

## Billiri Local Government 2026 Approved Budget Summary

## Billiri Local Government

Description		Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
Projected Funds Available				
Opening Balance				
Opening Balance		1,516,173,447.33	1,516,173,447.33	2,700,000,000.00
Total:		1,516,173,447.33	1,516,173,447.33	2,700,000,000.00
Recurrent Revenue				
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)		11,850,000,000.00	6,785,829,458.84	14,540,000,000.00
12 - INDEPENDENT REVENUE		120,627,000.00	61,545,050.00	304,610,000.00
Total:		11,970,627,000.00	6,847,374,508.84	14,844,610,000.00
Projected Funds Available		13,486,800,447.33	8,363,547,956.17	17,544,610,000.00
Expenditure				
Recurrent Expenditure				
21 - PERSONNEL COST		3,192,000,000.00	2,378,175,971.42	2,953,538,000.00
22 - OTHER RECURRENT COSTS: Non Debt Recurrent		4,025,707,000.00	2,446,539,224.65	3,955,700,000.00
22 - OTHER RECURRENT COSTS: Debt Service		500,000,000.00	373,938,965.40	500,000,000.00
Total:		7,717,707,000.00	5,198,654,161.47	7,409,238,000.00
Capital Expenditure				
Administrative		670,000,000.00	84,231,894.00	1,689,000,000.00
Economic		5,188,000,000.00	807,891,099.07	7,548,000,000.00
Social		1,243,000,000.00	201,715,817.73	1,882,000,000.00
Total:		7,101,000,000.00	1,093,838,810.80	11,119,000,000.00
Expenditure		14,818,707,000.00	6,292,492,972.27	18,528,238,000.00
Capital Receipts				
Capital Receipts				
Transfer from CRF to CDF		5,769,093,447.33	3,164,893,794.70	10,135,372,000.00

		Billiri Local Government		2026 Approved Budget Summary
Description		Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
13 - AID AND GRANTS		1,740,000,000.00	72,043,139.00	1,040,000,000.00
Total:		7,509,093,447.33	3,236,936,933.70	11,175,372,000.00
Capital Receipts Total:		7,509,093,447.33	3,236,936,933.70	11,175,372,000.00
Balance				
Closing Balance				
Closing Balance		408,093,447.33	2,143,098,122.90	56,372,000.00
Total:		408,093,447.33	2,143,098,122.90	56,372,000.00
Balance Total:		408,093,447.33	2,143,098,122.90	56,372,000.00

**Billiri Local Government 2026 Approved Budget**

Billiri Local Government

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		14,540,000,000.00	304,610,000.00	14,844,610,000.00	1,040,000,000.00	0.00	1,040,000,000.00	15,884,610,000.00
020000000000	Economic	14,540,000,000.00	304,610,000.00	14,844,610,000.00	0.00	14,844,610,000.00	1,040,000,000.00	15,884,610,000.00
022000000000	Finance and Supply Department	14,540,000,000.00	304,610,000.00	14,844,610,000.00	0.00	14,844,610,000.00	1,040,000,000.00	15,884,610,000.00
022000100100	Finance and Supply Department	14,540,000,000.00	304,610,000.00	14,844,610,000.00	1,040,000,000.00	0.00	1,040,000,000.00	15,884,610,000.00

## Billiri Local Government 2026 Approved Budget

### Billiri Local Government

#### Expenditure by MDA

Admin Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<b>Total Expenditure</b>	<b>2,953,538,000.00</b>	<b>4,455,700,000.00</b>	<b>7,409,238,000.00</b>	<b>11,119,000,000.00</b>	<b>18,528,238,000.00</b>
<b>010000000000</b>	<b>Administrative</b>	<b>551,500,000.00</b>	<b>898,500,000.00</b>	<b>1,450,000,000.00</b>	<b>0.00</b>	<b>3,139,000,000.00</b>
<b>011100000000</b>	<b>Office of the Executive Chairman</b>	<b>131,000,000.00</b>	<b>790,000,000.00</b>	<b>921,000,000.00</b>	<b>0.00</b>	<b>921,000,000.00</b>
011100100100	Office of the Executive Chairman	7,000,000.00	790,000,000.00	797,000,000.00	0.00	797,000,000.00
011100100200	Office of the Vice Chairman	4,000,000.00	0.00	4,000,000.00	0.00	4,000,000.00
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>49,000,000.00</b>	<b>0.00</b>	<b>49,000,000.00</b>	<b>0.00</b>	<b>49,000,000.00</b>
011200100100	Legislative Council	49,000,000.00	0.00	49,000,000.00	0.00	49,000,000.00
<b>012500000000</b>	<b>Personnel Management Department</b>	<b>371,500,000.00</b>	<b>108,500,000.00</b>	<b>480,000,000.00</b>	<b>0.00</b>	<b>2,169,000,000.00</b>
012500100100	Personnel Management Department	371,500,000.00	108,500,000.00	480,000,000.00	1,689,000,000.00	2,169,000,000.00
<b>020000000000</b>	<b>Economic</b>	<b>799,300,000.00</b>	<b>2,053,800,000.00</b>	<b>2,853,100,000.00</b>	<b>0.00</b>	<b>10,401,100,000.00</b>
<b>021500000000</b>	<b>Agriculture and Natural Resources Department</b>	<b>103,700,000.00</b>	<b>192,000,000.00</b>	<b>295,700,000.00</b>	<b>0.00</b>	<b>1,025,700,000.00</b>
021500100100	Agricultural and Natural Resources Department	103,700,000.00	192,000,000.00	295,700,000.00	730,000,000.00	1,025,700,000.00
<b>022000000000</b>	<b>Finance and Supply Department</b>	<b>516,100,000.00</b>	<b>1,512,000,000.00</b>	<b>2,028,100,000.00</b>	<b>0.00</b>	<b>2,978,100,000.00</b>
022000100100	Finance and Supply Department	516,100,000.00	1,512,000,000.00	2,028,100,000.00	950,000,000.00	2,978,100,000.00
<b>023400000000</b>	<b>Works, Housing and Transport Department</b>	<b>83,700,000.00</b>	<b>230,300,000.00</b>	<b>314,000,000.00</b>	<b>0.00</b>	<b>5,549,000,000.00</b>
023400100100	Works, Housing and Transport Department	83,700,000.00	230,300,000.00	314,000,000.00	5,235,000,000.00	5,549,000,000.00
<b>025200000000</b>	<b>Water Sanitation and Hygeine (WASH) Department</b>	<b>95,800,000.00</b>	<b>119,500,000.00</b>	<b>215,300,000.00</b>	<b>0.00</b>	<b>848,300,000.00</b>
025210400100	Water Sanitation and Hygeine (WASH) Department	95,800,000.00	119,500,000.00	215,300,000.00	633,000,000.00	848,300,000.00
<b>050000000000</b>	<b>Social</b>	<b>1,602,738,000.00</b>	<b>1,503,400,000.00</b>	<b>3,106,138,000.00</b>	<b>0.00</b>	<b>4,988,138,000.00</b>
<b>051700000000</b>	<b>Education and Social Development Department</b>	<b>1,177,458,000.00</b>	<b>1,155,500,000.00</b>	<b>2,332,958,000.00</b>	<b>0.00</b>	<b>3,524,958,000.00</b>
051700100100	Education and Social Development Department	177,458,000.00	1,155,500,000.00	1,332,958,000.00	1,172,000,000.00	2,504,958,000.00

Admin Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Billiri Local Government		
				2026 Approved Budget - Expenditure by MDA		
				Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
051700200100	Education LGEA	1,000,000,000.00	0.00	1,000,000,000.00	20,000,000.00	1,020,000,000.00
<b>052100000000</b>	<b>Primary Healthcare Department</b>	<b>425,280,000.00</b>	<b>347,900,000.00</b>	<b>773,180,000.00</b>	<b>0.00</b>	<b>1,463,180,000.00</b>
052100100100	Primary Healthcare Department	425,280,000.00	347,900,000.00	773,180,000.00	690,000,000.00	1,463,180,000.00

**Billiri Local Government 2026 Approved Budget**

## Billiri 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	13,710,627,000.00	6,919,417,647.84	15,884,610,000.00
020000000000	Economic	13,710,627,000.00	6,919,417,647.84	15,884,610,000.00
022000000000	Finance and Supply Department	13,710,627,000.00	6,919,417,647.84	15,884,610,000.00
022000100100	Finance and Supply Department	13,710,627,000.00	6,919,417,647.84	15,884,610,000.00

Billiri Local Government 2026 Approved Budget

Billiri Local Government

Recurrent Revenue by Administrative Classification

Admin Code	Desciption	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
Total Recurrent Revenue		11,970,627,000.00	6,847,374,508.84	14,844,610,000.00
020000000000	Economic	11,970,627,000.00	6,847,374,508.84	14,844,610,000.00
022000000000	Finance and Supply Department	11,970,627,000.00	6,847,374,508.84	14,844,610,000.00
022000100100	Finance and Supply Department	11,970,627,000.00	6,847,374,508.84	14,844,610,000.00

Billiri Local Government 2026 Approved Budget

Billiri Local Government

Capital Receipts by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
Total Capital Receipts		1,740,000,000.00	72,043,139.00	1,040,000,000.00
020000000000	Economic	1,740,000,000.00	72,043,139.00	1,040,000,000.00
022000000000	Finance and Supply Department	1,740,000,000.00	72,043,139.00	1,040,000,000.00
022000100100	Finance and Supply Department	1,740,000,000.00	72,043,139.00	1,040,000,000.00



## Billiri 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>13,710,627,000.00</b>	<b>6,919,417,647.84</b>	<b>15,884,610,000.00</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>11,850,000,000.00</b>	<b>6,785,829,458.84</b>	<b>14,540,000,000.00</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>11,850,000,000.00</b>	<b>6,785,829,458.84</b>	<b>14,540,000,000.00</b>
<b>110101</b>	<b>STATUTORY ALLOCATION</b>	<b>3,200,000,000.00</b>	<b>2,885,692,308.40</b>	<b>3,800,000,000.00</b>
11010101	Statutory Allocation	3,200,000,000.00	2,885,692,308.40	3,800,000,000.00
<b>110102</b>	<b>SHARE OF VAT</b>	<b>4,000,000,000.00</b>	<b>2,549,763,420.17</b>	<b>4,000,000,000.00</b>
11010201	Share of VAT	4,000,000,000.00	2,549,763,420.17	4,000,000,000.00
<b>110103</b>	<b>OTHER FAAC</b>	<b>4,650,000,000.00</b>	<b>1,350,373,730.27</b>	<b>6,740,000,000.00</b>
11010301	Excess Crude /PPT	50,000,000.00	0.00	540,000,000.00
11010303	Budget Augmentation	200,000,000.00	50,691,408.79	200,000,000.00
11010304	Exchange Rate Gain	2,000,000,000.00	172,946,765.41	1,700,000,000.00
11010308	Stabilization Fund	0.00	0.00	800,000,000.00
11010309	Other Recurrent Receipts	1,100,000,000.00	418,157,992.66	1,500,000,000.00
11010318	Signature Bonus	1,300,000,000.00	708,577,563.41	2,000,000,000.00
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>120,627,000.00</b>	<b>61,545,050.00</b>	<b>304,610,000.00</b>
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>120,627,000.00</b>	<b>61,545,050.00</b>	<b>304,610,000.00</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>39,345,000.00</b>	<b>19,649,150.00</b>	<b>41,930,000.00</b>
12020111	BAKE HOUSE LICENCE	1,900,000.00	83,950.00	2,000,000.00
12020113	CART LICENCES	2,000,000.00	1,635,800.00	2,500,000.00
12020115	CATTLE DEALER LICENCES	90,000.00	54,000.00	120,000.00
12020116	DRIED FISH & MEAT LICENCES	2,000,000.00	612,000.00	2,000,000.00
12020118	PET (DOG) LICENCES	550,000.00	391,200.00	500,000.00
12020119	FISHING PERMITS	620,000.00	540,000.00	1,000,000.00
12020120	HAWKER'S PERMITS	3,160,000.00	2,743,000.00	3,000,000.00
12020121	HUNTING PERMITS	50,000.00	0.00	10,000.00
12020122	PRODUCE BUYING LICENCES	15,000,000.00	6,155,800.00	15,000,000.00
12020124	ABBATTOIR/SLAUGHTER LICENCES	700,000.00	132,000.00	700,000.00
12020128	POOL BETTING & CASINO LICENCES/GAMING	3,000,000.00	2,454,400.00	3,000,000.00
12020130	LIQUOR LICENCES	1,700,000.00	1,567,800.00	2,500,000.00
12020137	TRADE PERMIT LICENCES	1,500,000.00	60,000.00	2,500,000.00
12020138	FORESTRY/TIMBER LICENCE	2,800,000.00	1,177,200.00	2,800,000.00
12020160	Animal Health Certificate Licences	275,000.00	270,000.00	300,000.00
12020161	Liquor Licences	4,000,000.00	1,772,000.00	4,000,000.00
<b>120204</b>	<b>FEES - GENERAL</b>	<b>28,632,000.00</b>	<b>19,941,400.00</b>	<b>30,950,000.00</b>
12020402	Medical Service Fees/Laboratory Fees	500,000.00	302,000.00	500,000.00
12020414	Registration of Access/Permit of Minerals, Mining & Allied Fees	1,790,000.00	1,802,100.00	300,000.00

		Billiri Local Government	2026 Approved Budget - Revenue by Economic Classification	
12020421	MOT Testing, Training, Workshops Inspection Fees	30,000.00	0.00	50,000.00
12020422	Indigene Letter	4,000,000.00	4,514,800.00	4,000,000.00
12020424	Business/Trade Operating Fees	6,000,000.00	1,269,000.00	6,000,000.00
12020426	Tender Fees/Bill of Interest/Non-Refundable Tender Fees	152,000.00	150,000.00	300,000.00
12020434	Billboard/Advertisement Fees	3,000,000.00	612,000.00	1,500,000.00
12020444	Agriculture/Veterinary Service Fees	300,000.00	116,500.00	300,000.00
12020466	Contribution from Informal Sector/Additional Dependents/Organized Private Sector Fees	10,000,000.00	9,204,500.00	12,000,000.00
12020492	Registration of Community Development Associations and Community Based Organizations (CDAs & CBOs)	2,000,000.00	1,100,500.00	4,000,000.00
12020494	Produce Buying Fees	860,000.00	870,000.00	2,000,000.00
<b>120205</b>	<b>FINES - GENERAL</b>	<b>12,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>
12020535	Penalties (General)	12,000,000.00	0.00	2,000,000.00
<b>120206</b>	<b>SALES - GENERAL</b>	<b>4,590,000.00</b>	<b>2,552,000.00</b>	<b>4,980,000.00</b>
12020605	Sales of Vaccines	800,000.00	280,000.00	800,000.00
12020610	Proceeds From Sales of Goods By Public Auctions	1,580,000.00	1,307,000.00	2,000,000.00
12020612	Proceeds From Sales of Drugs and Medications	2,000,000.00	950,000.00	2,000,000.00
12020614	Sales of Govt. Buildings	60,000.00	15,000.00	60,000.00
12020699	Other Sales	150,000.00	0.00	120,000.00
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>16,560,000.00</b>	<b>5,846,500.00</b>	<b>18,550,000.00</b>
12020701	Earnings From Consultancy Services	20,000.00	600,000.00	30,000.00
12020702	Earnings From Labouratory Services	40,000.00	0.00	20,000.00
12020707	Earnings From Medical Services	2,000,000.00	0.00	2,000,000.00
12020708	Earnings From Agricultural Produce	7,000,000.00	2,715,500.00	7,000,000.00
12020722	Earnings From Commercial Activities	7,500,000.00	2,477,000.00	8,000,000.00
12020799	Other Earnings	0.00	54,000.00	1,500,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>15,500,000.00</b>	<b>13,556,000.00</b>	<b>2,200,000.00</b>
12020901	Rent on Government Land	2,600,000.00	1,526,000.00	2,000,000.00
12020906	Rent on Govt. Properties	12,900,000.00	12,030,000.00	200,000.00
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>4,000,000.00</b>	<b>0.00</b>	<b>4,000,000.00</b>
12021102	Dividend Received	2,000,000.00	0.00	2,000,000.00
12021103	Other Investment Income	2,000,000.00	0.00	2,000,000.00
<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>200,000,000.00</b>
12021302	Receipt of Share of State IGR	0.00	0.00	200,000,000.00
<b>13</b>	<b>AID AND GRANTS</b>	<b>1,740,000,000.00</b>	<b>72,043,139.00</b>	<b>1,040,000,000.00</b>
<b>1302</b>	<b>GRANTS</b>	<b>1,740,000,000.00</b>	<b>72,043,139.00</b>	<b>1,040,000,000.00</b>
<b>130202</b>	<b>FOREIGN GRANTS</b>	<b>1,740,000,000.00</b>	<b>72,043,139.00</b>	<b>1,040,000,000.00</b>
13020202	CAPITAL FOREIGN GRANTS	1,740,000,000.00	72,043,139.00	1,040,000,000.00

## Billiri Local Government 2026 Approved Budget

### Billiri 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				1,740,000,000.00	72,043,139.00	1,040,000,000.00
Domestic Loans/Borrowings from Financial Institutions	022000100100-Finance and Supply Department	13020202-CAPITAL FOREIGN GRANTS	03101-CAPITAL DEVELOPMENT FUND	1,500,000,000.00	0.00	1,000,000,000.00
Foreign Grants	022000100100-Finance and Supply Department	13020202-CAPITAL FOREIGN GRANTS	03101-CAPITAL DEVELOPMENT FUND	40,000,000.00	0.00	40,000,000.00
Receipt of Share of State IGR	022000100100-Finance and Supply Department	13020202-CAPITAL FOREIGN GRANTS	03101-CAPITAL DEVELOPMENT FUND	200,000,000.00	72,043,139.00	0.00

## Billiri Local Government 2026 Approved Budget

### Billiri 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>14,844,610,000.00</b>	<b>1,040,000,000.00</b>	<b>15,884,610,000.00</b>	<b>2,953,538,000.00</b>	<b>3,955,700,000.00</b>	<b>500,000,000.00</b>	<b>11,119,000,000.00</b>	<b>18,528,238,000.00</b>
01	FEDERATION ACCOUNT	14,540,000,000.00	0.00	14,540,000,000.00	0.00	0.00	0.00	0.00	0.00
01101	FAAC DIRECT ALLOCATION	14,540,000,000.00	0.00	14,540,000,000.00	0.00	0.00	0.00	0.00	0.00
01101	FAAC DIRECT ALLOCATION	14,540,000,000.00	0.00	14,540,000,000.00	0.00	0.00	0.00	0.00	0.00
02	CONSOLIDATED REVENUE FUND	304,610,000.00	0.00	304,610,000.00	2,953,538,000.00	3,955,700,000.00	500,000,000.00	0.00	7,409,238,000.00
02101	MAIN ENVELOP	304,610,000.00	0.00	304,610,000.00	2,953,538,000.00	3,955,700,000.00	500,000,000.00	0.00	7,409,238,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	304,610,000.00	0.00	304,610,000.00	2,953,538,000.00	3,955,700,000.00	500,000,000.00	0.00	7,409,238,000.00
03	CAPITAL DEVELOPMENT FUND	0.00	1,040,000,000.00	1,040,000,000.00	0.00	0.00	0.00	11,119,000,000.00	11,119,000,000.00
03101	CDF MAIN	0.00	1,040,000,000.00	1,040,000,000.00	0.00	0.00	0.00	11,119,000,000.00	11,119,000,000.00
03101	CAPITAL DEVELOPMENT FUND	0.00	1,040,000,000.00	1,040,000,000.00	0.00	0.00	0.00	11,119,000,000.00	11,119,000,000.00

## Billiri Local Government 2026 Approved Budget

### Billiri 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>14,818,707,000.00</b>	<b>6,292,492,972.27</b>	<b>18,528,238,000.00</b>
<b>010000000000</b>	<b>Administrative</b>	<b>2,240,400,000.00</b>	<b>1,035,033,150.95</b>	<b>3,139,000,000.00</b>
<b>011100000000</b>	<b>Office of the Executive Chairman</b>	<b>120,000,000.00</b>	<b>0.00</b>	<b>921,000,000.00</b>
011100100100	Office of the Executive Chairman	0.00	0.00	797,000,000.00
011100100200	Office of the Vice Chairman	0.00	0.00	4,000,000.00
011101400100	GOSTEC	120,000,000.00	0.00	120,000,000.00
<b>011200000000</b>	<b>Legislative Council</b>	<b>95,000,000.00</b>	<b>40,067,408.88</b>	<b>49,000,000.00</b>
011200100100	Legislative Council	95,000,000.00	40,067,408.88	49,000,000.00
<b>012500000000</b>	<b>Personnel Management Department</b>	<b>2,025,400,000.00</b>	<b>994,965,742.07</b>	<b>2,169,000,000.00</b>
012500100100	Personnel Management Department	2,025,400,000.00	994,965,742.07	2,169,000,000.00
<b>020000000000</b>	<b>Economic</b>	<b>8,199,807,000.00</b>	<b>2,931,976,755.98</b>	<b>10,401,100,000.00</b>
<b>021500000000</b>	<b>Agriculture and Natural Resources Department</b>	<b>882,157,000.00</b>	<b>650,527,736.86</b>	<b>1,025,700,000.00</b>
021500100100	Agricultural and Natural Resources Department	882,157,000.00	650,527,736.86	1,025,700,000.00
<b>022000000000</b>	<b>Finance and Supply Department</b>	<b>2,513,300,000.00</b>	<b>1,480,532,981.84</b>	<b>2,978,100,000.00</b>
022000100100	Finance and Supply Department	2,513,300,000.00	1,480,532,981.84	2,978,100,000.00
<b>023400000000</b>	<b>Works, Housing and Transport Department</b>	<b>3,928,000,000.00</b>	<b>662,565,001.93</b>	<b>5,549,000,000.00</b>
023400100100	Works, Housing and Transport Department	3,928,000,000.00	662,565,001.93	5,549,000,000.00
<b>025200000000</b>	<b>Water Sanitation and Hygiene (WASH) Department</b>	<b>876,350,000.00</b>	<b>138,351,035.35</b>	<b>848,300,000.00</b>
025210400100	Water Sanitation and Hygiene (WASH) Department	876,350,000.00	138,351,035.35	848,300,000.00
<b>050000000000</b>	<b>Social</b>	<b>4,378,500,000.00</b>	<b>2,325,483,065.34</b>	<b>4,988,138,000.00</b>
<b>051700000000</b>	<b>Education and Social Development Department</b>	<b>2,919,000,000.00</b>	<b>1,658,257,741.42</b>	<b>3,524,958,000.00</b>
051700100100	Education and Social Development Department	2,069,000,000.00	890,039,680.30	2,504,958,000.00
051700200100	Education LGEA	850,000,000.00	768,218,061.12	1,020,000,000.00
<b>052100000000</b>	<b>Primary Healthcare Department</b>	<b>1,459,500,000.00</b>	<b>667,225,323.92</b>	<b>1,463,180,000.00</b>
052100100100	Primary Healthcare Department	1,459,500,000.00	667,225,323.92	1,463,180,000.00

