



Omala Local Government

OMALA LOCAL GOVERNMENT APPROVED BUDGET

2026

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122219 - OMALA Local Government, Kogi State - 2026 Budget: Summary			
Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Opening Balance			
Recurrent Revenue	5,422,455,690	-	8,768,038,410
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,393,785,430	-	8,741,649,030
12 - INDEPENDENT REVENUE	28,670,260	-	26,389,380
Recurrent Expenditure	3,297,306,030	-	5,236,221,210
21 - PERSONNEL COST	2,386,527,600	-	2,388,631,330
22 - OTHER RECURRENT COSTS	910,778,430	-	2,847,589,880
Transfer to Capital Account	2,125,149,660	-	3,531,817,200
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURE	2,125,149,660	-	3,531,817,200
Total Revenue (including OB)	5,422,455,690	-	8,768,038,410
Total Expenditure	5,422,455,690	-	8,768,038,410
Closing Balance	-	-	-

122219 - OMALA 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	2,388,631,330	2,847,589,880	5,236,221,210	3,531,817,200	8,768,038,410
01000000000	ADMINISTRATION SECTOR	282,824,110	554,445,550	837,269,660	1,236,000,000	2,073,269,660
01110000000	OFFICE OF THE LG CHAIRMAN	15,142,910	94,606,160	109,749,070	-	109,749,070
011100100100	CHAIRMAN	5,497,520	78,035,160	83,532,680	-	83,532,680
011100100200	VICE-CHAIRMAN	4,990,720	7,261,000	12,251,720	-	12,251,720
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	4,196,730	9,310,000	13,506,730	-	13,506,730
011118300100	INTERNAL AUDIT	457,940	-	457,940	-	457,940
01120000000	LOCAL GOVT COUNCIL	92,547,180	29,977,930	122,525,110	-	122,525,110
011200500100	ASSISTANTS/ AIDES/ADVISERS	51,688,350	8,667,930	60,356,280	-	60,356,280
011202100100	OFFICE OF THE HOUSE LEADER	40,858,830	21,310,000	62,168,830	-	62,168,830
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	175,134,020	429,861,460	604,995,480	1,236,000,000	1,840,995,480
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	175,134,020	429,861,460	604,995,480	1,236,000,000	1,840,995,480
02000000000	ECONOMIC SECTOR	414,393,040	191,872,990	606,266,030	1,920,595,220	2,526,861,250
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	105,524,260	24,429,000	129,953,260	460,623,200	590,576,460
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	105,524,260	24,429,000	129,953,260	460,623,200	590,576,460
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	167,984,640	128,756,760	296,741,400	572,972,020	869,713,420
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	149,978,970	125,826,760	275,805,730	551,472,020	827,277,750
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	18,005,670	2,930,000	20,935,670	21,500,000	42,435,670
02340000000	DEPARTMENT OF WORKS & HOUSING	140,884,140	38,687,230	179,571,370	887,000,000	1,066,571,370
023400100100	DEPARTMENT OF WORKS & HOUSING	140,884,140	38,687,230	179,571,370	887,000,000	1,066,571,370
05000000000	SOCIAL SECTOR	1,691,414,180	2,101,271,340	3,792,685,520	375,221,980	4,167,907,500
05170000000	DEPARTMENT OF EDUCATION	1,395,530,210	1,753,809,840	3,149,340,050	5,221,980	3,154,562,030
051700100100	DEPARTMENT OF EDUCATION	152,127,570	1,753,809,840	1,905,937,410	5,221,980	1,911,159,390
051702600100	PRIMARY SCHOOL	1,243,402,640	-	1,243,402,640	-	1,243,402,640
05210000000	DEPARTMENT OF HEALTH CARE	295,883,970	347,461,500	643,345,470	370,000,000	1,013,345,470
052100100100	DEPARTMENT OF HEALTH CARE	295,883,970	347,461,500	643,345,470	370,000,000	1,013,345,470

122219 - OMALA 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	5,422,455,690	-	8,768,038,410
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,393,785,430	-	8,741,649,030
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,393,785,430	-	8,741,649,030
110101	STATUTORY ALLOCATION (FAAC)	2,542,308,440	-	5,265,856,270
11010101	STATUTORY ALLOCATION	2,542,308,440	-	5,265,856,270
110102	VALUE ADDED TAX ALLOCATION	2,580,659,680	-	3,193,294,570
11010201	SHARE OF VAT	2,580,659,680	-	3,193,294,570
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	270,817,310	-	282,498,190
11010399	OTHER FAAC DISTRIBUTIONS	270,817,310	-	282,498,190
12	INDEPENDENT REVENUE	28,670,260	-	26,389,380
1201	DIRECT TAX REVENUE	3,000,000	-	3,000,000
120101	PERSONAL TAXES	3,000,000	-	3,000,000
12010101	COMMUNITY DEVELOPMENT/POLL TAX	3,000,000	-	3,000,000
1202	NON-TAX REVENUE	25,670,260	-	23,389,380
120201	LICENCES - GENERAL	7,180,000	-	7,635,000
12020107	BOATS & CANOE (SMALL CRAFT) LICENSE	150,000	-	150,000
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	400,000	-	400,000
12020110	INLAND WATER-WAY LICENSE	600,000	-	400,000
12020111	BAKE HOUSE LICENSE	400,000	-	40,000
12020113	BRICKMAKING, etc LICENSE	150,000	-	200,000
12020116	CATTLE DEALER LICENSES	1,500,000	-	100,000
12020117	DRIED FISH & MEAT LICENSES	800,000	-	150,000
12020118	PET (DOG) LICENSES	20,000	-	100,000
12020119	FISHING PERMITS	200,000	-	60,000
12020120	HAWKER'S PERMITS	40,000	-	50,000
12020122	PRODUCE BUYING LICENSES	200,000	-	30,000
12020123	ANIMAL HEALTH CERTIFICATE LICENSES	100,000	-	30,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	200,000	-	100,000
12020130	LIQUOR LICENSES	150,000	-	80,000

12020131	DISPENSARY MATERNITY FEE	20,000	-	100,000
12020138	MOTORVEHICLE PERMIT	250,000	-	50,000
12020139	BUS/COMMERCIAL RADIO PERMIT	100,000	-	20,000
12020141	NATIVE LIQUOR LICENSES	60,000	-	30,000
12020142	BULK CIGARRATE LICENSES	50,000	-	200,000
12020143	LIQUOR DISTRIBUTION LICENSES	30,000	-	100,000
12020144	EATING / (BUKATERIAL) HOUSE LICENSE	30,000	-	50,000
12020145	KIOSK LICENSES	100,000	-	20,000
12020146	BUTCHER LICENSES	80,000	-	40,000
12020147	COLD ROOM PERMIT	100,000	-	100,000
12020152	BEGGERS MINISTERIAL PERMIT	50,000	-	150,000
12020155	SAND,GRAND, ION ROD SELLER LICENSES	20,000	-	80,000
12020156	PIT SEWING LICENSE	30,000	-	30,000
12020159	SAWMILL LICENSES	200,000	-	100,000
12020160	RICE/CASSAVA GRINDING MILL LICENSES	100,000	-	20,000
12020161	INGREDIENTS GRINDING MILL LICENSES	50,000	-	20,000
12020162	CORN MILL LICENSES	20,000	-	250,000
12020165	PHOTO STUDIO LICENSE	40,000	-	10,000
12020166	WELDING MACHINE LICENSE	100,000	-	15,000
12020167	ELECTRIC RADIO TV WORKSHOP LICENSES	150,000	-	25,000
12020168	BLACKSMITH W/SHOP LICENSES	80,000	-	50,000
12020169	WOOD MAKING / CARPENTARY LICENSES	30,000	-	30,000
12020170	BATTERY CHARGER LICENSES	100,000	-	20,000
12020171	PRINTING PRESS LICENSES	20,000	-	20,000
12020173	VEHICLE SPARE PARTS SELLER LICENSES	20,000	-	20,000
12020174	CLOCK/WATCH REPAIRER LICENSES	250,000	-	50,000
12020175	CLOTH DRYER LICENSES	10,000	-	100,000
12020177	MOTOR MECHANIC / CAR WASH LICENSES	15,000	-	300,000
12020178	BUILDING MATERIALS LICENSES	25,000	-	85,000
12020179	SURFACE TANK KEROSENE LICENSE	50,000	-	100,000
12020181	SEWING MACHINE INSTITUTE	30,000	-	60,000
12020182	HAIR DRESSING / BARBING SALOON LICENSES	20,000	-	1,000,000
12020184	ENGINE OIL SELLER LICENSES	20,000	-	500,000
12020185	TENERMENT	20,000	-	2,000,000
120204	FEES - GENERAL	10,485,880	-	10,813,180

