



Lokoja Local Government

LOKOJA LOCAL GOVERNMENT APPROVED BUDGET

2026

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122312 - LOKOJA Local Government, Kogi State - 2026 Budget: Summary			
Item	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
Opening Balance			
Recurrent Revenue	6,793,309,580	-	10,780,374,610
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,476,726,810	-	10,463,791,840
12 - INDEPENDENT REVENUE	316,582,770	-	316,582,770
Recurrent Expenditure	4,296,034,420	-	8,417,350,520
21 - PERSONNEL COST	3,225,773,680	-	4,305,562,650
22 - OTHER RECURRENT COSTS	1,070,260,740	-	4,111,787,870
Transfer to Capital Account	2,497,275,160	-	2,363,024,090
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURE	2,497,275,160	-	2,363,024,090
Total Revenue (including OB)	6,793,309,580	-	10,780,374,610
Total Expenditure	6,793,309,580	-	10,780,374,610
Closing Balance	-	-	-

122312 - LOKOJA 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>4,305,562,650</i>	<i>4,111,787,870</i>	<i>8,417,350,520</i>	<i>2,363,024,090</i>	<i>10,780,374,610</i>
01000000000	ADMINISTRATION SECTOR	1,727,503,850	472,601,330	2,200,105,180	298,796,659	2,498,901,839
01110000000	OFFICE OF THE LG CHAIRMAN	68,889,010	211,631,380	280,520,390	-	280,520,390
011100100100	CHAIRMAN	51,666,750	166,314,250	217,981,000	-	217,981,000
011100100200	VICE-CHAIRMAN	8,611,130	32,862,850	41,473,980	-	41,473,980
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	8,611,130	12,454,280	21,065,410	-	21,065,410
01120000000	LOCAL GOVT COUNCIL	43,055,630	49,187,130	92,242,760	-	92,242,760
011202100100	OFFICE OF THE HOUSE LEADER	43,055,630	49,187,130	92,242,760	-	92,242,760
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,615,559,210	211,782,820	1,827,342,030	298,796,659	2,126,138,689
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	1,615,559,210	211,782,820	1,827,342,030	298,796,659	2,126,138,689
02000000000	ECONOMIC SECTOR	542,500,890	1,985,216,350	2,527,717,240	1,429,314,942	3,957,032,182
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES PLANNING SECTOR	129,166,880	140,000,000	269,166,880	340,807,458	609,974,338
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	129,166,880	140,000,000	269,166,880	340,807,458	609,974,338
02200000000	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	262,639,320	1,472,971,870	1,735,611,190	280,000,000	2,015,611,190
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	215,278,130	1,155,459,310	1,370,737,440	200,000,000	1,570,737,440

022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	47,361,190	317,512,560	364,873,750	80,000,000	444,873,750
023400000000	DEPARTMENT OF WORKS & HOUSING	150,694,690	372,244,480	522,939,170	808,507,484	1,331,446,654
023400100100	DEPARTMENT OF WORKS & HOUSING	150,694,690	372,244,480	522,939,170	808,507,484	1,331,446,654
050000000000	SOCIAL SECTOR	2,035,557,910	1,653,970,190	3,689,528,100	634,912,489	4,324,440,589
051700000000	DEPARTMENT OF EDUCATION	1,727,918,840	1,305,067,390	3,032,986,230	272,957,030	3,305,943,260
051700100100	DEPARTMENT OF EDUCATION	86,426,160	1,302,576,530	1,389,002,690	272,957,030	1,661,959,720
051702600100	PRIMARY SCHOOL	1,641,492,680	2,490,860	1,643,983,540	-	1,643,983,540
052100000000	DEPARTMENT OF HEALTH CARE	307,639,070	348,902,800	656,541,870	361,955,459	1,018,497,329
052100100100	DEPARTMENT OF HEALTH CARE	307,639,070	348,902,800	656,541,870	361,955,459	1,018,497,329

122312 - LOKOJA 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	6,793,309,580.00	-	10,780,374,610.00
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,476,726,810.00	-	10,463,791,840.00
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,476,726,810.00	-	10,463,791,840.00
110101	STATUTORY ALLOCATION (FAAC)	3,386,108,260.00	-	7,227,741,530.00
11010101	STATUTORY ALLOCATION	3,386,108,260.00	-	7,227,741,530.00
110102	VALUE ADDED TAX ALLOCATION	3,090,618,550.00	-	3,236,050,310.00
11010201	SHARE OF VAT	3,090,618,550.00	-	3,236,050,310.00
12	INDEPENDENT REVENUE	316,582,770.00	-	316,582,770.00
1201	DIRECT TAX REVENUE	150,200,000.00	-	150,200,000.00
120101	PERSONAL TAXES	150,200,000.00	-	150,200,000.00
12010101	COMMUNITY DEVELOPMENT/POLL TAX	150,200,000.00	-	150,200,000.00
1202	NON-TAX REVENUE	166,382,770.00	-	166,382,770.00
120201	LICENCES - GENERAL	5,350,000.00	-	5,350,000.00
12020102	GOLDSMITHS & GOLD DEALER LICENSES	50,000.00	-	50,000.00
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	500,000.00	-	500,000.00
12020111	BAKE HOUSE LICENSE	300,000.00	-	300,000.00
12020113	BRICKMAKING, etc LICENSE	500,000.00	-	500,000.00
12020116	CATTLE DEALER LICENSES	500,000.00	-	500,000.00
12020119	FISHING PERMITS	50,000.00	-	50,000.00
12020120	HAWKER'S PERMITS	150,000.00	-	150,000.00
12020124	ABBATTOIR/SLAUGHTER LICENSES	500,000.00	-	500,000.00
12020131	DISPENSARY MATERNITY FEE	600,000.00	-	600,000.00
12020132	BUKER/CIGARETTE LINCENSE FEES	2,000,000.00	-	2,000,000.00
12020155	SAND,GRAND, ION ROD SELLER LICENSES	200,000.00	-	200,000.00
120204	FEES - GENERAL	42,600,000.00	-	42,600,000.00
12020401	FINES OF OVERDUE LIBRARY BOOKS	200,000.00	-	200,000.00
12020417	CONTRACTOR REGISTRATION FEES	1,000,000.00	-	1,000,000.00
12020418	MARRIAGE/ DIVORCE FEES	200,000.00	-	200,000.00
12020436	BILL BOARD ADVERTISEMENT FEES	3,000,000.00	-	3,000,000.00
12020444	BURIAL FEES	200,000.00	-	200,000.00
12020448	DEVELOPMENT LEVIES	23,000,000.00	-	23,000,000.00
12020449	BUSINESS/TRADE OPERATING FEES	2,000,000.00	-	2,000,000.00

12020451	TIMBER & FOREST FEES	1,000,000.00	-	1,000,000.00
12020453	APPLICATIONS FEES	2,000,000.00	-	2,000,000.00
12020454	PARKING FEES	10,000,000.00	-	10,000,000.00
120207	EARNINGS -GENERAL	12,000,000.00	-	12,000,000.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	10,000,000.00	-	10,000,000.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	1,000,000.00	-	1,000,000.00
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	1,000,000.00	-	1,000,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	3,832,770.00	-	3,832,770.00
12020803	RENT ON GOVT BUILDINGS	3,000,000.00	-	3,000,000.00
12020804	RENT ON CONFERENCE CENTRES	832,770.00	-	832,770.00
120209	RENT ON LAND & OTHERS - GENERAL	102,600,000.00	-	102,600,000.00
12020901	RENT ON GOVT. LAND	500,000.00	-	500,000.00
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	1,000,000.00	-	1,000,000.00
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	101,100,000.00	-	101,100,000.00

122312 - LOKOJA 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>6,793,309,580.00</i>	-	<i>10,780,374,610.00</i>
21	<i>PERSONNEL COST</i>	<i>3,225,773,680.00</i>	-	<i>4,305,562,650.00</i>
2101	<i>SALARY</i>	<i>2,988,965,520.00</i>	-	<i>2,978,559,840.00</i>
210101	SALARIES AND WAGES	2,988,965,520.00	-	2,978,559,840.00
21010101	SALARY	2,988,965,520.00	-	2,978,559,840.00
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>	<i>236,808,160.00</i>	-	<i>1,327,002,810.00</i>
210201	ALLOWANCES	236,808,160.00	-	19,500,000.00
21020101	NON REGULAR ALLOWANCES	236,808,160.00	-	19,500,000.00
210202	SOCIAL CONTRIBUTIONS	-	-	1,307,502,810.00
21020202	CONTRIBUTORY PENSION	-	-	1,307,502,810.00
22	<i>OTHER RECURRENT COSTS</i>	<i>1,070,260,740.00</i>	-	<i>4,111,787,870.00</i>
2202	<i>OVERHEAD COST</i>	<i>906,912,089.00</i>	-	<i>3,138,823,550.00</i>
220201	TRAVEL & TRANSPORT - GENERAL	194,465,710.00	-	339,904,480.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	17,100,000.00	-	45,700,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	176,205,710.00	-	287,344,480.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	450,000.00	-	2,690,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	710,000.00	-	4,170,000.00
220202	UTILITIES - GENERAL	40,000.00	-	120,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	40,000.00	-	120,000.00
220203	MATERIALS & SUPPLIES - GENERAL	218,234,390.00	-	734,247,310.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	87,496,520.00	-	198,192,980.00
22020302	BOOKS	410,000.00	-	2,471,530.00
22020303	NEWSPAPERS	20,000.00	-	510,000.00
22020304	MAGAZINES & PERIODICALS	15,000.00	-	510,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	29,510,000.00	-	33,530,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	7,800,000.00	-	205,972,800.00
22020309	UNIFORMS & OTHER CLOTHING	56,957,060.00	-	105,050,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	5,000,000.00	-	40,000,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	31,025,810.00	-	148,010,000.00
220204	MAINTENANCE SERVICES - GENERAL	48,534,119.00	-	103,117,140.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	33,623,040.00	-	41,250,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,150,000.00	-	41,677,140.00

