



Adavi Local Government

ADAVI LOCAL GOVERNMENT APPROVED BUDGET

2026

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122101 - ADAVI Local Government, Kogi State - 2026 Budget: Summary			
Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Opening Balance			
Recurrent Revenue	6,385,844,690	-	10,186,748,560
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,279,430,060	-	10,114,333,930
12 - INDEPENDENT REVENUE	106,414,630	-	72,414,630
Recurrent Expenditure	4,285,856,100	-	7,419,247,360
21 - PERSONNEL COST	3,385,875,270	-	3,604,730,100
22 - OTHER RECURRENT COSTS	899,980,830	-	3,814,517,260
Transfer to Capital Account	2,099,988,590	-	2,767,501,200
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURE	2,099,988,590	-	2,767,501,200
Total Revenue (including OB)	6,385,844,690	-	10,186,748,560
Total Expenditure	6,385,844,690	-	10,186,748,560
Closing Balance	-	-	-

122101 - ADAVI Local Government, Kogi State - 2026 Original Budget : Expenditure by MDA						
Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<u>Total Expenditure</u>	<u>3,604,730,100</u>	<u>3,814,517,260</u>	<u>7,419,247,360</u>	<u>2,767,501,200</u>	<u>10,186,748,560</u>
010000000000	ADMINISTRATION SECTOR	1,438,610,150	873,946,580	2,312,556,730	200,572,890	2,513,129,620
011100000000	OFFICE OF THE LG CHAIRMAN	51,610,150	824,456,580	876,066,730	-	876,066,730
011100100100	CHAIRMAN	41,610,150	797,443,590	839,053,740	-	839,053,740
011100100200	VICE-CHAIRMAN	5,500,000	19,512,990	25,012,990	-	25,012,990
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	4,500,000	7,500,000	12,000,000	-	12,000,000
011200000000	LOCAL GOVT COUNCIL	44,000,000	49,490,000	93,490,000	-	93,490,000
011200100100	THE LEGISTRATIVE COUNCIL	44,000,000	49,490,000	93,490,000	-	93,490,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,343,000,000	-	1,343,000,000	200,572,890	1,543,572,890
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,343,000,000	-	1,343,000,000	200,572,890	1,543,572,890
020000000000	ECONOMIC SECTOR	557,000,000	2,352,203,230	2,909,203,230	1,554,200,620	4,463,403,850
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	131,000,000	108,425,940	239,425,940	818,324,360	1,057,750,300
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	131,000,000	108,425,940	239,425,940	818,324,360	1,057,750,300
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	273,000,000	2,202,519,240	2,475,519,240	102,000,000	2,577,519,240
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	225,000,000	2,143,059,240	2,368,059,240	55,000,000	2,423,059,240
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	48,000,000	59,460,000	107,460,000	47,000,000	154,460,000

023400000000	DEPARTMENT OF WORKS & HOUSING	153,000,000	41,258,050	194,258,050	633,876,260	828,134,310
023400100100	DEPARTMENT OF WORKS & HOUSING	153,000,000	41,258,050	194,258,050	633,876,260	828,134,310
0500000000000	SOCIAL SECTOR	1,609,119,950	588,367,450	2,197,487,400	1,012,727,690	3,210,215,090
0517000000000	DEPARTMENT OF EDUCATION	1,308,119,950	566,668,370	1,874,788,320	176,054,000	2,050,842,320
051700100100	DEPARTMENT OF EDUCATION	35,000,000	566,668,370	601,668,370	176,054,000	777,722,370
051702600100	PRIMARY SCHOOL	1,273,119,950	-	1,273,119,950	-	1,273,119,950
052100000000	DEPARTMENT OF HEALTH CARE	301,000,000	21,699,080	322,699,080	836,673,690	1,159,372,770
052100100100	DEPARTMENT OF HEALTH CARE	301,000,000	21,699,080	322,699,080	836,673,690	1,159,372,770

122101 - ADAVI Local Government, Kogi State - 2026 Budget: Total Revenue by Economic Classification				
Code	Economic	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
1	REVENUE	6,385,844,690.00	-	10,186,748,560.00
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,279,430,060.00	-	10,114,333,930.00
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,279,430,060.00	-	10,114,333,930.00
110101	STATUTORY ALLOCATION (FAAC)	2,842,602,020.00	-	5,950,486,160.00
11010101	STATUTORY ALLOCATION	2,842,602,020.00	-	5,950,486,160.00
110102	VALUE ADDED TAX ALLOCATION	3,131,321,770.00	-	3,903,448,630.00
11010201	SHARE OF VAT	3,131,321,770.00	-	3,903,448,630.00
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	305,506,270.00	-	260,399,140.00
11010399	OTHER FAAC DISTRIBUTIONS	305,506,270.00	-	260,399,140.00
12	INDEPENDENT REVENUE	106,414,630.00	-	72,414,630.00
1201	DIRECT TAX REVENUE	5,000,000.00	-	3,400,000.00
120101	PERSONAL TAXES	5,000,000.00	-	3,400,000.00
12010101	COMMUNITY DEVELOPMENT/POLL TAX	5,000,000.00	-	3,400,000.00
1202	NON-TAX REVENUE	101,414,630.00	-	69,014,630.00
120201	LICENCES - GENERAL	22,114,630.00	-	14,237,950.00
12020102	GOLDSMITHS & GOLD DEALER LICENSES	2,000,000.00	-	1,360,000.00
12020105	RADIO/TELEVISION STATION LICENSES	114,630.00	-	77,950.00
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	2,000,000.00	-	1,360,000.00
12020111	BAKE HOUSE LICENSE	3,000,000.00	-	2,040,000.00
12020116	CATTLE DEALER LICENSES	4,000,000.00	-	2,720,000.00
12020120	HAWKER'S PERMITS	10,000,000.00	-	6,000,000.00
12020126	HIRING SERVICES	1,000,000.00	-	680,000.00
120204	FEES - GENERAL	8,300,000.00	-	5,644,000.00
12020417	CONTRACTOR REGISTRATION FEES	1,000,000.00	-	680,000.00

12020418	MARRIAGE/ DIVORCE FEES	500,000.00	-	340,000.00
12020427	TENDER FEES	1,500,000.00	-	1,020,000.00
12020436	BILL BOARD ADVERTISEMENT FEES	800,000.00	-	544,000.00
12020442	ASSOCIATION FEES	1,000,000.00	-	680,000.00
12020449	BUSINESS/TRADE OPERATING FEES	1,000,000.00	-	680,000.00
12020451	TIMBER & FOREST FEES	2,000,000.00	-	1,360,000.00
12020453	APPLICATIONS FEES	500,000.00	-	340,000.00
120206	SALES - GENERAL	2,000,000.00	-	1,360,000.00
12020616	SALES OF STATE OF ORIGIN CERTIFICATE	2,000,000.00	-	1,360,000.00
120207	EARNINGS -GENERAL	65,000,000.00	-	43,692,680.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	30,000,000.00	-	19,040,000.00
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	1,500,000.00	-	1,020,000.00
12020707	EARNINGS FROM MEDICAL SERVICES	1,500,000.00	-	1,020,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	32,000,000.00	-	22,612,680.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	1,000,000.00	-	2,040,000.00
12020803	RENT ON GOVT BUILDINGS	1,000,000.00	-	2,040,000.00
120209	RENT ON LAND & OTHERS - GENERAL	3,000,000.00	-	2,040,000.00
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	3,000,000.00	-	2,040,000.00

