



# OSUN STATE GOVERNMENT

## CONSOLIDATED LOCAL GOVERNMENTS BUDGET

### OVERALL SUMMARY OF YEAR 2026 BUDGET



DESCRIPTION	AMOUNT ₦
<b><u>INFLOW</u></b>	
REVENUE BUDGET	205,569,823,997.95
BORROWINGS BUDGET	-
<b>TOTAL INFLOW</b>	<b>205,569,823,997.95</b>
 <b><u>OUTFLOW</u></b>	
<b>RECURRENT EXPENDITURE</b>	
PERSONNEL BUDGET	97,925,075,455.90
OTHER RECURRENT (DEBT) BUDGET	2,010,271,814.04
OTHER RECURRENT (NON-DEBT) BUDGET	50,341,079,328.00
<b>TOTAL RECURRENT</b>	<b>150,276,426,597.95</b>
CAPITAL EXPENDITURE	55,293,397,400.00
<b>TOTAL OUTFLOW</b>	<b>205,569,823,997.95</b>



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## CONSOLIDATED LOCAL GOVERNMENTS BUDGET

### OVERALL SUMMARY OF YEAR 2026 BUDGET



CODES	LOCAL GOVERNMENT	RECURRENT REVENUE	CAPITAL RECEIPTS	TOTAL REVENUE BUDGET	PERSONNEL EXPENDITURE	OTHER RECURRENT EXPENDITURE (NON-DEBT)	OTHER RECURRENT EXPENDITURE (DEBT)	CAPITAL EXPENDITURE	TOTAL EXPENDITURE
62920100	ATAKUNMOSA EAST LOCAL GOVERNMENT	5,697,727,800.60	96,800,000.00	<b>5,794,527,800.60</b>	2,543,297,730.00	1,500,000,000.00	51,230,070.60	1,700,000,000.00	<b>5,794,527,800.60</b>
62920200	ATAKUNMOSA WEST LOCAL GOVERNMENT	5,245,262,323.36	-	<b>5,245,262,323.36</b>	1,989,726,770.00	1,500,000,000.00	55,535,553.36	1,700,000,000.00	<b>5,245,262,323.36</b>
62930300	AYEDAADE LOCAL GOVERNMENT	5,079,417,321.28	26,000,000.00	<b>5,105,417,321.28</b>	1,776,935,101.00	1,500,000,000.00	128,482,220.28	1,700,000,000.00	<b>5,105,417,321.28</b>
62930400	AYEDIRE LOCAL GOVERNMENT	6,316,326,374.92	40,000,000.00	<b>6,356,326,374.92</b>	2,899,413,749.00	1,711,000,000.00	45,912,625.92	1,700,000,000.00	<b>6,356,326,374.92</b>
62910500	BOLUWADURO LOCAL GOVERNMENT	6,247,436,992.24	10,000,000.00	<b>6,257,436,992.24</b>	2,608,456,730.00	1,700,000,000.00	48,980,262.24	1,900,000,000.00	<b>6,257,436,992.24</b>
62910600	BORIPE LOCAL GOVERNMENT	5,553,281,868.20	-	<b>5,553,281,868.20</b>	1,997,169,070.00	1,790,000,000.00	66,112,798.20	1,700,000,000.00	<b>5,553,281,868.20</b>
62930700	EDE NORTH LOCAL GOVERNMENT	6,449,258,720.80	21,000,000.00	<b>6,470,258,720.80</b>	3,223,622,540.00	1,500,000,000.00	46,636,180.80	1,700,000,000.00	<b>6,470,258,720.80</b>
62930800	EDE SOUTH LOCAL GOVERNMENT	5,749,980,806.40	35,569,263.00	<b>5,785,550,069.40</b>	2,550,039,310.00	1,500,000,000.00	65,510,759.40	1,670,000,000.00	<b>5,785,550,069.40</b>
62930900	EGBEDORE LOCAL GOVERNMENT	7,943,407,672.16	39,000,000.00	<b>7,982,407,672.16</b>	4,284,907,280.00	1,900,000,000.00	97,500,392.16	1,700,000,000.00	<b>7,982,407,672.16</b>
62931000	EJIGBO LOCAL GOVERNMENT	5,542,914,735.20	12,000,000.00	<b>5,554,914,735.20</b>	2,090,974,540.00	1,500,000,000.00	68,440,195.20	1,895,500,000.00	<b>5,554,914,735.20</b>
62921100	IFE CENTRAL LOCAL GOVERNMENT	7,690,756,043.36	4,000,000.00	<b>7,694,756,043.36</b>	3,508,247,440.00	1,870,448,780.00	76,559,823.36	2,239,500,000.00	<b>7,694,756,043.36</b>
62927000	IFE EAST AREA OFFICE	4,193,737,535.64	-	<b>4,193,737,535.64</b>	782,419,220.00	1,684,711,214.00	26,607,101.64	1,700,000,000.00	<b>4,193,737,535.64</b>
62921200	IFE EAST LOCAL GOVERNMENT	5,207,740,850.68	-	<b>5,207,740,850.68</b>	2,548,642,270.00	1,500,000,000.00	54,979,180.68	1,104,119,400.00	<b>5,207,740,850.68</b>
62921300	IFE NORTH LOCAL GOVERNMENT	5,676,194,710.48	20,000,000.00	<b>5,696,194,710.48</b>	2,424,894,160.00	1,500,000,000.00	71,300,550.48	1,700,000,000.00	<b>5,696,194,710.48</b>
62921400	IFE SOUTH LOCAL GOVERNMENT	5,579,246,474.00	10,000,000.00	<b>5,589,246,474.00</b>	2,209,817,780.00	1,664,000,000.00	60,428,694.00	1,655,000,000.00	<b>5,589,246,474.00</b>
62911500	IFEDAYO LOCAL GOVERNMENT	4,771,772,838.28	12,500,000.00	<b>4,784,272,838.28</b>	1,536,784,060.00	1,500,000,000.00	47,488,778.28	1,700,000,000.00	<b>4,784,272,838.28</b>
62911600	IFELODUN LOCAL GOVERNMENT	6,926,121,709.24	40,000,000.00	<b>6,966,121,709.24</b>	3,329,440,280.00	1,700,000,000.00	36,681,429.24	1,900,000,000.00	<b>6,966,121,709.24</b>
62911700	ILA LOCAL GOVERNMENT	4,213,052,523.60	-	<b>4,213,052,523.60</b>	946,772,920.00	1,500,000,000.00	66,279,603.60	1,700,000,000.00	<b>4,213,052,523.60</b>
62921800	ILESA EAST LOCAL GOVERNMENT	5,723,861,624.56	10,000,000.00	<b>5,733,861,624.56</b>	2,452,927,230.00	1,500,000,000.00	80,934,394.56	1,700,000,000.00	<b>5,733,861,624.56</b>
62921900	ILESA WEST LOCAL GOVERNMENT	4,660,317,703.00	-	<b>4,660,317,703.00</b>	2,176,999,680.00	1,039,919,334.00	65,020,689.00	1,378,378,000.00	<b>4,660,317,703.00</b>
62912000	IREPODUN LOCAL GOVERNMENT	5,364,760,657.36	100,000,000.00	<b>5,464,760,657.36</b>	2,218,505,010.00	1,500,000,000.00	49,255,647.36	1,697,000,000.00	<b>5,464,760,657.36</b>
62932100	IREWOLE LOCAL GOVERNMENT	6,291,772,672.04	-	<b>6,291,772,672.04</b>	2,920,720,280.00	1,600,000,000.00	71,052,392.04	1,700,000,000.00	<b>6,291,772,672.04</b>
62932200	ISOKAN LOCAL GOVERNMENT	6,541,785,028.92	20,000,000.00	<b>6,561,785,028.92</b>	2,100,000,000.00	1,900,000,000.00	61,785,028.92	2,500,000,000.00	<b>6,561,785,028.92</b>
62932300	IWO LOCAL GOVERNMENT	6,481,100,493.64	-	<b>6,481,100,493.64</b>	3,166,691,960.00	1,500,000,000.00	114,408,533.64	1,700,000,000.00	<b>6,481,100,493.64</b>
62922400	OBOKUN LOCAL GOVERNMENT	3,476,521,290.26	15,000,000.00	<b>3,491,521,290.26</b>	1,218,218,815.14	1,000,000,000.00	63,302,475.12	1,210,000,000.00	<b>3,491,521,290.26</b>
62912500	ODO OTIN LOCAL GOVERNMENT	6,640,562,818.84	20,000,000.00	<b>6,660,562,818.84</b>	3,221,365,940.00	1,700,000,000.00	39,196,878.84	1,700,000,000.00	<b>6,660,562,818.84</b>
62932600	OLA OLUWA LOCAL GOVERNMENT	5,428,424,976.00	22,542,670.00	<b>5,450,967,646.00</b>	2,165,980,090.76	1,530,000,000.00	54,987,555.24	1,700,000,000.00	<b>5,450,967,646.00</b>
62912700	OLORUNDA LOCAL GOVERNMENT	8,723,932,008.04	45,000,000.00	<b>8,768,932,008.04</b>	3,071,984,580.00	2,135,000,000.00	61,947,428.04	3,500,000,000.00	<b>8,768,932,008.04</b>
62922800	ORIADE LOCAL GOVERNMENT	6,764,163,493.08	-	<b>6,764,163,493.08</b>	3,091,031,790.00	1,700,000,000.00	73,131,703.08	1,900,000,000.00	<b>6,764,163,493.08</b>
62912900	OROLU LOCAL GOVERNMENT	8,017,791,276.24	-	<b>8,017,791,276.24</b>	4,466,539,510.00	1,800,000,000.00	51,251,766.24	1,700,000,000.00	<b>8,017,791,276.24</b>
62913000	OSOGBO LOCAL GOVERNMENT	8,704,605,142.52	37,500,000.00	<b>8,742,105,142.52</b>	5,032,774,040.00	1,900,000,000.00	109,331,102.52	1,700,000,000.00	<b>8,742,105,142.52</b>