22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,030,000.00	-	5,520,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	110,000.00	-	210,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,750,000.00	-	2,500,000.00
22020406	OTHER MAINTENANCE SERVICES	7,871,079.00	-	11,960,000.00
220205	TRAINING - GENERAL	47,598,150.00	-	295,350,000.00
22020501	LOCAL TRAINING	30,850,000.00	-	293,700,000.00
22020502	INTERNATIONAL TRAINING	70,000.00	-	550,000.00
22020503	TRAINING OF FARMERS AND FISHERMENT	-	-	100,000.00
22020504	RESEARCH AND DEVELOPMENT EXPENSES	16,678,150.00	-	1,000,000.00
220206	OTHER SERVICES - GENERAL	134,445,200.00	-	647,905,360.00
22020601	SECURITY SERVICES	5,000,000.00	-	47,722,820.00
22020603	RESIDENTIAL RENT	200,000.00	-	700,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	79,946,520.00	-	96,814,250.00
22020605	CLEANING & FUMIGATION SERVICES	49,298,680.00	-	70,000,000.00
22020607	MONITORING AND EVALUATION SYSTEM	-	-	100,668,290.00
22020608	GOVERNMENT INTERVENTION /ASSISTANCE TO ALL FARMERS	-	-	332,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	41,855,000.00	-	69,650,000.00
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	36,005,000.00	-	4,600,000.00
22020703	LEGAL SERVICES	5,700,000.00	-	30,000,000.00
22020706	SURVEYING SERVICES	50,000.00	-	5,050,000.00
22020708	MEDICAL CONSULTING	100,000.00	-	30,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	24,678,800.00	-	52,342,850.00
22020801	MOTOR VEHICLE FUEL COST	22,048,800.00	-	42,812,850.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,050,000.00	-	4,000,000.00
22020803	PLANT / GENERATOR FUEL COST	1,570,000.00	-	5,520,000.00
22020806	COOKING GAS/FUEL COST	10,000.00	-	10,000.00
220209	FINANCIAL CHARGES - GENERAL	16,000,000.00	-	15,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	16,000,000.00	-	15,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	181,060,720.00	-	881,186,410.00
22021001	REFRESHMENT & MEALS	16,530,000.00	-	132,134,270.00
22021002	HONORARIUM & SITTING ALLOWANCE	14,610,000.00	-	22,027,140.00
22021003	PUBLICITY & ADVERTISEMENTS	550,000.00	-	550,000.00
22021004	MEDICAL EXPENSES-LOCAL	230,000.00	-	710,000.00
22021005	FINANCIAL ASSISTANCE TO NEEDIES	89,215,720.00	-	320,100,000.00

22021006	POSTAGES & COURIER SERVICES	15,000.00	-	15,000.00
22021007	WELFARE PACKAGES	54,310,000.00	-	73,750,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	100,000.00	-	100,000.00
22021009	SPORTING ACTIVITIES	200,000.00	-	5,200,000.00
22021010	DIRECT TEACHING & LABORATORY COST	100,000.00	-	100,000.00
22021014	ENPOWERING PEOPLE FOR SMALL AND MEDIUM SCALE INDUSTRIES	-	-	320,000,000.00
22021020	SCHOLARSHIP SCHEME/ STUDENTS BURSARY	5,000,000.00	-	5,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	200,000.00	-	1,500,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	163,348,651.00	-	972,964,320.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	163,348,651.00	-	972,964,320.00
22040102	GRANT TO OTHER GOVERNMENTS - CAPITAL	125,008,651.00	-	694,600,000.00
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	20,000.00	-	20,000.00
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL	20,000.00	-	20,000.00
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL	38,050,000.00	-	-
22040110	GRANT, CONTRIBUTION & SUBVENTION	250,000.00	-	278,324,320.00
23	CAPITAL EXPENDITURE	2,497,275,160.00	-	2,363,024,090.00
2301	FIXED ASSETS PURCHASED	1,037,235,640.00	-	755,015,536.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,037,235,640.00	-	755,015,536.00
23010101	PURCHASE / ACQUISITION OF LAND	500,000.00	-	500,000.00
23010104	PURCHASE MOTOR CYCLES	2,000,000.00	-	12,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	96,894,800.00	-	36,796,659.00
23010108	PURCHASE OF BUSES	123,000,000.00	-	151,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,000,000.00	-	30,000,000.00
23010113	PURCHASE OF COMPUTERS	500,000.00	-	2,000,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00	-	2,000,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000.00	-	2,000,000.00
23010116	PURCHASE OF TYPEWRITERS	100,000.00	-	100,000.00
23010118	PURCHASE OF SCANNERS	2,000,000.00	-	2,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	140,000,000.00	-	152,811,419.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	273,895,750.00	-	-
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	10,000,000.00	-	10,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	5,000,000.00	-	-
23010128	PURCHASE OF SECURITY EQUIPMENT	2,000,000.00	-	52,000,000.00

23010139	PURCHASE OF AGRICULTURAL PRODUCE/ EQUIPMENT	374,345,090.00	-	299,807,458.00
23010140	PURCHASE OF OFFICE EQUIPMENT	2,000,000.00	-	2,000,000.00
2302	CONSTRUCTION / PROVISION	352,920,930.00	-	315,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	352,920,930.00	-	315,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,000,000.00	-	1,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	20,200,000.00	-	60,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	117,291,770.00	-	62,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	1,000,000.00	-	100,000,000.00
23020108	CONSTRUCTION / PROVISION OF SLAUGHTER SLAP/ABATAIOR	200,000.00	-	1,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	5,000,000.00	-	-
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	26,229,160.00	-	16,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,000,000.00	-	1,000,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	40,000,000.00	-	1,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	73,000,000.00	-	1,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	55,000,000.00	-	70,000,000.00
23020128	CONSTRUCTION OF CULVERT	2,000,000.00	-	2,000,000.00
2303	REHABILITATION / REPAIRS	566,450,000.00	-	722,253,742.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	566,450,000.00	-	722,253,742.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	300,000.00	-	1,000,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	5,000,000.00	-	-
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	224,800,000.00	-	120,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	5,000,000.00	-	2,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	221,800,000.00	-	10,000,000.00
23030116	REHABILITATION / REPAIRS - TRACTORS / OTHER HEAVY VEHICLES	-	-	20,000,000.00

23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	1,000,000.00	-	48,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,000,000.00	-	1,000,000.00
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	102,000,000.00	-	162,000,000.00
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	1,000,000.00	-	1,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	500,000.00	-	500,000.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	3,000,000.00	-	85,000,000.00
23030126	REHABILITATION/REPAIRS OF CEMETERIES	-	-	268,753,742.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	50,000.00	-	2,000,000.00
23030129	REHABILITATION/REPAIRS- MOTOR PARK/FENCING	1,000,000.00	-	1,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	437,668,590.00	-	320,001,070.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	437,668,590.00	-	320,001,070.00
23040101	TREE PLANTING	500,000.00	-	-
23040102	EROSION & FLOOD CONTROL	437,168,590.00	-	320,001,070.00
2305	OTHER CAPITAL PROJECTS	103,000,000.00	-	250,753,742.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	103,000,000.00	-	250,753,742.00
23050102	COMPUTER SOFTWARE ACQUISITION	103,000,000.00	-	250,753,742.00

011100100100 CHAIRMAN				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>183,400,860</i>	<i>0</i>	<i>217,981,000</i>
21	<i>PERSONNEL COST</i>	<i>82,644,340</i>	<i>0</i>	<i>51,666,750</i>
2101	SALARY	80,644,340	0	49,666,750
210101	SALARIES AND WAGES	80,644,340	0	49,666,750
21010101	SALARY	80,644,340	0	49,666,750
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,000,000	0	2,000,000
210201	ALLOWANCES	2,000,000	0	2,000,000
21020101	NON REGULAR ALLOWANCES	2,000,000	0	2,000,000
22	<i>OTHER RECURRENT COSTS</i>	<i>100,756,520</i>	<i>0</i>	<i>166,314,250</i>
2202	OVERHEAD COST	100,756,520	0	166,314,250
220201	TRAVEL& TRANSPORT - GENERAL	10,640,000	0	13,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000	0	2,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,600,000	0	10,000,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	20,000	0	500,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	20,000	0	500,000
220203	MATERIALS & SUPPLIES - GENERAL	5,375,000	0	22,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,300,000	0	20,000,000
22020302	BOOKS	10,000	0	500,000
22020303	NEWSPAPERS	10,000	0	500,000
22020304	MAGAZINES & PERIODICALS	5,000	0	500,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	50,000	0	500,000
220204	MAINTENANCE SERVICES - GENERAL	5,360,000	0	11,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,200,000	0	10,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000	0	500,000

