



Ijumu Local Government

IJUMU LOCAL GOVERNMENT APPROVED BUDGET

2026

Published: 31/01/2026



S/No	Department	Page Number
1.	SUMMARY	i
2.	CHAIRMAN	1
3.	VICE-CHAIRMAN	2
4.	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	3
5.	SECRETARY TO THE LOCAL GOVERNMENT	4
6.	INTERNAL AUDIT	5
7.	LEGISLATIVE COUNCIL	6
8.	OFFICE OF THE LEADER	7
9.	DIRECTOR OF PERSONNEL MANAGEMENT	8
10.	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	11
11.	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	13
12.	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	18
13.	DEPARTMENT OF WORKS & HOUSING	20
14.	DEPARTMENT OF EDUCATION	24
15.	DEPARTMENT OF HEALTH CARE	27

122309 - IJUMU Local Government, Kogi State - 2026 Budget: Summary			
Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Opening Balance			
Recurrent Revenue	5,546,200,090	-	8,943,730,510
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,498,787,790	-	8,930,928,270
12 - INDEPENDENT REVENUE	47,412,300	-	12,802,240
Recurrent Expenditure	3,650,930,950	-	6,175,777,800
21 - PERSONNEL COST	2,838,672,720	-	4,726,359,820
22 - OTHER RECURRENT COSTS	812,258,230	-	1,449,417,980
Transfer to Capital Account	1,895,269,140	-	2,767,952,710
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURE	1,895,269,140	-	2,767,952,710
Total Revenue (including OB)	5,546,200,090	-	8,943,730,510
Total Expenditure	5,546,200,090	-	8,943,730,510
Closing Balance	-	-	-

122309 - IJUMU 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>4,726,359,820</i>	<i>1,449,417,980</i>	<i>6,175,777,800</i>	<i>2,767,952,710</i>	<i>8,943,730,510</i>
010000000000	ADMINISTRATION SECTOR	1,868,686,050	380,000,000	2,248,686,050	405,490,270	2,654,176,320
011100000000	OFFICE OF THE LG CHAIRMAN	367,472,530	217,000,000	584,472,530	-	584,472,530
011100100100	CHAIRMAN	80,483,290	85,000,000	165,483,290	-	165,483,290
011100100200	VICE-CHAIRMAN	31,074,220	28,000,000	59,074,220	-	59,074,220
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	52,776,690	41,000,000	93,776,690	-	93,776,690
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	30,773,190	17,000,000	47,773,190	-	47,773,190
011118300100	INTERNAL AUDIT	172,365,140	46,000,000	218,365,140	-	218,365,140
011200000000	LOCAL GOVT COUNCIL	86,813,450	27,000,000	113,813,450	-	113,813,450
011200100100	THE LEGISTRATIVE COUNCIL	86,813,450	27,000,000	113,813,450	-	113,813,450
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,414,400,070	136,000,000	1,550,400,070	405,490,270	1,955,890,340
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,414,400,070	136,000,000	1,550,400,070	405,490,270	1,955,890,340
020000000000	ECONOMIC SECTOR	1,495,306,160	899,927,710	2,395,233,870	1,086,972,170	3,482,206,040
021500000000	DEPARTMENT OF AGRICULTURE &	174,576,690	202,000,000	376,576,690	564,501,900	941,078,590

	NATURAL RESOURCES PLANNING SECTOR					
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	174,576,690	202,000,000	376,576,690	564,501,900	941,078,590
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	1,088,153,380	657,437,440	1,745,590,820	248,470,270	1,994,061,090
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	942,576,690	569,704,590	1,512,281,280	168,470,270	1,680,751,550
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	145,576,690	87,732,850	233,309,540	80,000,000	313,309,540
023400000000	DEPARTMENT OF WORKS & HOUSING	232,576,090	40,490,270	273,066,360	274,000,000	547,066,360
023400100100	DEPARTMENT OF WORKS & HOUSING	232,576,090	40,490,270	273,066,360	274,000,000	547,066,360
050000000000	SOCIAL SECTOR	1,362,367,610	169,490,270	1,531,857,880	1,275,490,270	2,807,348,150
051700000000	DEPARTMENT OF EDUCATION	856,790,920	92,000,000	948,790,920	365,490,270	1,314,281,190
051700100100	DEPARTMENT OF EDUCATION	856,790,920	92,000,000	948,790,920	365,490,270	1,314,281,190
052100000000	DEPARTMENT OF HEALTH CARE	505,576,690	77,490,270	583,066,960	910,000,000	1,493,066,960
052100100100	DEPARTMENT OF HEALTH CARE	505,576,690	77,490,270	583,066,960	910,000,000	1,493,066,960

122309 - IJUMU 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	5,546,200,090	-	8,943,730,510
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,498,787,790	-	8,930,928,270
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,498,787,790	-	8,930,928,270
110101	STATUTORY ALLOCATION (FAAC)	2,574,765,750	-	5,340,060,050
11010101	STATUTORY ALLOCATION	2,574,765,750	-	5,340,060,050
110102	VALUE ADDED TAX ALLOCATION	2,648,336,100	-	3,280,572,220
11010201	SHARE OF VAT	2,648,336,100	-	3,280,572,220
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	275,685,940	-	310,296,000
11010399	OTHER FAAC DISTRIBUTIONS	275,685,940	-	310,296,000
12	INDEPENDENT REVENUE	47,412,300	-	12,802,240
1201	DIRECT TAX REVENUE	412,300	-	-
120101	PERSONAL TAXES	412,300	-	-
12010103	DEVELOPMENT LEVIES	412,300	-	-
1202	NON-TAX REVENUE	47,000,000	-	12,802,240
120201	LICENCES - GENERAL	22,000,000	-	1,400,000
12020102	GOLDSMITHS & GOLD DEALER LICENSES	500,000	-	-

12020105	RADIO/TELEVISION STATION LICENSES	2,000,000	-	-
12020107	BOATS & CANOE (SMALL CRAFT) LICENSE	4,000,000	-	-
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	2,000,000	-	200,000
12020111	BAKE HOUSE LICENSE	1,500,000	-	-
12020113	BRICKMAKING, etc LICENSE	500,000	-	-
12020114	CART LICENSES	100,000	-	-
12020115	DANE GUN LICENSES	100,000	-	100,000
12020116	CATTLE DEALER LICENSES	2,000,000	-	100,000
12020120	HAWKER'S PERMITS	100,000	-	-
12020122	PRODUCE BUYING LICENSES	2,000,000	-	200,000
12020123	ANIMAL HEALTH CERTIFICATE LICENSES	2,000,000	-	-
12020124	ABBATTOIR/SLAUGHTER LICENSES	2,500,000	-	200,000
12020125	RENEWAL OF FISHER LICENSES	200,000	-	-
12020126	HIRING SERVICES	1,500,000	-	-
12020131	DISPENSARY MATERNITY FEE	1,000,000	-	500,000
12020136	TRADE PERMIT LICENSES	-	-	100,000
120204	FEES - GENERAL	17,500,000	-	1,450,000

12020404	TRADE UNION FEES	2,000,000	-	500,000
12020417	CONTRACTOR REGISTRATION FEES	2,000,000	-	200,000
12020427	TENDER FEES	-	-	200,000
12020436	BILL BOARD ADVERTISEMENT FEES	500,000	-	100,000
12020442	ASSOCIATION FEES	1,000,000	-	100,000
12020443	BIRTH & DEATH REGISTRATION FEES	500,000	-	-
12020448	DEVELOPMENT LEVIES	1,000,000	-	100,000
12020449	BUSINESS/TRADE OPERATING FEES	1,000,000	-	100,000
12020451	TIMBER & FOREST FEES	4,000,000	-	50,000
12020453	APPLICATIONS FEES	5,000,000	-	50,000
12020454	PARKING FEES	500,000	-	50,000
120205	FINES - GENERAL	500,000	-	-
12020501	FINES/PENALTIES	500,000	-	-
120206	SALES - GENERAL	1,000,000	-	1,020,220
12020603	SALES OF ID CARDS	200,000	-	-
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	300,000	-	20,220
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	500,000	-	1,000,000

