

APPROVED BUDGET (FY 2026)



**JOS EAST LOCAL GOVERNMENT
PLATEAU STATE**

RECURRENT AND CAPITAL EXPENDITURE

ESTIMATES (FY 2026)

SCHEDULE OF THE 2026 BUDGET

This Printed Impression; "Jos East LOCAL GOVERNMENT COUNCIL 2026

BUDGET" has been compiled by Budget Department of Jos East Local

Government and has been passed by the

Legislative Arm of Jos East Local Government Council and found to be true and correct.

PASSED BY TWO-THIRD MAJORITY

1. CLERK JOST EAST LGC LEGISLATIVE ARM

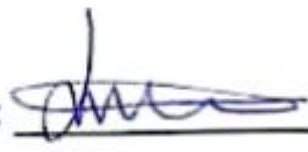
Name: Ajiji Ashom Agwom

Signature: 

This 30TH day of DECEMBER 2025

2. HOUSE LEADER, JOS EAST LGC LEGISLATIVE ARM

Name: Hon. Luka James Idoh

Signature: 

This 30th day of DECEMBER 2025

3. EXECUTIVE CHAIRMAN'S ASSENT JOS EAST LGC.

Name: Hon. Markus U. Nyam

Signature: 

This 20TH day of DECEMBER 2025

Plateau State - JOS EAST Local Government: 2026 Budget Overview (Original Budget)

Revenue by Economic	2026 Budget
Opening Balance	107,769,699.00
Statutory Allocation	4,622,970,571.00
VAT	3,500,000,000.00
Other FAAC	225,000,000.00
LG IGR	280,955,319.00
Share of State IGR	-
Other (Capital Receipts)	211,000,000.00
Total Revenue	8,947,695,589.00

Expenditure by Economic	2026 Budget
Personnel	2,778,429,639.00
Grants / Contributions to State	-
Other Recurrent	2,122,500,000.00
Capital	4,046,765,950.00
Total Expenditure	8,947,695,589.00

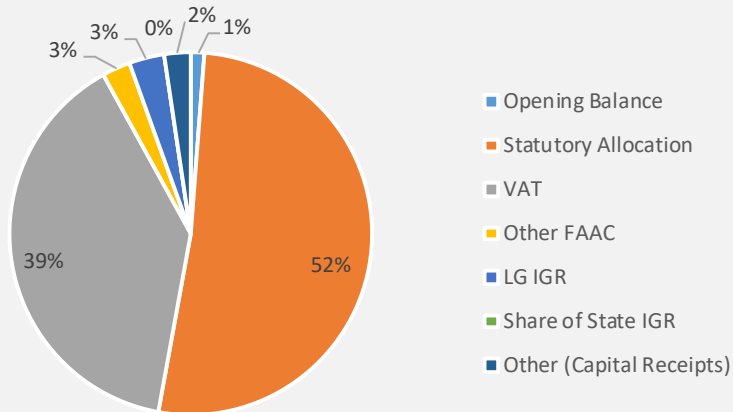
Expenditure by Sector	2026 Budget
Education	1,509,902,522.00
Health	1,167,200,000.00
Other Social	437,849,922.00
Agriculture	210,046,987.00
Other Economic	4,166,496,158.00
Administration	1,456,200,000.00
Law and Justice	-
Total Expenditure	8,947,695,589.00

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Construction of Tired Roads Angware Rinji Roads	350,000,000.00
Construction of Legislative Chamber at Angware	300,000,000.00
Grading of Rural Roads and Bridges	200,000,000.00
Grading, Literiting and Surface Dressing of Angware to Shere Ekan	170,600,000.00
Construction of Road from Fobur Central to Fobur East (Boda) with Box Culvert	100,000,000.00
Repairs of Heavy Equipment	100,000,000.00
Drilling of Handpump Boreholes in Ten (10) Communities	90,000,000.00
Construction of Road from Main Road to Farin Yashi	80,000,000.00
Construction of Three (3) Box Culverts	73,000,000.00
Construction of Community Hall	70,000,000.00
Other Capital Projects	2,513,165,950.00
Total	4,046,765,950.00

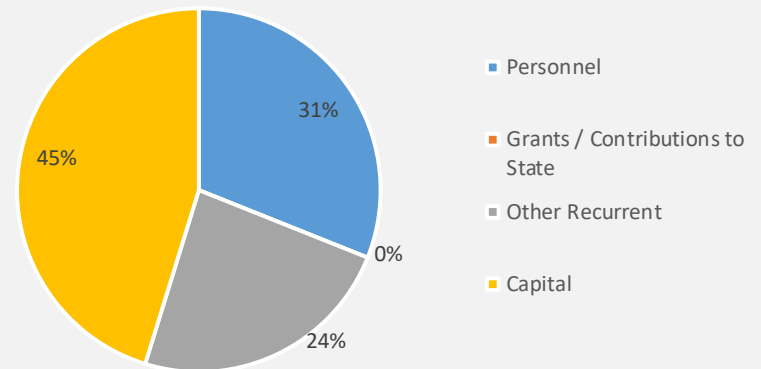
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
FEDERE	181,200,000.00	181,200,000.00
FOBUR 'A'	140,500,000.00	140,500,000.00
FOBUR 'B'	121,200,000.00	121,200,000.00
FOBUR 'B' WEST	181,200,000.00	181,200,000.00
FOBUR CENTRAL	65,500,000.00	65,500,000.00
FOBUR EAST	223,600,000.00	223,600,000.00
FURSUM	134,000,000.00	134,000,000.00
GODONG	180,200,000.00	180,200,000.00
JARAWAN KOGI 'A'	674,165,950.00	674,165,950.00
JARAWAN KOGI 'B'	46,000,000.00	46,000,000.00
MAIGEMU	116,000,000.00	116,000,000.00
MAIJUJU	156,700,000.00	156,700,000.00
NAKWANG/DORONG	250,000,000.00	250,000,000.00
SHERE CENTRAL	261,100,000.00	261,100,000.00
SHERE EAST	100,000,000.00	100,000,000.00
SHERE WEST	90,500,000.00	90,500,000.00
TERENITSENG	5,400,000.00	5,400,000.00
NATON/FUSA	74,000,000.00	74,000,000.00
ZANDI	100,500,000.00	100,500,000.00
LG Wide - JOS LG LG	5,495,929,639.00	595,000,000.00

JOS EAST Local Government, Plateau State: 2026 Budget Overview (Original Budget)

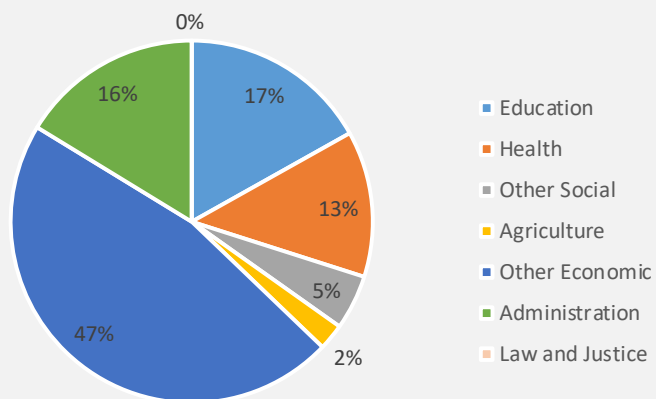
Where is the Money coming from?



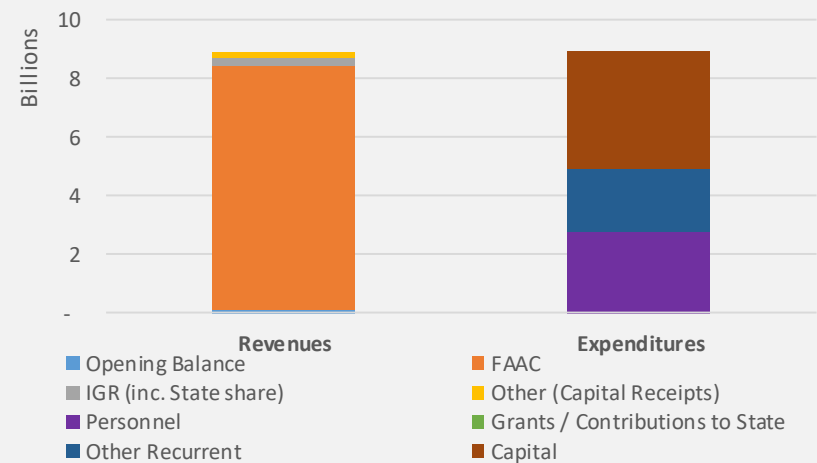
What is the Money being spent On?



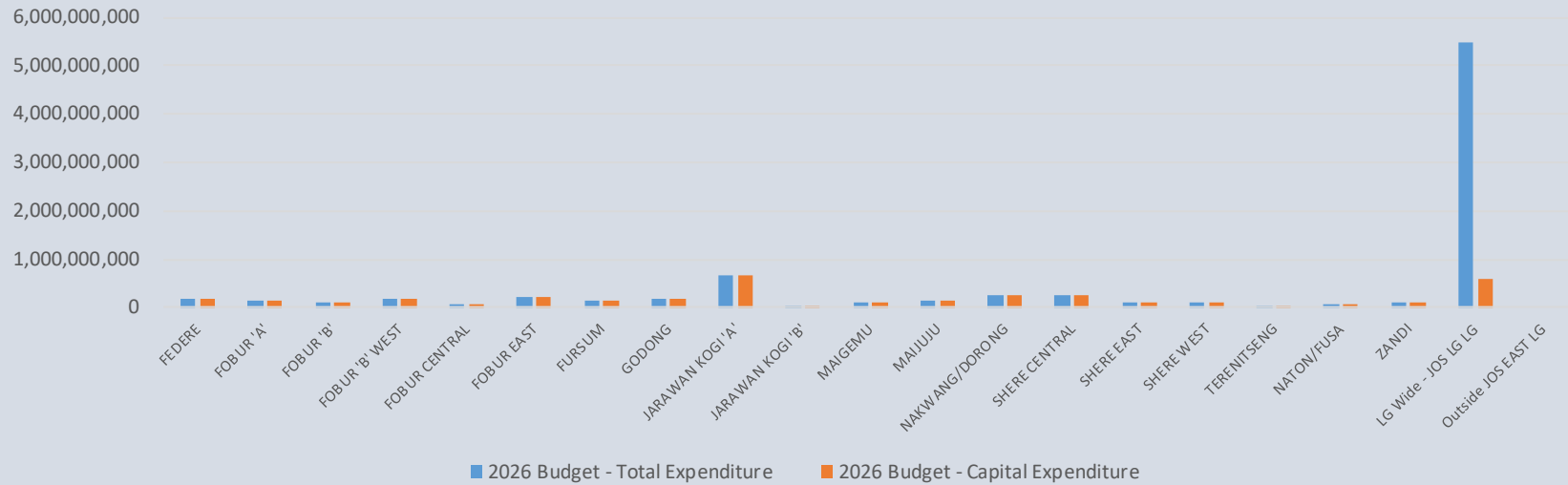
Who is Spending the Money?



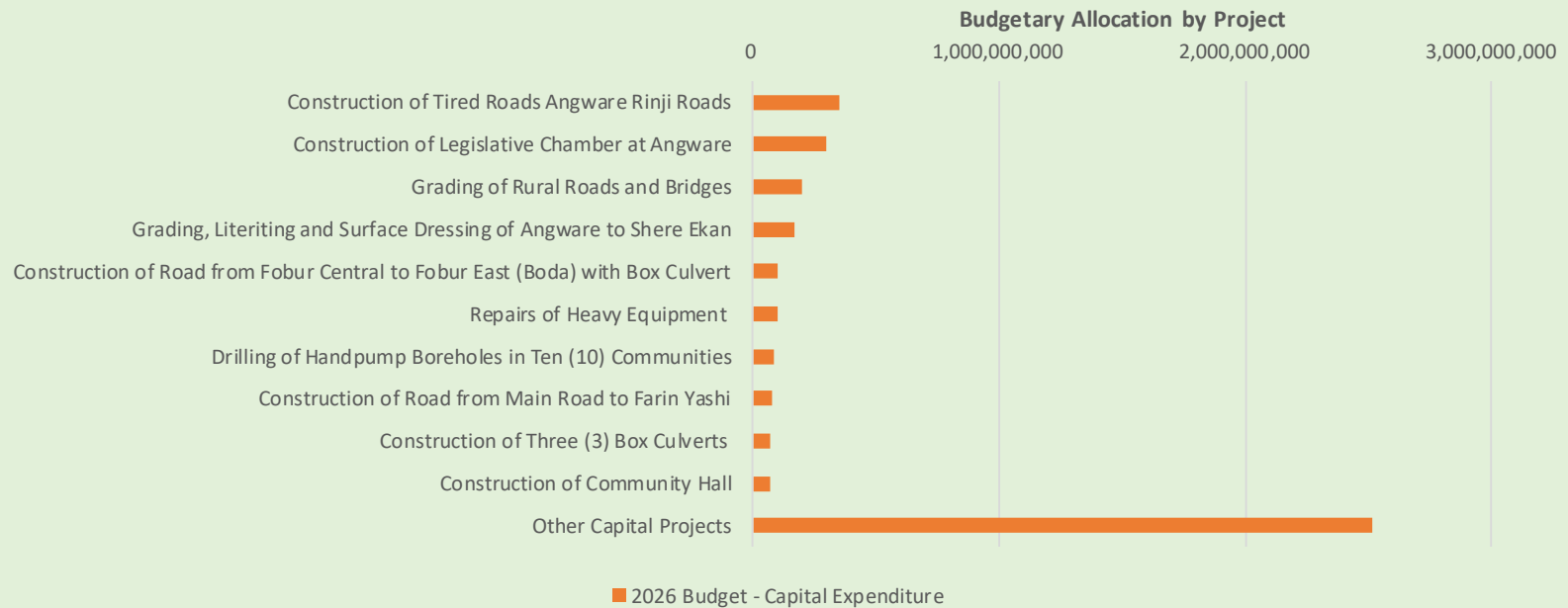
Inflows and Outflows



Where is the Money being Spent?



What Capital Projects are being Implemented (ten largest projects)?



131104 - JOS EAST Local Government, Plateau State - 2026 Budget: Summary

Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
Opening Balance	79,447,647.97	1,000,000.00	107,769,699.00			107,769,699.00
Recurrent Revenue	7,993,134,571.00	5,266,260,788.00	8,628,925,890.00	-	-	8,628,925,890.00
11 - GOVERNMENT SHARE OF FAAC	7,887,970,571.00	5,180,182,788.00	8,347,970,571.00	-	-	8,347,970,571.00
12 - INDEPENDENT REVENUE	105,164,000.00	86,078,000.00	280,955,319.00	-	-	280,955,319.00
Recurrent Expenditure	4,713,397,235.73	3,113,965,490.01	4,900,929,639.00	-	-	4,900,929,639.00
21 - PERSONNEL COST	2,677,595,114.73	1,945,881,972.19	2,778,429,639.00	-	-	2,778,429,639.00
22 - OTHER RECURRENT COSTS	2,035,802,121.00	1,168,083,517.82	2,122,500,000.00	-	-	2,122,500,000.00
Transfer to Capital Account	3,359,184,983.24	2,153,295,297.99	3,835,765,950.00	-	-	3,835,765,950.00
Capital Receipts	25,000,000.00	-	211,000,000.00	-	-	211,000,000.00
13 - AID AND GRANTS	25,000,000.00	-	211,000,000.00	-	-	211,000,000.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-	-	-
23 - CAPITAL EXPENDITURE	436,191,478.00	297,419,719.00	4,046,765,950.00	-	-	4,046,765,950.00
Total Revenue (including OB)	8,097,582,218.97	5,267,260,788.00	8,947,695,589.00	-	-	8,947,695,589.00
Total Expenditure	5,149,588,713.73	3,411,385,209.01	8,947,695,589.00	-	-	8,947,695,589.00
Closing Balance	2,947,993,505.24	1,855,875,578.99	-	-	-	-

131104 - JOS EAST Local Government, Plateau State - 2026 Original Budget : Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	2,778,429,639.00	2,122,500,000.00	4,900,929,639.00	4,046,765,950.00	8,947,695,589.00
010000000000	ADMINISTRATION SECTOR	567,600,000.00	888,600,000.00	1,456,200,000.00	-	1,456,200,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	85,100,000.00	322,000,000.00	407,100,000.00	-	407,100,000.00
011100100100	OFFICE OF THE CHAIRMAN	29,500,000.00	248,000,000.00	277,500,000.00	-	277,500,000.00
011100100200	OFFICE OF THE DEPUTY CHAIRMAN	21,200,000.00	43,000,000.00	64,200,000.00	-	64,200,000.00
011118300100	INTERNAL AUDIT	34,400,000.00	31,000,000.00	65,400,000.00	-	65,400,000.00
011200000000	LOCAL GOVERNMENT COUNCIL	404,800,000.00	382,100,000.00	786,900,000.00	-	786,900,000.00
011200300100	THE COUNCIL	62,500,000.00	85,000,000.00	147,500,000.00	-	147,500,000.00
011200500100	ASSISTANTS/AIDES/ADVISERS	135,000,000.00	-	135,000,000.00	-	135,000,000.00
011200700100	COUNCIL COMMITTEES	105,500,000.00	122,000,000.00	227,500,000.00	-	227,500,000.00
011202100100	OFFICE OF THE HOUSE LEADER	23,800,000.00	50,000,000.00	73,800,000.00	-	73,800,000.00
011202100200	OFFICE OF THE DEPUTY LEADER	21,200,000.00	39,500,000.00	60,700,000.00	-	60,700,000.00
011202100300	OFFICE OF THE MAJORITY LEADER	18,500,000.00	29,500,000.00	48,000,000.00	-	48,000,000.00
011202100500	OFFICE OF THE MINORITY LEADER	16,500,000.00	27,500,000.00	44,000,000.00	-	44,000,000.00
011202100700	OFFICE OF THE CHIEF WHIP	17,500,000.00	28,600,000.00	46,100,000.00	-	46,100,000.00
011202200100	CLERK TO THE HOUSE	4,300,000.00	-	4,300,000.00	-	4,300,000.00
016100000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	11,500,000.00	70,000,000.00	81,500,000.00	-	81,500,000.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	11,500,000.00	70,000,000.00	81,500,000.00	-	81,500,000.00
016300000000	PERSONNEL & MANAGEMENT DEPARTMENT	66,200,000.00	114,500,000.00	180,700,000.00	-	180,700,000.00
016300100100	PERSONNEL & MANAGEMENT DEPARTMENT	66,200,000.00	114,500,000.00	180,700,000.00	-	180,700,000.00
020000000000	ECONOMIC SECTOR	882,643,145.00	815,700,000.00	1,698,343,145.00	2,678,200,000.00	4,376,543,145.00
021500000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	142,046,987.00	68,000,000.00	210,046,987.00	-	210,046,987.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	142,046,987.00	68,000,000.00	210,046,987.00	-	210,046,987.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLIES	441,819,267.00	438,000,000.00	879,819,267.00	20,000,000.00	899,819,267.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLIES	441,819,267.00	438,000,000.00	879,819,267.00	20,000,000.00	899,819,267.00
022100000000	REVENUE DEPARTMENT	50,000,000.00	48,500,000.00	98,500,000.00	-	98,500,000.00
022100100100	REVENUE DEPARTMENT	50,000,000.00	48,500,000.00	98,500,000.00	-	98,500,000.00
023400000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	87,735,766.00	145,000,000.00	232,735,766.00	2,339,600,000.00	2,572,335,766.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	87,735,766.00	145,000,000.00	232,735,766.00	2,339,600,000.00	2,572,335,766.00
023800000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	63,467,619.00	61,200,000.00	124,667,619.00	100,000,000.00	224,667,619.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	63,467,619.00	61,200,000.00	124,667,619.00	100,000,000.00	224,667,619.00
025200000000	WATER, SANITATION & HYGIENE (WASH)	97,573,506.00	55,000,000.00	152,573,506.00	218,600,000.00	371,173,506.00
025200100100	WATER, SANITATION & HYGIENE (WASH)	97,573,506.00	55,000,000.00	152,573,506.00	218,600,000.00	371,173,506.00
050000000000	SOCIAL SECTOR	1,328,186,494.00	418,200,000.00	1,746,386,494.00	1,368,565,950.00	3,114,952,444.00
051700000000	PRIMARY EDUCATION AUTHORITY DEPARTMENT	811,236,572.00	90,500,000.00	901,736,572.00	608,165,950.00	1,509,902,522.00
051700100100	PRIMARY EDUCATION AUTHORITY DEPARTMENT	811,236,572.00	90,500,000.00	901,736,572.00	608,165,950.00	1,509,902,522.00
051800000000	SOCIAL SERVICES DEPARTMENT	98,500,000.00	205,000,000.00	303,500,000.00	-	303,500,000.00
051800100100	SOCIAL SERVICE DEPARTMENT	98,500,000.00	205,000,000.00	303,500,000.00	-	303,500,000.00
052100000000	PRIMARY HEALTHCARE DEPARTMENT	354,800,000.00	52,000,000.00	406,800,000.00	760,400,000.00	1,167,200,000.00
052100100100	PRIMARY HEALTHCARE DEPARTMENT	354,800,000.00	52,000,000.00	406,800,000.00	760,400,000.00	1,167,200,000.00
055100000000	TRADITIONAL RULERS' COUNCIL	63,649,922.00	70,700,000.00	134,349,922.00	-	134,349,922.00
055100100100	TRADITIONAL RULERS' COUNCIL	63,649,922.00	70,700,000.00	134,349,922.00	-	134,349,922.00

131104 - JOS EAST Local Government, Plateau State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
	Total Revenue	8,018,134,571.00	5,266,260,788.00	8,839,925,890.00	-	-	8,839,925,890.00
010000000000	ADMINISTRATION SECTOR	770,000.00	1,050,000.00	7,500,000.00	-	-	7,500,000.00
016300000000	PERSONNEL & MANAGEMENT DEPARTMENT	770,000.00	1,050,000.00	7,500,000.00	-	-	7,500,000.00
016300100100	PERSONNEL & MANAGEMENT DEPARTMENT	770,000.00	1,050,000.00	7,500,000.00	-	-	7,500,000.00
020000000000	ECONOMIC SECTOR	8,002,465,071.00	5,264,500,788.00	8,655,425,890.00	-	-	8,655,425,890.00
021500000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	983,000.00	1,350,000.00	12,000,000.00	-	-	12,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	983,000.00	1,350,000.00	12,000,000.00	-	-	12,000,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLIES	7,931,970,571.00	5,233,402,788.00	8,508,025,890.00	-	-	8,508,025,890.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLIES	7,931,970,571.00	5,233,402,788.00	8,508,025,890.00	-	-	8,508,025,890.00
022100000000	REVENUE DEPARTMENT	16,211,500.00	11,350,000.00	51,400,000.00	-	-	51,400,000.00
022100100100	REVENUE DEPARTMENT	16,211,500.00	11,350,000.00	51,400,000.00	-	-	51,400,000.00
023400000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	53,300,000.00	18,398,000.00	82,500,000.00	-	-	82,500,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	53,300,000.00	18,398,000.00	82,500,000.00	-	-	82,500,000.00
023800000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	-	-	1,000,000.00	-	-	1,000,000.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	-	-	1,000,000.00	-	-	1,000,000.00
025200000000	WATER, SANITATION & HYGIENE (WASH)	-	-	500,000.00	-	-	500,000.00
025200100100	WATER, SANITATION & HYGIENE (WASH)	-	-	500,000.00	-	-	500,000.00
050000000000	SOCIAL SECTOR	14,899,500.00	710,000.00	177,000,000.00	-	-	177,000,000.00
051800000000	SOCIAL SERVICES DEPARTMENT	399,500.00	225,000.00	1,000,000.00	-	-	1,000,000.00
051800100100	SOCIAL SERVICE DEPARTMENT	399,500.00	225,000.00	1,000,000.00	-	-	1,000,000.00
052100000000	PRIMARY HEALTHCARE DEPARTMENT	14,500,000.00	485,000.00	176,000,000.00	-	-	176,000,000.00
052100100100	PRIMARY HEALTHCARE DEPARTMENT	14,500,000.00	485,000.00	176,000,000.00	-	-	176,000,000.00

131104 - JOS EAST Local Government, Plateau State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
1	REVENUE	8,018,134,571.00	5,266,260,788.00	8,839,925,890.00	-	-	8,839,925,890.00
11	GOVERNMENT SHARE OF FAAC	7,887,970,571.00	5,180,182,788.00	8,347,970,571.00	-	-	8,347,970,571.00
1101	GOVERNMENT SHARE OF FAAC	7,887,970,571.00	5,180,182,788.00	8,347,970,571.00	-	-	8,347,970,571.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	4,622,970,571.00	2,704,411,598.00	4,622,970,571.00	-	-	4,622,970,571.00
11010101	STATUTORY ALLOCATION	4,622,970,571.00	2,704,411,598.00	4,622,970,571.00	-	-	4,622,970,571.00
110102	LOCAL GOVERNMENT SHARE OF VAT	2,810,000,000.00	2,475,771,190.00	3,500,000,000.00	-	-	3,500,000,000.00
11010201	SHARE OF VAT	2,810,000,000.00	2,475,771,190.00	3,500,000,000.00	-	-	3,500,000,000.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	455,000,000.00	-	225,000,000.00	-	-	225,000,000.00
11010304	Ecological Fund	225,000,000.00	-	225,000,000.00	-	-	225,000,000.00
11010399	Other FAAC Distribution	230,000,000.00	-	-	-	-	-
12	INDEPENDENT REVENUE	105,164,000.00	86,078,000.00	280,955,319.00	-	-	280,955,319.00
1201	TAX REVENUE	12,500,000.00	49,520,000.00	107,555,319.00	-	-	107,555,319.00
120101	PERSONAL TAXES	5,000,000.00	3,800,000.00	20,000,000.00	-	-	20,000,000.00
12010104	Community or Poll Taxes	5,000,000.00	3,800,000.00	20,000,000.00	-	-	20,000,000.00
120103	OTHER TAXES	7,500,000.00	45,720,000.00	87,555,319.00	-	-	87,555,319.00
12010306	DEVELOPMENT TAX/LEVY	-	43,720,000.00	86,555,319.00	-	-	86,555,319.00
12010313	Arrears of Community/ Poll Tax	7,500,000.00	2,000,000.00	1,000,000.00	-	-	1,000,000.00
1202	NON-TAX REVENUE	92,664,000.00	36,558,000.00	173,400,000.00	-	-	173,400,000.00
120201	LICENCES - GENERAL	2,119,000.00	2,655,000.00	31,400,000.00	-	-	31,400,000.00
12020103	Dog/Cat License	-	-	1,500,000.00	-	-	1,500,000.00
12020105	Hawker Permit License	30,000.00	50,000.00	1,500,000.00	-	-	1,500,000.00
12020106	Liquor License	-	-	5,000,000.00	-	-	5,000,000.00
12020116	Kiosk License	5,000.00	45,000.00	500,000.00	-	-	500,000.00
12020120	Dried Fish/Dried Meat License	8,000.00	50,000.00	500,000.00	-	-	500,000.00
12020126	Hunting License	50,000.00	50,000.00	5,000,000.00	-	-	5,000,000.00
12020129	Cinematography License	90,000.00	75,000.00	500,000.00	-	-	500,000.00
12020136	Sand Dredging License	700,000.00	680,000.00	5,000,000.00	-	-	5,000,000.00
12020141	Sawmill License	550,000.00	350,000.00	600,000.00	-	-	600,000.00
12020142	Milling License	40,000.00	80,000.00	3,500,000.00	-	-	3,500,000.00
12020144	Corn Grinding Mill License	70,000.00	70,000.00	1,000,000.00	-	-	1,000,000.00
12020151	Wood making/Carpentry Workshop License	15,000.00	100,000.00	1,000,000.00	-	-	1,000,000.00
12020152	Battery Charges License	10,000.00	200,000.00	1,000,000.00	-	-	1,000,000.00
12020155	Vulgarizers License	7,500.00	25,000.00	500,000.00	-	-	500,000.00
12020162	Photostat/Typing/Computer Institute License	-	-	1,000,000.00	-	-	1,000,000.00
12020164	Sewing Institute License	14,000.00	50,000.00	500,000.00	-	-	500,000.00
12020165	Hair Dressing/Barbing Salon License	20,000.00	100,000.00	300,000.00	-	-	300,000.00
12020166	Advertisement License (Sign Post)	309,500.00	150,000.00	500,000.00	-	-	500,000.00
12020167	Approval of Building Plan License	200,000.00	580,000.00	2,000,000.00	-	-	2,000,000.00

