



Igalamela-Odolu Local Government

IGALAMELA-ODOLU LOCAL GOVERNMENT APPROVED BUDGET

2026

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122208 - IGALAMELA-ODOLU Local Government, Kogi State - 2026 Budget: Summary

Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Opening Balance			
Recurrent Revenue	5,776,450,770	-	9,292,212,970
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,719,850,770	-	9,234,838,650
12 - INDEPENDENT REVENUE	56,600,000	-	57,374,320
Recurrent Expenditure	3,446,535,240	-	4,773,212,970
21 - PERSONNEL COST	2,448,000,000	-	2,931,687,010
22 - OTHER RECURRENT COSTS	998,535,240	-	1,841,525,960
Transfer to Capital Account	2,329,915,530	-	4,519,000,000
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURE	2,329,915,530	-	4,519,000,000
Total Revenue (including OB)	5,776,450,770	-	9,292,212,970
Total Expenditure	5,776,450,770	-	9,292,212,970
Closing Balance	-	-	-

**122208 - IGALAMELA-ODOLU 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>2,931,687,010</i>	<i>1,841,525,960</i>	<i>4,773,212,970</i>	<i>4,519,000,000</i>	<i>9,292,212,970</i>
010000000000	ADMINISTRATION SECTOR	785,000,000	624,388,750	1,409,388,750	-	1,409,388,750
011100000000	OFFICE OF THE LG CHAIRMAN	77,000,000	75,388,750	152,388,750	-	152,388,750
011100100100	CHAIRMAN	73,000,000	64,388,750	137,388,750	-	137,388,750
011100100200	VICE-CHAIRMAN	2,000,000	7,000,000	9,000,000	-	9,000,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	2,000,000	4,000,000	6,000,000	-	6,000,000
011200000000	LOCAL GOVT COUNCIL	19,000,000	15,000,000	34,000,000	-	34,000,000
011200100100	THE LEGISTRATIVE COUNCIL	19,000,000	15,000,000	34,000,000	-	34,000,000
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	689,000,000	534,000,000	1,223,000,000	-	1,223,000,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	689,000,000	534,000,000	1,223,000,000	-	1,223,000,000
020000000000	ECONOMIC SECTOR	598,687,010	939,137,210	1,537,824,220	2,489,000,000	4,026,824,220
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	40,000,000	63,000,000	103,000,000	1,040,000,000	1,143,000,000
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	40,000,000	63,000,000	103,000,000	1,040,000,000	1,143,000,000
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	540,000,000	864,137,210	1,404,137,210	405,000,000	1,809,137,210
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	401,000,000	274,000,000	675,000,000	-	675,000,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	139,000,000	590,137,210	729,137,210	405,000,000	1,134,137,210
023400000000	DEPARTMENT OF WORKS & HOUSING	18,687,010	12,000,000	30,687,010	1,044,000,000	1,074,687,010
023400100100	DEPARTMENT OF WORKS & HOUSING	18,687,010	12,000,000	30,687,010	1,044,000,000	1,074,687,010
050000000000	SOCIAL SECTOR	1,548,000,000	278,000,000	1,826,000,000	2,030,000,000	3,856,000,000
051700000000	DEPARTMENT OF EDUCATION	1,166,000,000	241,000,000	1,407,000,000	770,000,000	2,177,000,000
051700100100	DEPARTMENT OF EDUCATION	504,000,000	241,000,000	745,000,000	770,000,000	1,515,000,000
051702600100	PRIMARY SCHOOL	662,000,000	-	662,000,000	-	662,000,000
052100000000	DEPARTMENT OF HEALTH CARE	382,000,000	37,000,000	419,000,000	1,260,000,000	1,679,000,000
052100100100	DEPARTMENT OF HEALTH CARE	382,000,000	37,000,000	419,000,000	1,260,000,000	1,679,000,000

122208 - IGALAMELA-ODOLU 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	5,776,450,770	-	9,292,212,970
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,719,850,770	-	9,234,838,650
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,719,850,770	-	9,234,838,650
110101	STATUTORY ALLOCATION (FAAC)	2,625,426,290	-	5,460,409,910
11010101	STATUTORY ALLOCATION	2,625,426,290	-	5,460,409,910
110102	VALUE ADDED TAX ALLOCATION	2,813,261,340	-	3,493,265,600
11010201	SHARE OF VAT	2,813,261,340	-	3,493,265,600
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	281,163,140	-	281,163,140
11010399	OTHER FAAC DISTRIBUTIONS	281,163,140	-	281,163,140
12	INDEPENDENT REVENUE	56,600,000	-	57,374,320
1202	NON-TAX REVENUE	56,600,000	-	57,374,320
120201	LICENCES - GENERAL	12,200,000	-	12,200,000
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	3,000,000	-	3,000,000
12020115	DANE GUN LICENSES	1,000,000	-	1,000,000
12020116	CATTLE DEALER LICENSES	1,000,000	-	1,000,000
12020120	HAWKER'S PERMITS	1,600,000	-	1,600,000
12020122	PRODUCE BUYING LICENSES	2,000,000	-	2,000,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	2,000,000	-	2,000,000
12020131	DISPENSARY MATERNITY FEE	500,000	-	500,000
12020137	HACKNING PERMIT	1,100,000	-	1,100,000
120204	FEES - GENERAL	2,000,000	-	2,000,000
12020404	TRADE UNION FEES	500,000	-	500,000
12020417	CONTRACTOR REGISTRATION FEES	200,000	-	200,000
12020427	TENDER FEES	200,000	-	200,000
12020436	BILL BOARD ADVERTISEMENT FEES	100,000	-	100,000
12020442	ASSOCIATION FEES	200,000	-	200,000
12020448	DEVELOPMENT LEVIES	100,000	-	100,000
12020449	BUSINESS/TRADE OPERATING FEES	100,000	-	100,000
12020451	TIMBER & FOREST FEES	50,000	-	50,000

