

## Kaltungo Local Government 2026 Approved Budget Summary

## Kaltungo Local Government

Description		Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
Projected Funds Available				
Opening Balance				
Opening Balance		927,674,630.57	927,674,630.57	900,000,000.00
Total:		927,674,630.57	927,674,630.57	900,000,000.00
Recurrent Revenue				
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)		12,030,000,000.00	6,860,004,616.37	12,035,000,000.00
12 - INDEPENDENT REVENUE		382,360,000.00	73,974,520.00	739,380,000.00
Total:		12,412,360,000.00	6,933,979,136.37	12,774,380,000.00
Projected Funds Available				
Total:		13,340,034,630.57	7,861,653,766.94	13,674,380,000.00
Expenditure				
Recurrent Expenditure				
21 - PERSONNEL COST		3,276,378,280.00	2,304,444,089.00	3,133,900,000.00
22 - OTHER RECURRENT COSTS: Non Debt Recurrent		3,197,632,424.00	2,196,805,198.93	2,975,500,000.00
22 - OTHER RECURRENT COSTS: Debt Service		195,500,000.00	161,836,825.00	95,500,000.00
Total:		6,669,510,704.00	4,663,086,112.93	6,204,900,000.00
Capital Expenditure				
Administrative		846,500,000.00	73,233,758.63	2,174,500,000.00
Economic		4,256,200,000.00	132,226,956.00	4,172,000,000.00
Social		1,031,000,000.00	180,405,418.00	1,268,000,000.00
Total:		6,133,700,000.00	385,866,132.63	7,614,500,000.00
Expenditure				
Total:		12,803,210,704.00	5,048,952,245.56	13,819,400,000.00
Capital Receipts				
Capital Receipts				
Transfer from CRF to CDF		6,670,523,926.57	3,198,567,654.01	7,469,480,000.00

		Kaltungo Local Government		2026 Approved Budget Summary
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14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS		300,000,000.00	72,043,139.00	500,000,000.00
Total:		6,970,523,926.57	3,270,610,793.01	7,969,480,000.00
Capital Receipts Total:		6,970,523,926.57	3,270,610,793.01	7,969,480,000.00
Balance				
Closing Balance				
Closing Balance		836,823,926.57	2,884,744,660.38	354,980,000.00
Total:		836,823,926.57	2,884,744,660.38	354,980,000.00
Balance Total:		836,823,926.57	2,884,744,660.38	354,980,000.00

## Kaltungo Local Government 2026 Approved Budget

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Revenue by MDA (not including Opening Balance)

Admin Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
Total Recurrent Revenue		12,035,000,000.00	739,380,000.00	12,774,380,000.00	0.00	500,000,000.00	500,000,000.00	13,274,380,000.00
020000000000	Economic	12,035,000,000.00	739,380,000.00	12,774,380,000.00	500,000,000.00	12,774,380,000.00	500,000,000.00	13,274,380,000.00
022000000000	Finance and Supply Department	12,035,000,000.00	739,380,000.00	12,774,380,000.00	500,000,000.00	12,774,380,000.00	500,000,000.00	13,274,380,000.00
022000100100	Finance and Supply Department	12,035,000,000.00	739,380,000.00	12,774,380,000.00	0.00	500,000,000.00	500,000,000.00	13,274,380,000.00

## Kaltungo Local Government 2026 Approved Budget

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Expenditure by MDA

Admin Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<b>Total Expenditure</b>	<b>3,133,900,000.00</b>	<b>3,071,000,000.00</b>	<b>6,204,900,000.00</b>	<b>7,614,500,000.00</b>	<b>13,819,400,000.00</b>
<b>010000000000</b>	<b>Administrative</b>	<b>401,900,000.00</b>	<b>803,000,000.00</b>	<b>1,204,900,000.00</b>	<b>0.00</b>	<b>3,379,400,000.00</b>
<b>011100000000</b>	<b>Office of the Executive Chairman</b>	<b>128,000,000.00</b>	<b>653,000,000.00</b>	<b>781,000,000.00</b>	<b>0.00</b>	<b>781,000,000.00</b>
011100100100	Office of the Executive Chairman	4,500,000.00	653,000,000.00	657,500,000.00	0.00	657,500,000.00
011100100200	Office of the Vice Chairman	3,500,000.00	0.00	3,500,000.00	0.00	3,500,000.00
011101400100	GOSTEC	120,000,000.00	0.00	120,000,000.00	0.00	120,000,000.00
<b>011200000000</b>	<b>Legislative Council</b>	<b>32,000,000.00</b>	<b>0.00</b>	<b>32,000,000.00</b>	<b>0.00</b>	<b>32,000,000.00</b>
011200100100	Legislative Council	32,000,000.00	0.00	32,000,000.00	0.00	32,000,000.00
<b>012500000000</b>	<b>Personnel Management Department</b>	<b>241,900,000.00</b>	<b>150,000,000.00</b>	<b>391,900,000.00</b>	<b>0.00</b>	<b>2,566,400,000.00</b>
012500100100	Personnel Management Department	241,900,000.00	150,000,000.00	391,900,000.00	2,174,500,000.00	2,566,400,000.00
<b>020000000000</b>	<b>Economic</b>	<b>865,500,000.00</b>	<b>1,038,800,000.00</b>	<b>1,904,300,000.00</b>	<b>0.00</b>	<b>6,076,300,000.00</b>
<b>021500000000</b>	<b>Agriculture and Natural Resources Department</b>	<b>71,600,000.00</b>	<b>54,500,000.00</b>	<b>126,100,000.00</b>	<b>0.00</b>	<b>829,100,000.00</b>
021500100100	Agricultural and Natural Resources Department	71,600,000.00	54,500,000.00	126,100,000.00	703,000,000.00	829,100,000.00
<b>022000000000</b>	<b>Finance and Supply Department</b>	<b>613,400,000.00</b>	<b>810,000,000.00</b>	<b>1,423,400,000.00</b>	<b>0.00</b>	<b>1,930,400,000.00</b>
022000100100	Finance and Supply Department	613,400,000.00	810,000,000.00	1,423,400,000.00	507,000,000.00	1,930,400,000.00
<b>023400000000</b>	<b>Works, Housing and Transport Department</b>	<b>85,000,000.00</b>	<b>61,300,000.00</b>	<b>146,300,000.00</b>	<b>0.00</b>	<b>2,621,300,000.00</b>
023400100100	Works, Housing and Transport Department	85,000,000.00	61,300,000.00	146,300,000.00	2,475,000,000.00	2,621,300,000.00
<b>025200000000</b>	<b>Water Sanitation and Hygeine (WASH) Department</b>	<b>95,500,000.00</b>	<b>113,000,000.00</b>	<b>208,500,000.00</b>	<b>0.00</b>	<b>695,500,000.00</b>
025210400100	Water Sanitation and Hygeine (WASH) Department	95,500,000.00	113,000,000.00	208,500,000.00	487,000,000.00	695,500,000.00

				Kaltungo Local Government 2026 Approved Budget - Expenditure by MDA		
Admin Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
050000000000	Social	1,866,500,000.00	1,229,200,000.00	3,095,700,000.00	0.00	4,363,700,000.00
051700000000	Education and Social Development Department	1,611,000,000.00	971,700,000.00	2,582,700,000.00	0.00	3,490,700,000.00
051700100100	Education and Social Development Department	111,000,000.00	971,700,000.00	1,082,700,000.00	888,000,000.00	1,970,700,000.00
051700200100	Education LGEA	1,500,000,000.00	0.00	1,500,000,000.00	20,000,000.00	1,520,000,000.00
052100000000	Primary Healthcare Department	255,500,000.00	257,500,000.00	513,000,000.00	0.00	873,000,000.00
052100100100	Primary Healthcare Department	255,500,000.00	257,500,000.00	513,000,000.00	360,000,000.00	873,000,000.00

## Kaltungo Local Government 2026 Approved Budget

Kaltungo Local Government

### Total Revenue (including Capital Receipts) by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
	Total Revenue	12,712,360,000.00	7,006,022,275.37	13,274,380,000.00
020000000000	Economic	12,712,360,000.00	7,006,022,275.37	13,274,380,000.00
022000000000	Finance and Supply Department	12,712,360,000.00	7,006,022,275.37	13,274,380,000.00
022000100100	Finance and Supply Department	12,712,360,000.00	7,006,022,275.37	13,274,380,000.00

## Kaltungo Local Government 2026 Approved Budget

Kaltungo Local Government

### Recurrent Revenue by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
Total Recurrent Revenue		12,412,360,000.00	6,933,979,136.37	12,774,380,000.00
020000000000	Economic	12,412,360,000.00	6,933,979,136.37	12,774,380,000.00
022000000000	Finance and Supply Department	12,412,360,000.00	6,933,979,136.37	12,774,380,000.00
022000100100	Finance and Supply Department	12,412,360,000.00	6,933,979,136.37	12,774,380,000.00

# Kaltungo Local Government 2026 Approved Budget

Kaltungo Local Government

## Capital Receipts by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
Total Capital Receipts		300,000,000.00	72,043,139.00	500,000,000.00
020000000000	Economic	300,000,000.00	72,043,139.00	500,000,000.00
022000000000	Finance and Supply Department	300,000,000.00	72,043,139.00	500,000,000.00
022000100100	Finance and Supply Department	300,000,000.00	72,043,139.00	500,000,000.00



## Kaltungo Local Government 2026 Approved Budget

## 2026 Approved Budget - Revenue by Economic Classification

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
<b>1</b>	<b>REVENUE</b>	<b>12,712,360,000.00</b>	<b>7,006,022,275.37</b>	<b>13,274,380,000.00</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>12,030,000,000.00</b>	<b>6,860,004,616.37</b>	<b>12,035,000,000.00</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>12,030,000,000.00</b>	<b>6,860,004,616.37</b>	<b>12,035,000,000.00</b>
<b>110101</b>	<b>STATUTORY ALLOCATION</b>	<b>3,750,000,000.00</b>	<b>2,617,421,329.08</b>	<b>3,700,000,000.00</b>
11010101	Statutory Allocation	3,750,000,000.00	2,617,421,329.08	3,700,000,000.00
<b>110102</b>	<b>SHARE OF VAT</b>	<b>3,800,000,000.00</b>	<b>2,834,546,023.00</b>	<b>3,500,000,000.00</b>
11010201	Share of VAT	3,800,000,000.00	2,834,546,023.00	3,500,000,000.00
<b>110103</b>	<b>OTHER FAAC</b>	<b>4,480,000,000.00</b>	<b>1,408,037,264.29</b>	<b>4,835,000,000.00</b>
11010301	Excess Crude /PPT	35,000,000.00	0.00	35,000,000.00
11010303	Budget Augmentation	195,000,000.00	122,006,196.88	200,000,000.00
11010304	Exchange Rate Gain	2,150,000,000.00	401,002,744.00	1,500,000,000.00
11010308	Stabilization Fund	0.00	0.00	800,000,000.00
11010309	Other Recurrent Receipts	800,000,000.00	176,450,760.00	800,000,000.00
11010318	Signature Bonus	1,300,000,000.00	708,577,563.41	1,500,000,000.00
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>382,360,000.00</b>	<b>73,974,520.00</b>	<b>739,380,000.00</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>450,000.00</b>	<b>0.00</b>	<b>550,000.00</b>
<b>120103</b>	<b>OTHER TAXES</b>	<b>450,000.00</b>	<b>0.00</b>	<b>550,000.00</b>
12010302	Development Levy	450,000.00	0.00	550,000.00
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>381,910,000.00</b>	<b>73,974,520.00</b>	<b>738,830,000.00</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>9,360,000.00</b>	<b>2,123,440.00</b>	<b>7,160,000.00</b>
12020113	CART LICENCES	300,000.00	0.00	300,000.00
12020115	CATTLE DEALER LICENCES	100,000.00	0.00	0.00
12020116	DRIED FISH & MEAT LICENCES	1,300,000.00	688,000.00	1,300,000.00
12020118	PET (DOG) LICENCES	10,000.00	0.00	10,000.00
12020120	HAWKER'S PERMITS	35,000.00	0.00	35,000.00
12020121	HUNTING PERMITS	15,000.00	0.00	15,000.00
12020122	PRODUCE BUYING LICENCES	2,000,000.00	463,520.00	1,000,000.00
12020124	ABBATTOIR/SLAUGHTER LICENCES	2,600,000.00	648,920.00	1,500,000.00
12020126	HIRING SERVICES	3,000,000.00	323,000.00	3,000,000.00
<b>120204</b>	<b>FEES - GENERAL</b>	<b>11,100,000.00</b>	<b>5,557,300.00</b>	<b>6,970,000.00</b>
12020422	Indigene Letter	4,000,000.00	3,631,000.00	4,000,000.00
12020424	Business/Trade Operating Fees	300,000.00	776,400.00	300,000.00
12020441	Birth and Death Registration Fees	50,000.00	0.00	20,000.00
12020443	Proof/Change of Ownership Certificate Fees	1,000,000.00	481,000.00	500,000.00
12020444	Agriculture/Veterinary Service Fees	250,000.00	100,000.00	150,000.00
12020447	Timber, Forest and Charcoal Fees	2,500,000.00	247,900.00	1,000,000.00

		Kaltungo Local Government	2026 Approved Budget - Revenue by Economic Classification	
12020466	Contribution from Informal Sector/Additional Dependents/Organized Private Sector Fees	3,000,000.00	321,000.00	1,000,000.00
<b>120206</b>	<b>SALES - GENERAL</b>	<b>12,000,000.00</b>	<b>0.00</b>	<b>8,000,000.00</b>
12020604	Sales of Stores/Scraps/Unserviceable Items	12,000,000.00	0.00	8,000,000.00
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>58,450,000.00</b>	<b>59,846,780.00</b>	<b>10,700,000.00</b>
12020704	Earnings From the use of Government Vehicles	500,000.00	65,000.00	200,000.00
12020708	Earnings From Agricultural Produce	4,200,000.00	9,644,550.00	4,500,000.00
12020722	Earnings From Commercial Activities	53,750,000.00	50,137,230.00	6,000,000.00
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>2,500,000.00</b>	<b>69,100.00</b>	<b>2,500,000.00</b>
12020801	Rent on Govt. Quaters	1,000,000.00	0.00	1,000,000.00
12020803	Rent on Govt. Buildings	1,500,000.00	69,100.00	1,500,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>38,500,000.00</b>	<b>6,377,900.00</b>	<b>23,500,000.00</b>
12020901	Rent on Government Land	9,500,000.00	5,506,500.00	9,500,000.00
12020903	Rent & Premiun on the allocation of land	6,000,000.00	0.00	6,000,000.00
12020904	Rents on Plots and Sites Services Program	1,500,000.00	315,000.00	1,500,000.00
12020905	Lease Rental	1,500,000.00	0.00	1,500,000.00
12020908	Tenament Rates	20,000,000.00	556,400.00	5,000,000.00
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>250,000,000.00</b>	<b>0.00</b>	<b>580,000,000.00</b>
12021102	Dividend Received	50,000,000.00	0.00	80,000,000.00
12021103	Other Investment Income	200,000,000.00	0.00	500,000,000.00
<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000,000.00</b>
12021302	Receipt of Share of State IGR	0.00	0.00	100,000,000.00
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>300,000,000.00</b>	<b>72,043,139.00</b>	<b>500,000,000.00</b>
<b>1402</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>300,000,000.00</b>	<b>72,043,139.00</b>	<b>500,000,000.00</b>
<b>140201</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>300,000,000.00</b>	<b>72,043,139.00</b>	<b>500,000,000.00</b>
14020101	OTHER CAPITAL RECEIPTS TO CDF	300,000,000.00	72,043,139.00	500,000,000.00

## Kaltungo Local Government 2026 Approved Budget

### Kaltungo Local Government

#### 2026 Approved Budget - Capital Receipts

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2025 Revised Budget	Jan to Dec. 2025	2026 Approved Budget
Total Capital Receipts				300,000,000.00	72,043,139.00	500,000,000.00
Commercial & Other Bank Loans	022000100100-Finance and Supply Department	14020101-OTHER CAPITAL RECEIPTS TO CDF	03101-CAPITAL DEVELOPMENT FUND	100,000,000.00	0.00	500,000,000.00
Receipt of Share of State IGR	022000100100-Finance and Supply Department	14020101-OTHER CAPITAL RECEIPTS TO CDF	03101-CAPITAL DEVELOPMENT FUND	200,000,000.00	72,043,139.00	0.00

## Kaltungo Local Government 2026 Approved Budget

Kaltungo Local Government

Revenue and Expenditure by Fund

Code	Fund	Recurent Revenue	Aid, Grants and CDF Receipts	Total Revenue	Personnel Expenditure	Other Non-Debt Recurrent Expendiiture	Debt Service Expenditure	Capital Expenditure	Total Expenditure
	<b>Total</b>	<b>12,774,380,000.00</b>	<b>500,000,000.00</b>	<b>13,274,380,000.00</b>	<b>3,133,900,000.00</b>	<b>2,975,500,000.00</b>	<b>95,500,000.00</b>	<b>7,614,500,000.00</b>	<b>13,819,400,000.00</b>
<b>01</b>	<b>FEDERATION ACCOUNT</b>	<b>12,035,000,000.00</b>	<b>0.00</b>	<b>12,035,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>01101</b>	<b>FAAC DIRECT ALLOCATION</b>	<b>12,035,000,000.00</b>	<b>0.00</b>	<b>12,035,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
01101	FAAC DIRECT ALLOCATION	12,035,000,000.00	0.00	12,035,000,000.00	0.00	0.00	0.00	0.00	0.00
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>	<b>739,380,000.00</b>	<b>0.00</b>	<b>739,380,000.00</b>	<b>3,133,900,000.00</b>	<b>2,975,500,000.00</b>	<b>95,500,000.00</b>	<b>0.00</b>	<b>6,204,900,000.00</b>
<b>02101</b>	<b>MAIN ENVELOP</b>	<b>739,380,000.00</b>	<b>0.00</b>	<b>739,380,000.00</b>	<b>3,133,900,000.00</b>	<b>2,975,500,000.00</b>	<b>95,500,000.00</b>	<b>0.00</b>	<b>6,204,900,000.00</b>
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	739,380,000.00	0.00	739,380,000.00	3,133,900,000.00	2,975,500,000.00	95,500,000.00	0.00	6,204,900,000.00
<b>03</b>	<b>CAPITAL DEVELOPMENT FUND</b>	<b>0.00</b>	<b>500,000,000.00</b>	<b>500,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,614,500,000.00</b>	<b>7,614,500,000.00</b>
<b>03101</b>	<b>CDF MAIN</b>	<b>0.00</b>	<b>500,000,000.00</b>	<b>500,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,614,500,000.00</b>	<b>7,614,500,000.00</b>
03101	CAPITAL DEVELOPMENT FUND	0.00	500,000,000.00	500,000,000.00	0.00	0.00	0.00	7,614,500,000.00	7,614,500,000.00

