



Kogi Local Government

KOGI LOCAL GOVERNMENT APPROVED BUDGET

2026

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S/No	Department	Page Number
1.	SUMMARY	i
2.	CHAIRMAN	1
3.	VICE-CHAIRMAN	4
4.	SECRETARY TO THE LOCAL GOVERNMENT	5
5.	THE LEGISTRATIVE COUNCIL	6
6.	DIRECTOR OF PERSONNEL MANAGEMENT	8
7.	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	12
8.	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	19
9.	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	24
10.	DEPARTMENT OF WORKS & HOUSING	28
11.	DEPARTMENT OF EDUCATION	34
12.	PRIMARY SCHOOL	39
13.	DEPARTMENT OF HEALTH CARE	40

122311 - KOGI Local Government, Kogi State - 2026 Budget: Summary			
Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Opening Balance			
Recurrent Revenue	5,335,755,280	-	8,458,927,600
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,218,713,130	-	8,382,658,630
12 - INDEPENDENT REVENUE	117,042,150	-	76,268,970
Recurrent Expenditure	3,350,488,070	-	4,619,902,590
21 - PERSONNEL COST	2,499,659,270	-	2,666,117,960
22 - OTHER RECURRENT COSTS	850,828,800	-	1,953,784,630
Transfer to Capital Account	1,985,267,210	-	3,839,025,010
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURE	1,985,267,210	-	3,839,025,010
Total Revenue (including OB)	5,335,755,280	-	8,458,927,600
Total Expenditure	5,335,755,280	-	8,458,927,600
Closing Balance	-	-	-

122311 - KOGI Local Government, Kogi State - 2026 Original Budget : Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
-	<i>Total Expenditure</i>	<i>2,666,117,960</i>	<i>1,953,784,630</i>	<i>4,619,902,590</i>	<i>3,839,025,010</i>	<i>8,458,927,600</i>
01000000000	ADMINISTRATION SECTOR	466,000,000	423,000,000	889,000,000	820,000,000	1,709,000,000
01110000000	OFFICE OF THE LG CHAIRMAN	56,000,000	185,000,000	241,000,000	20,000,000	261,000,000
011100100100	CHAIRMAN	50,000,000	160,000,000	210,000,000	20,000,000	230,000,000
011100100200	VICE-CHAIRMAN	3,000,000	15,000,000	18,000,000	-	18,000,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	3,000,000	10,000,000	13,000,000	-	13,000,000
01120000000	LOCAL GOVT COUNCIL	50,000,000	30,000,000	80,000,000	-	80,000,000
011200100100	THE LEGISTRATIVE COUNCIL	50,000,000	30,000,000	80,000,000	-	80,000,000
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	360,000,000	208,000,000	568,000,000	800,000,000	1,368,000,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	360,000,000	208,000,000	568,000,000	800,000,000	1,368,000,000
02000000000	ECONOMIC SECTOR	630,117,960	1,294,000,000	1,924,117,960	1,288,025,010	3,212,142,970
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	180,000,000	248,000,000	428,000,000	750,000,000	1,178,000,000
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	180,000,000	248,000,000	428,000,000	750,000,000	1,178,000,000
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	295,117,960	992,000,000	1,287,117,960	145,000,000	1,432,117,960
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	240,000,000	800,000,000	1,040,000,000	100,000,000	1,140,000,000
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	55,117,960	192,000,000	247,117,960	45,000,000	292,117,960

023400000000	DEPARTMENT OF WORKS & HOUSING	155,000,000	54,000,000	209,000,000	393,025,010	602,025,010
023400100100	DEPARTMENT OF WORKS & HOUSING	155,000,000	54,000,000	209,000,000	393,025,010	602,025,010
050000000000	SOCIAL SECTOR	1,570,000,000	236,784,630	1,806,784,630	1,731,000,000	3,537,784,630
051700000000	DEPARTMENT OF EDUCATION	1,110,000,000	172,784,630	1,282,784,630	931,000,000	2,213,784,630
051700100100	DEPARTMENT OF EDUCATION	310,000,000	162,000,000	472,000,000	931,000,000	1,403,000,000
051702600100	PRIMARY SCHOOL	800,000,000	10,784,630	810,784,630	-	810,784,630
052100000000	DEPARTMENT OF HEALTH CARE	460,000,000	64,000,000	524,000,000	800,000,000	1,324,000,000
052100100100	DEPARTMENT OF HEALTH CARE	460,000,000	64,000,000	524,000,000	800,000,000	1,324,000,000

122311 - KOGI 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>5,335,755,280</i>	<i>-</i>	<i>8,458,927,600</i>
21	<i>PERSONNEL COST</i>	<i>2,499,659,270</i>	<i>-</i>	<i>2,666,117,960</i>
2101	<i>SALARY</i>	<i>2,084,581,946</i>	<i>-</i>	<i>2,661,117,960</i>
210101	SALARIES AND WAGES	2,084,581,946	-	2,661,117,960
21010101	SALARY	2,084,581,946	-	2,661,117,960
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	<i>-</i>	<i>-</i>	<i>5,000,000</i>
210202	SOCIAL CONTRIBUTIONS	-	-	5,000,000
21020201	NHIS CONTRIBUTION	-	-	5,000,000
2103	<i>SOCIAL BENEFITS</i>	<i>415,077,324</i>	<i>-</i>	<i>-</i>
210301	SOCIAL BENEFITS	415,077,324	-	-
21030102	PENSION	415,077,324	-	-
22	<i>OTHER RECURRENT COSTS</i>	<i>850,828,800</i>	<i>-</i>	<i>1,953,784,630</i>
2202	<i>OVERHEAD COST</i>	<i>775,828,800</i>	<i>-</i>	<i>1,294,784,630</i>
220201	TRAVEL & TRANSPORT - GENERAL	232,666,466	-	341,784,630
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	145,000,000	-	128,784,630
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	42,666,466	-	113,000,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	15,000,000	-	12,000,000
22020105	TRADITIONAL COUNCIL EXPENSES	30,000,000	-	88,000,000
220202	UTILITIES - GENERAL	10,000,000	-	23,000,000
22020201	ELECTRICITY CHARGES	10,000,000	-	10,000,000
22020205	WATER RATES	-	-	5,000,000
22020206	SEWERAGE CHARGES	-	-	8,000,000
220203	MATERIALS & SUPPLIES - GENERAL	186,780,680	-	202,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	30,800,000	-	42,000,000
22020302	BOOKS	25,000,000	-	20,000,000
22020303	NEWSPAPERS	3,000,000	-	6,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	15,000,000	-	26,000,000
22020306	PRINTING OF SECURITY DOCUMENTS	30,000,000	-	26,000,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	24,980,680	-	40,000,000
22020309	UNIFORMS & OTHER CLOTHING	8,000,000	-	5,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	40,000,000	-	17,000,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	10,000,000	-	20,000,000
220204	MAINTENANCE SERVICES - GENERAL	46,000,000	-	84,400,000

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,000,000	-	29,400,000
22020402	MAINTENANCE OF OFFICE FURNITURE	14,000,000	-	16,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	-	6,000,000
22020406	OTHER MAINTENANCE SERVICES	26,000,000	-	13,000,000
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS	-	-	20,000,000
220205	TRAINING - GENERAL	27,000,000	-	156,300,000
22020501	LOCAL TRAINING	10,000,000	-	30,500,000
22020504	RESEARCH AND DEVELOPMENT EXPENSES	17,000,000	-	125,800,000
220206	OTHER SERVICES - GENERAL	76,000,000	-	241,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	56,000,000	-	66,000,000
22020605	CLEANING & FUMIGATION SERVICES	-	-	5,000,000
22020606	OFFICE AND GENERAL EXPENSES	20,000,000	-	-
22020607	MONITORING AND EVALUATION SYSTEM	-	-	20,000,000
22020608	GOVERNMENT INTERVENTION /ASSISTANCE TO ALL FARMERS	-	-	150,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,000,000	-	67,000,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	5,000,000	-	57,000,000
22020703	LEGAL SERVICES	-	-	10,000,000
220208	FUEL & LUBRICANTS - GENERAL	10,000,000	-	58,000,000
22020801	MOTOR VEHICLE FUEL COST	10,000,000	-	40,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	10,000,000
22020806	COOKING GAS/FUEL COST	-	-	8,000,000
220209	FINANCIAL CHARGES - GENERAL	20,000,000	-	50,300,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	20,000,000	-	50,300,000
220210	MISCELLANEOUS EXPENSES GENERAL	162,381,654	-	71,000,000
22021001	REFRESHMENT & MEALS	15,381,654	-	16,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	7,000,000	-	9,000,000
22021003	PUBLICITY & ADVERTISEMENTS	3,000,000	-	2,000,000
22021004	MEDICAL EXPENSES-LOCAL	5,000,000	-	9,000,000
22021006	POSTAGES & COURIER SERVICES	-	-	5,000,000
22021007	WELFARE PACKAGES	89,000,000	-	23,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	43,000,000	-	7,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	75,000,000	-	659,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	75,000,000	-	659,000,000
22040109	GRANTS TO COMMUNITIES/NGOs	-	-	9,000,000
22040110	GRANT, CONTRIBUTION & SUBVENTION	75,000,000	-	650,000,000
23	CAPITAL EXPENDITURE	1,985,267,210	-	3,839,025,010