CODES	LOCAL GOVERNMENT	RECURRENT REVENUE	CAPITAL RECEIPTS	TOTAL REVENUE BUDGET	PERSONNEL EXPENDITURE	OTHER RECURRENT EXPENDITURE (NON-DEBT)	OTHER RECURRENT EXPENDITURE (DEBT)	CAPITAL EXPENDITURE	TOTAL EXPENDITURE
012500200100	LOCAL GOVERNMENT HOUSING LOAN BO.	399,997,277.50	85,412,432.50	<b>485,409,710.00</b>	85,409,710.00	320,000,000.00	-	80,000,000.00	<b>485,409,710.00</b>
011103500100	LOCAL GOVERNMENT STAFF PENSION BU	17,544,265,870.00	-	<b>17,544,265,870.00</b>	17,284,365,870.00	196,000,000.00	-	63,900,000.00	<b>17,544,265,870.00</b>
<b>TOTAL</b>		<b>204,847,499,632.45</b>	<b>722,324,365.50</b>	<b>205,569,823,997.95</b>	<b>97,925,075,455.90</b>	<b>50,341,079,328.00</b>	<b>2,010,271,814.04</b>	<b>55,293,397,400.00</b>	<b>205,569,823,997.95</b>



# OSUN STATE GOVERNMENT

## CONSOLIDATED LOCAL GOVERNMENTS BUDGET

### SUMMARY OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>	<b>137,409,340,461.06</b>	<b>205,569,823,997.95</b>	<b>76,103,932,683.36</b>	<b>9,679,442,067.93</b>
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>134,166,386,783.06</b>	<b>200,912,661,130.95</b>	<b>75,202,019,911.56</b>	<b>9,463,330,405.11</b>
11010100	GOVERNMENT SHARE OF FAAC	66,611,609,668.30	115,395,671,087.65	26,068,470,617.64	7,051,297,863.22
11010200	GOVERNMENT SHARE OF VAT	43,192,011,657.31	54,893,181,860.76	30,711,247,839.37	1,518,601,922.56
11010300	GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	543,249,876.00	1,627,288,716.10	413,215,459.39	-
11010400	OTHER REVENUE FROM FAAC	23,819,515,581.45	28,996,519,466.44	18,009,085,995.16	893,430,619.33
<b>1200000</b>	<b>INDEPENDENT REVENUE</b>	<b>2,697,343,825.00</b>	<b>3,934,838,501.50</b>	<b>808,707,815.67</b>	<b>120,151,682.21</b>
12010100	PERSONAL TAXES	471,790,000.00	893,775,000.00	20,865,156.67	547,200.00
12020100	LICENCES - GENERAL	291,025,500.00	397,695,000.00	49,562,710.63	2,749,500.00
12020400	FEES - GENERAL	784,160,665.00	1,046,449,905.00	251,787,971.37	20,031,719.09
12020500	FINES - GENERAL	21,960,000.00	31,395,000.00	2,822,495.00	58,000.00
12020600	SALES - GENERAL	268,690,060.00	393,580,120.00	101,535,100.00	10,712,000.00
12020700	EARNINGS -GENERAL	169,821,100.00	234,428,200.00	25,772,797.33	1,399,500.00
12020800	RENT ON GOVERNMENT BUILDINGS - GENERAL	82,707,500.00	108,315,000.00	36,423,927.30	2,742,000.00
12020900	RENT ON LAND & OTHERS - GENERAL	235,914,000.00	273,652,999.00	163,439,895.00	3,730,690.00
12021000	REPAYMENTS - GENERAL	227,300,000.00	410,650,000.00	121,100,599.47	41,561,808.85
12021100	INVESTMENT INCOME	95,975,000.00	96,900,000.00	11,012,318.41	5,229,683.54
12021200	INTEREST EARNED	48,000,000.00	47,997,277.50	24,384,844.49	31,389,580.73
<b>1300000</b>	<b>AID AND GRANTS</b>	<b>545,609,853.00</b>	<b>722,324,365.50</b>	<b>93,204,956.13</b>	<b>95,959,980.61</b>
13010100	DOMESTIC AIDS	74,000,000.00	86,000,000.00	3,500,000.00	-
13010200	FOREIGN AIDS	-	-	-	-
13020300	DOMESTIC GRANTS	471,609,853.00	636,324,365.50	89,704,956.13	95,959,980.61
13020400	FOREIGN GRANTS	-	-	-	-
<b>4000000</b>	<b>OTHER CAPITAL RECEIPTS</b>	<b>700,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
41020100	DOMESTIC LOAN STOCK	-	-	-	-
42030100	LONG TERM BORROWINGS	700,000,000.00	-	-	-