12020417	CONTRACTOR REGISTRATION FEES	50,000	-	10,000
12020418	MARRIAGE/ DIVORCE FEES	100,000	-	4,000,000
12020426	COURT SUMMONS FEES	300,000	-	1,000,000
12020436	BILL BOARD ADVERTISEMENT FEES	85,000	-	2,000,000
12020443	BIRTH & DEATH REGISTRATION FEES	-	-	80,000
12020444	BURIAL FEES	100,000	-	1,000,000
12020445	CHANGE OF OWNERSHIP FEES	60,000	-	800,000
12020446	AGRICULTURAL/VETINARY SERVICES FEES	1,000,000	-	80,130
12020449	BUSINESS/TRADE OPERATING FEES	500,000	-	400,000
12020451	TIMBER & FOREST FEES	4,280,880	-	100,000
12020452	CUSTOMARY RIGHT OF OCCUPANCY	4,000,000	-	693,050
12020453	APPLICATIONS FEES	10,000	-	650,000
120205	FINES - GENERAL	1,000,000	-	1,100,000
12020502	FINES OF OVERDUE LIBRARY BOOKS	1,000,000	-	1,100,000
120206	SALES - GENERAL	3,800,000	-	781,200
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	2,000,000	-	100,000
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	1,000,000	-	81,200
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	800,000	-	600,000
120207	EARNINGS -GENERAL	3,123,180	-	2,810,000
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	80,130	-	150,000
12020707	EARNINGS FROM MEDICAL SERVICES	400,000	-	1,420,000
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	100,000	-	800,000
12020710	EARNINGS FROM GUEST HOUSES	650,000	-	20,000
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	693,050	-	200,000
12020712	EARNING FROM MARKET	1,100,000	-	200,000
12020720	EARNING FROM MOTOR PARK	100,000	-	20,000
120209	RENT ON LAND & OTHERS - GENERAL	81,200	-	250,000
12020902	RENT ON LOCAL GOVT. MOVABLE PROPERTY	81,200	-	250,000

122219 - OMALA Local Government, Kogi State - 2026 Budget: Expenditure by Economic Classification				
Code	Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>5,422,455,690</u>	<u>-</u>	<u>8,768,038,410</u>
<u>21</u>	<u>PERSONNEL COST</u>	<u>2,386,527,600</u>	<u>-</u>	<u>2,388,631,330</u>
<u>2101</u>	<u>SALARY</u>	<u>1,061,944,250</u>	<u>-</u>	<u>2,203,030,260</u>
210101	SALARIES AND WAGES	1,061,944,250	-	2,203,030,260
21010101	SALARY	1,061,944,250	-	2,203,030,260
<u>2102</u>	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	<u>1,324,583,350</u>	<u>-</u>	<u>185,601,070</u>
210202	SOCIAL CONTRIBUTIONS	1,324,583,350	-	185,601,070
21020202	CONTRIBUTORY PENSION	1,324,583,350	-	185,601,070
<u>22</u>	<u>OTHER RECURRENT COSTS</u>	<u>910,778,430</u>	<u>-</u>	<u>2,847,589,880</u>
<u>2202</u>	<u>OVERHEAD COST</u>	<u>782,718,430</u>	<u>-</u>	<u>2,583,979,880</u>
220201	TRAVEL & TRANSPORT - GENERAL	278,435,060	-	215,049,980
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	27,037,600	-	67,119,500
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	19,060,000	-	68,237,320
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	130,200,000	-	72,013,160
22020105	TRADITIONAL COUNCIL EXPENSES	102,137,460	-	7,680,000
220202	UTILITIES - GENERAL	1,901,160	-	871,160
22020201	ELECTRICITY CHARGES	50,000	-	40,000
22020202	TELEPHONE CHARGES	1,787,160	-	777,160
22020205	WATER RATES	42,000	-	32,000
22020206	SEWERAGE CHARGES	12,000	-	12,000
22020207	LEASED COMMUNICATION LINES(S)	10,000	-	10,000
220203	MATERIALS & SUPPLIES - GENERAL	289,345,220	-	631,937,710
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	47,535,600	-	58,576,650
22020302	BOOKS	20,000	-	20,000
22020303	NEWSPAPERS	20,000	-	20,000
22020304	MAGAZINES & PERIODICALS	8,545,000	-	545,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	70,000	-	70,000

22020306	PRINTING OF SECURITY DOCUMENTS	7,495,200	-	845,200
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	175,830,000	-	236,024,990
22020309	UNIFORMS & OTHER CLOTHING	-	-	10,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	14,329,400	-	214,491,720
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	35,500,020	-	121,334,150
220204	MAINTENANCE SERVICES - GENERAL	39,325,340	-	45,654,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,815,920	-	7,725,920
22020402	MAINTENANCE OF OFFICE FURNITURE	5,140,000	-	190,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	30,000	-	30,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,072,850	-	1,072,850
22020405	MAINTENANCE OF PLANTS/GENERATORS	200,000	-	210,000
22020406	OTHER MAINTENANCE SERVICES	2,510,570	-	1,352,000
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	24,556,000	-	35,073,230
220205	TRAINING - GENERAL	964,020	-	914,020
22020501	LOCAL TRAINING	964,020	-	914,020
220206	OTHER SERVICES - GENERAL	77,305,830	-	264,925,180
22020601	SECURITY SERVICES	74,014,840	-	259,835,180
22020603	RESIDENTIAL RENT	-	-	10,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	30,000	-	5,030,000
22020605	CLEANING & FUMIGATION SERVICES	50,000	-	50,000
22020607	MONITORING AND EVALUATION SYSTEM	3,210,990	-	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	11,649,970	-	178,599,970
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	6,569,970	-	53,569,970
22020703	LEGAL SERVICES	80,000	-	120,030,000
22020708	MEDICAL CONSULTING	5,000,000	-	5,000,000
220208	FUEL & LUBRICANTS - GENERAL	880,000	-	780,000
22020801	MOTOR VEHICLE FUEL COST	460,000	-	370,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	170,000	-	170,000
22020803	PLANT / GENERATOR FUEL COST	130,000	-	130,000
22020806	COOKING GAS/FUEL COST	120,000	-	110,000
220209	FINANCIAL CHARGES - GENERAL	1,010,000	-	1,010,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000,000	-	1,000,000
22020902	INSURANCE PREMIUM	10,000	-	10,000

220210	MISCELLANEOUS EXPENSES GENERAL	81,901,830	-	1,244,237,860
22021001	REFRESHMENT & MEALS	310,000	-	5,260,000
22021002	HONORARIUM & SITTING ALLOWANCE	160,000	-	110,000
22021003	PUBLICITY & ADVERTISEMENTS	60,000	-	50,000
22021004	MEDICAL EXPENSES-LOCAL	34,339,000	-	32,339,000
22021006	POSTAGES & COURIER SERVICES	12,000	-	12,000
22021007	WELFARE PACKAGES	14,400,830	-	26,670,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	6,020,000	-	70,000
22021009	SPORTING ACTIVITIES	20,000,000	-	1,000,000,000
22021011	DISEASE CONTROL	-	-	48,210,990
22021012	PROVISION OF SERVICES MATERIAL	-	-	129,515,870
22021021	SPECIAL DAYS/CELEBRATIONS	6,600,000	-	2,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	107,060,000	-	253,610,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	107,060,000	-	253,610,000
22040101	GRANT TO OTHER GOVERNMENTS - CURRENT	47,050,000	-	16,600,000
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	12,000,000	-	2,000,000
22040109	GRANTS TO COMMUNITIES/NGOs	10,000	-	10,000
22040110	GRANT, CONTRIBUTION & SUBVENTION	48,000,000	-	235,000,000
2206	PUBLIC DEBT CHARGES	21,000,000	-	10,000,000
220603	FOREIGN PRINCIPAL	21,000,000	-	10,000,000
22060301	FOREIGN PRINCIPAL - SHORT TERM BORROWINGS	21,000,000	-	10,000,000
23	CAPITAL EXPENDITURE	2,125,149,660	-	3,531,817,200
2301	FIXED ASSETS PURCHASED	1,657,485,240	-	904,817,200
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,657,485,240	-	904,817,200
23010101	PURCHASE / ACQUISITION OF LAND	275,000,000	-	100,000,000
23010105	PURCHASE OF MOTOR VEHICLES	200,000,000	-	105,000,000
23010106	PURCHASE OF VANS	-	-	4,221,980
23010108	PURCHASE OF BUSES	200,000,000	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	120,000,000	-	10,000,000
23010113	PURCHASE OF COMPUTERS	5,000,000	-	6,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	180,000,000	-	275,472,020
23010119	PURCHASE OF POWER GENERATING SET	31,500,000	-	26,500,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	112,557,560	-	50,000,000

23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	22,000,000	-	-
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	-	-	1,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	67,866,070	-	9,711,240
23010128	PURCHASE OF SECURITY EQUIPMENT	-	-	136,000,000
23010139	PURCHASE OF AGRICULTURAL PRODUCE/ EQUIPMENT	443,561,610	-	180,911,960
2302	CONSTRUCTION / PROVISION	462,664,420	-	509,557,560
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	462,664,420	-	509,557,560
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	200,000,000	-	22,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	157,442,440	-	112,557,560
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	4,221,980	-	-
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	50,000,000	-	10,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS	-	-	265,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	50,000,000	-	-
23020124	CONSTRUCTION OF MARKETS/PARKS	1,000,000	-	100,000,000
2303	REHABILITATION / REPAIRS	5,000,000	-	1,997,442,440
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	5,000,000	-	1,997,442,440
23030102	REHABILITATION / REPAIRS - ELECTRICITY	-	-	200,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	5,000,000	-	157,442,440
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	-	-	260,000,000
23030113	REHABILITATION / REPAIRS - ROADS	-	-	200,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	1,000,000,000
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	-	-	170,000,000
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	-	-	10,000,000
2304	PRESERVATION OF THE ENVIRONMENT	-	-	100,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	-	-	100,000,000
23040102	EROSION & FLOOD CONTROL	-	-	100,000,000
2305	OTHER CAPITAL PROJECTS	-	-	20,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	20,000,000
23050107	MARGIN FOR INCREASES IN COSTS	-	-	20,000,000