## Kaltungo Local Government 2026 Approved Budget

Kaltungo Local Government

### Total Expenditure by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	<b>Total Expenditure</b>	<b>12,803,210,704.00</b>	<b>5,048,952,245.56</b>	<b>13,819,400,000.00</b>
<b>010000000000</b>	<b>Administrative</b>	<b>1,941,510,522.00</b>	<b>682,567,433.63</b>	<b>3,379,400,000.00</b>
<b>011100000000</b>	<b>Office of the Executive Chairman</b>	<b>120,000,000.00</b>	<b>0.00</b>	<b>781,000,000.00</b>
011100100100	Office of the Executive Chairman	0.00	0.00	657,500,000.00
011100100200	Office of the Vice Chairman	0.00	0.00	3,500,000.00
011101400100	GOSTEC	120,000,000.00	0.00	120,000,000.00
<b>011200000000</b>	<b>Legislative Council</b>	<b>36,000,000.00</b>	<b>9,362,128.00</b>	<b>32,000,000.00</b>
011200100100	Legislative Council	36,000,000.00	9,362,128.00	32,000,000.00
<b>012500000000</b>	<b>Personnel Management Department</b>	<b>1,785,510,522.00</b>	<b>673,205,305.63</b>	<b>2,566,400,000.00</b>
012500100100	Personnel Management Department	1,785,510,522.00	673,205,305.63	2,566,400,000.00
<b>020000000000</b>	<b>Economic</b>	<b>6,968,203,834.00</b>	<b>2,026,930,085.93</b>	<b>6,076,300,000.00</b>
<b>021500000000</b>	<b>Agriculture and Natural Resources Department</b>	<b>1,043,596,000.00</b>	<b>594,278,297.00</b>	<b>829,100,000.00</b>
021500100100	Agricultural and Natural Resources Department	1,043,596,000.00	594,278,297.00	829,100,000.00
<b>022000000000</b>	<b>Finance and Supply Department</b>	<b>1,972,000,000.00</b>	<b>1,088,393,819.93</b>	<b>1,930,400,000.00</b>
022000100100	Finance and Supply Department	1,972,000,000.00	1,088,393,819.93	1,930,400,000.00
<b>023400000000</b>	<b>Works, Housing and Transport Department</b>	<b>3,189,567,834.00</b>	<b>183,354,241.00</b>	<b>2,621,300,000.00</b>
023400100100	Works, Housing and Transport Department	3,189,567,834.00	183,354,241.00	2,621,300,000.00
<b>025200000000</b>	<b>Water Sanitation and Hygiene (WASH) Department</b>	<b>763,040,000.00</b>	<b>160,903,728.00</b>	<b>695,500,000.00</b>
025210400100	Water Sanitation and Hygiene (WASH) Department	763,040,000.00	160,903,728.00	695,500,000.00
<b>050000000000</b>	<b>Social</b>	<b>3,893,496,348.00</b>	<b>2,339,454,726.00</b>	<b>4,363,700,000.00</b>
<b>051700000000</b>	<b>Education and Social Development Department</b>	<b>2,997,696,348.00</b>	<b>1,971,315,167.00</b>	<b>3,490,700,000.00</b>
051700100100	Education and Social Development Department	1,497,696,348.00	852,936,748.00	1,970,700,000.00
051700200100	Education LGEA	1,500,000,000.00	1,118,378,419.00	1,520,000,000.00
<b>052100000000</b>	<b>Primary Healthcare Department</b>	<b>895,800,000.00</b>	<b>368,139,559.00</b>	<b>873,000,000.00</b>
052100100100	Primary Healthcare Department	895,800,000.00	368,139,559.00	873,000,000.00

## Kaltungo Local Government 2026 Approved Budget

Kaltungo Local Government

### Personnel Expenditure by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
<b>Total Personnel Expenditure</b>		<b>3,276,378,280.00</b>	<b>2,304,444,089.00</b>	<b>3,133,900,000.00</b>
<b>010000000000</b>	<b>Administrative</b>	<b>441,672,948.00</b>	<b>187,501,221.00</b>	<b>401,900,000.00</b>
<b>011100000000</b>	<b>Office of the Executive Chairman</b>	<b>120,000,000.00</b>	<b>0.00</b>	<b>128,000,000.00</b>
011100100100	Office of the Executive Chairman	0.00	0.00	4,500,000.00
011100100200	Office of the Vice Chairman	0.00	0.00	3,500,000.00
011101400100	GOSTEC	120,000,000.00	0.00	120,000,000.00
<b>011200000000</b>	<b>Legislative Council</b>	<b>36,000,000.00</b>	<b>9,362,128.00</b>	<b>32,000,000.00</b>
011200100100	Legislative Council	36,000,000.00	9,362,128.00	32,000,000.00
<b>012500000000</b>	<b>Personnel Management Department</b>	<b>285,672,948.00</b>	<b>178,139,093.00</b>	<b>241,900,000.00</b>
012500100100	Personnel Management Department	285,672,948.00	178,139,093.00	241,900,000.00
<b>020000000000</b>	<b>Economic</b>	<b>993,668,984.00</b>	<b>788,923,796.00</b>	<b>865,500,000.00</b>
<b>021500000000</b>	<b>Agriculture and Natural Resources Department</b>	<b>36,450,000.00</b>	<b>18,047,630.00</b>	<b>71,600,000.00</b>
021500100100	Agricultural and Natural Resources Department	36,450,000.00	18,047,630.00	71,600,000.00
<b>022000000000</b>	<b>Finance and Supply Department</b>	<b>792,000,000.00</b>	<b>665,956,139.00</b>	<b>613,400,000.00</b>
022000100100	Finance and Supply Department	792,000,000.00	665,956,139.00	613,400,000.00
<b>023400000000</b>	<b>Works, Housing and Transport Department</b>	<b>40,218,984.00</b>	<b>32,226,299.00</b>	<b>85,000,000.00</b>
023400100100	Works, Housing and Transport Department	40,218,984.00	32,226,299.00	85,000,000.00
<b>025200000000</b>	<b>Water Sanitation and Hygiene (WASH) Department</b>	<b>125,000,000.00</b>	<b>72,693,728.00</b>	<b>95,500,000.00</b>
025210400100	Water Sanitation and Hygiene (WASH) Department	125,000,000.00	72,693,728.00	95,500,000.00
<b>050000000000</b>	<b>Social</b>	<b>1,841,036,348.00</b>	<b>1,328,019,072.00</b>	<b>1,866,500,000.00</b>
<b>051700000000</b>	<b>Education and Social Development Department</b>	<b>1,601,736,348.00</b>	<b>1,187,617,381.00</b>	<b>1,611,000,000.00</b>
051700100100	Education and Social Development Department	101,736,348.00	69,238,962.00	111,000,000.00
051700200100	Education LGEA	1,500,000,000.00	1,118,378,419.00	1,500,000,000.00
<b>052100000000</b>	<b>Primary Healthcare Department</b>	<b>239,300,000.00</b>	<b>140,401,691.00</b>	<b>255,500,000.00</b>
052100100100	Primary Healthcare Department	239,300,000.00	140,401,691.00	255,500,000.00

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### Other Non-Debt Recurrent Expenditure by Administrative Class

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Other Non-Debt Recurrent Expenditure		3,197,632,424.00	2,196,805,198.93	2,975,500,000.00
010000000000	Administrative	653,337,574.00	421,832,454.00	803,000,000.00
011100000000	Office of the Executive Chairman	0.00	0.00	653,000,000.00
011100100100	Office of the Executive Chairman	0.00	0.00	653,000,000.00
012500000000	Personnel Management Department	653,337,574.00	421,832,454.00	150,000,000.00
012500100100	Personnel Management Department	653,337,574.00	421,832,454.00	150,000,000.00
020000000000	Economic	1,522,834,850.00	943,942,508.93	943,300,000.00
021500000000	Agriculture and Natural Resources Department	615,946,000.00	550,321,304.00	54,500,000.00
021500100100	Agricultural and Natural Resources Department	615,946,000.00	550,321,304.00	54,500,000.00
022000000000	Finance and Supply Department	647,500,000.00	254,330,855.93	714,500,000.00
022000100100	Finance and Supply Department	647,500,000.00	254,330,855.93	714,500,000.00
023400000000	Works, Housing and Transport Department	99,348,850.00	67,198,849.00	61,300,000.00
023400100100	Works, Housing and Transport Department	99,348,850.00	67,198,849.00	61,300,000.00
025200000000	Water Sanitation and Hygeine (WASH) Department	160,040,000.00	72,091,500.00	113,000,000.00
025210400100	Water Sanitation and Hygeine (WASH) Department	160,040,000.00	72,091,500.00	113,000,000.00
050000000000	Social	1,021,460,000.00	831,030,236.00	1,229,200,000.00
051700000000	Education and Social Development Department	762,960,000.00	691,255,786.00	971,700,000.00
051700100100	Education and Social Development Department	762,960,000.00	691,255,786.00	971,700,000.00
052100000000	Primary Healthcare Department	258,500,000.00	139,774,450.00	257,500,000.00
052100100100	Primary Healthcare Department	258,500,000.00	139,774,450.00	257,500,000.00

## Kaltungo Local Government 2026 Approved Budget

Kaltungo Local Government

### Debt Service Expenditure by Administrative Classification

Admin Code	Desctiption	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Debt Service Expenditure		195,500,000.00	161,836,825.00	95,500,000.00
020000000000	Economic	195,500,000.00	161,836,825.00	95,500,000.00
022000000000	Finance and Supply Department	195,500,000.00	161,836,825.00	95,500,000.00
022000100100	Finance and Supply Department	195,500,000.00	161,836,825.00	95,500,000.00



# Kaltungo Local Government 2026 Approved Budget

Kaltungo Local Government

## Capital Expenditure by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
<b>Total Capital Expenditure</b>		<b>6,133,700,000.00</b>	<b>385,866,132.63</b>	<b>7,614,500,000.00</b>
<b>010000000000</b>	<b>Administrative</b>	<b>846,500,000.00</b>	<b>73,233,758.63</b>	<b>2,174,500,000.00</b>
<b>012500000000</b>	<b>Personnel Management Department</b>	<b>846,500,000.00</b>	<b>73,233,758.63</b>	<b>2,174,500,000.00</b>
012500100100	Personnel Management Department	846,500,000.00	73,233,758.63	2,174,500,000.00
<b>020000000000</b>	<b>Economic</b>	<b>4,256,200,000.00</b>	<b>132,226,956.00</b>	<b>4,172,000,000.00</b>
<b>021500000000</b>	<b>Agriculture and Natural Resources Department</b>	<b>391,200,000.00</b>	<b>25,909,363.00</b>	<b>703,000,000.00</b>
021500100100	Agricultural and Natural Resources Department	391,200,000.00	25,909,363.00	703,000,000.00
<b>022000000000</b>	<b>Finance and Supply Department</b>	<b>337,000,000.00</b>	<b>6,270,000.00</b>	<b>507,000,000.00</b>
022000100100	Finance and Supply Department	337,000,000.00	6,270,000.00	507,000,000.00
<b>023400000000</b>	<b>Works, Housing and Transport Department</b>	<b>3,050,000,000.00</b>	<b>83,929,093.00</b>	<b>2,475,000,000.00</b>
023400100100	Works, Housing and Transport Department	3,050,000,000.00	83,929,093.00	2,475,000,000.00
<b>025200000000</b>	<b>Water Sanitation and Hygiene (WASH) Department</b>	<b>478,000,000.00</b>	<b>16,118,500.00</b>	<b>487,000,000.00</b>
025210400100	Water Sanitation and Hygiene (WASH) Department	478,000,000.00	16,118,500.00	487,000,000.00
<b>050000000000</b>	<b>Social</b>	<b>1,031,000,000.00</b>	<b>180,405,418.00</b>	<b>1,268,000,000.00</b>
<b>051700000000</b>	<b>Education and Social Development Department</b>	<b>633,000,000.00</b>	<b>92,442,000.00</b>	<b>908,000,000.00</b>
051700100100	Education and Social Development Department	633,000,000.00	92,442,000.00	888,000,000.00
051700200100	Education LGEA	0.00	0.00	20,000,000.00
<b>052100000000</b>	<b>Primary Healthcare Department</b>	<b>398,000,000.00</b>	<b>87,963,418.00</b>	<b>360,000,000.00</b>
052100100100	Primary Healthcare Department	398,000,000.00	87,963,418.00	360,000,000.00

## Kaltungo Local Government 2026 Approved Budget

## 2026 Approved Budget - Expenditure by Economic Classification

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>12,803,210,704.00</b>	<b>5,048,952,245.56</b>	<b>13,819,400,000.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>3,276,378,280.00</b>	<b>2,304,444,089.00</b>	<b>3,133,900,000.00</b>
<b>2101</b>	<b>SALARY</b>	<b>2,145,218,984.00</b>	<b>1,433,715,051.00</b>	<b>2,169,500,000.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>2,145,218,984.00</b>	<b>1,433,715,051.00</b>	<b>2,169,500,000.00</b>
21010101	Salary	1,964,218,984.00	1,414,001,923.00	2,045,000,000.00
21010103	Consolidated Revenue Fund Charges - Salaries	36,000,000.00	9,362,128.00	39,500,000.00
21010104	Wages - Casual Workers	145,000,000.00	10,351,000.00	85,000,000.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>391,159,296.00</b>	<b>230,388,091.00</b>	<b>464,400,000.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>319,159,296.00</b>	<b>180,502,208.00</b>	<b>422,400,000.00</b>
21020107	Housing/Rent Allowance	50,860,948.00	32,628,044.00	131,200,000.00
21020108	Transport Allowance	34,302,180.00	20,999,405.00	39,000,000.00
21020109	Utility Allowance	22,211,084.00	13,449,085.00	13,700,000.00
21020110	Meal Subsidy Allowance	24,461,084.00	14,559,085.00	18,300,000.00
21020111	Leave Allowance	23,163,000.00	12,078,114.00	25,700,000.00
21020112	Domestic Staff Allowance	2,161,000.00	1,441,000.00	2,000,000.00
21020113	Personal Assistance Allowance	80,000,000.00	38,192,000.00	35,500,000.00
21020115	Hazard Allowance	5,000,000.00	740,000.00	2,000,000.00
21020117	Other Allowances	77,000,000.00	46,415,475.00	155,000,000.00
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>72,000,000.00</b>	<b>49,885,883.00</b>	<b>42,000,000.00</b>
21020207	Gombe Health Equity Fund	72,000,000.00	49,885,883.00	42,000,000.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>740,000,000.00</b>	<b>640,340,947.00</b>	<b>500,000,000.00</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>740,000,000.00</b>	<b>640,340,947.00</b>	<b>500,000,000.00</b>
21030102	Pension CRFC	740,000,000.00	640,340,947.00	500,000,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>3,393,132,424.00</b>	<b>2,358,642,023.93</b>	<b>3,071,000,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,623,332,424.00</b>	<b>1,764,833,738.17</b>	<b>2,176,000,000.00</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>309,682,424.00</b>	<b>179,560,258.00</b>	<b>207,800,000.00</b>
22020101	Local Travel and Transport - Training	189,944,850.00	127,194,227.00	39,800,000.00
22020102	Local Travel and Transport - Others	69,737,574.00	41,418,331.00	108,000,000.00
22020104	International Transport and Travels - Others	50,000,000.00	10,947,700.00	60,000,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>
22020201	Electricity Charges	2,000,000.00	0.00	2,000,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>731,000,000.00</b>	<b>625,330,684.00</b>	<b>159,000,000.00</b>
22020301	Office Stationaries/Computer Consumables	25,000,000.00	20,274,546.00	20,000,000.00
22020305	Printing of Non security Documents	20,000,000.00	15,541,724.00	15,000,000.00
22020306	Printing of Security Documents	7,000,000.00	0.00	5,000,000.00
22020307	Drugs & Medical Supplies	96,000,000.00	65,128,636.00	91,000,000.00
22020313	Accessories/Materials/Supplies General	560,000,000.00	522,045,778.00	13,000,000.00

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22020314	Printing/Publications General	7,000,000.00	2,340,000.00	5,000,000.00
22020315	Supplies of COVID-19 PPE	16,000,000.00	0.00	10,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>111,240,000.00</b>	<b>72,569,000.00</b>	<b>81,500,000.00</b>
22020401	Maintenance of Motor Vehicles/Transport Equipment	9,000,000.00	4,000,000.00	5,000,000.00
22020402	Maintenance of Office Furniture	1,500,000.00	0.00	4,500,000.00
22020405	Maintenance of Plants and Generators	4,000,000.00	0.00	4,000,000.00
22020406	Other Maintenance Services	29,740,000.00	19,390,000.00	28,000,000.00
22020412	Maintenance of Markets/Public Places	10,000,000.00	0.00	10,000,000.00
22020413	Minor Road Maintenance	7,000,000.00	5,230,000.00	7,000,000.00
22020414	Maintenance of Office/Residential Buildings	37,000,000.00	31,269,000.00	10,000,000.00
22020415	Maintenance of Boreholes	13,000,000.00	12,680,000.00	13,000,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>55,000,000.00</b>	<b>18,347,400.00</b>	<b>20,000,000.00</b>
22020501	Local Training	55,000,000.00	18,347,400.00	20,000,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>554,600,000.00</b>	<b>349,077,034.54</b>	<b>835,000,000.00</b>
22020601	Security Services	289,500,000.00	232,960,819.00	600,000,000.00
22020603	Residential Rent	20,000,000.00	11,954,673.00	15,000,000.00
22020605	Cleaning and Fumigation Services	65,000,000.00	34,281,000.00	45,000,000.00
22020614	Other Services General	180,100,000.00	69,880,542.54	175,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>236,000,000.00</b>	<b>66,106,622.00</b>	<b>198,500,000.00</b>
22020701	Financial Consulting	50,000,000.00	47,052,350.00	60,000,000.00
22020799	Other Consultancy Services	186,000,000.00	19,054,272.00	138,500,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>8,500,000.00</b>	<b>5,300,999.00</b>	<b>6,000,000.00</b>
22020801	Motor Vehicle Fuel Cost	8,500,000.00	5,300,999.00	6,000,000.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>6,000,000.00</b>	<b>1,645,882.00</b>	<b>2,500,000.00</b>
22020901	Bank Charges (Other Than Interest)	6,000,000.00	1,645,882.00	2,500,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>609,310,000.00</b>	<b>446,895,858.63</b>	<b>663,700,000.00</b>
22021001	Entertainment & Hospitality	10,000,000.00	6,940,909.00	15,000,000.00
22021002	Honourarium & sitting Allowance	15,000,000.00	5,000,000.00	15,000,000.00
22021003	Publicity & Advertisements/Awareness	36,000,000.00	30,641,000.00	84,000,000.00
22021004	Medical Expenses Locally and Internationally	42,000,000.00	35,560,000.00	45,000,000.00
22021007	Welfare Packages	335,060,000.00	285,256,651.00	350,200,000.00
22021014	Annual Budget Expenses and Administration	50,000,000.00	12,999,998.63	50,000,000.00
22021023	Contingencies Recurrent	121,250,000.00	70,497,300.00	104,500,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>485,000,000.00</b>	<b>354,822,238.76</b>	<b>670,000,000.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>485,000,000.00</b>	<b>354,822,238.76</b>	<b>670,000,000.00</b>
22040103	Grant To Local Governments -Current	40,000,000.00	20,071,945.00	40,000,000.00
22040109	Grant to Communities/NGO's/Unions	40,000,000.00	32,063,409.00	75,000,000.00
22040110	Contribution to Higher Institutions	240,000,000.00	238,580,142.00	240,000,000.00
22040114	Contribution to Local Governmnet Service Commission	20,000,000.00	8,985,816.00	10,000,000.00
22040116	Contribution to Auditor General to Local Government	35,000,000.00	4,886,364.00	40,000,000.00