22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000	0	500,000
22020405	MAINTENANCE OF PLANTS/GENERATORS	50,000	0	500,000
220205	TRAINING - GENERAL	70,000	0	1,000,000
22020501	LOCAL TRAINING	50,000	0	500,000
22020502	INTERNATIONAL TRAINING	20,000	0	500,000
220206	OTHER SERVICES - GENERAL	69,946,520	0	86,814,250
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	69,946,520	0	86,814,250
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,000	0	500,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	5,000	0	500,000
220208	FUEL & LUBRICANTS - GENERAL	2,500,000	0	10,000,000
22020801	MOTOR VEHICLE FUEL COST	2,500,000	0	10,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	6,860,000	0	21,500,000
22021001	REFRESHMENT & MEALS	6,700,000	0	20,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	100,000	0	500,000
22021004	MEDICAL EXPENSES-LOCAL	20,000	0	500,000
22021007	WELFARE PACKAGES	40,000	0	500,000
011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	183,400,860	0	217,981,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	183,400,860	0	217,981,000
70111	EXECUTIVE AND LEGISLATIVE ORGANS	183,400,860	0	217,981,000

011100100200 VICE-CHAIRMAN				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	29,852,070	0	41,473,980
21	PERSONNEL COST	6,951,550	0	8,611,130
2101	SALARY	6,451,550	0	8,111,130
210101	SALARIES AND WAGES	6,451,550	0	8,111,130
21010101	SALARY	6,451,550	0	8,111,130
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	500,000	0	500,000
210201	ALLOWANCES	500,000	0	500,000
21020101	NON REGULAR ALLOWANCES	500,000	0	500,000
22	OTHER RECURRENT COSTS	22,900,520	0	32,862,850
2202	OVERHEAD COST	22,900,520	0	32,862,850
220201	TRAVEL& TRANSPORT - GENERAL	680,520	0	4,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000	0	200,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	540,520	0	3,000,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	20,000	0	300,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	20,000	0	500,000
220203	MATERIALS & SUPPLIES - GENERAL	4,220,000	0	6,500,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,200,000	0	6,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	20,000	0	500,000
220204	MAINTENANCE SERVICES - GENERAL	3,500,000	0	5,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,500,000	0	5,000,000
220206	OTHER SERVICES - GENERAL	10,000,000	0	10,000,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	10,000,000	0	10,000,000
220208	FUEL & LUBRICANTS - GENERAL	1,250,000	0	2,862,850
22020801	MOTOR VEHICLE FUEL COST	1,200,000	0	2,362,850

22020803	PLANT / GENERATOR FUEL COST	50,000	0	500,000
220210	MISCELLANEOUS EXPENSES GENERAL	3,250,000	0	4,500,000
22021001	REFRESHMENT & MEALS	3,230,000	0	4,000,000
22021007	WELFARE PACKAGES	20,000	0	500,000
011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	29,852,070	0	41,473,980
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	29,852,070	0	41,473,980
70111	EXECUTIVE AND LEGISLATIVE ORGANS	29,852,070	0	41,473,980

011101300100 SECRETARY TO THE LOCAL GOVERNMENT				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	13,492,070	0	21,065,410
21	PERSONNEL COST	6,951,550	0	8,611,130
2101	SALARY	6,451,550	0	8,111,130
210101	SALARIES AND WAGES	6,451,550	0	8,111,130
21010101	SALARY	6,451,550	0	8,111,130
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	500,000	0	500,000
210201	ALLOWANCES	500,000	0	500,000
21020101	NON REGULAR ALLOWANCES	500,000	0	500,000
22	OTHER RECURRENT COSTS	6,540,520	0	12,454,280
2202	OVERHEAD COST	6,540,520	0	12,454,280
220201	TRAVEL& TRANSPORT - GENERAL	1,600,000	0	3,100,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000	0	3,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000	0	100,000
220203	MATERIALS & SUPPLIES - GENERAL	3,490,520	0	6,020,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,470,520	0	6,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	20,000	0	20,000
220204	MAINTENANCE SERVICES - GENERAL	250,000	0	167,140
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000	0	100,000
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000	0	67,140
220208	FUEL & LUBRICANTS - GENERAL	650,000	0	2,100,000
22020801	MOTOR VEHICLE FUEL COST	600,000	0	100,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	50,000	0	2,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	550,000	0	1,067,140

22021001	REFRESHMENT & MEALS	500,000	0	1,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	50,000	0	67,140
011101300100	SECRETARY TO THE LOCAL GOVERNMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	13,492,070	0	21,065,410
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	13,492,070	0	21,065,410
70111	EXECUTIVE AND LEGISLATIVE ORGANS	13,492,070	0	21,065,410

011202100100 OFFICE OF THE HOUSE LEADER				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>95,468,800</i>	<i>0</i>	<i>92,242,760</i>
21	<i>PERSONNEL COST</i>	<i>75,192,800</i>	<i>0</i>	<i>43,055,630</i>
2101	SALARY	74,192,800	0	39,055,630
210101	SALARIES AND WAGES	74,192,800	0	39,055,630
21010101	SALARY	74,192,800	0	39,055,630
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,000,000	0	4,000,000
210201	ALLOWANCES	1,000,000	0	4,000,000
21020101	NON REGULAR ALLOWANCES	1,000,000	0	4,000,000
22	<i>OTHER RECURRENT COSTS</i>	<i>20,276,000</i>	<i>0</i>	<i>49,187,130</i>
2202	OVERHEAD COST	20,276,000	0	49,187,130
220201	TRAVEL& TRANSPORT - GENERAL	2,250,000	0	3,650,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	600,000	0	500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000	0	2,500,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	100,000	0	600,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	50,000	0	50,000
220203	MATERIALS & SUPPLIES - GENERAL	6,746,000	0	28,817,130
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,026,000	0	25,817,130
22020305	PRINTING OF NON SECURITY DOCUMENTS	720,000	0	3,000,000
220204	MAINTENANCE SERVICES - GENERAL	8,280,000	0	3,720,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	8,060,000	0	3,000,000

22020402	MAINTENANCE OF OFFICE FURNITURE	200,000	0	700,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,000	0	10,000
22020406	OTHER MAINTENANCE SERVICES	10,000	0	10,000
220208	FUEL & LUBRICANTS - GENERAL	1,000,000	0	3,000,000
22020801	MOTOR VEHICLE FUEL COST	1,000,000	0	3,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	2,000,000	0	10,000,000
22021001	REFRESHMENT & MEALS	1,000,000	0	5,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000	0	5,000,000
011202100100	OFFICE OF THE HOUSE LEADER			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	95,468,800	0	92,242,760
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	95,468,800	0	92,242,760
70111	EXECUTIVE AND LEGISLATIVE ORGANS	95,468,800	0	92,242,760

012500100100 DIRECTOR OF PERSONNEL MANAGEMENT				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	1,432,049,629	0	2,126,138,689
21	PERSONNEL COST	1,151,604,180	0	1,615,559,210
2101	SALARY	925,796,020	0	303,056,400
210101	SALARIES AND WAGES	925,796,020	0	303,056,400
21010101	SALARY	925,796,020	0	303,056,400
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	225,808,160	0	1,312,502,810
210201	ALLOWANCES	225,808,160	0	5,000,000
21020101	NON REGULAR ALLOWANCES	225,808,160	0	5,000,000
210202	SOCIAL CONTRIBUTIONS	0	0	1,307,502,810
21020202	CONTRIBUTORY PENSION	0	0	1,307,502,810
22	OTHER RECURRENT COSTS	62,250,649	0	211,782,820
2202	OVERHEAD COST	62,000,649	0	211,532,820
220201	TRAVEL & TRANSPORT - GENERAL	4,350,000	0	21,250,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,900,000	0	20,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000	0	200,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	50,000	0	50,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	200,000	0	1,000,000
220203	MATERIALS & SUPPLIES - GENERAL	16,400,000	0	31,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	16,000,000	0	30,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	400,000	0	1,000,000
220204	MAINTENANCE SERVICES - GENERAL	840,649	0	850,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	250,000	0	250,000