120207	EARNINGS -GENERAL	2,000,000	-	7,932,020
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	200,000	-	-
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	1,500,000	-	3,000,000
12020710	EARNINGS FROM GUEST HOUSES	-	-	3,932,020
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	300,000	-	1,000,000
120209	RENT ON LAND & OTHERS - GENERAL	4,000,000	-	1,000,000
12020901	RENT ON GOVT. LAND	4,000,000	-	1,000,000

122309 - IJUMU Local Government, Kogi State - 2026 Budget: Expenditure by Economic Classification				
Code	Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>5,546,200,090</i>	<i>-</i>	<i>8,943,730,510</i>
21	<i>PERSONNEL COST</i>	<i>2,838,672,720</i>	<i>-</i>	<i>4,726,359,820</i>
2101	<i>SALARY</i>	<i>739,635,110</i>	<i>-</i>	<i>4,118,969,680</i>
210101	SALARIES AND WAGES	739,635,110	-	4,118,969,680
21010101	SALARY	739,635,110	-	4,118,969,680
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	<i>528,000,000</i>	<i>-</i>	<i>592,390,140</i>
210201	ALLOWANCES	528,000,000	-	592,390,140
21020101	NON REGULAR ALLOWANCES	528,000,000	-	592,390,140
2103	<i>SOCIAL BENEFITS</i>	<i>1,571,037,610</i>	<i>-</i>	<i>15,000,000</i>
210301	SOCIAL BENEFITS	1,571,037,610	-	15,000,000
21030102	PENSION	1,571,037,610	-	15,000,000
22	<i>OTHER RECURRENT COSTS</i>	<i>812,258,230</i>	<i>-</i>	<i>1,449,417,980</i>
2202	<i>OVERHEAD COST</i>	<i>812,258,230</i>	<i>-</i>	<i>1,449,417,980</i>
220201	TRAVEL & TRANSPORT - GENERAL	153,000,000	-	188,300,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	78,000,000	-	102,300,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	75,000,000	-	86,000,000
220202	UTILITIES - GENERAL	2,000,000	-	2,000,000
22020201	ELECTRICITY CHARGES	2,000,000	-	2,000,000
220203	MATERIALS & SUPPLIES - GENERAL	125,700,000	-	215,900,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	40,500,000	-	121,200,000
22020302	BOOKS	3,000,000	-	2,000,000
22020304	MAGAZINES & PERIODICALS	1,000,000	-	2,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	21,200,000	-	22,700,000
22020306	PRINTING OF SECURITY DOCUMENTS	3,000,000	-	4,000,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	30,000,000	-	31,000,000
22020309	UNIFORMS & OTHER CLOTHING	2,000,000	-	8,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	20,000,000	-	20,000,000

2220311	FOOD STUFF / CATERING MATERIALS SUPPLIES	5,000,000	-	5,000,000
22204	MAINTENANCE SERVICES - GENERAL	71,400,000	-	91,900,000
2220401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	26,500,000	-	34,500,000
2220402	MAINTENANCE OF OFFICE FURNITURE	8,000,000	-	9,000,000
2220403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000	-	2,000,000
2220404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	26,900,000	-	39,400,000
2220405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000	-	3,000,000
2220406	OTHER MAINTENANCE SERVICES	3,000,000	-	2,000,000
2220413	MINOR ROAD MAINTENANCE	3,000,000	-	2,000,000
22205	TRAINING - GENERAL	12,000,000	-	77,000,000
2220501	LOCAL TRAINING	9,000,000	-	57,000,000
2220504	RESEARCH AND DEVELOPMENT EXPENSES	3,000,000	-	20,000,000
22206	OTHER SERVICES - GENERAL	106,142,640	-	387,027,710
2220601	SECURITY SERVICES	10,000,000	-	7,000,000
2220604	SECURITY VOTE (INCLUDING OPERATIONS)	27,500,000	-	49,000,000
2220605	CLEANING & FUMIGATION SERVICES	10,242,640	-	29,223,120
2220606	OFFICE AND GENERAL EXPENSES	46,400,000	-	84,804,590
2220607	MONITORING AND EVALUATION SYSTEM	12,000,000	-	42,000,000
2220608	GOVERNMENT INTERVENTION /ASSISTANCE TO ALL FARMERS	-	-	175,000,000
22207	CONSULTING & PROFESSIONAL SERVICES – GENERAL	60,000,000	-	107,000,000
2220701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	50,000,000	-	101,000,000
2220703	LEGAL SERVICES	10,000,000	-	6,000,000
22208	FUEL & LUBRICANTS - GENERAL	17,000,000	-	22,000,000
2220801	MOTOR VEHICLE FUEL COST	15,000,000	-	18,000,000
2220802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,000,000	-	2,000,000

22020803	PLANT / GENERATOR FUEL COST	1,000,000	-	2,000,000
220209	FINANCIAL CHARGES - GENERAL	20,000,000	-	101,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	20,000,000	-	101,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	245,015,590	-	257,290,270
22021001	REFRESHMENT & MEALS	94,000,000	-	79,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	14,500,000	-	25,000,000
22021003	PUBLICITY & ADVERTISEMENTS	3,000,000	-	5,000,000
22021004	MEDICAL EXPENSES-LOCAL	10,000,000	-	11,000,000
22021007	WELFARE PACKAGES	101,515,590	-	115,800,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,000,000	-	5,000,000
22021009	SPORTING ACTIVITIES	3,000,000	-	2,000,000
22021021	SPECIAL DAYS/CELEBRATIONS	14,000,000	-	14,490,270
23	CAPITAL EXPENDITURE	1,895,269,140	-	2,767,952,710
2301	FIXED ASSETS PURCHASED	1,083,405,880	-	1,641,450,810
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,083,405,880	-	1,641,450,810
23010101	PURCHASE / ACQUISITION OF LAND	30,000,000	-	60,000,000
23010105	PURCHASE OF MOTOR VEHICLES	215,000,000	-	310,490,270
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,000,000	-	12,470,270
23010113	PURCHASE OF COMPUTERS	10,000,000	-	35,000,000
23010116	PURCHASE OF TYPEWRITERS	5,000,000	-	-
23010119	PURCHASE OF POWER GENERATING SET	12,000,000	-	37,000,000
23010121	PURCHASE OF RESIDENTIAL FURNITURE	7,000,000	-	17,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	238,405,880	-	275,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	302,000,000	-	382,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	60,000,000	-	210,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	2,000,000	-	2,490,270
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	30,000,000	-	60,000,000

23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	155,000,000	-	195,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT	10,000,000	-	25,000,000
23010140	PURCHASE OF OFFICE EQUIPMENT	5,000,000	-	20,000,000
2302	CONSTRUCTION / PROVISION	600,863,260	-	795,501,900
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	600,863,260	-	795,501,900
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	5,000,000	-	15,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	150,000,000	-	170,000,000
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	40,000,000	-	60,000,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	329,863,260	-	344,501,900
23020114	CONSTRUCTION / PROVISION OF ROADS	20,000,000	-	30,000,000
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	1,000,000	-	6,000,000
23020124	CONSTRUCTION OF MARKETS/PARKS	45,000,000	-	120,000,000
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	10,000,000	-	50,000,000
2303	REHABILITATION / REPAIRS	166,000,000	-	286,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	166,000,000	-	286,000,000
23030102	REHABILITATION / REPAIRS - ELECTRICITY	5,000,000	-	10,000,000
23030103	REHABILITATION / REPAIRS - HOUSING	5,000,000	-	10,000,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	5,000,000	-	10,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	100,000,000	-	115,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	20,000,000	-	25,000,000
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	3,000,000	-	8,000,000
23030113	REHABILITATION / REPAIRS - ROADS	5,000,000	-	15,000,000