2301	FIXED ASSETS PURCHASED	1,041,267,210	-	2,392,940,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,041,267,210	-	2,392,940,000
23010101	PURCHASE / ACQUISITION OF LAND	20,000,000	-	100,000,000
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	20,000,000	-	100,000,000
23010104	PURCHASE MOTOR CYCLES	10,000,000	-	510,000,000
23010105	PURCHASE OF MOTOR VEHICLES	50,000,000	-	20,000,000
23010108	PURCHASE OF BUSES	50,000,000	-	20,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	110,000,000	-	310,000,000
23010113	PURCHASE OF COMPUTERS	130,000,000	-	130,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	5,000,000	-	5,000,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES	5,000,000	-	5,000,000
23010118	PURCHASE OF SCANNERS	5,000,000	-	5,000,000
23010121	PURCHASE OF RESIDENTIAL FURNITURE	12,000,000	-	10,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	175,000,000	-	260,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	52,267,210	-	15,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	220,000,000	-	184,940,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	-	100,000,000
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	80,000,000	-	43,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	50,000,000	-	390,000,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	25,000,000	-	120,000,000
23010132	PURCHASE OF SECURITY EQUIPMENT	20,000,000	-	50,000,000
23010133	PURCHASES OF SURVEYING EQUIPMENT	2,000,000	-	15,000,000
2302	CONSTRUCTION / PROVISION	541,133,930	-	921,060,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	541,133,930	-	921,060,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	40,000,000	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	50,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	170,000,000	-	360,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	50,000,000	-	50,000,000
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	60,000,000	-	100,000,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	104,133,930	-	70,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS	5,000,000	-	20,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	40,000,000	-	80,000,000
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	35,000,000	-	50,000,000
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	-	-	50,000,000
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	2,000,000	-	10,000,000

23020124	CONSTRUCTION OF MARKETS/PARKS	30,000,000	-	81,060,000
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	5,000,000	-	-
2303	REHABILITATION / REPAIRS	357,866,070	-	441,025,010
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	357,866,070	-	441,025,010
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	140,000,000	-	160,000,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	10,000,000	-	63,025,010
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	30,000,000	-	40,000,000
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	67,866,070	-	-
23030113	REHABILITATION / REPAIRS - ROADS	50,000,000	-	80,000,000
23030116	REHABILITATION / REPAIRS - TRACTORS / OTHER HEAVY VEHICLES	-	-	50,000,000
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	-	-	5,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	60,000,000	-	10,000,000
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	-	-	33,000,000
2304	PRESERVATION OF THE ENVIRONMENT	35,000,000	-	70,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	35,000,000	-	70,000,000
23040101	TREE PLANTING	30,000,000	-	40,000,000
23040103	WILDLIFE CONSERVATION	5,000,000	-	30,000,000
2305	OTHER CAPITAL PROJECTS	10,000,000	-	14,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	10,000,000	-	14,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	10,000,000	-	10,000,000
23050107	MARGIN FOR INCREASES IN COSTS	-	-	4,000,000

122311 - KOGI Local Government, Kogi State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
1	REVENUE	5,335,755,280.00	-	8,458,927,600.00
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,218,713,130.00	-	8,382,658,630.00
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,218,713,130.00	-	8,382,658,630.00
110101	STATUTORY ALLOCATION (FAAC)	2,396,243,800.00	-	4,952,037,230.00
11010101	STATUTORY ALLOCATION	2,396,243,800.00	-	4,952,037,230.00
110102	VALUE ADDED TAX ALLOCATION	2,624,681,410.00	-	3,250,064,310.00
11010201	SHARE OF VAT	2,624,681,410.00	-	3,250,064,310.00
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	197,787,920.00	-	180,557,090.00
11010399	OTHER FAAC DISTRIBUTIONS	197,787,920.00	-	180,557,090.00
12	INDEPENDENT REVENUE	117,042,150.00	-	76,268,970.00
1201	DIRECT TAX REVENUE	2,000,000.00	-	1,000,000.00
120101	PERSONAL TAXES	2,000,000.00	-	1,000,000.00
12010101	COMMUNITY DEVELOPMENT/POLL TAX	2,000,000.00	-	1,000,000.00
1202	NON-TAX REVENUE	115,042,150.00	-	75,268,970.00
120201	LICENCES - GENERAL	21,910,000.00	-	12,990,000.00
12020107	BOATS & CANOE (SMALL CRAFT) LICENSE	950,000.00	-	950,000.00
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	950,000.00	-	950,000.00
12020111	BAKE HOUSE LICENSE	1,500,000.00	-	1,500,000.00
12020113	BRICKMAKING, etc LICENSE	1,150,000.00	-	1,150,000.00
12020116	CATTLE DEALER LICENSES	1,280,000.00	-	1,280,000.00
12020117	DRIED FISH & MEAT LICENSES	2,000,000.00	-	2,000,000.00
12020119	FISHING PERMITS	840,000.00	-	840,000.00
12020120	HAWKER'S PERMITS	2,000,000.00	-	1,000,000.00
12020121	HUNTING PERMITS	420,000.00	-	420,000.00
12020122	PRODUCE BUYING LICENSES	400,000.00	-	400,000.00
12020124	ABBATTOIR/SLAUGHTER LICENSES	1,420,000.00	-	500,000.00

12020185	TENERMENT	9,000,000.00	-	2,000,000.00
120204	FEES - GENERAL	33,232,150.00	-	35,308,300.00
12020404	TRADE UNION FEES	-	-	1,000,000.00
12020417	CONTRACTOR REGISTRATION FEES	5,500,000.00	-	20,000,000.00
12020418	MARRIAGE/ DIVORCE FEES	1,500,000.00	-	2,000,000.00
12020436	BILL BOARD ADVERTISEMENT FEES	4,500,000.00	-	5,000,000.00
12020442	ASSOCIATION FEES	4,200,000.00	-	1,000,000.00
12020443	BIRTH & DEATH REGISTRATION FEES	1,000,000.00	-	300,000.00
12020444	BURIAL FEES	100,000.00	-	500,000.00
12020445	CHANGE OF OWNERSHIP FEES	50,000.00	-	-
12020448	DEVELOPMENT LEVIES	-	-	1,000,000.00
12020449	BUSINESS/TRADE OPERATING FEES	700,000.00	-	3,000,000.00
12020451	TIMBER & FOREST FEES	15,182,150.00	-	1,308,300.00
12020453	APPLICATIONS FEES	500,000.00	-	200,000.00
120205	FINES - GENERAL	4,000,000.00	-	5,000,000.00
12020501	FINES/PENALTIES	4,000,000.00	-	5,000,000.00
120206	SALES - GENERAL	19,900,000.00	-	3,928,530.00
12020603	SALES OF ID CARDS	10,000,000.00	-	2,000,000.00
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	4,200,000.00	-	-
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	1,200,000.00	-	928,530.00
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	4,500,000.00	-	1,000,000.00
120207	EARNINGS -GENERAL	33,000,000.00	-	13,042,140.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	10,000,000.00	-	1,000,000.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	2,000,000.00	-	2,000,000.00
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	2,000,000.00	-	2,000,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	3,000,000.00	-	3,000,000.00
12020713	EARNING FROM SHOPS AND SHOPPING CENTRES	16,000,000.00	-	5,042,140.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	-	-	2,000,000.00
12020803	RENT ON GOVT BUILDINGS	-	-	2,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	3,000,000.00	-	3,000,000.00
12020901	RENT ON GOVT. LAND	-	-	3,000,000.00
12020906	RENTS ON GOVT. PROPERTIES	3,000,000.00	-	-