22020402	MAINTENANCE OF OFFICE FURNITURE	100,000	0	100,000
22020406	OTHER MAINTENANCE SERVICES	490,649	0	500,000
220205	TRAINING - GENERAL	21,600,000	0	30,100,000
22020501	LOCAL TRAINING	21,600,000	0	30,000,000
22020503	TRAINING OF FARMERS AND FISHERMENT	0	0	100,000
220206	OTHER SERVICES - GENERAL	5,000,000	0	47,722,820
22020601	SECURITY SERVICES	5,000,000	0	47,722,820
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,750,000	0	30,050,000
22020703	LEGAL SERVICES	5,700,000	0	30,000,000
22020706	SURVEYING SERVICES	50,000	0	50,000
220208	FUEL & LUBRICANTS - GENERAL	100,000	0	100,000
22020801	MOTOR VEHICLE FUEL COST	100,000	0	100,000
220210	MISCELLANEOUS EXPENSES GENERAL	7,960,000	0	50,460,000
22021001	REFRESHMENT & MEALS	500,000	0	30,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	200,000	0	200,000
22021003	PUBLICITY & ADVERTISEMENTS	50,000	0	50,000
22021005	FINANCIAL ASSISTANCE TO NEEDIES	100,000	0	100,000
22021006	POSTAGES & COURIER SERVICES	10,000	0	10,000
22021007	WELFARE PACKAGES	7,000,000	0	20,000,000
22021010	DIRECT TEACHING & LABORATORY COST	100,000	0	100,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	250,000	0	250,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	250,000	0	250,000
22040110	GRANT, CONTRIBUTION & SUBVENTION	250,000	0	250,000
23	CAPITAL EXPENDITURE	218,194,800	0	298,796,659
2301	FIXED ASSETS PURCHASED	103,394,800	0	132,296,659
230101	PURCHASE OF FIXED ASSETS - GENERAL	103,394,800	0	132,296,659
23010101	PURCHASE / ACQUISITION OF LAND	500,000	0	500,000
23010104	PURCHASE MOTOR CYCLES	2,000,000	0	12,000,000

23010105	PURCHASE OF MOTOR VEHICLES	96,894,800	0	36,796,659
23010108	PURCHASE OF BUSES	1,000,000	0	1,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,000,000	0	30,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT	2,000,000	0	52,000,000
2302	CONSTRUCTION / PROVISION	10,000,000	0	1,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	10,000,000	0	1,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,000,000	0	1,000,000
2303	REHABILITATION / REPAIRS	104,800,000	0	165,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	104,800,000	0	165,500,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	300,000	0	1,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,000,000	0	1,000,000
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	102,000,000	0	162,000,000
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	1,000,000	0	1,000,000
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	500,000	0	500,000
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	1,432,049,629	0	2,126,138,689
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,432,049,629	0	2,126,138,689

70112	FINANCIAL AND FISCAL AFFAIRS	1,432,049,629	0	2,126,138,689

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					218,194,800	0	298,796,659
13100125000100 - Reform of Government and Governance (General)	PURCHASE OF 2NOS MOTOR CYCLE FOR SURVEILLANCE	23010104 - PURCHASE MOTOR CYCLES	70112 - FINANCIAL AND FISCAL AFFAIRS	12231211 - LG Wide	2,000,000	0	12,000,000
13100125000200 - Reform of Government and Governance (General)	PURCHASE OF 3NOS DEPARTMENTAL UTILITY VEHICLES	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	12231211 - LG Wide	96,894,800	0	36,796,659
13100125000300 - Reform of Government and Governance (General)	PURCHASE OF 18 SEATER TWO(2) NOS TOYOTA BUS	23010108 - PURCHASE OF BUSES	70112 - FINANCIAL AND FISCAL AFFAIRS	12231211 - LG Wide	1,000,000	0	1,000,000
13100125000400 - Reform of Government and Governance (General)	PURCHASE OF TABLES, CHAIRS AND MODERN CURTAINS FOR WORKS DEPARTMENT STAFF	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12231211 - LG Wide	1,000,000	0	30,000,000
13100125000500 - Reform of Government and Governance (General)	PURCHASE OF SECURITY GADGET/ VEHICLES FOR OPERATION	23010128 - PURCHASE OF SECURITY EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12231211 - LG Wide	2,000,000	0	52,000,000

13100125000600 - Reform of Government and Governance (General)	CONSTRUCTION AND EQUIPPING OF FIRE STATION OFFICE IN KOTON KARFE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12231211 - LG Wide	10,000,000	0	1,000,000
13100125000700 - Reform of Government and Governance (General)	REHABILITATION/ REPAIR OF CHAIRMAN RESIDENTIAL BUILDING	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70112 - FINANCIAL AND FISCAL AFFAIRS	12231211 - LG Wide	300,000	0	1,000,000
13100125000800 - Reform of Government and Governance (General)	RENOVATION OF STATE SECRETARIAT COMPLEX.	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12231211 - LG Wide	1,000,000	0	1,000,000
13100125000900 - Reform of Government and Governance (General)	RENOVATION OF BOUNDARY PILLARS AND BIKKONS	23030122 - REHABILITATION/REPAIRS OF BOUNDARIES	70112 - FINANCIAL AND FISCAL AFFAIRS	12231211 - LG Wide	102,000,000	0	162,000,000
13100125001000 - Reform of Government and Governance (General)	PURCHASE OF 3 NOS FIRE ENGINES AND FIRE FIGHTING EQUIPMENT/ APPLIANCE	23030123 - REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	70112 - FINANCIAL AND FISCAL AFFAIRS	12231211 - LG Wide	1,000,000	0	1,000,000
13100125001100 - Reform of Government and Governance (General)	RENOVATION OF SOME SELECTED MARKET BUILDING INCLUDING MOTOR PARKS IN THE LGA	23030124 - REHABILITATION/REPAIRS- MARKETS/PARKS	70112 - FINANCIAL AND FISCAL AFFAIRS	12231211 - LG Wide	500,000	0	500,000
13100125001200 - Reform of Government and Governance (General)	ACQUISITION OF LAND FOR FARMING ACTIVITIES AT VARIOUS COMMUNITIES FOR FARMERS	23010101 - PURCHASE / ACQUISITION OF LAND	70112 - FINANCIAL AND FISCAL AFFAIRS	12231211 - LG Wide	500,000	0	500,000

021500100100 DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>645,275,970</i>	<i>0</i>	<i>609,974,338</i>
21	<i>PERSONNEL COST</i>	<i>162,288,680</i>	<i>0</i>	<i>129,166,880</i>
2101	SALARY	161,288,680	0	128,166,880
210101	SALARIES AND WAGES	161,288,680	0	128,166,880
21010101	SALARY	161,288,680	0	128,166,880
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,000,000	0	1,000,000
210201	ALLOWANCES	1,000,000	0	1,000,000
21020101	NON REGULAR ALLOWANCES	1,000,000	0	1,000,000
22	<i>OTHER RECURRENT COSTS</i>	<i>74,713,040</i>	<i>0</i>	<i>140,000,000</i>
2202	OVERHEAD COST	74,713,040	0	140,000,000
220201	TRAVEL& TRANSPORT - GENERAL	5,200,000	0	3,000,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,500,000	0	1,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000	0	1,000,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	200,000	0	1,000,000
220203	MATERIALS & SUPPLIES - GENERAL	34,050,000	0	55,500,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,800,000	0	25,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	250,000	0	500,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	23,000,000	0	30,000,000
220204	MAINTENANCE SERVICES - GENERAL	5,763,040	0	18,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,213,040	0	7,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000	0	10,000,000
22020406	OTHER MAINTENANCE SERVICES	500,000	0	1,000,000

220205	TRAINING - GENERAL	1,200,000	0	6,000,000
22020501	LOCAL TRAINING	1,000,000	0	5,000,000
22020504	RESEARCH AND DEVELOPMENT EXPENSES	200,000	0	1,000,000
220206	OTHER SERVICES - GENERAL	0	0	12,000,000
22020608	GOVERNMENT INTERVENTION /ASSISTANCE TO ALL FARMERS	0	0	12,000,000
220208	FUEL & LUBRICANTS - GENERAL	11,500,000	0	13,000,000
22020801	MOTOR VEHICLE FUEL COST	11,500,000	0	13,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	17,000,000	0	32,500,000
22021001	REFRESHMENT & MEALS	500,000	0	10,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	10,500,000	0	12,500,000
22021007	WELFARE PACKAGES	6,000,000	0	10,000,000
23	CAPITAL EXPENDITURE	408,274,250	0	340,807,458
2301	FIXED ASSETS PURCHASED	376,345,090	0	301,807,458
230101	PURCHASE OF FIXED ASSETS - GENERAL	376,345,090	0	301,807,458
23010139	PURCHASE OF AGRICULTURAL PRODUCE/ EQUIPMENT	374,345,090	0	299,807,458
23010140	PURCHASE OF OFFICE EQUIPMENT	2,000,000	0	2,000,000
2302	CONSTRUCTION / PROVISION	26,429,160	0	17,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	26,429,160	0	17,000,000
23020108	CONSTRUCTION / PROVISION OF SLAUGHTER SLAP/ABATAIOR	200,000	0	1,000,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	26,229,160	0	16,000,000
2303	REHABILITATION / REPAIRS	5,000,000	0	22,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	5,000,000	0	22,000,000
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	5,000,000	0	2,000,000