		Kaltungo Local Government	2026 Approved Budget - Expenditure by Economic Classification	
22040117	Contribution to Traditional Councils	50,000,000.00	24,000,000.00	30,000,000.00
22040118	Contributions for Ministry for LGA Bureau	60,000,000.00	26,234,562.76	35,000,000.00
22040122	Contribution to Election Logistics	0.00	0.00	200,000,000.00
<b>2205</b>	<b>SUBSIDIES GENERAL</b>	<b>89,300,000.00</b>	<b>77,149,222.00</b>	<b>129,500,000.00</b>
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>	<b>89,300,000.00</b>	<b>77,149,222.00</b>	<b>129,500,000.00</b>
22050102	Meal Subsidy to Government Schools	3,500,000.00	0.00	3,500,000.00
22050103	Health Subsidies	26,000,000.00	17,532,000.00	26,000,000.00
22050104	Education Subsidy	59,800,000.00	59,617,222.00	100,000,000.00
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>195,500,000.00</b>	<b>161,836,825.00</b>	<b>95,500,000.00</b>
<b>220604</b>	<b>DOMESTIC PRINCIPAL</b>	<b>195,500,000.00</b>	<b>161,836,825.00</b>	<b>95,500,000.00</b>
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	195,500,000.00	161,836,825.00	95,500,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>6,133,700,000.00</b>	<b>385,866,132.63</b>	<b>7,614,500,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>853,200,000.00</b>	<b>23,271,863.63</b>	<b>1,902,500,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>853,200,000.00</b>	<b>23,271,863.63</b>	<b>1,902,500,000.00</b>
23010101	Purchase/Acquisition of Land	55,000,000.00	0.00	55,000,000.00
23010104	Purchase of Motor Cycles	0.00	0.00	62,000,000.00
23010105	Purchase of Motor Vehicles	475,500,000.00	0.00	495,500,000.00
23010106	Purchase of Vans	30,000,000.00	0.00	30,000,000.00
23010108	Purchase of Buses	60,000,000.00	0.00	110,000,000.00
23010112	Purchase of Office Furniture and Fittings	158,000,000.00	8,001,863.63	350,000,000.00
23010113	Purchase of Computers	28,000,000.00	6,270,000.00	8,000,000.00
23010121	Purchase of Residential Furniture	15,000,000.00	0.00	10,000,000.00
23010124	Purchase of Teaching/Learning EquipmentS	18,000,000.00	9,000,000.00	8,000,000.00
23010127	Purchase Agricultural Equipment	13,700,000.00	0.00	10,000,000.00
23010128	Purchase of Security Equipment	0.00	0.00	764,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>4,260,000,000.00</b>	<b>275,237,906.00</b>	<b>3,719,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>4,260,000,000.00</b>	<b>275,237,906.00</b>	<b>3,719,000,000.00</b>
23020101	Construction/Provision of office Buildings	70,000,000.00	65,231,895.00	35,000,000.00
23020102	Construction/Provision of Resdential Buildings	120,000,000.00	0.00	120,000,000.00
23020103	Construction/Provision of Electricity	100,000,000.00	0.00	120,000,000.00
23020104	Construction/Provision of Housing	1,000,000,000.00	0.00	1,300,000,000.00
23020105	Construction/Provision of Water Facilities	465,000,000.00	16,118,500.00	465,000,000.00
23020106	Construction/Provision of Hospitals/Health Centres	383,000,000.00	87,963,418.00	345,000,000.00
23020113	Construction/Provision of Agricultural Facilities	250,000,000.00	21,995,000.00	160,000,000.00
23020114	Construction/Provision of Roads	1,145,000,000.00	16,975,000.00	700,000,000.00
23020116	Construction/ Provision of Water Ways	260,000,000.00	47,059,093.00	260,000,000.00
23020123	Construction of Traffic Light/Streets Lghts	350,000,000.00	19,895,000.00	100,000,000.00
23020124	Construction of Markets/Parks	104,000,000.00	0.00	104,000,000.00
23020126	Construction/Provision of Cemtries	13,000,000.00	0.00	10,000,000.00

		Kaltungo Local Government	2026 Approved Budget - Expenditure by Economic Classification	
2303	REHABILITATION / REPAIRS	695,500,000.00	66,672,000.00	973,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	695,500,000.00	66,672,000.00	973,000,000.00
23030101	Rehabilitation/Repairs of Residential Building	80,000,000.00	0.00	80,000,000.00
23030103	Rehabilitation/Repairs - Housing	38,000,000.00	0.00	30,000,000.00
23030105	Rehabilitation/Repairs - Hospital/Health Centres	15,000,000.00	0.00	15,000,000.00
23030106	Rehabilitation/Repairs - Public Schools	440,000,000.00	66,672,000.00	700,000,000.00
23030112	Rehabilitation/Repairs - Agricultural Facilities	102,500,000.00	0.00	28,000,000.00
23030113	Rehabilitation/Repairs - Roads	20,000,000.00	0.00	120,000,000.00
2305	OTHER CAPITAL PROJECTS	325,000,000.00	20,684,363.00	1,020,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	325,000,000.00	20,684,363.00	1,020,000,000.00
23050102	Computer Software Acquisition	0.00	0.00	20,000,000.00
23050108	Other Non Tangible Assets	230,000,000.00	16,770,000.00	465,000,000.00
23050111	Agricultural Inputs	25,000,000.00	3,914,363.00	505,000,000.00
23050113	Investment	70,000,000.00	0.00	30,000,000.00

## Kaltungo Local Government 2026 Approved Budget

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### Total Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	<b>Total Expenditure</b>	<b>12,803,210,704.00</b>	<b>5,048,952,245.56</b>	<b>13,819,400,000.00</b>
<b>701</b>	<b>General Public Service</b>	<b>2,761,510,522.00</b>	<b>1,065,388,411.56</b>	<b>3,676,800,000.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>969,500,000.00</b>	<b>279,946,047.93</b>	<b>2,078,900,000.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	270,000,000.00	0.00	1,251,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	699,500,000.00	279,946,047.93	827,900,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>1,596,510,522.00</b>	<b>623,605,538.63</b>	<b>1,502,400,000.00</b>
70131	GENERAL PERSONNEL SERVICES	1,445,510,522.00	609,333,675.00	1,284,400,000.00
70133	OTHER GENERAL SERVICES	151,000,000.00	14,271,863.63	218,000,000.00
<b>7017</b>	<b>PUBLIC DEBT TRANSACTIONS</b>	<b>195,500,000.00</b>	<b>161,836,825.00</b>	<b>95,500,000.00</b>
70171	PUBLIC DEBT TRANSACTIONS	195,500,000.00	161,836,825.00	95,500,000.00
<b>703</b>	<b>Public Order and Safety</b>	<b>0.00</b>	<b>0.00</b>	<b>764,000,000.00</b>
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>0.00</b>	<b>0.00</b>	<b>764,000,000.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	764,000,000.00
<b>704</b>	<b>Economic Affairs</b>	<b>2,727,163,834.00</b>	<b>710,678,445.00</b>	<b>2,194,400,000.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>179,000,000.00</b>	<b>0.00</b>	<b>164,000,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	179,000,000.00	0.00	164,000,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>1,023,596,000.00</b>	<b>594,278,297.00</b>	<b>824,100,000.00</b>
70421	AGRICULTURE	1,023,596,000.00	594,278,297.00	824,100,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>100,000,000.00</b>	<b>0.00</b>	<b>120,000,000.00</b>
70435	ELECTRICITY	100,000,000.00	0.00	120,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>1,424,567,834.00</b>	<b>116,400,148.00</b>	<b>1,086,300,000.00</b>
70451	ROAD TRANSPORT	1,424,567,834.00	116,400,148.00	1,086,300,000.00
<b>705</b>	<b>Environmental Protection</b>	<b>273,000,000.00</b>	<b>47,059,093.00</b>	<b>282,000,000.00</b>
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>273,000,000.00</b>	<b>47,059,093.00</b>	<b>282,000,000.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	273,000,000.00	47,059,093.00	282,000,000.00
<b>706</b>	<b>Housing and Community Amenities</b>	<b>1,145,040,000.00</b>	<b>188,778,728.00</b>	<b>848,500,000.00</b>
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>45,000,000.00</b>	<b>7,980,000.00</b>	<b>75,000,000.00</b>
70621	COMMUNITY DEVELOPMENT	45,000,000.00	7,980,000.00	75,000,000.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>750,040,000.00</b>	<b>160,903,728.00</b>	<b>673,500,000.00</b>
70631	WATER SUPPLY	750,040,000.00	160,903,728.00	673,500,000.00
<b>7064</b>	<b>STREET LIGHTING</b>	<b>350,000,000.00</b>	<b>19,895,000.00</b>	<b>100,000,000.00</b>
70641	STREET LIGHTING	350,000,000.00	19,895,000.00	100,000,000.00
<b>707</b>	<b>Health</b>	<b>895,800,000.00</b>	<b>368,139,559.00</b>	<b>873,000,000.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>895,800,000.00</b>	<b>368,139,559.00</b>	<b>873,000,000.00</b>
70741	PUBLIC HEALTH SERVICES	895,800,000.00	368,139,559.00	873,000,000.00

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
708	Recreation, Culture and Religion	150,000,000.00	65,231,895.00	115,000,000.00
7082	CULTURAL SERVICES	150,000,000.00	65,231,895.00	115,000,000.00
70821	CULTURAL SERVICES	150,000,000.00	65,231,895.00	115,000,000.00
709	Education	2,952,696,348.00	1,963,335,167.00	3,415,700,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,940,000,000.00	1,185,050,419.00	2,220,000,000.00
70912	PRIMARY EDUCATION	1,940,000,000.00	1,185,050,419.00	2,220,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	18,000,000.00	9,000,000.00	8,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	18,000,000.00	9,000,000.00	8,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	994,696,348.00	769,284,748.00	1,187,700,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	994,696,348.00	769,284,748.00	1,187,700,000.00
710	Social Protection	1,898,000,000.00	640,340,947.00	1,650,000,000.00
7102	OLD AGE	740,000,000.00	640,340,947.00	500,000,000.00
71021	OLD AGE	740,000,000.00	640,340,947.00	500,000,000.00
7106	HOUSING	1,158,000,000.00	0.00	1,150,000,000.00
71061	HOUSING	1,158,000,000.00	0.00	1,150,000,000.00

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### Personnel Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	<b>Total Personnel Expenditure</b>	<b>3,276,378,280.00</b>	<b>2,304,444,089.00</b>	<b>3,133,900,000.00</b>
<b>701</b>	<b>General Public Service</b>	<b>373,672,948.00</b>	<b>213,116,413.00</b>	<b>395,300,000.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>52,000,000.00</b>	<b>25,615,192.00</b>	<b>121,400,000.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	8,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	52,000,000.00	25,615,192.00	113,400,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>321,672,948.00</b>	<b>187,501,221.00</b>	<b>273,900,000.00</b>
70131	GENERAL PERSONNEL SERVICES	321,672,948.00	187,501,221.00	273,900,000.00
<b>704</b>	<b>Economic Affairs</b>	<b>196,668,984.00</b>	<b>50,273,929.00</b>	<b>276,600,000.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>36,450,000.00</b>	<b>18,047,630.00</b>	<b>71,600,000.00</b>
70421	AGRICULTURE	36,450,000.00	18,047,630.00	71,600,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>160,218,984.00</b>	<b>32,226,299.00</b>	<b>205,000,000.00</b>
70451	ROAD TRANSPORT	160,218,984.00	32,226,299.00	205,000,000.00
<b>706</b>	<b>Housing and Community Amenities</b>	<b>125,000,000.00</b>	<b>72,693,728.00</b>	<b>95,500,000.00</b>
<b>7063</b>	<b>WATER SUPPLY</b>	<b>125,000,000.00</b>	<b>72,693,728.00</b>	<b>95,500,000.00</b>
70631	WATER SUPPLY	125,000,000.00	72,693,728.00	95,500,000.00
<b>707</b>	<b>Health</b>	<b>239,300,000.00</b>	<b>140,401,691.00</b>	<b>255,500,000.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>239,300,000.00</b>	<b>140,401,691.00</b>	<b>255,500,000.00</b>
70741	PUBLIC HEALTH SERVICES	239,300,000.00	140,401,691.00	255,500,000.00
<b>709</b>	<b>Education</b>	<b>1,601,736,348.00</b>	<b>1,187,617,381.00</b>	<b>1,611,000,000.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>1,500,000,000.00</b>	<b>1,118,378,419.00</b>	<b>1,500,000,000.00</b>
70912	PRIMARY EDUCATION	1,500,000,000.00	1,118,378,419.00	1,500,000,000.00
<b>7096</b>	<b>SUBSIDIARY SERVICES TO EDUCATION</b>	<b>101,736,348.00</b>	<b>69,238,962.00</b>	<b>111,000,000.00</b>
70961	SUBSIDIARY SERVICES TO EDUCATION	101,736,348.00	69,238,962.00	111,000,000.00
<b>710</b>	<b>Social Protection</b>	<b>740,000,000.00</b>	<b>640,340,947.00</b>	<b>500,000,000.00</b>
<b>7102</b>	<b>OLD AGE</b>	<b>740,000,000.00</b>	<b>640,340,947.00</b>	<b>500,000,000.00</b>
71021	OLD AGE	740,000,000.00	640,340,947.00	500,000,000.00



## Kaltungo Local Government 2026 Approved Budget

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### Other Non-Debt Recurrent Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Other Non-Debt Recurrent Expenditure		3,197,632,424.00	2,196,805,198.93	2,975,500,000.00
701	General Public Service	1,300,837,574.00	676,163,309.93	1,517,500,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	647,500,000.00	254,330,855.93	1,367,500,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	653,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	647,500,000.00	254,330,855.93	714,500,000.00
7013	GENERAL SERVICES	653,337,574.00	421,832,454.00	150,000,000.00
70131	GENERAL PERSONNEL SERVICES	653,337,574.00	421,832,454.00	150,000,000.00
704	Economic Affairs	715,294,850.00	617,520,153.00	115,800,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	615,946,000.00	550,321,304.00	54,500,000.00
70421	AGRICULTURE	615,946,000.00	550,321,304.00	54,500,000.00
7045	TRANSPORT	99,348,850.00	67,198,849.00	61,300,000.00
70451	ROAD TRANSPORT	99,348,850.00	67,198,849.00	61,300,000.00
706	Housing and Community Amenities	160,040,000.00	72,091,500.00	113,000,000.00
7063	WATER SUPPLY	160,040,000.00	72,091,500.00	113,000,000.00
70631	WATER SUPPLY	160,040,000.00	72,091,500.00	113,000,000.00
707	Health	258,500,000.00	139,774,450.00	257,500,000.00
7074	PUBLIC HEALTH SERVICES	258,500,000.00	139,774,450.00	257,500,000.00
70741	PUBLIC HEALTH SERVICES	258,500,000.00	139,774,450.00	257,500,000.00
709	Education	762,960,000.00	691,255,786.00	971,700,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	762,960,000.00	691,255,786.00	971,700,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	762,960,000.00	691,255,786.00	971,700,000.00

## Kaltungo Local Government 2026 Approved Budget

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### Debt Service Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Debt Service Expenditure	195,500,000.00	161,836,825.00	95,500,000.00
701	General Public Service	195,500,000.00	161,836,825.00	95,500,000.00
7017	PUBLIC DEBT TRANSACTIONS	195,500,000.00	161,836,825.00	95,500,000.00
70171	PUBLIC DEBT TRANSACTIONS	195,500,000.00	161,836,825.00	95,500,000.00

## Kaltungo Local Government 2026 Approved Budget

Kaltungo Local Government

### Capital Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2025 Approved Budget
	<b>Total Capital Expenditure</b>	<b>6,133,700,000.00</b>	<b>385,866,132.63</b>	<b>7,614,500,000.00</b>
<b>701</b>	<b>General Public Service</b>	<b>891,500,000.00</b>	<b>14,271,863.63</b>	<b>1,668,500,000.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>270,000,000.00</b>	<b>0.00</b>	<b>590,000,000.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	270,000,000.00	0.00	590,000,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>621,500,000.00</b>	<b>14,271,863.63</b>	<b>1,078,500,000.00</b>
70131	GENERAL PERSONNEL SERVICES	470,500,000.00	0.00	860,500,000.00
70133	OTHER GENERAL SERVICES	151,000,000.00	14,271,863.63	218,000,000.00
<b>703</b>	<b>Public Order and Safety</b>	<b>0.00</b>	<b>0.00</b>	<b>764,000,000.00</b>
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>0.00</b>	<b>0.00</b>	<b>764,000,000.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	764,000,000.00
<b>704</b>	<b>Economic Affairs</b>	<b>1,815,200,000.00</b>	<b>42,884,363.00</b>	<b>1,802,000,000.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>179,000,000.00</b>	<b>0.00</b>	<b>164,000,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	179,000,000.00	0.00	164,000,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>371,200,000.00</b>	<b>25,909,363.00</b>	<b>698,000,000.00</b>
70421	AGRICULTURE	371,200,000.00	25,909,363.00	698,000,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>100,000,000.00</b>	<b>0.00</b>	<b>120,000,000.00</b>
70435	ELECTRICITY	100,000,000.00	0.00	120,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>1,165,000,000.00</b>	<b>16,975,000.00</b>	<b>820,000,000.00</b>
70451	ROAD TRANSPORT	1,165,000,000.00	16,975,000.00	820,000,000.00
<b>705</b>	<b>Environmental Protection</b>	<b>273,000,000.00</b>	<b>47,059,093.00</b>	<b>282,000,000.00</b>
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>273,000,000.00</b>	<b>47,059,093.00</b>	<b>282,000,000.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	273,000,000.00	47,059,093.00	282,000,000.00
<b>706</b>	<b>Housing and Community Amenities</b>	<b>860,000,000.00</b>	<b>43,993,500.00</b>	<b>640,000,000.00</b>
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>45,000,000.00</b>	<b>7,980,000.00</b>	<b>75,000,000.00</b>
70621	COMMUNITY DEVELOPMENT	45,000,000.00	7,980,000.00	75,000,000.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>465,000,000.00</b>	<b>16,118,500.00</b>	<b>465,000,000.00</b>
70631	WATER SUPPLY	465,000,000.00	16,118,500.00	465,000,000.00
<b>7064</b>	<b>STREET LIGHTING</b>	<b>350,000,000.00</b>	<b>19,895,000.00</b>	<b>100,000,000.00</b>
70641	STREET LIGHTING	350,000,000.00	19,895,000.00	100,000,000.00
<b>707</b>	<b>Health</b>	<b>398,000,000.00</b>	<b>87,963,418.00</b>	<b>360,000,000.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>398,000,000.00</b>	<b>87,963,418.00</b>	<b>360,000,000.00</b>
70741	PUBLIC HEALTH SERVICES	398,000,000.00	87,963,418.00	360,000,000.00
<b>708</b>	<b>Recreation, Culture and Religion</b>	<b>150,000,000.00</b>	<b>65,231,895.00</b>	<b>115,000,000.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>150,000,000.00</b>	<b>65,231,895.00</b>	<b>115,000,000.00</b>
70821	CULTURAL SERVICES	150,000,000.00	65,231,895.00	115,000,000.00

