



Ogori/Magongo Local Government

# OGORI/MAGONGO LOCAL GOVERNMENT APPROVED BUDGET

# 2026

**Published: 31/01/2026**



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

<b>122115 - OGORI/MAGONGO Local Government, Kogi State - 2026 Original Budget : Expenditure by MDA</b>						
<b>Code</b>	<b>Administrative Unit</b>	<b>Personnel Expenditure</b>	<b>Overhead Expenditure</b>	<b>Total Recurrent Expenditure</b>	<b>Capital Expenditure</b>	<b>Total Expenditure</b>
-	<b>Total Expenditure</b>	<b>1,309,820,970</b>	<b>1,969,344,960</b>	<b>3,279,165,930</b>	<b>3,617,166,150</b>	<b>6,896,332,080</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>673,870,360</b>	<b>824,404,220</b>	<b>1,498,274,580</b>	<b>124,264,380</b>	<b>1,622,538,960</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>29,600,000</b>	<b>127,979,240</b>	<b>157,579,240</b>	-	<b>157,579,240</b>
011100100100	CHAIRMAN	22,400,000	111,259,240	133,659,240	-	133,659,240
011100100200	VICE-CHAIRMAN	3,800,000	11,570,000	15,370,000	-	15,370,000
011101300100	SECRETARY TO THE LOCAL GOVERNMENT	3,400,000	5,150,000	8,550,000	-	8,550,000
<b>01120000000</b>	<b>LOCAL GOVT COUNCIL</b>	<b>67,581,810</b>	<b>48,040,000</b>	<b>115,621,810</b>	-	<b>115,621,810</b>
011200100100	THE LEGISTRATIVE COUNCIL	43,000,000	40,520,000	83,520,000	-	83,520,000
011200500100	ASSISTANTS/ AIDES/ADVISERS	24,581,810	7,520,000	32,101,810	-	32,101,810
<b>01250000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>576,688,550</b>	<b>648,384,980</b>	<b>1,225,073,530</b>	<b>124,264,380</b>	<b>1,349,337,910</b>
012500100100	DIRECTOR OF PERSONNEL MANAGEMENT	576,688,550	648,384,980	1,225,073,530	124,264,380	1,349,337,910
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>323,916,080</b>	<b>862,256,700</b>	<b>1,186,172,780</b>	<b>1,682,009,330</b>	<b>2,868,182,110</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES PLANNING SECTOR</b>	<b>72,377,900</b>	<b>12,693,880</b>	<b>85,071,780</b>	<b>805,857,520</b>	<b>890,929,300</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	72,377,900	12,693,880	85,071,780	805,857,520	890,929,300
<b>02200000000</b>	<b>DEPARTMENT FINANCE AND SUPPLY (TREASURY)</b>	<b>121,194,980</b>	<b>841,730,200</b>	<b>962,925,180</b>	<b>10,000,000</b>	<b>972,925,180</b>
022000100100	DEPARTMENT FINANCE AND SUPPLY (TREASURY)	105,343,200	830,623,980	935,967,180	10,000,000	945,967,180
022000300100	PLANNING AND BUDGET/RESEARCH AND STATISTIC OFFICE	15,851,780	11,106,220	26,958,000	-	26,958,000
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>130,343,200</b>	<b>7,832,620</b>	<b>138,175,820</b>	<b>866,151,810</b>	<b>1,004,327,630</b>
023400100100	DEPARTMENT OF WORKS & HOUSING	130,343,200	7,832,620	138,175,820	866,151,810	1,004,327,630

