



Ajoakuta Local Government

AJAOKUTA LOCAL GOVERNMENT APPROVED BUDGET

2026

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S/No	Department	Page Number
1.	SUMMARY	I
2.	CHAIRMAN	1
3.	VICE-CHAIRMAN	3
4.	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	4
5.	SECRETARY TO THE LOCAL GOVERNMENT	5
6.	LEGISLATIVE COUNCIL	6
7.	DIRECTOR OF PERSONNEL MANAGEMENT	7
8.	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	10
9.	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	13
10.	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	17
11.	DEPARTMENT OF WORKS & HOUSING	20
12.	DEPARTMENT OF EDUCATION	25
13.	PRIMARY SCHOOL	28
14.	DEPARTMENT OF HEALTH CARE	29

122102 - AJAOKUTA Local Government, Kogi State - 2026 Budget: Summary

Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Opening Balance			
Recurrent Revenue	5,508,573,020	-	8,839,641,170
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,445,232,590	-	8,776,300,740
12 - INDEPENDENT REVENUE	63,340,430	-	63,340,430
Recurrent Expenditure	3,699,665,740	-	4,789,141,170
21 - PERSONNEL COST	2,924,419,780	-	2,744,350,150
22 - OTHER RECURRENT COSTS	775,245,960	-	2,044,791,020
Transfer to Capital Account	1,808,907,280	-	4,050,500,000
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURE	1,808,907,280	-	4,050,500,000
Total Revenue (including OB)	5,508,573,020	-	8,839,641,170
Total Expenditure	5,508,573,020	-	8,839,641,170
Closing Balance	-	-	-

122102 - AJAOKUTA Local Government, Kogi State - 2026 Original Budget : Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	2,744,350,150	2,044,791,020	4,789,141,170	4,050,500,000	8,839,641,170
010000000000	ADMINISTRATION SECTOR	580,000,000	282,500,000	862,500,000	1,221,500,000	2,084,000,000
011100000000	OFFICE OF THE LG CHAIRMAN	130,000,000	82,000,000	212,000,000	21,500,000	233,500,000
011100100100	CHAIRMAN	100,000,000	80,000,000	180,000,000	21,500,000	201,500,000
011100100200	VICE-CHAIRMAN	10,000,000	1,000,000	11,000,000	-	11,000,000
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	10,000,000	-	10,000,000	-	10,000,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	10,000,000	1,000,000	11,000,000	-	11,000,000
011200000000	LOCAL GOVT COUNCIL	50,000,000	500,000	50,500,000	-	50,500,000
011200100100	THE LEGISTRATIVE COUNCIL	50,000,000	500,000	50,500,000	-	50,500,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	400,000,000	200,000,000	600,000,000	1,200,000,000	1,800,000,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	400,000,000	200,000,000	600,000,000	1,200,000,000	1,800,000,000
020000000000	ECONOMIC SECTOR	790,350,150	1,441,480,560	2,231,830,710	958,000,000	3,189,830,710
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	220,350,150	400,000,000	620,350,150	50,000,000	670,350,150
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	220,350,150	400,000,000	620,350,150	50,000,000	670,350,150
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	370,000,000	1,031,000,000	1,401,000,000	60,000,000	1,461,000,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	300,000,000	990,000,000	1,290,000,000	31,000,000	1,321,000,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	70,000,000	41,000,000	111,000,000	29,000,000	140,000,000
023400000000	DEPARTMENT OF WORKS & HOUSING	200,000,000	10,480,560	210,480,560	848,000,000	1,058,480,560
023400100100	DEPARTMENT OF WORKS & HOUSING	200,000,000	10,480,560	210,480,560	848,000,000	1,058,480,560
050000000000	SOCIAL SECTOR	1,374,000,000	320,810,460	1,694,810,460	1,871,000,000	3,565,810,460
051700000000	DEPARTMENT OF EDUCATION	1,024,000,000	300,810,460	1,324,810,460	129,000,000	1,453,810,460
051700100100	DEPARTMENT OF EDUCATION	224,000,000	300,810,460	524,810,460	129,000,000	653,810,460
051702600100	PRIMARY SCHOOL	800,000,000	-	800,000,000	-	800,000,000
052100000000	DEPARTMENT OF HEALTH CARE	350,000,000	20,000,000	370,000,000	1,742,000,000	2,112,000,000
052100100100	DEPARTMENT OF HEALTH CARE	350,000,000	20,000,000	370,000,000	1,742,000,000	2,112,000,000

122102 - AJAOKUTA 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	5,508,573,020	-	8,839,641,170
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,445,232,590	-	8,776,300,740
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,445,232,590	-	8,776,300,740
110101	STATUTORY ALLOCATION (FAAC)	2,513,501,660	-	5,208,265,710
11010101	STATUTORY ALLOCATION	2,513,501,660	-	5,208,265,710
110102	VALUE ADDED TAX ALLOCATION	2,662,379,350	-	3,298,683,450
11010201	SHARE OF VAT	2,662,379,350	-	3,298,683,450
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	269,351,580	-	269,351,580
11010399	OTHER FAAC DISTRIBUTIONS	269,351,580	-	269,351,580
12	INDEPENDENT REVENUE	63,340,430	-	63,340,430
1202	NON-TAX REVENUE	63,340,430	-	63,340,430
120201	LICENCES - GENERAL	1,900,000	-	1,900,000
12020102	GOLDSMITHS & GOLD DEALER LICENSES	500,000	-	500,000
12020105	RADIO/TELEVISION STATION LICENSES	300,000	-	300,000
12020107	BOATS & CANOE (SMALL CRAFT) LICENSE	500,000	-	500,000
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	100,000	-	100,000
12020110	INLAND WATER-WAY LICENSE	200,000	-	200,000
12020111	BAKE HOUSE LICENSE	100,000	-	100,000
12020112	BICYCLES LICENSE & HIRE PERMITS	100,000	-	100,000
12020113	BRICKMAKING, etc LICENSE	100,000	-	100,000
120204	FEES - GENERAL	47,440,430	-	47,440,430
12020427	TENDER FEES	200,000	-	200,000
12020436	BILL BOARD ADVERTISEMENT FEES	500,000	-	500,000
12020442	ASSOCIATION FEES	500,000	-	500,000
12020445	CHANGE OF OWNERSHIP FEES	200,000	-	200,000
12020449	BUSINESS/TRADE OPERATING FEES	100,000	-	100,000
12020451	TIMBER & FOREST FEES	45,940,430	-	45,940,430
120206	SALES - GENERAL	2,000,000	-	2,000,000
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	500,000	-	500,000