12020453	APPLICATIONS FEES	500,000	-	500,000
12020454	PARKING FEES	50,000	-	50,000
120206	SALES - GENERAL	1,174,320	-	1,174,320
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	174,320	-	174,320
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	1,000,000	-	1,000,000
120207	EARNINGS -GENERAL	34,225,680	-	35,000,000
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	9,000,000	-	9,000,000
12020710	EARNINGS FROM GUEST HOUSES	17,225,680	-	18,000,000
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	8,000,000	-	8,000,000
120209	RENT ON LAND & OTHERS - GENERAL	7,000,000	-	7,000,000
12020901	RENT ON GOVT. LAND	7,000,000	-	7,000,000

122208 - IGALAMELA-ODOLU Local Government, Kogi State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>5,776,450,770</u>	-	<u>9,292,212,970</u>
21	<u>PERSONNEL COST</u>	<u>2,448,000,000</u>	-	<u>2,931,687,010</u>
2101	<u>SALARY</u>	<u>1,646,000,000</u>	-	<u>1,672,687,010</u>
210101	<u>SALARIES AND WAGES</u>	<u>1,646,000,000</u>	-	<u>1,672,687,010</u>
21010101	SALARY	1,646,000,000	-	1,672,687,010
2102	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	<u>802,000,000</u>	-	<u>1,259,000,000</u>
210202	<u>SOCIAL CONTRIBUTIONS</u>	<u>802,000,000</u>	-	<u>1,259,000,000</u>
21020202	CONTRIBUTORY PENSION	802,000,000	-	1,259,000,000
22	<u>OTHER RECURRENT COSTS</u>	<u>998,535,240</u>	-	<u>1,841,525,960</u>
2202	<u>OVERHEAD COST</u>	<u>583,133,610</u>	-	<u>1,841,525,960</u>
220201	<u>TRAVEL & TRANSPORT - GENERAL</u>	<u>93,000,000</u>	-	<u>109,000,000</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	64,000,000	-	107,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	29,000,000	-	2,000,000
220203	<u>MATERIALS & SUPPLIES - GENERAL</u>	<u>87,000,000</u>	-	<u>51,000,000</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	58,000,000	-	32,000,000
22020302	BOOKS	7,000,000	-	3,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000,000	-	10,000,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	12,000,000	-	6,000,000
220204	<u>MAINTENANCE SERVICES - GENERAL</u>	<u>23,000,000</u>	-	<u>23,000,000</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	17,000,000	-	11,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	6,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000	-	2,000,000
22020413	MINOR ROAD MAINTENANCE	4,000,000	-	4,000,000
220205	<u>TRAINING - GENERAL</u>	<u>25,433,610</u>	-	<u>231,525,960</u>
22020501	LOCAL TRAINING	21,535,230	-	98,388,750
22020504	RESEARCH AND DEVELOPMENT EXPENSES	3,898,380	-	133,137,210
220206	<u>OTHER SERVICES - GENERAL</u>	<u>40,000,000</u>	-	<u>712,000,000</u>
22020601	SECURITY SERVICES	13,000,000	-	160,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	16,000,000	-	54,000,000
22020605	CLEANING & FUMIGATION SERVICES	1,000,000	-	65,000,000
22020607	MONITORING AND EVALUATION SYSTEM	10,000,000	-	433,000,000
220207	<u>CONSULTING & PROFESSIONAL SERVICES - GENERAL</u>	<u>115,000,000</u>	-	<u>204,000,000</u>
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	100,000,000	-	170,000,000

