CONTROL	5,000,000	0	100,000,000
023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
704	ECONOMIC AFFAIRS	657,442,710	0	1,419,512,906
7045	TRANSPORT	657,442,710	0	1,419,512,906
70451	ROAD TRANSPORT	657,442,710	0	1,419,512,906
707	HEALTH	32,246,790	0	34,000,000
7076	HEALTH N.E.C.	32,246,790	0	34,000,000
70761	HEALTH N.E.C.	32,246,790	0	34,000,000

023400100100	DEPARTMENT OF WORKS & HOUSING						
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total	-	-	-	-	505,927,000	0	1,368,866,116
17100125000200 - Road (General)	REHABILITATION OF 2KM TRUCK C ROAD AT ILAFIN	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12232011 - LG Wide	257,375,000	0	665,375,000
17100125000300 - Road (General)	CHANNELIZATION OF EROSION CONTROL WORKS IN SOME SELECTED COMMUNITIES	23040102 - EROSION & FLOOD CONTROL	70451 - ROAD TRANSPORT	12232011 - LG Wide	5,000,000	0	100,000,000
17100125000400 - Road (General)	PURCHASE OF SECURITY GADGET/ VEHICLES FOR OPERATION	23010132 - PURCHASE OF SECURITY EQUIPMENT	70451 - ROAD TRANSPORT	12232011 - LG Wide	200,000,000	0	220,000,000
17100125000500 - Road (General)	PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR DEPARTMENT	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70451 - ROAD TRANSPORT	12232011 - LG Wide	18,000,000	0	0
17100125000600 - Road (General)	REHABILITATION OF 5 MORIBOUND BOREHOLES AT 5 SELECTED COMMUNITIES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70451 - ROAD TRANSPORT	12232011 - LG Wide	10,000,000	0	83,491,116
17100125000700 - Road (General)	CONSTRUCTION OF 5KM TRUCK C ROAD AT THE HEADQUARTERS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232011 - LG Wide	15,552,000	0	0
14100126000100 - Power (General)	REHABILITATION / REPAIRS OF STREET LIGHT	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12232011 - LG Wide	0	0	100,000,000
17100126000100 - Road (General)	CONSTRUCTION/PROVISION OF DRAINAGE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232011 - LG Wide	0	0	200,000,000

051700100100	DEPARTMENT OF EDUCATION			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	437,396,460	0	1,438,407,000
21	PERSONNEL COST	80,803,500	0	181,607,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	80,803,500	0	181,607,000
210201	ALLOWANCES	80,803,500	0	90,803,500
21020101	NON REGULAR ALLOWANCES	80,803,500	0	90,803,500
210202	SOCIAL CONTRIBUTIONS	0	0	90,803,500
21020201	NHIS CONTRIBUTION	0	0	90,803,500
22	OTHER RECURRENT COSTS	70,800,000	0	474,800,000
2202	OVERHEAD COST	70,800,000	0	474,800,000
220201	TRAVEL& TRANSPORT - GENERAL	1,500,000	0	0
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000	0	0
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	0	0
220202	UTILITIES - GENERAL	200,000	0	100,000
22020202	TELEPHONE CHARGES	200,000	0	0
22020205	WATER RATES	0	0	100,000
220203	MATERIALS & SUPPLIES - GENERAL	55,000,000	0	460,300,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000	0	200,000
22020302	BOOKS	250,000	0	0
22020303	NEWSPAPERS	250,000	0	0
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000	0	100,000
22020306	PRINTING OF SECURITY DOCUMENTS	1,000,000	0	0
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	500,000	0	0
22020309	UNIFORMS & OTHER CLOTHING	5,000,000	0	0
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	12,000,000	0	0
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	35,000,000	0	0
22020312	SUPPLY OF PALLIATIVE	0	0	460,000,000
220204	MAINTENANCE SERVICES - GENERAL	900,000	0	0