12020608	SALES OF IMPROVED SEEDS/CHEMICAL	500,000	-	500,000
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	200,000	-	200,000
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	300,000	-	300,000
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	500,000	-	500,000
120207	EARNINGS -GENERAL	12,000,000	-	12,000,000
12020701	EARNINGS FROM CONSULTANCY SERVICES	2,500,000	-	2,500,000
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	3,000,000	-	3,000,000
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	500,000	-	500,000
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	500,000	-	500,000
12020707	EARNINGS FROM MEDICAL SERVICES	500,000	-	500,000
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	5,000,000	-	5,000,000

122102 - AJAOKUTA Local Government, Kogi State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>5,508,573,020</u>	<u>-</u>	<u>8,839,641,170</u>
21	<u>PERSONNEL COST</u>	<u>2,924,419,780</u>	<u>-</u>	<u>2,744,350,150</u>
2101	<u>SALARY</u>	<u>2,624,419,780</u>	<u>-</u>	<u>2,649,350,150</u>
210101	SALARIES AND WAGES	2,624,419,780	-	2,649,350,150
21010101	SALARY	2,624,419,780	-	2,649,350,150
2102	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	<u>300,000,000</u>	<u>-</u>	<u>95,000,000</u>
210202	SOCIAL CONTRIBUTIONS	300,000,000	-	95,000,000
21020202	CONTRIBUTORY PENSION	300,000,000	-	95,000,000
22	<u>OTHER RECURRENT COSTS</u>	<u>775,245,960</u>	<u>-</u>	<u>2,044,791,020</u>
2202	<u>OVERHEAD COST</u>	<u>406,645,960</u>	<u>-</u>	<u>825,191,020</u>
220201	TRAVEL& TRANSPORT - GENERAL	63,400,000	-	86,900,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,700,000	-	11,300,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	12,700,000	-	42,600,000
22020105	TRADITIONAL COUNCIL EXPENSES	40,000,000	-	33,000,000
220202	UTILITIES - GENERAL	700,000	-	1,600,000
22020201	ELECTRICITY CHARGES	500,000	-	1,400,000
22020206	SEWERAGE CHARGES	200,000	-	200,000
220203	MATERIALS & SUPPLIES - GENERAL	53,900,000	-	343,310,460
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	22,600,000	-	23,300,000
22020303	NEWSPAPERS	300,000	-	300,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,700,000	-	16,900,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	20,000,000	-	12,200,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	300,000	-	3,800,000
22020312	SUPPLY OF PALLIATIVE	-	-	286,810,460
220204	MAINTENANCE SERVICES - GENERAL	18,745,960	-	40,900,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,200,000	-	10,800,000
22020402	MAINTENANCE OF OFFICE FURNITURE	700,000	-	1,200,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000	-	15,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	200,000	-	200,000

22020406	OTHER MAINTENANCE SERVICES	12,145,960	-	13,700,000
220205	TRAINING - GENERAL	15,100,000	-	8,980,560
22020501	LOCAL TRAINING	10,100,000	-	8,980,560
22020504	RESEARCH AND DEVELOPMENT EXPENSES	5,000,000	-	-
220206	OTHER SERVICES - GENERAL	127,100,000	-	142,100,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	125,100,000	-	142,100,000
22020607	MONITORING AND EVALUATION SYSTEM	2,000,000	-	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	70,000,000	-	90,000,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	70,000,000	-	90,000,000
220208	FUEL & LUBRICANTS - GENERAL	1,500,000	-	800,000
22020801	MOTOR VEHICLE FUEL COST	200,000	-	200,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	500,000	-	100,000
22020803	PLANT / GENERATOR FUEL COST	800,000	-	500,000
220209	FINANCIAL CHARGES - GENERAL	8,000,000	-	500,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	8,000,000	-	500,000
220210	MISCELLANEOUS EXPENSES GENERAL	48,200,000	-	110,100,000
22021001	REFRESHMENT & MEALS	20,800,000	-	101,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000	-	-
22021003	PUBLICITY & ADVERTISEMENTS	8,500,000	-	3,500,000
22021004	MEDICAL EXPENSES-LOCAL	1,500,000	-	1,500,000
22021007	WELFARE PACKAGES	6,100,000	-	1,800,000
22021009	SPORTING ACTIVITIES	300,000	-	300,000
22021018	NIGERIA LEGION	-	-	2,000,000
22021021	SPECIAL DAYS/CELEBRATIONS	10,000,000	-	-
2204	GRANTS AND CONTRIBUTIONS GENERAL	368,600,000	-	1,219,600,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	368,600,000	-	1,219,600,000
22040110	GRANT, CONTRIBUTION & SUBVENTION	368,600,000	-	1,219,600,000
23	CAPITAL EXPENDITURE	1,808,907,280	-	4,050,500,000
2301	FIXED ASSETS PURCHASED	1,085,407,280	-	1,016,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,085,407,280	-	1,016,000,000
23010101	PURCHASE / ACQUISITION OF LAND	500,000	-	5,000,000
23010104	PURCHASE MOTOR CYCLES	20,000,000	-	20,000,000
23010105	PURCHASE OF MOTOR VEHICLES	120,000,000	-	210,000,000
23010108	PURCHASE OF BUSES	30,000,000	-	5,000,000

23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	30,000,000	-	2,000,000
23010113	PURCHASE OF COMPUTERS	60,000,000	-	16,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000	-	2,000,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000	-	2,000,000
23010118	PURCHASE OF SCANNERS	1,000,000	-	1,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	525,000,000	-	689,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	40,907,280	-	15,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	200,000,000	-	25,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	-	20,000,000
23010132	PURCHASE OF SECURITY EQUIPMENT	2,000,000	-	2,000,000
23010133	PURCHASES OF SURVEYING EQUIPMENT	2,000,000	-	2,000,000
23010139	PURCHASE OF AGRICULTURAL PRODUCE/ EQUIPMENT	50,000,000	-	-
2302	CONSTRUCTION / PROVISION	318,000,000	-	1,098,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	318,000,000	-	1,098,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	216,000,000	-	10,000,000
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	5,000,000	-	5,000,000
23020104	CONSTRUCTION / PROVISION OF HOUSING	-	-	1,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	8,000,000	-	13,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	20,000,000	-	5,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	20,000,000	-	2,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS	10,000,000	-	1,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	5,000,000	-	1,037,000,000
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	8,000,000	-	8,000,000
23020124	CONSTRUCTION OF MARKETS/PARKS	20,000,000	-	10,000,000
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	6,000,000	-	6,000,000
2303	REHABILITATION / REPAIRS	393,500,000	-	1,922,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	393,500,000	-	1,922,500,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	25,000,000	-	342,000,000
23030102	REHABILITATION / REPAIRS - ELECTRICITY	50,000,000	-	5,000,000
23030103	REHABILITATION / REPAIRS - HOUSING	5,000,000	-	5,000,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	10,000,000	-	5,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	17,000,000	-	102,000,000
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	5,000,000	-	5,000,000
23030113	REHABILITATION / REPAIRS - ROADS	150,000,000	-	260,000,000

