



Ogori Local Government

OGORI LOCAL GOVERNMENT APPROVED BUDGET

2026

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122115 - OGORI/MAGONGO Local Government, Kogi State - 2026 Budget: Summary			
Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Opening Balance			
Recurrent Revenue	4,385,948,760	-	6,896,332,080
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	4,347,818,010	-	6,858,201,330
12 - INDEPENDENT REVENUE	38,130,750	-	38,130,750
Recurrent Expenditure	2,328,457,890	-	3,279,165,930
21 - PERSONNEL COST	1,446,676,090	-	1,309,820,970
22 - OTHER RECURRENT COSTS	881,781,800	-	1,969,344,960
Transfer to Capital Account	2,057,490,870	-	3,617,166,150
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURE	2,057,490,870	-	3,617,166,150
Total Revenue (including OB)	4,385,948,760	-	6,896,332,080
Total Expenditure	4,385,948,760	-	6,896,332,080
Closing Balance	-	-	-

122115 - OGORI/MAGONGO Local Government, Kogi State - 2026 Original Budget : Expenditure by MDA						
Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
-	Total Expenditure	1,309,820,970	1,969,344,960	3,279,165,930	3,617,166,150	6,896,332,080
010000000000	ADMINISTRATION SECTOR	673,870,360	824,404,220	1,498,274,580	124,264,380	1,622,538,960
011100000000	OFFICE OF THE LG CHAIRMAN	29,600,000	127,979,240	157,579,240	-	157,579,240
011100100100	CHAIRMAN	22,400,000	111,259,240	133,659,240	-	133,659,240
011100100200	VICE-CHAIRMAN	3,800,000	11,570,000	15,370,000	-	15,370,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	3,400,000	5,150,000	8,550,000	-	8,550,000
011200000000	LOCAL GOVT COUNCIL	67,581,810	48,040,000	115,621,810	-	115,621,810
011200100100	THE LEGISLATIVE COUNCIL	43,000,000	40,520,000	83,520,000	-	83,520,000
011200500100	ASSISTANTS/ AIDES/ADVISERS	24,581,810	7,520,000	32,101,810	-	32,101,810
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	576,688,550	648,384,980	1,225,073,530	124,264,380	1,349,337,910
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	576,688,550	648,384,980	1,225,073,530	124,264,380	1,349,337,910
020000000000	ECONOMIC SECTOR	323,916,080	862,256,700	1,186,172,780	1,682,009,330	2,868,182,110
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	72,377,900	12,693,880	85,071,780	805,857,520	890,929,300
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	72,377,900	12,693,880	85,071,780	805,857,520	890,929,300
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	121,194,980	841,730,200	962,925,180	10,000,000	972,925,180
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	105,343,200	830,623,980	935,967,180	10,000,000	945,967,180
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	15,851,780	11,106,220	26,958,000	-	26,958,000
023400000000	DEPARTMENT OF WORKS & HOUSING	130,343,200	7,832,620	138,175,820	866,151,810	1,004,327,630
023400100100	DEPARTMENT OF WORKS & HOUSING	130,343,200	7,832,620	138,175,820	866,151,810	1,004,327,630

050000000000	SOCIAL SECTOR	312,034,530	282,684,040	594,718,570	1,810,892,440	2,405,611,010
051700000000	DEPARTMENT OF EDUCATION	107,981,760	273,984,040	381,965,800	931,610,000	1,313,575,800
051700100100	DEPARTMENT OF EDUCATION	107,981,760	273,984,040	381,965,800	931,610,000	1,313,575,800
052100000000	DEPARTMENT OF HEALTH CARE	204,052,770	8,700,000	212,752,770	879,282,440	1,092,035,210
052100100100	DEPARTMENT OF HEALTH CARE	204,052,770	8,700,000	212,752,770	879,282,440	1,092,035,210

122115 - OGORI/MAGONGO 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	4,385,948,760	-	6,896,332,080
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	4,347,818,010	-	6,858,201,330
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	4,347,818,010	-	6,858,201,330
110101	STATUTORY ALLOCATION (FAAC)	1,960,404,750	-	3,975,112,270
11010101	STATUTORY ALLOCATION	1,960,404,750	-	3,975,112,270
110102	VALUE ADDED TAX ALLOCATION	2,176,845,190	-	2,672,520,980
11010201	SHARE OF VAT	2,176,845,190	-	2,672,520,980
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	210,568,070	-	210,568,080
11010399	OTHER FAAC DISTRIBUTIONS	210,568,070	-	210,568,080
12	INDEPENDENT REVENUE	38,130,750	-	38,130,750
1201	DIRECT TAX REVENUE	203,000	-	1,008,000
120101	PERSONAL TAXES	203,000	-	1,008,000
12010101	COMMUNITY DEVELOPMENT/POLL TAX	200,000	-	5,000
12010103	DEVELOPMENT LEVIES	3,000	-	1,003,000
1202	NON-TAX REVENUE	37,927,750	-	37,122,750
120201	LICENCES - GENERAL	8,567,530	-	3,522,230
12020117	DRIED FISH & MEAT LICENSES	4,230	-	1,054,230
12020120	HAWKER'S PERMITS	20,000	-	1,020,000
12020121	HUNTING PERMITS	5,000	-	5,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	775,330	-	3,000
12020126	HIRING SERVICES	7,698,080	-	340,000
12020131	DISPENSARY MATERNITY FEE	64,890	-	1,100,000
120204	FEES - GENERAL	1,443,000	-	7,397,860
12020417	CONTRACTOR REGISTRATION FEES	343,000	-	500,000
12020418	MARRIAGE/ DIVORCE FEES	100,000	-	30,000

