



Bassa Local Government

BASSA LOCAL GOVERNMENT APPROVED BUDGET

2026

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122204 - BASSA Local Government, Kogi State - 2026 Budget: Summary			
Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Opening Balance			
Recurrent Revenue	5,563,269,400	-	8,926,947,650
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,545,592,910	-	8,909,271,160
12 - INDEPENDENT REVENUE	17,676,490	-	17,676,490
Recurrent Expenditure	3,567,139,590	-	4,423,057,140
21 - PERSONNEL COST	2,711,655,370	-	2,398,581,530
22 - OTHER RECURRENT COSTS	855,484,220	-	2,024,475,610
Transfer to Capital Account	1,996,129,810	-	4,503,890,510
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURE	1,996,129,810	-	4,503,890,510
Total Revenue (including OB)	5,563,269,400	-	8,926,947,650
Total Expenditure	5,563,269,400	-	8,926,947,650
Closing Balance	-	-	-

122204 - BASSA Local Government, Kogi State - 2026 Original Budget : Expenditure by MDA						
Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
-	<i>Total Expenditure</i>	<i>2,398,581,530</i>	<i>2,024,475,610</i>	<i>4,423,057,140</i>	<i>4,503,890,510</i>	<i>8,926,947,650</i>
010000000000	ADMINISTRATION SECTOR	1,271,022,330	492,618,250	1,763,640,580	720,200,000	2,483,840,580
011100000000	OFFICE OF THE LG CHAIRMAN	188,673,910	161,161,170	349,835,080	-	349,835,080
011100100100	CHAIRMAN	177,997,640	137,883,710	315,881,350	-	315,881,350
011100100200	VICE-CHAIRMAN	5,479,530	14,878,730	20,358,260	-	20,358,260
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	5,196,740	8,398,730	13,595,470	-	13,595,470
011200000000	LOCAL GOVT COUNCIL	33,873,930	58,069,510	91,943,440	-	91,943,440
011200100100	THE LEGISTRATIVE COUNCIL	33,873,930	58,069,510	91,943,440	-	91,943,440
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,048,474,490	273,387,570	1,321,862,060	720,200,000	2,042,062,060
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,048,474,490	273,387,570	1,321,862,060	720,200,000	2,042,062,060
020000000000	ECONOMIC SECTOR	386,834,070	641,082,210	1,027,916,280	1,664,963,820	2,692,880,100
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	68,819,950	26,621,480	95,441,430	1,260,845,040	1,356,286,470
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	68,819,950	26,621,480	95,441,430	1,260,845,040	1,356,286,470
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	229,940,880	600,744,480	830,685,360	2,336,060	833,021,420
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	186,720,610	539,959,150	726,679,760	1,936,060	728,615,820
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	43,220,270	60,785,330	104,005,600	400,000	104,405,600
023400000000	DEPARTMENT OF WORKS & HOUSING	88,073,240	13,716,250	101,789,490	401,782,720	503,572,210
023400100100	DEPARTMENT OF WORKS & HOUSING	88,073,240	13,716,250	101,789,490	401,782,720	503,572,210
050000000000	SOCIAL SECTOR	740,725,130	890,775,150	1,631,500,280	2,118,726,690	3,750,226,970
051700000000	DEPARTMENT OF EDUCATION	484,844,390	826,706,110	1,311,550,500	941,541,810	2,253,092,310
051700100100	DEPARTMENT OF EDUCATION	212,870,010	826,706,110	1,039,576,120	941,541,810	1,981,117,930
051702600100	PRIMARY SCHOOL	271,974,380	-	271,974,380	-	271,974,380
052100000000	DEPARTMENT OF HEALTH CARE	203,793,380	64,069,040	267,862,420	1,177,184,880	1,445,047,300
052100100100	DEPARTMENT OF HEALTH CARE	203,793,380	64,069,040	267,862,420	1,177,184,880	1,445,047,300
055100000000	COUNCIL OF TRADITIONAL RULERS	52,087,360	-	52,087,360	-	52,087,360
055102000100	COUNCIL OF TRADITIONAL RULERS	52,087,360	-	52,087,360	-	52,087,360

122204 - BASSA 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	5,563,269,400	-	8,926,947,650
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,545,592,910	-	8,909,271,160
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,545,592,910	-	8,909,271,160
110101	STATUTORY ALLOCATION (FAAC)	2,511,684,520	-	5,209,008,240
11010101	STATUTORY ALLOCATION	2,511,684,520	-	5,209,008,240
110102	VALUE ADDED TAX ALLOCATION	2,766,133,970	-	3,432,488,500
11010201	SHARE OF VAT	2,766,133,970	-	3,432,488,500
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	267,774,420	-	267,774,420
11010399	OTHER FAAC DISTRIBUTIONS	267,774,420	-	267,774,420
12	INDEPENDENT REVENUE	17,676,490	-	17,676,490
1202	NON-TAX REVENUE	17,676,490	-	17,676,490
120201	LICENCES - GENERAL	1,419,590	-	2,182,670
12020104	HACKNEY PERMIT	2,300	-	4,000
12020106	BUS/COMERCIAL VEHICLE LINCENSE	1,900	-	2,300
12020107	BOATS & CANOE (SMALL CRAFT) LICENSE	6,000	-	1,900
12020108	NATIVE LIQOUR LINCENSE	2,500	-	6,000
12020112	BICYCLES LICENSE & HIRE PERMITS	2,500	-	2,500
12020114	CART LICENSES	63,300	-	2,500
12020115	DANE GUN LICENSES	5,100	-	63,300
12020116	CATTLE DEALER LICENSES	6,700	-	5,100
12020117	DRIED FISH & MEAT LICENSES	6,100	-	6,700
12020118	PET (DOG) LICENSES	2,000	-	6,100
12020120	HAWKER'S PERMITS	90,000	-	2,000
12020121	HUNTING PERMITS	7,600	-	90,000
12020122	PRODUCE BUYING LICENSES	5,000	-	7,600
12020129	CINEMATOGRAPH LICENSES	6,000	-	5,000
12020130	LIQUOR LICENSES	1,500	-	6,000
12020132	BUKER/CIGARETTE LINCENSE FEES	2,000	-	1,500
12020133	WORKSHOP RECEIPT FEES	54,740	-	2,000

12020134	PANEL BEATING LINCENSE FEES	6,500	-	54,740
12020135	VULCANIZER LINCENSE FEES	3,000	-	6,500
12020136	TRADE PERMIT LICENSES	7,000	-	3,000
12020137	HACKNING PERMIT	5,000	-	7,000
12020146	BUTCHER LICENSES	5,600	-	5,500
12020147	COLD ROOM PERMIT	5,500	-	2,550
12020150	MOBILE SALES LICENSES	980,000	-	5,600
12020156	PIT SEWING LICENSE	4,000	-	1,673,700
12020158	FALLING OF TREE / TIMBER LORRY LICENSE	7,200	-	5,000
12020159	SAWMILL LICENSES	7,800	-	94,880
12020160	RICE/CASSAVA GRINDING MILL LICENSES	5,000	-	7,800
12020164	PRINTING, SPRAYING & SIGN WRITING LICENSES	15,000	-	35,000
12020165	PHOTO STUDIO LICENSE	11,000	-	8,000
12020166	WELDING MACHINE LICENSE	25,500	-	11,000
12020167	ELECTRIC RADIO TV WORKSHOP LICENSES	8,000	-	15,000
12020169	WOOD MAKING / CARPENTARY LICENSES	35,000	-	5,000
12020174	CLOCK/WATCH REPAIRER LICENSES	2,000	-	7,200
12020178	BUILDING MATERIALS LICENSES	6,000	-	6,500
12020179	SURFACE TANK KEROSENE LICENSE	1,600	-	6,000
12020180	PHOTO / TYPING INSTITUTE LICENSES	3,000	-	1,600
12020181	SEWING MACHINE INSTITUTE	2,550	-	1,600
12020191	MOTOR/MACHINE AND CAR WASH DEPOT LICENSE FEES	6,500	-	2,000
12020198	BLOCK MAKING MACHINE LICENCE	1,600	-	3,000
120204	FEES - GENERAL	2,529,880	-	2,236,540
12020417	CONTRACTOR REGISTRATION FEES	12,200	-	25,500
12020420	SURVEY VERIFICATION	954,280	-	980,000
12020443	BIRTH & DEATH REGISTRATION FEES	10,000	-	12,200
12020451	TIMBER & FOREST FEES	65,500	-	10,000
12020452	CUSTOMARY RIGHT OF OCCUPANCY	1,487,900	-	1,208,840
120205	FINES - GENERAL	4,700	-	71,000
12020502	FINES OF OVERDUE LIBRARY BOOKS	4,700	-	71,000
120206	SALES - GENERAL	2,381,590	-	3,425,350
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	1,172,750	-	2,471,070
12020616	SALES OF STATE OF ORIGIN CERTIFICATE	1,208,840	-	954,280
120207	EARNINGS -GENERAL	8,293,770	-	5,632,100