23030116	REHABILITATION / REPAIRS - TRACTORS / OTHER HEAVY VEHICLES	0	0	20,000,000
2304	PRESERVATION OF THE ENVIRONMENT	500,000	0	0
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	500,000	0	0
23040101	TREE PLANTING	500,000	0	0
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
704	ECONOMIC AFFAIRS	645,275,970	0	609,974,338
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	645,275,970	0	609,974,338
70421	AGRICULTURE	645,275,970	0	609,974,338

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	-	-	-	-	408,274,250	0	340,807,458
01070125000100 - Economic Empowerment Through Agriculture (General)	PURCHASE OF AGRIC INPUT EQUIPMENT / FERTILIZER & SEEDLINGS	23010139 - PURCHASE OF AGRICULTURAL PRODUCE/ EQUIPMENT	70421 - AGRICULTURE	12231211 - LG Wide	374,345,090	0	299,807,458
01100125000100 - Economic Empowerment Through Agriculture (General)	PURCHASE OF AGRIC EQUIPMENT (TRACTOR)	23010140 - PURCHASE OF OFFICE EQUIPMENT	70421 - AGRICULTURE	12231211 - LG Wide	2,000,000	0	2,000,000

01030225000100 - Economic Empowerment Through Agriculture (General)	PROVISION OF AGRIC FACILITIES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12231211 - LG Wide	26,229,160	0	15,000,000
01100125000200 - Economic Empowerment Through Agriculture (General)	CONSTRUCTION OF SLAUGHTER SLAB AT FELELE - LOKOJA	23020108 - CONSTRUCTION / PROVISION OF SLAUGHTER SLAP/ABATAIOR	70421 - AGRICULTURE	12231211 - LG Wide	200,000	0	1,000,000
01070125000200 - Economic Empowerment Through Agriculture (General)	PROVISION OF AGRIC VALUE CHAIN PROCESS & EQUIPMENT	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12231211 - LG Wide	5,000,000	0	2,000,000
01100125000300 - Economic Empowerment Through Agriculture (General)	ADDITIONAL TREE PLANTING IN RESERVED AREAS OF SOME COMMUNITIES	23040101 - TREE PLANTING	70421 - AGRICULTURE	12231211 - LG Wide	500,000	0	0
01070126000100 - Economic Empowerment Through Agriculture (General)	REHABILITATION/REPAIR OF TRACTOR/ AGRIC FACILITIES	23030116 - REHABILITATION / REPAIRS - TRACTORS / OTHER HEAVY VEHICLES	70421 - AGRICULTURE	12231211 - LG Wide	0	0	20,000,000
01100126000100 - Economic Empowerment Through Agriculture (General)	CONSTRUCTION OF COTTAGE GRANARY, CASSAVA, OIL PALM INDUSTRY	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12231211 - LG Wide	0	0	1,000,000

022000100100 DEPARTMENT FINANCE AND SUPPLY (TREASURY)				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
1	REVENUE	6,793,309,580	0	10,780,374,610
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,476,726,810	0	10,463,791,840
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	6,476,726,810	0	10,463,791,840
110101	STATUTORY ALLOCATION (FAAC)	3,386,108,260	0	7,227,741,530
11010101	STATUTORY ALLOCATION	3,386,108,260	0	7,227,741,530
110102	VALUE ADDED TAX ALLOCATION	3,090,618,550	0	3,236,050,310
11010201	SHARE OF VAT	3,090,618,550	0	3,236,050,310
12	INDEPENDENT REVENUE	316,582,770	0	316,582,770
1201	DIRECT TAX REVENUE	150,200,000	0	150,200,000
120101	PERSONAL TAXES	150,200,000	0	150,200,000
12010101	COMMUNITY DEVELOPMENT/POLL TAX	150,200,000	0	150,200,000
1202	NON-TAX REVENUE	166,382,770	0	166,382,770
120201	LICENCES - GENERAL	5,350,000	0	5,350,000
12020102	GOLDSMITHS & GOLD DEALER LICENSES	50,000	0	50,000
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	500,000	0	500,000
12020111	BAKE HOUSE LICENSE	300,000	0	300,000
12020113	BRICKMAKING, etc LICENSE	500,000	0	500,000
12020116	CATTLE DEALER LICENSES	500,000	0	500,000
12020119	FISHING PERMITS	50,000	0	50,000
12020120	HAWKER'S PERMITS	150,000	0	150,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	500,000	0	500,000
12020131	DISPENSARY MATERNITY FEE	600,000	0	600,000
12020132	BUKER/CIGARETTE LINCENSE FEES	2,000,000	0	2,000,000
12020155	SAND,GRAND, ION ROD SELLER LICENSES	200,000	0	200,000
120204	FEES - GENERAL	42,600,000	0	42,600,000

12020401	FINES OF OVERDUE LIBRARY BOOKS	200,000	0	200,000
12020417	CONTRACTOR REGISTRATION FEES	1,000,000	0	1,000,000
12020418	MARRIAGE/ DIVORCE FEES	200,000	0	200,000
12020436	BILL BOARD ADVERTISEMENT FEES	3,000,000	0	3,000,000
12020444	BURIAL FEES	200,000	0	200,000
12020448	DEVELOPMENT LEVIES	23,000,000	0	23,000,000
12020449	BUSINESS/TRADE OPERATING FEES	2,000,000	0	2,000,000
12020451	TIMBER & FOREST FEES	1,000,000	0	1,000,000
12020453	APPLICATIONS FEES	2,000,000	0	2,000,000
12020454	PARKING FEES	10,000,000	0	10,000,000
120207	EARNINGS -GENERAL	12,000,000	0	12,000,000
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	10,000,000	0	10,000,000
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	1,000,000	0	1,000,000
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	1,000,000	0	1,000,000
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	3,832,770	0	3,832,770
12020803	RENT ON GOVT BUILDINGS	3,000,000	0	3,000,000
12020804	RENT ON CONFERENCE CENTRES	832,770	0	832,770
120209	RENT ON LAND & OTHERS - GENERAL	102,600,000	0	102,600,000
12020901	RENT ON GOVT. LAND	500,000	0	500,000
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	1,000,000	0	1,000,000
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	101,100,000	0	101,100,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>519,367,180</u>	<u>0</u>	<u>1,570,737,440</u>

21	PERSONNEL COST	194,546,420	0	215,278,130
2101	SALARY	193,546,420	0	214,278,130
210101	SALARIES AND WAGES	193,546,420	0	214,278,130
21010101	SALARY	193,546,420	0	214,278,130
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,000,000	0	1,000,000
210201	ALLOWANCES	1,000,000	0	1,000,000
21020101	NON REGULAR ALLOWANCES	1,000,000	0	1,000,000
22	OTHER RECURRENT COSTS	127,820,760	0	1,155,459,310
2202	OVERHEAD COST	111,035,120	0	182,784,990
220201	TRAVEL& TRANSPORT - GENERAL	20,000	0	15,200,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0	0	15,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0	0	100,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	20,000	0	100,000
220202	UTILITIES - GENERAL	20,000	0	100,000
22020204	SATELLITE BROADCASTING ACCESS CHARGES	20,000	0	100,000
220203	MATERIALS & SUPPLIES - GENERAL	27,200,000	0	50,384,990
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	13,600,000	0	30,384,990
22020305	PRINTING OF NON SECURITY DOCUMENTS	13,600,000	0	20,000,000
220204	MAINTENANCE SERVICES - GENERAL	1,630,000	0	1,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000	0	500,000
22020402	MAINTENANCE OF OFFICE FURNITURE	20,000	0	100,000
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	50,000	0	0
22020406	OTHER MAINTENANCE SERVICES	1,060,000	0	400,000
220205	TRAINING - GENERAL	1,000,000	0	51,000,000

22020501	LOCAL TRAINING	1,000,000	0	51,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	18,000,000	0	4,100,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	18,000,000	0	4,100,000
220208	FUEL & LUBRICANTS - GENERAL	2,099,400	0	12,000,000
22020801	MOTOR VEHICLE FUEL COST	2,099,400	0	12,000,000
220209	FINANCIAL CHARGES - GENERAL	8,000,000	0	15,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST)	8,000,000	0	15,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	53,065,720	0	34,000,000
22021001	REFRESHMENT & MEALS	1,000,000	0	33,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000	0	1,000,000
22021005	FINANCIAL ASSISTANCE TO NEEDIES	51,065,720	0	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	16,785,640	0	972,674,320
220401	LOCAL GRANTS AND CONTRIBUTIONS	16,785,640	0	972,674,320
22040102	GRANT TO OTHER GOVERNMENTS - CAPITAL	16,785,640	0	694,600,000
22040110	GRANT, CONTRIBUTION & SUBVENTION	0	0	278,074,320
23	CAPITAL EXPENDITURE	197,000,000	0	200,000,000
2301	FIXED ASSETS PURCHASED	122,000,000	0	150,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	122,000,000	0	150,000,000
23010108	PURCHASE OF BUSES	122,000,000	0	150,000,000
2302	CONSTRUCTION / PROVISION	73,000,000	0	1,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	73,000,000	0	1,000,000
23020124	CONSTRUCTION OF MARKETS/PARKS	73,000,000	0	1,000,000
2303	REHABILITATION / REPAIRS	2,000,000	0	49,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	2,000,000	0	49,000,000