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2025 Approved Budget
<b>709</b>	<b>Education</b>	<b>588,000,000.00</b>	<b>84,462,000.00</b>	<b>833,000,000.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>440,000,000.00</b>	<b>66,672,000.00</b>	<b>720,000,000.00</b>
70912	PRIMARY EDUCATION	440,000,000.00	66,672,000.00	720,000,000.00
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>18,000,000.00</b>	<b>9,000,000.00</b>	<b>8,000,000.00</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	18,000,000.00	9,000,000.00	8,000,000.00
<b>7096</b>	<b>SUBSIDIARY SERVICES TO EDUCATION</b>	<b>130,000,000.00</b>	<b>8,790,000.00</b>	<b>105,000,000.00</b>
70961	SUBSIDIARY SERVICES TO EDUCATION	130,000,000.00	8,790,000.00	105,000,000.00
<b>710</b>	<b>Social Protection</b>	<b>1,158,000,000.00</b>	<b>0.00</b>	<b>1,150,000,000.00</b>
<b>7106</b>	<b>HOUSING</b>	<b>1,158,000,000.00</b>	<b>0.00</b>	<b>1,150,000,000.00</b>
71061	HOUSING	1,158,000,000.00	0.00	1,150,000,000.00

## Kaltungo Local Government 2026 Approved Budget

Kaltungo Local Government

Total Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Expenditure		12,803,210,704.00	5,048,952,245.56	13,819,400,000.00
2153	Gombe South	12,803,210,704.00	5,048,952,245.56	13,819,400,000.00
215307	KALTUNGO	12,803,210,704.00	5,048,952,245.56	13,819,400,000.00
21530798	LG Wide	12,803,210,704.00	5,048,952,245.56	13,819,400,000.00

## Kaltungo Local Government 2026 Approved Budget

Kaltungo Local Government

### Personnel Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Personnel Expenditure By Location		3,276,378,280.00	2,304,444,089.00	3,133,900,000.00
2153	Gombe South	3,276,378,280.00	2,304,444,089.00	3,133,900,000.00
215307	KALTUNGO	3,276,378,280.00	2,304,444,089.00	3,133,900,000.00
21530798	LG Wide	3,276,378,280.00	2,304,444,089.00	3,133,900,000.00

## Kaltungo Local Government 2026 Approved Budget

Kaltungo Local Government

### Other Non-Debt Recurrent Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Other Non Debt Expenditure	3,197,632,424.00	2,196,805,198.93	2,975,500,000.00
2153	Gombe South	3,197,632,424.00	2,196,805,198.93	2,975,500,000.00
215307	KALTUNGO	3,197,632,424.00	2,196,805,198.93	2,975,500,000.00
21530798	LG Wide	3,197,632,424.00	2,196,805,198.93	2,975,500,000.00

## Kaltungo Local Government 2026 Approved Budget

Kaltungo Local Government

### Debt Service Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Debt Service Expenditure	195,500,000.00	161,836,825.00	95,500,000.00
2153	Gombe South	195,500,000.00	161,836,825.00	95,500,000.00
215307	KALTUNGO	195,500,000.00	161,836,825.00	95,500,000.00
21530798	LG Wide	195,500,000.00	161,836,825.00	95,500,000.00



## Kaltungo Local Government 2026 Approved Budget

Kaltungo Local Government

### Capital Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Cpaital Expenditure By Location		6,133,700,000.00	385,866,132.63	7,614,500,000.00
2153	Gombe South	6,133,700,000.00	385,866,132.63	7,614,500,000.00
215307	KALTUNGO	6,133,700,000.00	385,866,132.63	7,614,500,000.00
21530798	LG Wide	6,133,700,000.00	385,866,132.63	7,614,500,000.00

## Kaltungo Local Government 2026 Approved Budget

Kaltungo Local Government

### Total Expenditure by Programme (Sector, Objective and Programme)

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Expenditure by Programme (Sector, Objectives)		12,803,210,704.00	5,048,952,245.56	13,819,400,000.00
01	Agriculture	1,043,596,000.00	594,278,297.00	829,100,000.00
0101	Effective governance of the Agriculture Sector	752,396,000.00	581,718,934.00	156,100,000.00
010102	Agriculture sector coordination mechanisms	752,396,000.00	581,718,934.00	156,100,000.00
0102	Development of the livestock value chain	22,500,000.00	0.00	8,000,000.00
010202	Meat processing and marketing	20,000,000.00	0.00	5,000,000.00
010206	Livestock feeds development	2,500,000.00	0.00	3,000,000.00
0103	Enhancement of food production and productivity	175,000,000.00	12,559,363.00	635,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	70,000,000.00	0.00	30,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	105,000,000.00	12,559,363.00	605,000,000.00
0104	Reduction of post-harvest losses	80,000,000.00	0.00	20,000,000.00
010401	Modern technology for post-harvest storage and value addition	80,000,000.00	0.00	20,000,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	13,700,000.00	0.00	10,000,000.00
011001	Agriculture Programme Not Elsewhere Classified	13,700,000.00	0.00	10,000,000.00
02	Societal Re-orientation	80,000,000.00	0.00	480,000,000.00
0210	Societal Re-orientation - General	80,000,000.00	0.00	480,000,000.00
021001	Societal Re-orientation - General	80,000,000.00	0.00	480,000,000.00
03	Poverty Alleviation	130,000,000.00	8,790,000.00	105,000,000.00
0310	Poverty Alleviation - General	130,000,000.00	8,790,000.00	105,000,000.00
031001	Poverty Alleviation - General	130,000,000.00	8,790,000.00	105,000,000.00
04	Health	908,800,000.00	368,139,559.00	883,000,000.00
0401	Effective governance of the health system	497,800,000.00	280,176,141.00	513,000,000.00
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	239,300,000.00	140,401,691.00	255,500,000.00
040103	Health sector coordination mechanisms	258,500,000.00	139,774,450.00	257,500,000.00
0402	Community engagement and participation in health	13,000,000.00	0.00	10,000,000.00
040202	Community structures	13,000,000.00	0.00	10,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	398,000,000.00	87,963,418.00	360,000,000.00
040501	Functional health facilities	398,000,000.00	87,963,418.00	360,000,000.00
05	Education	2,822,696,348.00	1,954,545,167.00	3,310,700,000.00
0501	Effective governance of the education system	2,364,696,348.00	1,878,873,167.00	2,582,700,000.00
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,601,736,348.00	1,187,617,381.00	1,611,000,000.00
050103	Education sector coordination mechanisms	762,960,000.00	691,255,786.00	971,700,000.00
0504	Improved quality of teaching and learning outcomes	18,000,000.00	9,000,000.00	8,000,000.00
050402	Instructional and learning materials	18,000,000.00	9,000,000.00	8,000,000.00

		Kaltungo Local Government	2026 Approved Budget - Total Expenditure by Programme (Sector, Objective and Programme)	
Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	<b>440,000,000.00</b>	<b>66,672,000.00</b>	<b>700,000,000.00</b>
050501	Schools' infrastructure construction and rehabilitation	440,000,000.00	66,672,000.00	700,000,000.00
<b>0506</b>	<b>Improved education information management system (EIMS)</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000,000.00</b>
050601	ICT equipment, software and expertise	0.00	0.00	20,000,000.00
<b>06</b>	<b>Housing and Urban Development</b>	<b>389,000,000.00</b>	<b>0.00</b>	<b>579,000,000.00</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>389,000,000.00</b>	<b>0.00</b>	<b>579,000,000.00</b>
061001	Housing and Urban Development - General	389,000,000.00	0.00	579,000,000.00
<b>08</b>	<b>Youth</b>	<b>45,000,000.00</b>	<b>7,980,000.00</b>	<b>75,000,000.00</b>
<b>0810</b>	<b>Youth - General</b>	<b>45,000,000.00</b>	<b>7,980,000.00</b>	<b>75,000,000.00</b>
081001	Youth - General	45,000,000.00	7,980,000.00	75,000,000.00
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>750,040,000.00</b>	<b>160,903,728.00</b>	<b>685,500,000.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>750,040,000.00</b>	<b>160,903,728.00</b>	<b>685,500,000.00</b>
101001	Water Resources and Rural Deve - General	750,040,000.00	160,903,728.00	685,500,000.00
<b>11</b>	<b>Information Communication and Technology</b>	<b>43,000,000.00</b>	<b>6,270,000.00</b>	<b>23,000,000.00</b>
<b>1110</b>	<b>Information Communication and Technology - General</b>	<b>43,000,000.00</b>	<b>6,270,000.00</b>	<b>23,000,000.00</b>
111001	Information Communication and Technology - General	43,000,000.00	6,270,000.00	23,000,000.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>4,456,510,522.00</b>	<b>1,764,691,253.56</b>	<b>5,282,800,000.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>4,456,510,522.00</b>	<b>1,764,691,253.56</b>	<b>5,282,800,000.00</b>
131001	Reform of Government and Governance - General	4,456,510,522.00	1,764,691,253.56	5,282,800,000.00
<b>14</b>	<b>Power</b>	<b>450,000,000.00</b>	<b>19,895,000.00</b>	<b>220,000,000.00</b>
<b>1410</b>	<b>Power - General</b>	<b>450,000,000.00</b>	<b>19,895,000.00</b>	<b>220,000,000.00</b>
141001	Power - General	450,000,000.00	19,895,000.00	220,000,000.00
<b>16</b>	<b>Water</b>	<b>260,000,000.00</b>	<b>47,059,093.00</b>	<b>260,000,000.00</b>
<b>1610</b>	<b>Water Ways - General</b>	<b>260,000,000.00</b>	<b>47,059,093.00</b>	<b>260,000,000.00</b>
161001	Water Ways - General	260,000,000.00	47,059,093.00	260,000,000.00
<b>17</b>	<b>Road</b>	<b>1,424,567,834.00</b>	<b>116,400,148.00</b>	<b>1,086,300,000.00</b>
<b>1710</b>	<b>Road - General</b>	<b>1,424,567,834.00</b>	<b>116,400,148.00</b>	<b>1,086,300,000.00</b>
171001	Road - General	1,424,567,834.00	116,400,148.00	1,086,300,000.00

## Kaltungo Local Government 2026 Approved Budget

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### Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
<b>Total Personnel by Programme (Sector, Objectives)</b>		<b>3,276,378,280.00</b>	<b>2,304,444,089.00</b>	<b>3,133,900,000.00</b>
<b>01</b>	<b>Agriculture</b>	<b>36,450,000.00</b>	<b>18,047,630.00</b>	<b>71,600,000.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>36,450,000.00</b>	<b>18,047,630.00</b>	<b>71,600,000.00</b>
010102	Agriculture sector coordination mechanisms	36,450,000.00	18,047,630.00	71,600,000.00
<b>04</b>	<b>Health</b>	<b>239,300,000.00</b>	<b>140,401,691.00</b>	<b>255,500,000.00</b>
<b>0401</b>	<b>Effective governance of the health system</b>	<b>239,300,000.00</b>	<b>140,401,691.00</b>	<b>255,500,000.00</b>
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	239,300,000.00	140,401,691.00	255,500,000.00
<b>05</b>	<b>Education</b>	<b>1,601,736,348.00</b>	<b>1,187,617,381.00</b>	<b>1,611,000,000.00</b>
<b>0501</b>	<b>Effective governance of the education system</b>	<b>1,601,736,348.00</b>	<b>1,187,617,381.00</b>	<b>1,611,000,000.00</b>
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,601,736,348.00	1,187,617,381.00	1,611,000,000.00
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>125,000,000.00</b>	<b>72,693,728.00</b>	<b>95,500,000.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>125,000,000.00</b>	<b>72,693,728.00</b>	<b>95,500,000.00</b>
101001	Water Resources and Rural Deve - General	125,000,000.00	72,693,728.00	95,500,000.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>1,113,672,948.00</b>	<b>853,457,360.00</b>	<b>895,300,000.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>1,113,672,948.00</b>	<b>853,457,360.00</b>	<b>895,300,000.00</b>
131001	Reform of Government and Governance - General	1,113,672,948.00	853,457,360.00	895,300,000.00
<b>17</b>	<b>Road</b>	<b>160,218,984.00</b>	<b>32,226,299.00</b>	<b>205,000,000.00</b>
<b>1710</b>	<b>Road - General</b>	<b>160,218,984.00</b>	<b>32,226,299.00</b>	<b>205,000,000.00</b>
171001	Road - General	160,218,984.00	32,226,299.00	205,000,000.00

## Kaltungo Local Government 2026 Approved Budget

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Other Non-Debt Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Other Non-Debt Recurrent by Programme (Sector, Objectives)		3,197,632,424.00	2,196,805,198.93	2,975,500,000.00
01	Agriculture	615,946,000.00	550,321,304.00	54,500,000.00
0101	Effective governance of the Agriculture Sector	615,946,000.00	550,321,304.00	54,500,000.00
010102	Agriculture sector coordination mechanisms	615,946,000.00	550,321,304.00	54,500,000.00
04	Health	258,500,000.00	139,774,450.00	257,500,000.00
0401	Effective governance of the health system	258,500,000.00	139,774,450.00	257,500,000.00
040103	Health sector coordination mechanisms	258,500,000.00	139,774,450.00	257,500,000.00
05	Education	762,960,000.00	691,255,786.00	971,700,000.00
0501	Effective governance of the education system	762,960,000.00	691,255,786.00	971,700,000.00
050103	Education sector coordination mechanisms	762,960,000.00	691,255,786.00	971,700,000.00
10	Water Resources and Rural Development	160,040,000.00	72,091,500.00	113,000,000.00
1010	Water Resources and Rural Deve - General	160,040,000.00	72,091,500.00	113,000,000.00
101001	Water Resources and Rural Deve - General	160,040,000.00	72,091,500.00	113,000,000.00
13	Reform of Government and Governance	1,300,837,574.00	676,163,309.93	1,517,500,000.00
1310	Reform of Government and Governance - General	1,300,837,574.00	676,163,309.93	1,517,500,000.00
131001	Reform of Government and Governance - General	1,300,837,574.00	676,163,309.93	1,517,500,000.00
17	Road	99,348,850.00	67,198,849.00	61,300,000.00
1710	Road - General	99,348,850.00	67,198,849.00	61,300,000.00
171001	Road - General	99,348,850.00	67,198,849.00	61,300,000.00

## Kaltungo Local Government 2026 Approved Budget

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### Debt Service Expenditure by Programme (Sector, Objective and Programme)

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Debt Service by Programme (Sector, Objectives)		195,500,000.00	161,836,825.00	95,500,000.00
13	Reform of Government and Governance	195,500,000.00	161,836,825.00	95,500,000.00
1310	Reform of Government and Governance - General	195,500,000.00	161,836,825.00	95,500,000.00
131001	Reform of Government and Governance - General	195,500,000.00	161,836,825.00	95,500,000.00

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### Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
<b>Capital Expenditure by Programme (Sector, Objectives)</b>		<b>6,133,700,000.00</b>	<b>385,866,132.63</b>	<b>7,614,500,000.00</b>
<b>01</b>	<b>Agriculture</b>	<b>391,200,000.00</b>	<b>25,909,363.00</b>	<b>703,000,000.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>100,000,000.00</b>	<b>13,350,000.00</b>	<b>30,000,000.00</b>
010102	Agriculture sector coordination mechanisms	100,000,000.00	13,350,000.00	30,000,000.00
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>22,500,000.00</b>	<b>0.00</b>	<b>8,000,000.00</b>
010202	Meat processing and marketing	20,000,000.00	0.00	5,000,000.00
010206	Livestock feeds development	2,500,000.00	0.00	3,000,000.00
<b>0103</b>	<b>Enhancement of food production and productivity</b>	<b>175,000,000.00</b>	<b>12,559,363.00</b>	<b>635,000,000.00</b>
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	70,000,000.00	0.00	30,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	105,000,000.00	12,559,363.00	605,000,000.00
<b>0104</b>	<b>Reduction of post-harvest losses</b>	<b>80,000,000.00</b>	<b>0.00</b>	<b>20,000,000.00</b>
010401	Modern technology for post-harvest storage and value addition	80,000,000.00	0.00	20,000,000.00
<b>0110</b>	<b>Agriculture Sector Expenditures Not Elsewhere Classified</b>	<b>13,700,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>
011001	Agriculture Programme Not Elsewhere Classified	13,700,000.00	0.00	10,000,000.00
<b>02</b>	<b>Societal Re-orientation</b>	<b>80,000,000.00</b>	<b>0.00</b>	<b>480,000,000.00</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>80,000,000.00</b>	<b>0.00</b>	<b>480,000,000.00</b>
021001	Societal Re-orientation - General	80,000,000.00	0.00	480,000,000.00
<b>03</b>	<b>Poverty Alleviation</b>	<b>130,000,000.00</b>	<b>8,790,000.00</b>	<b>105,000,000.00</b>
<b>0310</b>	<b>Poverty Alleviation - General</b>	<b>130,000,000.00</b>	<b>8,790,000.00</b>	<b>105,000,000.00</b>
031001	Poverty Alleviation - General	130,000,000.00	8,790,000.00	105,000,000.00
<b>04</b>	<b>Health</b>	<b>411,000,000.00</b>	<b>87,963,418.00</b>	<b>370,000,000.00</b>
<b>0402</b>	<b>Community engagement and participation in health</b>	<b>13,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>
040202	Community structures	13,000,000.00	0.00	10,000,000.00
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	<b>398,000,000.00</b>	<b>87,963,418.00</b>	<b>360,000,000.00</b>
040501	Functional health facilities	398,000,000.00	87,963,418.00	360,000,000.00
<b>05</b>	<b>Education</b>	<b>458,000,000.00</b>	<b>75,672,000.00</b>	<b>728,000,000.00</b>
<b>0504</b>	<b>Improved quality of teaching and learning outcomes</b>	<b>18,000,000.00</b>	<b>9,000,000.00</b>	<b>8,000,000.00</b>
050402	Instructional and learning materials	18,000,000.00	9,000,000.00	8,000,000.00
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	<b>440,000,000.00</b>	<b>66,672,000.00</b>	<b>700,000,000.00</b>
050501	Schools' infrastructure construction and rehabilitation	440,000,000.00	66,672,000.00	700,000,000.00
<b>0506</b>	<b>Improved education information management system (EIMS)</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000,000.00</b>
050601	ICT equipment, software and expertise	0.00	0.00	20,000,000.00