## Billiri Local Government 2026 Approved Budget

### Billiri 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>3,192,000,000.00</b>	<b>2,378,175,971.42</b>	<b>2,953,538,000.00</b>
<b>010000000000</b>	<b>Administrative</b>	<b>662,900,000.00</b>	<b>351,466,961.82</b>	<b>551,500,000.00</b>
<b>011100000000</b>	<b>Office of the Executive Chairman</b>	<b>120,000,000.00</b>	<b>0.00</b>	<b>131,000,000.00</b>
011100100100	Office of the Executive Chairman	0.00	0.00	7,000,000.00
011100100200	Office of the Vice Chairman	0.00	0.00	4,000,000.00
011101400100	GOSTEC	120,000,000.00	0.00	120,000,000.00
<b>011200000000</b>	<b>Legislative Council</b>	<b>95,000,000.00</b>	<b>40,067,408.88</b>	<b>49,000,000.00</b>
011200100100	Legislative Council	95,000,000.00	40,067,408.88	49,000,000.00
<b>012500000000</b>	<b>Personnel Management Department</b>	<b>447,900,000.00</b>	<b>311,399,552.94</b>	<b>371,500,000.00</b>
012500100100	Personnel Management Department	447,900,000.00	311,399,552.94	371,500,000.00
<b>020000000000</b>	<b>Economic</b>	<b>1,014,100,000.00</b>	<b>745,555,027.63</b>	<b>799,300,000.00</b>
<b>021500000000</b>	<b>Agriculture and Natural Resources Department</b>	<b>71,600,000.00</b>	<b>58,317,735.06</b>	<b>103,700,000.00</b>
021500100100	Agricultural and Natural Resources Department	71,600,000.00	58,317,735.06	103,700,000.00
<b>022000000000</b>	<b>Finance and Supply Department</b>	<b>768,500,000.00</b>	<b>575,160,210.80</b>	<b>516,100,000.00</b>
022000100100	Finance and Supply Department	768,500,000.00	575,160,210.80	516,100,000.00
<b>023400000000</b>	<b>Works, Housing and Transport Department</b>	<b>59,000,000.00</b>	<b>45,594,046.42</b>	<b>83,700,000.00</b>
023400100100	Works, Housing and Transport Department	59,000,000.00	45,594,046.42	83,700,000.00
<b>025200000000</b>	<b>Water Sanitation and Hygiene (WASH) Department</b>	<b>115,000,000.00</b>	<b>66,483,035.35</b>	<b>95,800,000.00</b>
025210400100	Water Sanitation and Hygiene (WASH) Department	115,000,000.00	66,483,035.35	95,800,000.00
<b>050000000000</b>	<b>Social</b>	<b>1,515,000,000.00</b>	<b>1,281,153,981.97</b>	<b>1,602,738,000.00</b>
<b>051700000000</b>	<b>Education and Social Development Department</b>	<b>1,047,500,000.00</b>	<b>894,261,116.88</b>	<b>1,177,458,000.00</b>
051700100100	Education and Social Development Department	197,500,000.00	126,043,055.76	177,458,000.00
051700200100	Education LGEA	850,000,000.00	768,218,061.12	1,000,000,000.00
<b>052100000000</b>	<b>Primary Healthcare Department</b>	<b>467,500,000.00</b>	<b>386,892,865.09</b>	<b>425,280,000.00</b>
052100100100	Primary Healthcare Department	467,500,000.00	386,892,865.09	425,280,000.00

**Billiri Local Government 2026 Approved Budget****Billiri Local Government****Other Non-Debt Recurrent Expenditure by Administrative Class**

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
<b>Total Other Non-Debt Recurrent Expenditure</b>		<b>4,025,707,000.00</b>	<b>2,446,539,224.65</b>	<b>3,955,700,000.00</b>
<b>010000000000</b>	<b>Administrative</b>	<b>907,500,000.00</b>	<b>599,334,295.13</b>	<b>898,500,000.00</b>
<b>011100000000</b>	<b>Office of the Executive Chairman</b>	<b>0.00</b>	<b>0.00</b>	<b>790,000,000.00</b>
011100100100	Office of the Executive Chairman	0.00	0.00	790,000,000.00
<b>012500000000</b>	<b>Personnel Management Department</b>	<b>907,500,000.00</b>	<b>599,334,295.13</b>	<b>108,500,000.00</b>
012500100100	Personnel Management Department	907,500,000.00	599,334,295.13	108,500,000.00
<b>020000000000</b>	<b>Economic</b>	<b>1,497,707,000.00</b>	<b>1,004,591,663.88</b>	<b>1,553,800,000.00</b>
<b>021500000000</b>	<b>Agriculture and Natural Resources Department</b>	<b>630,557,000.00</b>	<b>559,941,301.80</b>	<b>192,000,000.00</b>
021500100100	Agricultural and Natural Resources Department	630,557,000.00	559,941,301.80	192,000,000.00
<b>022000000000</b>	<b>Finance and Supply Department</b>	<b>574,800,000.00</b>	<b>227,409,263.08</b>	<b>1,012,000,000.00</b>
022000100100	Finance and Supply Department	574,800,000.00	227,409,263.08	1,012,000,000.00
<b>023400000000</b>	<b>Works, Housing and Transport Department</b>	<b>184,000,000.00</b>	<b>150,023,799.00</b>	<b>230,300,000.00</b>
023400100100	Works, Housing and Transport Department	184,000,000.00	150,023,799.00	230,300,000.00
<b>025200000000</b>	<b>Water Sanitation and Hygiene (WASH) Department</b>	<b>108,350,000.00</b>	<b>67,217,300.00</b>	<b>119,500,000.00</b>
025210400100	Water Sanitation and Hygiene (WASH) Department	108,350,000.00	67,217,300.00	119,500,000.00
<b>050000000000</b>	<b>Social</b>	<b>1,620,500,000.00</b>	<b>842,613,265.64</b>	<b>1,503,400,000.00</b>
<b>051700000000</b>	<b>Education and Social Development Department</b>	<b>1,241,500,000.00</b>	<b>710,031,124.54</b>	<b>1,155,500,000.00</b>
051700100100	Education and Social Development Department	1,241,500,000.00	710,031,124.54	1,155,500,000.00
<b>052100000000</b>	<b>Primary Healthcare Department</b>	<b>379,000,000.00</b>	<b>132,582,141.10</b>	<b>347,900,000.00</b>
052100100100	Primary Healthcare Department	379,000,000.00	132,582,141.10	347,900,000.00

**Billiri Local Government 2026 Approved Budget**

## Billiri Local Government

## Debt Service Expenditure by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Debt Service Expenditure		500,000,000.00	373,938,965.40	500,000,000.00
020000000000	Economic	500,000,000.00	373,938,965.40	500,000,000.00
022000000000	Finance and Supply Department	500,000,000.00	373,938,965.40	500,000,000.00
022000100100	Finance and Supply Department	500,000,000.00	373,938,965.40	500,000,000.00



## Billiri Local Government 2026 Approved Budget

### Billiri 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>7,101,000,000.00</b>	<b>1,093,838,810.80</b>	<b>11,119,000,000.00</b>
<b>010000000000</b>	<b>Administrative</b>	<b>670,000,000.00</b>	<b>84,231,894.00</b>	<b>1,689,000,000.00</b>
<b>012500000000</b>	<b>Personnel Management Department</b>	<b>670,000,000.00</b>	<b>84,231,894.00</b>	<b>1,689,000,000.00</b>
012500100100	Personnel Management Department	670,000,000.00	84,231,894.00	1,689,000,000.00
<b>020000000000</b>	<b>Economic</b>	<b>5,188,000,000.00</b>	<b>807,891,099.07</b>	<b>7,548,000,000.00</b>
<b>021500000000</b>	<b>Agriculture and Natural Resources Department</b>	<b>180,000,000.00</b>	<b>32,268,700.00</b>	<b>730,000,000.00</b>
021500100100	Agricultural and Natural Resources Department	180,000,000.00	32,268,700.00	730,000,000.00
<b>022000000000</b>	<b>Finance and Supply Department</b>	<b>670,000,000.00</b>	<b>304,024,542.56</b>	<b>950,000,000.00</b>
022000100100	Finance and Supply Department	670,000,000.00	304,024,542.56	950,000,000.00
<b>023400000000</b>	<b>Works, Housing and Transport Department</b>	<b>3,685,000,000.00</b>	<b>466,947,156.51</b>	<b>5,235,000,000.00</b>
023400100100	Works, Housing and Transport Department	3,685,000,000.00	466,947,156.51	5,235,000,000.00
<b>025200000000</b>	<b>Water Sanitation and Hygiene (WASH) Department</b>	<b>653,000,000.00</b>	<b>4,650,700.00</b>	<b>633,000,000.00</b>
025210400100	Water Sanitation and Hygiene (WASH) Department	653,000,000.00	4,650,700.00	633,000,000.00
<b>050000000000</b>	<b>Social</b>	<b>1,243,000,000.00</b>	<b>201,715,817.73</b>	<b>1,882,000,000.00</b>
<b>051700000000</b>	<b>Education and Social Development Department</b>	<b>630,000,000.00</b>	<b>53,965,500.00</b>	<b>1,192,000,000.00</b>
051700100100	Education and Social Development Department	630,000,000.00	53,965,500.00	1,172,000,000.00
051700200100	Education LGEA	0.00	0.00	20,000,000.00
<b>052100000000</b>	<b>Primary Healthcare Department</b>	<b>613,000,000.00</b>	<b>147,750,317.73</b>	<b>690,000,000.00</b>
052100100100	Primary Healthcare Department	613,000,000.00	147,750,317.73	690,000,000.00

## Billiri 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>14,818,707,000.00</b>	<b>6,292,492,972.27</b>	<b>18,528,238,000.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>3,192,000,000.00</b>	<b>2,378,175,971.42</b>	<b>2,953,538,000.00</b>
<b>2101</b>	<b>SALARY</b>	<b>2,081,000,000.00</b>	<b>1,649,022,487.59</b>	<b>2,131,000,000.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>2,081,000,000.00</b>	<b>1,649,022,487.59</b>	<b>2,131,000,000.00</b>
21010101	Salary	1,681,000,000.00	1,445,216,463.93	1,842,000,000.00
21010103	Consolidated Revenue Fund Charges - Salaries	190,000,000.00	80,134,817.76	119,000,000.00
21010104	Wages - Casual Workers	210,000,000.00	123,671,205.90	170,000,000.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>461,000,000.00</b>	<b>223,645,078.00</b>	<b>422,538,000.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>461,000,000.00</b>	<b>223,645,078.00</b>	<b>422,538,000.00</b>
21020102	Shift Allowance	500,000.00	116,188.73	199,000.00
21020107	Housing/Rent Allowance	46,300,000.00	33,061,287.90	34,612,000.00
21020108	Transport Allowance	30,000,000.00	19,865,347.53	21,700,000.00
21020109	Utility Allowance	24,300,000.00	15,278,741.79	18,041,000.00
21020110	Meal Subsidy Allowance	23,400,000.00	14,306,537.36	16,541,000.00
21020111	Leave Allowance	36,200,000.00	26,047,568.19	33,380,000.00
21020113	Personal Assistance Allowance	80,000,000.00	4,038,132.81	2,300,000.00
21020115	Hazard Allowance	7,000,000.00	1,357,000.00	5,765,000.00
21020117	Other Allowances	213,300,000.00	109,574,273.69	290,000,000.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>650,000,000.00</b>	<b>505,508,405.83</b>	<b>400,000,000.00</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>650,000,000.00</b>	<b>505,508,405.83</b>	<b>400,000,000.00</b>
21030102	Pension CRFC	650,000,000.00	505,508,405.83	400,000,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>4,525,707,000.00</b>	<b>2,820,478,190.05</b>	<b>4,455,700,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,662,707,000.00</b>	<b>1,436,468,491.53</b>	<b>2,835,700,000.00</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>361,907,000.00</b>	<b>162,270,568.23</b>	<b>283,000,000.00</b>
22020101	Local Travel and Transport - Training	284,107,000.00	142,402,863.18	67,000,000.00
22020102	Local Travel and Transport - Others	27,800,000.00	19,867,705.05	181,000,000.00
22020104	International Transport and Travels - Others	50,000,000.00	0.00	35,000,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>9,000,000.00</b>	<b>6,000,000.00</b>	<b>12,000,000.00</b>
22020201	Electricity Charges	7,000,000.00	6,000,000.00	10,000,000.00
22020205	Water Rates	2,000,000.00	0.00	2,000,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>204,250,000.00</b>	<b>102,192,818.17</b>	<b>145,000,000.00</b>
22020301	Office Stationaries/Computer Consumables	12,000,000.00	11,888,636.36	15,000,000.00
22020305	Printing of Non security Documents	12,500,000.00	7,340,000.00	15,000,000.00
22020306	Printing of Security Documents	16,000,000.00	14,607,181.81	25,000,000.00
22020307	Drugs & Medical Supplies	52,000,000.00	40,367,000.00	60,000,000.00
22020311	Food Stuff/Catering Materials Supplies	83,250,000.00	25,300,000.00	20,000,000.00
22020313	Accessories/Materials/Supplies General	5,000,000.00	0.00	5,000,000.00

		Billiri Local Government	2026 Approved Budget - Expenditure by Economic Classification	
22020314	Printing/Publications General	3,500,000.00	2,690,000.00	5,000,000.00
22020315	Supplies of COVID-19 PPE	20,000,000.00	0.00	0.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>163,150,000.00</b>	<b>139,924,109.09</b>	<b>216,300,000.00</b>
22020401	Maintenance of Motor Vehicles/Transport Equipment	22,000,000.00	21,900,000.00	25,000,000.00
22020402	Maintenance of Office Furniture	2,000,000.00	500,000.00	10,000,000.00
22020405	Maintenance of Plants and Generators	500,000.00	0.00	300,000.00
22020406	Other Maintenance Services	37,300,000.00	31,348,500.00	41,000,000.00
22020412	Maintenance of Markets/Public Places	8,000,000.00	2,570,909.09	10,000,000.00
22020413	Minor Road Maintenance	18,000,000.00	17,205,100.00	40,000,000.00
22020414	Maintenance of Office/Residential Buildings	50,000,000.00	47,548,900.00	50,000,000.00
22020415	Maintenance of Boreholes	25,350,000.00	18,850,700.00	40,000,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>50,000,000.00</b>	<b>1,500,100.00</b>	<b>40,000,000.00</b>
22020501	Local Training	50,000,000.00	1,500,100.00	40,000,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>848,500,000.00</b>	<b>384,886,335.54</b>	<b>999,500,000.00</b>
22020601	Security Services	531,000,000.00	275,149,871.91	750,000,000.00
22020603	Residential Rent	42,500,000.00	30,000,000.00	5,000,000.00
22020605	Cleaning and Fumigation Services	35,000,000.00	27,000,000.00	20,000,000.00
22020614	Other Services General	240,000,000.00	52,736,463.63	224,500,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>231,500,000.00</b>	<b>127,735,613.00</b>	<b>367,500,000.00</b>
22020701	Financial Consulting	18,000,000.00	17,825,971.20	140,000,000.00
22020702	Information Technology Consulting	10,500,000.00	3,300,000.00	10,000,000.00
22020704	Engineering Services	17,000,000.00	15,000,000.00	20,000,000.00
22020705	Architectural Services	0.00	0.00	5,000,000.00
22020706	Surveying Services	27,000,000.00	9,500,000.00	15,000,000.00
22020707	Agricultural Services	53,500,000.00	51,399,641.80	70,000,000.00
22020708	Medical Consulting	2,000,000.00	300,000.00	2,500,000.00
22020799	Other Consultancy Services	103,500,000.00	30,410,000.00	105,000,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>6,000,000.00</b>	<b>2,500,000.00</b>	<b>5,000,000.00</b>
22020801	Motor Vehicle Fuel Cost	6,000,000.00	2,500,000.00	5,000,000.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>10,000,000.00</b>	<b>1,867,410.58</b>	<b>30,000,000.00</b>
22020901	Bank Charges (Other Than Interest)	10,000,000.00	1,867,410.58	30,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>778,400,000.00</b>	<b>507,591,536.92</b>	<b>737,400,000.00</b>
22021001	Entertainment & Hospitality	15,000,000.00	8,627,688.81	60,000,000.00
22021002	Honourarium & sitting Allowance	20,000,000.00	19,903,636.36	15,000,000.00
22021003	Publicity & Advertisements/Awareness	272,500,000.00	168,344,957.86	280,000,000.00
22021004	Medical Expenses Locally and Internationally	30,000,000.00	21,823,000.00	40,000,000.00
22021007	Welfare Packages	150,000,000.00	62,644,800.00	150,000,000.00
22021009	Sporting Services	10,000,000.00	6,550,000.00	10,000,000.00
22021014	Annual Budget Expenses and Administration	50,000,000.00	20,490,909.08	50,000,000.00
22021023	Contingencies Recurrent	230,900,000.00	199,206,544.81	132,400,000.00

		Billiri Local Government	2026 Approved Budget - Expenditure by Economic Classification	
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,258,000,000.00	974,895,179.71	1,025,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,258,000,000.00	974,895,179.71	1,025,000,000.00
22040101	Grant To State Governments -Current	133,000,000.00	500,000.00	185,000,000.00
22040109	Grant to Communities/NGO's/Unions	40,000,000.00	26,826,616.45	20,000,000.00
22040110	Contribution to Higher Institutions	400,000,000.00	371,874,186.82	350,000,000.00
22040112	Contribution to Gombe Health Equity Fund	70,000,000.00	24,823,618.44	50,000,000.00
22040114	Contribution to Local Governmnet Service Commission	10,000,000.00	8,985,817.82	15,000,000.00
22040117	Contribution to Traditional Councils	40,000,000.00	19,200,000.00	40,000,000.00
22040118	Contributions for Ministry for LGA Bureau	39,000,000.00	34,968,417.52	50,000,000.00
22040119	Contribution to Agric Activities	451,000,000.00	446,561,000.00	50,000,000.00
22040120	Contibution to Primary Health Care	75,000,000.00	41,155,522.66	55,000,000.00
22040122	Contribution to Election Logistics	0.00	0.00	200,000,000.00
22040123	Contribution to National Population	0.00	0.00	10,000,000.00
2205	SUBSIDIES GENERAL	105,000,000.00	35,175,553.41	95,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	105,000,000.00	35,175,553.41	95,000,000.00
22050102	Meal Subsidy to Government Schools	40,000,000.00	0.00	30,000,000.00
22050103	Health Subsidies	15,000,000.00	3,300,000.00	15,000,000.00
22050104	Education Subsidy	50,000,000.00	31,875,553.41	50,000,000.00
2206	PUBLIC DEBT CHARGES	500,000,000.00	373,938,965.40	500,000,000.00
220604	DOMESTIC PRINCIPAL	500,000,000.00	373,938,965.40	500,000,000.00
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	500,000,000.00	373,938,965.40	500,000,000.00
23	CAPITAL EXPENDITURE	7,101,000,000.00	1,093,838,810.80	11,119,000,000.00
2301	FIXED ASSETS PURCHASED	650,000,000.00	51,836,900.00	1,674,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	650,000,000.00	51,836,900.00	1,674,000,000.00
23010101	Purchase/Acquisition of Land	50,000,000.00	2,550,000.00	100,000,000.00
23010104	Purchase of Motor Cycles	0.00	0.00	50,000,000.00
23010105	Purchase of Motor Vehicles	250,000,000.00	0.00	350,000,000.00
23010106	Purchase of Vans	50,000,000.00	0.00	50,000,000.00
23010108	Purchase of Buses	40,000,000.00	0.00	100,000,000.00
23010112	Purchase of Office Furniture and Fittings	100,000,000.00	0.00	120,000,000.00
23010122	Purchase of Health/Medical Equipment	80,000,000.00	49,286,900.00	60,000,000.00
23010127	Purchase Agricultural Equipment	50,000,000.00	0.00	50,000,000.00
23010128	Purchase of Security Equipment	0.00	0.00	764,000,000.00
23010142	Purchase of General Items	30,000,000.00	0.00	30,000,000.00
2302	CONSTRUCTION / PROVISION	4,903,000,000.00	759,754,746.07	5,955,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	4,903,000,000.00	759,754,746.07	5,955,000,000.00
23020101	Construction/Provision of office Buildings	70,000,000.00	65,231,894.00	20,000,000.00
23020103	Construction/Provision of Electricity	505,000,000.00	14,670,000.00	790,000,000.00
23020104	Construction/Provision of Housing	1,070,000,000.00	7,000,000.00	1,100,000,000.00
23020105	Construction/Provision of Water Facilities	653,000,000.00	4,650,700.00	733,000,000.00

		Billiri Local Government	2026 Approved Budget - Expenditure by Economic Classification	
23020106	Construction/Provision of Hospitals/Health Centres	340,000,000.00	0.00	480,000,000.00
23020107	Construction/Provision of Public Schools	280,000,000.00	7,500,000.00	222,000,000.00
23020108	Construction/Provision of Police Stations/Baracks	0.00	0.00	20,000,000.00
23020113	Construction/Provision of Agricultural Facilities	100,000,000.00	14,027,400.00	60,000,000.00
23020114	Construction/Provision of Roads	855,000,000.00	198,711,300.00	1,390,000,000.00
23020116	Construction/ Provision of Water Ways	90,000,000.00	0.00	100,000,000.00
23020123	Construction of Traffic Light/Streets Lghts	150,000,000.00	20,949,001.00	130,000,000.00
23020124	Construction of Markets/Parks	790,000,000.00	427,014,451.07	910,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>1,008,000,000.00</b>	<b>266,531,664.73</b>	<b>1,835,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>1,008,000,000.00</b>	<b>266,531,664.73</b>	<b>1,835,000,000.00</b>
23030102	Rehabilitation/Repairs- Electricity	120,000,000.00	98,018,247.00	100,000,000.00
23030105	Rehabilitation/Repairs - Hospital/Health Centres	113,000,000.00	98,463,417.73	100,000,000.00
23030106	Rehabilitation/Repairs - Public Schools	180,000,000.00	44,100,000.00	680,000,000.00
23030113	Rehabilitation/Repairs - Roads	505,000,000.00	13,950,000.00	690,000,000.00
23030121	Rehabilitation/Repairs of office Building	90,000,000.00	12,000,000.00	115,000,000.00
23030124	Rehabilitation/Repairs - Market/Parks	0.00	0.00	150,000,000.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>340,000,000.00</b>	<b>13,350,000.00</b>	<b>895,000,000.00</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>340,000,000.00</b>	<b>13,350,000.00</b>	<b>895,000,000.00</b>
23040102	Erosion & Flood Control	340,000,000.00	13,350,000.00	895,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>200,000,000.00</b>	<b>2,365,500.00</b>	<b>760,000,000.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>200,000,000.00</b>	<b>2,365,500.00</b>	<b>760,000,000.00</b>
23050102	Computer Software Acquisition	60,000,000.00	0.00	70,000,000.00
23050108	Other Non Tangible Assets	60,000,000.00	0.00	75,000,000.00
23050111	Agricultural Inputs	0.00	0.00	500,000,000.00
23050113	Investment	80,000,000.00	2,365,500.00	115,000,000.00

# Billiri Local Government 2026 Approved Budget

## Billiri Local Government

### Total Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	<b>Total Expenditure</b>	<b>14,818,707,000.00</b>	<b>6,292,492,972.27</b>	<b>18,528,238,000.00</b>
<b>701</b>	<b>General Public Service</b>	<b>3,020,700,000.00</b>	<b>1,621,801,290.40</b>	<b>3,518,100,000.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>765,300,000.00</b>	<b>337,128,476.93</b>	<b>1,998,100,000.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	195,000,000.00	40,067,408.88	1,050,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	570,300,000.00	297,061,068.05	948,100,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>1,755,400,000.00</b>	<b>910,733,848.07</b>	<b>1,020,000,000.00</b>
70131	GENERAL PERSONNEL SERVICES	1,705,400,000.00	910,733,848.07	1,000,000,000.00
70133	OTHER GENERAL SERVICES	50,000,000.00	0.00	20,000,000.00
<b>7017</b>	<b>PUBLIC DEBT TRANSACTIONS</b>	<b>500,000,000.00</b>	<b>373,938,965.40</b>	<b>500,000,000.00</b>
70171	PUBLIC DEBT TRANSACTIONS	500,000,000.00	373,938,965.40	500,000,000.00
<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>4,210,157,000.00</b>	<b>1,582,818,280.35</b>	<b>5,929,700,000.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>760,000,000.00</b>	<b>408,773,151.07</b>	<b>1,040,000,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	760,000,000.00	408,773,151.07	1,040,000,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>882,157,000.00</b>	<b>650,527,736.86</b>	<b>1,025,700,000.00</b>
70421	AGRICULTURE	882,157,000.00	650,527,736.86	1,025,700,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>705,000,000.00</b>	<b>112,688,247.00</b>	<b>940,000,000.00</b>
70435	ELECTRICITY	705,000,000.00	112,688,247.00	940,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>1,863,000,000.00</b>	<b>410,829,145.42</b>	<b>2,924,000,000.00</b>
70451	ROAD TRANSPORT	1,863,000,000.00	410,829,145.42	2,924,000,000.00
<b>705</b>	<b>Environmental Protection</b>	<b>340,000,000.00</b>	<b>13,350,000.00</b>	<b>635,000,000.00</b>
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>340,000,000.00</b>	<b>13,350,000.00</b>	<b>635,000,000.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	340,000,000.00	13,350,000.00	635,000,000.00
<b>706</b>	<b>Housing and Community Amenities</b>	<b>1,116,350,000.00</b>	<b>161,665,536.35</b>	<b>1,248,300,000.00</b>
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>170,000,000.00</b>	<b>2,365,500.00</b>	<b>320,000,000.00</b>
70621	COMMUNITY DEVELOPMENT	170,000,000.00	2,365,500.00	320,000,000.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>876,350,000.00</b>	<b>138,351,035.35</b>	<b>848,300,000.00</b>
70631	WATER SUPPLY	876,350,000.00	138,351,035.35	848,300,000.00
<b>7064</b>	<b>STREET LIGHTING</b>	<b>70,000,000.00</b>	<b>20,949,001.00</b>	<b>80,000,000.00</b>
70641	STREET LIGHTING	70,000,000.00	20,949,001.00	80,000,000.00
<b>707</b>	<b>Health</b>	<b>1,379,500,000.00</b>	<b>667,225,323.92</b>	<b>1,413,180,000.00</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	<b>80,000,000.00</b>	<b>49,286,900.00</b>	<b>60,000,000.00</b>
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	80,000,000.00	49,286,900.00	60,000,000.00