12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	1,673,700	-	1,487,900
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	1,602,000	-	65,500
12020712	EARNING FROM MARKET	1,302,750	-	1,602,000
12020713	EARNING FROM SHOPS AND SHOPPING CENTRES	2,542,070	-	1,169,250
12020720	EARNING FROM MOTOR PARK	1,169,250	-	1,302,750
12020721	TOWING OF VEHICLES FINES AND FEES	4,000	-	4,700
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	1,350,100	-	1,182,850
12020801	RENT ON GOVT.QUARTERS	10,100	-	1,172,750
12020803	RENT ON GOVT BUILDINGS	1,340,000	-	10,100
120209	RENT ON LAND & OTHERS - GENERAL	1,605,980	-	1,340,000
12020902	RENT ON LOCAL GOVT. MOVABLE PROPERTY	1,605,980	-	1,340,000
120210	REPAYMENTS - GENERAL	90,880	-	1,605,980
12021005	REFUND/RECOVERY OF LOSSES & PAYMENT	90,880	-	1,605,980

Code	Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>5,870,803,560</u>	<u>=</u>	<u>9,494,604,570</u>
21	<u>PERSONNEL COST</u>	<u>3,142,034,900</u>	<u>=</u>	<u>2,950,229,392</u>
2101	<u>SALARY</u>	<u>1,715,916,658</u>	<u>-</u>	<u>2,008,278,610</u>
210101	SALARIES AND WAGES	1,715,916,658	-	2,008,278,610
21010101	SALARY	1,715,916,658	-	2,008,278,610
2102	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	<u>1,426,118,242</u>	<u>-</u>	<u>941,950,782</u>
210201	<u>ALLOWANCES</u>	<u>20,000,000</u>	<u>-</u>	<u>15,832,540</u>
21020101	NON REGULAR ALLOWANCES	20,000,000	-	15,832,540
210202	<u>SOCIAL CONTRIBUTIONS</u>	<u>1,406,118,242</u>	<u>-</u>	<u>926,118,242</u>
21020202	CONTRIBUTORY PENSION	1,406,118,242	-	926,118,242
22	<u>OTHER RECURRENT COSTS</u>	<u>818,630,590</u>	<u>=</u>	<u>1,823,636,870</u>
2202	<u>OVERHEAD COST</u>	<u>343,630,590</u>	<u>-</u>	<u>483,636,870</u>
220201	TRAVEL& TRANSPORT - GENERAL	9,600,000	-	10,050,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000	-	4,250,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,600,000	-	5,800,000
220202	UTILITIES - GENERAL	300,000	-	300,000
22020201	ELECTRICITY CHARGES	300,000	-	300,000
220203	MATERIALS & SUPPLIES - GENERAL	33,400,000	-	34,830,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,400,000	-	6,900,000
22020303	NEWSPAPERS	-	-	30,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	9,800,000	-	9,700,000
22020306	PRINTING OF SECURITY DOCUMENTS	200,000	-	200,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	8,000,000	-	8,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	10,000,000	-	10,000,000
220204	MAINTENANCE SERVICES - GENERAL	39,400,000	-	44,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	28,500,000	-	29,100,000
22020402	MAINTENANCE OF OFFICE FURNITURE	400,000	-	400,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000	-	500,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,300,000	-	1,300,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	700,000	-	700,000

22020406	OTHER MAINTENANCE SERVICES	8,000,000	-	12,000,000
220205	TRAINING - GENERAL	6,700,000	-	6,700,000
22020501	LOCAL TRAINING	6,700,000	-	6,700,000
220206	OTHER SERVICES - GENERAL	72,300,000	-	123,126,280
22020601	SECURITY SERVICES	15,000,000	-	50,626,280
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	56,000,000	-	71,200,000
22020605	CLEANING & FUMIGATION SERVICES	1,300,000	-	1,300,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	52,200,000	-	152,200,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	52,000,000	-	152,000,000
22020703	LEGAL SERVICES	200,000	-	200,000
220208	FUEL & LUBRICANTS - GENERAL	28,600,000	-	43,700,000
22020801	MOTOR VEHICLE FUEL COST	27,000,000	-	42,100,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	200,000	-	200,000
22020803	PLANT / GENERATOR FUEL COST	1,400,000	-	1,400,000
220209	FINANCIAL CHARGES - GENERAL	37,783,590	-	12,783,590
22020901	BANK CHARGES (OTHER THAN INTEREST)	37,783,590	-	12,783,590
220210	MISCELLANEOUS EXPENSES GENERAL	63,347,000	-	55,947,000
22021001	REFRESHMENT & MEALS	24,800,000	-	22,400,000
22021002	HONORARIUM & SITTING ALLOWANCE	5,000,000	-	3,000,000
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000	-	10,000,000
22021004	MEDICAL EXPENSES-LOCAL	247,000	-	247,000
22021007	WELFARE PACKAGES	23,300,000	-	20,300,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	475,000,000	-	1,340,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	475,000,000	-	1,340,000,000
22040101	GRANT TO OTHER GOVERNMENTS - CURRENT	475,000,000	-	1,340,000,000
23	CAPITAL EXPENDITURE	1,910,138,070	-	4,720,738,308
2301	FIXED ASSETS PURCHASED	580,000,000	-	1,960,738,308
230101	PURCHASE OF FIXED ASSETS - GENERAL	580,000,000	-	1,960,738,308
23010104	PURCHASE MOTOR CYCLES	-	-	64,349,808
23010105	PURCHASE OF MOTOR VEHICLES	-	-	420,388,500
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	100,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	380,000,000	-	600,000,000

23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	150,000,000	-	600,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	50,000,000	-	90,000,000
23010132	PURCHASE OF SECURITY EQUIPMENT	-	-	36,000,000
23010140	PURCHASE OF OFFICE EQUIPMENT	-	-	50,000,000
2302	CONSTRUCTION / PROVISION	1,030,138,070	-	2,120,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,030,138,070	-	2,120,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	150,000,000	-	1,000,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	250,000,000	-	300,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	200,000,000	-	300,000,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	330,138,070	-	400,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000	-	120,000,000
2303	REHABILITATION / REPAIRS	280,000,000	-	470,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	280,000,000	-	470,000,000
23030102	REHABILITATION / REPAIRS - ELECTRICITY	30,000,000	-	30,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	100,000,000	-	200,000,000
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	30,000,000	-	90,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	40,000,000	-	-
23030128	REHABILITATION/REPAIRS/ EQUIPMENT OF VOCATION CENTER	80,000,000	-	150,000,000
2304	PRESERVATION OF THE ENVIRONMENT	20,000,000	-	170,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	20,000,000	-	170,000,000
23040102	EROSION & FLOOD CONTROL	20,000,000	-	170,000,000