23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	1,000,000	0	48,000,000
23030129	REHABILITATION/REPAIRS- MOTOR PARK/FENCING	1,000,000	0	1,000,000
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	519,367,180	0	1,570,737,440
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	519,367,180	0	1,570,737,440
70112	FINANCIAL AND FISCAL AFFAIRS	519,367,180	0	1,570,737,440

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	-	-	-	-	197,000,000	0	200,000,000
13100125001300 - Reform of Government and Governance (General)	PURCHASE OF 4NOs OF HIACE BUSES FOR THE DEPARTMENTAL ACTIVITIES	23010108 - PURCHASE OF BUSES	70112 - FINANCIAL AND FISCAL AFFAIRS	12231211 - LG Wide	122,000,000	0	150,000,000
13100125001400 - Reform of Government and Governance (General)	CONSTRUCTION OF MINI MOTOR PARK AT JAMAATA	23020124 - CONSTRUCTION OF MARKETS/PARKS	70112 - FINANCIAL AND FISCAL AFFAIRS	12231211 - LG Wide	73,000,000	0	1,000,000

13100125001500 - Reform of Government and Governance (General)	CONSTRUCTION OF MUSEUM TO SERVE AS TOURIST CENTRE AT MOUNT PATTI LOKOJA	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70112 - FINANCIAL AND FISCAL AFFAIRS	12231211 - LG Wide	1,000,000	0	48,000,000
13100125001600 - Reform of Government and Governance (General)	RENOVATION OF SOME SELECTED MARKET BUILDING INCLUDING MOTOR PARKS IN THE LGA	23030129 - REHABILITATION/REPAIRS- MOTOR PARK/FENCING	70112 - FINANCIAL AND FISCAL AFFAIRS	12231211 - LG Wide	1,000,000	0	1,000,000

022000300100 PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	409,836,321	0	444,873,750
21	PERSONNEL COST	77,093,910	0	47,361,190
2101	SALARY	76,093,910	0	46,361,190
210101	SALARIES AND WAGES	76,093,910	0	46,361,190
21010101	SALARY	76,093,910	0	46,361,190
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,000,000	0	1,000,000
210201	ALLOWANCES	1,000,000	0	1,000,000
21020101	NON REGULAR ALLOWANCES	1,000,000	0	1,000,000
22	OTHER RECURRENT COSTS	168,192,411	0	317,512,560
2202	OVERHEAD COST	59,969,400	0	317,512,560
220201	TRAVEL& TRANSPORT - GENERAL	20,000	0	6,020,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0	0	1,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0	0	5,000,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	20,000	0	20,000
220202	UTILITIES - GENERAL	20,000	0	20,000
22020204	SATELLITE BROADCASTING ACCESS CHARGES	20,000	0	20,000
220203	MATERIALS & SUPPLIES - GENERAL	27,200,000	0	12,000,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	13,600,000	0	8,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	13,600,000	0	4,000,000
220204	MAINTENANCE SERVICES - GENERAL	1,630,000	0	520,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000	0	200,000
22020402	MAINTENANCE OF OFFICE FURNITURE	20,000	0	100,000

22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	50,000	0	200,000
22020406	OTHER MAINTENANCE SERVICES	1,060,000	0	20,000
220205	TRAINING - GENERAL	1,000,000	0	180,000,000
22020501	LOCAL TRAINING	1,000,000	0	180,000,000
220206	OTHER SERVICES - GENERAL	0	0	100,668,290
22020607	MONITORING AND EVALUATION SYSTEM	0	0	100,668,290
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	18,000,000	0	5,000,000
22020701	CONSULTANCY SERVICE /FINANCIAL CONSULTING	18,000,000	0	0
22020706	SURVEYING SERVICES	0	0	5,000,000
220208	FUEL & LUBRICANTS - GENERAL	2,099,400	0	100,000
22020801	MOTOR VEHICLE FUEL COST	2,099,400	0	100,000
220209	FINANCIAL CHARGES - GENERAL	8,000,000	0	0
22020901	BANK CHARGES (OTHER THAN INTEREST)	8,000,000	0	0
220210	MISCELLANEOUS EXPENSES GENERAL	2,000,000	0	13,184,270
22021001	REFRESHMENT & MEALS	1,000,000	0	12,634,270
22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000	0	50,000
22021007	WELFARE PACKAGES	0	0	500,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	108,223,011	0	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	108,223,011	0	0
22040102	GRANT TO OTHER GOVERNMENTS - CAPITAL	108,223,011	0	0
23	CAPITAL EXPENDITURE	164,550,000	0	80,000,000
2301	FIXED ASSETS PURCHASED	6,500,000	0	8,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	6,500,000	0	8,000,000
23010113	PURCHASE OF COMPUTERS	500,000	0	2,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000	0	2,000,000

23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000	0	2,000,000
23010118	PURCHASE OF SCANNERS	2,000,000	0	2,000,000
2302	CONSTRUCTION / PROVISION	55,000,000	0	70,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	55,000,000	0	70,000,000
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	55,000,000	0	70,000,000
2303	REHABILITATION / REPAIRS	50,000	0	2,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	50,000	0	2,000,000
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	50,000	0	2,000,000
2305	OTHER CAPITAL PROJECTS	103,000,000	0	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	103,000,000	0	0
23050102	COMPUTER SOFTWARE ACQUISITION	103,000,000	0	0
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
701	GENERAL PUBLIC SERVICES	409,836,321	0	444,873,750
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	164,550,000	0	80,000,000
70112	FINANCIAL AND FISCAL AFFAIRS	164,550,000	0	80,000,000
7013	GENERAL SERVICES	245,286,321	0	364,873,750
70132	OVERALL PLANNING AND STATISTICAL SERVICES	245,286,321	0	364,873,750

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		-	-	-	164,550,000	0	80,000,000
13100125001700 - Reform of Government and Governance (General)	PROCUREMENT OF 1NO OF DESKTOP FOR THE DEPARTMENT	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	12231211 - LG Wide	500,000	0	2,000,000
13100125001800 - Reform of Government and Governance (General)	PROCUREMENT OF 5NOS OF PRINTER	23010114 - PURCHASE OF COMPUTER PRINTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	12231211 - LG Wide	2,000,000	0	2,000,000
13100125001900 - Reform of Government and Governance (General)	PROCUREMENT OF 2NOS OF PHOTOCOPYING	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70112 - FINANCIAL AND FISCAL AFFAIRS	12231211 - LG Wide	2,000,000	0	2,000,000
13100125002000 - Reform of Government and Governance (General)	PROCUREMENT OF 5NOS OF SCANNER	23010118 - PURCHASE OF SCANNERS	70112 - FINANCIAL AND FISCAL AFFAIRS	12231211 - LG Wide	2,000,000	0	2,000,000
13100125002100 - Reform of Government and Governance (General)	PURCHASE OF 12NOs OF DESKTOP COMPUTERS AND OTHERS ICT GADGETS FOR NETWORKING AND	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70112 - FINANCIAL AND FISCAL AFFAIRS	12231211 - LG Wide	55,000,000	0	70,000,000

	COMPUTERIZATION OF ACTIVITIES OF ALL GOVERNMENT OFFICES						
13100125002200 - Reform of Government and Governance (General)	REHABILITATION OF COMPUTER ROOMS AT SECRETARIAT OF THE LOCAL GOVT.	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	70112 - FINANCIAL AND FISCAL AFFAIRS	12231211 - LG Wide	50,000	0	2,000,000
13100125002300 - Reform of Government and Governance (General)	PROCUREMENT OF QUICKNOTE SOFTWARE FOR DEPARTMENTAL ACTIVITIES	23050102 - COMPUTER SOFTWARE ACQUISITION	70112 - FINANCIAL AND FISCAL AFFAIRS	12231211 - LG Wide	103,000,000	0	0

023400100100 DEPARTMENT OF WORKS & HOUSING				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	738,052,570	0	1,331,446,654
21	PERSONNEL COST	130,030,950	0	150,694,690
2101	SALARY	129,030,950	0	149,694,690
210101	SALARIES AND WAGES	129,030,950	0	149,694,690
21010101	SALARY	129,030,950	0	149,694,690
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,000,000	0	1,000,000
210201	ALLOWANCES	1,000,000	0	1,000,000
21020101	NON REGULAR ALLOWANCES	1,000,000	0	1,000,000
22	OTHER RECURRENT COSTS	194,375,620	0	372,244,480
2202	OVERHEAD COST	194,335,620	0	372,204,480
220201	TRAVEL& TRANSPORT - GENERAL	158,265,190	0	254,244,480
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000	0	2,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	157,565,190	0	250,244,480
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	100,000	0	1,000,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	100,000	0	1,000,000
220203	MATERIALS & SUPPLIES - GENERAL	10,500,000	0	33,660,000
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000	0	30,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000	0	3,660,000
220204	MAINTENANCE SERVICES - GENERAL	20,920,430	0	62,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000	0	15,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000	0	30,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000	0	5,000,000