23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,000,000	-	24,500,000
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	2,000,000	-	22,000,000
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	12,000,000	-	27,000,000
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	2,000,000	-	4,500,000
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	5,000,000	-	15,000,000
2304	PRESERVATION OF THE ENVIRONMENT	40,000,000	-	30,000,000
230401	PRESERVATION OF THE ENVIRONMENT – GENERAL	40,000,000	-	30,000,000
23040102	EROSION & FLOOD CONTROL	40,000,000	-	30,000,000
2305	OTHER CAPITAL PROJECTS	5,000,000	-	15,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	5,000,000	-	15,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	5,000,000	-	15,000,000

011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>52,906,600</u>	<u>0</u>	<u>165,483,290</u>
21	PERSONNEL COST	2,906,600	0	80,483,290
2101	SALARY	2,906,600	0	80,483,290
210101	SALARIES AND WAGES	2,906,600	0	80,483,290
21010101	SALARY	2,906,600	0	80,483,290
22	OTHER RECURRENT COSTS	50,000,000	0	85,000,000
2202	OVERHEAD COST	50,000,000	0	85,000,000
220201	TRAVEL& TRANSPORT - GENERAL	4,000,000	0	3,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	0	3,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000	0	0
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000	0	3,000,000

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000	0	3,000,000
220204	MAINTENANCE SERVICES - GENERAL	7,000,000	0	8,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000	0	4,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000	0	4,000,000
220206	OTHER SERVICES - GENERAL	25,000,000	0	46,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	20,000,000	0	41,000,000
22020606	OFFICE AND GENERAL EXPENSES	5,000,000	0	5,000,000
220208	FUEL & LUBRICANTS - GENERAL	3,000,000	0	0
22020801	MOTOR VEHICLE FUEL COST	3,000,000	0	0
220210	MISCELLANEOUS EXPENSES GENERAL	8,000,000	0	25,000,000
22021001	REFRESHMENT & MEALS	3,000,000	0	2,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000	0	3,000,000
22021007	WELFARE PACKAGES	3,000,000	0	20,000,000
011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	52,906,600	0	165,483,290
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	52,906,600	0	165,483,290
70111	EXECUTIVE AND LEGISLATIVE ORGANS	52,906,600	0	165,483,290
011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	49,200,000	0	59,074,220
21	PERSONNEL COST	25,200,000	0	31,074,220
2101	SALARY	25,200,000	0	31,074,220
210101	SALARIES AND WAGES	25,200,000	0	31,074,220
21010101	SALARY	25,200,000	0	31,074,220
22	OTHER RECURRENT COSTS	24,000,000	0	28,000,000
2202	OVERHEAD COST	24,000,000	0	28,000,000
220201	TRAVEL& TRANSPORT - GENERAL	2,000,000	0	3,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	0	3,000,000
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000	0	2,000,000

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000	0	2,000,000
220204	MAINTENANCE SERVICES - GENERAL	4,000,000	0	6,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000	0	2,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000	0	2,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000	0	2,000,000
220206	OTHER SERVICES - GENERAL	10,000,000	0	10,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	6,000,000	0	8,000,000
22020606	OFFICE AND GENERAL EXPENSES	4,000,000	0	2,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	7,000,000	0	7,000,000
22021001	REFRESHMENT & MEALS	1,000,000	0	0
22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000	0	0
22021007	WELFARE PACKAGES	5,000,000	0	7,000,000
011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	49,200,000	0	59,074,220
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	49,200,000	0	59,074,220
70111	EXECUTIVE AND LEGISLATIVE ORGANS	49,200,000	0	59,074,220
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	45,483,700	0	93,776,690
21	PERSONNEL COST	15,983,700	0	52,776,690
2101	SALARY	15,983,700	0	52,776,690
210101	SALARIES AND WAGES	15,983,700	0	52,776,690
21010101	SALARY	15,983,700	0	52,776,690
22	OTHER RECURRENT COSTS	29,500,000	0	41,000,000
2202	OVERHEAD COST	29,500,000	0	41,000,000
220201	TRAVEL& TRANSPORT - GENERAL	7,000,000	0	12,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,000,000	0	9,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0	0	3,000,000

220203	MATERIALS & SUPPLIES - GENERAL	4,500,000	0	5,500,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,500,000	0	5,500,000
220204	MAINTENANCE SERVICES - GENERAL	13,500,000	0	11,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000	0	0
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000	0	5,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	7,500,000	0	6,000,000
220206	OTHER SERVICES - GENERAL	4,500,000	0	7,500,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	1,500,000	0	0
22020606	OFFICE AND GENERAL EXPENSES	3,000,000	0	7,500,000
220210	MISCELLANEOUS EXPENSES GENERAL	0	0	5,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	0	0	4,000,000
22021007	WELFARE PACKAGES	0	0	1,000,000
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	45,483,700	0	93,776,690
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	45,483,700	0	93,776,690
70111	EXECUTIVE AND LEGISLATIVE ORGANS	45,483,700	0	93,776,690
011101300100	SECRETARY TO THE LOCAL GOVERNMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	8,196,500	0	47,773,190
21	PERSONNEL COST	3,196,500	0	30,773,190
2101	SALARY	3,196,500	0	30,773,190
210101	SALARIES AND WAGES	3,196,500	0	30,773,190
21010101	SALARY	3,196,500	0	30,773,190
22	OTHER RECURRENT COSTS	5,000,000	0	17,000,000
2202	OVERHEAD COST	5,000,000	0	17,000,000
220201	TRAVEL& TRANSPORT - GENERAL	500,000	0	2,300,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000	0	2,300,000
220203	MATERIALS & SUPPLIES - GENERAL	700,000	0	4,400,000

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000	0	2,200,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000	0	2,200,000
220204	MAINTENANCE SERVICES - GENERAL	500,000	0	2,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000	0	2,500,000
220206	OTHER SERVICES - GENERAL	1,800,000	0	3,000,000
22020606	OFFICE AND GENERAL EXPENSES	1,800,000	0	3,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	1,500,000	0	4,800,000
22021002	HONORARIUM & SITTING ALLOWANCE	500,000	0	1,000,000
22021007	WELFARE PACKAGES	1,000,000	0	3,800,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	8,196,500	0	47,773,190
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	5,000,000	0	17,000,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	5,000,000	0	17,000,000
7013	GENERAL SERVICES	3,196,500	0	30,773,190
70133	OTHER GENERAL SERVICES	3,196,500	0	30,773,190
011118300100	INTERNAL AUDIT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	3,614,020	0	218,365,140
21	PERSONNEL COST	1,614,020	0	172,365,140
2101	SALARY	1,614,020	0	172,365,140
210101	SALARIES AND WAGES	1,614,020	0	172,365,140
21010101	SALARY	1,614,020	0	172,365,140
22	OTHER RECURRENT COSTS	2,000,000	0	46,000,000
2202	OVERHEAD COST	2,000,000	0	46,000,000
220201	TRAVEL& TRANSPORT - GENERAL	500,000	0	13,500,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000	0	13,500,000
220203	MATERIALS & SUPPLIES - GENERAL	500,000	0	11,500,000

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000	0	11,500,000
220204	MAINTENANCE SERVICES - GENERAL	400,000	0	8,400,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	400,000	0	8,400,000
220206	OTHER SERVICES - GENERAL	600,000	0	12,600,000
22020606	OFFICE AND GENERAL EXPENSES	600,000	0	12,600,000
011118300100	INTERNAL AUDIT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	3,614,020	0	218,365,140
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	2,000,000	0	46,000,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,000,000	0	46,000,000
7013	GENERAL SERVICES	1,614,020	0	172,365,140
70131	GENERAL PERSONNEL SERVICES	1,614,020	0	172,365,140