011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>157,275,930</u>	<u>0</u>	<u>315,881,350</u>
21	PERSONNEL COST	30,729,100	0	177,997,640
2101	SALARY	30,729,100	0	177,997,640
210101	SALARIES AND WAGES	30,729,100	0	177,997,640
21010101	SALARY	30,729,100	0	177,997,640
22	OTHER RECURRENT COSTS	126,546,830	0	137,883,710
2202	OVERHEAD COST	126,546,830	0	137,883,710
220201	TRAVEL& TRANSPORT - GENERAL	7,553,720	0	7,553,720
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,553,720	0	7,553,720
220203	MATERIALS & SUPPLIES - GENERAL	7,700,000	0	11,621,540
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,700,000	0	11,621,540
220204	MAINTENANCE SERVICES - GENERAL	13,400,000	0	20,815,340
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,900,000	0	18,315,340
22020402	MAINTENANCE OF OFFICE FURNITURE	2,500,000	0	2,500,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	27,171,170	0	27,171,170
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	27,171,170	0	27,171,170
220210	MISCELLANEOUS EXPENSES GENERAL	70,721,940	0	70,721,940
22021004	MEDICAL EXPENSES-LOCAL	4,480,000	0	4,480,000
22021007	WELFARE PACKAGES	3,500,000	0	3,500,000
22021009	SPORTING ACTIVITIES	57,928,570	0	57,928,570
22021012	PROVISION OF SERVICES MATERIAL	4,813,370	0	4,813,370
011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	157,275,930	0	315,881,350

7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	157,275,930	0	315,881,350
70111	EXECUTIVE AND LEGISLATIVE ORGANS	157,275,930	0	315,881,350

011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>19,358,260</u>	<u>0</u>	<u>20,358,260</u>
21	PERSONNEL COST	4,479,530	0	5,479,530
2101	SALARY	4,479,530	0	5,479,530
210101	SALARIES AND WAGES	4,479,530	0	5,479,530
21010101	SALARY	4,479,530	0	5,479,530
22	OTHER RECURRENT COSTS	14,878,730	0	14,878,730
2202	OVERHEAD COST	14,359,220	0	14,359,220
220201	TRAVEL& TRANSPORT - GENERAL	1,942,550	0	1,942,550
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,942,550	0	1,942,550
220203	MATERIALS & SUPPLIES - GENERAL	750,000	0	750,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	750,000	0	750,000
220204	MAINTENANCE SERVICES - GENERAL	3,712,810	0	3,712,810
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,262,810	0	2,262,810
22020402	MAINTENANCE OF OFFICE FURNITURE	1,450,000	0	1,450,000
220205	TRAINING - GENERAL	963,860	0	963,860
22020501	LOCAL TRAINING	963,860	0	963,860
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	700,000	0	700,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	700,000	0	700,000
220210	MISCELLANEOUS EXPENSES GENERAL	6,290,000	0	6,290,000
22021009	SPORTING ACTIVITIES	6,000,000	0	6,000,000
22021012	PROVISION OF SERVICES MATERIAL	290,000	0	290,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	519,510	0	519,510
220401	LOCAL GRANTS AND CONTRIBUTIONS	519,510	0	519,510
22040110	GRANT, CONTRIBUTION & SUBVENTION	519,510	0	519,510

011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	19,358,260	0	20,358,260
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	19,358,260	0	20,358,260
70111	EXECUTIVE AND LEGISLATIVE ORGANS	19,358,260	0	20,358,260

011101300100	SECRETARY TO THE LOCAL GOVERNMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>12,595,470</u>	<u>0</u>	<u>13,595,470</u>
21	PERSONNEL COST	4,196,740	0	5,196,740
2101	SALARY	4,196,740	0	5,196,740
210101	SALARIES AND WAGES	4,196,740	0	5,196,740
21010101	SALARY	4,196,740	0	5,196,740
22	OTHER RECURRENT COSTS	8,398,730	0	8,398,730
2202	OVERHEAD COST	7,879,220	0	7,879,220
220201	TRAVEL& TRANSPORT - GENERAL	1,942,550	0	1,942,550
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,942,550	0	1,942,550
220203	MATERIALS & SUPPLIES - GENERAL	350,000	0	350,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	350,000	0	350,000
220204	MAINTENANCE SERVICES - GENERAL	3,712,810	0	3,712,810
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,262,810	0	2,262,810
22020402	MAINTENANCE OF OFFICE FURNITURE	1,450,000	0	1,450,000
220205	TRAINING - GENERAL	963,860	0	963,860
22020501	LOCAL TRAINING	963,860	0	963,860
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	700,000	0	700,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	700,000	0	700,000
220210	MISCELLANEOUS EXPENSES GENERAL	210,000	0	210,000
22021012	PROVISION OF SERVICES MATERIAL	210,000	0	210,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	519,510	0	519,510
220401	LOCAL GRANTS AND CONTRIBUTIONS	519,510	0	519,510
22040110	GRANT, CONTRIBUTION & SUBVENTION	519,510	0	519,510
011101300100	SECRETARY TO THE LOCAL GOVERNMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget

701	GENERAL PUBLIC SERVICES	12,595,470	0	13,595,470
7013	GENERAL SERVICES	12,595,470	0	13,595,470
70133	OTHER GENERAL SERVICES	12,595,470	0	13,595,470

011200100100	THE LEGISTRATIVE COUNCIL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	54,583,440	0	91,943,440
21	PERSONNEL COST	33,873,930	0	33,873,930
2101	SALARY	33,873,930	0	33,873,930
210101	SALARIES AND WAGES	33,873,930	0	33,873,930
21010101	SALARY	33,873,930	0	33,873,930
22	OTHER RECURRENT COSTS	20,709,510	0	58,069,510
2202	OVERHEAD COST	19,009,510	0	56,369,510
220201	TRAVEL& TRANSPORT - GENERAL	2,522,620	0	5,522,620
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,522,620	0	5,522,620
220203	MATERIALS & SUPPLIES - GENERAL	1,840,000	0	19,200,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,840,000	0	19,200,000
220204	MAINTENANCE SERVICES - GENERAL	7,648,090	0	24,648,090
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,351,090	0	11,351,090
22020402	MAINTENANCE OF OFFICE FURNITURE	3,297,000	0	13,297,000
220205	TRAINING - GENERAL	1,620,840	0	1,620,840
22020501	LOCAL TRAINING	1,620,840	0	1,620,840
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,800,230	0	1,800,230
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	1,800,230	0	1,800,230
220210	MISCELLANEOUS EXPENSES GENERAL	3,577,730	0	3,577,730
22021004	MEDICAL EXPENSES-LOCAL	3,577,730	0	3,577,730
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,700,000	0	1,700,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,700,000	0	1,700,000
22040110	GRANT, CONTRIBUTION & SUBVENTION	1,700,000	0	1,700,000
011200100100	THE LEGISTRATIVE COUNCIL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget

701	GENERAL PUBLIC SERVICES	54,583,440	0	91,943,440
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	54,583,440	0	91,943,440
70111	EXECUTIVE AND LEGISLATIVE ORGANS	54,583,440	0	91,943,440