122101 - ADAVI Local Government, Kogi State - 2026 Budget: Expenditure by Economic Classification				
Code	Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>6,385,844,690.00</u>	-	<u>10,186,748,560.00</u>
<u>21</u>	<u>PERSONNEL COST</u>	<u>3,385,875,270.00</u>	-	<u>3,604,730,100.00</u>
<u>2101</u>	<u>SALARY</u>	<u>3,385,875,270.00</u>	-	<u>3,604,730,100.00</u>
<u>210101</u>	<u>SALARIES AND WAGES</u>	<u>3,385,875,270.00</u>	-	<u>3,604,730,100.00</u>
21010101	SALARY	2,479,875,270.00	-	2,683,730,100.00
21010102	OVERTIME PAYMENTS	906,000,000.00	-	921,000,000.00
<u>22</u>	<u>OTHER RECURRENT COSTS</u>	<u>899,980,830.00</u>	-	<u>3,814,517,260.00</u>
<u>2202</u>	<u>OVERHEAD COST</u>	<u>652,024,070.00</u>	-	<u>1,561,813,740.00</u>
<u>220201</u>	<u>TRAVEL & TRANSPORT - GENERAL</u>	<u>49,545,730.00</u>	-	<u>22,605,730.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	11,295,720.00	-	6,205,720.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,150,010.00	-	16,200,010.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	100,000.00	-	200,000.00
22020105	TRADITIONAL COUNCIL EXPENSES	8,000,000.00	-	-
<u>220202</u>	<u>UTILITIES - GENERAL</u>	<u>900,000.00</u>	-	<u>1,800,000.00</u>
22020201	ELECTRICITY CHARGES	500,000.00	-	1,000,000.00
22020202	TELEPHONE CHARGES	400,000.00	-	800,000.00
<u>220203</u>	<u>MATERIALS & SUPPLIES - GENERAL</u>	<u>131,045,010.00</u>	-	<u>740,286,970.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	41,013,170.00	-	119,270,310.00
22020302	BOOKS	500,000.00	-	200,000.00
22020303	NEWSPAPERS	174,300.00	-	347,600.00
22020304	MAGAZINES & PERIODICALS	100,000.00	-	200,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,598,480.00	-	1,310,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	10,000.00	-	210,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,466,080.00	-	466,080.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	200,000.00	-	200,000.00
22020309	UNIFORMS & OTHER CLOTHING	105,720.00	-	105,720.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	277,260.00	-	277,260.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	2,000,000.00	-	500,000.00
22020312	SUPPLY OF PALLIATIVE	83,600,000.00	-	617,200,000.00

220204	MAINTENANCE SERVICES - GENERAL	167,172,330.00	-	64,348,900.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	59,801,430.00	-	15,130,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	6,850,000.00	-	5,500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	612,900.00	-	112,900.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	210,000.00	-	210,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	60,000.00	-	120,000.00
22020406	OTHER MAINTENANCE SERVICES	10,000.00	-	20,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	50,000.00	-	100,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	10,000.00	-	20,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	96,000,000.00	-	40,000,000.00
22020413	MINOR ROAD MAINTENANCE	3,568,000.00	-	3,136,000.00
220205	TRAINING - GENERAL	24,547,190.00	-	28,781,580.00
22020501	LOCAL TRAINING	3,547,190.00	-	2,781,580.00
22020504	RESEARCH AND DEVELOPMENT EXPENSES	21,000,000.00	-	26,000,000.00
220206	OTHER SERVICES - GENERAL	100,512,260.00	-	120,630,000.00
22020601	SECURITY SERVICES	13,452,260.00	-	1,510,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	64,000,000.00	-	88,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	2,060,000.00	-	3,120,000.00
22020607	MONITORING AND EVALUATION SYSTEM	21,000,000.00	-	27,000,000.00
22020608	GOVERNMENT INTERVENTION /ASSISTANCE TO ALL FARMERS	-	-	1,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	90,771,430.00	-	512,451,250.00
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	85,110,000.00	-	500,769,820.00
22020703	LEGAL SERVICES	5,571,430.00	-	11,571,430.00
22020704	ENGINEERING SERVICES	20,000.00	-	40,000.00
22020706	SURVEYING SERVICES	20,000.00	-	20,000.00
22020708	MEDICAL CONSULTING	50,000.00	-	50,000.00
220208	FUEL & LUBRICANTS - GENERAL	9,698,990.00	-	19,115,420.00
22020801	MOTOR VEHICLE FUEL COST	9,611,840.00	-	19,011,120.00
22020803	PLANT / GENERATOR FUEL COST	70,000.00	-	70,000.00
22020806	COOKING GAS/FUEL COST	17,150.00	-	34,300.00
220209	FINANCIAL CHARGES - GENERAL	43,000,000.00	-	18,000,000.00

22020901	BANK CHARGES (OTHER THAN INTEREST)	43,000,000.00	-	18,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	34,831,130.00	-	33,793,890.00
22021001	REFRESHMENT & MEALS	11,995,720.00	-	11,981,440.00
22021002	HONORARIUM & SITTING ALLOWANCE	745,060.00	-	2,225,060.00
22021003	PUBLICITY & ADVERTISEMENTS	70,000.00	-	90,000.00
22021004	MEDICAL EXPENSES-LOCAL	477,040.00	-	354,080.00
22021006	POSTAGES & COURIER SERVICES	50,000.00	-	-
22021007	WELFARE PACKAGES	20,222,960.00	-	17,922,960.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	250,350.00	-	200,350.00
22021009	SPORTING ACTIVITIES	10,000.00	-	10,000.00
22021010	DIRECT TEACHING & LABORATORY COST	10,000.00	-	10,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,000,000.00	-	1,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	247,956,760.00	-	2,252,703,520.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	247,956,760.00	-	2,252,703,520.00
22040109	GRANTS TO COMMUNITIES/NGOs	1,000,000.00	-	1,000,000.00
22040110	GRANT, CONTRIBUTION & SUBVENTION	246,956,760.00	-	2,251,703,520.00
23	CAPITAL EXPENDITURE	2,099,988,590.00	-	2,767,501,200.00
2301	FIXED ASSETS PURCHASED	799,025,390.00	-	1,329,538,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	799,025,390.00	-	1,329,538,000.00
23010101	PURCHASE / ACQUISITION OF LAND	17,000,000.00	-	367,225,000.00
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	17,000,000.00	-	25,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	30,572,890.00	-	38,572,890.00
23010108	PURCHASE OF BUSES	202,000,000.00	-	227,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	16,000,000.00	-	24,000,000.00
23010113	PURCHASE OF COMPUTERS	20,000,000.00	-	-
23010118	PURCHASE OF SCANNERS	16,000,000.00	-	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	57,660,200.00	-	172,673,690.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	100,054,000.00	-	100,054,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	20,000,000.00	-	10,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	20,000,000.00	-	56,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	282,738,300.00	-	309,012,420.00

2302	CONSTRUCTION / PROVISION	905,751,980.00	-	706,099,360.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	905,751,980.00	-	706,099,360.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	6,000,000.00	-	14,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	17,000,000.00	-	25,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	16,000,000.00	-	16,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	16,000,000.00	-	16,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	300,000,000.00	-	100,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	16,000,000.00	-	16,000,000.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	20,000,000.00	-	20,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	20,000,000.00	-	10,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	18,000,000.00	-	18,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	16,652,620.00	-	16,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	427,099,360.00	-	417,099,360.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	16,000,000.00	-	16,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	17,000,000.00	-	22,000,000.00
2303	REHABILITATION / REPAIRS	258,000,000.00	-	494,652,620.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	258,000,000.00	-	494,652,620.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	16,000,000.00	-	16,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	138,000,000.00	-	362,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	10,000,000.00	-	-
23030113	REHABILITATION / REPAIRS - ROADS	16,000,000.00	-	16,652,620.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	17,000,000.00	-	49,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	25,000,000.00	-	25,000,000.00
23030126	REHABILITATION/REPAIRS OF CEMETERIES	16,000,000.00	-	16,000,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	20,000,000.00	-	10,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	137,211,220.00	-	237,211,220.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	137,211,220.00	-	237,211,220.00
23040102	EROSION & FLOOD CONTROL	137,211,220.00	-	237,211,220.00