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
06	Housing and Urban Development	389,000,000.00	0.00	579,000,000.00
0610	Housing and Urban Development - General	389,000,000.00	0.00	579,000,000.00
061001	Housing and Urban Development - General	389,000,000.00	0.00	579,000,000.00
08	Youth	45,000,000.00	7,980,000.00	75,000,000.00
0810	Youth - General	45,000,000.00	7,980,000.00	75,000,000.00
081001	Youth - General	45,000,000.00	7,980,000.00	75,000,000.00
10	Water Resources and Rural Development	465,000,000.00	16,118,500.00	477,000,000.00
1010	Water Resources and Rural Deve - General	465,000,000.00	16,118,500.00	477,000,000.00
101001	Water Resources and Rural Deve - General	465,000,000.00	16,118,500.00	477,000,000.00
11	Information Communication and Technology	43,000,000.00	6,270,000.00	23,000,000.00
1110	Information Communication and Technology - General	43,000,000.00	6,270,000.00	23,000,000.00
111001	Information Communication and Technology - General	43,000,000.00	6,270,000.00	23,000,000.00
13	Reform of Government and Governance	1,846,500,000.00	73,233,758.63	2,774,500,000.00
1310	Reform of Government and Governance - General	1,846,500,000.00	73,233,758.63	2,774,500,000.00
131001	Reform of Government and Governance - General	1,846,500,000.00	73,233,758.63	2,774,500,000.00
14	Power	450,000,000.00	19,895,000.00	220,000,000.00
1410	Power - General	450,000,000.00	19,895,000.00	220,000,000.00
141001	Power - General	450,000,000.00	19,895,000.00	220,000,000.00
16	Water	260,000,000.00	47,059,093.00	260,000,000.00
1610	Water Ways - General	260,000,000.00	47,059,093.00	260,000,000.00
161001	Water Ways - General	260,000,000.00	47,059,093.00	260,000,000.00
17	Road	1,165,000,000.00	16,975,000.00	820,000,000.00
1710	Road - General	1,165,000,000.00	16,975,000.00	820,000,000.00
171001	Road - General	1,165,000,000.00	16,975,000.00	820,000,000.00



## Kaltungo Local Government 2026 Approved Budget - Capital Expenditure by Project

## Kaltungo Local Government

Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Total Capital Expenditure				6,133,700,000.00	385,866,132.63	7,614,500,000.00
Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Purchase of 20 Units Motorcycles	012500100100 - Personnel Management Department	23010104 - Purchase of Motor Cycles	21530798 - LG Wide	0.00	0.00	50,000,000.00
Purchase of 2 motor vehicles for LCDA	012500100100 - Personnel Management Department	23010105 - Purchase of Motor Vehicles	21530798 - LG Wide	200,000,000.00	0.00	200,000,000.00
Purchase of Motor Vehicle For Chairman, Deputy Chairman, Emirs and Chiefs	012500100100 - Personnel Management Department	23010105 - Purchase of Motor Vehicles	21530798 - LG Wide	120,000,000.00	0.00	200,000,000.00
Purchase of Official Cars for Head of Departments (8 pieces)	012500100100 - Personnel Management Department	23010105 - Purchase of Motor Vehicles	21530798 - LG Wide	120,000,000.00	0.00	60,000,000.00
Purchase of official Cars for Secretary and Treasurer	012500100100 - Personnel Management Department	23010105 - Purchase of Motor Vehicles	21530798 - LG Wide	35,500,000.00	0.00	35,500,000.00
Purchase of Hilux Van	012500100100 - Personnel Management Department	23010106 - Purchase of Vans	21530798 - LG Wide	30,000,000.00	0.00	30,000,000.00
Purchase of council Bus (Coaster Bus)	012500100100 - Personnel Management Department	23010108 - Purchase of Buses	21530798 - LG Wide	30,000,000.00	0.00	80,000,000.00
Purchase of Hilus Bus For commute	012500100100 - Personnel Management Department	23010108 - Purchase of Buses	21530798 - LG Wide	30,000,000.00	0.00	30,000,000.00
Purchase of furniture for Emirs and Chief, District Heaad Palaces	012500100100 - Personnel Management Department	23010112 - Purchase of Office Furniture and Fittings	21530798 - LG Wide	0.00	0.00	100,000,000.00

			Kaltungo Local Government			
			2026 Approved Budget - Capital Expenditure by Project			
Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Purchase of furniture for temporary secretariat of LCDA	012500100100 - Personnel Management Department	23010112 - Purchase of Office Furniture and Fittings	21530798 - LG Wide	50,000,000.00	0.00	50,000,000.00
Purchase of Office Furniture for LG Secretariat	012500100100 - Personnel Management Department	23010112 - Purchase of Office Furniture and Fittings	21530798 - LG Wide	108,000,000.00	8,001,863.63	200,000,000.00
Purchase of Residential Furniture	012500100100 - Personnel Management Department	23010121 - Purchase of Residential Furniture	21530798 - LG Wide	15,000,000.00	0.00	10,000,000.00
Purchase of Security Equipment	012500100100 - Personnel Management Department	23010128 - Purchase of Security Equipment	21530798 - LG Wide	0.00	0.00	764,000,000.00
Contribution for Construction of Emir and Chief Sectariat	012500100100 - Personnel Management Department	23020101 - Construction/Provision of office Buildings	21530798 - LG Wide	70,000,000.00	65,231,895.00	35,000,000.00
Renovation of Chief and District Head Palace	012500100100 - Personnel Management Department	23020104 - Construction/Provision of Housing	21530798 - LG Wide	0.00	0.00	300,000,000.00
Rehabilitation of Secretariat and Residentail Buildings	012500100100 - Personnel Management Department	23030103 - Rehabilitation/Repairs - Housing	21530798 - LG Wide	38,000,000.00	0.00	30,000,000.00
Purchase of Veterinary Drugs and Equipment	021500100100 - Agricultural and Natural Resources Department	23010127 - Purchase Agricultural Equipment	21530798 - LG Wide	13,700,000.00	0.00	10,000,000.00
Agric Empowerment	021500100100 - Agricultural and Natural Resources Department	23020113 - Construction/Provision of Agricultural Facilities	21530798 - LG Wide	100,000,000.00	13,350,000.00	30,000,000.00
Construction of Agric Fertilizer Store	021500100100 - Agricultural and Natural Resources Department	23020113 - Construction/Provision of Agricultural Facilities	21530798 - LG Wide	80,000,000.00	8,645,000.00	100,000,000.00
Irrigation Farming	021500100100 - Agricultural and Natural Resources Department	23020113 - Construction/Provision of Agricultural Facilities	21530798 - LG Wide	70,000,000.00	0.00	30,000,000.00
Maintenance of Farm and Grazing Reserve	021500100100 - Agricultural and Natural Resources Department	23030112 - Rehabilitation/Repairs - Agricultural Facilities	21530798 - LG Wide	2,500,000.00	0.00	3,000,000.00

			Kaltungo Local Government			
			2026 Approved Budget - Capital Expenditure by Project			
Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Repairs of Abattoir	021500100100 - Agricultural and Natural Resources Department	23030112 - Rehabilitation/Repairs - Agricultural Facilities	21530798 - LG Wide	20,000,000.00	0.00	5,000,000.00
Repairs of Tractor	021500100100 - Agricultural and Natural Resources Department	23030112 - Rehabilitation/Repairs - Agricultural Facilities	21530798 - LG Wide	80,000,000.00	0.00	20,000,000.00
Purchase of Fertilizer and subsidy	021500100100 - Agricultural and Natural Resources Department	23050111 - Agricultural Inputs	21530798 - LG Wide	10,000,000.00	0.00	500,000,000.00
Raising of Seedlings and Tree Planting	021500100100 - Agricultural and Natural Resources Department	23050111 - Agricultural Inputs	21530798 - LG Wide	15,000,000.00	3,914,363.00	5,000,000.00
Purchase of Computers and Accessories	022000100100 - Finance and Supply Department	23010113 - Purchase of Computers	21530798 - LG Wide	28,000,000.00	6,270,000.00	8,000,000.00
Construction of Market and Lockup Shops	022000100100 - Finance and Supply Department	23020124 - Construction of Markets/Parks	21530798 - LG Wide	60,000,000.00	0.00	60,000,000.00
Construction of Markets and Parks	022000100100 - Finance and Supply Department	23020124 - Construction of Markets/Parks	21530798 - LG Wide	44,000,000.00	0.00	44,000,000.00
Construction and Repairs of District Head Palaces	022000100100 - Finance and Supply Department	23030101 - Rehabilitation/Repairs of Residential Building	21530798 - LG Wide	40,000,000.00	0.00	40,000,000.00
Renovation of Emirs Palace	022000100100 - Finance and Supply Department	23030101 - Rehabilitation/Repairs of Residential Building	21530798 - LG Wide	40,000,000.00	0.00	40,000,000.00
Human Resource Management Information System	022000100100 - Finance and Supply Department	23050108 - Other Non Tangible Assets	21530798 - LG Wide	15,000,000.00	0.00	15,000,000.00
Local Government Investment Property Development Company	022000100100 - Finance and Supply Department	23050108 - Other Non Tangible Assets	21530798 - LG Wide	110,000,000.00	0.00	300,000,000.00
Land Acquisition	023400100100 - Works, Housing and Transport Department	23010101 - Purchase/Acquisition of Land	21530798 - LG Wide	55,000,000.00	0.00	55,000,000.00
Construction of Housing	023400100100 - Works, Housing and Transport Department	23020102 - Construction/Provision of Residential Buildings	21530798 - LG Wide	120,000,000.00	0.00	120,000,000.00

			Kaltungo Local Government			
			2026 Approved Budget - Capital Expenditure by Project			
Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Electrifications Projects	023400100100 - Works, Housing and Transport Department	23020103 - Construction/Provision of Electricity	21530798 - LG Wide	100,000,000.00	0.00	120,000,000.00
Construction of Local Council Development Area (L C D A) Secretariat/Purchase of Funiture	023400100100 - Works, Housing and Transport Department	23020104 - Construction/Provision of Housing	21530798 - LG Wide	1,000,000,000.00	0.00	1,000,000,000.00
Construction of Roads across 10 Wards	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21530798 - LG Wide	1,145,000,000.00	16,975,000.00	700,000,000.00
Construction of Drainages and Culverts	023400100100 - Works, Housing and Transport Department	23020116 - Construction/ Provision of Water Ways	21530798 - LG Wide	260,000,000.00	47,059,093.00	260,000,000.00
Solar Street Light (1,500 PCS) in Ten (10) Wards	023400100100 - Works, Housing and Transport Department	23020123 - Construction of Traffic Light/Streets Lghts	21530798 - LG Wide	350,000,000.00	19,895,000.00	100,000,000.00
Rehabilitation of Roads (Tula,Awak,D/Ruwa)	023400100100 - Works, Housing and Transport Department	23030113 - Rehabilitation/Repairs - Roads	21530798 - LG Wide	20,000,000.00	0.00	120,000,000.00
Purchase of 6 Motor cycles	025210400100 - Water Sanitation and Hygeine (WASH) Department	23010104 - Purchase of Motor Cycles	21530798 - LG Wide	0.00	0.00	12,000,000.00
Drilling of Handpumps and Solar Boreholes at Lapandimtai, Kalring, Sabon Layi etc.	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21530798 - LG Wide	450,000,000.00	16,118,500.00	450,000,000.00
Sinking of Contrete Open Well	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21530798 - LG Wide	5,000,000.00	0.00	5,000,000.00
Water Reticulation	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21530798 - LG Wide	10,000,000.00	0.00	10,000,000.00

Project Description	Administrative Code and Description	Economic Code and Description	Kaltungo Local Government			
			2026 Approved Budget - Capital Expenditure by Project			
			Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Constr/Provision Of Cemetry Wall	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020126 - Construction/Provision of Cemetries	21530798 - LG Wide	13,000,000.00	0.00	10,000,000.00
Purchase of Instructional Materials	051700100100 - Education and Social Development Department	23010124 - Purchase of Teaching/Learning EquipmentS	21530798 - LG Wide	18,000,000.00	9,000,000.00	8,000,000.00
Rehabilitation of Primary Schools	051700100100 - Education and Social Development Department	23030106 - Rehabilitation/Repairs - Public Schools	21530798 - LG Wide	440,000,000.00	66,672,000.00	700,000,000.00
Empowerment for Women and People With Dissability	051700100100 - Education and Social Development Department	23050108 - Other Non Tangible Assets	21530798 - LG Wide	60,000,000.00	8,790,000.00	75,000,000.00
Youth Development and Empowerment	051700100100 - Education and Social Development Department	23050108 - Other Non Tangible Assets	21530798 - LG Wide	45,000,000.00	7,980,000.00	75,000,000.00
Poverty Alleviation	051700100100 - Education and Social Development Department	23050113 - Investment	21530798 - LG Wide	70,000,000.00	0.00	30,000,000.00
Purchase of Information, Communication and Technology (ICT) equipment for Digital Learning Programme (EIDU) (GIZ)	051700200100 - Education LGEA	23050102 - Computer Software Acquisition	21530798 - LG Wide	0.00	0.00	20,000,000.00
Construction Health Centres/Maternity	052100100100 - Primary Healthcare Department	23020106 - Construction/Provision of Hospitals/Health Centres	21530798 - LG Wide	120,000,000.00	0.00	120,000,000.00
construction/Upgrade of Health centers	052100100100 - Primary Healthcare Department	23020106 - Construction/Provision of Hospitals/Health Centres	21530798 - LG Wide	145,000,000.00	0.00	145,000,000.00
Contribution for the upgrade of 82 PHC facilities across the State	052100100100 - Primary Healthcare Department	23020106 - Construction/Provision of Hospitals/Health Centres	21530798 - LG Wide	118,000,000.00	87,963,418.00	80,000,000.00
Rehabilitation of General Hospital Quarters	052100100100 - Primary Healthcare Department	23030105 - Rehabilitation/Repairs - Hospital/Health Centres	21530798 - LG Wide	15,000,000.00	0.00	15,000,000.00

## Kaltungo Local Government 2026 Approved Budget MDA Expenditure by Economic Classification

## Kaltungo Local Government

Total Expenditure By Economic Code	12,803,210,704.00	12,803,210,704.00	5,048,952,245.56	13,819,400,000.00
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## 011100100100 Office of the Executive Chairman

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	0.00	0.00	657,500,000.00
21	PERSONNEL COST	0.00	0.00	4,500,000.00
2101	SALARY	0.00	0.00	4,000,000.00
210101	SALARIES AND WAGES	0.00	0.00	4,000,000.00
21010103	Consolidated Revenue Fund Charges - Salaries	0.00	0.00	4,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	500,000.00
210201	ALLOWANCES	0.00	0.00	500,000.00
21020113	Personal Assistance Allowance	0.00	0.00	500,000.00
22	OTHER RECURRENT COSTS	0.00	0.00	653,000,000.00
2202	OVERHEAD COST	0.00	0.00	653,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	0.00	0.00	130,000,000.00
22020102	Local Travel and Transport - Others	0.00	0.00	100,000,000.00
22020104	International Transport and Travels - Others	0.00	0.00	30,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	10,000,000.00
22020406	Other Maintenance Services	0.00	0.00	10,000,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	490,000,000.00
22020601	Security Services	0.00	0.00	480,000,000.00
22020614	Other Services General	0.00	0.00	10,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	23,000,000.00
22021001	Entertainment & Hospitality	0.00	0.00	10,000,000.00
22021002	Honourarium & sitting Allowance	0.00	0.00	10,000,000.00

		Kaltungo Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
22021023	Contingencies Recurrent	0.00	0.00	3,000,000.00
<b>011100100200 Office of the Vice Chairman</b>				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	0.00	0.00	3,500,000.00
21	PERSONNEL COST	0.00	0.00	3,500,000.00
2101	SALARY	0.00	0.00	3,500,000.00
210101	SALARIES AND WAGES	0.00	0.00	3,500,000.00
21010103	Consolidated Revenue Fund Charges - Salaries	0.00	0.00	3,500,000.00
<b>011101400100 GOSTEC</b>				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	120,000,000.00	0.00	120,000,000.00
21	PERSONNEL COST	120,000,000.00	0.00	120,000,000.00
2101	SALARY	120,000,000.00	0.00	120,000,000.00
210101	SALARIES AND WAGES	120,000,000.00	0.00	120,000,000.00
21010101	Salary	120,000,000.00	0.00	120,000,000.00
<b>011200100100 Legislative Council</b>				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	36,000,000.00	9,362,128.00	32,000,000.00
21	PERSONNEL COST	36,000,000.00	9,362,128.00	32,000,000.00
2101	SALARY	36,000,000.00	9,362,128.00	32,000,000.00
210101	SALARIES AND WAGES	36,000,000.00	9,362,128.00	32,000,000.00
21010103	Consolidated Revenue Fund Charges - Salaries	36,000,000.00	9,362,128.00	32,000,000.00

**012500100100 Personnel Management Department**

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>1,785,510,522.00</b>	<b>673,205,305.63</b>	<b>2,566,400,000.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>285,672,948.00</b>	<b>178,139,093.00</b>	<b>241,900,000.00</b>
<b>2101</b>	<b>SALARY</b>	<b>125,000,000.00</b>	<b>83,613,200.00</b>	<b>125,000,000.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>125,000,000.00</b>	<b>83,613,200.00</b>	<b>125,000,000.00</b>
21010101	Salary	85,000,000.00	83,613,200.00	85,000,000.00
21010104	Wages - Casual Workers	40,000,000.00	0.00	40,000,000.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>160,672,948.00</b>	<b>94,525,893.00</b>	<b>116,900,000.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>160,672,948.00</b>	<b>94,525,893.00</b>	<b>116,900,000.00</b>
21020107	Housing/Rent Allowance	21,825,000.00	14,568,000.00	20,700,000.00
21020108	Transport Allowance	14,761,580.00	9,841,053.00	8,000,000.00
21020109	Utility Allowance	7,381,184.00	4,920,789.00	3,000,000.00
21020110	Meal Subsidy Allowance	7,381,184.00	4,920,789.00	3,000,000.00
21020111	Leave Allowance	2,163,000.00	1,442,000.00	5,200,000.00
21020112	Domestic Staff Allowance	2,161,000.00	1,441,000.00	2,000,000.00
21020113	Personal Assistance Allowance	80,000,000.00	38,192,000.00	35,000,000.00
21020117	Other Allowances	25,000,000.00	19,200,262.00	40,000,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>653,337,574.00</b>	<b>421,832,454.00</b>	<b>150,000,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>653,337,574.00</b>	<b>421,832,454.00</b>	<b>150,000,000.00</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>247,737,574.00</b>	<b>159,087,508.00</b>	<b>50,000,000.00</b>
22020101	Local Travel and Transport - Training	135,000,000.00	106,721,477.00	15,000,000.00
22020102	Local Travel and Transport - Others	62,737,574.00	41,418,331.00	5,000,000.00
22020104	International Transport and Travels - Others	50,000,000.00	10,947,700.00	30,000,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>280,600,000.00</b>	<b>219,472,765.00</b>	<b>40,000,000.00</b>
22020601	Security Services	260,500,000.00	207,518,092.00	20,000,000.00
22020603	Residential Rent	20,000,000.00	11,954,673.00	15,000,000.00



