KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

CONSOLIDATED BUDGET SUMMARY (MASTER BUDGET) – 2025

ECONOMIC CODE		APPROVED BUDGET 2023	TOTAL APPROVED BUDGET 2024	APPROVED BUDGET 2023	TOTAL APPROVED BUDGET 2023	2024 PERFORMANCE REVENUE/EXPENDITURE ACTUALS	2025 APPROVED BUDGET	2026 BUDGET PROPOSALS	TOTAL 3 YEARS BUDGETS
	Opening Balance								
11010101	Statutory Allocation	683,057,071.20	1,301,884,113.32				791,543,120.20		
11010201	Value Added Tax (VAT	64,990,000.00	71,375,000.00				3,072,674,108.78		
	Independent Revenue						22,470,000.00		
11010304	Electronic Money Transfer Levy (EMTL)	44,657,002.44	44,657,002.44				212,479,518.83		
	Share of Exchange Gain		13,635,680.04				1,448,216,769.83		
	Refund for Excess Bank Charges								
	Forex Equalization		30,221,365.56						
	Non-oil Revenue		185,772,215.04						
	Solid mineral		18,569,150.84						
	Hope Govt								
	Exchange Gain	13,635,680.04					5,547,383,517.62		
	Electronic Money Transfer Gain								
	Total Projected Fund	4,015,302,799.54	2,089,298,868.25				5,547,383,517.62		
	Personnel Cost	290,951,290.88	244,535,542.57				398,444,621.00		
	Consolidated Revenue Charges	174,908,569.08	176,708,569.08				98,571,306.72		
	Primary Health Care (Salaries)	351,828,975.16	389,803,135.24				368,233,501.58		
	Teacher’s Salaries	483,302,895.32	499,094,850.00				898,256,729.04		
	Overhead Cost	657,220,000.00	2,997,753,663.28				1,643,915,707.00		
	Pension/Gratuity		165,653,800.04				248,938,307.00		
	Transfer to Reserve Fund								
	Allowances/Social Contributions	92,880,000.00	56,232,554.64				108,880,000.00		
	Other Recurrent Cost	216,004,673.40	33,348,425.40				248,983,307		

	Total Recurrent Cost	2,268,896,403.84	1,868,404,868.25				3,762,583,517.62		
	ESTIMATED CAPITAL RECEIPTS								
	Transfer from Reserve Funds								
	Miscellaneous								
	CAPITAL EXP. (Based on Sector)								
	Admin Sector	395,395,318.47	207,275,120.00				405,000,000.00		
	Economic Sector	1,076,993,511.23	185,994,000.00				746,000,000.00		
	Social Sector	274,017,564.23	682,700,000.00				634,000,000.00		
	Total Cap. Exp.						1,785,000,000.00		
	TOTAL BUDGET SIZE	**4,015,302,799.54**	**3,032,373,980.25**				**5,547,383,517.62**		

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

SUMMARY OF REVENUE BUDGET – 2025

Economic Code	Revenue Description	Approved Budget 2024 ₦	Approved Budget 2023 ₦	Approved Budget 2022 ₦	2024 Performance Rev/Exp Actuals (Jan – Spet)	2025 APPROVED BUDGET	2026 Budget Proposals	2027 Budget Proposals	Total 3 Years Budget
	License – General	11,575,000.00				6,460,000.00			
	Fees – General	31,800,000.00				10,160,000.00			
	Sales - General					3,000,000.00			
	Other Revenue Sources					2,550,000.00			
	Earnings – General	28,000,000.00	64,990,000.00			300,000.00			
	TOTAL	71,375,000.00				22,470,000.00			
11010101	Statutory Allocation	638,057,071.20	1,301,884,113.02			791,543,120.20			
11010201	Value Added Tax (VAT)	2,102,185,637.12	526,569,341.01			3,072,674,108.78			
11010304	Forex Equalization		30,221,365.56						
11010305	Non – oil Revenue		185,772,215.04						
11010306	Solid Minerals		18,569,150.84						
11010307	Exchange Gain					1,448,216,769.83			
11010308	Electronic Money Transfer	109,924,223.50	44,657.002.44			212,479,518.83			
	Capital Receipts								
	Transfer from L.G Reserve Fund								
	Miscellaneous								
	Sub Total					5,524,913,317.62			
	GRAND TOTAL	**4,015,302,799.54**	**2,089,298,868.25**			**5,547,383,517.62**			

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

DETAILS OF NON – TAXABLE REVENUE – LICENSED GENERAL

ECONOMIC CODE:

Economic Code	Functional Code	Program Code	Fund Code	Geo Code	Budget Item	Amount #	2024 Performance Rev/Exp Actuals (Jan – Spet)	2025 APPROVED BUDGET	2026 Budget Proposals	2027 Budget Proposals	Total 3 Years Budget
12020102					Goldsmiths and Gold dealers License						
12020117					Dried fish and Meat Licensed			1,200,000.00			
12020107					Boat stand Canoe (small craft license			200,000.00			
12020118					Pet (dogs) License			60,000.00			
12020119					Fishing Permit						
12020120					Hawkers Permit			100,000.00			
12020121					Hunting Permit			20,000.00			
12020124					Abattoir/Slaughter House			50,000.00			
12020128					Borehole Drilling License			1,110,000.00			
12020130					Cinematography License			120,000.00			
12020131					Liquor License			300,000.00			
12020137					Trade Permit License			330,000.00			
12020140					Motor Mechanic License						
12020113					Bricks Making License			70,000.00			
12020122					Produce Buying License						
12020115					Dane Gun License						
12020116					Cattle Dealer License						
12020114					Cart License						
12020111					Bake House License						
12020110					Inland Water – way License						
12020109					Registration of Voluntary Organizations						
12020128					Poof Betting/ Cassino			330,000.00			

					License/Gaming						
12020112					Bicycle License & Hire Permit			310,000.00			
Total								**4,830,000.00**			

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

Details of non taxable Revenue:- Fees General

Economic Code:

Economic Code	Function Code	Program Code	Fund Code	Geo Code	Budget Item	Amount ₦	2024 Performance Rev/Exp Actuals (Jan – Spet)	2025 APPROVED BUDGET	2026 Budget Proposals	2027 Budget Proposals	Total 3 Years Budget
12020417					Contractor Registration Fees			2,310,000.00			
12020418					Marriage Divorce Certificate			150,000.00			
12020427					Tenders Fees			3,000,000.00			
12020448					Development Levy			600,000.00			
12020477					Marriage registration fees						
12020404					Trade Union Fees						
12020419					Attestation of Bachelorhood & Spinsterhood			700,000.00			
12020436					Bill Board Advertisement Fees						
12020444					Burial Fees						
12020446					Agriculture/Vetinary Services Fees			6,021,000.00			
12020449					Business/Trade Operating Fees						
12020450					Inspection Fees						
12020453					Application Fees						
12020454					Parking Fees						
12020425					Disinfection of Produce Fees						
12020426					Court Summon Fees						
12020445					Change Of Ownership Fees						
12020451					Timber and Forest Fees						

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

Other Revenue Sources

Economic Code: 12030101

Economic Code	Functional Code	Program Code	Fund Code	Geo Code	Budget Item	Amount	2024 Performance Rev/Exp Actuals (Jan – Spet)	2025 APPROVED BUDGET	2026 Budget Proposals	2027 Budget Proposals	Total 3 Years Budget
					Welding machine License			250,000.00			
					Hair Dressing License						
					Saw Mill License						
					Tenders fees			2,000,000.00			
					Building of Temporary Structures Fees						
					Sand Dredging Fees			500,000.00			
					Mortuary / Cemetery Fees			150,000.00			
					Sand, Granite, Iron rod Sellers Fees						
					Panel Beater Fees						
					Eating House Fees						
					Inematocgrahy Fees						
					Wood making, Carpentry Workshop Fees			**100,000.00**			
					Local Hair Dressing/ Plating Fees			**30,000.00**			
					Hair Dressing/ Saloon Fees			**80,000.00**			
					Business Centre Fees			**200,000.00**			
					Building Materials Fees			**220,000.00**			

