

## Shongom Local Government 2026 Approved Budget Summary

## Shongom Local Government

Description		Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
Projected Funds Available				
Opening Balance				
Opening Balance		1,314,133,058.71	1,314,133,058.71	1,230,000,000.00
Total:		1,314,133,058.71	1,314,133,058.71	1,230,000,000.00
Recurrent Revenue				
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)		11,030,000,000.00	5,885,133,847.75	12,800,000,000.00
12 - INDEPENDENT REVENUE		259,910,000.00	202,976,695.86	445,770,000.00
Total:		11,289,910,000.00	6,088,110,543.61	13,245,770,000.00
Projected Funds Available		12,604,043,058.71	7,402,243,602.32	14,475,770,000.00
Expenditure				
Recurrent Expenditure				
21 - PERSONNEL COST		2,705,300,000.00	1,932,570,343.17	2,801,100,000.00
22 - OTHER RECURRENT COSTS: Non Debt Recurrent		4,039,800,000.00	1,925,486,384.77	3,934,000,000.00
22 - OTHER RECURRENT COSTS: Debt Service		272,000,000.00	266,900,376.00	300,000,000.00
Total:		7,017,100,000.00	4,124,957,103.94	7,035,100,000.00
Capital Expenditure				
Administrative		1,260,000,000.00	263,028,368.16	2,114,000,000.00
Economic		3,722,000,000.00	1,130,749,725.00	4,617,000,000.00
Social		895,000,000.00	256,528,628.27	1,220,000,000.00
Total:		5,877,000,000.00	1,650,306,721.43	7,951,000,000.00
Expenditure		12,894,100,000.00	5,775,263,825.37	14,986,100,000.00
Capital Receipts				
Capital Receipts				
Transfer from CRF to CDF		5,586,943,058.71	3,277,286,498.38	7,440,670,000.00

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Description		Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
13 - AID AND GRANTS		100,000,000.00	0.00	100,000,000.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS		900,000,000.00	72,043,139.00	700,000,000.00
Total:		6,586,943,058.71	3,349,329,637.38	8,240,670,000.00
Capital Receipts Total:		6,586,943,058.71	3,349,329,637.38	8,240,670,000.00
Balance				
Closing Balance				
Closing Balance		709,943,058.71	1,699,022,915.95	289,670,000.00
Total:		709,943,058.71	1,699,022,915.95	289,670,000.00
Balance Total:		709,943,058.71	1,699,022,915.95	289,670,000.00

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Revenue by MDA (not including Opening Balance)

Admin Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
Total Recurrent Revenue		12,800,000,000.00	445,770,000.00	13,245,770,000.00	100,000,000.00	700,000,000.00	800,000,000.00	14,045,770,000.00
020000000000	Economic	12,800,000,000.00	445,770,000.00	13,245,770,000.00	700,000,000.00	13,245,770,000.00	800,000,000.00	14,045,770,000.00
022000000000	Finance and Supply Department	12,800,000,000.00	445,770,000.00	13,245,770,000.00	700,000,000.00	13,245,770,000.00	800,000,000.00	14,045,770,000.00
022000100100	Finance and Supply Department	12,800,000,000.00	445,770,000.00	13,245,770,000.00	100,000,000.00	700,000,000.00	800,000,000.00	14,045,770,000.00

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Expenditure by MDA

Admin Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<b>Total Expenditure</b>	<b>2,801,100,000.00</b>	<b>4,234,000,000.00</b>	<b>7,035,100,000.00</b>	<b>7,951,000,000.00</b>	<b>14,986,100,000.00</b>
<b>010000000000</b>	<b>Administrative</b>	<b>416,600,000.00</b>	<b>985,000,000.00</b>	<b>1,401,600,000.00</b>	<b>0.00</b>	<b>3,515,600,000.00</b>
<b>011100000000</b>	<b>Office of the Executive Chairman</b>	<b>128,000,000.00</b>	<b>895,000,000.00</b>	<b>1,023,000,000.00</b>	<b>0.00</b>	<b>1,023,000,000.00</b>
011100100100	Office of the Executive Chairman	4,500,000.00	895,000,000.00	899,500,000.00	0.00	899,500,000.00
011100100200	Office of the Vice Chairman	3,500,000.00	0.00	3,500,000.00	0.00	3,500,000.00
011101400100	GOSTEC	120,000,000.00	0.00	120,000,000.00	0.00	120,000,000.00
<b>012500000000</b>	<b>Personnel Management Department</b>	<b>288,600,000.00</b>	<b>90,000,000.00</b>	<b>378,600,000.00</b>	<b>0.00</b>	<b>2,492,600,000.00</b>
012500100100	Personnel Management Department	288,600,000.00	90,000,000.00	378,600,000.00	2,114,000,000.00	2,492,600,000.00
<b>020000000000</b>	<b>Economic</b>	<b>1,050,700,000.00</b>	<b>2,128,000,000.00</b>	<b>3,178,700,000.00</b>	<b>0.00</b>	<b>7,795,700,000.00</b>
<b>021500000000</b>	<b>Agriculture and Natural Resources Department</b>	<b>212,900,000.00</b>	<b>221,000,000.00</b>	<b>433,900,000.00</b>	<b>0.00</b>	<b>1,218,900,000.00</b>
021500100100	Agricultural and Natural Resources Department	212,900,000.00	221,000,000.00	433,900,000.00	785,000,000.00	1,218,900,000.00
<b>022000000000</b>	<b>Finance and Supply Department</b>	<b>620,000,000.00</b>	<b>1,410,000,000.00</b>	<b>2,030,000,000.00</b>	<b>0.00</b>	<b>2,267,000,000.00</b>
022000100100	Finance and Supply Department	620,000,000.00	1,410,000,000.00	2,030,000,000.00	237,000,000.00	2,267,000,000.00
<b>023400000000</b>	<b>Works, Housing and Transport Department</b>	<b>107,800,000.00</b>	<b>178,000,000.00</b>	<b>285,800,000.00</b>	<b>0.00</b>	<b>3,325,800,000.00</b>
023400100100	Works, Housing and Transport Department	107,800,000.00	178,000,000.00	285,800,000.00	3,040,000,000.00	3,325,800,000.00
<b>025200000000</b>	<b>Water Sanitation and Hygeine (WASH) Department</b>	<b>110,000,000.00</b>	<b>319,000,000.00</b>	<b>429,000,000.00</b>	<b>0.00</b>	<b>984,000,000.00</b>
025210400100	Water Sanitation and Hygeine (WASH) Department	110,000,000.00	319,000,000.00	429,000,000.00	555,000,000.00	984,000,000.00
<b>050000000000</b>	<b>Social</b>	<b>1,333,800,000.00</b>	<b>1,121,000,000.00</b>	<b>2,454,800,000.00</b>	<b>0.00</b>	<b>3,674,800,000.00</b>
<b>051700000000</b>	<b>Education and Social Development Department</b>	<b>794,100,000.00</b>	<b>875,000,000.00</b>	<b>1,669,100,000.00</b>	<b>0.00</b>	<b>2,439,100,000.00</b>
051700100100	Education and Social Development Department	194,100,000.00	875,000,000.00	1,069,100,000.00	750,000,000.00	1,819,100,000.00
051700200100	Education LGEA	600,000,000.00	0.00	600,000,000.00	20,000,000.00	620,000,000.00

				Shongom Local Government			2026 Approved Budget - Expenditure by MDA	
Admin Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure		
05210000000	Primary Healthcare Department	539,700,000.00	246,000,000.00	785,700,000.00	0.00	1,235,700,000.00		
052100100100	Primary Healthcare Department	539,700,000.00	246,000,000.00	785,700,000.00	450,000,000.00	1,235,700,000.00		

## Shongom Local Government 2026 Approved Budget

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

Admin Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
	Total Revenue	12,289,910,000.00	6,160,153,682.61	14,045,770,000.00
020000000000	Economic	12,289,910,000.00	6,160,153,682.61	14,045,770,000.00
022000000000	Finance and Supply Department	12,289,910,000.00	6,160,153,682.61	14,045,770,000.00
022000100100	Finance and Supply Department	12,289,910,000.00	6,160,153,682.61	14,045,770,000.00

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Recurrent Revenue by Administrative Classification

Admin Code	Desciption	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
Total Recurrent Revenue		11,289,910,000.00	6,088,110,543.61	13,245,770,000.00
020000000000	Economic	11,289,910,000.00	6,088,110,543.61	13,245,770,000.00
022000000000	Finance and Supply Department	11,289,910,000.00	6,088,110,543.61	13,245,770,000.00
022000100100	Finance and Supply Department	11,289,910,000.00	6,088,110,543.61	13,245,770,000.00

# Shongom Local Government 2026 Approved Budget

Shongom Local Government

## Capital Receipts by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
Total Capital Receipts		1,000,000,000.00	72,043,139.00	800,000,000.00
020000000000	Economic	1,000,000,000.00	72,043,139.00	800,000,000.00
022000000000	Finance and Supply Department	1,000,000,000.00	72,043,139.00	800,000,000.00
022000100100	Finance and Supply Department	1,000,000,000.00	72,043,139.00	800,000,000.00



## Shongom Local Government 2026 Approved Budget

## 2026 Approved Budget - Revenue by Economic Classification

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
<b>1</b>	<b>REVENUE</b>	<b>12,289,910,000.00</b>	<b>6,160,153,682.61</b>	<b>14,045,770,000.00</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>11,030,000,000.00</b>	<b>5,885,133,847.75</b>	<b>12,800,000,000.00</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>11,030,000,000.00</b>	<b>5,885,133,847.75</b>	<b>12,800,000,000.00</b>
<b>110101</b>	<b>STATUTORY ALLOCATION</b>	<b>3,100,000,000.00</b>	<b>2,245,477,739.00</b>	<b>3,500,000,000.00</b>
11010101	Statutory Allocation	3,100,000,000.00	2,245,477,739.00	3,500,000,000.00
<b>110102</b>	<b>SHARE OF VAT</b>	<b>3,900,000,000.00</b>	<b>2,591,955,139.00</b>	<b>3,900,000,000.00</b>
11010201	Share of VAT	3,900,000,000.00	2,591,955,139.00	3,900,000,000.00
<b>110103</b>	<b>OTHER FAAC</b>	<b>4,030,000,000.00</b>	<b>1,047,700,969.75</b>	<b>5,400,000,000.00</b>
11010303	Budget Augmentation	200,000,000.00	42,540,781.00	200,000,000.00
11010304	Exchange Rate Gain	1,300,000,000.00	145,138,803.00	1,300,000,000.00
11010308	Stabilization Fund	130,000,000.00	0.00	800,000,000.00
11010309	Other Recurrent Receipts	500,000,000.00	151,443,822.75	1,000,000,000.00
11010318	Signature Bonus	1,900,000,000.00	708,577,563.00	2,100,000,000.00
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>259,910,000.00</b>	<b>202,976,695.86</b>	<b>445,770,000.00</b>
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>259,910,000.00</b>	<b>202,976,695.86</b>	<b>445,770,000.00</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>11,930,000.00</b>	<b>10,763,336.41</b>	<b>7,960,000.00</b>
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS LICENCES	380,000.00	180,000.00	380,000.00
12020113	CART LICENCES	370,000.00	0.00	200,000.00
12020115	CATTLE DEALER LICENCES	320,000.00	655,000.00	150,000.00
12020116	DRIED FISH & MEAT LICENCES	3,510,000.00	4,787,336.41	3,800,000.00
12020118	PET (DOG) LICENCES	400,000.00	245,000.00	100,000.00
12020119	FISHING PERMITS	230,000.00	200,200.00	100,000.00
12020120	HAWKER'S PERMITS	670,000.00	1,263,200.00	500,000.00
12020121	HUNTING PERMITS	670,000.00	700,000.00	400,000.00
12020122	PRODUCE BUYING LICENCES	650,000.00	2,371,700.00	550,000.00
12020124	ABBATTOIR/SLAUGHTER LICENCES	1,000,000.00	0.00	500,000.00
12020126	HIRING SERVICES	730,000.00	0.00	500,000.00
12020137	TRADE PERMIT LICENCES	1,000,000.00	250,000.00	500,000.00
12020138	FORESTRY/TIMBER LICENCE	1,400,000.00	32,400.00	80,000.00
12020161	Liquor Licences	600,000.00	78,500.00	200,000.00
<b>120204</b>	<b>FEES - GENERAL</b>	<b>13,680,000.00</b>	<b>844,000.00</b>	<b>7,310,000.00</b>
12020402	Medical Service Fees/Laboratory Fees	300,000.00	0.00	150,000.00
12020417	Contractors Registration Fees	1,000,000.00	0.00	1,000,000.00
12020418	Marriage/Divorce Fees	540,000.00	0.00	250,000.00
12020422	Indigene Letter	7,000,000.00	429,000.00	1,500,000.00
12020424	Business/Trade Operating Fees	280,000.00	0.00	280,000.00

		Shongom Local Government	2026 Approved Budget - Revenue by Economic Classification	
12020426	Tender Fees/Bill of Interest/Non-Refundable Tender Fees	400,000.00	0.00	400,000.00
12020428	International/Domestic Landing and Parking	180,000.00	0.00	180,000.00
12020436	Survey/Planning/Approval Fees	400,000.00	0.00	400,000.00
12020441	Birth and Death Registration Fees	210,000.00	0.00	200,000.00
12020443	Proof/Change of Ownership Certificate Fees	300,000.00	35,000.00	200,000.00
12020447	Timber, Forest and Charcoal Fees	550,000.00	0.00	550,000.00
12020466	Contribution from Informal Sector/Additional Dependents/Organized Private Sector Fees	300,000.00	0.00	300,000.00
12020492	Registration of Community Development Associations and Community Based Organizations (CDAs & CBOs)	520,000.00	0.00	520,000.00
12020494	Produce Buying Fees	1,700,000.00	380,000.00	1,380,000.00
<b>120206</b>	<b>SALES - GENERAL</b>	<b>7,600,000.00</b>	<b>1,620,000.00</b>	<b>7,000,000.00</b>
12020604	Sales of Stores/Scraps/Unserviceable Items	2,600,000.00	0.00	2,000,000.00
12020609	Sales of Farm Produce	2,500,000.00	450,000.00	2,500,000.00
12020611	Proceeds From Sales of Govt. Vehicles	2,500,000.00	1,170,000.00	2,500,000.00
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>18,700,000.00</b>	<b>15,764,750.00</b>	<b>16,000,000.00</b>
12020704	Earnings From the use of Government Vehicles	2,500,000.00	0.00	2,500,000.00
12020708	Earnings From Agricultural Produce	2,700,000.00	2,368,900.00	3,500,000.00
12020722	Earnings From Commercial Activities	13,500,000.00	13,395,850.00	10,000,000.00
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>2,000,000.00</b>	<b>142,000.00</b>	<b>1,500,000.00</b>
12020802	Rent on Govt. Offices	2,000,000.00	142,000.00	1,500,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>6,000,000.00</b>	<b>2,032,000.00</b>	<b>6,000,000.00</b>
12020901	Rent on Government Land	3,500,000.00	2,032,000.00	3,500,000.00
12020905	Lease Rental	2,500,000.00	0.00	2,500,000.00
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>200,000,000.00</b>	<b>171,810,609.45</b>	<b>200,000,000.00</b>
12021103	Other Investment Income	200,000,000.00	171,810,609.45	200,000,000.00
<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>100,000,000.00</b>	<b>0.00</b>	<b>100,000,000.00</b>
<b>1302</b>	<b>GRANTS</b>	<b>100,000,000.00</b>	<b>0.00</b>	<b>100,000,000.00</b>
<b>130202</b>	<b>FOREIGN GRANTS</b>	<b>100,000,000.00</b>	<b>0.00</b>	<b>100,000,000.00</b>
13020202	CAPITAL FOREIGN GRANTS	100,000,000.00	0.00	100,000,000.00
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>900,000,000.00</b>	<b>72,043,139.00</b>	<b>700,000,000.00</b>
<b>1402</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>200,000,000.00</b>	<b>72,043,139.00</b>	<b>0.00</b>
<b>140201</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>200,000,000.00</b>	<b>72,043,139.00</b>	<b>0.00</b>
14020101	OTHER CAPITAL RECEIPTS TO CDF	200,000,000.00	72,043,139.00	0.00
<b>1403</b>	<b>LOANS/ BORROWINGS RECEIPT</b>	<b>700,000,000.00</b>	<b>0.00</b>	<b>700,000,000.00</b>
<b>140301</b>	<b>DOMESTIC LOANS/ BORROWINGS RECEIPT</b>	<b>700,000,000.00</b>	<b>0.00</b>	<b>700,000,000.00</b>
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	700,000,000.00	0.00	700,000,000.00

## Shongom Local Government 2026 Approved Budget

### Shongom 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				1,000,000,000.00	72,043,139.00	800,000,000.00
ForeignGrants	022000100100-Finance and Supply Department	13020202-CAPITAL FOREIGN GRANTS	03101-CAPITAL DEVELOPMENT FUND	100,000,000.00	0.00	100,000,000.00
Receipt of Share of State IGR	022000100100-Finance and Supply Department	14020101-OTHER CAPITAL RECEIPTS TO CDF	03101-CAPITAL DEVELOPMENT FUND	200,000,000.00	72,043,139.00	0.00
Commercial & Other Bank Loans	022000100100-Finance and Supply Department	14030101-DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	03101-CAPITAL DEVELOPMENT FUND	700,000,000.00	0.00	700,000,000.00

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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>13,245,770,000.00</b>	<b>800,000,000.00</b>	<b>14,045,770,000.00</b>	<b>2,801,100,000.00</b>	<b>3,934,000,000.00</b>	<b>300,000,000.00</b>	<b>7,951,000,000.00</b>	<b>14,986,100,000.00</b>
<b>01</b>	<b>FEDERATION ACCOUNT</b>	<b>13,200,000,000.00</b>	<b>0.00</b>	<b>13,200,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>01101</b>	<b>FAAC DIRECT ALLOCATION</b>	<b>13,200,000,000.00</b>	<b>0.00</b>	<b>13,200,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
01101	FAAC DIRECT ALLOCATION	13,200,000,000.00	0.00	13,200,000,000.00	0.00	0.00	0.00	0.00	0.00
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>	<b>45,770,000.00</b>	<b>0.00</b>	<b>45,770,000.00</b>	<b>2,801,100,000.00</b>	<b>3,934,000,000.00</b>	<b>300,000,000.00</b>	<b>0.00</b>	<b>7,035,100,000.00</b>
<b>02101</b>	<b>MAIN ENVELOP</b>	<b>45,770,000.00</b>	<b>0.00</b>	<b>45,770,000.00</b>	<b>2,801,100,000.00</b>	<b>3,934,000,000.00</b>	<b>300,000,000.00</b>	<b>0.00</b>	<b>7,035,100,000.00</b>
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	45,770,000.00	0.00	45,770,000.00	2,801,100,000.00	3,934,000,000.00	300,000,000.00	0.00	7,035,100,000.00
<b>03</b>	<b>CAPITAL DEVELOPMENT FUND</b>	<b>0.00</b>	<b>800,000,000.00</b>	<b>800,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,951,000,000.00</b>	<b>7,951,000,000.00</b>
<b>03101</b>	<b>CDF MAIN</b>	<b>0.00</b>	<b>800,000,000.00</b>	<b>800,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,951,000,000.00</b>	<b>7,951,000,000.00</b>
03101	CAPITAL DEVELOPMENT FUND	0.00	800,000,000.00	800,000,000.00	0.00	0.00	0.00	7,951,000,000.00	7,951,000,000.00