011100100100 CHAIRMAN				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>120,700,000.00</i>	<i>0</i>	<i>230,000,000.00</i>
21	<i>PERSONNEL COST</i>	<i>40,700,000.00</i>	<i>0</i>	<i>50,000,000.00</i>
2101	SALARY	40,700,000.00	0	50,000,000.00
210101	SALARIES AND WAGES	40,700,000.00	0	50,000,000.00
21010101	SALARY	40,700,000.00	0	50,000,000.00
22	<i>OTHER RECURRENT COSTS</i>	<i>80,000,000.00</i>	<i>0</i>	<i>160,000,000.00</i>
2202	<i>OVERHEAD COST</i>	<i>80,000,000.00</i>	<i>0</i>	<i>160,000,000.00</i>
220201	TRAVEL& TRANSPORT - GENERAL	15,000,000.00	0	93,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	0	80,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	0	3,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	0	10,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	10,000,000.00	0	5,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	0	2,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,000,000.00	0	2,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	2,000,000.00	0	1,000,000.00
220206	OTHER SERVICES - GENERAL	50,000,000.00	0	60,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	50,000,000.00	0	60,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,000,000.00	0	2,000,000.00
22021001	REFRESHMENT & MEALS	5,000,000.00	0	2,000,000.00
23	<i>CAPITAL EXPENDITURE</i>	<i>0</i>	<i>0</i>	<i>20,000,000.00</i>
2301	FIXED ASSETS PURCHASED	0	0	15,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	15,000,000.00
23010104	PURCHASE MOTOR CYCLES	0	0	10,000,000.00

23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0	0	5,000,000.00
2303	REHABILITATION / REPAIRS	0	0	5,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	0	5,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	0	0	5,000,000.00
011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	120,700,000.00	0	230,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	120,700,000.00	0	230,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	120,700,000.00	0	230,000,000.00

011100100100	CHAIRMAN						
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>0</u>	<u>0</u>	<u>20,000,000</u>
13100126000600 - Reform of Government and Governance (General)	PURCHASE OF MOTOR CYCLE	23010104 - PURCHASE MOTOR CYCLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231112 - LG Wide	0	0	10,000,000

13100126000700 - Reform of Government and Governance (General)	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231112 - LG Wide	0	0	5,000,000
13100126000800 - Reform of Government and Governance (General)	REHABILITATION / REPAIRS - DEFENCE EQUIPMENTS	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231112 - LG Wide	0	0	5,000,000

011100100200 VICE-CHAIRMAN				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	16,000,000	0	18,000,000
21	PERSONNEL COST	4,000,000	0	3,000,000
2101	SALARY	4,000,000	0	3,000,000
210101	SALARIES AND WAGES	4,000,000	0	3,000,000
21010101	SALARY	4,000,000	0	3,000,000
22	OTHER RECURRENT COSTS	12,000,000	0	15,000,000
2202	OVERHEAD COST	12,000,000	0	15,000,000
220201	TRAVEL& TRANSPORT - GENERAL	5,000,000	0	8,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	0	2,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000	0	6,000,000
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000	0	1,000,000
22020303	NEWSPAPERS	1,000,000	0	1,000,000
220206	OTHER SERVICES - GENERAL	6,000,000	0	6,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	6,000,000	0	6,000,000
011100100200 VICE-CHAIRMAN				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	16,000,000	0	18,000,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	16,000,000	0	18,000,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	16,000,000	0	18,000,000

011101300100 SECRETARY TO THE LOCAL GOVERNMENT				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	9,000,000	0	13,000,000
21	PERSONNEL COST	3,000,000	0	3,000,000
2101	SALARY	3,000,000	0	3,000,000
210101	SALARIES AND WAGES	3,000,000	0	3,000,000
21010101	SALARY	3,000,000	0	3,000,000
22	OTHER RECURRENT COSTS	6,000,000	0	10,000,000
2202	OVERHEAD COST	6,000,000	0	10,000,000
220201	TRAVEL& TRANSPORT - GENERAL	2,000,000	0	4,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	0	2,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0	0	2,000,000
220203	MATERIALS & SUPPLIES - GENERAL	4,000,000	0	4,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000	0	2,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000	0	2,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	0	0	2,000,000
22021004	MEDICAL EXPENSES-LOCAL	0	0	2,000,000
011101300100 SECRETARY TO THE LOCAL GOVERNMENT				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	9,000,000	0	13,000,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	6,000,000	0	10,000,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	6,000,000	0	10,000,000
7013	GENERAL SERVICES	3,000,000	0	3,000,000
70133	OTHER GENERAL SERVICES	3,000,000	0	3,000,000

011200100100 THE LEGISTRATIVE COUNCIL				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	41,680,000	0	80,000,000
21	PERSONNEL COST	31,680,000	0	50,000,000
2101	SALARY	31,680,000	0	50,000,000
210101	SALARIES AND WAGES	31,680,000	0	50,000,000
21010101	SALARY	31,680,000	0	50,000,000
22	OTHER RECURRENT COSTS	10,000,000	0	30,000,000
2202	OVERHEAD COST	10,000,000	0	30,000,000
220201	TRAVEL& TRANSPORT - GENERAL	5,000,000	0	20,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000	0	10,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0	0	10,000,000
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000	0	3,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000	0	3,000,000
220204	MAINTENANCE SERVICES - GENERAL	1,000,000	0	3,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000	0	3,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	2,000,000	0	4,000,000
22021001	REFRESHMENT & MEALS	0	0	2,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000	0	0
22021007	WELFARE PACKAGES	0	0	2,000,000
011200100100 THE LEGISTRATIVE COUNCIL				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	41,680,000	0	80,000,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	31,680,000	0	50,000,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	31,680,000	0	50,000,000

7013	GENERAL SERVICES	10,000,000	0	30,000,000
70133	OTHER GENERAL SERVICES	10,000,000	0	30,000,000

012500100100 DIRECTOR OF PERSONNEL MANAGEMENT				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	1,051,291,266	0	1,368,000,000
21	PERSONNEL COST	631,024,800	0	360,000,000
2101	SALARY	215,947,476	0	360,000,000
210101	SALARIES AND WAGES	215,947,476	0	360,000,000
21010101	SALARY	215,947,476	0	360,000,000
2103	SOCIAL BENEFITS	415,077,324	0	0
210301	SOCIAL BENEFITS	415,077,324	0	0
21030102	PENSION	415,077,324	0	0
22	OTHER RECURRENT COSTS	160,266,466	0	208,000,000
2202	OVERHEAD COST	160,266,466	0	208,000,000
220201	TRAVEL& TRANSPORT - GENERAL	65,266,466	0	132,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	30,000,000	0	4,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,266,466	0	40,000,000
22020105	TRADITIONAL COUNCIL EXPENSES	30,000,000	0	88,000,000
220203	MATERIALS & SUPPLIES - GENERAL	20,000,000	0	20,000,000
22020302	BOOKS	10,000,000	0	10,000,000
22020306	PRINTING OF SECURITY DOCUMENTS	10,000,000	0	5,000,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0	0	5,000,000
220204	MAINTENANCE SERVICES - GENERAL	10,000,000	0	7,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000	0	7,000,000
220208	FUEL & LUBRICANTS - GENERAL	10,000,000	0	40,000,000
22020801	MOTOR VEHICLE FUEL COST	10,000,000	0	40,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	55,000,000	0	9,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	5,000,000	0	4,000,000
22021007	WELFARE PACKAGES	50,000,000	0	5,000,000
23	CAPITAL EXPENDITURE	260,000,000	0	800,000,000
2301	FIXED ASSETS PURCHASED	180,000,000	0	650,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	180,000,000	0	650,000,000

23010104	PURCHASE MOTOR CYCLES	10,000,000	0	500,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	100,000,000	0	0
23010113	PURCHASE OF COMPUTERS	50,000,000	0	100,000,000
23010132	PURCHASE OF SECURITY EQUIPMENT	20,000,000	0	50,000,000
2302	CONSTRUCTION / PROVISION	50,000,000	0	70,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	50,000,000	0	70,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	50,000,000	0	70,000,000
2303	REHABILITATION / REPAIRS	30,000,000	0	60,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	30,000,000	0	60,000,000
23030113	REHABILITATION / REPAIRS - ROADS	30,000,000	0	60,000,000
2304	PRESERVATION OF THE ENVIRONMENT	0	0	20,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0	0	20,000,000
23040103	WILDLIFE CONSERVATION	0	0	20,000,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	1,051,291,266	0	1,368,000,000
7013	GENERAL SERVICES	1,051,291,266	0	1,368,000,000
70131	GENERAL PERSONNEL SERVICES	1,051,291,266	0	1,368,000,000

