



Dekina Local Government

DEKINA LOCAL GOVERNMENT APPROVED BUDGET

2026

Published: 31/01/2026



S/No	Department	Page Number
1.	SUMMARY	i
2.	CHAIRMAN	1
3.	VICE-CHAIRMAN	2
4.	SECRETARY TO THE LOCAL GOVERNMENT	3
5.	OFFICE OF THE HOUSE LEADER	4
6.	DIRECTOR OF PERSONNEL MANAGEMENT	5
7.	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	8
8.	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	11
9.	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	14
10.	DEPARTMENT OF WORKS & HOUSING	16
11.	DEPARTMENT OF EDUCATION	21
12.	PRIMARY SCHOOL	25
13.	DEPARTMENT OF HEALTH CARE	26

122205 - DEKINA Local Government, Kogi State - 2026 Budget: Summary

Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Opening Balance			
Recurrent Revenue	7,344,278,940	-	12,037,397,190
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	7,287,762,440	-	11,980,880,690
12 - INDEPENDENT REVENUE	56,516,500	-	56,516,500
Recurrent Expenditure	5,359,067,740	-	6,320,641,830
21 - PERSONNEL COST	4,508,262,940	-	4,171,238,700
22 - OTHER RECURRENT COSTS	850,804,800	-	2,149,403,130
Transfer to Capital Account	1,985,211,200	-	5,716,755,360
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURE	1,985,211,200	-	5,716,755,360
Total Revenue (including OB)	7,344,278,940	-	12,037,397,190
Total Expenditure	7,344,278,940	-	12,037,397,190
Closing Balance	-	-	-

122205 - DEKINA 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	4,171,238,700	2,149,403,130	6,320,641,830	5,716,755,360	12,037,397,190
010000000000	ADMINISTRATION SECTOR	2,179,559,060	659,193,880	2,838,752,940	277,323,140	3,116,076,080
011100000000	OFFICE OF THE LG CHAIRMAN	139,056,530	212,981,460	352,037,990	-	352,037,990
011100100100	CHAIRMAN	130,018,350	181,149,170	311,167,520	-	311,167,520
011100100200	VICE-CHAIRMAN	4,789,790	17,140,460	21,930,250	-	21,930,250
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	4,248,390	14,691,830	18,940,220	-	18,940,220
011200000000	LOCAL GOVT COUNCIL	131,642,540	58,433,900	190,076,440	-	190,076,440
011200100100	THE LEGISTRATIVE COUNCIL	131,642,540	58,433,900	190,076,440	-	190,076,440
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,908,859,990	387,778,520	2,296,638,510	277,323,140	2,573,961,650
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,908,859,990	387,778,520	2,296,638,510	277,323,140	2,573,961,650
020000000000	ECONOMIC SECTOR	913,188,370	661,432,040	1,574,620,410	3,383,931,210	4,958,551,620
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	245,292,800	71,010,490	316,303,290	721,955,890	1,038,259,180
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	245,292,800	71,010,490	316,303,290	721,955,890	1,038,259,180
022000000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	288,369,270	217,681,350	506,050,620	16,000,000	522,050,620
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	238,216,740	97,496,860	335,713,600	-	335,713,600
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	50,152,530	120,184,490	170,337,020	16,000,000	186,337,020
023400000000	DEPARTMENT OF WORKS & HOUSING	379,526,300	372,740,200	752,266,500	2,645,975,320	3,398,241,820
023400100100	DEPARTMENT OF WORKS & HOUSING	379,526,300	372,740,200	752,266,500	2,645,975,320	3,398,241,820
050000000000	SOCIAL SECTOR	1,078,491,270	828,777,210	1,907,268,480	2,055,501,010	3,962,769,490
051700000000	DEPARTMENT OF EDUCATION	538,110,520	686,227,490	1,224,338,010	856,362,100	2,080,700,110
051700100100	DEPARTMENT OF EDUCATION	287,729,770	686,227,490	973,957,260	856,362,100	1,830,319,360
051702600100	PRIMARY SCHOOL	250,380,750	-	250,380,750	-	250,380,750
052100000000	DEPARTMENT OF HEALTH CARE	540,380,750	142,549,720	682,930,470	1,199,138,910	1,882,069,380
052100100100	DEPARTMENT OF HEALTH CARE	540,380,750	142,549,720	682,930,470	1,199,138,910	1,882,069,380

122205 - DEKINA 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	7,344,278,940	-	12,037,397,190
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	7,287,762,440	-	11,980,880,690
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	7,287,762,440	-	11,980,880,690
110101	STATUTORY ALLOCATION (FAAC)	3,434,252,880	-	7,256,416,730
11010101	STATUTORY ALLOCATION	3,434,252,880	-	7,256,416,730
110102	VALUE ADDED TAX ALLOCATION	3,472,539,580	-	4,343,493,980
11010201	SHARE OF VAT	3,472,539,580	-	4,343,493,980
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	380,969,980	-	380,969,980
11010399	OTHER FAAC DISTRIBUTIONS	380,969,980	-	380,969,980
12	INDEPENDENT REVENUE	56,516,500	-	56,516,500
1201	DIRECT TAX REVENUE	8,000	-	8,000
120101	PERSONAL TAXES	8,000	-	8,000
12010101	COMMUNITY DEVELOPMENT/POLL TAX	5,000	-	5,000
12010103	DEVELOPMENT LEVIES	3,000	-	3,000
1202	NON-TAX REVENUE	56,508,500	-	56,508,500
120201	LICENCES - GENERAL	472,230	-	472,230
12020117	DRIED FISH & MEAT LICENSES	4,230	-	4,230
12020120	HAWKER'S PERMITS	20,000	-	20,000
12020121	HUNTING PERMITS	5,000	-	5,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	3,000	-	3,000
12020126	HIRING SERVICES	340,000	-	340,000
12020130	LIQUOR LICENSES	100,000	-	100,000
120204	FEES - GENERAL	44,833,610	-	44,833,610
12020417	CONTRACTOR REGISTRATION FEES	150,000	-	150,000
12020418	MARRIAGE/ DIVORCE FEES	350,000	-	350,000
12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES	30,000	-	30,000
12020427	TENDER FEES	247,660	-	247,660
12020449	BUSINESS/TRADE OPERATING FEES	500,000	-	500,000
12020451	TIMBER & FOREST FEES	43,355,950	-	43,355,950
12020454	PARKING FEES	200,000	-	200,000
120206	SALES - GENERAL	775,330	-	775,330
12020616	SALES OF STATE OF ORIGIN CERTIFICATE	775,330	-	775,330
120207	EARNINGS -GENERAL	9,862,440	-	9,862,440

12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	7,698,080	-	7,698,080
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	2,164,360	-	2,164,360
120209	RENT ON LAND & OTHERS - GENERAL	564,890	-	564,890
12020901	RENT ON GOVT. LAND	64,890	-	64,890
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	500,000	-	500,000