120204	FEES- GENERAL	13,970,000.00	10,170,000.00	38,000,000.00	-	-	38,000,000.00
12020401	Survey Fees	-	1,350,000.00	3,000,000.00	-	-	3,000,000.00
12020403	Marriage Registration Fees	70,000.00	50,000.00	500,000.00	-	-	500,000.00
12020404	Naming of Streets Registration Fees	6,000,000.00	750,000.00	6,000,000.00	-	-	6,000,000.00
12020410	Maternity & Dispensary Fees	500,000.00	485,000.00	5,000,000.00	-	-	5,000,000.00
12020415	General Contractor Registration Fees	3,000,000.00	2,500,000.00	5,000,000.00	-	-	5,000,000.00
12020416	Tenders Fees	1,000,000.00	1,250,000.00	3,000,000.00	-	-	3,000,000.00
12020418	Felling of Trees Fees	500,000.00	700,000.00	3,000,000.00	-	-	3,000,000.00
12020419	Produce Buying/Haulage Fees	350,000.00	350,000.00	1,500,000.00	-	-	1,500,000.00
12020424	Motor Garage/Park Fees (As applicable)	650,000.00	600,000.00	2,000,000.00	-	-	2,000,000.00
12020425	Market Fees (As applicable)	700,000.00	650,000.00	3,000,000.00	-	-	3,000,000.00
12020428	Customary Right of Occupancy fees	500,000.00	485,000.00	4,000,000.00	-	-	4,000,000.00
12020433	Certificate of Origin/Affidavit	700,000.00	1,000,000.00	2,000,000.00	-	-	2,000,000.00
120206	SALES - GENERAL	1,200,000.00	-	8,000,000.00	-	-	8,000,000.00
12020602	Sales of Unserviceable Stores (Refer to scrap value/auctioneer)	1,200,000.00	-	8,000,000.00	-	-	8,000,000.00
120207	EARNINGS -GENERAL	41,400,000.00	11,483,000.00	51,000,000.00	-	-	51,000,000.00
12020702	EARNINGS FROM LABORATORY SERVICES	-	-	1,000,000.00	-	-	1,000,000.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	40,000,000.00	9,500,000.00	40,000,000.00	-	-	40,000,000.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	-	650,000.00	5,000,000.00	-	-	5,000,000.00
12020725	Earning from Environmental Sanitation Activities	-	-	500,000.00	-	-	500,000.00
12020727	Earnings from any other services	1,400,000.00	1,333,000.00	4,500,000.00	-	-	4,500,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	975,000.00	2,750,000.00	10,500,000.00	-	-	10,500,000.00
12020801	RENT ON LOCAL GOVERNMENT QUARTERS	-	-	1,500,000.00	-	-	1,500,000.00
12020805	RENT ON LOCAL GOVERNMENT BUILDINGS / OTHER PREMISES	375,000.00	2,300,000.00	5,000,000.00	-	-	5,000,000.00
12020807	Rent on Market Lets & Government Shops	600,000.00	450,000.00	4,000,000.00	-	-	4,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	-	-	2,000,000.00	-	-	2,000,000.00
12020901	Rent on Govt. Lands	-	-	2,000,000.00	-	-	2,000,000.00
120211	INVESTMENT INCOME	25,500,000.00	9,500,000.00	25,000,000.00	-	-	25,000,000.00
12021101	Dividends Receivable	25,500,000.00	9,500,000.00	25,000,000.00	-	-	25,000,000.00
120212	INTEREST EARNED	7,500,000.00	-	7,500,000.00	-	-	7,500,000.00
12021204	Interest on Staff Housing & other Loans (Receivable)	7,500,000.00	-	7,500,000.00	-	-	7,500,000.00
13	AID AND GRANTS	25,000,000.00	-	211,000,000.00	-	-	211,000,000.00
1301	AID	14,000,000.00	-	170,000,000.00	-	-	170,000,000.00
130101	DOMESTIC AIDS	-	-	93,000,000.00	-	-	93,000,000.00
13010101	CURRENT DOMESTIC AIDS	-	-	48,000,000.00	-	-	48,000,000.00
13010102	CAPITAL DOMESTIC AIDS	-	-	45,000,000.00	-	-	45,000,000.00
130102	FOREIGN AIDS	14,000,000.00	-	77,000,000.00	-	-	77,000,000.00
13010202	CAPITAL FOREIGN AIDS	14,000,000.00	-	77,000,000.00	-	-	77,000,000.00
1302	GRANTS	11,000,000.00	-	41,000,000.00	-	-	41,000,000.00
130201	DOMESTIC GRANTS	11,000,000.00	-	41,000,000.00	-	-	41,000,000.00
13020104	CAPITAL GRANTS FROM STATE	11,000,000.00	-	41,000,000.00	-	-	41,000,000.00

131104 - JOS EAST Local Government, Plateau State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
-	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<u>8,839,925,890.00</u>
01	FEDERATION ACCOUNT	8,347,970,571.00
011	FAAC DIRECT ALLOCATION	8,347,970,571.00
01101	FAAC DIRECT ALLOCATION	8,347,970,571.00
02	CONSOLIDATED REVENUE FUND	280,955,319.00
021	MAIN ENVELOP	280,955,319.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	280,955,319.00
03	CAPITAL DEVELOPMENT FUND	211,000,000.00
031	CDF MAIN	211,000,000.00
03101	CAPITAL DEVELOPMENT FUND	211,000,000.00

131104 - JOS EAST Local Government, Plateau State - 2026 Budget: Capital Receipts

Receipt Description	Economic Code and Description	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget		2026 Approved Budget
Total Capital Receipts		25,000,000.00	-	211,000,000.00	# -	211,000,000.00
W.H.O Support for Immunization against Polio	13010202 - CAPITAL FOREIGN AIDS	14,000,000.00	-	24,000,000.00	-	24,000,000.00
Grants Support by state for Building of School	13020104 - CAPITAL GRANTS FROM STATE	11,000,000.00	-	41,000,000.00	-	41,000,000.00
NPHCDA Basic Health Care provision of to Ten (10) Facilities	13010101 - CURRENT DOMESTIC AIDS	-	-	48,000,000.00	-	48,000,000.00
IMPACT- Support to Ten (10) Facilities with Infrastructural Development	13010102 - CAPITAL DOMESTIC AIDS	-	-	45,000,000.00	-	45,000,000.00
UNICEP- Support for Immunization for Children	13010202 - CAPITAL FOREIGN AIDS	-	-	26,000,000.00	-	26,000,000.00
WHO/UNICEP/E-HEALTH - Immunization for Measles Rubella	13010202 - CAPITAL FOREIGN AIDS	-	-	27,000,000.00	-	27,000,000.00

131104 - JOS EAST Local Government, Plateau State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
	Total Expenditure	5,149,588,713.73	3,411,385,209.01	8,947,695,589.00	-	-	8,947,695,589.00
010000000000	ADMINISTRATION SECTOR	1,167,608,883.00	871,988,686.82	1,456,200,000.00	-	-	1,456,200,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	318,700,000.00	207,003,115.02	407,100,000.00	-	-	407,100,000.00
011100100100	OFFICE OF THE CHAIRMAN	217,000,000.00	130,598,205.84	277,500,000.00	-	-	277,500,000.00
011100100200	OFFICE OF THE DEPUTY CHAIRMAN	50,000,000.00	30,446,910.60	64,200,000.00	-	-	64,200,000.00
011118300100	INTERNAL AUDIT	51,700,000.00	45,957,998.58	65,400,000.00	-	-	65,400,000.00
011200000000	LOCAL GOVERNMENT COUNCIL	541,450,000.00	490,578,721.88	786,900,000.00	-	-	786,900,000.00
011200300100	THE COUNCIL	88,500,000.00	90,047,103.88	147,500,000.00	-	-	147,500,000.00
011200500100	ASSISTANTS/AIDES/ADVISERS	70,000,000.00	131,400,000.00	135,000,000.00	-	-	135,000,000.00
011200700100	COUNCIL COMMITTEES	157,500,000.00	139,701,012.00	227,500,000.00	-	-	227,500,000.00
011202100100	OFFICE OF THE HOUSE LEADER	57,000,000.00	36,130,881.00	73,800,000.00	-	-	73,800,000.00
011202100200	OFFICE OF THE DEPUTY LEADER	43,600,000.00	29,206,390.00	60,700,000.00	-	-	60,700,000.00
011202100300	OFFICE OF THE MAJORITY LEADER	35,000,000.00	20,176,649.00	48,000,000.00	-	-	48,000,000.00
011202100500	OFFICE OF THE MINORITY LEADER	30,000,000.00	19,176,649.00	44,000,000.00	-	-	44,000,000.00
011202100700	OFFICE OF THE CHIEF WHIP	55,700,000.00	20,876,649.00	46,100,000.00	-	-	46,100,000.00
011202200100	CLERK TO THE HOUSE	4,150,000.00	3,863,388.00	4,300,000.00	-	-	4,300,000.00
016100000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	108,342,600.00	42,987,413.92	81,500,000.00	-	-	81,500,000.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	108,342,600.00	42,987,413.92	81,500,000.00	-	-	81,500,000.00
016300000000	PERSONNEL & MANAGEMENT DEPARTMENT	199,116,283.00	131,419,436.00	180,700,000.00	-	-	180,700,000.00
016300100100	PERSONNEL & MANAGEMENT DEPARTMENT	199,116,283.00	131,419,436.00	180,700,000.00	-	-	180,700,000.00
020000000000	ECONOMIC SECTOR	1,909,114,364.00	1,163,405,543.59	4,376,543,145.00	-	-	4,376,543,145.00
021500000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	231,129,336.00	151,100,826.67	210,046,987.00	-	-	210,046,987.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	231,129,336.00	151,100,826.67	210,046,987.00	-	-	210,046,987.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLIES	804,778,209.00	395,234,698.58	899,819,267.00	-	-	899,819,267.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLIES	804,778,209.00	395,234,698.58	899,819,267.00	-	-	899,819,267.00
022100000000	REVENUE DEPARTMENT	91,698,822.00	68,594,548.52	98,500,000.00	-	-	98,500,000.00
022100100100	REVENUE DEPARTMENT	91,698,822.00	68,594,548.52	98,500,000.00	-	-	98,500,000.00
023400000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	482,024,110.00	358,018,279.00	2,572,335,766.00	-	-	2,572,335,766.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	482,024,110.00	358,018,279.00	2,572,335,766.00	-	-	2,572,335,766.00
023800000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	101,782,242.00	83,099,342.00	224,667,619.00	-	-	224,667,619.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	101,782,242.00	83,099,342.00	224,667,619.00	-	-	224,667,619.00
025200000000	WATER, SANITATION & HYGIENE (WASH)	197,701,645.00	107,357,848.82	371,173,506.00	-	-	371,173,506.00
025200100100	WATER, SANITATION & HYGIENE (WASH)	197,701,645.00	107,357,848.82	371,173,506.00	-	-	371,173,506.00
050000000000	SOCIAL SECTOR	2,072,865,466.73	1,375,990,978.60	3,114,952,444.00	-	-	3,114,952,444.00
051700000000	PRIMARY EDUCATION AUTHORITY DEPARTMENT	1,294,954,508.73	829,773,039.00	1,509,902,522.00	-	-	1,509,902,522.00
051700100100	PRIMARY EDUCATION AUTHORITY DEPARTMENT	1,294,954,508.73	829,773,039.00	1,509,902,522.00	-	-	1,509,902,522.00
051800000000	SOCIAL SERVICES DEPARTMENT	347,709,820.00	196,585,554.15	303,500,000.00	-	-	303,500,000.00
051800100100	SOCIAL SERVICE DEPARTMENT	347,709,820.00	196,585,554.15	303,500,000.00	-	-	303,500,000.00
052100000000	PRIMARY HEALTHCARE DEPARTMENT	312,471,216.00	260,175,831.96	1,167,200,000.00	-	-	1,167,200,000.00
052100100100	PRIMARY HEALTHCARE DEPARTMENT	312,471,216.00	260,175,831.96	1,167,200,000.00	-	-	1,167,200,000.00
055100000000	TRADITIONAL RULERS' COUNCIL	117,729,922.00	89,456,553.49	134,349,922.00	-	-	134,349,922.00
055100100100	TRADITIONAL RULERS' COUNCIL	117,729,922.00	89,456,553.49	134,349,922.00	-	-	134,349,922.00

131104 - JOS EAST Local Government, Plateau State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
	Total Personnel Expenditure	2,677,595,114.73	1,945,881,972.19	2,778,429,639.00	-	-	2,778,429,639.00
010000000000	ADMINISTRATION SECTOR	443,708,883.00	385,015,917.82	567,600,000.00	-	-	567,600,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	75,700,000.00	43,986,346.02	85,100,000.00	-	-	85,100,000.00
011100100100	OFFICE OF THE CHAIRMAN	21,000,000.00	6,812,436.84	29,500,000.00	-	-	29,500,000.00
011100100200	OFFICE OF THE DEPUTY CHAIRMAN	22,000,000.00	6,415,910.60	21,200,000.00	-	-	21,200,000.00
011118300100	INTERNAL AUDIT	32,700,000.00	30,757,998.58	34,400,000.00	-	-	34,400,000.00
011200000000	LOCAL GOVERNMENT COUNCIL	280,550,000.00	291,592,721.88	404,800,000.00	-	-	404,800,000.00
011200300100	THE COUNCIL	35,500,000.00	45,709,103.88	62,500,000.00	-	-	62,500,000.00
011200500100	ASSISTANTS/AIDES/ADVISERS	70,000,000.00	131,400,000.00	135,000,000.00	-	-	135,000,000.00
011200700100	COUNCIL COMMITTEES	61,000,000.00	80,721,012.00	105,500,000.00	-	-	105,500,000.00
011202100100	OFFICE OF THE HOUSE LEADER	23,000,000.00	6,262,881.00	23,800,000.00	-	-	23,800,000.00
011202100200	OFFICE OF THE DEPUTY LEADER	19,100,000.00	6,156,390.00	21,200,000.00	-	-	21,200,000.00
011202100300	OFFICE OF THE MAJORITY LEADER	16,500,000.00	5,826,649.00	18,500,000.00	-	-	18,500,000.00
011202100500	OFFICE OF THE MINORITY LEADER	14,500,000.00	5,826,649.00	16,500,000.00	-	-	16,500,000.00
011202100700	OFFICE OF THE CHIEF WHIP	36,800,000.00	5,826,649.00	17,500,000.00	-	-	17,500,000.00
011202200100	CLERK TO THE HOUSE	4,150,000.00	3,863,388.00	4,300,000.00	-	-	4,300,000.00
016100000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	7,842,600.00	5,867,413.92	11,500,000.00	-	-	11,500,000.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	7,842,600.00	5,867,413.92	11,500,000.00	-	-	11,500,000.00
016300000000	PERSONNEL & MANAGEMENT DEPARTMENT	79,616,283.00	43,569,436.00	66,200,000.00	-	-	66,200,000.00
016300100100	PERSONNEL & MANAGEMENT DEPARTMENT	79,616,283.00	43,569,436.00	66,200,000.00	-	-	66,200,000.00
020000000000	ECONOMIC SECTOR	832,073,936.00	510,615,927.92	882,643,145.00	-	-	882,643,145.00
021500000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	152,629,336.00	112,954,104.00	142,046,987.00	-	-	142,046,987.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	152,629,336.00	112,954,104.00	142,046,987.00	-	-	142,046,987.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLIES	375,778,209.00	175,714,287.58	441,819,267.00	-	-	441,819,267.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLIES	375,778,209.00	175,714,287.58	441,819,267.00	-	-	441,819,267.00
022100000000	REVENUE DEPARTMENT	38,698,822.00	38,808,630.52	50,000,000.00	-	-	50,000,000.00
022100100100	REVENUE DEPARTMENT	38,698,822.00	38,808,630.52	50,000,000.00	-	-	50,000,000.00
023400000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	94,683,682.00	69,491,715.00	87,735,766.00	-	-	87,735,766.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	94,683,682.00	69,491,715.00	87,735,766.00	-	-	87,735,766.00
023800000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	48,982,242.00	37,649,342.00	63,467,619.00	-	-	63,467,619.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	48,982,242.00	37,649,342.00	63,467,619.00	-	-	63,467,619.00
025200000000	WATER, SANITATION & HYGIENE (WASH)	121,301,645.00	75,997,848.82	97,573,506.00	-	-	97,573,506.00
025200100100	WATER, SANITATION & HYGIENE (WASH)	121,301,645.00	75,997,848.82	97,573,506.00	-	-	97,573,506.00
050000000000	SOCIAL SECTOR	1,401,812,295.73	1,050,250,126.45	1,328,186,494.00	-	-	1,328,186,494.00
051700000000	PRIMARY EDUCATION AUTHORITY DEPARTMENT	1,045,164,268.73	730,845,151.00	811,236,572.00	-	-	811,236,572.00
051700100100	PRIMARY EDUCATION AUTHORITY DEPARTMENT	1,045,164,268.73	730,845,151.00	811,236,572.00	-	-	811,236,572.00
051800000000	SOCIAL SERVICES DEPARTMENT	99,709,820.00	86,483,291.00	98,500,000.00	-	-	98,500,000.00
051800100100	SOCIAL SERVICE DEPARTMENT	99,709,820.00	86,483,291.00	98,500,000.00	-	-	98,500,000.00
052100000000	PRIMARY HEALTHCARE DEPARTMENT	200,088,285.00	182,327,690.96	354,800,000.00	-	-	354,800,000.00
052100100100	PRIMARY HEALTHCARE DEPARTMENT	200,088,285.00	182,327,690.96	354,800,000.00	-	-	354,800,000.00
055100000000	TRADITIONAL RULERS' COUNCIL	56,849,922.00	50,593,993.49	63,649,922.00	-	-	63,649,922.00
055100100100	TRADITIONAL RULERS' COUNCIL	56,849,922.00	50,593,993.49	63,649,922.00	-	-	63,649,922.00

131104 - JOS EAST Local Government, Plateau State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget	2026 Approved Budget
	<i>Total Capital Expenditure</i>	<i>436,191,478.00</i>	<i>297,419,719.00</i>	<i>4,046,765,950.00</i>	<i>4,046,765,950.00</i>
020000000000	ECONOMIC SECTOR	224,441,728.00	197,669,969.00	2,678,200,000.00	2,678,200,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLIES	-	-	20,000,000.00	20,000,000.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLIES	-	-	20,000,000.00	20,000,000.00
023400000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	224,441,728.00	197,669,969.00	2,339,600,000.00	2,339,600,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	224,441,728.00	197,669,969.00	2,339,600,000.00	2,339,600,000.00
023800000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	-	-	100,000,000.00	100,000,000.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	-	-	100,000,000.00	100,000,000.00
025200000000	WATER, SANITATION & HYGIENE (WASH)	-	-	218,600,000.00	218,600,000.00
025200100100	WATER, SANITATION & HYGIENE (WASH)	-	-	218,600,000.00	218,600,000.00
050000000000	SOCIAL SECTOR	211,749,750.00	99,749,750.00	1,368,565,950.00	1,368,565,950.00
051700000000	PRIMARY EDUCATION AUTHORITY DEPARTMENT	153,866,819.00	47,866,819.00	608,165,950.00	608,165,950.00
051700100100	PRIMARY EDUCATION AUTHORITY DEPARTMENT	153,866,819.00	47,866,819.00	608,165,950.00	608,165,950.00
052100000000	PRIMARY HEALTHCARE DEPARTMENT	57,882,931.00	51,882,931.00	760,400,000.00	760,400,000.00
052100100100	PRIMARY HEALTHCARE DEPARTMENT	57,882,931.00	51,882,931.00	760,400,000.00	760,400,000.00

131104 - JOS EAST Local Government, Plateau State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
	Total Other Recurrent Expenditure	2,035,802,121.00	1,168,083,517.82	2,122,500,000.00	-	-	2,122,500,000.00
010000000000	ADMINISTRATION SECTOR	723,900,000.00	486,972,769.00	888,600,000.00	-	-	888,600,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	243,000,000.00	163,016,769.00	322,000,000.00	-	-	322,000,000.00
011100100100	OFFICE OF THE CHAIRMAN	196,000,000.00	123,785,769.00	248,000,000.00	-	-	248,000,000.00
011100100200	OFFICE OF THE DEPUTY CHAIRMAN	28,000,000.00	24,031,000.00	43,000,000.00	-	-	43,000,000.00
011118300100	INTERNAL AUDIT	19,000,000.00	15,200,000.00	31,000,000.00	-	-	31,000,000.00
011200000000	LOCAL GOVERNMENT COUNCIL	260,900,000.00	198,986,000.00	382,100,000.00	-	-	382,100,000.00
011200300100	THE COUNCIL	53,000,000.00	44,338,000.00	85,000,000.00	-	-	85,000,000.00
011200700100	COUNCIL COMMITTEES	96,500,000.00	58,980,000.00	122,000,000.00	-	-	122,000,000.00
011202100100	OFFICE OF THE HOUSE LEADER	34,000,000.00	29,868,000.00	50,000,000.00	-	-	50,000,000.00
011202100200	OFFICE OF THE DEPUTY LEADER	24,500,000.00	23,050,000.00	39,500,000.00	-	-	39,500,000.00
011202100300	OFFICE OF THE MAJORITY LEADER	18,500,000.00	14,350,000.00	29,500,000.00	-	-	29,500,000.00
011202100500	OFFICE OF THE MINORITY LEADER	15,500,000.00	13,350,000.00	27,500,000.00	-	-	27,500,000.00
011202100700	OFFICE OF THE CHIEF WHIP	18,900,000.00	15,050,000.00	28,600,000.00	-	-	28,600,000.00
016100000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	100,500,000.00	37,120,000.00	70,000,000.00	-	-	70,000,000.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	100,500,000.00	37,120,000.00	70,000,000.00	-	-	70,000,000.00
016300000000	PERSONNEL & MANAGEMENT DEPARTMENT	119,500,000.00	87,850,000.00	114,500,000.00	-	-	114,500,000.00
016300100100	PERSONNEL & MANAGEMENT DEPARTMENT	119,500,000.00	87,850,000.00	114,500,000.00	-	-	114,500,000.00
020000000000	ECONOMIC SECTOR	852,598,700.00	455,119,646.67	815,700,000.00	-	-	815,700,000.00
021500000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	78,500,000.00	38,146,722.67	68,000,000.00	-	-	68,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	78,500,000.00	38,146,722.67	68,000,000.00	-	-	68,000,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLIES	429,000,000.00	219,520,411.00	438,000,000.00	-	-	438,000,000.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLIES	429,000,000.00	219,520,411.00	438,000,000.00	-	-	438,000,000.00
022100000000	REVENUE DEPARTMENT	53,000,000.00	29,785,918.00	48,500,000.00	-	-	48,500,000.00
022100100100	REVENUE DEPARTMENT	53,000,000.00	29,785,918.00	48,500,000.00	-	-	48,500,000.00
023400000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	162,898,700.00	90,856,595.00	145,000,000.00	-	-	145,000,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	162,898,700.00	90,856,595.00	145,000,000.00	-	-	145,000,000.00
023800000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	52,800,000.00	45,450,000.00	61,200,000.00	-	-	61,200,000.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	52,800,000.00	45,450,000.00	61,200,000.00	-	-	61,200,000.00
025200000000	WATER, SANITATION & HYGIENE (WASH)	76,400,000.00	31,360,000.00	55,000,000.00	-	-	55,000,000.00
025200100100	WATER, SANITATION & HYGIENE (WASH)	76,400,000.00	31,360,000.00	55,000,000.00	-	-	55,000,000.00
050000000000	SOCIAL SECTOR	459,303,421.00	225,991,102.15	418,200,000.00	-	-	418,200,000.00
051700000000	PRIMARY EDUCATION AUTHORITY DEPARTMENT	95,923,421.00	51,061,069.00	90,500,000.00	-	-	90,500,000.00
051700100100	PRIMARY EDUCATION AUTHORITY DEPARTMENT	95,923,421.00	51,061,069.00	90,500,000.00	-	-	90,500,000.00
051800000000	SOCIAL SERVICES DEPARTMENT	248,000,000.00	110,102,263.15	205,000,000.00	-	-	205,000,000.00
051800100100	SOCIAL SERVICE DEPARTMENT	248,000,000.00	110,102,263.15	205,000,000.00	-	-	205,000,000.00
052100000000	PRIMARY HEALTHCARE DEPARTMENT	54,500,000.00	25,965,210.00	52,000,000.00	-	-	52,000,000.00
052100100100	PRIMARY HEALTHCARE DEPARTMENT	54,500,000.00	25,965,210.00	52,000,000.00	-	-	52,000,000.00
055100000000	TRADITIONAL RULERS' COUNCIL	60,880,000.00	38,862,560.00	70,700,000.00	-	-	70,700,000.00
055100100100	TRADITIONAL RULERS' COUNCIL	60,880,000.00	38,862,560.00	70,700,000.00	-	-	70,700,000.00

131104 - JOS EAST Local Government, Plateau State - 2026 Budget: Total Expenditure by Function

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
	Total Expenditure	5,149,588,713.73	3,411,385,209.01	8,947,695,589.00	-	-	8,947,695,589.00
701	GENERAL PUBLIC SERVICES	3,191,973,103.00	2,078,461,833.45	3,666,361,648.00	-	-	3,666,361,648.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	1,001,792,600.00	758,213,252.24	1,301,100,000.00	-	-	1,301,100,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	981,792,600.00	745,213,252.24	1,285,100,000.00	-	-	1,285,100,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	20,000,000.00	13,000,000.00	16,000,000.00	-	-	16,000,000.00
7013	GENERAL SERVICES	2,040,180,503.00	1,243,257,347.21	2,160,261,648.00	-	-	2,160,261,648.00
70131	GENERAL PERSONNEL SERVICES	979,701,803.00	641,664,111.39	986,861,648.00	-	-	986,861,648.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	46,800,000.00	40,670,000.00	55,200,000.00	-	-	55,200,000.00
70133	OTHER GENERAL SERVICES	1,013,678,700.00	560,923,235.82	1,118,200,000.00	-	-	1,118,200,000.00
7015	R&D GENERAL PUBLIC SERVICES	18,000,000.00	7,130,000.00	57,000,000.00	-	-	57,000,000.00
70151	R&D GENERAL PUBLIC SERVICES	18,000,000.00	7,130,000.00	57,000,000.00	-	-	57,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	132,000,000.00	69,861,234.00	148,000,000.00	-	-	148,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	132,000,000.00	69,861,234.00	148,000,000.00	-	-	148,000,000.00
703	PUBLIC ORDER AND SAFETY	18,000,000.00	-	15,000,000.00	-	-	15,000,000.00
7031	POLICE SERVICES	18,000,000.00	-	15,000,000.00	-	-	15,000,000.00
70311	POLICE SERVICES	18,000,000.00	-	15,000,000.00	-	-	15,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	282,324,659.00	249,552,900.00	3,258,600,000.00	-	-	3,258,600,000.00
7061	HOUSING DEVELOPMENT	224,441,728.00	156,897,092.00	572,600,000.00	-	-	572,600,000.00
70611	HOUSING DEVELOPMENT	224,441,728.00	156,897,092.00	572,600,000.00	-	-	572,600,000.00
7062	COMMUNITY DEVELOPMENT	57,882,931.00	92,655,808.00	2,467,400,000.00	-	-	2,467,400,000.00
70621	COMMUNITY DEVELOPMENT	57,882,931.00	92,655,808.00	2,467,400,000.00	-	-	2,467,400,000.00
7063	WATER SUPPLY	-	-	218,600,000.00	-	-	218,600,000.00
70631	WATER SUPPLY	-	-	218,600,000.00	-	-	218,600,000.00
707	HEALTH	389,336,443.00	260,174,056.56	530,331,419.00	-	-	530,331,419.00
7072	OUTPATIENT SERVICES	339,336,443.00	260,174,056.56	480,331,419.00	-	-	480,331,419.00
70721	GENERAL MEDICAL SERVICES	339,336,443.00	260,174,056.56	480,331,419.00	-	-	480,331,419.00
7074	PUBLIC HEALTH SERVICES	50,000,000.00	-	50,000,000.00	-	-	50,000,000.00
70741	PUBLIC HEALTH SERVICES	50,000,000.00	-	50,000,000.00	-	-	50,000,000.00
708	RECREATION, CULTURE AND RELIGION	20,000,000.00	-	15,000,000.00	-	-	15,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	20,000,000.00	-	15,000,000.00	-	-	15,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	20,000,000.00	-	15,000,000.00	-	-	15,000,000.00
709	EDUCATION	1,247,954,508.73	823,196,419.00	1,462,402,522.00	-	-	1,462,402,522.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,240,954,508.73	823,196,419.00	1,455,402,522.00	-	-	1,455,402,522.00
70912	PRIMARY EDUCATION	1,240,954,508.73	823,196,419.00	1,455,402,522.00	-	-	1,455,402,522.00
7094	TERTIARY EDUCATION	7,000,000.00	-	7,000,000.00	-	-	7,000,000.00
70941	FIRST STAGE OF TERTIARY EDUCATION	7,000,000.00	-	7,000,000.00	-	-	7,000,000.00