012500100100	DIRECTOR OF PERSONNEL MANAGEMENT						
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total	-	-	-	-	260,000,000	0	800,000,000
13100125000100 - Reform of Government and Governance (General)	PURCHASE OF 4NOS MOTOR CYCLE FOR SURVEILLANCE	23010104 - PURCHASE MOTOR CYCLES	70131 - GENERAL PERSONNEL SERVICES	12231112 - LG Wide	10,000,000	0	500,000,000
13100126000100 - Reform of Government and Governance (General)	PURCHASE OF OFFICE FURNITURE AND FITTINGS	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	12231112 - LG Wide	0	0	100,000,000
13100126000200 - Reform of Government and Governance (General)	PURCHASE OF SECURITY EQUIPMENT SIP	23010132 - PURCHASE OF SECURITY EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12231112 - LG Wide	0	0	50,000,000
13100126000300 - Reform of Government and Governance (General)	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70131 - GENERAL PERSONNEL SERVICES	12231112 - LG Wide	0	0	70,000,000
13100126000400 - Reform of Government and	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	23030113 - REHABILITATION / REPAIRS - ROADS	70131 - GENERAL PERSONNEL SERVICES	12231112 - LG Wide	0	0	60,000,000

Governance (General)							
13100126000500 - Reform of Government and Governance (General)	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	23040103 - WILDLIFE CONSERVATION	70131 - GENERAL PERSONNEL SERVICES	12231112 - LG Wide	0	0	20,000,000
13100125000200 - Reform of Government and Governance (General)	PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR WORKS DEPARTMENT STAFF	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	12231112 - LG Wide	100,000,000	0	0
13100125000300 - Reform of Government and Governance (General)	PROCUREMENT OF 10NOs OF LAPTOPS FOR PRINCIPAL STAFF OF THE LGA	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	12231112 - LG Wide	50,000,000	0	0
13100125000400 - Reform of Government and Governance (General)	PURCHASE OF SECURITY GADGET/ VEHICLES FOR OPERATION	23010132 - PURCHASE OF SECURITY EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12231112 - LG Wide	20,000,000	0	0
13100125000500 - Reform of Government and Governance (General)	CONSTRUCTION OF CLINIC IN THE LG SECRETARIAT	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70131 - GENERAL PERSONNEL SERVICES	12231112 - LG Wide	50,000,000	0	0
13100125000600 - Reform of Government and Governance (General)	CONSTRUCTION OF 2KM OF OHONO,EBERA-KOTO, KOTO-KARFE ROAD	23030113 - REHABILITATION / REPAIRS - ROADS	70131 - GENERAL PERSONNEL SERVICES	12231112 - LG Wide	30,000,000	0	0

021500100100 DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	746,434,872	0	1,178,000,000
21	PERSONNEL COST	224,434,872	0	180,000,000
2101	SALARY	224,434,872	0	180,000,000
210101	SALARIES AND WAGES	224,434,872	0	180,000,000
21010101	SALARY	224,434,872	0	180,000,000
22	OTHER RECURRENT COSTS	30,000,000	0	248,000,000
2202	OVERHEAD COST	30,000,000	0	248,000,000
220201	TRAVEL& TRANSPORT - GENERAL	6,000,000	0	19,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000	0	5,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000	0	14,000,000
220202	UTILITIES - GENERAL	0	0	5,000,000
22020206	SEWERAGE CHARGES	0	0	5,000,000
220203	MATERIALS & SUPPLIES - GENERAL	20,000,000	0	25,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000	0	2,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	0	0	1,000,000
22020306	PRINTING OF SECURITY DOCUMENTS	5,000,000	0	1,000,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0	0	1,000,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	10,000,000	0	20,000,000
220204	MAINTENANCE SERVICES - GENERAL	2,000,000	0	25,000,000
22020406	OTHER MAINTENANCE SERVICES	2,000,000	0	5,000,000
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS	0	0	20,000,000
220205	TRAINING - GENERAL	0	0	20,000,000
22020501	LOCAL TRAINING	0	0	20,000,000
220206	OTHER SERVICES - GENERAL	0	0	150,000,000

22020608	GOVERNMENT INTERVENTION /ASSISTANCE TO ALL FARMERS	0	0	150,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	2,000,000	0	4,000,000
22021001	REFRESHMENT & MEALS	2,000,000	0	2,000,000
22021007	WELFARE PACKAGES	0	0	2,000,000
23	CAPITAL EXPENDITURE	492,000,000	0	750,000,000
2301	FIXED ASSETS PURCHASED	170,000,000	0	490,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	170,000,000	0	490,000,000
23010101	PURCHASE / ACQUISITION OF LAND	20,000,000	0	100,000,000
23010113	PURCHASE OF COMPUTERS	50,000,000	0	0
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	50,000,000	0	0
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	50,000,000	0	390,000,000
2302	CONSTRUCTION / PROVISION	144,133,930	0	120,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	144,133,930	0	120,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	40,000,000	0	0
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0	0	50,000,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	104,133,930	0	70,000,000
2303	REHABILITATION / REPAIRS	137,866,070	0	90,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	137,866,070	0	90,000,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	50,000,000	0	0
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0	0	40,000,000
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	67,866,070	0	0

23030116	REHABILITATION / REPAIRS - TRACTORS / OTHER HEAVY VEHICLES	0	0	50,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	20,000,000	0	0
2304	PRESERVATION OF THE ENVIRONMENT	30,000,000	0	40,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	30,000,000	0	40,000,000
23040101	TREE PLANTING	30,000,000	0	40,000,000
2305	OTHER CAPITAL PROJECTS	10,000,000	0	10,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	10,000,000	0	10,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	10,000,000	0	10,000,000
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	287,000,000	0	223,000,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	287,000,000	0	223,000,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	287,000,000	0	223,000,000
704	ECONOMIC AFFAIRS	459,434,872	0	955,000,000
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	459,434,872	0	955,000,000
70421	AGRICULTURE	459,434,872	0	955,000,000

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	-	-	-	-	492,000,000	0	750,000,000
01070125000100 - Economic Empowerment Through Agriculture (General)	REPAIRS OF AGRICULTURAL FACILITIES SUCH AS RIDGER HARROWS, POWER TILERS, HARVESTERS , PLANTERS	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12231112 - LG Wide	67,866,070	0	0
01040125000100 - Economic Empowerment Through Agriculture (General)	PURCHASE OF AGRICULTURAL FACILITIES/INPUTS	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12231112 - LG Wide	50,000,000	0	390,000,000
01030225000100 - Economic Empowerment Through Agriculture (General)	PURCHASE OF AGRICULTURAL FACILITIES/INPUTS	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12231112 - LG Wide	104,133,930	0	70,000,000
01070126000100 - Economic Empowerment Through	REPAIRS OF TRACTORS & AGRICULTURAL FACILITIES	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	12231112 - LG Wide	0	0	50,000,000

Agriculture (General)							
01070126000200 - Economic Empowerment Through Agriculture (General)	PURCHASE OF LAND	23010101 - PURCHASE / ACQUISITION OF LAND	70421 - AGRICULTURE	12231112 - LG Wide	0	0	100,000,000
01030226000100 - Economic Empowerment Through Agriculture (General)	CONSTRUCTION/PROVISION OF WATER FACILITIES	23030116 - REHABILITATION / REPAIRS - TRACTORS / OTHER HEAVY VEHICLES	70421 - AGRICULTURE	12231112 - LG Wide	0	0	50,000,000
01030226000200 - Economic Empowerment Through Agriculture (General)	REHABILITATION / REPAIRS WATER FACILITIES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70421 - AGRICULTURE	12231112 - LG Wide	0	0	40,000,000
01070126000300 - Economic Empowerment Through Agriculture (General)	REHABILITATION / REPAIRS OF AGRIC EQUIP, TRACTORS	23040101 - TREE PLANTING	70421 - AGRICULTURE	12231112 - LG Wide	0	0	40,000,000
01070126000400 - Economic Empowerment Through Agriculture (General)	TREE PLANTING	23050102 - COMPUTER SOFTWARE ACQUISITION	70421 - AGRICULTURE	12231112 - LG Wide	0	0	10,000,000