011100100100 CHAIRMAN				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	53,476,600	0	83,532,680
21	PERSONNEL COST	2,906,600	0	5,497,520
2101	SALARY	1,500,000	0	3,000,000
210101	SALARIES AND WAGES	1,500,000	0	3,000,000
21010101	SALARY	1,500,000	0	3,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,406,600	0	2,497,520
210202	SOCIAL CONTRIBUTIONS	1,406,600	0	2,497,520
21020202	CONTRIBUTORY PENSION	1,406,600	0	2,497,520
22	OTHER RECURRENT COSTS	50,570,000	0	78,035,160
2202	OVERHEAD COST	50,570,000	0	78,035,160
220201	TRAVEL& TRANSPORT - GENERAL	650,000	0	650,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000	0	200,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	400,000	0	400,000
22020105	TRADITIONAL COUNCIL EXPENSES	50,000	0	50,000
220202	UTILITIES - GENERAL	1,771,160	0	771,160
22020201	ELECTRICITY CHARGES	10,000	0	10,000
22020202	TELEPHONE CHARGES	1,757,160	0	757,160
22020205	WATER RATES	2,000	0	2,000
22020206	SEWERAGE CHARGES	2,000	0	2,000
220203	MATERIALS & SUPPLIES - GENERAL	5,118,000	0	20,018,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,050,000	0	20,000,000
22020304	MAGAZINES & PERIODICALS	4,000	0	4,000
22020306	PRINTING OF SECURITY DOCUMENTS	50,000	0	0
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000	0	10,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,000	0	2,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	2,000	0	2,000
220204	MAINTENANCE SERVICES - GENERAL	522,000	0	522,000

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	50,000	0	50,000
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000	0	100,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000	0	10,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	50,000	0	50,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	110,000	0	110,000
22020406	OTHER MAINTENANCE SERVICES	202,000	0	202,000
220205	TRAINING - GENERAL	2,000	0	2,000
22020501	LOCAL TRAINING	2,000	0	2,000
220206	OTHER SERVICES - GENERAL	41,934,840	0	55,500,000
22020601	SECURITY SERVICES	41,934,840	0	55,500,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000	0	10,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	10,000	0	10,000
220208	FUEL & LUBRICANTS - GENERAL	230,000	0	230,000
22020801	MOTOR VEHICLE FUEL COST	200,000	0	200,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	10,000	0	10,000
22020803	PLANT / GENERATOR FUEL COST	10,000	0	10,000
22020806	COOKING GAS/FUEL COST	10,000	0	10,000
220210	MISCELLANEOUS EXPENSES GENERAL	332,000	0	332,000
22021001	REFRESHMENT & MEALS	100,000	0	100,000
22021003	PUBLICITY & ADVERTISEMENTS	20,000	0	20,000
22021004	MEDICAL EXPENSES-LOCAL	10,000	0	10,000
22021006	POSTAGES & COURIER SERVICES	2,000	0	2,000
22021007	WELFARE PACKAGES	200,000	0	200,000
011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	53,476,600	0	83,532,680

7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	53,476,600	0	83,532,680
70111	EXECUTIVE AND LEGISLATIVE ORGANS	53,476,600	0	83,532,680

011100100200		VICE-CHAIRMAN		
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	6,458,520	0	12,251,720
21	PERSONNEL COST	3,497,520	0	4,990,720
2101	SALARY	2,000,000	0	3,000,000
210101	SALARIES AND WAGES	2,000,000	0	3,000,000
21010101	SALARY	2,000,000	0	3,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,497,520	0	1,990,720
210202	SOCIAL CONTRIBUTIONS	1,497,520	0	1,990,720
21020202	CONTRIBUTORY PENSION	1,497,520	0	1,990,720
22	OTHER RECURRENT COSTS	2,961,000	0	7,261,000
2202	OVERHEAD COST	2,961,000	0	7,261,000
220201	TRAVEL& TRANSPORT - GENERAL	310,000	0	310,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000	0	100,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000	0	200,000
22020105	TRADITIONAL COUNCIL EXPENSES	10,000	0	10,000
220202	UTILITIES - GENERAL	30,000	0	30,000
22020201	ELECTRICITY CHARGES	10,000	0	10,000
22020202	TELEPHONE CHARGES	10,000	0	10,000
22020205	WATER RATES	10,000	0	10,000
220203	MATERIALS & SUPPLIES - GENERAL	531,000	0	2,531,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000	0	2,500,000
22020304	MAGAZINES & PERIODICALS	11,000	0	11,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000	0	10,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	10,000	0	10,000
220204	MAINTENANCE SERVICES - GENERAL	20,000	0	20,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000	0	10,000
22020406	OTHER MAINTENANCE SERVICES	10,000	0	10,000
220205	TRAINING - GENERAL	10,000	0	10,000

22020501	LOCAL TRAINING	10,000	0	10,000
220206	OTHER SERVICES - GENERAL	2,000,000	0	4,300,000
22020601	SECURITY SERVICES	2,000,000	0	4,300,000
220208	FUEL & LUBRICANTS - GENERAL	30,000	0	30,000
22020801	MOTOR VEHICLE FUEL COST	10,000	0	10,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	10,000	0	10,000
22020803	PLANT / GENERATOR FUEL COST	10,000	0	10,000
220210	MISCELLANEOUS EXPENSES GENERAL	30,000	0	30,000
22021001	REFRESHMENT & MEALS	10,000	0	10,000
22021002	HONORARIUM & SITTING ALLOWANCE	10,000	0	10,000
22021004	MEDICAL EXPENSES-LOCAL	10,000	0	10,000
011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	6,458,520	0	12,251,720
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	6,458,520	0	12,251,720
70111	EXECUTIVE AND LEGISLATIVE ORGANS	6,458,520	0	12,251,720

011101300100 SECRETARY TO THE LOCAL GOVERNMENT				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>11,506,730</i>	<i>0</i>	<i>13,506,730</i>
21	<i>PERSONNEL COST</i>	<i>3,196,730</i>	<i>0</i>	<i>4,196,730</i>
2101	<i>SALARY</i>	<i>2,000,000</i>	<i>0</i>	<i>3,000,000</i>
210101	<i>SALARIES AND WAGES</i>	<i>2,000,000</i>	<i>0</i>	<i>3,000,000</i>
21010101	<i>SALARY</i>	2,000,000	0	3,000,000
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	<i>1,196,730</i>	<i>0</i>	<i>1,196,730</i>
210202	<i>SOCIAL CONTRIBUTIONS</i>	<i>1,196,730</i>	<i>0</i>	<i>1,196,730</i>
21020202	<i>CONTRIBUTORY PENSION</i>	1,196,730	0	1,196,730
22	<i>OTHER RECURRENT COSTS</i>	<i>8,310,000</i>	<i>0</i>	<i>9,310,000</i>
2202	<i>OVERHEAD COST</i>	<i>8,310,000</i>	<i>0</i>	<i>9,310,000</i>
220201	<i>TRAVEL& TRANSPORT - GENERAL</i>	<i>100,000</i>	<i>0</i>	<i>100,000</i>
22020101	<i>LOCAL TRAVEL & TRANSPORT: TRAINING</i>	50,000	0	50,000
22020102	<i>LOCAL TRAVEL & TRANSPORT: OTHERS</i>	50,000	0	50,000
220202	<i>UTILITIES - GENERAL</i>	<i>30,000</i>	<i>0</i>	<i>0</i>
22020201	<i>ELECTRICITY CHARGES</i>	10,000	0	0
22020202	<i>TELEPHONE CHARGES</i>	10,000	0	0
22020205	<i>WATER RATES</i>	10,000	0	0
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	<i>8,050,000</i>	<i>0</i>	<i>4,110,000</i>
22020301	<i>OFFICE STATIONERIES / COMPUTER CONSUMABLES</i>	2,000,000	0	4,000,000
22020304	<i>MAGAZINES & PERIODICALS</i>	6,000,000	0	0
22020305	<i>PRINTING OF NON SECURITY DOCUMENTS</i>	50,000	0	50,000
22020306	<i>PRINTING OF SECURITY DOCUMENTS</i>	0	0	50,000
22020311	<i>FOOD STUFF / CATERING MATERIALS SUPPLIES</i>	0	0	10,000
220204	<i>MAINTENANCE SERVICES - GENERAL</i>	<i>50,000</i>	<i>0</i>	<i>30,000</i>
22020401	<i>MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT</i>	50,000	0	10,000
22020405	<i>MAINTENANCE OF PLANTS/GENERATORS</i>	0	0	10,000
22020406	<i>OTHER MAINTENANCE SERVICES</i>	0	0	10,000