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000	0	0
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000	0	0
22020406	OTHER MAINTENANCE SERVICES	500,000	0	0
220206	OTHER SERVICES - GENERAL	500,000	0	0
22020603	RESIDENTIAL RENT	500,000	0	0
220208	FUEL & LUBRICANTS - GENERAL	1,500,000	0	900,000
22020801	MOTOR VEHICLE FUEL COST	500,000	0	200,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	500,000	0	300,000
22020803	PLANT / GENERATOR FUEL COST	500,000	0	400,000
220210	MISCELLANEOUS EXPENSES GENERAL	11,200,000	0	13,500,000
22021001	REFRESHMENT & MEALS	1,000,000	0	500,000
22021004	MEDICAL EXPENSES-LOCAL	200,000	0	0
22021007	WELFARE PACKAGES	10,000,000	0	11,000,000
22021021	SPECIAL DAYS/CELEBRATIONS	0	0	2,000,000
23	CAPITAL EXPENDITURE	285,792,960	0	782,000,000
2301	FIXED ASSETS PURCHASED	255,792,960	0	150,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	255,792,960	0	150,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	20,000,000	0	0
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	170,000,000	0	150,000,000
23010132	PURCHASE OF SECURITY EQUIPMENT	65,792,960	0	0
2302	CONSTRUCTION / PROVISION	30,000,000	0	612,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	30,000,000	0	612,000,000
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0	0	30,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0	0	582,000,000
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	30,000,000	0	0
2303	REHABILITATION / REPAIRS	0	0	20,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	0	20,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0	0	20,000,000
051700100100	DEPARTMENT OF EDUCATION			

Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
709	EDUCATION	437,396,460	0	1,438,407,000
7098	EDUCATION N.E.C.	437,396,460	0	1,438,407,000
70981	EDUCATION N.E.C	437,396,460	0	1,438,407,000

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	-	-	-	-	285,792,960	0	782,000,000
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	12232011 - LG Wide	170,000,000	0	0
05100125000100 - Enhancing Skills and Knowledge (General)	PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR DEPARTMENT	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70981 - EDUCATION N.E.C	12232011 - LG Wide	20,000,000	0	0
05100125000200 - Enhancing Skills and Knowledge (General)	PURCHASE OF SECURITY GADGET/ VEHICLES FOR OPERATION	23010132 - PURCHASE OF SECURITY EQUIPMENT	70981 - EDUCATION N.E.C	12232011 - LG Wide	65,792,960	0	0
05050525000100 - Enhancing Skills and Knowledge (General)	PROVISION OF 15 NOS OF SOLAR POWER STREET LIGHT	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70981 - EDUCATION N.E.C	12232011 - LG Wide	30,000,000	0	0
05040226000100 - Enhancing Skills and Knowledge (General)	PURCHASE OF TEACHING/LEARNING AIDS EQUIPMENT	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12232011 - LG Wide	0	0	150,000,000
05050526000100 - Enhancing Skills and Knowledge (General)	CONSTRUCTION/PROVISION OF STREET LIGHT	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70981 - EDUCATION N.E.C	12232011 - LG Wide	0	0	30,000,000
05100126000100 - Enhancing Skills and Knowledge (General)	CONSTRUCTION/PROVISION OF SPORTING INFRASTRUCTURES	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12232011 - LG Wide	0	0	582,000,000
05050126000100 - Enhancing Skills and Knowledge (General)	REHABILITATION / REPAIRS OF SCHOOLS	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12232011 - LG Wide	0	0	20,000,000

051702600100	PRIMARY SCHOOL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	741,000,000	0	1,118,000,000
21	PERSONNEL COST	736,000,000	0	1,116,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	736,000,000	0	1,116,000,000
210201	ALLOWANCES	736,000,000	0	1,116,000,000
21020101	NON REGULAR ALLOWANCES	736,000,000	0	1,116,000,000
22	OTHER RECURRENT COSTS	5,000,000	0	2,000,000
2202	OVERHEAD COST	5,000,000	0	2,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	5,000,000	0	2,000,000
22021007	WELFARE PACKAGES	5,000,000	0	2,000,000
051702600100	PRIMARY SCHOOL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
709	EDUCATION	741,000,000	0	1,118,000,000
7098	EDUCATION N.E.C.	741,000,000	0	1,118,000,000
70981	EDUCATION N.E.C	741,000,000	0	1,118,000,000