01100125000100 - Economic Empowerment Through Agriculture (General)	ACQUISITION OF LAND FOR FARMING ACTIVITIES AT VARIOUS COMMUNITIES FOR FARMERS	23010101 - PURCHASE / ACQUISITION OF LAND	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231112 - LG Wide	20,000,000	0	0
01100125000200 - Economic Empowerment Through Agriculture (General)	PROCUREMENT OF 15NOS OF DESKTOP COMPUTERS FOR THE DEPARTMENT	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231112 - LG Wide	50,000,000	0	0
01100125000300 - Economic Empowerment Through Agriculture (General)	PURCHASE OF 3 NOS FIRE ENGINES AND FIRE FIGHTING EQUIPMENT/ APLPLIANCE	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231112 - LG Wide	50,000,000	0	0
01100125000400 - Economic Empowerment Through Agriculture (General)	CONSTRUCTION AND EQUIPPING OF FIRE STATION OFFICE IN IYARA, OKORO, AND GBEDE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231112 - LG Wide	40,000,000	0	0
01100125000500 - Economic Empowerment Through Agriculture (General)	MAINTENANCE OF GOVERNMENT QUARTERS ACROSS THE WARDS	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231112 - LG Wide	50,000,000	0	0

01100125000600 - Economic Empowerment Through Agriculture (General)	RENOVATION OF SECRETARIAT BUILDING AT KOTON KARFE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231112 - LG Wide	20,000,000	0	0
01100125000700 - Economic Empowerment Through Agriculture (General)	ESTABLISHMENT OF CASHEW PLANTATION AT SOME SELECTED COMMUNITIES	23040101 - TREE PLANTING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231112 - LG Wide	30,000,000	0	0
01100125000800 - Economic Empowerment Through Agriculture (General)	PROCUREMENT OF QUICKNOTE SOFTWARE FOR DEPARTMENTAL ACTIVITIES	23050102 - COMPUTER SOFTWARE ACQUISITION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231112 - LG Wide	10,000,000	0	0

022000100100 DEPARTMENT FINANCE AND SUPPLY (TREASURY)				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
1	REVENUE	5,335,755,280	0	8,458,927,600
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,218,713,130	0	8,382,658,630
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	5,218,713,130	0	8,382,658,630
110101	STATUTORY ALLOCATION (FAAC)	2,396,243,800	0	4,952,037,230
11010101	STATUTORY ALLOCATION	2,396,243,800	0	4,952,037,230
110102	VALUE ADDED TAX ALLOCATION	2,624,681,410	0	3,250,064,310
11010201	SHARE OF VAT	2,624,681,410	0	3,250,064,310
110103	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	197,787,920	0	180,557,090
11010399	OTHER FAAC DISTRIBUTIONS	197,787,920	0	180,557,090
12	INDEPENDENT REVENUE	117,042,150	0	76,268,970
1201	DIRECT TAX REVENUE	2,000,000	0	1,000,000
120101	PERSONAL TAXES	2,000,000	0	1,000,000
12010101	COMMUNITY DEVELOPMENT/POLL TAX	2,000,000	0	1,000,000
1202	NON-TAX REVENUE	115,042,150	0	75,268,970
120201	LICENCES - GENERAL	21,910,000	0	12,990,000
12020107	BOATS & CANOE (SMALL CRAFT) LICENSE	950,000	0	950,000
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	950,000	0	950,000
12020111	BAKE HOUSE LICENSE	1,500,000	0	1,500,000
12020113	BRICKMAKING, etc LICENSE	1,150,000	0	1,150,000
12020116	CATTLE DEALER LICENSES	1,280,000	0	1,280,000
12020117	DRIED FISH & MEAT LICENSES	2,000,000	0	2,000,000

12020119	FISHING PERMITS	840,000	0	840,000
12020120	HAWKER'S PERMITS	2,000,000	0	1,000,000
12020121	HUNTING PERMITS	420,000	0	420,000
12020122	PRODUCE BUYING LICENSES	400,000	0	400,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	1,420,000	0	500,000
12020185	TENERMENT	9,000,000	0	2,000,000
120204	FEES - GENERAL	33,232,150	0	35,308,300
12020404	TRADE UNION FEES	0	0	1,000,000
12020417	CONTRACTOR REGISTRATION FEES	5,500,000	0	20,000,000
12020418	MARRIAGE/ DIVORCE FEES	1,500,000	0	2,000,000
12020436	BILL BOARD ADVERTISEMENT FEES	4,500,000	0	5,000,000
12020442	ASSOCIATION FEES	4,200,000	0	1,000,000
12020443	BIRTH & DEATH REGISTRATION FEES	1,000,000	0	300,000
12020444	BURIAL FEES	100,000	0	500,000
12020445	CHANGE OF OWNERSHIP FEES	50,000	0	0
12020448	DEVELOPMENT LEVIES	0	0	1,000,000
12020449	BUSINESS/TRADE OPERATING FEES	700,000	0	3,000,000
12020451	TIMBER & FOREST FEES	15,182,150	0	1,308,300
12020453	APPLICATIONS FEES	500,000	0	200,000
120205	FINES - GENERAL	4,000,000	0	5,000,000
12020501	FINES/PENALTIES	4,000,000	0	5,000,000
120206	SALES - GENERAL	19,900,000	0	3,928,530
12020603	SALES OF ID CARDS	10,000,000	0	2,000,000
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	4,200,000	0	0
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	1,200,000	0	928,530
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	4,500,000	0	1,000,000
120207	EARNINGS -GENERAL	33,000,000	0	13,042,140
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	10,000,000	0	1,000,000
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	2,000,000	0	2,000,000

12020705	EARNINGS FROM THE USE OF GOVT. HALLS	2,000,000	0	2,000,000
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	3,000,000	0	3,000,000
12020713	EARNING FROM SHOPS AND SHOPPING CENTRES	16,000,000	0	5,042,140
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0	0	2,000,000
12020803	RENT ON GOVT BUILDINGS	0	0	2,000,000
120209	RENT ON LAND & OTHERS - GENERAL	3,000,000	0	3,000,000
12020901	RENT ON GOVT. LAND	0	0	3,000,000
12020906	RENTS ON GOVT. PROPERTIES	3,000,000	0	0
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>415,667,668</i>	<i>0</i>	<i>1,140,000,000</i>
21	<i>PERSONNEL COST</i>	<i>192,667,668</i>	<i>0</i>	<i>240,000,000</i>
2101	<i>SALARY</i>	<i>192,667,668</i>	<i>0</i>	<i>240,000,000</i>
210101	<i>SALARIES AND WAGES</i>	<i>192,667,668</i>	<i>0</i>	<i>240,000,000</i>
21010101	SALARY	192,667,668	0	240,000,000
22	<i>OTHER RECURRENT COSTS</i>	<i>123,000,000</i>	<i>0</i>	<i>800,000,000</i>
2202	<i>OVERHEAD COST</i>	<i>48,000,000</i>	<i>0</i>	<i>155,000,000</i>
220201	<i>TRAVEL& TRANSPORT - GENERAL</i>	<i>6,000,000</i>	<i>0</i>	<i>20,000,000</i>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000	0	5,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000	0	15,000,000
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	<i>14,800,000</i>	<i>0</i>	<i>30,000,000</i>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	800,000	0	20,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	6,000,000	0	5,000,000
22020306	PRINTING OF SECURITY DOCUMENTS	8,000,000	0	5,000,000
220207	<i>CONSULTING & PROFESSIONAL SERVICES - GENERAL</i>	<i>5,000,000</i>	<i>0</i>	<i>50,000,000</i>

22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	5,000,000	0	50,000,000
220209	FINANCIAL CHARGES - GENERAL	20,000,000	0	50,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	20,000,000	0	50,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	2,200,000	0	5,000,000
22021001	REFRESHMENT & MEALS	2,200,000	0	5,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	75,000,000	0	645,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	75,000,000	0	645,000,000
22040110	GRANT, CONTRIBUTION & SUBVENTION	75,000,000	0	645,000,000
23	CAPITAL EXPENDITURE	100,000,000	0	100,000,000
2301	FIXED ASSETS PURCHASED	70,000,000	0	18,940,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	70,000,000	0	18,940,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70,000,000	0	18,940,000
2302	CONSTRUCTION / PROVISION	30,000,000	0	81,060,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	30,000,000	0	81,060,000
23020124	CONSTRUCTION OF MARKETS/PARKS	30,000,000	0	81,060,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	415,667,668	0	1,140,000,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	415,667,668	0	1,140,000,000
70112	FINANCIAL AND FISCAL AFFAIRS	415,667,668	0	1,140,000,000

022000100100 DEPARTMENT FINANCE AND SUPPLY (TREASURY)							
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total					<u>100,000,000</u>	<u>0</u>	<u>100,000,000</u>
13100125000700 - Reform of Government and Governance (General)	CONSTRUCTION AND REPAIR OF MARKET IN THE LOCAL GOVERNMENT	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12231112 - LG Wide	70,000,000	0	18,940,000
13100125000800 - Reform of Government and Governance (General)	CONSTRUCTION/PROVISION OF MARKET/PARK	23020124 - CONSTRUCTION OF MARKETS/PARKS	70112 - FINANCIAL AND FISCAL AFFAIRS	12231112 - LG Wide	30,000,000	0	81,060,000