220206	OTHER SERVICES - GENERAL	10,000	0	5,050,000
22020601	SECURITY SERVICES	10,000	0	50,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	0	0	5,000,000
220208	FUEL & LUBRICANTS - GENERAL	10,000	0	10,000
22020801	MOTOR VEHICLE FUEL COST	10,000	0	10,000
220210	MISCELLANEOUS EXPENSES GENERAL	60,000	0	10,000
22021001	REFRESHMENT & MEALS	10,000	0	10,000
22021002	HONORARIUM & SITTING ALLOWANCE	50,000	0	0
011101300100	SECRETARY TO THE LOCAL GOVERNMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	11,506,730	0	13,506,730
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	11,506,730	0	13,506,730
70111	EXECUTIVE AND LEGISLATIVE ORGANS	11,506,730	0	13,506,730

011118300100 INTERNAL AUDIT				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	3,500,000	0	457,940
21	PERSONNEL COST	2,500,000	0	457,940
2101	SALARY	2,000,000	0	457,940
210101	SALARIES AND WAGES	2,000,000	0	457,940
21010101	SALARY	2,000,000	0	457,940
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	500,000	0	0
210202	SOCIAL CONTRIBUTIONS	500,000	0	0
21020202	CONTRIBUTORY PENSION	500,000	0	0
22	OTHER RECURRENT COSTS	1,000,000	0	0
2202	OVERHEAD COST	1,000,000	0	0
220201	TRAVEL& TRANSPORT - GENERAL	200,000	0	0
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000	0	0
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000	0	0
220203	MATERIALS & SUPPLIES - GENERAL	750,000	0	0
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	700,000	0	0
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	50,000	0	0
220205	TRAINING - GENERAL	50,000	0	0
22020501	LOCAL TRAINING	50,000	0	0
011118300100 INTERNAL AUDIT				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	3,500,000	0	457,940
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	3,500,000	0	457,940
70111	EXECUTIVE AND LEGISLATIVE ORGANS	3,500,000	0	457,940

011200500100 ASSISTANTS/ AIDES/ADVISERS				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	45,477,340	0	60,356,280
21	PERSONNEL COST	40,367,340	0	51,688,350
2101	SALARY	30,000,000	0	30,688,350
210101	SALARIES AND WAGES	30,000,000	0	30,688,350
21010101	SALARY	30,000,000	0	30,688,350
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,367,340	0	21,000,000
210202	SOCIAL CONTRIBUTIONS	10,367,340	0	21,000,000
21020202	CONTRIBUTORY PENSION	10,367,340	0	21,000,000
22	OTHER RECURRENT COSTS	5,110,000	0	8,667,930
2202	OVERHEAD COST	5,110,000	0	8,667,930
220201	TRAVEL& TRANSPORT - GENERAL	100,000	0	100,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000	0	100,000
220203	MATERIALS & SUPPLIES - GENERAL	5,000,000	0	8,557,930
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000	0	8,557,930
220204	MAINTENANCE SERVICES - GENERAL	10,000	0	10,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000	0	10,000
011200500100 ASSISTANTS/ AIDES/ADVISERS				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	45,477,340	0	60,356,280
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	45,477,340	0	60,356,280
70111	EXECUTIVE AND LEGISLATIVE ORGANS	45,477,340	0	60,356,280

011202100100		OFFICE OF THE HOUSE LEADER		
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	38,219,620	0	62,168,830
21	PERSONNEL COST	36,809,620	0	40,858,830
2101	SALARY	30,000,000	0	30,000,000
210101	SALARIES AND WAGES	30,000,000	0	30,000,000
21010101	SALARY	30,000,000	0	30,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,809,620	0	10,858,830
210202	SOCIAL CONTRIBUTIONS	6,809,620	0	10,858,830
21020202	CONTRIBUTORY PENSION	6,809,620	0	10,858,830
22	OTHER RECURRENT COSTS	1,410,000	0	21,310,000
2202	OVERHEAD COST	1,410,000	0	21,310,000
220201	TRAVEL& TRANSPORT - GENERAL	200,000	0	21,100,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000	0	100,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000	0	21,000,000
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000	0	100,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000	0	100,000
220204	MAINTENANCE SERVICES - GENERAL	10,000	0	10,000
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000	0	10,000
220208	FUEL & LUBRICANTS - GENERAL	150,000	0	60,000
22020801	MOTOR VEHICLE FUEL COST	110,000	0	20,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	20,000	0	20,000
22020803	PLANT / GENERATOR FUEL COST	20,000	0	20,000
220210	MISCELLANEOUS EXPENSES GENERAL	50,000	0	40,000
22021001	REFRESHMENT & MEALS	10,000	0	10,000
22021003	PUBLICITY & ADVERTISEMENTS	20,000	0	10,000
22021007	WELFARE PACKAGES	20,000	0	20,000
011202100100		OFFICE OF THE HOUSE LEADER		
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget

701	GENERAL PUBLIC SERVICES	38,219,620	0	62,168,830
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	38,219,620	0	62,168,830
70111	EXECUTIVE AND LEGISLATIVE ORGANS	38,219,620	0	62,168,830

012500100100 DIRECTOR OF PERSONNEL MANAGEMENT				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	1,686,373,000	0	1,840,995,480
21	PERSONNEL COST	1,145,000,000	0	175,134,020
2101	SALARY	15,000,000	0	140,000,000
210101	SALARIES AND WAGES	15,000,000	0	140,000,000
21010101	SALARY	15,000,000	0	140,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,130,000,000	0	35,134,020
210202	SOCIAL CONTRIBUTIONS	1,130,000,000	0	35,134,020
21020202	CONTRIBUTORY PENSION	1,130,000,000	0	35,134,020
22	OTHER RECURRENT COSTS	341,373,000	0	429,861,460
2202	OVERHEAD COST	294,323,000	0	413,261,460
220201	TRAVEL& TRANSPORT - GENERAL	220,073,000	0	73,863,160
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,000,000	0	2,000,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	130,000,000	0	71,813,160
22020105	TRADITIONAL COUNCIL EXPENSES	75,073,000	0	50,000
220203	MATERIALS & SUPPLIES - GENERAL	26,700,000	0	7,183,120
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000,000	0	7,133,120
22020306	PRINTING OF SECURITY DOCUMENTS	6,700,000	0	50,000
220204	MAINTENANCE SERVICES - GENERAL	5,150,000	0	4,150,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	50,000	0	4,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000	0	50,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	50,000	0	50,000
22020406	OTHER MAINTENANCE SERVICES	50,000	0	50,000
220206	OTHER SERVICES - GENERAL	30,100,000	0	200,015,180
22020601	SECURITY SERVICES	30,050,000	0	199,965,180
22020605	CLEANING & FUMIGATION SERVICES	50,000	0	50,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	50,000	0	120,000,000
22020703	LEGAL SERVICES	50,000	0	120,000,000

220210	MISCELLANEOUS EXPENSES GENERAL	12,250,000	0	8,050,000
22021001	REFRESHMENT & MEALS	50,000	0	5,000,000
22021007	WELFARE PACKAGES	6,200,000	0	3,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	6,000,000	0	50,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	47,050,000	0	16,600,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	47,050,000	0	16,600,000
22040101	GRANT TO OTHER GOVERNMENTS - CURRENT	47,050,000	0	16,600,000
23	CAPITAL EXPENDITURE	200,000,000	0	1,236,000,000
2301	FIXED ASSETS PURCHASED	200,000,000	0	236,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	200,000,000	0	236,000,000
23010105	PURCHASE OF MOTOR VEHICLES	200,000,000	0	100,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT	0	0	136,000,000
2303	REHABILITATION / REPAIRS	0	0	1,000,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	0	1,000,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0	0	1,000,000,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	1,686,373,000	0	1,840,995,480
7013	GENERAL SERVICES	1,686,373,000	0	1,840,995,480
70131	GENERAL PERSONNEL SERVICES	1,686,373,000	0	1,840,995,480

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					200,000,000	0	1,236,000,000
13100125000100 - Reform of Government and Governance (General)	PURCHASE OF 4NOS DEPARTMENTAL VEHICLES	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	200,000,000	0	100,000,000
13100126000100 - Reform of Government and Governance (General)	PURCHASE OF SECURITY EQUIPMENTS	23010128 - PURCHASE OF SECURITY EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	0	0	136,000,000
13100126000200 - Reform of Government and Governance (General)	RENOVATION AND RECONSTRUCTION OF LG SECRETARIAT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	0	0	1,000,000,000

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>678,526,540</i>	<i>0</i>	<i>590,576,460</i>
21	<i>PERSONNEL COST</i>	<i>94,569,860</i>	<i>0</i>	<i>105,524,260</i>
2101	SALARY	90,000,000	0	85,000,000
210101	SALARIES AND WAGES	90,000,000	0	85,000,000
21010101	SALARY	90,000,000	0	85,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,569,860	0	20,524,260
210202	SOCIAL CONTRIBUTIONS	4,569,860	0	20,524,260
21020202	CONTRIBUTORY PENSION	4,569,860	0	20,524,260
22	<i>OTHER RECURRENT COSTS</i>	<i>22,529,000</i>	<i>0</i>	<i>24,429,000</i>
2202	OVERHEAD COST	22,519,000	0	24,419,000
220201	TRAVEL & TRANSPORT - GENERAL	110,000	0	4,010,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000	0	4,000,000
22020105	TRADITIONAL COUNCIL EXPENSES	10,000	0	10,000
220202	UTILITIES - GENERAL	10,000	0	10,000
22020207	LEASED COMMUNICATION LINES(S)	10,000	0	10,000
220203	MATERIALS & SUPPLIES - GENERAL	1,510,000	0	1,510,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000	0	1,500,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	10,000	0	10,000
220204	MAINTENANCE SERVICES - GENERAL	60,000	0	60,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000	0	10,000
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000	0	10,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000	0	10,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,000	0	10,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,000	0	10,000
22020406	OTHER MAINTENANCE SERVICES	10,000	0	10,000
220205	TRAINING - GENERAL	10,000	0	10,000