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>1,299,500,000.00</b>	<b>617,938,423.92</b>	<b>1,353,180,000.00</b>
70741	PUBLIC HEALTH SERVICES	1,299,500,000.00	617,938,423.92	1,353,180,000.00
<b>708</b>	<b>Recreation, Culture and Religion</b>	<b>140,000,000.00</b>	<b>72,231,894.00</b>	<b>120,000,000.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>140,000,000.00</b>	<b>72,231,894.00</b>	<b>120,000,000.00</b>
70821	CULTURAL SERVICES	140,000,000.00	72,231,894.00	120,000,000.00
<b>709</b>	<b>Education</b>	<b>2,749,000,000.00</b>	<b>1,655,892,241.42</b>	<b>3,204,958,000.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>2,709,000,000.00</b>	<b>1,655,892,241.42</b>	<b>3,184,958,000.00</b>
70912	PRIMARY EDUCATION	2,709,000,000.00	1,655,892,241.42	3,184,958,000.00
<b>7096</b>	<b>SUBSIDIARY SERVICES TO EDUCATION</b>	<b>40,000,000.00</b>	<b>0.00</b>	<b>20,000,000.00</b>
70961	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	0.00	20,000,000.00
<b>710</b>	<b>Social Protection</b>	<b>1,863,000,000.00</b>	<b>517,508,405.83</b>	<b>1,695,000,000.00</b>
<b>7102</b>	<b>OLD AGE</b>	<b>773,000,000.00</b>	<b>505,508,405.83</b>	<b>580,000,000.00</b>
71021	OLD AGE	773,000,000.00	505,508,405.83	580,000,000.00
<b>7106</b>	<b>HOUSING</b>	<b>1,090,000,000.00</b>	<b>12,000,000.00</b>	<b>1,115,000,000.00</b>
71061	HOUSING	1,090,000,000.00	12,000,000.00	1,115,000,000.00

## Billiri Local Government 2026 Approved Budget

### Billiri Local Government

#### Personnel Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	<b>Total Personnel Expenditure</b>	<b>3,192,000,000.00</b>	<b>2,378,175,971.42</b>	<b>2,953,538,000.00</b>
<b>701</b>	<b>General Public Service</b>	<b>661,400,000.00</b>	<b>421,118,766.79</b>	<b>547,600,000.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>213,500,000.00</b>	<b>109,719,213.85</b>	<b>176,100,000.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	95,000,000.00	40,067,408.88	60,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	118,500,000.00	69,651,804.97	116,100,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>447,900,000.00</b>	<b>311,399,552.94</b>	<b>371,500,000.00</b>
70131	GENERAL PERSONNEL SERVICES	447,900,000.00	311,399,552.94	371,500,000.00
<b>704</b>	<b>Economic Affairs</b>	<b>250,600,000.00</b>	<b>103,911,781.48</b>	<b>307,400,000.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>71,600,000.00</b>	<b>58,317,735.06</b>	<b>103,700,000.00</b>
70421	AGRICULTURE	71,600,000.00	58,317,735.06	103,700,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>179,000,000.00</b>	<b>45,594,046.42</b>	<b>203,700,000.00</b>
70451	ROAD TRANSPORT	179,000,000.00	45,594,046.42	203,700,000.00
<b>706</b>	<b>Housing and Community Amenities</b>	<b>115,000,000.00</b>	<b>66,483,035.35</b>	<b>95,800,000.00</b>
<b>7063</b>	<b>WATER SUPPLY</b>	<b>115,000,000.00</b>	<b>66,483,035.35</b>	<b>95,800,000.00</b>
70631	WATER SUPPLY	115,000,000.00	66,483,035.35	95,800,000.00
<b>707</b>	<b>Health</b>	<b>467,500,000.00</b>	<b>386,892,865.09</b>	<b>425,280,000.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>467,500,000.00</b>	<b>386,892,865.09</b>	<b>425,280,000.00</b>
70741	PUBLIC HEALTH SERVICES	467,500,000.00	386,892,865.09	425,280,000.00
<b>709</b>	<b>Education</b>	<b>1,047,500,000.00</b>	<b>894,261,116.88</b>	<b>1,177,458,000.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>1,007,500,000.00</b>	<b>894,261,116.88</b>	<b>1,157,458,000.00</b>
70912	PRIMARY EDUCATION	1,007,500,000.00	894,261,116.88	1,157,458,000.00
<b>7096</b>	<b>SUBSIDIARY SERVICES TO EDUCATION</b>	<b>40,000,000.00</b>	<b>0.00</b>	<b>20,000,000.00</b>
70961	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	0.00	20,000,000.00
<b>710</b>	<b>Social Protection</b>	<b>650,000,000.00</b>	<b>505,508,405.83</b>	<b>400,000,000.00</b>
<b>7102</b>	<b>OLD AGE</b>	<b>650,000,000.00</b>	<b>505,508,405.83</b>	<b>400,000,000.00</b>
71021	OLD AGE	650,000,000.00	505,508,405.83	400,000,000.00



**Billiri Local Government 2026 Approved Budget****Billiri Local Government****Other Non-Debt Recurrent Expenditure by Functional Classification**

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
<b>Total Other Non-Debt Recurrent Expenditure</b>		<b>4,025,707,000.00</b>	<b>2,446,539,224.65</b>	<b>3,955,700,000.00</b>
<b>701</b>	<b>General Public Service</b>	<b>1,359,300,000.00</b>	<b>826,743,558.21</b>	<b>1,730,500,000.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>451,800,000.00</b>	<b>227,409,263.08</b>	<b>1,622,000,000.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	790,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	451,800,000.00	227,409,263.08	832,000,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>907,500,000.00</b>	<b>599,334,295.13</b>	<b>108,500,000.00</b>
70131	GENERAL PERSONNEL SERVICES	907,500,000.00	599,334,295.13	108,500,000.00
<b>704</b>	<b>Economic Affairs</b>	<b>814,557,000.00</b>	<b>709,965,100.80</b>	<b>422,300,000.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>630,557,000.00</b>	<b>559,941,301.80</b>	<b>192,000,000.00</b>
70421	AGRICULTURE	630,557,000.00	559,941,301.80	192,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>184,000,000.00</b>	<b>150,023,799.00</b>	<b>230,300,000.00</b>
70451	ROAD TRANSPORT	184,000,000.00	150,023,799.00	230,300,000.00
<b>706</b>	<b>Housing and Community Amenities</b>	<b>108,350,000.00</b>	<b>67,217,300.00</b>	<b>119,500,000.00</b>
<b>7063</b>	<b>WATER SUPPLY</b>	<b>108,350,000.00</b>	<b>67,217,300.00</b>	<b>119,500,000.00</b>
70631	WATER SUPPLY	108,350,000.00	67,217,300.00	119,500,000.00
<b>707</b>	<b>Health</b>	<b>379,000,000.00</b>	<b>132,582,141.10</b>	<b>347,900,000.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>379,000,000.00</b>	<b>132,582,141.10</b>	<b>347,900,000.00</b>
70741	PUBLIC HEALTH SERVICES	379,000,000.00	132,582,141.10	347,900,000.00
<b>709</b>	<b>Education</b>	<b>1,241,500,000.00</b>	<b>710,031,124.54</b>	<b>1,155,500,000.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>1,241,500,000.00</b>	<b>710,031,124.54</b>	<b>1,155,500,000.00</b>
70912	PRIMARY EDUCATION	1,241,500,000.00	710,031,124.54	1,155,500,000.00
<b>710</b>	<b>Social Protection</b>	<b>123,000,000.00</b>	<b>0.00</b>	<b>180,000,000.00</b>
<b>7102</b>	<b>OLD AGE</b>	<b>123,000,000.00</b>	<b>0.00</b>	<b>180,000,000.00</b>
71021	OLD AGE	123,000,000.00	0.00	180,000,000.00

**Billiri Local Government 2026 Approved Budget**

## Billiri Local Government

## Debt Service Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Debt Service Expenditure	500,000,000.00	373,938,965.40	500,000,000.00
701	General Public Service	500,000,000.00	373,938,965.40	500,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	500,000,000.00	373,938,965.40	500,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	500,000,000.00	373,938,965.40	500,000,000.00

# Billiri Local Government 2026 Approved Budget

## Billiri 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>7,101,000,000.00</b>	<b>1,093,838,810.80</b>	<b>11,119,000,000.00</b>
<b>701</b>	<b>General Public Service</b>	<b>500,000,000.00</b>	<b>0.00</b>	<b>740,000,000.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>100,000,000.00</b>	<b>0.00</b>	<b>200,000,000.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	100,000,000.00	0.00	200,000,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>400,000,000.00</b>	<b>0.00</b>	<b>540,000,000.00</b>
70131	GENERAL PERSONNEL SERVICES	350,000,000.00	0.00	520,000,000.00
70133	OTHER GENERAL SERVICES	50,000,000.00	0.00	20,000,000.00
<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>3,145,000,000.00</b>	<b>768,941,398.07</b>	<b>5,200,000,000.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>760,000,000.00</b>	<b>408,773,151.07</b>	<b>1,040,000,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	760,000,000.00	408,773,151.07	1,040,000,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>180,000,000.00</b>	<b>32,268,700.00</b>	<b>730,000,000.00</b>
70421	AGRICULTURE	180,000,000.00	32,268,700.00	730,000,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>705,000,000.00</b>	<b>112,688,247.00</b>	<b>940,000,000.00</b>
70435	ELECTRICITY	705,000,000.00	112,688,247.00	940,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>1,500,000,000.00</b>	<b>215,211,300.00</b>	<b>2,490,000,000.00</b>
70451	ROAD TRANSPORT	1,500,000,000.00	215,211,300.00	2,490,000,000.00
<b>705</b>	<b>Environmental Protection</b>	<b>340,000,000.00</b>	<b>13,350,000.00</b>	<b>635,000,000.00</b>
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>340,000,000.00</b>	<b>13,350,000.00</b>	<b>635,000,000.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	340,000,000.00	13,350,000.00	635,000,000.00
<b>706</b>	<b>Housing and Community Amenities</b>	<b>893,000,000.00</b>	<b>27,965,201.00</b>	<b>1,033,000,000.00</b>
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>170,000,000.00</b>	<b>2,365,500.00</b>	<b>320,000,000.00</b>
70621	COMMUNITY DEVELOPMENT	170,000,000.00	2,365,500.00	320,000,000.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>653,000,000.00</b>	<b>4,650,700.00</b>	<b>633,000,000.00</b>
70631	WATER SUPPLY	653,000,000.00	4,650,700.00	633,000,000.00
<b>7064</b>	<b>STREET LIGHTING</b>	<b>70,000,000.00</b>	<b>20,949,001.00</b>	<b>80,000,000.00</b>
70641	STREET LIGHTING	70,000,000.00	20,949,001.00	80,000,000.00
<b>707</b>	<b>Health</b>	<b>533,000,000.00</b>	<b>147,750,317.73</b>	<b>640,000,000.00</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	<b>80,000,000.00</b>	<b>49,286,900.00</b>	<b>60,000,000.00</b>
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	80,000,000.00	49,286,900.00	60,000,000.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>453,000,000.00</b>	<b>98,463,417.73</b>	<b>580,000,000.00</b>
70741	PUBLIC HEALTH SERVICES	453,000,000.00	98,463,417.73	580,000,000.00

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2025 Approved Budget
708	Recreation, Culture and Religion	140,000,000.00	72,231,894.00	120,000,000.00
7082	CULTURAL SERVICES	140,000,000.00	72,231,894.00	120,000,000.00
70821	CULTURAL SERVICES	140,000,000.00	72,231,894.00	120,000,000.00
709	Education	460,000,000.00	51,600,000.00	872,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	460,000,000.00	51,600,000.00	872,000,000.00
70912	PRIMARY EDUCATION	460,000,000.00	51,600,000.00	872,000,000.00
710	Social Protection	1,090,000,000.00	12,000,000.00	1,115,000,000.00
7106	HOUSING	1,090,000,000.00	12,000,000.00	1,115,000,000.00
71061	HOUSING	1,090,000,000.00	12,000,000.00	1,115,000,000.00

**Billiri Local Government 2026 Approved Budget**

## Billiri Local Government

## Total Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	<b>Total Expenditure</b>	<b>14,818,707,000.00</b>	<b>6,292,492,972.27</b>	<b>18,528,238,000.00</b>
<b>2153</b>	<b>Gombe South</b>	<b>14,818,707,000.00</b>	<b>6,292,492,972.27</b>	<b>18,528,238,000.00</b>
<b>215303</b>	<b>BILLIRI</b>	<b>14,818,707,000.00</b>	<b>6,292,492,972.27</b>	<b>18,528,238,000.00</b>
21530302	Baganje South	60,000,000.00	0.00	30,000,000.00
21530306	Kalmai	70,000,000.00	0.00	70,000,000.00
21530309	Todi	16,000,000.00	0.00	10,000,000.00
21530398	LG Wide	14,672,707,000.00	6,292,492,972.27	18,418,238,000.00

**Billiri Local Government 2026 Approved Budget**

## Billiri Local Government

## Personnel Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Personnel Expenditure By Location		3,192,000,000.00	2,378,175,971.42	2,953,538,000.00
2153	Gombe South	3,192,000,000.00	2,378,175,971.42	2,953,538,000.00
215303	BILLIRI	3,192,000,000.00	2,378,175,971.42	2,953,538,000.00
21530398	LG Wide	3,192,000,000.00	2,378,175,971.42	2,953,538,000.00

**Billiri Local Government 2026 Approved Budget**

## Billiri 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	4,025,707,000.00	2,446,539,224.65	3,955,700,000.00
2153	Gombe South	4,025,707,000.00	2,446,539,224.65	3,955,700,000.00
215303	BILLIRI	4,025,707,000.00	2,446,539,224.65	3,955,700,000.00
21530398	LG Wide	4,025,707,000.00	2,446,539,224.65	3,955,700,000.00

**Billiri Local Government 2026 Approved Budget**

## Billiri Local Government

## Debt Service Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Debt Service Expenditure	500,000,000.00	373,938,965.40	500,000,000.00
2153	Gombe South	500,000,000.00	373,938,965.40	500,000,000.00
215303	BILLIRI	500,000,000.00	373,938,965.40	500,000,000.00
21530398	LG Wide	500,000,000.00	373,938,965.40	500,000,000.00



**Billiri Local Government 2026 Approved Budget**

## Billiri Local Government

## Capital Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Cpaital Expenditure By Location		7,101,000,000.00	1,093,838,810.80	11,119,000,000.00
2153	Gombe South	7,101,000,000.00	1,093,838,810.80	11,119,000,000.00
215303	BILLIRI	7,101,000,000.00	1,093,838,810.80	11,119,000,000.00
21530302	Baganje South	60,000,000.00	0.00	30,000,000.00
21530306	Kalmai	70,000,000.00	0.00	70,000,000.00
21530309	Todi	16,000,000.00	0.00	10,000,000.00
21530398	LG Wide	6,955,000,000.00	1,093,838,810.80	11,009,000,000.00

**Billiri Local Government 2026 Approved Budget**

## Billiri 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)		14,818,707,000.00	6,292,492,972.27	18,528,238,000.00
01	Agriculture	882,157,000.00	650,527,736.86	1,025,700,000.00
0101	Effective governance of the Agriculture Sector	702,157,000.00	618,259,036.86	295,700,000.00
010102	Agriculture sector coordination mechanisms	702,157,000.00	618,259,036.86	295,700,000.00
0102	Development of the livestock value chain	30,000,000.00	18,241,300.00	20,000,000.00
010202	Meat processing and marketing	30,000,000.00	18,241,300.00	20,000,000.00
0103	Enhancement of food production and productivity	40,000,000.00	0.00	620,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	40,000,000.00	0.00	120,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	0.00	0.00	500,000,000.00
0104	Reduction of post-harvest losses	50,000,000.00	0.00	50,000,000.00
010401	Modern technology for post-harvest storage and value addition	50,000,000.00	0.00	50,000,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	60,000,000.00	14,027,400.00	40,000,000.00
011001	Agriculture Programme Not Elsewhere Classified	60,000,000.00	14,027,400.00	40,000,000.00
02	Societal Re-orientation	140,000,000.00	72,231,894.00	120,000,000.00
0210	Societal Re-orientation - General	140,000,000.00	72,231,894.00	120,000,000.00
021001	Societal Re-orientation - General	140,000,000.00	72,231,894.00	120,000,000.00
03	Poverty Alleviation	140,000,000.00	2,365,500.00	190,000,000.00
0310	Poverty Alleviation - General	140,000,000.00	2,365,500.00	190,000,000.00
031001	Poverty Alleviation - General	140,000,000.00	2,365,500.00	190,000,000.00
04	Health	1,314,500,000.00	648,475,329.92	1,383,180,000.00
0401	Effective governance of the health system	781,500,000.00	500,725,012.19	743,180,000.00
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	402,500,000.00	368,142,871.09	395,280,000.00
040103	Health sector coordination mechanisms	379,000,000.00	132,582,141.10	347,900,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	453,000,000.00	98,463,417.73	580,000,000.00
040501	Functional health facilities	453,000,000.00	98,463,417.73	580,000,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	80,000,000.00	49,286,900.00	60,000,000.00
041001	Health Not Elsewhere Classified	80,000,000.00	49,286,900.00	60,000,000.00
05	Education	2,709,000,000.00	1,655,892,241.42	3,234,958,000.00
0501	Effective governance of the education system	2,249,000,000.00	1,604,292,241.42	2,312,958,000.00
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,007,500,000.00	894,261,116.88	1,157,458,000.00
050103	Education sector coordination mechanisms	1,241,500,000.00	710,031,124.54	1,155,500,000.00
0505	Adequate infrastructure at all levels	460,000,000.00	51,600,000.00	902,000,000.00
050501	Schools' infrastructure construction and rehabilitation	460,000,000.00	51,600,000.00	902,000,000.00
0506	Improved education information management system (EIMS)	0.00	0.00	20,000,000.00
050601	ICT equipment, software and expertise	0.00	0.00	20,000,000.00

		Billiri 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
06	Housing and Urban Development	703,000,000.00	7,200,700.00	733,000,000.00
0610	Housing and Urban Development - General	703,000,000.00	7,200,700.00	733,000,000.00
061001	Housing and Urban Development - General	703,000,000.00	7,200,700.00	733,000,000.00
08	Youth	30,000,000.00	0.00	30,000,000.00
0810	Youth - General	30,000,000.00	0.00	30,000,000.00
081001	Youth - General	30,000,000.00	0.00	30,000,000.00
09	Environmental Improvement	860,000,000.00	417,623,151.07	1,220,000,000.00
0910	Environmental Improvement - General	860,000,000.00	417,623,151.07	1,220,000,000.00
091001	Environmental Improvement - General	860,000,000.00	417,623,151.07	1,220,000,000.00
10	Water Resources and Rural Development	223,350,000.00	133,700,335.35	215,300,000.00
1010	Water Resources and Rural Deve - General	223,350,000.00	133,700,335.35	215,300,000.00
101001	Water Resources and Rural Deve - General	223,350,000.00	133,700,335.35	215,300,000.00
11	Information Communication and Technology	60,000,000.00	0.00	50,000,000.00
1110	Information Communication and Technology - General	60,000,000.00	0.00	50,000,000.00
111001	Information Communication and Technology - General	60,000,000.00	0.00	50,000,000.00
13	Reform of Government and Governance	4,928,700,000.00	2,158,059,690.23	5,977,100,000.00
1310	Reform of Government and Governance - General	4,928,700,000.00	2,158,059,690.23	5,977,100,000.00
131001	Reform of Government and Governance - General	4,928,700,000.00	2,158,059,690.23	5,977,100,000.00
14	Power	775,000,000.00	133,637,248.00	1,020,000,000.00
1410	Power - General	775,000,000.00	133,637,248.00	1,020,000,000.00
141001	Power - General	775,000,000.00	133,637,248.00	1,020,000,000.00
16	Water	385,000,000.00	4,500,000.00	890,000,000.00
1610	Water Ways - General	385,000,000.00	4,500,000.00	890,000,000.00
161001	Water Ways - General	385,000,000.00	4,500,000.00	890,000,000.00
17	Road	1,668,000,000.00	408,279,145.42	2,439,000,000.00
1710	Road - General	1,668,000,000.00	408,279,145.42	2,439,000,000.00
171001	Road - General	1,668,000,000.00	408,279,145.42	2,439,000,000.00

**Billiri Local Government 2026 Approved Budget****Billiri Local Government****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>3,192,000,000.00</b>	<b>2,378,175,971.42</b>	<b>2,953,538,000.00</b>
<b>01</b>	<b>Agriculture</b>	<b>71,600,000.00</b>	<b>58,317,735.06</b>	<b>103,700,000.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>71,600,000.00</b>	<b>58,317,735.06</b>	<b>103,700,000.00</b>
010102	Agriculture sector coordination mechanisms	71,600,000.00	58,317,735.06	103,700,000.00
<b>04</b>	<b>Health</b>	<b>402,500,000.00</b>	<b>368,142,871.09</b>	<b>395,280,000.00</b>
<b>0401</b>	<b>Effective governance of the health system</b>	<b>402,500,000.00</b>	<b>368,142,871.09</b>	<b>395,280,000.00</b>
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	402,500,000.00	368,142,871.09	395,280,000.00
<b>05</b>	<b>Education</b>	<b>1,007,500,000.00</b>	<b>894,261,116.88</b>	<b>1,157,458,000.00</b>
<b>0501</b>	<b>Effective governance of the education system</b>	<b>1,007,500,000.00</b>	<b>894,261,116.88</b>	<b>1,157,458,000.00</b>
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,007,500,000.00	894,261,116.88	1,157,458,000.00
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>115,000,000.00</b>	<b>66,483,035.35</b>	<b>95,800,000.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>115,000,000.00</b>	<b>66,483,035.35</b>	<b>95,800,000.00</b>
101001	Water Resources and Rural Deve - General	115,000,000.00	66,483,035.35	95,800,000.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>1,416,400,000.00</b>	<b>945,377,166.62</b>	<b>997,600,000.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>1,416,400,000.00</b>	<b>945,377,166.62</b>	<b>997,600,000.00</b>
131001	Reform of Government and Governance - General	1,416,400,000.00	945,377,166.62	997,600,000.00
<b>17</b>	<b>Road</b>	<b>179,000,000.00</b>	<b>45,594,046.42</b>	<b>203,700,000.00</b>
<b>1710</b>	<b>Road - General</b>	<b>179,000,000.00</b>	<b>45,594,046.42</b>	<b>203,700,000.00</b>
171001	Road - General	179,000,000.00	45,594,046.42	203,700,000.00

**Billiri Local Government 2026 Approved Budget****Billiri Local Government****Other Non-Debt Recurrent Expenditure by Programme (Sector, Objective and Programme)**

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
<b>Other Non-Debt Recurrent by Programme (Sector, Objectives)</b>		<b>4,025,707,000.00</b>	<b>2,446,539,224.65</b>	<b>3,955,700,000.00</b>
<b>01</b>	<b>Agriculture</b>	<b>630,557,000.00</b>	<b>559,941,301.80</b>	<b>192,000,000.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>630,557,000.00</b>	<b>559,941,301.80</b>	<b>192,000,000.00</b>
010102	Agriculture sector coordination mechanisms	630,557,000.00	559,941,301.80	192,000,000.00
<b>04</b>	<b>Health</b>	<b>379,000,000.00</b>	<b>132,582,141.10</b>	<b>347,900,000.00</b>
<b>0401</b>	<b>Effective governance of the health system</b>	<b>379,000,000.00</b>	<b>132,582,141.10</b>	<b>347,900,000.00</b>
040103	Health sector coordination mechanisms	379,000,000.00	132,582,141.10	347,900,000.00
<b>05</b>	<b>Education</b>	<b>1,241,500,000.00</b>	<b>710,031,124.54</b>	<b>1,155,500,000.00</b>
<b>0501</b>	<b>Effective governance of the education system</b>	<b>1,241,500,000.00</b>	<b>710,031,124.54</b>	<b>1,155,500,000.00</b>
050103	Education sector coordination mechanisms	1,241,500,000.00	710,031,124.54	1,155,500,000.00
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>108,350,000.00</b>	<b>67,217,300.00</b>	<b>119,500,000.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>108,350,000.00</b>	<b>67,217,300.00</b>	<b>119,500,000.00</b>
101001	Water Resources and Rural Deve - General	108,350,000.00	67,217,300.00	119,500,000.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>1,482,300,000.00</b>	<b>826,743,558.21</b>	<b>1,910,500,000.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>1,482,300,000.00</b>	<b>826,743,558.21</b>	<b>1,910,500,000.00</b>
131001	Reform of Government and Governance - General	1,482,300,000.00	826,743,558.21	1,910,500,000.00
<b>17</b>	<b>Road</b>	<b>184,000,000.00</b>	<b>150,023,799.00</b>	<b>230,300,000.00</b>
<b>1710</b>	<b>Road - General</b>	<b>184,000,000.00</b>	<b>150,023,799.00</b>	<b>230,300,000.00</b>
171001	Road - General	184,000,000.00	150,023,799.00	230,300,000.00