22020703	LEGAL SERVICES	15,000,000	-	34,000,000
220208	FUEL & LUBRICANTS - GENERAL	2,000,000	-	2,000,000
22020801	MOTOR VEHICLE FUEL COST	2,000,000	-	2,000,000
220209	FINANCIAL CHARGES - GENERAL	26,000,000	-	6,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	26,000,000	-	6,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	171,700,000	-	503,000,000
22021001	REFRESHMENT & MEALS	32,000,000	-	98,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	5,000,000	-	-
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000	-	-
22021007	WELFARE PACKAGES	37,700,000	-	301,000,000
22021009	SPORTING ACTIVITIES	1,000,000	-	10,000,000
22021018	NIGERIA LEGION	4,000,000	-	4,000,000
22021021	SPECIAL DAYS/CELEBRATIONS	90,000,000	-	90,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	415,401,630	-	-
220401	LOCAL GRANTS AND CONTRIBUTIONS	415,401,630	-	-
22040110	GRANT, CONTRIBUTION & SUBVENTION	415,401,630	-	-
23	CAPITAL EXPENDITURE	2,329,915,530	-	4,519,000,000
2301	FIXED ASSETS PURCHASED	1,386,000,000	-	2,895,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,386,000,000	-	2,895,000,000
23010105	PURCHASE OF MOTOR VEHICLES	200,000,000	-	755,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	20,000,000	-	5,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	450,000,000	-	715,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	35,000,000	-	135,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	146,000,000	-	130,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	-	500,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	535,000,000	-	655,000,000
2302	CONSTRUCTION / PROVISION	224,000,000	-	239,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	224,000,000	-	239,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	90,000,000	-	5,000,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	75,000,000	-	175,000,000
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	12,000,000	-	12,000,000
23020124	CONSTRUCTION OF MARKETS/PARKS	47,000,000	-	47,000,000
2303	REHABILITATION / REPAIRS	680,915,530	-	860,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	680,915,530	-	860,000,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	10,000,000	-	100,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	670,915,530	-	410,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	-	50,000,000

23030110	REHABILITATION / REPAIRS - LIBRARIES	-	-	90,000,000
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	-	-	210,000,000
2304	<i>PRESERVATION OF THE ENVIRONMENT</i>	34,000,000	-	120,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	34,000,000	-	120,000,000
23040102	EROSION & FLOOD CONTROL	34,000,000	-	120,000,000
2305	<i>OTHER CAPITAL PROJECTS</i>	5,000,000	-	405,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	5,000,000	-	405,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	5,000,000	-	405,000,000

011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	93,535,230	0	137,388,750
21	PERSONNEL COST	70,000,000	0	73,000,000
2101	SALARY	70,000,000	0	73,000,000
210101	SALARIES AND WAGES	70,000,000	0	73,000,000
21010101	SALARY	70,000,000	0	73,000,000
22	OTHER RECURRENT COSTS	23,535,230	0	64,388,750
2202	OVERHEAD COST	23,535,230	0	64,388,750
220201	TRAVEL& TRANSPORT - GENERAL	6,000,000	0	9,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000	0	9,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000	0	0
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000	0	1,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000	0	1,000,000
220205	TRAINING - GENERAL	1,535,230	0	2,388,750
22020501	LOCAL TRAINING	1,535,230	0	2,388,750
220206	OTHER SERVICES - GENERAL	13,000,000	0	48,000,000
22020601	SECURITY SERVICES	3,000,000	0	0
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	10,000,000	0	48,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	1,000,000	0	4,000,000
22021007	WELFARE PACKAGES	1,000,000	0	4,000,000
011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	93,535,230	0	137,388,750
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	93,535,230	0	137,388,750
70111	EXECUTIVE AND LEGISLATIVE ORGANS	93,535,230	0	137,388,750

011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>8,000,000</i>	<i>0</i>	<i>9,000,000</i>
21	<i>PERSONNEL COST</i>	<i>3,000,000</i>	<i>0</i>	<i>2,000,000</i>
2101	SALARY	3,000,000	0	2,000,000
210101	SALARIES AND WAGES	3,000,000	0	2,000,000
21010101	SALARY	3,000,000	0	2,000,000
22	<i>OTHER RECURRENT COSTS</i>	<i>5,000,000</i>	<i>0</i>	<i>7,000,000</i>
2202	OVERHEAD COST	5,000,000	0	7,000,000
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000	0	1,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000	0	1,000,000
220206	OTHER SERVICES - GENERAL	3,000,000	0	6,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	3,000,000	0	6,000,000
011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	8,000,000	0	9,000,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	8,000,000	0	9,000,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	8,000,000	0	9,000,000

011101300100	SECRETARY TO THE LOCAL GOVERNMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	<u>11,000,000</u>	0	6,000,000
21	PERSONNEL COST	3,000,000	0	2,000,000
2101	SALARY	3,000,000	0	2,000,000
210101	SALARIES AND WAGES	3,000,000	0	2,000,000
21010101	SALARY	3,000,000	0	2,000,000
22	OTHER RECURRENT COSTS	8,000,000	0	4,000,000
2202	OVERHEAD COST	8,000,000	0	4,000,000
220201	TRAVEL& TRANSPORT - GENERAL	3,000,000	0	2,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000	0	2,000,000
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000	0	1,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000	0	1,000,000
220206	OTHER SERVICES - GENERAL	3,000,000	0	0
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	3,000,000	0	0
220208	FUEL & LUBRICANTS - GENERAL	0	0	1,000,000
22020801	MOTOR VEHICLE FUEL COST	0	0	1,000,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	11,000,000	0	6,000,000
7013	GENERAL SERVICES	11,000,000	0	6,000,000
70133	OTHER GENERAL SERVICES	11,000,000	0	6,000,000