22020405	MAINTENANCE OF PLANTS/GENERATORS	3,700,000	0	2,000,000
22020406	OTHER MAINTENANCE SERVICES	4,720,430	0	10,000,000
220205	TRAINING - GENERAL	100,000	0	600,000
22020501	LOCAL TRAINING	100,000	0	600,000
220206	OTHER SERVICES - GENERAL	200,000	0	700,000
22020603	RESIDENTIAL RENT	200,000	0	700,000
220208	FUEL & LUBRICANTS - GENERAL	3,300,000	0	9,000,000
22020801	MOTOR VEHICLE FUEL COST	800,000	0	2,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,000,000	0	2,000,000
22020803	PLANT / GENERATOR FUEL COST	1,500,000	0	5,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	1,050,000	0	12,000,000
22021001	REFRESHMENT & MEALS	1,000,000	0	10,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	50,000	0	2,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	40,000	0	40,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	40,000	0	40,000
22040103	GRANT TO LOCAL GOVERNMENTS - CURRENT	20,000	0	20,000
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL	20,000	0	20,000
23	CAPITAL EXPENDITURE	413,646,000	0	808,507,484
2301	FIXED ASSETS PURCHASED	10,000,000	0	10,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,000,000	0	10,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	10,000,000	0	10,000,000
2302	CONSTRUCTION / PROVISION	65,200,000	0	64,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	65,200,000	0	64,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	20,200,000	0	60,000,000

23020114	CONSTRUCTION / PROVISION OF ROADS	3,000,000	0	1,000,000
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	40,000,000	0	1,000,000
23020128	CONSTRUCTION OF CULVERT	2,000,000	0	2,000,000
2303	REHABILITATION / REPAIRS	229,800,000	0	363,753,742
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	229,800,000	0	363,753,742
23030102	REHABILITATION / REPAIRS - ELECTRICITY	5,000,000	0	0
23030113	REHABILITATION / REPAIRS - ROADS	221,800,000	0	10,000,000
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	3,000,000	0	85,000,000
23030126	REHABILITATION/REPAIRS OF CEMETERIES	0	0	268,753,742
2304	PRESERVATION OF THE ENVIRONMENT	108,646,000	0	120,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	108,646,000	0	120,000,000
23040102	EROSION & FLOOD CONTROL	108,646,000	0	120,000,000
2305	OTHER CAPITAL PROJECTS	0	0	250,753,742
230501	ACQUISITION OF NON TANGIBLE ASSETS	0	0	250,753,742
23050102	COMPUTER SOFTWARE ACQUISITION	0	0	250,753,742
023400100100	DEPARTMENT OF WORKS & HOUSING			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
704	ECONOMIC AFFAIRS	738,052,570	0	1,331,446,654
7045	TRANSPORT	738,052,570	0	1,331,446,654
70451	ROAD TRANSPORT	738,052,570	0	1,331,446,654

023400100100	DEPARTMENT OF WORKS & HOUSING						
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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	-	-	-	-	413,646,000	0	808,507,484
17100125000100 - Road (General)	SINKING OF SOLAR POWERED MOTORIZED BOREHOLES	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70451 - ROAD TRANSPORT	12231211 - LG Wide	20,200,000	0	60,000,000
17100125000200 - Road (General)	PURCHASE OF 500KVA POWER PLANT AT SECRETARIAT	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70451 - ROAD TRANSPORT	12231211 - LG Wide	10,000,000	0	10,000,000
17100125000300 - Road (General)	CONSTRUCTION OF DRAINAGE IN SOME SELECTED COMMUNITIES OF LG	23040102 - EROSION & FLOOD CONTROL	70451 - ROAD TRANSPORT	12231211 - LG Wide	108,646,000	0	120,000,000
17100125000400 - Road (General)	CONSTRUCTION OF CULVERT AT THE EROSION AREAS IN THE LG HEADQUARTERS	23020128 - CONSTRUCTION OF CULVERT	70451 - ROAD TRANSPORT	12231211 - LG Wide	2,000,000	0	2,000,000
17100125000500 - Road (General)	CONSTRUCTION /PROVISION OF 100 NOS OF STREET LIGHT	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70451 - ROAD TRANSPORT	12231211 - LG Wide	5,000,000	0	-
17100125000600 - Road (General)	REHABILITATION OF 10KM LOCAL ROAD IN SELECTED PLACE IN THE LGA	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12231211 - LG Wide	221,800,000	0	10,000,000
17100125000700 - Road (General)	REHABILITATION OF 500KVA POWER PLANT AT THE LGA SECRETARIAT	23030125 - REHABILITATION/REPAIRS- POWER GENERATING PLANTS	70451 - ROAD TRANSPORT	12231211 - LG Wide	3,000,000	0	85,000,000

17100125000800 - Road (General)	CONSTRUCTION OF 5KM ROAD IN SOME SELECTED PLACE IN THE LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231211 - LG Wide	3,000,000	0	1,000,000
17100125000900 - Road (General)	CONSTRUCTION OF BOUNDARY PILLARS AT THE STRATEGIC PLACES OF THE BOUNDARY OF LG	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	70451 - ROAD TRANSPORT	12231211 - LG Wide	40,000,000	0	1,000,000
13100126000100 - Reform of Government and Governance (General)	REFURBISHMENT OF VEHICLES	23030126 - REHABILITATION/REPAIRS OF CEMETERIES	70451 - ROAD TRANSPORT	12231211 - LG Wide	0	0	18,000,000
17100126000100 - Road (General)	CLEARING OF RIGHT WAY	23030126 - REHABILITATION/REPAIRS OF CEMETERIES	70451 - ROAD TRANSPORT	12231211 - LG Wide	0	0	250,753,742
17100126000200 - Road (General)	COMPRESSED NETURAL GAS	23050102 - COMPUTER SOFTWARE ACQUISITION	70451 - ROAD TRANSPORT	12231211 - LG Wide	0	0	250,753,742

051700100100 DEPARTMENT OF EDUCATION				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	772,763,670	0	1,661,959,720
21	PERSONNEL COST	259,061,900	0	86,426,160
2101	SALARY	258,061,900	0	85,426,160
210101	SALARIES AND WAGES	258,061,900	0	85,426,160
21010101	SALARY	258,061,900	0	85,426,160
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,000,000	0	1,000,000
210201	ALLOWANCES	1,000,000	0	1,000,000
21020101	NON REGULAR ALLOWANCES	1,000,000	0	1,000,000
22	OTHER RECURRENT COSTS	220,706,020	0	1,302,576,530
2202	OVERHEAD COST	182,656,020	0	1,302,576,530
220201	TRAVEL& TRANSPORT - GENERAL	900,000	0	900,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000	0	500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000	0	200,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	100,000	0	100,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	100,000	0	100,000
220203	MATERIALS & SUPPLIES - GENERAL	73,542,870	0	275,191,530
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000	0	10,000,000
22020302	BOOKS	300,000	0	1,871,530
22020303	NEWSPAPERS	10,000	0	10,000
22020304	MAGAZINES & PERIODICALS	10,000	0	10,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000	0	200,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	100,000	0	100,000
22020309	UNIFORMS & OTHER CLOTHING	56,907,060	0	105,000,000

22020310	TEACHING AIDS / INSTRUCTION MATERIALS	5,000,000	0	40,000,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	8,015,810	0	118,000,000
220204	MAINTENANCE SERVICES - GENERAL	120,000	0	120,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	50,000	0	50,000
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000	0	50,000
22020406	OTHER MAINTENANCE SERVICES	20,000	0	20,000
220205	TRAINING - GENERAL	21,528,150	0	10,550,000
22020501	LOCAL TRAINING	5,000,000	0	10,500,000
22020502	INTERNATIONAL TRAINING	50,000	0	50,000
22020504	RESEARCH AND DEVELOPMENT EXPENSES	16,478,150	0	0
220206	OTHER SERVICES - GENERAL	0	0	320,000,000
22020608	GOVERNMENT INTERVENTION /ASSISTANCE TO ALL FARMERS	0	0	320,000,000
220208	FUEL & LUBRICANTS - GENERAL	110,000	0	110,000
22020801	MOTOR VEHICLE FUEL COST	100,000	0	100,000
22020806	COOKING GAS/FUEL COST	10,000	0	10,000
220210	MISCELLANEOUS EXPENSES GENERAL	86,455,000	0	695,705,000
22021001	REFRESHMENT & MEALS	1,000,000	0	1,000,000
22021002	HONORARIUM & SITTING ALLOWANCE	500,000	0	500,000
22021003	PUBLICITY & ADVERTISEMENTS	500,000	0	500,000
22021005	FINANCIAL ASSISTANCE TO NEEDIES	38,050,000	0	320,000,000
22021006	POSTAGES & COURIER SERVICES	5,000	0	5,000
22021007	WELFARE PACKAGES	41,000,000	0	42,000,000
22021009	SPORTING ACTIVITIES	200,000	0	5,200,000
22021014	ENPOWERING PEOPLE FOR SMALL AND MEDIUM SCALE INDUSTRIES	0	0	320,000,000