**Billiri Local Government 2026 Approved Budget**

## Billiri Local Government

## 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)		500,000,000.00	373,938,965.40	500,000,000.00
13	Reform of Government and Governance	500,000,000.00	373,938,965.40	500,000,000.00
1310	Reform of Government and Governance - General	500,000,000.00	373,938,965.40	500,000,000.00
131001	Reform of Government and Governance - General	500,000,000.00	373,938,965.40	500,000,000.00

**Billiri Local Government 2026 Approved Budget**

## Billiri Local Government

## 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>7,101,000,000.00</b>	<b>1,093,838,810.80</b>	<b>11,119,000,000.00</b>
<b>01</b>	<b>Agriculture</b>	<b>180,000,000.00</b>	<b>32,268,700.00</b>	<b>730,000,000.00</b>
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>30,000,000.00</b>	<b>18,241,300.00</b>	<b>20,000,000.00</b>
010202	Meat processing and marketing	30,000,000.00	18,241,300.00	20,000,000.00
<b>0103</b>	<b>Enhancement of food production and productivity</b>	<b>40,000,000.00</b>	<b>0.00</b>	<b>620,000,000.00</b>
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	40,000,000.00	0.00	120,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	0.00	0.00	500,000,000.00
<b>0104</b>	<b>Reduction of post-harvest losses</b>	<b>50,000,000.00</b>	<b>0.00</b>	<b>50,000,000.00</b>
010401	Modern technology for post-harvest storage and value addition	50,000,000.00	0.00	50,000,000.00
<b>0110</b>	<b>Agriculture Sector Expenditures Not Elsewhere Classified</b>	<b>60,000,000.00</b>	<b>14,027,400.00</b>	<b>40,000,000.00</b>
011001	Agriculture Programme Not Elsewhere Classified	60,000,000.00	14,027,400.00	40,000,000.00
<b>02</b>	<b>Societal Re-orientation</b>	<b>140,000,000.00</b>	<b>72,231,894.00</b>	<b>120,000,000.00</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>140,000,000.00</b>	<b>72,231,894.00</b>	<b>120,000,000.00</b>
021001	Societal Re-orientation - General	140,000,000.00	72,231,894.00	120,000,000.00
<b>03</b>	<b>Poverty Alleviation</b>	<b>140,000,000.00</b>	<b>2,365,500.00</b>	<b>190,000,000.00</b>
<b>0310</b>	<b>Poverty Alleviation - General</b>	<b>140,000,000.00</b>	<b>2,365,500.00</b>	<b>190,000,000.00</b>
031001	Poverty Alleviation - General	140,000,000.00	2,365,500.00	190,000,000.00
<b>04</b>	<b>Health</b>	<b>533,000,000.00</b>	<b>147,750,317.73</b>	<b>640,000,000.00</b>
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	<b>453,000,000.00</b>	<b>98,463,417.73</b>	<b>580,000,000.00</b>
040501	Functional health facilities	453,000,000.00	98,463,417.73	580,000,000.00
<b>0410</b>	<b>Health Sector Expenditures Not Elsewhere Classified</b>	<b>80,000,000.00</b>	<b>49,286,900.00</b>	<b>60,000,000.00</b>
041001	Health Not Elsewhere Classified	80,000,000.00	49,286,900.00	60,000,000.00
<b>05</b>	<b>Education</b>	<b>460,000,000.00</b>	<b>51,600,000.00</b>	<b>922,000,000.00</b>
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	<b>460,000,000.00</b>	<b>51,600,000.00</b>	<b>902,000,000.00</b>
050501	Schools' infrastructure construction and rehabilitation	460,000,000.00	51,600,000.00	902,000,000.00
<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>703,000,000.00</b>	<b>7,200,700.00</b>	<b>733,000,000.00</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>703,000,000.00</b>	<b>7,200,700.00</b>	<b>733,000,000.00</b>
061001	Housing and Urban Development - General	703,000,000.00	7,200,700.00	733,000,000.00
<b>08</b>	<b>Youth</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>
<b>0810</b>	<b>Youth - General</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>
081001	Youth - General	30,000,000.00	0.00	30,000,000.00

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
09	Environmental Improvement	860,000,000.00	417,623,151.07	1,220,000,000.00
0910	Environmental Improvement - General	860,000,000.00	417,623,151.07	1,220,000,000.00
091001	Environmental Improvement - General	860,000,000.00	417,623,151.07	1,220,000,000.00
11	Information Communication and Technology	60,000,000.00	0.00	50,000,000.00
1110	Information Communication and Technology - General	60,000,000.00	0.00	50,000,000.00
111001	Information Communication and Technology - General	60,000,000.00	0.00	50,000,000.00
13	Reform of Government and Governance	1,530,000,000.00	12,000,000.00	2,569,000,000.00
1310	Reform of Government and Governance - General	1,530,000,000.00	12,000,000.00	2,569,000,000.00
131001	Reform of Government and Governance - General	1,530,000,000.00	12,000,000.00	2,569,000,000.00
14	Power	775,000,000.00	133,637,248.00	1,020,000,000.00
1410	Power - General	775,000,000.00	133,637,248.00	1,020,000,000.00
141001	Power - General	775,000,000.00	133,637,248.00	1,020,000,000.00
16	Water	385,000,000.00	4,500,000.00	890,000,000.00
1610	Water Ways - General	385,000,000.00	4,500,000.00	890,000,000.00
161001	Water Ways - General	385,000,000.00	4,500,000.00	890,000,000.00
17	Road	1,305,000,000.00	212,661,300.00	2,005,000,000.00
1710	Road - General	1,305,000,000.00	212,661,300.00	2,005,000,000.00
171001	Road - General	1,305,000,000.00	212,661,300.00	2,005,000,000.00



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

## Billiri 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				7,101,000,000.00	1,093,838,810.80	11,119,000,000.00
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	21530398 - 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	21530398 - LG Wide	200,000,000.00	0.00	200,000,000.00
Purchase of Motor Vehicle for Chairman, Deputy Chairman Secretary, Treasurer and Mai Tangale.	012500100100 - Personnel Management Department	23010105 - Purchase of Motor Vehicles	21530398 - LG Wide	50,000,000.00	0.00	150,000,000.00
Purchase of Hilux Van	012500100100 - Personnel Management Department	23010106 - Purchase of Vans	21530398 - LG Wide	50,000,000.00	0.00	50,000,000.00
Purchase of council Bus (Coaster Bus)	012500100100 - Personnel Management Department	23010108 - Purchase of Buses	21530398 - LG Wide	40,000,000.00	0.00	100,000,000.00
Purchase of furniture for Emirs and Chief, District Heaad Palaces	012500100100 - Personnel Management Department	23010112 - Purchase of Office Furniture and Fittings	21530398 - LG Wide	0.00	0.00	50,000,000.00
Purchase of furniture for temporary secretariat of LCDA	012500100100 - Personnel Management Department	23010112 - Purchase of Office Furniture and Fittings	21530398 - LG Wide	50,000,000.00	0.00	50,000,000.00
Purchase of Office Furniture at NRC Secretariat and Deputy Chairman Office, Council Chamber	012500100100 - Personnel Management Department	23010112 - Purchase of Office Furniture and Fittings	21530398 - LG Wide	50,000,000.00	0.00	20,000,000.00
Purchase of Security Equipment	012500100100 - Personnel Management Department	23010128 - Purchase of Security Equipment	21530398 - LG Wide	0.00	0.00	764,000,000.00

			Billiri 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
Contribution for the Construction of Emir and Chief Secretariat	012500100100 - Personnel Management Department	23020101 - Construction/Provision of office Buildings	21530398 - LG Wide	70,000,000.00	65,231,894.00	20,000,000.00
Construction and Renovation of Mai Tangale's Palace and 9 District Head Palaces	012500100100 - Personnel Management Department	23020104 - Construction/Provision of Housing	21530398 - LG Wide	70,000,000.00	7,000,000.00	100,000,000.00
Renovation of Tudu police Outpost	012500100100 - Personnel Management Department	23020108 - Construction/Provision of Police Stations/Baracks	21530398 - LG Wide	0.00	0.00	20,000,000.00
Interlock in the Government Lodge Poshiya	012500100100 - Personnel Management Department	23030121 - Rehabilitation/Repairs of office Building	21530398 - LG Wide	30,000,000.00	0.00	50,000,000.00
Renovation of Government Lodge & Equipment Poshiya, Local Secretariat, NRC Secretariat, Chairman, Deputy Chairman, SSS Office, Library and NDLEA Office	012500100100 - Personnel Management Department	23030121 - Rehabilitation/Repairs of office Building	21530398 - LG Wide	10,000,000.00	0.00	60,000,000.00
Renovation of Local Government Secretariat	012500100100 - Personnel Management Department	23030121 - Rehabilitation/Repairs of office Building	21530398 - LG Wide	50,000,000.00	12,000,000.00	5,000,000.00
Purchase and Repairs of Tractors	021500100100 - Agricultural and Natural Resources Department	23010127 - Purchase Agricultural Equipment	21530398 - LG Wide	50,000,000.00	0.00	50,000,000.00
Construction of Earth Dams at Kwalakwala and Kurum Tal Ward	021500100100 - Agricultural and Natural Resources Department	23020105 - Construction/Provision of Water Facilities	21530398 - LG Wide	0.00	0.00	100,000,000.00
Agric Empowerment	021500100100 - Agricultural and Natural Resources Department	23020113 - Construction/Provision of Agricultural Facilities	21530398 - LG Wide	60,000,000.00	14,027,400.00	40,000,000.00
Establishment of Cassava Farm	021500100100 - Agricultural and Natural Resources Department	23020113 - Construction/Provision of Agricultural Facilities	21530398 - LG Wide	40,000,000.00	0.00	20,000,000.00
Construction of Abattoir at Billiri	021500100100 - Agricultural and Natural Resources Department	23020124 - Construction of Markets/Parks	21530398 - LG Wide	30,000,000.00	18,241,300.00	20,000,000.00
Purchase of Fertilizer and subsidy	021500100100 - Agricultural and Natural Resources Department	23050111 - Agricultural Inputs	21530398 - LG Wide	0.00	0.00	500,000,000.00

Project Description	Administrative Code and Description	Economic Code and Description	Billiri Local Government			
			2026 Approved Budget - Capital Expenditure by Project			
			Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Upgrading of Market at Banganje, Banganje South	022000100100 - Finance and Supply Department	23020124 - Construction of Markets/Parks	21530302 - Baganje South	60,000,000.00	0.00	30,000,000.00
Constuction of Market and Lockup Shops (Tashan Kantoma)	022000100100 - Finance and Supply Department	23020124 - Construction of Markets/Parks	21530398 - LG Wide	400,000,000.00	284,524,542.56	600,000,000.00
Upgrading of Market at Bare Tal Ward	022000100100 - Finance and Supply Department	23020124 - Construction of Markets/Parks	21530398 - LG Wide	60,000,000.00	19,500,000.00	60,000,000.00
Upgrading of Market at Lasale Billiri North	022000100100 - Finance and Supply Department	23020124 - Construction of Markets/Parks	21530398 - LG Wide	60,000,000.00	0.00	30,000,000.00
Upgrading of Market at Tudu	022000100100 - Finance and Supply Department	23020124 - Construction of Markets/Parks	21530398 - LG Wide	30,000,000.00	0.00	30,000,000.00
Upgrade of Tangale Motor Park Billiri South Ward	022000100100 - Finance and Supply Department	23030124 - Rehabilitation/Repairs - Market/Parks	21530398 - LG Wide	0.00	0.00	150,000,000.00
Human Resource Management Information System	022000100100 - Finance and Supply Department	23050102 - Computer Software Acquisition	21530398 - LG Wide	60,000,000.00	0.00	50,000,000.00
Electrification at Powishi Amtadwang, Pokwakka at Kalmal	023400100100 - Works, Housing and Transport Department	23020103 - Construction/Provision of Electricity	21530306 - Kalmal	70,000,000.00	0.00	70,000,000.00
Land Compensation	023400100100 - Works, Housing and Transport Department	23010101 - Purchase/Acquisition of Land	21530398 - LG Wide	50,000,000.00	2,550,000.00	50,000,000.00
Electrification at Amtawalam-Pandimpe, Pobawure	023400100100 - Works, Housing and Transport Department	23020103 - Construction/Provision of Electricity	21530398 - LG Wide	50,000,000.00	0.00	50,000,000.00
Electrification of Kekkel Ungwan Jauro Jarma, Lawalam, Pandikungu, Kwiabahpagla, Pissi, Ukko at Billiri South Ward	023400100100 - Works, Housing and Transport Department	23020103 - Construction/Provision of Electricity	21530398 - LG Wide	75,000,000.00	0.00	100,000,000.00
Electrification of Lakalkal, Kugal at Tanglang Ward.	023400100100 - Works, Housing and Transport Department	23020103 - Construction/Provision of Electricity	21530398 - LG Wide	20,000,000.00	8,220,000.00	30,000,000.00
Electrification of Layafi, Pokuji, Lakarai at Bangaje South Ward	023400100100 - Works, Housing and Transport Department	23020103 - Construction/Provision of Electricity	21530398 - LG Wide	40,000,000.00	0.00	40,000,000.00

Project Description	Administrative Code and Description	Economic Code and Description	Billiri Local Government			
			2026 Approved Budget - Capital Expenditure by Project			
			Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Electrification of Pokwagli Billiri, Lakwakka, Sansani, Amutha, Lareka at Billiri North Ward	023400100100 - Works, Housing and Transport Department	23020103 - Construction/Provision of Electricity	21530398 - LG Wide	95,000,000.00	0.00	90,000,000.00
Electrification of Shela, Ladur, Layalang, Kije Kubo, Sukan Suka, Yanshari at Todi Ward	023400100100 - Works, Housing and Transport Department	23020103 - Construction/Provision of Electricity	21530398 - LG Wide	60,000,000.00	6,450,000.00	70,000,000.00
Electrification of Tudu Kwaya Panguru	023400100100 - Works, Housing and Transport Department	23020103 - Construction/Provision of Electricity	21530398 - LG Wide	25,000,000.00	0.00	60,000,000.00
Electrification Project at Latur Baganje South Ward	023400100100 - Works, Housing and Transport Department	23020103 - Construction/Provision of Electricity	21530398 - LG Wide	0.00	0.00	60,000,000.00
Electrification Project at Panguru, Lawishi, Popitho, Jilo, Tiling, Koran Mota, Yolde	023400100100 - Works, Housing and Transport Department	23020103 - Construction/Provision of Electricity	21530398 - LG Wide	70,000,000.00	0.00	70,000,000.00
Electrification project from Dongor Tal to Ayaba Tal Ward	023400100100 - Works, Housing and Transport Department	23020103 - Construction/Provision of Electricity	21530398 - LG Wide	0.00	0.00	50,000,000.00
Provision of Solar Light at Grains Market Billiri under Billiri under Billiri South Ward	023400100100 - Works, Housing and Transport Department	23020103 - Construction/Provision of Electricity	21530398 - LG Wide	0.00	0.00	20,000,000.00
Solar streetlight at sansani, Pokwangli, Lakwakka, Amutha and payi Billiri North	023400100100 - Works, Housing and Transport Department	23020103 - Construction/Provision of Electricity	21530398 - LG Wide	0.00	0.00	80,000,000.00
Construction of Local Council Development Area (L C D A) Secretariat/Purchase of Furniture	023400100100 - Works, Housing and Transport Department	23020104 - Construction/Provision of Housing	21530398 - LG Wide	1,000,000,000.00	0.00	1,000,000,000.00
Construction of Road from Filiya bye-pass to Mai Tangle Palace Billiri South	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21530398 - LG Wide	0.00	0.00	150,000,000.00
Construction and Provision of Roads (from Bore Through P/Kude to Ayaba, Lawiltu to Pagla, Kufai through Tanglang)	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21530398 - LG Wide	300,000,000.00	0.00	250,000,000.00
Construction of Culvert at Kwaya, Panguru, koran Mota-Jilo, Tiling-Yolde-Tudu-Latitil-Lazo	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21530398 - LG Wide	50,000,000.00	0.00	65,000,000.00

			Billiri 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
Construction of Culvert at Lasari, Kolok Kwannin, Latuga, Pandin Kude, Kiwulang at Tal Ward	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21530398 - LG Wide	45,000,000.00	0.00	55,000,000.00
Construction of Culvert at Latabayo at Todi Ward	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21530398 - LG Wide	10,000,000.00	0.00	20,000,000.00
Construction of Road at Bore-Pandin Kude-Ayaba, Tal Ward	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21530398 - LG Wide	150,000,000.00	0.00	150,000,000.00
Construction of Road from Bare-Posulte-Kolok_Kwanannin-Lasani-Pandinkude-Kurum_laberfito Tal Ward	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21530398 - LG Wide	0.00	0.00	100,000,000.00
Construction of Roads from Baganje District Head palaceto Central Primary school Baganje in Baganje South Ward	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21530398 - LG Wide	0.00	0.00	100,000,000.00
Feeder Road Construction and Maintenance Ten Wards	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21530398 - LG Wide	100,000,000.00	99,750,700.00	100,000,000.00
Maintainance of Road at Pandipe-Lakelembu Kalmai Ward	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21530398 - LG Wide	0.00	0.00	50,000,000.00
Minor Road at Kwaya, Panguru, Jilo, Tudu, Latitil, Hazo, Koran Mota, Jilo	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21530398 - LG Wide	100,000,000.00	98,960,600.00	100,000,000.00
Poshiya, FGC, Kekkel-Filitya Bye Pass at Billiri at South Ward	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21530398 - LG Wide	100,000,000.00	0.00	100,000,000.00
Repairs of Minor road at Todi Gari Todi Ward	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21530398 - LG Wide	0.00	0.00	50,000,000.00
Road Construction from Powishi Mangoro-Powishi Soble 8 Kilometers Kalmai Ward	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21530398 - LG Wide	0.00	0.00	100,000,000.00
Construction of Culvert in Ten ward	023400100100 - Works, Housing and Transport Department	23020116 - Construction/ Provision of Water Ways	21530398 - LG Wide	90,000,000.00	0.00	100,000,000.00

Project Description	Administrative Code and Description	Economic Code and Description	Billiri Local Government			
			2026 Approved Budget - Capital Expenditure by Project			
			Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Solar Street Light	023400100100 - Works, Housing and Transport Department	23020123 - Construction of Traffic Light/Streets Lghts	21530398 - LG Wide	70,000,000.00	20,949,001.00	80,000,000.00
Construction of stores at Grains Market Billiri under Billiri under Billiri South Ward	023400100100 - Works, Housing and Transport Department	23020124 - Construction of Markets/Parks	21530398 - LG Wide	0.00	0.00	70,000,000.00
Fencing of Grain's Market	023400100100 - Works, Housing and Transport Department	23020124 - Construction of Markets/Parks	21530398 - LG Wide	150,000,000.00	104,748,608.51	70,000,000.00
Electrification Projects and Repairs	023400100100 - Works, Housing and Transport Department	23030102 - Rehabilitation/Repairs- Electricity	21530398 - LG Wide	120,000,000.00	98,018,247.00	100,000,000.00
Rehabilitation of Road at Lakalkal,Bassa Lawishi-Kambilo at Tanglang Ward.	023400100100 - Works, Housing and Transport Department	23030113 - Rehabilitation/Repairs - Roads	21530398 - LG Wide	15,000,000.00	0.00	50,000,000.00
Rehabilitation or Minor Road at Pandin Kude Lakon-Laber Fito,Kurum-Popitho	023400100100 - Works, Housing and Transport Department	23030113 - Rehabilitation/Repairs - Roads	21530398 - LG Wide	60,000,000.00	0.00	100,000,000.00
Repair and Rehabilitation Minor at Sabon Layi Fulani-Lapanshede,Sabon Layi Lamugu,Lafurut, Pokwara-Lakugdu	023400100100 - Works, Housing and Transport Department	23030113 - Rehabilitation/Repairs - Roads	21530398 - LG Wide	120,000,000.00	13,950,000.00	100,000,000.00
Repair and Rehabilitation of Minor Roads at Tudu Yanshari,Tudu Kwaya,Kwaya Panguru at Tudu Kwaya Ward	023400100100 - Works, Housing and Transport Department	23030113 - Rehabilitation/Repairs - Roads	21530398 - LG Wide	50,000,000.00	0.00	100,000,000.00
Repairs and Rehabilitation of Minor Roads at Lafith-Amutha-Fayi,Amutha-Lakwakka,Pokwanji-Sansani,Lasale-Sansani	023400100100 - Works, Housing and Transport Department	23030113 - Rehabilitation/Repairs - Roads	21530398 - LG Wide	100,000,000.00	0.00	100,000,000.00
Repairs and Rehabilitation of Minor Roads at Polapandi Kwaya,Pokulji,Kalkunji,Unguwan Tulam,Latur,Layafi Baganje South	023400100100 - Works, Housing and Transport Department	23030113 - Rehabilitation/Repairs - Roads	21530398 - LG Wide	70,000,000.00	0.00	90,000,000.00
Repairs and Rehabilitation of Minor Roads at Yola-Kekkel-Semitar,Ladukansha-Grains Market,Lawishi Daji-Laker-Ungwan Waja,Pagla, Lawishi Daji-Pissi Ko at Billiri South ward	023400100100 - Works, Housing and Transport Department	23030113 - Rehabilitation/Repairs - Roads	21530398 - LG Wide	90,000,000.00	0.00	150,000,000.00
Consrtuction of Culverts at Lakelembu, Amtawalam to Laberfito Kalmai Ward	023400100100 - Works, Housing and Transport Department	23040102 - Erosion & Flood Control	21530398 - LG Wide	0.00	0.00	40,000,000.00

Project Description	Administrative Code and Description	Economic Code and Description	Billiri Local Government			
			2026 Approved Budget - Capital Expenditure by Project			
			Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Construction of Culvert at Ketengereng Behind Alh. Saidu Fawu House, Tudun Wada, Ungwan Rilwanu, Kalkulum, Tanji-Sikirit-Pokwangli at Bare Ward.	023400100100 - Works, Housing and Transport Department	23040102 - Erosion & Flood Control	21530398 - LG Wide	50,000,000.00	0.00	50,000,000.00
Construction of Culvert at Kwayo, Panguru-Langa, Tudu-Yanshari at Tudu Kwaya Ward	023400100100 - Works, Housing and Transport Department	23040102 - Erosion & Flood Control	21530398 - LG Wide	40,000,000.00	0.00	80,000,000.00
Construction of Culvert at Lakwanne Todi	023400100100 - Works, Housing and Transport Department	23040102 - Erosion & Flood Control	21530398 - LG Wide	0.00	0.00	40,000,000.00
Construction of Culvert at Lamugu, Lakugdu, Laturut at Baganje North	023400100100 - Works, Housing and Transport Department	23040102 - Erosion & Flood Control	21530398 - LG Wide	30,000,000.00	0.00	70,000,000.00
Construction of Culvert at Latur-Layafi, Layafi-Lawishi Polapandi, Kwaya, Kalkunji-Pokinji at Baganje South Ward	023400100100 - Works, Housing and Transport Department	23040102 - Erosion & Flood Control	21530398 - LG Wide	35,000,000.00	0.00	55,000,000.00
Construction of Culvert at Pagla Latoddo, Polido, Kalindi Pissi Ukko at Billiri South	023400100100 - Works, Housing and Transport Department	23040102 - Erosion & Flood Control	21530398 - LG Wide	20,000,000.00	0.00	80,000,000.00
Construction of Culvert at Pokwangli-Sansani, Amutha-Fayi, Amutha-Lakwakka at Billiri North Ward	023400100100 - Works, Housing and Transport Department	23040102 - Erosion & Flood Control	21530398 - LG Wide	20,000,000.00	4,500,000.00	120,000,000.00
Construction of Culvert at Powishi Amtadwang, Powishi Suble, Powishi Lashirong, Lekelembu at Kalmai Ward	023400100100 - Works, Housing and Transport Department	23040102 - Erosion & Flood Control	21530398 - LG Wide	45,000,000.00	0.00	80,000,000.00
Construction of Drainage from Kalkulum Quarters along Latapas to Gombe Yola Road Ketengereng under Bare Ward	023400100100 - Works, Housing and Transport Department	23040102 - Erosion & Flood Control	21530398 - LG Wide	0.00	0.00	100,000,000.00
Erosion control at Baganje Gari under Baganje South ward	023400100100 - Works, Housing and Transport Department	23040102 - Erosion & Flood Control	21530398 - LG Wide	0.00	0.00	20,000,000.00
Erosion Control at Tal Pandi Dongor Tal under Tal Ward	023400100100 - Works, Housing and Transport Department	23040102 - Erosion & Flood Control	21530398 - LG Wide	0.00	0.00	60,000,000.00
Erosion Control in Billiri Town	023400100100 - Works, Housing and Transport Department	23040102 - Erosion & Flood Control	21530398 - LG Wide	100,000,000.00	8,850,000.00	100,000,000.00