011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	143,883,450	0	839,053,740
21	PERSONNEL COST	58,610,150	0	41,610,150
2101	SALARY	58,610,150	0	41,610,150
210101	SALARIES AND WAGES	58,610,150	0	41,610,150
21010101	SALARY	58,610,150	0	41,610,150
22	OTHER RECURRENT COSTS	85,273,300	0	797,443,590
2202	OVERHEAD COST	85,273,300	0	411,396,830
220201	TRAVEL& TRANSPORT - GENERAL	2,800,000	0	2,800,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,400,000	0	1,400,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,300,000	0	1,300,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	100,000	0	100,000
220202	UTILITIES - GENERAL	0	0	900,000
22020201	ELECTRICITY CHARGES	0	0	500,000
22020202	TELEPHONE CHARGES	0	0	400,000
220203	MATERIALS & SUPPLIES - GENERAL	20,873,300	0	30,573,300
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,400,000	0	30,000,000
22020302	BOOKS	0	0	100,000
22020303	NEWSPAPERS	173,300	0	173,300
22020304	MAGAZINES & PERIODICALS	100,000	0	100,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000	0	200,000
220204	MAINTENANCE SERVICES - GENERAL	400,000	0	22,098,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000	0	200,000
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000	0	200,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	0	0	60,000
22020406	OTHER MAINTENANCE SERVICES	0	0	10,000
22020410	MAINTENANCE OF STREET LIGHTINGS	0	0	50,000
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	0	0	10,000
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	0	0	20,000,000
22020413	MINOR ROAD MAINTENANCE	0	0	1,568,000

220205	TRAINING - GENERAL	100,000	0	100,000
22020501	LOCAL TRAINING	100,000	0	100,000
220206	OTHER SERVICES - GENERAL	60,000,000	0	82,060,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	60,000,000	0	80,000,000
22020605	CLEANING & FUMIGATION SERVICES	0	0	2,060,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0	0	262,001,340
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	0	0	250,409,910
22020703	LEGAL SERVICES	0	0	11,571,430
22020704	ENGINEERING SERVICES	0	0	20,000
220208	FUEL & LUBRICANTS - GENERAL	300,000	0	317,150
22020801	MOTOR VEHICLE FUEL COST	300,000	0	300,000
22020806	COOKING GAS/FUEL COST	0	0	17,150
220209	FINANCIAL CHARGES - GENERAL	0	0	9,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	0	0	9,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	800,000	0	1,547,040
22021001	REFRESHMENT & MEALS	300,000	0	300,000
22021002	HONORARIUM & SITTING ALLOWANCE	300,000	0	300,000
22021003	PUBLICITY & ADVERTISEMENTS	0	0	70,000
22021004	MEDICAL EXPENSES-LOCAL	0	0	177,040
22021007	WELFARE PACKAGES	200,000	0	200,000
22021021	SPECIAL DAYS/CELEBRATIONS	0	0	500,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	0	0	386,046,760
220401	LOCAL GRANTS AND CONTRIBUTIONS	0	0	386,046,760
22040110	GRANT, CONTRIBUTION & SUBVENTION	0	0	386,046,760
011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	143,883,450	0	839,053,740
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	143,883,450	0	839,053,740
70111	EXECUTIVE AND LEGISLATIVE ORGANS	143,883,450	0	839,053,740

011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	33,939,690	0	25,012,990
21	PERSONNEL COST	28,000,000	0	5,500,000
2101	SALARY	28,000,000	0	5,500,000
210101	SALARIES AND WAGES	28,000,000	0	5,500,000
21010101	SALARY	28,000,000	0	5,500,000
22	OTHER RECURRENT COSTS	5,939,690	0	19,512,990
2202	OVERHEAD COST	5,939,690	0	19,512,990
220201	TRAVEL & TRANSPORT - GENERAL	600,000	0	700,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000	0	500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000	0	100,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	0	0	100,000
220203	MATERIALS & SUPPLIES - GENERAL	700,000	0	10,173,300
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	700,000	0	9,700,000
22020303	NEWSPAPERS	0	0	173,300
22020304	MAGAZINES & PERIODICALS	0	0	100,000
22020306	PRINTING OF SECURITY DOCUMENTS	0	0	200,000
220204	MAINTENANCE SERVICES - GENERAL	60,000	0	60,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000	0	10,000
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000	0	50,000
220205	TRAINING - GENERAL	20,000	0	20,000
22020501	LOCAL TRAINING	20,000	0	20,000
220206	OTHER SERVICES - GENERAL	4,000,000	0	8,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	4,000,000	0	8,000,000
220208	FUEL & LUBRICANTS - GENERAL	159,690	0	159,690
22020801	MOTOR VEHICLE FUEL COST	159,690	0	159,690
220210	MISCELLANEOUS EXPENSES GENERAL	400,000	0	400,000
22021001	REFRESHMENT & MEALS	200,000	0	200,000
22021007	WELFARE PACKAGES	200,000	0	200,000

011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	33,939,690	0	25,012,990
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	33,939,690	0	25,012,990
70111	EXECUTIVE AND LEGISLATIVE ORGANS	33,939,690	0	25,012,990

011101300100	SECRETARY TO THE LOCAL GOVERNMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>27,490,000</u>	<u>0</u>	<u>12,000,000</u>
21	<u>PERSONNEL COST</u>	<u>27,000,000</u>	<u>0</u>	<u>4,500,000</u>
2101	<u>SALARY</u>	<u>27,000,000</u>	<u>0</u>	<u>4,500,000</u>
210101	<u>SALARIES AND WAGES</u>	<u>27,000,000</u>	<u>0</u>	<u>4,500,000</u>
21010101	SALARY	27,000,000	0	4,500,000
22	<u>OTHER RECURRENT COSTS</u>	<u>490,000</u>	<u>0</u>	<u>7,500,000</u>
2202	<u>OVERHEAD COST</u>	<u>490,000</u>	<u>0</u>	<u>7,500,000</u>
220201	<u>TRAVEL & TRANSPORT - GENERAL</u>	<u>10,000</u>	<u>0</u>	<u>20,000</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0	0	10,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000	0	10,000
220203	<u>MATERIALS & SUPPLIES - GENERAL</u>	<u>400,000</u>	<u>0</u>	<u>7,400,000</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	400,000	0	7,400,000
220204	<u>MAINTENANCE SERVICES - GENERAL</u>	<u>20,000</u>	<u>0</u>	<u>20,000</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000	0	10,000
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000	0	10,000
220205	<u>TRAINING - GENERAL</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>
22020501	LOCAL TRAINING	10,000	0	10,000
220206	<u>OTHER SERVICES - GENERAL</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>
22020601	SECURITY SERVICES	10,000	0	10,000
220208	<u>FUEL & LUBRICANTS - GENERAL</u>	<u>20,000</u>	<u>0</u>	<u>20,000</u>
22020801	MOTOR VEHICLE FUEL COST	20,000	0	20,000
220210	<u>MISCELLANEOUS EXPENSES GENERAL</u>	<u>20,000</u>	<u>0</u>	<u>20,000</u>
22021001	REFRESHMENT & MEALS	20,000	0	20,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT			

Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	27,490,000	0	12,000,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	490,000	0	7,500,000
70113	EXTERNAL AFFAIRS	490,000	0	7,500,000
7013	GENERAL SERVICES	27,000,000	0	4,500,000
70133	OTHER GENERAL SERVICES	27,000,000	0	4,500,000