		Kaltungo Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
22020614	Other Services General	100,000.00	0.00	5,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>75,000,000.00</b>	<b>17,191,272.00</b>	<b>25,000,000.00</b>
22020799	Other Consultancy Services	75,000,000.00	17,191,272.00	25,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>50,000,000.00</b>	<b>26,080,909.00</b>	<b>35,000,000.00</b>
22021001	Entertainment & Hospitality	10,000,000.00	6,940,909.00	5,000,000.00
22021002	Honourarium & sitting Allowance	15,000,000.00	5,000,000.00	5,000,000.00
22021023	Contingencies Recurrent	25,000,000.00	14,140,000.00	25,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>846,500,000.00</b>	<b>73,233,758.63</b>	<b>2,174,500,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>738,500,000.00</b>	<b>8,001,863.63</b>	<b>1,809,500,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>738,500,000.00</b>	<b>8,001,863.63</b>	<b>1,809,500,000.00</b>
23010104	Purchase of Motor Cycles	0.00	0.00	50,000,000.00
23010105	Purchase of Motor Vehicles	475,500,000.00	0.00	495,500,000.00
23010106	Purchase of Vans	30,000,000.00	0.00	30,000,000.00
23010108	Purchase of Buses	60,000,000.00	0.00	110,000,000.00
23010112	Purchase of Office Furniture and Fittings	158,000,000.00	8,001,863.63	350,000,000.00
23010121	Purchase of Residential Furniture	15,000,000.00	0.00	10,000,000.00
23010128	Purchase of Security Equipment	0.00	0.00	764,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>70,000,000.00</b>	<b>65,231,895.00</b>	<b>335,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>70,000,000.00</b>	<b>65,231,895.00</b>	<b>335,000,000.00</b>
23020101	Construction/Provision of office Buildings	70,000,000.00	65,231,895.00	35,000,000.00
23020104	Construction/Provision of Housing	0.00	0.00	300,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>38,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>38,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>
23030103	Rehabilitation/Repairs - Housing	38,000,000.00	0.00	30,000,000.00

**021500100100 Agricultural and Natural Resources Department**

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>1,043,596,000.00</b>	<b>594,278,297.00</b>	<b>829,100,000.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>36,450,000.00</b>	<b>18,047,630.00</b>	<b>71,600,000.00</b>
<b>2101</b>	<b>SALARY</b>	<b>27,000,000.00</b>	<b>13,348,720.00</b>	<b>40,000,000.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>27,000,000.00</b>	<b>13,348,720.00</b>	<b>40,000,000.00</b>
21010101	Salary	27,000,000.00	13,348,720.00	40,000,000.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>9,450,000.00</b>	<b>4,698,910.00</b>	<b>31,600,000.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>9,450,000.00</b>	<b>4,698,910.00</b>	<b>31,600,000.00</b>
21020107	Housing/Rent Allowance	1,300,000.00	783,156.00	4,000,000.00
21020108	Transport Allowance	1,350,000.00	801,840.00	4,000,000.00
21020109	Utility Allowance	1,000,000.00	760,000.00	800,000.00
21020110	Meal Subsidy Allowance	1,000,000.00	760,000.00	800,000.00
21020111	Leave Allowance	800,000.00	660,000.00	2,000,000.00
21020117	Other Allowances	4,000,000.00	933,914.00	20,000,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>615,946,000.00</b>	<b>550,321,304.00</b>	<b>54,500,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>612,446,000.00</b>	<b>550,321,304.00</b>	<b>51,000,000.00</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>10,196,000.00</b>	<b>6,797,090.00</b>	<b>5,500,000.00</b>
22020101	Local Travel and Transport - Training	10,196,000.00	6,797,090.00	5,500,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>580,000,000.00</b>	<b>532,827,414.00</b>	<b>30,000,000.00</b>
22020307	Drugs & Medical Supplies	25,000,000.00	13,106,636.00	20,000,000.00
22020313	Accessories/Materials/Supplies General	555,000,000.00	519,720,778.00	10,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>2,500,000.00</b>	<b>1,000,000.00</b>	<b>2,500,000.00</b>
22020799	Other Consultancy Services	2,500,000.00	1,000,000.00	2,500,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>19,750,000.00</b>	<b>9,696,800.00</b>	<b>13,000,000.00</b>
22021023	Contingencies Recurrent	19,750,000.00	9,696,800.00	13,000,000.00

		Kaltungo Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
2205	SUBSIDIES GENERAL	3,500,000.00	0.00	3,500,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	3,500,000.00	0.00	3,500,000.00
22050102	Meal Subsidy to Government Schools	3,500,000.00	0.00	3,500,000.00
23	CAPITAL EXPENDITURE	391,200,000.00	25,909,363.00	703,000,000.00
2301	FIXED ASSETS PURCHASED	13,700,000.00	0.00	10,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	13,700,000.00	0.00	10,000,000.00
23010127	Purchase Agricultural Equipment	13,700,000.00	0.00	10,000,000.00
2302	CONSTRUCTION / PROVISION	250,000,000.00	21,995,000.00	160,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	250,000,000.00	21,995,000.00	160,000,000.00
23020113	Construction/Provision of Agricultural Facilities	250,000,000.00	21,995,000.00	160,000,000.00
2303	REHABILITATION / REPAIRS	102,500,000.00	0.00	28,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	102,500,000.00	0.00	28,000,000.00
23030112	Rehabilitation/Repairs - Agricultural Facilities	102,500,000.00	0.00	28,000,000.00
2305	OTHER CAPITAL PROJECTS	25,000,000.00	3,914,363.00	505,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	25,000,000.00	3,914,363.00	505,000,000.00
23050111	Agricultural Inputs	25,000,000.00	3,914,363.00	505,000,000.00
022000100100	Finance and Supply Department			
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	1,972,000,000.00	1,088,393,819.93	1,930,400,000.00
21	PERSONNEL COST	792,000,000.00	665,956,139.00	613,400,000.00
2101	SALARY	30,000,000.00	8,711,084.00	50,000,000.00
210101	SALARIES AND WAGES	30,000,000.00	8,711,084.00	50,000,000.00
21010101	Salary	30,000,000.00	8,711,084.00	50,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	22,000,000.00	16,904,108.00	63,400,000.00
210201	ALLOWANCES	22,000,000.00	16,904,108.00	63,400,000.00
21020107	Housing/Rent Allowance	5,000,000.00	3,476,364.00	14,000,000.00

		Kaltungo Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
21020108	Transport Allowance	2,300,000.00	1,533,600.00	7,000,000.00
21020109	Utility Allowance	1,500,000.00	840,000.00	1,400,000.00
21020110	Meal Subsidy Allowance	2,200,000.00	1,850,000.00	6,000,000.00
21020111	Leave Allowance	2,000,000.00	1,680,000.00	5,000,000.00
21020117	Other Allowances	9,000,000.00	7,524,144.00	30,000,000.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>740,000,000.00</b>	<b>640,340,947.00</b>	<b>500,000,000.00</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>740,000,000.00</b>	<b>640,340,947.00</b>	<b>500,000,000.00</b>
21030102	Pension CRFC	740,000,000.00	640,340,947.00	500,000,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>843,000,000.00</b>	<b>416,167,680.93</b>	<b>810,000,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>442,500,000.00</b>	<b>170,152,168.17</b>	<b>359,500,000.00</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>25,000,000.00</b>	<b>2,906,725.00</b>	<b>5,000,000.00</b>
22020101	Local Travel and Transport - Training	25,000,000.00	2,906,725.00	5,000,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>59,000,000.00</b>	<b>38,156,270.00</b>	<b>45,000,000.00</b>
22020301	Office Stationaries/Computer Consumables	25,000,000.00	20,274,546.00	20,000,000.00
22020305	Printing of Non security Documents	20,000,000.00	15,541,724.00	15,000,000.00
22020306	Printing of Security Documents	7,000,000.00	0.00	5,000,000.00
22020314	Printing/Publications General	7,000,000.00	2,340,000.00	5,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>
22020412	Maintenance of Markets/Public Places	10,000,000.00	0.00	10,000,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>55,000,000.00</b>	<b>18,347,400.00</b>	<b>20,000,000.00</b>
22020501	Local Training	55,000,000.00	18,347,400.00	20,000,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>65,000,000.00</b>	<b>40,880,542.54</b>	<b>50,000,000.00</b>
22020614	Other Services General	65,000,000.00	40,880,542.54	50,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>152,500,000.00</b>	<b>47,915,350.00</b>	<b>167,000,000.00</b>
22020701	Financial Consulting	50,000,000.00	47,052,350.00	60,000,000.00
22020799	Other Consultancy Services	102,500,000.00	863,000.00	107,000,000.00

		Kaltungo Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
220209	FINANCIAL CHARGES - GENERAL	6,000,000.00	1,645,882.00	2,500,000.00
22020901	Bank Charges (Other Than Interest)	6,000,000.00	1,645,882.00	2,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	70,000,000.00	20,299,998.63	60,000,000.00
22021014	Annual Budget Expenses and Administration	50,000,000.00	12,999,998.63	50,000,000.00
22021023	Contingencies Recurrent	20,000,000.00	7,300,000.00	10,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	205,000,000.00	84,178,687.76	355,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	205,000,000.00	84,178,687.76	355,000,000.00
22040103	Grant To Local Governments -Current	40,000,000.00	20,071,945.00	40,000,000.00
22040114	Contribution to Local Governmnet Service Commission	20,000,000.00	8,985,816.00	10,000,000.00
22040116	Contribution to Auditor General to Local Government	35,000,000.00	4,886,364.00	40,000,000.00
22040117	Contribution to Traditional Councils	50,000,000.00	24,000,000.00	30,000,000.00
22040118	Contributions for Ministry for LGA Bureau	60,000,000.00	26,234,562.76	35,000,000.00
22040122	Contribution to Election Logistics	0.00	0.00	200,000,000.00
2206	PUBLIC DEBT CHARGES	195,500,000.00	161,836,825.00	95,500,000.00
220604	DOMESTIC PRINCIPAL	195,500,000.00	161,836,825.00	95,500,000.00
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	195,500,000.00	161,836,825.00	95,500,000.00
23	CAPITAL EXPENDITURE	337,000,000.00	6,270,000.00	507,000,000.00
2301	FIXED ASSETS PURCHASED	28,000,000.00	6,270,000.00	8,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	28,000,000.00	6,270,000.00	8,000,000.00
23010113	Purchase of Computers	28,000,000.00	6,270,000.00	8,000,000.00
2302	CONSTRUCTION / PROVISION	104,000,000.00	0.00	104,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	104,000,000.00	0.00	104,000,000.00
23020124	Construction of Markets/Parks	104,000,000.00	0.00	104,000,000.00
2303	REHABILITATION / REPAIRS	80,000,000.00	0.00	80,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	80,000,000.00	0.00	80,000,000.00
23030101	Rehabilitation/Repairs of Resdential Building	80,000,000.00	0.00	80,000,000.00

		Kaltungo Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
2305	OTHER CAPITAL PROJECTS	125,000,000.00	0.00	315,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	125,000,000.00	0.00	315,000,000.00
23050108	Other Non Tangible Assets	125,000,000.00	0.00	315,000,000.00
023400100100	Works, Housing and Transport Department			
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	3,189,567,834.00	183,354,241.00	2,621,300,000.00
21	PERSONNEL COST	40,218,984.00	32,226,299.00	85,000,000.00
2101	SALARY	22,218,984.00	17,781,016.00	50,000,000.00
210101	SALARIES AND WAGES	22,218,984.00	17,781,016.00	50,000,000.00
21010101	Salary	22,218,984.00	17,781,016.00	50,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	18,000,000.00	14,445,283.00	35,000,000.00
210201	ALLOWANCES	18,000,000.00	14,445,283.00	35,000,000.00
21020107	Housing/Rent Allowance	3,000,000.00	2,857,776.00	6,000,000.00
21020108	Transport Allowance	2,500,000.00	2,500,000.00	5,000,000.00
21020109	Utility Allowance	1,200,000.00	980,000.00	2,000,000.00
21020110	Meal Subsidy Allowance	1,300,000.00	980,000.00	2,000,000.00
21020111	Leave Allowance	2,000,000.00	1,771,200.00	5,000,000.00
21020117	Other Allowances	8,000,000.00	5,356,307.00	15,000,000.00
22	OTHER RECURRENT COSTS	99,348,850.00	67,198,849.00	61,300,000.00
2202	OVERHEAD COST	99,348,850.00	67,198,849.00	61,300,000.00
220201	TRAVEL& TRANSPORT - GENERAL	1,648,850.00	1,048,850.00	1,800,000.00
22020101	Local Travel and Transport - Training	1,648,850.00	1,048,850.00	1,800,000.00
220202	UTILITIES - GENERAL	2,000,000.00	0.00	2,000,000.00
22020201	Electricity Charges	2,000,000.00	0.00	2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	70,200,000.00	46,349,000.00	36,500,000.00
22020401	Maintenance of Motor Vehicles/Transport Equipment	9,000,000.00	4,000,000.00	5,000,000.00

		Kaltungo Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
22020402	Maintenance of Office Furniture	1,500,000.00	0.00	4,500,000.00
22020405	Maintenance of Plants and Generators	4,000,000.00	0.00	4,000,000.00
22020406	Other Maintenance Services	11,700,000.00	5,850,000.00	6,000,000.00
22020413	Minor Road Maintenance	7,000,000.00	5,230,000.00	7,000,000.00
22020414	Maintenance of Office/Residential Buildings	37,000,000.00	31,269,000.00	10,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
22020799	Other Consultancy Services	2,000,000.00	0.00	0.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>8,500,000.00</b>	<b>5,300,999.00</b>	<b>6,000,000.00</b>
22020801	Motor Vehicle Fuel Cost	8,500,000.00	5,300,999.00	6,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>15,000,000.00</b>	<b>14,500,000.00</b>	<b>15,000,000.00</b>
22021023	Contingencies Recurrent	15,000,000.00	14,500,000.00	15,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>3,050,000,000.00</b>	<b>83,929,093.00</b>	<b>2,475,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>55,000,000.00</b>	<b>0.00</b>	<b>55,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>55,000,000.00</b>	<b>0.00</b>	<b>55,000,000.00</b>
23010101	Purchase/Acquisition of Land	55,000,000.00	0.00	55,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>2,975,000,000.00</b>	<b>83,929,093.00</b>	<b>2,300,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>2,975,000,000.00</b>	<b>83,929,093.00</b>	<b>2,300,000,000.00</b>
23020102	Construction/Provision of Residential Buildings	120,000,000.00	0.00	120,000,000.00
23020103	Construction/Provision of Electricity	100,000,000.00	0.00	120,000,000.00
23020104	Construction/Provision of Housing	1,000,000,000.00	0.00	1,000,000,000.00
23020114	Construction/Provision of Roads	1,145,000,000.00	16,975,000.00	700,000,000.00
23020116	Construction/ Provision of Water Ways	260,000,000.00	47,059,093.00	260,000,000.00
23020123	Construction of Traffic Light/Streets Lghts	350,000,000.00	19,895,000.00	100,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>120,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>120,000,000.00</b>
23030113	Rehabilitation/Repairs - Roads	20,000,000.00	0.00	120,000,000.00

**025210400100 Water Sanitation and Hygeine (WASH) Department**

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>763,040,000.00</b>	<b>160,903,728.00</b>	<b>695,500,000.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>125,000,000.00</b>	<b>72,693,728.00</b>	<b>95,500,000.00</b>
<b>2101</b>	<b>SALARY</b>	<b>70,000,000.00</b>	<b>64,400,544.00</b>	<b>70,000,000.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>70,000,000.00</b>	<b>64,400,544.00</b>	<b>70,000,000.00</b>
21010101	Salary	70,000,000.00	64,400,544.00	70,000,000.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>55,000,000.00</b>	<b>8,293,184.00</b>	<b>25,500,000.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>55,000,000.00</b>	<b>8,293,184.00</b>	<b>25,500,000.00</b>
21020107	Housing/Rent Allowance	10,000,000.00	1,843,040.00	4,000,000.00
21020108	Transport Allowance	8,000,000.00	1,259,552.00	3,000,000.00
21020109	Utility Allowance	6,000,000.00	1,200,000.00	2,500,000.00
21020110	Meal Subsidy Allowance	7,000,000.00	1,200,000.00	2,500,000.00
21020111	Leave Allowance	10,000,000.00	1,003,200.00	1,500,000.00
21020115	Hazard Allowance	5,000,000.00	740,000.00	2,000,000.00
21020117	Other Allowances	9,000,000.00	1,047,392.00	10,000,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>160,040,000.00</b>	<b>72,091,500.00</b>	<b>113,000,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>160,040,000.00</b>	<b>72,091,500.00</b>	<b>113,000,000.00</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>14,000,000.00</b>	<b>1,812,000.00</b>	<b>7,000,000.00</b>
22020101	Local Travel and Transport - Training	7,000,000.00	1,812,000.00	4,000,000.00
22020102	Local Travel and Transport - Others	7,000,000.00	0.00	3,000,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>27,000,000.00</b>	<b>6,605,000.00</b>	<b>19,000,000.00</b>
22020307	Drugs & Medical Supplies	11,000,000.00	4,280,000.00	11,000,000.00
22020313	Accessories/Materials/Supplies General	5,000,000.00	2,325,000.00	3,000,000.00
22020315	Supplies of COVID-19 PPE	11,000,000.00	0.00	5,000,000.00



		Kaltungo Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
220204	MAINTENANCE SERVICES - GENERAL	24,040,000.00	23,720,000.00	20,000,000.00
22020406	Other Maintenance Services	11,040,000.00	11,040,000.00	7,000,000.00
22020415	Maintenance of Boreholes	13,000,000.00	12,680,000.00	13,000,000.00
220206	OTHER SERVICES - GENERAL	75,000,000.00	34,281,000.00	50,000,000.00
22020605	Cleaning and Fumigation Services	60,000,000.00	34,281,000.00	40,000,000.00
22020614	Other Services General	15,000,000.00	0.00	10,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	20,000,000.00	5,673,500.00	17,000,000.00
22021023	Contingencies Recurrent	20,000,000.00	5,673,500.00	17,000,000.00
23	CAPITAL EXPENDITURE	478,000,000.00	16,118,500.00	487,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	12,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	12,000,000.00
23010104	Purchase of Motor Cycles	0.00	0.00	12,000,000.00
2302	CONSTRUCTION / PROVISION	478,000,000.00	16,118,500.00	475,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	478,000,000.00	16,118,500.00	475,000,000.00
23020105	Construction/Provision of Water Facilities	465,000,000.00	16,118,500.00	465,000,000.00
23020126	Construction/Provision of Cemeteries	13,000,000.00	0.00	10,000,000.00
051700100100 Education and Social Development Department				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	1,497,696,348.00	852,936,748.00	1,970,700,000.00
21	PERSONNEL COST	101,736,348.00	69,238,962.00	111,000,000.00
2101	SALARY	75,000,000.00	45,305,840.00	70,000,000.00
210101	SALARIES AND WAGES	75,000,000.00	45,305,840.00	70,000,000.00
21010101	Salary	35,000,000.00	34,954,840.00	50,000,000.00
21010104	Wages - Casual Workers	40,000,000.00	10,351,000.00	20,000,000.00