022000300100 PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>212,400,000</i>	<i>0</i>	<i>292,117,960</i>
21	<i>PERSONNEL COST</i>	<i>42,000,000</i>	<i>0</i>	<i>55,117,960</i>
2101	<i>SALARY</i>	<i>42,000,000</i>	<i>0</i>	<i>50,117,960</i>
210101	<i>SALARIES AND WAGES</i>	<i>42,000,000</i>	<i>0</i>	<i>50,117,960</i>
21010101	SALARY	42,000,000	0	50,117,960
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	<i>0</i>	<i>0</i>	<i>5,000,000</i>
210202	<i>SOCIAL CONTRIBUTIONS</i>	<i>0</i>	<i>0</i>	<i>5,000,000</i>
21020201	NHIS CONTRIBUTION	0	0	5,000,000
22	<i>OTHER RECURRENT COSTS</i>	<i>125,400,000</i>	<i>0</i>	<i>192,000,000</i>
2202	<i>OVERHEAD COST</i>	<i>125,400,000</i>	<i>0</i>	<i>192,000,000</i>
220201	<i>TRAVEL& TRANSPORT - GENERAL</i>	<i>95,400,000</i>	<i>0</i>	<i>17,000,000</i>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	80,000,000	0	5,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,400,000	0	10,000,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	5,000,000	0	2,000,000
220202	<i>UTILITIES - GENERAL</i>	<i>0</i>	<i>0</i>	<i>8,000,000</i>
22020205	WATER RATES	0	0	5,000,000
22020206	SEWERAGE CHARGES	0	0	3,000,000
220203	<i>MATERIALS & SUPPLIES - GENERAL</i>	<i>5,000,000</i>	<i>0</i>	<i>30,000,000</i>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000	0	2,000,000
22020303	NEWSPAPERS	0	0	3,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	0	0	10,000,000
22020306	PRINTING OF SECURITY DOCUMENTS	0	0	10,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	0	0	5,000,000
220204	<i>MAINTENANCE SERVICES - GENERAL</i>	<i>0</i>	<i>0</i>	<i>20,000,000</i>

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0	0	10,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	0	0	5,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0	0	5,000,000
220205	TRAINING - GENERAL	5,000,000	0	40,000,000
22020501	LOCAL TRAINING	0	0	5,000,000
22020504	RESEARCH AND DEVELOPMENT EXPENSES	5,000,000	0	35,000,000
220206	OTHER SERVICES - GENERAL	20,000,000	0	20,000,000
22020606	OFFICE AND GENERAL EXPENSES	20,000,000	0	0
22020607	MONITORING AND EVALUATION SYSTEM	0	0	20,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0	0	17,000,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	0	0	7,000,000
22020703	LEGAL SERVICES	0	0	10,000,000
220208	FUEL & LUBRICANTS - GENERAL	0	0	15,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0	0	10,000,000
22020806	COOKING GAS/FUEL COST	0	0	5,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	0	0	25,000,000
22021001	REFRESHMENT & MEALS	0	0	5,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	0	0	5,000,000
22021004	MEDICAL EXPENSES-LOCAL	0	0	5,000,000
22021006	POSTAGES & COURIER SERVICES	0	0	5,000,000
22021007	WELFARE PACKAGES	0	0	5,000,000
23	CAPITAL EXPENDITURE	45,000,000	0	45,000,000
2301	FIXED ASSETS PURCHASED	45,000,000	0	45,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	45,000,000	0	45,000,000
23010113	PURCHASE OF COMPUTERS	30,000,000	0	30,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	5,000,000	0	5,000,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES	5,000,000	0	5,000,000
23010118	PURCHASE OF SCANNERS	5,000,000	0	5,000,000

022000300100 PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	212,400,000	0	292,117,960
7013	GENERAL SERVICES	212,400,000	0	292,117,960
70132	OVERALL PLANNING AND STATISTICAL SERVICES	212,400,000	0	292,117,960

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	-	-	-	-	45,000,000	0	45,000,000
13100125000900 - Reform of Government and Governance (General)	PURCHASE OF 25 NOS OF COMPUTERS DESKTOP FOR DEPARTMENTAL ACTIVITIES	23010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231112 - LG Wide	30,000,000	0	30,000,000
13100125001000 - Reform of Government and Governance (General)	PROCUREMENT OF 15NOS OF PRINTERS FOR DEPARTMENTAL ACTIVITIES	23010114 - PURCHASE OF COMPUTER PRINTERS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231112 - LG Wide	5,000,000	0	5,000,000

13100125001100 - Reform of Government and Governance (General)	PROCUREMENT OF 4NOS OF PHOTOCOPYING MACHINE FOR DEPARTMENTAL ACTIVITIES	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231112 - LG Wide	5,000,000	0	5,000,000
13100125001200 - Reform of Government and Governance (General)	PROCUREMENT OF 16NOS OF SCANNER FOR DEPARTMENTAL ACTIVITIES	23010118 - PURCHASE OF SCANNERS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231112 - LG Wide	5,000,000	0	5,000,000

023400100100 DEPARTMENT OF WORKS & HOUSING				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	483,449,050	0	602,025,010
21	PERSONNEL COST	143,181,840	0	155,000,000
2101	SALARY	143,181,840	0	155,000,000
210101	SALARIES AND WAGES	143,181,840	0	155,000,000
21010101	SALARY	143,181,840	0	155,000,000
22	OTHER RECURRENT COSTS	52,000,000	0	54,000,000
2202	OVERHEAD COST	52,000,000	0	54,000,000
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000	0	8,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,000,000	0	3,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,000,000	0	5,000,000
220202	UTILITIES - GENERAL	10,000,000	0	8,000,000
22020201	ELECTRICITY CHARGES	10,000,000	0	8,000,000
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000	0	10,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000	0	2,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000	0	3,000,000
22020306	PRINTING OF SECURITY DOCUMENTS	0	0	1,000,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	0	0	4,000,000
220204	MAINTENANCE SERVICES - GENERAL	13,000,000	0	11,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000	0	3,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	4,000,000	0	4,000,000
22020406	OTHER MAINTENANCE SERVICES	4,000,000	0	4,000,000
220205	TRAINING - GENERAL	12,000,000	0	10,000,000
22020504	RESEARCH AND DEVELOPMENT EXPENSES	12,000,000	0	10,000,000
220208	FUEL & LUBRICANTS - GENERAL	0	0	3,000,000

22020806	COOKING GAS/FUEL COST	0	0	3,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	4,000,000	0	4,000,000
22021007	WELFARE PACKAGES	4,000,000	0	4,000,000
23	CAPITAL EXPENDITURE	288,267,210	0	393,025,010
2301	FIXED ASSETS PURCHASED	151,267,210	0	210,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	151,267,210	0	210,000,000
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	20,000,000	0	100,000,000
23010105	PURCHASE OF MOTOR VEHICLES	50,000,000	0	20,000,000
23010108	PURCHASE OF BUSES	50,000,000	0	20,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,000,000	0	10,000,000
23010121	PURCHASE OF RESIDENTIAL FURNITURE	12,000,000	0	10,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	2,267,210	0	15,000,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	5,000,000	0	20,000,000
23010133	PURCHASES OF SURVEYING EQUIPMENT	2,000,000	0	15,000,000
2302	CONSTRUCTION / PROVISION	22,000,000	0	100,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	22,000,000	0	100,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS	5,000,000	0	20,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	10,000,000	0	20,000,000
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	0	0	50,000,000
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	2,000,000	0	10,000,000
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	5,000,000	0	0
2303	REHABILITATION / REPAIRS	110,000,000	0	73,025,010
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	110,000,000	0	73,025,010
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	40,000,000	0	20,000,000

23030104	REHABILITATION / REPAIRS - WATER FACILITIES	10,000,000	0	23,025,010
23030113	REHABILITATION / REPAIRS - ROADS	20,000,000	0	20,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	40,000,000	0	10,000,000
2304	PRESERVATION OF THE ENVIRONMENT	5,000,000	0	10,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	5,000,000	0	10,000,000
23040103	WILDLIFE CONSERVATION	5,000,000	0	10,000,000
023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
704	ECONOMIC AFFAIRS	483,449,050	0	602,025,010
7045	TRANSPORT	483,449,050	0	602,025,010
70451	ROAD TRANSPORT	483,449,050	0	602,025,010