011200100100	THE LEGISTRATIVE COUNCIL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>19,000,000</i>	<i>0</i>	<i>34,000,000</i>
21	<i>PERSONNEL COST</i>	<i>6,000,000</i>	<i>0</i>	<i>19,000,000</i>
2101	SALARY	6,000,000	0	19,000,000
210101	SALARIES AND WAGES	6,000,000	0	19,000,000
21010101	SALARY	6,000,000	0	19,000,000
22	<i>OTHER RECURRENT COSTS</i>	<i>13,000,000</i>	<i>0</i>	<i>15,000,000</i>
2202	OVERHEAD COST	13,000,000	0	15,000,000
220201	TRAVEL& TRANSPORT - GENERAL	6,000,000	0	10,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000	0	10,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000	0	0
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000	0	1,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000	0	1,000,000
220204	MAINTENANCE SERVICES - GENERAL	4,000,000	0	4,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000	0	4,000,000
011200100100	THE LEGISTRATIVE COUNCIL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	19,000,000	0	34,000,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	19,000,000	0	34,000,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	19,000,000	0	34,000,000

012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	<u>1,029,000,000</u>	<u>0</u>	<u>1,223,000,000</u>
21	PERSONNEL COST	927,000,000	0	689,000,000
2101	SALARY	125,000,000	0	168,000,000
210101	SALARIES AND WAGES	125,000,000	0	168,000,000
21010101	SALARY	125,000,000	0	168,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	802,000,000	0	521,000,000
210202	SOCIAL CONTRIBUTIONS	802,000,000	0	521,000,000
21020202	CONTRIBUTORY PENSION	802,000,000	0	521,000,000
22	OTHER RECURRENT COSTS	102,000,000	0	534,000,000
2202	OVERHEAD COST	102,000,000	0	534,000,000
220201	TRAVEL& TRANSPORT - GENERAL	7,000,000	0	28,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000	0	28,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000	0	0
220203	MATERIALS & SUPPLIES - GENERAL	12,000,000	0	0
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	12,000,000	0	0
220204	MAINTENANCE SERVICES - GENERAL	8,000,000	0	2,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	8,000,000	0	2,000,000
220205	TRAINING - GENERAL	10,000,000	0	75,000,000
22020501	LOCAL TRAINING	10,000,000	0	75,000,000
220206	OTHER SERVICES - GENERAL	10,000,000	0	160,000,000
22020601	SECURITY SERVICES	10,000,000	0	160,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	15,000,000	0	34,000,000
22020703	LEGAL SERVICES	15,000,000	0	34,000,000
220208	FUEL & LUBRICANTS - GENERAL	2,000,000	0	1,000,000
22020801	MOTOR VEHICLE FUEL COST	2,000,000	0	1,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	38,000,000	0	234,000,000
22021001	REFRESHMENT & MEALS	2,000,000	0	65,000,000
22021007	WELFARE PACKAGES	32,000,000	0	165,000,000
22021018	NIGERIA LEGION	4,000,000	0	4,000,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget

701	GENERAL PUBLIC SERVICES	1,029,000,000	0	1,223,000,000
7013	GENERAL SERVICES	1,029,000,000	0	1,223,000,000
70131	GENERAL PERSONNEL SERVICES	1,029,000,000	0	1,223,000,000

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	661,000,000	0	1,143,000,000
21	PERSONNEL COST	32,000,000	0	40,000,000
2101	SALARY	32,000,000	0	40,000,000
210101	SALARIES AND WAGES	32,000,000	0	40,000,000
21010101	SALARY	32,000,000	0	40,000,000
22	OTHER RECURRENT COSTS	19,000,000	0	63,000,000
2202	OVERHEAD COST	19,000,000	0	63,000,000
220201	TRAVEL& TRANSPORT - GENERAL	2,000,000	0	6,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	0	6,000,000
220203	MATERIALS & SUPPLIES - GENERAL	12,000,000	0	2,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000	0	2,000,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000,000	0	0
220206	OTHER SERVICES - GENERAL	0	0	55,000,000
22020605	CLEANING & FUMIGATION SERVICES	0	0	55,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	5,000,000	0	0
22021002	HONORARIUM & SITTING ALLOWANCE	5,000,000	0	0
23	CAPITAL EXPENDITURE	610,000,000	0	1,040,000,000
2301	FIXED ASSETS PURCHASED	535,000,000	0	655,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	535,000,000	0	655,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	535,000,000	0	655,000,000
2302	CONSTRUCTION / PROVISION	75,000,000	0	175,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	75,000,000	0	175,000,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	75,000,000	0	175,000,000
2303	REHABILITATION / REPAIRS	0	0	210,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	0	210,000,000
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	0	0	210,000,000
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
704	ECONOMIC AFFAIRS	661,000,000	0	103,000,000
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	661,000,000	0	103,000,000
70421	AGRICULTURE	661,000,000	0	103,000,000