					Vehicle Spare Parts Fees						
					Photo Studio Fees			**120,000.00**			
					Motorcycle Fees						
					Petty Traders Fees			**80,000.00**			
					Cassava Grinding Fees			**90,000.00**			
					Painting, spraying and Sign Writing Workshop fees			**35,000.00**			
					Laundry/Dry Cleaning Shop Fees			**50,000.00**			
					Fire Safety Certificate Fees						
					Survey Plan/Building Fees						
					Agency Fees						
					Sale of Car Stickers						
					Identification Certificate			**500,000.00**			
					Tenement Rate			**10,000.00**			
					Earnings from Environmental Sanitation			**150,000.00**			
Total								**14,535,000.00**			

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

Details of Non – Taxable Revenue – Sales General

Economic Code:

Economic Code	Functional Code	Program Code	Fund Code	Geo Code	Budget Item	Amount	2024 Performance Rev/Exp Actuals (Jan – Spet)	2025 APPROVED BUDGET	2026 Budget Proposals	2027 Budget Proposals	Total 3 Years Budget
12020609					Proceeds from Sales of Farm Products			3,000,000.00			
Total								**3,000,000.00**			

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

Details of Non – Taxable Revenue – Earnings General

Economic Code:

Economic Code	Functional Code	Program Code	Fund Code	Geo Code	Budget Item	Amount	2024 Performance Rev/Exp Actuals (Jan – Spet)	2025 APPROVED BUDGET	2026 Budget Proposals	2027 Budget Proposals	Total 3 Years Budget
12020705					Earnings from use of government hall			300,000.00			
12020708					Earnings from Agricultural Produce						
12020711					Earning from Commercial Activities						
Total								**300,000.00**			

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA
Summary of Recurrent Expenditure – 2025

Details of Expenditure	Est	Basic Salary	Medical Allowance	Other Allowances	Total Personnel Cost	Total Basic salary	Total Medical Allowances	Total Other Allowances	Financial Budget 2025
Office of the Chairman	13	9,651,306.72		66,720,000.00	75,371,306.72	30,051,306.72		66,720.000.00	98,571,306.72
Office of the Vice Chairman	2	3,898,626.48		12,000,000.00	15,898,626.48	3,898,626.48		12,000,000.00	15,898,626.48
Secretary to L.G	2	2,934,635.88		4,080,000.00	6,014,635.88	2,934.636.88		4,080,000.00	7,014,636.88
The Council	11	20,112, 000.00		5,616,000.00	16,728,000.00	49,608,000.00		5,616,000.00	55,224,000.00
Personnel Mgt Dept	138	68,911,141.52	1,140,000.00		70,051,141.52	225,351,107.12	4,140,000.00		229,491,107.12
Finance/Economic Planning	46	49,383,276.48	660,000.00		50,043,276.48	100,675,738.68	1,480,000.00		102,155,738.68
Budget Department									
Education Department									
Agric, Natural Resources/Survey									
Works, Housing, Land & Survey	43	30,514,884.04	510,000.00		31,024,884.04	65,527,775.20	1,290,000.00		66,817,775.20
Public Health Care	109	65,614,179.60	840,000.00	13,608,645.92	80,068,825.52	300,728,110.20	3,270,000.00	64,235,391.40	368,233,501.50
Education Authority									898,256,729.04
Temporary/ Causal Workers	174	48,000,000.00							48,000,000.00
Overhead Cost									
Total		22,423,481.62	315,000.00	13,608,645.92	231,188,127.56	692,282,731.20	10,180,000.00	64,235,391.40	814,698,122.50
Grand Total	536	299,029,050.60	315,000.00	102,024,645.92	345,190,696.04	778,866,301.28	10,180,000.00	152,651,391.40	1,889,663,421.62

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

SUMMARY OF OVERHEAD COST

	₦
• Allowances and Social Contributions	108,880,00.00
• Social Benefits	248,983,307.00
• Travel and transport – General	18,000,000.00
• Utilities – General	22,000,000.00
• Material and supply – General	98,850,000.00
• Maintenance services – General	75,402,400.00
• Training – General	15,000,000.00
• Other services – General	62,000,000.00
• Consultancy & professional services – General	20,000,000.00
• Fuel and lubricants – General	57,750,000.00
• Financial charges – General	3,000,000.00
• Miscellaneous expenditure – General	597,250,000.00
• Departmental overhead	316,800,000.00
TOTAL OVERHEAD COST -	**1,643,915,707.00**

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

Details of OverHead Cost

Allowances and Social Contributions

ECONOMIC CODE:

Economic Code	Function Code	Program Code	Fund Code	Geo Code	Description of Expenditure	Approved Budget 2024	Actual Expenditure 2023	Approved Budget 2023	2024 Performance Rev/Exp Actuals (Jan – Spet)	2025 APPROVED BUDGET	2026 Budget Proposals	2027 Budget Proposals	Total 3 Years Budget
21020103	70131		02101		Allowances					98,700.00			
21020104					BHIS Contribution					10,180,000.00			
21020101					Non Regular Allowance								
Total										**108,880,000.00**			

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

Other Recurrent Cost – (Social Benefits)

Economic Code –

Economic Code	Functional Code	Program Code	Fund Code	Geo Code	Description	Approved Budget 2024	Actual Expenditure 2023	Approved Budget 2023	2024 Performance Rev/Exp Actuals (Jan – Spet)	2025 APPROVED BUDGET	2026 Budget Proposals	2027 Budget Proposals	Total 3 Years Budget
220201					Social Benefits								
22010101					Gratuity								
22010102					Pensions					200,000,000.00			
22010104					Training Fund					40,983,307.00			
22010105					Common Services					8,000,000.00			
22010103					Death Benefits								
22010104				02101	Local Government Pension Fund								
22010105				02101	Severance Gratuity Of Political Officer Holders								
Total										**248,983,307.00**			

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

Overhead cost: Travel and Transport - General

Economic Code –

Economic Code	Functional Code	Program Code	Fund Code	Geo Code	Description	Approved Budget 2024	Actual Expenditure 2023	Approved Budget 2023	2024 Performance Rev/Exp Actuals (Jan – Spet)	2025 APPROVED BUDGET	2026 Budget Proposal	2027 Budget Proposals	Total 3 Years Budget
22020101			02101		Local Travel and Transport – Training					8,000,000.00			
22020102			02101		Local Travel and Transport – Others					10,000,000.00			
22020104			02101		International Travel and Transports –Others								
Total										**18,000,000.00**			

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA
OverHead Cost: Utilities - General
Economic Code:

Economic Code	Functional Code	Program Code	Fund Code	Geo Code	Description	Approved Budget 2024	Actual Expenditure 2023	Approved Budget 2023	2024 Performance Rev/Exp Actuals (Jan – Spet)	2025 APPROVED BUDGET	2026 Budget Proposal	2027 Budget Proposals	Total 3 Years Budget
22020201			02101		Electricity Charges					3,000,000.00			
22020202					Telephone Charges								
22020203					Internet Access Charges								
					Immunization					15,000,000.00			
22020210			02101		Environmental Sanitation					400,000.00			
22020204			02101		Satellite Broadcasting Access Charges								
22020206			02101		Sewage Charges ‘								
Total										**22,000,000.00**			