23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	101,500,000	-	1,177,500,000
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	30,000,000	-	21,000,000
2304	PRESERVATION OF THE ENVIRONMENT	12,000,000	-	14,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	12,000,000	-	14,000,000
23040102	EROSION & FLOOD CONTROL	10,000,000	-	10,000,000
23040103	WILDLIFE CONSERVATION	2,000,000	-	4,000,000

011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	131,500,000	0	201,500,000
21	PERSONNEL COST	50,000,000	0	100,000,000
2101	SALARY	50,000,000	0	100,000,000
210101	SALARIES AND WAGES	50,000,000	0	100,000,000
21010101	SALARY	50,000,000	0	100,000,000
22	OTHER RECURRENT COSTS	60,000,000	0	80,000,000
2202	OVERHEAD COST	60,000,000	0	80,000,000
220201	TRAVEL& TRANSPORT - GENERAL	700,000	0	300,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000	0	100,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000	0	200,000
220203	MATERIALS & SUPPLIES - GENERAL	5,400,000	0	600,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000	0	200,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000	0	200,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	200,000	0	200,000
220204	MAINTENANCE SERVICES - GENERAL	200,000	0	200,000
22020406	OTHER MAINTENANCE SERVICES	200,000	0	200,000
220206	OTHER SERVICES - GENERAL	48,000,000	0	54,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	48,000,000	0	54,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	5,700,000	0	24,900,000
22021001	REFRESHMENT & MEALS	5,700,000	0	24,900,000
23	CAPITAL EXPENDITURE	21,500,000	0	21,500,000
2301	FIXED ASSETS PURCHASED	20,000,000	0	20,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	20,000,000	0	20,000,000
23010104	PURCHASE MOTOR CYCLES	20,000,000	0	20,000,000
2303	REHABILITATION / REPAIRS	1,500,000	0	1,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,500,000	0	1,500,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,500,000	0	1,500,000

011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	131,500,000	0	201,500,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	131,500,000	0	201,500,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	131,500,000	0	201,500,000

011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	10,200,000	0	11,000,000
21	PERSONNEL COST	5,000,000	0	10,000,000
2101	SALARY	5,000,000	0	10,000,000
210101	SALARIES AND WAGES	5,000,000	0	10,000,000
21010101	SALARY	5,000,000	0	10,000,000
22	OTHER RECURRENT COSTS	5,200,000	0	1,000,000
2202	OVERHEAD COST	5,200,000	0	1,000,000
220201	TRAVEL& TRANSPORT - GENERAL	200,000	0	200,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000	0	200,000
220203	MATERIALS & SUPPLIES - GENERAL	200,000	0	200,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000	0	200,000
220204	MAINTENANCE SERVICES - GENERAL	300,000	0	100,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000	0	100,000
22020406	OTHER MAINTENANCE SERVICES	100,000	0	0
220206	OTHER SERVICES - GENERAL	4,500,000	0	500,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	4,500,000	0	500,000
011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	10,200,000	0	11,000,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	10,200,000	0	11,000,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	10,200,000	0	11,000,000

011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>10,000,000</u>	<u>0</u>	<u>10,000,000</u>
21	PERSONNEL COST	10,000,000	0	10,000,000
2101	SALARY	10,000,000	0	10,000,000
210101	SALARIES AND WAGES	10,000,000	0	10,000,000
21010101	SALARY	10,000,000	0	10,000,000
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	10,000,000	0	10,000,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	10,000,000	0	10,000,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	10,000,000	0	10,000,000

011101300100	SECRETARY TO THE LOCAL GOVERNMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	8,000,000	0	11,000,000
21	PERSONNEL COST	5,000,000	0	10,000,000
2101	SALARY	5,000,000	0	10,000,000
210101	SALARIES AND WAGES	5,000,000	0	10,000,000
21010101	SALARY	5,000,000	0	10,000,000
22	OTHER RECURRENT COSTS	3,000,000	0	1,000,000
2202	OVERHEAD COST	3,000,000	0	1,000,000
220201	TRAVEL& TRANSPORT - GENERAL	100,000	0	100,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000	0	100,000
220203	MATERIALS & SUPPLIES - GENERAL	200,000	0	200,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000	0	100,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000	0	100,000
220204	MAINTENANCE SERVICES - GENERAL	100,000	0	100,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000	0	100,000
220206	OTHER SERVICES - GENERAL	2,600,000	0	600,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	2,600,000	0	600,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	8,000,000	0	11,000,000
7013	GENERAL SERVICES	8,000,000	0	11,000,000
70133	OTHER GENERAL SERVICES	8,000,000	0	11,000,000

011200100100	THE LEGISTRATIVE COUNCIL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	105,000,000	0	50,500,000
21	PERSONNEL COST	100,000,000	0	50,000,000
2101	SALARY	100,000,000	0	50,000,000
210101	SALARIES AND WAGES	100,000,000	0	50,000,000
21010101	SALARY	100,000,000	0	50,000,000
22	OTHER RECURRENT COSTS	5,000,000	0	500,000
2202	OVERHEAD COST	5,000,000	0	500,000
220201	TRAVEL& TRANSPORT - GENERAL	1,000,000	0	200,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000	0	200,000
220203	MATERIALS & SUPPLIES - GENERAL	2,500,000	0	300,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000	0	200,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000	0	100,000
220204	MAINTENANCE SERVICES - GENERAL	1,500,000	0	0
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000	0	0
22020406	OTHER MAINTENANCE SERVICES	1,000,000	0	0
011200100100	THE LEGISTRATIVE COUNCIL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	105,000,000	0	50,500,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	105,000,000	0	50,500,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	105,000,000	0	50,500,000

