



Idah Local Government

IDAH LOCAL GOVERNMENT APPROVED BUDGET

2026

Published: 31/01/2026



S/No	Department	Page Number
1.	SUMMARY	III
2.	CHAIRMAN	1
3.	VICE-CHAIRMAN	3
4.	SECRETARY TO THE LOCAL GOVERNMENT	4
5.	THE LEGISLATIVE COUNCIL	5
6.	DIRECTOR OF PERSONNEL MANAGEMENT	6
7.	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	9
8.	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	11
9.	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	16
10.	DEPARTMENT OF WORKS & HOUSING	18
11.	DEPARTMENT OF EDUCATION	22
12.	PRIMARY SCHOOL	25
13.	DEPARTMENT OF HEALTH CARE	26

122207 - IDAH Local Government, Kogi State - 2026 Budget: Summary			
Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Opening Balance			
Recurrent Revenue	4,947,469,510	-	7,867,879,130
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	4,892,497,800	-	7,573,736,170
12 - INDEPENDENT REVENUE	54,971,710	-	294,142,960
Recurrent Expenditure	3,116,252,490	-	4,903,638,620
21 - PERSONNEL COST	2,331,445,200	-	3,218,538,620
22 - OTHER RECURRENT COSTS	784,807,290	-	1,685,100,000
Transfer to Capital Account	1,831,217,020	-	2,964,240,510
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURE	1,831,217,020	-	2,964,240,510
Total Revenue (including OB)	4,947,469,510	-	7,867,879,130
Total Expenditure	4,947,469,510	-	7,867,879,130
Closing Balance	-	-	-

122207 - IDAH 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>3,218,538,620</i>	<i>1,685,100,000</i>	<i>4,903,638,620</i>	<i>2,964,240,510</i>	<i>7,867,879,130</i>
010000000000	ADMINISTRATION SECTOR	1,388,000,000	329,000,000	1,717,000,000	1,120,800,000	2,837,800,000
011100000000	OFFICE OF THE LG CHAIRMAN	98,000,000	110,000,000	208,000,000	-	208,000,000
011100100100	CHAIRMAN	72,000,000	78,000,000	150,000,000	-	150,000,000
011100100200	VICE-CHAIRMAN	11,000,000	17,000,000	28,000,000	-	28,000,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	15,000,000	15,000,000	30,000,000	-	30,000,000
011200000000	LOCAL GOVT COUNCIL	110,000,000	30,000,000	140,000,000	-	140,000,000
011200100100	THE LEGISTRATIVE COUNCIL	110,000,000	30,000,000	140,000,000	-	140,000,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,180,000,000	189,000,000	1,369,000,000	1,120,800,000	2,489,800,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,180,000,000	189,000,000	1,369,000,000	1,120,800,000	2,489,800,000
020000000000	ECONOMIC SECTOR	537,000,000	488,000,000	1,025,000,000	1,143,440,510	2,168,440,510
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	195,000,000	40,000,000	235,000,000	305,000,000	540,000,000
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	195,000,000	40,000,000	235,000,000	305,000,000	540,000,000
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	230,000,000	352,000,000	582,000,000	-	582,000,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	180,000,000	308,000,000	488,000,000	-	488,000,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	50,000,000	44,000,000	94,000,000	-	94,000,000
023400000000	DEPARTMENT OF WORKS & HOUSING	112,000,000	96,000,000	208,000,000	838,440,510	1,046,440,510
023400100100	DEPARTMENT OF WORKS & HOUSING	112,000,000	96,000,000	208,000,000	838,440,510	1,046,440,510
050000000000	SOCIAL SECTOR	1,293,538,620	868,100,000	2,161,638,620	700,000,000	2,861,638,620

051700000000	DEPARTMENT OF EDUCATION	993,538,620	590,100,000	1,583,638,620	150,000,000	1,733,638,620
051700100100	DEPARTMENT OF EDUCATION	113,000,000	590,100,000	703,100,000	150,000,000	853,100,000
051702600100	PRIMARY SCHOOL	880,538,620	-	880,538,620	-	880,538,620
052100000000	DEPARTMENT OF HEALTH CARE	300,000,000	278,000,000	578,000,000	550,000,000	1,128,000,000
052100100100	DEPARTMENT OF HEALTH CARE	300,000,000	278,000,000	578,000,000	550,000,000	1,128,000,000

122207 - IDAH 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	4,947,469,510	-	7,867,879,130
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	4,892,497,800	-	7,573,736,170
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	4,892,497,800	-	7,573,736,170
110101	STATUTORY ALLOCATION (FAAC)	2,240,504,010	-	4,596,890,490
11010101	STATUTORY ALLOCATION	2,240,504,010	-	4,596,890,490
110102	VALUE ADDED TAX ALLOCATION	2,412,822,550	-	2,976,845,680
11010201	SHARE OF VAT	2,412,822,550	-	2,976,845,680
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	239,171,240	-	-
11010399	OTHER FAAC DISTRIBUTIONS	239,171,240	-	-
12	INDEPENDENT REVENUE	54,971,710	-	294,142,960
1202	NON-TAX REVENUE	54,971,710	-	294,142,960
120201	LICENCES - GENERAL	8,700,000	-	16,700,000
12020104	HACKNEY PERMIT	100,000	-	100,000
12020107	BOATS & CANOE (SMALL CRAFT) LICENSE	400,000	-	2,400,000
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	250,000	-	2,250,000
12020110	INLAND WATER-WAY LICENSE	250,000	-	2,250,000
12020111	BAKE HOUSE LICENSE	250,000	-	2,250,000
12020113	BRICKMAKING, etc LICENSE	100,000	-	100,000
12020115	DANE GUN LICENSES	250,000	-	250,000
12020116	CATTLE DEALER LICENSES	250,000	-	250,000
12020117	DRIED FISH & MEAT LICENSES	250,000	-	250,000
12020118	PET (DOG) LICENSES	50,000	-	50,000
12020119	FISHING PERMITS	50,000	-	50,000

12020120	HAWKER'S PERMITS	100,000	-	100,000
12020121	HUNTING PERMITS	250,000	-	250,000
12020122	PRODUCE BUYING LICENSES	200,000	-	200,000
12020123	ANIMAL HEALTH CERTIFICATE LICENSES	200,000	-	200,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	200,000	-	200,000
12020125	RENEWAL OF FISHER LICENSES	510,000	-	510,000
12020126	HIRING SERVICES	200,000	-	200,000
12020127	BOREHOLE DRILLING LICENSES	400,000	-	400,000
12020129	CINEMATOGRAPH LICENSES	200,000	-	200,000
12020130	LIQUOR LICENSES	200,000	-	200,000
12020131	DISPENSARY MATERNITY FEE	800,000	-	800,000
12020133	WORKSHOP RECEIPT FEES	60,000	-	60,000
12020134	PANEL BEATING LINCENSE FEES	350,000	-	350,000
12020136	TRADE PERMIT LICENSES	200,000	-	200,000
12020140	PALM WINE TAPER/SELLER LICENCE	100,000	-	100,000
12020147	COLD ROOM PERMIT	40,000	-	40,000
12020157	FORESTRY AND FUEL EXPLORATION	150,000	-	150,000
12020159	SAWMILL LICENSES	100,000	-	100,000
12020160	RICE/CASSAVA GRINDING MILL LICENSES	300,000	-	300,000
12020164	PRINTING, SPRAYING & SIGN WRITING LICENSES	60,000	-	60,000
12020165	PHOTO STUDIO LICENSE	110,000	-	110,000
12020166	WELDING MACHINE LICENSE	190,000	-	190,000
12020169	WOOD MAKING / CARPENTARY LICENSES	110,000	-	110,000
12020170	BATTERY CHARGER LICENSES	50,000	-	50,000
12020171	PRINTING PRESS LICENSES	300,000	-	300,000
12020172	VULCANIZER LICENSES	150,000	-	150,000
12020173	VEHICLE SPARE PARTS SELLER LICENSES	100,000	-	100,000
12020176	LAUNDARY/DRY CLEANER LICENSES	40,000	-	40,000
12020177	MOTOR MECHANIC / CAR WASH LICENSES	250,000	-	250,000
12020178	BUILDING MATERIALS LICENSES	400,000	-	400,000
12020181	SEWING MACHINE INSTITUTE	50,000	-	50,000
12020182	HAIR DRESSING / BARBING SALOON LICENSES	60,000	-	60,000