012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>1,577,169,940</u>	<u>0</u>	<u>2,042,062,060</u>
21	PERSONNEL COST	942,397,960	0	1,048,474,490
2101	SALARY	92,088,400	0	198,164,930
210101	SALARIES AND WAGES	92,088,400	0	198,164,930
21010101	SALARY	92,088,400	0	198,164,930
2103	SOCIAL BENEFITS	850,309,560	0	850,309,560
210301	SOCIAL BENEFITS	850,309,560	0	850,309,560
21030102	PENSION	850,309,560	0	850,309,560
22	OTHER RECURRENT COSTS	114,571,980	0	273,387,570
2202	OVERHEAD COST	114,571,980	0	273,387,570
220201	TRAVEL& TRANSPORT - GENERAL	3,270,290	0	3,865,110
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,270,290	0	3,865,110
220202	UTILITIES - GENERAL	350,870	0	350,870
22020201	ELECTRICITY CHARGES	350,870	0	350,870
220203	MATERIALS & SUPPLIES - GENERAL	9,712,860	0	146,868,040
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	9,712,860	0	146,868,040
220204	MAINTENANCE SERVICES - GENERAL	6,385,650	0	17,385,650
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,657,140	0	8,657,140
22020402	MAINTENANCE OF OFFICE FURNITURE	1,728,510	0	8,728,510
220205	TRAINING - GENERAL	2,226,000	0	2,226,000
22020501	LOCAL TRAINING	2,226,000	0	2,226,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	75,842,020	0	85,753,300
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	75,842,020	0	85,753,300
220210	MISCELLANEOUS EXPENSES GENERAL	16,784,290	0	16,938,600
22021004	MEDICAL EXPENSES-LOCAL	387,870	0	387,870
22021012	PROVISION OF SERVICES MATERIAL	16,396,420	0	16,550,730

23	CAPITAL EXPENDITURE	520,200,000	0	720,200,000
2301	FIXED ASSETS PURCHASED	520,200,000	0	720,200,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	520,200,000	0	720,200,000
23010105	PURCHASE OF MOTOR VEHICLES	300,000,000	0	360,000,000
23010108	PURCHASE OF BUSES	200,000,000	0	260,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	20,200,000	0	100,200,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	1,577,169,940	0	2,042,062,060
7013	GENERAL SERVICES	1,577,169,940	0	2,042,062,060
70131	GENERAL PERSONNEL SERVICES	1,577,169,940	0	2,042,062,060

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	-	-	-	-	520,200,000	0	720,200,000
13100125000100 - Reform of Government and Governance (General)	PURCHASE OF 2NOS OF UTILITY VEHICLE FOR SMOOTH RUNNING OF THE WORKS ACTIVITIES	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	12220411 - LG Wide	300,000,000	0	360,000,000
13100125000200 - Reform of Government and	PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR WORKS DEPARTMENT STAFF	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	12220411 - LG Wide	20,200,000	0	100,200,000

Governance (General)							
13100125000300 - Reform of Government and Governance (General)	PROCUREMENT OF 1NO. OF 18 SEATER BUS FOR WORKS DEPARTMENT	23010108 - PURCHASE OF BUSES	70131 - GENERAL PERSONNEL SERVICES	12220411 - LG Wide	200,000,000	0	260,000,000

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>383,386,470</u>	<u>0</u>	<u>1,356,286,470</u>
21	PERSONNEL COST	68,819,950	0	68,819,950
2101	SALARY	68,819,950	0	68,819,950
210101	SALARIES AND WAGES	68,819,950	0	68,819,950
21010101	SALARY	68,819,950	0	68,819,950
22	OTHER RECURRENT COSTS	25,721,480	0	26,621,480
2202	OVERHEAD COST	23,316,660	0	24,216,660
220201	TRAVEL& TRANSPORT - GENERAL	3,800,130	0	3,800,130
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,800,130	0	3,800,130
220203	MATERIALS & SUPPLIES - GENERAL	4,570,110	0	4,570,110
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,570,110	0	4,570,110
220204	MAINTENANCE SERVICES - GENERAL	4,501,970	0	5,501,970
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,400,420	0	3,400,420
22020402	MAINTENANCE OF OFFICE FURNITURE	2,101,550	0	2,101,550
220205	TRAINING - GENERAL	2,058,510	0	2,058,510
22020501	LOCAL TRAINING	2,058,510	0	2,058,510
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,672,940	0	2,672,940
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	2,672,940	0	2,672,940
220210	MISCELLANEOUS EXPENSES GENERAL	5,713,000	0	5,613,000
22021004	MEDICAL EXPENSES-LOCAL	1,529,000	0	1,529,000
22021013	ENTERTAINMENT & HOSPITALITY	3,884,000	0	3,884,000
22021015	COUNTERPART FUNDING FOR SOME PROJECTS	300,000	0	200,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,404,820	0	2,404,820
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,404,820	0	2,404,820

22040110	GRANT, CONTRIBUTION & SUBVENTION	2,404,820	0	2,404,820
23	CAPITAL EXPENDITURE	288,845,040	0	1,260,845,040
2301	FIXED ASSETS PURCHASED	278,145,040	0	1,250,145,040
230101	PURCHASE OF FIXED ASSETS - GENERAL	278,145,040	0	1,250,145,040
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	221,000,000	0	608,500,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	54,845,040	0	639,345,040
23010130	PURCHASE OF RECREATIONAL FACILITIES	2,300,000	0	2,300,000
2302	CONSTRUCTION / PROVISION	200,000	0	200,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	200,000	0	200,000
23020108	CONSTRUCTION / PROVISION OF SLAUGHTER SLAP/ABATAIOR	200,000	0	200,000
2303	REHABILITATION / REPAIRS	10,500,000	0	10,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	10,500,000	0	10,500,000
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	10,500,000	0	10,500,000
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
704	ECONOMIC AFFAIRS	383,386,470	0	1,356,286,470
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	383,386,470	0	1,356,286,470
70421	AGRICULTURE	383,386,470	0	1,356,286,470

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	-	-	-	-	288,845,040	0	1,260,845,040
01070125000100 - Economic Empowerment Through Agriculture (General)	PROVISION OF AGRICULTURAL EQUIPMENT (TRACTOR)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12220411 - LG Wide	220,000,000	0	607,500,000
01040125000100 - Economic Empowerment Through Agriculture (General)	PURCHASE OF 2NOs OF CASSAVA PROCESSING MACHINES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12220411 - LG Wide	1,000,000	0	1,000,000
01070125000200 - Economic Empowerment Through Agriculture (General)	REPAIR OF TRACTOR AND OTHER AGRIC FACILITIES	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12220411 - LG Wide	10,500,000	0	10,500,000
01030225000100 - Economic Empowerment Through Agriculture (General)	CONSTRUCTION OF IRRIGATION FACILITIES IN ONE COMMUNITIES PER WARD IN THE LGA	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70421 - AGRICULTURE	12220411 - LG Wide	52,845,040	0	637,345,040

01070125000300 - Economic Empowerment Through Agriculture (General)	PURCHASE OF AGRICULTURAL FACILITIES SUCH AS RIDGER HARROWS, POWER TILERS, HARVESTERS , PLANTERS	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70421 - AGRICULTURE	12220411 - LG Wide	2,000,000	0	2,000,000
01040125000200 - Economic Empowerment Through Agriculture (General)	PURCHASE OF 1NOs AGRICUTURAL VALUS CHAIN PROCESSING MACHINE AND OTHER EQUIPMENT	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70421 - AGRICULTURE	12220411 - LG Wide	2,300,000	0	2,300,000
01040425000100 - Economic Empowerment Through Agriculture (General)	CONSTUCTION OF SLAUGHTER SLAP / ABATAIOR IN THE LG HEADQUARTERS	23020108 - CONSTUCTION / PROVISION OF SLAUGHTER SLAP/ABATAIOR	70421 - AGRICULTURE	12220411 - LG Wide	200,000	0	200,000