12020427	TENDER FEES	500,000	-	1,067,860
12020449	BUSINESS/TRADE OPERATING FEES	-	-	5,500,000
12020451	TIMBER & FOREST FEES	150,000	-	100,000
12020453	APPLICATIONS FEES	350,000	-	200,000
120206	SALES - GENERAL	30,000	-	775,330
12020616	SALES OF STATE OF ORIGIN CERTIFICATE	30,000	-	775,330
120207	EARNINGS -GENERAL	247,660	-	19,862,440
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	247,660	-	17,698,080
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-	-	2,164,360
120209	RENT ON LAND & OTHERS - GENERAL	27,639,560	-	5,564,890
12020901	RENT ON GOVT. LAND	500,000	-	64,890
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	27,139,560	-	5,500,000

122115 - OGORI/MAGONGO 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>,385,948,760</u>	=	<u>6,896,332,080</u>
21	<u>PERSONNEL COST</u>	<u>1,446,676,090</u>	=	<u>1,309,820,970</u>
2101	<u>SALARY</u>	<u>956,938,910</u>	=	<u>882,510,070</u>
210101	<u>SALARIES AND WAGES</u>	<u>956,938,910</u>	=	<u>882,510,070</u>
21010101	SALARY	956,938,910	-	882,510,070
2102	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	<u>489,737,180</u>	=	<u>427,310,900</u>
210202	<u>SOCIAL CONTRIBUTIONS</u>	<u>489,737,180</u>	=	<u>427,310,900</u>
21020202	CONTRIBUTORY PENSION	489,737,180	-	427,310,900
22	<u>OTHER RECURRENT COSTS</u>	<u>881,781,800</u>	=	<u>1,969,344,960</u>
2202	<u>OVERHEAD COST</u>	<u>541,240,350</u>	=	<u>1,236,803,510</u>
220201	<u>TRAVEL& TRANSPORT - GENERAL</u>	<u>122,750,000</u>	=	<u>144,750,000</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	91,530,000	-	99,530,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	25,220,000	-	33,220,000
22020105	TRADITIONAL COUNCIL EXPENSES	6,000,000	-	12,000,000
220202	<u>UTILITIES - GENERAL</u>	<u>1,540,000</u>	=	<u>1,540,000</u>
22020201	ELECTRICITY CHARGES	1,520,000	-	1,520,000
22020202	TELEPHONE CHARGES	20,000	-	20,000
220203	<u>MATERIALS & SUPPLIES - GENERAL</u>	<u>6,430,000</u>	=	<u>6,430,000</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,430,000	-	3,430,000
22020302	BOOKS	10,000	-	10,000
22020303	NEWSPAPERS	20,000	-	20,000
22020304	MAGAZINES & PERIODICALS	20,000	-	20,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,820,000	-	2,820,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	110,000	-	110,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	10,000	-	10,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	10,000	-	10,000
220204	<u>MAINTENANCE SERVICES - GENERAL</u>	<u>22,868,840</u>	=	<u>26,368,840</u>

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,912,620	-	24,412,620
22020402	MAINTENANCE OF OFFICE FURNITURE	496,220	-	496,220
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	120,000	-	120,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	420,000	-	420,000
22020406	OTHER MAINTENANCE SERVICES	920,000	-	920,000
220205	TRAINING - GENERAL	12,912,950	-	211,744,980
22020501	LOCAL TRAINING	12,902,950	-	209,744,980
22020504	RESEARCH AND DEVELOPMENT EXPENSES	10,000	-	2,000,000
220206	OTHER SERVICES - GENERAL	113,608,310	-	287,003,120
22020601	SECURITY SERVICES	32,939,240	-	212,939,240
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	71,605,190	-	57,010,000
22020605	CLEANING & FUMIGATION SERVICES	9,053,880	-	13,053,880
22020607	MONITORING AND EVALUATION SYSTEM	10,000	-	4,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	89,166,210	-	84,702,530
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	80,666,210	-	76,202,530
22020703	LEGAL SERVICES	8,500,000	-	8,500,000
220208	FUEL & LUBRICANTS - GENERAL	1,000,000	-	1,000,000
22020801	MOTOR VEHICLE FUEL COST	670,000	-	670,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	310,000	-	310,000
22020803	PLANT / GENERATOR FUEL COST	20,000	-	20,000
220209	FINANCIAL CHARGES - GENERAL	360,000	-	4,360,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	360,000	-	4,360,000
220210	MISCELLANEOUS EXPENSES GENERAL	170,604,040	-	468,904,040
22021001	REFRESHMENT & MEALS	12,170,000	-	8,670,000
22021002	HONORARIUM & SITTING ALLOWANCE	3,160,000	-	3,160,000
22021004	MEDICAL EXPENSES-LOCAL	800,000	-	2,800,000
22021007	WELFARE PACKAGES	154,454,040	-	453,254,040
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	20,000	-	20,000