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

<b>122115 - OGORI/MAGONGO Local Government, Kogi State - 2026 Budget: Total Revenue by Economic Classification</b>				
<b>Code</b>	<b>Economic</b>	<b>2025 Original Budget</b>	<b>2025 Full Year Actuals</b>	<b>2026 Approved Budget</b>
<b>1</b>	<b>REVENUE</b>	<b>4,385,948,760</b>	-	<b>6,896,332,080</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>4,347,818,010</b>	-	<b>6,858,201,330</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>4,347,818,010</b>	-	<b>6,858,201,330</b>
<b>110101</b>	<b>STATUTORY ALLOCATION (FAAC)</b>	<b>1,960,404,750</b>	-	<b>3,975,112,270</b>
11010101	STATUTORY ALLOCATION	1,960,404,750	-	3,975,112,270
<b>110102</b>	<b>VALUE ADDED TAX ALLOCATION</b>	<b>2,176,845,190</b>	-	<b>2,672,520,980</b>
11010201	SHARE OF VAT	2,176,845,190	-	2,672,520,980
<b>110103</b>	<b>GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT</b>	<b>210,568,070</b>	-	<b>210,568,080</b>
11010399	OTHER FAAC DISTRIBUTIONS	210,568,070	-	210,568,080
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>38,130,750</b>	-	<b>38,130,750</b>
<b>1201</b>	<b>DIRECT TAX REVENUE</b>	<b>203,000</b>	-	<b>1,008,000</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>203,000</b>	-	<b>1,008,000</b>
12010101	COMMUNITY DEVELOPMENT/POLL TAX	200,000	-	5,000
12010103	DEVELOPMENT LEVIES	3,000	-	1,003,000
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>37,927,750</b>	-	<b>37,122,750</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>8,567,530</b>	-	<b>3,522,230</b>
12020117	DRIED FISH & MEAT LICENSES	4,230	-	1,054,230
12020120	HAWKER'S PERMITS	20,000	-	1,020,000
12020121	HUNTING PERMITS	5,000	-	5,000
12020124	ABBATTOIR/SLAUGHTER LICENSES	775,330	-	3,000
12020126	HIRING SERVICES	7,698,080	-	340,000
12020131	DISPENSARY MATERNITY FEE	64,890	-	1,100,000
<b>120204</b>	<b>FEES - GENERAL</b>	<b>1,443,000</b>	-	<b>7,397,860</b>
12020417	CONTRACTOR REGISTRATION FEES	343,000	-	500,000
12020418	MARRIAGE/ DIVORCE FEES	100,000	-	30,000

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

<b>122115 - OGORI/MAGONGO Local Government, Kogi State - 2026 Budget: Expenditure by Economic Classification</b>				
<b>Code</b>	<b>Item</b>	<b>2025 Original Budget</b>	<b>2025 Full Year Actuals</b>	<b>2026 Approved Budget</b>
<b>2</b>	<b><i>EXPENDITURES</i></b>	<b><i>385,948,760</i></b>	<b>=</b>	<b><i>6,896,332,080</i></b>
<b>21</b>	<b><i>PERSONNEL COST</i></b>	<b><i>1,446,676,090</i></b>	<b>=</b>	<b><i>1,309,820,970</i></b>
<b>2101</b>	<b><i>SALARY</i></b>	<b><i>956,938,910</i></b>	<b>-</b>	<b><i>882,510,070</i></b>
<b>210101</b>	<b><i>SALARIES AND WAGES</i></b>	<b><i>956,938,910</i></b>	<b>-</b>	<b><i>882,510,070</i></b>
21010101	SALARY	956,938,910	-	882,510,070
<b>2102</b>	<b><i>ALLOWANCES AND SOCIAL CONTRIBUTION</i></b>	<b><i>489,737,180</i></b>	<b>-</b>	<b><i>427,310,900</i></b>
<b>210202</b>	<b><i>SOCIAL CONTRIBUTIONS</i></b>	<b><i>489,737,180</i></b>	<b>-</b>	<b><i>427,310,900</i></b>
21020202	CONTRIBUTORY PENSION	489,737,180	-	427,310,900
<b>22</b>	<b><i>OTHER RECURRENT COSTS</i></b>	<b><i>881,781,800</i></b>	<b>=</b>	<b><i>1,969,344,960</i></b>
<b>2202</b>	<b><i>OVERHEAD COST</i></b>	<b><i>541,240,350</i></b>	<b>-</b>	<b><i>1,236,803,510</i></b>
<b>220201</b>	<b><i>TRAVEL&amp; TRANSPORT - GENERAL</i></b>	<b><i>122,750,000</i></b>	<b>-</b>	<b><i>144,750,000</i></b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	91,530,000	-	99,530,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	25,220,000	-	33,220,000
22020105	TRADITIONAL COUNCIL EXPENSES	6,000,000	-	12,000,000
<b>220202</b>	<b><i>UTILITIES - GENERAL</i></b>	<b><i>1,540,000</i></b>	<b>-</b>	<b><i>1,540,000</i></b>
22020201	ELECTRICITY CHARGES	1,520,000	-	1,520,000
22020202	TELEPHONE CHARGES	20,000	-	20,000
<b>220203</b>	<b><i>MATERIALS &amp; SUPPLIES - GENERAL</i></b>	<b><i>6,430,000</i></b>	<b>-</b>	<b><i>6,430,000</i></b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,430,000	-	3,430,000
22020302	BOOKS	10,000	-	10,000
22020303	NEWSPAPERS	20,000	-	20,000
22020304	MAGAZINES & PERIODICALS	20,000	-	20,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,820,000	-	2,820,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	110,000	-	110,000
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	10,000	-	10,000
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	10,000	-	10,000
<b>220204</b>	<b><i>MAINTENANCE SERVICES - GENERAL</i></b>	<b><i>22,868,840</i></b>	<b>-</b>	<b><i>26,368,840</i></b>