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### Total Expenditure by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	<b>Total Expenditure</b>	<b>12,894,100,000.00</b>	<b>5,775,263,825.37</b>	<b>14,986,100,000.00</b>
<b>010000000000</b>	<b>Administrative</b>	<b>2,866,800,000.00</b>	<b>975,955,168.23</b>	<b>3,515,600,000.00</b>
<b>011100000000</b>	<b>Office of the Executive Chairman</b>	<b>120,000,000.00</b>	<b>0.00</b>	<b>1,023,000,000.00</b>
011100100100	Office of the Executive Chairman	0.00	0.00	899,500,000.00
011100100200	Office of the Vice Chairman	0.00	0.00	3,500,000.00
011101400100	GOSTEC	120,000,000.00	0.00	120,000,000.00
<b>012500000000</b>	<b>Personnel Management Department</b>	<b>2,746,800,000.00</b>	<b>975,955,168.23</b>	<b>2,492,600,000.00</b>
012500100100	Personnel Management Department	2,746,800,000.00	975,955,168.23	2,492,600,000.00
<b>020000000000</b>	<b>Economic</b>	<b>6,929,300,000.00</b>	<b>2,929,642,343.87</b>	<b>7,795,700,000.00</b>
<b>021500000000</b>	<b>Agriculture and Natural Resources Department</b>	<b>1,495,000,000.00</b>	<b>755,442,599.00</b>	<b>1,218,900,000.00</b>
021500100100	Agricultural and Natural Resources Department	1,495,000,000.00	755,442,599.00	1,218,900,000.00
<b>022000000000</b>	<b>Finance and Supply Department</b>	<b>1,962,300,000.00</b>	<b>1,238,917,450.87</b>	<b>2,267,000,000.00</b>
022000100100	Finance and Supply Department	1,962,300,000.00	1,238,917,450.87	2,267,000,000.00
<b>023400000000</b>	<b>Works, Housing and Transport Department</b>	<b>2,850,000,000.00</b>	<b>733,914,349.00</b>	<b>3,325,800,000.00</b>
023400100100	Works, Housing and Transport Department	2,850,000,000.00	733,914,349.00	3,325,800,000.00
<b>025200000000</b>	<b>Water Sanitation and Hygiene (WASH) Department</b>	<b>622,000,000.00</b>	<b>201,367,945.00</b>	<b>984,000,000.00</b>
025210400100	Water Sanitation and Hygiene (WASH) Department	622,000,000.00	201,367,945.00	984,000,000.00
<b>050000000000</b>	<b>Social</b>	<b>3,098,000,000.00</b>	<b>1,869,666,313.27</b>	<b>3,674,800,000.00</b>
<b>051700000000</b>	<b>Education and Social Development Department</b>	<b>1,930,000,000.00</b>	<b>1,214,092,149.27</b>	<b>2,439,100,000.00</b>
051700100100	Education and Social Development Department	1,430,000,000.00	719,244,367.27	1,819,100,000.00
051700200100	Education LGEA	500,000,000.00	494,847,782.00	620,000,000.00
<b>052100000000</b>	<b>Primary Healthcare Department</b>	<b>1,168,000,000.00</b>	<b>655,574,164.00</b>	<b>1,235,700,000.00</b>
052100100100	Primary Healthcare Department	1,168,000,000.00	655,574,164.00	1,235,700,000.00

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### Personnel Expenditure by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
<b>Total Personnel Expenditure</b>		<b>2,705,300,000.00</b>	<b>1,932,570,343.17</b>	<b>2,801,100,000.00</b>
<b>010000000000</b>	<b>Administrative</b>	<b>470,800,000.00</b>	<b>211,708,270.17</b>	<b>416,600,000.00</b>
<b>011100000000</b>	<b>Office of the Executive Chairman</b>	<b>120,000,000.00</b>	<b>0.00</b>	<b>128,000,000.00</b>
011100100100	Office of the Executive Chairman	0.00	0.00	4,500,000.00
011100100200	Office of the Vice Chairman	0.00	0.00	3,500,000.00
011101400100	GOSTEC	120,000,000.00	0.00	120,000,000.00
<b>012500000000</b>	<b>Personnel Management Department</b>	<b>350,800,000.00</b>	<b>211,708,270.17</b>	<b>288,600,000.00</b>
012500100100	Personnel Management Department	350,800,000.00	211,708,270.17	288,600,000.00
<b>020000000000</b>	<b>Economic</b>	<b>998,000,000.00</b>	<b>690,775,791.00</b>	<b>1,050,700,000.00</b>
<b>021500000000</b>	<b>Agriculture and Natural Resources Department</b>	<b>206,500,000.00</b>	<b>192,508,136.00</b>	<b>212,900,000.00</b>
021500100100	Agricultural and Natural Resources Department	206,500,000.00	192,508,136.00	212,900,000.00
<b>022000000000</b>	<b>Finance and Supply Department</b>	<b>601,500,000.00</b>	<b>384,604,472.00</b>	<b>620,000,000.00</b>
022000100100	Finance and Supply Department	601,500,000.00	384,604,472.00	620,000,000.00
<b>023400000000</b>	<b>Works, Housing and Transport Department</b>	<b>85,000,000.00</b>	<b>67,954,016.00</b>	<b>107,800,000.00</b>
023400100100	Works, Housing and Transport Department	85,000,000.00	67,954,016.00	107,800,000.00
<b>025200000000</b>	<b>Water Sanitation and Hygiene (WASH) Department</b>	<b>105,000,000.00</b>	<b>45,709,167.00</b>	<b>110,000,000.00</b>
025210400100	Water Sanitation and Hygiene (WASH) Department	105,000,000.00	45,709,167.00	110,000,000.00
<b>050000000000</b>	<b>Social</b>	<b>1,236,500,000.00</b>	<b>1,030,086,282.00</b>	<b>1,333,800,000.00</b>
<b>051700000000</b>	<b>Education and Social Development Department</b>	<b>699,500,000.00</b>	<b>618,831,082.00</b>	<b>794,100,000.00</b>
051700100100	Education and Social Development Department	199,500,000.00	123,983,300.00	194,100,000.00
051700200100	Education LGEA	500,000,000.00	494,847,782.00	600,000,000.00
<b>052100000000</b>	<b>Primary Healthcare Department</b>	<b>537,000,000.00</b>	<b>411,255,200.00</b>	<b>539,700,000.00</b>
052100100100	Primary Healthcare Department	537,000,000.00	411,255,200.00	539,700,000.00

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

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
<b>Total Other Non-Debt Recurrent Expenditure</b>		<b>4,039,800,000.00</b>	<b>1,925,486,384.77</b>	<b>3,934,000,000.00</b>
<b>010000000000</b>	<b>Administrative</b>	<b>1,136,000,000.00</b>	<b>501,218,529.90</b>	<b>985,000,000.00</b>
<b>011100000000</b>	<b>Office of the Executive Chairman</b>	<b>0.00</b>	<b>0.00</b>	<b>895,000,000.00</b>
011100100100	Office of the Executive Chairman	0.00	0.00	895,000,000.00
<b>012500000000</b>	<b>Personnel Management Department</b>	<b>1,136,000,000.00</b>	<b>501,218,529.90</b>	<b>90,000,000.00</b>
012500100100	Personnel Management Department	1,136,000,000.00	501,218,529.90	90,000,000.00
<b>020000000000</b>	<b>Economic</b>	<b>1,937,300,000.00</b>	<b>841,216,451.87</b>	<b>1,828,000,000.00</b>
<b>021500000000</b>	<b>Agriculture and Natural Resources Department</b>	<b>609,500,000.00</b>	<b>107,379,089.00</b>	<b>221,000,000.00</b>
021500100100	Agricultural and Natural Resources Department	609,500,000.00	107,379,089.00	221,000,000.00
<b>022000000000</b>	<b>Finance and Supply Department</b>	<b>968,800,000.00</b>	<b>537,720,452.87</b>	<b>1,110,000,000.00</b>
022000100100	Finance and Supply Department	968,800,000.00	537,720,452.87	1,110,000,000.00
<b>023400000000</b>	<b>Works, Housing and Transport Department</b>	<b>114,000,000.00</b>	<b>54,458,132.00</b>	<b>178,000,000.00</b>
023400100100	Works, Housing and Transport Department	114,000,000.00	54,458,132.00	178,000,000.00
<b>025200000000</b>	<b>Water Sanitation and Hygiene (WASH) Department</b>	<b>245,000,000.00</b>	<b>141,658,778.00</b>	<b>319,000,000.00</b>
025210400100	Water Sanitation and Hygiene (WASH) Department	245,000,000.00	141,658,778.00	319,000,000.00
<b>050000000000</b>	<b>Social</b>	<b>966,500,000.00</b>	<b>583,051,403.00</b>	<b>1,121,000,000.00</b>
<b>051700000000</b>	<b>Education and Social Development Department</b>	<b>755,500,000.00</b>	<b>484,229,157.00</b>	<b>875,000,000.00</b>
051700100100	Education and Social Development Department	755,500,000.00	484,229,157.00	875,000,000.00
<b>052100000000</b>	<b>Primary Healthcare Department</b>	<b>211,000,000.00</b>	<b>98,822,246.00</b>	<b>246,000,000.00</b>
052100100100	Primary Healthcare Department	211,000,000.00	98,822,246.00	246,000,000.00

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### Debt Service Expenditure by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Debt Service Expenditure		272,000,000.00	266,900,376.00	300,000,000.00
020000000000	Economic	272,000,000.00	266,900,376.00	300,000,000.00
022000000000	Finance and Supply Department	272,000,000.00	266,900,376.00	300,000,000.00
022000100100	Finance and Supply Department	272,000,000.00	266,900,376.00	300,000,000.00



## Shongom Local Government 2026 Approved Budget

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### Capital Expenditure by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
<b>Total Capital Expenditure</b>		<b>5,877,000,000.00</b>	<b>1,650,306,721.43</b>	<b>7,951,000,000.00</b>
<b>010000000000</b>	<b>Administrative</b>	<b>1,260,000,000.00</b>	<b>263,028,368.16</b>	<b>2,114,000,000.00</b>
<b>012500000000</b>	<b>Personnel Management Department</b>	<b>1,260,000,000.00</b>	<b>263,028,368.16</b>	<b>2,114,000,000.00</b>
012500100100	Personnel Management Department	1,260,000,000.00	263,028,368.16	2,114,000,000.00
<b>020000000000</b>	<b>Economic</b>	<b>3,722,000,000.00</b>	<b>1,130,749,725.00</b>	<b>4,617,000,000.00</b>
<b>021500000000</b>	<b>Agriculture and Natural Resources Department</b>	<b>679,000,000.00</b>	<b>455,555,374.00</b>	<b>785,000,000.00</b>
021500100100	Agricultural and Natural Resources Department	679,000,000.00	455,555,374.00	785,000,000.00
<b>022000000000</b>	<b>Finance and Supply Department</b>	<b>120,000,000.00</b>	<b>49,692,150.00</b>	<b>237,000,000.00</b>
022000100100	Finance and Supply Department	120,000,000.00	49,692,150.00	237,000,000.00
<b>023400000000</b>	<b>Works, Housing and Transport Department</b>	<b>2,651,000,000.00</b>	<b>611,502,201.00</b>	<b>3,040,000,000.00</b>
023400100100	Works, Housing and Transport Department	2,651,000,000.00	611,502,201.00	3,040,000,000.00
<b>025200000000</b>	<b>Water Sanitation and Hygiene (WASH) Department</b>	<b>272,000,000.00</b>	<b>14,000,000.00</b>	<b>555,000,000.00</b>
025210400100	Water Sanitation and Hygiene (WASH) Department	272,000,000.00	14,000,000.00	555,000,000.00
<b>050000000000</b>	<b>Social</b>	<b>895,000,000.00</b>	<b>256,528,628.27</b>	<b>1,220,000,000.00</b>
<b>051700000000</b>	<b>Education and Social Development Department</b>	<b>475,000,000.00</b>	<b>111,031,910.27</b>	<b>770,000,000.00</b>
051700100100	Education and Social Development Department	475,000,000.00	111,031,910.27	750,000,000.00
051700200100	Education LGEA	0.00	0.00	20,000,000.00
<b>052100000000</b>	<b>Primary Healthcare Department</b>	<b>420,000,000.00</b>	<b>145,496,718.00</b>	<b>450,000,000.00</b>
052100100100	Primary Healthcare Department	420,000,000.00	145,496,718.00	450,000,000.00

## Shongom Local Government 2026 Approved Budget

## 2026 Approved Budget - Expenditure by Economic Classification

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>12,894,100,000.00</b>	<b>5,775,263,825.37</b>	<b>14,986,100,000.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>2,705,300,000.00</b>	<b>1,932,570,343.17</b>	<b>2,801,100,000.00</b>
<b>2101</b>	<b>SALARY</b>	<b>1,570,000,000.00</b>	<b>1,220,661,207.36</b>	<b>1,663,500,000.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>1,570,000,000.00</b>	<b>1,220,661,207.36</b>	<b>1,663,500,000.00</b>
21010101	Salary	1,375,000,000.00	1,176,757,049.36	1,479,000,000.00
21010103	Consolidated Revenue Fund Charges - Salaries	50,000,000.00	30,199,158.00	39,500,000.00
21010104	Wages - Casual Workers	145,000,000.00	13,705,000.00	145,000,000.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>635,300,000.00</b>	<b>411,216,164.81</b>	<b>637,600,000.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>549,300,000.00</b>	<b>363,592,147.81</b>	<b>552,600,000.00</b>
21020107	Housing/Rent Allowance	61,600,000.00	36,352,324.00	68,400,000.00
21020108	Transport Allowance	33,700,000.00	21,857,242.00	40,950,000.00
21020109	Utility Allowance	29,500,000.00	17,602,918.00	39,350,000.00
21020110	Meal Subsidy Allowance	26,900,000.00	15,795,479.00	37,500,000.00
21020111	Leave Allowance	65,100,000.00	38,745,494.00	68,300,000.00
21020113	Personal Assistance Allowance	80,000,000.00	2,400,537.81	8,500,000.00
21020115	Hazard Allowance	5,500,000.00	130,240.00	5,600,000.00
21020117	Other Allowances	247,000,000.00	230,707,913.00	284,000,000.00
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>86,000,000.00</b>	<b>47,624,017.00</b>	<b>85,000,000.00</b>
21020207	Gombe Health Equity Fund	86,000,000.00	47,624,017.00	85,000,000.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>500,000,000.00</b>	<b>300,692,971.00</b>	<b>500,000,000.00</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>500,000,000.00</b>	<b>300,692,971.00</b>	<b>500,000,000.00</b>
21030102	Pension CRFC	500,000,000.00	300,692,971.00	500,000,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>4,311,800,000.00</b>	<b>2,192,386,760.77</b>	<b>4,234,000,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,333,800,000.00</b>	<b>1,354,155,603.77</b>	<b>2,863,000,000.00</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>270,000,000.00</b>	<b>175,256,965.00</b>	<b>394,000,000.00</b>
22020101	Local Travel and Transport - Training	122,000,000.00	86,972,996.00	54,000,000.00
22020102	Local Travel and Transport - Others	98,000,000.00	88,283,969.00	250,000,000.00
22020104	International Transport and Travels - Others	50,000,000.00	0.00	90,000,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>19,000,000.00</b>	<b>12,460,000.00</b>	<b>24,000,000.00</b>
22020201	Electricity Charges	5,000,000.00	3,190,000.00	10,000,000.00
22020205	Water Rates	14,000,000.00	9,270,000.00	14,000,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>277,000,000.00</b>	<b>123,687,746.00</b>	<b>277,000,000.00</b>
22020301	Office Stationaries/Computer Consumables	35,000,000.00	30,827,772.00	40,000,000.00
22020305	Printing of Non security Documents	14,000,000.00	5,900,000.00	20,000,000.00
22020306	Printing of Security Documents	5,000,000.00	1,350,000.00	15,000,000.00
22020307	Drugs & Medical Supplies	70,000,000.00	49,730,519.00	100,000,000.00
22020310	Teaching Aids/Materials Supplies	10,000,000.00	2,710,091.00	10,000,000.00

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22020311	Food Stuff/Catering Materials Supplies	98,000,000.00	15,200,000.00	42,000,000.00
22020314	Printing/Publications General	25,000,000.00	17,969,364.00	30,000,000.00
22020315	Supplies of COVID-19 PPE	20,000,000.00	0.00	20,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>105,000,000.00</b>	<b>35,344,091.00</b>	<b>209,000,000.00</b>
22020401	Maintenance of Motor Vehicles/Transport Equipment	7,000,000.00	3,948,000.00	15,000,000.00
22020402	Maintenance of Office Furniture	8,000,000.00	0.00	10,000,000.00
22020405	Maintenance of Plants and Generators	10,000,000.00	0.00	15,000,000.00
22020406	Other Maintenance Services	40,000,000.00	21,396,091.00	89,000,000.00
22020412	Maintenance of Markets/Public Places	15,000,000.00	7,000,000.00	25,000,000.00
22020413	Minor Road Maintenance	5,000,000.00	3,000,000.00	20,000,000.00
22020415	Maintenance of Boreholes	20,000,000.00	0.00	35,000,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>83,000,000.00</b>	<b>16,826,907.00</b>	<b>50,000,000.00</b>
22020501	Local Training	83,000,000.00	16,826,907.00	50,000,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>678,000,000.00</b>	<b>569,245,861.19</b>	<b>810,000,000.00</b>
22020601	Security Services	298,000,000.00	257,757,298.00	610,000,000.00
22020603	Residential Rent	15,000,000.00	14,922,545.00	15,000,000.00
22020605	Cleaning and Fumigation Services	160,000,000.00	126,580,000.00	150,000,000.00
22020614	Other Services General	205,000,000.00	169,986,018.19	35,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>262,800,000.00</b>	<b>105,390,094.81</b>	<b>415,000,000.00</b>
22020701	Financial Consulting	82,800,000.00	78,390,094.81	210,000,000.00
22020704	Engineering Services	0.00	0.00	10,000,000.00
22020705	Architectural Services	0.00	0.00	10,000,000.00
22020799	Other Consultancy Services	180,000,000.00	27,000,000.00	185,000,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>8,000,000.00</b>
22020801	Motor Vehicle Fuel Cost	5,000,000.00	0.00	8,000,000.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>20,000,000.00</b>	<b>2,498,046.00</b>	<b>10,000,000.00</b>
22020901	Bank Charges (Other Than Interest)	20,000,000.00	2,498,046.00	10,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>614,000,000.00</b>	<b>313,445,892.77</b>	<b>666,000,000.00</b>
22021001	Entertainment & Hospitality	20,000,000.00	3,860,600.90	20,000,000.00
22021002	Honourarium & sitting Allowance	60,000,000.00	3,000,000.00	35,000,000.00
22021003	Publicity & Advertisements/Awareness	50,500,000.00	37,599,081.00	57,000,000.00
22021004	Medical Expenses Locally and Internationally	12,000,000.00	9,123,000.00	20,000,000.00
22021006	Postage & Courier Services	12,000,000.00	1,000,000.00	3,000,000.00
22021007	Welfare Packages	290,000,000.00	166,604,144.00	295,000,000.00
22021009	Sporting Services	5,000,000.00	3,477,000.00	6,000,000.00
22021014	Annual Budget Expenses and Administration	50,000,000.00	17,837,561.87	50,000,000.00
22021023	Contingencies Recurrent	114,500,000.00	70,944,505.00	180,000,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>1,631,000,000.00</b>	<b>532,275,227.00</b>	<b>996,000,000.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>1,631,000,000.00</b>	<b>532,275,227.00</b>	<b>996,000,000.00</b>
22040103	Grant To Local Governments -Current	10,000,000.00	3,500,000.00	60,000,000.00