022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
1	REVENUE	5,563,269,400	0	8,926,947,650
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,545,592,910	0	8,909,271,160
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,545,592,910	0	8,909,271,160
110101	STATUTORY ALLOCATION (FAAC)	2,511,684,520	0	5,209,008,240
11010101	STATUTORY ALLOCATION	2,511,684,520	0	5,209,008,240
110102	VALUE ADDED TAX ALLOCATION	2,766,133,970	0	3,432,488,500
11010201	SHARE OF VAT	2,766,133,970	0	3,432,488,500
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	267,774,420	0	267,774,420
11010399	OTHER FAAC DISTRIBUTIONS	267,774,420	0	267,774,420
12	INDEPENDENT REVENUE	17,676,490	0	17,676,490
1202	NON-TAX REVENUE	17,676,490	0	17,676,490
120201	LICENCES - GENERAL	1,419,590	0	2,182,670
12020104	HACKNEY PERMIT	2,300	0	4,000
12020106	BUS/COMERCIAL VIHICLE LINCENSE	1,900	0	2,300
12020107	BOATS & CANOE (SMALL CRAFT) LICENSE	6,000	0	1,900
12020108	NATIVE LIQOUR LINCENSE	2,500	0	6,000
12020112	BICYCLES LICENSE & HIRE PERMITS	2,500	0	2,500
12020114	CART LICENSES	63,300	0	2,500
12020115	DANE GUN LICENSES	5,100	0	63,300
12020116	CATTLE DEALER LICENSES	6,700	0	5,100
12020117	DRIED FISH & MEAT LICENSES	6,100	0	6,700
12020118	PET (DOG) LICENSES	2,000	0	6,100
12020120	HAWKER'S PERMITS	90,000	0	2,000
12020121	HUNTING PERMITS	7,600	0	90,000

12020122	PRODUCE BUYING LICENSES	5,000	0	7,600
12020129	CINEMATOGRAPH LICENSES	6,000	0	5,000
12020130	LIQUOR LICENSES	1,500	0	6,000
12020132	BUKER/CIGARETTE LINCENSE FEES	2,000	0	1,500
12020133	WORKSHOP RECEIPT FEES	54,740	0	2,000
12020134	PANEL BEATING LINCENSE FEES	6,500	0	54,740
12020135	VULCANIZER LINCENSE FEES	3,000	0	6,500
12020136	TRADE PERMIT LICENSES	7,000	0	3,000
12020137	HACKNING PERMIT	5,000	0	7,000
12020146	BUTCHER LICENSES	5,600	0	5,500
12020147	COLD ROOM PERMIT	5,500	0	2,550
12020150	MOBILE SALES LICENSES	980,000	0	5,600
12020156	PIT SEWING LICENSE	4,000	0	1,673,700
12020158	FALLING OF TREE / TIMBER LORRY LICENSE	7,200	0	5,000
12020159	SAWMILL LICENSES	7,800	0	94,880
12020160	RICE/CASSAVA GRINDING MILL LICENSES	5,000	0	7,800
12020164	PRINTING, SPRAYING & SIGN WRITING LICENSES	15,000	0	35,000
12020165	PHOTO STUDIO LICENSE	11,000	0	8,000
12020166	WELDING MACHINE LICENSE	25,500	0	11,000
12020167	ELECTRIC RADIO TV WORKSHOP LICENSES	8,000	0	15,000
12020169	WOOD MAKING / CARPENTARY LICENSES	35,000	0	5,000
12020174	CLOCK/WATCH REPAIRER LICENSES	2,000	0	7,200
12020178	BUILDING MATERIALS LICENSES	6,000	0	6,500
12020179	SURFACE TANK KEROSENE LICENSE	1,600	0	6,000
12020180	PHOTO / TYPING INSTITUTE LICENSES	3,000	0	1,600
12020181	SEWING MACHINE INSTITUTE	2,550	0	1,600
12020191	MOTOR/MACHINE AND CAR WASH DEPOT LICENSE FEES	6,500	0	2,000
12020198	BLOCK MAKING MACHINE LICENCE	1,600	0	3,000
120204	FEES - GENERAL	2,529,880	0	2,236,540

12020417	CONTRACTOR REGISTRATION FEES	12,200	0	25,500
12020420	SURVEY VERIFICATION	954,280	0	980,000
12020443	BIRTH & DEATH REGISTRATION FEES	10,000	0	12,200
12020451	TIMBER & FOREST FEES	65,500	0	10,000
12020452	CUSTOMARY RIGHT OF OCCUPANCY	1,487,900	0	1,208,840
120205	FINES - GENERAL	4,700	0	71,000
12020502	FINES OF OVERDUE LIBRARY BOOKS	4,700	0	71,000
120206	SALES - GENERAL	2,381,590	0	3,425,350
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	1,172,750	0	2,471,070
12020616	SALES OF STATE OF ORIGIN CERTIFICATE	1,208,840	0	954,280
120207	EARNINGS -GENERAL	8,293,770	0	5,632,100
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	1,673,700	0	1,487,900
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	1,602,000	0	65,500
12020712	EARNING FROM MARKET	1,302,750	0	1,602,000
12020713	EARNING FROM SHOPS AND SHOPPING CENTRES	2,542,070	0	1,169,250
12020720	EARNING FROM MOTOR PARK	1,169,250	0	1,302,750
12020721	TOWING OF VEHICLES FINES AND FEES	4,000	0	4,700
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	1,350,100	0	1,182,850
12020801	RENT ON GOVT.QUARTERS	10,100	0	1,172,750
12020803	RENT ON GOVT BUILDINGS	1,340,000	0	10,100
120209	RENT ON LAND & OTHERS - GENERAL	1,605,980	0	1,340,000
12020902	RENT ON LOCAL GOVT. MOVABLE PROPERTY	1,605,980	0	1,340,000
120210	REPAYMENTS - GENERAL	90,880	0	1,605,980
12021005	REFUND/RECOVERY OF LOSSES & PAYMENT	90,880	0	1,605,980
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	442,387,080	0	728,615,820
21	PERSONNEL COST	57,551,680	0	186,720,610
2101	SALARY	57,551,680	0	186,720,610

210101	SALARIES AND WAGES	57,551,680	0	186,720,610
21010101	SALARY	57,551,680	0	186,720,610
22	OTHER RECURRENT COSTS	382,899,340	0	539,959,150
2202	OVERHEAD COST	312,992,690	0	466,482,800
220201	TRAVEL& TRANSPORT - GENERAL	2,248,310	0	2,248,310
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,248,310	0	2,248,310
220202	UTILITIES - GENERAL	1,150,120	0	1,150,120
22020201	ELECTRICITY CHARGES	1,150,120	0	1,150,120
220203	MATERIALS & SUPPLIES - GENERAL	64,876,800	0	64,876,800
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	64,876,800	0	64,876,800
220204	MAINTENANCE SERVICES - GENERAL	5,467,640	0	10,467,640
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,257,140	0	8,257,140
22020402	MAINTENANCE OF OFFICE FURNITURE	2,210,500	0	2,210,500
220205	TRAINING - GENERAL	1,120,000	0	1,120,000
22020501	LOCAL TRAINING	1,120,000	0	1,120,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	195,364,210	0	300,364,210
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	195,364,210	0	300,364,210
220209	FINANCIAL CHARGES - GENERAL	20,490,020	0	20,490,020
22020901	BANK CHARGES (OTHER THAN INTEREST)	20,490,020	0	20,490,020
220210	MISCELLANEOUS EXPENSES GENERAL	22,275,590	0	65,765,700
22021004	MEDICAL EXPENSES-LOCAL	1,145,990	0	1,145,990
22021013	ENTERTAINMENT & HOSPITALITY	21,129,600	0	64,619,710
2204	GRANTS AND CONTRIBUTIONS GENERAL	69,906,650	0	73,476,350
220401	LOCAL GRANTS AND CONTRIBUTIONS	69,906,650	0	73,476,350
22040110	GRANT, CONTRIBUTION & SUBVENTION	69,906,650	0	73,476,350
23	CAPITAL EXPENDITURE	1,936,060	0	1,936,060
2302	CONSTRUCTION / PROVISION	1,536,060	0	1,536,060
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,536,060	0	1,536,060