22021021	SPECIAL DAYS/CELEBRATIONS	-	-	1,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	340,541,450	-	732,541,450
220401	LOCAL GRANTS AND CONTRIBUTIONS	340,541,450	-	732,541,450
22040101	GRANT TO OTHER GOVERNMENTS - CURRENT	40,000,000	-	52,000,000
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	27,000,000	-	27,000,000
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL	235,820,000	-	600,820,000
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	25,221,450	-	40,221,450
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL	12,500,000	-	12,500,000
23	CAPITAL EXPENDITURE	2,057,490,870	-	3,617,166,150
2301	FIXED ASSETS PURCHASED	705,944,980	-	1,546,327,370
230101	PURCHASE OF FIXED ASSETS - GENERAL	705,944,980	-	1,546,327,370
23010105	PURCHASE OF MOTOR VEHICLES	124,264,380	-	324,264,380
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	440,070,600	-	720,452,990
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	131,610,000	-	491,610,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	10,000,000	-	10,000,000
2302	CONSTRUCTION / PROVISION	789,916,910	-	1,285,857,520
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	789,916,910	-	1,285,857,520
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	40,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	284,059,390	-	40,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	100,000,000	-	420,000,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	405,857,520	-	785,857,520
2303	REHABILITATION / REPAIRS	461,628,980	-	736,929,220
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	461,628,980	-	736,929,220

23030104	REHABILITATION / REPAIRS - WATER FACILITIES	100,000,000	-	20,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	118,829,450	-	118,829,450
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	100,000,000	-	20,000,000
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	50,000,000	-	10,000,000
23030113	REHABILITATION / REPAIRS - ROADS	82,799,530	-	558,099,770
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	10,000,000	-	10,000,000
2304	PRESERVATION OF THE ENVIRONMENT	100,000,000	-	48,052,040
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	100,000,000	-	48,052,040
23040102	EROSION & FLOOD CONTROL	100,000,000	-	48,052,040

	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	146,254,430	0	133,659,240
21	PERSONNEL COST	21,400,000	0	22,400,000
2101	SALARY	21,400,000	0	22,400,000
210101	SALARIES AND WAGES	21,400,000	0	22,400,000
21010101	SALARY	21,400,000	0	22,400,000
22	OTHER RECURRENT COSTS	124,854,430	0	111,259,240
2202	OVERHEAD COST	124,854,430	0	111,259,240
220201	TRAVEL& TRANSPORT - GENERAL	45,300,000	0	47,300,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	44,000,000	0	46,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,300,000	0	1,300,000
220203	MATERIALS & SUPPLIES - GENERAL	50,000	0	50,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000	0	50,000
220204	MAINTENANCE SERVICES - GENERAL	70,000	0	70,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	50,000	0	50,000
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000	0	10,000
22020406	OTHER MAINTENANCE SERVICES	10,000	0	10,000
220205	TRAINING - GENERAL	100,000	0	100,000
22020501	LOCAL TRAINING	100,000	0	100,000
220206	OTHER SERVICES - GENERAL	78,534,430	0	62,939,240
22020601	SECURITY SERVICES	12,939,240	0	12,939,240
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	65,595,190	0	50,000,000
220208	FUEL & LUBRICANTS - GENERAL	200,000	0	200,000
22020801	MOTOR VEHICLE FUEL COST	200,000	0	200,000
220210	MISCELLANEOUS EXPENSES GENERAL	600,000	0	600,000

22021001	REFRESHMENT & MEALS	300,000	0	300,000
22021002	HONORARIUM & SITTING ALLOWANCE	100,000	0	100,000
22021007	WELFARE PACKAGES	200,000	0	200,000
011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	146,254,430	0	133,659,240
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	146,254,430	0	133,659,240
70111	EXECUTIVE AND LEGISLATIVE ORGANS	146,254,430	0	133,659,240

011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	14,370,000	0	15,370,000
21	PERSONNEL COST	4,800,000	0	3,800,000
2101	SALARY	4,800,000	0	3,800,000
210101	SALARIES AND WAGES	4,800,000	0	3,800,000
21010101	SALARY	4,800,000	0	3,800,000
22	OTHER RECURRENT COSTS	9,570,000	0	11,570,000
2202	OVERHEAD COST	9,570,000	0	11,570,000
220201	TRAVEL& TRANSPORT - GENERAL	2,100,000	0	3,100,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	0	3,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000	0	100,000
220203	MATERIALS & SUPPLIES - GENERAL	1,150,000	0	1,150,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,050,000	0	1,050,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000	0	100,000
220205	TRAINING - GENERAL	20,000	0	20,000
22020501	LOCAL TRAINING	20,000	0	20,000
220206	OTHER SERVICES - GENERAL	6,000,000	0	7,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	6,000,000	0	7,000,000
220208	FUEL & LUBRICANTS - GENERAL	100,000	0	100,000
22020801	MOTOR VEHICLE FUEL COST	100,000	0	100,000
220210	MISCELLANEOUS EXPENSES GENERAL	200,000	0	200,000
22021001	REFRESHMENT & MEALS	100,000	0	100,000
22021007	WELFARE PACKAGES	100,000	0	100,000
011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	14,370,000	0	15,370,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	14,370,000	0	15,370,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	14,370,000	0	15,370,000

011101300100	SECRETARY TO THE LOCAL GOVERNMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	7,550,000	0	8,550,000
21	PERSONNEL COST	4,400,000	0	3,400,000
2101	SALARY	4,400,000	0	3,400,000
210101	SALARIES AND WAGES	4,400,000	0	3,400,000
21010101	SALARY	4,400,000	0	3,400,000
22	OTHER RECURRENT COSTS	3,150,000	0	5,150,000
2202	OVERHEAD COST	3,150,000	0	5,150,000
220201	TRAVEL & TRANSPORT - GENERAL	2,500,000	0	4,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	0	3,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000	0	1,000,000
220203	MATERIALS & SUPPLIES - GENERAL	90,000	0	90,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	90,000	0	90,000
220204	MAINTENANCE SERVICES - GENERAL	20,000	0	20,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000	0	10,000
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000	0	10,000
220205	TRAINING - GENERAL	10,000	0	10,000
22020501	LOCAL TRAINING	10,000	0	10,000
220206	OTHER SERVICES - GENERAL	10,000	0	10,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	10,000	0	10,000
220208	FUEL & LUBRICANTS - GENERAL	20,000	0	20,000
22020801	MOTOR VEHICLE FUEL COST	20,000	0	20,000
220210	MISCELLANEOUS EXPENSES GENERAL	500,000	0	1,000,000
22021001	REFRESHMENT & MEALS	500,000	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	7,550,000	0	8,550,000
7013	GENERAL SERVICES	7,550,000	0	8,550,000
70133	OTHER GENERAL SERVICES	7,550,000	0	8,550,000