		Shongom Local Government	2026 Approved Budget - Expenditure by Economic Classification	
22040109	Grant to Communities/NGO's/Unions	498,000,000.00	59,839,636.00	15,000,000.00
22040110	Contribution to Higher Institutions	400,000,000.00	251,468,196.00	400,000,000.00
22040114	Contribution to Local Governmnet Service Commission	20,000,000.00	8,985,816.00	20,000,000.00
22040116	Contribution to Auditor General to Local Government	30,000,000.00	8,508,454.00	40,000,000.00
22040117	Contribution to Traditional Councils	60,000,000.00	24,183,160.00	40,000,000.00
22040118	Contributions for Ministry for LGA Bureau	193,000,000.00	104,938,146.00	120,000,000.00
22040119	Contribution to Agric Activities	420,000,000.00	70,851,819.00	100,000,000.00
22040120	Contibution to Primary Health Care	0.00	0.00	1,000,000.00
22040122	Contribution to Election Logistics	0.00	0.00	200,000,000.00
<b>2205</b>	<b>SUBSIDIES GENERAL</b>	<b>75,000,000.00</b>	<b>39,055,554.00</b>	<b>75,000,000.00</b>
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>	<b>75,000,000.00</b>	<b>39,055,554.00</b>	<b>75,000,000.00</b>
22050103	Health Subsidies	25,000,000.00	14,080,000.00	25,000,000.00
22050104	Education Subsidy	50,000,000.00	24,975,554.00	50,000,000.00
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>272,000,000.00</b>	<b>266,900,376.00</b>	<b>300,000,000.00</b>
<b>220604</b>	<b>DOMESTIC PRINCIPAL</b>	<b>272,000,000.00</b>	<b>266,900,376.00</b>	<b>300,000,000.00</b>
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	272,000,000.00	266,900,376.00	300,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>5,877,000,000.00</b>	<b>1,650,306,721.43</b>	<b>7,951,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>695,000,000.00</b>	<b>96,321,848.00</b>	<b>1,921,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>695,000,000.00</b>	<b>96,321,848.00</b>	<b>1,921,000,000.00</b>
23010101	Purchase/Acquisition of Land	100,000,000.00	11,598,000.00	100,000,000.00
23010104	Purchase of Motor Cycles	5,000,000.00	3,000,000.00	50,000,000.00
23010105	Purchase of Motor Vehicles	300,000,000.00	0.00	400,000,000.00
23010108	Purchase of Buses	50,000,000.00	0.00	50,000,000.00
23010112	Purchase of Office Furniture and Fittings	100,000,000.00	49,692,150.00	270,000,000.00
23010113	Purchase of Computers	30,000,000.00	0.00	40,000,000.00
23010114	Purchase of Computer Printers	10,000,000.00	0.00	10,000,000.00
23010115	Purchase of Photocopying Machines	5,000,000.00	0.00	7,000,000.00
23010121	Purchase of Residential Furniture	5,000,000.00	4,031,698.00	100,000,000.00
23010122	Purchase of Health/Medical Equipment	40,000,000.00	9,500,000.00	50,000,000.00
23010124	Purchase of Teaching/Learning EquipmentS	30,000,000.00	18,500,000.00	50,000,000.00
23010127	Purchase Agricultural Equipment	10,000,000.00	0.00	30,000,000.00
23010128	Purchase of Security Equipment	10,000,000.00	0.00	764,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>2,945,000,000.00</b>	<b>399,557,432.00</b>	<b>3,320,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>2,945,000,000.00</b>	<b>399,557,432.00</b>	<b>3,320,000,000.00</b>
23020101	Construction/Provision of office Buildings	670,000,000.00	216,872,072.00	250,000,000.00
23020103	Construction/Provision of Electricity	150,000,000.00	40,364,000.00	150,000,000.00
23020104	Construction/Provision of Housing	1,220,000,000.00	54,444,440.00	1,350,000,000.00
23020105	Construction/Provision of Water Facilities	90,000,000.00	0.00	190,000,000.00
23020106	Construction/Provision of Hospitals/Health Centres	200,000,000.00	0.00	200,000,000.00
23020107	Construction/Provision of Public Schools	15,000,000.00	0.00	200,000,000.00

		Shongom Local Government	2026 Approved Budget - Expenditure by Economic Classification	
23020113	Construction/Provision of Agricultural Facilities	109,000,000.00	0.00	130,000,000.00
23020114	Construction/Provision of Roads	100,000,000.00	0.00	300,000,000.00
23020116	Construction/ Provision of Water Ways	70,000,000.00	18,859,920.00	70,000,000.00
23020118	Construction/ Provision of Infrastrature	66,000,000.00	0.00	80,000,000.00
23020119	Construction/ Provision of Recreational Facilities	50,000,000.00	13,957,000.00	100,000,000.00
23020123	Construction of Traffic Light/Streets Lghts	105,000,000.00	9,960,000.00	200,000,000.00
23020124	Construction of Markets/Parks	100,000,000.00	45,100,000.00	100,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>1,545,000,000.00</b>	<b>725,223,840.16</b>	<b>1,600,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>1,545,000,000.00</b>	<b>725,223,840.16</b>	<b>1,600,000,000.00</b>
23030101	Rehabilitation/Repairs of Resdential Building	80,000,000.00	53,141,000.00	100,000,000.00
23030102	Rehabilitation/Repairs- Electricity	150,000,000.00	86,241,000.00	150,000,000.00
23030104	Rehabilitation/Repairs - Water Facilities	100,000,000.00	9,000,000.00	100,000,000.00
23030105	Rehabilitation/Repairs - Hospital/Health Centres	180,000,000.00	135,996,718.00	200,000,000.00
23030106	Rehabilitation/Repairs - Public Schools	250,000,000.00	81,759,183.00	200,000,000.00
23030112	Rehabilitation/Repairs - Agricultural Facilities	3,000,000.00	0.00	10,000,000.00
23030113	Rehabilitation/Repairs - Roads	500,000,000.00	276,611,841.00	500,000,000.00
23030115	Rehabilitation/Repairs Water Ways	2,000,000.00	0.00	20,000,000.00
23030121	Rehabilitation/Repairs of office Building	100,000,000.00	39,124,598.16	100,000,000.00
23030124	Rehabilitation/Repairs - Market/Parks	100,000,000.00	42,124,500.00	100,000,000.00
23030125	Rehabilitation/Repairs - Power Generating Plants	70,000,000.00	1,225,000.00	70,000,000.00
23030127	Rehabilitation/Repairs - ICT Infrastructure	10,000,000.00	0.00	50,000,000.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>42,000,000.00</b>	<b>8,835,000.00</b>	<b>225,000,000.00</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>42,000,000.00</b>	<b>8,835,000.00</b>	<b>225,000,000.00</b>
23040101	Tree Planting	7,000,000.00	3,835,000.00	15,000,000.00
23040102	Erosion & Flood Control	13,000,000.00	0.00	100,000,000.00
23040105	Water Pollution Preservation & Conttrol	10,000,000.00	5,000,000.00	50,000,000.00
23040106	Enviromental Sanitation	12,000,000.00	0.00	60,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>650,000,000.00</b>	<b>420,368,601.27</b>	<b>885,000,000.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>650,000,000.00</b>	<b>420,368,601.27</b>	<b>885,000,000.00</b>
23050101	Research and Development	10,000,000.00	0.00	50,000,000.00
23050102	Computer Software Acquisition	5,000,000.00	0.00	30,000,000.00
23050108	Other Non Tangible Assets	160,000,000.00	10,772,727.27	175,000,000.00
23050109	Operation and Maintenance of Public Utilities	5,000,000.00	0.00	5,000,000.00
23050111	Agricultural Inputs	450,000,000.00	409,595,874.00	500,000,000.00
23050113	Investment	20,000,000.00	0.00	125,000,000.00

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### Total Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	<b>Total Expenditure</b>	<b>12,894,100,000.00</b>	<b>5,775,263,825.37</b>	<b>14,986,100,000.00</b>
<b>701</b>	<b>General Public Service</b>	<b>3,484,100,000.00</b>	<b>1,636,370,018.91</b>	<b>4,303,600,000.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>870,300,000.00</b>	<b>452,702,935.68</b>	<b>2,133,000,000.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	903,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	870,300,000.00	452,702,935.68	1,230,000,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>2,331,800,000.00</b>	<b>916,766,707.23</b>	<b>1,820,600,000.00</b>
70131	GENERAL PERSONNEL SERVICES	2,216,800,000.00	863,042,859.23	1,533,600,000.00
70133	OTHER GENERAL SERVICES	115,000,000.00	53,723,848.00	287,000,000.00
<b>7015</b>	<b>R&amp;D GENERAL PUBLIC SERVICES</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>50,000,000.00</b>
70151	R&D GENERAL PUBLIC SERVICES	10,000,000.00	0.00	50,000,000.00
<b>7017</b>	<b>PUBLIC DEBT TRANSACTIONS</b>	<b>272,000,000.00</b>	<b>266,900,376.00</b>	<b>300,000,000.00</b>
70171	PUBLIC DEBT TRANSACTIONS	272,000,000.00	266,900,376.00	300,000,000.00
<b>703</b>	<b>Public Order and Safety</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>764,000,000.00</b>
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>764,000,000.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	10,000,000.00	0.00	764,000,000.00
<b>704</b>	<b>Economic Affairs</b>	<b>2,984,000,000.00</b>	<b>1,338,994,588.00</b>	<b>2,994,700,000.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>200,000,000.00</b>	<b>56,698,000.00</b>	<b>200,000,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	200,000,000.00	56,698,000.00	200,000,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>1,495,000,000.00</b>	<b>755,442,599.00</b>	<b>1,218,900,000.00</b>
70421	AGRICULTURE	1,495,000,000.00	755,442,599.00	1,218,900,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>370,000,000.00</b>	<b>127,830,000.00</b>	<b>370,000,000.00</b>
70435	ELECTRICITY	370,000,000.00	127,830,000.00	370,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>919,000,000.00</b>	<b>399,023,989.00</b>	<b>1,205,800,000.00</b>
70451	ROAD TRANSPORT	919,000,000.00	399,023,989.00	1,205,800,000.00
<b>705</b>	<b>Environmental Protection</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>120,000,000.00</b>
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>120,000,000.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	15,000,000.00	0.00	120,000,000.00
<b>706</b>	<b>Housing and Community Amenities</b>	<b>951,000,000.00</b>	<b>235,960,592.27</b>	<b>1,319,000,000.00</b>
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>236,000,000.00</b>	<b>10,772,727.27</b>	<b>330,000,000.00</b>
70621	COMMUNITY DEVELOPMENT	236,000,000.00	10,772,727.27	330,000,000.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>610,000,000.00</b>	<b>215,227,865.00</b>	<b>789,000,000.00</b>
70631	WATER SUPPLY	610,000,000.00	215,227,865.00	789,000,000.00
<b>7064</b>	<b>STREET LIGHTING</b>	<b>105,000,000.00</b>	<b>9,960,000.00</b>	<b>200,000,000.00</b>
70641	STREET LIGHTING	105,000,000.00	9,960,000.00	200,000,000.00

		Shongom Local Government	2026 Approved Budget - Total Expenditure by Functional Classification	
Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
707	Health	1,178,000,000.00	660,574,164.00	1,285,700,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	40,000,000.00	9,500,000.00	50,000,000.00
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	40,000,000.00	9,500,000.00	50,000,000.00
7074	PUBLIC HEALTH SERVICES	1,138,000,000.00	651,074,164.00	1,235,700,000.00
70741	PUBLIC HEALTH SERVICES	1,138,000,000.00	651,074,164.00	1,235,700,000.00
708	Recreation, Culture and Religion	570,000,000.00	122,837,611.00	200,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	50,000,000.00	13,957,000.00	100,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	50,000,000.00	13,957,000.00	100,000,000.00
7082	CULTURAL SERVICES	520,000,000.00	108,880,611.00	100,000,000.00
70821	CULTURAL SERVICES	520,000,000.00	108,880,611.00	100,000,000.00
709	Education	1,762,000,000.00	1,203,319,422.00	2,199,100,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	671,500,000.00	615,081,082.00	834,100,000.00
70912	PRIMARY EDUCATION	671,500,000.00	615,081,082.00	834,100,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	295,000,000.00	100,259,183.00	450,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	295,000,000.00	100,259,183.00	450,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	795,500,000.00	487,979,157.00	915,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	795,500,000.00	487,979,157.00	915,000,000.00
710	Social Protection	1,940,000,000.00	577,207,429.19	1,800,000,000.00
7102	OLD AGE	700,000,000.00	469,621,989.19	500,000,000.00
71021	OLD AGE	700,000,000.00	469,621,989.19	500,000,000.00
7105	UNEMPLOYMENT	10,000,000.00	0.00	50,000,000.00
71051	UNEMPLOYMENT	10,000,000.00	0.00	50,000,000.00
7106	HOUSING	1,230,000,000.00	107,585,440.00	1,250,000,000.00
71061	HOUSING	1,230,000,000.00	107,585,440.00	1,250,000,000.00

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### Personnel Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	<b>Total Personnel Expenditure</b>	<b>2,705,300,000.00</b>	<b>1,932,570,343.17</b>	<b>2,801,100,000.00</b>
<b>701</b>	<b>General Public Service</b>	<b>452,300,000.00</b>	<b>295,619,771.17</b>	<b>416,600,000.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>101,500,000.00</b>	<b>83,911,501.00</b>	<b>128,000,000.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	8,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	101,500,000.00	83,911,501.00	120,000,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>350,800,000.00</b>	<b>211,708,270.17</b>	<b>288,600,000.00</b>
70131	GENERAL PERSONNEL SERVICES	350,800,000.00	211,708,270.17	288,600,000.00
<b>704</b>	<b>Economic Affairs</b>	<b>411,500,000.00</b>	<b>260,462,152.00</b>	<b>440,700,000.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>206,500,000.00</b>	<b>192,508,136.00</b>	<b>212,900,000.00</b>
70421	AGRICULTURE	206,500,000.00	192,508,136.00	212,900,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>205,000,000.00</b>	<b>67,954,016.00</b>	<b>227,800,000.00</b>
70451	ROAD TRANSPORT	205,000,000.00	67,954,016.00	227,800,000.00
<b>706</b>	<b>Housing and Community Amenities</b>	<b>105,000,000.00</b>	<b>45,709,167.00</b>	<b>110,000,000.00</b>
<b>7063</b>	<b>WATER SUPPLY</b>	<b>105,000,000.00</b>	<b>45,709,167.00</b>	<b>110,000,000.00</b>
70631	WATER SUPPLY	105,000,000.00	45,709,167.00	110,000,000.00
<b>707</b>	<b>Health</b>	<b>537,000,000.00</b>	<b>411,255,200.00</b>	<b>539,700,000.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>537,000,000.00</b>	<b>411,255,200.00</b>	<b>539,700,000.00</b>
70741	PUBLIC HEALTH SERVICES	537,000,000.00	411,255,200.00	539,700,000.00
<b>709</b>	<b>Education</b>	<b>699,500,000.00</b>	<b>618,831,082.00</b>	<b>794,100,000.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>659,500,000.00</b>	<b>615,081,082.00</b>	<b>754,100,000.00</b>
70912	PRIMARY EDUCATION	659,500,000.00	615,081,082.00	754,100,000.00
<b>7096</b>	<b>SUBSIDIARY SERVICES TO EDUCATION</b>	<b>40,000,000.00</b>	<b>3,750,000.00</b>	<b>40,000,000.00</b>
70961	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	3,750,000.00	40,000,000.00
<b>710</b>	<b>Social Protection</b>	<b>500,000,000.00</b>	<b>300,692,971.00</b>	<b>500,000,000.00</b>
<b>7102</b>	<b>OLD AGE</b>	<b>500,000,000.00</b>	<b>300,692,971.00</b>	<b>500,000,000.00</b>
71021	OLD AGE	500,000,000.00	300,692,971.00	500,000,000.00



## Shongom Local Government 2026 Approved Budget

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

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
<b>Total Other Non-Debt Recurrent Expenditure</b>		<b>4,039,800,000.00</b>	<b>1,925,486,384.77</b>	<b>3,934,000,000.00</b>
<b>701</b>	<b>General Public Service</b>	<b>1,904,800,000.00</b>	<b>870,009,964.58</b>	<b>2,095,000,000.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>768,800,000.00</b>	<b>368,791,434.68</b>	<b>2,005,000,000.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	895,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	768,800,000.00	368,791,434.68	1,110,000,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>1,136,000,000.00</b>	<b>501,218,529.90</b>	<b>90,000,000.00</b>
70131	GENERAL PERSONNEL SERVICES	1,136,000,000.00	501,218,529.90	90,000,000.00
<b>704</b>	<b>Economic Affairs</b>	<b>723,500,000.00</b>	<b>161,837,221.00</b>	<b>399,000,000.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>609,500,000.00</b>	<b>107,379,089.00</b>	<b>221,000,000.00</b>
70421	AGRICULTURE	609,500,000.00	107,379,089.00	221,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>114,000,000.00</b>	<b>54,458,132.00</b>	<b>178,000,000.00</b>
70451	ROAD TRANSPORT	114,000,000.00	54,458,132.00	178,000,000.00
<b>706</b>	<b>Housing and Community Amenities</b>	<b>245,000,000.00</b>	<b>141,658,778.00</b>	<b>319,000,000.00</b>
<b>7063</b>	<b>WATER SUPPLY</b>	<b>245,000,000.00</b>	<b>141,658,778.00</b>	<b>319,000,000.00</b>
70631	WATER SUPPLY	245,000,000.00	141,658,778.00	319,000,000.00
<b>707</b>	<b>Health</b>	<b>211,000,000.00</b>	<b>98,822,246.00</b>	<b>246,000,000.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>211,000,000.00</b>	<b>98,822,246.00</b>	<b>246,000,000.00</b>
70741	PUBLIC HEALTH SERVICES	211,000,000.00	98,822,246.00	246,000,000.00
<b>709</b>	<b>Education</b>	<b>755,500,000.00</b>	<b>484,229,157.00</b>	<b>875,000,000.00</b>
<b>7096</b>	<b>SUBSIDIARY SERVICES TO EDUCATION</b>	<b>755,500,000.00</b>	<b>484,229,157.00</b>	<b>875,000,000.00</b>
70961	SUBSIDIARY SERVICES TO EDUCATION	755,500,000.00	484,229,157.00	875,000,000.00
<b>710</b>	<b>Social Protection</b>	<b>200,000,000.00</b>	<b>168,929,018.19</b>	<b>0.00</b>
<b>7102</b>	<b>OLD AGE</b>	<b>200,000,000.00</b>	<b>168,929,018.19</b>	<b>0.00</b>
71021	OLD AGE	200,000,000.00	168,929,018.19	0.00

## Shongom Local Government 2026 Approved Budget

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### Debt Service Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Debt Service Expenditure	272,000,000.00	266,900,376.00	300,000,000.00
701	General Public Service	272,000,000.00	266,900,376.00	300,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	272,000,000.00	266,900,376.00	300,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	272,000,000.00	266,900,376.00	300,000,000.00

## Shongom Local Government 2026 Approved Budget

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### Capital Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2025 Approved Budget
	<b>Total Capital Expenditure</b>	<b>5,877,000,000.00</b>	<b>1,650,306,721.43</b>	<b>7,951,000,000.00</b>
<b>701</b>	<b>General Public Service</b>	<b>855,000,000.00</b>	<b>203,839,907.16</b>	<b>1,492,000,000.00</b>
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>845,000,000.00</b>	<b>203,839,907.16</b>	<b>1,442,000,000.00</b>
70131	GENERAL PERSONNEL SERVICES	730,000,000.00	150,116,059.16	1,155,000,000.00
70133	OTHER GENERAL SERVICES	115,000,000.00	53,723,848.00	287,000,000.00
<b>7015</b>	<b>R&amp;D GENERAL PUBLIC SERVICES</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>50,000,000.00</b>
70151	R&D GENERAL PUBLIC SERVICES	10,000,000.00	0.00	50,000,000.00
<b>703</b>	<b>Public Order and Safety</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>764,000,000.00</b>
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>764,000,000.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	10,000,000.00	0.00	764,000,000.00
<b>704</b>	<b>Economic Affairs</b>	<b>1,849,000,000.00</b>	<b>916,695,215.00</b>	<b>2,155,000,000.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>200,000,000.00</b>	<b>56,698,000.00</b>	<b>200,000,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	200,000,000.00	56,698,000.00	200,000,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>679,000,000.00</b>	<b>455,555,374.00</b>	<b>785,000,000.00</b>
70421	AGRICULTURE	679,000,000.00	455,555,374.00	785,000,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>370,000,000.00</b>	<b>127,830,000.00</b>	<b>370,000,000.00</b>
70435	ELECTRICITY	370,000,000.00	127,830,000.00	370,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>600,000,000.00</b>	<b>276,611,841.00</b>	<b>800,000,000.00</b>
70451	ROAD TRANSPORT	600,000,000.00	276,611,841.00	800,000,000.00
<b>705</b>	<b>Environmental Protection</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>120,000,000.00</b>
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>120,000,000.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	15,000,000.00	0.00	120,000,000.00
<b>706</b>	<b>Housing and Community Amenities</b>	<b>601,000,000.00</b>	<b>48,592,647.27</b>	<b>890,000,000.00</b>
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>236,000,000.00</b>	<b>10,772,727.27</b>	<b>330,000,000.00</b>
70621	COMMUNITY DEVELOPMENT	236,000,000.00	10,772,727.27	330,000,000.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>260,000,000.00</b>	<b>27,859,920.00</b>	<b>360,000,000.00</b>
70631	WATER SUPPLY	260,000,000.00	27,859,920.00	360,000,000.00
<b>7064</b>	<b>STREET LIGHTING</b>	<b>105,000,000.00</b>	<b>9,960,000.00</b>	<b>200,000,000.00</b>
70641	STREET LIGHTING	105,000,000.00	9,960,000.00	200,000,000.00
<b>707</b>	<b>Health</b>	<b>430,000,000.00</b>	<b>150,496,718.00</b>	<b>500,000,000.00</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	<b>40,000,000.00</b>	<b>9,500,000.00</b>	<b>50,000,000.00</b>
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	40,000,000.00	9,500,000.00	50,000,000.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>390,000,000.00</b>	<b>140,996,718.00</b>	<b>450,000,000.00</b>
70741	PUBLIC HEALTH SERVICES	390,000,000.00	140,996,718.00	450,000,000.00