131104 - JOS EAST Local Government, Plateau State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
2	EXPENDITURES	5,149,588,713.73	3,411,385,209.01	8,947,695,589.00	-	-	8,947,695,589.00
21	PERSONNEL COST	2,677,595,114.73	1,945,881,972.19	2,778,429,639.00	-	-	2,778,429,639.00
2101	SALARY	1,106,642,194.00	592,111,165.78	695,015,758.00	-	-	695,015,758.00
210101	SALARIES AND WAGES	1,106,642,194.00	592,111,165.78	695,015,758.00	-	-	695,015,758.00
21010101	SALARIES	1,067,399,594.00	579,566,097.78	657,015,758.00	-	-	657,015,758.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	17,242,600.00	9,045,068.00	18,000,000.00	-	-	18,000,000.00
21010104	CLEARANCE OF SALARY ARREARS	17,000,000.00	3,500,000.00	15,000,000.00	-	-	15,000,000.00
21010105	PROMOTION ARREARS	5,000,000.00	-	5,000,000.00	-	-	5,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,351,525,020.73	1,302,918,806.41	1,776,174,053.00	-	-	1,776,174,053.00
210201	ALLOWANCES	1,320,257,825.73	1,277,417,408.73	1,739,462,095.00	-	-	1,739,462,095.00
21020101	Housing /Rent Allowance	440,061,277.73	410,155,555.21	467,474,524.24	-	-	467,474,524.24
21020102	Transport Allowance	198,202,137.00	176,284,943.72	222,252,514.00	-	-	222,252,514.00
21020103	Meal Subsidy	66,974,870.00	51,421,406.92	74,433,833.00	-	-	74,433,833.00
21020104	Utility Allowance	129,237,212.00	113,210,044.02	290,520,281.00	-	-	290,520,281.00
21020105	Entertainment Allowance	10,900,000.00	4,478,977.00	10,800,000.00	-	-	10,800,000.00
21020106	Leave Transport Grant	70,930,414.00	67,257,700.28	82,232,992.00	-	-	82,232,992.00
21020107	Domestic Staff Allowance	106,448,152.00	82,374,668.68	118,099,643.00	-	-	118,099,643.00
21020108	Responsibility Allowance	4,500,000.00	1,454,249.00	5,500,000.00	-	-	5,500,000.00
21020109	Furniture Allowance	31,063,151.00	97,518,308.34	119,819,115.00	-	-	119,819,115.00
21020110	Shift Allowance	16,203,543.00	13,530,679.04	20,300,074.00	-	-	20,300,074.00
21020111	Motor Vehicle Allowance	18,800,000.00	10,906,944.00	18,300,000.00	-	-	18,300,000.00
21020112	Personal Assistance Allowance	16,400,000.00	6,418,118.36	17,500,000.00	-	-	17,500,000.00
21020118	Call Duty Allowance	34,564,980.00	33,934,194.00	37,125,098.00	-	-	37,125,098.00
21020120	Exams Supervision Allowance	18,564,098.00	17,906,089.00	20,409,378.88	-	-	20,409,378.88
21020121	NON REGULAR ALLOWANCES	72,000,000.00	133,338,193.00	137,000,000.00	-	-	137,000,000.00
21020122	Hazard Allowance	23,110,548.00	19,711,933.88	26,952,924.88	-	-	26,952,924.88
21020124	Journal Allowance	13,200,000.00	3,704,673.36	14,800,000.00	-	-	14,800,000.00
21020127	CRFC-Leave Grant	6,400,000.00	3,647,077.00	6,500,000.00	-	-	6,500,000.00
21020131	Council Allowance	9,400,000.00	3,803,164.00	10,400,000.00	-	-	10,400,000.00
21020132	CRFC Allowance for Chairman	2,500,000.00	440,341.92	3,700,000.00	-	-	3,700,000.00
21020133	CRFC Allowance for Members	5,700,000.00	2,181,382.00	6,400,000.00	-	-	6,400,000.00
21020136	Rural Posting Allowance	3,200,345.00	2,790,438.00	3,850,743.00	-	-	3,850,743.00
21020138	Teaching Allowance	2,500,000.00	2,453,986.00	3,602,782.00	-	-	3,602,782.00
21020141	Teaching Practice/SIWES Allowance	18,897,098.00	17,864,342.00	20,488,192.00	-	-	20,488,192.00
21020143	N.Y.S.C Allowances	500,000.00	630,000.00	1,000,000.00	-	-	1,000,000.00
210202	SOCIAL CONTRIBUTIONS	31,267,195.00	25,501,397.68	36,711,958.00	-	-	36,711,958.00
21020201	NHIS CONTRIBUTION	31,267,195.00	25,501,397.68	36,711,958.00	-	-	36,711,958.00
2103	SOCIAL BENEFITS	219,427,900.00	50,852,000.00	307,239,828.00	-	-	307,239,828.00

210301	SOCIAL BENEFITS	219,427,900.00	50,852,000.00	307,239,828.00	-	-	307,239,828.00
21030101	GRATUITY	2,427,900.00	-	2,427,900.00	-	-	2,427,900.00
21030102	PENSION	152,000,000.00	250,000.00	205,311,928.00	-	-	205,311,928.00
21030103	DEATH BENEFITS	-	-	24,500,000.00	-	-	24,500,000.00
21030104	CLEARANCE OF GRATUITY ARREARS	40,000,000.00	28,602,000.00	45,000,000.00	-	-	45,000,000.00
21030106	SEVERANCE BENEFITS/PAYMENT FOR POLITICAL OFFICE HOLDERS	25,000,000.00	22,000,000.00	30,000,000.00	-	-	30,000,000.00
22	OTHER RECURRENT COSTS	2,035,802,121.00	1,168,083,517.82	2,122,500,000.00	-	-	2,122,500,000.00
2202	OVERHEAD COST	1,759,802,121.00	1,074,657,283.82	1,850,500,000.00	-	-	1,850,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	236,800,000.00	151,510,710.82	251,300,000.00	-	-	251,300,000.00
22020101	LOCAL TRAVEL AND TRANSPORT - TRAINING	46,800,000.00	27,259,282.81	43,000,000.00	-	-	43,000,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	190,000,000.00	124,251,428.01	208,300,000.00	-	-	208,300,000.00
220202	UTILITIES - GENERAL	5,893,700.00	5,402,241.00	9,500,000.00	-	-	9,500,000.00
22020201	ELECTRICITY CHARGES	5,393,700.00	4,709,460.00	8,500,000.00	-	-	8,500,000.00
22020202	TELEPHONE CHARGES	500,000.00	692,781.00	1,000,000.00	-	-	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	224,726,931.00	149,443,277.00	244,600,000.00	-	-	244,600,000.00
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	57,750,000.00	41,297,000.00	73,000,000.00	-	-	73,000,000.00
22020302	BOOKS	10,550,000.00	2,770,000.00	15,700,000.00	-	-	15,700,000.00
22020303	NEWSPAPERS	200,000.00	80,000.00	200,000.00	-	-	200,000.00
22020305	PRINTING OF SECURITY DOCUMENTS	3,500,000.00	2,950,000.00	-	-	-	-
22020306	PRINTING OF NON - SECURITY DOCUMENTS	83,926,931.00	56,458,277.00	95,200,000.00	-	-	95,200,000.00
22020307	DRUGS / LABORATORY / MEDICAL SUPPLIES	18,000,000.00	10,570,000.00	14,000,000.00	-	-	14,000,000.00
22020308	FIELD AND CAMPING MATERIAL SUPPLIES	35,800,000.00	23,716,000.00	26,000,000.00	-	-	26,000,000.00
22020309	UNIFORM AND OTHER CLOTHING	-	-	500,000.00	-	-	500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	-	-	5,000,000.00	-	-	5,000,000.00
22020311	FOOD STUFF/ CATERING MATERIALS SUPPLIES	3,000,000.00	1,902,000.00	3,000,000.00	-	-	3,000,000.00
22020313	PRODUCTION OF REPORTS	12,000,000.00	9,700,000.00	12,000,000.00	-	-	12,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	215,910,000.00	155,362,245.00	254,800,000.00	-	-	254,800,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	134,100,000.00	100,596,921.00	148,000,000.00	-	-	148,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	39,750,000.00	28,491,715.00	49,500,000.00	-	-	49,500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	13,700,000.00	10,920,000.00	29,700,000.00	-	-	29,700,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENT	13,140,000.00	9,357,609.00	12,300,000.00	-	-	12,300,000.00
22020405	MAINTENANCE OF PLANTS / GENERATORS	620,000.00	-	300,000.00	-	-	300,000.00
22020406	OTHER MAINTENANCE SERVICES	14,600,000.00	5,996,000.00	9,000,000.00	-	-	9,000,000.00
22020410	MAINTENANCE OF STREET LIGHTING	-	-	1,000,000.00	-	-	1,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	-	-	1,000,000.00	-	-	1,000,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	-	-	1,500,000.00	-	-	1,500,000.00
22020413	MINOR ROAD MAINTAINANCE	-	-	2,500,000.00	-	-	2,500,000.00
220205	TRAINING - GENERAL	127,505,000.00	80,746,510.00	149,500,000.00	-	-	149,500,000.00
22020501	LOCAL TRAINING	127,505,000.00	80,746,510.00	149,500,000.00	-	-	149,500,000.00
220206	OTHER SERVICES - GENERAL	122,700,000.00	73,065,000.00	148,000,000.00	-	-	148,000,000.00

22020601	SECURITY SERVICES	86,200,000.00	44,040,000.00	85,500,000.00	-	-	85,500,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	31,500,000.00	25,505,000.00	56,500,000.00	-	-	56,500,000.00
22020605	CLEANING AND FUMIGATION SERVICES	5,000,000.00	3,520,000.00	6,000,000.00	-	-	6,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	71,496,490.00	32,330,515.00	54,000,000.00	-	-	54,000,000.00
22020701	FINANCIAL CONSULTING	18,000,000.00	7,000,000.00	8,000,000.00	-	-	8,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	700,000.00	-	1,500,000.00	-	-	1,500,000.00
22020703	LEGAL SERVICES	14,000,000.00	7,399,212.00	14,500,000.00	-	-	14,500,000.00
22020704	ENGINEERING SERVICES	14,796,490.00	8,531,303.00	10,000,000.00	-	-	10,000,000.00
22020705	ARCHITECTURAL SERVICES	1,500,000.00	1,100,000.00	1,500,000.00	-	-	1,500,000.00
22020706	SURVEYING SERVICES	3,000,000.00	2,050,000.00	3,000,000.00	-	-	3,000,000.00
22020707	AGRICULTURAL CONSULTING	7,000,000.00	1,500,000.00	5,000,000.00	-	-	5,000,000.00
22020708	MEDICAL CONSULTING	12,500,000.00	4,750,000.00	10,500,000.00	-	-	10,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	162,500,000.00	75,154,201.00	165,200,000.00	-	-	165,200,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	162,500,000.00	75,154,201.00	164,000,000.00	-	-	164,000,000.00
22020803	PLANT / GENERATOR FUEL COST	-	-	700,000.00	-	-	700,000.00
22020806	COOKING GAS/FUEL COST	-	-	500,000.00	-	-	500,000.00
220209	FINANCIAL CHARGES - GENERAL	8,300,000.00	6,500,000.00	8,300,000.00	-	-	8,300,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	8,300,000.00	6,500,000.00	8,300,000.00	-	-	8,300,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	583,970,000.00	345,142,584.00	565,300,000.00	-	-	565,300,000.00
22021001	REFRESHMENT AND MEALS	206,100,000.00	125,851,210.00	210,200,000.00	-	-	210,200,000.00
22021002	HONORARIUM AND SITTING ALLOWANCE	26,100,000.00	38,561,000.00	33,000,000.00	-	-	33,000,000.00
22021003	PUBLICITY AND ADVERTISEMENT	18,900,000.00	9,530,000.00	10,000,000.00	-	-	10,000,000.00
22021004	MEDICAL EXPENSES: LOCAL	43,600,000.00	9,398,000.00	16,600,000.00	-	-	16,600,000.00
22021007	WELFARE PACKAGES	106,000,000.00	58,608,460.00	88,000,000.00	-	-	88,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,000,000.00	750,000.00	2,500,000.00	-	-	2,500,000.00
22021009	SPORTING ACTIVITIES	20,000,000.00	4,465,000.00	15,000,000.00	-	-	15,000,000.00
22021010	DIRECT TEACHING & LABORATORY COST	3,700,000.00	2,800,000.00	-	-	-	-
22021022	SCHOOL EXPENSES	1,500,000.00	1,100,000.00	2,000,000.00	-	-	2,000,000.00
22021023	FINAL ACCOUNTS & BUDGET PREPARATION EXPENSES	10,000,000.00	8,950,000.00	15,000,000.00	-	-	15,000,000.00
22021033	OTHER MISC EXPENDITURE	147,000,000.00	85,078,914.00	173,000,000.00	-	-	173,000,000.00
22021035	ANNUAL BUDGET PREPARATION BONUS	70,000.00	50,000.00	-	-	-	-
2204	GRANTS AND CONTRIBUTIONS GENERAL	122,000,000.00	18,465,000.00	105,000,000.00	-	-	105,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	122,000,000.00	18,465,000.00	105,000,000.00	-	-	105,000,000.00
22040105	GRANTS TO GOVERNMENT AGENCIES - RECURRENT	92,000,000.00	7,000,000.00	75,000,000.00	-	-	75,000,000.00
22040109	GRANTS TO COMMUNITIES/NGOS	30,000,000.00	11,465,000.00	30,000,000.00	-	-	30,000,000.00
2205	SUBSIDIES GENERAL	44,000,000.00	8,600,000.00	39,000,000.00	-	-	39,000,000.00
220501	SUBSIDY TO PUBLIC/ PUBLIC INSTITUTIONS	44,000,000.00	8,600,000.00	39,000,000.00	-	-	39,000,000.00
22050105	EDUCATIONAL SUBSIDY	14,000,000.00	3,600,000.00	14,000,000.00	-	-	14,000,000.00
22050106	HEALTH SUBSIDY	10,000,000.00	5,000,000.00	10,000,000.00	-	-	10,000,000.00
22050107	RELIGIOUS PILGRIMAGE SUBSIDY	20,000,000.00	-	15,000,000.00	-	-	15,000,000.00

2206	PUBLIC DEBT CHARGES	110,000,000.00	66,361,234.00	128,000,000.00	-	-	128,000,000.00
220604	DOMESTIC PRINCIPAL	110,000,000.00	66,361,234.00	128,000,000.00	-	-	128,000,000.00
22060403	PAYMENT OF DEBT AND OTHER LIABILITIES	110,000,000.00	66,361,234.00	128,000,000.00	-	-	128,000,000.00
23	CAPITAL EXPENDITURE	436,191,478.00	297,419,719.00	4,046,765,950.00	-	-	4,046,765,950.00
2301	FIXED ASSETS PURCHASED	-	-	216,500,000.00	-	-	216,500,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	216,500,000.00	-	-	216,500,000.00
23010104	PURCHASE MOTOR CYCLES	-	-	6,500,000.00	-	-	6,500,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	60,000,000.00	-	-	60,000,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	-	20,000,000.00	-	-	20,000,000.00
23010142	PURCHASE OF INFORMATION EQUIPMENTS	-	-	80,000,000.00	-	-	80,000,000.00
23010145	PURCHASE OF ICT EQUIPMENTS	-	-	50,000,000.00	-	-	50,000,000.00
2302	CONSTRUCTION / PROVISION	336,191,478.00	256,646,842.00	2,357,152,300.00	-	-	2,357,152,300.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	336,191,478.00	256,646,842.00	2,357,152,300.00	-	-	2,357,152,300.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	423,052,300.00	-	-	423,052,300.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	-	-	50,000,000.00	-	-	50,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	-	136,200,000.00	-	-	136,200,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	111,089,272.00	55,544,636.00	150,600,000.00	-	-	150,600,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	168,100,000.00	-	-	168,100,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	57,882,931.00	51,882,931.00	540,200,000.00	-	-	540,200,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	53,866,819.00	47,866,819.00	348,500,000.00	-	-	348,500,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	-	-	293,500,000.00	-	-	293,500,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	-	-	220,000,000.00	-	-	220,000,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	-	-	15,000,000.00	-	-	15,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	113,352,456.00	101,352,456.00	12,000,000.00	-	-	12,000,000.00
2303	REHABILITATION / REPAIRS	100,000,000.00	40,772,877.00	1,408,807,280.00	-	-	1,408,807,280.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	100,000,000.00	40,772,877.00	1,408,807,280.00	-	-	1,408,807,280.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	-	-	60,700,000.00	-	-	60,700,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	-	-	50,500,000.00	-	-	50,500,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	50,000,000.00	-	140,700,000.00	-	-	140,700,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	50,000,000.00	-	90,500,000.00	-	-	90,500,000.00
23030113	REHABILITATION / REPAIRS - ROADS	-	40,772,877.00	800,600,000.00	-	-	800,600,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	-	-	40,500,000.00	-	-	40,500,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	85,307,280.00	-	-	85,307,280.00
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	-	-	40,000,000.00	-	-	40,000,000.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	-	-	100,000,000.00	-	-	100,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	-	-	14,306,370.00	-	-	14,306,370.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	-	-	14,306,370.00	-	-	14,306,370.00
23040102	EROSION & FLOOD CONTROL	-	-	14,306,370.00	-	-	14,306,370.00
2305	OTHER CAPITAL PROJECTS	-	-	50,000,000.00	-	-	50,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	50,000,000.00	-	-	50,000,000.00
23050101	RESEARCH AND DEVELOPMENT	-	-	50,000,000.00	-	-	50,000,000.00

131104 - JOS EAST Local Government, Plateau State - 2026 Budget: Personnel Expenditure by Function

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
	Total Personnel Expenditure	2,677,595,114.73	1,945,881,972.19	2,778,429,639.00	-	-	2,778,429,639.00
701	GENERAL PUBLIC SERVICES	1,398,094,403.00	1,006,454,594.63	1,570,861,648.00	-	-	1,570,861,648.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	396,392,600.00	361,290,483.24	542,000,000.00	-	-	542,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	396,392,600.00	361,290,483.24	542,000,000.00	-	-	542,000,000.00
7013	GENERAL SERVICES	979,701,803.00	641,664,111.39	1,008,861,648.00	-	-	1,008,861,648.00
70131	GENERAL PERSONNEL SERVICES	979,701,803.00	641,664,111.39	986,861,648.00	-	-	986,861,648.00
70133	OTHER GENERAL SERVICES	-	-	22,000,000.00	-	-	22,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	22,000,000.00	3,500,000.00	20,000,000.00	-	-	20,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	22,000,000.00	3,500,000.00	20,000,000.00	-	-	20,000,000.00
707	HEALTH	245,336,443.00	218,758,846.56	407,831,419.00	-	-	407,831,419.00
7072	OUTPATIENT SERVICES	245,336,443.00	218,758,846.56	407,831,419.00	-	-	407,831,419.00
70721	GENERAL MEDICAL SERVICES	245,336,443.00	218,758,846.56	407,831,419.00	-	-	407,831,419.00
709	EDUCATION	1,034,164,268.73	720,668,531.00	799,736,572.00	-	-	799,736,572.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,034,164,268.73	720,668,531.00	799,736,572.00	-	-	799,736,572.00
70912	PRIMARY EDUCATION	1,034,164,268.73	720,668,531.00	799,736,572.00	-	-	799,736,572.00

131104 - JOS EAST Local Government, Plateau State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
	Total Other Recurrent Expenditure	2,035,802,121.00	1,168,083,517.82	2,122,500,000.00	-	-	2,122,500,000.00
701	GENERAL PUBLIC SERVICES	1,793,878,700.00	1,072,007,238.82	1,915,500,000.00	-	-	1,915,500,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	605,400,000.00	396,922,769.00	759,100,000.00	-	-	759,100,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	585,400,000.00	383,922,769.00	743,100,000.00	-	-	743,100,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	20,000,000.00	13,000,000.00	16,000,000.00	-	-	16,000,000.00
7013	GENERAL SERVICES	1,060,478,700.00	601,593,235.82	1,021,400,000.00	-	-	1,021,400,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	46,800,000.00	40,670,000.00	55,200,000.00	-	-	55,200,000.00
70133	OTHER GENERAL SERVICES	1,013,678,700.00	560,923,235.82	966,200,000.00	-	-	966,200,000.00
7015	R&D GENERAL PUBLIC SERVICES	18,000,000.00	7,130,000.00	7,000,000.00	-	-	7,000,000.00
70151	R&D GENERAL PUBLIC SERVICES	18,000,000.00	7,130,000.00	7,000,000.00	-	-	7,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	110,000,000.00	66,361,234.00	128,000,000.00	-	-	128,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	110,000,000.00	66,361,234.00	128,000,000.00	-	-	128,000,000.00
703	PUBLIC ORDER AND SAFETY	18,000,000.00	-	15,000,000.00	-	-	15,000,000.00
7031	POLICE SERVICES	18,000,000.00	-	15,000,000.00	-	-	15,000,000.00
70311	POLICE SERVICES	18,000,000.00	-	15,000,000.00	-	-	15,000,000.00
707	HEALTH	94,000,000.00	41,415,210.00	72,500,000.00	-	-	72,500,000.00
7072	OUTPATIENT SERVICES	94,000,000.00	41,415,210.00	72,500,000.00	-	-	72,500,000.00
70721	GENERAL MEDICAL SERVICES	94,000,000.00	41,415,210.00	72,500,000.00	-	-	72,500,000.00
708	RECREATION, CULTURE AND RELIGION	20,000,000.00	-	15,000,000.00	-	-	15,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	20,000,000.00	-	15,000,000.00	-	-	15,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	20,000,000.00	-	15,000,000.00	-	-	15,000,000.00
709	EDUCATION	109,923,421.00	54,661,069.00	104,500,000.00	-	-	104,500,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	102,923,421.00	54,661,069.00	97,500,000.00	-	-	97,500,000.00
70912	PRIMARY EDUCATION	102,923,421.00	54,661,069.00	97,500,000.00	-	-	97,500,000.00
7094	TERTIARY EDUCATION	7,000,000.00	-	7,000,000.00	-	-	7,000,000.00
70941	FIRST STAGE OF TERTIARY EDUCATION	7,000,000.00	-	7,000,000.00	-	-	7,000,000.00

131104 - JOS EAST Local Government, Plateau State - 2026 Budget: Total Expenditure by Location

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
131	Plateau State	5,149,588,713.73	3,411,385,209.01	8,947,695,589.00	0.00	0.00	8,947,695,589.00
1311	Plateau North	5,149,588,713.73	3,411,385,209.01	8,947,695,589.00	0.00	0.00	8,947,695,589.00
131104	JOS EAST	5,149,588,713.73	3,411,385,209.01	8,947,695,589.00	-	-	8,947,695,589.00
13110401	FEDERE	-	-	181,200,000.00	-	-	181,200,000.00
13110402	FOBUR 'A'	-	-	140,500,000.00	-	-	140,500,000.00
13110403	FOBUR 'B'	-	-	121,200,000.00	-	-	121,200,000.00
13110404	FOBUR 'B' WEST	-	-	181,200,000.00	-	-	181,200,000.00
13110405	FOBUR CENTRAL	57,882,931.00	51,882,931.00	65,500,000.00	-	-	65,500,000.00
13110406	FOBUR EAST	111,089,272.00	55,544,636.00	223,600,000.00	-	-	223,600,000.00
13110407	FURSUM	-	-	134,000,000.00	-	-	134,000,000.00
13110408	GODONG	-	-	180,200,000.00	-	-	180,200,000.00
13110409	JARAWAN KOGI 'A'	-	-	674,165,950.00	-	-	674,165,950.00
13110410	JARAWAN KOGI 'B'	56,676,228.00	50,676,228.00	46,000,000.00	-	-	46,000,000.00
13110411	MAIGEMU	53,866,819.00	47,866,819.00	116,000,000.00	-	-	116,000,000.00
13110412	MAIJUJU	56,676,228.00	50,676,228.00	156,700,000.00	-	-	156,700,000.00
13110413	NAKWANG/DORONG	-	-	250,000,000.00	-	-	250,000,000.00
13110414	SHERE CENTRAL	-	40,772,877.00	261,100,000.00	-	-	261,100,000.00
13110415	SHERE EAST	-	-	100,000,000.00	-	-	100,000,000.00
13110416	SHERE WEST	-	-	90,500,000.00	-	-	90,500,000.00
13110417	TERENTSENG	-	-	5,400,000.00	-	-	5,400,000.00
13110418	NATON/FUSA	-	-	74,000,000.00	-	-	74,000,000.00
13110419	ZANDI	-	-	100,500,000.00	-	-	100,500,000.00
13110497	LG Wide - JOS LG LG	4,813,397,235.73	3,113,965,490.01	5,495,929,639.00	-	-	5,495,929,639.00
13110499	Outside State - JOS EAST LG	-	-	350,000,000.00	-	-	350,000,000.00

131104 - JOS EAST Local Government, Plateau State - 2026 Budget: Personnel Expenditure by Location

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget	2026 Approved Budget
131	Plateau State	2,677,595,114.73	1,945,881,972.19	2,778,429,639.00	2,778,429,639.00
1311	Plateau North	2,677,595,114.73	1,945,881,972.19	2,778,429,639.00	2,778,429,639.00
131104	JOS EAST	2,677,595,114.73	1,945,881,972.19	2,778,429,639.00	2,778,429,639.00
13110497	LG Wide - JOS LG LG	2,677,595,114.73	1,945,881,972.19	2,778,429,639.00	2,778,429,639.00

131104 - JOS EAST Local Government, Plateau State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
131	Plateau State	2,035,802,121.00	1,168,083,517.82	2,122,500,000.00	0.00	0.00	2,122,500,000.00
1311	Plateau North	2,035,802,121.00	1,168,083,517.82	2,122,500,000.00	0.00	0.00	2,122,500,000.00
131104	JOS EAST	2,035,802,121.00	1,168,083,517.82	2,122,500,000.00	-	-	2,122,500,000.00
13110497	LG Wide - JOS LG LG	2,035,802,121.00	1,168,083,517.82	2,122,500,000.00	-	-	2,122,500,000.00

131104 - JOS EAST Local Government, Plateau State - 2026 Budget: Capital Expenditure by Location