			Billiri 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
Solar Boreholes at Shela Todi Ward	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21530309 - Todi	16,000,000.00	0.00	10,000,000.00
Drilling of Boreholes in 10 Wards including LG Secretariat	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21530398 - LG Wide	120,000,000.00	0.00	120,000,000.00
Drilling and Construction of Solar Boreholes at at Pokwanji Bare,Zazzagawa,Tudun Wada,Kentengereng at Bare Ward	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21530398 - LG Wide	64,000,000.00	0.00	45,000,000.00
Drilling and Construction of Solar Boreholes at Lawiltu,Amutha Paji,Lakwakka,Lafirithe at Billiri North	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21530398 - LG Wide	80,000,000.00	0.00	50,000,000.00
Drilling and Construction of Solar Boreholes at Lawunlanji,Lapanshed,Lamugo,Sabon Layi at Baganje North	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21530398 - LG Wide	64,000,000.00	0.00	0.00
Drilling and Construction of Water Boreholes at Kampandi (Kakulum) Tanglang Ward	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21530398 - LG Wide	16,000,000.00	0.00	10,000,000.00
Drilling of Boreholes at Layam, Lamodi, polapandi Kwaya, latur under Baganje South ward	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21530398 - LG Wide	0.00	0.00	40,000,000.00
Drilling of Hand Boreholes at Koburga,Ayansheri Lakanli,Latambayo,Layer,Sukan Suka,Laker,Layalang,Kije Kubo at Todi Ward.	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21530398 - LG Wide	20,000,000.00	0.00	20,000,000.00
Drilling of Hand Boreholes at Powishi Mongoro,Pobewure,World Bank,Lashirong,Powishi Amtadwang,Lawanpea(Angwan Hakimi) Amtadwang (Tong) Amtadwang (Latiti)Kalmai Ward	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21530398 - LG Wide	12,000,000.00	0.00	25,000,000.00



Project Description	Administrative Code and Description	Economic Code and Description	Billiri Local Government			
			2026 Approved Budget - Capital Expenditure by Project			
			Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Drilling of Hand Pump Boreholes Pandikungu,Lakwazek,Latuga,Posulthe,Pokuli Dwalang,Kwalakwalapokaltha,Labertiitha,Palsese,Kurum, Tal Paridi,Kiwulang,Ayaba at tal Ward	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21530398 - LG Wide	30,000,000.00	0.00	20,000,000.00
Drilling of Hand Pump Boreholes at Lakwakka,Lasale,Lasuju,Lakkwene,Amutha,Ladongor,Lar eka,Dan'antha Ungwan Beri-Beri,Sansani at Billiri North Ward	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21530398 - LG Wide	25,000,000.00	0.00	40,000,000.00
Drilling of Hand Pump Boreholes at Golcost ii, Ungwan Waje,Lapandin,Latatas, Kalkulum Old Jibwis Masjid Yange, Ungwan Alh Yauta Tanji, Sabon Tasha at Bare Ward	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21530398 - LG Wide	18,000,000.00	0.00	30,000,000.00
Drilling of Hand Pump Boreholes at Kwaya,Pan Guru,Koran Mota at Tudu Kwaya Ward	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21530398 - LG Wide	8,000,000.00	0.00	8,000,000.00
Drilling of Hand Pump Boreholes at Latur,Pokulji,Latambli,Lakereng at Banganje South ward	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21530398 - LG Wide	14,000,000.00	0.00	14,000,000.00
Drilling of Hand Pump Boreholes at Pagla,Awai,kekkel,Ladukkasha,Komta Kwilapandi Amoyo at Billiri South Ward	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21530398 - LG Wide	96,000,000.00	0.00	0.00
Drilling of Hand Pump Boreholes at Pokwara,Popandi,Lait,Lafurut,Lakworkondo at Banganje North Ward	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21530398 - LG Wide	10,000,000.00	0.00	15,000,000.00
Drilling of Hand Pump Boreholes at Poyali,Kambilo,Lakalkal,Potaba	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21530398 - LG Wide	8,000,000.00	0.00	12,000,000.00
Drilling of Hand Pump Boreholes at Taltaju,Kilikili,Ungwan Kantali,Ungwan Hausawa,Pandi Kungu,Lather,Pissi Ukko,Bekle,latoddo,Saraje at Billiri South	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21530398 - LG Wide	38,000,000.00	0.00	0.00

Project Description	Administrative Code and Description	Economic Code and Description	Billiri Local Government			
			2026 Approved Budget - Capital Expenditure by Project			
			Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Drilling of hand pump boreholes at Unguwan gidan gona tudu, kofar salisu Bala, unguwan centre Tudu, Unguwan Jauro Ducshi, Unguwan Sarkin Wurkun Tudu, Unguwan Jauro Habibu Tudu	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21530398 - LG Wide	0.00	0.00	30,000,000.00
Drilling of Solar Borehole at ketengerent near NDLEA Quarters Bare Ward	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21530398 - LG Wide	0.00	0.00	15,000,000.00
Hand Pump Boreholes at Kaltango, Pandimpe	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21530398 - LG Wide	10,000,000.00	4,650,700.00	5,000,000.00
Provision of Hand Pump Boreholes Lawishi,Jilo, Hazo	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21530398 - LG Wide	4,000,000.00	0.00	9,000,000.00
Provision of Solar Boreholes at Pogla, Lawishi Daji, pissi Ukko, Polido and Latoddo Billiri South Ward	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21530398 - LG Wide	0.00	0.00	100,000,000.00
Solar borehole at Goodnews church Todi Ward	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21530398 - LG Wide	0.00	0.00	15,000,000.00
Re-construction of township Stadium at Billiri South Ward	051700100100 - Education and Social Development Department	23010101 - Purchase/Acquisition of Land	21530398 - LG Wide	0.00	0.00	50,000,000.00
Purchase of Youth Programme Equipment	051700100100 - Education and Social Development Department	23010142 - Purchase of General Items	21530398 - LG Wide	30,000,000.00	0.00	30,000,000.00
Construction of 2 Block of Classrooms at lakalkal,kambo tanglang ward	051700100100 - Education and Social Development Department	23020107 - Construction/Provision of Public Schools	21530398 - LG Wide	40,000,000.00	0.00	40,000,000.00
Construction of Primary School (2 block of classroom)	051700100100 - Education and Social Development Department	23020107 - Construction/Provision of Public Schools	21530398 - LG Wide	40,000,000.00	0.00	40,000,000.00

Project Description	Administrative Code and Description	Economic Code and Description	Billiri Local Government			
			2026 Approved Budget - Capital Expenditure by Project			
			Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Construction/Renovation of Primary School at Lamugu,lapanshedd,lafurut,laworkondo,popandi at banganje north ward	051700100100 - Education and Social Development Department	23020107 - Construction/Provision of Public Schools	21530398 - LG Wide	50,000,000.00	7,500,000.00	42,000,000.00
Construction/Renovation of Primary School at Lawishi,Tudu, Lazo	051700100100 - Education and Social Development Department	23020107 - Construction/Provision of Public Schools	21530398 - LG Wide	150,000,000.00	0.00	100,000,000.00
Construction of 2 blocks of classroom at Anyanshari Todi Ward	051700100100 - Education and Social Development Department	23030106 - Rehabilitation/Repairs - Public Schools	21530398 - LG Wide	0.00	0.00	120,000,000.00
Construction of Exam Hall at GDSS Todi	051700100100 - Education and Social Development Department	23030106 - Rehabilitation/Repairs - Public Schools	21530398 - LG Wide	0.00	0.00	50,000,000.00
Fencing of Central Primary School Tudu	051700100100 - Education and Social Development Department	23030106 - Rehabilitation/Repairs - Public Schools	21530398 - LG Wide	0.00	0.00	50,000,000.00
Renovation /Construction of Primary School at Kalindi,Pandikungu,Kwalipandi,Amoyo,Kwaba at Billiri South	051700100100 - Education and Social Development Department	23030106 - Rehabilitation/Repairs - Public Schools	21530398 - LG Wide	80,000,000.00	0.00	80,000,000.00
Renovation of Bare, Sikirit and Pokwangli Bare Primary Schools Bare Ward	051700100100 - Education and Social Development Department	23030106 - Rehabilitation/Repairs - Public Schools	21530398 - LG Wide	0.00	0.00	90,000,000.00
Renovation of Belfebe, sansani, Dangwaram Primary School at Billiri North	051700100100 - Education and Social Development Department	23030106 - Rehabilitation/Repairs - Public Schools	21530398 - LG Wide	0.00	0.00	60,000,000.00
Renovation of GDSS Shela Todi Ward	051700100100 - Education and Social Development Department	23030106 - Rehabilitation/Repairs - Public Schools	21530398 - LG Wide	0.00	0.00	40,000,000.00
Renovation of Pobaware, Amtawalam, Pandinpe, Powishi and Lakelembu Primary Schools Kalmal Ward	051700100100 - Education and Social Development Department	23030106 - Rehabilitation/Repairs - Public Schools	21530398 - LG Wide	0.00	0.00	80,000,000.00
Renovation/Construction of Primary School	051700100100 - Education and Social Development Department	23030106 - Rehabilitation/Repairs - Public Schools	21530398 - LG Wide	100,000,000.00	44,100,000.00	60,000,000.00
Renovation/Provision of Special Educatio Centre Baganje South	051700100100 - Education and Social Development Department	23030106 - Rehabilitation/Repairs - Public Schools	21530398 - LG Wide	0.00	0.00	50,000,000.00

Project Description	Administrative Code and Description	Economic Code and Description	Billiri Local Government			
			2026 Approved Budget - Capital Expenditure by Project			
			Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Empowerment of Women/PWD	051700100100 - Education and Social Development Department	23050108 - Other Non Tangible Assets	21530398 - LG Wide	60,000,000.00	0.00	75,000,000.00
Poverty Alleviation	051700100100 - Education and Social Development Department	23050113 - Investment	21530398 - LG Wide	30,000,000.00	0.00	40,000,000.00
Skill Acquisition/Youth and Women Empowerment	051700100100 - Education and Social Development Department	23050113 - Investment	21530398 - LG Wide	50,000,000.00	2,365,500.00	75,000,000.00
Purchase of Information, Communication and Technology (ICT) equipment for Digital Learning Programme (EIDU) (GIZ)	051700200100 - Education LGEA	23050102 - Computer Software Acquisition	21530398 - LG Wide	0.00	0.00	20,000,000.00
Purchase of Health/Medical Equipments	052100100100 - Primary Healthcare Department	23010122 - Purchase of Health/Medical Equipment	21530398 - LG Wide	80,000,000.00	49,286,900.00	60,000,000.00
Construction of Health Clinic at Pandinpe Kalmi Ward	052100100100 - Primary Healthcare Department	23020106 - Construction/Provision of Hospitals/Health Centres	21530398 - LG Wide	0.00	0.00	40,000,000.00
Construction of Health Clinic/Post at Pandinpe	052100100100 - Primary Healthcare Department	23020106 - Construction/Provision of Hospitals/Health Centres	21530398 - LG Wide	30,000,000.00	0.00	20,000,000.00
Construction of Health Post Clinic at lakarai,latombli,latur at bangaje south	052100100100 - Primary Healthcare Department	23020106 - Construction/Provision of Hospitals/Health Centres	21530398 - LG Wide	60,000,000.00	0.00	60,000,000.00
Construction of Health Post/Clinic	052100100100 - Primary Healthcare Department	23020106 - Construction/Provision of Hospitals/Health Centres	21530398 - LG Wide	20,000,000.00	0.00	20,000,000.00
Construction of Health Post/Clinic at ladongor,lakwakka,Amutha at billiri north	052100100100 - Primary Healthcare Department	23020106 - Construction/Provision of Hospitals/Health Centres	21530398 - LG Wide	60,000,000.00	0.00	60,000,000.00
Construction of Health Post/Clinic at sikiri tanji, zazzagawa at bare ward.	052100100100 - Primary Healthcare Department	23020106 - Construction/Provision of Hospitals/Health Centres	21530398 - LG Wide	60,000,000.00	0.00	50,000,000.00
Construction of Health/Health Clinic pagla,komta,lashiya kutai,kwilapand amoyo at billiri south ward	052100100100 - Primary Healthcare Department	23020106 - Construction/Provision of Hospitals/Health Centres	21530398 - LG Wide	50,000,000.00	0.00	50,000,000.00

Project Description	Administrative Code and Description	Economic Code and Description	Billiri Local Government			
			2026 Approved Budget - Capital Expenditure by Project			
			Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Construction/Provision of Hospital/Health Centres at Lashiga, Awai (Zazzagawa), Golcost	052100100100 - Primary Healthcare Department	23020106 - Construction/Provision of Hospitals/Health Centres	21530398 - LG Wide	60,000,000.00	0.00	80,000,000.00
Constructution of Health Clinic at Lawishi Tudu Kwaya Ward	052100100100 - Primary Healthcare Department	23020106 - Construction/Provision of Hospitals/Health Centres	21530398 - LG Wide	0.00	0.00	30,000,000.00
Renovation of Health Clinic and Health Post at Pissi-Ukko, Lawishi daji, Latoddo and Pagla Billiri South Ward	052100100100 - Primary Healthcare Department	23020106 - Construction/Provision of Hospitals/Health Centres	21530398 - LG Wide	0.00	0.00	50,000,000.00
Renovation of Health Clinic at Sabonlayi Baganje North Ward	052100100100 - Primary Healthcare Department	23020106 - Construction/Provision of Hospitals/Health Centres	21530398 - LG Wide	0.00	0.00	20,000,000.00
Street solar light at all PHCs at Bare ward	052100100100 - Primary Healthcare Department	23020123 - Construction of Traffic Light/Streets Lghts	21530398 - LG Wide	80,000,000.00	0.00	50,000,000.00
Contribution for the upgrade of 82 PHC facilities across the State	052100100100 - Primary Healthcare Department	23030105 - Rehabilitation/Repairs - Hospital/Health Centres	21530398 - LG Wide	103,000,000.00	98,463,417.73	50,000,000.00
Renovation of Health Post/Clinic	052100100100 - Primary Healthcare Department	23030105 - Rehabilitation/Repairs - Hospital/Health Centres	21530398 - LG Wide	10,000,000.00	0.00	50,000,000.00

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

## Billiri Local Government

Total Expenditure By Economic Code		14,818,707,000.00	14,818,707,000.00	6,292,492,972.27	18,528,238,000.00
<b>011100100100 Office of the Executive Chairman</b>					
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget	
<b>2</b>	<b>EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>797,000,000.00</b>	
<b>21</b>	<b>PERSONNEL COST</b>	<b>0.00</b>	<b>0.00</b>	<b>7,000,000.00</b>	
<b>2101</b>	<b>SALARY</b>	<b>0.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>0.00</b>	<b>0.00</b>	<b>6,000,000.00</b>	
21010103	Consolidated Revenue Fund Charges - Salaries	0.00	0.00	6,000,000.00	
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	
<b>210201</b>	<b>ALLOWANCES</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>	
21020113	Personal Assistance Allowance	0.00	0.00	1,000,000.00	
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>790,000,000.00</b>	
<b>2202</b>	<b>OVERHEAD COST</b>	<b>0.00</b>	<b>0.00</b>	<b>790,000,000.00</b>	
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>185,000,000.00</b>	
22020102	Local Travel and Transport - Others	0.00	0.00	150,000,000.00	
22020104	International Transport and Travels - Others	0.00	0.00	35,000,000.00	
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000,000.00</b>	
22020406	Other Maintenance Services	0.00	0.00	5,000,000.00	
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>510,000,000.00</b>	
22020601	Security Services	0.00	0.00	480,000,000.00	
22020614	Other Services General	0.00	0.00	30,000,000.00	
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>90,000,000.00</b>	
22021001	Entertainment & Hospitality	0.00	0.00	30,000,000.00	
22021002	Honourarium & sitting Allowance	0.00	0.00	10,000,000.00	

		Billiri Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
22021023	Contingencies Recurrent	0.00	0.00	50,000,000.00
<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	4,000,000.00
21	PERSONNEL COST	0.00	0.00	4,000,000.00
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
<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	95,000,000.00	40,067,408.88	49,000,000.00
21	PERSONNEL COST	95,000,000.00	40,067,408.88	49,000,000.00
2101	SALARY	95,000,000.00	40,067,408.88	49,000,000.00
210101	SALARIES AND WAGES	95,000,000.00	40,067,408.88	49,000,000.00
21010103	Consolidated Revenue Fund Charges - Salaries	95,000,000.00	40,067,408.88	49,000,000.00

**012500100100 Personnel Management Department**

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>2,025,400,000.00</b>	<b>994,965,742.07</b>	<b>2,169,000,000.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>447,900,000.00</b>	<b>311,399,552.94</b>	<b>371,500,000.00</b>
<b>2101</b>	<b>SALARY</b>	<b>290,000,000.00</b>	<b>234,353,092.91</b>	<b>269,000,000.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>290,000,000.00</b>	<b>234,353,092.91</b>	<b>269,000,000.00</b>
21010101	Salary	90,000,000.00	89,364,472.13	89,000,000.00
21010103	Consolidated Revenue Fund Charges - Salaries	95,000,000.00	40,067,408.88	60,000,000.00
21010104	Wages - Casual Workers	105,000,000.00	104,921,211.90	120,000,000.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>157,900,000.00</b>	<b>77,046,460.03</b>	<b>102,500,000.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>157,900,000.00</b>	<b>77,046,460.03</b>	<b>102,500,000.00</b>
21020107	Housing/Rent Allowance	8,800,000.00	6,902,972.17	7,000,000.00
21020108	Transport Allowance	5,500,000.00	5,105,444.23	5,200,000.00
21020109	Utility Allowance	5,100,000.00	4,265,288.81	5,000,000.00
21020110	Meal Subsidy Allowance	4,100,000.00	3,336,024.18	4,000,000.00
21020111	Leave Allowance	6,400,000.00	5,800,546.06	10,000,000.00
21020113	Personal Assistance Allowance	80,000,000.00	4,038,132.81	1,300,000.00
21020117	Other Allowances	48,000,000.00	47,598,051.77	70,000,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>907,500,000.00</b>	<b>599,334,295.13</b>	<b>108,500,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>877,500,000.00</b>	<b>592,213,795.13</b>	<b>108,500,000.00</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>305,000,000.00</b>	<b>116,039,018.79</b>	<b>24,000,000.00</b>
22020101	Local Travel and Transport - Training	250,000,000.00	115,029,473.74	20,000,000.00
22020102	Local Travel and Transport - Others	5,000,000.00	1,009,545.05	4,000,000.00
22020104	International Transport and Travels - Others	50,000,000.00	0.00	0.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>383,500,000.00</b>	<b>294,369,269.36</b>	<b>29,500,000.00</b>
22020601	Security Services	231,000,000.00	229,785,361.91	20,000,000.00
22020603	Residential Rent	42,500,000.00	30,000,000.00	5,000,000.00



		Billiri Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
22020614	Other Services General	110,000,000.00	34,583,907.45	4,500,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>189,000,000.00</b>	<b>181,805,506.98</b>	<b>55,000,000.00</b>
22021001	Entertainment & Hospitality	15,000,000.00	8,627,688.81	30,000,000.00
22021002	Honourarium & sitting Allowance	20,000,000.00	19,903,636.36	5,000,000.00
22021023	Contingencies Recurrent	154,000,000.00	153,274,181.81	20,000,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>20,000,000.00</b>	<b>7,120,500.00</b>	<b>0.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>20,000,000.00</b>	<b>7,120,500.00</b>	<b>0.00</b>
22040109	Grant to Communities/NGO's/Unions	20,000,000.00	7,120,500.00	0.00
<b>2205</b>	<b>SUBSIDIES GENERAL</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
22050102	Meal Subsidy to Government Schools	10,000,000.00	0.00	0.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>670,000,000.00</b>	<b>84,231,894.00</b>	<b>1,689,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>440,000,000.00</b>	<b>0.00</b>	<b>1,434,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>440,000,000.00</b>	<b>0.00</b>	<b>1,434,000,000.00</b>
23010104	Purchase of Motor Cycles	0.00	0.00	50,000,000.00
23010105	Purchase of Motor Vehicles	250,000,000.00	0.00	350,000,000.00
23010106	Purchase of Vans	50,000,000.00	0.00	50,000,000.00
23010108	Purchase of Buses	40,000,000.00	0.00	100,000,000.00
23010112	Purchase of Office Furniture and Fittings	100,000,000.00	0.00	120,000,000.00
23010128	Purchase of Security Equipment	0.00	0.00	764,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>140,000,000.00</b>	<b>72,231,894.00</b>	<b>140,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>140,000,000.00</b>	<b>72,231,894.00</b>	<b>140,000,000.00</b>
23020101	Construction/Provision of office Buildings	70,000,000.00	65,231,894.00	20,000,000.00
23020104	Construction/Provision of Housing	70,000,000.00	7,000,000.00	100,000,000.00
23020108	Construction/Provision of Police Stations/Baracks	0.00	0.00	20,000,000.00

		Billiri Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
2303	REHABILITATION / REPAIRS	90,000,000.00	12,000,000.00	115,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	90,000,000.00	12,000,000.00	115,000,000.00
23030121	Rehabilitation/Repairs of office Building	90,000,000.00	12,000,000.00	115,000,000.00
021500100100	Agricultural and Natural Resources Department			
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	882,157,000.00	650,527,736.86	1,025,700,000.00
21	PERSONNEL COST	71,600,000.00	58,317,735.06	103,700,000.00
2101	SALARY	50,000,000.00	49,229,092.68	55,000,000.00
210101	SALARIES AND WAGES	50,000,000.00	49,229,092.68	55,000,000.00
21010101	Salary	50,000,000.00	49,229,092.68	55,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	21,600,000.00	9,088,642.38	48,700,000.00
210201	ALLOWANCES	21,600,000.00	9,088,642.38	48,700,000.00
21020107	Housing/Rent Allowance	2,500,000.00	1,501,772.22	2,200,000.00
21020108	Transport Allowance	1,500,000.00	950,438.54	1,400,000.00
21020109	Utility Allowance	1,500,000.00	818,993.15	1,800,000.00
21020110	Meal Subsidy Allowance	1,000,000.00	749,490.35	1,300,000.00
21020111	Leave Allowance	2,000,000.00	1,513,150.41	2,000,000.00
21020117	Other Allowances	13,100,000.00	3,554,797.71	40,000,000.00
22	OTHER RECURRENT COSTS	630,557,000.00	559,941,301.80	192,000,000.00
2202	OVERHEAD COST	179,557,000.00	113,380,301.80	142,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	15,907,000.00	15,643,160.00	20,000,000.00
22020101	Local Travel and Transport - Training	7,907,000.00	7,705,000.00	10,000,000.00
22020102	Local Travel and Transport - Others	8,000,000.00	7,938,160.00	10,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	103,250,000.00	40,567,000.00	45,000,000.00
22020307	Drugs & Medical Supplies	20,000,000.00	15,267,000.00	25,000,000.00
22020311	Food Stuff/Catering Materials Supplies	83,250,000.00	25,300,000.00	20,000,000.00