122205 - DEKINA Local Government, Kogi State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>7,344,278,940</i>	<i>-</i>	<i>12,037,397,190</i>
21	<i>PERSONNEL COST</i>	<i>4,508,262,940</i>	<i>-</i>	<i>4,171,238,700</i>
2101	<i>SALARY</i>	<i>3,537,746,819</i>	<i>-</i>	<i>2,627,419,080</i>
210101	<i>SALARIES AND WAGES</i>	<i>3,537,746,819</i>	<i>-</i>	<i>2,627,419,080</i>
21010101	SALARY	3,537,746,819	-	2,627,419,080
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	<i>970,516,121</i>	<i>-</i>	<i>1,543,819,620</i>
210202	<i>SOCIAL CONTRIBUTIONS</i>	<i>970,516,121</i>	<i>-</i>	<i>1,543,819,620</i>
21020202	CONTRIBUTORY PENSION	970,516,121	-	1,543,819,620
22	<i>OTHER RECURRENT COSTS</i>	<i>850,804,800</i>	<i>-</i>	<i>2,149,403,130</i>
2202	<i>OVERHEAD COST</i>	<i>850,804,800</i>	<i>-</i>	<i>2,134,403,130</i>
220201	<i>TRAVEL& TRANSPORT - GENERAL</i>	<i>94,260,090</i>	<i>-</i>	<i>226,324,330</i>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	73,769,390	-	185,540,690
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,490,700	-	40,783,640
220202	<i>UTILITIES - GENERAL</i>	<i>12,500,000</i>	<i>-</i>	<i>71,011,960</i>
22020202	TELEPHONE CHARGES	12,000,000	-	71,011,960
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	500,000	-	-
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	<i>201,067,392</i>	<i>-</i>	<i>612,403,450</i>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	60,006,520	-	86,760,980
22020302	BOOKS	1,000,000	-	2,467,490
22020303	NEWSPAPERS	15,500,000	-	14,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000,000	-	27,500,000
22020306	PRINTING OF SECURITY DOCUMENTS	10,000,000	-	48,000,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	47,940,872	-	78,674,980
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2,000,000	-	5,000,000
22020309	UNIFORMS & OTHER CLOTHING	2,000,000	-	5,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	49,620,000	-	50,000,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	3,000,000	-	100,000,000
22020312	SUPPLY OF PALLIATIVE	-	-	195,000,000
220204	<i>MAINTENANCE SERVICES - GENERAL</i>	<i>64,180,000</i>	<i>-</i>	<i>93,996,860</i>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	16,600,000	-	28,500,000
22020402	MAINTENANCE OF OFFICE FURNITURE	5,080,000	-	2,000,000

22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	7,000,000	-	5,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	13,500,000	-	24,000,000
22020406	OTHER MAINTENANCE SERVICES	8,000,000	-	20,000,000
22020413	MINOR ROAD MAINTENANCE	14,000,000	-	14,496,860
220205	TRAINING - GENERAL	23,000,000	-	235,580,000
22020501	LOCAL TRAINING	20,000,000	-	225,580,000
22020504	RESEARCH AND DEVELOPMENT EXPENSES	3,000,000	-	10,000,000
220206	OTHER SERVICES - GENERAL	236,975,840	-	142,841,720
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	114,752,030	-	108,500,000
22020605	CLEANING & FUMIGATION SERVICES	109,905,880	-	-
22020606	OFFICE AND GENERAL EXPENSES	7,615,800	-	22,000,000
22020607	MONITORING AND EVALUATION SYSTEM	4,702,130	-	12,341,720
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	26,500,000	-	183,342,770
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	10,000,000	-	170,842,770
22020702	INFORMATION TECHNOLOGY CONSULTING	11,000,000	-	2,000,000
22020703	LEGAL SERVICES	5,500,000	-	10,500,000
220208	FUEL & LUBRICANTS - GENERAL	29,000,000	-	80,498,530
22020801	MOTOR VEHICLE FUEL COST	22,000,000	-	68,498,530
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	4,000,000	-	11,000,000
22020803	PLANT / GENERATOR FUEL COST	3,000,000	-	1,000,000
220209	FINANCIAL CHARGES - GENERAL	747,930	-	67,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	247,930	-	1,000,000
22020903	LOSS ON FOREIGN EXCHANGE	-	-	65,000,000
22020904	OTHER CRF BANK CHARGES	500,000	-	1,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	162,573,548	-	421,403,510
22021001	REFRESHMENT & MEALS	17,000,000	-	58,026,500
22021002	HONORARIUM & SITTING ALLOWANCE	20,000,000	-	10,000,000
22021003	PUBLICITY & ADVERTISEMENTS	29,040,000	-	8,500,000
22021004	MEDICAL EXPENSES-LOCAL	31,320,840	-	13,320,840
22021007	WELFARE PACKAGES	31,842,708	-	278,750,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	16,300,000	-	17,000,000
22021009	SPORTING ACTIVITIES	15,000,000	-	23,000,000
22021010	DIRECT TEACHING & LABORATORY COST	-	-	1,808,170
22021012	PROVISION OF SERVICES MATERIAL	-	-	500,000
22021018	NIGERIA LEGION	2,000,000	-	-

22021021	SPECIAL DAYS/CELEBRATIONS	70,000	-	10,498,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	-	-	15,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	-	-	15,000,000
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL	-	-	15,000,000
23	CAPITAL EXPENDITURE	1,985,211,200	-	5,716,755,360
2301	FIXED ASSETS PURCHASED	1,005,471,510	-	1,931,042,480
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,005,471,510	-	1,931,042,480
23010105	PURCHASE OF MOTOR VEHICLES	102,337,900	-	215,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	82,987,990
23010115	PURCHASE OF PHOTOCOPYING MACHINES	-	-	244,323,140
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	325,749,800	-	778,031,350
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	305,045,910	-	260,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	20,000,000	-	100,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	150,000,000	-	200,000,000
23010130	PURCHASE OF RECREATIONAL FACILITIES	102,337,900	-	40,700,000
23010133	PURCHASES OF SURVEYING EQUIPMENT	-	-	10,000,000
2302	CONSTRUCTION / PROVISION	797,307,310	-	1,333,280,500
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	797,307,310	-	1,333,280,500
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	159,171,710	-	161,107,560
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	200,000,000	-	240,000,000
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	83,135,600	-	90,000,000
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	100,000,000	-	110,662,100
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	200,000,000	-	10,000,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	40,000,000	-	506,955,890
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	5,000,000
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	10,000,000	-	110,000,000
23020124	CONSTRUCTION OF MARKETS/PARKS	-	-	79,554,950
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	-	-	10,000,000
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	5,000,000	-	10,000,000
2303	REHABILITATION / REPAIRS	106,500,000	-	1,363,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	106,500,000	-	1,363,500,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	-	-	5,000,000
23030103	REHABILITATION / REPAIRS - HOUSING	5,000,000	-	25,000,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	-	-	5,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	3,000,000	-	225,000,000