011200100100 THE LEGISTRATIVE COUNCIL				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>0</u>	<u>0</u>	<u>113,813,450</u>
21	PERSONNEL COST	0	0	86,813,450
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0	0	86,813,450
210201	ALLOWANCES	0	0	86,813,450
21020101	NON REGULAR ALLOWANCES	0	0	86,813,450
22	OTHER RECURRENT COSTS	0	0	27,000,000
2202	OVERHEAD COST	0	0	27,000,000
220201	TRAVEL& TRANSPORT - GENERAL	0	0	5,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0	0	2,500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0	0	2,500,000
220203	MATERIALS & SUPPLIES - GENERAL	0	0	6,500,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0	0	2,500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	0	0	4,000,000
220204	MAINTENANCE SERVICES - GENERAL	0	0	2,500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0	0	2,500,000
220210	MISCELLANEOUS EXPENSES GENERAL	0	0	13,000,000
22021001	REFRESHMENT & MEALS	0	0	5,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	0	0	5,000,000
22021007	WELFARE PACKAGES	0	0	3,000,000
011200100100 THE LEGISTRATIVE COUNCIL				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	0	0	113,813,450
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	0	0	113,813,450
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0	0	113,813,450

011202100100 OFFICE OF THE HOUSE LEADER				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>12,000,000</i>	<i>0</i>	<i>0</i>
22	<i>OTHER RECURRENT COSTS</i>	<i>12,000,000</i>	<i>0</i>	<i>0</i>
2202	OVERHEAD COST	12,000,000	0	0
220201	TRAVEL& TRANSPORT - GENERAL	1,000,000	0	0
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000	0	0
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000	0	0
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000	0	0
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000	0	0
220204	MAINTENANCE SERVICES - GENERAL	1,000,000	0	0
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000	0	0
220208	FUEL & LUBRICANTS - GENERAL	2,000,000	0	0
22020801	MOTOR VEHICLE FUEL COST	2,000,000	0	0
220210	MISCELLANEOUS EXPENSES GENERAL	6,000,000	0	0
22021001	REFRESHMENT & MEALS	2,000,000	0	0
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000	0	0
22021007	WELFARE PACKAGES	2,000,000	0	0
011202100100 OFFICE OF THE HOUSE LEADER				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	12,000,000	0	0
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	12,000,000	0	0
70111	EXECUTIVE AND LEGISLATIVE ORGANS	12,000,000	0	0

012500100100 DIRECTOR OF PERSONNEL MANAGEMENT				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	2,123,274,370	0	1,955,890,340
21	PERSONNEL COST	1,853,274,370	0	1,414,400,070
2101	SALARY	282,236,760	0	1,399,400,070
210101	SALARIES AND WAGES	282,236,760	0	1,399,400,070
21010101	SALARY	282,236,760	0	1,399,400,070
2103	SOCIAL BENEFITS	1,571,037,610	0	15,000,000
210301	SOCIAL BENEFITS	1,571,037,610	0	15,000,000
21030102	PENSION	1,571,037,610	0	15,000,000
22	OTHER RECURRENT COSTS	80,000,000	0	136,000,000
2202	OVERHEAD COST	80,000,000	0	136,000,000
220201	TRAVEL& TRANSPORT - GENERAL	8,000,000	0	10,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000	0	4,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000	0	6,000,000
220203	MATERIALS & SUPPLIES - GENERAL	15,000,000	0	9,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000	0	6,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000,000	0	3,000,000
220204	MAINTENANCE SERVICES - GENERAL	8,000,000	0	10,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000	0	6,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000	0	4,000,000
220205	TRAINING - GENERAL	3,000,000	0	50,000,000
22020501	LOCAL TRAINING	3,000,000	0	50,000,000
220206	OTHER SERVICES - GENERAL	20,000,000	0	37,000,000
22020601	SECURITY SERVICES	10,000,000	0	7,000,000
22020606	OFFICE AND GENERAL EXPENSES	10,000,000	0	30,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000	0	6,000,000
22020703	LEGAL SERVICES	10,000,000	0	6,000,000
220208	FUEL & LUBRICANTS - GENERAL	5,000,000	0	8,000,000
22020801	MOTOR VEHICLE FUEL COST	5,000,000	0	8,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	11,000,000	0	6,000,000

22021001	REFRESHMENT & MEALS	4,000,000	0	3,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	5,000,000	0	3,000,000
22021021	SPECIAL DAYS/CELEBRATIONS	2,000,000	0	0
23	CAPITAL EXPENDITURE	190,000,000	0	405,490,270
2301	FIXED ASSETS PURCHASED	190,000,000	0	385,490,270
230101	PURCHASE OF FIXED ASSETS - GENERAL	190,000,000	0	385,490,270
23010105	PURCHASE OF MOTOR VEHICLES	155,000,000	0	280,490,270
23010113	PURCHASE OF COMPUTERS	5,000,000	0	20,000,000
23010116	PURCHASE OF TYPEWRITERS	5,000,000	0	0
23010121	PURCHASE OF RESIDENTIAL FURNITURE	5,000,000	0	0
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0	0	20,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	5,000,000	0	20,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT	10,000,000	0	25,000,000
23010140	PURCHASE OF OFFICE EQUIPMENT	5,000,000	0	20,000,000
2303	REHABILITATION / REPAIRS	0	0	20,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	0	20,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0	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	2,064,037,610	0	1,584,742,610
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	2,064,037,610	0	1,584,742,610
70112	FINANCIAL AND FISCAL AFFAIRS	2,064,037,610	0	1,584,742,610
704	ECONOMIC AFFAIRS	59,236,760	0	371,147,730
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	59,236,760	0	371,147,730
70421	AGRICULTURE	59,236,760	0	371,147,730

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	-	-	-	-	190,000,000	0	405,490,270

13100125000100 - Reform of Government and Governance (General)	PURCHASE OF 10 NOS OF OFFICIAL VEHICLE FOR PRINCIPAL STAFF OF LG AND TRADITIONAL RULERS	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	12230916 - LG Wide	155,000,000	0	280,490,270
13100125000200 - Reform of Government and Governance (General)	REPLACEMENT OF PRINCIPAL OFFICERS TABLES, CHAIRS AND MODERN CURTAINS AT SECRETARIAT	23010140 - PURCHASE OF OFFICE EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12230916 - LG Wide	5,000,000	0	20,000,000
13100125000300 - Reform of Government and Governance (General)	PURCHASE OF 2NOS. EACH (COMPUTERS, PRINTERS, PHOTOCOPIERS AND OTHER ACCESSORIES)	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	12230916 - LG Wide	5,000,000	0	20,000,000
13100125000400 - Reform of Government and Governance (General)	PROCUREMENT OF 2NOS. OF TYPEWRITERS AT THE SECRETARY OFFICE	23010116 - PURCHASE OF TYPEWRITERS	70112 - FINANCIAL AND FISCAL AFFAIRS	12230916 - LG Wide	5,000,000	0	0
13100125000500 - Reform of Government and Governance (General)	PROCUREMENT OF 2NOS OF SET OF SEATING CHAIRS	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70112 - FINANCIAL AND FISCAL AFFAIRS	12230916 - LG Wide	5,000,000	0	0
13100125000600 - Reform of Government and Governance (General)	PURCHASE OF FURNITURE	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12230916 - LG Wide	5,000,000	0	20,000,000
13100125000700 - Reform of Government and Governance (General)	PURCHASE OF 1NO SECURITY VEHICLES AND OTHER APPARATUS	23010128 - PURCHASE OF SECURITY EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12230916 - LG Wide	10,000,000	0	25,000,000
13100126000100 - Reform of Government and Governance (General)	PURCHASE OF FIREFIGHTING EQUIPT	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12230916 - LG Wide	0	0	20,000,000
13100126000200 - Reform of Government and Governance (General)	REHABILITATION OF OFFICE BUILDING	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12230916 - LG Wide	0	0	20,000,000