KOLOKUMA/OPOKUMA LOCAL GOVERNMANT AREA

Overhead cost: Material and Supply - General

Economic Code:

Economic Code	Functional Code	Program Code	Fund Code	Geo Code	Description	Approved Budget 2024	Actual Expenditure 2023	Approved Budget 2023	2024 Performance Rev/Exp Actuals (Jan – Spet)	2025 APPROVED BUDGET	2026 Budget Proposal	2027 Budget Proposals	Total 3 Years Budget
22020301	70133		02101		Office Stationeries/Computer Consumables					6,000,000.00			
22020302	70160		02101		Books					15,000,000.00			
22020305	70131		02101		Printing of Non-Security Document					380,000.00			
22020310					Teaching Aids/ In structural					10,000,000.00			
	70480				Printing of Security Document					500,000.00			
					Food Stuffs/Catering Materials Supplies					7,000,000.00			
22020312			02101		Supply of School Desk/Furniture					50,000,000.00			
22020307			02101		Drugs / Laboratory / Medical Supplies					10,000,000.00			
22020308			02101		Field and Camping Materials Supplies								
22020309			02101		Uniforms and Other Clothing								
Total										**98,850,000.00**			

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

Overhead cost: Maintenance Services - General

Economic Code:

Economic Code	Functional Code	Program Code	Fund Code	Geo Code	Description	Approved Budget 2024	Actual Expenditure 2023	Approved Budget 2023	2024 Performance Rev/Exp Actuals (Jan – Spet)	2025 APPROVED BUDGET	2026 Budget Proposal	2027 Budget Proposals	Total 3 Years Budget
22020405	70133		02101	50610300	Maintenance of Plants/Generators					5,000,000.00			
22020406			02101		Other Maintenance Services					20,000,000.00			
22020410			02101		Maintenance of Street Lights					20,000,000.00			
22020412			02101		Maintenance of Market and Public Places					30,000,000.00			
22020404	70160		02101		Maintenance of Office/IT Equipment					402,400.00			
22020403	70160		02101		Maintenance of office Building/Residential Quarters								
22020413					Minor Road Maintenance								
22020401			02101		Maintenance of Motor Vehicle / Transport Equipment								
22020402			02101		Maintenance of Furniture								
22020414			02101		Maintenance of Dump – Sites								
TOTAL										**75,402,400.00**			

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA
Overhead Cost: Training - General
Economic Code:

Economic Code	Functional Code	Program Code	Fund Code	Geo Code	Description	Approved Budget 2024	Actual Expenditure 2023	Approved Budget 2023	2024 Performance Rev/Exp Actuals (Jan – Spet	2025 APPROVED BUDGET	2026 Budget Proposal	2027 Budget Proposals	Total 3 Years Budget
22020501			02101		Local Training					15,000,000.00			
22020502					International Training								
TOTAL										**15,000,000.00**			

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA
Overhead Cost: Other Service - General
Economic Code:

Economic Code	Functional Code	Program Code	Fund Code	Geo Code	Description	Approved Budget 2024	Actual Expenditure 2023	Approved Budget 2023	**2024 Performance Rev/Exp Actuals (Jan – Spet)**	**2025 APPROVED BUDGET**	**2026 Budget Proposal**	**2027 Budget Proposals**	**Total 3 Years Budget**
22020601					Security Services					36,000,000.00			
22020604			02101		Security Vote (including Operation)								
22020605			02101	50610300	Clearing and Fumigation Services					26,000,000.00			
22020602			02101		Office Rent								
22020603			02101		Residential Rent								
TOTAL										**62,000,000.00**			

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

Overhead cost: Consultancy & Professional Service - General

Economic Code:

Economic Code	Functional Code	Program Code	Fund Code	Geo Code	Description	Approved Budget 2024	Actual Expenditure 2023	Approved Budget 2023	2024 Performance Rev/Exp Actuals (Jan – Spet)	2025 APPROVED BUDGET	2026 Budget Proposal	2027 Budget Proposals	Total 3 Years Budget
22020702			02101	50610300	Information Technology consulting					10,000,000.00			
22020703			02101	50610300	Legal services					10,000,000.00			
22020701			02101		Financial Consulting								
22020704			02101		Engineering Services								
22020705			02101		Architectural Services								
22020706			02101		Surveying Services								
22020707			02101		Medical Consulting								
22020708			02101		Town Planning								
TOTAL										**20,000,000.00**			

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

Overhead cost: Fuel and Lubricant - General

Economic Code:

Economic Code	Functional Code	Program Code	Fund Code	Geo code	Description	Approved Budget 2024	Actual Expenditure 2023	Approved Budget 2023	2024 Performance Rev/Exp Actuals (Jan – Spet)	2025 APPROVED BUDGET	2026 Budget Proposal	2027 Budget Proposals	Total 3 Years Budget
22020803	70434		02101	50610300	Plant and Generator Fuel Cost					52,720,000.00			
22020806			02101		Cooking Gas/Fuel Cost					5,039,000.00			
22020801			02101		Motor Vehicle Fuel Cost								
TOTAL										**57,750,000.00**			

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

Overhead Cost: Financial Charges - General

Economic Code:

Economic Code	Functional Code	Program Code	Fund Code	Geo Code	Description	Budget 2024	Actual Expenditure 2023	Approved Budget 2023	2024 Performance Rev/Exp Actuals (Jan – Spet)	2025 APPROVED BUDGET	2026 Budget Proposal	2027 Budget Proposals	Total 3 Years Budget
22020901	70112		02101		Bank charges (other than interest)					3,000,000.00			
22020904			02101		Other CRF Bank Charges								
TOTAL										**3,000,000.00**			

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

Overhead Cost: Miscellaneous Expenditure - General

Economic Code:

Economic Code	Functional Code	Program Code	Fund Code	Geo Code	Description	Budget 2024	Actual Expenditure 2023	Approved Budget 2023	2024 Performance Rev/Exp Actuals (Jan – Spet)	2025 APPROVED BUDGET	2026 Budget Proposal	2027 Budget Proposals	Total 3 Years Budget
22021003	70160		02101	50610300	Publicity/Adverts					5,000,000.00			
22021006	70860		02101	50610300	Postage/Courier Services								
22021007	70131		02101		Welfare Packages					22,000,000.00			
22021008	70133		02101	50610300	Subscription to Professional Bodies					8,000,000.00			
22021020	70860		02101	50610300	Sporting Activities					44,750,000.00			
22021021	70160		02101	50610300	Special Days Celebrations					26,000,000.00			
22021014	70112		02101	50610300	Annual Budget Expenditure Administration					3,500,000.00			
										10,000,000.00			
					Youths Funding					24,000,000.00			
					Chieftaincy Affairs					30,000,000.00			
				50610300	Skills Acquisition Programs					100,000,000.00			
22021001			02101		Refreshment/Meals					**20,000,000.00**			
22021002			02101		Honorarium/Sitting Allowances								
22021004			02101		Medical Expenses – Local								
22021010			02101		Direct Teaching & Laboratory Cost								
22021020			02101		Foreign Scholarship Scheme								
22021022			02101		Government Strategic Activity								
22021023			02101		Local Student					**30,000,000.00**			