		Billiri Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	53,500,000.00	51,399,641.80	70,000,000.00
22020707	Agricultural Services	53,500,000.00	51,399,641.80	70,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,900,000.00	5,770,500.00	7,000,000.00
22021023	Contingencies Recurrent	6,900,000.00	5,770,500.00	7,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	451,000,000.00	446,561,000.00	50,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	451,000,000.00	446,561,000.00	50,000,000.00
22040119	Contribution to Agric Activities	451,000,000.00	446,561,000.00	50,000,000.00
23	CAPITAL EXPENDITURE	180,000,000.00	32,268,700.00	730,000,000.00
2301	FIXED ASSETS PURCHASED	50,000,000.00	0.00	50,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	50,000,000.00	0.00	50,000,000.00
23010127	Purchase Agricultural Equipment	50,000,000.00	0.00	50,000,000.00
2302	CONSTRUCTION / PROVISION	130,000,000.00	32,268,700.00	180,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	130,000,000.00	32,268,700.00	180,000,000.00
23020105	Construction/Provision of Water Facilities	0.00	0.00	100,000,000.00
23020113	Construction/Provision of Agricultural Facilities	100,000,000.00	14,027,400.00	60,000,000.00
23020124	Construction of Markets/Parks	30,000,000.00	18,241,300.00	20,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	500,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	500,000,000.00
23050111	Agricultural Inputs	0.00	0.00	500,000,000.00
022000100100	Finance and Supply Department			
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	2,513,300,000.00	1,480,532,981.84	2,978,100,000.00
21	PERSONNEL COST	768,500,000.00	575,160,210.80	516,100,000.00
2101	SALARY	53,000,000.00	49,394,452.41	58,000,000.00
210101	SALARIES AND WAGES	53,000,000.00	49,394,452.41	58,000,000.00
21010101	Salary	53,000,000.00	49,394,452.41	58,000,000.00

		Billiri Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	65,500,000.00	20,257,352.56	58,100,000.00
210201	ALLOWANCES	65,500,000.00	20,257,352.56	58,100,000.00
21020107	Housing/Rent Allowance	7,000,000.00	6,388,627.62	5,500,000.00
21020108	Transport Allowance	4,900,000.00	2,920,216.84	3,000,000.00
21020109	Utility Allowance	3,200,000.00	2,197,472.06	3,000,000.00
21020110	Meal Subsidy Allowance	3,100,000.00	2,197,472.06	3,000,000.00
21020111	Leave Allowance	5,200,000.00	3,998,897.32	3,600,000.00
21020117	Other Allowances	42,100,000.00	2,554,666.66	40,000,000.00
2103	SOCIAL BENEFITS	650,000,000.00	505,508,405.83	400,000,000.00
210301	SOCIAL BENEFITS	650,000,000.00	505,508,405.83	400,000,000.00
21030102	Pension CRFC	650,000,000.00	505,508,405.83	400,000,000.00
22	OTHER RECURRENT COSTS	1,074,800,000.00	601,348,228.48	1,512,000,000.00
2202	OVERHEAD COST	352,800,000.00	163,755,027.74	512,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	19,500,000.00	15,055,090.44	20,000,000.00
22020101	Local Travel and Transport - Training	12,500,000.00	11,855,090.44	15,000,000.00
22020102	Local Travel and Transport - Others	7,000,000.00	3,200,000.00	5,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	39,000,000.00	36,525,818.17	55,000,000.00
22020301	Office Stationaries/Computer Consumables	12,000,000.00	11,888,636.36	15,000,000.00
22020305	Printing of Non security Documents	7,500,000.00	7,340,000.00	10,000,000.00
22020306	Printing of Security Documents	16,000,000.00	14,607,181.81	25,000,000.00
22020314	Printing/Publications General	3,500,000.00	2,690,000.00	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	12,300,000.00	6,821,909.09	17,000,000.00
22020406	Other Maintenance Services	4,300,000.00	4,251,000.00	7,000,000.00
22020412	Maintenance of Markets/Public Places	8,000,000.00	2,570,909.09	10,000,000.00
220205	TRAINING - GENERAL	50,000,000.00	1,500,100.00	40,000,000.00
22020501	Local Training	50,000,000.00	1,500,100.00	40,000,000.00

		Billiri Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>20,000,000.00</b>	<b>18,085,956.18</b>	<b>25,000,000.00</b>
22020614	Other Services General	20,000,000.00	18,085,956.18	25,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>132,000,000.00</b>	<b>51,535,971.20</b>	<b>255,000,000.00</b>
22020701	Financial Consulting	18,000,000.00	17,825,971.20	140,000,000.00
22020702	Information Technology Consulting	10,500,000.00	3,300,000.00	10,000,000.00
22020799	Other Consultancy Services	103,500,000.00	30,410,000.00	105,000,000.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>10,000,000.00</b>	<b>1,867,410.58</b>	<b>30,000,000.00</b>
22020901	Bank Charges (Other Than Interest)	10,000,000.00	1,867,410.58	30,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>70,000,000.00</b>	<b>32,362,772.08</b>	<b>70,000,000.00</b>
22021014	Annual Budget Expenses and Administration	50,000,000.00	20,490,909.08	50,000,000.00
22021023	Contingencies Recurrent	20,000,000.00	11,871,863.00	20,000,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>222,000,000.00</b>	<b>63,654,235.34</b>	<b>500,000,000.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>222,000,000.00</b>	<b>63,654,235.34</b>	<b>500,000,000.00</b>
22040101	Grant To State Governments -Current	133,000,000.00	500,000.00	185,000,000.00
22040114	Contribution to Local Governmnet Service Commission	10,000,000.00	8,985,817.82	15,000,000.00
22040117	Contribution to Traditional Councils	40,000,000.00	19,200,000.00	40,000,000.00
22040118	Contributions for Ministry for LGA Bureau	39,000,000.00	34,968,417.52	50,000,000.00
22040122	Contribution to Election Logistics	0.00	0.00	200,000,000.00
22040123	Contribution to National Population	0.00	0.00	10,000,000.00
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>500,000,000.00</b>	<b>373,938,965.40</b>	<b>500,000,000.00</b>
<b>220604</b>	<b>DOMESTIC PRINCIPAL</b>	<b>500,000,000.00</b>	<b>373,938,965.40</b>	<b>500,000,000.00</b>
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	500,000,000.00	373,938,965.40	500,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>670,000,000.00</b>	<b>304,024,542.56</b>	<b>950,000,000.00</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>610,000,000.00</b>	<b>304,024,542.56</b>	<b>750,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>610,000,000.00</b>	<b>304,024,542.56</b>	<b>750,000,000.00</b>
23020124	Construction of Markets/Parks	610,000,000.00	304,024,542.56	750,000,000.00

		Billiri Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
2303	REHABILITATION / REPAIRS	0.00	0.00	150,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	150,000,000.00
23030124	Rehabilitation/Repairs - Market/Parks	0.00	0.00	150,000,000.00
2305	OTHER CAPITAL PROJECTS	60,000,000.00	0.00	50,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	60,000,000.00	0.00	50,000,000.00
23050102	Computer Software Acquisition	60,000,000.00	0.00	50,000,000.00
<b>023400100100 Works, Housing and Transport Department</b>				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	3,928,000,000.00	662,565,001.93	5,549,000,000.00
21	PERSONNEL COST	59,000,000.00	45,594,046.42	83,700,000.00
2101	SALARY	30,000,000.00	24,247,475.20	30,000,000.00
210101	SALARIES AND WAGES	30,000,000.00	24,247,475.20	30,000,000.00
21010101	Salary	30,000,000.00	24,247,475.20	30,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	29,000,000.00	21,346,571.22	53,700,000.00
210201	ALLOWANCES	29,000,000.00	21,346,571.22	53,700,000.00
21020107	Housing/Rent Allowance	4,000,000.00	3,312,738.79	3,500,000.00
21020108	Transport Allowance	2,100,000.00	2,040,359.34	2,200,000.00
21020109	Utility Allowance	2,500,000.00	1,707,152.07	2,500,000.00
21020110	Meal Subsidy Allowance	2,200,000.00	1,707,152.07	2,500,000.00
21020111	Leave Allowance	3,100,000.00	2,221,358.01	3,000,000.00
21020117	Other Allowances	15,100,000.00	10,357,810.94	40,000,000.00
22	OTHER RECURRENT COSTS	184,000,000.00	150,023,799.00	230,300,000.00
2202	OVERHEAD COST	184,000,000.00	150,023,799.00	230,300,000.00
220201	TRAVEL& TRANSPORT - GENERAL	5,500,000.00	4,202,299.00	8,000,000.00
22020101	Local Travel and Transport - Training	4,500,000.00	3,402,299.00	5,000,000.00
22020102	Local Travel and Transport - Others	1,000,000.00	800,000.00	3,000,000.00

		Billiri Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>9,000,000.00</b>	<b>6,000,000.00</b>	<b>12,000,000.00</b>
22020201	Electricity Charges	7,000,000.00	6,000,000.00	10,000,000.00
22020205	Water Rates	2,000,000.00	0.00	2,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>100,500,000.00</b>	<b>95,071,500.00</b>	<b>134,300,000.00</b>
22020401	Maintenance of Motor Vehicles/Transport Equipment	22,000,000.00	21,900,000.00	25,000,000.00
22020402	Maintenance of Office Furniture	2,000,000.00	500,000.00	10,000,000.00
22020405	Maintenance of Plants and Generators	500,000.00	0.00	300,000.00
22020406	Other Maintenance Services	8,000,000.00	7,917,500.00	9,000,000.00
22020413	Minor Road Maintenance	18,000,000.00	17,205,100.00	40,000,000.00
22020414	Maintenance of Office/Residential Buildings	50,000,000.00	47,548,900.00	50,000,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000,000.00</b>
22020614	Other Services General	0.00	0.00	10,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>44,000,000.00</b>	<b>24,500,000.00</b>	<b>40,000,000.00</b>
22020704	Engineering Services	17,000,000.00	15,000,000.00	20,000,000.00
22020705	Architectural Services	0.00	0.00	5,000,000.00
22020706	Surveying Services	27,000,000.00	9,500,000.00	15,000,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>6,000,000.00</b>	<b>2,500,000.00</b>	<b>5,000,000.00</b>
22020801	Motor Vehicle Fuel Cost	6,000,000.00	2,500,000.00	5,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>19,000,000.00</b>	<b>17,750,000.00</b>	<b>21,000,000.00</b>
22021023	Contingencies Recurrent	19,000,000.00	17,750,000.00	21,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>3,685,000,000.00</b>	<b>466,947,156.51</b>	<b>5,235,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>50,000,000.00</b>	<b>2,550,000.00</b>	<b>50,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>50,000,000.00</b>	<b>2,550,000.00</b>	<b>50,000,000.00</b>
23010101	Purchase/Acquisition of Land	50,000,000.00	2,550,000.00	50,000,000.00

		Billiri Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
2302	CONSTRUCTION / PROVISION	2,670,000,000.00	339,078,909.51	3,500,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,670,000,000.00	339,078,909.51	3,500,000,000.00
23020103	Construction/Provision of Electricity	505,000,000.00	14,670,000.00	790,000,000.00
23020104	Construction/Provision of Housing	1,000,000,000.00	0.00	1,000,000,000.00
23020114	Construction/Provision of Roads	855,000,000.00	198,711,300.00	1,390,000,000.00
23020116	Construction/ Provision of Water Ways	90,000,000.00	0.00	100,000,000.00
23020123	Construction of Traffic Light/Streets Lghts	70,000,000.00	20,949,001.00	80,000,000.00
23020124	Construction of Markets/Parks	150,000,000.00	104,748,608.51	140,000,000.00
2303	REHABILITATION / REPAIRS	625,000,000.00	111,968,247.00	790,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	625,000,000.00	111,968,247.00	790,000,000.00
23030102	Rehabilitation/Repairs- Electricity	120,000,000.00	98,018,247.00	100,000,000.00
23030113	Rehabilitation/Repairs - Roads	505,000,000.00	13,950,000.00	690,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	340,000,000.00	13,350,000.00	895,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	340,000,000.00	13,350,000.00	895,000,000.00
23040102	Erosion & Flood Control	340,000,000.00	13,350,000.00	895,000,000.00
025210400100	Water Sanitation and Hygeine (WASH) Department			
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	876,350,000.00	138,351,035.35	848,300,000.00
21	PERSONNEL COST	115,000,000.00	66,483,035.35	95,800,000.00
2101	SALARY	50,000,000.00	41,625,229.69	45,000,000.00
210101	SALARIES AND WAGES	50,000,000.00	41,625,229.69	45,000,000.00
21010101	Salary	50,000,000.00	41,625,229.69	45,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	65,000,000.00	24,857,805.66	50,800,000.00
210201	ALLOWANCES	65,000,000.00	24,857,805.66	50,800,000.00
21020107	Housing/Rent Allowance	10,000,000.00	3,383,587.34	4,000,000.00
21020108	Transport Allowance	8,000,000.00	2,594,348.22	3,300,000.00



		Billiri Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
21020109	Utility Allowance	6,000,000.00	1,662,141.99	2,000,000.00
21020110	Meal Subsidy Allowance	7,000,000.00	1,662,141.99	2,000,000.00
21020111	Leave Allowance	10,000,000.00	4,943,946.16	4,500,000.00
21020115	Hazard Allowance	5,000,000.00	612,000.00	5,000,000.00
21020117	Other Allowances	19,000,000.00	9,999,639.96	30,000,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>108,350,000.00</b>	<b>67,217,300.00</b>	<b>119,500,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>108,350,000.00</b>	<b>67,217,300.00</b>	<b>119,500,000.00</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>5,000,000.00</b>	<b>4,200,000.00</b>	<b>8,000,000.00</b>
22020101	Local Travel and Transport - Training	2,200,000.00	1,600,000.00	5,000,000.00
22020102	Local Travel and Transport - Others	2,800,000.00	2,600,000.00	3,000,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>
22020313	Accessories/Materials/Supplies General	5,000,000.00	0.00	5,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>38,350,000.00</b>	<b>29,830,700.00</b>	<b>55,000,000.00</b>
22020406	Other Maintenance Services	13,000,000.00	10,980,000.00	15,000,000.00
22020415	Maintenance of Boreholes	25,350,000.00	18,850,700.00	40,000,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>30,000,000.00</b>	<b>17,066,600.00</b>	<b>20,000,000.00</b>
22020605	Cleaning and Fumigation Services	20,000,000.00	17,000,000.00	15,000,000.00
22020614	Other Services General	10,000,000.00	66,600.00	5,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>30,000,000.00</b>	<b>16,120,000.00</b>	<b>31,500,000.00</b>
22021004	Medical Expenses Locally and Internationally	10,000,000.00	7,200,000.00	20,000,000.00
22021023	Contingencies Recurrent	20,000,000.00	8,920,000.00	11,500,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>653,000,000.00</b>	<b>4,650,700.00</b>	<b>633,000,000.00</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>653,000,000.00</b>	<b>4,650,700.00</b>	<b>633,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>653,000,000.00</b>	<b>4,650,700.00</b>	<b>633,000,000.00</b>
23020105	Construction/Provision of Water Facilities	653,000,000.00	4,650,700.00	633,000,000.00

**051700100100 Education and Social Development Department**

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>2,069,000,000.00</b>	<b>890,039,680.30</b>	<b>2,504,958,000.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>197,500,000.00</b>	<b>126,043,055.76</b>	<b>177,458,000.00</b>
<b>2101</b>	<b>SALARY</b>	<b>128,000,000.00</b>	<b>83,983,605.73</b>	<b>115,000,000.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>128,000,000.00</b>	<b>83,983,605.73</b>	<b>115,000,000.00</b>
21010101	Salary	88,000,000.00	83,983,605.73	95,000,000.00
21010104	Wages - Casual Workers	40,000,000.00	0.00	20,000,000.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>69,500,000.00</b>	<b>42,059,450.03</b>	<b>62,458,000.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>69,500,000.00</b>	<b>42,059,450.03</b>	<b>62,458,000.00</b>
21020102	Shift Allowance	500,000.00	116,188.73	199,000.00
21020107	Housing/Rent Allowance	12,000,000.00	10,384,878.30	10,412,000.00
21020108	Transport Allowance	7,000,000.00	5,507,036.18	5,600,000.00
21020109	Utility Allowance	5,000,000.00	3,913,266.86	2,991,000.00
21020110	Meal Subsidy Allowance	5,000,000.00	3,919,829.86	2,991,000.00
21020111	Leave Allowance	8,000,000.00	6,705,250.11	9,500,000.00
21020115	Hazard Allowance	2,000,000.00	745,000.00	765,000.00
21020117	Other Allowances	30,000,000.00	10,767,999.99	30,000,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>1,241,500,000.00</b>	<b>710,031,124.54</b>	<b>1,155,500,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>741,500,000.00</b>	<b>286,575,267.86</b>	<b>705,500,000.00</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>3,000,000.00</b>	<b>2,681,000.00</b>	<b>9,500,000.00</b>
22020101	Local Travel and Transport - Training	2,000,000.00	1,211,000.00	7,000,000.00
22020102	Local Travel and Transport - Others	1,000,000.00	1,470,000.00	2,500,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>
22020305	Printing of Non security Documents	5,000,000.00	0.00	5,000,000.00

		Billiri Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>300,000,000.00</b>	<b>45,364,510.00</b>	<b>250,000,000.00</b>
22020601	Security Services	300,000,000.00	45,364,510.00	250,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>433,500,000.00</b>	<b>238,529,757.86</b>	<b>441,000,000.00</b>
22021003	Publicity & Advertisements/Awareness	272,500,000.00	168,344,957.86	280,000,000.00
22021007	Welfare Packages	150,000,000.00	62,644,800.00	150,000,000.00
22021009	Sporting Services	10,000,000.00	6,550,000.00	10,000,000.00
22021023	Contingencies Recurrent	1,000,000.00	990,000.00	1,000,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>420,000,000.00</b>	<b>391,580,303.27</b>	<b>370,000,000.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>420,000,000.00</b>	<b>391,580,303.27</b>	<b>370,000,000.00</b>
22040109	Grant to Communities/NGO's/Unions	20,000,000.00	19,706,116.45	20,000,000.00
22040110	Contribution to Higher Institutions	400,000,000.00	371,874,186.82	350,000,000.00
<b>2205</b>	<b>SUBSIDIES GENERAL</b>	<b>80,000,000.00</b>	<b>31,875,553.41</b>	<b>80,000,000.00</b>
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>	<b>80,000,000.00</b>	<b>31,875,553.41</b>	<b>80,000,000.00</b>
22050102	Meal Subsidy to Government Schools	30,000,000.00	0.00	30,000,000.00
22050104	Education Subsidy	50,000,000.00	31,875,553.41	50,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>630,000,000.00</b>	<b>53,965,500.00</b>	<b>1,172,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>80,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>80,000,000.00</b>
23010101	Purchase/Acquisition of Land	0.00	0.00	50,000,000.00
23010142	Purchase of General Items	30,000,000.00	0.00	30,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>280,000,000.00</b>	<b>7,500,000.00</b>	<b>222,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>280,000,000.00</b>	<b>7,500,000.00</b>	<b>222,000,000.00</b>
23020107	Construction/Provision of Public Schools	280,000,000.00	7,500,000.00	222,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>180,000,000.00</b>	<b>44,100,000.00</b>	<b>680,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>180,000,000.00</b>	<b>44,100,000.00</b>	<b>680,000,000.00</b>
23030106	Rehabilitation/Repairs - Public Schools	180,000,000.00	44,100,000.00	680,000,000.00

		Billiri Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
2305	OTHER CAPITAL PROJECTS	140,000,000.00	2,365,500.00	190,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	140,000,000.00	2,365,500.00	190,000,000.00
23050108	Other Non Tangible Assets	60,000,000.00	0.00	75,000,000.00
23050113	Investment	80,000,000.00	2,365,500.00	115,000,000.00
<b>051700200100 Education LGEA</b>				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	850,000,000.00	768,218,061.12	1,020,000,000.00
21	PERSONNEL COST	850,000,000.00	768,218,061.12	1,000,000,000.00
2101	SALARY	850,000,000.00	768,218,061.12	1,000,000,000.00
210101	SALARIES AND WAGES	850,000,000.00	768,218,061.12	1,000,000,000.00
21010101	Salary	850,000,000.00	768,218,061.12	1,000,000,000.00
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
<b>052100100100 Primary Healthcare Department</b>				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	1,459,500,000.00	667,225,323.92	1,463,180,000.00
21	PERSONNEL COST	467,500,000.00	386,892,865.09	425,280,000.00
2101	SALARY	415,000,000.00	357,904,068.97	380,000,000.00
210101	SALARIES AND WAGES	415,000,000.00	357,904,068.97	380,000,000.00
21010101	Salary	350,000,000.00	339,154,074.97	350,000,000.00
21010104	Wages - Casual Workers	65,000,000.00	18,749,994.00	30,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	52,500,000.00	28,988,796.12	45,280,000.00
210201	ALLOWANCES	52,500,000.00	28,988,796.12	45,280,000.00
21020107	Housing/Rent Allowance	2,000,000.00	1,186,711.46	2,000,000.00

		Billiri Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
21020108	Transport Allowance	1,000,000.00	747,504.18	1,000,000.00
21020109	Utility Allowance	1,000,000.00	714,426.85	750,000.00
21020110	Meal Subsidy Allowance	1,000,000.00	734,426.85	750,000.00
21020111	Leave Allowance	1,500,000.00	864,420.12	780,000.00
21020117	Other Allowances	46,000,000.00	24,741,306.66	40,000,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>379,000,000.00</b>	<b>132,582,141.10</b>	<b>347,900,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>219,000,000.00</b>	<b>63,303,000.00</b>	<b>227,900,000.00</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>8,000,000.00</b>	<b>4,450,000.00</b>	<b>8,500,000.00</b>
22020101	Local Travel and Transport - Training	5,000,000.00	1,600,000.00	5,000,000.00
22020102	Local Travel and Transport - Others	3,000,000.00	2,850,000.00	3,500,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>52,000,000.00</b>	<b>25,100,000.00</b>	<b>35,000,000.00</b>
22020307	Drugs & Medical Supplies	32,000,000.00	25,100,000.00	35,000,000.00
22020315	Supplies of COVID-19 PPE	20,000,000.00	0.00	0.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>12,000,000.00</b>	<b>8,200,000.00</b>	<b>5,000,000.00</b>
22020406	Other Maintenance Services	12,000,000.00	8,200,000.00	5,000,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>115,000,000.00</b>	<b>10,000,000.00</b>	<b>155,000,000.00</b>
22020605	Cleaning and Fumigation Services	15,000,000.00	10,000,000.00	5,000,000.00
22020614	Other Services General	100,000,000.00	0.00	150,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>2,000,000.00</b>	<b>300,000.00</b>	<b>2,500,000.00</b>
22020708	Medical Consulting	2,000,000.00	300,000.00	2,500,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>30,000,000.00</b>	<b>15,253,000.00</b>	<b>21,900,000.00</b>
22021004	Medical Expenses Locally and Internationally	20,000,000.00	14,623,000.00	20,000,000.00
22021023	Contingencies Recurrent	10,000,000.00	630,000.00	1,900,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>145,000,000.00</b>	<b>65,979,141.10</b>	<b>105,000,000.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>145,000,000.00</b>	<b>65,979,141.10</b>	<b>105,000,000.00</b>
22040112	Contribution to Gombe Health Equity Fund	70,000,000.00	24,823,618.44	50,000,000.00

		Billiri Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
22040120	Contribution to Primary Health Care	75,000,000.00	41,155,522.66	55,000,000.00
<b>2205</b>	<b>SUBSIDIES GENERAL</b>	<b>15,000,000.00</b>	<b>3,300,000.00</b>	<b>15,000,000.00</b>
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>	<b>15,000,000.00</b>	<b>3,300,000.00</b>	<b>15,000,000.00</b>
22050103	Health Subsidies	15,000,000.00	3,300,000.00	15,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>613,000,000.00</b>	<b>147,750,317.73</b>	<b>690,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>80,000,000.00</b>	<b>49,286,900.00</b>	<b>60,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>80,000,000.00</b>	<b>49,286,900.00</b>	<b>60,000,000.00</b>
23010122	Purchase of Health/Medical Equipment	80,000,000.00	49,286,900.00	60,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>420,000,000.00</b>	<b>0.00</b>	<b>530,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>420,000,000.00</b>	<b>0.00</b>	<b>530,000,000.00</b>
23020106	Construction/Provision of Hospitals/Health Centres	340,000,000.00	0.00	480,000,000.00
23020123	Construction of Traffic Light/Streets Lghts	80,000,000.00	0.00	50,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>113,000,000.00</b>	<b>98,463,417.73</b>	<b>100,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>113,000,000.00</b>	<b>98,463,417.73</b>	<b>100,000,000.00</b>
23030105	Rehabilitation/Repairs - Hospital/Health Centres	113,000,000.00	98,463,417.73	100,000,000.00