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2025 Approved Budget
<b>708</b>	<b>Recreation, Culture and Religion</b>	<b>570,000,000.00</b>	<b>122,837,611.00</b>	<b>200,000,000.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>50,000,000.00</b>	<b>13,957,000.00</b>	<b>100,000,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	50,000,000.00	13,957,000.00	100,000,000.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>520,000,000.00</b>	<b>108,880,611.00</b>	<b>100,000,000.00</b>
70821	CULTURAL SERVICES	520,000,000.00	108,880,611.00	100,000,000.00
<b>709</b>	<b>Education</b>	<b>307,000,000.00</b>	<b>100,259,183.00</b>	<b>530,000,000.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>12,000,000.00</b>	<b>0.00</b>	<b>80,000,000.00</b>
70912	PRIMARY EDUCATION	12,000,000.00	0.00	80,000,000.00
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>295,000,000.00</b>	<b>100,259,183.00</b>	<b>450,000,000.00</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	295,000,000.00	100,259,183.00	450,000,000.00
<b>710</b>	<b>Social Protection</b>	<b>1,240,000,000.00</b>	<b>107,585,440.00</b>	<b>1,300,000,000.00</b>
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>50,000,000.00</b>
71051	UNEMPLOYMENT	10,000,000.00	0.00	50,000,000.00
<b>7106</b>	<b>HOUSING</b>	<b>1,230,000,000.00</b>	<b>107,585,440.00</b>	<b>1,250,000,000.00</b>
71061	HOUSING	1,230,000,000.00	107,585,440.00	1,250,000,000.00

## Shongom Local Government 2026 Approved Budget

Shongom Local Government

Total Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Expenditure	12,894,100,000.00	5,775,263,825.37	14,986,100,000.00
2153	Gombe South	12,894,100,000.00	5,775,263,825.37	14,986,100,000.00
215310	SHOMGOM	12,894,100,000.00	5,775,263,825.37	14,986,100,000.00
21531098	LG Wide	12,894,100,000.00	5,775,263,825.37	14,986,100,000.00

## Shongom Local Government 2026 Approved Budget

Shongom Local Government

### Personnel Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Personnel Expenditure By Location		2,705,300,000.00	1,932,570,343.17	2,801,100,000.00
2153	Gombe South	2,705,300,000.00	1,932,570,343.17	2,801,100,000.00
215310	SHOMGOM	2,705,300,000.00	1,932,570,343.17	2,801,100,000.00
21531098	LG Wide	2,705,300,000.00	1,932,570,343.17	2,801,100,000.00

## Shongom Local Government 2026 Approved Budget

Shongom 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	4,039,800,000.00	1,925,486,384.77	3,934,000,000.00
2153	Gombe South	4,039,800,000.00	1,925,486,384.77	3,934,000,000.00
215310	SHOMGOM	4,039,800,000.00	1,925,486,384.77	3,934,000,000.00
21531098	LG Wide	4,039,800,000.00	1,925,486,384.77	3,934,000,000.00

## Shongom Local Government 2026 Approved Budget

Shongom Local Government

### Debt Service Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Debt Service Expenditure	272,000,000.00	266,900,376.00	300,000,000.00
2153	Gombe South	272,000,000.00	266,900,376.00	300,000,000.00
215310	SHOMGOM	272,000,000.00	266,900,376.00	300,000,000.00
21531098	LG Wide	272,000,000.00	266,900,376.00	300,000,000.00



## Shongom Local Government 2026 Approved Budget

Shongom Local Government

### Capital Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Cpaital Expenditure By Location		5,877,000,000.00	1,650,306,721.43	7,951,000,000.00
2153	Gombe South	5,877,000,000.00	1,650,306,721.43	7,951,000,000.00
215310	SHOMGOM	5,877,000,000.00	1,650,306,721.43	7,951,000,000.00
21531098	LG Wide	5,877,000,000.00	1,650,306,721.43	7,951,000,000.00

# Shongom Local Government 2026 Approved Budget

Shongom Local Government

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

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Expenditure by Programme (Sector, Objectives)		12,894,100,000.00	5,775,263,825.37	14,986,100,000.00
01	Agriculture	1,495,000,000.00	755,442,599.00	1,218,900,000.00
0101	Effective governance of the Agriculture Sector	916,000,000.00	299,887,225.00	533,900,000.00
010102	Agriculture sector coordination mechanisms	916,000,000.00	299,887,225.00	533,900,000.00
0103	Enhancement of food production and productivity	450,000,000.00	409,595,874.00	500,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	450,000,000.00	409,595,874.00	500,000,000.00
0104	Reduction of post-harvest losses	113,000,000.00	42,124,500.00	140,000,000.00
010401	Modern technology for post-harvest storage and value addition	13,000,000.00	0.00	40,000,000.00
010403	Market linkage	100,000,000.00	42,124,500.00	100,000,000.00
0106	Promotion of forest resource conservation and preservation of biodiversity	7,000,000.00	3,835,000.00	15,000,000.00
010601	Forest regeneration and conservation	7,000,000.00	3,835,000.00	15,000,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	9,000,000.00	0.00	30,000,000.00
011001	Agriculture Programme Not Elsewhere Classified	9,000,000.00	0.00	30,000,000.00
02	Societal Re-orientation	590,000,000.00	108,880,611.00	400,000,000.00
0210	Societal Re-orientation - General	590,000,000.00	108,880,611.00	400,000,000.00
021001	Societal Re-orientation - General	590,000,000.00	108,880,611.00	400,000,000.00
03	Poverty Alleviation	70,000,000.00	0.00	125,000,000.00
0310	Poverty Alleviation - General	70,000,000.00	0.00	125,000,000.00
031001	Poverty Alleviation - General	70,000,000.00	0.00	125,000,000.00
04	Health	696,000,000.00	250,668,964.00	761,000,000.00
0401	Effective governance of the health system	276,000,000.00	105,172,246.00	311,000,000.00
040103	Health sector coordination mechanisms	276,000,000.00	105,172,246.00	311,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	380,000,000.00	135,996,718.00	400,000,000.00
040501	Functional health facilities	380,000,000.00	135,996,718.00	400,000,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	40,000,000.00	9,500,000.00	50,000,000.00
040601	Sustainable drug supply	40,000,000.00	9,500,000.00	50,000,000.00
05	Education	1,750,000,000.00	1,203,319,422.00	2,139,100,000.00
0501	Effective governance of the education system	1,455,000,000.00	1,103,060,239.00	1,669,100,000.00
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	699,500,000.00	618,831,082.00	794,100,000.00
050103	Education sector coordination mechanisms	755,500,000.00	484,229,157.00	875,000,000.00
0504	Improved quality of teaching and learning outcomes	30,000,000.00	18,500,000.00	50,000,000.00
050402	Instructional and learning materials	30,000,000.00	18,500,000.00	50,000,000.00
0505	Adequate infrastructure at all levels	265,000,000.00	81,759,183.00	400,000,000.00
050501	Schools' infrastructure construction and rehabilitation	265,000,000.00	81,759,183.00	400,000,000.00

		Shongom 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
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
06	Housing and Urban Development	651,000,000.00	188,200,440.00	830,000,000.00
0610	Housing and Urban Development - General	651,000,000.00	188,200,440.00	830,000,000.00
061001	Housing and Urban Development - General	651,000,000.00	188,200,440.00	830,000,000.00
08	Youth	10,000,000.00	0.00	75,000,000.00
0810	Youth - General	10,000,000.00	0.00	75,000,000.00
081001	Youth - General	10,000,000.00	0.00	75,000,000.00
09	Environmental Improvement	120,000,000.00	10,772,727.27	160,000,000.00
0910	Environmental Improvement - General	120,000,000.00	10,772,727.27	160,000,000.00
091001	Environmental Improvement - General	120,000,000.00	10,772,727.27	160,000,000.00
10	Water Resources and Rural Development	550,000,000.00	201,367,945.00	769,000,000.00
1010	Water Resources and Rural Deve - General	550,000,000.00	201,367,945.00	769,000,000.00
101001	Water Resources and Rural Deve - General	550,000,000.00	201,367,945.00	769,000,000.00
11	Information Communication and Technology	5,000,000.00	0.00	10,000,000.00
1110	Information Communication and Technology - General	5,000,000.00	0.00	10,000,000.00
111001	Information Communication and Technology - General	5,000,000.00	0.00	10,000,000.00
13	Reform of Government and Governance	5,591,100,000.00	2,510,897,208.10	6,732,300,000.00
1310	Reform of Government and Governance - General	5,591,100,000.00	2,510,897,208.10	6,732,300,000.00
131001	Reform of Government and Governance - General	5,591,100,000.00	2,510,897,208.10	6,732,300,000.00
14	Power	370,000,000.00	127,830,000.00	370,000,000.00
1410	Power - General	370,000,000.00	127,830,000.00	370,000,000.00
141001	Power - General	370,000,000.00	127,830,000.00	370,000,000.00
16	Water	77,000,000.00	18,859,920.00	190,000,000.00
1610	Water Ways - General	77,000,000.00	18,859,920.00	190,000,000.00
161001	Water Ways - General	77,000,000.00	18,859,920.00	190,000,000.00
17	Road	919,000,000.00	399,023,989.00	1,205,800,000.00
1710	Road - General	919,000,000.00	399,023,989.00	1,205,800,000.00
171001	Road - General	919,000,000.00	399,023,989.00	1,205,800,000.00

## Shongom Local Government 2026 Approved Budget

Shongom Local Government

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

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Personnel by Programme (Sector, Objectives)		2,705,300,000.00	1,932,570,343.17	2,801,100,000.00
01	Agriculture	206,500,000.00	192,508,136.00	212,900,000.00
0101	Effective governance of the Agriculture Sector	206,500,000.00	192,508,136.00	212,900,000.00
010102	Agriculture sector coordination mechanisms	206,500,000.00	192,508,136.00	212,900,000.00
04	Health	65,000,000.00	6,350,000.00	65,000,000.00
0401	Effective governance of the health system	65,000,000.00	6,350,000.00	65,000,000.00
040103	Health sector coordination mechanisms	65,000,000.00	6,350,000.00	65,000,000.00
05	Education	699,500,000.00	618,831,082.00	794,100,000.00
0501	Effective governance of the education system	699,500,000.00	618,831,082.00	794,100,000.00
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	699,500,000.00	618,831,082.00	794,100,000.00
10	Water Resources and Rural Development	105,000,000.00	45,709,167.00	110,000,000.00
1010	Water Resources and Rural Deve - General	105,000,000.00	45,709,167.00	110,000,000.00
101001	Water Resources and Rural Deve - General	105,000,000.00	45,709,167.00	110,000,000.00
13	Reform of Government and Governance	1,424,300,000.00	1,001,217,942.17	1,391,300,000.00
1310	Reform of Government and Governance - General	1,424,300,000.00	1,001,217,942.17	1,391,300,000.00
131001	Reform of Government and Governance - General	1,424,300,000.00	1,001,217,942.17	1,391,300,000.00
17	Road	205,000,000.00	67,954,016.00	227,800,000.00
1710	Road - General	205,000,000.00	67,954,016.00	227,800,000.00
171001	Road - General	205,000,000.00	67,954,016.00	227,800,000.00

## Shongom Local Government 2026 Approved Budget

Shongom 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
Other Non-Debt Recurrent by Programme (Sector, Objectives)		4,039,800,000.00	1,925,486,384.77	3,934,000,000.00
01	Agriculture	609,500,000.00	107,379,089.00	221,000,000.00
0101	Effective governance of the Agriculture Sector	609,500,000.00	107,379,089.00	221,000,000.00
010102	Agriculture sector coordination mechanisms	609,500,000.00	107,379,089.00	221,000,000.00
04	Health	211,000,000.00	98,822,246.00	246,000,000.00
0401	Effective governance of the health system	211,000,000.00	98,822,246.00	246,000,000.00
040103	Health sector coordination mechanisms	211,000,000.00	98,822,246.00	246,000,000.00
05	Education	755,500,000.00	484,229,157.00	875,000,000.00
0501	Effective governance of the education system	755,500,000.00	484,229,157.00	875,000,000.00
050103	Education sector coordination mechanisms	755,500,000.00	484,229,157.00	875,000,000.00
10	Water Resources and Rural Development	245,000,000.00	141,658,778.00	319,000,000.00
1010	Water Resources and Rural Deve - General	245,000,000.00	141,658,778.00	319,000,000.00
101001	Water Resources and Rural Deve - General	245,000,000.00	141,658,778.00	319,000,000.00
13	Reform of Government and Governance	2,104,800,000.00	1,038,938,982.77	2,095,000,000.00
1310	Reform of Government and Governance - General	2,104,800,000.00	1,038,938,982.77	2,095,000,000.00
131001	Reform of Government and Governance - General	2,104,800,000.00	1,038,938,982.77	2,095,000,000.00
17	Road	114,000,000.00	54,458,132.00	178,000,000.00
1710	Road - General	114,000,000.00	54,458,132.00	178,000,000.00
171001	Road - General	114,000,000.00	54,458,132.00	178,000,000.00

## Shongom Local Government 2026 Approved Budget

Shongom 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)		272,000,000.00	266,900,376.00	300,000,000.00
13	Reform of Government and Governance	272,000,000.00	266,900,376.00	300,000,000.00
1310	Reform of Government and Governance - General	272,000,000.00	266,900,376.00	300,000,000.00
131001	Reform of Government and Governance - General	272,000,000.00	266,900,376.00	300,000,000.00

## Shongom Local Government 2026 Approved Budget

Shongom 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>5,877,000,000.00</b>	<b>1,650,306,721.43</b>	<b>7,951,000,000.00</b>
<b>01</b>	<b>Agriculture</b>	<b>679,000,000.00</b>	<b>455,555,374.00</b>	<b>785,000,000.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>100,000,000.00</b>	<b>0.00</b>	<b>100,000,000.00</b>
010102	Agriculture sector coordination mechanisms	100,000,000.00	0.00	100,000,000.00
<b>0103</b>	<b>Enhancement of food production and productivity</b>	<b>450,000,000.00</b>	<b>409,595,874.00</b>	<b>500,000,000.00</b>
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	450,000,000.00	409,595,874.00	500,000,000.00
<b>0104</b>	<b>Reduction of post-harvest losses</b>	<b>113,000,000.00</b>	<b>42,124,500.00</b>	<b>140,000,000.00</b>
010401	Modern technology for post-harvest storage and value addition	13,000,000.00	0.00	40,000,000.00
010403	Market linkage	100,000,000.00	42,124,500.00	100,000,000.00
<b>0106</b>	<b>Promotion of forest resource conservation and preservation of biodiversity</b>	<b>7,000,000.00</b>	<b>3,835,000.00</b>	<b>15,000,000.00</b>
010601	Forest regeneration and conservation	7,000,000.00	3,835,000.00	15,000,000.00
<b>0110</b>	<b>Agriculture Sector Expenditures Not Elsewhere Classified</b>	<b>9,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>
011001	Agriculture Programme Not Elsewhere Classified	9,000,000.00	0.00	30,000,000.00
<b>02</b>	<b>Societal Re-orientation</b>	<b>590,000,000.00</b>	<b>108,880,611.00</b>	<b>400,000,000.00</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>590,000,000.00</b>	<b>108,880,611.00</b>	<b>400,000,000.00</b>
021001	Societal Re-orientation - General	590,000,000.00	108,880,611.00	400,000,000.00
<b>03</b>	<b>Poverty Alleviation</b>	<b>70,000,000.00</b>	<b>0.00</b>	<b>125,000,000.00</b>
<b>0310</b>	<b>Poverty Alleviation - General</b>	<b>70,000,000.00</b>	<b>0.00</b>	<b>125,000,000.00</b>
031001	Poverty Alleviation - General	70,000,000.00	0.00	125,000,000.00
<b>04</b>	<b>Health</b>	<b>420,000,000.00</b>	<b>145,496,718.00</b>	<b>450,000,000.00</b>
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	<b>380,000,000.00</b>	<b>135,996,718.00</b>	<b>400,000,000.00</b>
040501	Functional health facilities	380,000,000.00	135,996,718.00	400,000,000.00
<b>0406</b>	<b>Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities</b>	<b>40,000,000.00</b>	<b>9,500,000.00</b>	<b>50,000,000.00</b>
040601	Sustainable drug supply	40,000,000.00	9,500,000.00	50,000,000.00
<b>05</b>	<b>Education</b>	<b>295,000,000.00</b>	<b>100,259,183.00</b>	<b>470,000,000.00</b>
<b>0504</b>	<b>Improved quality of teaching and learning outcomes</b>	<b>30,000,000.00</b>	<b>18,500,000.00</b>	<b>50,000,000.00</b>
050402	Instructional and learning materials	30,000,000.00	18,500,000.00	50,000,000.00
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	<b>265,000,000.00</b>	<b>81,759,183.00</b>	<b>400,000,000.00</b>
050501	Schools' infrastructure construction and rehabilitation	265,000,000.00	81,759,183.00	400,000,000.00
<b>0506</b>	<b>Improved education information management system (EIMS)</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000,000.00</b>
050601	ICT equipment, software and expertise	0.00	0.00	20,000,000.00

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
06	Housing and Urban Development	651,000,000.00	188,200,440.00	830,000,000.00
0610	Housing and Urban Development - General	651,000,000.00	188,200,440.00	830,000,000.00
061001	Housing and Urban Development - General	651,000,000.00	188,200,440.00	830,000,000.00
08	Youth	10,000,000.00	0.00	75,000,000.00
0810	Youth - General	10,000,000.00	0.00	75,000,000.00
081001	Youth - General	10,000,000.00	0.00	75,000,000.00
09	Environmental Improvement	120,000,000.00	10,772,727.27	160,000,000.00
0910	Environmental Improvement - General	120,000,000.00	10,772,727.27	160,000,000.00
091001	Environmental Improvement - General	120,000,000.00	10,772,727.27	160,000,000.00
10	Water Resources and Rural Development	200,000,000.00	14,000,000.00	340,000,000.00
1010	Water Resources and Rural Deve - General	200,000,000.00	14,000,000.00	340,000,000.00
101001	Water Resources and Rural Deve - General	200,000,000.00	14,000,000.00	340,000,000.00
11	Information Communication and Technology	5,000,000.00	0.00	10,000,000.00
1110	Information Communication and Technology - General	5,000,000.00	0.00	10,000,000.00
111001	Information Communication and Technology - General	5,000,000.00	0.00	10,000,000.00
13	Reform of Government and Governance	1,790,000,000.00	203,839,907.16	2,946,000,000.00
1310	Reform of Government and Governance - General	1,790,000,000.00	203,839,907.16	2,946,000,000.00
131001	Reform of Government and Governance - General	1,790,000,000.00	203,839,907.16	2,946,000,000.00
14	Power	370,000,000.00	127,830,000.00	370,000,000.00
1410	Power - General	370,000,000.00	127,830,000.00	370,000,000.00
141001	Power - General	370,000,000.00	127,830,000.00	370,000,000.00
16	Water	77,000,000.00	18,859,920.00	190,000,000.00
1610	Water Ways - General	77,000,000.00	18,859,920.00	190,000,000.00
161001	Water Ways - General	77,000,000.00	18,859,920.00	190,000,000.00
17	Road	600,000,000.00	276,611,841.00	800,000,000.00
1710	Road - General	600,000,000.00	276,611,841.00	800,000,000.00
171001	Road - General	600,000,000.00	276,611,841.00	800,000,000.00