052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	1,085,185,630	0	1,922,408,990
21	PERSONNEL COST	430,887,000	0	496,797,400
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	430,887,000	0	496,797,400
210201	ALLOWANCES	430,887,000	0	496,797,400
21020101	NON REGULAR ALLOWANCES	430,887,000	0	496,797,400
22	OTHER RECURRENT COSTS	98,215,520	0	2,600,000
2202	OVERHEAD COST	98,215,520	0	2,600,000
220201	TRAVEL& TRANSPORT - GENERAL	4,000,000	0	0
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	0	0
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000	0	0
220202	UTILITIES - GENERAL	700,000	0	0
22020202	TELEPHONE CHARGES	200,000	0	0
22020205	WATER RATES	500,000	0	0
220203	MATERIALS & SUPPLIES - GENERAL	24,000,000	0	600,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000	0	400,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,500,000	0	200,000
22020306	PRINTING OF SECURITY DOCUMENTS	500,000	0	0
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	20,000,000	0	0
22020309	UNIFORMS & OTHER CLOTHING	1,000,000	0	0
220204	MAINTENANCE SERVICES - GENERAL	13,415,520	0	500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,415,520	0	0
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000	0	0
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000	0	0
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000	0	0
22020406	OTHER MAINTENANCE SERVICES	2,000,000	0	500,000
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	2,000,000	0	0
220206	OTHER SERVICES - GENERAL	37,000,000	0	0

22020603	RESIDENTIAL RENT	1,000,000	0	0
22020605	CLEANING & FUMIGATION SERVICES	36,000,000	0	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000	0	0
22020708	MEDICAL CONSULTING	10,000,000	0	0
220208	FUEL & LUBRICANTS - GENERAL	3,000,000	0	400,000
22020801	MOTOR VEHICLE FUEL COST	1,000,000	0	0
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,000,000	0	0
22020803	PLANT / GENERATOR FUEL COST	1,000,000	0	400,000
220210	MISCELLANEOUS EXPENSES GENERAL	6,100,000	0	1,100,000
22021001	REFRESHMENT & MEALS	1,000,000	0	500,000
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000	0	0
22021004	MEDICAL EXPENSES-LOCAL	1,000,000	0	500,000
22021007	WELFARE PACKAGES	2,100,000	0	100,000
23	CAPITAL EXPENDITURE	556,083,110	0	1,423,011,590
2301	FIXED ASSETS PURCHASED	207,083,110	0	355,011,590
230101	PURCHASE OF FIXED ASSETS - GENERAL	207,083,110	0	355,011,590
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000	0	5,000,000
23010113	PURCHASE OF COMPUTERS	2,083,110	0	1,083,110
23010119	PURCHASE OF POWER GENERATING SET	200,000,000	0	0
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0	0	348,928,480
2303	REHABILITATION / REPAIRS	349,000,000	0	1,068,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	349,000,000	0	1,068,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	349,000,000	0	1,068,000,000
052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
706	HOUSING AND COMMUNITY AMMENITIES	432,887,000	0	348,928,480
7062	COMMUNITY DEVELOPMENT	432,887,000	0	348,928,480
70621	COMMUNITY DEVELOPMENT	432,887,000	0	348,928,480
707	HEALTH	652,298,630	0	1,573,480,510

7076	HEALTH N.E.C.	652,298,630	0	1,573,480,510
70761	HEALTH N.E.C.	652,298,630	0	1,573,480,510

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	-	-	-	-	556,083,110	0	1,423,011,590
04100125000101 - Improvement to Human Health (General)	PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR DEPARTMENT	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70761 - HEALTH N.E.C.	12232011 - LG Wide	5,000,000	0	5,000,000
04100125000201 - Improvement to Human Health (General)	PROCUREMENT OF 5NOS OF DESKTOP AND 1NOS OF LAPTOP FOR THE DEPARTMENT	23010113 - PURCHASE OF COMPUTERS	70761 - HEALTH N.E.C.	12232011 - LG Wide	2,083,110	0	1,083,110
04100125000301 - Improvement to Human Health (General)	PROVISION OF 250KVA GENERATING SET FOR THE DEPARTMENT	23010119 - PURCHASE OF POWER GENERATING SET	70761 - HEALTH N.E.C.	12232011 - LG Wide	200,000,000	0	0
04050125000101 - Improvement to Human Health (General)	RENOVATION OF 3NOS OF PHC IN THE LOCAL GOVERNMENT	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12232011 - LG Wide	349,000,000	0	363,000,000
04050126000101 - Improvement to Human Health (General)	PURCHASE OF HLTH / MED EQUIP/DRUGS	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12232011 - LG Wide	0	0	705,000,000
04050126000201 - Improvement to Human Health (General)	REHABILITATION/REPAIR OF HEALTH CENTRES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12232011 - LG Wide	0	0	348,928,480