		Kaltungo Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	26,736,348.00	23,933,122.00	41,000,000.00
210201	ALLOWANCES	26,736,348.00	23,933,122.00	41,000,000.00
21020107	Housing/Rent Allowance	6,835,948.00	6,243,792.00	7,500,000.00
21020108	Transport Allowance	3,340,600.00	3,262,400.00	6,000,000.00
21020109	Utility Allowance	2,029,900.00	2,019,600.00	2,000,000.00
21020110	Meal Subsidy Allowance	2,529,900.00	2,119,600.00	2,000,000.00
21020111	Leave Allowance	3,000,000.00	2,801,850.00	3,500,000.00
21020117	Other Allowances	9,000,000.00	7,485,880.00	20,000,000.00
22	OTHER RECURRENT COSTS	762,960,000.00	691,255,786.00	971,700,000.00
2202	OVERHEAD COST	423,160,000.00	360,995,013.00	556,700,000.00
220201	TRAVEL& TRANSPORT - GENERAL	6,600,000.00	6,467,635.00	6,000,000.00
22020101	Local Travel and Transport - Training	6,600,000.00	6,467,635.00	6,000,000.00
220206	OTHER SERVICES - GENERAL	29,000,000.00	25,442,727.00	100,000,000.00
22020601	Security Services	29,000,000.00	25,442,727.00	100,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000.00	0.00	3,000,000.00
22020799	Other Consultancy Services	3,000,000.00	0.00	3,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	384,560,000.00	329,084,651.00	447,700,000.00
22021003	Publicity & Advertisements/Awareness	36,000,000.00	30,641,000.00	84,000,000.00
22021007	Welfare Packages	335,060,000.00	285,256,651.00	350,200,000.00
22021023	Contingencies Recurrent	13,500,000.00	13,187,000.00	13,500,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	280,000,000.00	270,643,551.00	315,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	280,000,000.00	270,643,551.00	315,000,000.00
22040109	Grant to Communities/NGO's/Unions	40,000,000.00	32,063,409.00	75,000,000.00
22040110	Contribution to Higher Institutions	240,000,000.00	238,580,142.00	240,000,000.00

		Kaltungo Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
2205	SUBSIDIES GENERAL	59,800,000.00	59,617,222.00	100,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	59,800,000.00	59,617,222.00	100,000,000.00
22050104	Education Subsidy	59,800,000.00	59,617,222.00	100,000,000.00
23	CAPITAL EXPENDITURE	633,000,000.00	92,442,000.00	888,000,000.00
2301	FIXED ASSETS PURCHASED	18,000,000.00	9,000,000.00	8,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	18,000,000.00	9,000,000.00	8,000,000.00
23010124	Purchase of Teaching/Learning EquipmentS	18,000,000.00	9,000,000.00	8,000,000.00
2303	REHABILITATION / REPAIRS	440,000,000.00	66,672,000.00	700,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	440,000,000.00	66,672,000.00	700,000,000.00
23030106	Rehabilitation/Repairs - Public Schools	440,000,000.00	66,672,000.00	700,000,000.00
2305	OTHER CAPITAL PROJECTS	175,000,000.00	16,770,000.00	180,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	175,000,000.00	16,770,000.00	180,000,000.00
23050108	Other Non Tangible Assets	105,000,000.00	16,770,000.00	150,000,000.00
23050113	Investment	70,000,000.00	0.00	30,000,000.00
<b>051700200100 Education LGEA</b>				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	1,500,000,000.00	1,118,378,419.00	1,520,000,000.00
21	PERSONNEL COST	1,500,000,000.00	1,118,378,419.00	1,500,000,000.00
2101	SALARY	1,500,000,000.00	1,118,378,419.00	1,500,000,000.00
210101	SALARIES AND WAGES	1,500,000,000.00	1,118,378,419.00	1,500,000,000.00
21010101	Salary	1,500,000,000.00	1,118,378,419.00	1,500,000,000.00
23	CAPITAL EXPENDITURE	0.00	0.00	20,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	20,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	20,000,000.00
23050102	Computer Software Acquisition	0.00	0.00	20,000,000.00

**052100100100 Primary Healthcare Department**

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>895,800,000.00</b>	<b>368,139,559.00</b>	<b>873,000,000.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>239,300,000.00</b>	<b>140,401,691.00</b>	<b>255,500,000.00</b>
<b>2101</b>	<b>SALARY</b>	<b>140,000,000.00</b>	<b>72,814,100.00</b>	<b>105,000,000.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>140,000,000.00</b>	<b>72,814,100.00</b>	<b>105,000,000.00</b>
21010101	Salary	75,000,000.00	72,814,100.00	80,000,000.00
21010104	Wages - Casual Workers	65,000,000.00	0.00	25,000,000.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>99,300,000.00</b>	<b>67,587,591.00</b>	<b>150,500,000.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>27,300,000.00</b>	<b>17,701,708.00</b>	<b>108,500,000.00</b>
21020107	Housing/Rent Allowance	2,900,000.00	2,855,916.00	75,000,000.00
21020108	Transport Allowance	2,050,000.00	1,800,960.00	6,000,000.00
21020109	Utility Allowance	3,100,000.00	2,728,696.00	2,000,000.00
21020110	Meal Subsidy Allowance	3,050,000.00	2,728,696.00	2,000,000.00
21020111	Leave Allowance	3,200,000.00	2,719,864.00	3,500,000.00
21020117	Other Allowances	13,000,000.00	4,867,576.00	20,000,000.00
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>72,000,000.00</b>	<b>49,885,883.00</b>	<b>42,000,000.00</b>
21020207	Gombe Health Equity Fund	72,000,000.00	49,885,883.00	42,000,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>258,500,000.00</b>	<b>139,774,450.00</b>	<b>257,500,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>232,500,000.00</b>	<b>122,242,450.00</b>	<b>231,500,000.00</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>4,500,000.00</b>	<b>1,440,450.00</b>	<b>2,500,000.00</b>
22020101	Local Travel and Transport - Training	4,500,000.00	1,440,450.00	2,500,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>65,000,000.00</b>	<b>47,742,000.00</b>	<b>65,000,000.00</b>
22020307	Drugs & Medical Supplies	60,000,000.00	47,742,000.00	60,000,000.00
22020315	Supplies of COVID-19 PPE	5,000,000.00	0.00	5,000,000.00

		Kaltungo Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
220204	MAINTENANCE SERVICES - GENERAL	7,000,000.00	2,500,000.00	5,000,000.00
22020406	Other Maintenance Services	7,000,000.00	2,500,000.00	5,000,000.00
220206	OTHER SERVICES - GENERAL	105,000,000.00	29,000,000.00	105,000,000.00
22020605	Cleaning and Fumigation Services	5,000,000.00	0.00	5,000,000.00
22020614	Other Services General	100,000,000.00	29,000,000.00	100,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	0.00	1,000,000.00
22020799	Other Consultancy Services	1,000,000.00	0.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	50,000,000.00	41,560,000.00	53,000,000.00
22021004	Medical Expenses Locally and Internationally	42,000,000.00	35,560,000.00	45,000,000.00
22021023	Contingencies Recurrent	8,000,000.00	6,000,000.00	8,000,000.00
2205	SUBSIDIES GENERAL	26,000,000.00	17,532,000.00	26,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	26,000,000.00	17,532,000.00	26,000,000.00
22050103	Health Subsidies	26,000,000.00	17,532,000.00	26,000,000.00
23	CAPITAL EXPENDITURE	398,000,000.00	87,963,418.00	360,000,000.00
2302	CONSTRUCTION / PROVISION	383,000,000.00	87,963,418.00	345,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	383,000,000.00	87,963,418.00	345,000,000.00
23020106	Construction/Provision of Hospitals/Health Centres	383,000,000.00	87,963,418.00	345,000,000.00
2303	REHABILITATION / REPAIRS	15,000,000.00	0.00	15,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	15,000,000.00	0.00	15,000,000.00
23030105	Rehabilitation/Repairs - Hospital/Health Centres	15,000,000.00	0.00	15,000,000.00

## Kaltungo Local Government 2026 Approved Budget MDA Expenditure by Function Classification

## Kaltungo Local Government

Total Expenditure By Economic Code		12,803,210,704.00	12,803,210,704.00	5,048,952,245.56	13,819,400,000.00
011100100100		Office of the Executive Chairman			
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget	
701	General Public Service	0.00	0.00	657,500,000.00	
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	0.00	0.00	657,500,000.00	
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	657,500,000.00	
011100100200		Office of the Vice Chairman			
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget	
701	General Public Service	0.00	0.00	3,500,000.00	
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	0.00	0.00	3,500,000.00	
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	3,500,000.00	
011101400100		GOSTEC			
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget	
704	Economic Affairs	120,000,000.00	0.00	120,000,000.00	
7045	TRANSPORT	120,000,000.00	0.00	120,000,000.00	
70451	ROAD TRANSPORT	120,000,000.00	0.00	120,000,000.00	
011200100100		Legislative Council			
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget	
701	General Public Service	36,000,000.00	9,362,128.00	32,000,000.00	
7013	GENERAL SERVICES	36,000,000.00	9,362,128.00	32,000,000.00	
70131	GENERAL PERSONNEL SERVICES	36,000,000.00	9,362,128.00	32,000,000.00	

**012500100100 Personnel Management Department**

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
701	General Public Service	1,677,510,522.00	607,973,410.63	1,737,400,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	270,000,000.00	0.00	590,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	270,000,000.00	0.00	590,000,000.00
7013	GENERAL SERVICES	1,407,510,522.00	607,973,410.63	1,147,400,000.00
70131	GENERAL PERSONNEL SERVICES	1,284,510,522.00	599,971,547.00	937,400,000.00
70133	OTHER GENERAL SERVICES	123,000,000.00	8,001,863.63	210,000,000.00
703	Public Order and Safety	0.00	0.00	764,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	764,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	764,000,000.00
708	Recreation, Culture and Religion	70,000,000.00	65,231,895.00	35,000,000.00
7082	CULTURAL SERVICES	70,000,000.00	65,231,895.00	35,000,000.00
70821	CULTURAL SERVICES	70,000,000.00	65,231,895.00	35,000,000.00
710	Social Protection	38,000,000.00	0.00	30,000,000.00
7106	HOUSING	38,000,000.00	0.00	30,000,000.00
71061	HOUSING	38,000,000.00	0.00	30,000,000.00

**021500100100 Agricultural and Natural Resources Department**

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
704	Economic Affairs	1,043,596,000.00	594,278,297.00	829,100,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	20,000,000.00	0.00	5,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20,000,000.00	0.00	5,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,023,596,000.00	594,278,297.00	824,100,000.00
70421	AGRICULTURE	1,023,596,000.00	594,278,297.00	824,100,000.00

**022000100100 Finance and Supply Department**

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
701	General Public Service	1,048,000,000.00	448,052,872.93	1,246,400,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	699,500,000.00	279,946,047.93	827,900,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	699,500,000.00	279,946,047.93	827,900,000.00
7013	GENERAL SERVICES	153,000,000.00	6,270,000.00	323,000,000.00
70131	GENERAL PERSONNEL SERVICES	125,000,000.00	0.00	315,000,000.00
70133	OTHER GENERAL SERVICES	28,000,000.00	6,270,000.00	8,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	195,500,000.00	161,836,825.00	95,500,000.00
70171	PUBLIC DEBT TRANSACTIONS	195,500,000.00	161,836,825.00	95,500,000.00
704	Economic Affairs	104,000,000.00	0.00	104,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	104,000,000.00	0.00	104,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	104,000,000.00	0.00	104,000,000.00
708	Recreation, Culture and Religion	80,000,000.00	0.00	80,000,000.00
7082	CULTURAL SERVICES	80,000,000.00	0.00	80,000,000.00
70821	CULTURAL SERVICES	80,000,000.00	0.00	80,000,000.00
710	Social Protection	740,000,000.00	640,340,947.00	500,000,000.00
7102	OLD AGE	740,000,000.00	640,340,947.00	500,000,000.00
71021	OLD AGE	740,000,000.00	640,340,947.00	500,000,000.00

**023400100100 Works, Housing and Transport Department**

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
704	Economic Affairs	1,459,567,834.00	116,400,148.00	1,141,300,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	55,000,000.00	0.00	55,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	55,000,000.00	0.00	55,000,000.00



		Kaltungo Local Government	2026 Approved Budget MDA Expenditure by Function Classification	
7043	FUEL AND ENERGY	100,000,000.00	0.00	120,000,000.00
70435	ELECTRICITY	100,000,000.00	0.00	120,000,000.00
7045	TRANSPORT	1,304,567,834.00	116,400,148.00	966,300,000.00
70451	ROAD TRANSPORT	1,304,567,834.00	116,400,148.00	966,300,000.00
705	Environmental Protection	260,000,000.00	47,059,093.00	260,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	260,000,000.00	47,059,093.00	260,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	260,000,000.00	47,059,093.00	260,000,000.00
706	Housing and Community Amenities	350,000,000.00	19,895,000.00	100,000,000.00
7064	STREET LIGHTING	350,000,000.00	19,895,000.00	100,000,000.00
70641	STREET LIGHTING	350,000,000.00	19,895,000.00	100,000,000.00
710	Social Protection	1,120,000,000.00	0.00	1,120,000,000.00
7106	HOUSING	1,120,000,000.00	0.00	1,120,000,000.00
71061	HOUSING	1,120,000,000.00	0.00	1,120,000,000.00
025210400100 Water Sanitation and Hygeine (WASH) Department				
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
705	Environmental Protection	13,000,000.00	0.00	22,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	13,000,000.00	0.00	22,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	13,000,000.00	0.00	22,000,000.00
706	Housing and Community Amenities	750,040,000.00	160,903,728.00	673,500,000.00
7063	WATER SUPPLY	750,040,000.00	160,903,728.00	673,500,000.00
70631	WATER SUPPLY	750,040,000.00	160,903,728.00	673,500,000.00
051700100100 Education and Social Development Department				
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
706	Housing and Community Amenities	45,000,000.00	7,980,000.00	75,000,000.00
7062	COMMUNITY DEVELOPMENT	45,000,000.00	7,980,000.00	75,000,000.00
70621	COMMUNITY DEVELOPMENT	45,000,000.00	7,980,000.00	75,000,000.00

		Kaltungo Local Government	2026 Approved Budget MDA Expenditure by Function Classification	
709	Education	1,452,696,348.00	844,956,748.00	1,895,700,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	440,000,000.00	66,672,000.00	700,000,000.00
70912	PRIMARY EDUCATION	440,000,000.00	66,672,000.00	700,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	18,000,000.00	9,000,000.00	8,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	18,000,000.00	9,000,000.00	8,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	994,696,348.00	769,284,748.00	1,187,700,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	994,696,348.00	769,284,748.00	1,187,700,000.00
<b>051700200100 Education LGEA</b>				
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
709	Education	1,500,000,000.00	1,118,378,419.00	1,520,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,500,000,000.00	1,118,378,419.00	1,520,000,000.00
70912	PRIMARY EDUCATION	1,500,000,000.00	1,118,378,419.00	1,520,000,000.00
<b>052100100100 Primary Healthcare Department</b>				
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
707	Health	895,800,000.00	368,139,559.00	873,000,000.00
7074	PUBLIC HEALTH SERVICES	895,800,000.00	368,139,559.00	873,000,000.00
70741	PUBLIC HEALTH SERVICES	895,800,000.00	368,139,559.00	873,000,000.00

## Kaltungo Local Government 2026 Approved Budget MDA Revenue by Economic Classification

## Kaltungo Local Government

Total Revenue Summary By Economic Code		12,712,360,000.00	7,006,022,275.37	13,274,380,000.00
<b>022000100100 Finance and Supply Department</b>				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
<b>1</b>	<b>REVENUE</b>	<b>12,712,360,000.00</b>	<b>7,006,022,275.37</b>	<b>13,274,380,000.00</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>12,030,000,000.00</b>	<b>6,860,004,616.37</b>	<b>12,035,000,000.00</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>12,030,000,000.00</b>	<b>6,860,004,616.37</b>	<b>12,035,000,000.00</b>
<b>110101</b>	<b>STATUTORY ALLOCATION</b>	<b>3,750,000,000.00</b>	<b>2,617,421,329.08</b>	<b>3,700,000,000.00</b>
11010101	Statutory Allocation	3,750,000,000.00	2,617,421,329.08	3,700,000,000.00
<b>110102</b>	<b>SHARE OF VAT</b>	<b>3,800,000,000.00</b>	<b>2,834,546,023.00</b>	<b>3,500,000,000.00</b>
11010201	Share of VAT	3,800,000,000.00	2,834,546,023.00	3,500,000,000.00
<b>110103</b>	<b>OTHER FAAC</b>	<b>4,480,000,000.00</b>	<b>1,408,037,264.29</b>	<b>4,835,000,000.00</b>
11010301	Excess Crude /PPT	35,000,000.00	0.00	35,000,000.00
11010303	Budget Augmentation	195,000,000.00	122,006,196.88	200,000,000.00
11010304	Exchange Rate Gain	2,150,000,000.00	401,002,744.00	1,500,000,000.00
11010308	Stabilization Fund	0.00	0.00	800,000,000.00
11010309	Other Recurrent Receipts	800,000,000.00	176,450,760.00	800,000,000.00
11010318	Signature Bonus	1,300,000,000.00	708,577,563.41	1,500,000,000.00
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>382,360,000.00</b>	<b>73,974,520.00</b>	<b>739,380,000.00</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>450,000.00</b>	<b>0.00</b>	<b>550,000.00</b>
<b>120103</b>	<b>OTHER TAXES</b>	<b>450,000.00</b>	<b>0.00</b>	<b>550,000.00</b>
12010302	Development Levy	450,000.00	0.00	550,000.00
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>381,910,000.00</b>	<b>73,974,520.00</b>	<b>738,830,000.00</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>9,360,000.00</b>	<b>2,123,440.00</b>	<b>7,160,000.00</b>
12020113	CART LICENCES	300,000.00	0.00	300,000.00
12020115	CATTLE DEALER LICENCES	100,000.00	0.00	0.00
12020116	DRIED FISH & MEAT LICENCES	1,300,000.00	688,000.00	1,300,000.00
12020118	PET (DOG) LICENCES	10,000.00	0.00	10,000.00
12020120	HAWKER'S PERMITS	35,000.00	0.00	35,000.00
12020121	HUNTING PERMITS	15,000.00	0.00	15,000.00
12020122	PRODUCE BUYING LICENCES	2,000,000.00	463,520.00	1,000,000.00
12020124	ABBATTOIR/SLAUGHTER LICENCES	2,600,000.00	648,920.00	1,500,000.00
12020126	HIRING SERVICES	3,000,000.00	323,000.00	3,000,000.00
<b>120204</b>	<b>FEES - GENERAL</b>	<b>11,100,000.00</b>	<b>5,557,300.00</b>	<b>6,970,000.00</b>
12020422	Indigene Letter	4,000,000.00	3,631,000.00	4,000,000.00
12020424	Business/Trade Operating Fees	300,000.00	776,400.00	300,000.00
12020441	Birth and Death Registration Fees	50,000.00	0.00	20,000.00
12020443	Proof/Change of Ownership Certificate Fees	1,000,000.00	481,000.00	500,000.00
12020444	Agriculture/Veterinary Service Fees	250,000.00	100,000.00	150,000.00