# OSUN STATE GOVERNMENT

## CONSOLIDATED LOCAL GOVERNMENTS BUDGET

### DETAILS OF YEAR 2026 REVENUE BUDGET



ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			138,109,340,461.06	205,569,823,997.95	76,103,932,683.36	9,679,442,067.93
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			134,166,386,783.06	200,912,661,130.95	75,202,019,911.56	9,463,330,405.11
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			134,166,386,783.06	200,912,661,130.95	75,202,019,911.56	9,463,330,405.11
<b>11010100</b>	<b>GOVERNMENT SHARE OF FAAC</b>			66,611,609,668.30	115,395,671,087.65	26,068,470,617.64	7,051,297,863.22
11010101	STATUTORY ALLOCATION	-	-	66,611,609,668.30	115,395,671,087.65	26,068,470,617.64	7,051,297,863.22
<b>11010200</b>	<b>GOVERNMENT SHARE OF VAT</b>			43,192,011,657.31	54,893,181,860.76	30,711,247,839.37	1,518,601,922.56
11010201	SHARE OF VAT	-	-	43,192,011,657.31	54,893,181,860.76	30,711,247,839.37	1,518,601,922.56
<b>11010300</b>	<b>GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT</b>			543,249,876.00	1,627,288,716.10	413,215,459.39	-
11010301	EXCESS CRUDE	-	-	543,249,876.00	1,627,288,716.10	413,215,459.39	-
<b>11010400</b>	<b>OTHER REVENUE FROM FAAC</b>			23,819,515,581.45	28,996,519,466.44	18,009,085,995.16	893,430,619.33
11010401	OTHER REVENUE FROM FAAC	-	-	23,819,515,581.45	28,996,519,466.44	18,009,085,995.16	893,430,619.33
<b>12000000</b>	<b>INDEPENDENT REVENUE</b>			2,697,343,825.00	3,934,838,501.50	808,707,815.67	120,151,682.21
<b>12010000</b>	<b>TAX REVENUE</b>			471,790,000.00	893,775,000.00	20,865,156.67	547,200.00
<b>12010100</b>	<b>PERSONAL TAXES</b>			471,790,000.00	893,775,000.00	20,865,156.67	547,200.00
12010101	COMMUNITY DEVELOPMENT/POLL TAX	6,700.00	6,600.00	446,070,000.00	861,540,000.00	14,965,789.67	472,200.00
12010104	STAMP DUTY	2,500.00	2,500.00	420,000.00	795,000.00	-	-
12010105	POOL BETTING TAX	3,850.00	4,050.00	2,770,000.00	3,180,000.00	-	-
12010106	DEVELOPMENTAL TAXES/LEVY	12,650.00	14,550.00	11,620,000.00	16,420,000.00	2,584,730.00	50,000.00
12010107	CAPITAL GAIN TAX	-	-	-	-	-	-
12010108	LIVESTOCK TAX	15,500.00	15,500.00	1,590,000.00	1,760,000.00	-	-
12010109	OTHER SERVICES TAXES	5,650.00	6,050.00	9,320,000.00	10,080,000.00	3,314,637.00	25,000.00
<b>12020000</b>	<b>NON-TAX REVENUE</b>			2,225,553,825.00	3,041,063,501.50	787,842,659.01	119,604,482.21
<b>12020100</b>	<b>LICENCES - GENERAL</b>			291,025,500.00	397,695,000.00	49,562,710.63	2,749,500.00
12020105	RADIO/TELEVISION STATION LICENCES	545,700.00	546,100.00	14,143,000.00	17,097,500.00	2,149,319.67	-
12020107	BOAT & CANOE (SMALL CRAFT) LICENCE	-	-	-	-	-	-
12020109	REGISTRATION OF VOLUNTARY ORGANISATIO	262,000.00	277,800.00	13,860,000.00	17,555,000.00	2,102,366.67	250,000.00
12020110	INLAND WATER-WAY LICENCE	-	-	-	-	300,000.00	-



# DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
12020111	BAKE HOUSE LICENSE	106,000.00	120,000.00	6,865,000.00	8,730,000.00	203,833.33	13,000.00
12020112	BICYCLES LICENCE & HIRE PERMITS	2,200.00	3,200.00	1,145,000.00	1,645,000.00	-	-
12020113	BRICKMAKING, etc LICENCE	78,000.00	78,000.00	9,859,000.00	13,284,000.00	-	120,000.00
12020114	CART LICENSES	1,650.00	1,650.00	150,000.00	260,000.00	-	-
12020115	DANE GUN LICENSES	5,600.00	5,600.00	435,000.00	855,000.00	-	-
12020116	CATTLE DEALER LICENSES	59,500.00	59,500.00	4,026,000.00	4,994,000.00	120,500.00	20,000.00
12020117	DRIED FISH & MEAT LICENSES	16,100.00	16,200.00	3,720,000.00	4,280,000.00	-	15,000.00
12020118	PET (DOG) LICENSES	2,500.00	2,500.00	170,000.00	240,000.00	-	-
12020119	FISHING PERMITS	9,050.00	9,050.00	445,000.00	575,000.00	-	-
12020120	HAWKER'S PERMITS	5,800.00	6,150.00	32,550,000.00	40,750,000.00	6,989,508.33	617,500.00
12020121	HUNTING PERMITS	7,750.00	8,250.00	862,000.00	1,414,000.00	756,350.00	-
12020122	PRODUCE BUYING LICENSES	68,500.00	68,500.00	7,025,000.00	10,205,000.00	161,000.00	-
12020123	ANIMAL HEALTH CERTIFICATE LICENCES	8,000.00	8,000.00	280,000.00	560,000.00	-	-
12020124	ABBATTOIR/SLAUGHTER LICENCES	59,200.00	59,300.00	10,025,000.00	11,905,000.00	411,500.00	51,000.00
12020125	RENEWAL OF FISHER LICENCES	2,000.00	2,000.00	-	-	-	-
12020126	TRACTOR HIRING SERVICES	491,000.00	541,000.00	35,260,000.00	53,970,000.00	9,443,333.30	-
12020128	BOREHOLE DRILLING LICENSES	132,000.00	132,000.00	7,190,000.00	8,310,000.00	-	-
12020130	CINEMATOGRAPH LICENSES	27,300.00	27,300.00	1,545,000.00	2,190,000.00	-	-
12020131	LIQUOR LICENCES	56,500.00	57,200.00	10,555,000.00	15,000,000.00	794,000.00	25,000.00
12020137	TRADE PERMIT LICENSES	89,050.00	90,500.00	45,017,000.00	60,457,000.00	14,969,333.33	240,000.00
12020138	FORESTRY/TIMBER LICENSE	40,200.00	40,200.00	5,945,000.00	11,605,000.00	-	-
12020140	LOTTERY PERMIT	34,400.00	35,000.00	2,700,000.00	4,800,000.00	800,000.00	-
12020141	STREET NAMING AND RENEWAL LICENCES	#####	#####	38,955,000.00	55,010,000.00	4,041,166.00	165,000.00
12020142	HACKNEY PERMIT	36,350.00	26,350.00	38,298,500.00	52,003,500.00	6,320,500.00	1,233,000.00
<b>12020400</b>	<b>FEES - GENERAL</b>			<b>784,160,665.00</b>	<b>1,046,449,905.00</b>	<b>251,787,971.37</b>	<b>20,031,719.09</b>
12020404	TRADE UNION FEES	80,600.00	83,100.00	5,955,500.00	8,021,000.00	166,000.00	-
12020417	CONTRACTOR REGISTRATION FEES	548,500.00	648,500.00	22,536,300.00	26,955,300.00	250,000.00	-
12020418	MARRIAGE/ DIVORCE FEES	443,800.00	446,800.00	71,640,800.00	101,461,400.00	21,701,771.67	1,081,200.00
12020419	ATTESTATION OF BACHELORHOOD & SPINSTE	21,600.00	26,500.00	4,910,000.00	7,110,000.00	424,000.00	-
12020425	DISINFECTION OF PRODUCE FEES	20,500.00	20,500.00	210,000.00	420,000.00	-	-
12020426	COURT SUMMONS FEES	6,000.00	6,000.00	550,000.00	600,000.00	-	-
12020427	TENDER FEES	408,000.00	448,000.00	13,440,000.00	17,945,000.00	1,060,000.00	-



# DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
12020436	BILL BOARD ADVERTISEMENT FEES	270,000.00	270,000.00	14,184,000.00	13,713,000.00	1,456,766.67	-
12020442	ASSOCIATION FEES	162,500.00	170,500.00	13,430,000.00	18,225,000.00	3,883,333.33	76,000.00
12020443	BIRTH & DEATH REGISTRATION FEES	25,100.00	26,100.00	8,045,000.00	10,165,000.00	2,065,550.00	11,000.00
12020444	BURIAL FEES	73,400.00	78,400.00	1,295,000.00	1,815,000.00	15,000.00	-
12020445	CHANGE OF OWNERSHIP FEES	121,000.00	121,000.00	8,450,000.00	16,175,000.00	335,000.00	350,000.00
12020446	AGRICULTURAL/VETINARY SERVICES FEES	28,010.00	28,010.00	1,696,000.00	2,220,000.00	129,000.00	-
12020448	DEVELOPMENT LEVIES	23,550.00	22,550.00	8,535,000.00	9,355,000.00	666,900.00	210,000.00
12020449	BUSINESS/TRADE OPERATING FEES	619,200.00	645,200.00	64,181,500.00	82,588,000.00	20,599,705.00	-
12020450	INSPECTION FEES	4,500.00	4,500.00	1,340,000.00	2,580,000.00	1,000.00	-
12020451	TIMBER & FOREST FEES	23,500.00	21,500.00	11,969,000.00	22,653,000.00	4,036,159.00	-
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES	255,000.00	255,000.00	3,200,000.00	6,000,000.00	-	-
12020453	APPLICATIONS FEES	#####	#####	68,045,700.00	89,411,400.00	23,321,520.33	12,852,558.00
12020454	PARKING FEES	13,350.00	17,350.00	9,220,000.00	13,775,000.00	1,860,000.00	-
12020455	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES	3,000.00	3,000.00	200,000.00	400,000.00	-	-
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES	2,000.00	2,000.00	20,000.00	30,000.00	-	-
12020457	AFFILIATION CHARGES	-	-	-	-	-	-
12020458	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES	-	-	-	-	-	-
12020459	RIGHT OF OCCUPANCY FEES	16,500.00	1,500.00	3,900,000.00	1,000,000.00	-	-
12020460	BUILDING PLAN APPROVAL FEES	106,107.50	130,650.00	209,556,425.00	283,011,425.00	63,824,677.37	2,509,961.09
12020461	TITLE TRANSFER FEES	218,000.00	222,500.00	21,700,000.00	30,450,000.00	12,280,000.00	126,000.00
12020462	PUBLICATION FEES	3,000.00	3,000.00	250,000.00	450,000.00	-	-
12020463	HOSPITAL SERVICE REGISTRATION FEES	28,500.00	30,000.00	1,230,000.00	2,290,000.00	-	-
12020464	HOSPITAL SERVICE CHARGES	17,000.00	17,000.00	770,000.00	1,540,000.00	98,000.00	-
12020465	SPORTS/RECREATIONAL FACILITIES FEES	17,000.00	17,000.00	3,500,000.00	3,000,000.00	111,000.00	-
12020466	INDIGENSHIP REGISTRATION FEES	104,410.00	103,910.00	208,950,440.00	271,240,380.00	93,502,588.00	2,815,000.00
12020478	WORKSHOP FEES	11,000.00	11,500.00	1,250,000.00	1,850,000.00	-	-
<b>12020500</b>	<b>FINES - GENERAL</b>			<b>21,960,000.00</b>	<b>31,395,000.00</b>	<b>2,822,495.00</b>	<b>58,000.00</b>
12020501	FINES/PENALTIES	92,500.00	56,500.00	15,540,000.00	19,575,000.00	1,865,000.00	58,000.00
12020502	COURT FINES	8,000.00	8,000.00	220,000.00	420,000.00	-	-
12020503	DISLODGING OF EFFLUENT/POLLUTION FINE	62,000.00	62,000.00	6,200,000.00	11,400,000.00	957,495.00	-
<b>12020600</b>	<b>SALES - GENERAL</b>			<b>268,690,060.00</b>	<b>393,580,120.00</b>	<b>101,535,100.00</b>	<b>10,712,000.00</b>
12020601	SALES OF JOURNAL & PUBLICATIONS	1,500.00	1,500.00	1,740,060.00	3,480,120.00	407,000.00	-



# DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
12020602	SALES OF BOOKS	2,000.00	2,000.00	2,000,000.00	3,000,000.00	487,000.00	-
12020603	SALES OF ID CARDS	1,000.00	1,000.00	150,000.00	300,000.00	-	-
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITE	35,000.00	41,000.00	17,350,000.00	25,800,000.00	14,195,000.00	-
12020605	SALES OF VACCINES	-	-	-	-	-	-
12020607	SALES OF CONSULTANCY REGISTRATION FOR	-	10,000.00	2,500,000.00	4,500,000.00	-	-
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	1,500.00	1,500.00	2,650,000.00	3,225,000.00	-	-
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	#####	#####	119,350,000.00	187,625,000.00	7,407,700.00	-
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC	30,000.00	30,000.00	6,000,000.00	9,000,000.00	9,000,400.00	2,255,000.00
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	45,000.00	50,000.00	6,600,000.00	7,800,000.00	8,413,700.00	-
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDI	-	-	-	-	-	-
12020614	PROCEEDS FROM SALES OF GOVT. BUILDINGS	-	-	-	-	-	-
12020615	SALES OF UNIFORMS	-	-	200,000.00	400,000.00	-	-
12020616	SALES OF FORMS	#####	#####	44,950,000.00	63,150,000.00	11,787,100.00	7,727,000.00
12020617	SALES OF PLAN PHOTOSTAT PRINT/MAP	3,000.00	3,000.00	100,000.00	100,000.00	-	-
12020618	SALES OF REAGENTS & CHEMICALS	-	-	-	-	-	-
12020619	SALES OF FLAGS/POTRAITS	-	-	-	-	-	-
12020620	SALES OF OTHER GOVERNMENT PROPERTY	492,500.00	492,500.00	65,100,000.00	85,200,000.00	49,837,200.00	730,000.00
12020621	SALES OF GOVERNMENT PANAPHARELIA (FLA	-	-	-	-	-	-
<b>12020700</b>	<b>EARNINGS -GENERAL</b>			<b>169,821,100.00</b>	<b>234,428,200.00</b>	<b>25,772,797.33</b>	<b>1,399,500.00</b>
12020701	EARNINGS FROM CONSULTANCY SERVICES	41,500.00	41,500.00	950,000.00	1,600,000.00	1,377,500.00	-
12020702	EARNINGS FROM LABORATORY SERVICES	7,400.00	14,900.00	14,050,000.00	18,010,000.00	1,007,416.67	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPME	#####	965,000.00	68,810,000.00	91,110,000.00	11,118,333.33	300,000.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLE	88,000.00	88,200.00	1,900,000.00	2,950,000.00	130,000.00	-
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	167,000.00	197,000.00	5,162,000.00	6,062,000.00	90,000.00	-
12020706	EARNINGS FROM TOLLS OF EXPRESSWAY	50.00	50.00	500,000.00	500,000.00	-	-
12020707	EARNINGS FROM MEDICAL SERVICES	2,200.00	2,200.00	850,000.00	1,025,000.00	-	-
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	125,700.00	126,900.00	37,409,000.00	61,331,000.00	1,827,833.33	-
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CE	1,000.00	1,000.00	370,000.00	440,000.00	10,000.00	-
12020710	EARNING OF HIRE OF AIRCRAFT	-	-	-	-	-	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	259,350.00	262,700.00	38,200,000.00	48,880,000.00	8,642,814.00	1,099,500.00
12020712	HIRE OF ACADEMIC GOWNS, BOOKS OF PREC	-	-	-	-	-	-
12020713	EARNINGS FROM LIBRARY SERVICES	-	-	50,000.00	-	-	-