12020194	PHOTOSTATING/ TYPING INST. LICENSE FEES	70,000	-	70,000
120204	FEES - GENERAL	19,726,370	-	36,100,000
12020404	TRADE UNION FEES	100,000	-	100,000
12020405	SAND DREDGING FEE	100,000	-	100,000
12020418	MARRIAGE/ DIVORCE FEES	200,000	-	200,000
12020426	COURT SUMMONS FEES	100,000	-	100,000
12020427	TENDER FEES	70,000	-	70,000
12020428	APPROVAL OF BUILDING PLAN	100,000	-	100,000
12020431	RADIO MECHANIC LICENCE	50,000	-	50,000
12020432	MOTORCYCLE MECHANIC LICENCE	150,000	-	150,000
12020433	REFRIGERATOR MECHANIC	100,000	-	100,000
12020434	NAMING OF STREET REGISTRATION FEE	50,000	-	50,000
12020436	BILL BOARD ADVERTISEMENT FEES	100,000	-	100,000
12020440	RESTAURANT & FAST FOOD	50,000	-	50,000
12020442	ASSOCIATION FEES	100,000	-	100,000
12020443	BIRTH & DEATH REGISTRATION FEES	140,000	-	140,000
12020448	DEVELOPMENT LEVIES	17,396,370	-	33,770,000
12020449	BUSINESS/TRADE OPERATING FEES	300,000	-	300,000
12020450	INSPECTION FEES	20,000	-	20,000
12020452	CUSTOMARY RIGHT OF OCCUPANCY	100,000	-	100,000
12020454	PARKING FEES	500,000	-	500,000
120205	FINES - GENERAL	2,000,000	-	2,000,000
12020501	FINES/PENALTIES	2,000,000	-	2,000,000
120206	SALES - GENERAL	8,000,000	-	8,000,000
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	1,000,000	-	1,000,000
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	5,000,000	-	5,000,000
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	1,000,000	-	1,000,000
12020616	SALES OF STATE OF ORIGIN CERTIFICATE	1,000,000	-	1,000,000
120207	EARNINGS -GENERAL	5,100,000	-	125,897,620
12020702	EARNINGS FROM LABORATORY SERVICES	100,000	-	897,620
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	400,000	-	20,400,000
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	500,000	-	20,500,000

12020705	EARNINGS FROM THE USE OF GOVT. HALLS	1,000,000	-	1,000,000
12020707	EARNINGS FROM MEDICAL SERVICES	500,000	-	20,500,000
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	1,000,000	-	1,000,000
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	500,000	-	20,500,000
12020710	EARNINGS FROM GUEST HOUSES	500,000	-	20,500,000
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	500,000	-	20,500,000
12020722	EARNING FROM ENVIRONMENTAL	100,000	-	100,000
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	6,445,340	-	30,445,340
12020801	RENT ON GOVT.QUARTERS	1,000,000	-	10,000,000
12020802	RENT ON GOVT.OFFICES	2,000,000	-	10,000,000
12020803	RENT ON GOVT BUILDINGS	3,445,340	-	10,445,340
120209	RENT ON LAND & OTHERS - GENERAL	5,000,000	-	75,000,000
12020901	RENT ON GOVT. LAND	2,500,000	-	72,500,000
12020906	RENTS ON GOVT. PROPERTIES	2,500,000	-	2,500,000

122207 - IDAH 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>4,947,469,510</u>	<u>-</u>	<u>7,867,879,130</u>
21	<u>PERSONNEL COST</u>	<u>2,331,445,200</u>	<u>-</u>	<u>3,218,538,620</u>
2101	<u>SALARY</u>	<u>1,392,000,000</u>	<u>-</u>	<u>2,171,538,620</u>
210101	<u>SALARIES AND WAGES</u>	<u>1,392,000,000</u>	<u>-</u>	<u>2,171,538,620</u>
21010101	SALARY	1,392,000,000	-	2,171,538,620
2102	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	<u>939,445,200</u>	<u>-</u>	<u>1,047,000,000</u>
210201	<u>ALLOWANCES</u>	<u>48,000,000</u>	<u>-</u>	<u>147,000,000</u>
21020101	NON REGULAR ALLOWANCES	48,000,000	-	147,000,000
210202	<u>SOCIAL CONTRIBUTIONS</u>	<u>891,445,200</u>	<u>-</u>	<u>900,000,000</u>
21020202	CONTRIBUTORY PENSION	891,445,200	-	900,000,000
22	<u>OTHER RECURRENT COSTS</u>	<u>784,807,290</u>	<u>-</u>	<u>1,685,100,000</u>
2202	<u>OVERHEAD COST</u>	<u>504,807,290</u>	<u>-</u>	<u>910,789,610</u>
220201	<u>TRAVEL& TRANSPORT - GENERAL</u>	<u>27,200,000</u>	<u>-</u>	<u>29,000,000</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,000,000	-	10,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	19,200,000	-	19,000,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,000,000	-	-
220202	<u>UTILITIES - GENERAL</u>	<u>6,000,000</u>	<u>-</u>	<u>-</u>
22020201	ELECTRICITY CHARGES	4,000,000	-	-
22020205	WATER RATES	2,000,000	-	-
220203	<u>MATERIALS & SUPPLIES - GENERAL</u>	<u>44,800,000</u>	<u>-</u>	<u>41,000,000</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	18,800,000	-	22,000,000

22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000	-	9,000,000
22020306	PRINTING OF SECURITY DOCUMENTS	4,000,000	-	5,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	20,000,000	-	5,000,000
220204	MAINTENANCE SERVICES - GENERAL	66,000,000	-	134,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	8,500,000	-	23,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	15,500,000	-	16,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000	-	5,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000,000	-	-
22020406	OTHER MAINTENANCE SERVICES	17,000,000	-	10,000,000
22020410	MAINTENANCE OF STREET LIGHTINGS	5,000,000	-	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	10,000,000	-	80,000,000
220205	TRAINING - GENERAL	27,000,000	-	50,000,000
22020501	LOCAL TRAINING	17,000,000	-	40,000,000
22020502	INTERNATIONAL TRAINING	10,000,000	-	10,000,000
220206	OTHER SERVICES - GENERAL	33,200,000	-	103,200,000
22020601	SECURITY SERVICES	5,000,000	-	5,000,000
22020602	OFFICE RENT	2,000,000	-	1,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	21,000,000	-	77,000,000
22020605	CLEANING & FUMIGATION SERVICES	5,200,000	-	20,200,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	28,000,000	-	100,000,000