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
131	Plateau State	436,191,478.00	297,419,719.00	4,046,765,950.00	0.00	0.00	4,046,765,950.00
1311	Plateau North	436,191,478.00	297,419,719.00	4,046,765,950.00	0.00	0.00	4,046,765,950.00
131104	JOS EAST	436,191,478.00	297,419,719.00	4,046,765,950.00	-	-	4,046,765,950.00
13110401	FEDERE	-	-	181,200,000.00	-	-	181,200,000.00
13110402	FOBUR 'A'	-	-	140,500,000.00	-	-	140,500,000.00
13110403	FOBUR 'B'	-	-	121,200,000.00	-	-	121,200,000.00
13110404	FOBUR 'B' WEST	-	-	181,200,000.00	-	-	181,200,000.00
13110405	FOBUR CENTRAL	57,882,931.00	51,882,931.00	65,500,000.00	-	-	65,500,000.00
13110406	FOBUR EAST	111,089,272.00	55,544,636.00	223,600,000.00	-	-	223,600,000.00
13110407	FURSUM	-	-	134,000,000.00	-	-	134,000,000.00
13110408	GODONG	-	-	180,200,000.00	-	-	180,200,000.00
13110409	JARAWAN KOGI 'A'	-	-	674,165,950.00	-	-	674,165,950.00
13110410	JARAWAN KOGI 'B'	56,676,228.00	50,676,228.00	46,000,000.00	-	-	46,000,000.00
13110411	MAIGEMU	53,866,819.00	47,866,819.00	116,000,000.00	-	-	116,000,000.00
13110412	MAIJUU	56,676,228.00	50,676,228.00	156,700,000.00	-	-	156,700,000.00
13110413	NAKWANG/DORONG	-	-	250,000,000.00	-	-	250,000,000.00
13110414	SHERE CENTRAL	-	40,772,877.00	261,100,000.00	-	-	261,100,000.00
13110415	SHERE EAST	-	-	100,000,000.00	-	-	100,000,000.00
13110416	SHERE WEST	-	-	90,500,000.00	-	-	90,500,000.00
13110417	TERENITSENG	-	-	5,400,000.00	-	-	5,400,000.00
13110418	NATON/FUSA	-	-	74,000,000.00	-	-	74,000,000.00
13110419	ZANDI	-	-	100,500,000.00	-	-	100,500,000.00
13110497	LG Wide - JOS LG LG	100,000,000.00	-	595,000,000.00	-	-	595,000,000.00
13110499	Outside State - JOS EAST LG	-	-	350,000,000.00	-	-	350,000,000.00

131104 - JOS EAST Local Government, Plateau State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
	Total Expenditure	5,149,588,713.73	3,411,385,209.01	8,947,695,589.00	-	-	8,947,695,589.00
01	Agriculture	72,000,000.00	33,946,722.67	62,500,000.00	-	-	62,500,000.00
0101	Effective governance of the Agriculture Sector	72,000,000.00	33,946,722.67	62,500,000.00	-	-	62,500,000.00
010102	Agriculture sector coordination mechanisms	72,000,000.00	33,946,722.67	62,500,000.00	-	-	62,500,000.00
04	Health	431,384,487.00	303,051,890.56	1,333,466,786.00	-	-	1,333,466,786.00
0401	Effective governance of the health system	308,001,556.00	247,566,683.56	712,266,786.00	-	-	712,266,786.00
040103	Health sector coordination mechanisms	308,001,556.00	247,566,683.56	712,266,786.00	-	-	712,266,786.00
0403	Enhancement of the delivery of Essential Package of Health Services (E	50,000,000.00	-	50,000,000.00	-	-	50,000,000.00
040306	Nutrition	50,000,000.00	-	50,000,000.00	-	-	50,000,000.00
0405	Provision of adequate and modern health infrastructure for health serv	57,882,931.00	51,882,931.00	569,700,000.00	-	-	569,700,000.00
040501	Functional health facilities	57,882,931.00	51,882,931.00	569,700,000.00	-	-	569,700,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	15,500,000.00	3,602,276.00	1,500,000.00	-	-	1,500,000.00
041001	Health Not Elsewhere Classified	15,500,000.00	3,602,276.00	1,500,000.00	-	-	1,500,000.00
05	Education	1,247,954,508.73	823,196,419.00	1,462,402,522.00	-	-	1,462,402,522.00
0501	Effective governance of the education system	1,196,454,508.73	822,096,419.00	1,365,095,242.00	-	-	1,365,095,242.00
050103	Education sector coordination mechanisms	1,196,454,508.73	822,096,419.00	1,365,095,242.00	-	-	1,365,095,242.00
0505	Adequate infrastructure at all levels	50,000,000.00	-	95,307,280.00	-	-	95,307,280.00
050502	Furnishing	-	-	45,307,280.00	-	-	45,307,280.00
050505	School safety	50,000,000.00	-	50,000,000.00	-	-	50,000,000.00
0506	Improved education information management system (EIMS)	1,500,000.00	1,100,000.00	2,000,000.00	-	-	2,000,000.00
050602	Research and development	1,500,000.00	1,100,000.00	2,000,000.00	-	-	2,000,000.00
06	Housing and Urban Development	224,441,728.00	197,669,969.00	1,372,200,000.00	-	-	1,372,200,000.00
0610	Housing and Urban Development - General	224,441,728.00	197,669,969.00	1,372,200,000.00	-	-	1,372,200,000.00
061001	Housing and Urban Development - General	224,441,728.00	197,669,969.00	1,372,200,000.00	-	-	1,372,200,000.00
08	Youth	2,000,000.00	1,450,000.00	-	-	-	-
0810	Youth - General	2,000,000.00	1,450,000.00	-	-	-	-
081001	Youth - General	2,000,000.00	1,450,000.00	-	-	-	-
10	Water Resources and Rural Development	-	-	218,600,000.00	-	-	218,600,000.00
1010	Water Resources and Rural Deve - General	-	-	218,600,000.00	-	-	218,600,000.00
101001	Water Resources and Rural Deve - General	-	-	218,600,000.00	-	-	218,600,000.00
11	Information Communication and Technology	-	-	80,000,000.00	-	-	80,000,000.00
1110	Information Communication and Technology - General	-	-	80,000,000.00	-	-	80,000,000.00
111001	Information Communication and Technology - General	-	-	80,000,000.00	-	-	80,000,000.00
13	Reform of Government and Governance	3,171,807,990.00	2,052,070,207.78	3,651,626,281.00	-	-	3,651,626,281.00
1310	Reform of Government and Governance - General	3,171,807,990.00	2,052,070,207.78	3,651,626,281.00	-	-	3,651,626,281.00
131001	Reform of Government and Governance - General	3,171,807,990.00	2,052,070,207.78	3,651,626,281.00	-	-	3,651,626,281.00
14	Power	-	-	196,900,000.00	-	-	196,900,000.00
1410	Power - General	-	-	196,900,000.00	-	-	196,900,000.00
141001	Power - General	-	-	196,900,000.00	-	-	196,900,000.00
17	Road	-	-	570,000,000.00	-	-	570,000,000.00
1710	Road - General	-	-	570,000,000.00	-	-	570,000,000.00
171001	Road - General	-	-	570,000,000.00	-	-	570,000,000.00

131104 - JOS EAST Local Government, Plateau State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
	Total Expenditure	2,677,595,114.73	1,945,881,972.19	2,778,429,639.00	-	-	2,778,429,639.00
04	Health	239,501,556.00	214,753,749.56	400,066,786.00	-	-	400,066,786.00
0401	Effective governance of the health system	239,001,556.00	214,281,473.56	398,566,786.00	-	-	398,566,786.00
040103	Health sector coordination mechanisms	239,001,556.00	214,281,473.56	398,566,786.00	-	-	398,566,786.00
0410	Health Sector Expenditures Not Elsewhere Classified	500,000.00	472,276.00	1,500,000.00	-	-	1,500,000.00
041001	Health Not Elsewhere Classified	500,000.00	472,276.00	1,500,000.00	-	-	1,500,000.00
05	Education	1,034,164,268.73	720,668,531.00	799,736,572.00	-	-	799,736,572.00
0501	Effective governance of the education system	1,034,164,268.73	720,668,531.00	799,736,572.00	-	-	799,736,572.00
050103	Education sector coordination mechanisms	1,034,164,268.73	720,668,531.00	799,736,572.00	-	-	799,736,572.00
13	Reform of Government and Governance	1,403,929,290.00	1,010,459,691.63	1,578,626,281.00	-	-	1,578,626,281.00
1310	Reform of Government and Governance - General	1,403,929,290.00	1,010,459,691.63	1,578,626,281.00	-	-	1,578,626,281.00
131001	Reform of Government and Governance - General	1,403,929,290.00	1,010,459,691.63	1,578,626,281.00	-	-	1,578,626,281.00

131104 - JOS EAST Local Government, Plateau State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
	Total Expenditure	2,035,802,121.00	1,168,083,517.82	2,122,500,000.00	-	-	2,122,500,000.00
01	Agriculture	72,000,000.00	33,946,722.67	62,500,000.00	-	-	62,500,000.00
0101	Effective governance of the Agriculture Sector	72,000,000.00	33,946,722.67	62,500,000.00	-	-	62,500,000.00
010102	Agriculture sector coordination mechanisms	72,000,000.00	33,946,722.67	62,500,000.00	-	-	62,500,000.00
04	Health	84,000,000.00	36,415,210.00	62,500,000.00	-	-	62,500,000.00
0401	Effective governance of the health system	69,000,000.00	33,285,210.00	62,500,000.00	-	-	62,500,000.00
040103	Health sector coordination mechanisms	69,000,000.00	33,285,210.00	62,500,000.00	-	-	62,500,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	15,000,000.00	3,130,000.00	-	-	-	-
041001	Health Not Elsewhere Classified	15,000,000.00	3,130,000.00	-	-	-	-
05	Education	109,923,421.00	54,661,069.00	104,500,000.00	-	-	104,500,000.00
0501	Effective governance of the education system	108,423,421.00	53,561,069.00	102,500,000.00	-	-	102,500,000.00
050103	Education sector coordination mechanisms	108,423,421.00	53,561,069.00	102,500,000.00	-	-	102,500,000.00
0506	Improved education information management system (EIMS)	1,500,000.00	1,100,000.00	2,000,000.00	-	-	2,000,000.00
050602	Research and development	1,500,000.00	1,100,000.00	2,000,000.00	-	-	2,000,000.00
08	Youth	2,000,000.00	1,450,000.00	-	-	-	-
0810	Youth - General	2,000,000.00	1,450,000.00	-	-	-	-
081001	Youth - General	2,000,000.00	1,450,000.00	-	-	-	-
13	Reform of Government and Governance	1,767,878,700.00	1,041,610,516.15	1,893,000,000.00	-	-	1,893,000,000.00
1310	Reform of Government and Governance - General	1,767,878,700.00	1,041,610,516.15	1,893,000,000.00	-	-	1,893,000,000.00
131001	Reform of Government and Governance - General	1,767,878,700.00	1,041,610,516.15	1,893,000,000.00	-	-	1,893,000,000.00

131104 - JOS EAST Local Government, Plateau State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
	Total Expenditure	436,191,478.00	297,419,719.00	4,046,765,950.00	-	-	4,046,765,950.00
04	Health	107,882,931.00	51,882,931.00	870,900,000.00	-	-	870,900,000.00
0401	Effective governance of the health system	-	-	251,200,000.00	-	-	251,200,000.00
040103	Health sector coordination mechanisms	-	-	251,200,000.00	-	-	251,200,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (E	50,000,000.00	-	50,000,000.00	-	-	50,000,000.00
040306	Nutrition	50,000,000.00	-	50,000,000.00	-	-	50,000,000.00
0405	Provision of adequate and modern health infrastructure for health serv	57,882,931.00	51,882,931.00	569,700,000.00	-	-	569,700,000.00
040501	Functional health facilities	57,882,931.00	51,882,931.00	569,700,000.00	-	-	569,700,000.00
05	Education	103,866,819.00	47,866,819.00	558,165,950.00	-	-	558,165,950.00
0501	Effective governance of the education system	53,866,819.00	47,866,819.00	462,858,670.00	-	-	462,858,670.00
050103	Education sector coordination mechanisms	53,866,819.00	47,866,819.00	462,858,670.00	-	-	462,858,670.00
0505	Adequate infrastructure at all levels	50,000,000.00	-	95,307,280.00	-	-	95,307,280.00
050502	Furnishing	-	-	45,307,280.00	-	-	45,307,280.00
050505	School safety	50,000,000.00	-	50,000,000.00	-	-	50,000,000.00
06	Housing and Urban Development	224,441,728.00	197,669,969.00	1,372,200,000.00	-	-	1,372,200,000.00
0610	Housing and Urban Development - General	224,441,728.00	197,669,969.00	1,372,200,000.00	-	-	1,372,200,000.00
061001	Housing and Urban Development - General	224,441,728.00	197,669,969.00	1,372,200,000.00	-	-	1,372,200,000.00
10	Water Resources and Rural Development	-	-	218,600,000.00	-	-	218,600,000.00
1010	Water Resources and Rural Deve - General	-	-	218,600,000.00	-	-	218,600,000.00
101001	Water Resources and Rural Deve - General	-	-	218,600,000.00	-	-	218,600,000.00
11	Information Communication and Technology	-	-	80,000,000.00	-	-	80,000,000.00
1110	Information Communication and Technology - General	-	-	80,000,000.00	-	-	80,000,000.00
111001	Information Communication and Technology - General	-	-	80,000,000.00	-	-	80,000,000.00
13	Reform of Government and Governance	-	-	180,000,000.00	-	-	180,000,000.00
1310	Reform of Government and Governance - General	-	-	180,000,000.00	-	-	180,000,000.00
131001	Reform of Government and Governance - General	-	-	180,000,000.00	-	-	180,000,000.00
14	Power	-	-	196,900,000.00	-	-	196,900,000.00
1410	Power - General	-	-	196,900,000.00	-	-	196,900,000.00
141001	Power - General	-	-	196,900,000.00	-	-	196,900,000.00
17	Road	-	-	570,000,000.00	-	-	570,000,000.00
1710	Road - General	-	-	570,000,000.00	-	-	570,000,000.00
171001	Road - General	-	-	570,000,000.00	-	-	570,000,000.00

131104 - JOS EAST Local Government, Plateau State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget	#	2026 Approved Budget
Total Capital Expenditure						436,191,478.00	297,419,719.00	4,046,765,950.00	#	4,046,765,950.00
Printing of Books of Account	13 - Reform of Go	023000100100 - DEPARTMENT OF FINANCE AND SUPPLIES	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70133 - OTHER GENERAL SERVICES	13110497 - LG Wide - JOS LG LG	-	-	20,000,000.00		20,000,000.00
Extension of Electrification Work to Sabo Gari and Kampala Community	14 - Power	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	13110404 - FOBUR 'B' WEST	-	-	60,700,000.00		60,700,000.00
Construction of town Hall in Angware	06 - Housing and	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70621 - COMMUNITY DEVELOPMENT	13110409 - JARAWAN KOGE 'A'	-	-	50,000,000.00		50,000,000.00
Construction of Skill Acquisition Centre	06 - Housing and	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70621 - COMMUNITY DEVELOPMENT	13110415 - SHERE EAST	-	-	50,000,000.00		50,000,000.00
Renovation of Community Hall	06 - Housing and	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70621 - COMMUNITY DEVELOPMENT	13110414 - SHERE CENTRAL	-	-	40,500,000.00		40,500,000.00
Construction of Box Culverts Jara	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	13110412 - MADILU	-	-	40,000,000.00		40,000,000.00
Construction of Road from Main Road to Farin Yashi	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23030113 - REHABILITATION / REPAIRS - ROADS	70621 - COMMUNITY DEVELOPMENT	13110402 - FOBUR 'A'	-	-	80,000,000.00		80,000,000.00
Construction of Tired Roads Angware Rinji Roads	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23030113 - REHABILITATION / REPAIRS - ROADS	70621 - COMMUNITY DEVELOPMENT	13110499 - Outside State - JOS EAST LG	-	-	350,000,000.00		350,000,000.00
Kerker Community Electrification Extension	14 - Power	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	13110403 - FOBUR 'B'	-	-	60,700,000.00		60,700,000.00
Construction of PHC Nabatong	04 - Health	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70621 - COMMUNITY DEVELOPMENT	13110403 - FOBUR 'B'	-	-	60,500,000.00		60,500,000.00
Linking of Fesem to Kudedu Electricity	14 - Power	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	13110401 - FEDERE	-	-	40,500,000.00		40,500,000.00
Construction of Community Hall	06 - Housing and	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70621 - COMMUNITY DEVELOPMENT	13110411 - MAIGEMU	-	-	70,000,000.00		70,000,000.00
Construction of Shere West Bridge at Zuben	06 - Housing and	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	13110416 - SHERE WEST	-	-	40,500,000.00		40,500,000.00
Construction of Shere West Youth Centre to Zuben	06 - Housing and	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70621 - COMMUNITY DEVELOPMENT	13110416 - SHERE WEST	-	-	50,000,000.00		50,000,000.00
Construction of Road from Fobur Central to Fobur East (Boda) with Box Culvert	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	13110406 - FOBUR EAST	-	-	100,000,000.00		100,000,000.00
Construction of Three (3) Box Culverts	06 - Housing and	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	13110406 - FOBUR EAST	-	-	73,000,000.00		73,000,000.00
Construction of Box Culvert at Nakwang	06 - Housing and	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	13110413 - NAKWANGDORONG	-	-	40,000,000.00		40,000,000.00
Installation of Buster Station at Nakwang	11 - Information C	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23010142 - PURCHASE OF INFORMATION EQUIPMENTS	70621 - COMMUNITY DEVELOPMENT	13110413 - NAKWANGDORONG	-	-	40,000,000.00		40,000,000.00
Installation of Solar Panel in the Secretariat	14 - Power	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	13110409 - JARAWAN KOGE 'A'	-	-	35,000,000.00		35,000,000.00
Perimeter Fencing of Zarazong Vegetable Market	06 - Housing and	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70611 - HOUSING DEVELOPMENT	13110406 - FOBUR EAST	111,089,272.00	55,544,636.00	50,600,000.00		50,600,000.00
Grading, Littering and Surface Dressing of Angware to Shere Ekan	06 - Housing and	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23030113 - REHABILITATION / REPAIRS - ROADS	70621 - COMMUNITY DEVELOPMENT	13110414 - SHERE CENTRAL	-	40,772,877.00	170,600,000.00		170,600,000.00
Landscaping of Local Government Secretariat	06 - Housing and	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23030122 - REHABILITATION/REPAIRS OF BOUNDARIES	70611 - HOUSING DEVELOPMENT	13110409 - JARAWAN KOGE 'A'	-	-	40,000,000.00		40,000,000.00
Boundary Adjustment	06 - Housing and	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23020122 - CONSTRUCTION OF BOUNDARY PILARS/ RIGHT OF WAYS	70621 - COMMUNITY DEVELOPMENT	13110497 - LG Wide - JOS LG LG	-	-	15,000,000.00		15,000,000.00
Construction of Market at Angware	06 - Housing and	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23020124 - CONSTRUCTION OF MARKETS/PARKS	70611 - HOUSING DEVELOPMENT	13110410 - JARAWAN KOGE 'B'	56,676,228.00	50,676,228.00	6,000,000.00		6,000,000.00
Construction of Open Market Maijuju	06 - Housing and	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23020101 - CONSTRUCTION OF MARKETS/PARKS	70611 - HOUSING DEVELOPMENT	13110412 - MADILU	56,676,228.00	50,676,228.00	6,000,000.00		6,000,000.00
Extension of Office Secretariat	06 - Housing and	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	13110409 - JARAWAN KOGE 'A'	-	-	70,000,000.00		70,000,000.00
Repairs of Heavy Equipment	06 - Housing and	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23030125 - REHABILITATION/REPAIRS- POWER GENERATING PLANTS	70621 - COMMUNITY DEVELOPMENT	13110497 - LG Wide - JOS LG LG	-	-	100,000,000.00		100,000,000.00
Purchase of Office Furniture and Equipment	13 - Reform of Go	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	13110497 - LG Wide - JOS LG LG	-	-	60,000,000.00		60,000,000.00
Grading of Rural Roads and Bridges	06 - Housing and	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23030113 - REHABILITATION / REPAIRS - ROADS	70621 - COMMUNITY DEVELOPMENT	13110497 - LG Wide - JOS LG LG	-	-	200,000,000.00		200,000,000.00
Construction of Legislative Chamber at Angware	06 - Housing and	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	13110409 - JARAWAN KOGE 'A'	-	-	300,000,000.00		300,000,000.00
Installation of Buster Station at Godong	11 - Information C	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND	23010142 - PURCHASE OF INFORMATION EQUIPMENTS	70621 - COMMUNITY DEVELOPMENT	13110408 - GODOG	-	-	40,000,000.00		40,000,000.00
Proof of Address (POA)	13 - Reform of Go	023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTIC	23050101 - RESEARCH AND DEVELOPMENT	70151 - R&D GENERAL PUBLIC SERVICES	13110497 - LG Wide - JOS LG LG	-	-	50,000,000.00		50,000,000.00
Procurement of I.C.T Equipment	13 - Reform of Go	023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTIC	23010145 - PURCHASE OF ICT EQUIPMENTS	70133 - OTHER GENERAL SERVICES	13110497 - LG Wide - JOS LG LG	-	-	50,000,000.00		50,000,000.00
Drilling of Motorized Borehole	10 - Water Resou	025200100100 - WATER, SANITATION & HYGIENE (WASH)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	13110415 - SHERE EAST	-	-	9,500,000.00		9,500,000.00
Drilling of Handpump Boreholes at Egun, Tere,Infung Kwangah, Kirigi- Kwang and Angwan Rogo (Abuku)	10 - Water Resou	025200100100 - WATER, SANITATION & HYGIENE (WASH)	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	13110407 - FURSUM	-	-	50,500,000.00		50,500,000.00
Drilling of Motorised Boreholes at Angwan Agida	10 - Water Resou	025200100100 - WATER, SANITATION & HYGIENE (WASH)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	13110405 - FOBUR CENTRAL	-	-	9,500,000.00		9,500,000.00
Drilling of Handpump Boreholes in Ten (10) Communities	10 - Water Resou	025200100100 - WATER, SANITATION & HYGIENE (WASH)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	13110401 - FEDERE	-	-	90,000,000.00		90,000,000.00

Drilling of Handpump Boreholes at Gora- Dutse, Sila and Ribung	10 - Water Resour	025200100100 - WATER, SANITATION & HYGIENE (WASH)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	13110407 - FURSUM	-	-	11,500,000.00		11,500,000.00
Drilling of Motorized Borehole at Angwan Fulani, Angwan Gwanna, Angwan Secondary	10 - Water Resour	025200100100 - WATER, SANITATION & HYGIENE (WASH)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	13110408 - GODOG	-	-	11,100,000.00		11,100,000.00
Drilling of Motorized Boreholes at Nakwang	10 - Water Resour	025200100100 - WATER, SANITATION & HYGIENE (WASH)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	13110413 - NAKWANG/DORONG	-	-	9,500,000.00		9,500,000.00
Drilling of Handpump Boreholes at Afufang, Two (2) at Kuysam @ 2,700,000.00 Each	10 - Water Resour	025200100100 - WATER, SANITATION & HYGIENE (WASH)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	13110408 - GODOG	-	-	8,100,000.00		8,100,000.00
Drilling of Handpump Boreholes Izot, Rafin Sami, Luggage, Upokot Dutse @ 2,700,000.00 Each	10 - Water Resour	025200100100 - WATER, SANITATION & HYGIENE (WASH)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	13110418 - NATON/FUSA	-	-	13,500,000.00		13,500,000.00
Drilling of Two (2) Handpump Boreholes Terentisent @ 2,700,000.00 each	10 - Water Resour	025200100100 - WATER, SANITATION & HYGIENE (WASH)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	13110417 - TERENTISENG	-	-	5,400,000.00		5,400,000.00
Fencing of L.G.E.A Secretariat	05 - Education	051700100100 - PRIMARY EDUCATION AUTHORITY DEPARTMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70912 - PRIMARY EDUCATION	13110409 - JARAWAN KOGE 'A'	-	-	30,084,125.00		30,084,125.00
Renovation of L.G.E.A Secretariat, Installation of Electricity and Furnitures	05 - Education	051700100100 - PRIMARY EDUCATION AUTHORITY DEPARTMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70912 - PRIMARY EDUCATION	13110409 - JARAWAN KOGE 'A'	-	-	45,307,280.00		45,307,280.00
Construction of L.G.E.A Store	05 - Education	051700100100 - PRIMARY EDUCATION AUTHORITY DEPARTMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70912 - PRIMARY EDUCATION	13110409 - JARAWAN KOGE 'A'	-	-	22,968,175.00		22,968,175.00
Drainage System Round the L.G.E.A Secretariat	05 - Education	051700100100 - PRIMARY EDUCATION AUTHORITY DEPARTMENT	23040102 - EROSION & FLOOD CONTROL	70912 - PRIMARY EDUCATION	13110409 - JARAWAN KOGE 'A'	-	-	14,306,370.00		14,306,370.00
Purchase of Five (5) Motor Cycle Boxer	05 - Education	051700100100 - PRIMARY EDUCATION AUTHORITY DEPARTMENT	23010104 - PURCHASE MOTOR CYCLES	70912 - PRIMARY EDUCATION	13110409 - JARAWAN KOGE 'A'	-	-	6,500,000.00		6,500,000.00
Renovation of Primary School (Three 3 Class Rooms)	05 - Education	051700100100 - PRIMARY EDUCATION AUTHORITY DEPARTMENT	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	13110415 - SHERE EAST	-	-	40,500,000.00		40,500,000.00
Construction of Three (3) Classrooms with office at Tere JSS	05 - Education	051700100100 - PRIMARY EDUCATION AUTHORITY DEPARTMENT	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	13110407 - FURSUM	-	-	60,500,000.00		60,500,000.00
Construction of Three (3) Classrooms with office at Sabon Layi	05 - Education	051700100100 - PRIMARY EDUCATION AUTHORITY DEPARTMENT	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	13110419 - ZANDI	-	-	50,500,000.00		50,500,000.00
Construction of Nomadic Classrooms with Office at Zagam B	05 - Education	051700100100 - PRIMARY EDUCATION AUTHORITY DEPARTMENT	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	13110419 - ZANDI	-	-	50,000,000.00		50,000,000.00
Construction of Three (3) Classroom at Kayarda L.E.A Godong	05 - Education	051700100100 - PRIMARY EDUCATION AUTHORITY DEPARTMENT	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	13110408 - GODOG	-	-	60,500,000.00		60,500,000.00
Construction of Primary School at Ferum	05 - Education	051700100100 - PRIMARY EDUCATION AUTHORITY DEPARTMENT	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	13110411 - MAIGEMU	53,866,819.00	47,866,819.00	6,000,000.00		6,000,000.00
Construction of Three (3) Classrooms at Kunyesam	05 - Education	051700100100 - PRIMARY EDUCATION AUTHORITY DEPARTMENT	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	13110408 - GODOG	-	-	60,500,000.00		60,500,000.00
Construction of Three (3) Classrooms at Nakwang Primary School	05 - Education	051700100100 - PRIMARY EDUCATION AUTHORITY DEPARTMENT	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	13110413 - NAKWANG/DORONG	-	-	60,500,000.00		60,500,000.00
Safe School Initiative Programme	05 - Education	051700100100 - PRIMARY EDUCATION AUTHORITY DEPARTMENT	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	13110497 - LG Wide - JOS LG LG	50,000,000.00	-	50,000,000.00		50,000,000.00
Food and Nutrition	04 - Health	051700100100 - PRIMARY EDUCATION AUTHORITY DEPARTMENT	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	13110497 - LG Wide - JOS LG LG	50,000,000.00	-	50,000,000.00		50,000,000.00
Construction of PHC Nakwang	04 - Health	052100100100 - PRIMARY HEALTHCARE DEPARTMENT	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70621 - COMMUNITY DEVELOPMENT	13110404 - FOBUR 'B' WEST	-	-	60,000,000.00		60,000,000.00
Construction of Primary Health Care Facility in Kivangah	04 - Health	052100100100 - PRIMARY HEALTHCARE DEPARTMENT	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70621 - COMMUNITY DEVELOPMENT	13110404 - FOBUR 'B' WEST	-	-	60,500,000.00		60,500,000.00
Construction of PHC Lamingel Kabo	04 - Health	052100100100 - PRIMARY HEALTHCARE DEPARTMENT	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70621 - COMMUNITY DEVELOPMENT	13110409 - JARAWAN KOGE 'A'	-	-	60,000,000.00		60,000,000.00
Construction of PHC Staff Quarters	04 - Health	052100100100 - PRIMARY HEALTHCARE DEPARTMENT	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70621 - COMMUNITY DEVELOPMENT	13110414 - SHERE CENTRAL	-	-	50,000,000.00		50,000,000.00
Construction of PHC Maijuju Saffis Quarters	04 - Health	052100100100 - PRIMARY HEALTHCARE DEPARTMENT	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70611 - HOUSING DEVELOPMENT	13110412 - MADIJU	-	-	50,000,000.00		50,000,000.00
Construction of PHC Naton Dass	04 - Health	052100100100 - PRIMARY HEALTHCARE DEPARTMENT	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70621 - COMMUNITY DEVELOPMENT	13110412 - MADIJU	-	-	60,700,000.00		60,700,000.00
Construction of PHC Quarters at Furaka	04 - Health	052100100100 - PRIMARY HEALTHCARE DEPARTMENT	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70621 - COMMUNITY DEVELOPMENT	13110402 - FOBUR 'A'	-	-	60,500,000.00		60,500,000.00
Renovation of PHC Dadin Kowa	04 - Health	052100100100 - PRIMARY HEALTHCARE DEPARTMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	13110410 - JARAWAN KOGE 'B'	-	-	40,000,000.00		40,000,000.00
Construction of PHC Staff Quarters Sabon Kaura	04 - Health	052100100100 - PRIMARY HEALTHCARE DEPARTMENT	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	13110405 - FOBUR CENTRAL	-	-	50,000,000.00		50,000,000.00
Completion of PHC Gwasna	04 - Health	052100100100 - PRIMARY HEALTHCARE DEPARTMENT	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70621 - COMMUNITY DEVELOPMENT	13110411 - MAIGEMU	-	-	40,000,000.00		40,000,000.00
Construction of PHC Bayan Dutse	04 - Health	052100100100 - PRIMARY HEALTHCARE DEPARTMENT	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70621 - COMMUNITY DEVELOPMENT	13110418 - NATON/FUSA	-	-	60,500,000.00		60,500,000.00
Renovation of PHC AT Vatt	04 - Health	052100100100 - PRIMARY HEALTHCARE DEPARTMENT	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70621 - COMMUNITY DEVELOPMENT	13110407 - FURSUM	-	-	11,500,000.00		11,500,000.00
Construction of PHC at Fawit	04 - Health	052100100100 - PRIMARY HEALTHCARE DEPARTMENT	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70621 - COMMUNITY DEVELOPMENT	13110413 - NAKWANG/DORONG	-	-	60,000,000.00		60,000,000.00
Construction of PHC Sabon Gari	04 - Health	052100100100 - PRIMARY HEALTHCARE DEPARTMENT	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70621 - COMMUNITY DEVELOPMENT	13110405 - FOBUR CENTRAL	57,882,931.00	51,882,931.00	6,000,000.00		6,000,000.00
Renovation of PHC Federe	04 - Health	052100100100 - PRIMARY HEALTHCARE DEPARTMENT	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70621 - COMMUNITY DEVELOPMENT	13110401 - FEDERE	-	-	50,700,000.00		50,700,000.00
Renovation of PHC (A) Nakwang	04 - Health	052100100100 - PRIMARY HEALTHCARE DEPARTMENT	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70621 - COMMUNITY DEVELOPMENT	13110413 - NAKWANG/DORONG	-	-	40,000,000.00		40,000,000.00