23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	55,000,000	-	10,000,000
23030110	REHABILITATION / REPAIRS - LIBRARIES	10,000,000	-	10,000,000
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	-	-	10,000,000
23030113	REHABILITATION / REPAIRS - ROADS	33,500,000	-	1,033,500,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	30,000,000
23030126	REHABILITATION/REPAIRS OF CEMETERIES	-	-	10,000,000
2304	PRESERVATION OF THE ENVIRONMENT	71,932,380	-	1,084,932,380
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	71,932,380	-	1,084,932,380
23040101	TREE PLANTING	2,000,000	-	15,000,000
23040102	EROSION & FLOOD CONTROL	69,932,380	-	1,069,932,380
2305	OTHER CAPITAL PROJECTS	4,000,000	-	4,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	4,000,000	-	4,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	4,000,000	-	4,000,000

011100100100 CHAIRMAN				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	154,945,090	0	311,167,520
21	PERSONNEL COST	72,132,210	0	130,018,350
2101	SALARY	72,132,210	0	130,018,350
210101	SALARIES AND WAGES	72,132,210	0	130,018,350
21010101	SALARY	72,132,210	0	130,018,350
22	OTHER RECURRENT COSTS	82,812,880	0	181,149,170
2202	OVERHEAD COST	82,812,880	0	181,149,170
220201	TRAVEL& TRANSPORT - GENERAL	1,169,160	0	10,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,169,160	0	10,000,000
220202	UTILITIES - GENERAL	1,000,000	0	10,000,000
22020202	TELEPHONE CHARGES	1,000,000	0	10,000,000
220203	MATERIALS & SUPPLIES - GENERAL	11,106,520	0	24,122,670
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	11,106,520	0	24,122,670
220204	MAINTENANCE SERVICES - GENERAL	1,500,000	0	15,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000	0	15,000,000
220205	TRAINING - GENERAL	0	0	5,000,000
22020504	RESEARCH AND DEVELOPMENT EXPENSES	0	0	5,000,000
220206	OTHER SERVICES - GENERAL	66,000,000	0	70,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	66,000,000	0	70,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	2,037,200	0	47,026,500
22021001	REFRESHMENT & MEALS	0	0	27,026,500
22021007	WELFARE PACKAGES	2,037,200	0	20,000,000
011100100100 CHAIRMAN				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	154,945,090	0	311,167,520
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	154,945,090	0	311,167,520
70111	EXECUTIVE AND LEGISLATIVE ORGANS	154,945,090	0	311,167,520

011100100200 VICE-CHAIRMAN				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	24,277,200	0	21,930,250
21	PERSONNEL COST	13,524,790	0	4,789,790
2101	SALARY	13,524,790	0	4,789,790
210101	SALARIES AND WAGES	13,524,790	0	4,789,790
21010101	SALARY	13,524,790	0	4,789,790
22	OTHER RECURRENT COSTS	10,752,410	0	17,140,460
2202	OVERHEAD COST	10,752,410	0	17,140,460
220201	TRAVEL& TRANSPORT - GENERAL	3,000,000	0	1,640,460
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	0	640,460
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	0	1,000,000
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000	0	2,500,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000	0	2,000,000
22020303	NEWSPAPERS	0	0	500,000
220206	OTHER SERVICES - GENERAL	6,752,410	0	10,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	6,752,410	0	10,000,000
220208	FUEL & LUBRICANTS - GENERAL	0	0	3,000,000
22020801	MOTOR VEHICLE FUEL COST	0	0	3,000,000
011100100200 VICE-CHAIRMAN				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	24,277,200	0	21,930,250
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	24,277,200	0	21,930,250
70111	EXECUTIVE AND LEGISLATIVE ORGANS	24,277,200	0	21,930,250

011101300100 SECRETARY TO THE LOCAL GOVERNMENT				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	16,618,140	0	18,940,220
21	PERSONNEL COST	9,016,530	0	4,248,390
2101	SALARY	9,016,530	0	4,248,390
210101	SALARIES AND WAGES	9,016,530	0	4,248,390
21010101	SALARY	9,016,530	0	4,248,390
22	OTHER RECURRENT COSTS	7,601,610	0	14,691,830
2202	OVERHEAD COST	7,601,610	0	14,691,830
220201	TRAVEL& TRANSPORT - GENERAL	1,000,000	0	1,691,830
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	0	1,691,830
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000	0	2,691,830
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000	0	2,191,830
22020303	NEWSPAPERS	0	0	500,000
220206	OTHER SERVICES - GENERAL	5,601,610	0	6,500,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	5,601,610	0	6,500,000
220208	FUEL & LUBRICANTS - GENERAL	0	0	2,000,000
22020801	MOTOR VEHICLE FUEL COST	0	0	2,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	0	0	1,808,170
22021010	DIRECT TEACHING & LABORATORY COST	0	0	1,808,170
011101300100 SECRETARY TO THE LOCAL GOVERNMENT				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	16,618,140	0	18,940,220
7013	GENERAL SERVICES	16,618,140	0	18,940,220
70133	OTHER GENERAL SERVICES	16,618,140	0	18,940,220

011200100100 THE LEGISTRATIVE COUNCIL				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	219,518,149	0	190,076,440
21	PERSONNEL COST	167,416,539	0	131,642,540
2101	SALARY	167,416,539	0	131,642,540
210101	SALARIES AND WAGES	167,416,539	0	131,642,540
21010101	SALARY	167,416,539	0	131,642,540
22	OTHER RECURRENT COSTS	52,101,610	0	58,433,900
2202	OVERHEAD COST	52,101,610	0	58,433,900
220201	TRAVEL& TRANSPORT - GENERAL	19,601,610	0	12,203,220
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,601,610	0	6,601,610
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,000,000	0	5,601,610
220203	MATERIALS & SUPPLIES - GENERAL	7,500,000	0	5,730,680
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,000,000	0	2,730,680
22020303	NEWSPAPERS	500,000	0	3,000,000
220208	FUEL & LUBRICANTS - GENERAL	0	0	27,000,000
22020801	MOTOR VEHICLE FUEL COST	0	0	27,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	25,000,000	0	13,500,000
22021001	REFRESHMENT & MEALS	5,000,000	0	0
22021002	HONORARIUM & SITTING ALLOWANCE	10,000,000	0	0
22021007	WELFARE PACKAGES	10,000,000	0	5,000,000
22021009	SPORTING ACTIVITIES	0	0	8,000,000
22021012	PROVISION OF SERVICES MATERIAL	0	0	500,000
011200100100 THE LEGISTRATIVE COUNCIL				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	219,518,149	0	190,076,440
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	219,518,149	0	190,076,440
70111	EXECUTIVE AND LEGISLATIVE ORGANS	219,518,149	0	190,076,440