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

## Billiri Local Government

Total Expenditure By Economic Code		14,818,707,000.00	14,818,707,000.00	6,292,492,972.27	18,528,238,000.00
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	797,000,000.00	
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	0.00	0.00	797,000,000.00	
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	797,000,000.00	
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	4,000,000.00	
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	0.00	0.00	4,000,000.00	
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	4,000,000.00	
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	95,000,000.00	40,067,408.88	49,000,000.00	
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	95,000,000.00	40,067,408.88	49,000,000.00	
70111	EXECUTIVE AND LEGISLATIVE ORGANS	95,000,000.00	40,067,408.88	49,000,000.00	

**012500100100 Personnel Management Department**

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
701	General Public Service	1,795,400,000.00	910,733,848.07	1,170,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	100,000,000.00	0.00	200,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	100,000,000.00	0.00	200,000,000.00
7013	GENERAL SERVICES	1,695,400,000.00	910,733,848.07	970,000,000.00
70131	GENERAL PERSONNEL SERVICES	1,645,400,000.00	910,733,848.07	950,000,000.00
70133	OTHER GENERAL SERVICES	50,000,000.00	0.00	20,000,000.00
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	140,000,000.00	72,231,894.00	120,000,000.00
7082	CULTURAL SERVICES	140,000,000.00	72,231,894.00	120,000,000.00
70821	CULTURAL SERVICES	140,000,000.00	72,231,894.00	120,000,000.00
710	Social Protection	90,000,000.00	12,000,000.00	115,000,000.00
7106	HOUSING	90,000,000.00	12,000,000.00	115,000,000.00
71061	HOUSING	90,000,000.00	12,000,000.00	115,000,000.00

**021500100100 Agricultural and Natural Resources Department**

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
704	Economic Affairs	882,157,000.00	650,527,736.86	1,025,700,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	882,157,000.00	650,527,736.86	1,025,700,000.00
70421	AGRICULTURE	882,157,000.00	650,527,736.86	1,025,700,000.00



**022000100100 Finance and Supply Department**

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
701	General Public Service	1,130,300,000.00	671,000,033.45	1,498,100,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	570,300,000.00	297,061,068.05	948,100,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	570,300,000.00	297,061,068.05	948,100,000.00
7013	GENERAL SERVICES	60,000,000.00	0.00	50,000,000.00
70131	GENERAL PERSONNEL SERVICES	60,000,000.00	0.00	50,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	500,000,000.00	373,938,965.40	500,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	500,000,000.00	373,938,965.40	500,000,000.00
704	Economic Affairs	610,000,000.00	304,024,542.56	900,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	610,000,000.00	304,024,542.56	900,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	610,000,000.00	304,024,542.56	900,000,000.00
710	Social Protection	773,000,000.00	505,508,405.83	580,000,000.00
7102	OLD AGE	773,000,000.00	505,508,405.83	580,000,000.00
71021	OLD AGE	773,000,000.00	505,508,405.83	580,000,000.00

**023400100100 Works, Housing and Transport Department**

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
704	Economic Affairs	2,518,000,000.00	628,266,000.93	3,834,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	150,000,000.00	104,748,608.51	140,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	150,000,000.00	104,748,608.51	140,000,000.00
7043	FUEL AND ENERGY	625,000,000.00	112,688,247.00	890,000,000.00
70435	ELECTRICITY	625,000,000.00	112,688,247.00	890,000,000.00
7045	TRANSPORT	1,743,000,000.00	410,829,145.42	2,804,000,000.00
70451	ROAD TRANSPORT	1,743,000,000.00	410,829,145.42	2,804,000,000.00

		Billiri Local Government	2026 Approved Budget MDA Expenditure by Function Classification	
705	Environmental Protection	340,000,000.00	13,350,000.00	635,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	340,000,000.00	13,350,000.00	635,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	340,000,000.00	13,350,000.00	635,000,000.00
706	Housing and Community Amenities	70,000,000.00	20,949,001.00	80,000,000.00
7064	STREET LIGHTING	70,000,000.00	20,949,001.00	80,000,000.00
70641	STREET LIGHTING	70,000,000.00	20,949,001.00	80,000,000.00
710	Social Protection	1,000,000,000.00	0.00	1,000,000,000.00
7106	HOUSING	1,000,000,000.00	0.00	1,000,000,000.00
71061	HOUSING	1,000,000,000.00	0.00	1,000,000,000.00
<b>025210400100 Water Sanitation and Hygeine (WASH) Department</b>				
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
706	Housing and Community Amenities	876,350,000.00	138,351,035.35	848,300,000.00
7063	WATER SUPPLY	876,350,000.00	138,351,035.35	848,300,000.00
70631	WATER SUPPLY	876,350,000.00	138,351,035.35	848,300,000.00
<b>051700100100 Education and Social Development Department</b>				
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
706	Housing and Community Amenities	170,000,000.00	2,365,500.00	320,000,000.00
7062	COMMUNITY DEVELOPMENT	170,000,000.00	2,365,500.00	320,000,000.00
70621	COMMUNITY DEVELOPMENT	170,000,000.00	2,365,500.00	320,000,000.00
709	Education	1,899,000,000.00	887,674,180.30	2,184,958,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,859,000,000.00	887,674,180.30	2,164,958,000.00
70912	PRIMARY EDUCATION	1,859,000,000.00	887,674,180.30	2,164,958,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	0.00	20,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	0.00	20,000,000.00

**051700200100 Education LGEA**

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
709	Education	850,000,000.00	768,218,061.12	1,020,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	850,000,000.00	768,218,061.12	1,020,000,000.00
70912	PRIMARY EDUCATION	850,000,000.00	768,218,061.12	1,020,000,000.00

**052100100100 Primary Healthcare Department**

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
704	Economic Affairs	80,000,000.00	0.00	50,000,000.00
7043	FUEL AND ENERGY	80,000,000.00	0.00	50,000,000.00
70435	ELECTRICITY	80,000,000.00	0.00	50,000,000.00
707	Health	1,379,500,000.00	667,225,323.92	1,413,180,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	80,000,000.00	49,286,900.00	60,000,000.00
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	80,000,000.00	49,286,900.00	60,000,000.00
7074	PUBLIC HEALTH SERVICES	1,299,500,000.00	617,938,423.92	1,353,180,000.00
70741	PUBLIC HEALTH SERVICES	1,299,500,000.00	617,938,423.92	1,353,180,000.00

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

## Billiri Local Government

Total Revenue Summary By Economic Code				
		13,710,627,000.00	6,919,417,647.84	15,884,610,000.00
022000100100 Finance and Supply Department				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
1	REVENUE	13,710,627,000.00	6,919,417,647.84	15,884,610,000.00
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	11,850,000,000.00	6,785,829,458.84	14,540,000,000.00
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	11,850,000,000.00	6,785,829,458.84	14,540,000,000.00
110101	STATUTORY ALLOCATION	3,200,000,000.00	2,885,692,308.40	3,800,000,000.00
11010101	Statutory Allocation	3,200,000,000.00	2,885,692,308.40	3,800,000,000.00
110102	SHARE OF VAT	4,000,000,000.00	2,549,763,420.17	4,000,000,000.00
11010201	Share of VAT	4,000,000,000.00	2,549,763,420.17	4,000,000,000.00
110103	OTHER FAAC	4,650,000,000.00	1,350,373,730.27	6,740,000,000.00
11010301	Excess Crude /PPT	50,000,000.00	0.00	540,000,000.00
11010303	Budget Augmentation	200,000,000.00	50,691,408.79	200,000,000.00
11010304	Exchange Rate Gain	2,000,000,000.00	172,946,765.41	1,700,000,000.00
11010308	Stabilization Fund	0.00	0.00	800,000,000.00
11010309	Other Recurrent Receipts	1,100,000,000.00	418,157,992.66	1,500,000,000.00
11010318	Signature Bonus	1,300,000,000.00	708,577,563.41	2,000,000,000.00
12	INDEPENDENT REVENUE	120,627,000.00	61,545,050.00	304,610,000.00
1202	NON-TAX REVENUE	120,627,000.00	61,545,050.00	304,610,000.00
120201	LICENCES - GENERAL	39,345,000.00	19,649,150.00	41,930,000.00
12020111	BAKE HOUSE LICENCE	1,900,000.00	83,950.00	2,000,000.00
12020113	CART LICENCES	2,000,000.00	1,635,800.00	2,500,000.00
12020115	CATTLE DEALER LICENCES	90,000.00	54,000.00	120,000.00
12020116	DRIED FISH & MEAT LICENCES	2,000,000.00	612,000.00	2,000,000.00
12020118	PET (DOG) LICENCES	550,000.00	391,200.00	500,000.00
12020119	FISHING PERMITS	620,000.00	540,000.00	1,000,000.00
12020120	HAWKER'S PERMITS	3,160,000.00	2,743,000.00	3,000,000.00
12020121	HUNTING PERMITS	50,000.00	0.00	10,000.00
12020122	PRODUCE BUYING LICENCES	15,000,000.00	6,155,800.00	15,000,000.00
12020124	ABBATTOIR/SLAUGHTER LICENCES	700,000.00	132,000.00	700,000.00
12020128	POOL BETTING & CASINO LICENCES/GAMING	3,000,000.00	2,454,400.00	3,000,000.00
12020130	LIQUOR LICENCES	1,700,000.00	1,567,800.00	2,500,000.00
12020137	TRADE PERMIT LICENCES	1,500,000.00	60,000.00	2,500,000.00
12020138	FORESTRY/TIMBER LICENCE	2,800,000.00	1,177,200.00	2,800,000.00
12020160	Animal Health Certificate Licences	275,000.00	270,000.00	300,000.00
12020161	Liquor Licences	4,000,000.00	1,772,000.00	4,000,000.00
120204	FEES - GENERAL	28,632,000.00	19,941,400.00	30,950,000.00
12020402	Medical Service Fees/Laboratory Fees	500,000.00	302,000.00	500,000.00

		Billiri Local Government	2026 Approved Budget MDA Revenue by Economic Classification	
12020414	Registration of Access/Permit of Minerals, Mining & Allied Fees	1,790,000.00	1,802,100.00	300,000.00
12020421	MOT Testing, Training, Workshops Inspection Fees	30,000.00	0.00	50,000.00
12020422	Indigene Letter	4,000,000.00	4,514,800.00	4,000,000.00
12020424	Business/Trade Operating Fees	6,000,000.00	1,269,000.00	6,000,000.00
12020426	Tender Fees/Bill of Interest/Non-Refundable Tender Fees	152,000.00	150,000.00	300,000.00
12020434	Billboard/Advertisement Fees	3,000,000.00	612,000.00	1,500,000.00
12020444	Agriculture/Veterinary Service Fees	300,000.00	116,500.00	300,000.00
12020466	Contribution from Informal Sector/Additional Dependents/Organized Private Sector Fees	10,000,000.00	9,204,500.00	12,000,000.00
12020492	Registration of Community Development Associations and Community Based Organizations (CDAs & CBOs)	2,000,000.00	1,100,500.00	4,000,000.00
12020494	Produce Buying Fees	860,000.00	870,000.00	2,000,000.00
<b>120205</b>	<b>FINES - GENERAL</b>	<b>12,000,000.00</b>	<b>0.00</b>	<b>2,000,000.00</b>
12020535	Penalties (General)	12,000,000.00	0.00	2,000,000.00
<b>120206</b>	<b>SALES - GENERAL</b>	<b>4,590,000.00</b>	<b>2,552,000.00</b>	<b>4,980,000.00</b>
12020605	Sales of Vaccines	800,000.00	280,000.00	800,000.00
12020610	Proceeds From Sales of Goods By Public Auctions	1,580,000.00	1,307,000.00	2,000,000.00
12020612	Proceeds From Sales of Drugs and Medications	2,000,000.00	950,000.00	2,000,000.00
12020614	Sales of Govt. Buildings	60,000.00	15,000.00	60,000.00
12020699	Other Sales	150,000.00	0.00	120,000.00
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>16,560,000.00</b>	<b>5,846,500.00</b>	<b>18,550,000.00</b>
12020701	Earnings From Consultancy Services	20,000.00	600,000.00	30,000.00
12020702	Earnings From Labouratory Services	40,000.00	0.00	20,000.00
12020707	Earnings From Medical Services	2,000,000.00	0.00	2,000,000.00
12020708	Earnings From Agricultural Produce	7,000,000.00	2,715,500.00	7,000,000.00
12020722	Earnings From Commercial Activities	7,500,000.00	2,477,000.00	8,000,000.00
12020799	Other Earnings	0.00	54,000.00	1,500,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>15,500,000.00</b>	<b>13,556,000.00</b>	<b>2,200,000.00</b>
12020901	Rent on Government Land	2,600,000.00	1,526,000.00	2,000,000.00
12020906	Rent on Govt. Properties	12,900,000.00	12,030,000.00	200,000.00
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>4,000,000.00</b>	<b>0.00</b>	<b>4,000,000.00</b>
12021102	Dividend Received	2,000,000.00	0.00	2,000,000.00
12021103	Other Investment Income	2,000,000.00	0.00	2,000,000.00
<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>200,000,000.00</b>
12021302	Receipt of Share of State IGR	0.00	0.00	200,000,000.00
<b>13</b>	<b>AID AND GRANTS</b>	<b>1,740,000,000.00</b>	<b>72,043,139.00</b>	<b>1,040,000,000.00</b>
<b>1302</b>	<b>GRANTS</b>	<b>1,740,000,000.00</b>	<b>72,043,139.00</b>	<b>1,040,000,000.00</b>
<b>130202</b>	<b>FOREIGN GRANTS</b>	<b>1,740,000,000.00</b>	<b>72,043,139.00</b>	<b>1,040,000,000.00</b>
13020202	CAPITAL FOREIGN GRANTS	1,740,000,000.00	72,043,139.00	1,040,000,000.00

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

## Billiri Local Government

Total Capital Expenditure					7,101,000,000.00	1,093,838,810.80	11,119,000,000.00
012500100100	Personnel Management Department	Economic Code and Description	Function Code and Description	Location Code and Description	670,000,000.00	84,231,894.00	1,689,000,000.00
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 Motor Vehicle for Chairman, Deputy Chairman Secretary, Treasurer and Mai Tangale.	23010105 - Purchase of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	21530398 - LG Wide	50,000,000.00	0.00	150,000,000.00
	Purchase of Hilux Van	23010106 - Purchase of Vans	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	21530398 - LG Wide	50,000,000.00	0.00	50,000,000.00
	Purchase of 20 Units Motorcycles	23010104 - Purchase of Motor Cycles	70131 - GENERAL PERSONNEL SERVICES	21530398 - 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	21530398 - LG Wide	200,000,000.00	0.00	200,000,000.00
	Purchase of council Bus (Coaster Bus)	23010108 - Purchase of Buses	70131 - GENERAL PERSONNEL SERVICES	21530398 - LG Wide	40,000,000.00	0.00	100,000,000.00
	Purchase of furniture for Emirs and Chief, District Heaad Palaces	23010112 - Purchase of Office Furniture and Fittings	70131 - GENERAL PERSONNEL SERVICES	21530398 - LG Wide	0.00	0.00	50,000,000.00
	Purchase of furniture for temporary secretariat of LCDA	23010112 - Purchase of Office Furniture and Fittings	70131 - GENERAL PERSONNEL SERVICES	21530398 - LG Wide	50,000,000.00	0.00	50,000,000.00
	Renovation of Tudu police Outpost	23020108 - Construction/Provision of Police Stations/Baracks	70131 - GENERAL PERSONNEL SERVICES	21530398 - LG Wide	0.00	0.00	20,000,000.00
	Purchase of Office Furniture at NRC Secretariat and Deputy Chairman Office, Council Chamber	23010112 - Purchase of Office Furniture and Fittings	70133 - OTHER GENERAL SERVICES	21530398 - LG Wide	50,000,000.00	0.00	20,000,000.00
	Purchase of Security Equipment	23010128 - Purchase of Security Equipment	70361 - PUBLIC ORDER AND SAFETY N.E.C.	21530398 - LG Wide	0.00	0.00	764,000,000.00
	Contribution for the Construction of Emir and Chief Secretariat	23020101 - Construction/Provision of office Buildings	70821 - CULTURAL SERVICES	21530398 - LG Wide	70,000,000.00	65,231,894.00	20,000,000.00
	Construction and Renovation of Mai Tangale's Palace and 9 District Head Palaces	23020104 - Construction/Provision of Housing	70821 - CULTURAL SERVICES	21530398 - LG Wide	70,000,000.00	7,000,000.00	100,000,000.00

				Billiri Local Government	2026 Approved Budget MDA Capital Expenditure By Projects		
	Interlock in the Government Lodge Poshiya	23030121 - Rehabilitation/Repairs of office Building	71061 - HOUSING	21530398 - LG Wide	30,000,000.00	0.00	50,000,000.00
	Renovation of Government Lodge & Equipment Poshiya, Local Secretariat, NRC Secretariat, Chairman, Deputy Chairman, SSS Office, Library and NDLEA Office	23030121 - Rehabilitation/Repairs of office Building	71061 - HOUSING	21530398 - LG Wide	10,000,000.00	0.00	60,000,000.00
	Renovation of Local Government Secretariat	23030121 - Rehabilitation/Repairs of office Building	71061 - HOUSING	21530398 - LG Wide	50,000,000.00	12,000,000.00	5,000,000.00
<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>180,000,000.00</b>	<b>32,268,700.00</b>	<b>730,000,000.00</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
	Purchase and Repairs of Tractors	23010127 - Purchase Agricultural Equipment	70421 - AGRICULTURE	21530398 - LG Wide	50,000,000.00	0.00	50,000,000.00
	Construction of Earth Dams at Kwalakwala and Kurum Tal Ward	23020105 - Construction/Provision of Water Facilities	70421 - AGRICULTURE	21530398 - LG Wide	0.00	0.00	100,000,000.00
	Agric Empowerment	23020113 - Construction/Provision of Agricultural Facilities	70421 - AGRICULTURE	21530398 - LG Wide	60,000,000.00	14,027,400.00	40,000,000.00
	Establishment of Cassava Farm	23020113 - Construction/Provision of Agricultural Facilities	70421 - AGRICULTURE	21530398 - LG Wide	40,000,000.00	0.00	20,000,000.00
	Construction of Abattoir at Billiri	23020124 - Construction of Markets/Parks	70421 - AGRICULTURE	21530398 - LG Wide	30,000,000.00	18,241,300.00	20,000,000.00
	Purchase of Fertilizer and subsidy	23050111 - Agricultural Inputs	70421 - AGRICULTURE	21530398 - LG Wide	0.00	0.00	500,000,000.00
<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>670,000,000.00</b>	<b>304,024,542.56</b>	<b>950,000,000.00</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	23050102 - Computer Software Acquisition	70131 - GENERAL PERSONNEL SERVICES	21530398 - LG Wide	60,000,000.00	0.00	50,000,000.00
	Upgrading of Market at Baganje, Baganje South	23020124 - Construction of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21530302 - Baganje South	60,000,000.00	0.00	30,000,000.00
	Constuction of Market and Lockup Shops (Tashan Kantoma)	23020124 - Construction of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21530398 - LG Wide	400,000,000.00	284,524,542.56	600,000,000.00

				Billiri Local Government	2026 Approved Budget MDA Capital Expenditure By Projects		
	Upgrading of Market at Bare Tal Ward	23020124 - Construction of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21530398 - LG Wide	60,000,000.00	19,500,000.00	60,000,000.00
	Upgrading of Market at Lasale Billiri North	23020124 - Construction of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21530398 - LG Wide	60,000,000.00	0.00	30,000,000.00
	Upgrading of Market at Tudu	23020124 - Construction of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21530398 - LG Wide	30,000,000.00	0.00	30,000,000.00
	Upgrade of Tangale Motor Park Billiri South Ward	23030124 - Rehabilitation/Repairs - Market/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21530398 - LG Wide	0.00	0.00	150,000,000.00
<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>3,685,000,000.00</b>	<b>466,947,156.51</b>	<b>5,235,000,000.00</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
	Construction of stores at Grains Market Billiri under Billiri under Billiri South Ward	23020124 - Construction of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21530398 - LG Wide	0.00	0.00	70,000,000.00
	Fencing of Grain's Market	23020124 - Construction of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21530398 - LG Wide	150,000,000.00	104,748,608.51	70,000,000.00
	Electrification at Powishi Amtadwang, Pokwakka at Kalmal	23020103 - Construction/Provision of Electricity	70435 - ELECTRICITY	21530306 - Kalmal	70,000,000.00	0.00	70,000,000.00
	Electrification at Amtawalam-Pandimpe, Pobawure	23020103 - Construction/Provision of Electricity	70435 - ELECTRICITY	21530398 - LG Wide	50,000,000.00	0.00	50,000,000.00
	Electrification of Kekkel Ungwan Jauro Jarma, Lawalam, Pandikungu, Kwiabahpagla, Pissi, Ukko at Billiri South Ward	23020103 - Construction/Provision of Electricity	70435 - ELECTRICITY	21530398 - LG Wide	75,000,000.00	0.00	100,000,000.00
	Electrification of Lakalkal, Kugal at Tanglang Ward.	23020103 - Construction/Provision of Electricity	70435 - ELECTRICITY	21530398 - LG Wide	20,000,000.00	8,220,000.00	30,000,000.00
	Electrification of Layafi, Pokuji, Lakarai at Bangaje South Ward	23020103 - Construction/Provision of Electricity	70435 - ELECTRICITY	21530398 - LG Wide	40,000,000.00	0.00	40,000,000.00
	Electrification of Pokwagli Billiri, Lakwakka, Sansani, Amutha, Lareka at Billiri North Ward	23020103 - Construction/Provision of Electricity	70435 - ELECTRICITY	21530398 - LG Wide	95,000,000.00	0.00	90,000,000.00



			Billiri Local Government	2026 Approved Budget MDA Capital Expenditure By Projects			
Electrification of Shela, Ladur, Layalang, Kije Kubo, Sukan Suka, Yanshari at Todi Ward	23020103 - Construction/Provision of Electricity	70435 - ELECTRICITY	21530398 - LG Wide	60,000,000.00	6,450,000.00	70,000,000.00	
Electrification of Tudu Kwaya Panguru	23020103 - Construction/Provision of Electricity	70435 - ELECTRICITY	21530398 - LG Wide	25,000,000.00	0.00	60,000,000.00	
Electrification Project at Latur Baganje South Ward	23020103 - Construction/Provision of Electricity	70435 - ELECTRICITY	21530398 - LG Wide	0.00	0.00	60,000,000.00	
Electrification Project at Panguru, Lawishi, Popitho, Jilo, Tiling, Koran Mota, Yolde	23020103 - Construction/Provision of Electricity	70435 - ELECTRICITY	21530398 - LG Wide	70,000,000.00	0.00	70,000,000.00	
Electrification project from Dongor Tal to Ayaba Tal Ward	23020103 - Construction/Provision of Electricity	70435 - ELECTRICITY	21530398 - LG Wide	0.00	0.00	50,000,000.00	
Provision of Solar Light at Grains Market Billiri under Billiri under Billiri South Ward	23020103 - Construction/Provision of Electricity	70435 - ELECTRICITY	21530398 - LG Wide	0.00	0.00	20,000,000.00	
Solar streetlight at sansani, Pokwangli, Lakwakka, Amutha and payi Billiri North	23020103 - Construction/Provision of Electricity	70435 - ELECTRICITY	21530398 - LG Wide	0.00	0.00	80,000,000.00	
Electrification Projects and Repairs	23030102 - Rehabilitation/Repairs-Electricity	70435 - ELECTRICITY	21530398 - LG Wide	120,000,000.00	98,018,247.00	100,000,000.00	
Land Compensation	23010101 - Purchase/Acquisition of Land	70451 - ROAD TRANSPORT	21530398 - LG Wide	50,000,000.00	2,550,000.00	50,000,000.00	
Constrction of Road from Filiya bye-pass to Mai Tangle Palace Billiri South	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21530398 - LG Wide	0.00	0.00	150,000,000.00	
Construction and Provision of Roads (from Bore Through P/Kude to Ayaba, Lawiltu to Pagla, Kufai through Tanglang)	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21530398 - LG Wide	300,000,000.00	0.00	250,000,000.00	
Construction of Culvert at Kwaya, Panguru, koran Mota-Jilo, Tiling-Yolde-Tudu-Latitil-Lazo	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21530398 - LG Wide	50,000,000.00	0.00	65,000,000.00	
Construction of Culvert at Lasari, Kolok Kwannin, Latuga, Pandin Kude, Kiwulang at Tal Ward	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21530398 - LG Wide	45,000,000.00	0.00	55,000,000.00	
Construction of Culvert at Latabayo at Todi Ward	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21530398 - LG Wide	10,000,000.00	0.00	20,000,000.00	
Construction of Road at Bore-Pandin Kude-Ayaba, Tal Ward	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21530398 - LG Wide	150,000,000.00	0.00	150,000,000.00	
Construction of Road from Bare-Posulte-Kolok_Kwanannin-Lasani-Pandinkude-Kurum_laberfito Tal Ward	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21530398 - LG Wide	0.00	0.00	100,000,000.00	