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

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

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

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

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

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

<b>011101300100 SECRETARY TO THE LOCAL GOVERNMENT</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>2025 Full Year Actuals</b>	<b>2026 Approved Budget</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>7,550,000</b>	<b>0</b>	<b>8,550,000</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>4,400,000</b>	<b>0</b>	<b>3,400,000</b>
<b>2101</b>	<b>SALARY</b>	<b>4,400,000</b>	<b>0</b>	<b>3,400,000</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>4,400,000</b>	<b>0</b>	<b>3,400,000</b>
21010101	SALARY	4,400,000	0	3,400,000
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>3,150,000</b>	<b>0</b>	<b>5,150,000</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>3,150,000</b>	<b>0</b>	<b>5,150,000</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,500,000</b>	<b>0</b>	<b>4,000,000</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000	0	3,000,000
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000	0	1,000,000
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>90,000</b>	<b>0</b>	<b>90,000</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	90,000	0	90,000
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000	0	10,000
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000	0	10,000
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>
22020501	LOCAL TRAINING	10,000	0	10,000
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	10,000	0	10,000
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>
22020801	MOTOR VEHICLE FUEL COST	20,000	0	20,000
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>500,000</b>	<b>0</b>	<b>1,000,000</b>
22021001	REFRESHMENT & MEALS	500,000	0	1,000,000
<b>011101300100 SECRETARY TO THE LOCAL GOVERNMENT</b>				
<b>Code</b>	<b>Description</b>	<b>2025 Original Budget</b>	<b>2025 Full Year Actuals</b>	<b>2026 Approved Budget</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>7,550,000</b>	<b>0</b>	<b>8,550,000</b>
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>7,550,000</b>	<b>0</b>	<b>8,550,000</b>
70133	OTHER GENERAL SERVICES	7,550,000	0	8,550,000

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

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

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

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

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

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

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

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

021500100100 DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES							
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<b>Total</b>	-	-	-	-	<b>465,857,520</b>	<b>0</b>	<b>805,857,520</b>
01070125000100 - Economic Empowerment Through Agriculture (General)	REPAIR OF EXISTING TRACTORS AND OTHER AGRIC FACILITIES	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12211511 - LG Wide	50,000,000	0	10,000,000
01070125000200 - Economic Empowerment Through Agriculture (General)	PURCHASE OF AGRICULTURAL EQUIPMENT[TRACTORS,]	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12211511 - LG Wide	10,000,000	0	10,000,000
01030225000100 - Economic Empowerment Through Agriculture (General)	CONSTRUCTION OF IRRIGATION FACILITIES IN ONE COMMUNITIES PER WARD IN THE LGA	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12211511 - LG Wide	405,857,520	0	785,857,520

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<b>051700100100</b>	<b>DEPARTMENT OF EDUCATION</b>						
<b>Programme Code and Programme Description</b>	<b>Project Description</b>	<b>Economic Code and Description</b>	<b>Function Code and Description</b>	<b>Location Code and Description</b>	<b>2025 Original Budget</b>	<b>2025 Full Year Actuals</b>	<b>2026 Approved Budget</b>
<b>Total</b>	-	-	-	-	<b>331,610,000</b>	<b>0</b>	<b>931,610,000</b>
05050125000100 - Enhancing Skills and Knowledge (General)	CONSTRUCTION OF MODEL PRIMARY SCHOOL, GIFT TO 3 BEST PERFORMING	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12211511 - LG Wide	100,000,000	0	420,000,000

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

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

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

052100100100 DEPARTMENT OF HEALTH CARE							
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Full Year Actuals	2026 Approved Budget
<b>Total</b>	-	-	-	-	<b>842,959,440</b>	<b>0</b>	<b>879,282,440</b>
04050125000101 - Improvement to Human Health (General)	CONSTRUCTION OF PRIMARY HEALTH CARE (2 NUMBERS) AT LG HEADQUARTERS	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12211511 - LG Wide	284,059,390	0	40,000,000
04050125000201 - Improvement to Human Health (General)	PURCHASE OF 5NOS OF AMBULANCE LG AKPAFA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12211511 - LG Wide	440,070,600	0	720,452,990

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