22020501	LOCAL TRAINING	10,000	0	10,000
220206	OTHER SERVICES - GENERAL	30,000	0	30,000
22020601	SECURITY SERVICES	20,000	0	20,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	10,000	0	10,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000	0	10,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	10,000	0	10,000
220208	FUEL & LUBRICANTS - GENERAL	20,000	0	20,000
22020801	MOTOR VEHICLE FUEL COST	10,000	0	10,000
22020803	PLANT / GENERATOR FUEL COST	10,000	0	10,000
220210	MISCELLANEOUS EXPENSES GENERAL	20,759,000	0	18,759,000
22021001	REFRESHMENT & MEALS	20,000	0	20,000
22021002	HONORARIUM & SITTING ALLOWANCE	10,000	0	10,000
22021004	MEDICAL EXPENSES-LOCAL	20,699,000	0	18,699,000
22021006	POSTAGES & COURIER SERVICES	10,000	0	10,000
22021007	WELFARE PACKAGES	10,000	0	10,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	10,000	0	10,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	10,000	0	10,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	10,000	0	10,000
22040109	GRANTS TO COMMUNITIES/NGOs	10,000	0	10,000
23	CAPITAL EXPENDITURE	561,427,680	0	460,623,200
2301	FIXED ASSETS PURCHASED	511,427,680	0	190,623,200
230101	PURCHASE OF FIXED ASSETS - GENERAL	511,427,680	0	190,623,200
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	67,866,070	0	9,711,240
23010139	PURCHASE OF AGRICULTURAL PRODUCE/ EQUIPMENT	443,561,610	0	180,911,960
2302	CONSTRUCTION / PROVISION	50,000,000	0	10,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	50,000,000	0	10,000,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	50,000,000	0	10,000,000
2303	REHABILITATION / REPAIRS	0	0	260,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	0	260,000,000

23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	0	0	260,000,000
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	561,427,680	0	460,623,200
7013	GENERAL SERVICES	561,427,680	0	460,623,200
70131	GENERAL PERSONNEL SERVICES	561,427,680	0	460,623,200
704	ECONOMIC AFFAIRS	117,098,860	0	129,953,260
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	117,098,860	0	129,953,260
70421	AGRICULTURE	117,098,860	0	129,953,260

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	-	-	-	-	561,427,680	0	460,623,200
0107012500010 0 - Economic Empowerment Through Agriculture (General)	PURCHASE OF AGRICULTURAL EQUIPMENTS/TRACTORS	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	67,866,070	0	9,711,240
0107012500020 0 - Economic Empowerment Through Agriculture (General)	CONSTRUCTION/PROVISION OF AGRICULTURAL FACILITIES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	50,000,000	0	10,000,000
0103022500010 0 - Economic Empowerment Through Agriculture (General)	PROVISION OF AGRICULTURAL EQUIPMENT/ AGRICULTURAL INPUT (RIDGER HARROWS, POWER TILERS, HARVESTERS , PLANTERS)	23010139 - PURCHASE OF AGRICULTURAL PRODUCE/ EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	443,561,610	0	180,911,960
0103022500010 0 - Economic Empowerment Through Agriculture (General)	REHABILITATION/REPAIRS OF AGRICULTURAL FACILITIES	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	0	0	260,000,000

022000100100 DEPARTMENT FINANCE AND SUPPLY (TREASURY)				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<u>1</u>	<i>REVENUE</i>	<i>5,422,455,690</i>	<i>0</i>	<i>8,768,038,410</i>
11	<i>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</i>	<i>5,393,785,430</i>	<i>0</i>	<i>8,741,649,030</i>
1101	<i>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</i>	<i>5,393,785,430</i>	<i>0</i>	<i>8,741,649,030</i>
110101	<i>STATUTORY ALLOCATION (FAAC)</i>	<i>2,542,308,440</i>	<i>0</i>	<i>5,265,856,270</i>
11010101	STATUTORY ALLOCATION	2,542,308,440	0	5,265,856,270
110102	<i>VALUE ADDED TAX ALLOCATION</i>	<i>2,580,659,680</i>	<i>0</i>	<i>3,193,294,570</i>
11010201	SHARE OF VAT	2,580,659,680	0	3,193,294,570
110103	<i>GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT</i>	<i>270,817,310</i>	<i>0</i>	<i>282,498,190</i>
11010399	OTHER FAAC DISTRIBUTIONS	270,817,310	0	282,498,190
12	<i>INDEPENDENT REVENUE</i>	<i>28,670,260</i>	<i>0</i>	<i>26,389,380</i>
1201	<i>DIRECT TAX REVENUE</i>	<i>3,000,000</i>	<i>0</i>	<i>3,000,000</i>
120101	<i>PERSONAL TAXES</i>	<i>3,000,000</i>	<i>0</i>	<i>3,000,000</i>
12010101	COMMUNITY DEVELOPMENT/POLL TAX	3,000,000	0	3,000,000
1202	<i>NON-TAX REVENUE</i>	<i>25,670,260</i>	<i>0</i>	<i>23,389,380</i>
120201	<i>LICENCES - GENERAL</i>	<i>7,180,000</i>	<i>0</i>	<i>7,635,000</i>
12020107	BOATS & CANOE (SMALL CRAFT) LICENSE	150,000	0	150,000
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	400,000	0	400,000
12020110	INLAND WATER-WAY LICENSE	600,000	0	400,000
12020111	BAKE HOUSE LICENSE	400,000	0	40,000
12020113	BRICKMAKING, etc LICENSE	150,000	0	200,000
12020116	CATTLE DEALER LICENSES	1,500,000	0	100,000
12020117	DRIED FISH & MEAT LICENSES	800,000	0	150,000
12020118	PET (DOG) LICENSES	20,000	0	100,000
12020119	FISHING PERMITS	200,000	0	60,000
12020120	HAWKER'S PERMITS	40,000	0	50,000

12020122	PRODUCE BUYING LICENSES	200,000	0	30,000
12020123	ANIMAL HEALTH CERTIFICATE LICENSES	100,000	0	30,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	200,000	0	100,000
12020130	LIQUOR LICENSES	150,000	0	80,000
12020131	DISPENSARY MATERNITY FEE	20,000	0	100,000
12020138	MOTORVEHICLE PERMIT	250,000	0	50,000
12020139	BUS/COMMERCIAL RADIO PERMIT	100,000	0	20,000
12020141	NATIVE LIQUOR LICENSES	60,000	0	30,000
12020142	BULK CIGARRATE LICENSES	50,000	0	200,000
12020143	LIQUOR DISTRIBUTION LICENSES	30,000	0	100,000
12020144	EATING / (BUKATERIAL) HOUSE LICENSE	30,000	0	50,000
12020145	KIOSK LICENSES	100,000	0	20,000
12020146	BUTCHER LICENSES	80,000	0	40,000
12020147	COLD ROOM PERMIT	100,000	0	100,000
12020152	BEGGERS MINISTERIAL PERMIT	50,000	0	150,000
12020155	SAND,GRAND, ION ROD SELLER LICENSES	20,000	0	80,000
12020156	PIT SEWING LICENSE	30,000	0	30,000
12020159	SAWMILL LICENSES	200,000	0	100,000
12020160	RICE/CASSAVA GRINDING MILL LICENSES	100,000	0	20,000
12020161	INGREDIENTS GRINDING MILL LICENSES	50,000	0	20,000
12020162	CORN MILL LICENSES	20,000	0	250,000
12020165	PHOTO STUDIO LICENSE	40,000	0	10,000
12020166	WELDING MACHINE LICENSE	100,000	0	15,000
12020167	ELECTRIC RADIO TV WORKSHOP LICENSES	150,000	0	25,000
12020168	BLACKSMITH W/SHOP LICENSES	80,000	0	50,000
12020169	WOOD MAKING / CARPENTARY LICENSES	30,000	0	30,000
12020170	BATTERY CHARGER LICENSES	100,000	0	20,000
12020171	PRINTING PRESS LICENSES	20,000	0	20,000
12020173	VEHICLE SPARE PARTS SELLER LICENSES	20,000	0	20,000