011200100100	THE LEGISTRATIVE COUNCIL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>175,490,000</u>	<u>0</u>	<u>93,490,000</u>
21	PERSONNEL COST	170,000,000	0	44,000,000
2101	SALARY	170,000,000	0	44,000,000
210101	SALARIES AND WAGES	170,000,000	0	44,000,000
21010101	SALARY	170,000,000	0	44,000,000
22	OTHER RECURRENT COSTS	5,490,000	0	49,490,000
2202	OVERHEAD COST	5,490,000	0	49,490,000
220201	TRAVEL & TRANSPORT - GENERAL	40,000	0	40,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000	0	20,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000	0	20,000
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000	0	46,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000	0	46,000,000
220204	MAINTENANCE SERVICES - GENERAL	3,100,000	0	3,100,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,050,000	0	3,050,000
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000	0	50,000
220205	TRAINING - GENERAL	50,000	0	50,000
22020501	LOCAL TRAINING	50,000	0	50,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	50,000	0	50,000
22020701	CONSULTANCY SERVICE / FINANCIAL CONSULTING	50,000	0	50,000
220208	FUEL & LUBRICANTS - GENERAL	50,000	0	50,000
22020801	MOTOR VEHICLE FUEL COST	50,000	0	50,000
220210	MISCELLANEOUS EXPENSES GENERAL	200,000	0	200,000
22021001	REFRESHMENT & MEALS	100,000	0	100,000
22021002	HONORARIUM & SITTING ALLOWANCE	50,000	0	50,000
22021007	WELFARE PACKAGES	50,000	0	50,000
011200100100	THE LEGISTRATIVE COUNCIL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget

701	GENERAL PUBLIC SERVICES	175,490,000	0	93,490,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	175,490,000	0	93,490,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	175,490,000	0	93,490,000

012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	1,360,572,890	0	1,543,572,890
21	PERSONNEL COST	1,224,000,000	0	1,343,000,000
2101	SALARY	1,224,000,000	0	1,343,000,000
210101	SALARIES AND WAGES	1,224,000,000	0	1,343,000,000
21010101	SALARY	318,000,000	0	422,000,000
21010102	OVERTIME PAYMENTS	906,000,000	0	921,000,000
23	CAPITAL EXPENDITURE	136,572,890	0	200,572,890
2301	FIXED ASSETS PURCHASED	96,572,890	0	112,572,890
230101	PURCHASE OF FIXED ASSETS - GENERAL	96,572,890	0	112,572,890
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	17,000,000	0	25,000,000
23010105	PURCHASE OF MOTOR VEHICLES	30,572,890	0	38,572,890
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	16,000,000	0	24,000,000
23010118	PURCHASE OF SCANNERS	16,000,000	0	0
23010128	PURCHASE OF SECURITY EQUIPMENT	17,000,000	0	25,000,000
2302	CONSTRUCTION / PROVISION	23,000,000	0	39,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	23,000,000	0	39,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	6,000,000	0	14,000,000
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	17,000,000	0	25,000,000
2303	REHABILITATION / REPAIRS	17,000,000	0	49,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	17,000,000	0	49,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	17,000,000	0	49,000,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	1,360,572,890	0	1,393,000,000
7013	GENERAL SERVICES	1,360,572,890	0	1,393,000,000
70131	GENERAL PERSONNEL SERVICES	1,360,572,890	0	1,393,000,000
707	HEALTH	0	0	150,572,890

7074	PUBLIC HEALTH SERVICES	0	0	150,572,890
70741	PUBLIC HEALTH SERVICES	0	0	150,572,890

012500100100	DIRECTOR OF PERSONNEL MANAGEMENT						
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total					136,572,890	0	200,572,890
13100125000100 - Reform of Government and Governance (General)	CONSTRUCTION OF 1NO. OF ADDITIONAL OFFICE BUILDING HALL INCLUSIVE AT THE SECRETARIAT HEAD QUARTERS	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12210112 - LG Wide	6,000,000	0	0
13100125000200 - Reform of Government and Governance (General)	CONSTRUCTION OF CHAIRMAN'S QUARTERS (DUPLEX)	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12210112 - LG Wide	17,000,000	0	25,000,000
13100125000300 - Reform of Government and Governance (General)	PURCHASE OF 2NOS OF UTILITY VEHICLE FOR SMOOTH RUNNING OF THE LGA ACTIVITIES	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	12210112 - LG Wide	30,572,890	0	0
13100125000400 - Reform of Government and Governance (General)	PURCHASE OF 1NO. OF ADDITIONAL STAFF QUARTERS AT OZIOKUTU	23010103 - PURCHASE OF RESIDENTIAL BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12210112 - LG Wide	17,000,000	0	0
13100125000500 - Reform of Government and Governance (General)	REPLACEMENT OF PRINCIPAL OFFICERS TABLES, CHAIRS AND MODERN CURTAINS AT SECRETARIAT	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	12210112 - LG Wide	16,000,000	0	0

13100125000600 - Reform of Government and Governance (General)	PROCUREMENT OF 16 NOS. OF SCANNERS FOR SECRETARIES OF THE PRINCIPAL OFFICERS AND LGA ICT UNIT	23010118 - PURCHASE OF SCANNERS	70131 - GENERAL PERSONNEL SERVICES	12210112 - LG Wide	16,000,000	0	0
13100125000700 - Reform of Government and Governance (General)	PURCHASE AND INSTALLATION OF SECURITY GAGET/ CCTV AT STRATEGIC LOCATIONS WITHIN THE SECRETARIAT PREMISES	23010128 - PURCHASE OF SECURITY EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12210112 - LG Wide	17,000,000	0	25,000,000
13100125000800 - Reform of Government and Governance (General)	RENOVATION OF SECRETARIAT BUILDING AT OZIOKUTU	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12210112 - LG Wide	17,000,000	0	0
13100125000800 - Reform of Government and Governance (General)	CONSTRUCTION/PROVISION OF OFFICE BUILDING (HALL)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70741 - PUBLIC HEALTH SERVICES	12210112 - LG Wide	0	0	14,000,000
13100125000100 - Reform of Government and Governance (General)	PURCHASING OF OFFICIAL VEHICLES	23010105 - PURCHASE OF MOTOR VEHICLES	70741 - PUBLIC HEALTH SERVICES	12210112 - LG Wide	0	0	38,572,890
13100125000500 - Reform of Government and Governance (General)	PURCHASING OF OFFICE EQUIPMENT, COMPUTERS, PRINTERS, SCANNER AND OTHER ACCESSORIES	23010103 - PURCHASE OF RESIDENTIAL BUILDINGS	70741 - PUBLIC HEALTH SERVICES	12210112 - LG Wide	0	0	25,000,000
13100125001000 - Reform of Government and Governance (General)	PURCHASE OF OFFICE FURNITURE/FITTING	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70741 - PUBLIC HEALTH SERVICES	12210112 - LG Wide	0	0	24,000,000
13100125000800 - Reform of Government and	REHABILITATION/REPAIRS OF OFFICE BUILDING	23030121 - REHABILITATION /	70741 - PUBLIC HEALTH SERVICES	12210112 - LG Wide	0	0	49,000,000

Governance (General)		REPAIRS OF OFFICE BUILDINGS					
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021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget	
2	EXPENDITURES	694,642,370	0	1,057,750,300	
21	PERSONNEL COST	125,000,000	0	131,000,000	
2101	SALARY	125,000,000	0	131,000,000	
210101	SALARIES AND WAGES	125,000,000	0	131,000,000	
21010101	SALARY	125,000,000	0	131,000,000	
22	OTHER RECURRENT COSTS	137,543,010	0	108,425,940	
2202	OVERHEAD COST	136,543,010	0	107,425,940	
220201	TRAVEL & TRANSPORT - GENERAL	14,250,000	0	3,200,000	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000	0	100,000	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,050,000	0	3,100,000	
22020105	TRADITIONAL COUNCIL EXPENSES	8,000,000	0	0	
220203	MATERIALS & SUPPLIES - GENERAL	90,617,060	0	85,685,720	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,842,860	0	2,000,000	
22020305	PRINTING OF NON SECURITY DOCUMENTS	88,480	0	0	
22020309	UNIFORMS & OTHER CLOTHING	85,720	0	85,720	
22020312	SUPPLY OF PALLIATIVE	83,600,000	0	83,600,000	
220204	MAINTENANCE SERVICES - GENERAL	4,621,430	0	2,100,000	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,671,430	0	1,000,000	
22020402	MAINTENANCE OF OFFICE FURNITURE	2,950,000	0	1,100,000	
220205	TRAINING - GENERAL	1,134,390	0	1,268,780	
22020501	LOCAL TRAINING	1,134,390	0	1,268,780	
220206	OTHER SERVICES - GENERAL	13,442,260	0	2,000,000	
22020601	SECURITY SERVICES	12,442,260	0	1,000,000	
22020605	CLEANING & FUMIGATION SERVICES	1,000,000	0	0	
22020608	GOVERNMENT INTERVENTION /ASSISTANCE TO ALL FARMERS	0	0	1,000,000	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,621,430	0	0	
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	50,000	0	0	