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025	2026	APPROVED	APPROVED	ACTUAL	ACTUAL
		APPROVED RATE	APPROVED RATE	ESTIMATES 2025	ESTIMATES 2026	REVENUE (JAN-DEC 2024)	REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
12020714	EARNINGS FROM ICT SERVICES	390.00	470.00	630,100.00	1,210,200.00	1,458,900.00	-
12020715	MAINTENANCE/REPAIRS FEES	-	-	-	-	-	-
12020720	EARNING FROM GUEST HOUSES	37,500.00	42,500.00	940,000.00	1,310,000.00	110,000.00	-
<b>12020800</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>			<b>82,707,500.00</b>	<b>108,315,000.00</b>	<b>36,423,927.30</b>	<b>2,742,000.00</b>
12020801	RENT ON GOVT. QUARTERS	40,500.00	40,500.00	2,850,000.00	2,450,000.00	1,666,150.00	-
12020802	RENT ON GOVT. OFFICES	17,200.00	27,000.00	5,010,000.00	2,945,000.00	120,000.00	-
12020803	RENT ON GOVT BUILDINGS	418,900.00	432,900.00	71,747,500.00	99,420,000.00	34,637,777.30	2,742,000.00
12020804	RENT ON CONFERENCE CENTRES	25,000.00	7,000.00	2,100,000.00	2,500,000.00	-	-
12020805	RENT ON BUILDING AT AERODROMES	2,000.00	2,000.00	1,000,000.00	1,000,000.00	-	-
<b>12020900</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>			<b>235,914,000.00</b>	<b>273,652,999.00</b>	<b>163,439,895.00</b>	<b>3,730,690.00</b>
12020901	RENT ON GOVT. LAND	131,000.00	649,000.00	27,170,000.00	33,608,999.00	4,424,120.00	1,595,000.00
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	523,500.00	533,500.00	176,744,000.00	204,188,000.00	156,113,637.00	1,119,640.00
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAM	18,000.00	16,000.00	2,100,000.00	2,350,000.00	450,000.00	230,000.00
12020905	LEASE RENTAL	28,000.00	28,000.00	8,350,000.00	8,425,000.00	649,138.00	-
12020906	RENTS ON GOVT. PROPERTIES	53,000.00	78,000.00	21,550,000.00	25,081,000.00	1,803,000.00	786,050.00
12020907	RENT ON INDUSTRIAL ESTATE	-	-	-	-	-	-
<b>12021000</b>	<b>REPAYMENTS - GENERAL</b>			<b>227,300,000.00</b>	<b>410,650,000.00</b>	<b>121,100,599.47</b>	<b>41,561,808.85</b>
12021006	REFUNDS/MISCELLANEOUS RECEIPTS	500.00	500.00	227,300,000.00	410,650,000.00	121,100,599.47	41,561,808.85
<b>12021100</b>	<b>INVESTMENT INCOME</b>			<b>95,975,000.00</b>	<b>96,900,000.00</b>	<b>11,012,318.41</b>	<b>5,229,683.54</b>
12021101	OPERATING SURPLUS	-	-	-	-	-	-
12021102	DIVIDEND RECEIVED	-	-	12,825,000.00	13,675,000.00	11,012,318.41	5,229,683.54
12021103	OTHER INVESTMENT INCOME	50.00	50.00	83,150,000.00	83,225,000.00	-	-
<b>12021200</b>	<b>INTEREST EARNED</b>			<b>48,000,000.00</b>	<b>47,997,277.50</b>	<b>24,384,844.49</b>	<b>31,389,580.73</b>
12021201	MOTOR VEHICLE ADVANCES	-	-	10,965,000.00	9,996,396.30	4,581,090.35	2,770,787.23
12021202	BICYCLE ADVANCES (INTEREST)	-	-	-	-	-	-
12021203	REFURBISHING LOAN	-	-	-	-	-	-
12021204	FURNITURE LOAN	-	-	-	-	-	-
12021205	INTEREST ON HOUSING LOAN	-	-	17,000,000.00	17,965,000.00	9,162,180.67	3,541,574.46
12021206	INTEREST ON LOANS TO STATES	-	-	-	-	-	-
12021207	INTEREST ON LOANS TO LGAs	-	-	-	-	-	-
12021208	INTEREST ON LOANS TO GOVERNMENT OWNED	-	-	-	-	-	-
12021209	INTEREST ON DEBENTURE LOANS	-	-	-	-	-	-



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
12021210	BANK INTEREST	-	-	20,035,000.00	20,035,881.20	10,641,573.47	25,077,219.04
12021212	INTEREST ON TREASURY BILLS & FIXED DEPOS	-	-	-	-	-	-
<b>13000000</b>	<b>AID AND GRANTS</b>			<b>545,609,853.00</b>	<b>722,324,365.50</b>	<b>93,204,956.13</b>	<b>95,959,980.61</b>
<b>13010000</b>	<b>AID</b>			<b>74,000,000.00</b>	<b>86,000,000.00</b>	<b>3,500,000.00</b>	-
<b>13010100</b>	<b>DOMESTIC AIDS</b>			<b>74,000,000.00</b>	<b>86,000,000.00</b>	<b>3,500,000.00</b>	-
13010101	DOMESTIC AID	-	-	74,000,000.00	86,000,000.00	3,500,000.00	-
<b>13010200</b>	<b>FOREIGN AIDS</b>			-	-	-	-
13010201	FOREIGN AID	-	-	-	-	-	-
	<b>SUB-TOTAL FOREIGN AIDS</b>			-	-	-	-
<b>13020000</b>	<b>GRANTS</b>			<b>471,609,853.00</b>	<b>636,324,365.50</b>	<b>89,704,956.13</b>	<b>95,959,980.61</b>
<b>13020300</b>	<b>DOMESTIC GRANTS</b>			<b>471,609,853.00</b>	<b>636,324,365.50</b>	<b>89,704,956.13</b>	<b>95,959,980.61</b>
13020301	DOMESTIC GRANTS	-	-	428,609,853.00	567,824,365.50	89,704,956.13	95,959,980.61
13020303	ENDOWMENT INCOME	-	-	43,000,000.00	68,500,000.00	-	-
<b>13020400</b>	<b>FOREIGN GRANTS</b>			-	-	-	-
13020401	FOREIGN GRANTS	-	-	-	-	-	-
<b>40000000</b>	<b>OTHER CAPITAL RECEIPTS</b>			<b>700,000,000.00</b>	-	-	-
<b>41020100</b>	<b>DOMESTIC LOAN STOCK</b>			-	-	-	-
41020101	SHORT TERM BORROWINGS	-	-	-	-	-	-
41020102	NIGERIA TRASURY BILLS (NTBs)	-	-	-	-	-	-
41020103	TREASURY BONDS	-	-	-	-	-	-
41020104	TREASURY CERTIFICATES	-	-	-	-	-	-
<b>42030100</b>	<b>LONG TERM BORROWINGS</b>			<b>700,000,000.00</b>	-	-	-
42030101	STATE BONDS and OTHER LONG TERM BORRO	-	-	700,000,000.00	-	-	-
42030102	BI-LATERAL LOANS	-	-	-	-	-	-
42030103	MULTI-LATERAL LOANS	-	-	-	-	-	-