12020174	CLOCK/WATCH REPAIRER LICENSES	250,000	0	50,000
12020175	CLOTH DRYER LICENSES	10,000	0	100,000
12020177	MOTOR MECHANIC / CAR WASH LICENSES	15,000	0	300,000
12020178	BUILDING MATERIALS LICENSES	25,000	0	85,000
12020179	SURFACE TANK KEROSENE LICENSE	50,000	0	100,000
12020181	SEWING MACHINE INSTITUTE	30,000	0	60,000
12020182	HAIR DRESSING / BARBING SALOON LICENSES	20,000	0	1,000,000
12020184	ENGINE OIL SELLER LICENSES	20,000	0	500,000
12020185	TENERMENT	20,000	0	2,000,000
120204	FEES - GENERAL	10,485,880	0	10,813,180
12020417	CONTRACTOR REGISTRATION FEES	50,000	0	10,000
12020418	MARRIAGE/ DIVORCE FEES	100,000	0	4,000,000
12020426	COURT SUMMONS FEES	300,000	0	1,000,000
12020436	BILL BOARD ADVERTISEMENT FEES	85,000	0	2,000,000
12020443	BIRTH & DEATH REGISTRATION FEES	0	0	80,000
12020444	BURIAL FEES	100,000	0	1,000,000
12020445	CHANGE OF OWNERSHIP FEES	60,000	0	800,000
12020446	AGRICULTURAL/VETINARY SERVICES FEES	1,000,000	0	80,130
12020449	BUSINESS/TRADE OPERATING FEES	500,000	0	400,000
12020451	TIMBER & FOREST FEES	4,280,880	0	100,000
12020452	CUSTOMARY RIGHT OF OCCUPANCY	4,000,000	0	693,050
12020453	APPLICATIONS FEES	10,000	0	650,000
120205	FINES - GENERAL	1,000,000	0	1,100,000
12020502	FINES OF OVERDUE LIBRARY BOOKS	1,000,000	0	1,100,000
120206	SALES - GENERAL	3,800,000	0	781,200
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	2,000,000	0	100,000
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	1,000,000	0	81,200
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	800,000	0	600,000
120207	EARNINGS -GENERAL	3,123,180	0	2,810,000

12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	80,130	0	150,000
12020707	EARNINGS FROM MEDICAL SERVICES	400,000	0	1,420,000
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	100,000	0	800,000
12020710	EARNINGS FROM GUEST HOUSES	650,000	0	20,000
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	693,050	0	200,000
12020712	EARNING FROM MARKET	1,100,000	0	200,000
12020720	EARNING FROM MOTOR PARK	100,000	0	20,000
120209	RENT ON LAND & OTHERS - GENERAL	81,200	0	250,000
12020902	RENT ON LOCAL GOVT. MOVABLE PROPERTY	81,200	0	250,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>409,029,780</i>	<i>0</i>	<i>827,277,750</i>
21	<i>PERSONNEL COST</i>	<i>146,609,990</i>	<i>0</i>	<i>149,978,970</i>
2101	SALARY	100,000,000	0	149,000,000
210101	SALARIES AND WAGES	100,000,000	0	149,000,000
21010101	SALARY	100,000,000	0	149,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	46,609,990	0	978,970
210202	SOCIAL CONTRIBUTIONS	46,609,990	0	978,970
21020202	CONTRIBUTORY PENSION	46,609,990	0	978,970
22	<i>OTHER RECURRENT COSTS</i>	<i>86,419,790</i>	<i>0</i>	<i>125,826,760</i>
2202	OVERHEAD COST	53,419,790	0	113,826,760
220201	TRAVEL& TRANSPORT - GENERAL	29,824,460	0	43,400,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000	0	33,200,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000	0	3,000,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	200,000	0	200,000
22020105	TRADITIONAL COUNCIL EXPENSES	26,424,460	0	7,000,000
220202	UTILITIES - GENERAL	10,000	0	10,000

22020201	ELECTRICITY CHARGES	10,000	0	10,000
220203	MATERIALS & SUPPLIES - GENERAL	6,530,000	0	9,530,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,000,000	0	9,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000	0	10,000
22020306	PRINTING OF SECURITY DOCUMENTS	500,000	0	500,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000	0	10,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	10,000	0	10,000
220204	MAINTENANCE SERVICES - GENERAL	7,273,340	0	4,104,770
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,171,920	0	2,171,920
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000	0	10,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000	0	10,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	892,850	0	892,850
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,000	0	10,000
22020406	OTHER MAINTENANCE SERVICES	2,168,570	0	1,000,000
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	10,000	0	10,000
220205	TRAINING - GENERAL	812,020	0	812,020
22020501	LOCAL TRAINING	812,020	0	812,020
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,519,970	0	53,519,970
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	6,519,970	0	53,519,970
220208	FUEL & LUBRICANTS - GENERAL	10,000	0	10,000
22020801	MOTOR VEHICLE FUEL COST	10,000	0	10,000
220209	FINANCIAL CHARGES - GENERAL	1,010,000	0	1,010,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000,000	0	1,000,000
22020902	INSURANCE PREMIUM	10,000	0	10,000
220210	MISCELLANEOUS EXPENSES GENERAL	1,430,000	0	1,430,000
22021002	HONORARIUM & SITTING ALLOWANCE	20,000	0	20,000
22021007	WELFARE PACKAGES	1,400,000	0	1,400,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	10,000	0	10,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	12,000,000	0	2,000,000

220401	LOCAL GRANTS AND CONTRIBUTIONS	12,000,000	0	2,000,000
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	12,000,000	0	2,000,000
2206	PUBLIC DEBT CHARGES	21,000,000	0	10,000,000
220603	FOREIGN PRINCIPAL	21,000,000	0	10,000,000
22060301	FOREIGN PRINCIPAL - SHORT TERM BORROWINGS	21,000,000	0	10,000,000
23	CAPITAL EXPENDITURE	176,000,000	0	551,472,020
2301	FIXED ASSETS PURCHASED	175,000,000	0	281,472,020
230101	PURCHASE OF FIXED ASSETS - GENERAL	175,000,000	0	281,472,020
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0	0	5,000,000
23010113	PURCHASE OF COMPUTERS	0	0	1,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	170,000,000	0	275,472,020
23010119	PURCHASE OF POWER GENERATING SET	5,000,000	0	0
2302	CONSTRUCTION / PROVISION	1,000,000	0	100,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,000,000	0	100,000,000
23020124	CONSTRUCTION OF MARKETS/PARKS	1,000,000	0	100,000,000
2303	REHABILITATION / REPAIRS	0	0	170,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	0	170,000,000
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	0	0	170,000,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	409,029,780	0	827,277,750
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	233,029,780	0	275,805,730
70112	FINANCIAL AND FISCAL AFFAIRS	233,029,780	0	275,805,730

7013	GENERAL SERVICES	176,000,000	0	551,472,020
70131	GENERAL PERSONNEL SERVICES	176,000,000	0	551,472,020

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					176,000,000	0	551,472,020
13100125000200 - Reform of Government and Governance (General)	PROVISION OF 250KVA GENERATING SET FOR THE DEPARTMENT	23010119 - PURCHASE OF POWER GENERATING SET	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	5,000,000	0	0
13100125000300 - Reform of Government and Governance (General)	PROCUREMENT OF 15NOS OF PRINTER	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	170,000,000	0	275,472,020
13100125000400 - Reform of Government and Governance (General)	CONSTRUCTION OF NEIGHBOURHOOD MARKET/ RELOCATION OF SMALL MARKETS IN OLAMABORO	23020124 - CONSTRUCTION OF MARKETS/PARKS	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	1,000,000	0	100,000,000
13100126000300 - Reform of Government and Governance (General)	PURCHASE OF FURNITURE	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	0	0	5,000,000
13100126000400 - Reform of Government and Governance (General)	REHABILITATION/REPAIRS OF MARKET/FENCING	23030124 - REHABILITATION/REPAIRS-MARKETS/PARKS	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	0	0	170,000,000
11100126000100 - Information Communication and Technology (General)	PURCHASE OF COMPUTERS	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	0	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	<i>EXPENDITURES</i>	<i>41,466,390</i>	<i>0</i>	<i>42,435,670</i>
21	<i>PERSONNEL COST</i>	<i>17,036,390</i>	<i>0</i>	<i>18,005,670</i>
2101	SALARY	15,000,000	0	18,000,000
210101	SALARIES AND WAGES	15,000,000	0	18,000,000
21010101	SALARY	15,000,000	0	18,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,036,390	0	5,670
210202	SOCIAL CONTRIBUTIONS	2,036,390	0	5,670
21020202	CONTRIBUTORY PENSION	2,036,390	0	5,670
22	<i>OTHER RECURRENT COSTS</i>	<i>2,930,000</i>	<i>0</i>	<i>2,930,000</i>
2202	OVERHEAD COST	2,930,000	0	2,930,000
220201	TRAVEL& TRANSPORT - GENERAL	1,100,000	0	1,100,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000	0	500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000	0	100,000
22020105	TRADITIONAL COUNCIL EXPENSES	500,000	0	500,000
220203	MATERIALS & SUPPLIES - GENERAL	1,520,000	0	1,520,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000	0	1,500,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	20,000	0	20,000
220205	TRAINING - GENERAL	20,000	0	20,000
22020501	LOCAL TRAINING	20,000	0	20,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	40,000	0	40,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	20,000	0	20,000
22020703	LEGAL SERVICES	20,000	0	20,000
220208	FUEL & LUBRICANTS - GENERAL	90,000	0	90,000
22020801	MOTOR VEHICLE FUEL COST	50,000	0	50,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	20,000	0	20,000
22020803	PLANT / GENERATOR FUEL COST	20,000	0	20,000