					Financing								
22021024			02101		Burial Logistics					**20,000,000.00**			
22021025			02101		Verification Exercise					**10,000,000.00**			
22021026			02101		Town Hall Meetings					**20,000,000.00**			
22021027			02101		Praise Night/Thanksgiving					**20,000,000.00**			
22021028			02101		Conflict Resolution					**10,000,000.00**			
22021029			02101		Demolition Exercise								
22021030			02101		Festival Support					25,000,000.00			
22021031			02101		Marriage Support					15,000,000.00			
22021032			02101		Garnishee Order								
22021033			02101		Summit/Conference Hosting								
22021034			02101		VIP Hosting								
22021036			02101		Disability Support					25,000,000.00			
22021037			02101		Take – Off Grant								
22021038			02101		Christmas Decoration					15,000,000.00			
22021039			02101		Accreditation Exercise								
22021040			02101		School Census								
22021042			02101		School Competitions(Other then Sport)					17,000,000.00			
22021043			02101		Judgment Debt								
22021044			02101		Health Care financing								
22021045			02101		Logistics Management Coordination Unit								
22021046			02101		Health Management Information System								
22021047			02101		Student Clinical Experience					10,000,000.00			
22021048			02101		Nutrition Activities								
22021049			02101		SIFMIS Activities								
22021050			02101		Climate Change Activities								

22021052			02101		Social Protection Activities								
22021053			02101		State Health Account Study								
22021054			02101		Development of Annual Operational Plan for Health Study					15,000,000.00			
22021055			02101		Saber Activities								
22021056			02101		Mobilization Activities					30,000,000.00			
22021057			02101		Emergency Responses								
22021058			02101		Gender Responses Activities					42,000,000.00			
22021059			02101		Hopegov Activities								
Total										**597,250,000.00**			

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

BUDGET SUMMARY FOR ADMINISTRATIVE SECTOR – 2025

Establishment	Personnel Cost	Over Head Cost	Capital Expenditure	Total
Office of the executive chairman	**98,571,306.72**	**78,500,000.00**		**177,071,306.72**
Office of the vice chairman	**15,898,626.48**	**9,500,000.00**		**25,398,626.48**
Office of the secretary to L.G	**7,014,635.88**	**6,500,000.00**		**13,514,635.88**
Legislative Assembly	**55,224,000.00**	**184,600,000.00**		**239,824,000.00**
Sub Total	**176,708,569.08**	**297,100,000.00**		
Administrative Department		**7,000,000.00**	**405,000,000.00**	**412,000,000.00**
Capital Expenditure				
TOTAL (Admin Dept)				
Grand Total	**353,417,138.16**	**286,100,000.00**	**405,000,000.00**	**691,100,000.00**

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

ADMINISTRATIVE SECTOR

CAPITAL EXPENDITURE DETAILS

Economic Code	Functional Code	Program Code	Fund Code	Geo Code	Description	2024 Approved Budget	Actual Expenditure 2023	Approved Budget 2023	2024 Performance Rev/Exp Actuals (Jan – Spet)	2025 APPROVED BUDGET	2026 Budget Proposal	2027 Budget Proposals	Total 3 Years Budget
23020102					Construction /Provision of Residential Building				350,000,000.00				
33030121					Rehabilitation / Repairs of Office Building				35,000,000.00				
23050103					Monitoring/Evaluation				20,000,000.00				
TOTAL									**405,000,000.00**				

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

OFFICE OF THE EXECUTIVE CHAIRMAN

CONSOLIDATED REVENUE CHARGES

ADMIN CODE:

ECONOMIC CODE: 21010103 – SALARIES

EST	Details of Expenditure	Basic Salary	Other Allowances	Total Personnel Cost	Total Basic Salary	Total Other Cost	Financial Provision 2025
1	Chairman	2,451,306.72	66,720,000.00	69,171,306.72	2,451306.72	66,720,000	69,171,306.72
5	Supervisors	3,000,000		3,000,000	15,000,000		15,000,000
4	Aids	1,800,000		1,800,000	7,200,000		7,200,000
3	Special Advisers	2,400,000		2,400,000	7,200,000		7,200,000
	Total	**9,651,306.72**	**66,720,000**	**76,3710,000**	**31,851306.72**	**66,720,000**	**98,571,306.72**

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

OFFICE OF THE EXECUTIVE CHAIRMAN

OVERHEAD COST- 2202

ADMIN CODE:

Economic Code	Functional Code	Program Code	Fund Code	Geo Code	Description	Approved Budget 2024	Actual Expenditure 2023	Approved Budget 2023	2024 Performance Rev/Exp Actuals (Jan – Spet)	2025 APPROVED BUDGET	2026 Budget Proposal	2027 Budget Proposals	Total 3 Years Budget
220201	70131		02101	50610300	Travel and Transport					15,000,000.00			
220202	70131		02101	50610300	Utility Services								
220301	70131		02101	50610300	Stationary/Printing					1,500,000.00			
220207	70131		02101	5061030	Consultancy Services/Special Committees					50,000,000.00			
22021001	70131		02101	50610300	Entertainment/ Hospitality								
N/A	70131		02101	50610300	Provision of Service Materials					2,000,000.00			
220210	70131		02101	50610300	Miscellaneous					10,000,000.00			
					Maintenance of Office Equipment/Furniture								
Total										**78,500,000.00**			

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

OFFICE OF THE VICE CHAIRMAN

CONSOLIDATED REVENUE CHARGES

ADMIN CODE:

ECONOMIC CODE:

Est	Details of Expenditure	Basic Salary	Other Allowances	Total Personnel Cost	Total Basic Salary	Total Other Cost	Financial Provision 2025
1	Vice Chairman	2,098,626.48	12,000,000	14,098,626.48	2,098,626.48	12,000,000	14,098,626.48
1	Aids	1,800,000		1,800,000	1,800,000		1,800,000
Total		**3,,898,626.48**	**12,00,000**	**15,898,626.48**	**3,898,626.48**	**12,000,000**	**15,898,626.48**

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

OFFICE OF THE VICE CHAIRMAN

OVERHEAD COST- 2202

ADMIN CODE:

Economic Code	Functional Code	Program Code	Fund Code	Geo Code	Description	Approved Budget 2024	Actual Expenditure 2023	Approved Budget 2023	2024 Performance Rev/Exp Actuals (Jan – Spet)	2025 APPROVED BUDGET	2026 Budget Proposal	2027 Budget Proposals	Total 3 Years Budget
220201			02101		Travel and Transport					2,000,000.00			
220202			02101		Utility Services								
220301			02101		Stationary/Printing					500,000.00			
220207			02101		Consultancy Services/Special Committees								
220210			02101		Entertainment/ Hospitality					1,000,000.00			
N/A			02101		Provision of Service Materials					1,000,000.00			
220210			02101		Miscellaneous					5,000,000.00			
					Maintenance of Office Equipment/Furniture								
Total										**9,500,000.00**			

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT

Consolidated Revenue Charges

Admin Code:

ECONOMIC CODE:

S/N	Est	Details of Expenditure	Basic Salary	Other Allowances	Total Personnel Cost	Total Basic Salary	Total Other Cost Allowance	Financial Provision 2025
	1	Sec. to L.G	1,134,635.88	4,080,000	5,214,635.88	1,134,635.88	4,080,000	5,214,635.88
	1	Aids	1,800,000		1,800,000	1,800,000		1,800,000
Total	**2**		**2,934,635.88**	**4,080,000**	**6,014,635.88**	**2,934,636.88**	**4,080,000**	**7,014,635.88**

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT

Overhead Cost

Economic Code	Function Code	Program Code	Fund Code	Geo Code	Description	Approved Budget 2024	Actual Expenditure 2023	Approved Budget 2023.	2024 Performance Rev/Exp Actuals (Jan – Spet)	2025 APPROVED BUDGET	2026 Budget Proposal	2027 Budget Proposals	Total 3 Years Budget
22020101	70131		02101	50610300	Travel &Transport					2,000,000.00			
22020301					Stationery/Printing					1,000,000.00			
22021001					Entertainment/Hospitality					1,500,000.00			
N/A					Provision of Service Materials					1,000,000.00			
220210					Miscellaneous					1,000,000.00			
Total										**5,500,0000.00**			