012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	963,000,000	0	1,800,000,000
21	PERSONNEL COST	600,000,000	0	400,000,000
2101	SALARY	300,000,000	0	305,000,000
210101	SALARIES AND WAGES	300,000,000	0	305,000,000
21010101	SALARY	300,000,000	0	305,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	300,000,000	0	95,000,000
210202	SOCIAL CONTRIBUTIONS	300,000,000	0	95,000,000
21020202	CONTRIBUTORY PENSION	300,000,000	0	95,000,000
22	OTHER RECURRENT COSTS	150,000,000	0	200,000,000
2202	OVERHEAD COST	150,000,000	0	200,000,000
220201	TRAVEL& TRANSPORT - GENERAL	42,000,000	0	40,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000	0	1,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	0	6,000,000
22020105	TRADITIONAL COUNCIL EXPENSES	40,000,000	0	33,000,000
220203	MATERIALS & SUPPLIES - GENERAL	10,000,000	0	2,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000	0	1,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,000,000	0	1,000,000
220204	MAINTENANCE SERVICES - GENERAL	7,000,000	0	4,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000	0	2,000,000
22020406	OTHER MAINTENANCE SERVICES	5,000,000	0	2,000,000
220205	TRAINING - GENERAL	5,000,000	0	1,000,000
22020501	LOCAL TRAINING	5,000,000	0	1,000,000
220206	OTHER SERVICES - GENERAL	70,000,000	0	87,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	70,000,000	0	87,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	16,000,000	0	66,000,000
22021001	REFRESHMENT & MEALS	10,000,000	0	64,000,000
22021004	MEDICAL EXPENSES-LOCAL	1,000,000	0	1,000,000
22021007	WELFARE PACKAGES	5,000,000	0	1,000,000

23	CAPITAL EXPENDITURE	213,000,000	0	1,200,000,000
2301	FIXED ASSETS PURCHASED	97,000,000	0	18,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	97,000,000	0	18,000,000
23010105	PURCHASE OF MOTOR VEHICLES	70,000,000	0	10,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	20,000,000	0	1,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	5,000,000	0	5,000,000
23010132	PURCHASE OF SECURITY EQUIPMENT	2,000,000	0	2,000,000
2302	CONSTRUCTION / PROVISION	56,000,000	0	5,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	56,000,000	0	5,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	56,000,000	0	5,000,000
2303	REHABILITATION / REPAIRS	60,000,000	0	1,177,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	60,000,000	0	1,177,000,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	10,000,000	0	2,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	50,000,000	0	1,175,000,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	963,000,000	0	1,800,000,000
7013	GENERAL SERVICES	963,000,000	0	1,800,000,000
70131	GENERAL PERSONNEL SERVICES	963,000,000	0	1,800,000,000

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	-	-	-	-	213,000,000	0	1,200,000,000

13100125000300 - Reform of Government and Governance (General)	PURCHASE OF 7NOS OF UTILITY VEHICLE FOR SMOOTH RUNNING OF THE LGA ACTIVITIES	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	70,000,000	0	10,000,000
13100125000400 - 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	12210215 - LG Wide	20,000,000	0	1,000,000
13100125000500 - Reform of Government and Governance (General)	PURCHASE OF 5NOS OF FIRE EXTINGUISHERS FOR LG SECRETARIAT	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	5,000,000	0	5,000,000
13100125000600 - Reform of Government and Governance (General)	PURCHASE AND INSTALLATION OF SECURITY GAGET/ CCTV AT STRATEGIC LOCATIONS WITHIN THE SECRETARIAT PREMISES	23010132 - PURCHASE OF SECURITY EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	2,000,000	0	2,000,000
13100125000700 - 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	12210215 - LG Wide	56,000,000	0	5,000,000
13100125000800 - Reform of Government and Governance (General)	RENOVATION OF OFFICIAL QUARTERS AT GRA, ADOGO	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	10,000,000	0	2,000,000
13100125000900 - Reform of Government and Governance (General)	RENOVATION OF SECRETARIAT BUILDING AT ADOGO	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	50,000,000	0	1,175,000,000

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	565,827,060	0	670,350,150
21	PERSONNEL COST	274,419,780	0	220,350,150
2101	SALARY	274,419,780	0	220,350,150
210101	SALARIES AND WAGES	274,419,780	0	220,350,150
21010101	SALARY	274,419,780	0	220,350,150
22	OTHER RECURRENT COSTS	190,000,000	0	400,000,000
2202	OVERHEAD COST	8,500,000	0	1,000,000
220201	TRAVEL& TRANSPORT - GENERAL	5,000,000	0	300,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000	0	200,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000	0	100,000
220203	MATERIALS & SUPPLIES - GENERAL	1,500,000	0	300,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000	0	200,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000	0	100,000
220204	MAINTENANCE SERVICES - GENERAL	1,000,000	0	200,000
22020406	OTHER MAINTENANCE SERVICES	1,000,000	0	200,000
220205	TRAINING - GENERAL	500,000	0	100,000
22020501	LOCAL TRAINING	500,000	0	100,000
220208	FUEL & LUBRICANTS - GENERAL	500,000	0	100,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	500,000	0	100,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	181,500,000	0	399,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	181,500,000	0	399,000,000
22040110	GRANT, CONTRIBUTION & SUBVENTION	181,500,000	0	399,000,000
23	CAPITAL EXPENDITURE	101,407,280	0	50,000,000
2301	FIXED ASSETS PURCHASED	91,407,280	0	35,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	91,407,280	0	35,000,000
23010101	PURCHASE / ACQUISITION OF LAND	500,000	0	5,000,000
23010113	PURCHASE OF COMPUTERS	55,000,000	0	0
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	35,907,280	0	10,000,000

23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0	0	20,000,000
2302	CONSTRUCTION / PROVISION	3,000,000	0	8,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,000,000	0	8,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	3,000,000	0	8,000,000
2303	REHABILITATION / REPAIRS	5,000,000	0	5,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	5,000,000	0	5,000,000
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	5,000,000	0	5,000,000
2304	PRESERVATION OF THE ENVIRONMENT	2,000,000	0	2,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2,000,000	0	2,000,000
23040103	WILDLIFE CONSERVATION	2,000,000	0	2,000,000
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	101,407,280	0	50,000,000
7013	GENERAL SERVICES	101,407,280	0	50,000,000
70131	GENERAL PERSONNEL SERVICES	101,407,280	0	50,000,000
704	ECONOMIC AFFAIRS	464,419,780	0	620,350,150
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	464,419,780	0	620,350,150
70421	AGRICULTURE	464,419,780	0	620,350,150

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	-	-	-	-	101,407,280	0	50,000,000
01070125000100 - Economic	ACQUISITION OF LAND FOR FARMING ACTIVITIES AT	23010101 - PURCHASE / ACQUISITION OF LAND	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	500,000	0	5,000,000