22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	10,000,000	-	90,000,000
22020703	LEGAL SERVICES	8,000,000	-	-
22020707	AGRICULTURAL CONSULTING	10,000,000	-	10,000,000
220208	FUEL & LUBRICANTS - GENERAL	33,000,000	-	32,000,000
22020801	MOTOR VEHICLE FUEL COST	9,000,000	-	22,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	12,000,000	-	5,000,000
22020803	PLANT / GENERATOR FUEL COST	12,000,000	-	5,000,000
220209	FINANCIAL CHARGES - GENERAL	31,800,000	-	50,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	31,800,000	-	50,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	207,807,290	-	371,589,610
22021001	REFRESHMENT & MEALS	3,000,000	-	11,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	52,000,000	-	47,000,000
22021004	MEDICAL EXPENSES-LOCAL	73,807,290	-	220,000,000
22021007	WELFARE PACKAGES	69,000,000	-	78,589,610
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	-	10,000,000
22021015	COUNTERPART FUNDING FOR SOME PROJECTS	5,000,000	-	-
22021021	SPECIAL DAYS/CELEBRATIONS	5,000,000	-	5,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	280,000,000	-	774,310,390
220401	LOCAL GRANTS AND CONTRIBUTIONS	280,000,000	-	774,310,390
22040110	GRANT, CONTRIBUTION & SUBVENTION	280,000,000	-	774,310,390
23	CAPITAL EXPENDITURE	1,831,217,020	-	2,964,240,510

2301	FIXED ASSETS PURCHASED	956,279,350	-	1,683,800,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	956,279,350	-	1,683,800,000
23010105	PURCHASE OF MOTOR VEHICLES	240,000,000	-	78,000,000
23010119	PURCHASE OF POWER GENERATING SET	30,000,000	-	-
23010121	PURCHASE OF RESIDENTIAL FURNITURE	10,000,000	-	580,800,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	50,000,000	-	50,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	161,279,350	-	120,000,000
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	10,000,000	-	10,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	395,000,000	-	305,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT	60,000,000	-	540,000,000
2302	CONSTRUCTION / PROVISION	490,000,000	-	660,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	490,000,000	-	660,000,000
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	50,000,000	-	110,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	40,000,000	-	100,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	350,000,000	-	400,000,000
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	50,000,000	-	50,000,000
2303	REHABILITATION / REPAIRS	365,904,310	-	420,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	365,904,310	-	420,000,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	90,000,000	-	150,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	100,000,000	-	100,000,000

23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	10,000,000	-	10,000,000
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	5,000,000	-	-
23030113	REHABILITATION / REPAIRS - ROADS	100,904,310	-	150,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	50,000,000	-	-
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	10,000,000	-	10,000,000
2304	<i>PRESERVATION OF THE ENVIRONMENT</i>	19,033,360	-	200,440,510
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	19,033,360	-	200,440,510
23040102	EROSION & FLOOD CONTROL	9,033,360	-	50,000,000
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	10,000,000	-	150,440,510

011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>170,000,000</u>	<u>0</u>	<u>150,000,000</u>
21	PERSONNEL COST	100,000,000	0	72,000,000
2101	SALARY	90,000,000	0	70,000,000
210101	SALARIES AND WAGES	90,000,000	0	70,000,000
21010101	SALARY	90,000,000	0	70,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,000,000	0	2,000,000
210201	ALLOWANCES	10,000,000	0	2,000,000
21020101	NON REGULAR ALLOWANCES	10,000,000	0	2,000,000
22	OTHER RECURRENT COSTS	70,000,000	0	78,000,000
2202	OVERHEAD COST	70,000,000	0	78,000,000
220201	TRAVEL& TRANSPORT - GENERAL	3,000,000	0	2,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000	0	2,000,000
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000	0	3,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000	0	3,000,000
220204	MAINTENANCE SERVICES - GENERAL	10,000,000	0	2,000,000
22020406	OTHER MAINTENANCE SERVICES	10,000,000	0	2,000,000
220206	OTHER SERVICES - GENERAL	20,000,000	0	60,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	20,000,000	0	60,000,000
220208	FUEL & LUBRICANTS - GENERAL	9,000,000	0	6,000,000
22020801	MOTOR VEHICLE FUEL COST	5,000,000	0	4,000,000
22020803	PLANT / GENERATOR FUEL COST	4,000,000	0	2,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	25,000,000	0	5,000,000
22021001	REFRESHMENT & MEALS	3,000,000	0	2,000,000

22021002	HONORARIUM & SITTING ALLOWANCE	4,000,000	0	2,000,000
22021007	WELFARE PACKAGES	18,000,000	0	1,000,000
011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	170,000,000	0	150,000,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	170,000,000	0	150,000,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	170,000,000	0	150,000,000

011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	17,000,000	0	28,000,000
21	PERSONNEL COST	11,000,000	0	11,000,000
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
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,000,000	0	1,000,000
210201	ALLOWANCES	1,000,000	0	1,000,000
21020101	NON REGULAR ALLOWANCES	1,000,000	0	1,000,000
22	OTHER RECURRENT COSTS	6,000,000	0	17,000,000
2202	OVERHEAD COST	6,000,000	0	17,000,000
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000	0	1,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	0	1,000,000
220204	MAINTENANCE SERVICES - GENERAL	0	0	2,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0	0	2,000,000
220206	OTHER SERVICES - GENERAL	0	0	5,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	0	0	5,000,000
220208	FUEL & LUBRICANTS - GENERAL	1,000,000	0	1,000,000
22020801	MOTOR VEHICLE FUEL COST	1,000,000	0	1,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	4,000,000	0	8,000,000
22021001	REFRESHMENT & MEALS	0	0	1,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000	0	2,000,000
22021007	WELFARE PACKAGES	2,000,000	0	5,000,000
011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	17,000,000	0	28,000,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	17,000,000	0	28,000,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	17,000,000	0	28,000,000

011101300100		SECRETARY TO THE LOCAL GOVERNMENT			
Code		Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
	2	EXPENDITURES	17,000,000	0	30,000,000
	21	PERSONNEL COST	11,000,000	0	15,000,000
	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
	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,000,000	0	5,000,000
	210201	ALLOWANCES	1,000,000	0	5,000,000
	21020101	NON REGULAR ALLOWANCES	1,000,000	0	5,000,000
	22	OTHER RECURRENT COSTS	6,000,000	0	15,000,000
	2202	OVERHEAD COST	6,000,000	0	15,000,000
	220201	TRAVEL& TRANSPORT - GENERAL	1,000,000	0	1,000,000
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	0	1,000,000
	220204	MAINTENANCE SERVICES - GENERAL	0	0	7,000,000
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0	0	2,000,000
	22020406	OTHER MAINTENANCE SERVICES	0	0	5,000,000
	220208	FUEL & LUBRICANTS - GENERAL	1,000,000	0	1,000,000
	22020801	MOTOR VEHICLE FUEL COST	1,000,000	0	1,000,000
	220210	MISCELLANEOUS EXPENSES GENERAL	4,000,000	0	6,000,000
	22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000	0	3,000,000
	22021007	WELFARE PACKAGES	2,000,000	0	3,000,000
011101300100		SECRETARY TO THE LOCAL GOVERNMENT			
Code		Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
	701	GENERAL PUBLIC SERVICES	17,000,000	0	30,000,000
	7013	GENERAL SERVICES	17,000,000	0	30,000,000
	70133	OTHER GENERAL SERVICES	17,000,000	0	30,000,000