23020124	CONSTRUCTION OF MARKETS/PARKS	1,536,060	0	1,536,060
2303	REHABILITATION / REPAIRS	400,000	0	400,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	400,000	0	400,000
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	400,000	0	400,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	442,387,080	0	728,615,820
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	442,387,080	0	728,615,820
70112	FINANCIAL AND FISCAL AFFAIRS	442,387,080	0	728,615,820

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	-	-	-	-	<u>1,936,060</u>	<u>0</u>	<u>1,936,060</u>
13100125000400 - Reform of Government and Governance (General)	CONSTRUCTION OF ADDITIONAL PARKING SHADE FOR FINANCE DEPARTMENT	23020124 - CONSTRUCTION OF MARKETS/PARKS	70112 - FINANCIAL AND FISCAL AFFAIRS	12220411 - LG Wide	1,536,060	0	1,536,060
13100125000500 - Reform of Government and Governance (General)	RENOVATION OF SOME SELECTED MARKET BUILDING INCLUDING MOTOR PARKS IN THE LGA	23030124 - REHABILITATION/REPAIRS- MARKETS/PARKS	70112 - FINANCIAL AND FISCAL AFFAIRS	12220411 - LG Wide	400,000	0	400,000

022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	47,522,380	0	104,405,600
21	PERSONNEL COST	31,220,270	0	43,220,270
2101	SALARY	31,220,270	0	43,220,270
210101	SALARIES AND WAGES	31,220,270	0	43,220,270
21010101	SALARY	31,220,270	0	43,220,270
22	OTHER RECURRENT COSTS	15,902,110	0	60,785,330
2202	OVERHEAD COST	15,902,110	0	60,785,330
220201	TRAVEL& TRANSPORT - GENERAL	1,512,980	0	2,200,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,512,980	0	2,200,000
220204	MAINTENANCE SERVICES - GENERAL	1,309,580	0	8,367,330
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000	0	1,067,330
22020402	MAINTENANCE OF OFFICE FURNITURE	809,580	0	7,300,000
220205	TRAINING - GENERAL	520,110	0	5,100,000
22020501	LOCAL TRAINING	520,110	0	5,100,000
220206	OTHER SERVICES - GENERAL	300,000	0	300,000
22020607	MONITORING AND EVALUATION SYSTEM	300,000	0	300,000
220210	MISCELLANEOUS EXPENSES GENERAL	12,259,440	0	44,818,000
22021004	MEDICAL EXPENSES-LOCAL	750,410	0	1,010,000
22021009	SPORTING ACTIVITIES	2,165,000	0	7,100,000
22021010	DIRECT TEACHING & LABORATORY COST	4,400,000	0	4,608,000
22021011	DISEASE CONTROL	2,858,170	0	32,100,000
22021013	ENTERTAINMENT & HOSPITALITY	2,085,860	0	0
23	CAPITAL EXPENDITURE	400,000	0	400,000
2303	REHABILITATION / REPAIRS	400,000	0	400,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	400,000	0	400,000
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	400,000	0	400,000

022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	47,522,380	0	104,405,600
7013	GENERAL SERVICES	47,522,380	0	104,405,600
70132	OVERALL PLANNING AND STATISTICAL SERVICES	47,522,380	0	104,405,600

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	-	-	-	-	400,000	0	400,000
13100125000600 - Reform of Government and Governance (General)	REPAIRS OF PRINTER, PHOTOCOPIER AND SCANNER IN BUDGET DEPARTMENT	23030127 - REHABILITATION/REPAIRS-ICT INFRASTRUCTURES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12220411 - LG Wide	400,000	0	400,000

023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	486,143,490	0	503,572,210
21	PERSONNEL COST	68,448,560	0	88,073,240
2101	SALARY	68,448,560	0	88,073,240
210101	SALARIES AND WAGES	68,448,560	0	88,073,240
21010101	SALARY	68,448,560	0	88,073,240
22	OTHER RECURRENT COSTS	20,912,220	0	13,716,250
2202	OVERHEAD COST	18,834,960	0	9,316,250
220201	TRAVEL& TRANSPORT - GENERAL	2,202,810	0	1,512,980
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,202,810	0	1,512,980
220203	MATERIALS & SUPPLIES - GENERAL	2,960,000	0	2,165,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,960,000	0	2,165,000
220204	MAINTENANCE SERVICES - GENERAL	9,640,170	0	1,509,580
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,831,540	0	700,000
22020402	MAINTENANCE OF OFFICE FURNITURE	2,808,630	0	809,580
220205	TRAINING - GENERAL	2,041,870	0	520,110
22020501	LOCAL TRAINING	2,041,870	0	520,110
220210	MISCELLANEOUS EXPENSES GENERAL	1,990,110	0	3,608,580
22021004	MEDICAL EXPENSES-LOCAL	1,990,110	0	750,410
22021011	DISEASE CONTROL	0	0	2,858,170
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,077,260	0	4,400,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,077,260	0	4,400,000
22040110	GRANT, CONTRIBUTION & SUBVENTION	2,077,260	0	4,400,000
23	CAPITAL EXPENDITURE	396,782,710	0	401,782,720
2301	FIXED ASSETS PURCHASED	3,450,000	0	3,450,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	3,450,000	0	3,450,000

23010108	PURCHASE OF BUSES	1,500,000	0	1,500,000
23010119	PURCHASE OF POWER GENERATING SET	1,550,000	0	1,550,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	400,000	0	400,000
2302	CONSTRUCTION / PROVISION	365,222,450	0	365,222,450
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	365,222,450	0	365,222,450
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	20,080,160	0	20,080,160
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	2,000,000	0	2,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	342,842,290	0	342,842,290
23020124	CONSTRUCTION OF MARKETS/PARKS	300,000	0	300,000
2303	REHABILITATION / REPAIRS	27,378,960	0	32,378,970
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	27,378,960	0	32,378,970
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	4,500,000	0	4,500,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	2,000,000	0	7,000,010
23030113	REHABILITATION / REPAIRS - ROADS	20,078,960	0	20,078,960
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	500,000	0	500,000
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	300,000	0	300,000
2304	PRESERVATION OF THE ENVIRONMENT	731,300	0	731,300
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	731,300	0	731,300
23040102	EROSION & FLOOD CONTROL	731,300	0	731,300
023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
704	ECONOMIC AFFAIRS	486,143,490	0	503,572,210
7045	TRANSPORT	486,143,490	0	503,572,210
70451	ROAD TRANSPORT	486,143,490	0	503,572,210