Empowerment Through Agriculture (General)	VARIOUS COMMUNITIES FOR FARMERS						
01100125000100 - Economic Empowerment Through Agriculture (General)	PROCUREMENT OF 10NOs OF LAPTOPS FOR PRINCIPAL STAFF OF THE LGA	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	55,000,000	0	0
01100125000200 - Economic Empowerment Through Agriculture (General)	PURCHASE OF 5NOs OF FIRE EXTINGUISHERS AND OTHER FIRE GADGET FOR AGRIC DEPARTMENT	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	35,907,280	0	10,000,000
01100125000300 - Economic Empowerment Through Agriculture (General)	PROVISION OF BOREHOLES (1 PER WARD)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	3,000,000	0	8,000,000
01070125000200 - Economic Empowerment Through Agriculture (General)	REPAIRS OF AGRICULTURAL FACILITIES SUCH AS RIDGER HARROWS, POWER TILERS, HARVESTERS , PLANTERS	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	5,000,000	0	5,000,000
01060125000100 - Economic Empowerment Through Agriculture (General)	ADDITIONAL TREE PLANTING IN RESERVED AREAS OF SOME COMMUNITIES	23040103 - WILDLIFE CONSERVATION	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	2,000,000	0	2,000,000
01030326000100 - Economic Empowerment Through Agriculture (General)	PURCHASE OF AGRICULTURAL FACILITIES/INPUTS, FERTALIZER	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12210215 - 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	5,508,573,020	0	8,839,641,170
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,445,232,590	0	8,776,300,740
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,445,232,590	0	8,776,300,740
110101	STATUTORY ALLOCATION (FAAC)	2,513,501,660	0	5,208,265,710
11010101	STATUTORY ALLOCATION	2,513,501,660	0	5,208,265,710
110102	VALUE ADDED TAX ALLOCATION	2,662,379,350	0	3,298,683,450
11010201	SHARE OF VAT	2,662,379,350	0	3,298,683,450
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	269,351,580	0	269,351,580
11010399	OTHER FAAC DISTRIBUTIONS	269,351,580	0	269,351,580
12	INDEPENDENT REVENUE	63,340,430	0	63,340,430
1202	NON-TAX REVENUE	63,340,430	0	63,340,430
120201	LICENCES - GENERAL	1,900,000	0	1,900,000
12020102	GOLDSMITHS & GOLD DEALER LICENSES	500,000	0	500,000
12020105	RADIO/TELEVISION STATION LICENSES	300,000	0	300,000
12020107	BOATS & CANOE (SMALL CRAFT) LICENSE	500,000	0	500,000
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	100,000	0	100,000
12020110	INLAND WATER-WAY LICENSE	200,000	0	200,000
12020111	BAKE HOUSE LICENSE	100,000	0	100,000
12020112	BICYCLES LICENSE & HIRE PERMITS	100,000	0	100,000
12020113	BRICKMAKING, etc LICENSE	100,000	0	100,000
120204	FEES - GENERAL	47,440,430	0	47,440,430
12020427	TENDER FEES	200,000	0	200,000
12020436	BILL BOARD ADVERTISEMENT FEES	500,000	0	500,000
12020442	ASSOCIATION FEES	500,000	0	500,000
12020445	CHANGE OF OWNERSHIP FEES	200,000	0	200,000
12020449	BUSINESS/TRADE OPERATING FEES	100,000	0	100,000
12020451	TIMBER & FOREST FEES	45,940,430	0	45,940,430
120206	SALES - GENERAL	2,000,000	0	2,000,000

12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	500,000	0	500,000
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	500,000	0	500,000
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	200,000	0	200,000
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	300,000	0	300,000
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	500,000	0	500,000
120207	EARNINGS -GENERAL	12,000,000	0	12,000,000
12020701	EARNINGS FROM CONSULTANCY SERVICES	2,500,000	0	2,500,000
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	3,000,000	0	3,000,000
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	500,000	0	500,000
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	500,000	0	500,000
12020707	EARNINGS FROM MEDICAL SERVICES	500,000	0	500,000
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	5,000,000	0	5,000,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	531,790,000	0	1,321,000,000
21	PERSONNEL COST	200,000,000	0	300,000,000
2101	SALARY	200,000,000	0	300,000,000
210101	SALARIES AND WAGES	200,000,000	0	300,000,000
21010101	SALARY	200,000,000	0	300,000,000
22	OTHER RECURRENT COSTS	281,790,000	0	990,000,000
2202	OVERHEAD COST	95,000,000	0	171,000,000
220201	TRAVEL& TRANSPORT - GENERAL	5,000,000	0	31,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	0	1,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000	0	30,000,000
220203	MATERIALS & SUPPLIES - GENERAL	5,000,000	0	30,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000	0	20,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000	0	10,000,000
220204	MAINTENANCE SERVICES - GENERAL	5,000,000	0	8,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000	0	8,000,000
22020406	OTHER MAINTENANCE SERVICES	3,000,000	0	500,000

220205	TRAINING - GENERAL	1,000,000	0	1,000,000
22020501	LOCAL TRAINING	1,000,000	0	1,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	70,000,000	0	90,000,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	70,000,000	0	90,000,000
220209	FINANCIAL CHARGES - GENERAL	8,000,000	0	500,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	8,000,000	0	500,000
220210	MISCELLANEOUS EXPENSES GENERAL	1,000,000	0	10,000,000
22021001	REFRESHMENT & MEALS	1,000,000	0	10,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	186,790,000	0	819,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	186,790,000	0	819,000,000
22040110	GRANT, CONTRIBUTION & SUBVENTION	186,790,000	0	819,000,000
23	CAPITAL EXPENDITURE	50,000,000	0	31,000,000
2302	CONSTRUCTION / PROVISION	20,000,000	0	10,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	20,000,000	0	10,000,000
23020124	CONSTRUCTION OF MARKETS/PARKS	20,000,000	0	10,000,000
2303	REHABILITATION / REPAIRS	30,000,000	0	21,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	30,000,000	0	21,000,000
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	30,000,000	0	21,000,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	531,790,000	0	1,321,000,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	481,790,000	0	1,290,000,000
70112	FINANCIAL AND FISCAL AFFAIRS	481,790,000	0	1,290,000,000
7013	GENERAL SERVICES	50,000,000	0	31,000,000
70131	GENERAL PERSONNEL SERVICES	50,000,000	0	31,000,000

022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)						
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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	-	-	-	-	<u>50,000,000</u>	<u>0</u>	<u>31,000,000</u>
13100125001000 - Reform of Government and Governance (General)	CONSTRUCTION OF ADDITIONAL PARKING SHADE FOR FINANCE DEPARTMENT	23020124 - CONSTRUCTION OF MARKETS/PARKS	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	20,000,000	0	10,000,000
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	12210215 - LG Wide	30,000,000	0	21,000,000