012500100100 DIRECTOR OF PERSONNEL MANAGEMENT				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	1,497,511,031	0	2,573,961,650
21	PERSONNEL COST	1,462,333,971	0	1,908,859,990
2101	SALARY	491,817,850	0	365,040,370
210101	SALARIES AND WAGES	491,817,850	0	365,040,370
21010101	SALARY	491,817,850	0	365,040,370
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	970,516,121	0	1,543,819,620
210202	SOCIAL CONTRIBUTIONS	970,516,121	0	1,543,819,620
21020202	CONTRIBUTORY PENSION	970,516,121	0	1,543,819,620
22	OTHER RECURRENT COSTS	35,177,060	0	387,778,520
2202	OVERHEAD COST	35,177,060	0	387,778,520
220201	TRAVEL& TRANSPORT - GENERAL	1,400,520	0	83,700,520
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,400,520	0	83,700,520
220202	UTILITIES - GENERAL	500,000	0	50,000,000
22020202	TELEPHONE CHARGES	0	0	50,000,000
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	500,000	0	0
220203	MATERIALS & SUPPLIES - GENERAL	500,000	0	35,500,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000	0	10,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	0	0	12,500,000
22020306	PRINTING OF SECURITY DOCUMENTS	0	0	13,000,000
220204	MAINTENANCE SERVICES - GENERAL	3,680,000	0	1,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,600,000	0	0
22020402	MAINTENANCE OF OFFICE FURNITURE	80,000	0	1,000,000
220205	TRAINING - GENERAL	0	0	115,580,000
22020501	LOCAL TRAINING	0	0	115,580,000
220206	OTHER SERVICES - GENERAL	10,986,540	0	15,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	10,986,540	0	0
22020606	OFFICE AND GENERAL EXPENSES	0	0	15,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,500,000	0	10,500,000
22020703	LEGAL SERVICES	5,500,000	0	10,500,000
220208	FUEL & LUBRICANTS - GENERAL	0	0	25,500,000
22020801	MOTOR VEHICLE FUEL COST	0	0	15,500,000

22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0	0	10,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	12,610,000	0	50,998,000
22021001	REFRESHMENT & MEALS	0	0	10,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	0	0	5,000,000
22021003	PUBLICITY & ADVERTISEMENTS	40,000	0	500,000
22021007	WELFARE PACKAGES	10,500,000	0	20,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0	0	5,000,000
22021018	NIGERIA LEGION	2,000,000	0	0
22021021	SPECIAL DAYS/CELEBRATIONS	70,000	0	10,498,000
23	CAPITAL EXPENDITURE	0	0	277,323,140
2301	FIXED ASSETS PURCHASED	0	0	247,323,140
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	247,323,140
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0	0	3,000,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0	0	244,323,140
2303	REHABILITATION / REPAIRS	0	0	30,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	0	30,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0	0	30,000,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	1,497,511,031	0	2,296,638,510
7013	GENERAL SERVICES	1,497,511,031	0	2,296,638,510
70131	GENERAL PERSONNEL SERVICES	1,497,511,031	0	2,296,638,510
707	HEALTH	0	0	277,323,140
7074	PUBLIC HEALTH SERVICES	0	0	277,323,140
70741	PUBLIC HEALTH SERVICES	0	0	277,323,140

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	-	-	-	-	0	0	277,323,140

13100126000200 - Reform of Government and Governance (General)	PURCHASE OF OFFICE FURNITURE	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70741 - PUBLIC HEALTH SERVICES	12220513 - LG Wide	0	0	3,000,000
13100126000300 - Reform of Government and Governance (General)	PURCHASE OF MOTOR VEHICLE	23010115 - PURCHASE OF PHOTOCOPIING MACHINES	70741 - PUBLIC HEALTH SERVICES	12220513 - LG Wide	0	0	244,323,140
13100126000400 - Reform of Government and Governance (General)	REHABILITATING LG SECRETARIAT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70741 - PUBLIC HEALTH SERVICES	12220513 - LG Wide	0	0	20,000,000
13100126000500 - Reform of Government and Governance (General)	REHABILITATING DEVELOPMENT OFFICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70741 - PUBLIC HEALTH SERVICES	12220513 - LG Wide	0	0	10,000,000

021500100100 DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	603,226,270	0	1,038,259,180
21	PERSONNEL COST	195,908,920	0	245,292,800
2101	SALARY	195,908,920	0	245,292,800
210101	SALARIES AND WAGES	195,908,920	0	245,292,800
21010101	SALARY	195,908,920	0	245,292,800
22	OTHER RECURRENT COSTS	215,317,350	0	71,010,490
2202	OVERHEAD COST	215,317,350	0	71,010,490
220201	TRAVEL& TRANSPORT - GENERAL	20,000,000	0	6,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000	0	6,000,000
220202	UTILITIES - GENERAL	1,000,000	0	9,011,960
22020202	TELEPHONE CHARGES	1,000,000	0	9,011,960
220203	MATERIALS & SUPPLIES - GENERAL	40,000,000	0	32,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000	0	12,000,000
22020303	NEWSPAPERS	10,000,000	0	10,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000,000	0	5,000,000
22020306	PRINTING OF SECURITY DOCUMENTS	10,000,000	0	5,000,000
220206	OTHER SERVICES - GENERAL	127,317,350	0	0
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	15,411,470	0	0
22020605	CLEANING & FUMIGATION SERVICES	109,905,880	0	0
22020606	OFFICE AND GENERAL EXPENSES	2,000,000	0	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0	0	5,000,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	0	0	5,000,000
220208	FUEL & LUBRICANTS - GENERAL	10,000,000	0	5,998,530
22020801	MOTOR VEHICLE FUEL COST	10,000,000	0	5,998,530
220210	MISCELLANEOUS EXPENSES GENERAL	17,000,000	0	13,000,000
22021001	REFRESHMENT & MEALS	7,000,000	0	5,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	8,000,000	0	5,000,000
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000	0	3,000,000
23	CAPITAL EXPENDITURE	192,000,000	0	721,955,890
2301	FIXED ASSETS PURCHASED	150,000,000	0	200,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	150,000,000	0	200,000,000

23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	150,000,000	0	200,000,000
2302	CONSTRUCTION / PROVISION	40,000,000	0	506,955,890
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	40,000,000	0	506,955,890
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	40,000,000	0	506,955,890
2304	PRESERVATION OF THE ENVIRONMENT	2,000,000	0	15,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2,000,000	0	15,000,000
23040101	TREE PLANTING	2,000,000	0	15,000,000
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
704	ECONOMIC AFFAIRS	603,226,270	0	1,038,259,180
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	603,226,270	0	1,038,259,180
70421	AGRICULTURE	603,226,270	0	1,038,259,180