011200100100		THE LEGISLATIVE COUNCIL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget	
<u>2</u>	<u>EXPENDITURES</u>	<u>160,000,000</u>	<u>0</u>	<u>140,000,000</u>	
<u>21</u>	<u>PERSONNEL COST</u>	<u>100,000,000</u>	<u>0</u>	<u>110,000,000</u>	
<u>2101</u>	<u>SALARY</u>	<u>90,000,000</u>	<u>0</u>	<u>60,000,000</u>	
<u>210101</u>	<u>SALARIES AND WAGES</u>	<u>90,000,000</u>	<u>0</u>	<u>60,000,000</u>	
21010101	SALARY	90,000,000	0	60,000,000	
<u>2102</u>	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	<u>10,000,000</u>	<u>0</u>	<u>50,000,000</u>	
<u>210201</u>	<u>ALLOWANCES</u>	<u>10,000,000</u>	<u>0</u>	<u>50,000,000</u>	
21020101	NON REGULAR ALLOWANCES	10,000,000	0	50,000,000	
<u>22</u>	<u>OTHER RECURRENT COSTS</u>	<u>60,000,000</u>	<u>0</u>	<u>30,000,000</u>	
<u>2202</u>	<u>OVERHEAD COST</u>	<u>60,000,000</u>	<u>0</u>	<u>30,000,000</u>	
<u>220204</u>	<u>MAINTENANCE SERVICES - GENERAL</u>	<u>0</u>	<u>0</u>	<u>1,000,000</u>	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0	0	1,000,000	
<u>220208</u>	<u>FUEL & LUBRICANTS - GENERAL</u>	<u>0</u>	<u>0</u>	<u>3,000,000</u>	
22020801	MOTOR VEHICLE FUEL COST	0	0	3,000,000	
<u>220210</u>	<u>MISCELLANEOUS EXPENSES GENERAL</u>	<u>60,000,000</u>	<u>0</u>	<u>26,000,000</u>	
22021001	REFRESHMENT & MEALS	0	0	6,000,000	
22021002	HONORARIUM & SITTING ALLOWANCE	30,000,000	0	10,000,000	
22021007	WELFARE PACKAGES	30,000,000	0	0	
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0	0	10,000,000	
011200100100		THE LEGISLATIVE COUNCIL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget	
701	GENERAL PUBLIC SERVICES	160,000,000	0	140,000,000	
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	160,000,000	0	140,000,000	
70111	EXECUTIVE AND LEGISLATIVE ORGANS	160,000,000	0	140,000,000	

012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	<u>1,261,445,200</u>	<u>0</u>	<u>2,489,800,000</u>
21	PERSONNEL COST	<u>1,036,445,200</u>	<u>0</u>	<u>1,180,000,000</u>
2101	SALARY	<u>140,000,000</u>	<u>0</u>	<u>260,000,000</u>
210101	SALARIES AND WAGES	<u>140,000,000</u>	<u>0</u>	<u>260,000,000</u>
21010101	SALARY	140,000,000	0	260,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>896,445,200</u>	<u>0</u>	<u>920,000,000</u>
210201	ALLOWANCES	<u>5,000,000</u>	<u>0</u>	<u>20,000,000</u>
21020101	NON REGULAR ALLOWANCES	5,000,000	0	20,000,000
210202	SOCIAL CONTRIBUTIONS	<u>891,445,200</u>	<u>0</u>	<u>900,000,000</u>
21020202	CONTRIBUTORY PENSION	891,445,200	0	900,000,000
22	OTHER RECURRENT COSTS	<u>125,000,000</u>	<u>0</u>	<u>189,000,000</u>
2202	OVERHEAD COST	<u>45,000,000</u>	<u>0</u>	<u>43,000,000</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>4,000,000</u>	<u>0</u>	<u>1,000,000</u>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000	0	1,000,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,000,000	0	0
220202	UTILITIES - GENERAL	<u>6,000,000</u>	<u>0</u>	<u>0</u>
22020201	ELECTRICITY CHARGES	4,000,000	0	0
22020205	WATER RATES	2,000,000	0	0
220203	MATERIALS & SUPPLIES - GENERAL	<u>5,000,000</u>	<u>0</u>	<u>3,000,000</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000	0	1,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	0	0	1,000,000
22020306	PRINTING OF SECURITY DOCUMENTS	2,000,000	0	1,000,000
220204	MAINTENANCE SERVICES - GENERAL	<u>7,000,000</u>	<u>0</u>	<u>1,000,000</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000	0	1,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000	0	0
220205	TRAINING - GENERAL	<u>2,000,000</u>	<u>0</u>	<u>20,000,000</u>
22020501	LOCAL TRAINING	2,000,000	0	20,000,000
220206	OTHER SERVICES - GENERAL	<u>7,000,000</u>	<u>0</u>	<u>6,000,000</u>
22020601	SECURITY SERVICES	5,000,000	0	5,000,000
22020602	OFFICE RENT	2,000,000	0	1,000,000

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	8,000,000	0	0
22020703	LEGAL SERVICES	8,000,000	0	0
220208	FUEL & LUBRICANTS - GENERAL	3,000,000	0	8,000,000
22020801	MOTOR VEHICLE FUEL COST	0	0	7,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,000,000	0	0
22020803	PLANT / GENERATOR FUEL COST	2,000,000	0	1,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	3,000,000	0	4,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000	0	1,000,000
22021007	WELFARE PACKAGES	1,000,000	0	3,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	80,000,000	0	146,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	80,000,000	0	146,000,000
22040110	GRANT, CONTRIBUTION & SUBVENTION	80,000,000	0	146,000,000
23	CAPITAL EXPENDITURE	100,000,000	0	1,120,800,000
2301	FIXED ASSETS PURCHASED	100,000,000	0	1,120,800,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	100,000,000	0	1,120,800,000
23010119	PURCHASE OF POWER GENERATING SET	30,000,000	0	0
23010121	PURCHASE OF RESIDENTIAL FURNITURE	10,000,000	0	580,800,000
23010128	PURCHASE OF SECURITY EQUIPMENT	60,000,000	0	540,000,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	1,261,445,200	0	2,489,800,000
7013	GENERAL SERVICES	1,261,445,200	0	2,489,800,000
70131	GENERAL PERSONNEL SERVICES	1,261,445,200	0	2,489,800,000

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
<i>Total</i>					<i>100,000,000</i>	<i>0</i>	<i>1,120,800,000</i>
13100125000100 - Reform of Government and Governance (General)	PURCHASE OF 50 KV GENERATOR/SOLAR ENERGY	23010119 - PURCHASE OF POWER GENERATING SET	70131 - GENERAL PERSONNEL SERVICES	12220711 - LG Wide	30,000,000	0	0
13100125000200 - Reform of Government and Governance (General)	PURCHASE AND FURNISH ALL THE HOD AND HON, CHAIRMAN'S QUARTER	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70131 - GENERAL PERSONNEL SERVICES	12220711 - LG Wide	10,000,000	0	580,800,000
13100125000300 - Reform of Government and Governance (General)	PURCHASE OF SECURITY EQUIPMENT SUCH AS PATROL VEHICLES FOR VIGILANTE	23010128 - PURCHASE OF SECURITY EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12220711 - LG Wide	60,000,000	0	540,000,000