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

## Shongom 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				5,877,000,000.00	1,650,306,721.43	7,951,000,000.00
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	21531098 - LG Wide	5,000,000.00	3,000,000.00	50,000,000.00
Purchase of 2 motor vehicles for LCDA	012500100100 - Personnel Management Department	23010105 - Purchase of Motor Vehicles	21531098 - LG Wide	200,000,000.00	0.00	200,000,000.00
Purchase of Motor Vehicles for Chairman, Deputy Chairman, Emirs and Chiefs	012500100100 - Personnel Management Department	23010105 - Purchase of Motor Vehicles	21531098 - LG Wide	100,000,000.00	0.00	200,000,000.00
Purchase of Buses	012500100100 - Personnel Management Department	23010108 - Purchase of Buses	21531098 - LG Wide	50,000,000.00	0.00	50,000,000.00
Purchase of furniture for Emirs and Chief, District Heaad Palaces	012500100100 - Personnel Management Department	23010112 - Purchase of Office Furniture and Fittings	21531098 - LG Wide	0.00	0.00	100,000,000.00
Purchase of furniture for temporary secretariat of LCDA	012500100100 - Personnel Management Department	23010112 - Purchase of Office Furniture and Fittings	21531098 - LG Wide	50,000,000.00	0.00	100,000,000.00
Purchase of Residential Furnitures	012500100100 - Personnel Management Department	23010121 - Purchase of Residential Furniture	21531098 - LG Wide	5,000,000.00	4,031,698.00	100,000,000.00
Purchase of Security Equipment	012500100100 - Personnel Management Department	23010128 - Purchase of Security Equipment	21531098 - LG Wide	10,000,000.00	0.00	764,000,000.00
Construction and Provision of Office Buildings	012500100100 - Personnel Management Department	23020101 - Construction/Provision of office Buildings	21531098 - LG Wide	150,000,000.00	107,991,461.00	150,000,000.00

			Shongom 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 Construction of Emir and Chief Sectariat	012500100100 - Personnel Management Department	23020101 - Construction/Provision of office Buildings	21531098 - LG Wide	520,000,000.00	108,880,611.00	100,000,000.00
Construction/Provision of District Heads Palace	012500100100 - Personnel Management Department	23020104 - Construction/Provision of Housing	21531098 - LG Wide	70,000,000.00	0.00	200,000,000.00
Rehabilitation and Repairs of Office Buildings	012500100100 - Personnel Management Department	23030121 - Rehabilitation/Repairs of office Building	21531098 - LG Wide	100,000,000.00	39,124,598.16	100,000,000.00
Purchase of Agricultural Equipment and Irrigation	021500100100 - Agricultural and Natural Resources Department	23010127 - Purchase Agricultural Equipment	21531098 - LG Wide	10,000,000.00	0.00	30,000,000.00
Agric Empowerment	021500100100 - Agricultural and Natural Resources Department	23020113 - Construction/Provision of Agricultural Facilities	21531098 - LG Wide	100,000,000.00	0.00	100,000,000.00
Construction and Provision of Agricultural Facilities	021500100100 - Agricultural and Natural Resources Department	23020113 - Construction/Provision of Agricultural Facilities	21531098 - LG Wide	9,000,000.00	0.00	30,000,000.00
Rehabilitation and Repairs of Agricultural Facilities	021500100100 - Agricultural and Natural Resources Department	23030112 - Rehabilitation/Repairs - Agricultural Facilities	21531098 - LG Wide	3,000,000.00	0.00	10,000,000.00
Rehabilitation and Repairs of Market and Parks	021500100100 - Agricultural and Natural Resources Department	23030124 - Rehabilitation/Repairs - Market/Parks	21531098 - LG Wide	100,000,000.00	42,124,500.00	100,000,000.00
Tree Planting	021500100100 - Agricultural and Natural Resources Department	23040101 - Tree Planting	21531098 - LG Wide	7,000,000.00	3,835,000.00	15,000,000.00
Purchase of Fertilizer and subsidy	021500100100 - Agricultural and Natural Resources Department	23050111 - Agricultural Inputs	21531098 - LG Wide	450,000,000.00	409,595,874.00	500,000,000.00
Purchase of Office Furniture and Fittings	022000100100 - Finance and Supply Department	23010112 - Purchase of Office Furniture and Fittings	21531098 - LG Wide	50,000,000.00	49,692,150.00	70,000,000.00
Purchase of Computers	022000100100 - Finance and Supply Department	23010113 - Purchase of Computers	21531098 - LG Wide	30,000,000.00	0.00	40,000,000.00

Project Description	Administrative Code and Description	Economic Code and Description	Shongom Local Government			
			2026 Approved Budget - Capital Expenditure by Project			
			Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Purchase of Computer Printers	022000100100 - Finance and Supply Department	23010114 - Purchase of Computer Printers	21531098 - LG Wide	10,000,000.00	0.00	10,000,000.00
Purchase of Photocopying Machines	022000100100 - Finance and Supply Department	23010115 - Purchase of Photocopying Machines	21531098 - LG Wide	5,000,000.00	0.00	7,000,000.00
Rehabilitation and Repairs of ICT Infrastructures	022000100100 - Finance and Supply Department	23030127 - Rehabilitation/Repairs - ICT Infrastructure	21531098 - LG Wide	10,000,000.00	0.00	50,000,000.00
Research and Development	022000100100 - Finance and Supply Department	23050101 - Research and Development	21531098 - LG Wide	10,000,000.00	0.00	50,000,000.00
Computer Software Acquisition	022000100100 - Finance and Supply Department	23050102 - Computer Software Acquisition	21531098 - LG Wide	5,000,000.00	0.00	10,000,000.00
Purchase and Acquisition of Land	023400100100 - Works, Housing and Transport Department	23010101 - Purchase/Acquisition of Land	21531098 - LG Wide	100,000,000.00	11,598,000.00	100,000,000.00
Connection and Provision of Electricity National Grid	023400100100 - Works, Housing and Transport Department	23020103 - Construction/Provision of Electricity	21531098 - LG Wide	150,000,000.00	40,364,000.00	150,000,000.00
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	21531098 - LG Wide	1,000,000,000.00	0.00	1,000,000,000.00
Construction and Provision of Housing	023400100100 - Works, Housing and Transport Department	23020104 - Construction/Provision of Housing	21531098 - LG Wide	150,000,000.00	54,444,440.00	150,000,000.00
Construction and Provision of Rural Roads	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21531098 - LG Wide	100,000,000.00	0.00	300,000,000.00
Construction and Provision of Water ways, Culverts, Drainages	023400100100 - Works, Housing and Transport Department	23020116 - Construction/ Provision of Water Ways	21531098 - LG Wide	70,000,000.00	18,859,920.00	70,000,000.00
Construction and Provision of Infrastructure	023400100100 - Works, Housing and Transport Department	23020118 - Construction/ Provision of Infrastructure	21531098 - LG Wide	16,000,000.00	0.00	30,000,000.00
Construction and Provision of Recreational Facilities	023400100100 - Works, Housing and Transport Department	23020119 - Construction/ Provision of Recreational Facilities	21531098 - LG Wide	50,000,000.00	13,957,000.00	100,000,000.00

Project Description	Administrative Code and Description	Economic Code and Description	Shongom 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 Traffic Lights and Solar Street Lights	023400100100 - Works, Housing and Transport Department	23020123 - Construction of Traffic Light/Streets Lghts	21531098 - LG Wide	105,000,000.00	9,960,000.00	200,000,000.00
Construction of Markets and Parkts	023400100100 - Works, Housing and Transport Department	23020124 - Construction of Markets/Parks	21531098 - LG Wide	100,000,000.00	45,100,000.00	100,000,000.00
Rehabilitation and Repairs-Residential Building	023400100100 - Works, Housing and Transport Department	23030101 - Rehabilitation/Repairs of Resdential Building	21531098 - LG Wide	80,000,000.00	53,141,000.00	100,000,000.00
Rehabilitation and Repairs of Electricity	023400100100 - Works, Housing and Transport Department	23030102 - Rehabilitation/Repairs- Electricity	21531098 - LG Wide	150,000,000.00	86,241,000.00	150,000,000.00
Rehabilitation and Repairs of Roads	023400100100 - Works, Housing and Transport Department	23030113 - Rehabilitation/Repairs - Roads	21531098 - LG Wide	500,000,000.00	276,611,841.00	500,000,000.00
Rehabilitation and Repairs - Water Ways	023400100100 - Works, Housing and Transport Department	23030115 - Rehabilitation/Repairs Water Ways	21531098 - LG Wide	2,000,000.00	0.00	20,000,000.00
Rehabilitation/Repairs of Power Generating Parts	023400100100 - Works, Housing and Transport Department	23030125 - Rehabilitation/Repairs - Power Generating Plants	21531098 - LG Wide	70,000,000.00	1,225,000.00	70,000,000.00
Erosion and FLood Control	023400100100 - Works, Housing and Transport Department	23040102 - Erosion & Flood Control	21531098 - LG Wide	8,000,000.00	0.00	0.00
Construction and Provision of Hand Pumps	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21531098 - LG Wide	5,000,000.00	0.00	10,000,000.00
Construction and Provision of Water Facilities	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21531098 - LG Wide	40,000,000.00	0.00	40,000,000.00
Purchase of Hand Pumps Tools and Equipment/Motorised Boreholes	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21531098 - LG Wide	15,000,000.00	0.00	100,000,000.00

			Shongom 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
Rehabilitation and Repairs of Borehole within the Ten (10) Wards	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21531098 - LG Wide	30,000,000.00	0.00	40,000,000.00
Fencing of borehole solar, Public schools, ETC	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020118 - Construction/ Provision of Infrastrature	21531098 - LG Wide	50,000,000.00	0.00	50,000,000.00
Rehabilitation/Repairs- Water Facilities	025210400100 - Water Sanitation and Hygeine (WASH) Department	23030104 - Rehabilitation/Repairs - Water Facilities	21531098 - LG Wide	100,000,000.00	9,000,000.00	100,000,000.00
Preservation of Flooding Control in all the Wards	025210400100 - Water Sanitation and Hygeine (WASH) Department	23040102 - Erosion & Flood Control	21531098 - LG Wide	5,000,000.00	0.00	100,000,000.00
Water Polution Prevention and Control	025210400100 - Water Sanitation and Hygeine (WASH) Department	23040105 - Water Pollution Preservation & Control	21531098 - LG Wide	10,000,000.00	5,000,000.00	50,000,000.00
Construction of Public Refuse Dumping Site	025210400100 - Water Sanitation and Hygeine (WASH) Department	23040106 - Enviromental Sanitation	21531098 - LG Wide	10,000,000.00	0.00	30,000,000.00
Provision of Sanitation Materials Eg Wheelbarrow,Cutlasses,Brooms etc.	025210400100 - Water Sanitation and Hygeine (WASH) Department	23040106 - Enviromental Sanitation	21531098 - LG Wide	2,000,000.00	0.00	30,000,000.00
Provision of Sanitizers in all Offices Within and Outside the LG. Secretariat	025210400100 - Water Sanitation and Hygeine (WASH) Department	23050109 - Operation and Maintenance of Public Utilities	21531098 - LG Wide	5,000,000.00	0.00	5,000,000.00
Purchase of Teaching/Learning Aid Equipment	051700100100 - Education and Social Development Department	23010124 - Purchase of Teaching/Learning EquipmentS	21531098 - LG Wide	30,000,000.00	18,500,000.00	50,000,000.00
Construction/Provisins of Public Schools	051700100100 - Education and Social Development Department	23020107 - Construction/Provision of Public Schools	21531098 - LG Wide	15,000,000.00	0.00	200,000,000.00

Project Description	Administrative Code and Description	Economic Code and Description	Shongom Local Government			
			2026 Approved Budget - Capital Expenditure by Project			
			Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Rehabilitation/Repairs of Public Schools	051700100100 - Education and Social Development Department	23030106 - Rehabilitation/Repairs - Public Schools	21531098 - LG Wide	250,000,000.00	81,759,183.00	200,000,000.00
Community Development Programme	051700100100 - Education and Social Development Department	23050108 - Other Non Tangible Assets	21531098 - LG Wide	100,000,000.00	10,772,727.27	100,000,000.00
Empowerment for Women and People With Dissability	051700100100 - Education and Social Development Department	23050108 - Other Non Tangible Assets	21531098 - LG Wide	60,000,000.00	0.00	75,000,000.00
Small Scale Business Empowerment	051700100100 - Education and Social Development Department	23050113 - Investment	21531098 - LG Wide	10,000,000.00	0.00	50,000,000.00
Youth Development and Empowerment	051700100100 - Education and Social Development Department	23050113 - Investment	21531098 - LG Wide	10,000,000.00	0.00	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	21531098 - 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	21531098 - LG Wide	40,000,000.00	9,500,000.00	50,000,000.00
Construction/Provision of Hospital/Health Centres	052100100100 - Primary Healthcare Department	23020106 - Construction/Provision of Hospitals/Health Centres	21531098 - LG Wide	200,000,000.00	0.00	200,000,000.00
Contribution for Upgrade of 82 PHC facilities	052100100100 - Primary Healthcare Department	23030105 - Rehabilitation/Repairs - Hospital/Health Centres	21531098 - LG Wide	100,000,000.00	87,963,417.00	100,000,000.00
Rehabilitation/Repairs - Hospital/Health Centres	052100100100 - Primary Healthcare Department	23030105 - Rehabilitation/Repairs - Hospital/Health Centres	21531098 - LG Wide	80,000,000.00	48,033,301.00	100,000,000.00

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

## Shongom Local Government

Total Expenditure By Economic Code	12,894,100,000.00	12,894,100,000.00	5,775,263,825.37	14,986,100,000.00
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## 011100100100 Office of the Executive Chairman

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	0.00	0.00	899,500,000.00
21	PERSONNEL COST	0.00	0.00	4,500,000.00
2101	SALARY	0.00	0.00	4,000,000.00
210101	SALARIES AND WAGES	0.00	0.00	4,000,000.00
21010103	Consolidated Revenue Fund Charges - Salaries	0.00	0.00	4,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	500,000.00
210201	ALLOWANCES	0.00	0.00	500,000.00
21020113	Personal Assistance Allowance	0.00	0.00	500,000.00
22	OTHER RECURRENT COSTS	0.00	0.00	895,000,000.00
2202	OVERHEAD COST	0.00	0.00	895,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	0.00	0.00	310,000,000.00
22020102	Local Travel and Transport - Others	0.00	0.00	230,000,000.00
22020104	International Transport and Travels - Others	0.00	0.00	80,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	20,000,000.00
22020406	Other Maintenance Services	0.00	0.00	20,000,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	505,000,000.00
22020601	Security Services	0.00	0.00	500,000,000.00
22020614	Other Services General	0.00	0.00	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	60,000,000.00
22021001	Entertainment & Hospitality	0.00	0.00	10,000,000.00
22021002	Honourarium & sitting Allowance	0.00	0.00	30,000,000.00

		Shongom Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
22021023	Contingencies Recurrent	0.00	0.00	20,000,000.00
<b>011100100200 Office of the Vice Chairman</b>				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	0.00	0.00	3,500,000.00
21	PERSONNEL COST	0.00	0.00	3,500,000.00
2101	SALARY	0.00	0.00	3,500,000.00
210101	SALARIES AND WAGES	0.00	0.00	3,500,000.00
21010103	Consolidated Revenue Fund Charges - Salaries	0.00	0.00	3,500,000.00
<b>011101400100 GOSTEC</b>				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	120,000,000.00	0.00	120,000,000.00
21	PERSONNEL COST	120,000,000.00	0.00	120,000,000.00
2101	SALARY	120,000,000.00	0.00	120,000,000.00
210101	SALARIES AND WAGES	120,000,000.00	0.00	120,000,000.00
21010101	Salary	120,000,000.00	0.00	120,000,000.00
<b>012500100100 Personnel Management Department</b>				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	2,746,800,000.00	975,955,168.23	2,492,600,000.00
21	PERSONNEL COST	350,800,000.00	211,708,270.17	288,600,000.00
2101	SALARY	175,000,000.00	118,215,749.36	172,000,000.00
210101	SALARIES AND WAGES	175,000,000.00	118,215,749.36	172,000,000.00
21010101	Salary	85,000,000.00	84,411,591.36	100,000,000.00
21010103	Consolidated Revenue Fund Charges - Salaries	50,000,000.00	30,199,158.00	32,000,000.00
21010104	Wages - Casual Workers	40,000,000.00	3,605,000.00	40,000,000.00



		Shongom Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	175,800,000.00	93,492,520.81	116,600,000.00
210201	ALLOWANCES	175,800,000.00	93,492,520.81	116,600,000.00
21020107	Housing/Rent Allowance	11,000,000.00	10,711,199.00	13,600,000.00
21020108	Transport Allowance	7,100,000.00	6,612,101.00	8,600,000.00
21020109	Utility Allowance	8,000,000.00	6,617,244.00	9,600,000.00
21020110	Meal Subsidy Allowance	5,200,000.00	4,808,608.00	6,800,000.00
21020111	Leave Allowance	11,500,000.00	9,729,267.00	14,000,000.00
21020113	Personal Assistance Allowance	80,000,000.00	2,400,537.81	8,000,000.00
21020117	Other Allowances	53,000,000.00	52,613,564.00	56,000,000.00
22	OTHER RECURRENT COSTS	1,136,000,000.00	501,218,529.90	90,000,000.00
2202	OVERHEAD COST	643,000,000.00	445,104,893.90	90,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	235,000,000.00	153,693,450.00	25,000,000.00
22020101	Local Travel and Transport - Training	100,000,000.00	73,902,481.00	10,000,000.00
22020102	Local Travel and Transport - Others	85,000,000.00	79,790,969.00	5,000,000.00
22020104	International Transport and Travels - Others	50,000,000.00	0.00	10,000,000.00
220206	OTHER SERVICES - GENERAL	308,000,000.00	272,579,843.00	25,000,000.00
22020601	Security Services	293,000,000.00	257,657,298.00	10,000,000.00
22020603	Residential Rent	15,000,000.00	14,922,545.00	15,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	100,000,000.00	18,831,600.90	40,000,000.00
22021001	Entertainment & Hospitality	20,000,000.00	3,860,600.90	10,000,000.00
22021002	Honourarium & sitting Allowance	60,000,000.00	3,000,000.00	5,000,000.00
22021023	Contingencies Recurrent	20,000,000.00	11,971,000.00	25,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	493,000,000.00	56,113,636.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	493,000,000.00	56,113,636.00	0.00
22040109	Grant to Communities/NGO's/Unions	493,000,000.00	56,113,636.00	0.00

		Shongom Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
23	CAPITAL EXPENDITURE	1,260,000,000.00	263,028,368.16	2,114,000,000.00
2301	FIXED ASSETS PURCHASED	420,000,000.00	7,031,698.00	1,564,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	420,000,000.00	7,031,698.00	1,564,000,000.00
23010104	Purchase of Motor Cycles	5,000,000.00	3,000,000.00	50,000,000.00
23010105	Purchase of Motor Vehicles	300,000,000.00	0.00	400,000,000.00
23010108	Purchase of Buses	50,000,000.00	0.00	50,000,000.00
23010112	Purchase of Office Furniture and Fittings	50,000,000.00	0.00	200,000,000.00
23010121	Purchase of Residential Furniture	5,000,000.00	4,031,698.00	100,000,000.00
23010128	Purchase of Security Equipment	10,000,000.00	0.00	764,000,000.00
2302	CONSTRUCTION / PROVISION	740,000,000.00	216,872,072.00	450,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	740,000,000.00	216,872,072.00	450,000,000.00
23020101	Construction/Provision of office Buildings	670,000,000.00	216,872,072.00	250,000,000.00
23020104	Construction/Provision of Housing	70,000,000.00	0.00	200,000,000.00
2303	REHABILITATION / REPAIRS	100,000,000.00	39,124,598.16	100,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	100,000,000.00	39,124,598.16	100,000,000.00
23030121	Rehabilitation/Repairs of office Building	100,000,000.00	39,124,598.16	100,000,000.00
021500100100 Agricultural and Natural Resources Department				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	1,495,000,000.00	755,442,599.00	1,218,900,000.00
21	PERSONNEL COST	206,500,000.00	192,508,136.00	212,900,000.00
2101	SALARY	137,000,000.00	136,154,158.00	137,000,000.00
210101	SALARIES AND WAGES	137,000,000.00	136,154,158.00	137,000,000.00
21010101	Salary	137,000,000.00	136,154,158.00	137,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	69,500,000.00	56,353,978.00	75,900,000.00
210201	ALLOWANCES	69,500,000.00	56,353,978.00	75,900,000.00
21020107	Housing/Rent Allowance	6,000,000.00	4,792,410.00	7,700,000.00