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	571,863,260	0	941,078,590
21	PERSONNEL COST	47,000,000	0	174,576,690
2101	SALARY	47,000,000	0	174,576,690
210101	SALARIES AND WAGES	47,000,000	0	174,576,690
21010101	SALARY	47,000,000	0	174,576,690
22	OTHER RECURRENT COSTS	25,000,000	0	202,000,000
2202	OVERHEAD COST	25,000,000	0	202,000,000
220201	TRAVEL& TRANSPORT - GENERAL	6,000,000	0	2,500,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000	0	0
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000	0	2,500,000
220203	MATERIALS & SUPPLIES - GENERAL	5,000,000	0	5,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000	0	2,500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	0	0	2,500,000
220204	MAINTENANCE SERVICES - GENERAL	5,000,000	0	2,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000	0	0
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0	0	2,500,000
22020406	OTHER MAINTENANCE SERVICES	2,000,000	0	0
220206	OTHER SERVICES - GENERAL	4,000,000	0	175,000,000
22020605	CLEANING & FUMIGATION SERVICES	2,000,000	0	0
22020606	OFFICE AND GENERAL EXPENSES	2,000,000	0	0
22020608	GOVERNMENT INTERVENTION /ASSISTANCE TO ALL FARMERS	0	0	175,000,000
220208	FUEL & LUBRICANTS - GENERAL	2,000,000	0	3,000,000
22020801	MOTOR VEHICLE FUEL COST	2,000,000	0	3,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	3,000,000	0	14,000,000
22021001	REFRESHMENT & MEALS	1,000,000	0	4,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	0	0	5,000,000
22021007	WELFARE PACKAGES	2,000,000	0	5,000,000
23	CAPITAL EXPENDITURE	499,863,260	0	564,501,900

2301	FIXED ASSETS PURCHASED	170,000,000	0	220,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	170,000,000	0	220,000,000
23010101	PURCHASE / ACQUISITION OF LAND	20,000,000	0	45,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	150,000,000	0	175,000,000
2302	CONSTRUCTION / PROVISION	329,863,260	0	344,501,900
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	329,863,260	0	344,501,900
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	329,863,260	0	344,501,900
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
704	ECONOMIC AFFAIRS	571,863,260	0	941,078,590
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	571,863,260	0	941,078,590
70421	AGRICULTURE	571,863,260	0	941,078,590

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	-	-	-	-	499,863,260	0	564,501,900
01100125000100 - Economic Empowerment Through Agriculture (General)	LAND COMPENSATION FOR 2 PEOPLE'S LAND USED FOR DEVELOPMENT	23010101 - PURCHASE / ACQUISITION OF LAND	70421 - AGRICULTURE	12230916 - LG Wide	20,000,000	0	45,000,000
01070125000100 - Economic Empowerment Through Agriculture (General)	PROVISION OF 1NOS. TRESHERS, HARVESTERS AND PLANTERS TO KOGI STATE ACCELERATED FOOD PRODUCTION PROGRAMME	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12230916 - LG Wide	150,000,000	0	175,000,000
01030225000100 - Economic Empowerment Through Agriculture (General)	PURCHASE OF WATER PUMP FOR IRRIGATION SCHEME	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12230916 - LG Wide	179,863,260	0	324,501,900

01070125000200 - Economic Empowerment Through Agriculture (General)	PURCHASE OF 15NOs OF TRANSPLANTERS TO EACH WARD OF THE LG.	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12230916 - LG Wide	150,000,000	0	20,000,000
---	--	--	---------------------	--------------------	-------------	---	------------

022000100100 DEPARTMENT FINANCE AND SUPPLY (TREASURY)				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
1	REVENUE	5,546,200,090	0	8,943,730,510
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,498,787,790	0	8,930,928,270
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,498,787,790	0	8,930,928,270
110101	STATUTORY ALLOCATION (FAAC)	2,574,765,750	0	5,340,060,050
11010101	STATUTORY ALLOCATION	2,574,765,750	0	5,340,060,050
110102	VALUE ADDED TAX ALLOCATION	2,648,336,100	0	3,280,572,220
11010201	SHARE OF VAT	2,648,336,100	0	3,280,572,220
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	275,685,940	0	310,296,000
11010399	OTHER FAAC DISTRIBUTIONS	275,685,940	0	310,296,000
12	INDEPENDENT REVENUE	47,412,300	0	12,802,240
1201	DIRECT TAX REVENUE	412,300	0	0
120101	PERSONAL TAXES	412,300	0	0
12010103	DEVELOPMENT LEVIES	412,300	0	0
1202	NON-TAX REVENUE	47,000,000	0	12,802,240
120201	LICENCES - GENERAL	22,000,000	0	1,400,000
12020102	GOLDSMITHS & GOLD DEALER LICENSES	500,000	0	0
12020105	RADIO/TELEVISION STATION LICENSES	2,000,000	0	0
12020107	BOATS & CANOE (SMALL CRAFT) LICENSE	4,000,000	0	0
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	2,000,000	0	200,000
12020111	BAKE HOUSE LICENSE	1,500,000	0	0
12020113	BRICKMAKING, etc LICENSE	500,000	0	0
12020114	CART LICENSES	100,000	0	0
12020115	DANE GUN LICENSES	100,000	0	100,000
12020116	CATTLE DEALER LICENSES	2,000,000	0	100,000

12020120	HAWKER'S PERMITS	100,000	0	0
12020122	PRODUCE BUYING LICENSES	2,000,000	0	200,000
12020123	ANIMAL HEALTH CERTIFICATE LICENSES	2,000,000	0	0
12020124	ABBATTOIR/SLAUGHTER LICENSES	2,500,000	0	200,000
12020125	RENEWAL OF FISHER LICENSES	200,000	0	0
12020126	HIRING SERVICES	1,500,000	0	0
12020131	DISPENSARY MATERNITY FEE	1,000,000	0	500,000
12020136	TRADE PERMIT LICENSES	0	0	100,000
120204	FEES - GENERAL	17,500,000	0	1,450,000
12020404	TRADE UNION FEES	2,000,000	0	500,000
12020417	CONTRACTOR REGISTRATION FEES	2,000,000	0	200,000
12020427	TENDER FEES	0	0	200,000
12020436	BILL BOARD ADVERTISEMENT FEES	500,000	0	100,000
12020442	ASSOCIATION FEES	1,000,000	0	100,000
12020443	BIRTH & DEATH REGISTRATION FEES	500,000	0	0
12020448	DEVELOPMENT LEVIES	1,000,000	0	100,000
12020449	BUSINESS/TRADE OPERATING FEES	1,000,000	0	100,000
12020451	TIMBER & FOREST FEES	4,000,000	0	50,000
12020453	APPLICATIONS FEES	5,000,000	0	50,000
12020454	PARKING FEES	500,000	0	50,000
120205	FINES - GENERAL	500,000	0	0
12020501	FINES/PENALTIES	500,000	0	0
120206	SALES - GENERAL	1,000,000	0	1,020,220
12020603	SALES OF ID CARDS	200,000	0	0
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	300,000	0	20,220
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	500,000	0	1,000,000
120207	EARNINGS -GENERAL	2,000,000	0	7,932,020
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	200,000	0	0
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	1,500,000	0	3,000,000
12020710	EARNINGS FROM GUEST HOUSES	0	0	3,932,020
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	300,000	0	1,000,000
120209	RENT ON LAND & OTHERS - GENERAL	4,000,000	0	1,000,000