011200100100	THE LEGISTRATIVE COUNCIL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	80,520,000	0	83,520,000
21	PERSONNEL COST	44,000,000	0	43,000,000
2101	SALARY	44,000,000	0	43,000,000
210101	SALARIES AND WAGES	44,000,000	0	43,000,000
21010101	SALARY	44,000,000	0	43,000,000
22	OTHER RECURRENT COSTS	36,520,000	0	40,520,000
2202	OVERHEAD COST	36,520,000	0	40,520,000
220201	TRAVEL & TRANSPORT - GENERAL	25,020,000	0	27,020,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	25,000,000	0	27,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000	0	20,000
220203	MATERIALS & SUPPLIES - GENERAL	1,100,000	0	1,100,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,100,000	0	1,100,000
220204	MAINTENANCE SERVICES - GENERAL	10,100,000	0	12,100,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000	0	12,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000	0	100,000
220205	TRAINING - GENERAL	50,000	0	50,000
22020501	LOCAL TRAINING	50,000	0	50,000
220208	FUEL & LUBRICANTS - GENERAL	50,000	0	50,000
22020801	MOTOR VEHICLE FUEL COST	50,000	0	50,000
220210	MISCELLANEOUS EXPENSES GENERAL	200,000	0	200,000
22021001	REFRESHMENT & MEALS	100,000	0	100,000
22021002	HONORARIUM & SITTING ALLOWANCE	50,000	0	50,000
22021007	WELFARE PACKAGES	50,000	0	50,000
011200100100	THE LEGISTRATIVE COUNCIL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	80,520,000	0	83,520,000

7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	80,520,000	0	83,520,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	80,520,000	0	83,520,000

011200500100	ASSISTANTS/ AIDES/ADVISERS			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	21,500,680	0	32,101,810
21	PERSONNEL COST	15,980,680	0	24,581,810
2101	SALARY	15,980,680	0	24,581,810
210101	SALARIES AND WAGES	15,980,680	0	24,581,810
21010101	SALARY	15,980,680	0	24,581,810
22	OTHER RECURRENT COSTS	5,520,000	0	7,520,000
2202	OVERHEAD COST	5,520,000	0	7,520,000
220201	TRAVEL& TRANSPORT - GENERAL	5,000,000	0	7,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,500,000	0	4,500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000	0	2,500,000
220203	MATERIALS & SUPPLIES - GENERAL	520,000	0	520,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000	0	500,000
22020304	MAGAZINES & PERIODICALS	20,000	0	20,000
011200500100	ASSISTANTS/ AIDES/ADVISERS			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	21,500,680	0	32,101,810
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	21,500,680	0	32,101,810
70111	EXECUTIVE AND LEGISLATIVE ORGANS	21,500,680	0	32,101,810

012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>801,122,160</u>	<u>0</u>	<u>1,349,337,910</u>
21	PERSONNEL COST	612,114,830	0	576,688,550
2101	SALARY	122,377,650	0	149,377,650
210101	SALARIES AND WAGES	122,377,650	0	149,377,650
21010101	SALARY	122,377,650	0	149,377,650
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	489,737,180	0	427,310,900
210202	SOCIAL CONTRIBUTIONS	489,737,180	0	427,310,900
21020202	CONTRIBUTORY PENSION	489,737,180	0	427,310,900
22	OTHER RECURRENT COSTS	64,742,950	0	648,384,980
2202	OVERHEAD COST	64,742,950	0	648,384,980
220201	TRAVEL& TRANSPORT - GENERAL	23,500,000	0	29,500,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,000,000	0	15,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000	0	2,500,000
22020105	TRADITIONAL COUNCIL EXPENSES	6,000,000	0	12,000,000
220202	UTILITIES - GENERAL	1,500,000	0	1,500,000
22020201	ELECTRICITY CHARGES	1,500,000	0	1,500,000
220203	MATERIALS & SUPPLIES - GENERAL	100,000	0	100,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000	0	100,000
220204	MAINTENANCE SERVICES - GENERAL	5,100,000	0	5,100,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000	0	5,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000	0	100,000
220205	TRAINING - GENERAL	792,950	0	199,634,980
22020501	LOCAL TRAINING	792,950	0	199,634,980
220206	OTHER SERVICES - GENERAL	20,000,000	0	200,000,000
22020601	SECURITY SERVICES	20,000,000	0	200,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	8,550,000	0	8,550,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	50,000	0	50,000
22020703	LEGAL SERVICES	8,500,000	0	8,500,000

220210	MISCELLANEOUS EXPENSES GENERAL	5,200,000	0	204,000,000
22021001	REFRESHMENT & MEALS	4,000,000	0	4,000,000
22021007	WELFARE PACKAGES	1,200,000	0	200,000,000
23	CAPITAL EXPENDITURE	124,264,380	0	124,264,380
2301	FIXED ASSETS PURCHASED	124,264,380	0	124,264,380
230101	PURCHASE OF FIXED ASSETS - GENERAL	124,264,380	0	124,264,380
23010105	PURCHASE OF MOTOR VEHICLES	124,264,380	0	124,264,380
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	801,122,160	0	1,349,337,910
7013	GENERAL SERVICES	801,122,160	0	1,349,337,910
70131	GENERAL PERSONNEL SERVICES	801,122,160	0	1,349,337,910