22020703	LEGAL SERVICES	5,571,430	0	0
220208	FUEL & LUBRICANTS - GENERAL	3,300,720	0	7,400,000
22020801	MOTOR VEHICLE FUEL COST	3,300,720	0	7,400,000
220210	MISCELLANEOUS EXPENSES GENERAL	3,555,720	0	5,771,440
22021001	REFRESHMENT & MEALS	2,385,720	0	3,771,440
22021002	HONORARIUM & SITTING ALLOWANCE	20,000	0	1,500,000
22021003	PUBLICITY & ADVERTISEMENTS	50,000	0	0
22021006	POSTAGES & COURIER SERVICES	50,000	0	0
22021007	WELFARE PACKAGES	1,000,000	0	500,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	50,000	0	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,000,000	0	1,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,000,000	0	1,000,000
22040109	GRANTS TO COMMUNITIES/NGOs	1,000,000	0	1,000,000
23	CAPITAL EXPENDITURE	432,099,360	0	818,324,360
2301	FIXED ASSETS PURCHASED	37,000,000	0	423,225,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	37,000,000	0	423,225,000
23010101	PURCHASE / ACQUISITION OF LAND	17,000,000	0	367,225,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	20,000,000	0	56,000,000
2302	CONSTRUCTION / PROVISION	395,099,360	0	395,099,360
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	395,099,360	0	395,099,360
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	18,000,000	0	18,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	377,099,360	0	377,099,360
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	478,586,540	0	835,694,470
7013	GENERAL SERVICES	478,586,540	0	835,694,470
70131	GENERAL PERSONNEL SERVICES	478,586,540	0	835,694,470
704	ECONOMIC AFFAIRS	216,055,830	0	222,055,830
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	216,055,830	0	222,055,830
70421	AGRICULTURE	216,055,830	0	222,055,830

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES						
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total	-	-	-	-	432,099,360	0	818,324,360
01040125000200 - Economic Empowerment Through Agriculture (General)	PROCUREMENT OF 1NO. OF ADDITIONAL AGRICULTURAL FACILITIES SUCH AS RIDGER HARROWS, POWER TILERS, HARVESTERS , PLANTERS	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12210112 - LG Wide	20,000,000	0	36,000,000
01030225000100 - Economic Empowerment Through Agriculture (General)	PURCHASE OF WATER PUMP FOR IRRIGATION SCHEME	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70131 - GENERAL PERSONNEL SERVICES	12210112 - LG Wide	18,000,000	0	18,000,000
01040225000100 - Economic Empowerment Through Agriculture (General)	CONSTRUCTION OF STORE TO WEREHOUSE THE AGRICULTURAL FACILITIES AT THE LGA SECRETARIAT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70131 - GENERAL PERSONNEL SERVICES	12210112 - LG Wide	377,099,360	0	377,099,360
01070125000100 - Economic Empowerment Through Agriculture (General)	ACQUISITION OF LAND FOR FARMING ACTIVITIES AT VARIOUS COMMUNITIES FOR FARMERS / PROV OF INFRASTRUCTURE(FARM INPUT)	23010101 - PURCHASE / ACQUISITION OF LAND	70131 - GENERAL PERSONNEL SERVICES	12210112 - LG Wide	17,000,000	0	367,225,000
01070125000100 - Economic Empowerment Through Agriculture (General)	PURCHASE OF AGRICULTURAL EQUIPMENT(TRACTORS)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12210112 - LG Wide	0	0	20,000,000

022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
1	REVENUE	6,385,844,690	0	10,186,748,560
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,279,430,060	0	10,114,333,930
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,279,430,060	0	10,114,333,930
110101	STATUTORY ALLOCATION (FAAC)	2,842,602,020	0	5,950,486,160
11010101	STATUTORY ALLOCATION	2,842,602,020	0	5,950,486,160
110102	VALUE ADDED TAX ALLOCATION	3,131,321,770	0	3,903,448,630
11010201	SHARE OF VAT	3,131,321,770	0	3,903,448,630
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	305,506,270	0	260,399,140
11010399	OTHER FAAC DISTRIBUTIONS	305,506,270	0	260,399,140
12	INDEPENDENT REVENUE	106,414,630	0	72,414,630
1201	DIRECT TAX REVENUE	5,000,000	0	3,400,000
120101	PERSONAL TAXES	5,000,000	0	3,400,000
12010101	COMMUNITY DEVELOPMENT/POLL TAX	5,000,000	0	3,400,000
1202	NON-TAX REVENUE	101,414,630	0	69,014,630
120201	LICENCES - GENERAL	22,114,630	0	14,237,950
12020102	GOLDSMITHS & GOLD DEALER LICENSES	2,000,000	0	1,360,000
12020105	RADIO/TELEVISION STATION LICENSES	114,630	0	77,950
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	2,000,000	0	1,360,000
12020111	BAKE HOUSE LICENSE	3,000,000	0	2,040,000
12020116	CATTLE DEALER LICENSES	4,000,000	0	2,720,000
12020120	HAWKER'S PERMITS	10,000,000	0	6,000,000
12020126	HIRING SERVICES	1,000,000	0	680,000
120204	FEES - GENERAL	8,300,000	0	5,644,000
12020417	CONTRACTOR REGISTRATION FEES	1,000,000	0	680,000
12020418	MARRIAGE/ DIVORCE FEES	500,000	0	340,000

12020427	TENDER FEES	1,500,000	0	1,020,000
12020436	BILL BOARD ADVERTISEMENT FEES	800,000	0	544,000
12020442	ASSOCIATION FEES	1,000,000	0	680,000
12020449	BUSINESS/TRADE OPERATING FEES	1,000,000	0	680,000
12020451	TIMBER & FOREST FEES	2,000,000	0	1,360,000
12020453	APPLICATIONS FEES	500,000	0	340,000
120206	SALES - GENERAL	2,000,000	0	1,360,000
12020616	SALES OF STATE OF ORIGIN CERTIFICATE	2,000,000	0	1,360,000
120207	EARNINGS -GENERAL	65,000,000	0	43,692,680
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	30,000,000	0	19,040,000
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	1,500,000	0	1,020,000
12020707	EARNINGS FROM MEDICAL SERVICES	1,500,000	0	1,020,000
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	32,000,000	0	22,612,680
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	1,000,000	0	2,040,000
12020803	RENT ON GOVT BUILDINGS	1,000,000	0	2,040,000
120209	RENT ON LAND & OTHERS - GENERAL	3,000,000	0	2,040,000
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	3,000,000	0	2,040,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	654,859,330	0	2,423,059,240
21	PERSONNEL COST	204,000,000	0	225,000,000
2101	SALARY	204,000,000	0	225,000,000
210101	SALARIES AND WAGES	204,000,000	0	225,000,000
21010101	SALARY	204,000,000	0	225,000,000
22	OTHER RECURRENT COSTS	395,859,330	0	2,143,059,240
2202	OVERHEAD COST	148,902,570	0	277,402,480
220201	TRAVEL& TRANSPORT - GENERAL	7,550,010	0	5,050,010