MDA: 011100100100 - OFFICE OF THE CHAIRMAN

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
2	EXPENDITURES	217,000,000.00	123,785,769.00	248,000,000.00	-	-	248,000,000.00
21	PERSONNEL COST	21,000,000.00	-	-	-	-	-
2101	SALARY	4,000,000.00	-	-	-	-	-
210101	SALARIES AND WAGES	4,000,000.00	-	-	-	-	-
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	4,000,000.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	17,000,000.00	-	-	-	-	-
210201	ALLOWANCES	17,000,000.00	-	-	-	-	-
21020101	Housing /Rent Allowance	3,000,000.00	-	-	-	-	-
21020102	Transport Allowance	3,000,000.00	-	-	-	-	-
21020103	Meal Subsidy	2,000,000.00	-	-	-	-	-
21020104	Utility Allowance	2,000,000.00	-	-	-	-	-
21020107	Domestic Staff Allowance	3,000,000.00	-	-	-	-	-
21020109	Furniture Allowance	-	-	-	-	-	-
21020112	Personal Assistance Allowance	1,500,000.00	-	-	-	-	-
21020124	Journal Allowance	1,000,000.00	-	-	-	-	-
21020132	CRFC Allowance for Chairman	1,500,000.00	-	-	-	-	-
22	OTHER RECURRENT COSTS	196,000,000.00	123,785,769.00	248,000,000.00	-	-	248,000,000.00
2202	OVERHEAD COST	196,000,000.00	123,785,769.00	248,000,000.00	-	-	248,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	25,000,000.00	24,019,000.00	35,000,000.00	-	-	35,000,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	25,000,000.00	24,019,000.00	35,000,000.00	-	-	35,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	8,000,000.00	3,866,000.00	11,000,000.00	-	-	11,000,000.00
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	4,000,000.00	2,771,000.00	6,000,000.00	-	-	6,000,000.00
22020306	PRINTING OF NON - SECURITY DOCUMENTS	1,500,000.00	265,000.00	5,000,000.00	-	-	5,000,000.00
22020308	FIELD AND CAMPING MATERIAL SUPPLIES	2,500,000.00	830,000.00	-	-	-	-
220204	MAINTENANCE SERVICES - GENERAL	10,000,000.00	8,008,769.00	27,000,000.00	-	-	27,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,000,000.00	5,308,769.00	15,000,000.00	-	-	15,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	2,700,000.00	7,000,000.00	-	-	7,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	-	5,000,000.00	-	-	5,000,000.00
220205	TRAINING - GENERAL	-	-	10,000,000.00	-	-	10,000,000.00
22020501	LOCAL TRAINING	-	-	10,000,000.00	-	-	10,000,000.00
220206	OTHER SERVICES - GENERAL	67,000,000.00	35,430,000.00	70,000,000.00	-	-	70,000,000.00
22020601	SECURITY SERVICES	50,000,000.00	21,100,000.00	50,000,000.00	-	-	50,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	17,000,000.00	14,330,000.00	20,000,000.00	-	-	20,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,000,000.00	1,000,000.00	-	-	-	-
22020701	FINANCIAL CONSULTING	6,000,000.00	1,000,000.00	-	-	-	-
220208	FUEL & LUBRICANTS - GENERAL	25,000,000.00	14,545,000.00	30,000,000.00	-	-	30,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	25,000,000.00	14,545,000.00	30,000,000.00	-	-	30,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	55,000,000.00	36,917,000.00	65,000,000.00	-	-	65,000,000.00
22021001	REFRESHMENT AND MEALS	40,000,000.00	30,408,000.00	50,000,000.00	-	-	50,000,000.00
22021033	OTHER MISC EXPENDITURE	15,000,000.00	6,509,000.00	15,000,000.00	-	-	15,000,000.00

MDA: 011100100200 - OFFICE OF THE DEPUTY CHAIRMAN

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
2	EXPENDITURES	50,000,000.00	24,031,000.00	43,000,000.00	-	-	43,000,000.00
21	PERSONNEL COST	22,000,000.00	-	-	-	-	-
2101	SALARY	3,500,000.00	-	-	-	-	-
210101	SALARIES AND WAGES	3,500,000.00	-	-	-	-	-
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	3,500,000.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	18,500,000.00	-	-	-	-	-
210201	ALLOWANCES	18,500,000.00	-	-	-	-	-
21020101	Housing /Rent Allowance	3,000,000.00	-	-	-	-	-
21020102	Transport Allowance	3,000,000.00	-	-	-	-	-
21020103	Meal Subsidy	2,500,000.00	-	-	-	-	-
21020104	Utility Allowance	2,500,000.00	-	-	-	-	-
21020107	Domestic Staff Allowance	3,000,000.00	-	-	-	-	-
21020109	Furniture Allowance	-	-	-	-	-	-
21020112	Personal Assistance Allowance	2,000,000.00	-	-	-	-	-
21020124	Journal Allowance	1,500,000.00	-	-	-	-	-
21020132	CRFC Allowance for Chairman	1,000,000.00	-	-	-	-	-
22	OTHER RECURRENT COSTS	28,000,000.00	24,031,000.00	43,000,000.00	-	-	43,000,000.00
2202	OVERHEAD COST	28,000,000.00	24,031,000.00	43,000,000.00	-	-	43,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	5,000,000.00	4,350,000.00	7,000,000.00	-	-	7,000,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	5,000,000.00	4,350,000.00	7,000,000.00	-	-	7,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	2,500,000.00	1,955,000.00	3,000,000.00	-	-	3,000,000.00
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	2,000,000.00	1,470,000.00	2,000,000.00	-	-	2,000,000.00
22020306	PRINTING OF NON - SECURITY DOCUMENTS	500,000.00	485,000.00	1,000,000.00	-	-	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	3,500,000.00	3,181,000.00	6,500,000.00	-	-	6,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	2,731,000.00	4,000,000.00	-	-	4,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	450,000.00	1,000,000.00	-	-	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	-	1,500,000.00	-	-	1,500,000.00
220205	TRAINING - GENERAL	-	-	4,000,000.00	-	-	4,000,000.00
22020501	LOCAL TRAINING	-	-	4,000,000.00	-	-	4,000,000.00
220206	OTHER SERVICES - GENERAL	7,500,000.00	6,825,000.00	8,000,000.00	-	-	8,000,000.00
22020601	SECURITY SERVICES	3,500,000.00	3,000,000.00	3,500,000.00	-	-	3,500,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	4,000,000.00	3,825,000.00	4,500,000.00	-	-	4,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	5,000,000.00	4,250,000.00	5,500,000.00	-	-	5,500,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	5,000,000.00	4,250,000.00	5,500,000.00	-	-	5,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,500,000.00	3,470,000.00	9,000,000.00	-	-	9,000,000.00
22021001	REFRESHMENT AND MEALS	2,500,000.00	2,120,000.00	3,000,000.00	-	-	3,000,000.00
22021033	OTHER MISC EXPENDITURE	2,000,000.00	1,350,000.00	6,000,000.00	-	-	6,000,000.00

MDA: 011118300100 - INTERNAL AUDIT

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
2	EXPENDITURES	51,700,000.00	15,200,000.00	31,000,000.00	-	-	31,000,000.00
21	PERSONNEL COST	32,700,000.00	-	-	-	-	-
2101	SALARY	11,500,000.00	-	-	-	-	-
210101	SALARIES AND WAGES	11,500,000.00	-	-	-	-	-
21010101	SALARIES	11,500,000.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	21,200,000.00	-	-	-	-	-
210201	ALLOWANCES	20,600,000.00	-	-	-	-	-
21020101	Housing /Rent Allowance	5,000,000.00	-	-	-	-	-
21020102	Transport Allowance	3,500,000.00	-	-	-	-	-
21020103	Meal Subsidy	2,000,000.00	-	-	-	-	-
21020104	Utility Allowance	3,500,000.00	-	-	-	-	-
21020106	Leave Transport Grant	1,600,000.00	-	-	-	-	-
21020107	Domestic Staff Allowance	5,000,000.00	-	-	-	-	-
210202	SOCIAL CONTRIBUTIONS	600,000.00	-	-	-	-	-
21020201	NHIS CONTRIBUTION	600,000.00	-	-	-	-	-
2103	SOCIAL BENEFITS	-	-	-	-	-	-
210301	SOCIAL BENEFITS	-	-	-	-	-	-
21030103	DEATH BENEFITS	-	-	-	-	-	-
22	OTHER RECURRENT COSTS	19,000,000.00	15,200,000.00	31,000,000.00	-	-	31,000,000.00
2202	OVERHEAD COST	19,000,000.00	15,200,000.00	31,000,000.00	-	-	31,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,000,000.00	2,350,000.00	5,000,000.00	-	-	5,000,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	3,000,000.00	2,350,000.00	5,000,000.00	-	-	5,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000.00	2,300,000.00	3,500,000.00	-	-	3,500,000.00
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	2,000,000.00	1,550,000.00	2,500,000.00	-	-	2,500,000.00
22020306	PRINTING OF NON - SECURITY DOCUMENTS	1,000,000.00	750,000.00	1,000,000.00	-	-	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	3,500,000.00	3,000,000.00	4,500,000.00	-	-	4,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000.00	1,300,000.00	2,500,000.00	-	-	2,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	1,700,000.00	2,000,000.00	-	-	2,000,000.00
220205	TRAINING - GENERAL	2,500,000.00	1,850,000.00	3,500,000.00	-	-	3,500,000.00
22020501	LOCAL TRAINING	2,500,000.00	1,850,000.00	3,500,000.00	-	-	3,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,500,000.00	1,350,000.00	2,500,000.00	-	-	2,500,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,500,000.00	1,350,000.00	2,500,000.00	-	-	2,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,500,000.00	4,350,000.00	12,000,000.00	-	-	12,000,000.00
22021001	REFRESHMENT AND MEALS	2,500,000.00	2,100,000.00	5,500,000.00	-	-	5,500,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,000,000.00	750,000.00	1,500,000.00	-	-	1,500,000.00
22021033	OTHER MISC EXPENDITURE	2,000,000.00	1,500,000.00	5,000,000.00	-	-	5,000,000.00

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
2	EXPENDITURES	88,500,000.00	44,338,000.00	85,000,000.00	-	-	85,000,000.00
21	PERSONNEL COST	35,500,000.00	-	-	-	-	-
2101	SALARY	7,000,000.00	-	-	-	-	-
210101	SALARIES AND WAGES	7,000,000.00	-	-	-	-	-
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	7,000,000.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	28,500,000.00	-	-	-	-	-
210201	ALLOWANCES	28,500,000.00	-	-	-	-	-
21020101	Housing /Rent Allowance	6,000,000.00	-	-	-	-	-
21020102	Transport Allowance	6,000,000.00	-	-	-	-	-
21020103	Meal Subsidy	3,000,000.00	-	-	-	-	-
21020104	Utility Allowance	3,000,000.00	-	-	-	-	-
21020107	Domestic Staff Allowance	6,000,000.00	-	-	-	-	-
21020109	Furniture Allowance	-	-	-	-	-	-
21020112	Personal Assistance Allowance	2,500,000.00	-	-	-	-	-
21020124	Journal Allowance	2,000,000.00	-	-	-	-	-
22	OTHER RECURRENT COSTS	53,000,000.00	44,338,000.00	85,000,000.00	-	-	85,000,000.00
2202	OVERHEAD COST	53,000,000.00	44,338,000.00	85,000,000.00	-	-	85,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	13,000,000.00	11,950,000.00	15,000,000.00	-	-	15,000,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	13,000,000.00	11,950,000.00	15,000,000.00	-	-	15,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	4,500,000.00	4,420,000.00	12,000,000.00	-	-	12,000,000.00
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	3,000,000.00	2,940,000.00	7,000,000.00	-	-	7,000,000.00
22020306	PRINTING OF NON - SECURITY DOCUMENTS	1,500,000.00	1,480,000.00	5,000,000.00	-	-	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	7,500,000.00	6,548,000.00	15,000,000.00	-	-	15,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	4,398,000.00	8,000,000.00	-	-	8,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,500,000.00	2,150,000.00	3,000,000.00	-	-	3,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	-	4,000,000.00	-	-	4,000,000.00
220205	TRAINING - GENERAL	7,000,000.00	5,670,000.00	8,500,000.00	-	-	8,500,000.00
22020501	LOCAL TRAINING	7,000,000.00	5,670,000.00	8,500,000.00	-	-	8,500,000.00
220206	OTHER SERVICES - GENERAL	5,000,000.00	4,850,000.00	11,000,000.00	-	-	11,000,000.00
22020601	SECURITY SERVICES	5,000,000.00	4,850,000.00	6,000,000.00	-	-	6,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	-	5,000,000.00	-	-	5,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	6,000,000.00	4,350,000.00	7,000,000.00	-	-	7,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	6,000,000.00	4,350,000.00	7,000,000.00	-	-	7,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,000,000.00	6,550,000.00	16,500,000.00	-	-	16,500,000.00
22021001	REFRESHMENT AND MEALS	6,000,000.00	4,200,000.00	6,500,000.00	-	-	6,500,000.00
22021033	OTHER MISC EXPENDITURE	4,000,000.00	2,350,000.00	10,000,000.00	-	-	10,000,000.00

MDA: 011200500100 - ASSISTANTS/AIDES/ADVISERS

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>70,000,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>21</u>	<u>PERSONNEL COST</u>	<u>70,000,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	70,000,000.00	-	-	-	-	-
210201	ALLOWANCES	70,000,000.00	-	-	-	-	-
21020121	NON REGULAR ALLOWANCES	70,000,000.00	-	-	-	-	-

MDA: 011200700100 - COUNCIL COMMITTEES

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
2	EXPENDITURES	157,500,000.00	58,980,000.00	122,000,000.00	-	-	122,000,000.00
21	PERSONNEL COST	61,000,000.00	-	-	-	-	-
2101	SALARY	15,000,000.00	-	-	-	-	-
210101	SALARIES AND WAGES	15,000,000.00	-	-	-	-	-
21010101	SALARIES	15,000,000.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	46,000,000.00	-	-	-	-	-
210201	ALLOWANCES	46,000,000.00	-	-	-	-	-
21020101	Housing /Rent Allowance	6,000,000.00	-	-	-	-	-
21020104	Utility Allowance	4,000,000.00	-	-	-	-	-
21020105	Entertainment Allowance	4,000,000.00	-	-	-	-	-
21020107	Domestic Staff Allowance	8,000,000.00	-	-	-	-	-
21020108	Responsibility Allowance	2,000,000.00	-	-	-	-	-
21020109	Furniture Allowance	-	-	-	-	-	-
21020111	Motor Vehicle Allowance	8,000,000.00	-	-	-	-	-
21020112	Personal Assistance Allowance	3,000,000.00	-	-	-	-	-
21020124	Journal Allowance	2,000,000.00	-	-	-	-	-
21020127	CRFC-Leave Grant	4,000,000.00	-	-	-	-	-
21020131	Council Allowance	3,000,000.00	-	-	-	-	-
21020133	CRFC Allowance for Members	2,000,000.00	-	-	-	-	-
22	OTHER RECURRENT COSTS	96,500,000.00	58,980,000.00	122,000,000.00	-	-	122,000,000.00
2202	OVERHEAD COST	96,500,000.00	58,980,000.00	122,000,000.00	-	-	122,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	15,000,000.00	7,200,000.00	12,000,000.00	-	-	12,000,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	15,000,000.00	7,200,000.00	12,000,000.00	-	-	12,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	18,000,000.00	8,450,000.00	13,000,000.00	-	-	13,000,000.00
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	10,000,000.00	5,150,000.00	8,000,000.00	-	-	8,000,000.00
22020306	PRINTING OF NON - SECURITY DOCUMENTS	8,000,000.00	3,300,000.00	5,000,000.00	-	-	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	15,000,000.00	11,100,000.00	21,000,000.00	-	-	21,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	6,500,000.00	10,000,000.00	-	-	10,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	1,850,000.00	5,000,000.00	-	-	5,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000.00	2,750,000.00	6,000,000.00	-	-	6,000,000.00
220205	TRAINING - GENERAL	15,000,000.00	8,100,000.00	11,000,000.00	-	-	11,000,000.00
22020501	LOCAL TRAINING	15,000,000.00	8,100,000.00	11,000,000.00	-	-	11,000,000.00
220206	OTHER SERVICES - GENERAL	12,000,000.00	4,950,000.00	17,000,000.00	-	-	17,000,000.00
22020601	SECURITY SERVICES	12,000,000.00	4,950,000.00	9,000,000.00	-	-	9,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	-	8,000,000.00	-	-	8,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	-	-	10,000,000.00	-	-	10,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	10,000,000.00	-	-	10,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	21,500,000.00	19,180,000.00	38,000,000.00	-	-	38,000,000.00
22021001	REFRESHMENT AND MEALS	20,000,000.00	7,100,000.00	10,000,000.00	-	-	10,000,000.00
22021002	HONORARIUM AND SITTING ALLOWANCE	-	10,780,000.00	15,000,000.00	-	-	15,000,000.00
22021033	OTHER MISC EXPENDITURE	1,500,000.00	1,300,000.00	13,000,000.00	-	-	13,000,000.00

MDA: 011202100100 - OFFICE OF THE HOUSE LEADER

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
2	EXPENDITURES	57,000,000.00	29,868,000.00	50,000,000.00	-	-	50,000,000.00
21	PERSONNEL COST	23,000,000.00	-	-	-	-	-
2101	SALARY	3,000,000.00	-	-	-	-	-
210101	SALARIES AND WAGES	3,000,000.00	-	-	-	-	-
21010101	SALARIES	3,000,000.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	20,000,000.00	-	-	-	-	-
210201	ALLOWANCES	20,000,000.00	-	-	-	-	-
21020101	Housing /Rent Allowance	3,000,000.00	-	-	-	-	-
21020104	Utility Allowance	2,000,000.00	-	-	-	-	-
21020105	Entertainment Allowance	2,000,000.00	-	-	-	-	-
21020107	Domestic Staff Allowance	3,000,000.00	-	-	-	-	-
21020108	Responsibility Allowance	500,000.00	-	-	-	-	-
21020109	Furniture Allowance	-	-	-	-	-	-
21020111	Motor Vehicle Allowance	3,000,000.00	-	-	-	-	-
21020112	Personal Assistance Allowance	2,000,000.00	-	-	-	-	-
21020124	Journal Allowance	1,500,000.00	-	-	-	-	-
21020127	CRFC-Leave Grant	500,000.00	-	-	-	-	-
21020131	Council Allowance	1,500,000.00	-	-	-	-	-
21020133	CRFC Allowance for Members	1,000,000.00	-	-	-	-	-
22	OTHER RECURRENT COSTS	34,000,000.00	29,868,000.00	50,000,000.00	-	-	50,000,000.00
2202	OVERHEAD COST	34,000,000.00	29,868,000.00	50,000,000.00	-	-	50,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	6,000,000.00	4,850,000.00	6,500,000.00	-	-	6,500,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	6,000,000.00	4,850,000.00	6,500,000.00	-	-	6,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	6,500,000.00	5,128,000.00	5,500,000.00	-	-	5,500,000.00
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	2,500,000.00	2,120,000.00	3,000,000.00	-	-	3,000,000.00
22020306	PRINTING OF NON - SECURITY DOCUMENTS	2,000,000.00	1,800,000.00	2,500,000.00	-	-	2,500,000.00
22020308	FIELD AND CAMPING MATERIAL SUPPLIES	2,000,000.00	1,208,000.00	-	-	-	-
220204	MAINTENANCE SERVICES - GENERAL	8,500,000.00	7,650,000.00	10,500,000.00	-	-	10,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,500,000.00	4,250,000.00	5,500,000.00	-	-	5,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	1,100,000.00	2,000,000.00	-	-	2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,500,000.00	2,300,000.00	3,000,000.00	-	-	3,000,000.00
220205	TRAINING - GENERAL	4,500,000.00	3,200,000.00	5,000,000.00	-	-	5,000,000.00
22020501	LOCAL TRAINING	4,500,000.00	3,200,000.00	5,000,000.00	-	-	5,000,000.00
220206	OTHER SERVICES - GENERAL	3,000,000.00	2,340,000.00	9,000,000.00	-	-	9,000,000.00
22020601	SECURITY SERVICES	3,000,000.00	2,340,000.00	4,000,000.00	-	-	4,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	-	5,000,000.00	-	-	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,500,000.00	6,700,000.00	13,500,000.00	-	-	13,500,000.00
22021001	REFRESHMENT AND MEALS	3,500,000.00	3,200,000.00	4,000,000.00	-	-	4,000,000.00
22021002	HONORARIUM AND SITTING ALLOWANCE	-	1,800,000.00	3,000,000.00	-	-	3,000,000.00
22021033	OTHER MISC EXPENDITURE	2,000,000.00	1,700,000.00	6,500,000.00	-	-	6,500,000.00

MDA: 011202100200 - OFFICE OF THE DEPUTY LEADER

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
2	EXPENDITURES	43,600,000.00	23,050,000.00	39,500,000.00	-	-	39,500,000.00
21	PERSONNEL COST	19,100,000.00	-	-	-	-	-
2101	SALARY	3,000,000.00	-	-	-	-	-
210101	SALARIES AND WAGES	3,000,000.00	-	-	-	-	-
21010101	SALARIES	3,000,000.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	16,100,000.00	-	-	-	-	-
210201	ALLOWANCES	16,100,000.00	-	-	-	-	-
21020101	Housing /Rent Allowance	2,900,000.00	-	-	-	-	-
21020104	Utility Allowance	1,500,000.00	-	-	-	-	-
21020105	Entertainment Allowance	1,300,000.00	-	-	-	-	-
21020107	Domestic Staff Allowance	2,500,000.00	-	-	-	-	-
21020108	Responsibility Allowance	500,000.00	-	-	-	-	-
21020109	Furniture Allowance	-	-	-	-	-	-
21020111	Motor Vehicle Allowance	2,800,000.00	-	-	-	-	-
21020112	Personal Assistance Allowance	1,000,000.00	-	-	-	-	-
21020124	Journal Allowance	1,200,000.00	-	-	-	-	-
21020127	CRFC-Leave Grant	400,000.00	-	-	-	-	-
21020131	Council Allowance	1,200,000.00	-	-	-	-	-
21020133	CRFC Allowance for Members	800,000.00	-	-	-	-	-
22	OTHER RECURRENT COSTS	24,500,000.00	23,050,000.00	39,500,000.00	-	-	39,500,000.00
2202	OVERHEAD COST	24,500,000.00	23,050,000.00	39,500,000.00	-	-	39,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,000,000.00	2,720,000.00	4,000,000.00	-	-	4,000,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	3,000,000.00	2,720,000.00	4,000,000.00	-	-	4,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000.00	2,200,000.00	4,500,000.00	-	-	4,500,000.00
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	1,500,000.00	1,200,000.00	2,500,000.00	-	-	2,500,000.00
22020306	PRINTING OF NON - SECURITY DOCUMENTS	1,500,000.00	1,000,000.00	2,000,000.00	-	-	2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	6,500,000.00	5,390,000.00	8,500,000.00	-	-	8,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	2,370,000.00	4,000,000.00	-	-	4,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	1,300,000.00	2,000,000.00	-	-	2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000.00	1,720,000.00	2,500,000.00	-	-	2,500,000.00
220205	TRAINING - GENERAL	2,500,000.00	2,100,000.00	3,500,000.00	-	-	3,500,000.00
22020501	LOCAL TRAINING	2,500,000.00	2,100,000.00	3,500,000.00	-	-	3,500,000.00
220206	OTHER SERVICES - GENERAL	5,000,000.00	4,130,000.00	6,500,000.00	-	-	6,500,000.00
22020601	SECURITY SERVICES	2,000,000.00	1,630,000.00	3,000,000.00	-	-	3,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	3,000,000.00	2,500,000.00	3,500,000.00	-	-	3,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	-	1,610,000.00	3,000,000.00	-	-	3,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	1,610,000.00	3,000,000.00	-	-	3,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,500,000.00	4,900,000.00	9,500,000.00	-	-	9,500,000.00
22021001	REFRESHMENT AND MEALS	2,500,000.00	2,100,000.00	3,000,000.00	-	-	3,000,000.00
22021002	HONORARIUM AND SITTING ALLOWANCE	-	1,500,000.00	2,500,000.00	-	-	2,500,000.00
22021033	OTHER MISC EXPENDITURE	2,000,000.00	1,300,000.00	4,000,000.00	-	-	4,000,000.00