012500100100	DIRECTOR OF PERSONNEL MANAGEMENT						
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total	-	-	-	-	124,264,380	0	124,264,380
13100125000100 - Reform of Government and Governance (General)	PURCHASE OF 2NOS OF OFFICIAL VEHICLES	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	12211511 - LG Wide	124,264,380	0	124,264,380

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	538,929,300	0	890,929,300
21	PERSONNEL COST	62,377,900	0	72,377,900
2101	SALARY	62,377,900	0	72,377,900
210101	SALARIES AND WAGES	62,377,900	0	72,377,900
21010101	SALARY	62,377,900	0	72,377,900
22	OTHER RECURRENT COSTS	10,693,880	0	12,693,880
2202	OVERHEAD COST	10,693,880	0	12,693,880
220201	TRAVEL& TRANSPORT - GENERAL	1,010,000	0	1,010,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000	0	10,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	0	1,000,000
220203	MATERIALS & SUPPLIES - GENERAL	10,000	0	10,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000	0	10,000
220204	MAINTENANCE SERVICES - GENERAL	30,000	0	30,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000	0	20,000
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000	0	10,000
220205	TRAINING - GENERAL	4,000,000	0	2,000,000
22020501	LOCAL TRAINING	4,000,000	0	2,000,000
220206	OTHER SERVICES - GENERAL	5,553,880	0	7,553,880
22020605	CLEANING & FUMIGATION SERVICES	5,553,880	0	7,553,880
220208	FUEL & LUBRICANTS - GENERAL	20,000	0	20,000
22020801	MOTOR VEHICLE FUEL COST	20,000	0	20,000
220210	MISCELLANEOUS EXPENSES GENERAL	70,000	0	2,070,000
22021001	REFRESHMENT & MEALS	20,000	0	20,000
22021004	MEDICAL EXPENSES-LOCAL	0	0	2,000,000
22021007	WELFARE PACKAGES	50,000	0	50,000
23	CAPITAL EXPENDITURE	465,857,520	0	805,857,520
2301	FIXED ASSETS PURCHASED	10,000,000	0	10,000,000

230101	PURCHASE OF FIXED ASSETS - GENERAL	10,000,000	0	10,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	10,000,000	0	10,000,000
2302	CONSTRUCTION / PROVISION	405,857,520	0	785,857,520
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	405,857,520	0	785,857,520
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	405,857,520	0	785,857,520
2303	REHABILITATION / REPAIRS	50,000,000	0	10,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	50,000,000	0	10,000,000
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	50,000,000	0	10,000,000
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
704	ECONOMIC AFFAIRS	538,929,300	0	890,929,300
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	538,929,300	0	890,929,300
70421	AGRICULTURE	538,929,300	0	890,929,300

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	-	-	-	-	465,857,520	0	805,857,520
01070125000100 - Economic Empowerment Through Agriculture (General)	REPAIR OF EXISTING TRACTORS AND OTHER AGRIC FACILITIES	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12211511 - LG Wide	50,000,000	0	10,000,000
01070125000200 - Economic Empowerment Through Agriculture (General)	PURCHASE OF AGRICULTURAL EQUIPMENT[TRACTORS,]	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12211511 - LG Wide	10,000,000	0	10,000,000
01030225000100 - Economic Empowerment Through Agriculture (General)	CONSTRUCTION OF IRRIGATION FACILITIES IN ONE COMMUNITIES PER WARD IN THE LGA	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12211511 - LG Wide	405,857,520	0	785,857,520

022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
1	REVENUE	4,385,948,760	0	6,896,332,080
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	4,347,818,010	0	6,858,201,330
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	4,347,818,010	0	6,858,201,330
110101	STATUTORY ALLOCATION (FAAC)	1,960,404,750	0	3,975,112,270
11010101	STATUTORY ALLOCATION	1,960,404,750	0	3,975,112,270
110102	VALUE ADDED TAX ALLOCATION	2,176,845,190	0	2,672,520,980
11010201	SHARE OF VAT	2,176,845,190	0	2,672,520,980
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	210,568,070	0	210,568,080
11010399	OTHER FAAC DISTRIBUTIONS	210,568,070	0	210,568,080
12	INDEPENDENT REVENUE	38,130,750	0	38,130,750
1201	DIRECT TAX REVENUE	203,000	0	1,008,000
120101	PERSONAL TAXES	203,000	0	1,008,000
12010101	COMMUNITY DEVELOPMENT/POLL TAX	200,000	0	5,000
12010103	DEVELOPMENT LEVIES	3,000	0	1,003,000
1202	NON-TAX REVENUE	37,927,750	0	37,122,750
120201	LICENCES - GENERAL	8,567,530	0	3,522,230
12020117	DRIED FISH & MEAT LICENSES	4,230	0	1,054,230
12020120	HAWKER'S PERMITS	20,000	0	1,020,000
12020121	HUNTING PERMITS	5,000	0	5,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	775,330	0	3,000
12020126	HIRING SERVICES	7,698,080	0	340,000
12020131	DISPENSARY MATERNITY FEE	64,890	0	1,100,000
120204	FEES - GENERAL	1,443,000	0	7,397,860
12020417	CONTRACTOR REGISTRATION FEES	343,000	0	500,000