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	500,000,000	0	540,000,000
21	<i>PERSONNEL COST</i>	72,000,000	0	195,000,000
2101	SALARY	70,000,000	0	165,000,000
210101	SALARIES AND WAGES	70,000,000	0	165,000,000
21010101	SALARY	70,000,000	0	165,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,000,000	0	30,000,000
210201	ALLOWANCES	2,000,000	0	30,000,000
21020101	NON REGULAR ALLOWANCES	2,000,000	0	30,000,000
22	<i>OTHER RECURRENT COSTS</i>	28,000,000	0	40,000,000
2202	OVERHEAD COST	28,000,000	0	40,000,000
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000	0	2,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000	0	0
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	0	2,000,000
220204	MAINTENANCE SERVICES - GENERAL	3,000,000	0	11,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000	0	10,000,000
22020406	OTHER MAINTENANCE SERVICES	2,000,000	0	1,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000	0	10,000,000
22020707	AGRICULTURAL CONSULTING	10,000,000	0	10,000,000
220208	FUEL & LUBRICANTS - GENERAL	10,000,000	0	5,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	10,000,000	0	5,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	3,000,000	0	12,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000	0	5,000,000
22021007	WELFARE PACKAGES	1,000,000	0	7,000,000
23	<i>CAPITAL EXPENDITURE</i>	400,000,000	0	305,000,000
2301	FIXED ASSETS PURCHASED	395,000,000	0	305,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	395,000,000	0	305,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	395,000,000	0	305,000,000
2303	REHABILITATION / REPAIRS	5,000,000	0	0
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	5,000,000	0	0

23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	5,000,000	0	0
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
704	ECONOMIC AFFAIRS	500,000,000	0	540,000,000
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	500,000,000	0	540,000,000
70421	AGRICULTURE	500,000,000	0	540,000,000

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
<i>Total</i>					400,000,000	0	305,000,000
01030325000100 - Economic Empowerment Through Agriculture (General)	PURCHASE FERTILIZERS AND AGRO CHEMICALS FOR THE DISTRIBUTION TO FARMERS	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12220711 - LG Wide	145,000,000	0	305,000,000
01070125000100 - Economic Empowerment Through Agriculture (General)	PURCHASED ADDITIONAL TRACTORS AND IMPLEMENTS	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12220711 - LG Wide	250,000,000	0	0
01070125000200 - Economic Empowerment Through Agriculture (General)	REHABILITATION/ REPAIR OF 2NOS OF TRACTOR/AGRIC FACILITIES SUCH AS HARVESTERS, SPRAYERS ETC	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12220711 - LG Wide	5,000,000	0	0

022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<u>1</u>	<u>REVENUE</u>	<u>4,947,469,510</u>	<u>0</u>	<u>7,867,879,130</u>
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	4,892,497,800	0	7,573,736,170
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	4,892,497,800	0	7,573,736,170
110101	STATUTORY ALLOCATION (FAAC)	2,240,504,010	0	4,596,890,490
11010101	STATUTORY ALLOCATION	2,240,504,010	0	4,596,890,490
110102	VALUE ADDED TAX ALLOCATION	2,412,822,550	0	2,976,845,680
11010201	SHARE OF VAT	2,412,822,550	0	2,976,845,680
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	239,171,240	0	0
11010399	OTHER FAAC DISTRIBUTIONS	239,171,240	0	0
<u>12</u>	<u>INDEPENDENT REVENUE</u>	<u>54,971,710</u>	<u>0</u>	<u>294,142,960</u>
1202	NON-TAX REVENUE	54,971,710	0	294,142,960
120201	LICENCES - GENERAL	8,700,000	0	16,700,000
12020104	HACKNEY PERMIT	100,000	0	100,000
12020107	BOATS & CANOE (SMALL CRAFT) LICENSE	400,000	0	2,400,000
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	250,000	0	2,250,000
12020110	INLAND WATER-WAY LICENSE	250,000	0	2,250,000
12020111	BAKE HOUSE LICENSE	250,000	0	2,250,000
12020113	BRICKMAKING, etc LICENSE	100,000	0	100,000
12020115	DANE GUN LICENSES	250,000	0	250,000
12020116	CATTLE DEALER LICENSES	250,000	0	250,000
12020117	DRIED FISH & MEAT LICENSES	250,000	0	250,000
12020118	PET (DOG) LICENSES	50,000	0	50,000
12020119	FISHING PERMITS	50,000	0	50,000
12020120	HAWKER'S PERMITS	100,000	0	100,000
12020121	HUNTING PERMITS	250,000	0	250,000
12020122	PRODUCE BUYING LICENSES	200,000	0	200,000
12020123	ANIMAL HEALTH CERTIFICATE LICENSES	200,000	0	200,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	200,000	0	200,000

12020125	RENEWAL OF FISHER LICENSES	510,000	0	510,000
12020126	HIRING SERVICES	200,000	0	200,000
12020127	BOREHOLE DRILLING LICENSES	400,000	0	400,000
12020129	CINEMATOGRAPH LICENSES	200,000	0	200,000
12020130	LIQUOR LICENSES	200,000	0	200,000
12020131	DISPENSARY MATERNITY FEE	800,000	0	800,000
12020133	WORKSHOP RECEIPT FEES	60,000	0	60,000
12020134	PANEL BEATING LINCENSE FEES	350,000	0	350,000
12020136	TRADE PERMIT LICENSES	200,000	0	200,000
12020140	PALM WINE TAPER/SELLER LICENCE	100,000	0	100,000
12020147	COLD ROOM PERMIT	40,000	0	40,000
12020157	FORESTRY AND FUEL EXPLORATION	150,000	0	150,000
12020159	SAWMILL LICENSES	100,000	0	100,000
12020160	RICE/CASSAVA GRINDING MILL LICENSES	300,000	0	300,000
12020164	PRINTING, SPRAYING & SIGN WRITING LICENSES	60,000	0	60,000
12020165	PHOTO STUDIO LICENSE	110,000	0	110,000
12020166	WELDING MACHINE LICENSE	190,000	0	190,000
12020169	WOOD MAKING / CARPENTRY LICENSES	110,000	0	110,000
12020170	BATTERY CHARGER LICENSES	50,000	0	50,000
12020171	PRINTING PRESS LICENSES	300,000	0	300,000
12020172	VULCANIZER LICENSES	150,000	0	150,000
12020173	VEHICLE SPARE PARTS SELLER LICENSES	100,000	0	100,000
12020176	LAUNDARY/DRY CLEANER LICENSES	40,000	0	40,000
12020177	MOTOR MECHANIC / CAR WASH LICENSES	250,000	0	250,000
12020178	BUILDING MATERIALS LICENSES	400,000	0	400,000
12020181	SEWING MACHINE INSTITUTE	50,000	0	50,000
12020182	HAIR DRESSING / BARBING SALOON LICENSES	60,000	0	60,000
12020194	PHOTOSTATING/ TYPING INST. LICENSE FEES	70,000	0	70,000
120204	FEES - GENERAL	19,726,370	0	36,100,000
12020404	TRADE UNION FEES	100,000	0	100,000
12020405	SAND DREDGING FEE	100,000	0	100,000
12020418	MARRIAGE/ DIVORCE FEES	200,000	0	200,000