707	HEALTH	0	0	1,040,000,000
7074	PUBLIC HEALTH SERVICES	0	0	1,040,000,000
70741	PUBLIC HEALTH SERVICES	0	0	1,040,000,000

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	
Total		-	-	-	<u>610,000,000</u>	<u>0</u>	<u>1,040,000,000</u>	
01040125000100 - Economic Empowerment Through Agriculture (General)	PURCHASE OF 20NOs OF CASSAVA PROCESSING MACHINES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12220811 - LG Wide	535,000,000	0	0	
01030225000100 - Economic Empowerment Through Agriculture (General)	PURCHASE OF WATER PUMP FOR IRRIGATION SCHEME	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12220811 - LG Wide	75,000,000	0	0	
01100126000100 - Economic Empowerment Through Agriculture (General)	PURCHASE OF AGRIC. EQUIPMENT/FACILITIES/FARM INPUT	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12220811 - LG Wide	0	0	655,000,000	
01100126000200 - Economic Empowerment Through Agriculture (General)	CONSTRUCTION AND PROVISION OF FERTILIZER	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70741 - PUBLIC HEALTH SERVICES	12220811 - LG Wide	0	0	175,000,000	
01100126000300 - Economic Empowerment Through Agriculture (General)	REHAB/REPAIRS OF AGRICULTURAL FACILITIES	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70741 - PUBLIC HEALTH SERVICES	12220811 - LG Wide	0	0	210,000,000	

022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
1	REVENUE	5,776,450,770	0	9,292,212,970
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,719,850,770	0	9,234,838,650
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,719,850,770	0	9,234,838,650
110101	STATUTORY ALLOCATION (FAAC)	2,625,426,290	0	5,460,409,910
11010101	STATUTORY ALLOCATION	2,625,426,290	0	5,460,409,910
110102	VALUE ADDED TAX ALLOCATION	2,813,261,340	0	3,493,265,600
11010201	SHARE OF VAT	2,813,261,340	0	3,493,265,600
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	281,163,140	0	281,163,140
11010399	OTHER FAAC DISTRIBUTIONS	281,163,140	0	281,163,140
12	INDEPENDENT REVENUE	56,600,000	0	57,374,320
1202	NON-TAX REVENUE	56,600,000	0	57,374,320
120201	LICENCES - GENERAL	12,200,000	0	12,200,000
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	3,000,000	0	3,000,000
12020115	DANE GUN LICENSES	1,000,000	0	1,000,000
12020116	CATTLE DEALER LICENSES	1,000,000	0	1,000,000
12020120	HAWKER'S PERMITS	1,600,000	0	1,600,000
12020122	PRODUCE BUYING LICENSES	2,000,000	0	2,000,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	2,000,000	0	2,000,000
12020131	DISPENSARY MATERNITY FEE	500,000	0	500,000
12020137	HACKNING PERMIT	1,100,000	0	1,100,000
120204	FEES - GENERAL	2,000,000	0	2,000,000
12020404	TRADE UNION FEES	500,000	0	500,000
12020417	CONTRACTOR REGISTRATION FEES	200,000	0	200,000
12020427	TENDER FEES	200,000	0	200,000
12020436	BILL BOARD ADVERTISEMENT FEES	100,000	0	100,000
12020442	ASSOCIATION FEES	200,000	0	200,000
12020448	DEVELOPMENT LEVIES	100,000	0	100,000
12020449	BUSINESS/TRADE OPERATING FEES	100,000	0	100,000
12020451	TIMBER & FOREST FEES	50,000	0	50,000
12020453	APPLICATIONS FEES	500,000	0	500,000
12020454	PARKING FEES	50,000	0	50,000

120206	SALES - GENERAL	1,174,320	0	1,174,320
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	174,320	0	174,320
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	1,000,000	0	1,000,000
120207	EARNINGS -GENERAL	34,225,680	0	35,000,000
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	9,000,000	0	9,000,000
12020710	EARNINGS FROM GUEST HOUSES	17,225,680	0	18,000,000
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	8,000,000	0	8,000,000
120209	RENT ON LAND & OTHERS - GENERAL	7,000,000	0	7,000,000
12020901	RENT ON GOVT. LAND	7,000,000	0	7,000,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	364,101,630	0	675,000,000
21	PERSONNEL COST	75,000,000	0	401,000,000
2101	SALARY	75,000,000	0	80,000,000
210101	SALARIES AND WAGES	75,000,000	0	80,000,000
21010101	SALARY	75,000,000	0	80,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0	0	321,000,000
210202	SOCIAL CONTRIBUTIONS	0	0	321,000,000
21020202	CONTRIBUTORY PENSION	0	0	321,000,000
22	OTHER RECURRENT COSTS	289,101,630	0	274,000,000
2202	OVERHEAD COST	222,700,000	0	274,000,000
220201	TRAVEL& TRANSPORT - GENERAL	26,000,000	0	18,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000	0	18,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,000,000	0	0
220203	MATERIALS & SUPPLIES - GENERAL	35,000,000	0	18,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	25,000,000	0	8,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000,000	0	10,000,000
220204	MAINTENANCE SERVICES - GENERAL	3,000,000	0	3,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000	0	3,000,000
220205	TRAINING - GENERAL	8,000,000	0	12,000,000
22020501	LOCAL TRAINING	8,000,000	0	12,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000,000	0	170,000,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	100,000,000	0	170,000,000