22021020	SCHOLARSHIP SCHEME/ STUDENTS BURSARY	5,000,000	0	5,000,000
22021021	SPECIAL DAYS/CELEBRATIONS	200,000	0	1,500,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	38,050,000	0	0
220401	LOCAL GRANTS AND CONTRIBUTIONS	38,050,000	0	0
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL	38,050,000	0	0
23	CAPITAL EXPENDITURE	292,995,750	0	272,957,030
2301	FIXED ASSETS PURCHASED	278,995,750	0	100,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	278,995,750	0	100,000
23010116	PURCHASE OF TYPEWRITERS	100,000	0	100,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	273,895,750	0	0
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	5,000,000	0	0
2302	CONSTRUCTION / PROVISION	6,000,000	0	100,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	6,000,000	0	100,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	1,000,000	0	100,000,000
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	5,000,000	0	0
2304	PRESERVATION OF THE ENVIRONMENT	8,000,000	0	172,857,030
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	8,000,000	0	172,857,030
23040102	EROSION & FLOOD CONTROL	8,000,000	0	172,857,030
051700100100	DEPARTMENT OF EDUCATION			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
709	EDUCATION	772,763,670	0	1,661,959,720

7098	EDUCATION N.E.C.	772,763,670	0	1,661,959,720
70981	EDUCATION N.E.C	772,763,670	0	1,661,959,720

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	-	-	-	-	292,995,750	0	272,957,030
05100125000100 - Enhancing Skills and Knowledge (General)	PROCUREMENT OF 3NOS TYPEWRITERS FOR THE DEPARTMENT	23010116 - PURCHASE OF TYPEWRITERS	70981 - EDUCATION N.E.C	12231211 - LG Wide	100,000	0	100,000
05050125000100 - Enhancing Skills and Knowledge (General)	CONSTRUCTION OF NURSERY/ PRIMARY SCHOOL AT AGBAJA	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12231211 - LG Wide	1,000,000	0	100,000,000
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	12231211 - LG Wide	273,895,750	0	0
05050125000200 - Enhancing Skills and Knowledge (General)	CONSTRUCTION/ PROVISION OF SPORTING FACILITIES AT ONE PRIMARY SCHOOL PER WARD	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70981 - EDUCATION N.E.C	12231211 - LG Wide	5,000,000	0	0

05100125000200 - 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	12231211 - LG Wide	5,000,000	0	0
05100125000300 - Enhancing Skills and Knowledge (General)	CONSTRUCTION OF DRAINAGE AND CULVERT IN COMMUNITY PER WARD	23040102 - EROSION & FLOOD CONTROL	70981 - EDUCATION N.E.C	12231211 - LG Wide	8,000,000	0	172,857,030

051702600100	PRIMARY SCHOOL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	708,443,430	0	1,643,983,540
21	PERSONNEL COST	707,443,430	0	1,641,492,680
2101	SALARY	706,443,430	0	1,640,492,680
210101	SALARIES AND WAGES	706,443,430	0	1,640,492,680
21010101	SALARY	706,443,430	0	1,640,492,680
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,000,000	0	1,000,000
210201	ALLOWANCES	1,000,000	0	1,000,000
21020101	NON REGULAR ALLOWANCES	1,000,000	0	1,000,000
22	OTHER RECURRENT COSTS	1,000,000	0	2,490,860
2202	OVERHEAD COST	1,000,000	0	2,490,860
220203	MATERIALS & SUPPLIES - GENERAL	710,000	0	2,200,860
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000	0	1,990,860
22020302	BOOKS	100,000	0	100,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000	0	100,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	10,000	0	10,000
220204	MAINTENANCE SERVICES - GENERAL	120,000	0	120,000
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	50,000	0	50,000
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000	0	50,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	20,000	0	20,000
220205	TRAINING - GENERAL	100,000	0	100,000
22020501	LOCAL TRAINING	100,000	0	100,000
220210	MISCELLANEOUS EXPENSES GENERAL	70,000	0	70,000
22021002	HONORARIUM & SITTING ALLOWANCE	10,000	0	10,000

22021004	MEDICAL EXPENSES-LOCAL	10,000	0	10,000
22021007	WELFARE PACKAGES	50,000	0	50,000
051702600100	PRIMARY SCHOOL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
051702600100	PRIMARY SCHOOL			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
709	EDUCATION	708,443,430	0	1,643,983,540
7091	PRE-PRIMARY AND PRIMARY EDUCATION	708,443,430	0	1,643,983,540
70912	PRIMARY EDUCATION	708,443,430	0	1,643,983,540

052100100100 DEPARTMENT OF HEALTH CARE				
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
2	EXPENDITURES	1,245,307,010	0	1,018,497,329
21	PERSONNEL COST	371,963,970	0	307,639,070
2101	SALARY	370,963,970	0	306,139,070
210101	SALARIES AND WAGES	370,963,970	0	306,139,070
21010101	SALARY	370,963,970	0	306,139,070
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,000,000	0	1,500,000
210201	ALLOWANCES	1,000,000	0	1,500,000
21020101	NON REGULAR ALLOWANCES	1,000,000	0	1,500,000
22	OTHER RECURRENT COSTS	70,728,680	0	348,902,800
2202	OVERHEAD COST	70,728,680	0	348,902,800
220201	TRAVEL & TRANSPORT - GENERAL	10,540,000	0	15,540,000
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000	0	500,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000	0	15,000,000
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	20,000	0	20,000
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	20,000	0	20,000
220203	MATERIALS & SUPPLIES - GENERAL	8,800,000	0	210,972,800
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000	0	5,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	50,000	0	50,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	7,700,000	0	205,872,800
22020309	UNIFORMS & OTHER CLOTHING	50,000	0	50,000
220204	MAINTENANCE SERVICES - GENERAL	120,000	0	120,000

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000	0	100,000
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000	0	10,000
22020406	OTHER MAINTENANCE SERVICES	10,000	0	10,000
220205	TRAINING - GENERAL	1,000,000	0	16,000,000
22020501	LOCAL TRAINING	1,000,000	0	16,000,000
220206	OTHER SERVICES - GENERAL	49,298,680	0	70,000,000
22020605	CLEANING & FUMIGATION SERVICES	49,298,680	0	70,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000	0	30,000,000
22020708	MEDICAL CONSULTING	100,000	0	30,000,000
220208	FUEL & LUBRICANTS - GENERAL	70,000	0	70,000
22020801	MOTOR VEHICLE FUEL COST	50,000	0	50,000
22020803	PLANT / GENERATOR FUEL COST	20,000	0	20,000
220210	MISCELLANEOUS EXPENSES GENERAL	800,000	0	6,200,000
22021001	REFRESHMENT & MEALS	100,000	0	5,500,000
22021002	HONORARIUM & SITTING ALLOWANCE	200,000	0	200,000
22021004	MEDICAL EXPENSES-LOCAL	200,000	0	200,000
22021007	WELFARE PACKAGES	200,000	0	200,000
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	100,000	0	100,000
23	CAPITAL EXPENDITURE	802,614,360	0	361,955,459
2301	FIXED ASSETS PURCHASED	140,000,000	0	152,811,419
230101	PURCHASE OF FIXED ASSETS - GENERAL	140,000,000	0	152,811,419
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	140,000,000	0	152,811,419
2302	CONSTRUCTION / PROVISION	117,291,770	0	62,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	117,291,770	0	62,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	117,291,770	0	62,000,000

2303	REHABILITATION / REPAIRS	224,800,000	0	120,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	224,800,000	0	120,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	224,800,000	0	120,000,000
2304	PRESERVATION OF THE ENVIRONMENT	320,522,590	0	27,144,040
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	320,522,590	0	27,144,040
23040102	EROSION & FLOOD CONTROL	320,522,590	0	27,144,040
052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
052100100100	DEPARTMENT OF HEALTH CARE			
Code	Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
707	HEALTH	1,245,307,010	0	1,018,497,329
7076	HEALTH N.E.C.	1,245,307,010	0	1,018,497,329
70761	HEALTH N.E.C.	1,245,307,010	0	1,018,497,329

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	-	-	-	-	802,614,360	0	361,955,459
04100125000101 - Improvement to Human Health (General)	PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS 20 NOS OF BEDS,	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231211 - LG Wide	140,000,000	0	152,811,419

	APPARATUS ETC. AT SOME SELECTED PHC						
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.	12231211 - LG Wide	90,566,520	0	60,000,000
04050125000201 - Improvement to Human Health (General)	LANDSCAPPING OF 10 PHC IN SOME WARD ACROSS THE LGA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231211 - LG Wide	26,725,250	0	2,000,000
04050125000301 - Improvement to Human Health (General)	REHABILITATION OF 2NOS OF EXISTING PHC IN A WARD	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231211 - LG Wide	224,800,000	0	120,000,000
04100125000201 - Improvement to Human Health (General)	CHANNELIZATION AND EROSION CONTROL WORKS IN SOME SELECTED COMMUNITIES ACROSS THE WARDS	23040102 - EROSION & FLOOD CONTROL	70761 - HEALTH N.E.C.	12231211 - LG Wide	320,522,590	0	27,144,040