12020426	COURT SUMMONS FEES	100,000	0	100,000
12020427	TENDER FEES	70,000	0	70,000
12020428	APPROVAL OF BUILDING PLAN	100,000	0	100,000
12020431	RADIO MECHANIC LICENCE	50,000	0	50,000
12020432	MOTORCYCLE MECHANIC LICENCE	150,000	0	150,000
12020433	REFRIGERATOR MECHANIC	100,000	0	100,000
12020434	NAMING OF STREET REGISTRATION FEE	50,000	0	50,000
12020436	BILL BOARD ADVERTISEMENT FEES	100,000	0	100,000
12020440	RESTAURANT & FAST FOOD	50,000	0	50,000
12020442	ASSOCIATION FEES	100,000	0	100,000
12020443	BIRTH & DEATH REGISTRATION FEES	140,000	0	140,000
12020448	DEVELOPMENT LEVIES	17,396,370	0	33,770,000
12020449	BUSINESS/TRADE OPERATING FEES	300,000	0	300,000
12020450	INSPECTION FEES	20,000	0	20,000
12020452	CUSTOMARY RIGHT OF OCCUPANCY	100,000	0	100,000
12020454	PARKING FEES	500,000	0	500,000
120205	FINES - GENERAL	2,000,000	0	2,000,000
12020501	FINES/PENALTIES	2,000,000	0	2,000,000
120206	SALES - GENERAL	8,000,000	0	8,000,000
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	1,000,000	0	1,000,000
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	5,000,000	0	5,000,000
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	1,000,000	0	1,000,000
12020616	SALES OF STATE OF ORIGIN CERTIFICATE	1,000,000	0	1,000,000
120207	EARNINGS -GENERAL	5,100,000	0	125,897,620
12020702	EARNINGS FROM LABORATORY SERVICES	100,000	0	897,620
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	400,000	0	20,400,000
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	500,000	0	20,500,000
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	1,000,000	0	1,000,000
12020707	EARNINGS FROM MEDICAL SERVICES	500,000	0	20,500,000
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	1,000,000	0	1,000,000

12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	500,000	0	20,500,000
12020710	EARNINGS FROM GUEST HOUSES	500,000	0	20,500,000
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	500,000	0	20,500,000
12020722	EARNING FROM ENVIRONMENTAL	100,000	0	100,000
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	6,445,340	0	30,445,340
12020801	RENT ON GOVT.QUARTERS	1,000,000	0	10,000,000
12020802	RENT ON GOVT.OFFICES	2,000,000	0	10,000,000
12020803	RENT ON GOVT BUILDINGS	3,445,340	0	10,445,340
120209	RENT ON LAND & OTHERS - GENERAL	5,000,000	0	75,000,000
12020901	RENT ON GOVT. LAND	2,500,000	0	72,500,000
12020906	RENTS ON GOVT. PROPERTIES	2,500,000	0	2,500,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	<u>241,800,000</u>	<u>0</u>	<u>488,000,000</u>
21	PERSONNEL COST	<u>93,000,000</u>	<u>0</u>	<u>180,000,000</u>
2101	SALARY	<u>90,000,000</u>	<u>0</u>	<u>160,000,000</u>
210101	SALARIES AND WAGES	<u>90,000,000</u>	<u>0</u>	<u>160,000,000</u>
21010101	SALARY	90,000,000	0	160,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>3,000,000</u>	<u>0</u>	<u>20,000,000</u>
210201	ALLOWANCES	<u>3,000,000</u>	<u>0</u>	<u>20,000,000</u>
21020101	NON REGULAR ALLOWANCES	3,000,000	0	20,000,000
22	OTHER RECURRENT COSTS	<u>148,800,000</u>	<u>0</u>	<u>308,000,000</u>
2202	OVERHEAD COST	<u>48,800,000</u>	<u>0</u>	<u>168,000,000</u>
220201	TRAVEL& TRANSPORT - GENERAL	<u>200,000</u>	<u>0</u>	<u>5,000,000</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0	0	3,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000	0	2,000,000
220203	MATERIALS & SUPPLIES - GENERAL	<u>1,800,000</u>	<u>0</u>	<u>7,000,000</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	800,000	0	2,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	0	0	3,000,000
22020306	PRINTING OF SECURITY DOCUMENTS	1,000,000	0	2,000,000
220204	MAINTENANCE SERVICES - GENERAL	<u>1,000,000</u>	<u>0</u>	<u>2,000,000</u>

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000	0	1,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000	0	1,000,000
220206	OTHER SERVICES - GENERAL	0	0	3,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	0	0	3,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000	0	90,000,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	10,000,000	0	90,000,000
220208	FUEL & LUBRICANTS - GENERAL	2,000,000	0	5,000,000
22020801	MOTOR VEHICLE FUEL COST	1,000,000	0	3,000,000
22020803	PLANT / GENERATOR FUEL COST	1,000,000	0	2,000,000
220209	FINANCIAL CHARGES - GENERAL	31,800,000	0	50,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	31,800,000	0	50,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	2,000,000	0	6,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000	0	1,000,000
22021007	WELFARE PACKAGES	1,000,000	0	5,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	100,000,000	0	140,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	100,000,000	0	140,000,000
22040110	GRANT, CONTRIBUTION & SUBVENTION	100,000,000	0	140,000,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	241,800,000	0	488,000,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	241,800,000	0	488,000,000
70112	FINANCIAL AND FISCAL AFFAIRS	241,800,000	0	488,000,000

022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	50,000,000	0	94,000,000
21	PERSONNEL COST	35,000,000	0	50,000,000
2101	SALARY	30,000,000	0	45,000,000
210101	SALARIES AND WAGES	30,000,000	0	45,000,000
21010101	SALARY	30,000,000	0	45,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,000,000	0	5,000,000
210201	ALLOWANCES	5,000,000	0	5,000,000
21020101	NON REGULAR ALLOWANCES	5,000,000	0	5,000,000
22	<i>OTHER RECURRENT COSTS</i>	15,000,000	0	44,000,000
2202	OVERHEAD COST	15,000,000	0	44,000,000
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000	0	4,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0	0	2,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	0	2,000,000
220203	MATERIALS & SUPPLIES - GENERAL	5,000,000	0	12,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000	0	5,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000	0	5,000,000
22020306	PRINTING OF SECURITY DOCUMENTS	1,000,000	0	2,000,000
220204	MAINTENANCE SERVICES - GENERAL	0	0	2,000,000
22020406	OTHER MAINTENANCE SERVICES	0	0	2,000,000
220205	TRAINING - GENERAL	5,000,000	0	5,000,000
22020501	LOCAL TRAINING	5,000,000	0	5,000,000
220206	OTHER SERVICES - GENERAL	0	0	2,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	0	0	2,000,000
220208	FUEL & LUBRICANTS - GENERAL	0	0	2,000,000
22020801	MOTOR VEHICLE FUEL COST	0	0	2,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	4,000,000	0	17,000,000
22021001	REFRESHMENT & MEALS	0	0	2,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000	0	10,000,000
22021007	WELFARE PACKAGES	2,000,000	0	5,000,000