MDA: 011202100300 - OFFICE OF THE MAJORITY LEADER

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
2	EXPENDITURES	35,000,000.00	14,350,000.00	29,500,000.00	-	-	29,500,000.00
21	PERSONNEL COST	16,500,000.00	-	-	-	-	-
2101	SALARY	2,500,000.00	-	-	-	-	-
210101	SALARIES AND WAGES	2,500,000.00	-	-	-	-	-
21010101	SALARIES	2,500,000.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	14,000,000.00	-	-	-	-	-
210201	ALLOWANCES	14,000,000.00	-	-	-	-	-
21020101	Housing /Rent Allowance	2,100,000.00	-	-	-	-	-
21020104	Utility Allowance	1,200,000.00	-	-	-	-	-
21020105	Entertainment Allowance	1,200,000.00	-	-	-	-	-
21020107	Domestic Staff Allowance	2,100,000.00	-	-	-	-	-
21020108	Responsibility Allowance	500,000.00	-	-	-	-	-
21020109	Furniture Allowance	-	-	-	-	-	-
21020111	Motor Vehicle Allowance	2,000,000.00	-	-	-	-	-
21020112	Personal Assistance Allowance	1,200,000.00	-	-	-	-	-
21020124	Journal Allowance	1,300,000.00	-	-	-	-	-
21020127	CRFC-Leave Grant	400,000.00	-	-	-	-	-
21020131	Council Allowance	1,300,000.00	-	-	-	-	-
21020133	CRFC Allowance for Members	700,000.00	-	-	-	-	-
22	OTHER RECURRENT COSTS	18,500,000.00	14,350,000.00	29,500,000.00	-	-	29,500,000.00
2202	OVERHEAD COST	18,500,000.00	14,350,000.00	29,500,000.00	-	-	29,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,500,000.00	1,800,000.00	3,000,000.00	-	-	3,000,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	2,500,000.00	1,800,000.00	3,000,000.00	-	-	3,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,500,000.00	1,200,000.00	2,000,000.00	-	-	2,000,000.00
22020306	PRINTING OF NON - SECURITY DOCUMENTS	1,500,000.00	1,200,000.00	2,000,000.00	-	-	2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	5,000,000.00	3,400,000.00	6,500,000.00	-	-	6,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	1,300,000.00	3,000,000.00	-	-	3,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	1,000,000.00	1,500,000.00	-	-	1,500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,500,000.00	1,100,000.00	2,000,000.00	-	-	2,000,000.00
220205	TRAINING - GENERAL	2,500,000.00	1,350,000.00	3,000,000.00	-	-	3,000,000.00
22020501	LOCAL TRAINING	2,500,000.00	1,350,000.00	3,000,000.00	-	-	3,000,000.00
220206	OTHER SERVICES - GENERAL	3,500,000.00	2,550,000.00	4,500,000.00	-	-	4,500,000.00
22020601	SECURITY SERVICES	2,000,000.00	1,450,000.00	2,500,000.00	-	-	2,500,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	1,500,000.00	1,100,000.00	2,000,000.00	-	-	2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	-	-	2,500,000.00	-	-	2,500,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	2,500,000.00	-	-	2,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,500,000.00	4,050,000.00	8,000,000.00	-	-	8,000,000.00
22021001	REFRESHMENT AND MEALS	2,000,000.00	1,750,000.00	2,500,000.00	-	-	2,500,000.00
22021002	HONORARIUM AND SITTING ALLOWANCE	-	1,200,000.00	2,000,000.00	-	-	2,000,000.00
22021033	OTHER MISC EXPENDITURE	1,500,000.00	1,100,000.00	3,500,000.00	-	-	3,500,000.00

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
2	EXPENDITURES	30,000,000.00	13,350,000.00	27,500,000.00	-	-	27,500,000.00
21	PERSONNEL COST	14,500,000.00	-	-	-	-	-
2101	SALARY	2,300,000.00	-	-	-	-	-
210101	SALARIES AND WAGES	2,300,000.00	-	-	-	-	-
21010101	SALARIES	2,300,000.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,200,000.00	-	-	-	-	-
210201	ALLOWANCES	12,200,000.00	-	-	-	-	-
21020101	Housing /Rent Allowance	1,600,000.00	-	-	-	-	-
21020104	Utility Allowance	1,200,000.00	-	-	-	-	-
21020105	Entertainment Allowance	1,200,000.00	-	-	-	-	-
21020107	Domestic Staff Allowance	2,000,000.00	-	-	-	-	-
21020108	Responsibility Allowance	500,000.00	-	-	-	-	-
21020109	Furniture Allowance	-	-	-	-	-	-
21020111	Motor Vehicle Allowance	1,500,000.00	-	-	-	-	-
21020112	Personal Assistance Allowance	1,000,000.00	-	-	-	-	-
21020124	Journal Allowance	1,000,000.00	-	-	-	-	-
21020127	CRFC-Leave Grant	500,000.00	-	-	-	-	-
21020131	Council Allowance	1,000,000.00	-	-	-	-	-
21020133	CRFC Allowance for Members	700,000.00	-	-	-	-	-
22	OTHER RECURRENT COSTS	15,500,000.00	13,350,000.00	27,500,000.00	-	-	27,500,000.00
2202	OVERHEAD COST	15,500,000.00	13,350,000.00	27,500,000.00	-	-	27,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000.00	1,750,000.00	2,500,000.00	-	-	2,500,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	2,000,000.00	1,750,000.00	2,500,000.00	-	-	2,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	4,000,000.00	2,800,000.00	5,500,000.00	-	-	5,500,000.00
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	3,000,000.00	2,100,000.00	4,000,000.00	-	-	4,000,000.00
22020306	PRINTING OF NON - SECURITY DOCUMENTS	1,000,000.00	700,000.00	1,500,000.00	-	-	1,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,800,000.00	2,150,000.00	4,500,000.00	-	-	4,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	850,000.00	2,000,000.00	-	-	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	800,000.00	500,000.00	1,000,000.00	-	-	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,000,000.00	800,000.00	1,500,000.00	-	-	1,500,000.00
220205	TRAINING - GENERAL	2,000,000.00	1,700,000.00	2,500,000.00	-	-	2,500,000.00
22020501	LOCAL TRAINING	2,000,000.00	1,700,000.00	2,500,000.00	-	-	2,500,000.00
220206	OTHER SERVICES - GENERAL	1,700,000.00	1,300,000.00	3,500,000.00	-	-	3,500,000.00
22020601	SECURITY SERVICES	1,700,000.00	1,300,000.00	2,000,000.00	-	-	2,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	-	1,500,000.00	-	-	1,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	-	-	2,000,000.00	-	-	2,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	2,000,000.00	-	-	2,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,000,000.00	3,650,000.00	7,000,000.00	-	-	7,000,000.00
22021001	REFRESHMENT AND MEALS	1,500,000.00	1,300,000.00	2,000,000.00	-	-	2,000,000.00
22021002	HONORARIUM AND SITTING ALLOWANCE	-	1,000,000.00	2,000,000.00	-	-	2,000,000.00
22021033	OTHER MISC EXPENDITURE	1,500,000.00	1,350,000.00	3,000,000.00	-	-	3,000,000.00

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
2	EXPENDITURES	55,700,000.00	15,050,000.00	28,600,000.00	-	-	28,600,000.00
21	PERSONNEL COST	36,800,000.00	-	-	-	-	-
2101	SALARY	24,000,000.00	-	-	-	-	-
210101	SALARIES AND WAGES	24,000,000.00	-	-	-	-	-
21010101	SALARIES	24,000,000.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,800,000.00	-	-	-	-	-
210201	ALLOWANCES	12,800,000.00	-	-	-	-	-
21020101	Housing /Rent Allowance	2,000,000.00	-	-	-	-	-
21020104	Utility Allowance	1,000,000.00	-	-	-	-	-
21020105	Entertainment Allowance	1,000,000.00	-	-	-	-	-
21020107	Domestic Staff Allowance	2,200,000.00	-	-	-	-	-
21020108	Responsibility Allowance	500,000.00	-	-	-	-	-
21020109	Furniture Allowance	-	-	-	-	-	-
21020111	Motor Vehicle Allowance	1,500,000.00	-	-	-	-	-
21020112	Personal Assistance Allowance	1,200,000.00	-	-	-	-	-
21020124	Journal Allowance	1,200,000.00	-	-	-	-	-
21020127	CRFC-Leave Grant	500,000.00	-	-	-	-	-
21020131	Council Allowance	1,200,000.00	-	-	-	-	-
21020133	CRFC Allowance for Members	500,000.00	-	-	-	-	-
22	OTHER RECURRENT COSTS	18,900,000.00	15,050,000.00	28,600,000.00	-	-	28,600,000.00
2202	OVERHEAD COST	18,900,000.00	15,050,000.00	28,600,000.00	-	-	28,600,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000.00	1,500,000.00	2,800,000.00	-	-	2,800,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	2,000,000.00	1,500,000.00	2,800,000.00	-	-	2,800,000.00
220203	MATERIALS & SUPPLIES - GENERAL	2,800,000.00	2,150,000.00	3,500,000.00	-	-	3,500,000.00
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	1,500,000.00	1,150,000.00	2,000,000.00	-	-	2,000,000.00
22020306	PRINTING OF NON - SECURITY DOCUMENTS	1,300,000.00	1,000,000.00	1,500,000.00	-	-	1,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	4,800,000.00	3,600,000.00	5,800,000.00	-	-	5,800,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	1,400,000.00	2,500,000.00	-	-	2,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,300,000.00	900,000.00	1,300,000.00	-	-	1,300,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,500,000.00	1,300,000.00	2,000,000.00	-	-	2,000,000.00
220205	TRAINING - GENERAL	2,500,000.00	1,500,000.00	2,500,000.00	-	-	2,500,000.00
22020501	LOCAL TRAINING	2,500,000.00	1,500,000.00	2,500,000.00	-	-	2,500,000.00
220206	OTHER SERVICES - GENERAL	3,500,000.00	2,600,000.00	4,500,000.00	-	-	4,500,000.00
22020601	SECURITY SERVICES	2,000,000.00	1,600,000.00	2,500,000.00	-	-	2,500,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	1,500,000.00	1,000,000.00	2,000,000.00	-	-	2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	-	-	2,000,000.00	-	-	2,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	2,000,000.00	-	-	2,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,300,000.00	3,700,000.00	7,500,000.00	-	-	7,500,000.00
22021001	REFRESHMENT AND MEALS	2,000,000.00	1,500,000.00	2,500,000.00	-	-	2,500,000.00
22021002	HONORARIUM AND SITTING ALLOWANCE	-	1,200,000.00	2,000,000.00	-	-	2,000,000.00
22021033	OTHER MISC EXPENDITURE	1,300,000.00	1,000,000.00	3,000,000.00	-	-	3,000,000.00

MDA: 011202200100 - CLERK TO THE HOUSE

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>4,150,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>21</u>	<u>PERSONNEL COST</u>	<u>4,150,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,150,000.00	-	-	-	-	-
210201	ALLOWANCES	4,150,000.00	-	-	-	-	-
21020101	Housing /Rent Allowance	650,000.00	-	-	-	-	-
21020104	Utility Allowance	200,000.00	-	-	-	-	-
21020105	Entertainment Allowance	200,000.00	-	-	-	-	-
21020107	Domestic Staff Allowance	500,000.00	-	-	-	-	-
21020112	Personal Assistance Allowance	200,000.00	-	-	-	-	-
21020121	NON REGULAR ALLOWANCES	2,000,000.00	-	-	-	-	-
21020124	Journal Allowance	100,000.00	-	-	-	-	-
21020127	CRFC-Leave Grant	100,000.00	-	-	-	-	-
21020131	Council Allowance	200,000.00	-	-	-	-	-

MDA: 016100100100 - SECRETARY TO THE LOCAL GOVERNMENT

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
2	EXPENDITURES	108,342,600.00	37,120,000.00	70,000,000.00	-	-	70,000,000.00
21	PERSONNEL COST	7,842,600.00	-	-	-	-	-
2101	SALARY	2,742,600.00	-	-	-	-	-
210101	SALARIES AND WAGES	2,742,600.00	-	-	-	-	-
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	2,742,600.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,100,000.00	-	-	-	-	-
210201	ALLOWANCES	5,100,000.00	-	-	-	-	-
21020101	Housing /Rent Allowance	1,000,000.00	-	-	-	-	-
21020102	Transport Allowance	1,000,000.00	-	-	-	-	-
21020103	Meal Subsidy	600,000.00	-	-	-	-	-
21020104	Utility Allowance	600,000.00	-	-	-	-	-
21020107	Domestic Staff Allowance	1,000,000.00	-	-	-	-	-
21020109	Furniture Allowance	-	-	-	-	-	-
21020112	Personal Assistance Allowance	500,000.00	-	-	-	-	-
21020124	Journal Allowance	400,000.00	-	-	-	-	-
22	OTHER RECURRENT COSTS	100,500,000.00	37,120,000.00	70,000,000.00	-	-	70,000,000.00
2202	OVERHEAD COST	100,500,000.00	37,120,000.00	70,000,000.00	-	-	70,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	20,000,000.00	5,250,000.00	10,000,000.00	-	-	10,000,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	20,000,000.00	5,250,000.00	10,000,000.00	-	-	10,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	8,500,000.00	4,972,000.00	5,000,000.00	-	-	5,000,000.00
22020306	PRINTING OF NON - SECURITY DOCUMENTS	7,000,000.00	3,622,000.00	5,000,000.00	-	-	5,000,000.00
22020308	FIELD AND CAMPING MATERIAL SUPPLIES	1,500,000.00	1,350,000.00	-	-	-	-
220204	MAINTENANCE SERVICES - GENERAL	7,500,000.00	4,800,000.00	7,000,000.00	-	-	7,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	3,500,000.00	5,000,000.00	-	-	5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,500,000.00	1,300,000.00	2,000,000.00	-	-	2,000,000.00
220205	TRAINING - GENERAL	-	3,000,000.00	5,000,000.00	-	-	5,000,000.00
22020501	LOCAL TRAINING	-	3,000,000.00	5,000,000.00	-	-	5,000,000.00
220206	OTHER SERVICES - GENERAL	9,500,000.00	4,570,000.00	8,000,000.00	-	-	8,000,000.00
22020601	SECURITY SERVICES	5,000,000.00	1,820,000.00	3,000,000.00	-	-	3,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	4,500,000.00	2,750,000.00	5,000,000.00	-	-	5,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	25,000,000.00	6,278,000.00	15,000,000.00	-	-	15,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	25,000,000.00	6,278,000.00	15,000,000.00	-	-	15,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	30,000,000.00	8,250,000.00	20,000,000.00	-	-	20,000,000.00
22021001	REFRESHMENT AND MEALS	15,000,000.00	4,500,000.00	10,000,000.00	-	-	10,000,000.00
22021033	OTHER MISC EXPENDITURE	15,000,000.00	3,750,000.00	10,000,000.00	-	-	10,000,000.00

MDA:

016300100100 - PERSONNEL & MANAGEMENT DEPARTMENT

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
2	EXPENDITURES	199,116,283.00	87,850,000.00	114,500,000.00	-	-	114,500,000.00
21	PERSONNEL COST	79,616,283.00	-	-	-	-	-
2101	SALARY	52,316,283.00	-	-	-	-	-
210101	SALARIES AND WAGES	52,316,283.00	-	-	-	-	-
21010101	SALARIES	52,316,283.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	27,300,000.00	-	-	-	-	-
210201	ALLOWANCES	26,700,000.00	-	-	-	-	-
21020101	Housing /Rent Allowance	9,000,000.00	-	-	-	-	-
21020102	Transport Allowance	3,700,000.00	-	-	-	-	-
21020103	Meal Subsidy	2,000,000.00	-	-	-	-	-
21020104	Utility Allowance	3,500,000.00	-	-	-	-	-
21020106	Leave Transport Grant	2,000,000.00	-	-	-	-	-
21020107	Domestic Staff Allowance	6,000,000.00	-	-	-	-	-
21020143	N.Y.S.C Allowances	500,000.00	-	-	-	-	-
210202	SOCIAL CONTRIBUTIONS	600,000.00	-	-	-	-	-
21020201	NHIS CONTRIBUTION	600,000.00	-	-	-	-	-
2103	SOCIAL BENEFITS	-	-	-	-	-	-
210301	SOCIAL BENEFITS	-	-	-	-	-	-
21030103	DEATH BENEFITS	-	-	-	-	-	-
22	OTHER RECURRENT COSTS	119,500,000.00	87,850,000.00	114,500,000.00	-	-	114,500,000.00
2202	OVERHEAD COST	119,500,000.00	87,850,000.00	114,500,000.00	-	-	114,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	15,000,000.00	10,500,000.00	20,000,000.00	-	-	20,000,000.00
22020101	LOCAL TRAVEL AND TRANSPORT - TRAINING	5,000,000.00	3,000,000.00	5,000,000.00	-	-	5,000,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	10,000,000.00	7,500,000.00	15,000,000.00	-	-	15,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	10,300,000.00	7,600,000.00	11,500,000.00	-	-	11,500,000.00
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	3,000,000.00	2,100,000.00	3,500,000.00	-	-	3,500,000.00
22020306	PRINTING OF NON - SECURITY DOCUMENTS	2,300,000.00	2,000,000.00	3,000,000.00	-	-	3,000,000.00
22020308	FIELD AND CAMPING MATERIAL SUPPLIES	5,000,000.00	3,500,000.00	5,000,000.00	-	-	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	5,000,000.00	4,200,000.00	7,000,000.00	-	-	7,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,500,000.00	2,000,000.00	4,000,000.00	-	-	4,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,500,000.00	2,200,000.00	3,000,000.00	-	-	3,000,000.00
220205	TRAINING - GENERAL	26,000,000.00	20,000,000.00	30,000,000.00	-	-	30,000,000.00
22020501	LOCAL TRAINING	26,000,000.00	20,000,000.00	30,000,000.00	-	-	30,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000.00	6,500,000.00	10,000,000.00	-	-	10,000,000.00
22020703	LEGAL SERVICES	10,000,000.00	6,500,000.00	10,000,000.00	-	-	10,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	6,000,000.00	3,500,000.00	6,000,000.00	-	-	6,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	6,000,000.00	3,500,000.00	6,000,000.00	-	-	6,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	47,200,000.00	35,550,000.00	30,000,000.00	-	-	30,000,000.00
22021001	REFRESHMENT AND MEALS	20,000,000.00	15,350,000.00	20,000,000.00	-	-	20,000,000.00
22021002	HONORARIUM AND SITTING ALLOWANCE	19,200,000.00	15,200,000.00	-	-	-	-
22021033	OTHER MISC EXPENDITURE	8,000,000.00	5,000,000.00	10,000,000.00	-	-	10,000,000.00

MDA: 021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES &

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
2	EXPENDITURES	231,129,336.00	38,146,722.67	68,000,000.00	-	-	68,000,000.00
21	PERSONNEL COST	152,629,336.00	-	-	-	-	-
2101	SALARY	77,833,945.00	-	-	-	-	-
210101	SALARIES AND WAGES	77,833,945.00	-	-	-	-	-
21010101	SALARIES	77,833,945.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	74,795,391.00	-	-	-	-	-
210201	ALLOWANCES	69,285,738.00	-	-	-	-	-
21020101	Housing /Rent Allowance	13,235,000.00	-	-	-	-	-
21020102	Transport Allowance	18,000,000.00	-	-	-	-	-
21020103	Meal Subsidy	8,098,764.00	-	-	-	-	-
21020104	Utility Allowance	6,700,000.00	-	-	-	-	-
21020106	Leave Transport Grant	1,568,098.00	-	-	-	-	-
21020107	Domestic Staff Allowance	3,000,000.00	-	-	-	-	-
21020109	Furniture Allowance	7,321,098.00	-	-	-	-	-
21020110	Shift Allowance	4,097,453.00	-	-	-	-	-
21020118	Call Duty Allowance	6,564,980.00	-	-	-	-	-
21020122	Hazard Allowance	500,000.00	-	-	-	-	-
21020136	Rural Posting Allowance	200,345.00	-	-	-	-	-
210202	SOCIAL CONTRIBUTIONS	5,509,653.00	-	-	-	-	-
21020201	NHIS CONTRIBUTION	5,509,653.00	-	-	-	-	-
2103	SOCIAL BENEFITS	-	-	-	-	-	-
210301	SOCIAL BENEFITS	-	-	-	-	-	-
21030103	DEATH BENEFITS	-	-	-	-	-	-
22	OTHER RECURRENT COSTS	78,500,000.00	38,146,722.67	68,000,000.00	-	-	68,000,000.00
2202	OVERHEAD COST	78,500,000.00	38,146,722.67	68,000,000.00	-	-	68,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	24,000,000.00	12,621,722.67	18,000,000.00	-	-	18,000,000.00
22020101	LOCAL TRAVEL AND TRANSPORT - TRAINING	16,000,000.00	8,509,282.81	10,000,000.00	-	-	10,000,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	8,000,000.00	4,112,439.86	8,000,000.00	-	-	8,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	18,500,000.00	10,375,000.00	16,000,000.00	-	-	16,000,000.00
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	4,000,000.00	2,500,000.00	4,000,000.00	-	-	4,000,000.00
22020305	PRINTING OF SECURITY DOCUMENTS	1,500,000.00	1,100,000.00	-	-	-	-
22020306	PRINTING OF NON - SECURITY DOCUMENTS	6,000,000.00	2,175,000.00	5,000,000.00	-	-	5,000,000.00
22020307	DRUGS / LABORATORY / MEDICAL SUPPLIES	4,000,000.00	2,500,000.00	4,000,000.00	-	-	4,000,000.00
22020308	FIELD AND CAMPING MATERIAL SUPPLIES	3,000,000.00	2,100,000.00	3,000,000.00	-	-	3,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	4,500,000.00	2,100,000.00	4,500,000.00	-	-	4,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,500,000.00	1,100,000.00	2,500,000.00	-	-	2,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	1,000,000.00	2,000,000.00	-	-	2,000,000.00
220205	TRAINING - GENERAL	5,000,000.00	3,000,000.00	5,000,000.00	-	-	5,000,000.00
22020501	LOCAL TRAINING	5,000,000.00	3,000,000.00	5,000,000.00	-	-	5,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	7,500,000.00	1,750,000.00	5,500,000.00	-	-	5,500,000.00
22020707	AGRICULTURAL CONSULTING	7,000,000.00	1,500,000.00	5,000,000.00	-	-	5,000,000.00
22020708	MEDICAL CONSULTING	500,000.00	250,000.00	500,000.00	-	-	500,000.00
220208	FUEL & LUBRICANTS - GENERAL	-	-	1,000,000.00	-	-	1,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	1,000,000.00	-	-	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	19,000,000.00	8,300,000.00	18,000,000.00	-	-	18,000,000.00
22021001	REFRESHMENT AND MEALS	8,000,000.00	3,000,000.00	8,000,000.00	-	-	8,000,000.00
22021004	MEDICAL EXPENSES: LOCAL	-	-	1,000,000.00	-	-	1,000,000.00
22021009	SPORTING ACTIVITIES	2,000,000.00	1,450,000.00	-	-	-	-
22021033	OTHER MISC EXPENDITURE	9,000,000.00	3,850,000.00	9,000,000.00	-	-	9,000,000.00

MDA: 022000100100 - DEPARTMENT OF FINANCE AND SUPPLIES

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
2	EXPENDITURES	804,778,209.00	219,520,411.00	458,000,000.00	-	-	458,000,000.00
21	PERSONNEL COST	375,778,209.00	-	-	-	-	-
2101	SALARY	93,614,062.00	-	-	-	-	-
210101	SALARIES AND WAGES	93,614,062.00	-	-	-	-	-
21010101	SALARIES	71,614,062.00	-	-	-	-	-
21010104	CLEARANCE OF SALARY ARREARS	17,000,000.00	-	-	-	-	-
21010105	PROMOTION ARREARS	5,000,000.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	65,164,147.00	-	-	-	-	-
210201	ALLOWANCES	63,129,605.00	-	-	-	-	-
21020101	Housing /Rent Allowance	28,508,654.00	-	-	-	-	-
21020102	Transport Allowance	10,347,076.00	-	-	-	-	-
21020103	Meal Subsidy	3,876,354.00	-	-	-	-	-
21020104	Utility Allowance	8,543,970.00	-	-	-	-	-
21020106	Leave Transport Grant	5,309,765.00	-	-	-	-	-
21020107	Domestic Staff Allowance	6,543,786.00	-	-	-	-	-
210202	SOCIAL CONTRIBUTIONS	2,034,542.00	-	-	-	-	-
21020201	NHIS CONTRIBUTION	2,034,542.00	-	-	-	-	-
2103	SOCIAL BENEFITS	217,000,000.00	-	-	-	-	-
210301	SOCIAL BENEFITS	217,000,000.00	-	-	-	-	-
21030102	PENSION	152,000,000.00	-	-	-	-	-
21030103	DEATH BENEFITS	-	-	-	-	-	-
21030104	CLEARANCE OF GRATUITY ARREARS	40,000,000.00	-	-	-	-	-
21030106	SEVERANCE BENEFITS/PAYMENT FOR POLITICAL OFFICE HOLDERS	25,000,000.00	-	-	-	-	-
22	OTHER RECURRENT COSTS	429,000,000.00	219,520,411.00	438,000,000.00	-	-	438,000,000.00
2202	OVERHEAD COST	178,000,000.00	131,559,177.00	181,000,000.00	-	-	181,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	30,000,000.00	20,519,177.00	30,000,000.00	-	-	30,000,000.00
22020101	LOCAL TRAVEL AND TRANSPORT - TRAINING	10,000,000.00	7,100,000.00	10,000,000.00	-	-	10,000,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	20,000,000.00	13,419,177.00	20,000,000.00	-	-	20,000,000.00