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	-	-	-	-	396,782,710	0	401,782,720
17100125000100 - Road (General)	PURCHASE OF 2NOs HIACE BUSES FOR INTER LG TRANSPORT	23010108 - PURCHASE OF BUSES	70451 - ROAD TRANSPORT	12220411 - LG Wide	1,500,000	0	1,500,000
17100125000200 - Road (General)	PURCHASE OF ONE POWER GENERATING SET FOR THE LGA	23010119 - PURCHASE OF POWER GENERATING SET	70451 - ROAD TRANSPORT	12220411 - LG Wide	1,550,000	0	1,550,000
17100125000300 - Road (General)	CONSTRUCTION OF 1NO PRIMARY HEALTH CARE CENTRE IN EACH WARD	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70451 - ROAD TRANSPORT	12220411 - LG Wide	340,842,290	0	340,842,290
17100125000400 - Road (General)	RENOVATION/REHABILITATION OF COLD ROOM	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70451 - ROAD TRANSPORT	12220411 - LG Wide	2,000,000	0	2,000,000
17100125000500 - Road (General)	REHABILITATION OF 5NOs EXISTING BORE-HOLES IN SOME SELECTED COMMUNITIES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70451 - ROAD TRANSPORT	12220411 - LG Wide	2,000,000	0	7,000,010
17100125000600 - Road (General)	ACQUISITION OF 2NOs REFUSE DUMPING SETS	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70451 - ROAD TRANSPORT	12220411 - LG Wide	400,000	0	400,000
17100125000700 - Road (General)	ELECTRIFICATION OF LG HEADQUARTER	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70451 - ROAD TRANSPORT	12220411 - LG Wide	20,080,160	0	20,080,160
17100125000800 - Road (General)	DRILLING OF 2NOs OF BOREHOLES AT GBOLOKO AND OZUGBE	23020105 - CONSTRUCTION /	70451 - ROAD TRANSPORT	12220411 - LG Wide	2,000,000	0	2,000,000

		PROVISION OF WATER FACILITIES					
17100125000900 - Road (General)	RENOVATION OF MOTOR PARKS WITH PARIMETER FENCE AND MODERN BUS STOP AT SHERIA	23020124 - CONSTRUCTION OF MARKETS/PARKS	70451 - ROAD TRANSPORT	12220411 - LG Wide	300,000	0	300,000
17100125001000 - Road (General)	RENOVATION OF CHAIRMAN QUARTERS AT OGUMA	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70451 - ROAD TRANSPORT	12220411 - LG Wide	2,500,000	0	2,500,000
17100125001100 - Road (General)	REHABILITATION OF COPER LODGE AT OGUMA	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70451 - ROAD TRANSPORT	12220411 - LG Wide	1,500,000	0	1,500,000
17100125001200 - Road (General)	REHABILITATION OF 15KM TRUCK C ROADS	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12220411 - LG Wide	20,078,960	0	20,078,960
17100125001300 - Road (General)	REHABILITATION OF VOCATIONAL TRANNING CENTRE AT THE HEADQUARTERS	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70451 - ROAD TRANSPORT	12220411 - LG Wide	500,000	0	500,000
17100125001400 - Road (General)	REHABILATION OF MARKET/ PARK PARAMETER FENCE AT GBOLOKO	23030124 - REHABILITATION/REPAIRS- MARKETS/PARKS	70451 - ROAD TRANSPORT	12220411 - LG Wide	300,000	0	300,000
17100125001500 - Road (General)	CONSTRUCTION OF DRAINAGES AND CULVERT IN ONE COMMUNITY PER WARD	23040102 - EROSION & FLOOD CONTROL	70451 - ROAD TRANSPORT	12220411 - LG Wide	731,300	0	731,300
17100125001600 - Road (General)	RENOVATION OF H.O.D AND GUEST HOUSE (CIVIC CENTRE) AT OGUMA	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70451 - ROAD TRANSPORT	12220411 - LG Wide	500,000	0	500,000

051700100100	DEPARTMENT OF EDUCATION			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>779,019,980</i>	<i>0</i>	<i>1,981,117,930</i>
21	<i>PERSONNEL COST</i>	<i>127,045,750</i>	<i>0</i>	<i>212,870,010</i>
2101	<i>SALARY</i>	<i>127,045,750</i>	<i>0</i>	<i>212,870,010</i>
210101	<i>SALARIES AND WAGES</i>	<i>127,045,750</i>	<i>0</i>	<i>212,870,010</i>
21010101	<i>SALARY</i>	127,045,750	0	212,870,010
22	<i>OTHER RECURRENT COSTS</i>	<i>65,357,960</i>	<i>0</i>	<i>826,706,110</i>
2202	<i>OVERHEAD COST</i>	<i>4,546,150</i>	<i>0</i>	<i>826,706,110</i>
220201	<i>TRAVEL& TRANSPORT - GENERAL</i>	<i>763,530</i>	<i>0</i>	<i>2,202,810</i>
22020101	<i>LOCAL TRAVEL & TRANSPORT: TRAINING</i>	763,530	0	2,202,810
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	<i>965,610</i>	<i>0</i>	<i>0</i>
22020301	<i>OFFICE STATIONERIES / COMPUTER CONSUMABLES</i>	965,610	0	0
220204	<i>MAINTENANCE SERVICES - GENERAL</i>	<i>1,840,390</i>	<i>0</i>	<i>9,640,170</i>
22020401	<i>MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT</i>	980,170	0	6,831,540
22020402	<i>MAINTENANCE OF OFFICE FURNITURE</i>	860,220	0	2,808,630
220205	<i>TRAINING - GENERAL</i>	<i>150,990</i>	<i>0</i>	<i>2,041,870</i>
22020501	<i>LOCAL TRAINING</i>	150,990	0	2,041,870
220206	<i>OTHER SERVICES - GENERAL</i>	<i>0</i>	<i>0</i>	<i>805,793,890</i>
22020606	<i>OFFICE AND GENERAL EXPENSES</i>	0	0	805,793,890
220207	<i>CONSULTING & PROFESSIONAL SERVICES - GENERAL</i>	<i>615,520</i>	<i>0</i>	<i>0</i>
22020701	<i>CONSULTANCY SERVICE /FINANCIAL CONSULTING</i>	615,520	0	0
220210	<i>MISCELLANEOUS EXPENSES GENERAL</i>	<i>210,110</i>	<i>0</i>	<i>7,027,370</i>
22021004	<i>MEDICAL EXPENSES-LOCAL</i>	210,110	0	1,990,110
22021009	<i>SPORTING ACTIVITIES</i>	0	0	2,960,000
22021011	<i>DISEASE CONTROL</i>	0	0	2,077,260
2204	<i>GRANTS AND CONTRIBUTIONS GENERAL</i>	<i>60,811,810</i>	<i>0</i>	<i>0</i>
220401	<i>LOCAL GRANTS AND CONTRIBUTIONS</i>	<i>60,811,810</i>	<i>0</i>	<i>0</i>
22040110	<i>GRANT, CONTRIBUTION & SUBVENTION</i>	60,811,810	0	0

23	CAPITAL EXPENDITURE	586,616,270	0	941,541,810
2301	FIXED ASSETS PURCHASED	556,916,270	0	911,841,810
230101	PURCHASE OF FIXED ASSETS - GENERAL	556,916,270	0	911,841,810
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,500,000	0	1,500,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	100,041,810	0	393,541,810
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	1,000,000	0	11,300,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	448,874,460	0	500,000,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	5,500,000	0	5,500,000
2302	CONSTRUCTION / PROVISION	26,900,000	0	26,900,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	26,900,000	0	26,900,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	25,000,000	0	25,000,000
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	1,900,000	0	1,900,000
2303	REHABILITATION / REPAIRS	2,800,000	0	2,800,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	2,800,000	0	2,800,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	2,300,000	0	2,300,000
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	500,000	0	500,000
051700100100	DEPARTMENT OF EDUCATION			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
709	EDUCATION	779,019,980	0	1,981,117,930
7098	EDUCATION N.E.C.	779,019,980	0	1,981,117,930
70981	EDUCATION N.E.C	779,019,980	0	1,981,117,930