022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	90,000,000	0	140,000,000
21	PERSONNEL COST	50,000,000	0	70,000,000
2101	SALARY	50,000,000	0	70,000,000
210101	SALARIES AND WAGES	50,000,000	0	70,000,000
21010101	SALARY	50,000,000	0	70,000,000
22	OTHER RECURRENT COSTS	24,000,000	0	41,000,000
2202	OVERHEAD COST	24,000,000	0	41,000,000
220201	TRAVEL& TRANSPORT - GENERAL	7,000,000	0	7,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	0	5,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000	0	2,000,000
220203	MATERIALS & SUPPLIES - GENERAL	5,000,000	0	6,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000	0	1,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000	0	5,000,000
220204	MAINTENANCE SERVICES - GENERAL	2,000,000	0	26,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000	0	1,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000	0	15,000,000
22020406	OTHER MAINTENANCE SERVICES	1,000,000	0	10,000,000
220205	TRAINING - GENERAL	3,000,000	0	2,000,000
22020501	LOCAL TRAINING	1,000,000	0	2,000,000
22020504	RESEARCH AND DEVELOPMENT EXPENSES	2,000,000	0	0
220206	OTHER SERVICES - GENERAL	2,000,000	0	0
22020607	MONITORING AND EVALUATION SYSTEM	2,000,000	0	0
220210	MISCELLANEOUS EXPENSES GENERAL	5,000,000	0	0
22021001	REFRESHMENT & MEALS	4,000,000	0	0
22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000	0	0
23	CAPITAL EXPENDITURE	16,000,000	0	29,000,000
2301	FIXED ASSETS PURCHASED	10,000,000	0	21,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,000,000	0	21,000,000

23010113	PURCHASE OF COMPUTERS	5,000,000	0	16,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000	0	2,000,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000	0	2,000,000
23010118	PURCHASE OF SCANNERS	1,000,000	0	1,000,000
2302	CONSTRUCTION / PROVISION	6,000,000	0	6,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	6,000,000	0	6,000,000
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	6,000,000	0	6,000,000
2304	PRESERVATION OF THE ENVIRONMENT	0	0	2,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0	0	2,000,000
23040103	WILDLIFE CONSERVATION	0	0	2,000,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	90,000,000	0	140,000,000
7013	GENERAL SERVICES	90,000,000	0	140,000,000
70131	GENERAL PERSONNEL SERVICES	16,000,000	0	29,000,000
70132	OVERALL PLANNING AND STATISTICAL SERVICES	74,000,000	0	111,000,000

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	-	-	-	-	16,000,000	0	29,000,000
13100125001200 - Reform of Government and Governance (General)	PURCHASE OF 2NOs OF DESKTOP COMPUTERS FOR CHAIRMAN AND VICE CHAIRMAN OFFICE	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	5,000,000	0	5,000,000

13100125001300 - Reform of Government and Governance (General)	PROCUREMENT OF 10 NOs. OF PRINTERS FOR PRINCIPAL OFFICERS, OFFICES.	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	2,000,000	0	2,000,000
13100125001400 - Reform of Government and Governance (General)	PROCUREMENT OF 10 NOs. OF PHOTOCOPIES FOR PRINCIPAL OFFICERS, OFFICES.	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	2,000,000	0	2,000,000
13100125001500 - Reform of Government and Governance (General)	PROCUREMENT OF 10 NOs. OF SCANNERS FOR SECRETARIES OF THE PRINCIPAL OFFICERS AND LGA ICT UNIT	23010118 - PURCHASE OF SCANNERS	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	1,000,000	0	1,000,000
13100125001600 - Reform of Government and Governance (General)	PURCHASE OF 2NOs 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	12210215 - LG Wide	6,000,000	0	6,000,000
11100126000100 - Information Communication and Technology (General)	CONSTRUCTION/PROV OF ICT INFRASTRUCTURES SIP	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	0	0	11,000,000
03100126000100 - Poverty Alleviation	WILDLIFE CONSERVATION	23040103 - WILDLIFE CONSERVATION	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	0	0	2,000,000

023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	803,745,960	0	1,058,480,560
21	PERSONNEL COST	250,000,000	0	200,000,000
2101	SALARY	250,000,000	0	200,000,000
210101	SALARIES AND WAGES	250,000,000	0	200,000,000
21010101	SALARY	250,000,000	0	200,000,000
22	OTHER RECURRENT COSTS	3,745,960	0	10,480,560
2202	OVERHEAD COST	3,745,960	0	10,480,560
220201	TRAVEL& TRANSPORT - GENERAL	1,200,000	0	3,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000	0	2,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	0	1,000,000
220202	UTILITIES - GENERAL	500,000	0	1,400,000
22020201	ELECTRICITY CHARGES	500,000	0	1,400,000
220203	MATERIALS & SUPPLIES - GENERAL	200,000	0	200,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000	0	200,000
220204	MAINTENANCE SERVICES - GENERAL	945,960	0	1,100,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000	0	400,000
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000	0	200,000
22020406	OTHER MAINTENANCE SERVICES	545,960	0	500,000
220205	TRAINING - GENERAL	0	0	4,180,560
22020501	LOCAL TRAINING	0	0	4,180,560
220208	FUEL & LUBRICANTS - GENERAL	700,000	0	400,000
22020801	MOTOR VEHICLE FUEL COST	200,000	0	200,000
22020803	PLANT / GENERATOR FUEL COST	500,000	0	200,000
220210	MISCELLANEOUS EXPENSES GENERAL	200,000	0	200,000
22021007	WELFARE PACKAGES	100,000	0	100,000
22021009	SPORTING ACTIVITIES	100,000	0	100,000
23	CAPITAL EXPENDITURE	550,000,000	0	848,000,000
2301	FIXED ASSETS PURCHASED	92,000,000	0	208,000,000

230101	PURCHASE OF FIXED ASSETS - GENERAL	92,000,000	0	208,000,000
23010105	PURCHASE OF MOTOR VEHICLES	50,000,000	0	200,000,000
23010108	PURCHASE OF BUSES	30,000,000	0	5,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,000,000	0	1,000,000
23010133	PURCHASES OF SURVEYING EQUIPMENT	2,000,000	0	2,000,000
2302	CONSTRUCTION / PROVISION	188,000,000	0	24,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	188,000,000	0	24,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	160,000,000	0	5,000,000
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	5,000,000	0	5,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	5,000,000	0	5,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS	10,000,000	0	1,000,000
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	8,000,000	0	8,000,000
2303	REHABILITATION / REPAIRS	265,000,000	0	611,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	265,000,000	0	611,000,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0	0	335,000,000
23030102	REHABILITATION / REPAIRS - ELECTRICITY	50,000,000	0	5,000,000
23030103	REHABILITATION / REPAIRS - HOUSING	5,000,000	0	5,000,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	10,000,000	0	5,000,000
23030113	REHABILITATION / REPAIRS - ROADS	150,000,000	0	260,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	50,000,000	0	1,000,000
2304	PRESERVATION OF THE ENVIRONMENT	5,000,000	0	5,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	5,000,000	0	5,000,000
23040102	EROSION & FLOOD CONTROL	5,000,000	0	5,000,000
023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	550,000,000	0	848,000,000
7013	GENERAL SERVICES	550,000,000	0	848,000,000
70131	GENERAL PERSONNEL SERVICES	550,000,000	0	848,000,000
704	ECONOMIC AFFAIRS	253,745,960	0	210,480,560