12020418	MARRIAGE/ DIVORCE FEES	100,000	0	30,000
12020427	TENDER FEES	500,000	0	1,067,860
12020449	BUSINESS/TRADE OPERATING FEES	0	0	5,500,000
12020451	TIMBER & FOREST FEES	150,000	0	100,000
12020453	APPLICATIONS FEES	350,000	0	200,000
120206	SALES - GENERAL	30,000	0	775,330
12020616	SALES OF STATE OF ORIGIN CERTIFICATE	30,000	0	775,330
120207	EARNINGS -GENERAL	247,660	0	19,862,440
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	247,660	0	17,698,080
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	0	0	2,164,360
120209	RENT ON LAND & OTHERS - GENERAL	27,639,560	0	5,564,890
12020901	RENT ON GOVT. LAND	500,000	0	64,890
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	27,139,560	0	5,500,000

022000100100 DEPARTMENT FINANCE AND SUPPLY (TREASURY)				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	532,430,860	0	945,967,180
21	PERSONNEL COST	83,343,200	0	105,343,200
2101	SALARY	83,343,200	0	105,343,200
210101	SALARIES AND WAGES	83,343,200	0	105,343,200
21010101	SALARY	83,343,200	0	105,343,200
22	OTHER RECURRENT COSTS	439,087,660	0	830,623,980
2202	OVERHEAD COST	98,546,210	0	98,082,530
220201	TRAVEL& TRANSPORT - GENERAL	9,300,000	0	9,300,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000	0	300,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	9,000,000	0	9,000,000

220203	MATERIALS & SUPPLIES - GENERAL	2,300,000	0	2,300,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000	0	300,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000	0	2,000,000
220204	MAINTENANCE SERVICES - GENERAL	4,620,000	0	4,620,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000	0	4,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000	0	10,000
22020406	OTHER MAINTENANCE SERVICES	610,000	0	610,000
220205	TRAINING - GENERAL	1,020,000	0	1,020,000
22020501	LOCAL TRAINING	1,020,000	0	1,020,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	80,606,210	0	76,142,530
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	80,606,210	0	76,142,530
220208	FUEL & LUBRICANTS - GENERAL	300,000	0	300,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	300,000	0	300,000
220209	FINANCIAL CHARGES - GENERAL	360,000	0	4,360,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	360,000	0	4,360,000
220210	MISCELLANEOUS EXPENSES GENERAL	40,000	0	40,000
22021001	REFRESHMENT & MEALS	20,000	0	20,000
22021007	WELFARE PACKAGES	20,000	0	20,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	340,541,450	0	732,541,450
220401	LOCAL GRANTS AND CONTRIBUTIONS	340,541,450	0	732,541,450
22040101	GRANT TO OTHER GOVERNMENTS - CURRENT	40,000,000	0	52,000,000
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	27,000,000	0	27,000,000
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL	235,820,000	0	600,820,000
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	25,221,450	0	40,221,450
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL	12,500,000	0	12,500,000

23	CAPITAL EXPENDITURE	10,000,000	0	10,000,000
2303	REHABILITATION / REPAIRS	10,000,000	0	10,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	10,000,000	0	10,000,000
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	10,000,000	0	10,000,000

022000100100 DEPARTMENT FINANCE AND SUPPLY (TREASURY)				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	532,430,860	0	945,967,180
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	532,430,860	0	945,967,180
70112	FINANCIAL AND FISCAL AFFAIRS	532,430,860	0	945,967,180

022000100100 DEPARTMENT FINANCE AND SUPPLY (TREASURY)							
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total	-	-	-	-	10,000,000	0	10,000,000
13100125000200 - Reform of Government and Governance (General)	REHABILITATION / REPAIR - MARKETS / PARK	23030124 - REHABILITATION/ REPAIRS- MARKETS/PARKS	70112 - FINANCIAL AND FISCAL AFFAIRS	12211511 - LG Wide	10,000,000	0	10,000,000

022000300100 PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	14,978,000	0	26,958,000
21	PERSONNEL COST	11,851,780	0	15,851,780
2101	SALARY	11,851,780	0	15,851,780
210101	SALARIES AND WAGES	11,851,780	0	15,851,780
21010101	SALARY	11,851,780	0	15,851,780
22	OTHER RECURRENT COSTS	3,126,220	0	11,106,220
2202	OVERHEAD COST	3,126,220	0	11,106,220
220201	TRAVEL& TRANSPORT - GENERAL	1,100,000	0	3,100,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000	0	300,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	800,000	0	2,800,000
220202	UTILITIES - GENERAL	10,000	0	10,000
22020201	ELECTRICITY CHARGES	10,000	0	10,000
220203	MATERIALS & SUPPLIES - GENERAL	400,000	0	400,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000	0	200,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000	0	200,000
220204	MAINTENANCE SERVICES - GENERAL	816,220	0	816,220
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000	0	200,000
22020402	MAINTENANCE OF OFFICE FURNITURE	216,220	0	216,220
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	400,000	0	400,000
220205	TRAINING - GENERAL	410,000	0	2,400,000
22020501	LOCAL TRAINING	400,000	0	400,000
22020504	RESEARCH AND DEVELOPMENT EXPENSES	10,000	0	2,000,000
220206	OTHER SERVICES - GENERAL	10,000	0	4,000,000
22020607	MONITORING AND EVALUATION SYSTEM	10,000	0	4,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000	0	10,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	10,000	0	10,000
220208	FUEL & LUBRICANTS - GENERAL	250,000	0	250,000