12020901	RENT ON GOVT. LAND	4,000,000	0	1,000,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	613,515,590	0	1,680,751,550
21	PERSONNEL COST	155,000,000	0	942,576,690
2101	SALARY	155,000,000	0	942,576,690
210101	SALARIES AND WAGES	155,000,000	0	942,576,690
21010101	SALARY	155,000,000	0	942,576,690
22	OTHER RECURRENT COSTS	395,515,590	0	569,704,590
2202	OVERHEAD COST	395,515,590	0	569,704,590
220201	TRAVEL& TRANSPORT - GENERAL	107,000,000	0	109,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	50,000,000	0	51,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	57,000,000	0	58,000,000
220203	MATERIALS & SUPPLIES - GENERAL	23,000,000	0	86,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000	0	71,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000,000	0	11,000,000
22020306	PRINTING OF SECURITY DOCUMENTS	3,000,000	0	4,000,000
220204	MAINTENANCE SERVICES - GENERAL	15,000,000	0	17,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000	0	11,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000	0	6,000,000
220206	OTHER SERVICES - GENERAL	17,000,000	0	28,704,590
22020606	OFFICE AND GENERAL EXPENSES	10,000,000	0	11,704,590
22020607	MONITORING AND EVALUATION SYSTEM	7,000,000	0	17,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	50,000,000	0	101,000,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	50,000,000	0	101,000,000
220209	FINANCIAL CHARGES - GENERAL	20,000,000	0	101,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	20,000,000	0	101,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	163,515,590	0	127,000,000
22021001	REFRESHMENT & MEALS	80,000,000	0	61,000,000
22021007	WELFARE PACKAGES	78,515,590	0	61,000,000

22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,000,000	0	5,000,000
23	CAPITAL EXPENDITURE	63,000,000	0	168,470,270
2301	FIXED ASSETS PURCHASED	6,000,000	0	46,470,270
230101	PURCHASE OF FIXED ASSETS - GENERAL	6,000,000	0	46,470,270
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,000,000	0	12,470,270
23010119	PURCHASE OF POWER GENERATING SET	2,000,000	0	17,000,000
23010121	PURCHASE OF RESIDENTIAL FURNITURE	2,000,000	0	17,000,000
2302	CONSTRUCTION / PROVISION	40,000,000	0	80,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	40,000,000	0	80,000,000
23020124	CONSTRUCTION OF MARKETS/PARKS	40,000,000	0	80,000,000
2303	REHABILITATION / REPAIRS	12,000,000	0	27,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	12,000,000	0	27,000,000
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	12,000,000	0	27,000,000
2305	OTHER CAPITAL PROJECTS	5,000,000	0	15,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	5,000,000	0	15,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	5,000,000	0	15,000,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	613,515,590	0	1,680,751,550
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	613,515,590	0	1,680,751,550
70112	FINANCIAL AND FISCAL AFFAIRS	613,515,590	0	1,680,751,550

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	-	-	-	-	63,000,000	0	168,470,270
13100125001100 - Reform of Government and Governance (General)	PROCUREMENT OF 2NOs OF AIR CONDITIONS AND 10NOs OF MODERN CURTAINS FOR THE FINANCE DEPARTMENT	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12230916 - LG Wide	2,000,000	0	12,470,270

13100125001200 - 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	12230916 - LG Wide	2,000,000	0	17,000,000
13100125001300 - Reform of Government and Governance (General)	PROVISION OF SOLAR HOME SYSTEM (SOLAR RADIO, BULB LIGHT, TOUCH LIGHT ETC.)	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70112 - FINANCIAL AND FISCAL AFFAIRS	12230916 - LG Wide	2,000,000	0	0
13100125001400 - Reform of Government and Governance (General)	CONSTRUCTION OF MOTOR PARK FENCE AT IJUMU MARKET	23020124 - CONSTRUCTION OF MARKETS/PARKS	70112 - FINANCIAL AND FISCAL AFFAIRS	12230916 - LG Wide	40,000,000	0	80,000,000
13100125001500 - Reform of Government and Governance (General)	REHABILITATION OF IJUMU MARKET BUILDINGS	23030124 - REHABILITATION/REP AIRS- MARKETS/PARKS	70112 - FINANCIAL AND FISCAL AFFAIRS	12230916 - LG Wide	12,000,000	0	27,000,000
13100125001600 - Reform of Government and Governance (General)	PURCHASE OF QUICKNOTE SOFTWARE FOR FINANCE ACTIVITIES	23050102 - COMPUTER SOFTWARE ACQUISITION	70112 - FINANCIAL AND FISCAL AFFAIRS	12230916 - LG Wide	5,000,000	0	15,000,000
13100126000300 - Reform of Government and Governance (General)	PURCHASE OF RESIDENTIAL FURNITURE	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70112 - FINANCIAL AND FISCAL AFFAIRS	12230916 - LG Wide	0	0	17,000,000

022000300100 PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	58,242,640	0	313,309,540
21	PERSONNEL COST	18,000,000	0	145,576,690
2101	SALARY	18,000,000	0	145,576,690
210101	SALARIES AND WAGES	18,000,000	0	145,576,690
21010101	SALARY	18,000,000	0	145,576,690
22	OTHER RECURRENT COSTS	20,242,640	0	87,732,850
2202	OVERHEAD COST	20,242,640	0	87,732,850
220201	TRAVEL& TRANSPORT - GENERAL	4,000,000	0	10,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	0	5,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000	0	5,000,000
220203	MATERIALS & SUPPLIES - GENERAL	4,000,000	0	7,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,000,000	0	7,000,000
220205	TRAINING - GENERAL	3,000,000	0	20,000,000
22020504	RESEARCH AND DEVELOPMENT EXPENSES	3,000,000	0	20,000,000
220206	OTHER SERVICES - GENERAL	9,242,640	0	50,732,850
22020605	CLEANING & FUMIGATION SERVICES	2,242,640	0	20,732,850
22020606	OFFICE AND GENERAL EXPENSES	2,000,000	0	5,000,000
22020607	MONITORING AND EVALUATION SYSTEM	5,000,000	0	25,000,000
23	CAPITAL EXPENDITURE	20,000,000	0	80,000,000
2301	FIXED ASSETS PURCHASED	5,000,000	0	15,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	5,000,000	0	15,000,000
23010113	PURCHASE OF COMPUTERS	5,000,000	0	15,000,000
2302	CONSTRUCTION / PROVISION	10,000,000	0	50,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	10,000,000	0	50,000,000
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	10,000,000	0	50,000,000
2303	REHABILITATION / REPAIRS	5,000,000	0	15,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	5,000,000	0	15,000,000
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	5,000,000	0	15,000,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE			

Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	58,242,640	0	313,309,540
7013	GENERAL SERVICES	58,242,640	0	313,309,540
70132	OVERALL PLANNING AND STATISTICAL SERVICES	58,242,640	0	313,309,540

022000300100 PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE							
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total	-	-	-	-	<u>20,000,000</u>	<u>0</u>	<u>80,000,000</u>
13100125000800 - Reform of Government and Governance (General)	PURCHASE OF 5NOS OF LAPTOP TO PRINCIPAL OFFICER OF THE BUDGET & PLANNING DEPARTMENT	23010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12230916 - LG Wide	5,000,000	0	15,000,000
13100125000900 - Reform of Government and Governance (General)	PURCHASE OF 5NOS OF DESKTOP COMPUTERS AND OTHER ICT GADGET TO NETWORK THE DEPARTMENT	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12230916 - LG Wide	10,000,000	0	50,000,000
13100125001000 - Reform of Government and Governance (General)	RENOVATION OF 3NOS OF EXISTING COMPUTERS IN THE DEPARTMENT	23030127 - REHABILITATION/ REPAIRS- ICT INFRASTRUCTURES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12230916 - LG Wide	5,000,000	0	15,000,000