023400100100	DEPARTMENT OF WORKS & HOUSING						
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total					288,267,210	0	393,025,010
17100125000100 - Road (General)	PURCHASE OF 4NOS OF BUNGALO BUILDING FOR SOME PRINCIPAL STAFF AT LG HEADQUARTER	23010103 - PURCHASE OF RESIDENTIAL BUILDINGS	70451 - ROAD TRANSPORT	12231112 - LG Wide	20,000,000	0	100,000,000
17100125000200 - Road (General)	PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR WORKS DEPARTMENT STAFF	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70451 - ROAD TRANSPORT	12231112 - LG Wide	10,000,000	0	10,000,000
17100125000300 - Road (General)	PURCHASE OF 2NOS OF UTILITY VEHICLE FOR SMOOTH RUNNING OF THE WORKS ACTIVITIES	23010105 - PURCHASE OF MOTOR VEHICLES	70451 - ROAD TRANSPORT	12231112 - LG Wide	50,000,000	0	20,000,000
17100125000400 - Road (General)	PURCHASE OF 18 SEATER TWO(2) NOS TOYOTA BUS	23010108 - PURCHASE OF BUSES	70451 - ROAD TRANSPORT	12231112 - LG Wide	50,000,000	0	20,000,000
17100125000500 - Road (General)	PROVISION OF SOLAR HOME SYSTEM (SOLAR RADIO, LIGHT BULB, TOUCH LIGHT ETC.)	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70451 - ROAD TRANSPORT	12231112 - LG Wide	12,000,000	0	10,000,000
17100125000600 - Road (General)	PURCHASE OF 3 NOS FIRE ENGINES AND FIRE FIGHTING EQUIPMENT FOR THE DEPARTMENT	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70451 - ROAD TRANSPORT	12231112 - LG Wide	2,267,210	0	15,000,000

17100125000700 - Road (General)	PROVISION OF BASIC EQUIPMENT FOR THE SURVEY/ DESIGN UNIT	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70451 - ROAD TRANSPORT	12231112 - LG Wide	2,000,000	0	15,000,000
17100125000800 - Road (General)	PURCHASE OF 2NOS OF MAPPING AND SURVEY EQUIPMENT TO UPDATE OF MAPS OF TOWNS AND VILLAGES	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70451 - ROAD TRANSPORT	12231112 - LG Wide	5,000,000	0	20,000,000
17100125000900 - Road (General)	CONSTRUCTION OF ULTRA- MODERN CIVIL CENTRE AT KOTON KARFE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	12231112 - LG Wide	10,000,000	0	20,000,000
17100125001000 - Road (General)	REHABILITATION OF CEMETERIES FENCE AT KOTON KARFE	23020126 - CONSTRUCTION/PROVISION OF CEMETERIES	70451 - ROAD TRANSPORT	12231112 - LG Wide	5,000,000	0	0
17100125001100 - Road (General)	CONSTRUCTION OF 5KM ROAD IN SOME SELECTED PLACE IN THE LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231112 - LG Wide	5,000,000	0	20,000,000
17100125001200 - Road (General)	REHABILITATION OF OMU BOREHOLE AT GEGU	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70451 - ROAD TRANSPORT	12231112 - LG Wide	10,000,000	0	23,025,010
17100125001300 - Road (General)	MAINTENANCE OF GOVERNMENT QUARTERS/ OFFICES ACROSS THE WARD	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70451 - ROAD TRANSPORT	12231112 - LG Wide	40,000,000	0	20,000,000
17100125001400 - Road (General)	REHABILITATION OF OHONO,EBERA-KOTO, KOTO-KARFE ROAD	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12231112 - LG Wide	20,000,000	0	20,000,000
17100125001500 - Road (General)	REHABILITATION OF SOME OFFICES IN WORKS DEPARTMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	12231112 - LG Wide	40,000,000	0	10,000,000

17100125001600 - Road (General)	ADDITIONAL TREE PLANTING IN RESERVED AREAS OF SOME COMMUNITIES	23040103 - WILDLIFE CONSERVATION	70451 - ROAD TRANSPORT	12231112 - LG Wide	5,000,000	0	10,000,000
17100125001700 - Road (General)	SUPPLY OF 30NOs OF SOLAR LIGHT TO SOME SELECTED COMMUNITIES	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70451 - ROAD TRANSPORT	12231112 - LG Wide	2,000,000	0	10,000,000
17100126000100 - Road (General)	CONSTRUCITN OF BOUNDARY PILLARS/RIGHT OF WAYS	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	70451 - ROAD TRANSPORT	12231112 - LG Wide	0	0	50,000,000

051700100100 DEPARTMENT OF EDUCATION				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	713,772,940	0	1,403,000,000
21	PERSONNEL COST	164,772,940	0	310,000,000
2101	SALARY	164,772,940	0	310,000,000
210101	SALARIES AND WAGES	164,772,940	0	310,000,000
21010101	SALARY	164,772,940	0	310,000,000
22	OTHER RECURRENT COSTS	159,000,000	0	162,000,000
2202	OVERHEAD COST	159,000,000	0	148,000,000
220201	TRAVEL& TRANSPORT - GENERAL	11,000,000	0	11,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,000,000	0	6,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000	0	5,000,000
220203	MATERIALS & SUPPLIES - GENERAL	72,000,000	0	35,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000	0	3,000,000
22020302	BOOKS	15,000,000	0	10,000,000
22020303	NEWSPAPERS	2,000,000	0	2,000,000
22020306	PRINTING OF SECURITY DOCUMENTS	5,000,000	0	3,000,000
22020309	UNIFORMS & OTHER CLOTHING	8,000,000	0	5,000,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	40,000,000	0	12,000,000
220204	MAINTENANCE SERVICES - GENERAL	0	0	13,400,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0	0	13,400,000
220205	TRAINING - GENERAL	0	0	81,300,000
22020501	LOCAL TRAINING	0	0	500,000
22020504	RESEARCH AND DEVELOPMENT EXPENSES	0	0	80,800,000
220209	FINANCIAL CHARGES - GENERAL	0	0	300,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	0	0	300,000
220210	MISCELLANEOUS EXPENSES GENERAL	76,000,000	0	7,000,000
22021003	PUBLICITY & ADVERTISEMENTS	3,000,000	0	2,000,000

22021007	WELFARE PACKAGES	30,000,000	0	3,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	43,000,000	0	2,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	0	0	14,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	0	0	14,000,000
22040109	GRANTS TO COMMUNITIES/NGOs	0	0	9,000,000
22040110	GRANT, CONTRIBUTION & SUBVENTION	0	0	5,000,000
23	CAPITAL EXPENDITURE	390,000,000	0	931,000,000
2301	FIXED ASSETS PURCHASED	250,000,000	0	704,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	250,000,000	0	704,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0	0	300,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	150,000,000	0	166,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0	0	95,000,000
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	80,000,000	0	43,000,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	20,000,000	0	100,000,000
2302	CONSTRUCTION / PROVISION	110,000,000	0	150,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	110,000,000	0	150,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	50,000,000	0	50,000,000
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	60,000,000	0	100,000,000
2303	REHABILITATION / REPAIRS	30,000,000	0	73,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	30,000,000	0	73,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	30,000,000	0	40,000,000
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	0	0	33,000,000
2305	OTHER CAPITAL PROJECTS	0	0	4,000,000

230501	ACQUISITION OF NON TANGIBLE ASSETS	0	0	4,000,000
23050107	MARGIN FOR INCREASES IN COSTS	0	0	4,000,000
051700100100	DEPARTMENT OF EDUCATION			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
709	EDUCATION	713,772,940	0	1,403,000,000
7098	EDUCATION N.E.C.	713,772,940	0	1,403,000,000
70981	EDUCATION N.E.C	713,772,940	0	1,403,000,000

051700100100 DEPARTMENT OF EDUCATION							
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Total	-	-	-	-	390,000,000	0	931,000,000
05040225000100 - Enhancing Skills and Knowledge (General)	PURCHASE AND DISTRIBUTION OF EDUCATIONAL MATERIALS SUCH AS MATHEMATICS AND ENGLISH TEXTBOOKS TO STUDENTS ACROSS THE LGA.	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12231112 - LG Wide	80,000,000	0	96,000,000
05050125000100 - Enhancing Skills and Knowledge (General)	SUPPLY OF EXERCISE BOOKS TO 2NOs OF PRIMARY SCHOOLS PER WARD	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12231112 - LG Wide	70,000,000	0	70,000,000