220209	FINANCIAL CHARGES - GENERAL	26,000,000	0	6,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	26,000,000	0	6,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	24,700,000	0	47,000,000
22021001	REFRESHMENT & MEALS	22,000,000	0	20,000,000
22021007	WELFARE PACKAGES	2,700,000	0	27,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	66,401,630	0	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	66,401,630	0	0
22040110	GRANT, CONTRIBUTION & SUBVENTION	66,401,630	0	0
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	364,101,630	0	675,000,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	364,101,630	0	675,000,000
70112	FINANCIAL AND FISCAL AFFAIRS	364,101,630	0	675,000,000

022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	64,898,380	0	1,134,137,210
21	PERSONNEL COST	18,000,000	0	139,000,000
2101	SALARY	18,000,000	0	139,000,000
210101	SALARIES AND WAGES	18,000,000	0	139,000,000
21010101	SALARY	18,000,000	0	139,000,000
22	OTHER RECURRENT COSTS	41,898,380	0	590,137,210
2202	OVERHEAD COST	41,898,380	0	590,137,210
220201	TRAVEL& TRANSPORT - GENERAL	24,000,000	0	9,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	14,000,000	0	9,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000	0	0
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000	0	10,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000	0	10,000,000
220205	TRAINING - GENERAL	3,898,380	0	133,137,210
22020504	RESEARCH AND DEVELOPMENT EXPENSES	3,898,380	0	133,137,210
220206	OTHER SERVICES - GENERAL	10,000,000	0	433,000,000
22020607	MONITORING AND EVALUATION SYSTEM	10,000,000	0	433,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	2,000,000	0	5,000,000
22021001	REFRESHMENT & MEALS	0	0	5,000,000
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000	0	0
23	CAPITAL EXPENDITURE	5,000,000	0	405,000,000
2305	OTHER CAPITAL PROJECTS	5,000,000	0	405,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	5,000,000	0	405,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	5,000,000	0	405,000,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	64,898,380	0	729,137,210
7013	GENERAL SERVICES	64,898,380	0	729,137,210
70132	OVERALL PLANNING AND STATISTICAL SERVICES	64,898,380	0	729,137,210
707	HEALTH	0	0	405,000,000
7074	PUBLIC HEALTH SERVICES	0	0	405,000,000
70741	PUBLIC HEALTH SERVICES	0	0	405,000,000

022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE						
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total		-	-	-	<u>5,000,000</u>	<u>0</u>	<u>405,000,000</u>
13100125000100 - Reform of Government and Governance (General)	PROCUREMENT AND INSTALLATION OF QUICK BOOK SOFTWARE FOR BUDGETING	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12220811 - LG Wide	5,000,000	0	0
13100126000100 - Reform of Government and Governance (General)	COMPUTER SOFTWARE ACQUISITION	23050102 - COMPUTER SOFTWARE ACQUISITION	70741 - PUBLIC HEALTH SERVICES	12220811 - LG Wide	0	0	405,000,000

023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	537,000,000	0	1,074,687,010
21	PERSONNEL COST	110,000,000	0	18,687,010
2101	SALARY	110,000,000	0	18,687,010
210101	SALARIES AND WAGES	110,000,000	0	18,687,010
21010101	SALARY	110,000,000	0	18,687,010
22	OTHER RECURRENT COSTS	14,000,000	0	12,000,000
2202	OVERHEAD COST	14,000,000	0	12,000,000
220201	TRAVEL& TRANSPORT - GENERAL	4,000,000	0	2,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	0	2,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000	0	0
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000	0	2,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000	0	2,000,000
220204	MAINTENANCE SERVICES - GENERAL	8,000,000	0	8,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000	0	2,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000	0	2,000,000
22020413	MINOR ROAD MAINTENANCE	4,000,000	0	4,000,000
23	CAPITAL EXPENDITURE	413,000,000	0	1,044,000,000
2301	FIXED ASSETS PURCHASED	220,000,000	0	760,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	220,000,000	0	760,000,000
23010105	PURCHASE OF MOTOR VEHICLES	200,000,000	0	755,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	20,000,000	0	5,000,000
2302	CONSTRUCTION / PROVISION	149,000,000	0	64,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	149,000,000	0	64,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	90,000,000	0	5,000,000
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	12,000,000	0	12,000,000
23020124	CONSTRUCTION OF MARKETS/PARKS	47,000,000	0	47,000,000
2303	REHABILITATION / REPAIRS	10,000,000	0	100,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	10,000,000	0	100,000,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	10,000,000	0	100,000,000
2304	PRESERVATION OF THE ENVIRONMENT	34,000,000	0	120,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	34,000,000	0	120,000,000