22020801	MOTOR VEHICLE FUEL COST	250,000	0	250,000
220210	MISCELLANEOUS EXPENSES GENERAL	120,000	0	120,000
22021001	REFRESHMENT & MEALS	100,000	0	100,000
22021002	HONORARIUM & SITTING ALLOWANCE	10,000	0	10,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	10,000	0	10,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	14,978,000	0	26,958,000
7013	GENERAL SERVICES	14,978,000	0	26,958,000
70132	OVERALL PLANNING AND STATISTICAL SERVICES	14,978,000	0	26,958,000

023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	397,005,320	0	1,004,327,630
21	PERSONNEL COST	109,373,170	0	130,343,200
2101	SALARY	109,373,170	0	130,343,200
210101	SALARIES AND WAGES	109,373,170	0	130,343,200
21010101	SALARY	109,373,170	0	130,343,200
22	OTHER RECURRENT COSTS	4,832,620	0	7,832,620
2202	OVERHEAD COST	4,832,620	0	7,832,620
220201	TRAVEL& TRANSPORT - GENERAL	2,700,000	0	4,200,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000	0	200,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,500,000	0	4,000,000
220202	UTILITIES - GENERAL	20,000	0	20,000
22020201	ELECTRICITY CHARGES	10,000	0	10,000
22020202	TELEPHONE CHARGES	10,000	0	10,000
220203	MATERIALS & SUPPLIES - GENERAL	20,000	0	20,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000	0	10,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000	0	10,000
220204	MAINTENANCE SERVICES - GENERAL	2,012,620	0	3,512,620
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,602,620	0	3,102,620
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000	0	10,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	100,000	0	100,000
22020406	OTHER MAINTENANCE SERVICES	300,000	0	300,000
220208	FUEL & LUBRICANTS - GENERAL	40,000	0	40,000
22020801	MOTOR VEHICLE FUEL COST	20,000	0	20,000
22020803	PLANT / GENERATOR FUEL COST	20,000	0	20,000
220210	MISCELLANEOUS EXPENSES GENERAL	40,000	0	40,000
22021001	REFRESHMENT & MEALS	20,000	0	20,000
22021007	WELFARE PACKAGES	20,000	0	20,000
23	CAPITAL EXPENDITURE	282,799,530	0	866,151,810

2301	FIXED ASSETS PURCHASED	0	0	200,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	200,000,000
23010105	PURCHASE OF MOTOR VEHICLES	0	0	200,000,000
2302	CONSTRUCTION / PROVISION	0	0	40,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	40,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	40,000,000
2303	REHABILITATION / REPAIRS	182,799,530	0	578,099,770
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	182,799,530	0	578,099,770
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	100,000,000	0	20,000,000
23030113	REHABILITATION / REPAIRS - ROADS	82,799,530	0	558,099,770
2304	PRESERVATION OF THE ENVIRONMENT	100,000,000	0	48,052,040
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	100,000,000	0	48,052,040
23040102	EROSION & FLOOD CONTROL	100,000,000	0	48,052,040
023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
704	ECONOMIC AFFAIRS	397,005,320	0	1,004,327,630
7045	TRANSPORT	397,005,320	0	1,004,327,630
70451	ROAD TRANSPORT	397,005,320	0	1,004,327,630

023400100100	DEPARTMENT OF WORKS & HOUSING						
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total	-	-	-	-	282,799,530	0	866,151,810
17100125000100 - Road (General)	REHABILITATION / REPAIRS OF ROADS	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12211511 - LG Wide	82,799,530	0	558,099,770
17100125000200 - Road (General)	PROVISION FOR FLOOD AND	23040102 - EROSION & FLOOD CONTROL	70451 - ROAD TRANSPORT	12211511 - LG Wide	100,000,000	0	48,052,040

	EROSION CONTROL						
17100125000300 - Road (General)	REHABILITATION / REPAIR OF WATER FACILITIES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70451 - ROAD TRANSPORT	12211511 - LG Wide	100,000,000	0	20,000,000
13100126000100 - Reform of Government and Governance (General)	CONSTRUCTION OF OFFICE BUILDINGS	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	12211511 - LG Wide	0	0	40,000,000
13100126000200 - Reform of Government and Governance (General)	PURCHASE OF SECURITY VEHICLE	23010105 - PURCHASE OF MOTOR VEHICLES	70451 - ROAD TRANSPORT	12211511 - LG Wide	0	0	200,000,000

051700100100	DEPARTMENT OF EDUCATION			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	713,575,800	0	1,313,575,800
21	PERSONNEL COST	207,981,760	0	107,981,760
2101	SALARY	207,981,760	0	107,981,760
210101	SALARIES AND WAGES	207,981,760	0	107,981,760
21010101	SALARY	207,981,760	0	107,981,760
22	OTHER RECURRENT COSTS	173,984,040	0	273,984,040
2202	OVERHEAD COST	173,984,040	0	273,984,040
220201	TRAVEL& TRANSPORT - GENERAL	4,020,000	0	7,020,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000	0	20,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,000,000	0	7,000,000
220202	UTILITIES - GENERAL	10,000	0	10,000
22020202	TELEPHONE CHARGES	10,000	0	10,000
220203	MATERIALS & SUPPLIES - GENERAL	560,000	0	560,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000	0	10,000
22020302	BOOKS	10,000	0	10,000
22020303	NEWSPAPERS	20,000	0	20,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000	0	500,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000	0	10,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	10,000	0	10,000
220204	MAINTENANCE SERVICES - GENERAL	80,000	0	80,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000	0	20,000
22020402	MAINTENANCE OF OFFICE FURNITURE	20,000	0	20,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	20,000	0	20,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	20,000	0	20,000
220205	TRAINING - GENERAL	6,500,000	0	6,500,000
22020501	LOCAL TRAINING	6,500,000	0	6,500,000
220210	MISCELLANEOUS EXPENSES GENERAL	162,814,040	0	259,814,040
22021001	REFRESHMENT & MEALS	7,000,000	0	3,000,000