022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	50,000,000	0	94,000,000
7013	GENERAL SERVICES	50,000,000	0	94,000,000
70132	OVERALL PLANNING AND STATISTICAL SERVICES	50,000,000	0	94,000,000

023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>739,937,670</u>	<u>0</u>	<u>1,046,440,510</u>
21	PERSONNEL COST	60,000,000	0	112,000,000
2101	SALARY	60,000,000	0	110,000,000
210101	SALARIES AND WAGES	60,000,000	0	110,000,000
21010101	SALARY	60,000,000	0	110,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0	0	2,000,000
210201	ALLOWANCES	0	0	2,000,000
21020101	NON REGULAR ALLOWANCES	0	0	2,000,000
22	<u>OTHER RECURRENT COSTS</u>	<u>40,000,000</u>	<u>0</u>	<u>96,000,000</u>
2202	OVERHEAD COST	40,000,000	0	96,000,000
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000	0	1,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	0	1,000,000
220204	MAINTENANCE SERVICES - GENERAL	30,000,000	0	91,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000	0	1,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000	0	10,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000,000	0	0
22020410	MAINTENANCE OF STREET LIGHTINGS	5,000,000	0	0
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	10,000,000	0	80,000,000
220206	OTHER SERVICES - GENERAL	0	0	2,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	0	0	2,000,000
220208	FUEL & LUBRICANTS - GENERAL	7,000,000	0	1,000,000
22020801	MOTOR VEHICLE FUEL COST	1,000,000	0	1,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,000,000	0	0
22020803	PLANT / GENERATOR FUEL COST	5,000,000	0	0
220210	MISCELLANEOUS EXPENSES GENERAL	2,000,000	0	1,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000	0	1,000,000
22021007	WELFARE PACKAGES	1,000,000	0	0
23	CAPITAL EXPENDITURE	639,937,670	0	838,440,510

2301	FIXED ASSETS PURCHASED	240,000,000	0	78,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	240,000,000	0	78,000,000
23010105	PURCHASE OF MOTOR VEHICLES	240,000,000	0	78,000,000
2302	CONSTRUCTION / PROVISION	140,000,000	0	260,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	140,000,000	0	260,000,000
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	50,000,000	0	110,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	40,000,000	0	100,000,000
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	50,000,000	0	50,000,000
2303	REHABILITATION / REPAIRS	240,904,310	0	300,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	240,904,310	0	300,000,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	90,000,000	0	150,000,000
23030113	REHABILITATION / REPAIRS - ROADS	100,904,310	0	150,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	50,000,000	0	0
2304	PRESERVATION OF THE ENVIRONMENT	19,033,360	0	200,440,510
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	19,033,360	0	200,440,510
23040102	EROSION & FLOOD CONTROL	9,033,360	0	50,000,000
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	10,000,000	0	150,440,510
023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
704	ECONOMIC AFFAIRS	739,937,670	0	1,046,440,510
7045	TRANSPORT	739,937,670	0	1,046,440,510
70451	ROAD TRANSPORT	739,937,670	0	1,046,440,510

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
<u>Total</u>	-	-	-	-	<u>639,937,670</u>	<u>0</u>	<u>838,440,510</u>
17100125000100 - Road (General)	PURCHASE OF (5 NOS) OF MOTOR CYCLES	23010105 - PURCHASE OF MOTOR VEHICLES	70451 - ROAD TRANSPORT	12220711 - LG Wide	240,000,000	0	78,000,000
17100125000200 - Road (General)	CONSTRUCTION OF 3NOS OF BOREHOLES IN UGWODA/UKWOJA/EDE WARD AND REHABILITATION OF THE EXISTING ONES	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70451 - ROAD TRANSPORT	12220711 - LG Wide	40,000,000	0	100,000,000
17100125000300 - Road (General)	PROVISION/EXTENSION OF ELECTRICITY FROM AKPATEGA TO ETULU EYELE COMMUNITIES AND EGAH TO ADUMU	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70451 - ROAD TRANSPORT	12220711 - LG Wide	50,000,000	0	110,000,000
17100125000400 - Road (General)	CONSTRUCTION OF SOLA STREET LIGHT TO THE L.G HEADQUARTERS	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70451 - ROAD TRANSPORT	12220711 - LG Wide	50,000,000	0	50,000,000
17100125000500 - Road (General)	REHABILITATION/ PROVISION OF BOREHOLE IN EACH WARD	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70451 - ROAD TRANSPORT	12220711 - LG Wide	90,000,000	0	150,000,000
17100125000600 - Road (General)	GRADING AND REHABILITATION OF COMMUNITIES' ROADS IN THE L.G.	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12220711 - LG Wide	100,904,310	0	150,000,000

17100125000700 - Road (General)	RENOVATION OF MLGEA OFFICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	12220711 - LG Wide	50,000,000	0	0
17100125000800 - Road (General)	CONSTRUCTION OF DRAINAGES CHANNELS AT ACCOUNTANT GENERAL STREET, ANGWA AND ACROSS THE TEN WARDS TO CONTROL EROSION	23040102 - EROSION & FLOOD CONTROL	70451 - ROAD TRANSPORT	12220711 - LG Wide	9,033,360	0	50,000,000
17100125000900 - Road (General)	PURCHASE OF ENVIRONMENTAL SANITATION TOOLS TO IMPROVE THE SANITATION OF THE LGA	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	70451 - ROAD TRANSPORT	12220711 - LG Wide	10,000,000	0	150,440,510

051700100100	DEPARTMENT OF EDUCATION			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	471,479,350	0	853,100,000
21	PERSONNEL COST	90,000,000	0	113,000,000
2101	SALARY	80,000,000	0	103,000,000
210101	SALARIES AND WAGES	80,000,000	0	103,000,000
21010101	SALARY	80,000,000	0	103,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,000,000	0	10,000,000
210201	ALLOWANCES	10,000,000	0	10,000,000
21020101	NON REGULAR ALLOWANCES	10,000,000	0	10,000,000
22	OTHER RECURRENT COSTS	190,200,000	0	590,100,000
2202	OVERHEAD COST	90,200,000	0	101,789,610
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000	0	10,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000	0	5,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000	0	5,000,000
220203	MATERIALS & SUPPLIES - GENERAL	30,000,000	0	15,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000	0	10,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	20,000,000	0	5,000,000
220204	MAINTENANCE SERVICES - GENERAL	10,000,000	0	10,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000	0	5,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000	0	5,000,000
220205	TRAINING - GENERAL	20,000,000	0	20,000,000
22020501	LOCAL TRAINING	10,000,000	0	10,000,000
22020502	INTERNATIONAL TRAINING	10,000,000	0	10,000,000
220206	OTHER SERVICES - GENERAL	200,000	0	200,000
22020605	CLEANING & FUMIGATION SERVICES	200,000	0	200,000
220210	MISCELLANEOUS EXPENSES GENERAL	20,000,000	0	46,589,610
22021002	HONORARIUM & SITTING ALLOWANCE	5,000,000	0	2,000,000
22021007	WELFARE PACKAGES	10,000,000	0	39,589,610
22021021	SPECIAL DAYS/CELEBRATIONS	5,000,000	0	5,000,000