220210	MISCELLANEOUS EXPENSES GENERAL	160,000	0	160,000
22021001	REFRESHMENT & MEALS	50,000	0	50,000
22021002	HONORARIUM & SITTING ALLOWANCE	50,000	0	50,000
22021003	PUBLICITY & ADVERTISEMENTS	20,000	0	20,000
22021004	MEDICAL EXPENSES-LOCAL	20,000	0	20,000
22021007	WELFARE PACKAGES	20,000	0	20,000
23	CAPITAL EXPENDITURE	21,500,000	0	21,500,000
2301	FIXED ASSETS PURCHASED	21,500,000	0	11,500,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	21,500,000	0	11,500,000
23010113	PURCHASE OF COMPUTERS	5,000,000	0	5,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	10,000,000	0	0
23010119	PURCHASE OF POWER GENERATING SET	6,500,000	0	6,500,000
2303	REHABILITATION / REPAIRS	0	0	10,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	0	10,000,000
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	0	0	10,000,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	41,466,390	0	42,435,670
7013	GENERAL SERVICES	41,466,390	0	42,435,670
70131	GENERAL PERSONNEL SERVICES	21,500,000	0	21,500,000
70132	OVERALL PLANNING AND STATISTICAL SERVICES	19,966,390	0	20,935,670

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					21,500,000	0	21,500,000
13100125000500 - Reform of Government and Governance (General)	PURCHASE OF SOLAR POWER FOR THE ICT CENTER	23010119 - PURCHASE OF POWER GENERATING SET	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	6,500,000	0	6,500,000
13100125000600 - Reform of Government and Governance (General)	PURCHASE OF COMPUTERS TO ICT CENTRE	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	5,000,000	0	5,000,000
13100125000700 - Reform of Government and Governance (General)	PROCUREMENT OF 15NOS OF PRINTERS FOR DEPARTMENTAL ACTIVITIES	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	10,000,000	0	0
11100126000200 - Information Communication and Technology (General)	REHABILITATION OF ICT BUILDING	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	0	0	10,000,000

023400100100 DEPARTMENT OF WORKS & HOUSING				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>912,000,830</i>	<i>0</i>	<i>1,066,571,370</i>
21	<i>PERSONNEL COST</i>	<i>108,840,830</i>	<i>0</i>	<i>140,884,140</i>
2101	SALARY	80,000,000	0	140,000,000
210101	SALARIES AND WAGES	80,000,000	0	140,000,000
21010101	SALARY	80,000,000	0	140,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	28,840,830	0	884,140
210202	SOCIAL CONTRIBUTIONS	28,840,830	0	884,140
21020202	CONTRIBUTORY PENSION	28,840,830	0	884,140
22	<i>OTHER RECURRENT COSTS</i>	<i>28,160,000</i>	<i>0</i>	<i>38,687,230</i>
2202	OVERHEAD COST	28,160,000	0	38,687,230
220201	TRAVEL & TRANSPORT - GENERAL	250,000	0	250,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000	0	100,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000	0	100,000
22020105	TRADITIONAL COUNCIL EXPENSES	50,000	0	50,000
220202	UTILITIES - GENERAL	30,000	0	30,000
22020201	ELECTRICITY CHARGES	10,000	0	10,000
22020202	TELEPHONE CHARGES	10,000	0	10,000
22020205	WATER RATES	10,000	0	10,000
220203	MATERIALS & SUPPLIES - GENERAL	1,320,000	0	1,320,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,310,000	0	1,310,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	10,000	0	10,000
220204	MAINTENANCE SERVICES - GENERAL	26,130,000	0	36,657,230
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,444,000	0	1,444,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	50,000	0	50,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	50,000	0	50,000

22020406	OTHER MAINTENANCE SERVICES	50,000	0	50,000
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	24,536,000	0	35,063,230
220205	TRAINING - GENERAL	50,000	0	50,000
22020501	LOCAL TRAINING	50,000	0	50,000
220206	OTHER SERVICES - GENERAL	10,000	0	10,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	10,000	0	10,000
220208	FUEL & LUBRICANTS - GENERAL	300,000	0	300,000
22020801	MOTOR VEHICLE FUEL COST	50,000	0	50,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	100,000	0	100,000
22020803	PLANT / GENERATOR FUEL COST	50,000	0	50,000
22020806	COOKING GAS/FUEL COST	100,000	0	100,000
220210	MISCELLANEOUS EXPENSES GENERAL	70,000	0	70,000
22021001	REFRESHMENT & MEALS	50,000	0	50,000
22021002	HONORARIUM & SITTING ALLOWANCE	10,000	0	10,000
22021007	WELFARE PACKAGES	10,000	0	10,000
23	CAPITAL EXPENDITURE	775,000,000	0	887,000,000
2301	FIXED ASSETS PURCHASED	575,000,000	0	100,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	575,000,000	0	100,000,000
23010101	PURCHASE / ACQUISITION OF LAND	275,000,000	0	100,000,000
23010108	PURCHASE OF BUSES	200,000,000	0	0
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	100,000,000	0	0
2302	CONSTRUCTION / PROVISION	200,000,000	0	287,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	200,000,000	0	287,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	200,000,000	0	22,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS	0	0	265,000,000
2303	REHABILITATION / REPAIRS	0	0	400,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	0	400,000,000
23030102	REHABILITATION / REPAIRS - ELECTRICITY	0	0	200,000,000
23030113	REHABILITATION / REPAIRS - ROADS	0	0	200,000,000

2304	PRESERVATION OF THE ENVIRONMENT		0	0	100,000,000		
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL		0	0	100,000,000		
23040102	EROSION & FLOOD CONTROL		0	0	100,000,000		
023400100100	DEPARTMENT OF WORKS & HOUSING						
Code	Description		2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget		
701	GENERAL PUBLIC SERVICES		775,000,000	0	887,000,000		
7013	GENERAL SERVICES		775,000,000	0	887,000,000		
70131	GENERAL PERSONNEL SERVICES		775,000,000	0	887,000,000		
704	ECONOMIC AFFAIRS		137,000,830	0	179,571,370		
7045	TRANSPORT		137,000,830	0	179,571,370		
70451	ROAD TRANSPORT		137,000,830	0	179,571,370		
023400100100	DEPARTMENT OF WORKS & HOUSING						
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total					775,000,000	0	887,000,000
17100125000100 - Road (General)	ACQUISITION OF LAND FOR FARMING ACTIVITIES AT VARIOUS COMMUNITIES FOR FARMERS	23010101 - PURCHASE / ACQUISITION OF LAND	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	275,000,000	0	100,000,000
17100125000200 - Road (General)	PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR DEPARTMENT	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	100,000,000	0	0
17100125000300 - Road (General)	PURCHASE OF 18 SEATER TWO(2) NOS TOYOTA BUS	23010108 - PURCHASE OF BUSES	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	200,000,000	0	0
17100125000400 - Road (General)	CONSTRUCTION OF 2NOS OF BOREHALES PER WARD	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	200,000,000	0	22,000,000

17100126000100 - Road (General)	CONSTRUCTION/PROVISION OF ROADS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	0	0	265,000,000
17100126000200 - Road (General)	EROSION AND FLOOD CONTROL	23040102 - EROSION & FLOOD CONTROL	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	0	0	100,000,000
17100126000300 - Road (General)	REHABILITATION/REPAIR: ROAD	23030113 - REHABILITATION / REPAIRS - ROADS	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	0	0	200,000,000
14100126000100 - Power (General)	REHABILITATION/REPAIR: ELECTRICITY/SOLAR LIGHT	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70131 - GENERAL PERSONNEL SERVICES	12221912 - 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	481,606,140	0	1,911,159,390
21	PERSONNEL COST	302,277,710	0	152,127,570
2101	SALARY	294,444,250	0	150,000,000
210101	SALARIES AND WAGES	294,444,250	0	150,000,000
21010101	SALARY	294,444,250	0	150,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,833,460	0	2,127,570
210202	SOCIAL CONTRIBUTIONS	7,833,460	0	2,127,570
21020202	CONTRIBUTORY PENSION	7,833,460	0	2,127,570
22	OTHER RECURRENT COSTS	153,106,450	0	1,753,809,840
2202	OVERHEAD COST	105,106,450	0	1,518,809,840
220201	TRAVEL & TRANSPORT - GENERAL	18,507,600	0	27,789,500
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	18,487,600	0	27,769,500
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000	0	10,000
22020105	TRADITIONAL COUNCIL EXPENSES	10,000	0	10,000