		Shongom Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
21020108	Transport Allowance	3,500,000.00	2,705,979.00	4,700,000.00
21020109	Utility Allowance	3,000,000.00	2,023,299.00	4,500,000.00
21020110	Meal Subsidy Allowance	3,000,000.00	2,023,299.00	4,000,000.00
21020111	Leave Allowance	19,000,000.00	10,433,991.00	15,000,000.00
21020117	Other Allowances	35,000,000.00	34,375,000.00	40,000,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>609,500,000.00</b>	<b>107,379,089.00</b>	<b>221,000,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>189,500,000.00</b>	<b>36,527,270.00</b>	<b>121,000,000.00</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>8,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>
22020101	Local Travel and Transport - Training	8,000,000.00	0.00	10,000,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>120,000,000.00</b>	<b>19,500,000.00</b>	<b>80,000,000.00</b>
22020307	Drugs & Medical Supplies	30,000,000.00	10,000,000.00	50,000,000.00
22020311	Food Stuff/Catering Materials Supplies	90,000,000.00	9,500,000.00	30,000,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>33,000,000.00</b>	<b>2,027,270.00</b>	<b>20,000,000.00</b>
22020501	Local Training	33,000,000.00	2,027,270.00	20,000,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>25,000,000.00</b>	<b>15,000,000.00</b>	<b>0.00</b>
22020605	Cleaning and Fumigation Services	25,000,000.00	15,000,000.00	0.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000,000.00</b>
22020799	Other Consultancy Services	0.00	0.00	5,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>3,500,000.00</b>	<b>0.00</b>	<b>6,000,000.00</b>
22021023	Contingencies Recurrent	3,500,000.00	0.00	6,000,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>420,000,000.00</b>	<b>70,851,819.00</b>	<b>100,000,000.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>420,000,000.00</b>	<b>70,851,819.00</b>	<b>100,000,000.00</b>
22040119	Contribution to Agric Activities	420,000,000.00	70,851,819.00	100,000,000.00

		Shongom Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
23	CAPITAL EXPENDITURE	679,000,000.00	455,555,374.00	785,000,000.00
2301	FIXED ASSETS PURCHASED	10,000,000.00	0.00	30,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,000,000.00	0.00	30,000,000.00
23010127	Purchase Agricultural Equipment	10,000,000.00	0.00	30,000,000.00
2302	CONSTRUCTION / PROVISION	109,000,000.00	0.00	130,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	109,000,000.00	0.00	130,000,000.00
23020113	Construction/Provision of Agricultural Facilities	109,000,000.00	0.00	130,000,000.00
2303	REHABILITATION / REPAIRS	103,000,000.00	42,124,500.00	110,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	103,000,000.00	42,124,500.00	110,000,000.00
23030112	Rehabilitation/Repairs - Agricultural Facilities	3,000,000.00	0.00	10,000,000.00
23030124	Rehabilitation/Repairs - Market/Parks	100,000,000.00	42,124,500.00	100,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	7,000,000.00	3,835,000.00	15,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	7,000,000.00	3,835,000.00	15,000,000.00
23040101	Tree Planting	7,000,000.00	3,835,000.00	15,000,000.00
2305	OTHER CAPITAL PROJECTS	450,000,000.00	409,595,874.00	500,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	450,000,000.00	409,595,874.00	500,000,000.00
23050111	Agricultural Inputs	450,000,000.00	409,595,874.00	500,000,000.00
022000100100	Finance and Supply Department			
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	1,962,300,000.00	1,238,917,450.87	2,267,000,000.00
21	PERSONNEL COST	601,500,000.00	384,604,472.00	620,000,000.00
2101	SALARY	50,000,000.00	43,327,095.00	50,000,000.00
210101	SALARIES AND WAGES	50,000,000.00	43,327,095.00	50,000,000.00
21010101	Salary	50,000,000.00	43,327,095.00	50,000,000.00

		Shongom Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	51,500,000.00	40,584,406.00	70,000,000.00
210201	ALLOWANCES	51,500,000.00	40,584,406.00	70,000,000.00
21020107	Housing/Rent Allowance	7,000,000.00	6,623,883.00	9,600,000.00
21020108	Transport Allowance	4,500,000.00	3,536,101.00	6,500,000.00
21020109	Utility Allowance	3,500,000.00	2,479,887.00	5,900,000.00
21020110	Meal Subsidy Allowance	3,500,000.00	2,481,087.00	5,900,000.00
21020111	Leave Allowance	5,000,000.00	4,301,448.00	7,100,000.00
21020117	Other Allowances	28,000,000.00	21,162,000.00	35,000,000.00
2103	SOCIAL BENEFITS	500,000,000.00	300,692,971.00	500,000,000.00
210301	SOCIAL BENEFITS	500,000,000.00	300,692,971.00	500,000,000.00
21030102	Pension CRFC	500,000,000.00	300,692,971.00	500,000,000.00
22	OTHER RECURRENT COSTS	1,240,800,000.00	804,620,828.87	1,410,000,000.00
2202	OVERHEAD COST	655,800,000.00	387,604,876.87	630,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	10,000,000.00	9,575,383.00	20,000,000.00
22020101	Local Travel and Transport - Training	10,000,000.00	9,575,383.00	20,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	79,000,000.00	56,047,136.00	105,000,000.00
22020301	Office Stationaries/Computer Consumables	35,000,000.00	30,827,772.00	40,000,000.00
22020305	Printing of Non security Documents	14,000,000.00	5,900,000.00	20,000,000.00
22020306	Printing of Security Documents	5,000,000.00	1,350,000.00	15,000,000.00
22020314	Printing/Publications General	25,000,000.00	17,969,364.00	30,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	20,000,000.00	7,000,000.00	32,000,000.00
22020406	Other Maintenance Services	5,000,000.00	0.00	7,000,000.00
22020412	Maintenance of Markets/Public Places	15,000,000.00	7,000,000.00	25,000,000.00
220205	TRAINING - GENERAL	50,000,000.00	14,799,637.00	30,000,000.00
22020501	Local Training	50,000,000.00	14,799,637.00	30,000,000.00

		Shongom Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>200,000,000.00</b>	<b>168,929,018.19</b>	<b>20,000,000.00</b>
22020614	Other Services General	200,000,000.00	168,929,018.19	20,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>182,800,000.00</b>	<b>78,390,094.81</b>	<b>310,000,000.00</b>
22020701	Financial Consulting	82,800,000.00	78,390,094.81	210,000,000.00
22020799	Other Consultancy Services	100,000,000.00	0.00	100,000,000.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>20,000,000.00</b>	<b>2,498,046.00</b>	<b>10,000,000.00</b>
22020901	Bank Charges (Other Than Interest)	20,000,000.00	2,498,046.00	10,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>94,000,000.00</b>	<b>50,365,561.87</b>	<b>103,000,000.00</b>
22021006	Postage & Courier Services	12,000,000.00	1,000,000.00	3,000,000.00
22021014	Annual Budget Expenses and Administration	50,000,000.00	17,837,561.87	50,000,000.00
22021023	Contingencies Recurrent	32,000,000.00	31,528,000.00	50,000,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>313,000,000.00</b>	<b>150,115,576.00</b>	<b>480,000,000.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>313,000,000.00</b>	<b>150,115,576.00</b>	<b>480,000,000.00</b>
22040103	Grant To Local Governments -Current	10,000,000.00	3,500,000.00	60,000,000.00
22040114	Contribution to Local Governmnet Service Commission	20,000,000.00	8,985,816.00	20,000,000.00
22040116	Contribution to Auditor General to Local Government	30,000,000.00	8,508,454.00	40,000,000.00
22040117	Contribution to Traditional Councils	60,000,000.00	24,183,160.00	40,000,000.00
22040118	Contributions for Ministry for LGA Bureau	193,000,000.00	104,938,146.00	120,000,000.00
22040122	Contribution to Election Logistics	0.00	0.00	200,000,000.00
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>272,000,000.00</b>	<b>266,900,376.00</b>	<b>300,000,000.00</b>
<b>220604</b>	<b>DOMESTIC PRINCIPAL</b>	<b>272,000,000.00</b>	<b>266,900,376.00</b>	<b>300,000,000.00</b>
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	272,000,000.00	266,900,376.00	300,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>120,000,000.00</b>	<b>49,692,150.00</b>	<b>237,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>95,000,000.00</b>	<b>49,692,150.00</b>	<b>127,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>95,000,000.00</b>	<b>49,692,150.00</b>	<b>127,000,000.00</b>
23010112	Purchase of Office Furniture and Fittings	50,000,000.00	49,692,150.00	70,000,000.00

		Shongom Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
23010113	Purchase of Computers	30,000,000.00	0.00	40,000,000.00
23010114	Purchase of Computer Printers	10,000,000.00	0.00	10,000,000.00
23010115	Purchase of Photocopying Machines	5,000,000.00	0.00	7,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>50,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>50,000,000.00</b>
23030127	Rehabilitation/Repairs - ICT Infrastructure	10,000,000.00	0.00	50,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>60,000,000.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>60,000,000.00</b>
23050101	Research and Development	10,000,000.00	0.00	50,000,000.00
23050102	Computer Software Acquisition	5,000,000.00	0.00	10,000,000.00
<b>023400100100</b>	<b>Works, Housing and Transport Department</b>			
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>2,850,000,000.00</b>	<b>733,914,349.00</b>	<b>3,325,800,000.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>85,000,000.00</b>	<b>67,954,016.00</b>	<b>107,800,000.00</b>
<b>2101</b>	<b>SALARY</b>	<b>40,000,000.00</b>	<b>30,432,983.00</b>	<b>42,000,000.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>40,000,000.00</b>	<b>30,432,983.00</b>	<b>42,000,000.00</b>
21010101	Salary	40,000,000.00	30,432,983.00	42,000,000.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>45,000,000.00</b>	<b>37,521,033.00</b>	<b>65,800,000.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>45,000,000.00</b>	<b>37,521,033.00</b>	<b>65,800,000.00</b>
21020107	Housing/Rent Allowance	5,100,000.00	4,571,260.00	6,500,000.00
21020108	Transport Allowance	3,500,000.00	2,933,949.00	6,500,000.00
21020109	Utility Allowance	2,900,000.00	2,153,968.00	6,200,000.00
21020110	Meal Subsidy Allowance	3,000,000.00	2,153,968.00	6,600,000.00
21020111	Leave Allowance	12,000,000.00	7,228,024.00	15,000,000.00
21020117	Other Allowances	18,500,000.00	18,479,864.00	25,000,000.00

		Shongom Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
22	OTHER RECURRENT COSTS	114,000,000.00	54,458,132.00	178,000,000.00
2202	OVERHEAD COST	114,000,000.00	54,458,132.00	178,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	2,000,000.00	1,530,132.00	10,000,000.00
22020101	Local Travel and Transport - Training	2,000,000.00	1,530,132.00	10,000,000.00
220202	UTILITIES - GENERAL	19,000,000.00	12,460,000.00	10,000,000.00
22020201	Electricity Charges	5,000,000.00	3,190,000.00	10,000,000.00
22020205	Water Rates	14,000,000.00	9,270,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	38,000,000.00	13,468,000.00	70,000,000.00
22020401	Maintenance of Motor Vehicles/Transport Equipment	7,000,000.00	3,948,000.00	15,000,000.00
22020402	Maintenance of Office Furniture	8,000,000.00	0.00	10,000,000.00
22020405	Maintenance of Plants and Generators	10,000,000.00	0.00	15,000,000.00
22020406	Other Maintenance Services	8,000,000.00	6,520,000.00	10,000,000.00
22020413	Minor Road Maintenance	5,000,000.00	3,000,000.00	20,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	50,000,000.00	27,000,000.00	70,000,000.00
22020704	Engineering Services	0.00	0.00	10,000,000.00
22020705	Architectural Services	0.00	0.00	10,000,000.00
22020799	Other Consultancy Services	50,000,000.00	27,000,000.00	50,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	5,000,000.00	0.00	8,000,000.00
22020801	Motor Vehicle Fuel Cost	5,000,000.00	0.00	8,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	10,000,000.00
22021023	Contingencies Recurrent	0.00	0.00	10,000,000.00
23	CAPITAL EXPENDITURE	2,651,000,000.00	611,502,201.00	3,040,000,000.00
2301	FIXED ASSETS PURCHASED	100,000,000.00	11,598,000.00	100,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	100,000,000.00	11,598,000.00	100,000,000.00
23010101	Purchase/Acquisition of Land	100,000,000.00	11,598,000.00	100,000,000.00



		Shongom Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>1,741,000,000.00</b>	<b>182,685,360.00</b>	<b>2,100,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>1,741,000,000.00</b>	<b>182,685,360.00</b>	<b>2,100,000,000.00</b>
23020103	Construction/Provision of Electricity	150,000,000.00	40,364,000.00	150,000,000.00
23020104	Construction/Provision of Housing	1,150,000,000.00	54,444,440.00	1,150,000,000.00
23020114	Construction/Provision of Roads	100,000,000.00	0.00	300,000,000.00
23020116	Construction/ Provision of Water Ways	70,000,000.00	18,859,920.00	70,000,000.00
23020118	Construction/ Provision of Infrastrature	16,000,000.00	0.00	30,000,000.00
23020119	Construction/ Provision of Recreational Facilities	50,000,000.00	13,957,000.00	100,000,000.00
23020123	Construction of Traffic Light/Streets Lghts	105,000,000.00	9,960,000.00	200,000,000.00
23020124	Construction of Markets/Parks	100,000,000.00	45,100,000.00	100,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>802,000,000.00</b>	<b>417,218,841.00</b>	<b>840,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>802,000,000.00</b>	<b>417,218,841.00</b>	<b>840,000,000.00</b>
23030101	Rehabilitation/Repairs of Resdential Building	80,000,000.00	53,141,000.00	100,000,000.00
23030102	Rehabilitation/Repairs- Electricity	150,000,000.00	86,241,000.00	150,000,000.00
23030113	Rehabilitation/Repairs - Roads	500,000,000.00	276,611,841.00	500,000,000.00
23030115	Rehabilitation/Repairs Water Ways	2,000,000.00	0.00	20,000,000.00
23030125	Rehabilitation/Repairs - Power Generating Plants	70,000,000.00	1,225,000.00	70,000,000.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>8,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>8,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
23040102	Erosion & Flood Control	8,000,000.00	0.00	0.00

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

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>622,000,000.00</b>	<b>201,367,945.00</b>	<b>984,000,000.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>105,000,000.00</b>	<b>45,709,167.00</b>	<b>110,000,000.00</b>
<b>2101</b>	<b>SALARY</b>	<b>50,000,000.00</b>	<b>43,018,952.00</b>	<b>50,000,000.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>50,000,000.00</b>	<b>43,018,952.00</b>	<b>50,000,000.00</b>
21010101	Salary	50,000,000.00	43,018,952.00	50,000,000.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>55,000,000.00</b>	<b>2,690,215.00</b>	<b>60,000,000.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>55,000,000.00</b>	<b>2,690,215.00</b>	<b>60,000,000.00</b>
21020107	Housing/Rent Allowance	10,000,000.00	13,116.00	8,000,000.00
21020108	Transport Allowance	8,000,000.00	32,688.00	6,000,000.00
21020109	Utility Allowance	6,000,000.00	14,864.00	6,000,000.00
21020110	Meal Subsidy Allowance	7,000,000.00	14,864.00	7,000,000.00
21020111	Leave Allowance	10,000,000.00	44,443.00	8,000,000.00
21020115	Hazard Allowance	5,000,000.00	10,240.00	5,000,000.00
21020117	Other Allowances	9,000,000.00	2,560,000.00	20,000,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>245,000,000.00</b>	<b>141,658,778.00</b>	<b>319,000,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>245,000,000.00</b>	<b>141,658,778.00</b>	<b>319,000,000.00</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>5,000,000.00</b>	<b>700,000.00</b>	<b>5,000,000.00</b>
22020102	Local Travel and Transport - Others	5,000,000.00	700,000.00	5,000,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>14,000,000.00</b>
22020205	Water Rates	0.00	0.00	14,000,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>20,000,000.00</b>
22020315	Supplies of COVID-19 PPE	20,000,000.00	0.00	20,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>30,000,000.00</b>	<b>3,000,000.00</b>	<b>65,000,000.00</b>
22020406	Other Maintenance Services	10,000,000.00	3,000,000.00	30,000,000.00

		Shongom Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
22020415	Maintenance of Boreholes	20,000,000.00	0.00	35,000,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>140,000,000.00</b>	<b>112,637,000.00</b>	<b>160,000,000.00</b>
22020605	Cleaning and Fumigation Services	135,000,000.00	111,580,000.00	150,000,000.00
22020614	Other Services General	5,000,000.00	1,057,000.00	10,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>50,000,000.00</b>	<b>25,321,778.00</b>	<b>55,000,000.00</b>
22021003	Publicity & Advertisements/Awareness	15,000,000.00	8,679,000.00	20,000,000.00
22021023	Contingencies Recurrent	35,000,000.00	16,642,778.00	35,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>272,000,000.00</b>	<b>14,000,000.00</b>	<b>555,000,000.00</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>140,000,000.00</b>	<b>0.00</b>	<b>240,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>140,000,000.00</b>	<b>0.00</b>	<b>240,000,000.00</b>
23020105	Construction/Provision of Water Facilities	90,000,000.00	0.00	190,000,000.00
23020118	Construction/ Provision of Infrastrature	50,000,000.00	0.00	50,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>100,000,000.00</b>	<b>9,000,000.00</b>	<b>100,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>100,000,000.00</b>	<b>9,000,000.00</b>	<b>100,000,000.00</b>
23030104	Rehabilitation/Repairs - Water Facilities	100,000,000.00	9,000,000.00	100,000,000.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>27,000,000.00</b>	<b>5,000,000.00</b>	<b>210,000,000.00</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>27,000,000.00</b>	<b>5,000,000.00</b>	<b>210,000,000.00</b>
23040102	Erosion & Flood Control	5,000,000.00	0.00	100,000,000.00
23040105	Water Pollution Preservation & Contttrol	10,000,000.00	5,000,000.00	50,000,000.00
23040106	Enviromental Sanitation	12,000,000.00	0.00	60,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>5,000,000.00</b>
23050109	Operation and Maintenance of Public Utilities	5,000,000.00	0.00	5,000,000.00

**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>1,430,000,000.00</b>	<b>719,244,367.27</b>	<b>1,819,100,000.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>199,500,000.00</b>	<b>123,983,300.00</b>	<b>194,100,000.00</b>
<b>2101</b>	<b>SALARY</b>	<b>113,000,000.00</b>	<b>55,653,692.00</b>	<b>100,000,000.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>113,000,000.00</b>	<b>55,653,692.00</b>	<b>100,000,000.00</b>
21010101	Salary	73,000,000.00	51,903,692.00	60,000,000.00
21010104	Wages - Casual Workers	40,000,000.00	3,750,000.00	40,000,000.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>86,500,000.00</b>	<b>68,329,608.00</b>	<b>94,100,000.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>86,500,000.00</b>	<b>68,329,608.00</b>	<b>94,100,000.00</b>
21020107	Housing/Rent Allowance	22,000,000.00	9,530,611.00	22,000,000.00
21020108	Transport Allowance	7,000,000.00	5,956,965.00	8,500,000.00
21020109	Utility Allowance	6,000,000.00	4,252,362.00	7,000,000.00
21020110	Meal Subsidy Allowance	5,000,000.00	4,252,362.00	7,000,000.00
21020111	Leave Allowance	7,500,000.00	6,923,823.00	9,000,000.00
21020115	Hazard Allowance	500,000.00	120,000.00	600,000.00
21020117	Other Allowances	38,500,000.00	37,293,485.00	40,000,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>755,500,000.00</b>	<b>484,229,157.00</b>	<b>875,000,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>300,500,000.00</b>	<b>204,059,407.00</b>	<b>410,000,000.00</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>8,000,000.00</b>	<b>7,793,000.00</b>	<b>10,000,000.00</b>
22020102	Local Travel and Transport - Others	8,000,000.00	7,793,000.00	10,000,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>10,000,000.00</b>	<b>2,710,091.00</b>	<b>10,000,000.00</b>
22020310	Teaching Aids/Materials Supplies	10,000,000.00	2,710,091.00	10,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>5,000,000.00</b>	<b>855,091.00</b>	<b>5,000,000.00</b>
22020406	Other Maintenance Services	5,000,000.00	855,091.00	5,000,000.00