# ATAKUNMOSA EAST LOCAL GOVERNMENT



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			<b>4,006,737,810.00</b>	<b>5,794,527,800.60</b>	<b>2,243,287,437.58</b>	<b>-</b>
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>3,929,512,810.00</b>	<b>5,640,077,800.60</b>	<b>2,239,304,247.58</b>	<b>-</b>
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>3,929,512,810.00</b>	<b>5,640,077,800.60</b>	<b>2,239,304,247.58</b>	<b>-</b>
<b>11010100</b>	<b>GOVERNMENT SHARE OF FAAC</b>			<b>2,234,738,294.18</b>	<b>2,450,528,768.96</b>	<b>246,217,496.81</b>	<b>-</b>
11010101	STATUTORY ALLOCATION	-	-	2,234,738,294.18	2,450,528,768.96	246,217,496.81	-
<b>11010200</b>	<b>GOVERNMENT SHARE OF VAT</b>			<b>1,088,376,158.48</b>	<b>1,976,752,316.96</b>	<b>1,273,401,430.80</b>	<b>-</b>
11010201	SHARE OF VAT	-	-	1,088,376,158.48	1,976,752,316.96	1,273,401,430.80	-
<b>11010400</b>	<b>OTHER REVENUE FROM FAAC</b>			<b>606,398,357.34</b>	<b>1,212,796,714.68</b>	<b>719,685,319.97</b>	<b>-</b>
11010401	OTHER REVENUE FROM FAAC	-	-	606,398,357.34	1,212,796,714.68	719,685,319.97	-
<b>12000000</b>	<b>INDEPENDENT REVENUE</b>			<b>28,825,000.00</b>	<b>57,650,000.00</b>	<b>3,983,190.00</b>	<b>-</b>
<b>12010000</b>	<b>TAX REVENUE</b>			<b>1,150,000.00</b>	<b>2,300,000.00</b>	<b>759,345.00</b>	<b>-</b>
<b>12010100</b>	<b>PERSONAL TAXES</b>			<b>1,150,000.00</b>	<b>2,300,000.00</b>	<b>759,345.00</b>	<b>-</b>
12010101	COMMUNITY DEVELOPMENT/POLL TAX	200.00	200.00	800,000.00	1,600,000.00	759,345.00	-
12010106	DEVELOPMENTAL TAXES/LEVY	300.00	300.00	350,000.00	700,000.00	-	-
<b>12020000</b>	<b>NON-TAX REVENUE</b>			<b>27,675,000.00</b>	<b>55,350,000.00</b>	<b>3,223,845.00</b>	<b>-</b>
<b>12020100</b>	<b>LICENCES - GENERAL</b>			<b>3,915,000.00</b>	<b>7,830,000.00</b>	<b>171,400.00</b>	<b>-</b>
12020105	RADIO/TELEVISION STATION LICENCES	250.00	250.00	70,000.00	140,000.00	-	-
12020111	BAKE HOUSE LICENSE	5,000.00	5,000.00	100,000.00	200,000.00	-	-
12020113	BRICKMAKING, etc LICENCE	5,000.00	5,000.00	300,000.00	600,000.00	-	-
12020115	DANE GUN LICENSES	500.00	500.00	70,000.00	140,000.00	-	-
12020117	DRIED FISH & MEAT LICENSES	500.00	500.00	70,000.00	140,000.00	-	-
12020120	HAWKER'S PERMITS	100.00	100.00	150,000.00	300,000.00	-	-
12020122	PRODUCE BUYING LICENSES	5,000.00	5,000.00	405,000.00	810,000.00	-	-
12020126	TRACTOR HIRING SERVICES	25,000.00	25,000.00	600,000.00	1,200,000.00	-	-
12020131	LIQUOR LICENCES	2,000.00	2,000.00	550,000.00	1,100,000.00	-	-
12020137	TRADE PERMIT LICENSES	200.00	200.00	400,000.00	800,000.00	111,200.00	-
12020138	FORESTRY/TIMBER LICENSE	3,000.00	3,000.00	50,000.00	100,000.00	-	-
12020141	STREET NAMING AND RENEWAL LICENCES	25,000.00	25,000.00	500,000.00	1,000,000.00	-	-

12020142	HACKNEY PERMIT	500.00	500.00	650,000.00	1,300,000.00	60,200.00	-
<b>12020400</b>	<b>FEES - GENERAL</b>			<b>16,750,000.00</b>	<b>33,500,000.00</b>	<b>2,252,445.00</b>	-
12020404	TRADE UNION FEES	10,000.00	10,000.00	350,000.00	700,000.00	-	-
12020417	CONTRACTOR REGISTRATION FEES	5,000.00	5,000.00	1,100,000.00	2,200,000.00	-	-
12020418	MARRIAGE/ DIVORCE FEES	10,000.00	10,000.00	400,000.00	800,000.00	130,000.00	-
12020427	TENDER FEES	10,000.00	10,000.00	200,000.00	400,000.00	-	-
12020436	BILL BOARD ADVERTISEMENT FEES	2,000.00	2,000.00	50,000.00	100,000.00	50,000.00	-
12020442	ASSOCIATION FEES	2,000.00	2,000.00	300,000.00	600,000.00	-	-
12020449	BUSINESS/TRADE OPERATING FEES	5,000.00	5,000.00	500,000.00	1,000,000.00	-	-
12020451	TIMBER & FOREST FEES	2,000.00	2,000.00	150,000.00	300,000.00	-	-
12020453	APPLICATIONS FEES	2,500.00	2,500.00	200,000.00	400,000.00	-	-
12020460	BUILDING PLAN APPROVAL FEES	10,000.00	10,000.00	10,000,000.00	20,000,000.00	845,445.00	-
12020466	INDIGENSHIP REGISTRATION FEES	3,000.00	3,000.00	3,500,000.00	7,000,000.00	1,227,000.00	-
<b>12020500</b>	<b>FINES - GENERAL</b>			<b>10,000.00</b>	<b>20,000.00</b>	-	-
12020501	FINES/PENALTIES	5,000.00	5,000.00	10,000.00	20,000.00	-	-
<b>12020600</b>	<b>SALES - GENERAL</b>			<b>2,900,000.00</b>	<b>5,800,000.00</b>	<b>800,000.00</b>	-
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	2,000.00	2,000.00	500,000.00	1,000,000.00	-	-
12020616	SALES OF FORMS	200,000.00	200,000.00	2,400,000.00	4,800,000.00	800,000.00	-
<b>12020700</b>	<b>EARNINGS -GENERAL</b>			<b>3,300,000.00</b>	<b>6,600,000.00</b>	-	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	15,000.00	15,000.00	1,200,000.00	2,400,000.00	-	-
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	20,000.00	20,000.00	2,100,000.00	4,200,000.00	-	-
<b>12020800</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>			<b>800,000.00</b>	<b>1,600,000.00</b>	-	-
12020803	RENT ON GOVT BUILDINGS	5,000.00	5,000.00	800,000.00	1,600,000.00	-	-
<b>13000000</b>	<b>AID AND GRANTS</b>			<b>48,400,000.00</b>	<b>96,800,000.00</b>	-	-
<b>13020000</b>	<b>GRANTS</b>			<b>48,400,000.00</b>	<b>96,800,000.00</b>	-	-
<b>13020300</b>	<b>DOMESTIC GRANTS</b>			<b>48,400,000.00</b>	<b>96,800,000.00</b>	-	-
13020301	DOMESTIC GRANTS	-	-	25,400,000.00	50,800,000.00	-	-
13020303	ENDOWMENT INCOME	-	-	23,000,000.00	46,000,000.00	-	-