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

LEGISLATIVE ASSEMBLY

CONSOLIDATED REVENUE CHARGES – SALARIES 21010103

ADMIN CODE:

Estimate	Details of Expenditure	Basic Salaries	Other Allowances	Total Personnel Cost	Total Basic Salary	Total Other Cost	Financial Provision 2025
1	Leader	1,020,000	5,616,000	6,636,000	1,020,000	5,616,000	6,636,000
1	Deputy Leader	5,280,000		5,280,000	5,280,000		5,280,000
9	Councilors	4,812,000		4,812,000	43,308,000		43,308,000
	Total	**20,112,000**	**5,616,000**	**16,728,000**	**49,608,000**	**5,616,000**	**55,224,000**

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

LEGISLATIVE ASSEMBLY

OVER HEAD COST - 2202

ADMIN CODE:

Economic Code	Functional Code	Program Code	Fund Code	Geo Code	Description	Approved Budget 2024	Actual Expenditure 2023	Approved Budget 2023	2024 Performance Rev/Exp Actuals (Jan – Spet)	2025 APPROVED BUDGET	2026 Budget Proposal	2027 Budget Proposals	Total 3 Years Budget
22020101	70131		02101	50610300	Travel & Transport					24,000,000.00			
22020301	70131		02101	50610300	Stationery/Printing					10,000,000.00			
22021001	70131		02101	50610300	Entertainment/ Hospitality					132,000,000.00			
N/A					Provision of service material					12,000,000.00			
					Miscellaneous					6,600,000.00			
Total										**184,600,000.00**			

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA
Administration Department
Personnel Cost
Admin Code:
Economic Code: 2101010

G/L	Nos of Staff	Basic Salary Per G/L	Medical Allowance Per G/L	Other Allowance	Total Personnel Cost Per G/L	Total Basic Salary	Total Medical Allowance	Total Other Allowance	Financial Provision 2025
17/9	2	6,575,435.00	30,000.00		6,605,435.00	12,430,869.84	60,000.00		13,210,870.00
16/9	3	3,666,197.04	30,000.00		3,696,197.04	10,998,591.12	90,000.00		11,088,591.12
15/9	1	3,053,979.96	30,000.00		3,083,979.96	3,053,979.96	30,000.00		3,083,979.96
15/8	2	2,970,684.96	30,000.00		3,000,684.96	5,941,369.92	60,000.00		6,001,369.92
15/5	2	2,720,801.04	30,000.00		2,750,801.04	5,441,602.08	60,000.00		5,501,602.08
14/9	2	2,341,910.04	30,000.00		2,371.910.04	4,683,820.08	60,000.00		4,743,320.08
14/7	2	2,222,220.00	30,000.00		2,252,220.00	4,444,440.00	60,000.00		4,504,440.00
14/6	2	2,162,375.04	30,000.00		2,192,375.04	4,324,750.08	60,000.00		4,384,750.08
14/5	1	2,102,529.96	30,000.00		2,132,529.96	2,102,529.96	30,000.00		2,132,529.96
14/3	7	1,862,826.96	30,000.00		1,892,826.96	13,039,788.72	210,000.00		13,249,788.72
13/9	1	2,166,825.96	30,000.00		2,196,825.96	2,166,825.96	30,000.00		11,342,943.00
13/8	3	2,111,235.96	30,000.00		2,141,235.96	6,333,707.88	90,000.00		8,630,828.64
13/7	7	2,055,647.04	30,000.00		2,085,647.04	14,389,529.28	210,000.00		14,599,529.28
12/8	1	1,949,789.04	30,000.00		1,979,789.04	1,949,789.04	30,000.00		1,979,789.04
12/7	9	2,002,370.04	30,000.00		2,032,370.04	18,021,330.36	270,000.00		18,291,330.36
12/5	3	1,792,046.04	30,000.00		1,822,046.04	5,376,138.12	90,000.00		5,466,138.12
10/8	6	1,658,124.96	30,000.00		1,688,124.96	9,948,749.76	180,000.00		10,128,749.76
10/6	1	1,590,327.00	30,000.00		1,620,327.00	1,590,327.00	30,000.00		1,620,327.00
9/6	3	1,447,098.96	30,000.00		1,477,098.96	4,341,296.88	90,000.00		4,431,296.88
4/15	1	1,091,024.04	30,000.00		1,121,024.04	1,091,024.04	30,000.00		1,121,024.04
9/4	2	1,359,851.04	30,000.00		1,389,851.04	2,719,702.08	60,000.00		2,779,702.08

9/3	8	1,351,148.04	30,000.00		1,381,148.04	10,809,184.32	240,000.00		11,049,184.32
8/15	1	1,534,395.00	30,000.00		1,564,395.04	1,534,395.00	30,000.00		1,564,395.00
8/7	1	1,320,123.96	30,000.00		1,350,123.96	1,320,123.96	30,000.00		1,350,123.96
8/5	5	1,266,555.96	30,000.00		1,296,555.96	6,332,779.80	150,000.00		6,482,779.80
7/15	5	1,321,576.92	30,000.00		1,351,576.92	6,607,884.60	150,000.00		6,757,884.60
7/13	2	1,275,371.04	30,000.00		1,305,371.04	2,550,742.08	60,000.00		2,610,742.08
7/12	9	1,252,268.04	30,000.00		1,282,268.04	11,270,412.36	270,000.00		11,540,412.36
7/10	7	1,206,062.04	30,000.00		1,236,062.04	8,442,434.28	210,000.00		8,652,434.28
7/6	7	1,113,648.96	30,000.00		1,143,648.96	7,795,542.72	210,000.00		8,005,542.72
7/4	10	1,067,442.96	30,000.00		1,097,442.96	10,674,429.60	300,000.00		10,974,429.60
6/3	2	1,013,867.04	30,000.00		1,043,867.04	2,027,734.08	60,000.00		2,087,734.08
5/6	2	1,032,618.00	30,000.00		1,062,618.00	2,065,236.00	60,000.00		2,125,236.00
5/5	2	1,022,594.04	30,000.00		1,052,594.04	2,045,188.08	60,000.00		2,105,188.08
4/14	1	1,082,370.36	30,000.00		1,112,370.36	1,082,370.36	30,000.00		1,112,370.36
4/10	1	1,047,855.00	30,000.00		1,077,855.00	1,047,855.00	30,000.00		1,077,855.00
4/9	10	1,039,226.04	30,000.00		1,069,226.04	10,392,260.40	300,000.00		10,692,260.40
3/15	4	1,060,718.04	30,000.00		1,090,718.04	4,242,872.16	120,000.00		4,362,872.16
Grand Total	**138**	**68,911,141.52**	**1,140,000**		**70,051,141.52**	**225,351,107.12**	**4,140,000**		**229,491,107.12**

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

ADMINISTRATION DEPARTMENT

PERSONNEL COST

ADMIN CODE:

ECONOMIC CODE: 21010101

G/L	Nos of Staff	Basic Salary Per G/L	Medical Allowance Per G/L	Other Allowance	Total Personnel Cost Per G/L	Total Basic Salary	Total Medical Allowance	Total Other Allowance	Financial Provision 2024
7/2	Bal b/d 9	661,236.96	600,000.00 30,000.00		691,236.96	461,683.92	210,000.00		4,838,658.72
6/2	1	461,683.92	30,000.00		491, 683,. 92	461,683.92	30,000.00		491, 683. 92
6/1	4	449,428.92	30,000.00		479, 428. 92	1,797,715.68	120,000.00		1, 917, 715. 65
5/4	2	424, 569.96	30,000.00		454, 569. 96	849,139.92	60,000.00		909, 139. 92
5/3	2	414,546.00	30,000.00		444, 546. 00	829,092.00	60,000.00		889, 092. 00
4/6	1	419, 338.92	30,000.00		449, 338. 92	419,338.92	30,000.00		449, 338. 92
4/4	8	402,081.00	30,000.00		432, 081. 00	3,216,648.00	240,000.00		3, 456, 648. 00
3/13	1	452,353.92	30,000.00		482, 353. 92	452,353.92	30,000.00		482, 353. 92
3/10	1	430,807.92	30 000.00		460, 807. 92	430,807.92	30,000.00		460, 807. 92
3/6	1	402,079.92	30,000.00		432, 079. 92	402,079.92	30,000.00		432, 079. 92
Total	**108**	**36,421,062.60**	**840,000.00**		**37,261,062.60**	**117,431,202.12**	**2,940,000.00**		**120,371,202.12**

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA
ADMINISTRATION DEPARTMENT
OVERHEAD COST – 2202

Economic Code	Functional Code	Program Code	Fund Code	Geo Code	Description	Approved Budget 2024	Actual Expenditure 2023	Approved Budget 2023	2024 Performance Rev/Exp Actuals (Jan – Spet)	2025 Budget Proposals	2026 Budget Proposal	2027 Budget Proposals	Total 3 Years Budget
22020101	70131		02101	50610300	Travel & Transport					3,000,000.00			
22020301	70131		02101	50610300	Stationery/Printing								
22020402	70131		02101	50610300	Maintenance of office equipment/Furniture								
22021001	70131		02101	50610300	Entertainment/ Hospitality					1,000,000.00			
	70131		02101	50610300	Provision of service materials					1,000,000.00			
220210	70131		02101	50610300	Miscellaneous					2,000,000.00			
Total										**7,000,000.00**			

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

ADMINISTRATION DEPARTMENT

CASUAL STAFF

G/L	Nos of Staff	Basic Salary Per G/L	Medical Allowance Per G/L	Other Allowance	Total Personnel Cost Per G/L	Total Basic Salary	Total Medical Allowance	Total Other Allowance	Financial Provision 2024
	174	4,000,000.00							4,000,000.00
Total	**174**	**4,000,000.00**							**4,000,000.00**

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA
ECONOMIC SECTOR (022000700100)

- Finance and Planning Department
- Budget Department
- Works, Housing, Lands and Survey Department
- Agriculture and Natural Resources

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

BUDGET SUMMARY FOR ECONOMIC SECTOR – 2025

Establishment	Personnel Cost	Overhead Cost	Capital	Total
Finance Department	102,155,738.68	4,100,000.00		106,255,738.68
Works, Housing, Lands and Survey Department	66,817,775.20	5,500,000.00		72,317,775.20
Budget		3,000,000.00		3,000,000.00
Capital Expenditure			746,000,000.00	746,000,000.00
Total	**168,973,513.88**	**12,600,000.00**	**746,000,000.00**	**927,573,513.88**

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

ECONOMIC SECTOR

CAPITAL EXPENDITURE DETAILS

Economic Code	Functional Code	Program Code	Fund Code	Geo Code	Description	2024 Approved Budget	Actual Expenditure 2023	Approved Budget 2023	2024 Performance Rev/Exp Actuals (Jan – Spet)	2025 APPROVED BUDGET	2026 Budget Proposal	2027 Budget Proposals	Total 3 Years Budget
23020102					Construction/Provision of Roads					538,000,000.00			
23020105					Construction/Provision of Water facility					180,000,000.00			
23010127					Purchase of Agric Equipment					25,000,000.00			
					Purchase of Computers					3,000,000.00			
Total										**746,000,000.00**			

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

FINANCE AND ECONOMIC PLANNING

PERSONNEL COST

ADMIN CODE:

ECONOMIC CODE: 2101010

G/L	Nos of Staff	Basic Salary Per G/L	Medical Allowance Per G/L	Other Allowance	Total Personnel Cost Per G/L	Total Basic Salary	Total Medical Allowance	Total Other Allowance	Financial Provision 2025
17/9	1	6,575,423.04	30, 000.00		6,605,423.04	6,575,423.04	30,000.00		6,605,423.04
16/9	3	3,666,197.04	30, 000.00		3,696,197.04	10,998,591.12	90,000.00		11,088,591.12
16/5	1	3,265,773.96	30, 000.00		3,295,773.96	3,265,773.96	30,000.00		3,295,773.96
15/9	3	3,053,979.96	30, 000.00		3,083,979.96	9,161,939.88	90,000.00		9,251,939.88
15/8	2	2,970,684.96	30, 000.00		3,000,684.96	5,941,369.92	60,000.00		6,001,369.92
15/5	2	2,720,801.04	30, 000.00		2,750,801.04	5,441,602.08	60,000.00		5,501,602.08
14/11	2	2,461,599.96	30, 000.00		2,461,599.96	4,923,199.92	60,000.00		4,983,199.92
14/8	1	2,282,064.96	30, 000.00		2,312,064.96	2,282,064.96	30,000.00		2,312,064.96
13/8	1	2,111,235.96	30, 000.00		2,141,235.96	2,111,235.96	30,000.00		2,141,235.96
13/7	5	2,055,647.04	30, 000.00		2,085,647.04	10,278,235.20	150,000.00		10,428,235.20
13/5	4	1,944,468.00	30, 000.00		1,974,468.00	7,777,872.00	120,000.00		7,897,872.00
12/6	1	2,000,057.04	30, 000.00		2,030,057.04	2,000,057.04	30,000.00		2,030,057.04
10/12	1	1,793,720.04	30, 000.00		1,823,720.04	1,793,720.04	30,000.00		1,823,720.04
10/8	2	1,634,124.96	30, 000.00		1,664,124.96	3,268,249.92	60,000.00		3,328,249.92
10/3	1	1,488,630.96	30, 000.00		1,518,630.96	1,488,630.96	30,000.00		1,518,630.96
9/15	1	1,371,710.52	30, 000.00		1,401,710.52	1,371,710.52	30,000.00		1,401,710.52
9/3	3	1,591,868.04	30, 000.00		1,621,868.04	4,775,604.12	90,000.00		4,865,604.12
8/8	1	1,346,907.96	30, 000.00		1,376,907.96	1,346,907.96	30,000.00		1,376,907.96
7/15	3	1,321,576.92	30, 000.00		1,351,576.92	3,964,730.76	90,000.00		4,054,730.76
7/14	3	1,298,474.04	30,000.00		1,328,474.04	3,895,422.12	90,000.00		3,985,422.12
7/12	3	1,252,268.04	30,000.00		1,282,268.04	3,756,804.12	90,000.00		3,846,804.12
7/10	2	1,206,062.04	30,000.00		1,236,062.04	2,412,124.08	60,000.00		2,472,124.08
Grand Total	**46**	**49,383,276.48**	**660,000.00**		**50,043,276.48**	**100,675,738.68**	**1,480,000.00**		**102,155,738.68**