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>192,000,000</u>	<u>0</u>	<u>721,955,890</u>
01040125000100 - Economic Empowerment Through Agriculture (General)	PURCHASE OF 20NOs OF CASSAVA PROCESSING MACHINES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12220513 - LG Wide	150,000,000	0	200,000,000
01030225000100 - Economic Empowerment Through Agriculture (General)	CONSTRUCTION OF WATER PUMP FOR IRRIGATION SCHEME	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12220513 - LG Wide	40,000,000	0	130,002,340

01060125000100 - Economic Empowerment Through Agriculture (General)	ADDITIONAL TREE PLANTING IN RESERVED AREAS OF SOME COMMUNITIES	23040101 - TREE PLANTING	70421 - AGRICULTURE	12220513 - LG Wide	2,000,000	0	15,000,000
01100126000100 - Economic Empowerment Through Agriculture (General)	CONSTRUCTION AND PROVISION OF AGRIC FACILITIES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12220513 - LG Wide	0	0	376,953,550

022000100100 DEPARTMENT FINANCE AND SUPPLY (TREASURY)				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
1	REVENUE	7,344,278,940	0	12,037,397,190
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	7,287,762,440	0	11,980,880,690
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	7,287,762,440	0	11,980,880,690
110101	STATUTORY ALLOCATION (FAAC)	3,434,252,880	0	7,256,416,730
11010101	STATUTORY ALLOCATION	3,434,252,880	0	7,256,416,730
110102	VALUE ADDED TAX ALLOCATION	3,472,539,580	0	4,343,493,980
11010201	SHARE OF VAT	3,472,539,580	0	4,343,493,980
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	380,969,980	0	380,969,980
11010399	OTHER FAAC DISTRIBUTIONS	380,969,980	0	380,969,980
12	INDEPENDENT REVENUE	56,516,500	0	56,516,500
1201	DIRECT TAX REVENUE	8,000	0	8,000
120101	PERSONAL TAXES	8,000	0	8,000
12010101	COMMUNITY DEVELOPMENT/POLL TAX	5,000	0	5,000
12010103	DEVELOPMENT LEVIES	3,000	0	3,000
1202	NON-TAX REVENUE	56,508,500	0	56,508,500
120201	LICENCES - GENERAL	472,230	0	472,230
12020117	DRIED FISH & MEAT LICENSES	4,230	0	4,230
12020120	HAWKER'S PERMITS	20,000	0	20,000
12020121	HUNTING PERMITS	5,000	0	5,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	3,000	0	3,000
12020126	HIRING SERVICES	340,000	0	340,000
12020130	LIQUOR LICENSES	100,000	0	100,000
120204	FEES - GENERAL	44,833,610	0	44,833,610
12020417	CONTRACTOR REGISTRATION FEES	150,000	0	150,000
12020418	MARRIAGE/ DIVORCE FEES	350,000	0	350,000
12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES	30,000	0	30,000
12020427	TENDER FEES	247,660	0	247,660
12020449	BUSINESS/TRADE OPERATING FEES	500,000	0	500,000
12020451	TIMBER & FOREST FEES	43,355,950	0	43,355,950
12020454	PARKING FEES	200,000	0	200,000
120206	SALES - GENERAL	775,330	0	775,330

12020616	SALES OF STATE OF ORIGIN CERTIFICATE	775,330	0	775,330
120207	EARNINGS -GENERAL	9,862,440	0	9,862,440
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	7,698,080	0	7,698,080
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	2,164,360	0	2,164,360
120209	RENT ON LAND & OTHERS - GENERAL	564,890	0	564,890
12020901	RENT ON GOVT. LAND	64,890	0	64,890
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	500,000	0	500,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	264,935,250	0	335,713,600
21	PERSONNEL COST	216,396,620	0	238,216,740
2101	SALARY	216,396,620	0	238,216,740
210101	SALARIES AND WAGES	216,396,620	0	238,216,740
21010101	SALARY	216,396,620	0	238,216,740
22	OTHER RECURRENT COSTS	48,538,630	0	97,496,860
2202	OVERHEAD COST	48,538,630	0	97,496,860
220201	TRAVEL& TRANSPORT - GENERAL	8,490,700	0	15,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000	0	5,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,490,700	0	10,000,000
220203	MATERIALS & SUPPLIES - GENERAL	11,000,000	0	4,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,000,000	0	4,000,000
22020303	NEWSPAPERS	5,000,000	0	0
220204	MAINTENANCE SERVICES - GENERAL	5,000,000	0	72,496,860
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,500,000	0	10,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0	0	5,000,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,000	0	23,000,000
22020406	OTHER MAINTENANCE SERVICES	0	0	20,000,000
22020413	MINOR ROAD MAINTENANCE	0	0	14,496,860
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	11,000,000	0	0
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	10,000,000	0	0
22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000	0	0
220208	FUEL & LUBRICANTS - GENERAL	1,000,000	0	6,000,000
22020801	MOTOR VEHICLE FUEL COST	1,000,000	0	4,000,000

22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0	0	1,000,000
22020803	PLANT / GENERATOR FUEL COST	0	0	1,000,000
220209	FINANCIAL CHARGES - GENERAL	747,930	0	0
22020901	BANK CHARGES (OTHER THAN INTEREST)	247,930	0	0
22020904	OTHER CRF BANK CHARGES	500,000	0	0
220210	MISCELLANEOUS EXPENSES GENERAL	11,300,000	0	0
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	11,300,000	0	0
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	264,935,250	0	335,713,600
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	264,935,250	0	335,713,600
70112	FINANCIAL AND FISCAL AFFAIRS	264,935,250	0	335,713,600

022000300100 PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	43,955,180	0	186,337,020
21	PERSONNEL COST	18,033,050	0	50,152,530
2101	SALARY	18,033,050	0	50,152,530
210101	SALARIES AND WAGES	18,033,050	0	50,152,530
21010101	SALARY	18,033,050	0	50,152,530
22	OTHER RECURRENT COSTS	14,922,130	0	120,184,490
2202	OVERHEAD COST	14,922,130	0	120,184,490
220201	TRAVEL& TRANSPORT - GENERAL	0	0	22,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0	0	10,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0	0	12,000,000
220203	MATERIALS & SUPPLIES - GENERAL	3,220,000	0	0
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,220,000	0	0
220205	TRAINING - GENERAL	3,000,000	0	5,000,000
22020504	RESEARCH AND DEVELOPMENT EXPENSES	3,000,000	0	5,000,000
220206	OTHER SERVICES - GENERAL	6,702,130	0	12,341,720
22020606	OFFICE AND GENERAL EXPENSES	2,000,000	0	0
22020607	MONITORING AND EVALUATION SYSTEM	4,702,130	0	12,341,720
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0	0	65,842,770
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	0	0	65,842,770
220210	MISCELLANEOUS EXPENSES GENERAL	2,000,000	0	15,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000	0	0
22021004	MEDICAL EXPENSES-LOCAL	0	0	10,000,000
22021007	WELFARE PACKAGES	0	0	5,000,000
23	CAPITAL EXPENDITURE	11,000,000	0	16,000,000
2302	CONSTRUCTION / PROVISION	5,000,000	0	10,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	5,000,000	0	10,000,000
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	5,000,000	0	10,000,000
2304	PRESERVATION OF THE ENVIRONMENT	2,000,000	0	2,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2,000,000	0	2,000,000
23040102	EROSION & FLOOD CONTROL	2,000,000	0	2,000,000
2305	OTHER CAPITAL PROJECTS	4,000,000	0	4,000,000