22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,365,720	0	2,365,720
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,184,290	0	2,684,290
220203	MATERIALS & SUPPLIES - GENERAL	3,787,150	0	5,287,150
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,977,150	0	4,477,150
22020305	PRINTING OF NON SECURITY DOCUMENTS	800,000	0	800,000
22020306	PRINTING OF SECURITY DOCUMENTS	10,000	0	10,000
220204	MAINTENANCE SERVICES - GENERAL	320,000	0	320,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000	0	100,000
22020402	MAINTENANCE OF OFFICE FURNITURE	210,000	0	210,000
22020406	OTHER MAINTENANCE SERVICES	10,000	0	10,000
220205	TRAINING - GENERAL	520,000	0	520,000
22020501	LOCAL TRAINING	520,000	0	520,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	85,000,000	0	250,299,910
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	85,000,000	0	250,299,910
220208	FUEL & LUBRICANTS - GENERAL	2,020,000	0	4,020,000
22020801	MOTOR VEHICLE FUEL COST	2,020,000	0	4,020,000
220209	FINANCIAL CHARGES - GENERAL	43,000,000	0	9,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	43,000,000	0	9,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	6,705,410	0	2,905,410
22021001	REFRESHMENT & MEALS	5,980,000	0	1,980,000
22021002	HONORARIUM & SITTING ALLOWANCE	345,060	0	345,060
22021007	WELFARE PACKAGES	200,000	0	400,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	180,350	0	180,350
2204	GRANTS AND CONTRIBUTIONS GENERAL	246,956,760	0	1,865,656,760
220401	LOCAL GRANTS AND CONTRIBUTIONS	246,956,760	0	1,865,656,760
22040110	GRANT, CONTRIBUTION & SUBVENTION	246,956,760	0	1,865,656,760
23	CAPITAL EXPENDITURE	55,000,000	0	55,000,000

2302	CONSTRUCTION / PROVISION	30,000,000	0	30,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	30,000,000	0	30,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	30,000,000	0	30,000,000
2303	REHABILITATION / REPAIRS	25,000,000	0	25,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	25,000,000	0	25,000,000
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	25,000,000	0	25,000,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	654,859,330	0	2,423,059,240
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	599,859,330	0	2,368,059,240
70112	FINANCIAL AND FISCAL AFFAIRS	599,859,330	0	2,368,059,240
7013	GENERAL SERVICES	55,000,000	0	55,000,000
70131	GENERAL PERSONNEL SERVICES	55,000,000	0	55,000,000

022000100100 DEPARTMENT FINANCE AND SUPPLY (TREASURY)							
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total	-	-	-	-	55,000,000	0	55,000,000
13100125001000 - Reform of Government and Governance (General)	CONSTRUCTION OF ADDITIONAL PARKING SHADE FOR FINANCE DEPARTMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70131 - GENERAL PERSONNEL SERVICES	12210112 - LG Wide	30,000,000	0	30,000,000
13100125001100 - Reform of Government and Governance (General)	RENOVATION OF SOME SELECTED MARKET BUILDING INCLUDING MOTOR PARKS IN THE LGA	23030124 - REHABILITATION/REPAIRS- MARKETS/PARKS	70131 - GENERAL PERSONNEL SERVICES	12210112 - LG Wide	25,000,000	0	25,000,000

022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>129,460,000</u>	<u>0</u>	<u>154,460,000</u>
21	PERSONNEL COST	48,000,000	0	48,000,000
2101	SALARY	48,000,000	0	48,000,000
210101	SALARIES AND WAGES	48,000,000	0	48,000,000
21010101	SALARY	48,000,000	0	48,000,000
22	OTHER RECURRENT COSTS	44,460,000	0	59,460,000
2202	OVERHEAD COST	44,460,000	0	59,460,000
220201	TRAVEL & TRANSPORT - GENERAL	810,000	0	810,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	160,000	0	160,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	650,000	0	650,000
220203	MATERIALS & SUPPLIES - GENERAL	550,000	0	2,550,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000	0	2,500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	50,000	0	50,000
220204	MAINTENANCE SERVICES - GENERAL	400,000	0	400,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000	0	100,000
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000	0	100,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	200,000	0	200,000
220205	TRAINING - GENERAL	21,020,000	0	26,020,000
22020501	LOCAL TRAINING	20,000	0	20,000
22020504	RESEARCH AND DEVELOPMENT EXPENSES	21,000,000	0	26,000,000
220206	OTHER SERVICES - GENERAL	21,000,000	0	27,000,000
22020607	MONITORING AND EVALUATION SYSTEM	21,000,000	0	27,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000	0	10,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	10,000	0	10,000
220208	FUEL & LUBRICANTS - GENERAL	250,000	0	2,250,000
22020801	MOTOR VEHICLE FUEL COST	250,000	0	2,250,000
220210	MISCELLANEOUS EXPENSES GENERAL	420,000	0	420,000

22021001	REFRESHMENT & MEALS	400,000	0	400,000
22021002	HONORARIUM & SITTING ALLOWANCE	10,000	0	10,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	10,000	0	10,000
23	CAPITAL EXPENDITURE	37,000,000	0	47,000,000
2301	FIXED ASSETS PURCHASED	20,000,000	0	25,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	20,000,000	0	25,000,000
23010108	PURCHASE OF BUSES	0	0	25,000,000
23010113	PURCHASE OF COMPUTERS	20,000,000	0	0
2302	CONSTRUCTION / PROVISION	17,000,000	0	22,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	17,000,000	0	22,000,000
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	17,000,000	0	22,000,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	129,460,000	0	154,460,000
7013	GENERAL SERVICES	129,460,000	0	154,460,000
70131	GENERAL PERSONNEL SERVICES	37,000,000	0	47,000,000
70132	OVERALL PLANNING AND STATISTICAL SERVICES	92,460,000	0	107,460,000

022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE						
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total	-	-	-	-	37,000,000	0	47,000,000
13100125001200 - Reform of Government and Governance (General)	PROCUREMENT OF 10NOs OF LAPTOPS FOR PRINCIPAL STAFF OF THE LGA	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	12210112 - LG Wide	20,000,000	0	0

13100125001300 - Reform of Government and Governance (General)	PURCHASE OF 12NOs OF DESKTOP COMPUTERS AND OTHERS ICT GADGETS FOR NETWORKING AND COMPUTERIZATION OF ACTIVITIES OF ALL GOVERNMENT OFFICES	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70131 - GENERAL PERSONNEL SERVICES	12210112 - LG Wide	17,000,000	0	22,000,000
17100125000100 - Road (General)	PURCHASE OF BUSES	23010108 - PURCHASE OF BUSES	70131 - GENERAL PERSONNEL SERVICES	12210112 - LG Wide	0	0	25,000,000

023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	841,060,190	0	828,134,310
21	PERSONNEL COST	153,000,000	0	153,000,000
2101	SALARY	153,000,000	0	153,000,000
210101	SALARIES AND WAGES	153,000,000	0	153,000,000
21010101	SALARY	153,000,000	0	153,000,000
22	OTHER RECURRENT COSTS	172,458,050	0	41,258,050
2202	OVERHEAD COST	172,458,050	0	41,258,050
220201	TRAVEL & TRANSPORT - GENERAL	12,935,720	0	3,935,720
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,250,000	0	1,250,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,685,720	0	2,685,720
220202	UTILITIES - GENERAL	900,000	0	900,000
22020201	ELECTRICITY CHARGES	500,000	0	500,000
22020202	TELEPHONE CHARGES	400,000	0	400,000
220203	MATERIALS & SUPPLIES - GENERAL	2,550,000	0	2,550,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,500,000	0	2,500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	50,000	0	50,000
220204	MAINTENANCE SERVICES - GENERAL	154,200,900	0	31,700,900
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	53,860,000	0	9,860,000
22020402	MAINTENANCE OF OFFICE FURNITURE	70,000	0	70,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	602,900	0	102,900
22020405	MAINTENANCE OF PLANTS/GENERATORS	50,000	0	50,000
22020410	MAINTENANCE OF STREET LIGHTINGS	50,000	0	50,000
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	96,000,000	0	20,000,000
22020413	MINOR ROAD MAINTENANCE	3,568,000	0	1,568,000
220205	TRAINING - GENERAL	50,000	0	50,000
22020501	LOCAL TRAINING	50,000	0	50,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	40,000	0	40,000
22020704	ENGINEERING SERVICES	20,000	0	20,000
22020706	SURVEYING SERVICES	20,000	0	20,000