220203	MATERIALS & SUPPLIES - GENERAL	50,000,000.00	41,010,000.00	57,000,000.00	-	-	57,000,000.00
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	15,000,000.00	11,590,000.00	15,000,000.00	-	-	15,000,000.00
22020302	BOOKS	-	-	10,000,000.00	-	-	10,000,000.00
22020306	PRINTING OF NON - SECURITY DOCUMENTS	20,000,000.00	17,420,000.00	20,000,000.00	-	-	20,000,000.00
22020308	FIELD AND CAMPING MATERIAL SUPPLIES	3,000,000.00	2,300,000.00	-	-	-	-
22020313	PRODUCTION OF REPORTS	12,000,000.00	9,700,000.00	12,000,000.00	-	-	12,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	8,000,000.00	5,000,000.00	8,000,000.00	-	-	8,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	3,500,000.00	5,000,000.00	-	-	5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	1,500,000.00	3,000,000.00	-	-	3,000,000.00
220205	TRAINING - GENERAL	15,000,000.00	10,550,000.00	15,000,000.00	-	-	15,000,000.00
22020501	LOCAL TRAINING	15,000,000.00	10,550,000.00	15,000,000.00	-	-	15,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	12,000,000.00	6,000,000.00	8,000,000.00	-	-	8,000,000.00
22020701	FINANCIAL CONSULTING	12,000,000.00	6,000,000.00	8,000,000.00	-	-	8,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	15,000,000.00	12,000,000.00	15,000,000.00	-	-	15,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	15,000,000.00	12,000,000.00	15,000,000.00	-	-	15,000,000.00
220209	FINANCIAL CHARGES - GENERAL	8,000,000.00	6,500,000.00	8,000,000.00	-	-	8,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	8,000,000.00	6,500,000.00	8,000,000.00	-	-	8,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	40,000,000.00	29,980,000.00	40,000,000.00	-	-	40,000,000.00
22021001	REFRESHMENT AND MEALS	23,000,000.00	15,480,000.00	23,000,000.00	-	-	23,000,000.00
22021033	OTHER MISC EXPENDITURE	17,000,000.00	14,500,000.00	17,000,000.00	-	-	17,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	97,000,000.00	13,000,000.00	90,000,000.00	-	-	90,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	97,000,000.00	13,000,000.00	90,000,000.00	-	-	90,000,000.00
22040105	GRANTS TO GOVERNMENT AGENCIES - RECURRENT	82,000,000.00	7,000,000.00	75,000,000.00	-	-	75,000,000.00
22040109	GRANTS TO COMMUNITIES/NGOS	15,000,000.00	6,000,000.00	15,000,000.00	-	-	15,000,000.00
2205	SUBSIDIES GENERAL	44,000,000.00	8,600,000.00	39,000,000.00	-	-	39,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	44,000,000.00	8,600,000.00	39,000,000.00	-	-	39,000,000.00
22050105	EDUCATIONAL SUBSIDY	14,000,000.00	3,600,000.00	14,000,000.00	-	-	14,000,000.00
22050106	HEALTH SUBSIDY	10,000,000.00	5,000,000.00	10,000,000.00	-	-	10,000,000.00
22050107	RELIGIOUS PILGRIMAGE SUBSIDY	20,000,000.00	-	15,000,000.00	-	-	15,000,000.00
2206	PUBLIC DEBT CHARGES	110,000,000.00	66,361,234.00	128,000,000.00	-	-	128,000,000.00
220604	DOMESTIC PRINCIPAL	110,000,000.00	66,361,234.00	128,000,000.00	-	-	128,000,000.00
22060403	PAYMENT OF DEBT AND OTHER LIABILITIES	110,000,000.00	66,361,234.00	128,000,000.00	-	-	128,000,000.00
23	CAPITAL EXPENDITURE	-	-	20,000,000.00	-	-	20,000,000.00
2301	FIXED ASSETS PURCHASED	-	-	20,000,000.00	-	-	20,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	20,000,000.00	-	-	20,000,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	-	20,000,000.00	-	-	20,000,000.00

MDA: 022100100100 - REVENUE DEPARTMENT

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
2	EXPENDITURES	91,698,822.00	29,785,918.00	48,500,000.00	-	-	48,500,000.00
21	PERSONNEL COST	38,698,822.00	-	-	-	-	-
2101	SALARY	13,698,822.00	-	-	-	-	-
210101	SALARIES AND WAGES	13,698,822.00	-	-	-	-	-
21010101	SALARIES	13,698,822.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	25,000,000.00	-	-	-	-	-
210201	ALLOWANCES	24,000,000.00	-	-	-	-	-
21020101	Housing /Rent Allowance	10,000,000.00	-	-	-	-	-
21020102	Transport Allowance	4,000,000.00	-	-	-	-	-
21020103	Meal Subsidy	2,000,000.00	-	-	-	-	-
21020104	Utility Allowance	3,000,000.00	-	-	-	-	-
21020106	Leave Transport Grant	2,000,000.00	-	-	-	-	-
21020107	Domestic Staff Allowance	3,000,000.00	-	-	-	-	-
210202	SOCIAL CONTRIBUTIONS	1,000,000.00	-	-	-	-	-
21020201	NHIS CONTRIBUTION	1,000,000.00	-	-	-	-	-
2103	SOCIAL BENEFITS	-	-	-	-	-	-
210301	SOCIAL BENEFITS	-	-	-	-	-	-
21030103	DEATH BENEFITS	-	-	-	-	-	-
22	OTHER RECURRENT COSTS	53,000,000.00	29,785,918.00	48,500,000.00	-	-	48,500,000.00
2202	OVERHEAD COST	53,000,000.00	29,785,918.00	48,500,000.00	-	-	48,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	5,000,000.00	3,295,918.00	8,000,000.00	-	-	8,000,000.00
22020101	LOCAL TRAVEL AND TRANSPORT - TRAINING	-	-	1,000,000.00	-	-	1,000,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	5,000,000.00	3,295,918.00	7,000,000.00	-	-	7,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	12,550,000.00	5,710,000.00	11,000,000.00	-	-	11,000,000.00
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	750,000.00	500,000.00	1,000,000.00	-	-	1,000,000.00
22020306	PRINTING OF NON - SECURITY DOCUMENTS	5,000,000.00	2,760,000.00	8,000,000.00	-	-	8,000,000.00
22020307	DRUGS / LABORATORY / MEDICAL SUPPLIES	5,000,000.00	1,000,000.00	-	-	-	-
22020308	FIELD AND CAMPING MATERIAL SUPPLIES	1,800,000.00	1,450,000.00	2,000,000.00	-	-	2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	10,950,000.00	6,250,000.00	11,000,000.00	-	-	11,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,200,000.00	1,100,000.00	2,500,000.00	-	-	2,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,650,000.00	3,100,000.00	5,000,000.00	-	-	5,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENT	1,500,000.00	1,200,000.00	1,000,000.00	-	-	1,000,000.00
22020406	OTHER MAINTENANCE SERVICES	1,600,000.00	850,000.00	1,000,000.00	-	-	1,000,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	-	-	1,500,000.00	-	-	1,500,000.00
220205	TRAINING - GENERAL	5,000,000.00	2,700,000.00	5,000,000.00	-	-	5,000,000.00
22020501	LOCAL TRAINING	5,000,000.00	2,700,000.00	5,000,000.00	-	-	5,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,500,000.00	1,230,000.00	1,500,000.00	-	-	1,500,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,500,000.00	1,230,000.00	1,500,000.00	-	-	1,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	18,000,000.00	10,600,000.00	12,000,000.00	-	-	12,000,000.00
22021001	REFRESHMENT AND MEALS	6,000,000.00	3,500,000.00	6,000,000.00	-	-	6,000,000.00
22021002	HONORARIUM AND SITTING ALLOWANCE	2,400,000.00	1,800,000.00	-	-	-	-
22021003	PUBLICITY AND ADVERTISEMENT	3,600,000.00	1,800,000.00	-	-	-	-
22021033	OTHER MISC EXPENDITURE	6,000,000.00	3,500,000.00	6,000,000.00	-	-	6,000,000.00

MDA: 023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
2	EXPENDITURES	482,024,110.00	288,526,564.00	2,484,600,000.00	-	-	2,484,600,000.00
21	PERSONNEL COST	94,683,682.00	-	-	-	-	-
2101	SALARY	46,579,316.00	-	-	-	-	-
210101	SALARIES AND WAGES	46,579,316.00	-	-	-	-	-
21010101	SALARIES	46,579,316.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	48,104,366.00	-	-	-	-	-
210201	ALLOWANCES	46,104,366.00	-	-	-	-	-
21020101	Housing /Rent Allowance	20,000,000.00	-	-	-	-	-
21020102	Transport Allowance	8,500,000.00	-	-	-	-	-
21020103	Meal Subsidy	3,000,000.00	-	-	-	-	-
21020104	Utility Allowance	6,000,000.00	-	-	-	-	-
21020106	Leave Transport Grant	4,000,000.00	-	-	-	-	-
21020107	Domestic Staff Allowance	4,604,366.00	-	-	-	-	-
210202	SOCIAL CONTRIBUTIONS	2,000,000.00	-	-	-	-	-
21020201	NHIS CONTRIBUTION	2,000,000.00	-	-	-	-	-
2103	SOCIAL BENEFITS	-	-	-	-	-	-
210301	SOCIAL BENEFITS	-	-	-	-	-	-
21030103	DEATH BENEFITS	-	-	-	-	-	-
22	OTHER RECURRENT COSTS	162,898,700.00	90,856,595.00	145,000,000.00	-	-	145,000,000.00
2202	OVERHEAD COST	162,898,700.00	90,856,595.00	145,000,000.00	-	-	145,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	12,000,000.00	6,227,207.00	12,000,000.00	-	-	12,000,000.00
22020101	LOCAL TRAVEL AND TRANSPORT - TRAINING	-	-	2,000,000.00	-	-	2,000,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	12,000,000.00	6,227,207.00	10,000,000.00	-	-	10,000,000.00
220202	UTILITIES - GENERAL	3,893,700.00	2,270,950.00	5,000,000.00	-	-	5,000,000.00
22020201	ELECTRICITY CHARGES	3,893,700.00	2,270,950.00	5,000,000.00	-	-	5,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	5,500,000.00	3,558,000.00	5,500,000.00	-	-	5,500,000.00
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	1,000,000.00	700,000.00	1,000,000.00	-	-	1,000,000.00
22020306	PRINTING OF NON - SECURITY DOCUMENTS	1,500,000.00	1,000,000.00	1,500,000.00	-	-	1,500,000.00
22020308	FIELD AND CAMPING MATERIAL SUPPLIES	3,000,000.00	1,858,000.00	3,000,000.00	-	-	3,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	70,000,000.00	51,728,867.00	65,500,000.00	-	-	65,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	66,000,000.00	48,737,152.00	55,000,000.00	-	-	55,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	2,991,715.00	4,000,000.00	-	-	4,000,000.00
22020406	OTHER MAINTENANCE SERVICES	-	-	3,000,000.00	-	-	3,000,000.00

22020410	MAINTENANCE OF STREET LIGHTING	-	-	1,000,000.00	-	-	1,000,000.00
22020413	MINOR ROAD MAINTAINANCE	-	-	2,500,000.00	-	-	2,500,000.00
220205	TRAINING - GENERAL	2,505,000.00	1,900,000.00	2,500,000.00	-	-	2,500,000.00
22020501	LOCAL TRAINING	2,505,000.00	1,900,000.00	2,500,000.00	-	-	2,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	15,000,000.00	9,220,079.00	14,500,000.00	-	-	14,500,000.00
22020704	ENGINEERING SERVICES	10,500,000.00	6,070,079.00	10,000,000.00	-	-	10,000,000.00
22020705	ARCHITECTURAL SERVICES	1,500,000.00	1,100,000.00	1,500,000.00	-	-	1,500,000.00
22020706	SURVEYING SERVICES	3,000,000.00	2,050,000.00	3,000,000.00	-	-	3,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	45,000,000.00	11,250,000.00	30,000,000.00	-	-	30,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	45,000,000.00	11,250,000.00	30,000,000.00	-	-	30,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	9,000,000.00	4,701,492.00	10,000,000.00	-	-	10,000,000.00
22021001	REFRESHMENT AND MEALS	6,000,000.00	2,508,000.00	5,000,000.00	-	-	5,000,000.00
22021033	OTHER MISC EXPENDITURE	3,000,000.00	2,193,492.00	5,000,000.00	-	-	5,000,000.00
23	CAPITAL EXPENDITURE	224,441,728.00	197,669,969.00	2,339,600,000.00	-	-	2,339,600,000.00
2301	FIXED ASSETS PURCHASED	-	-	140,000,000.00	-	-	140,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	140,000,000.00	-	-	140,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	60,000,000.00	-	-	60,000,000.00
23010142	PURCHASE OF INFORMATION EQUIPMENTS	-	-	80,000,000.00	-	-	80,000,000.00
2302	CONSTRUCTION / PROVISION	224,441,728.00	156,897,092.00	1,157,800,000.00	-	-	1,157,800,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	224,441,728.00	156,897,092.00	1,157,800,000.00	-	-	1,157,800,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	370,000,000.00	-	-	370,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	-	136,200,000.00	-	-	136,200,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	111,089,272.00	55,544,636.00	50,600,000.00	-	-	50,600,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	-	-	60,500,000.00	-	-	60,500,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	-	-	293,500,000.00	-	-	293,500,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	-	-	220,000,000.00	-	-	220,000,000.00
23020122	CONSTRUCTION OF BOUNDARY PILARS/ RIGHT OF WAYS	-	-	15,000,000.00	-	-	15,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	113,352,456.00	101,352,456.00	12,000,000.00	-	-	12,000,000.00
2303	REHABILITATION / REPAIRS	-	40,772,877.00	1,041,800,000.00	-	-	1,041,800,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	40,772,877.00	1,041,800,000.00	-	-	1,041,800,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	-	-	60,700,000.00	-	-	60,700,000.00
23030113	REHABILITATION / REPAIRS - ROADS	-	40,772,877.00	800,600,000.00	-	-	800,600,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	-	-	40,500,000.00	-	-	40,500,000.00
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	-	-	40,000,000.00	-	-	40,000,000.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	-	-	100,000,000.00	-	-	100,000,000.00

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
2	EXPENDITURES	101,782,242.00	45,450,000.00	161,200,000.00	-	-	161,200,000.00
21	PERSONNEL COST	48,982,242.00	-	-	-	-	-
2101	SALARY	27,047,136.00	-	-	-	-	-
210101	SALARIES AND WAGES	27,047,136.00	-	-	-	-	-
21010101	SALARIES	27,047,136.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	21,935,106.00	-	-	-	-	-
210201	ALLOWANCES	21,435,106.00	-	-	-	-	-
21020101	Housing /Rent Allowance	11,405,871.00	-	-	-	-	-
21020102	Transport Allowance	3,788,109.00	-	-	-	-	-
21020103	Meal Subsidy	1,500,000.00	-	-	-	-	-
21020104	Utility Allowance	2,832,451.00	-	-	-	-	-
21020106	Leave Transport Grant	1,908,675.00	-	-	-	-	-
21020107	Domestic Staff Allowance	-	-	-	-	-	-
210202	SOCIAL CONTRIBUTIONS	500,000.00	-	-	-	-	-
21020201	NHIS CONTRIBUTION	500,000.00	-	-	-	-	-
2103	SOCIAL BENEFITS	-	-	-	-	-	-
210301	SOCIAL BENEFITS	-	-	-	-	-	-
21030103	DEATH BENEFITS	-	-	-	-	-	-
22	OTHER RECURRENT COSTS	52,800,000.00	45,450,000.00	61,200,000.00	-	-	61,200,000.00
2202	OVERHEAD COST	52,800,000.00	45,450,000.00	61,200,000.00	-	-	61,200,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,800,000.00	2,350,000.00	6,500,000.00	-	-	6,500,000.00
22020101	LOCAL TRAVEL AND TRANSPORT - TRAINING	300,000.00	250,000.00	2,500,000.00	-	-	2,500,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	2,500,000.00	2,100,000.00	4,000,000.00	-	-	4,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	6,900,000.00	5,970,000.00	7,000,000.00	-	-	7,000,000.00
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	2,000,000.00	1,650,000.00	3,000,000.00	-	-	3,000,000.00
22020305	PRINTING OF SECURITY DOCUMENTS	2,000,000.00	1,850,000.00	-	-	-	-
22020306	PRINTING OF NON - SECURITY DOCUMENTS	2,000,000.00	1,700,000.00	3,000,000.00	-	-	3,000,000.00
22020308	FIELD AND CAMPING MATERIAL SUPPLIES	900,000.00	770,000.00	1,000,000.00	-	-	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	3,600,000.00	2,950,000.00	4,000,000.00	-	-	4,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENT	3,600,000.00	2,950,000.00	4,000,000.00	-	-	4,000,000.00
220205	TRAINING - GENERAL	4,500,000.00	3,750,000.00	5,000,000.00	-	-	5,000,000.00
22020501	LOCAL TRAINING	4,500,000.00	3,750,000.00	5,000,000.00	-	-	5,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	4,500,000.00	3,750,000.00	5,000,000.00	-	-	5,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	4,500,000.00	3,750,000.00	5,000,000.00	-	-	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	30,500,000.00	26,680,000.00	33,700,000.00	-	-	33,700,000.00
22021001	REFRESHMENT AND MEALS	4,600,000.00	4,600,000.00	3,700,000.00	-	-	3,700,000.00
22021002	HONORARIUM AND SITTING ALLOWANCE	3,000,000.00	2,600,000.00	4,000,000.00	-	-	4,000,000.00
22021010	DIRECT TEACHING & LABORATORY COST	3,700,000.00	2,800,000.00	-	-	-	-
22021023	FINAL ACCOUNTS & BUDGET PREPARATION EXPENSES	10,000,000.00	8,950,000.00	15,000,000.00	-	-	15,000,000.00
22021033	OTHER MISC EXPENDITURE	9,200,000.00	7,730,000.00	11,000,000.00	-	-	11,000,000.00
23	CAPITAL EXPENDITURE	-	-	100,000,000.00	-	-	100,000,000.00
2301	FIXED ASSETS PURCHASED	-	-	50,000,000.00	-	-	50,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	50,000,000.00	-	-	50,000,000.00
23010145	PURCHASE OF ICT EQUIPMENTS	-	-	50,000,000.00	-	-	50,000,000.00
2305	OTHER CAPITAL PROJECTS	-	-	50,000,000.00	-	-	50,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	50,000,000.00	-	-	50,000,000.00
23050101	RESEARCH AND DEVELOPMENT	-	-	50,000,000.00	-	-	50,000,000.00

MDA: 025200100100 - WATER, SANITATION & HYGIENE (WASH)

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
2	EXPENDITURES	197,701,645.00	31,360,000.00	273,600,000.00	-	-	273,600,000.00
21	PERSONNEL COST	121,301,645.00	-	-	-	-	-
2101	SALARY	75,756,884.00	-	-	-	-	-
210101	SALARIES AND WAGES	75,756,884.00	-	-	-	-	-
21010101	SALARIES	75,756,884.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	45,544,761.00	-	-	-	-	-
210201	ALLOWANCES	44,521,761.00	-	-	-	-	-
21020101	Housing /Rent Allowance	10,564,653.00	-	-	-	-	-
21020102	Transport Allowance	7,834,231.00	-	-	-	-	-
21020103	Meal Subsidy	3,312,098.00	-	-	-	-	-
21020104	Utility Allowance	7,306,665.00	-	-	-	-	-
21020106	Leave Transport Grant	543,876.00	-	-	-	-	-
21020109	Furniture Allowance	7,342,053.00	-	-	-	-	-
21020110	Shift Allowance	5,106,090.00	-	-	-	-	-
21020122	Hazard Allowance	2,512,095.00	-	-	-	-	-
210202	SOCIAL CONTRIBUTIONS	1,023,000.00	-	-	-	-	-
21020201	NHIS CONTRIBUTION	1,023,000.00	-	-	-	-	-
2103	SOCIAL BENEFITS	-	-	-	-	-	-
210301	SOCIAL BENEFITS	-	-	-	-	-	-
21030103	DEATH BENEFITS	-	-	-	-	-	-
22	OTHER RECURRENT COSTS	76,400,000.00	31,360,000.00	55,000,000.00	-	-	55,000,000.00
2202	OVERHEAD COST	76,400,000.00	31,360,000.00	55,000,000.00	-	-	55,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	4,500,000.00	4,070,000.00	5,500,000.00	-	-	5,500,000.00

22020101	LOCAL TRAVEL AND TRANSPORT - TRAINING	1,500,000.00	1,350,000.00	2,000,000.00	-	-	2,000,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	3,000,000.00	2,720,000.00	3,500,000.00	-	-	3,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	7,600,000.00	5,470,000.00	10,500,000.00	-	-	10,500,000.00
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	-	-	2,000,000.00	-	-	2,000,000.00
22020306	PRINTING OF NON - SECURITY DOCUMENTS	2,000,000.00	1,450,000.00	2,500,000.00	-	-	2,500,000.00
22020307	DRUGS / LABORATORY / MEDICAL SUPPLIES	5,000,000.00	3,570,000.00	5,000,000.00	-	-	5,000,000.00
22020308	FIELD AND CAMPING MATERIAL SUPPLIES	600,000.00	450,000.00	1,000,000.00	-	-	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	13,600,000.00	4,100,000.00	7,500,000.00	-	-	7,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	600,000.00	500,000.00	1,000,000.00	-	-	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	1,100,000.00	1,500,000.00	-	-	1,500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENT	1,500,000.00	-	-	-	-	-
22020406	OTHER MAINTENANCE SERVICES	10,000,000.00	2,500,000.00	5,000,000.00	-	-	5,000,000.00
220205	TRAINING - GENERAL	15,000,000.00	5,200,000.00	10,000,000.00	-	-	10,000,000.00
22020501	LOCAL TRAINING	15,000,000.00	5,200,000.00	10,000,000.00	-	-	10,000,000.00
220206	OTHER SERVICES - GENERAL	5,000,000.00	3,520,000.00	6,000,000.00	-	-	6,000,000.00
22020605	CLEANING AND FUMIGATION SERVICES	5,000,000.00	3,520,000.00	6,000,000.00	-	-	6,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	700,000.00	-	-	-	-	-
22020702	INFORMATION TECHNOLOGY CONSULTING	700,000.00	-	-	-	-	-
220208	FUEL & LUBRICANTS - GENERAL	-	-	3,000,000.00	-	-	3,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	3,000,000.00	-	-	3,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	30,000,000.00	9,000,000.00	12,500,000.00	-	-	12,500,000.00
22021001	REFRESHMENT AND MEALS	1,000,000.00	850,000.00	1,500,000.00	-	-	1,500,000.00
22021004	MEDICAL EXPENSES: LOCAL	10,000,000.00	1,000,000.00	3,000,000.00	-	-	3,000,000.00
22021033	OTHER MISC EXPENDITURE	19,000,000.00	7,150,000.00	8,000,000.00	-	-	8,000,000.00
23	CAPITAL EXPENDITURE	-	-	218,600,000.00	-	-	218,600,000.00
2302	CONSTRUCTION / PROVISION	-	-	168,100,000.00	-	-	168,100,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	168,100,000.00	-	-	168,100,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	168,100,000.00	-	-	168,100,000.00
2303	REHABILITATION / REPAIRS	-	-	50,500,000.00	-	-	50,500,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	50,500,000.00	-	-	50,500,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	-	-	50,500,000.00	-	-	50,500,000.00

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
2	EXPENDITURES	1,294,954,508.73	98,927,888.00	698,665,950.00	-	-	698,665,950.00
21	PERSONNEL COST	1,045,164,268.73	-	-	-	-	-
2101	SALARY	500,005,119.00	-	-	-	-	-
210101	SALARIES AND WAGES	500,005,119.00	-	-	-	-	-
21010101	SALARIES	500,005,119.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	542,731,249.73	-	-	-	-	-
210201	ALLOWANCES	531,731,249.73	-	-	-	-	-
21020101	Housing /Rent Allowance	240,097,099.73	-	-	-	-	-
21020102	Transport Allowance	90,532,721.00	-	-	-	-	-
21020103	Meal Subsidy	19,087,654.00	-	-	-	-	-
21020104	Utility Allowance	38,654,126.00	-	-	-	-	-
21020106	Leave Transport Grant	45,000,000.00	-	-	-	-	-
21020107	Domestic Staff Allowance	40,000,000.00	-	-	-	-	-
21020112	Personal Assistance Allowance	300,000.00	-	-	-	-	-
21020120	Exams Supervision Allowance	18,564,098.00	-	-	-	-	-
21020122	Hazard Allowance	18,098,453.00	-	-	-	-	-
21020138	Teaching Allowance	2,500,000.00	-	-	-	-	-
21020141	Teaching Practice/SIWES Allowance	18,897,098.00	-	-	-	-	-
210202	SOCIAL CONTRIBUTIONS	11,000,000.00	-	-	-	-	-
21020201	NHIS CONTRIBUTION	11,000,000.00	-	-	-	-	-
2103	SOCIAL BENEFITS	2,427,900.00	-	-	-	-	-
210301	SOCIAL BENEFITS	2,427,900.00	-	-	-	-	-
21030101	GRATUITY	2,427,900.00	-	-	-	-	-
21030103	DEATH BENEFITS	-	-	-	-	-	-
22	OTHER RECURRENT COSTS	95,923,421.00	51,061,069.00	90,500,000.00	-	-	90,500,000.00
2202	OVERHEAD COST	95,923,421.00	51,061,069.00	90,500,000.00	-	-	90,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000.00	6,190,213.00	10,000,000.00	-	-	10,000,000.00
22020101	LOCAL TRAVEL AND TRANSPORT - TRAINING	4,000,000.00	1,850,000.00	4,000,000.00	-	-	4,000,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	6,000,000.00	4,340,213.00	6,000,000.00	-	-	6,000,000.00
220202	UTILITIES - GENERAL	2,000,000.00	3,131,291.00	4,500,000.00	-	-	4,500,000.00
22020201	ELECTRICITY CHARGES	1,500,000.00	2,438,510.00	3,500,000.00	-	-	3,500,000.00
22020202	TELEPHONE CHARGES	500,000.00	692,781.00	1,000,000.00	-	-	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	16,126,931.00	8,526,277.00	17,000,000.00	-	-	17,000,000.00

22020302	BOOKS	10,000,000.00	2,500,000.00	5,000,000.00	-	-	5,000,000.00
22020306	PRINTING OF NON - SECURITY DOCUMENTS	4,626,931.00	4,976,277.00	7,000,000.00	-	-	7,000,000.00
22020308	FIELD AND CAMPING MATERIAL SUPPLIES	1,500,000.00	1,050,000.00	-	-	-	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	-	-	5,000,000.00	-	-	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	11,000,000.00	10,307,609.00	15,000,000.00	-	-	15,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,100,000.00	8,000,000.00	-	-	8,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENT	6,000,000.00	5,207,609.00	7,000,000.00	-	-	7,000,000.00
220205	TRAINING - GENERAL	10,000,000.00	2,438,510.00	10,000,000.00	-	-	10,000,000.00
22020501	LOCAL TRAINING	10,000,000.00	2,438,510.00	10,000,000.00	-	-	10,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	8,296,490.00	3,360,436.00	2,000,000.00	-	-	2,000,000.00
22020703	LEGAL SERVICES	4,000,000.00	899,212.00	2,000,000.00	-	-	2,000,000.00
22020704	ENGINEERING SERVICES	4,296,490.00	2,461,224.00	-	-	-	-
220208	FUEL & LUBRICANTS - GENERAL	15,000,000.00	2,619,201.00	8,000,000.00	-	-	8,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	15,000,000.00	2,619,201.00	8,000,000.00	-	-	8,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	23,500,000.00	14,487,532.00	24,000,000.00	-	-	24,000,000.00
22021001	REFRESHMENT AND MEALS	9,000,000.00	4,286,110.00	9,000,000.00	-	-	9,000,000.00
22021022	SCHOOL EXPENSES	1,500,000.00	1,100,000.00	2,000,000.00	-	-	2,000,000.00
22021033	OTHER MISC EXPENDITURE	13,000,000.00	9,101,422.00	13,000,000.00	-	-	13,000,000.00
23	CAPITAL EXPENDITURE	153,866,819.00	47,866,819.00	608,165,950.00	-	-	608,165,950.00
2301	FIXED ASSETS PURCHASED	-	-	6,500,000.00	-	-	6,500,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	6,500,000.00	-	-	6,500,000.00
23010104	PURCHASE MOTOR CYCLES	-	-	6,500,000.00	-	-	6,500,000.00
2302	CONSTRUCTION / PROVISION	53,866,819.00	47,866,819.00	401,552,300.00	-	-	401,552,300.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	53,866,819.00	47,866,819.00	401,552,300.00	-	-	401,552,300.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	53,052,300.00	-	-	53,052,300.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	53,866,819.00	47,866,819.00	348,500,000.00	-	-	348,500,000.00
2303	REHABILITATION / REPAIRS	100,000,000.00	-	185,807,280.00	-	-	185,807,280.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	100,000,000.00	-	185,807,280.00	-	-	185,807,280.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	50,000,000.00	-	50,000,000.00	-	-	50,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	50,000,000.00	-	90,500,000.00	-	-	90,500,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	45,307,280.00	-	-	45,307,280.00
2304	PRESERVATION OF THE ENVIRONMENT	-	-	14,306,370.00	-	-	14,306,370.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	-	-	14,306,370.00	-	-	14,306,370.00
23040102	EROSION & FLOOD CONTROL	-	-	14,306,370.00	-	-	14,306,370.00