230501	ACQUISITION OF NON TANGIBLE ASSETS	4,000,000	0	4,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	4,000,000	0	4,000,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	43,955,180	0	186,337,020
7013	GENERAL SERVICES	43,955,180	0	186,337,020
70132	OVERALL PLANNING AND STATISTICAL SERVICES	43,955,180	0	186,337,020

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	-	-	-	-	11,000,000	0	16,000,000
13100125000100 - Reform of Government and Governance (General)	PURCHASE OF 2NOs OF DESKTOP COMPUTERS AND OTHERS ICT GADGETS FOR NETWORKING AND COMPUTERIZATION OF ACTIVITIES OF ALL GOVERNMENT OFFICES	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12220513 - LG Wide	5,000,000	0	10,000,000
13100125000200 - Reform of Government and Governance (General)	CONSTRUCTION OF DRAINAGE AROUND THE DEPARTMENT PREMISES	23040102 - EROSION & FLOOD CONTROL	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12220513 - LG Wide	2,000,000	0	2,000,000
13100125000300 - 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	12220513 - LG Wide	4,000,000	0	4,000,000

023400100100 DEPARTMENT OF WORKS & HOUSING				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	694,814,800	0	3,398,241,820
21	PERSONNEL COST	295,908,920	0	379,526,300
2101	SALARY	295,908,920	0	379,526,300
210101	SALARIES AND WAGES	295,908,920	0	379,526,300
21010101	SALARY	295,908,920	0	379,526,300
22	OTHER RECURRENT COSTS	97,000,000	0	372,740,200
2202	OVERHEAD COST	97,000,000	0	357,740,200
220201	TRAVEL& TRANSPORT - GENERAL	20,000,000	0	59,490,200
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000	0	50,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000	0	9,490,200
220203	MATERIALS & SUPPLIES - GENERAL	15,000,000	0	65,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000	0	25,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	0	0	10,000,000
22020306	PRINTING OF SECURITY DOCUMENTS	0	0	30,000,000
220204	MAINTENANCE SERVICES - GENERAL	45,000,000	0	3,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000	0	2,500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	7,000,000	0	0
22020405	MAINTENANCE OF PLANTS/GENERATORS	12,000,000	0	1,000,000
22020406	OTHER MAINTENANCE SERVICES	8,000,000	0	0
22020413	MINOR ROAD MAINTENANCE	14,000,000	0	0
220206	OTHER SERVICES - GENERAL	0	0	7,000,000
22020606	OFFICE AND GENERAL EXPENSES	0	0	7,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0	0	100,000,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	0	0	100,000,000
220208	FUEL & LUBRICANTS - GENERAL	17,000,000	0	10,000,000
22020801	MOTOR VEHICLE FUEL COST	10,000,000	0	10,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	4,000,000	0	0
22020803	PLANT / GENERATOR FUEL COST	3,000,000	0	0
220209	FINANCIAL CHARGES - GENERAL	0	0	67,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	0	0	1,000,000
22020903	LOSS ON FOREIGN EXCHANGE	0	0	65,000,000

22020904	OTHER CRF BANK CHARGES	0	0	1,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	0	0	45,750,000
22021001	REFRESHMENT & MEALS	0	0	5,000,000
22021007	WELFARE PACKAGES	0	0	30,750,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0	0	10,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	0	0	15,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	0	0	15,000,000
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL	0	0	15,000,000
23	CAPITAL EXPENDITURE	301,905,880	0	2,645,975,320
2301	FIXED ASSETS PURCHASED	102,337,900	0	289,987,990
230101	PURCHASE OF FIXED ASSETS - GENERAL	102,337,900	0	289,987,990
23010105	PURCHASE OF MOTOR VEHICLES	102,337,900	0	200,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0	0	79,987,990
23010133	PURCHASES OF SURVEYING EQUIPMENT	0	0	10,000,000
2302	CONSTRUCTION / PROVISION	93,135,600	0	219,554,950
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	93,135,600	0	219,554,950
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	83,135,600	0	25,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0	0	5,000,000
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	10,000,000	0	110,000,000
23020124	CONSTRUCTION OF MARKETS/PARKS	0	0	79,554,950
2303	REHABILITATION / REPAIRS	38,500,000	0	1,068,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	38,500,000	0	1,068,500,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0	0	5,000,000
23030103	REHABILITATION / REPAIRS - HOUSING	5,000,000	0	25,000,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0	0	5,000,000
23030113	REHABILITATION / REPAIRS - ROADS	33,500,000	0	1,033,500,000
2304	PRESERVATION OF THE ENVIRONMENT	67,932,380	0	1,067,932,380
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	67,932,380	0	1,067,932,380
23040102	EROSION & FLOOD CONTROL	67,932,380	0	1,067,932,380
023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
704	ECONOMIC AFFAIRS	694,814,800	0	3,313,686,870
7045	TRANSPORT	694,814,800	0	3,313,686,870

70451	ROAD TRANSPORT	694,814,800	0	3,313,686,870
707	HEALTH	0	0	84,554,950
7074	PUBLIC HEALTH SERVICES	0	0	84,554,950
70741	PUBLIC HEALTH SERVICES	0	0	84,554,950

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	-	-	-	-	301,905,880	0	2,645,975,320
17100125000100 - Road (General)	PURCHASE OF 3NOS OF UTILITY VEHICLE FOR SMOOTH RUNNING OF THE WORKS ACTIVITIES	23010105 - PURCHASE OF MOTOR VEHICLES	70451 - ROAD TRANSPORT	12220513 - LG Wide	102,337,900	0	200,000,000
17100125000200 - Road (General)	PURCHASE OF 5NOS OF FIRE EXTINGUISHERS AND OTHER FIRE GADGET FOR AGRIC DEPARTMENT	23020110 - CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	70451 - ROAD TRANSPORT	12220513 - LG Wide	83,135,600	0	25,000,000
17100125000300 - Road (General)	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS ACROSS THE LGA	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	70451 - ROAD TRANSPORT	12220513 - LG Wide	10,000,000	0	10,000,000
17100125000400 - Road (General)	REHABILITATION OF GENERATORS IN THE SECRETARIAT	23030103 - REHABILITATION / REPAIRS - HOUSING	70451 - ROAD TRANSPORT	12220513 - LG Wide	5,000,000	0	5,000,000
17100125000500 - Road (General)	RESURFACING OF THE SOME ACCESS ROAD ACROSS THE WARD IN THE LGA	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12220513 - LG Wide	33,500,000	0	1,033,500,000
17100125000600 - Road (General)	CONSTRUCTION OF DRAINAGE AND CULVERT AT DEKINA	23040102 - EROSION & FLOOD CONTROL	70451 - ROAD TRANSPORT	12220513 - LG Wide	67,932,380	0	1,067,932,380