220208	FUEL & LUBRICANTS - GENERAL	1,431,430	0	1,731,430
22020801	MOTOR VEHICLE FUEL COST	1,411,430	0	1,711,430
22020803	PLANT / GENERATOR FUEL COST	20,000	0	20,000
220210	MISCELLANEOUS EXPENSES GENERAL	350,000	0	350,000
22021001	REFRESHMENT & MEALS	300,000	0	300,000
22021007	WELFARE PACKAGES	50,000	0	50,000
23	CAPITAL EXPENDITURE	515,602,140	0	633,876,260
2301	FIXED ASSETS PURCHASED	265,738,300	0	284,012,420
230101	PURCHASE OF FIXED ASSETS - GENERAL	265,738,300	0	284,012,420
23010128	PURCHASE OF SECURITY EQUIPMENT	265,738,300	0	284,012,420
2302	CONSTRUCTION / PROVISION	64,652,620	0	64,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	64,652,620	0	64,000,000
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	16,000,000	0	16,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	16,000,000	0	16,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS	16,652,620	0	16,000,000
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	16,000,000	0	16,000,000
2303	REHABILITATION / REPAIRS	48,000,000	0	48,652,620
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	48,000,000	0	48,652,620
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	16,000,000	0	16,000,000
23030113	REHABILITATION / REPAIRS - ROADS	16,000,000	0	16,652,620
23030126	REHABILITATION/REPAIRS OF CEMETERIES	16,000,000	0	16,000,000
2304	PRESERVATION OF THE ENVIRONMENT	137,211,220	0	237,211,220
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	137,211,220	0	237,211,220
23040102	EROSION & FLOOD CONTROL	137,211,220	0	237,211,220
023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	515,602,140	0	633,876,260
7013	GENERAL SERVICES	515,602,140	0	633,876,260
70131	GENERAL PERSONNEL SERVICES	515,602,140	0	633,876,260
704	ECONOMIC AFFAIRS	325,458,050	0	194,258,050
7045	TRANSPORT	325,458,050	0	194,258,050

70451	ROAD TRANSPORT	325,458,050	0	194,258,050
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023400100100	DEPARTMENT OF WORKS & HOUSING						
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total					515,602,140	0	633,876,260
17100125000100 - Road (General)	PURCHASE OF SECURITY GADGET/ VEHICLES FOR OPERATION	23010128 - PURCHASE OF SECURITY EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12210112 - LG Wide	265,738,300	0	284,012,420
17100125000200 - Road (General)	REPLACEMENT AND REPOSITION OF ELECTRICAL POLES AND OTHER EQUIPMENT AT SOME SELECTED COMMUNITIES	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70131 - GENERAL PERSONNEL SERVICES	12210112 - LG Wide	16,000,000	0	16,000,000
17100125000300 - Road (General)	REHABILITATION OF CEMETERIES FENCE AT ZANGO	23030126 - REHABILITATION/REPAIRS OF CEMETERIES	70131 - GENERAL PERSONNEL SERVICES	12210112 - LG Wide	16,000,000	0	16,000,000
17100125000400 - Road (General)	REHABILITATION OF 10KM LOCAL ROAD IN SELECTED PLACE IN THE LGA	23030113 - REHABILITATION / REPAIRS - ROADS	70131 - GENERAL PERSONNEL SERVICES	12210112 - LG Wide	16,000,000	0	16,652,620
17100125000500 - Road (General)	CONSTRUCTION OF 5KM ROAD IN SOME SELECTED PLACE IN THE LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70131 - GENERAL PERSONNEL SERVICES	12210112 - LG Wide	16,652,620	0	16,000,000
17100125000600 - Road (General)	PROVISION OF BOREHOLES (2 PER WARD)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70131 - GENERAL PERSONNEL SERVICES	12210112 - LG Wide	16,000,000	0	16,000,000

17100125000700 - Road (General)	CONSTRUCTION OF DRAINAGE AND CULVERT AT NAGAZI UVETE	23040102 - EROSION & FLOOD CONTROL	70131 - GENERAL PERSONNEL SERVICES	12210112 - LG Wide	137,211,220	0	237,211,220
17100125000800 - Road (General)	REHABILITATION OF OMU BOREHOLE AT ADAVI-EBA	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70131 - GENERAL PERSONNEL SERVICES	12210112 - LG Wide	16,000,000	0	16,000,000
17100125000900 - Road (General)	CONSTRUCTION/SUPPLY OF 30NOs OF SOLAR LIGHT TO EGE COMMUNITY	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70131 - GENERAL PERSONNEL SERVICES	12210112 - LG Wide	16,000,000	0	16,000,000

051700100100	DEPARTMENT OF EDUCATION			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	437,122,370	0	777,722,370
21	PERSONNEL COST	174,000,000	0	35,000,000
2101	SALARY	174,000,000	0	35,000,000
210101	SALARIES AND WAGES	174,000,000	0	35,000,000
21010101	SALARY	174,000,000	0	35,000,000
22	OTHER RECURRENT COSTS	37,068,370	0	566,668,370
2202	OVERHEAD COST	37,068,370	0	566,668,370
220201	TRAVEL& TRANSPORT - GENERAL	5,600,000	0	4,600,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000	0	200,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,400,000	0	4,400,000
220203	MATERIALS & SUPPLIES - GENERAL	6,548,260	0	538,048,260
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,200,000	0	3,200,000
22020302	BOOKS	500,000	0	100,000
22020303	NEWSPAPERS	1,000	0	1,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	360,000	0	160,000
22020308	FIELD & CAMPING MATERIALS SUPPLIES	200,000	0	200,000
22020309	UNIFORMS & OTHER CLOTHING	10,000	0	10,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	277,260	0	277,260
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	2,000,000	0	500,000
22020312	SUPPLY OF PALLIATIVE	0	0	533,600,000
220204	MAINTENANCE SERVICES - GENERAL	1,530,000	0	530,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000	0	300,000
22020402	MAINTENANCE OF OFFICE FURNITURE	1,200,000	0	200,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000	0	10,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,000	0	10,000
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	10,000	0	10,000
220205	TRAINING - GENERAL	1,000,000	0	500,000
22020501	LOCAL TRAINING	1,000,000	0	500,000
220206	OTHER SERVICES - GENERAL	1,510,000	0	1,010,000

22020601	SECURITY SERVICES	1,000,000	0	500,000
22020605	CLEANING & FUMIGATION SERVICES	510,000	0	510,000
220208	FUEL & LUBRICANTS - GENERAL	517,150	0	2,517,150
22020801	MOTOR VEHICLE FUEL COST	500,000	0	2,500,000
22020806	COOKING GAS/FUEL COST	17,150	0	17,150
220210	MISCELLANEOUS EXPENSES GENERAL	20,362,960	0	19,462,960
22021001	REFRESHMENT & MEALS	800,000	0	2,400,000
22021002	HONORARIUM & SITTING ALLOWANCE	10,000	0	10,000
22021003	PUBLICITY & ADVERTISEMENTS	10,000	0	10,000
22021007	WELFARE PACKAGES	18,522,960	0	16,522,960
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	10,000	0	10,000
22021009	SPORTING ACTIVITIES	10,000	0	10,000
22021021	SPECIAL DAYS/CELEBRATIONS	1,000,000	0	500,000
23	CAPITAL EXPENDITURE	226,054,000	0	176,054,000
2301	FIXED ASSETS PURCHASED	120,054,000	0	110,054,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	120,054,000	0	110,054,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	100,054,000	0	100,054,000
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	20,000,000	0	10,000,000
2302	CONSTRUCTION / PROVISION	76,000,000	0	56,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	76,000,000	0	56,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	16,000,000	0	16,000,000
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	20,000,000	0	20,000,000
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	20,000,000	0	10,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	20,000,000	0	10,000,000
2303	REHABILITATION / REPAIRS	30,000,000	0	10,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	30,000,000	0	10,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	10,000,000	0	0
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	20,000,000	0	10,000,000