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	-	-	-	-	586,616,270	0	941,541,810
05100125000100 - Enhancing Skills and Knowledge (General)	PURCHASE OF HOES AND CUTLASES FOR STUDENTS FARM DEMOSTRATION FOR ONE SELECTED PRIMARY SCHOOL IN EACH WARD	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70981 - EDUCATION N.E.C	12220411 - LG Wide	448,874,460	0	500,000,000
05100125000200 - Enhancing Skills and Knowledge (General)	PRUCHASE OF 1SET OF PUBLIC ADDRESS SYSTEM FOR INFORMATION UNIT OF LG	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70981 - EDUCATION N.E.C	12220411 - LG Wide	5,500,000	0	5,500,000
05040225000100 - Enhancing Skills and Knowledge (General)	SUPPLY OF EXERCISE BOOKS TO 2NOs OF PRIMARY SCHOOLS PER WARD	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12220411 - LG Wide	1,500,000	0	1,500,000
05040225000200 - Enhancing Skills and Knowledge (General)	PURCHASE OF LIBRARY BOOKS AND EQUIPMENT	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70981 - EDUCATION N.E.C	12220411 - LG Wide	100,041,810	0	393,541,810
05100125000300 - Enhancing Skills and Knowledge (General)	PURCHASE OF SPORTING/ GAMES EQUIPMENT	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70981 - EDUCATION N.E.C	12220411 - LG Wide	500,000	0	10,800,000
05100125000400 - Enhancing Skills and Knowledge (General)	PROVISION OF ARENA EQUIPMENT INCLUDING FURNISHING OF OFFICES	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70981 - EDUCATION N.E.C	12220411 - LG Wide	500,000	0	500,000
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	12220411 - LG Wide	25,000,000	0	25,000,000
05050125000200 - Enhancing Skills	CONSTRUCTION OF LIBRARY AT GYB MODEL PRIMARY SCHOOLS	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70981 - EDUCATION N.E.C	12220411 - LG Wide	500,000	0	500,000

and Knowledge (General)							
05050125000300 - Enhancing Skills and Knowledge (General)	CONSTRUCTION OF LIBRARY AT CENTRAL PRIMARY SCHOOL, MOZUM.	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70981 - EDUCATION N.E.C	12220411 - LG Wide	1,400,000	0	1,400,000
05050125000400 - Enhancing Skills and Knowledge (General)	REHABILITATION OF PRIMARY SCHOOLS BUILDING ACROSS THE LOCAL GOVT	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12220411 - LG Wide	2,300,000	0	2,300,000
05100125000500 - Enhancing Skills and Knowledge (General)	REHABILITATION OF FOOTBALL AND LAWN TENNIS COURT AT MODEL PRIMARY SCHOOL, SHERIA.	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70981 - EDUCATION N.E.C	12220411 - LG Wide	500,000	0	500,000

051702600100	PRIMARY SCHOOL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>1,087,011,160</i>	<i>0</i>	<i>271,974,380</i>
21	<i>PERSONNEL COST</i>	<i>1,087,011,160</i>	<i>0</i>	<i>271,974,380</i>
2101	SALARY	1,087,011,160	0	271,974,380
210101	SALARIES AND WAGES	1,087,011,160	0	271,974,380
21010101	SALARY	1,087,011,160	0	271,974,380
051702600100	PRIMARY SCHOOL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
709	EDUCATION	1,087,011,160	0	271,974,380
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,087,011,160	0	271,974,380
70912	PRIMARY EDUCATION	1,087,011,160	0	271,974,380
052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>464,728,440</i>	<i>0</i>	<i>1,445,047,300</i>
21	<i>PERSONNEL COST</i>	<i>203,793,380</i>	<i>0</i>	<i>203,793,380</i>
2101	SALARY	203,793,380	0	203,793,380
210101	SALARIES AND WAGES	203,793,380	0	203,793,380
21010101	SALARY	203,793,380	0	203,793,380
22	<i>OTHER RECURRENT COSTS</i>	<i>59,585,330</i>	<i>0</i>	<i>64,069,040</i>
2202	OVERHEAD COST	27,485,330	0	62,453,520
220202	UTILITIES - GENERAL	1,067,330	0	763,530
22020201	ELECTRICITY CHARGES	1,067,330	0	763,530
220203	MATERIALS & SUPPLIES - GENERAL	4,608,000	0	2,965,610
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,608,000	0	2,965,610

220204	MAINTENANCE SERVICES - GENERAL	12,400,000	0	5,751,490
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,300,000	0	3,891,270
22020402	MAINTENANCE OF OFFICE FURNITURE	5,100,000	0	1,860,220
220205	TRAINING - GENERAL	1,010,000	0	150,990
22020501	LOCAL TRAINING	1,010,000	0	150,990
220210	MISCELLANEOUS EXPENSES GENERAL	8,400,000	0	52,821,900
22021004	MEDICAL EXPENSES-LOCAL	7,100,000	0	210,110
22021015	COUNTERPART FUNDING FOR SOME PROJECTS	1,300,000	0	52,611,790
2204	GRANTS AND CONTRIBUTIONS GENERAL	32,100,000	0	1,615,520
220401	LOCAL GRANTS AND CONTRIBUTIONS	32,100,000	0	1,615,520
22040110	GRANT, CONTRIBUTION & SUBVENTION	32,100,000	0	1,615,520
23	CAPITAL EXPENDITURE	201,349,730	0	1,177,184,880
2301	FIXED ASSETS PURCHASED	180,349,730	0	654,908,270
230101	PURCHASE OF FIXED ASSETS - GENERAL	180,349,730	0	654,908,270
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	180,349,730	0	654,908,270
2302	CONSTRUCTION / PROVISION	20,700,000	0	220,700,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	20,700,000	0	220,700,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	20,700,000	0	220,700,000
2303	REHABILITATION / REPAIRS	300,000	0	301,576,610
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	300,000	0	301,576,610
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	300,000	0	301,576,610
052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
707	HEALTH	464,728,440	0	1,445,047,300
7074	PUBLIC HEALTH SERVICES	464,728,440	0	1,445,047,300
70741	PUBLIC HEALTH SERVICES	464,728,440	0	1,445,047,300

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	-	-	-	-	201,349,730	0	1,177,184,880
04100125000101 - 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	12220411 - LG Wide	180,349,730	0	654,908,270
04050125000101 - Improvement to Human Health (General)	CONSTRUCTION OF PRIMARY HEALTH CARE (1 PER WARD)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12220411 - LG Wide	20,700,000	0	220,700,000
04050125000201 - Improvement to Human Health (General)	RENOVATION OF 3NOs OF PHC IN THE LOCAL GOVERNMENT	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12220411 - LG Wide	300,000	0	301,576,610

055102000100	COUNCIL OF TRADITIONAL RULERS			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>52,087,360</u>	<u>0</u>	<u>52,087,360</u>
21	PERSONNEL COST	52,087,360	0	52,087,360
2101	SALARY	52,087,360	0	52,087,360
210101	SALARIES AND WAGES	52,087,360	0	52,087,360
21010101	SALARY	52,087,360	0	52,087,360
055102000100	COUNCIL OF TRADITIONAL RULERS			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
706	HOUSING AND COMMUNITY AMMENITIES	52,087,360	0	52,087,360
7062	COMMUNITY DEVELOPMENT	52,087,360	0	52,087,360
70621	COMMUNITY DEVELOPMENT	52,087,360	0	52,087,360