023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	313,000,000	0	547,066,360
21	PERSONNEL COST	105,000,000	0	232,576,090
2101	SALARY	105,000,000	0	232,576,090
210101	SALARIES AND WAGES	105,000,000	0	232,576,090
21010101	SALARY	105,000,000	0	232,576,090
22	OTHER RECURRENT COSTS	29,000,000	0	40,490,270
2202	OVERHEAD COST	29,000,000	0	40,490,270
220201	TRAVEL& TRANSPORT – GENERAL	4,000,000	0	5,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	0	2,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000	0	3,000,000
220202	UTILITIES – GENERAL	2,000,000	0	2,000,000
22020201	ELECTRICITY CHARGES	2,000,000	0	2,000,000
220203	MATERIALS & SUPPLIES – GENERAL	1,000,000	0	2,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000	0	2,000,000
220204	MAINTENANCE SERVICES - GENERAL	13,000,000	0	15,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000	0	2,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000	0	2,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000	0	2,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000	0	2,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000	0	3,000,000
22020406	OTHER MAINTENANCE SERVICES	1,000,000	0	2,000,000
22020413	MINOR ROAD MAINTENANCE	3,000,000	0	2,000,000
220206	OTHER SERVICES – GENERAL	3,000,000	0	3,490,270
22020605	CLEANING & FUMIGATION SERVICES	1,000,000	0	1,490,270
22020606	OFFICE AND GENERAL EXPENSES	2,000,000	0	2,000,000
220208	FUEL & LUBRICANTS – GENERAL	3,000,000	0	9,000,000
22020801	MOTOR VEHICLE FUEL COST	1,000,000	0	5,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,000,000	0	2,000,000
22020803	PLANT / GENERATOR FUEL COST	1,000,000	0	2,000,000

220210	MISCELLANEOUS EXPENSES GENERAL	3,000,000	0	4,000,000
22021001	REFRESHMENT & MEALS	1,000,000	0	2,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000	0	2,000,000
23	CAPITAL EXPENDITURE	179,000,000	0	274,000,000
2301	FIXED ASSETS PURCHASED	82,000,000	0	77,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	82,000,000	0	77,000,000
23010101	PURCHASE / ACQUISITION OF LAND	10,000,000	0	15,000,000
23010105	PURCHASE OF MOTOR VEHICLES	60,000,000	0	30,000,000
23010119	PURCHASE OF POWER GENERATING SET	10,000,000	0	20,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	2,000,000	0	12,000,000
2302	CONSTRUCTION / PROVISION	31,000,000	0	91,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	31,000,000	0	91,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	5,000,000	0	15,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS	20,000,000	0	30,000,000
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	1,000,000	0	6,000,000
23020124	CONSTRUCTION OF MARKETS/PARKS	5,000,000	0	40,000,000
2303	REHABILITATION / REPAIRS	26,000,000	0	76,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	26,000,000	0	76,000,000
23030102	REHABILITATION / REPAIRS - ELECTRICITY	5,000,000	0	10,000,000
23030103	REHABILITATION / REPAIRS - HOUSING	5,000,000	0	10,000,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	5,000,000	0	10,000,000
23030113	REHABILITATION / REPAIRS - ROADS	5,000,000	0	15,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,000,000	0	4,500,000
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	2,000,000	0	22,000,000
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	2,000,000	0	4,500,000
2304	PRESERVATION OF THE ENVIRONMENT	40,000,000	0	30,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	40,000,000	0	30,000,000
23040102	EROSION & FLOOD CONTROL	40,000,000	0	30,000,000
023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
704	ECONOMIC AFFAIRS	313,000,000	0	547,066,360

7045	TRANSPORT	313,000,000	0	547,066,360
70451	ROAD TRANSPORT	313,000,000	0	547,066,360

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	-	-	-	-	179,000,000	0	274,000,000
17100125000100 - Road (General)	PURCHASE OF 7HECTARES OF LAND TO BE USED FOR COMPENSATING PEOPLE THAT THEIR LAND IS COLLECTED FOR DEVELOPMENT.	23010101 - PURCHASE / ACQUISITION OF LAND	70451 - ROAD TRANSPORT	12230916 - LG Wide	10,000,000	0	15,000,000
17100125000200 - Road (General)	PURCHASE OF 5NOS UTILITY VEHICLES	23010105 - PURCHASE OF MOTOR VEHICLES	70451 - ROAD TRANSPORT	12230916 - LG Wide	60,000,000	0	30,000,000
17100125000300 - Road (General)	PURCHASE OF5KVA MIKANO GENERATORS	23010119 - PURCHASE OF POWER GENERATING SET	70451 - ROAD TRANSPORT	12230916 - LG Wide	10,000,000	0	20,000,000
17100125000400 - Road (General)	PURCHASE OF 6 NOS FIRE ENGINES AND FIRE FIGHTING EQUIPMENT/ APLPLIANCE	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70451 - ROAD TRANSPORT	12230916 - LG Wide	2,000,000	0	12,000,000
17100125000500 - Road (General)	PROVISION OF 10 MOTORISED BOREHOLE IN LGA.	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70451 - ROAD TRANSPORT	12230916 - LG Wide	5,000,000	0	15,000,000
17100125000600 - Road (General)	CONSTRUCTION OF 5KM IJUMU TRUCK C TOWNSHIP ROADS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12230916 - LG Wide	20,000,000	0	30,000,000
17100125000700 - Road (General)	CONSTRUCTION OF BOUNDARY PILLARS AT THE LG ENTRIES	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	70451 - ROAD TRANSPORT	12230916 - LG Wide	1,000,000	0	6,000,000
17100125000800 - Road (General)	CONSTRUCTION OF NEW MARKET BUILDINGS AT AYGUNLEGBEDE, OGIDI AND IYARA	23020124 - CONSTRUCTION OF MARKETS/PARKS	70451 - ROAD TRANSPORT	12230916 - LG Wide	5,000,000	0	40,000,000

17100125000900 - Road (General)	REPAIRS OF TRANSFORMER AT IYAJI, AYETORO AND IJUMU TOWN	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70451 - ROAD TRANSPORT	12230916 - LG Wide	5,000,000	0	10,000,000
17100125001000 - Road (General)	REHABILITATION OF STAFF QUARTER AT LGA HEADQUARTER (IYARA)	23030103 - REHABILITATION / REPAIRS - HOUSING	70451 - ROAD TRANSPORT	12230916 - LG Wide	5,000,000	0	10,000,000
17100125001100 - Road (General)	REHABILITATION OF 5 MORIBOUND BOREHOLES AT 5 SELECTED COMMUNITIES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70451 - ROAD TRANSPORT	12230916 - LG Wide	5,000,000	0	10,000,000
17100125001200 - Road (General)	REHABILITATION OF 2KM ROAD AT OGIDI	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12230916 - LG Wide	5,000,000	0	15,000,000
17100125001300 - Road (General)	RENOVATION OF WORKS DEPARTMENT BUILDING AT LG SECRETARIAT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	12230916 - LG Wide	2,000,000	0	4,500,000
17100125001400 - Road (General)	INSTALLATION OF SOLAR STREET LIGHT AT AYETORO,OKORO, IYARA	23030123 - REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	70451 - ROAD TRANSPORT	12230916 - LG Wide	2,000,000	0	22,000,000
17100125001500 - Road (General)	REPAIRS OF POWER GENERATING PLANTS AT THE LG SECRETARIAT	23030125 - REHABILITATION/REPAIRS- POWER GENERATING PLANTS	70451 - ROAD TRANSPORT	12230916 - LG Wide	2,000,000	0	4,500,000
17100125001600 - Road (General)	CONSTRUCTION OF DRAINAGE AND CULVERT IN THE AFFETEF ARE	23040102 - EROSION & FLOOD CONTROL	70451 - ROAD TRANSPORT	12230916 - LG Wide	40,000,000	0	30,000,000