			Billiri Local Government	2026 Approved Budget MDA Capital Expenditure By Projects		
Construction of Roads from Baganje District Head palaceto Central Primary school Baganje in Baganje South Ward	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21530398 - LG Wide	0.00	0.00	100,000,000.00
Feeder Road Construction and Maintenance Ten Wards	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21530398 - LG Wide	100,000,000.00	99,750,700.00	100,000,000.00
Maintainance of Road at Pandipe-Lakelembu Kalmai Ward	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21530398 - LG Wide	0.00	0.00	50,000,000.00
Minor Road at Kwaya, Panguru, Jilo, Tudu, Latitil, Hazo, Koran Mota, Jilo	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21530398 - LG Wide	100,000,000.00	98,960,600.00	100,000,000.00
Poshiya, FGC, Kekkel-Filitya Bye Pass at Billiri at South Ward	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21530398 - LG Wide	100,000,000.00	0.00	100,000,000.00
Repairs of Minor road at Todi Gari Todi Ward	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21530398 - LG Wide	0.00	0.00	50,000,000.00
Road Construction from Powishi Mangoro-Powishi Soble 8 Kilometers Kalmai Ward	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21530398 - LG Wide	0.00	0.00	100,000,000.00
Construction of Culvert in Ten ward	23020116 - Construction/ Provision of Water Ways	70451 - ROAD TRANSPORT	21530398 - LG Wide	90,000,000.00	0.00	100,000,000.00
Rehabilitation of Road at Lakalkal,Bassa Lawishi-Kambilo at Tanglang Ward.	23030113 - Rehabilitation/Repairs - Roads	70451 - ROAD TRANSPORT	21530398 - LG Wide	15,000,000.00	0.00	50,000,000.00
Rehabilitation or Minor Road at Pandin Kude Lakon-Laber Fito,Kurum-Popitho	23030113 - Rehabilitation/Repairs - Roads	70451 - ROAD TRANSPORT	21530398 - LG Wide	60,000,000.00	0.00	100,000,000.00
Repair and Rehabilitation Minor at Sabon Layi Fulani-Lapanshede,Sabon Layi Lamugu,Lafurut, Pokwara-Lakugdu	23030113 - Rehabilitation/Repairs - Roads	70451 - ROAD TRANSPORT	21530398 - LG Wide	120,000,000.00	13,950,000.00	100,000,000.00
Repair and Rehabilitation of Minor Roads at Tudu Yanshari,Tudu Kwaya,Kwaya Panguru at Tudu Kwaya Ward	23030113 - Rehabilitation/Repairs - Roads	70451 - ROAD TRANSPORT	21530398 - LG Wide	50,000,000.00	0.00	100,000,000.00
Repairs and Rehabilitation of Minor Roads at Lafith-Amutha-Fayi,Amutha-Lakwakka,Pokwanji-Sansani,Lasale-Sansani	23030113 - Rehabilitation/Repairs - Roads	70451 - ROAD TRANSPORT	21530398 - LG Wide	100,000,000.00	0.00	100,000,000.00
Repairs and Rehabilitation of Minor Roads at Polapandi Kwaya,Pokulji,Kalkunji,Unguwan Tulam,Latur,Layafi Baganje South	23030113 - Rehabilitation/Repairs - Roads	70451 - ROAD TRANSPORT	21530398 - LG Wide	70,000,000.00	0.00	90,000,000.00
Repairs and Rehabilitation of Minor Roads at Yola-Kekkel-Semitar,Ladukansha-Grains Market,Lawishi Daji-Laker-Ungwan Waja,Pagla, Lawishi Daji-Pissi Ko at Billiri South ward	23030113 - Rehabilitation/Repairs - Roads	70451 - ROAD TRANSPORT	21530398 - LG Wide	90,000,000.00	0.00	150,000,000.00
Consttruction of Culverts at Lakelembu, Amtawalam to Laberfito Kalmai Ward	23040102 - Erosion & Flood Control	70451 - ROAD TRANSPORT	21530398 - LG Wide	0.00	0.00	40,000,000.00
Construction of Culvert at Lakwanne Todi	23040102 - Erosion & Flood Control	70451 - ROAD TRANSPORT	21530398 - LG Wide	0.00	0.00	40,000,000.00

				Billiri Local Government	2026 Approved Budget MDA Capital Expenditure By Projects		
	Construction of Drainage from Kalkullum Quarters along Latapas to Gombe Yola Road Ketengereng under Bare Ward	23040102 - Erosion & Flood Control	70451 - ROAD TRANSPORT	21530398 - LG Wide	0.00	0.00	100,000,000.00
	Erosion control at Baganje Gari under Baganje South ward	23040102 - Erosion & Flood Control	70451 - ROAD TRANSPORT	21530398 - LG Wide	0.00	0.00	20,000,000.00
	Erosion Control at Tal Pandi Dongor Tal under Tal Ward	23040102 - Erosion & Flood Control	70451 - ROAD TRANSPORT	21530398 - LG Wide	0.00	0.00	60,000,000.00
	Construction of Culvert at Ketengereng Behind Alh. Saidu Fawu House,Tudun Wada,Ungwan Rilwanu,Kalkulum,Tanji-Sikirit-Pokwangli at Bare Ward.	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21530398 - LG Wide	50,000,000.00	0.00	50,000,000.00
	Construction of Culvert at Kwayo,Panguru-Langa,Tudu-Yanshari at Tudu Kwaya Ward	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21530398 - LG Wide	40,000,000.00	0.00	80,000,000.00
	Construction of Culvert at Lamugu,Lakugdu,Laturut at Baganje North	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21530398 - LG Wide	30,000,000.00	0.00	70,000,000.00
	Construction of Culvert at Latur-Layafi,Layafi-Lawishi Polapandi,Kwaya,Kalkunji-Pokinji at Baganje South Ward	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21530398 - LG Wide	35,000,000.00	0.00	55,000,000.00
	Construction of Culvert at Pagla Latoddo, Polido,Kalindi Pissi Ukko at Billiri South	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21530398 - LG Wide	20,000,000.00	0.00	80,000,000.00
	Construction of Culvert at Pokwangli-Sansani,Amutha-Fayi,Amutha-Lakwakka at Billiri North Ward	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21530398 - LG Wide	20,000,000.00	4,500,000.00	120,000,000.00
	Construction of Culvert at Powishi Amtadwang,Powishi Suble, Powishi Lashirong,Lekelembu at Kalmai Ward	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21530398 - LG Wide	45,000,000.00	0.00	80,000,000.00
	Erosion Control in Billiri Town	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21530398 - LG Wide	100,000,000.00	8,850,000.00	100,000,000.00
	Solar Street Light	23020123 - Construction of Traffic Light/Streets Lghts	70641 - STREET LIGHTING	21530398 - LG Wide	70,000,000.00	20,949,001.00	80,000,000.00
	Construction of Local Council Development Area (L C D A) Secretariat/Purchase of Funiture	23020104 - Construction/Provision of Housing	71061 - HOUSING	21530398 - LG Wide	1,000,000,000.00	0.00	1,000,000,000.00
<b>025210400100</b>	<b>Water Sanitation and Hygeine (WASH) Department</b>	<b>Economic Code and Description</b>	<b>Function Code and Description</b>	<b>Location Code and Description</b>	<b>653,000,000.00</b>	<b>4,650,700.00</b>	<b>633,000,000.00</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>
	Solar Boreholes at Shela Todi Ward	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21530309 - Todi	16,000,000.00	0.00	10,000,000.00
	Drilling of Boreholes in 10 Wards including LG Secretariat	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21530398 - LG Wide	120,000,000.00	0.00	120,000,000.00

			Billiri Local Government	2026 Approved Budget MDA Capital Expenditure By Projects			
	Drilling and Construction of Solar Boreholes at at Pokwanji Bare,Zazzagawa,Tudun Wada,Kentengereng at Bare Ward	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21530398 - LG Wide	64,000,000.00	0.00	45,000,000.00
	Drilling and Construction of Solar Boreholes at Lawiltu,Amutha Paji,Lakwakka,Lafirith at Billiri North	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21530398 - LG Wide	80,000,000.00	0.00	50,000,000.00
	Drilling and Construction of Solar Boreholes at Lawunlanji,Lapanshed,Lamugo,Sabon Layi at Baganje North	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21530398 - LG Wide	64,000,000.00	0.00	0.00
	Drilling and Construction of Water Boreholes at Kampandi(Kakulum) Tanglang Ward	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21530398 - LG Wide	16,000,000.00	0.00	10,000,000.00
	Drilling of Boreholes at Layam, Lamodi, polapandi Kwaya, latur under Baganje South ward	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21530398 - LG Wide	0.00	0.00	40,000,000.00
	Drilling of Hand Boreholes at Koburga,Ayansheri Lakanli,Latambayo,Layer,Sukan Suka,Laker,Layalang,Kije Kubo at Todi Ward.	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21530398 - LG Wide	20,000,000.00	0.00	20,000,000.00
	Drilling of Hand Boreholes at Powishi Mongoro,Pobewure,World Bank,Lashirong,Powishi Amtadwang,Lawanpea(Angwan Hakimi) Amtadwang(Tong) Amtadwang (Latiti)Kalmal Ward	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21530398 - LG Wide	12,000,000.00	0.00	25,000,000.00
	Drilling of Hand Bump Boreholes Pandikungu,Lakwazek,Latuga,Posulthe,Pokuli Dwalang,Kwalakwalapokaltha,Labertitha,Palse se,Kurum,Tal Paridi,Kiwulang,Ayaba at tal Ward	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21530398 - LG Wide	30,000,000.00	0.00	20,000,000.00
	Drilling of Hand Pump Boreholes at Lakwakka,Lasale,Lasuju,Lakkwene,Amutha,Ladongor,Lareka,Dan'antha Ungwan Beri-Beri,Sansani at Billiri North Ward	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21530398 - LG Wide	25,000,000.00	0.00	40,000,000.00
	Drilling of Hand Pump Boreholes at Golcost ii, Ungwan Waje,Lapandin,Latatas, Kalkulum Old Jibwis Masjid Yange, Ungwan Alh Yauta Tanji, Sabon Tasha at Bare Ward	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21530398 - LG Wide	18,000,000.00	0.00	30,000,000.00
	Drilling of Hand Pump Boreholes at Kwaya,Pan Guru,Koran Mota at Tudu Kwaya Ward	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21530398 - LG Wide	8,000,000.00	0.00	8,000,000.00
	Drilling of Hand Pump Boreholes at Latur,Pokulji,Latambli,Lakereng at Baganje South ward	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21530398 - LG Wide	14,000,000.00	0.00	14,000,000.00
	Drilling of Hand Pump Boreholes at Pagla,Awai,kekkel,Ladukkasha,Komta Kwilapandi Amoyo at Billiri South Ward	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21530398 - LG Wide	96,000,000.00	0.00	0.00
	Drilling of Hand Pump Boreholes at Pokwara,Popandi,Lait,Lafurut,Lakworkondo at Baganje North Ward	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21530398 - LG Wide	10,000,000.00	0.00	15,000,000.00

				Billiri Local Government	2026 Approved Budget MDA Capital Expenditure By Projects		
	Drilling of Hand Pump Boreholes at Poyali,Kambilo,Lakalkal,Potaba	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21530398 - LG Wide	8,000,000.00	0.00	12,000,000.00
	Drilling of Hand Pump Boreholes at Taltaju,Kilikili,Ungwan Kantali,Ungwan Hausawa,Pandi Kungu,Lather,Pissi Ukko,Bekle,latoddo,Saraje at Billiri South	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21530398 - LG Wide	38,000,000.00	0.00	0.00
	Drilling of hand pump boreholes at Unguwan gidan gona tudu, kofar salisu Bala, unguwan centre Tudu, Unguwan Jauro Ducshi, Unguwan Sarkin Wurkun Tudu, Unguwan Jauro Habibu Tudu	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21530398 - LG Wide	0.00	0.00	30,000,000.00
	Drilling of Solar Borehole at ketengerent near NDLEA Quarters Bare Ward	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21530398 - LG Wide	0.00	0.00	15,000,000.00
	Hand Pump Boreholes at Kaltango, Pandimpe	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21530398 - LG Wide	10,000,000.00	4,650,700.00	5,000,000.00
	Provision of Hand Pump Boreholes Lawishi,Jilo, Hazo	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21530398 - LG Wide	4,000,000.00	0.00	9,000,000.00
	Provision of Solar Boreholes at Pogla, Lawishi Daji, pissi Ukko, Polido and Latoddo Billiri South Ward	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21530398 - LG Wide	0.00	0.00	100,000,000.00
	Solar borehole at Goodnews church Todi Ward	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21530398 - LG Wide	0.00	0.00	15,000,000.00
<b>051700100100</b>	<b>Education and Social Development Department</b>	<b>Economic Code and Description</b>	<b>Function Code and Description</b>	<b>Location Code and Description</b>	<b>630,000,000.00</b>	<b>53,965,500.00</b>	<b>1,172,000,000.00</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>
	Re-construction of township Stadium at Billiri South Ward	23010101 - Purchase/Acquisition of Land	70621 - COMMUNITY DEVELOPMENT	21530398 - LG Wide	0.00	0.00	50,000,000.00
	Purchase of Youth Programme Equipment	23010142 - Purchase of General Items	70621 - COMMUNITY DEVELOPMENT	21530398 - LG Wide	30,000,000.00	0.00	30,000,000.00
	Construction of Exam Hall at GDSS Todi	23030106 - Rehabilitation/Repairs - Public Schools	70621 - COMMUNITY DEVELOPMENT	21530398 - LG Wide	0.00	0.00	50,000,000.00
	Empowerment of Women/PWD	23050108 - Other Non Tangible Assets	70621 - COMMUNITY DEVELOPMENT	21530398 - LG Wide	60,000,000.00	0.00	75,000,000.00
	Poverty Alleviation	23050113 - Investment	70621 - COMMUNITY DEVELOPMENT	21530398 - LG Wide	30,000,000.00	0.00	40,000,000.00
	Skill Acquisition/Youth and Women Empowerment	23050113 - Investment	70621 - COMMUNITY DEVELOPMENT	21530398 - LG Wide	50,000,000.00	2,365,500.00	75,000,000.00
	Construction of 2 Block of Classrooms at lakalkal,kambo tanglang ward	23020107 - Construction/Provision of Public Schools	70912 - PRIMARY EDUCATION	21530398 - LG Wide	40,000,000.00	0.00	40,000,000.00

				Billiri Local Government				2026 Approved Budget MDA Capital Expenditure By Projects		
	Construction of Primary School (2 block of classroom)	23020107 - Construction/Provision of Public Schools	70912 - PRIMARY EDUCATION	21530398 - LG Wide	40,000,000.00	0.00		40,000,000.00		
	Construction/Renovation of Primary School at Lamugu,lapanshedd,lafurut,laworkondo,popan di at banganje north ward	23020107 - Construction/Provision of Public Schools	70912 - PRIMARY EDUCATION	21530398 - LG Wide	50,000,000.00	7,500,000.00		42,000,000.00		
	Construction/Renovation of Primary School at Lawishi,Tudu, Lazo	23020107 - Construction/Provision of Public Schools	70912 - PRIMARY EDUCATION	21530398 - LG Wide	150,000,000.00	0.00		100,000,000.00		
	Construction of 2 blocks of classroom at Anyanshari Todi Ward	23030106 - Rehabilitation/Repairs - Public Schools	70912 - PRIMARY EDUCATION	21530398 - LG Wide	0.00	0.00		120,000,000.00		
	Fencing of Central Primary School Tudu	23030106 - Rehabilitation/Repairs - Public Schools	70912 - PRIMARY EDUCATION	21530398 - LG Wide	0.00	0.00		50,000,000.00		
	Renovation /Construction of Primary School at Kalindi,Pandikungu,Kwalipandi,Amoyo,Kwaba at Billiri South	23030106 - Rehabilitation/Repairs - Public Schools	70912 - PRIMARY EDUCATION	21530398 - LG Wide	80,000,000.00	0.00		80,000,000.00		
	Renovation of Bare, Sikirit and Pokwangli Bare Primary Schools Bare Ward	23030106 - Rehabilitation/Repairs - Public Schools	70912 - PRIMARY EDUCATION	21530398 - LG Wide	0.00	0.00		90,000,000.00		
	Renovation of Belfebe, sansani, Dangwaram Primary School at Billiri North	23030106 - Rehabilitation/Repairs - Public Schools	70912 - PRIMARY EDUCATION	21530398 - LG Wide	0.00	0.00		60,000,000.00		
	Renovation of GDSS Shela Todi Ward	23030106 - Rehabilitation/Repairs - Public Schools	70912 - PRIMARY EDUCATION	21530398 - LG Wide	0.00	0.00		40,000,000.00		
	Renovation of Pobaware, Amtawalam, Pandinpe, Powishi and Lakelembu Primary Schools Kalmal Ward	23030106 - Rehabilitation/Repairs - Public Schools	70912 - PRIMARY EDUCATION	21530398 - LG Wide	0.00	0.00		80,000,000.00		
	Renovation/Construction of Primary School	23030106 - Rehabilitation/Repairs - Public Schools	70912 - PRIMARY EDUCATION	21530398 - LG Wide	100,000,000.00	44,100,000.00		60,000,000.00		
	Renovation/Provision of Special Educatio Centre Baganje South	23030106 - Rehabilitation/Repairs - Public Schools	70912 - PRIMARY EDUCATION	21530398 - LG Wide	0.00	0.00		50,000,000.00		
<b>051700200100</b>	<b>Education LGEA</b>	<b>Economic Code and Description</b>	<b>Function Code and Description</b>	<b>Location Code and Description</b>	<b>0.00</b>	<b>0.00</b>		<b>20,000,000.00</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>		
	Purchase of Information, Communication and Technology (ICT) equipment for Digital Learning Programme (EIDU) (GIZ)	23050102 - Computer Software Acquisition	70912 - PRIMARY EDUCATION	21530398 - LG Wide	0.00	0.00		20,000,000.00		



					Billiri 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	613,000,000.00	147,750,317.73	690,000,000.00			
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			
	Street solar light at all PHCs at Bare ward	23020123 - Construction of Traffic Light/Streets Lghts	70435 - ELECTRICITY	21530398 - LG Wide	80,000,000.00	0.00	50,000,000.00			
	Purchase of Health/Medical Equipments	23010122 - Purchase of Health/Medical Equipment	70713 - THERAPEUTIC APPLIANCES AND EQUIPMENT	21530398 - LG Wide	80,000,000.00	49,286,900.00	60,000,000.00			
	Construction of Health Clinic at Pandinpe Kalmai Ward	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21530398 - LG Wide	0.00	0.00	40,000,000.00			
	Construction of Health Clinic/Post at Pandinpe	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21530398 - LG Wide	30,000,000.00	0.00	20,000,000.00			
	Construction of Health Post Clinic at lakarai,latombli,latur at bangaje south	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21530398 - LG Wide	60,000,000.00	0.00	60,000,000.00			
	Construction of Health Post/Clinic	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21530398 - LG Wide	20,000,000.00	0.00	20,000,000.00			
	Construction of Health Post/Clinic at ladongor,lakwakka,Amutha at billiri north	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21530398 - LG Wide	60,000,000.00	0.00	60,000,000.00			
	Construction of Health Post/Clinic at sikiri tanji, zazzagawa at bare ward.	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21530398 - LG Wide	60,000,000.00	0.00	50,000,000.00			
	Construction of Health/Health Clinic pagla,komta,lashiya kutai,kwilapand amoyo at billiri south ward	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21530398 - LG Wide	50,000,000.00	0.00	50,000,000.00			
	Construction/Provision of Hospital/Health Centres at Lashiga, Awai (Zazzagawa), Golcost	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21530398 - LG Wide	60,000,000.00	0.00	80,000,000.00			
	Constructution of Health Clinic at Lawishi Tudu Kwaya Ward	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21530398 - LG Wide	0.00	0.00	30,000,000.00			
	Renovation of Health Clinic and Health Post at Pissi- Ukko, Lawishi daji, Latoddo and Pagla Billiri South Ward	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21530398 - LG Wide	0.00	0.00	50,000,000.00			
	Renovation of Health Clinic at Sabonlayi Baganje North Ward	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21530398 - LG Wide	0.00	0.00	20,000,000.00			
	Contribution for the upgrade of 82 PHC facilities across the State	23030105 - Rehabilitation/Repairs - Hospital/Health Centres	70741 - PUBLIC HEALTH SERVICES	21530398 - LG Wide	103,000,000.00	98,463,417.73	50,000,000.00			

		Billiri Local Government		2026 Approved Budget MDA Capital Expenditure By Projects		
Renovation of Health Post/Clinic	23030105 - Rehabilitation/Repairs - Hospital/Health Centres	70741 - PUBLIC HEALTH SERVICES	21530398 - LG Wide	10,000,000.00	0.00	50,000,000.00



**Billiri Local Government 2026 Approved Budget**

Billiri 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	2,749,000,000.00	1,655,892,241.42	3,204,958,000.00
709	Education	2,749,000,000.00	1,655,892,241.42	3,204,958,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	2,709,000,000.00	1,655,892,241.42	3,184,958,000.00
70912	PRIMARY EDUCATION	2,709,000,000.00	1,655,892,241.42	3,184,958,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	0.00	20,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	0.00	20,000,000.00

**Billiri Local Government 2026 Approved Budget**

## Billiri 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>2,709,000,000.00</b>	<b>1,655,892,241.42</b>	<b>3,234,958,000.00</b>
<b>05</b>	<b>Education</b>	<b>2,709,000,000.00</b>	<b>1,655,892,241.42</b>	<b>3,234,958,000.00</b>
<b>0501</b>	<b>Effective governance of the education system</b>	<b>2,249,000,000.00</b>	<b>1,604,292,241.42</b>	<b>2,312,958,000.00</b>
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,007,500,000.00	894,261,116.88	1,157,458,000.00
050103	Education sector coordination mechanisms	1,241,500,000.00	710,031,124.54	1,155,500,000.00
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	<b>460,000,000.00</b>	<b>51,600,000.00</b>	<b>902,000,000.00</b>
050501	Schools' infrastructure construction and rehabilitation	460,000,000.00	51,600,000.00	902,000,000.00
<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

**Billiri Local Government 2026 Approved Budget**

## Billiri 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		1,379,500,000.00	667,225,323.92	1,413,180,000.00
707	Health	1,379,500,000.00	667,225,323.92	1,413,180,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	80,000,000.00	49,286,900.00	60,000,000.00
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	80,000,000.00	49,286,900.00	60,000,000.00
7074	PUBLIC HEALTH SERVICES	1,299,500,000.00	617,938,423.92	1,353,180,000.00
70741	PUBLIC HEALTH SERVICES	1,299,500,000.00	617,938,423.92	1,353,180,000.00

**Billiri Local Government 2026 Approved Budget**

## Billiri 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
<b>Total Primary Health Care by Programme (Sector, Objectives)</b>		<b>1,314,500,000.00</b>	<b>648,475,329.92</b>	<b>1,383,180,000.00</b>
<b>04</b>	<b>Health</b>	<b>1,314,500,000.00</b>	<b>648,475,329.92</b>	<b>1,383,180,000.00</b>
<b>0401</b>	<b>Effective governance of the health system</b>	<b>781,500,000.00</b>	<b>500,725,012.19</b>	<b>743,180,000.00</b>
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	402,500,000.00	368,142,871.09	395,280,000.00
040103	Health sector coordination mechanisms	379,000,000.00	132,582,141.10	347,900,000.00
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	<b>453,000,000.00</b>	<b>98,463,417.73</b>	<b>580,000,000.00</b>
040501	Functional health facilities	453,000,000.00	98,463,417.73	580,000,000.00
<b>0410</b>	<b>Health Sector Expenditures Not Elsewhere Classified</b>	<b>80,000,000.00</b>	<b>49,286,900.00</b>	<b>60,000,000.00</b>
041001	Health Not Elsewhere Classified	80,000,000.00	49,286,900.00	60,000,000.00