2204	GRANTS AND CONTRIBUTIONS GENERAL	100,000,000	0	488,310,390
220401	LOCAL GRANTS AND CONTRIBUTIONS	100,000,000	0	488,310,390
22040110	GRANT, CONTRIBUTION & SUBVENTION	100,000,000	0	488,310,390
23	CAPITAL EXPENDITURE	191,279,350	0	150,000,000
2301	FIXED ASSETS PURCHASED	171,279,350	0	130,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	171,279,350	0	130,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	161,279,350	0	120,000,000
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	10,000,000	0	10,000,000
2303	REHABILITATION / REPAIRS	20,000,000	0	20,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	20,000,000	0	20,000,000
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	10,000,000	0	10,000,000
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	10,000,000	0	10,000,000
051700100100	DEPARTMENT OF EDUCATION			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
709	EDUCATION	471,479,350	0	853,100,000
7098	EDUCATION N.E.C.	471,479,350	0	853,100,000
70981	EDUCATION N.E.C	471,479,350	0	853,100,000

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					191,279,350	0	150,000,000
05040225000100 - Enhancing Skills and Knowledge (General)	PROCUREMENTS OF PUBLIC ADDRESS SYSTEM FOR LEARNING AIDS	23010124 - PURCHASE OF TEACHING /	70981 - EDUCATION N.E.C	12220711 - LG Wide	141,279,350	0	100,000,000

	EDUCATION AND CONSTRUCTION OF VOCATIONAL CENTRE AT AMEHOBONI SQUARE	LEARNING AID EQUIPMENT					
05050125000100 - Enhancing Skills and Knowledge (General)	COMPLETION AND EQUIPPING OF MINI-STADIUM AT ATE-INACHALO	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70981 - EDUCATION N.E.C	12220711 - LG Wide	10,000,000	0	10,000,000
05040225000200 - Enhancing Skills and Knowledge (General)	PROCUREMENTS OF INSTRUCTIONAL MATERIAL ASSISTANCE TO THE LOCAL GOVT. SCHOOLS	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12220711 - LG Wide	20,000,000	0	20,000,000
05060125000100 - Enhancing Skills and Knowledge (General)	PURCHASE OF ICT FACILITIES/ TRAINING CENTRE AT IDAH LOCAL GOVERNMENT.	23030127 - REHABILITATION/ REPAIRS- ICT INFRASTRUCTURES	70981 - EDUCATION N.E.C	12220711 - LG Wide	10,000,000	0	10,000,000
05100125000100 - Enhancing Skills and Knowledge (General)	PURCHASE OF SPORTING EQUIPMENT AND ORGANIZE SPORT FESTIVAL IN THE LGA	23030111 - REHABILITATION / REPAIRS - SPORTING FACILITIES	70981 - EDUCATION N.E.C	12220711 - LG Wide	10,000,000	0	10,000,000

051702600100	PRIMARY SCHOOL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>562,000,000</i>	<i>0</i>	<i>880,538,620</i>
21	<i>PERSONNEL COST</i>	<i>562,000,000</i>	<i>0</i>	<i>880,538,620</i>
2101	SALARY	562,000,000	0	880,538,620
210101	SALARIES AND WAGES	562,000,000	0	880,538,620
21010101	SALARY	562,000,000	0	880,538,620
051702600100	PRIMARY SCHOOL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
709	EDUCATION	562,000,000	0	880,538,620
7091	PRE-PRIMARY AND PRIMARY EDUCATION	562,000,000	0	880,538,620
70912	PRIMARY EDUCATION	562,000,000	0	880,538,620

052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<u>756,807,290</u>	<u>0</u>	<u>1,128,000,000</u>
21	<i>PERSONNEL COST</i>	<u>161,000,000</u>	<u>0</u>	<u>300,000,000</u>
2101	SALARY	<u>160,000,000</u>	<u>0</u>	<u>298,000,000</u>
210101	SALARIES AND WAGES	<u>160,000,000</u>	<u>0</u>	<u>298,000,000</u>
21010101	SALARY	160,000,000	0	298,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>1,000,000</u>	<u>0</u>	<u>2,000,000</u>
210201	ALLOWANCES	<u>1,000,000</u>	<u>0</u>	<u>2,000,000</u>
21020101	NON REGULAR ALLOWANCES	1,000,000	0	2,000,000
22	<i>OTHER RECURRENT COSTS</i>	<u>95,807,290</u>	<u>0</u>	<u>278,000,000</u>
2202	OVERHEAD COST	<u>95,807,290</u>	<u>0</u>	<u>278,000,000</u>
220201	TRAVEL& TRANSPORT - GENERAL	<u>4,000,000</u>	<u>0</u>	<u>2,000,000</u>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,000,000	0	2,000,000
220203	MATERIALS & SUPPLIES - GENERAL	<u>0</u>	<u>0</u>	<u>1,000,000</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0	0	1,000,000
220204	MAINTENANCE SERVICES - GENERAL	<u>5,000,000</u>	<u>0</u>	<u>5,000,000</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0	0	5,000,000
22020406	OTHER MAINTENANCE SERVICES	5,000,000	0	0
220205	TRAINING - GENERAL	<u>0</u>	<u>0</u>	<u>5,000,000</u>
22020501	LOCAL TRAINING	0	0	5,000,000
220206	OTHER SERVICES - GENERAL	<u>6,000,000</u>	<u>0</u>	<u>25,000,000</u>
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	1,000,000	0	5,000,000
22020605	CLEANING & FUMIGATION SERVICES	5,000,000	0	20,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	<u>80,807,290</u>	<u>0</u>	<u>240,000,000</u>
22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000	0	10,000,000
22021004	MEDICAL EXPENSES-LOCAL	73,807,290	0	220,000,000
22021007	WELFARE PACKAGES	1,000,000	0	10,000,000
22021015	COUNTERPART FUNDING FOR SOME PROJECTS	5,000,000	0	0
23	<i>CAPITAL EXPENDITURE</i>	<u>500,000,000</u>	<u>0</u>	<u>550,000,000</u>

2301	FIXED ASSETS PURCHASED	50,000,000	0	50,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	50,000,000	0	50,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	50,000,000	0	50,000,000
2302	CONSTRUCTION / PROVISION	350,000,000	0	400,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	350,000,000	0	400,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	350,000,000	0	400,000,000
2303	REHABILITATION / REPAIRS	100,000,000	0	100,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	100,000,000	0	100,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	100,000,000	0	100,000,000
052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
707	HEALTH	756,807,290	0	1,128,000,000
7074	PUBLIC HEALTH SERVICES	756,807,290	0	1,128,000,000
70741	PUBLIC HEALTH SERVICES	756,807,290	0	1,128,000,000

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	-	-	-	-	500,000,000	0	550,000,000
04100125000101 - Improvement to Human Health (General)	PURCHASE OF 20NOS OF BEDS TO PHC AT THE LG HEADQUARTERS	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12220711 - LG Wide	50,000,000	0	50,000,000

04050125000101 - Improvement to Human Health (General)	REHABILITATION OF PRIMARY HEALTH CENTERS AT UGWODA, INACHALO ETC	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12220711 - LG Wide	100,000,000	0	100,000,000
04050125000201 - Improvement to Human Health (General)	CONSTRUCTION OF PRIMARY HEALTH CENTRE AT ALLAH OGBAJADU AND ALLAEFULU	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12220711 - LG Wide	350,000,000	0	400,000,000