13100126000100 - Reform of Government and Governance (General)	PURCHASE OF OFFICE FURNITURE/FITTINGS	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70451 - ROAD TRANSPORT	12220513 - LG Wide	0	0	79,987,990
17100126000100 - Road (General)	PURCHASE OF SURVEYING EQUIPMENT	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70451 - ROAD TRANSPORT	12220513 - LG Wide	0	0	10,000,000
17100126000200 - Road (General)	CONSTRUCTION/PROVISION OF INFRASTRUCTURE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	12220513 - LG Wide	0	0	5,000,000
17100126000300 - Road (General)	CONSTRUCTION/PROVISION OF BOUNDARY/RIGHT OF WAYS	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	70451 - ROAD TRANSPORT	12220513 - LG Wide	0	0	100,000,000
06100126000100 - Housing and Urban Development (General)	REHABILITATION/REPAIRS OF HOUSING	23030103 - REHABILITATION / REPAIRS - HOUSING	70451 - ROAD TRANSPORT	12220513 - LG Wide	0	0	20,000,000
10100126000100 - Water Resources and Rural Development	REHABILITATION/REPAIRS OF WATER FACILITIES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70451 - ROAD TRANSPORT	12220513 - LG Wide	0	0	5,000,000
13100126000600 - Reform of Government and Governance (General)	CONSTRUCTION OF MARKET/PARKS	23020124 - CONSTRUCTION OF MARKETS/PARKS	70741 - PUBLIC HEALTH SERVICES	12220513 - LG Wide	0	0	69,554,950
13100126000700 - Reform of Government and Governance (General)	REHABILITATION/REPAIRS OF MARKETS/PARKS	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70741 - PUBLIC HEALTH SERVICES	12220513 - LG Wide	0	0	5,000,000

13100126000800 - Reform of Government and Governance (General)	REHABILITATION OF DEKINA HOTEL	23020124 - CONSTRUCTION OF MARKETS/PARKS	70741 - PUBLIC HEALTH SERVICES	12220513 - LG Wide	0	0	10,000,000

051700100100	DEPARTMENT OF EDUCATION			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	1,893,876,088	0	1,830,319,360
21	PERSONNEL COST	787,726,770	0	287,729,770
2101	SALARY	787,726,770	0	287,729,770
210101	SALARIES AND WAGES	787,726,770	0	287,729,770
21010101	SALARY	787,726,770	0	287,729,770
22	OTHER RECURRENT COSTS	113,765,508	0	686,227,490
2202	OVERHEAD COST	113,765,508	0	686,227,490
220201	TRAVEL& TRANSPORT - GENERAL	7,760,000	0	2,760,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,760,000	0	1,760,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000	0	1,000,000
220203	MATERIALS & SUPPLIES - GENERAL	57,700,000	0	358,467,490
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	80,000	0	1,000,000
22020302	BOOKS	1,000,000	0	2,467,490
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2,000,000	0	5,000,000
22020309	UNIFORMS & OTHER CLOTHING	2,000,000	0	5,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	49,620,000	0	50,000,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	3,000,000	0	100,000,000
22020312	SUPPLY OF PALLIATIVE	0	0	195,000,000
220205	TRAINING - GENERAL	0	0	100,000,000
22020501	LOCAL TRAINING	0	0	100,000,000
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	47,305,508	0	224,000,000
22021001	REFRESHMENT & MEALS	0	0	10,000,000
22021003	PUBLICITY & ADVERTISEMENTS	25,000,000	0	3,000,000
22021007	WELFARE PACKAGES	7,305,508	0	196,000,000
22021009	SPORTING ACTIVITIES	15,000,000	0	15,000,000
23	CAPITAL EXPENDITURE	992,383,810	0	856,362,100
2301	FIXED ASSETS PURCHASED	427,383,810	0	400,700,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	427,383,810	0	400,700,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	305,045,910	0	260,000,000

23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	20,000,000	0	100,000,000
23010130	PURCHASE OF RECREATIONAL FACILITIES	102,337,900	0	40,700,000
2302	CONSTRUCTION / PROVISION	500,000,000	0	425,662,100
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	500,000,000	0	425,662,100
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	200,000,000	0	240,000,000
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	0	0	65,000,000
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	100,000,000	0	110,662,100
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	200,000,000	0	10,000,000
2303	REHABILITATION / REPAIRS	65,000,000	0	30,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	65,000,000	0	30,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	55,000,000	0	10,000,000
23030110	REHABILITATION / REPAIRS - LIBRARIES	10,000,000	0	10,000,000
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	0	0	10,000,000
051700100100	DEPARTMENT OF EDUCATION			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
709	EDUCATION	1,893,876,088	0	1,830,319,360
7098	EDUCATION N.E.C.	1,893,876,088	0	1,830,319,360
70981	EDUCATION N.E.C	1,893,876,088	0	1,830,319,360

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	-	-	-	-	992,383,810	0	856,362,100
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	12220513 - LG Wide	150,000,000	0	200,000,000

05040225000200 - Enhancing Skills and Knowledge (General)	PURCHASE AND DISTRIBUTION OF VISUAL BOOKS AND POSTERS TO SCHOOLS	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12220513 - LG Wide	155,045,910	0	60,000,000
05040225000300 - Enhancing Skills and Knowledge (General)	PURCHASE AND DISTRIBUTION OF LIBRARY BOOKS & EQUIPMENT TO ONE SCHOOL PER WARD	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70981 - EDUCATION N.E.C	12220513 - LG Wide	20,000,000	0	100,000,000
05100125000100 - Enhancing Skills and Knowledge (General)	CONSTRUCTION OF FOOTBALL AND LAWN TENNIS COURT AT MODEL PRIMARY SCHOOL, SHERIA.	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70981 - EDUCATION N.E.C	12220513 - LG Wide	102,337,900	0	40,700,000
05050125000100 - Enhancing Skills and Knowledge (General)	CONSTRUCTION OF GYB MODEL PRIMARY SCHOOL PER WARD	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12220513 - LG Wide	200,000,000	0	240,000,000
05050325000100 - Enhancing Skills and Knowledge (General)	CONSTRUCTION OF LIBRARY AT GYB MODEL PRIMARY SCHOOL PER WARD	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70981 - EDUCATION N.E.C	12220513 - LG Wide	100,000,000	0	110,662,100
05100125000200 - Enhancing Skills and Knowledge (General)	CONSTRUCTION OF COMMERCIAL TABLE TENNIS INCLUDING CANOPIES (1PER WARD)	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70981 - EDUCATION N.E.C	12220513 - LG Wide	200,000,000	0	10,000,000
05050125000200 - Enhancing Skills and Knowledge (General)	REHABILITATION OF 10NOS OF SCHOOLS BUILDING ACROSS THE LOCAL GOVT	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12220513 - LG Wide	55,000,000	0	10,000,000
05050325000200 - Enhancing Skills and Knowledge (General)	REHABILITATION OF SCHOOL LIBRARIES AT ONE CENTRAL SCHOOL PER WARD	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70981 - EDUCATION N.E.C	12220513 - LG Wide	10,000,000	0	10,000,000