22021002	HONORARIUM & SITTING ALLOWANCE	3,000,000	0	3,000,000
22021007	WELFARE PACKAGES	152,814,040	0	252,814,040
22021021	SPECIAL DAYS/CELEBRATIONS	0	0	1,000,000
23	CAPITAL EXPENDITURE	331,610,000	0	931,610,000
2301	FIXED ASSETS PURCHASED	131,610,000	0	491,610,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	131,610,000	0	491,610,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	131,610,000	0	491,610,000
2302	CONSTRUCTION / PROVISION	100,000,000	0	420,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	100,000,000	0	420,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	100,000,000	0	420,000,000
2303	REHABILITATION / REPAIRS	100,000,000	0	20,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	100,000,000	0	20,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	100,000,000	0	20,000,000
051700100100	DEPARTMENT OF EDUCATION			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
709	EDUCATION	713,575,800	0	1,313,575,800
7098	EDUCATION N.E.C.	713,575,800	0	1,313,575,800
70981	EDUCATION N.E.C	713,575,800	0	1,313,575,800

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	-	-	-	-	331,610,000	0	931,610,000
05050125000100 - Enhancing Skills and Knowledge (General)	CONSTRUCTION OF MODEL PRIMARY SCHOOL, GIFT TO 3 BEST PERFORMING	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12211511 - LG Wide	100,000,000	0	420,000,000

	STUDENTS IN THE LGA						
05040225000100 - Enhancing Skills and Knowledge (General)	PURCHASED AND DISTRIBUTION OF SCHOOLS EDUCATIONAL MATERIALS IN THE LOCAL GOVERNMENT	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12211511 - LG Wide	131,610,000	0	491,610,000
05050125000200 - Enhancing Skills and Knowledge (General)	REHABILITATION OF 2NOs OF EXISTING PRIMARY SCHOOLS IN EACH WARD ACROSS THE LOCAL GOVT	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12211511 - LG Wide	100,000,000	0	20,000,000

052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	1,117,712,210	0	1,092,035,210
21	PERSONNEL COST	269,052,770	0	204,052,770
2101	SALARY	269,052,770	0	204,052,770
210101	SALARIES AND WAGES	269,052,770	0	204,052,770
21010101	SALARY	269,052,770	0	204,052,770
22	OTHER RECURRENT COSTS	5,700,000	0	8,700,000
2202	OVERHEAD COST	5,700,000	0	8,700,000
220201	TRAVEL& TRANSPORT - GENERAL	1,200,000	0	2,200,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000	0	200,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	0	2,000,000
220203	MATERIALS & SUPPLIES - GENERAL	130,000	0	130,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000	0	10,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000	0	10,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	100,000	0	100,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	10,000	0	10,000
220204	MAINTENANCE SERVICES - GENERAL	20,000	0	20,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000	0	10,000
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000	0	10,000
220205	TRAINING - GENERAL	10,000	0	10,000
22020501	LOCAL TRAINING	10,000	0	10,000
220206	OTHER SERVICES - GENERAL	3,500,000	0	5,500,000
22020605	CLEANING & FUMIGATION SERVICES	3,500,000	0	5,500,000
220208	FUEL & LUBRICANTS - GENERAL	20,000	0	20,000
22020801	MOTOR VEHICLE FUEL COST	10,000	0	10,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	10,000	0	10,000
220210	MISCELLANEOUS EXPENSES GENERAL	820,000	0	820,000
22021001	REFRESHMENT & MEALS	10,000	0	10,000
22021004	MEDICAL EXPENSES-LOCAL	800,000	0	800,000

22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	10,000	0	10,000
23	CAPITAL EXPENDITURE	842,959,440	0	879,282,440
2301	FIXED ASSETS PURCHASED	440,070,600	0	720,452,990
230101	PURCHASE OF FIXED ASSETS - GENERAL	440,070,600	0	720,452,990
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	440,070,600	0	720,452,990
2302	CONSTRUCTION / PROVISION	284,059,390	0	40,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	284,059,390	0	40,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	284,059,390	0	40,000,000
2303	REHABILITATION / REPAIRS	118,829,450	0	118,829,450
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	118,829,450	0	118,829,450
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	118,829,450	0	118,829,450
052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
707	HEALTH	1,117,712,210	0	1,092,035,210
7076	HEALTH N.E.C.	1,117,712,210	0	1,092,035,210
70761	HEALTH N.E.C.	1,117,712,210	0	1,092,035,210

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	-	-	-	-	842,959,440	0	879,282,440
04050125000101 - Improvement to Human Health (General)	CONSTRUCTION OF PRIMARY HEALTH CARE (2 NUMBERS) AT LG HEADQUARTERS	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12211511 - LG Wide	284,059,390	0	40,000,000
04050125000201 - Improvement to Human Health (General)	PURCHASE OF 5NOS OF AMBULANCE LG AKPAFA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12211511 - LG Wide	440,070,600	0	720,452,990

04050125000301 - Improvement to Human Health (General)	RENOVATION OF 1NO EXISTING PHC IN EACH WARD	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12211511 - LG Wide	118,829,450	0	118,829,450
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