051700100100	DEPARTMENT OF EDUCATION			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	313,497,530	0	1,314,281,190
21	PERSONNEL COST	83,497,530	0	856,790,920
2101	SALARY	83,497,530	0	856,790,920
210101	SALARIES AND WAGES	83,497,530	0	856,790,920
21010101	SALARY	83,497,530	0	856,790,920
22	OTHER RECURRENT COSTS	75,000,000	0	92,000,000
2202	OVERHEAD COST	75,000,000	0	92,000,000
220201	TRAVEL& TRANSPORT - GENERAL	4,000,000	0	5,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	0	3,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000	0	2,000,000
220203	MATERIALS & SUPPLIES - GENERAL	33,000,000	0	39,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000	0	2,000,000
22020302	BOOKS	3,000,000	0	2,000,000
22020304	MAGAZINES & PERIODICALS	1,000,000	0	2,000,000
22020309	UNIFORMS & OTHER CLOTHING	2,000,000	0	8,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	20,000,000	0	20,000,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	5,000,000	0	5,000,000
220204	MAINTENANCE SERVICES - GENERAL	4,000,000	0	9,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000	0	7,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000	0	2,000,000
220206	OTHER SERVICES - GENERAL	4,000,000	0	2,000,000
22020606	OFFICE AND GENERAL EXPENSES	4,000,000	0	2,000,000
220208	FUEL & LUBRICANTS - GENERAL	2,000,000	0	2,000,000
22020801	MOTOR VEHICLE FUEL COST	2,000,000	0	2,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	28,000,000	0	35,000,000
22021001	REFRESHMENT & MEALS	2,000,000	0	2,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000	0	2,000,000
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000	0	2,000,000
22021007	WELFARE PACKAGES	10,000,000	0	15,000,000
22021009	SPORTING ACTIVITIES	3,000,000	0	2,000,000

22021021	SPECIAL DAYS/CELEBRATIONS	10,000,000	0	12,000,000
23	CAPITAL EXPENDITURE	155,000,000	0	365,490,270
2301	FIXED ASSETS PURCHASED	92,000,000	0	272,490,270
230101	PURCHASE OF FIXED ASSETS - GENERAL	92,000,000	0	272,490,270
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	60,000,000	0	210,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	2,000,000	0	2,490,270
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	30,000,000	0	60,000,000
2302	CONSTRUCTION / PROVISION	40,000,000	0	60,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	40,000,000	0	60,000,000
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	40,000,000	0	60,000,000
2303	REHABILITATION / REPAIRS	23,000,000	0	33,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	23,000,000	0	33,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	20,000,000	0	25,000,000
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	3,000,000	0	8,000,000
051700100100	DEPARTMENT OF EDUCATION			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
709	EDUCATION	313,497,530	0	1,314,281,190
7098	EDUCATION N.E.C.	313,497,530	0	1,314,281,190
70981	EDUCATION N.E.C	313,497,530	0	1,314,281,190

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	-	-	-	-	155,000,000	0	365,490,270
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	12230916 - LG Wide	60,000,000	0	210,000,000
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	12230916 - LG Wide	2,000,000	0	2,490,270
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	12230916 - LG Wide	30,000,000	0	60,000,000
05100125000200 - Enhancing Skills and Knowledge (General)	CONSTRUCTION OF LAWN TENNIS COURT, TABLE TENNIS, HANDBALL COURT ETC TO THE PRIMARY SCHOOLS IN THE LG HEADQUARTERS	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70981 - EDUCATION N.E.C	12230916 - LG Wide	40,000,000	0	60,000,000
05050125000100 - Enhancing Skills and Knowledge (General)	RENOVATION OF ONE DILAPIDATED SCHOOL BUILDINGS IN EACH WARD	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12230916 - LG Wide	20,000,000	0	25,000,000
05100125000300 - Enhancing Skills and Knowledge (General)	REHABILITATION OF EXISTING LAWN TENNIS COURT, TABLE TENNIS, HANDBALL COURT ETC IN THE PRIMARY	23030111 - REHABILITATION / REPAIRS - SPORTING FACILITIES	70981 - EDUCATION N.E.C	12230916 - LG Wide	3,000,000	0	8,000,000

	SCHOOLS IN THE LG HEADQUARTERS					
052100100100	DEPARTMENT OF HEALTH CARE					
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget		
2	EXPENDITURES	1,381,405,880	0	1,493,066,960		
21	PERSONNEL COST	528,000,000	0	505,576,690		
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	528,000,000	0	505,576,690		
210201	ALLOWANCES	528,000,000	0	505,576,690		
21020101	NON REGULAR ALLOWANCES	528,000,000	0	505,576,690		
22	OTHER RECURRENT COSTS	65,000,000	0	77,490,270		
2202	OVERHEAD COST	65,000,000	0	77,490,270		
220201	TRAVEL& TRANSPORT - GENERAL	5,000,000	0	8,000,000		
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000	0	4,000,000		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000	0	4,000,000		
220203	MATERIALS & SUPPLIES - GENERAL	33,000,000	0	35,000,000		
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000	0	4,000,000		
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	30,000,000	0	31,000,000		
220205	TRAINING - GENERAL	6,000,000	0	7,000,000		
22020501	LOCAL TRAINING	6,000,000	0	7,000,000		
220206	OTHER SERVICES - GENERAL	7,000,000	0	11,000,000		
22020605	CLEANING & FUMIGATION SERVICES	5,000,000	0	7,000,000		
22020606	OFFICE AND GENERAL EXPENSES	2,000,000	0	4,000,000		
220210	MISCELLANEOUS EXPENSES GENERAL	14,000,000	0	16,490,270		
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000	0	3,000,000		
22021004	MEDICAL EXPENSES-LOCAL	10,000,000	0	11,000,000		
22021021	SPECIAL DAYS/CELEBRATIONS	2,000,000	0	2,490,270		
23	CAPITAL EXPENDITURE	788,405,880	0	910,000,000		
2301	FIXED ASSETS PURCHASED	538,405,880	0	625,000,000		
230101	PURCHASE OF FIXED ASSETS - GENERAL	538,405,880	0	625,000,000		
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	238,405,880	0	275,000,000		
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	300,000,000	0	350,000,000		
2302	CONSTRUCTION / PROVISION	150,000,000	0	170,000,000		

230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	150,000,000	0	170,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	150,000,000	0	170,000,000
2303	REHABILITATION / REPAIRS	100,000,000	0	115,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	100,000,000	0	115,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	100,000,000	0	115,000,000
052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
707	HEALTH	1,381,405,880	0	1,493,066,960
7076	HEALTH N.E.C.	1,381,405,880	0	1,493,066,960
70761	HEALTH N.E.C.	1,381,405,880	0	1,493,066,960

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	-	-	-	-	788,405,880	0	910,000,000
04050125000101 - Improvement to Human Health (General)	PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS VITAL SIGNS MONITORS, BLOOD PRESSURE MONITOR, THERMOMETER, PULSE OXIMETER, ETC. AT SOME SELECTED PHC	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12230916 - LG Wide	238,405,880	0	275,000,000
04100125000101 - Improvement to Human Health (General)	SUPPLY/ INSTALLATION OF 15NOS OF FIRE EXTINGUISHERS TO OFFICES AT LGA HEADQUARTER (IYARA)	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70761 - HEALTH N.E.C.	12230916 - LG Wide	300,000,000	0	350,000,000
04050125000201 - Improvement to Human Health (General)	CONSTRUCTION OF PRIMARY HEALTH CARE (1 PER WARD)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12230916 - LG Wide	150,000,000	0	170,000,000

04050125000301 - Improvement to Human Health (General)	RENOVATION OF 3NOs OF PHC IN THE SELECTED WARD	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12230916 - LG Wide	100,000,000	0	115,000,000
---	--	--	--------------------------	-----------------------	-------------	---	-------------