23040102	EROSION & FLOOD CONTROL	34,000,000	0	120,000,000
023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
704	ECONOMIC AFFAIRS	537,000,000	0	1,074,687,010
7045	TRANSPORT	537,000,000	0	1,074,687,010
70451	ROAD TRANSPORT	537,000,000	0	1,074,687,010

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
<i>Total</i>		-	-	-	413,000,000	0	1,044,000,000
17100125000100 - Road (General)	PURCHASE OF 3NOS OF UTILITY VEHICLE FOR SMOOTH RUNNING OF THE WORKS ACTIVITIES	23010105 - PURCHASE OF MOTOR VEHICLES	70451 - ROAD TRANSPORT	12220811 - LG Wide	200,000,000	0	755,000,000
17100125000200 - Road (General)	REPLACEMENT OF PRINCIPAL OFFICERS TABLES, CHAIRS AND MODERN CURTAINS AT SECRETARIAT	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70451 - ROAD TRANSPORT	12220811 - LG Wide	20,000,000	0	5,000,000
17100125000300 - Road (General)	CONSTRUCTION OF 1NO. OF ADDITIONAL OFFICE BUILDING HALL INCLUSIVE AT THE SECRETARIAT HEAD QUARTERS	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	12220811 - LG Wide	50,000,000	0	5,000,000
17100125000400 - Road (General)	CONSTRUCTION OF CIVIL ENGINEER WORKSHOP AT DEPARTMENT OF WORKS	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	12220811 - LG Wide	40,000,000	0	0
17100125000500 - Road (General)	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS ACROSS THE LGA	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	70451 - ROAD TRANSPORT	12220811 - LG Wide	12,000,000	0	12,000,000
17100125000600 - Road (General)	RENOVATION OF SOME SELECTED MARKET BUILDING INCLUDING MOTOR PARKS IN THE LGA	23020124 - CONSTRUCTION OF MARKETS/PARKS	70451 - ROAD TRANSPORT	12220811 - LG Wide	47,000,000	0	47,000,000

17100125000700 - Road (General)	REHABILITATION OF 10NOs OF MORIBOUND BOREHOLE.	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70451 - ROAD TRANSPORT	12220811 - LG Wide	10,000,000	0	100,000,000
17100125000800 - Road (General)	CONSTRUCTION OF DRAINAGE AND CULVERT ACROSS SOME WARD IN THE LGA	23040102 - EROSION & FLOOD CONTROL	70451 - ROAD TRANSPORT	12220811 - LG Wide	34,000,000	0	120,000,000

051700100100	DEPARTMENT OF EDUCATION			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	690,000,000	0	1,515,000,000
21	PERSONNEL COST	72,000,000	0	504,000,000
2101	SALARY	72,000,000	0	87,000,000
210101	SALARIES AND WAGES	72,000,000	0	87,000,000
21010101	SALARY	72,000,000	0	87,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0	0	417,000,000
210202	SOCIAL CONTRIBUTIONS	0	0	417,000,000
21020202	CONTRIBUTORY PENSION	0	0	417,000,000
22	OTHER RECURRENT COSTS	472,000,000	0	241,000,000
2202	OVERHEAD COST	123,000,000	0	241,000,000
220201	TRAVEL& TRANSPORT - GENERAL	11,000,000	0	23,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,000,000	0	21,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000	0	2,000,000
220203	MATERIALS & SUPPLIES - GENERAL	11,000,000	0	5,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,000,000	0	2,000,000
22020302	BOOKS	7,000,000	0	3,000,000
220205	TRAINING - GENERAL	2,000,000	0	2,000,000
22020501	LOCAL TRAINING	2,000,000	0	2,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	99,000,000	0	211,000,000
22021001	REFRESHMENT & MEALS	6,000,000	0	6,000,000
22021007	WELFARE PACKAGES	2,000,000	0	105,000,000
22021009	SPORTING ACTIVITIES	1,000,000	0	10,000,000
22021021	SPECIAL DAYS/CELEBRATIONS	90,000,000	0	90,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	349,000,000	0	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	349,000,000	0	0
22040110	GRANT, CONTRIBUTION & SUBVENTION	349,000,000	0	0
23	CAPITAL EXPENDITURE	146,000,000	0	770,000,000
2301	FIXED ASSETS PURCHASED	146,000,000	0	630,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	146,000,000	0	630,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	146,000,000	0	130,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0	0	500,000,000