		Shongom Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
220206	OTHER SERVICES - GENERAL	5,000,000.00	100,000.00	100,000,000.00
22020601	Security Services	5,000,000.00	100,000.00	100,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	30,000,000.00	0.00	30,000,000.00
22020799	Other Consultancy Services	30,000,000.00	0.00	30,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	242,500,000.00	192,601,225.00	255,000,000.00
22021003	Publicity & Advertisements/Awareness	35,500,000.00	28,920,081.00	37,000,000.00
22021007	Welfare Packages	190,000,000.00	154,604,144.00	195,000,000.00
22021009	Sporting Services	5,000,000.00	3,477,000.00	6,000,000.00
22021023	Contingencies Recurrent	12,000,000.00	5,600,000.00	17,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	405,000,000.00	255,194,196.00	415,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	405,000,000.00	255,194,196.00	415,000,000.00
22040109	Grant to Communities/NGO's/Unions	5,000,000.00	3,726,000.00	15,000,000.00
22040110	Contribution to Higher Institutions	400,000,000.00	251,468,196.00	400,000,000.00
2205	SUBSIDIES GENERAL	50,000,000.00	24,975,554.00	50,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	50,000,000.00	24,975,554.00	50,000,000.00
22050104	Education Subsidy	50,000,000.00	24,975,554.00	50,000,000.00
23	CAPITAL EXPENDITURE	475,000,000.00	111,031,910.27	750,000,000.00
2301	FIXED ASSETS PURCHASED	30,000,000.00	18,500,000.00	50,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	30,000,000.00	18,500,000.00	50,000,000.00
23010124	Purchase of Teaching/Learning EquipmentS	30,000,000.00	18,500,000.00	50,000,000.00
2302	CONSTRUCTION / PROVISION	15,000,000.00	0.00	200,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	15,000,000.00	0.00	200,000,000.00
23020107	Construction/Provision of Public Schools	15,000,000.00	0.00	200,000,000.00
2303	REHABILITATION / REPAIRS	250,000,000.00	81,759,183.00	200,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	250,000,000.00	81,759,183.00	200,000,000.00
23030106	Rehabilitation/Repairs - Public Schools	250,000,000.00	81,759,183.00	200,000,000.00

		Shongom Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
2305	OTHER CAPITAL PROJECTS	180,000,000.00	10,772,727.27	300,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	180,000,000.00	10,772,727.27	300,000,000.00
23050108	Other Non Tangible Assets	160,000,000.00	10,772,727.27	175,000,000.00
23050113	Investment	20,000,000.00	0.00	125,000,000.00
<b>051700200100 Education LGEA</b>				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	500,000,000.00	494,847,782.00	620,000,000.00
21	PERSONNEL COST	500,000,000.00	494,847,782.00	600,000,000.00
2101	SALARY	500,000,000.00	494,847,782.00	600,000,000.00
210101	SALARIES AND WAGES	500,000,000.00	494,847,782.00	600,000,000.00
21010101	Salary	500,000,000.00	494,847,782.00	600,000,000.00
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	1,168,000,000.00	655,574,164.00	1,235,700,000.00
21	PERSONNEL COST	537,000,000.00	411,255,200.00	539,700,000.00
2101	SALARY	385,000,000.00	299,010,796.00	385,000,000.00
210101	SALARIES AND WAGES	385,000,000.00	299,010,796.00	385,000,000.00
21010101	Salary	320,000,000.00	292,660,796.00	320,000,000.00
21010104	Wages - Casual Workers	65,000,000.00	6,350,000.00	65,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	152,000,000.00	112,244,404.00	154,700,000.00
210201	ALLOWANCES	66,000,000.00	64,620,387.00	69,700,000.00
21020107	Housing/Rent Allowance	500,000.00	109,845.00	1,000,000.00

		Shongom Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
21020108	Transport Allowance	100,000.00	79,459.00	150,000.00
21020109	Utility Allowance	100,000.00	61,294.00	150,000.00
21020110	Meal Subsidy Allowance	200,000.00	61,291.00	200,000.00
21020111	Leave Allowance	100,000.00	84,498.00	200,000.00
21020117	Other Allowances	65,000,000.00	64,224,000.00	68,000,000.00
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>86,000,000.00</b>	<b>47,624,017.00</b>	<b>85,000,000.00</b>
21020207	Gombe Health Equity Fund	86,000,000.00	47,624,017.00	85,000,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>211,000,000.00</b>	<b>98,822,246.00</b>	<b>246,000,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>186,000,000.00</b>	<b>84,742,246.00</b>	<b>220,000,000.00</b>
<b>220201</b>	<b>TRAVEL&amp; TRANSPORT - GENERAL</b>	<b>2,000,000.00</b>	<b>1,965,000.00</b>	<b>4,000,000.00</b>
22020101	Local Travel and Transport - Training	2,000,000.00	1,965,000.00	4,000,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>48,000,000.00</b>	<b>45,430,519.00</b>	<b>62,000,000.00</b>
22020307	Drugs & Medical Supplies	40,000,000.00	39,730,519.00	50,000,000.00
22020311	Food Stuff/Catering Materials Supplies	8,000,000.00	5,700,000.00	12,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>12,000,000.00</b>	<b>11,021,000.00</b>	<b>17,000,000.00</b>
22020406	Other Maintenance Services	12,000,000.00	11,021,000.00	17,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>124,000,000.00</b>	<b>26,325,727.00</b>	<b>137,000,000.00</b>
22021004	Medical Expenses Locally and Internationally	12,000,000.00	9,123,000.00	20,000,000.00
22021007	Welfare Packages	100,000,000.00	12,000,000.00	100,000,000.00
22021023	Contingencies Recurrent	12,000,000.00	5,202,727.00	17,000,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
22040120	Contibution to Primary Health Care	0.00	0.00	1,000,000.00
<b>2205</b>	<b>SUBSIDIES GENERAL</b>	<b>25,000,000.00</b>	<b>14,080,000.00</b>	<b>25,000,000.00</b>
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>	<b>25,000,000.00</b>	<b>14,080,000.00</b>	<b>25,000,000.00</b>
22050103	Health Subsidies	25,000,000.00	14,080,000.00	25,000,000.00

		Shongom Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
23	CAPITAL EXPENDITURE	420,000,000.00	145,496,718.00	450,000,000.00
2301	FIXED ASSETS PURCHASED	40,000,000.00	9,500,000.00	50,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	40,000,000.00	9,500,000.00	50,000,000.00
23010122	Purchase of Health/Medical Equipment	40,000,000.00	9,500,000.00	50,000,000.00
2302	CONSTRUCTION / PROVISION	200,000,000.00	0.00	200,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	200,000,000.00	0.00	200,000,000.00
23020106	Construction/Provision of Hospitals/Health Centres	200,000,000.00	0.00	200,000,000.00
2303	REHABILITATION / REPAIRS	180,000,000.00	135,996,718.00	200,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	180,000,000.00	135,996,718.00	200,000,000.00
23030105	Rehabilitation/Repairs - Hospital/Health Centres	180,000,000.00	135,996,718.00	200,000,000.00



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

## Shongom Local Government

Total Expenditure By Economic Code		12,894,100,000.00	12,894,100,000.00	5,775,263,825.37	14,986,100,000.00
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	899,500,000.00	
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	0.00	0.00	899,500,000.00	
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	899,500,000.00	
011100100200		Office of the Vice Chairman			
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget	
701	General Public Service	0.00	0.00	3,500,000.00	
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	0.00	0.00	3,500,000.00	
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	3,500,000.00	
011101400100		GOSTEC			
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget	
704	Economic Affairs	120,000,000.00	0.00	120,000,000.00	
7045	TRANSPORT	120,000,000.00	0.00	120,000,000.00	
70451	ROAD TRANSPORT	120,000,000.00	0.00	120,000,000.00	
012500100100		Personnel Management Department			
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget	
701	General Public Service	2,216,800,000.00	867,074,557.23	1,628,600,000.00	
7013	GENERAL SERVICES	2,216,800,000.00	867,074,557.23	1,628,600,000.00	
70131	GENERAL PERSONNEL SERVICES	2,211,800,000.00	863,042,859.23	1,528,600,000.00	
70133	OTHER GENERAL SERVICES	5,000,000.00	4,031,698.00	100,000,000.00	

		Shongom Local Government	2026 Approved Budget MDA Expenditure by Function Classification	
703	Public Order and Safety	10,000,000.00	0.00	764,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	10,000,000.00	0.00	764,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	10,000,000.00	0.00	764,000,000.00
708	Recreation, Culture and Religion	520,000,000.00	108,880,611.00	100,000,000.00
7082	CULTURAL SERVICES	520,000,000.00	108,880,611.00	100,000,000.00
70821	CULTURAL SERVICES	520,000,000.00	108,880,611.00	100,000,000.00
<b>021500100100 Agricultural and Natural Resources Department</b>				
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
704	Economic Affairs	1,495,000,000.00	755,442,599.00	1,218,900,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,495,000,000.00	755,442,599.00	1,218,900,000.00
70421	AGRICULTURE	1,495,000,000.00	755,442,599.00	1,218,900,000.00
<b>022000100100 Finance and Supply Department</b>				
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
701	General Public Service	1,262,300,000.00	769,295,461.68	1,767,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	870,300,000.00	452,702,935.68	1,230,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	870,300,000.00	452,702,935.68	1,230,000,000.00
7013	GENERAL SERVICES	110,000,000.00	49,692,150.00	187,000,000.00
70133	OTHER GENERAL SERVICES	110,000,000.00	49,692,150.00	187,000,000.00
7015	R&D GENERAL PUBLIC SERVICES	10,000,000.00	0.00	50,000,000.00
70151	R&D GENERAL PUBLIC SERVICES	10,000,000.00	0.00	50,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	272,000,000.00	266,900,376.00	300,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	272,000,000.00	266,900,376.00	300,000,000.00
710	Social Protection	700,000,000.00	469,621,989.19	500,000,000.00
7102	OLD AGE	700,000,000.00	469,621,989.19	500,000,000.00
71021	OLD AGE	700,000,000.00	469,621,989.19	500,000,000.00

**023400100100 Works, Housing and Transport Department**

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
<b>704</b>	<b>Economic Affairs</b>	<b>1,369,000,000.00</b>	<b>583,551,989.00</b>	<b>1,655,800,000.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>200,000,000.00</b>	<b>56,698,000.00</b>	<b>200,000,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	200,000,000.00	56,698,000.00	200,000,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>370,000,000.00</b>	<b>127,830,000.00</b>	<b>370,000,000.00</b>
70435	ELECTRICITY	370,000,000.00	127,830,000.00	370,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>799,000,000.00</b>	<b>399,023,989.00</b>	<b>1,085,800,000.00</b>
70451	ROAD TRANSPORT	799,000,000.00	399,023,989.00	1,085,800,000.00
<b>705</b>	<b>Environmental Protection</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>20,000,000.00</b>
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>20,000,000.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	10,000,000.00	0.00	20,000,000.00
<b>706</b>	<b>Housing and Community Amenities</b>	<b>191,000,000.00</b>	<b>28,819,920.00</b>	<b>300,000,000.00</b>
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>16,000,000.00</b>	<b>0.00</b>	<b>30,000,000.00</b>
70621	COMMUNITY DEVELOPMENT	16,000,000.00	0.00	30,000,000.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>70,000,000.00</b>	<b>18,859,920.00</b>	<b>70,000,000.00</b>
70631	WATER SUPPLY	70,000,000.00	18,859,920.00	70,000,000.00
<b>7064</b>	<b>STREET LIGHTING</b>	<b>105,000,000.00</b>	<b>9,960,000.00</b>	<b>200,000,000.00</b>
70641	STREET LIGHTING	105,000,000.00	9,960,000.00	200,000,000.00
<b>708</b>	<b>Recreation, Culture and Religion</b>	<b>50,000,000.00</b>	<b>13,957,000.00</b>	<b>100,000,000.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>50,000,000.00</b>	<b>13,957,000.00</b>	<b>100,000,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	50,000,000.00	13,957,000.00	100,000,000.00
<b>710</b>	<b>Social Protection</b>	<b>1,230,000,000.00</b>	<b>107,585,440.00</b>	<b>1,250,000,000.00</b>
<b>7106</b>	<b>HOUSING</b>	<b>1,230,000,000.00</b>	<b>107,585,440.00</b>	<b>1,250,000,000.00</b>
71061	HOUSING	1,230,000,000.00	107,585,440.00	1,250,000,000.00

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

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
701	General Public Service	5,000,000.00	0.00	5,000,000.00
7013	GENERAL SERVICES	5,000,000.00	0.00	5,000,000.00
70131	GENERAL PERSONNEL SERVICES	5,000,000.00	0.00	5,000,000.00
705	Environmental Protection	5,000,000.00	0.00	100,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	5,000,000.00	0.00	100,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	5,000,000.00	0.00	100,000,000.00
706	Housing and Community Amenities	590,000,000.00	196,367,945.00	769,000,000.00
7062	COMMUNITY DEVELOPMENT	50,000,000.00	0.00	50,000,000.00
70621	COMMUNITY DEVELOPMENT	50,000,000.00	0.00	50,000,000.00
7063	WATER SUPPLY	540,000,000.00	196,367,945.00	719,000,000.00
70631	WATER SUPPLY	540,000,000.00	196,367,945.00	719,000,000.00
707	Health	10,000,000.00	5,000,000.00	50,000,000.00
7074	PUBLIC HEALTH SERVICES	10,000,000.00	5,000,000.00	50,000,000.00
70741	PUBLIC HEALTH SERVICES	10,000,000.00	5,000,000.00	50,000,000.00
709	Education	12,000,000.00	0.00	60,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	12,000,000.00	0.00	60,000,000.00
70912	PRIMARY EDUCATION	12,000,000.00	0.00	60,000,000.00

**051700100100 Education and Social Development Department**

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
706	Housing and Community Amenities	170,000,000.00	10,772,727.27	250,000,000.00
7062	COMMUNITY DEVELOPMENT	170,000,000.00	10,772,727.27	250,000,000.00
70621	COMMUNITY DEVELOPMENT	170,000,000.00	10,772,727.27	250,000,000.00

		Shongom Local Government	2026 Approved Budget MDA Expenditure by Function Classification	
709	Education	1,250,000,000.00	708,471,640.00	1,519,100,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	159,500,000.00	120,233,300.00	154,100,000.00
70912	PRIMARY EDUCATION	159,500,000.00	120,233,300.00	154,100,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	295,000,000.00	100,259,183.00	450,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	295,000,000.00	100,259,183.00	450,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	795,500,000.00	487,979,157.00	915,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	795,500,000.00	487,979,157.00	915,000,000.00
710	Social Protection	10,000,000.00	0.00	50,000,000.00
7105	UNEMPLOYMENT	10,000,000.00	0.00	50,000,000.00
71051	UNEMPLOYMENT	10,000,000.00	0.00	50,000,000.00
<b>051700200100 Education LGEA</b>				
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
709	Education	500,000,000.00	494,847,782.00	620,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	500,000,000.00	494,847,782.00	620,000,000.00
70912	PRIMARY EDUCATION	500,000,000.00	494,847,782.00	620,000,000.00
<b>052100100100 Primary Healthcare Department</b>				
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
707	Health	1,168,000,000.00	655,574,164.00	1,235,700,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	40,000,000.00	9,500,000.00	50,000,000.00
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	40,000,000.00	9,500,000.00	50,000,000.00
7074	PUBLIC HEALTH SERVICES	1,128,000,000.00	646,074,164.00	1,185,700,000.00
70741	PUBLIC HEALTH SERVICES	1,128,000,000.00	646,074,164.00	1,185,700,000.00

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

## Shongom Local Government

Total Revenue Summary By Economic Code				
		12,289,910,000.00	6,160,153,682.61	14,045,770,000.00
022000100100 Finance and Supply Department				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
1	REVENUE	12,289,910,000.00	6,160,153,682.61	14,045,770,000.00
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	11,030,000,000.00	5,885,133,847.75	12,800,000,000.00
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	11,030,000,000.00	5,885,133,847.75	12,800,000,000.00
110101	STATUTORY ALLOCATION	3,100,000,000.00	2,245,477,739.00	3,500,000,000.00
11010101	Statutory Allocation	3,100,000,000.00	2,245,477,739.00	3,500,000,000.00
110102	SHARE OF VAT	3,900,000,000.00	2,591,955,139.00	3,900,000,000.00
11010201	Share of VAT	3,900,000,000.00	2,591,955,139.00	3,900,000,000.00
110103	OTHER FAAC	4,030,000,000.00	1,047,700,969.75	5,400,000,000.00
11010303	Budget Augmentation	200,000,000.00	42,540,781.00	200,000,000.00
11010304	Exchange Rate Gain	1,300,000,000.00	145,138,803.00	1,300,000,000.00
11010308	Stabilization Fund	130,000,000.00	0.00	800,000,000.00
11010309	Other Recurrent Receipts	500,000,000.00	151,443,822.75	1,000,000,000.00
11010318	Signature Bonus	1,900,000,000.00	708,577,563.00	2,100,000,000.00
12	INDEPENDENT REVENUE	259,910,000.00	202,976,695.86	445,770,000.00
1202	NON-TAX REVENUE	259,910,000.00	202,976,695.86	445,770,000.00
120201	LICENCES - GENERAL	11,930,000.00	10,763,336.41	7,960,000.00
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS LICENCES	380,000.00	180,000.00	380,000.00
12020113	CART LICENCES	370,000.00	0.00	200,000.00
12020115	CATTLE DEALER LICENCES	320,000.00	655,000.00	150,000.00
12020116	DRIED FISH & MEAT LICENCES	3,510,000.00	4,787,336.41	3,800,000.00
12020118	PET (DOG) LICENCES	400,000.00	245,000.00	100,000.00
12020119	FISHING PERMITS	230,000.00	200,200.00	100,000.00
12020120	HAWKER'S PERMITS	670,000.00	1,263,200.00	500,000.00
12020121	HUNTING PERMITS	670,000.00	700,000.00	400,000.00
12020122	PRODUCE BUYING LICENCES	650,000.00	2,371,700.00	550,000.00
12020124	ABBATTOIR/SLAUGHTER LICENCES	1,000,000.00	0.00	500,000.00
12020126	HIRING SERVICES	730,000.00	0.00	500,000.00
12020137	TRADE PERMIT LICENCES	1,000,000.00	250,000.00	500,000.00
12020138	FORESTRY/TIMBER LICENCE	1,400,000.00	32,400.00	80,000.00
12020161	Liquor Licences	600,000.00	78,500.00	200,000.00
120204	FEES - GENERAL	13,680,000.00	844,000.00	7,310,000.00
12020402	Medical Service Fees/Laboratory Fees	300,000.00	0.00	150,000.00
12020417	Contractors Registration Fees	1,000,000.00	0.00	1,000,000.00
12020418	Marriage/Divorce Fees	540,000.00	0.00	250,000.00
12020422	Indigene Letter	7,000,000.00	429,000.00	1,500,000.00