220202	UTILITIES - GENERAL	10,000	0	10,000
22020205	WATER RATES	10,000	0	10,000
220203	MATERIALS & SUPPLIES - GENERAL	53,418,020	0	337,454,470
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,162,600	0	1,162,600
22020302	BOOKS	10,000	0	10,000
22020303	NEWSPAPERS	10,000	0	10,000
22020304	MAGAZINES & PERIODICALS	2,520,000	0	520,000
22020306	PRINTING OF SECURITY DOCUMENTS	10,000	0	10,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	14,317,400	0	214,479,720
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	35,388,020	0	121,262,150
220204	MAINTENANCE SERVICES - GENERAL	40,000	0	40,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000	0	10,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,000	0	10,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,000	0	10,000
22020406	OTHER MAINTENANCE SERVICES	10,000	0	10,000
220210	MISCELLANEOUS EXPENSES GENERAL	33,130,830	0	1,153,515,870
22021007	WELFARE PACKAGES	6,530,830	0	22,000,000
22021009	SPORTING ACTIVITIES	20,000,000	0	1,000,000,000
22021012	PROVISION OF SERVICES MATERIAL	0	0	129,515,870
22021021	SPECIAL DAYS/CELEBRATIONS	6,600,000	0	2,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	48,000,000	0	235,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	48,000,000	0	235,000,000
22040110	GRANT, CONTRIBUTION & SUBVENTION	48,000,000	0	235,000,000
23	CAPITAL EXPENDITURE	26,221,980	0	5,221,980
2301	FIXED ASSETS PURCHASED	22,000,000	0	5,221,980
230101	PURCHASE OF FIXED ASSETS - GENERAL	22,000,000	0	5,221,980
23010106	PURCHASE OF VANS	0	0	4,221,980

23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	22,000,000	0	0
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0	0	1,000,000
2302	CONSTRUCTION / PROVISION	4,221,980	0	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	4,221,980	0	0
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	4,221,980	0	0
051700100100	DEPARTMENT OF EDUCATION			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	26,221,980	0	5,221,980
7013	GENERAL SERVICES	26,221,980	0	5,221,980
70131	GENERAL PERSONNEL SERVICES	26,221,980	0	5,221,980
709	EDUCATION	455,384,160	0	1,905,937,410
7098	EDUCATION N.E.C.	455,384,160	0	1,905,937,410
70981	EDUCATION N.E.C	455,384,160	0	1,905,937,410

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	-	-	-	-	26,221,980	0	5,221,980
05040225000100 - Enhancing Skills and Knowledge (General)	PURCHASE AND DISTRIBUTION OF EDUCATIONAL MATERIALS SUCH AS MATHEMATICS AND ENGLISH TEXTBOOKS TO STUDENTS ACROSS THE LGA.	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	22,000,000	0	0
05050125000100 - Enhancing Skills and Knowledge (General)	CONSTRUCTION OF GYB MODEL PRIMARY SCHOOL PER WARD	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70131 - GENERAL	12221912 - LG Wide	4,221,980	0	0

			PERSONNEL SERVICES				
05060126000100 - Enhancing Skills and Knowledge (General)	PURCHASE OF INFORMATION VAN AND EQUIPMENT	23010106 - PURCHASE OF VANS	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	0	0	4,221,980
05100126000100 - Enhancing Skills and Knowledge (General)	PIURCHASE OF SPORTING/GAMING EQUIPMENTS	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	0	0	1,000,000

051702600100 PRIMARY SCHOOL				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	0	0	1,243,402,640
21	PERSONNEL COST	0	0	1,243,402,640
2101	SALARY	0	0	1,200,000,000
210101	SALARIES AND WAGES	0	0	1,200,000,000
21010101	SALARY	0	0	1,200,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0	0	43,402,640
210202	SOCIAL CONTRIBUTIONS	0	0	43,402,640
21020202	CONTRIBUTORY PENSION	0	0	43,402,640
051702600100 PRIMARY SCHOOL				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
709	EDUCATION	0	0	1,243,402,640
7098	EDUCATION N.E.C.	0	0	1,243,402,640
70981	EDUCATION N.E.C	0	0	1,243,402,640

052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	1,054,814,200	0	1,013,345,470
21	PERSONNEL COST	482,915,010	0	295,883,970
2101	SALARY	400,000,000	0	250,883,970
210101	SALARIES AND WAGES	400,000,000	0	250,883,970
21010101	SALARY	400,000,000	0	250,883,970
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	82,915,010	0	45,000,000
210202	SOCIAL CONTRIBUTIONS	82,915,010	0	45,000,000
21020202	CONTRIBUTORY PENSION	82,915,010	0	45,000,000
22	OTHER RECURRENT COSTS	206,899,190	0	347,461,500
2202	OVERHEAD COST	206,899,190	0	347,461,500
220201	TRAVEL & TRANSPORT - GENERAL	7,010,000	0	42,377,320
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,000,000	0	1,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0	0	41,377,320
22020105	TRADITIONAL COUNCIL EXPENSES	10,000	0	0
220202	UTILITIES - GENERAL	10,000	0	10,000
22020206	SEWERAGE CHARGES	10,000	0	10,000
220203	MATERIALS & SUPPLIES - GENERAL	177,898,200	0	238,103,190
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,813,000	0	1,813,000
22020302	BOOKS	10,000	0	10,000
22020303	NEWSPAPERS	10,000	0	10,000
22020304	MAGAZINES & PERIODICALS	10,000	0	10,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000	0	10,000

22020306	PRINTING OF SECURITY DOCUMENTS	235,200	0	235,200
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	175,800,000	0	235,994,990
22020309	UNIFORMS & OTHER CLOTHING	0	0	10,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	10,000	0	10,000
220204	MAINTENANCE SERVICES - GENERAL	60,000	0	50,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000	0	10,000
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000	0	10,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,000	0	10,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,000	0	10,000
22020406	OTHER MAINTENANCE SERVICES	10,000	0	10,000
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	10,000	0	0
220205	TRAINING - GENERAL	10,000	0	10,000
22020501	LOCAL TRAINING	10,000	0	10,000
220206	OTHER SERVICES - GENERAL	3,220,990	0	20,000
22020603	RESIDENTIAL RENT	0	0	10,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	10,000	0	10,000
22020607	MONITORING AND EVALUATION SYSTEM	3,210,990	0	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,020,000	0	5,020,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	10,000	0	10,000
22020703	LEGAL SERVICES	10,000	0	10,000
22020708	MEDICAL CONSULTING	5,000,000	0	5,000,000
220208	FUEL & LUBRICANTS - GENERAL	40,000	0	30,000
22020801	MOTOR VEHICLE FUEL COST	10,000	0	10,000

22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	10,000	0	10,000
22020803	PLANT / GENERATOR FUEL COST	10,000	0	10,000
22020806	COOKING GAS/FUEL COST	10,000	0	0
220210	MISCELLANEOUS EXPENSES GENERAL	13,630,000	0	61,840,990
22021001	REFRESHMENT & MEALS	10,000	0	10,000
22021002	HONORARIUM & SITTING ALLOWANCE	10,000	0	10,000
22021004	MEDICAL EXPENSES-LOCAL	13,600,000	0	13,600,000
22021007	WELFARE PACKAGES	10,000	0	10,000
22021011	DISEASE CONTROL	0	0	48,210,990
23	CAPITAL EXPENDITURE	365,000,000	0	370,000,000
2301	FIXED ASSETS PURCHASED	152,557,560	0	80,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	152,557,560	0	80,000,000
23010105	PURCHASE OF MOTOR VEHICLES	0	0	5,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	20,000,000	0	5,000,000
23010119	PURCHASE OF POWER GENERATING SET	20,000,000	0	20,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	112,557,560	0	50,000,000
2302	CONSTRUCTION / PROVISION	207,442,440	0	112,557,560
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	207,442,440	0	112,557,560
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	157,442,440	0	112,557,560
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	50,000,000	0	0
2303	REHABILITATION / REPAIRS	5,000,000	0	157,442,440
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	5,000,000	0	157,442,440

23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	5,000,000	0	157,442,440
2305	OTHER CAPITAL PROJECTS	0	0	20,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	0	0	20,000,000
23050107	MARGIN FOR INCREASES IN COSTS	0	0	20,000,000
052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	365,000,000	0	370,000,000
7013	GENERAL SERVICES	365,000,000	0	370,000,000
70131	GENERAL PERSONNEL SERVICES	365,000,000	0	370,000,000
707	HEALTH	689,814,200	0	643,345,470
7076	HEALTH N.E.C.	689,814,200	0	643,345,470
70761	HEALTH N.E.C.	689,814,200	0	643,345,470

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					365,000,000	0	370,000,000
#N/A	PROVISION OF 250KVA GENERATING SET FOR THE DEPARTMENT	23010119 - PURCHASE OF POWER GENERATING SET	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	20,000,000	0	20,000,000
#N/A	CONSTRUCTION OF STORE TO WEREHOUSE THE MEDICAL EQUIPMENT AT THE LGA SECRETARIAT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	50,000,000	0	0

#N/A	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	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	112,557,560	0	50,000,000
#N/A	RENOVATION OF 3NOs OF PHC IN THE LOCAL GOVERNMENT	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	5,000,000	0	157,442,440
#N/A	CONSTRUCTION OF PRIMARY HEALTH CARE (1 PER WARD)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	157,442,440	0	112,557,560
#N/A	PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR DEPARTMENT	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	20,000,000	0	5,000,000
#N/A	OPERATIONAL COST OF THE PROGRAMME (CHILD SURVIVAL PROGRAMME, HID/AIDS, MALARIA TBL AND DEADLY DISEASES CAMPING COVID 19)	23050107 - MARGIN FOR INCREASES IN COSTS	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	0	0	20,000,000
#N/A	RURAL DEVELOPMENT (PURCHASE OF HEALTH VEHICLE)	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	12221912 - LG Wide	0	0	5,000,000