7045	TRANSPORT	253,745,960	0	210,480,560
70451	ROAD TRANSPORT	253,745,960	0	210,480,560

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	-	-	-	-	550,000,000	0	848,000,000
17100125000100 - Road (General)	PURCHASE OF 2NOS OF UTILITY VEHICLE FOR SMOOTH RUNNING OF THE WORKS ACTIVITIES	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	50,000,000	0	200,000,000
17100125000200 - Road (General)	PROCUREMENT OF 1NO. OF 18 SEATER BUS FOR WORKS DEPARTMENT	23010108 - PURCHASE OF BUSES	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	30,000,000	0	5,000,000
17100125000300 - Road (General)	PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR WORKS DEPARTMENT STAFF	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	10,000,000	0	1,000,000
17100125000400 - Road (General)	PURCHASE OF 2NOS OF MAPPING AND SURVEY EQUIPMENT TO UPDATE OF MAPS OF TOWNS AND VILLAGES	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	2,000,000	0	2,000,000
17100125000500 - Road (General)	CONSTRUCTION OF 3NOs OF ROOMS FOR OFFICE USED IN THE WORKS DEPARTMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	160,000,000	0	5,000,000
17100125000600 - Road (General)	REPLACEMENT AND REPOSITION OF ELECTRICAL POLES AND OTHER EQUIPMENT	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	5,000,000	0	5,000,000

	AT SOME SELECTED COMMUNITIES						
17100125000700 - Road (General)	PROVISION OF BOREHOLES (2 PER WARD)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	5,000,000	0	5,000,000
17100125000800 - Road (General)	CONSTRUCTION OF 5KM ROAD IN SOME SELECTED PLACE IN THE LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	10,000,000	0	1,000,000
17100125000900 - Road (General)	SUPPLY OF 30NOs OF SOLAR LIGHT TO SOME SELECTED COMMUNITIES	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	8,000,000	0	8,000,000
17100125001000 - Road (General)	REPLACEMENT / MAINTENANCE OF ELECTRICITY EQUIPMENT	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	50,000,000	0	5,000,000
17100125001100 - Road (General)	REHABILITATION OF 10NOs OF MORIBOUND BOREHOLE.	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	10,000,000	0	5,000,000
17100125001200 - Road (General)	REHABILITATION OF GENERATORS IN THE SECRETARIAT	23030103 - REHABILITATION / REPAIRS - HOUSING	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	5,000,000	0	5,000,000
17100125001300 - Road (General)	RESURFACING OF THE SOME ACCESS ROAD ACROSS THE WARD IN THE LGA	23030113 - REHABILITATION / REPAIRS - ROADS	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	150,000,000	0	260,000,000
17100125001400 - Road (General)	REHABILITATION OF SOME OFFICES IN WORKS DEPARTMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	50,000,000	0	1,000,000
17100125001500 - Road (General)	CONSTRUCTION OF DRAINAGE AND CULVERT ACROSS SOME WARD IN THE LGA	23040102 - EROSION & FLOOD CONTROL	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	5,000,000	0	5,000,000

05050125000200 - Enhancing Skills and Knowledge (General)	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70131 - GENERAL PERSONNEL SERVICES	12210215 - LG Wide	0	0	335,000,000

51700100100	DEPARTMENT OF EDUCATION			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	537,510,000	0	653,810,460
21	PERSONNEL COST	230,000,000	0	224,000,000
2101	SALARY	230,000,000	0	224,000,000
210101	SALARIES AND WAGES	230,000,000	0	224,000,000
21010101	SALARY	230,000,000	0	224,000,000
22	OTHER RECURRENT COSTS	20,510,000	0	300,810,460
2202	OVERHEAD COST	20,200,000	0	299,210,460
220201	TRAVEL& TRANSPORT - GENERAL	500,000	0	1,300,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000	0	1,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000	0	300,000
220203	MATERIALS & SUPPLIES - GENERAL	3,600,000	0	291,010,460
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000	0	100,000
22020303	NEWSPAPERS	300,000	0	300,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000	0	200,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	100,000	0	3,600,000
22020312	SUPPLY OF PALLIATIVE	0	0	286,810,460
220205	TRAINING - GENERAL	5,000,000	0	100,000
22020501	LOCAL TRAINING	2,000,000	0	100,000
22020504	RESEARCH AND DEVELOPMENT EXPENSES	3,000,000	0	0
220210	MISCELLANEOUS EXPENSES GENERAL	11,100,000	0	6,800,000
22021001	REFRESHMENT & MEALS	100,000	0	2,100,000
22021003	PUBLICITY & ADVERTISEMENTS	500,000	0	2,500,000
22021007	WELFARE PACKAGES	500,000	0	200,000
22021018	NIGERIA LEGION	0	0	2,000,000
22021021	SPECIAL DAYS/CELEBRATIONS	10,000,000	0	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	310,000	0	1,600,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	310,000	0	1,600,000
22040110	GRANT, CONTRIBUTION & SUBVENTION	310,000	0	1,600,000

23	CAPITAL EXPENDITURE	287,000,000	0	129,000,000
2301	FIXED ASSETS PURCHASED	250,000,000	0	25,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	250,000,000	0	25,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	200,000,000	0	25,000,000
23010139	PURCHASE OF AGRICULTURAL PRODUCE/ EQUIPMENT	50,000,000	0	0
2302	CONSTRUCTION / PROVISION	20,000,000	0	2,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	20,000,000	0	2,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	20,000,000	0	2,000,000
2303	REHABILITATION / REPAIRS	17,000,000	0	102,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	17,000,000	0	102,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	17,000,000	0	102,000,000
051700100100	DEPARTMENT OF EDUCATION			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
709	EDUCATION	537,510,000	0	653,810,460
7098	EDUCATION N.E.C.	537,510,000	0	653,810,460
70981	EDUCATION N.E.C	537,510,000	0	653,810,460

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	-	-	-	-	287,000,000	0	129,000,000
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	12210215 - LG Wide	200,000,000	0	25,000,000