		Kaltungo Local Government	2026 Approved Budget MDA Revenue by Economic Classification	
12020447	Timber, Forest and Charcoal Fees	2,500,000.00	247,900.00	1,000,000.00
12020466	Contribution from Informal Sector/Additional Dependents/Organized Private Sector Fees	3,000,000.00	321,000.00	1,000,000.00
<b>120206</b>	<b>SALES - GENERAL</b>	<b>12,000,000.00</b>	<b>0.00</b>	<b>8,000,000.00</b>
12020604	Sales of Stores/Scraps/Unserviceable Items	12,000,000.00	0.00	8,000,000.00
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>58,450,000.00</b>	<b>59,846,780.00</b>	<b>10,700,000.00</b>
12020704	Earnings From the use of Government Vehicles	500,000.00	65,000.00	200,000.00
12020708	Earnings From Agricultural Produce	4,200,000.00	9,644,550.00	4,500,000.00
12020722	Earnings From Commercial Activities	53,750,000.00	50,137,230.00	6,000,000.00
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>2,500,000.00</b>	<b>69,100.00</b>	<b>2,500,000.00</b>
12020801	Rent on Govt. Quaters	1,000,000.00	0.00	1,000,000.00
12020803	Rent on Govt. Buildings	1,500,000.00	69,100.00	1,500,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>38,500,000.00</b>	<b>6,377,900.00</b>	<b>23,500,000.00</b>
12020901	Rent on Government Land	9,500,000.00	5,506,500.00	9,500,000.00
12020903	Rent & Premiun on the allocation of land	6,000,000.00	0.00	6,000,000.00
12020904	Rents on Plots and Sites Services Program	1,500,000.00	315,000.00	1,500,000.00
12020905	Lease Rental	1,500,000.00	0.00	1,500,000.00
12020908	Tenament Rates	20,000,000.00	556,400.00	5,000,000.00
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>250,000,000.00</b>	<b>0.00</b>	<b>580,000,000.00</b>
12021102	Dividend Received	50,000,000.00	0.00	80,000,000.00
12021103	Other Investment Income	200,000,000.00	0.00	500,000,000.00
<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000,000.00</b>
12021302	Receipt of Share of State IGR	0.00	0.00	100,000,000.00
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>300,000,000.00</b>	<b>72,043,139.00</b>	<b>500,000,000.00</b>
<b>1402</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>300,000,000.00</b>	<b>72,043,139.00</b>	<b>500,000,000.00</b>
<b>140201</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>300,000,000.00</b>	<b>72,043,139.00</b>	<b>500,000,000.00</b>
14020101	OTHER CAPITAL RECEIPTS TO CDF	300,000,000.00	72,043,139.00	500,000,000.00

## Kaltungo Local Government 2026 Approved Budget MDA Capital Expenditure By Projects

## Kaltungo Local Government

Total Capital Expenditure					6,133,700,000.00	385,866,132.63	7,614,500,000.00
012500100100	Personnel Management Department	Economic Code and Description	Function Code and Description	Location Code and Description	846,500,000.00	73,233,758.63	2,174,500,000.00
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
	Purchase of Motor Vehicle For Chairman, Deputy Chairman, Emirs and Chiefs	23010105 - Purchase of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	21530798 - LG Wide	120,000,000.00	0.00	200,000,000.00
	Purchase of Official Cars for Head of Departments (8 pieces)	23010105 - Purchase of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	21530798 - LG Wide	120,000,000.00	0.00	60,000,000.00
	Purchase of Hilux Van	23010106 - Purchase of Vans	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	21530798 - LG Wide	30,000,000.00	0.00	30,000,000.00
	Renovation of Chief and District Head Palace	23020104 - Construction/Provision of Housing	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	21530798 - LG Wide	0.00	0.00	300,000,000.00
	Purchase of 20 Units Motorcycles	23010104 - Purchase of Motor Cycles	70131 - GENERAL PERSONNEL SERVICES	21530798 - LG Wide	0.00	0.00	50,000,000.00
	Purchase of 2 motor vehicles for LCDA	23010105 - Purchase of Motor Vehicles	70131 - GENERAL PERSONNEL SERVICES	21530798 - LG Wide	200,000,000.00	0.00	200,000,000.00
	Purchase of official Cars for Secretary and Treasurer	23010105 - Purchase of Motor Vehicles	70131 - GENERAL PERSONNEL SERVICES	21530798 - LG Wide	35,500,000.00	0.00	35,500,000.00
	Purchase of council Bus (Coaster Bus)	23010108 - Purchase of Buses	70131 - GENERAL PERSONNEL SERVICES	21530798 - LG Wide	30,000,000.00	0.00	80,000,000.00
	Purchase of Hilus Bus For commute	23010108 - Purchase of Buses	70131 - GENERAL PERSONNEL SERVICES	21530798 - LG Wide	30,000,000.00	0.00	30,000,000.00
	Purchase of furniture for Emirs and Chief, District Heaad Palaces	23010112 - Purchase of Office Furniture and Fittings	70131 - GENERAL PERSONNEL SERVICES	21530798 - LG Wide	0.00	0.00	100,000,000.00
	Purchase of furniture for temporary secretariat of LCDA	23010112 - Purchase of Office Furniture and Fittings	70131 - GENERAL PERSONNEL SERVICES	21530798 - LG Wide	50,000,000.00	0.00	50,000,000.00
	Purchase of Office Furniture for LG Secretariat	23010112 - Purchase of Office Furniture and Fittings	70133 - OTHER GENERAL SERVICES	21530798 - LG Wide	108,000,000.00	8,001,863.63	200,000,000.00
	Purchase of Residential Furniture	23010121 - Purchase of Residential Furniture	70133 - OTHER GENERAL SERVICES	21530798 - LG Wide	15,000,000.00	0.00	10,000,000.00

Kaltungo Local Government					2026 Approved Budget MDA Capital Expenditure By Projects		
	Purchase of Security Equipment	23010128 - Purchase of Security Equipment	70361 - PUBLIC ORDER AND SAFETY N.E.C.	21530798 - LG Wide	0.00	0.00	764,000,000.00
	Contribution for Construction of Emir and Chief Sectariat	23020101 - Construction/Provision of office Buildings	70821 - CULTURAL SERVICES	21530798 - LG Wide	70,000,000.00	65,231,895.00	35,000,000.00
	Rehabilitation of Secretariat and Residentail Buildings	23030103 - Rehabilitation/Repairs - Housing	71061 - HOUSING	21530798 - LG Wide	38,000,000.00	0.00	30,000,000.00
<b>021500100100</b>	<b>Agricultural and Natural Resources Department</b>	<b>Economic Code and Description</b>	<b>Function Code and Description</b>	<b>Location Code and Description</b>	<b>391,200,000.00</b>	<b>25,909,363.00</b>	<b>703,000,000.00</b>
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
	Repairs of Abattoir	23030112 - Rehabilitation/Repairs - Agricultural Facilities	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21530798 - LG Wide	20,000,000.00	0.00	5,000,000.00
	Purchase of Veterinary Drugs and Equipment	23010127 - Purchase Agricultural Equipment	70421 - AGRICULTURE	21530798 - LG Wide	13,700,000.00	0.00	10,000,000.00
	Agric Empowerment	23020113 - Construction/Provision of Agricultural Facilities	70421 - AGRICULTURE	21530798 - LG Wide	100,000,000.00	13,350,000.00	30,000,000.00
	Construction of Agric Fertilizer Store	23020113 - Construction/Provision of Agricultural Facilities	70421 - AGRICULTURE	21530798 - LG Wide	80,000,000.00	8,645,000.00	100,000,000.00
	Irrigation Farming	23020113 - Construction/Provision of Agricultural Facilities	70421 - AGRICULTURE	21530798 - LG Wide	70,000,000.00	0.00	30,000,000.00
	Maintenance of Farm and Grazing Reserve	23030112 - Rehabilitation/Repairs - Agricultural Facilities	70421 - AGRICULTURE	21530798 - LG Wide	2,500,000.00	0.00	3,000,000.00
	Repairs of Tractor	23030112 - Rehabilitation/Repairs - Agricultural Facilities	70421 - AGRICULTURE	21530798 - LG Wide	80,000,000.00	0.00	20,000,000.00
	Purchase of Fertilizer and subsidy	23050111 - Agricultural Inputs	70421 - AGRICULTURE	21530798 - LG Wide	10,000,000.00	0.00	500,000,000.00
	Raising of Seedlings and Tree Planting	23050111 - Agricultural Inputs	70421 - AGRICULTURE	21530798 - LG Wide	15,000,000.00	3,914,363.00	5,000,000.00
<b>022000100100</b>	<b>Finance and Supply Department</b>	<b>Economic Code and Description</b>	<b>Function Code and Description</b>	<b>Location Code and Description</b>	<b>337,000,000.00</b>	<b>6,270,000.00</b>	<b>507,000,000.00</b>
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
	Human Resource Management Information System	23050108 - Other Non Tangible Assets	70131 - GENERAL PERSONNEL SERVICES	21530798 - LG Wide	15,000,000.00	0.00	15,000,000.00

			Kaltungo Local Government		2026 Approved Budget MDA Capital Expenditure By Projects		
	Local Government Investment Property Development Company	23050108 - Other Non Tangible Assets	70131 - GENERAL PERSONNEL SERVICES	21530798 - LG Wide	110,000,000.00	0.00	300,000,000.00
	Purchase of Computers and Accessories	23010113 - Purchase of Computers	70133 - OTHER GENERAL SERVICES	21530798 - LG Wide	28,000,000.00	6,270,000.00	8,000,000.00
	Construction of Market and Lockup Shops	23020124 - Construction of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21530798 - LG Wide	60,000,000.00	0.00	60,000,000.00
	Construction of Markets and Parks	23020124 - Construction of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21530798 - LG Wide	44,000,000.00	0.00	44,000,000.00
	Construction and Repairs of District Head Palaces	23030101 - Rehabilitation/Repairs of Resdential Building	70821 - CULTURAL SERVICES	21530798 - LG Wide	40,000,000.00	0.00	40,000,000.00
	Renovation of Emirs Palace	23030101 - Rehabilitation/Repairs of Resdential Building	70821 - CULTURAL SERVICES	21530798 - LG Wide	40,000,000.00	0.00	40,000,000.00
<b>023400100100</b>	<b>Works, Housing and Transport Department</b>	<b>Economic Code and Description</b>	<b>Function Code and Description</b>	<b>Location Code and Description</b>	<b>3,050,000,000.00</b>	<b>83,929,093.00</b>	<b>2,475,000,000.00</b>
<b>Programme Code and Programme Description</b>	<b>Project Description</b>	<b>Economic Code and Description</b>	<b>Function Code and Description</b>	<b>Location Code and Description</b>	<b>2025 Revised Budget</b>	<b>2025 Perform Jan to Dec.</b>	<b>2026 Approved Budget</b>
	Land Acquisition	23010101 - Purchase/Acquisition of Land	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21530798 - LG Wide	55,000,000.00	0.00	55,000,000.00
	Electrifications Projects	23020103 - Construction/Provision of Electricity	70435 - ELECTRICITY	21530798 - LG Wide	100,000,000.00	0.00	120,000,000.00
	Construction of Roads across 10 Wards	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21530798 - LG Wide	1,145,000,000.00	16,975,000.00	700,000,000.00
	Rehabilitation of Roads (Tula,Awak,D/Ruwa)	23030113 - Rehabilitation/Repairs - Roads	70451 - ROAD TRANSPORT	21530798 - LG Wide	20,000,000.00	0.00	120,000,000.00
	Construction of Drainages and Culverts	23020116 - Construction/ Provision of Water Ways	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21530798 - LG Wide	260,000,000.00	47,059,093.00	260,000,000.00
	Solar Street Light (1,500 PCS) in Ten (10) Wards	23020123 - Construction of Traffic Light/Streets Lghts	70641 - STREET LIGHTING	21530798 - LG Wide	350,000,000.00	19,895,000.00	100,000,000.00
	Construction of Housing	23020102 - Construction/Provision of Resdential Buildings	71061 - HOUSING	21530798 - LG Wide	120,000,000.00	0.00	120,000,000.00
	Construction of Local Council Development Area (L C D A) Secretariat/Purchase of Funiture	23020104 - Construction/Provision of Housing	71061 - HOUSING	21530798 - LG Wide	1,000,000,000.00	0.00	1,000,000,000.00

					Kaltungo Local Government	2026 Approved Budget MDA Capital Expenditure By Projects	
025210400100	Water Sanitation and Hygeine (WASH) Department	Economic Code and Description	Function Code and Description	Location Code and Description	478,000,000.00	16,118,500.00	487,000,000.00
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
	Purchase of 6 Motor cycles	23010104 - Purchase of Motor Cycles	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21530798 - LG Wide	0.00	0.00	12,000,000.00
	Constr/Provision Of Cemetry Wall	23020126 - Construction/Provision of Cemeteries	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21530798 - LG Wide	13,000,000.00	0.00	10,000,000.00
	Drilling of Handpumps and Solar Boreholes at Lapandimtai, Kalring, Sabon Layi etc.	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21530798 - LG Wide	450,000,000.00	16,118,500.00	450,000,000.00
	Sinking of Contrete Open Well	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21530798 - LG Wide	5,000,000.00	0.00	5,000,000.00
	Water Reticulation	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21530798 - LG Wide	10,000,000.00	0.00	10,000,000.00
051700100100	Education and Social Development Department	Economic Code and Description	Function Code and Description	Location Code and Description	633,000,000.00	92,442,000.00	888,000,000.00
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
	Youth Development and Empowerment	23050108 - Other Non Tangible Assets	70621 - COMMUNITY DEVELOPMENT	21530798 - LG Wide	45,000,000.00	7,980,000.00	75,000,000.00
	Rehabilitation of Primary Schools	23030106 - Rehabilitation/Repairs - Public Schools	70912 - PRIMARY EDUCATION	21530798 - LG Wide	440,000,000.00	66,672,000.00	700,000,000.00
	Purchase of Instructional Materials	23010124 - Purchase of Teaching/Learning EquipmentS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	21530798 - LG Wide	18,000,000.00	9,000,000.00	8,000,000.00
	Empowerment for Women and People With Dissability	23050108 - Other Non Tangible Assets	70961 - SUBSIDIARY SERVICES TO EDUCATION	21530798 - LG Wide	60,000,000.00	8,790,000.00	75,000,000.00
	Poverty Alleviation	23050113 - Investment	70961 - SUBSIDIARY SERVICES TO EDUCATION	21530798 - LG Wide	70,000,000.00	0.00	30,000,000.00
051700200100	Education LGEA	Economic Code and Description	Function Code and Description	Location Code and Description	0.00	0.00	20,000,000.00
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
	Purchase of Information, Communication and Technology (ICT) equipment for Digital Learning Programme (EIDU) (GIZ)	23050102 - Computer Software Acquisition	70912 - PRIMARY EDUCATION	21530798 - LG Wide	0.00	0.00	20,000,000.00



					Kaltungo Local Government			2026 Approved Budget MDA Capital Expenditure By Projects		
052100100100 Primary Healthcare Department		Economic Code and Description	Function Code and Description	Location Code and Description	398,000,000.00	87,963,418.00	360,000,000.00			
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget			
	Construction Health Centres/Maternity	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21530798 - LG Wide	120,000,000.00	0.00	120,000,000.00			
	construction/Upgrade of Health centers	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21530798 - LG Wide	145,000,000.00	0.00	145,000,000.00			
	Contribution for the upgrade of 82 PHC facilities across the State	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21530798 - LG Wide	118,000,000.00	87,963,418.00	80,000,000.00			
	Rehabilitation of General Hospital Quarters	23030105 - Rehabilitation/Repairs - Hospital/Health Centres	70741 - PUBLIC HEALTH SERVICES	21530798 - LG Wide	15,000,000.00	0.00	15,000,000.00			

## Kaltungo Local Government 2026 Approved Budget

### Kaltungo Local Government Total Basic Education Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Basic Education Expenditure	2,952,696,348.00	1,963,335,167.00	3,415,700,000.00
709	Education	2,952,696,348.00	1,963,335,167.00	3,415,700,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,940,000,000.00	1,185,050,419.00	2,220,000,000.00
70912	PRIMARY EDUCATION	1,940,000,000.00	1,185,050,419.00	2,220,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	18,000,000.00	9,000,000.00	8,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	18,000,000.00	9,000,000.00	8,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	994,696,348.00	769,284,748.00	1,187,700,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	994,696,348.00	769,284,748.00	1,187,700,000.00

## Kaltungo Local Government 2026 Approved Budget

Kaltungo Local Government

### Basic Education Expenditure by Programme (Sector, Objective and Programme)

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
<b>Total Basic Education by Programme (Sector, Objectives)</b>		<b>2,822,696,348.00</b>	<b>1,954,545,167.00</b>	<b>3,310,700,000.00</b>
<b>05</b>	<b>Education</b>	<b>2,822,696,348.00</b>	<b>1,954,545,167.00</b>	<b>3,310,700,000.00</b>
<b>0501</b>	<b>Effective governance of the education system</b>	<b>2,364,696,348.00</b>	<b>1,878,873,167.00</b>	<b>2,582,700,000.00</b>
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,601,736,348.00	1,187,617,381.00	1,611,000,000.00
050103	Education sector coordination mechanisms	762,960,000.00	691,255,786.00	971,700,000.00
<b>0504</b>	<b>Improved quality of teaching and learning outcomes</b>	<b>18,000,000.00</b>	<b>9,000,000.00</b>	<b>8,000,000.00</b>
050402	Instructional and learning materials	18,000,000.00	9,000,000.00	8,000,000.00
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	<b>440,000,000.00</b>	<b>66,672,000.00</b>	<b>700,000,000.00</b>
050501	Schools' infrastructure construction and rehabilitation	440,000,000.00	66,672,000.00	700,000,000.00
<b>0506</b>	<b>Improved education information management system (EIMS)</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000,000.00</b>
050601	ICT equipment, software and expertise	0.00	0.00	20,000,000.00

## Kaltungo Local Government 2026 Approved Budget

Kaltungo Local Government

### Total Primary Health Care by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Primary Health Care Expenditure by Function		895,800,000.00	368,139,559.00	873,000,000.00
707	Health	895,800,000.00	368,139,559.00	873,000,000.00
7074	PUBLIC HEALTH SERVICES	895,800,000.00	368,139,559.00	873,000,000.00
70741	PUBLIC HEALTH SERVICES	895,800,000.00	368,139,559.00	873,000,000.00

## Kaltungo Local Government 2026 Approved Budget

Kaltungo Local Government

Total Primary Health Care Exp by Programme (Sector, Objective and Programme)

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Primary Health Care by Programme (Sector, Objectives)		908,800,000.00	368,139,559.00	883,000,000.00
04	Health	908,800,000.00	368,139,559.00	883,000,000.00
0401	Effective governance of the health system	497,800,000.00	280,176,141.00	513,000,000.00
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	239,300,000.00	140,401,691.00	255,500,000.00
040103	Health sector coordination mechanisms	258,500,000.00	139,774,450.00	257,500,000.00
0402	Community engagement and participation in health	13,000,000.00	0.00	10,000,000.00
040202	Community structures	13,000,000.00	0.00	10,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	398,000,000.00	87,963,418.00	360,000,000.00
040501	Functional health facilities	398,000,000.00	87,963,418.00	360,000,000.00