# ATAKUNMOSA WEST LOCAL GOVERNMENT



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			-	5,245,262,323.36	2,451,123,762.95	-
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			-	5,224,316,323.36	2,442,757,413.80	-
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			-	5,224,316,323.36	2,442,757,413.80	-
<b>11010100</b>	<b>GOVERNMENT SHARE OF FAAC</b>			-	2,248,763,819.36	280,386,488.19	-
11010101	STATUTORY ALLOCATION	-	-	-	2,248,763,819.36	280,386,488.19	-
<b>11010200</b>	<b>GOVERNMENT SHARE OF VAT</b>			-	1,550,185,865.00	1,334,389,398.94	-
11010201	SHARE OF VAT	-	-	-	1,550,185,865.00	1,334,389,398.94	-
<b>11010400</b>	<b>OTHER REVENUE FROM FAAC</b>			-	1,425,366,639.00	827,981,526.67	-
11010401	OTHER REVENUE FROM FAAC	-	-	-	1,425,366,639.00	827,981,526.67	-
<b>12000000</b>	<b>INDEPENDENT REVENUE</b>			-	20,946,000.00	8,366,349.15	-
<b>12010000</b>	<b>TAX REVENUE</b>			-	3,500,000.00	1,288,020.00	-
<b>12010100</b>	<b>PERSONAL TAXES</b>			-	3,500,000.00	1,288,020.00	-
12010101	COMMUNITY DEVELOPMENT/POLL TAX	200.00	200.00	-	3,500,000.00	1,288,020.00	-
<b>12020000</b>	<b>NON-TAX REVENUE</b>			-	17,446,000.00	7,078,329.15	-
<b>12020100</b>	<b>LICENCES - GENERAL</b>			-	6,500,000.00	1,232,700.00	-
12020111	BAKE HOUSE LICENSE	5,000.00	5,000.00	-	25,000.00	-	-
12020113	BRICKMAKING, etc LICENCE	5,000.00	5,000.00	-	75,000.00	-	-
12020116	CATTLE DEALER LICENSES	5,000.00	5,000.00	-	50,000.00	-	-
12020117	DRIED FISH & MEAT LICENSES	2,000.00	2,000.00	-	20,000.00	-	-
12020120	HAWKER'S PERMITS	1,350.00	1,350.00	-	1,510,000.00	257,300.00	-
12020122	PRODUCE BUYING LICENSES	5,000.00	5,000.00	-	50,000.00	-	-
12020126	TRACTOR HIRING SERVICES	6,000.00	10,000.00	-	500,000.00	-	-
12020131	LIQUOR LICENCES	4,000.00	4,000.00	-	120,000.00	-	-
12020137	TRADE PERMIT LICENSES	1,050.00	1,000.00	-	2,500,000.00	724,300.00	-
12020141	STREET NAMING AND RENEWAL LICENCES	50,000.00	55,000.00	-	600,000.00	40,000.00	-
12020142	HACKNEY PERMIT	2,000.00	2,000.00	-	1,050,000.00	211,100.00	-
<b>12020400</b>	<b>FEES - GENERAL</b>			-	6,096,000.00	3,991,629.15	-
12020417	CONTRACTOR REGISTRATION FEES	10,000.00	10,000.00	-	100,000.00	-	-

**2026 BUDGET****MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS**

12020418	MARRIAGE/ DIVORCE FEES	32,000.00	32,000.00	-	646,000.00	106,000.00	-
12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES	2,000.00	2,000.00	-	200,000.00	8,000.00	-
12020427	TENDER FEES	10,000.00	50,000.00	-	250,000.00	-	-
12020436	BILL BOARD ADVERTISEMENT FEES	-	-	-	-	210,600.00	-
12020442	ASSOCIATION FEES	10,000.00	10,000.00	-	150,000.00	190,000.00	-
12020449	BUSINESS/TRADE OPERATING FEES	1,000.00	1,000.00	-	50,000.00	-	-
12020453	APPLICATIONS FEES	10,000.00	10,000.00	-	200,000.00	-	-
12020460	BUILDING PLAN APPROVAL FEES	40.00	40.00	-	2,800,000.00	2,435,529.15	-
12020461	TITLE TRANSFER FEES	12,000.00	12,000.00	-	200,000.00	-	-
12020466	INDIGENSHIP REGISTRATION FEES	3,000.00	3,000.00	-	1,500,000.00	1,041,500.00	-
<b>12020500</b>	<b>FINES - GENERAL</b>			-	<b>300,000.00</b>	-	-
12020501	FINES/PENALTIES	20,000.00	5,000.00	-	300,000.00	-	-
<b>12020700</b>	<b>EARNINGS -GENERAL</b>			-	<b>50,000.00</b>	<b>1,377,500.00</b>	-
12020701	EARNINGS FROM CONSULTANCY SERVICES	10,000.00	10,000.00	-	-	1,377,500.00	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	10,000.00	10,000.00	-	50,000.00	-	-
<b>12020900</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>			-	<b>4,500,000.00</b>	<b>476,500.00</b>	-
12020901	RENT ON GOVT. LAND	100,000.00	100,000.00	-	1,000,000.00	-	-
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	-	-	-	3,500,000.00	476,500.00	-



# AYEDADE LOCAL GOVERNMENT



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			<b>3,324,609,302.10</b>	<b>5,105,417,321.28</b>	<b>2,958,503,283.54</b>	<b>-</b>
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>3,247,079,002.10</b>	<b>5,027,887,021.28</b>	<b>2,946,804,764.54</b>	<b>-</b>
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>3,247,079,002.10</b>	<b>5,027,887,021.28</b>	<b>2,946,804,764.54</b>	<b>-</b>
<b>11010100</b>	<b>GOVERNMENT SHARE OF FAAC</b>			<b>1,639,143,652.79</b>	<b>3,419,951,672.87</b>	<b>335,851,158.13</b>	<b>-</b>
11010101	STATUTORY ALLOCATION	-	-	1,639,143,652.79	3,419,951,672.87	335,851,158.13	-
<b>11010200</b>	<b>GOVERNMENT SHARE OF VAT</b>			<b>1,076,543,257.54</b>	<b>1,076,543,257.14</b>	<b>1,619,892,388.96</b>	<b>-</b>
11010201	SHARE OF VAT	-	-	1,076,543,257.54	1,076,543,257.14	1,619,892,388.96	-
<b>11010400</b>	<b>OTHER REVENUE FROM FAAC</b>			<b>531,392,091.77</b>	<b>531,392,091.27</b>	<b>991,061,217.45</b>	<b>-</b>
11010401	OTHER REVENUE FROM FAAC	-	-	531,392,091.77	531,392,091.27	991,061,217.45	-
<b>12000000</b>	<b>INDEPENDENT REVENUE</b>			<b>51,530,300.00</b>	<b>51,530,300.00</b>	<b>11,698,519.00</b>	<b>-</b>
<b>12010000</b>	<b>TAX REVENUE</b>			<b>2,130,000.00</b>	<b>2,130,000.00</b>	<b>1,974,800.00</b>	<b>-</b>
<b>12010100</b>	<b>PERSONAL TAXES</b>			<b>2,130,000.00</b>	<b>2,130,000.00</b>	<b>1,974,800.00</b>	<b>-</b>
12010101	COMMUNITY DEVELOPMENT/POLL TAX	500.00	200.00	1,000,000.00	1,000,000.00	191,500.00	-
12010105	POOL BETTING TAX	50.00	50.00	30,000.00	30,000.00	-	-
12010106	DEVELOPMENTAL TAXES/LEVY	200.00	200.00	500,000.00	500,000.00	-	-
12010109	OTHER SERVICES TAXES	-	-	600,000.00	600,000.00	1,783,300.00	-
<b>12020000</b>	<b>NON-TAX REVENUE</b>			<b>49,400,300.00</b>	<b>49,400,300.00</b>	<b>9,723,719.00</b>	<b>-</b>
<b>12020100</b>	<b>LICENCES - GENERAL</b>			<b>5,150,000.00</b>	<b>5,150,000.00</b>	<b>208,200.00</b>	<b>-</b>
12020105	RADIO/TELEVISION STATION LICENCES	2,500.00	2,500.00	500,000.00	500,000.00	-	-
12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	10,000.00	10,000.00	200,000.00	200,000.00	10,000.00	-
12020111	BAKE HOUSE LICENSE	2,500.00	2,500.00	300,000.00	300,000.00	-	-
12020113	BRICKMAKING, etc LICENCE	5,000.00	5,000.00	200,000.00	200,000.00	-	-
12020117	DRIED FISH & MEAT LICENSES	5,000.00	5,000.00	100,000.00	100,000.00	-	-
12020120	HAWKER'S PERMITS	200.00	200.00	1,500,000.00	1,500,000.00	89,200.00	-
12020122	PRODUCE BUYING LICENSES	5,000.00	5,000.00	350,000.00	350,000.00	-	-
12020137	TRADE PERMIT LICENSES	50.00	50.00	2,000,000.00	2,000,000.00	109,000.00	-
<b>12020400</b>	<b>FEES - GENERAL</b>			<b>19,750,300.00</b>	<b>19,750,300.00</b>	<b>9,110,019.00</b>	<b>-</b>
12020404	TRADE UNION FEES	2,000.00	2,000.00	100,000.00	100,000.00	-	-