051700100100	DEPARTMENT OF EDUCATION			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
709	EDUCATION	437,122,370	0	777,722,370
7098	EDUCATION N.E.C.	437,122,370	0	777,722,370
70981	EDUCATION N.E.C	437,122,370	0	777,722,370

051700100100	DEPARTMENT OF EDUCATION						
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total					226,054,000	0	176,054,000
05050125000100 - Enhancing Skills and Knowledge (General)	CONSTRUCTION OF GYB MODEL PRIMARY SCHOOL	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12210112 - LG Wide	16,000,000	0	16,000,000
05040225000100 - Enhancing Skills and Knowledge (General)	PURCHASE AND DISTRIBUTION OF EDUCATIONAL MATERIALS SUCH AS MATHEMATICS AND ENGLISH TEXTBOOKS TO STUDENTS ACROSS THE LGA.	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12210112 - LG Wide	100,054,000	0	100,054,000
05100125000100 - Enhancing Skills and Knowledge (General)	PURCHASE OF SPORTING EQUIPMENT SUCH AS FOOTBALL, JERSEY, BOOT ETC	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70981 - EDUCATION N.E.C	12210112 - LG Wide	20,000,000	0	10,000,000
05050125000200 - Enhancing Skills and Knowledge (General)	CONSTRUCTION OF LIBRARY AT GYB MODEL PRIMARY SCHOOL PER WARD	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70981 - EDUCATION N.E.C	12210112 - LG Wide	20,000,000	0	20,000,000

05100125000200 - Enhancing Skills and Knowledge (General)	CONSTRUCTION/ PROVISION OF SPORTING FACILITIES AT GYB MODEL PRIMARY SCHOOL PER WARD	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70981 - EDUCATION N.E.C	12210112 - LG Wide	20,000,000	0	10,000,000
05050125000300 - Enhancing Skills and Knowledge (General)	CONSTRUCTION OF PRIMARY SCHOOL FENCE AT ADAVI-EBA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	12210112 - LG Wide	20,000,000	0	10,000,000
05050125000400 - Enhancing Skills and Knowledge (General)	REHABILITATION OF SCHOOLS BUILDING ACROSS THE LOCAL GOVT	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12210112 - LG Wide	10,000,000	0	0
05050125000500 - Enhancing Skills and Knowledge (General)	REHABILITATION OF COMPUTER ROOMS AT SECRETARIAT OF THE LOCAL GOVT.	23030127 - REHABILITATION/REPAIRS-ICT INFRASTRUCTURES	70981 - EDUCATION N.E.C	12210112 - LG Wide	20,000,000	0	10,000,000

051702600100	PRIMARY SCHOOL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	915,265,120	0	1,273,119,950
21	PERSONNEL COST	915,265,120	0	1,273,119,950
2101	SALARY	915,265,120	0	1,273,119,950
210101	SALARIES AND WAGES	915,265,120	0	1,273,119,950
21010101	SALARY	915,265,120	0	1,273,119,950
051702600100	PRIMARY SCHOOL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
709	EDUCATION	915,265,120	0	1,273,119,950
7091	PRE-PRIMARY AND PRIMARY EDUCATION	915,265,120	0	1,273,119,950
70912	PRIMARY EDUCATION	915,265,120	0	1,273,119,950

052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	972,059,280	0	1,159,372,770
21	PERSONNEL COST	259,000,000	0	301,000,000
2101	SALARY	259,000,000	0	301,000,000
210101	SALARIES AND WAGES	259,000,000	0	301,000,000
21010101	SALARY	259,000,000	0	301,000,000
22	OTHER RECURRENT COSTS	15,399,080	0	21,699,080
2202	OVERHEAD COST	15,399,080	0	21,699,080
220201	TRAVEL& TRANSPORT - GENERAL	4,950,000	0	1,450,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000	0	200,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,750,000	0	1,250,000
220203	MATERIALS & SUPPLIES - GENERAL	3,019,240	0	12,019,240
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,493,160	0	11,493,160
22020305	PRINTING OF NON SECURITY DOCUMENTS	50,000	0	50,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,466,080	0	466,080
22020309	UNIFORMS & OTHER CLOTHING	10,000	0	10,000
220204	MAINTENANCE SERVICES - GENERAL	2,520,000	0	4,020,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000	0	500,000
22020402	MAINTENANCE OF OFFICE FURNITURE	2,010,000	0	3,510,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,000	0	10,000
220205	TRAINING - GENERAL	642,800	0	242,800
22020501	LOCAL TRAINING	642,800	0	242,800
220206	OTHER SERVICES - GENERAL	550,000	0	550,000
22020605	CLEANING & FUMIGATION SERVICES	550,000	0	550,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	50,000	0	50,000
22020708	MEDICAL CONSULTING	50,000	0	50,000
220208	FUEL & LUBRICANTS - GENERAL	1,650,000	0	650,000
22020801	MOTOR VEHICLE FUEL COST	1,600,000	0	600,000

22020803	PLANT / GENERATOR FUEL COST	50,000	0	50,000
220210	MISCELLANEOUS EXPENSES GENERAL	2,017,040	0	2,717,040
22021001	REFRESHMENT & MEALS	1,510,000	0	2,510,000
22021002	HONORARIUM & SITTING ALLOWANCE	10,000	0	10,000
22021003	PUBLICITY & ADVERTISEMENTS	10,000	0	10,000
22021004	MEDICAL EXPENSES-LOCAL	477,040	0	177,040
22021010	DIRECT TEACHING & LABORATORY COST	10,000	0	10,000
23	CAPITAL EXPENDITURE	697,660,200	0	836,673,690
2301	FIXED ASSETS PURCHASED	259,660,200	0	374,673,690
230101	PURCHASE OF FIXED ASSETS - GENERAL	259,660,200	0	374,673,690
23010108	PURCHASE OF BUSES	202,000,000	0	202,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	57,660,200	0	172,673,690
2302	CONSTRUCTION / PROVISION	300,000,000	0	100,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	300,000,000	0	100,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	300,000,000	0	100,000,000
2303	REHABILITATION / REPAIRS	138,000,000	0	362,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	138,000,000	0	362,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	138,000,000	0	362,000,000
052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
707	HEALTH	972,059,280	0	1,159,372,770
7074	PUBLIC HEALTH SERVICES	972,059,280	0	1,159,372,770
70741	PUBLIC HEALTH SERVICES	972,059,280	0	1,159,372,770

052100100100	DEPARTMENT OF HEALTH CARE						
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total	-	-	-	-	697,660,200	0	836,673,690
04050125000101 - Improvement to Human Health (General)	PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS 20 NOS OF BEDS, APPARATUS ETC. AT SOME SELECTED PHC	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12210112 - LG Wide	57,660,200	0	172,673,690
04050125000201 - Improvement to Human Health (General)	CONSTRUCTION OF PRIMARY HEALTH CARE (1 PER WARD)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12210112 - LG Wide	300,000,000	0	100,000,000
04050125000301 - Improvement to Human Health (General)	PROCUREMENT OF 2NOs. OF AMBULANCES.	23010108 - PURCHASE OF BUSES	70741 - PUBLIC HEALTH SERVICES	12210112 - LG Wide	202,000,000	0	202,000,000
04050125000401 - Improvement to Human Health (General)	RENOVATION OF 3NOs OF PHC IN THE LOCAL GOVERNMENT	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12210112 - LG Wide	138,000,000	0	362,000,000