2303	REHABILITATION / REPAIRS	0	0	140,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	0	140,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0	0	50,000,000
23030110	REHABILITATION / REPAIRS - LIBRARIES	0	0	90,000,000
051700100100	DEPARTMENT OF EDUCATION			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
709	EDUCATION	690,000,000	0	1,515,000,000
7098	EDUCATION N.E.C.	690,000,000	0	1,515,000,000
70981	EDUCATION N.E.C	690,000,000	0	1,515,000,000

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		-	-	-	146,000,000	0	770,000,000
05040225000100 - Enhancing Skills and Knowledge (General)	PURCHASE AND DISTRIBUTION OF EDUCATIONAL MATERIALS SUCH AS MATHEMATICS AND ENGLISH TEXTBOOKS TO STUDENTS ACROSS THE LGA.	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12220811 - LG Wide	146,000,000	0	0
05040226000100 - Enhancing Skills and Knowledge (General)	PURCHASE OF TEACHING/LEARNING AND EQUIP	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12220811 - LG Wide	0	0	130,000,000
05040226000200 - Enhancing Skills and Knowledge (General)	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70981 - EDUCATION N.E.C	12220811 - LG Wide	0	0	500,000,000
05050126000100 - Enhancing Skills and Knowledge (General)	REHAB/REPAIRS OF PUBLIC SCHOOLS	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12220811 - LG Wide	0	0	50,000,000
05050326000100 - Enhancing Skills and Knowledge (General)	REHAB/REPAIRS OF LIBRARIES	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70981 - EDUCATION N.E.C	12220811 - LG Wide	0	0	90,000,000

051702600100	PRIMARY SCHOOL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>662,000,000</i>	<i>0</i>	<i>662,000,000</i>
21	<i>PERSONNEL COST</i>	<i>662,000,000</i>	<i>0</i>	<i>662,000,000</i>
2101	SALARY	662,000,000	0	662,000,000
210101	SALARIES AND WAGES	662,000,000	0	662,000,000
21010101	SALARY	662,000,000	0	662,000,000
051702600100	PRIMARY SCHOOL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
709	EDUCATION	662,000,000	0	662,000,000
7091	PRE-PRIMARY AND PRIMARY EDUCATION	662,000,000	0	662,000,000
70912	PRIMARY EDUCATION	662,000,000	0	662,000,000

052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	<u>1,636,915,530</u>	0	1,679,000,000
21	PERSONNEL COST	470,000,000	0	382,000,000
2101	SALARY	470,000,000	0	382,000,000
210101	SALARIES AND WAGES	470,000,000	0	382,000,000
21010101	SALARY	470,000,000	0	382,000,000
22	OTHER RECURRENT COSTS	11,000,000	0	37,000,000
2202	OVERHEAD COST	11,000,000	0	37,000,000
220201	TRAVEL& TRANSPORT - GENERAL	4,000,000	0	2,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	0	2,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000	0	0
220203	MATERIALS & SUPPLIES - GENERAL	4,000,000	0	10,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000	0	4,000,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,000,000	0	6,000,000
220204	MAINTENANCE SERVICES - GENERAL	0	0	6,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	0	0	6,000,000
220205	TRAINING - GENERAL	0	0	7,000,000
22020501	LOCAL TRAINING	0	0	7,000,000
220206	OTHER SERVICES - GENERAL	1,000,000	0	10,000,000
22020605	CLEANING & FUMIGATION SERVICES	1,000,000	0	10,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	2,000,000	0	2,000,000
22021001	REFRESHMENT & MEALS	2,000,000	0	2,000,000
23	CAPITAL EXPENDITURE	<u>1,155,915,530</u>	0	1,260,000,000
2301	FIXED ASSETS PURCHASED	485,000,000	0	850,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	485,000,000	0	850,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	450,000,000	0	715,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	35,000,000	0	135,000,000
2303	REHABILITATION / REPAIRS	670,915,530	0	410,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	670,915,530	0	410,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	670,915,530	0	410,000,000
052100100100	DEPARTMENT OF HEALTH CARE			

Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
707	HEALTH	1,636,915,530	0	1,679,000,000
7074	PUBLIC HEALTH SERVICES	1,636,915,530	0	1,679,000,000
70741	PUBLIC HEALTH SERVICES	1,636,915,530	0	1,679,000,000

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
<i>Total</i>		-	-	-	<u>1,155,915,530</u>	<u>0</u>	<u>1,260,000,000</u>
04080225000101 - 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	12220811 - LG Wide	450,000,000	0	715,000,000
04100125000101 - Improvement to Human Health (General)	PURCHASE OF 5NOs OF FIRE EXTINGUISHERS FOR HEALTH CENTRE	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12220811 - LG Wide	35,000,000	0	135,000,000
04050125000101 - Improvement to Human Health (General)	RENOVATION OF 1NOs OF PHC IN THE LOCAL GOVERNMENT	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12220811 - LG Wide	670,915,530	0	410,000,000