05050126000100 - Enhancing Skills and Knowledge (General)	REHABILITATIONS/REPAIRS OF RECREATIONAL FACILITIES	23030111 - REHABILITATION / REPAIRS - SPORTING FACILITIES	70981 - EDUCATION N.E.C	12220513 - LG Wide	0	0	10,000,000
05050126000200 - Enhancing Skills and Knowledge (General)	CONSTRUCTION/PROVISION OF FIREFIGHTING STATIONS	23020110 - CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	70981 - EDUCATION N.E.C	12220513 - LG Wide	0	0	65,000,000

051702600100 PRIMARY SCHOOL				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<u>2</u>	<i>EXPENDITURES</i>	<i>729,483,870</i>	<i>0</i>	<i>250,380,750</i>
21	PERSONNEL COST	729,483,870	0	250,380,750
2101	SALARY	729,483,870	0	250,380,750
210101	SALARIES AND WAGES	729,483,870	0	250,380,750
21010101	SALARY	729,483,870	0	250,380,750
051702600100 PRIMARY SCHOOL				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
709	EDUCATION	729,483,870	0	250,380,750
7091	PRE-PRIMARY AND PRIMARY EDUCATION	729,483,870	0	250,380,750
70912	PRIMARY EDUCATION	729,483,870	0	250,380,750

052100100100 DEPARTMENT OF HEALTH CARE				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	1,201,117,872	0	1,882,069,380
21	PERSONNEL COST	540,380,750	0	540,380,750
2101	SALARY	540,380,750	0	540,380,750
210101	SALARIES AND WAGES	540,380,750	0	540,380,750
21010101	SALARY	540,380,750	0	540,380,750
22	OTHER RECURRENT COSTS	172,815,612	0	142,549,720
2202	OVERHEAD COST	172,815,612	0	142,549,720
220201	TRAVEL& TRANSPORT - GENERAL	11,838,100	0	11,838,100
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	11,838,100	0	11,838,100
220202	UTILITIES - GENERAL	10,000,000	0	2,000,000
22020202	TELEPHONE CHARGES	10,000,000	0	2,000,000
220203	MATERIALS & SUPPLIES - GENERAL	53,040,872	0	82,390,780
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,100,000	0	3,715,800
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	47,940,872	0	78,674,980
220204	MAINTENANCE SERVICES - GENERAL	9,000,000	0	2,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000	0	1,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000	0	1,000,000
220205	TRAINING - GENERAL	20,000,000	0	10,000,000
22020501	LOCAL TRAINING	20,000,000	0	10,000,000
220206	OTHER SERVICES - GENERAL	13,615,800	0	22,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	10,000,000	0	22,000,000
22020606	OFFICE AND GENERAL EXPENSES	3,615,800	0	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000	0	2,000,000
22020702	INFORMATION TECHNOLOGY CONSULTING	10,000,000	0	2,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	45,320,840	0	10,320,840
22021001	REFRESHMENT & MEALS	5,000,000	0	1,000,000
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000	0	2,000,000
22021004	MEDICAL EXPENSES-LOCAL	31,320,840	0	3,320,840
22021007	WELFARE PACKAGES	2,000,000	0	2,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,000,000	0	2,000,000
23	CAPITAL EXPENDITURE	487,921,510	0	1,199,138,910

2301	FIXED ASSETS PURCHASED	325,749,800	0	793,031,350
230101	PURCHASE OF FIXED ASSETS - GENERAL	325,749,800	0	793,031,350
23010105	PURCHASE OF MOTOR VEHICLES	0	0	15,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	325,749,800	0	778,031,350
2302	CONSTRUCTION / PROVISION	159,171,710	0	171,107,560
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	159,171,710	0	171,107,560
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	159,171,710	0	161,107,560
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	0	0	10,000,000
2303	REHABILITATION / REPAIRS	3,000,000	0	235,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	3,000,000	0	235,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	3,000,000	0	225,000,000
23030126	REHABILITATION/REPAIRS OF CEMETERIES	0	0	10,000,000
052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
707	HEALTH	1,201,117,872	0	1,882,069,380
7074	PUBLIC HEALTH SERVICES	1,201,117,872	0	1,882,069,380
70741	PUBLIC HEALTH SERVICES	1,201,117,872	0	1,882,069,380

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	-	-	-	-	487,921,510	0	1,199,138,910
04100125000101 - Improvement to Human Health (General)	PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS 20 NOS OF BEDS, APPARATUS ETC. AT SOME SELECTED PHC	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12220513 - LG Wide	325,749,800	0	778,031,350
04050125000101 - Improvement to Human Health (General)	CONSTRUCTION OF PRIMARY HEALTH CARE (1 PER WARD)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12220513 - LG Wide	159,171,710	0	161,107,560

04050125000201 - Improvement to Human Health (General)	RENOVATION OF 1NOs OF PHC IN THE LOCAL GOVERNMENT	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12220513 - LG Wide	3,000,000	0	100,000,000
04100126000101 - Improvement to Human Health (General)	CONSTRUCTION/PROVISION OF CEMETERIES	23020126 - CONSTRUCTION/PROVISION OF CEMETERIES	70741 - PUBLIC HEALTH SERVICES	12220513 - LG Wide	0	0	10,000,000
04100126000201 - Improvement to Human Health (General)	REHABILITATION/REPAIRS OF FIXED ASSETS – GENERAL	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12220513 - LG Wide	0	0	125,000,000
04050126000101 - Improvement to Human Health (General)	REHABILITATION/ REPAIRS OF CLINICS FOR ISOLATION CENTRE	23010105 - PURCHASE OF MOTOR VEHICLES	70741 - PUBLIC HEALTH SERVICES	12220513 - LG Wide	0	0	15,000,000
04100126000301 - Improvement to Human Health (General)	REHABILITATION/ REPAIRS OF CEMETERIES	23030126 - REHABILITATION/REPAIRS OF CEMETERIES	70741 - PUBLIC HEALTH SERVICES	12220513 - LG Wide	0	0	10,000,000