MDA: 051800100100 - SOCIAL SERVICE DEPARTMENT

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>347,709,820.00</u>	<u>110,102,263.15</u>	<u>205,000,000.00</u>	<u>-</u>	<u>-</u>	<u>205,000,000.00</u>
<u>21</u>	<u>PERSONNEL COST</u>	<u>99,709,820.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>2101</u>	<u>SALARY</u>	<u>49,709,820.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
210101	SALARIES AND WAGES	49,709,820.00	-	-	-	-	-
21010101	SALARIES	49,709,820.00	-	-	-	-	-
<u>2102</u>	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	<u>50,000,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
210201	ALLOWANCES	48,000,000.00	-	-	-	-	-
21020101	Housing /Rent Allowance	22,000,000.00	-	-	-	-	-
21020102	Transport Allowance	8,000,000.00	-	-	-	-	-
21020103	Meal Subsidy	3,000,000.00	-	-	-	-	-
21020104	Utility Allowance	6,000,000.00	-	-	-	-	-
21020106	Leave Transport Grant	4,000,000.00	-	-	-	-	-
21020107	Domestic Staff Allowance	5,000,000.00	-	-	-	-	-
210202	SOCIAL CONTRIBUTIONS	2,000,000.00	-	-	-	-	-
21020201	NHIS CONTRIBUTION	2,000,000.00	-	-	-	-	-
<u>2103</u>	<u>SOCIAL BENEFITS</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
210301	SOCIAL BENEFITS	-	-	-	-	-	-
21030103	DEATH BENEFITS	-	-	-	-	-	-
<u>22</u>	<u>OTHER RECURRENT COSTS</u>	<u>248,000,000.00</u>	<u>110,102,263.15</u>	<u>205,000,000.00</u>	<u>-</u>	<u>-</u>	<u>205,000,000.00</u>
<u>2202</u>	<u>OVERHEAD COST</u>	<u>223,000,000.00</u>	<u>104,637,263.15</u>	<u>190,000,000.00</u>	<u>-</u>	<u>-</u>	<u>190,000,000.00</u>
220201	TRAVEL & TRANSPORT - GENERAL	15,000,000.00	6,127,263.15	15,000,000.00	-	-	15,000,000.00
22020101	LOCAL TRAVEL AND TRANSPORT - TRAINING	-	-	3,000,000.00	-	-	3,000,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	15,000,000.00	6,127,263.15	12,000,000.00	-	-	12,000,000.00

220203	MATERIALS & SUPPLIES - GENERAL	20,000,000.00	12,200,000.00	22,500,000.00	-	-	22,500,000.00
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	-	-	2,500,000.00	-	-	2,500,000.00
22020306	PRINTING OF NON - SECURITY DOCUMENTS	10,000,000.00	5,700,000.00	10,000,000.00	-	-	10,000,000.00
22020308	FIELD AND CAMPING MATERIAL SUPPLIES	10,000,000.00	6,500,000.00	10,000,000.00	-	-	10,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	6,000,000.00	3,950,000.00	7,000,000.00	-	-	7,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,500,000.00	3,500,000.00	5,000,000.00	-	-	5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	450,000.00	1,000,000.00	-	-	1,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	-	-	1,000,000.00	-	-	1,000,000.00
220205	TRAINING - GENERAL	5,000,000.00	2,045,000.00	7,000,000.00	-	-	7,000,000.00
22020501	LOCAL TRAINING	5,000,000.00	2,045,000.00	7,000,000.00	-	-	7,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	-	1,500,000.00	-	-	1,500,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	-	-	1,500,000.00	-	-	1,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	-	-	1,000,000.00	-	-	1,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	1,000,000.00	-	-	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	177,000,000.00	80,315,000.00	136,000,000.00	-	-	136,000,000.00
22021001	REFRESHMENT AND MEALS	15,000,000.00	4,595,000.00	15,000,000.00	-	-	15,000,000.00
22021003	PUBLICITY AND ADVERTISEMENT	14,000,000.00	7,640,000.00	10,000,000.00	-	-	10,000,000.00
22021004	MEDICAL EXPENSES: LOCAL	15,000,000.00	3,130,000.00	-	-	-	-
22021007	WELFARE PACKAGES	100,000,000.00	53,090,000.00	80,000,000.00	-	-	80,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	-	1,000,000.00	-	-	1,000,000.00
22021009	SPORTING ACTIVITIES	18,000,000.00	3,015,000.00	15,000,000.00	-	-	15,000,000.00
22021033	OTHER MISC EXPENDITURE	15,000,000.00	8,845,000.00	15,000,000.00	-	-	15,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	25,000,000.00	5,465,000.00	15,000,000.00	-	-	15,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	25,000,000.00	5,465,000.00	15,000,000.00	-	-	15,000,000.00
22040105	GRANTS TO GOVERNMENT AGENCIES - RECURRENT	10,000,000.00	-	-	-	-	-
22040109	GRANTS TO COMMUNITIES/NGOS	15,000,000.00	5,465,000.00	15,000,000.00	-	-	15,000,000.00

MDA: 052100100100 - PRIMARY HEALTHCARE DEPARTMENT

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
2	EXPENDITURES	312,471,216.00	77,848,141.00	812,400,000.00	-	-	812,400,000.00
21	PERSONNEL COST	200,088,285.00	-	-	-	-	-
2101	SALARY	63,088,285.00	-	-	-	-	-
210101	SALARIES AND WAGES	63,088,285.00	-	-	-	-	-
21010101	SALARIES	63,088,285.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	137,000,000.00	-	-	-	-	-
210201	ALLOWANCES	132,000,000.00	-	-	-	-	-
21020101	Housing /Rent Allowance	27,000,000.00	-	-	-	-	-
21020102	Transport Allowance	20,000,000.00	-	-	-	-	-
21020103	Meal Subsidy	9,000,000.00	-	-	-	-	-
21020104	Utility Allowance	20,000,000.00	-	-	-	-	-
21020109	Furniture Allowance	16,000,000.00	-	-	-	-	-
21020110	Shift Allowance	7,000,000.00	-	-	-	-	-
21020118	Call Duty Allowance	28,000,000.00	-	-	-	-	-
21020122	Hazard Allowance	2,000,000.00	-	-	-	-	-
21020136	Rural Posting Allowance	3,000,000.00	-	-	-	-	-
210202	SOCIAL CONTRIBUTIONS	5,000,000.00	-	-	-	-	-
21020201	NHIS CONTRIBUTION	5,000,000.00	-	-	-	-	-
2103	SOCIAL BENEFITS	-	-	-	-	-	-
210301	SOCIAL BENEFITS	-	-	-	-	-	-
21030103	DEATH BENEFITS	-	-	-	-	-	-
22	OTHER RECURRENT COSTS	54,500,000.00	25,965,210.00	52,000,000.00	-	-	52,000,000.00
2202	OVERHEAD COST	54,500,000.00	25,965,210.00	52,000,000.00	-	-	52,000,000.00

220201	TRAVEL & TRANSPORT - GENERAL	12,000,000.00	6,670,210.00	12,000,000.00	-	-	12,000,000.00
22020101	LOCAL TRAVEL AND TRANSPORT - TRAINING	-	-	2,000,000.00	-	-	2,000,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	12,000,000.00	6,670,210.00	10,000,000.00	-	-	10,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	8,000,000.00	5,350,000.00	10,000,000.00	-	-	10,000,000.00
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	-	-	1,000,000.00	-	-	1,000,000.00
22020306	PRINTING OF NON - SECURITY DOCUMENTS	3,000,000.00	1,500,000.00	3,000,000.00	-	-	3,000,000.00
22020307	DRUGS / LABORATORY / MEDICAL SUPPLIES	4,000,000.00	3,500,000.00	5,000,000.00	-	-	5,000,000.00
22020308	FIELD AND CAMPING MATERIAL SUPPLIES	1,000,000.00	350,000.00	1,000,000.00	-	-	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,000,000.00	1,650,000.00	2,500,000.00	-	-	2,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	450,000.00	1,000,000.00	-	-	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	1,200,000.00	1,500,000.00	-	-	1,500,000.00
220205	TRAINING - GENERAL	1,000,000.00	693,000.00	1,500,000.00	-	-	1,500,000.00
22020501	LOCAL TRAINING	1,000,000.00	693,000.00	1,500,000.00	-	-	1,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	12,000,000.00	4,500,000.00	10,000,000.00	-	-	10,000,000.00
22020708	MEDICAL CONSULTING	12,000,000.00	4,500,000.00	10,000,000.00	-	-	10,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	-	-	1,000,000.00	-	-	1,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	1,000,000.00	-	-	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	19,500,000.00	7,102,000.00	15,000,000.00	-	-	15,000,000.00
22021001	REFRESHMENT AND MEALS	3,000,000.00	2,762,000.00	5,000,000.00	-	-	5,000,000.00
22021003	PUBLICITY AND ADVERTISEMENT	500,000.00	-	-	-	-	-
22021004	MEDICAL EXPENSES: LOCAL	16,000,000.00	4,340,000.00	10,000,000.00	-	-	10,000,000.00
23	CAPITAL EXPENDITURE	57,882,931.00	51,882,931.00	760,400,000.00	-	-	760,400,000.00
2302	CONSTRUCTION / PROVISION	57,882,931.00	51,882,931.00	629,700,000.00	-	-	629,700,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	57,882,931.00	51,882,931.00	629,700,000.00	-	-	629,700,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	-	-	50,000,000.00	-	-	50,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	-	-	100,000,000.00	-	-	100,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	57,882,931.00	51,882,931.00	479,700,000.00	-	-	479,700,000.00
2303	REHABILITATION / REPAIRS	-	-	130,700,000.00	-	-	130,700,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	130,700,000.00	-	-	130,700,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	-	-	90,700,000.00	-	-	90,700,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	40,000,000.00	-	-	40,000,000.00

MDA: 055100100100 - TRADITIONAL RULERS' COUNCIL

Code	Item	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
2	EXPENDITURES	117,729,922.00	38,862,560.00	70,700,000.00	-	-	70,700,000.00
21	PERSONNEL COST	56,849,922.00	-	-	-	-	-
2101	SALARY	28,449,922.00	-	-	-	-	-
210101	SALARIES AND WAGES	28,449,922.00	-	-	-	-	-
21010101	SALARIES	28,449,922.00	-	-	-	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	28,400,000.00	-	-	-	-	-
210201	ALLOWANCES	28,400,000.00	-	-	-	-	-
21020101	Housing /Rent Allowance	12,000,000.00	-	-	-	-	-
21020102	Transport Allowance	7,000,000.00	-	-	-	-	-
21020103	Meal Subsidy	2,000,000.00	-	-	-	-	-
21020104	Utility Allowance	4,000,000.00	-	-	-	-	-
21020106	Leave Transport Grant	3,000,000.00	-	-	-	-	-
21020109	Furniture Allowance	400,000.00	-	-	-	-	-
2103	SOCIAL BENEFITS	-	-	-	-	-	-
210301	SOCIAL BENEFITS	-	-	-	-	-	-
21030103	DEATH BENEFITS	-	-	-	-	-	-
22	OTHER RECURRENT COSTS	60,880,000.00	38,862,560.00	70,700,000.00	-	-	70,700,000.00
2202	OVERHEAD COST	60,880,000.00	38,862,560.00	70,700,000.00	-	-	70,700,000.00
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000.00	5,200,000.00	11,500,000.00	-	-	11,500,000.00
22020101	LOCAL TRAVEL AND TRANSPORT - TRAINING	10,000,000.00	5,200,000.00	1,500,000.00	-	-	1,500,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	-	-	10,000,000.00	-	-	10,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	6,950,000.00	4,233,000.00	8,100,000.00	-	-	8,100,000.00
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	2,500,000.00	1,806,000.00	3,000,000.00	-	-	3,000,000.00

22020302	BOOKS	550,000.00	270,000.00	700,000.00	-	-	700,000.00
22020303	NEWSPAPERS	200,000.00	80,000.00	200,000.00	-	-	200,000.00
22020306	PRINTING OF NON - SECURITY DOCUMENTS	700,000.00	175,000.00	700,000.00	-	-	700,000.00
22020309	UNIFORM AND OTHER CLOTHING	-	-	500,000.00	-	-	500,000.00
22020311	FOOD STUFF/ CATERING MATERIALS SUPPLIES	3,000,000.00	1,902,000.00	3,000,000.00	-	-	3,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	6,660,000.00	4,298,000.00	6,000,000.00	-	-	6,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000.00	702,000.00	2,500,000.00	-	-	2,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	700,000.00	-	-	700,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,200,000.00	950,000.00	2,200,000.00	-	-	2,200,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENT	540,000.00	-	300,000.00	-	-	300,000.00
22020405	MAINTENANCE OF PLANTS / GENERATORS	620,000.00	-	300,000.00	-	-	300,000.00
22020406	OTHER MAINTENANCE SERVICES	3,000,000.00	2,646,000.00	-	-	-	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	-	2,500,000.00	-	-	2,500,000.00
22020703	LEGAL SERVICES	-	-	2,500,000.00	-	-	2,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	13,000,000.00	8,422,000.00	14,200,000.00	-	-	14,200,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	13,000,000.00	8,422,000.00	13,000,000.00	-	-	13,000,000.00
22020803	PLANT / GENERATOR FUEL COST	-	-	700,000.00	-	-	700,000.00
22020806	COOKING GAS/FUEL COST	-	-	500,000.00	-	-	500,000.00
220209	FINANCIAL CHARGES - GENERAL	300,000.00	-	300,000.00	-	-	300,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	300,000.00	-	300,000.00	-	-	300,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	23,970,000.00	16,709,560.00	28,100,000.00	-	-	28,100,000.00
22021001	REFRESHMENT AND MEALS	13,000,000.00	8,642,100.00	15,000,000.00	-	-	15,000,000.00
22021002	HONORARIUM AND SITTING ALLOWANCE	1,500,000.00	1,481,000.00	2,500,000.00	-	-	2,500,000.00
22021003	PUBLICITY AND ADVERTISEMENT	800,000.00	90,000.00	-	-	-	-
22021004	MEDICAL EXPENSES: LOCAL	2,600,000.00	928,000.00	2,600,000.00	-	-	2,600,000.00
22021007	WELFARE PACKAGES	6,000,000.00	5,518,460.00	8,000,000.00	-	-	8,000,000.00
22021035	ANNUAL BUDGET PREPARATION BONUS	70,000.00	50,000.00	-	-	-	-

MDA: 016300100100 - PERSONNEL & MANAGEMENT DEPARTMENT

Code	Economic	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
1	REVENUE	770,000.00	1,050,000.00	7,500,000.00	-	-	7,500,000.00
12	INDEPENDENT REVENUE	770,000.00	1,050,000.00	7,500,000.00	-	-	7,500,000.00
1202	NON-TAX REVENUE	770,000.00	1,050,000.00	7,500,000.00	-	-	7,500,000.00
120201	LICENCES - GENERAL	-	-	5,000,000.00	-	-	5,000,000.00
12020106	Liquor License	-	-	5,000,000.00	-	-	5,000,000.00
120204	FEES- GENERAL	770,000.00	1,050,000.00	2,500,000.00	-	-	2,500,000.00
12020403	Marriage Registration Fees	70,000.00	50,000.00	500,000.00	-	-	500,000.00
12020433	Certificate of Origin/Affidavit	700,000.00	1,000,000.00	2,000,000.00	-	-	2,000,000.00

MDA: 021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES &

Code	Economic	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
1	REVENUE	983,000.00	1,350,000.00	12,000,000.00	-	-	12,000,000.00
12	INDEPENDENT REVENUE	983,000.00	1,350,000.00	12,000,000.00	-	-	12,000,000.00
1202	NON-TAX REVENUE	983,000.00	1,350,000.00	12,000,000.00	-	-	12,000,000.00
120201	LICENCES - GENERAL	133,000.00	300,000.00	7,500,000.00	-	-	7,500,000.00
12020103	Dog/Cat License	-	-	1,500,000.00	-	-	1,500,000.00
12020120	Dried Fish/Dried Meat License	8,000.00	50,000.00	500,000.00	-	-	500,000.00
12020142	Milling License	40,000.00	80,000.00	3,500,000.00	-	-	3,500,000.00
12020144	Corn Grinding Mill License	70,000.00	70,000.00	1,000,000.00	-	-	1,000,000.00
12020151	Wood making/Carpentry Workshop License	15,000.00	100,000.00	1,000,000.00	-	-	1,000,000.00
120204	FEES- GENERAL	850,000.00	1,050,000.00	4,500,000.00	-	-	4,500,000.00
12020418	Felling of Trees Fees	500,000.00	700,000.00	3,000,000.00	-	-	3,000,000.00
12020419	Produce Buying/Haulage Fees	350,000.00	350,000.00	1,500,000.00	-	-	1,500,000.00

MDA: 022000100100 - DEPARTMENT OF FINANCE AND SUPPLIES

Code	Economic	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
1	REVENUE	7,931,970,571.00	5,233,402,788.00	8,508,025,890.00	-	-	8,508,025,890.00
11	GOVERNMENT SHARE OF FAAC	7,887,970,571.00	5,180,182,788.00	8,347,970,571.00	-	-	8,347,970,571.00
1101	GOVERNMENT SHARE OF FAAC	7,887,970,571.00	5,180,182,788.00	8,347,970,571.00	-	-	8,347,970,571.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	4,622,970,571.00	2,704,411,598.00	4,622,970,571.00	-	-	4,622,970,571.00
11010101	STATUTORY ALLOCATION	4,622,970,571.00	2,704,411,598.00	4,622,970,571.00	-	-	4,622,970,571.00
110102	LOCAL GOVERNMENT SHARE OF VAT	2,810,000,000.00	2,475,771,190.00	3,500,000,000.00	-	-	3,500,000,000.00
11010201	SHARE OF VAT	2,810,000,000.00	2,475,771,190.00	3,500,000,000.00	-	-	3,500,000,000.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	455,000,000.00	-	225,000,000.00	-	-	225,000,000.00
11010304	Ecological Fund	225,000,000.00	-	225,000,000.00	-	-	225,000,000.00
11010399	Other FAAC Distribution	230,000,000.00	-	-	-	-	-
12	INDEPENDENT REVENUE	33,000,000.00	53,220,000.00	119,055,319.00	-	-	119,055,319.00
1201	TAX REVENUE	-	43,720,000.00	86,555,319.00	-	-	86,555,319.00
120103	OTHER TAXES	-	43,720,000.00	86,555,319.00	-	-	86,555,319.00
12010306	DEVELOPMENT TAX/LEVY	-	43,720,000.00	86,555,319.00	-	-	86,555,319.00
1202	NON-TAX REVENUE	33,000,000.00	9,500,000.00	32,500,000.00	-	-	32,500,000.00
120211	INVESTMENT INCOME	25,500,000.00	9,500,000.00	25,000,000.00	-	-	25,000,000.00
12021101	Dividends Receivable	25,500,000.00	9,500,000.00	25,000,000.00	-	-	25,000,000.00
120212	INTEREST EARNED	7,500,000.00	-	7,500,000.00	-	-	7,500,000.00
12021204	Interest on Staff Housing & other Loans (Receivable)	7,500,000.00	-	7,500,000.00	-	-	7,500,000.00
13	AID AND GRANTS	11,000,000.00	-	41,000,000.00	-	-	41,000,000.00
1302	GRANTS	11,000,000.00	-	41,000,000.00	-	-	41,000,000.00
130201	DOMESTIC GRANTS	11,000,000.00	-	41,000,000.00	-	-	41,000,000.00
13020104	CAPITAL GRANTS FROM STATE	11,000,000.00	-	41,000,000.00	-	-	41,000,000.00

MDA: 022100100100 - REVENUE DEPARTMENT

Code	Economic	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
1	REVENUE	16,211,500.00	11,350,000.00	51,400,000.00	-	-	51,400,000.00
12	INDEPENDENT REVENUE	16,211,500.00	11,350,000.00	51,400,000.00	-	-	51,400,000.00
1201	TAX REVENUE	12,500,000.00	5,800,000.00	21,000,000.00	-	-	21,000,000.00
120101	PERSONAL TAXES	5,000,000.00	3,800,000.00	20,000,000.00	-	-	20,000,000.00
12010104	Community or Poll Taxes	5,000,000.00	3,800,000.00	20,000,000.00	-	-	20,000,000.00
120103	OTHER TAXES	7,500,000.00	2,000,000.00	1,000,000.00	-	-	1,000,000.00
12010313	Arrears of Community/ Poll Tax	7,500,000.00	2,000,000.00	1,000,000.00	-	-	1,000,000.00
1202	NON-TAX REVENUE	3,711,500.00	5,550,000.00	30,400,000.00	-	-	30,400,000.00
120201	LICENCES - GENERAL	1,386,500.00	1,550,000.00	14,900,000.00	-	-	14,900,000.00
12020105	Hawker Permit License	30,000.00	50,000.00	1,500,000.00	-	-	1,500,000.00
12020116	Kiosk License	5,000.00	45,000.00	500,000.00	-	-	500,000.00
12020126	Hunting License	50,000.00	50,000.00	5,000,000.00	-	-	5,000,000.00
12020136	Sand Dredging License	700,000.00	680,000.00	5,000,000.00	-	-	5,000,000.00
12020141	Sawmill License	550,000.00	350,000.00	600,000.00	-	-	600,000.00
12020152	Battery Charges License	10,000.00	200,000.00	1,000,000.00	-	-	1,000,000.00
12020155	Vulgarizers License	7,500.00	25,000.00	500,000.00	-	-	500,000.00
12020164	Sewing Institute License	14,000.00	50,000.00	500,000.00	-	-	500,000.00
12020165	Hair Dressing/Barbing Salon License	20,000.00	100,000.00	300,000.00	-	-	300,000.00
120204	FEES- GENERAL	1,350,000.00	1,250,000.00	5,000,000.00	-	-	5,000,000.00
12020424	Motor Garage/Park Fees (As applicable)	650,000.00	600,000.00	2,000,000.00	-	-	2,000,000.00
12020425	Market Fees (As applicable)	700,000.00	650,000.00	3,000,000.00	-	-	3,000,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	975,000.00	2,750,000.00	10,500,000.00	-	-	10,500,000.00
12020801	RENT ON LOCAL GOVERNMENT QUARTERS	-	-	1,500,000.00	-	-	1,500,000.00
12020805	RENT ON LOCAL GOVERNMENT BUILDINGS / OTHER PREMISES	375,000.00	2,300,000.00	5,000,000.00	-	-	5,000,000.00
12020807	Rent on Market Lets & Government Shops	600,000.00	450,000.00	4,000,000.00	-	-	4,000,000.00

MDA: 023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS

Code	Economic	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
1	REVENUE	53,300,000.00	18,398,000.00	82,500,000.00	-	-	82,500,000.00
12	INDEPENDENT REVENUE	53,300,000.00	18,398,000.00	82,500,000.00	-	-	82,500,000.00
1202	NON-TAX REVENUE	53,300,000.00	18,398,000.00	82,500,000.00	-	-	82,500,000.00
120201	LICENCES - GENERAL	200,000.00	580,000.00	2,000,000.00	-	-	2,000,000.00
12020167	Approval of Building Plan License	200,000.00	580,000.00	2,000,000.00	-	-	2,000,000.00
120204	FEES- GENERAL	10,500,000.00	6,335,000.00	21,000,000.00	-	-	21,000,000.00
12020401	Survey Fees	-	1,350,000.00	3,000,000.00	-	-	3,000,000.00
12020404	Naming of Streets Registration Fees	6,000,000.00	750,000.00	6,000,000.00	-	-	6,000,000.00
12020415	General Contractor Registration Fees	3,000,000.00	2,500,000.00	5,000,000.00	-	-	5,000,000.00
12020416	Tenders Fees	1,000,000.00	1,250,000.00	3,000,000.00	-	-	3,000,000.00
12020428	Customary Right of Occupancy fees	500,000.00	485,000.00	4,000,000.00	-	-	4,000,000.00
120206	SALES - GENERAL	1,200,000.00	-	8,000,000.00	-	-	8,000,000.00
12020602	Sales of Unserviceable Stores (Refer to scrap value/auctioneer)	1,200,000.00	-	8,000,000.00	-	-	8,000,000.00
120207	EARNINGS -GENERAL	41,400,000.00	11,483,000.00	49,500,000.00	-	-	49,500,000.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	40,000,000.00	9,500,000.00	40,000,000.00	-	-	40,000,000.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	-	650,000.00	5,000,000.00	-	-	5,000,000.00
12020727	Earnings from any other services	1,400,000.00	1,333,000.00	4,500,000.00	-	-	4,500,000.00
120209	RENT ON LAND & OTHERS - GENERAL	-	-	2,000,000.00	-	-	2,000,000.00
12020901	Rent on Govt. Lands	-	-	2,000,000.00	-	-	2,000,000.00

MDA: 023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATI

Code	Economic	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
1	REVENUE	-	-	1,000,000.00	-	-	1,000,000.00
12	INDEPENDENT REVENUE	-	-	1,000,000.00	-	-	1,000,000.00
1202	NON-TAX REVENUE	-	-	1,000,000.00	-	-	1,000,000.00
120201	LICENCES - GENERAL	-	-	1,000,000.00	-	-	1,000,000.00
12020162	Photostat/Typing/Computer Institute License	-	-	1,000,000.00	-	-	1,000,000.00

MDA: 025200100100 - WATER, SANITATION & HYGIENE (WASH)

Code	Economic	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
1	REVENUE	-	-	500,000.00	-	-	500,000.00
12	INDEPENDENT REVENUE	-	-	500,000.00	-	-	500,000.00
1202	NON-TAX REVENUE	-	-	500,000.00	-	-	500,000.00
120207	EARNINGS -GENERAL	-	-	500,000.00	-	-	500,000.00
12020725	Earning from Environmental Sanitation Activities	-	-	500,000.00	-	-	500,000.00

MDA: 051800100100 - SOCIAL SERVICE DEPARTMENT

Code	Economic	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
1	REVENUE	399,500.00	225,000.00	1,000,000.00	-	-	1,000,000.00
12	INDEPENDENT REVENUE	399,500.00	225,000.00	1,000,000.00	-	-	1,000,000.00
1202	NON-TAX REVENUE	399,500.00	225,000.00	1,000,000.00	-	-	1,000,000.00
120201	LICENCES - GENERAL	399,500.00	225,000.00	1,000,000.00	-	-	1,000,000.00
12020129	Cinematography License	90,000.00	75,000.00	500,000.00	-	-	500,000.00
12020166	Advertisement License (Sign Post)	309,500.00	150,000.00	500,000.00	-	-	500,000.00

MDA: 052100100100 - PRIMARY HEALTHCARE DEPARTMENT

Code	Economic	2025 Approved Budget	2025 Full Year Actuals	2026 Approved Budget			2026 Approved Budget
1	REVENUE	14,500,000.00	485,000.00	176,000,000.00	-	-	176,000,000.00
12	INDEPENDENT REVENUE	500,000.00	485,000.00	6,000,000.00	-	-	6,000,000.00
1202	NON-TAX REVENUE	500,000.00	485,000.00	6,000,000.00	-	-	6,000,000.00
120204	FEES- GENERAL	500,000.00	485,000.00	5,000,000.00	-	-	5,000,000.00
12020410	Maternity & Dispensary Fees	500,000.00	485,000.00	5,000,000.00	-	-	5,000,000.00
120207	EARNINGS -GENERAL	-	-	1,000,000.00	-	-	1,000,000.00
12020702	EARNINGS FROM LABORATORY SERVICES	-	-	1,000,000.00	-	-	1,000,000.00
13	AID AND GRANTS	14,000,000.00	-	170,000,000.00	-	-	170,000,000.00
1301	AID	14,000,000.00	-	170,000,000.00	-	-	170,000,000.00
130101	DOMESTIC AIDS	-	-	93,000,000.00	-	-	93,000,000.00
13010101	CURRENT DOMESTIC AIDS	-	-	48,000,000.00	-	-	48,000,000.00
13010102	CAPITAL DOMESTIC AIDS	-	-	45,000,000.00	-	-	45,000,000.00
130102	FOREIGN AIDS	14,000,000.00	-	77,000,000.00	-	-	77,000,000.00
13010202	CAPITAL FOREIGN AIDS	14,000,000.00	-	77,000,000.00	-	-	77,000,000.00