05100125000100 - Enhancing Skills and Knowledge (General)	PURCHASE OF SPORTING EQUIPMENT SUCH AS FOOTBALL, JERSEY, BOOT ETC	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70981 - EDUCATION N.E.C	12231112 - LG Wide	40,000,000	0	13,000,000
05100125000200 - Enhancing Skills and Knowledge (General)	PROVISION OF ARENA EQUIPMENT INCLUDING FURNISHING OF OFFICES	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70981 - EDUCATION N.E.C	12231112 - LG Wide	40,000,000	0	30,000,000
05040225000200 - Enhancing Skills and Knowledge (General)	PRUCHASE OF 1SET OF PUBLIC ADDRESS SYSTEM FOR INFORMATION UNIT OF LG	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70981 - EDUCATION N.E.C	12231112 - LG Wide	20,000,000	0	100,000,000
05050125000200 - Enhancing Skills and Knowledge (General)	CONSTRUCTION OF GYB MODEL PRIMARY SCHOOL PER WARD	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12231112 - LG Wide	50,000,000	0	50,000,000
05050125000300 - Enhancing Skills and Knowledge (General)	CONSTRUCTION/ PROVISION OF SPORTING FACILITIES AT GYB MODEL PRIMARY SCHOOL PER WARD	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70981 - EDUCATION N.E.C	12231112 - LG Wide	60,000,000	0	100,000,000
05050125000400 - Enhancing Skills and Knowledge (General)	REHABILITATION OF PRIMARY SCHOOLS BUILDING ACROSS THE LOCAL GOVT	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12231112 - LG Wide	30,000,000	0	40,000,000
05100126000100 - Enhancing Skills and Knowledge (General)	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70981 - EDUCATION N.E.C	12231112 - LG Wide	0	0	95,000,000
05100126000200 - Enhancing Skills	PURCHASE OF OFFICE FURNITURE AND FITTINGS	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70981 - EDUCATION N.E.C	12231112 - LG Wide	0	0	300,000,000

and Knowledge (General)							
05100126000300 - Enhancing Skills and Knowledge (General)	PROVISION FOR COMMUNITY DEVELOPMENT/POVERTY ALLEVIATION PROGRAMME	23050107 - MARGIN FOR INCREASES IN COSTS	70981 - EDUCATION N.E.C	12231112 - LG Wide	0	0	4,000,000
05100126000400 - Enhancing Skills and Knowledge (General)	PROVISION OF ICT INFRASTRUCTURE	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	70981 - EDUCATION N.E.C	12231112 - LG Wide	0	0	33,000,000

051702600100 PRIMARY SCHOOL				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	633,486,618	0	810,784,630
21	PERSONNEL COST	628,486,618	0	800,000,000
2101	SALARY	628,486,618	0	800,000,000
210101	SALARIES AND WAGES	628,486,618	0	800,000,000
21010101	SALARY	628,486,618	0	800,000,000
22	OTHER RECURRENT COSTS	5,000,000	0	10,784,630
2202	OVERHEAD COST	5,000,000	0	10,784,630
220201	TRAVEL& TRANSPORT - GENERAL	2,000,000	0	2,784,630
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	0	2,784,630
220202	UTILITIES - GENERAL	0	0	2,000,000
22020201	ELECTRICITY CHARGES	0	0	2,000,000
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000	0	5,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000	0	3,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000	0	2,000,000
220204	MAINTENANCE SERVICES - GENERAL	0	0	1,000,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0	0	1,000,000
051702600100 PRIMARY SCHOOL				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
709	EDUCATION	633,486,618	0	810,784,630
7098	EDUCATION N.E.C.	633,486,618	0	810,784,630
70981	EDUCATION N.E.C	633,486,618	0	810,784,630

052100100100 DEPARTMENT OF HEALTH CARE				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	891,872,866	0	1,324,000,000
21	PERSONNEL COST	393,710,532	0	460,000,000
2101	SALARY	393,710,532	0	460,000,000
210101	SALARIES AND WAGES	393,710,532	0	460,000,000
21010101	SALARY	393,710,532	0	460,000,000
22	OTHER RECURRENT COSTS	88,162,334	0	64,000,000
2202	OVERHEAD COST	88,162,334	0	64,000,000
220201	TRAVEL& TRANSPORT - GENERAL	10,000,000	0	7,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000	0	4,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,000,000	0	3,000,000
220203	MATERIALS & SUPPLIES - GENERAL	31,980,680	0	34,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000	0	3,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000	0	1,000,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	24,980,680	0	30,000,000
220204	MAINTENANCE SERVICES - GENERAL	20,000,000	0	4,000,000
22020406	OTHER MAINTENANCE SERVICES	20,000,000	0	4,000,000
220205	TRAINING - GENERAL	10,000,000	0	5,000,000
22020501	LOCAL TRAINING	10,000,000	0	5,000,000
220206	OTHER SERVICES - GENERAL	0	0	5,000,000
22020605	CLEANING & FUMIGATION SERVICES	0	0	5,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	16,181,654	0	9,000,000
22021001	REFRESHMENT & MEALS	6,181,654	0	0
22021004	MEDICAL EXPENSES-LOCAL	5,000,000	0	2,000,000
22021007	WELFARE PACKAGES	5,000,000	0	2,000,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0	0	5,000,000
23	CAPITAL EXPENDITURE	410,000,000	0	800,000,000
2301	FIXED ASSETS PURCHASED	175,000,000	0	260,000,000

230101	PURCHASE OF FIXED ASSETS - GENERAL	175,000,000	0	260,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	175,000,000	0	260,000,000
2302	CONSTRUCTION / PROVISION	185,000,000	0	400,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	185,000,000	0	400,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	120,000,000	0	290,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	30,000,000	0	60,000,000
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	35,000,000	0	50,000,000
2303	REHABILITATION / REPAIRS	50,000,000	0	140,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	50,000,000	0	140,000,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	50,000,000	0	140,000,000
052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
707	HEALTH	891,872,866	0	1,324,000,000
7076	HEALTH N.E.C.	891,872,866	0	1,324,000,000
70761	HEALTH N.E.C.	891,872,866	0	1,324,000,000
0	0	0	0	0
0	0	0	0	0

00100100	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					410,000,000	0	800,000,000
04100125000101 - Improvement to Human Health (General)	PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS VITAL SIGNS MONITORS, BLOOD PRESSURE MONITOR, THERMOMETER, PULSE OXIMETER, ETC. AT SOME SELECTED PHC	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231112 - LG Wide	105,000,000	0	100,000,000
04100125000201 - 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	70761 - HEALTH N.E.C.	12231112 - LG Wide	50,000,000	0	80,000,000
04050125000101 - Improvement to Human Health (General)	CONSTRUCTION OF PRIMARY HEALTH CARE (1 PER WARD)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231112 - LG Wide	50,000,000	0	70,000,000
04050125000201 - Improvement to Human Health (General)	CONSTRUCTION OF STAFF CLINIC AT LG SECRETARIAT	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231112 - LG Wide	50,000,000	0	70,000,000

04050125000301 - Improvement to Human Health (General)	CONSTRUCTION OF STORE TO WEREHOUSE THE MEDICAL EQUIPMENT AT THE LGA SECRETARIAT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70761 - HEALTH N.E.C.	12231112 - LG Wide	30,000,000	0	60,000,000
04100125000301 - Improvement to Human Health (General)	CONSTRUCTION OF LAWN TENNIS COURT BEHIND THE DEPARTMENT FOR STAFF EXERCISE	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70761 - HEALTH N.E.C.	12231112 - LG Wide	35,000,000	0	50,000,000
04100125000401 - Improvement to Human Health (General)	REHABILITATION OF DOCTORS AND OTHER STAFF QUARTERS	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70761 - HEALTH N.E.C.	12231112 - LG Wide	50,000,000	0	40,000,000
04050125000401 - Improvement to Human Health (General)	PROCUREMENT OF FOUR (4) BLOOD BANKS	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231112 - LG Wide	20,000,000	0	80,000,000
04050125000501 - Improvement to Human Health (General)	RENOVATION OF 3NOs OF PHC IN THE LOCAL GOVERNMENT	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231112 - LG Wide	20,000,000	0	100,000,000
04050126000101 - Improvement to Human Health (General)	CONST OF GYB PRIMARY HEALTH CENTRE SIP	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231112 - LG Wide	0	0	50,000,000
04050126000201 - Improvement to Human Health (General)	REHABILITATION/REPAIRS OF HOSPITAL/HEALTH CENTRE	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70761 - HEALTH N.E.C.	12231112 - LG Wide	0	0	100,000,000