		Shongom Local Government	2026 Approved Budget MDA Revenue by Economic Classification	
12020424	Business/Trade Operating Fees	280,000.00	0.00	280,000.00
12020426	Tender Fees/Bill of Interest/Non-Refundable Tender Fees	400,000.00	0.00	400,000.00
12020428	International/Domestic Landing and Parking	180,000.00	0.00	180,000.00
12020436	Survey/Planning/Approval Fees	400,000.00	0.00	400,000.00
12020441	Birth and Death Registration Fees	210,000.00	0.00	200,000.00
12020443	Proof/Change of Ownership Certificate Fees	300,000.00	35,000.00	200,000.00
12020447	Timber, Forest and Charcoal Fees	550,000.00	0.00	550,000.00
12020466	Contribution from Informal Sector/Additional Dependents/Organized Private Sector Fees	300,000.00	0.00	300,000.00
12020492	Registration of Community Development Associations and Community Based Organizations (CDAs & CBOs)	520,000.00	0.00	520,000.00
12020494	Produce Buying Fees	1,700,000.00	380,000.00	1,380,000.00
<b>120206</b>	<b>SALES - GENERAL</b>	<b>7,600,000.00</b>	<b>1,620,000.00</b>	<b>7,000,000.00</b>
12020604	Sales of Stores/Scrap/Unserviceable Items	2,600,000.00	0.00	2,000,000.00
12020609	Sales of Farm Produce	2,500,000.00	450,000.00	2,500,000.00
12020611	Proceeds From Sales of Govt. Vehicles	2,500,000.00	1,170,000.00	2,500,000.00
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>18,700,000.00</b>	<b>15,764,750.00</b>	<b>16,000,000.00</b>
12020704	Earnings From the use of Government Vehicles	2,500,000.00	0.00	2,500,000.00
12020708	Earnings From Agricultural Produce	2,700,000.00	2,368,900.00	3,500,000.00
12020722	Earnings From Commercial Activities	13,500,000.00	13,395,850.00	10,000,000.00
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>2,000,000.00</b>	<b>142,000.00</b>	<b>1,500,000.00</b>
12020802	Rent on Govt. Offices	2,000,000.00	142,000.00	1,500,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>6,000,000.00</b>	<b>2,032,000.00</b>	<b>6,000,000.00</b>
12020901	Rent on Government Land	3,500,000.00	2,032,000.00	3,500,000.00
12020905	Lease Rental	2,500,000.00	0.00	2,500,000.00
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>200,000,000.00</b>	<b>171,810,609.45</b>	<b>200,000,000.00</b>
12021103	Other Investment Income	200,000,000.00	171,810,609.45	200,000,000.00
<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>100,000,000.00</b>	<b>0.00</b>	<b>100,000,000.00</b>
<b>1302</b>	<b>GRANTS</b>	<b>100,000,000.00</b>	<b>0.00</b>	<b>100,000,000.00</b>
<b>130202</b>	<b>FOREIGN GRANTS</b>	<b>100,000,000.00</b>	<b>0.00</b>	<b>100,000,000.00</b>
13020202	CAPITAL FOREIGN GRANTS	100,000,000.00	0.00	100,000,000.00
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>900,000,000.00</b>	<b>72,043,139.00</b>	<b>700,000,000.00</b>
<b>1402</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>200,000,000.00</b>	<b>72,043,139.00</b>	<b>0.00</b>
<b>140201</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>200,000,000.00</b>	<b>72,043,139.00</b>	<b>0.00</b>
14020101	OTHER CAPITAL RECEIPTS TO CDF	200,000,000.00	72,043,139.00	0.00
<b>1403</b>	<b>LOANS/ BORROWINGS RECEIPT</b>	<b>700,000,000.00</b>	<b>0.00</b>	<b>700,000,000.00</b>
<b>140301</b>	<b>DOMESTIC LOANS/ BORROWINGS RECEIPT</b>	<b>700,000,000.00</b>	<b>0.00</b>	<b>700,000,000.00</b>
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	700,000,000.00	0.00	700,000,000.00

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

## Shongom Local Government

Total Capital Expenditure					5,877,000,000.00	1,650,306,721.43	7,951,000,000.00
012500100100	Personnel Management Department	Economic Code and Description	Function Code and Description	Location Code and Description	1,260,000,000.00	263,028,368.16	2,114,000,000.00
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 20 Units Motorcycles	23010104 - Purchase of Motor Cycles	70131 - GENERAL PERSONNEL SERVICES	21531098 - LG Wide	5,000,000.00	3,000,000.00	50,000,000.00
	Purchase of 2 motor vehicles for LCDA	23010105 - Purchase of Motor Vehicles	70131 - GENERAL PERSONNEL SERVICES	21531098 - LG Wide	200,000,000.00	0.00	200,000,000.00
	Purchase of Motor Vehicles for Chairman, Deputy Chairman, Emirs and Chiefs	23010105 - Purchase of Motor Vehicles	70131 - GENERAL PERSONNEL SERVICES	21531098 - LG Wide	100,000,000.00	0.00	200,000,000.00
	Purchase of Buses	23010108 - Purchase of Buses	70131 - GENERAL PERSONNEL SERVICES	21531098 - LG Wide	50,000,000.00	0.00	50,000,000.00
	Purchase of furniture for Emirs and Chief, District Heaad Palaces	23010112 - Purchase of Office Furniture and Fittings	70131 - GENERAL PERSONNEL SERVICES	21531098 - LG Wide	0.00	0.00	100,000,000.00
	Purchase of furniture for temporary secretariat of LCDA	23010112 - Purchase of Office Furniture and Fittings	70131 - GENERAL PERSONNEL SERVICES	21531098 - LG Wide	50,000,000.00	0.00	100,000,000.00
	Construction and Provision of Office Buildings	23020101 - Construction/Provision of office Buildings	70131 - GENERAL PERSONNEL SERVICES	21531098 - LG Wide	150,000,000.00	107,991,461.00	150,000,000.00
	Construction/Provision of District Heads Palace	23020104 - Construction/Provision of Housing	70131 - GENERAL PERSONNEL SERVICES	21531098 - LG Wide	70,000,000.00	0.00	200,000,000.00
	Rehabilitation and Repairs of Office Buildings	23030121 - Rehabilitation/Repairs of office Building	70131 - GENERAL PERSONNEL SERVICES	21531098 - LG Wide	100,000,000.00	39,124,598.16	100,000,000.00
	Purchase of Residential Furnitures	23010121 - Purchase of Residential Furniture	70133 - OTHER GENERAL SERVICES	21531098 - LG Wide	5,000,000.00	4,031,698.00	100,000,000.00
	Purchase of Security Equipment	23010128 - Purchase of Security Equipment	70361 - PUBLIC ORDER AND SAFETY N.E.C.	21531098 - LG Wide	10,000,000.00	0.00	764,000,000.00
	Contribution for Construction of Emir and Chief Sectariat	23020101 - Construction/Provision of office Buildings	70821 - CULTURAL SERVICES	21531098 - LG Wide	520,000,000.00	108,880,611.00	100,000,000.00



					Shongom Local Government	2026 Approved Budget MDA Capital Expenditure By Projects	
<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>679,000,000.00</b>	<b>455,555,374.00</b>	<b>785,000,000.00</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 of Agricultural Equipment and Irrigation	23010127 - Purchase Agricultural Equipment	70421 - AGRICULTURE	21531098 - LG Wide	10,000,000.00	0.00	30,000,000.00
	Agric Empowerment	23020113 - Construction/Provision of Agricultural Facilities	70421 - AGRICULTURE	21531098 - LG Wide	100,000,000.00	0.00	100,000,000.00
	Construction and Provision of Agricultural Facilities	23020113 - Construction/Provision of Agricultural Facilities	70421 - AGRICULTURE	21531098 - LG Wide	9,000,000.00	0.00	30,000,000.00
	Rehabilitation and Repairs of Agricultural Facilities	23030112 - Rehabilitation/Repairs - Agricultural Facilities	70421 - AGRICULTURE	21531098 - LG Wide	3,000,000.00	0.00	10,000,000.00
	Rehabilitation and Repairs of Market and Parks	23030124 - Rehabilitation/Repairs - Market/Parks	70421 - AGRICULTURE	21531098 - LG Wide	100,000,000.00	42,124,500.00	100,000,000.00
	Tree Planting	23040101 - Tree Planting	70421 - AGRICULTURE	21531098 - LG Wide	7,000,000.00	3,835,000.00	15,000,000.00
	Purchase of Fertilizer and subsidy	23050111 - Agricultural Inputs	70421 - AGRICULTURE	21531098 - LG Wide	450,000,000.00	409,595,874.00	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>120,000,000.00</b>	<b>49,692,150.00</b>	<b>237,000,000.00</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 of Office Furniture and Fittings	23010112 - Purchase of Office Furniture and Fittings	70133 - OTHER GENERAL SERVICES	21531098 - LG Wide	50,000,000.00	49,692,150.00	70,000,000.00
	Purchase of Computers	23010113 - Purchase of Computers	70133 - OTHER GENERAL SERVICES	21531098 - LG Wide	30,000,000.00	0.00	40,000,000.00
	Purchase of Computer Printers	23010114 - Purchase of Computer Printers	70133 - OTHER GENERAL SERVICES	21531098 - LG Wide	10,000,000.00	0.00	10,000,000.00
	Purchase of Photocopying Machines	23010115 - Purchase of Photocopying Machines	70133 - OTHER GENERAL SERVICES	21531098 - LG Wide	5,000,000.00	0.00	7,000,000.00
	Rehabilitation and Repairs of ICT Infrastructures	23030127 - Rehabilitation/Repairs - ICT Infrastructure	70133 - OTHER GENERAL SERVICES	21531098 - LG Wide	10,000,000.00	0.00	50,000,000.00
	Computer Software Acquisition	23050102 - Computer Software Acquisition	70133 - OTHER GENERAL SERVICES	21531098 - LG Wide	5,000,000.00	0.00	10,000,000.00
	Research and Development	23050101 - Research and Development	70151 - R&D GENERAL PUBLIC SERVICES	21531098 - LG Wide	10,000,000.00	0.00	50,000,000.00

					Shongom Local Government	2026 Approved Budget MDA Capital Expenditure By Projects	
023400100100	Works, Housing and Transport Department	Economic Code and Description	Function Code and Description	Location Code and Description	2,651,000,000.00	611,502,201.00	3,040,000,000.00
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 and Acquisition of Land	23010101 - Purchase/Acquisition of Land	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21531098 - LG Wide	100,000,000.00	11,598,000.00	100,000,000.00
	Construction of Markets and Parkts	23020124 - Construction of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21531098 - LG Wide	100,000,000.00	45,100,000.00	100,000,000.00
	Connection and Provision of Electricity National Grid	23020103 - Construction/Provision of Electricity	70435 - ELECTRICITY	21531098 - LG Wide	150,000,000.00	40,364,000.00	150,000,000.00
	Rehabilitation and Repairs of Electricity	23030102 - Rehabilitation/Repairs-Electricity	70435 - ELECTRICITY	21531098 - LG Wide	150,000,000.00	86,241,000.00	150,000,000.00
	Rehabilitation/Repairs of Power Generating Parts	23030125 - Rehabilitation/Repairs - Power Generating Plants	70435 - ELECTRICITY	21531098 - LG Wide	70,000,000.00	1,225,000.00	70,000,000.00
	Construction and Provision of Rural Roads	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21531098 - LG Wide	100,000,000.00	0.00	300,000,000.00
	Rehabilitation and Repairs of Roads	23030113 - Rehabilitation/Repairs - Roads	70451 - ROAD TRANSPORT	21531098 - LG Wide	500,000,000.00	276,611,841.00	500,000,000.00
	Rehabilitation and Repairs - Water Ways	23030115 - Rehabilitation/Repairs Water Ways	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21531098 - LG Wide	2,000,000.00	0.00	20,000,000.00
	Erosion and Flood Control	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21531098 - LG Wide	8,000,000.00	0.00	0.00
	Construction and Provision of Infrastructure	23020118 - Construction/ Provision of Infrastrature	70621 - COMMUNITY DEVELOPMENT	21531098 - LG Wide	16,000,000.00	0.00	30,000,000.00
	Construction and Provision of Water ways, Culverts, Drainages	23020116 - Construction/ Provision of Water Ways	70631 - WATER SUPPLY	21531098 - LG Wide	70,000,000.00	18,859,920.00	70,000,000.00
	Construction of Traffic Lights and Solar Street Lights	23020123 - Construction of Traffic Light/Streets Lghts	70641 - STREET LIGHTING	21531098 - LG Wide	105,000,000.00	9,960,000.00	200,000,000.00
	Construction and Provision of Recreational Facilities	23020119 - Construction/ Provision of Recreational Facilities	70811 - RECREATIONAL AND SPORTING SERVICES	21531098 - LG Wide	50,000,000.00	13,957,000.00	100,000,000.00
	Construction of Local Council Development Area (L C D A) Secretariat/Purchase of Funiture	23020104 - Construction/Provision of Housing	71061 - HOUSING	21531098 - LG Wide	1,000,000,000.00	0.00	1,000,000,000.00

				Shongom Local Government	2026 Approved Budget MDA Capital Expenditure By Projects		
	Construction and Provision of Housing	23020104 - Construction/Provision of Housing	71061 - HOUSING	21531098 - LG Wide	150,000,000.00	54,444,440.00	150,000,000.00
	Rehabilitation and Repairs-Residential Building	23030101 - Rehabilitation/Repairs of Resdential Building	71061 - HOUSING	21531098 - LG Wide	80,000,000.00	53,141,000.00	100,000,000.00
<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>272,000,000.00</b>	<b>14,000,000.00</b>	<b>555,000,000.00</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
	Provision of Sanitizers in all Offices Within and Outside the LG. Secretariat	23050109 - Operation and Maintenance of Public Utilities	70131 - GENERAL PERSONNEL SERVICES	21531098 - LG Wide	5,000,000.00	0.00	5,000,000.00
	Preservation of Flooding Control in all the Wards	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21531098 - LG Wide	5,000,000.00	0.00	100,000,000.00
	Fencing of borehole solar, Public schools, ETC	23020118 - Construction/ Provision of Infrastrature	70621 - COMMUNITY DEVELOPMENT	21531098 - LG Wide	50,000,000.00	0.00	50,000,000.00
	Construction and Provision of Hand Pumps	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21531098 - LG Wide	5,000,000.00	0.00	10,000,000.00
	Construction and Provision of Water Facilities	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21531098 - LG Wide	40,000,000.00	0.00	40,000,000.00
	Purchase of Hand Pumps Tools and Equipment/Motorised Boreholes	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21531098 - LG Wide	15,000,000.00	0.00	100,000,000.00
	Rehabilitation and Repairs of Borehole within the Ten (10) Wards	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21531098 - LG Wide	30,000,000.00	0.00	40,000,000.00
	Rehabilitation/Repairs- Water Facilities	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	21531098 - LG Wide	100,000,000.00	9,000,000.00	100,000,000.00
	Water Polution Prevention and Control	23040105 - Water Pollution Preservation & Controll	70741 - PUBLIC HEALTH SERVICES	21531098 - LG Wide	10,000,000.00	5,000,000.00	50,000,000.00
	Construction of Public Refuse Dumping Site	23040106 - Enviromental Sanitation	70912 - PRIMARY EDUCATION	21531098 - LG Wide	10,000,000.00	0.00	30,000,000.00
	Provision of Sanitation Materials Eg Wheelbarrow,Cutlasses,Brooms etc.	23040106 - Enviromental Sanitation	70912 - PRIMARY EDUCATION	21531098 - LG Wide	2,000,000.00	0.00	30,000,000.00
<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>475,000,000.00</b>	<b>111,031,910.27</b>	<b>750,000,000.00</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
	Community Development Programme	23050108 - Other Non Tangible Assets	70621 - COMMUNITY DEVELOPMENT	21531098 - LG Wide	100,000,000.00	10,772,727.27	100,000,000.00

				Shongom Local Government	2026 Approved Budget MDA Capital Expenditure By Projects		
	Empowerment for Women and People With Dissability	23050108 - Other Non Tangible Assets	70621 - COMMUNITY DEVELOPMENT	21531098 - LG Wide	60,000,000.00	0.00	75,000,000.00
	Youth Development and Empowerment	23050113 - Investment	70621 - COMMUNITY DEVELOPMENT	21531098 - LG Wide	10,000,000.00	0.00	75,000,000.00
	Purchase of Teaching/Learning Aid Equipment	23010124 - Purchase of Teaching/Learning EquipmentS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	21531098 - LG Wide	30,000,000.00	18,500,000.00	50,000,000.00
	Construction/Provisins of Public Schools	23020107 - Construction/Provision of Public Schools	70951 - EDUCATION NOT DEFINABLE BY LEVEL	21531098 - LG Wide	15,000,000.00	0.00	200,000,000.00
	Rehabilitation/Repairs of Public Schools	23030106 - Rehabilitation/Repairs - Public Schools	70951 - EDUCATION NOT DEFINABLE BY LEVEL	21531098 - LG Wide	250,000,000.00	81,759,183.00	200,000,000.00
	Small Scale Business Empowerment	23050113 - Investment	71051 - UNEMPLOYMENT	21531098 - LG Wide	10,000,000.00	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>
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
	Purchase of Information, Communication and Technology (ICT) equipment for Digital Learning Programme (EIDU) (GIZ)	23050102 - Computer Software Acquisition	70912 - PRIMARY EDUCATION	21531098 - LG Wide	0.00	0.00	20,000,000.00
<b>052100100100</b>	<b>Primary Healthcare Department</b>	<b>Economic Code and Description</b>	<b>Function Code and Description</b>	<b>Location Code and Description</b>	<b>420,000,000.00</b>	<b>145,496,718.00</b>	<b>450,000,000.00</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 of Health/Medical Equipments	23010122 - Purchase of Health/Medical Equipment	70713 - THERAPEUTIC APPLIANCES AND EQUIPMENT	21531098 - LG Wide	40,000,000.00	9,500,000.00	50,000,000.00
	Construction/Provision of Hospital/Health Centres	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21531098 - LG Wide	200,000,000.00	0.00	200,000,000.00
	Contribution for Upgrade of 82 PHC facilities	23030105 - Rehabilitation/Repairs - Hospital/Health Centres	70741 - PUBLIC HEALTH SERVICES	21531098 - LG Wide	100,000,000.00	87,963,417.00	100,000,000.00
	Rehabilitation/Repairs - Hospital/Health Centres	23030105 - Rehabilitation/Repairs - Hospital/Health Centres	70741 - PUBLIC HEALTH SERVICES	21531098 - LG Wide	80,000,000.00	48,033,301.00	100,000,000.00

## Shongom Local Government 2026 Approved Budget

### Shongom 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	1,762,000,000.00	1,203,319,422.00	2,199,100,000.00
709	Education	1,762,000,000.00	1,203,319,422.00	2,199,100,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	671,500,000.00	615,081,082.00	834,100,000.00
70912	PRIMARY EDUCATION	671,500,000.00	615,081,082.00	834,100,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	295,000,000.00	100,259,183.00	450,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	295,000,000.00	100,259,183.00	450,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	795,500,000.00	487,979,157.00	915,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	795,500,000.00	487,979,157.00	915,000,000.00

## Shongom Local Government 2026 Approved Budget

Shongom Local Government

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

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Basic Education by Programme (Sector, Objectives)		1,750,000,000.00	1,203,319,422.00	2,139,100,000.00
05	Education	1,750,000,000.00	1,203,319,422.00	2,139,100,000.00
0501	Effective governance of the education system	1,455,000,000.00	1,103,060,239.00	1,669,100,000.00
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	699,500,000.00	618,831,082.00	794,100,000.00
050103	Education sector coordination mechanisms	755,500,000.00	484,229,157.00	875,000,000.00
0504	Improved quality of teaching and learning outcomes	30,000,000.00	18,500,000.00	50,000,000.00
050402	Instructional and learning materials	30,000,000.00	18,500,000.00	50,000,000.00
0505	Adequate infrastructure at all levels	265,000,000.00	81,759,183.00	400,000,000.00
050501	Schools' infrastructure construction and rehabilitation	265,000,000.00	81,759,183.00	400,000,000.00
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

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### 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		1,178,000,000.00	660,574,164.00	1,285,700,000.00
707	Health	1,178,000,000.00	660,574,164.00	1,285,700,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	40,000,000.00	9,500,000.00	50,000,000.00
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	40,000,000.00	9,500,000.00	50,000,000.00
7074	PUBLIC HEALTH SERVICES	1,138,000,000.00	651,074,164.00	1,235,700,000.00
70741	PUBLIC HEALTH SERVICES	1,138,000,000.00	651,074,164.00	1,235,700,000.00

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

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Primary Health Care by Programme (Sector, Objectives)		696,000,000.00	250,668,964.00	761,000,000.00
04	Health	696,000,000.00	250,668,964.00	761,000,000.00
0401	Effective governance of the health system	276,000,000.00	105,172,246.00	311,000,000.00
040103	Health sector coordination mechanisms	276,000,000.00	105,172,246.00	311,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	380,000,000.00	135,996,718.00	400,000,000.00
040501	Functional health facilities	380,000,000.00	135,996,718.00	400,000,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	40,000,000.00	9,500,000.00	50,000,000.00
040601	Sustainable drug supply	40,000,000.00	9,500,000.00	50,000,000.00