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA
DEPARTMENT OF FINANCE AND ECONOMIC PLANNING
OVERHEAD COST - 2202

Economic Code	Functional Code	Program Code	Fund Code	Geo Code	Description	Approved Budget 2024	Actual Budget 2023	Approved Budget 2023	2024 Performance Rev/Exp Actuals (Jan – Spet)	2025 APPROVED BUDGET	2026 Budget Proposal	2027 Budget Proposals	Total 3 Years Budget
22020101	70131		02101	50610300	Travel & Transport					1,800,000.00			
					Stationeries					800,000.00			
					Telephone/Postal Services								
22020402	70131		02101	50610300	Maintenance of office equipment/ Furniture								
22021001	70131		02101	50610300	Entertainment/Hospitality					500,000.00			
					Provision of service materials					1,000,000.00			
22021001	70131		02101	50610300	Miscellaneous								
					Consultancy/Special Committee								
					Staff Training Development & Welfare								
Total										**4,100,000.00**			

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

WORKS, HOUSING, TRANSPORT, LANDS AND SURVEY

PERSONNEL COST

ADMIN CODE:

ECONOMIC CODE: 21010101

G/L	Nos of staff	Basic salary Per G/L	Medical Allowance per G/L	Other Allowance	Total Personnel Cost Per G/L	Total Basic Salary	Total Medical Allowance	Total Other Allowance	Financial Provision 2025
17/9	1	6,575,435.04	30,000.00		6,605,435.04	6,575,435.04	30,000.00		6,605,435.04
15/5	2	2,720,801.04	30,000.00		2,750,801.04	5,441,602.08	60,000.00		5,501,602.08
13/8	1	2,111,235.96	30,000.00		2,141,235.96	2,111,235.96	30,000.00		2,141,235.96
13/7	2	2,055,647.04	30,000.00		2,085,647.04	4,111,294.08	60,000.00		4,171,294.08
12/8	4	1,949,789.04	30,000.00		1,979,789.04	7,799,156.16	120,000.00		7,919,156.16
10/8	2	1,658,124.96	30,000.00		1,688,124.96	3,316,249.92	60,000.00		3,376,249.92
10/7	1	1,624,226.96	30,000.00		1,654,226.04	1,624,226.04	30,000.00		1,654,226.04
9/3	5	1,472,228.04	30,000.00		1,502,228.04	7,361,140.20	150,000.00		7,511,140.20
8/8	1	1,346,907.96	30,000.00		1,376,907.96	1,346,907.96	30,000.00		1,376,907.96
8/5	1	1,266,555.96	30,000.00		1,296,555.96	1,266,555.96	30,000.00		1,296,555.96
7/13	1	1,275,371.04	30,000.00		1,305,371,.04	1,275,371.04	30,000.00		1,305,371.04
7/8	1	1,159,854.96	30,000.00		1,189,854.96	1,159,854.96	30,000.00		1,189,854.96
7/6	4	1,111,648.96	30,000.00		1,141,648.96	4,446,595.84	120,000.00		4,566,595.84
7/5	5	1,090,545.96	30,000.00		1,120,545.96	5,452,729.80	150,000.00		5,602,729.80
7/3	4	1,044,339.96	30,000.00		1,074,339.96	4,177,359.84	120,000.00		4,297,359.84
6/6	1	1,050,524.04	30,000.00		1,080,524.04	1,050,524.04	30,000.00		1,080,524.04
6/2	7	1,001,648.04	30,000.00		1,031,648.04	7,011,536.28	210,000.00		7,221,536.28
Grand Total	**43**	**30,514,884.04**	**510,000.00**		**31,024,884.04**	**65,527,775.20**	**1,290,000.00**		**66,817,775.20**

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA
DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY
OVERHEAD COST – 2202

Economic Code	Functional Code	Program Code	Fund Code	Geo Code	Description	Approved Budget 2024	Actual Expenditure 2023	Approved Budget 2023	2024 Performance Rev/Exp Actuals (Jan – Spet)	2025 APPROVED BUDGET	2026 Budget Proposal	2027 Budget Proposals	Total 3 Years Budget
22020101	70131		02101	50610300	Travel & Transport					1,000,000.00			
22020402	70131		02101	50610300	Maintenance of office equipment/furniture								
22021001	70131		02101	50610300	Entertainment/ Hospitality					500,000.00			
N/A	70131		02101	50610300	Provision of Service materials					1,000,000.00			
					Consultancy services/special committee								
					Training/Staff Development & Welfare								
220210	70131		02101	50610300	Miscellaneous					3,000,000.00			
Total										5,500,000.00			

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

AGRIULTURE DEPARTMENT

OVERHEAD COST - 2202

Economic Code	Functional Code	Program Code	Fund Code	Geo Code	Description	Approved Budget 2024	Actual Expenditure 2023	Approved Budget 2023	2024 Performance Rev/Exp Actuals (Jan – Spet)	2025 APPROVED BUDGET	2026 Budget Proposal	2027 Budget Proposals	Total 3 Years Budget
22020101			02101		Travel & Transport								
			02101		Stationery/Printing								
			02101		Maintenance of office equipment/Furniture								
			02101		Entertainment/ Hospitality								
			02101		Provision of service materials								
			02101		Miscellaneous								
Total													

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA
SOCIAL SECTOR (051700100100)

- Primary Health Care Department
- Education Department

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA
BUDGET SUMMARY FOR SOCIAL SECTOR – 2025

	Establishment	Personnel Cost	Over Head Cost	Capital Expenditure	Total
1.	Primary Health Care Department	368,233,501.58	4,100,000.00		372,333,501.58
2.	Education Department		5,000,000.00		5,000,000.00
	Primary School Teachers				
	Capital Expenditure			634,145,000.00	634,145,000.00
	TOTAL	**368,233,501.58**	**9,100,000.00**	**634,145,000.00**	**1,011,478,501.58**

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

SOCIAL SECTOR

CAPITAL EXPENDITURE DETAILS

Economic Code	Functional Code	Program Code	Fund Code	Geo Code	Description	Approved Budget 2024	Actual Expenditure 2023	Approved Budget 2023	2024 Performance Rev/Exp Actuals (Jan – Spet)	2025 APPROVED BUDGET	2026 Budget Proposal	2027 Budget Proposals	Total 3 Years Budget
23010112					Purchase of Office Furniture/Fittings					58,025,000.00			
			02101										
					Rehabilitation of Public Schools					250,000,000.00			
23020105					Construction of Traffic/Street Lights					165,000,000.00			
23020105					Construction/Provision of Water Facility					88,000,000.00			
23030104					Rehabilitation/Repairs of Water facility					22,000,000.00			
230501					Acquisition of Non Tangible Assets								
23050102					Computer Soft ware Acquisition					1,320,000.00			
23050104					Anniversary Celebrations					15,000,000.00			
23010123					Purchase Of Fire Fighting Equipment					600,000.00			

23010114					Purchase Of Computer Printers					1,000,000.00			
23010113					Purchase of Computers					3,200,000.00			
23010108					Purchase of Buses					30,000,000.00			
Total										634,000,000.00			

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

DEPARTMENT: PRIMARY HEALTH CARE DEPARTMENT

PERSONNEL COST

ADMIN CODE:

ECONOMIC CODE: 21010101

H	Nos of Staff	Basic Salary Per G/L	Medical Allowance Per G/L	Other Allowance	Total Personnel Cost Per G/L	Total Basic Salary	Total Medical Allowance	Total other Allowance	Financial Provision 2024
15/9	1	6,038,595.00	30, 000.00	1,320,856.08	7,389,451.08	6,038,595.00	30, 000.00	1,320,856.08	7,389,451.08
15/1	6	5,037,726.00	30, 000.00	1,068,028.08	6,135.754.08	30,226,356.00	180, 000.00	6,408,168.48	36,814,524.48
14/2	11	4,259,175.96	30, 000.00	921,680.00	5,210,855.96	46,850,935.56	330, 000.00	10,138,480.00	57,319,415.56
14/1	5	4,150,391.04	30, 000.00	889,768.08	5,070,159.12	20,751,955.20	150, 000.00	4,448,840.40	25,350,795.60
13/1	13	3,438,780.00	30, 000.00	747,696.00	4,216,476.00	44,704,140.00	390, 000.00	9,720,048.00	54,814,188.00
12/1	10	2,916,900.96	30, 000.00	610,926.00	3,557,826.96	29,169,009.60	300, 000.00	6,109,260.00	35,578,269.60
12/5	2	3,186,852.00	30, 000.00	689,989.92	3,915,841.92	6,373,704.00	60, 000.00	1,397,979.84	7,831,683.84
11/5	12	2,707,083.96	30, 000.00	602,064.00	3,339,147.96	32,485,007.52	360, 000.00	7,224,768.00	40,069,775.52
11/1	3	2,513,373.96	30, 000.00	548,677.92	3,092,051.88	7,540,121.88	90, 000.00	1,646,033.76	9,276,155.64
9/6	6	2,125,686.00	30, 000.00	470,167.92	2,652,853.92	12,754,116.00	180, 000.00	2,821,007.52	15,755,123.52
9/1	2	1,887,126.00	30, 000.00	412,692.00	2,329,818.00	3,774,252.00	60, 000.00	825,384.00	4,659,636.00
8/10	1	2,052,090.00	30, 000.00	435,265.92	2,517,355.92	2,052,090.00	30, 000.00	435,265.92	2,517,355.92
8/1	13	1,650,631.80	30, 000.00	347,316.00	2,027,947.80	21,458,213.40	390, 000.00	4,515,108.00	26,363,321.40
8/4	1	1,785,252.96	30, 000.00	390,697.92	2,205,950.88	1,785,252.96	30, 000.00	390,697.92	2,205,950.88
7/15	1	2,002,803.00	30, 000.00	440,478.00	2,473,281.00	2,002,803.00	30, 000.00	440,478.00	2,473,281.00
7/14	1	1,964,996.04	30, 000.00	431,624.16	2,426,620.20	1,964,996.04	30, 000.00	431,624.16	2,426,620.18
7/5	1	1,624,734.00	30, 000.00	352,018.80	2,006,752.80	1,624,734.00	30, 000.00	352,018.80	2,006,752.80
7/1	7	1,472,787.00	30, 000.00	316,624.08	1,819,411.08	10,309,509.00	120, 000.00	2,216,368.56	12,735,877.56
13/5	1	3,805,710.96	30, 000.00	838,168.08	4,673,879.04	3,805,710.96	30, 000.00	838,168.08	4,673,879.04
7/2	3	1,511,313.00	30, 000.00	325,476.00	1,866,789.00	4,533,939.00	90, 000.00	976,428.00	5,600,367.00
6/15	1	1,520,814.00	30, 000.00	246,765.00	1,797,579.00	1,520,814.00	30, 000.00	246,765.00	1,797,579.00
6/9	1	1,352,295.96	30,000.00	209,010.00	1,591,305.96	1,352,295.96	30, 000.00	209,010.00	1,591,305.96
6/5	1	1,239,950.04	30,000.00	200,613.00	1,470,563.04	1,239,950.04	30, 000.00	200,613.00	1,470,563.04

6/2	2	1,155,690.96	30, 000.00	186,897.00	1,372,587.96	2,196,190.08	60, 000.00	325,873.92	2,582,064.00
5/6	1	1,098,095.04	30, 000.00	162,936.96	1,291,032.00	1,098,095.04	30, 000.00	162,936.96	1,291,032.00
5/1	1	1,021,650.00	30, 000.00	156,588.00	1,208,238.00	1,021,650.00	30, 000.00	156,588.00	1,208,238.00
4/7	1	1,076,199.00	30, 000.00	147,095.04	1,253,294.04	1,076,199.00	30, 000.00	147,095.04	1,253,294.04
2/7	1	1,017,474.96	30, 000.00	129,525.96	1,177,000.92	1,017,474.96	30, 000.00	129,525.96	1,177,000.92
Grand Total	109	65,614,179.60	840,000	13,608,645.92	80,068,825.52	300,728,110.20	3,270,000.00	64,235,391.40	368,233,501.58

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

PRIMARY HEALTH CARE DEPARTMENT

OVER HEAD COST – 2202

Eco Code	Functional Code	Program Code	Fund Code	Geo Code	Description	Approved Budget 2024	Actual Expenditure 2023	Approved Budget 2023	2024 Performance Rev/Exp Actuals (Jan – Spet)	2025 APPROVED BUDGET	2026 Budget Proposal	2027 Budget Proposals	Total 3 Years Budget
22020101	70131		02101	50610300	Travel/Transport					1,500,000.00			
220207	70131		02101	50610300	Consultancy services/Special Committee								
22021001	70131		02101	50610300	Entertainment/Hospitality					1,000,000.00			
N/A	70131		02101	50610300	Service materials/Consumables					1,000,000.00			
220210	70131		02101	50610300	Miscellaneous								
			02101		Stationery/Printing					600,000,.00			
Total										**4,100,000.00**			

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

EDUCATION DEPARTMENT

OVER HEAD COST - 2202

Economic Code	Functional Code	Program Code	Fund Code	Geo Code	Description	Approved Budget 2024	Actual Expenditure 2023	Approved Budget 2023	2024 Performance Rev/Exp Actuals (Jan – Spet)	2025 APPROVED BUDGET	2026 Budget Proposal	2027 Budget Proposals	Total 3 Years Budget
22020101	70131		02101	50610300	Travel/Transport					1,000,000.00			
22021001	70131		02101	50610300	Entertainment/Hospitality								
	70131		02101	50610300	Provision of service material					1,000,000.00			
	70131		02101	50610300	Miscellaneous					3,000,000.00			
Total										**5,000,000.00**			

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA

PRIMARY SCHOOL TEACHERS (SALARIES)

ECONOMIC CODE: 21010101

L	EST	BASIC SALARY PER G/L	MEDICAL ALLOWANCE PER G/L	OTHER ALLOWANCES	TOTAL PERSONNEL COST PER G/L	TOTAL BASIC SALARY	TOTAL MEDICAL ALLOWANCE	TOTAL OTHER ALLOWANCE	FINANCIAL PROVISION 2024
									898,256,729.04

OVER HEAD COST - 2202

Economic Code	Functional Code	Program Code	Fund Code	Geo Code	Description	Approved Budget 2024	Actual Expenditure 2023	Approved Budget 2023	2024 Performance Rev/Exp Actuals (Jan – Spet)	2025 APPROVED BUDGET	2026 Budget Proposal	2027 Budget Proposals	Total 3 Years Budget
			02101							5,000,000.00			

KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA
LAW AND JUSTICE UNIT
OVER HEAD COST – 2202

Economic Code	Functional Code	Program Code	Fund Code	Geo Code	Description	Approved Budget 2024	Actual Expenditure 2023	Approved Budget 2023	**2024 Performance Rev/Exp Actuals (Jan – Spet)**	**2025 APPROVED BUDGET**	**2026 Budget Proposal**	**2027 Budget Proposals**	**Total 3 Years Budget**
22020101	70131		02101		Travel/Transport					1,000,000.00			
220207	70131		02101		Consultancy services/Special Committees								
22021001	70131		02101		Entertainment/Hospitality								
N/A	70131		02101		Provision of service materials					500,000.00			
220210	70131		02101		Stationary					500,000.00			
					miscellaneous					**2,000,000.00**			
Total										**4,000,000.00**			