05100125000100 - Enhancing Skills and Knowledge (General)	PROCUREMENT OF 1NO. OF ADDITIONAL AGRICULTURAL FACILITIES SUCH AS RIDGER HARROWS, POWER TILERS, HARVESTERS , PLANTERS	23010139 - PURCHASE OF AGRICULTURAL PRODUCE/ EQUIPMENT	70981 - EDUCATION N.E.C	12210215 - LG Wide	50,000,000	0	0
05050125000100 - Enhancing Skills and Knowledge (General)	CONSTRUCTION OF GYB MODEL PRIMARY SCHOOL PER WARD	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12210215 - LG Wide	20,000,000	0	2,000,000
05050125000200 - Enhancing Skills and Knowledge (General)	REHABILITATION OF PRIMARY SCHOOLS BUILDING ACROSS THE LOCAL GOVT	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12210215 - LG Wide	17,000,000	0	102,000,000

051702600100	PRIMARY SCHOOL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>800,000,000</i>	<i>0</i>	<i>800,000,000</i>
21	<i>PERSONNEL COST</i>	<i>800,000,000</i>	<i>0</i>	<i>800,000,000</i>
2101	SALARY	800,000,000	0	800,000,000
210101	SALARIES AND WAGES	800,000,000	0	800,000,000
21010101	SALARY	800,000,000	0	800,000,000
051702600100	PRIMARY SCHOOL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
709	EDUCATION	800,000,000	0	800,000,000
7091	PRE-PRIMARY AND PRIMARY EDUCATION	800,000,000	0	800,000,000
70912	PRIMARY EDUCATION	800,000,000	0	800,000,000

052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	952,000,000	0	2,112,000,000
21	PERSONNEL COST	350,000,000	0	350,000,000
2101	SALARY	350,000,000	0	350,000,000
210101	SALARIES AND WAGES	350,000,000	0	350,000,000
21010101	SALARY	350,000,000	0	350,000,000
22	OTHER RECURRENT COSTS	32,000,000	0	20,000,000
2202	OVERHEAD COST	32,000,000	0	20,000,000
220201	TRAVEL& TRANSPORT - GENERAL	700,000	0	3,500,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000	0	500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000	0	3,000,000
220202	UTILITIES - GENERAL	200,000	0	200,000
22020206	SEWERAGE CHARGES	200,000	0	200,000
220203	MATERIALS & SUPPLIES - GENERAL	20,300,000	0	12,500,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000	0	300,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	20,000,000	0	12,200,000
220204	MAINTENANCE SERVICES - GENERAL	700,000	0	700,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000	0	200,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	200,000	0	200,000
22020406	OTHER MAINTENANCE SERVICES	300,000	0	300,000
220205	TRAINING - GENERAL	600,000	0	600,000
22020501	LOCAL TRAINING	600,000	0	600,000
220208	FUEL & LUBRICANTS - GENERAL	300,000	0	300,000
22020803	PLANT / GENERATOR FUEL COST	300,000	0	300,000
220210	MISCELLANEOUS EXPENSES GENERAL	9,200,000	0	2,200,000
22021003	PUBLICITY & ADVERTISEMENTS	8,000,000	0	1,000,000
22021004	MEDICAL EXPENSES-LOCAL	500,000	0	500,000
22021007	WELFARE PACKAGES	500,000	0	500,000
22021009	SPORTING ACTIVITIES	200,000	0	200,000

23	CAPITAL EXPENDITURE	570,000,000	0	1,742,000,000
2301	FIXED ASSETS PURCHASED	525,000,000	0	689,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	525,000,000	0	689,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	525,000,000	0	689,000,000
2302	CONSTRUCTION / PROVISION	25,000,000	0	1,043,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	25,000,000	0	1,043,000,000
23020104	CONSTRUCTION / PROVISION OF HOUSING	0	0	1,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	20,000,000	0	5,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	5,000,000	0	1,037,000,000
2303	REHABILITATION / REPAIRS	15,000,000	0	5,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	15,000,000	0	5,000,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	15,000,000	0	5,000,000
2304	PRESERVATION OF THE ENVIRONMENT	5,000,000	0	5,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	5,000,000	0	5,000,000
23040102	EROSION & FLOOD CONTROL	5,000,000	0	5,000,000
052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
707	HEALTH	952,000,000	0	2,112,000,000
7074	PUBLIC HEALTH SERVICES	952,000,000	0	2,112,000,000
70741	PUBLIC HEALTH SERVICES	952,000,000	0	2,112,000,000

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	-	-	-	-	570,000,000	0	1,742,000,000

04050125000101 - Improvement to Human Health (General)	PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS VITAL SIGNS MONITORS, BLOOD PRESSURE MONITOR, THERMOMETER, PULSE OXIMETER, ETC. AT SOME SELECTED PHC	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12210215 - LG Wide	15,000,000	0	5,000,000
04050125000201 - 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	12210215 - LG Wide	510,000,000	0	679,000,000
04050125000301 - Improvement to Human Health (General)	CONSTRUCTION OF PRIMARY HEALTH CARE (1 PER WARD)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12210215 - LG Wide	20,000,000	0	5,000,000
04050125000401 - Improvement to Human Health (General)	LANDSCAPPING OF 10 PHC IN SOME WARD ACROSS THE LGA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70741 - PUBLIC HEALTH SERVICES	12210215 - LG Wide	5,000,000	0	1,037,000,000
04050125000501 - Improvement to Human Health (General)	REHABILITATION OF DOCTORS AND OTHER STAFF QUARTERS	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70741 - PUBLIC HEALTH SERVICES	12210215 - LG Wide	15,000,000	0	0
04050125000601 - Improvement to Human Health (General)	WATER CONTROL AROUND THE PRIMARY HEALTH CARE CENTRES IN THE LGA	23040102 - EROSION & FLOOD CONTROL	70741 - PUBLIC HEALTH SERVICES	12210215 - LG Wide	5,000,000	0	5,000,000
04050126000101 - Improvement to Human Health (General)	REHABILITATION / REPAIRS OF HOSPITAL/HEALTH CENTER	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70741 - PUBLIC HEALTH SERVICES	12210215 - LG Wide	0	0	5,000,000
04050126000201 - Improvement to Human Health (General)	CONST / PROV. OF HOSPITALS / HEALTH CENTRES SIP	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70741 - PUBLIC HEALTH SERVICES	12210215 - LG Wide	0	0	1,000,000

04050126000301 - Improvement to Human Health (General)	PURCHASE OF HEALTH / MEDICAL EQUIPMENT/UNICEF ETC	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12210215 - LG Wide	0	0	5,000,000
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