12020417	CONTRACTOR REGISTRATION FEES	10,000.00	10,000.00	300.00	300.00	-	-
12020418	MARRIAGE/ DIVORCE FEES	12,000.00	12,000.00	2,000,000.00	2,000,000.00	765,000.00	-
12020427	TENDER FEES	20,000.00	20,000.00	900,000.00	900,000.00	-	-
12020436	BILL BOARD ADVERTISEMENT FEES	50,000.00	50,000.00	1,000,000.00	1,000,000.00	-	-
12020442	ASSOCIATION FEES	10,000.00	10,000.00	100,000.00	100,000.00	-	-
12020443	BIRTH & DEATH REGISTRATION FEES	-	-	100,000.00	100,000.00	-	-
12020444	BURIAL FEES	-	-	100,000.00	100,000.00	-	-
12020449	BUSINESS/TRADE OPERATING FEES	500.00	500.00	3,000,000.00	3,000,000.00	1,809,500.00	-
12020451	TIMBER & FOREST FEES	-	-	500,000.00	500,000.00	-	-
12020453	APPLICATIONS FEES	-	-	400,000.00	400,000.00	-	-
12020460	BUILDING PLAN APPROVAL FEES	-	-	2,500,000.00	2,500,000.00	739,019.00	-
12020466	INDIGENSHIP REGISTRATION FEES	3,500.00	3,500.00	9,000,000.00	9,000,000.00	5,796,500.00	-
12020478	WORKSHOP FEES	-	-	50,000.00	50,000.00	-	-
<b>12020500</b>	<b>FINES - GENERAL</b>			<b>250,000.00</b>	<b>250,000.00</b>	<b>22,500.00</b>	-
12020501	FINES/PENALTIES	-	-	250,000.00	250,000.00	22,500.00	-
<b>12020600</b>	<b>SALES - GENERAL</b>			<b>16,900,000.00</b>	<b>16,900,000.00</b>	-	-
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	-	-	1,000,000.00	1,000,000.00	-	-
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	#####	#####	13,700,000.00	13,700,000.00	-	-
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	-	-	2,000,000.00	2,000,000.00	-	-
12020616	SALES OF FORMS	-	5,000.00	200,000.00	200,000.00	-	-
<b>12020700</b>	<b>EARNINGS -GENERAL</b>			<b>5,850,000.00</b>	<b>5,850,000.00</b>	-	-
12020702	EARNINGS FROM LABORATORY SERVICES	-	1,000.00	200,000.00	200,000.00	-	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	-	-	500,000.00	500,000.00	-	-
12020707	EARNINGS FROM MEDICAL SERVICES	-	-	100,000.00	100,000.00	-	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-	2,000.00	5,000,000.00	5,000,000.00	-	-
12020720	EARNING FROM GUEST HOUSES	-	5,000.00	50,000.00	50,000.00	-	-
<b>12020800</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>			<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>383,000.00</b>	-
12020803	RENT ON GOVT BUILDINGS	-	-	1,500,000.00	1,500,000.00	383,000.00	-
<b>13000000</b>	<b>AID AND GRANTS</b>			<b>26,000,000.00</b>	<b>26,000,000.00</b>	-	-
<b>13010000</b>	<b>AID</b>			<b>12,000,000.00</b>	<b>12,000,000.00</b>	-	-
<b>13010100</b>	<b>DOMESTIC AIDS</b>			<b>12,000,000.00</b>	<b>12,000,000.00</b>	-	-
13010101	DOMESTIC AID	-	-	12,000,000.00	12,000,000.00	-	-
<b>13020000</b>	<b>GRANTS</b>			<b>14,000,000.00</b>	<b>14,000,000.00</b>	-	-
<b>13020300</b>	<b>DOMESTIC GRANTS</b>			<b>14,000,000.00</b>	<b>14,000,000.00</b>	-	-
13020301	DOMESTIC GRANTS	-	-	14,000,000.00	14,000,000.00	-	-



# AYEDIRE LOCAL GOVERNMENT



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			<b>4,290,589,807.00</b>	<b>6,356,326,374.92</b>	<b>2,968,768,417.28</b>	<b>-</b>
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>4,235,342,807.00</b>	<b>6,245,832,374.92</b>	<b>2,953,092,770.75</b>	<b>-</b>
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>4,235,342,807.00</b>	<b>6,245,832,374.92</b>	<b>2,953,092,770.75</b>	<b>-</b>
<b>11010100</b>	<b>GOVERNMENT SHARE OF FAAC</b>			<b>1,898,672,997.31</b>	<b>2,682,274,480.54</b>	<b>336,565,889.52</b>	<b>-</b>
11010101	STATUTORY ALLOCATION	-	-	1,898,672,997.31	2,682,274,480.54	336,565,889.52	-
<b>11010200</b>	<b>GOVERNMENT SHARE OF VAT</b>			<b>1,785,211,889.69</b>	<b>2,460,642,054.38</b>	<b>1,623,359,755.96</b>	<b>-</b>
11010201	SHARE OF VAT	-	-	1,785,211,889.69	2,460,642,054.38	1,623,359,755.96	-
<b>11010400</b>	<b>OTHER REVENUE FROM FAAC</b>			<b>551,457,920.00</b>	<b>1,102,915,840.00</b>	<b>993,167,125.27</b>	<b>-</b>
11010401	OTHER REVENUE FROM FAAC	-	-	551,457,920.00	1,102,915,840.00	993,167,125.27	-
<b>12000000</b>	<b>INDEPENDENT REVENUE</b>			<b>35,247,000.00</b>	<b>70,494,000.00</b>	<b>15,675,646.53</b>	<b>-</b>
<b>12010000</b>	<b>TAX REVENUE</b>			<b>1,350,000.00</b>	<b>2,700,000.00</b>	<b>432,218.67</b>	<b>-</b>
<b>12010100</b>	<b>PERSONAL TAXES</b>			<b>1,350,000.00</b>	<b>2,700,000.00</b>	<b>432,218.67</b>	<b>-</b>
12010101	COMMUNITY DEVELOPMENT/POLL TAX	200.00	200.00	700,000.00	1,400,000.00	79,466.67	-
12010106	DEVELOPMENTAL TAXES/LEVY	-	-	250,000.00	500,000.00	-	-
12010108	LIVESTOCK TAX	-	-	100,000.00	200,000.00	-	-
12010109	OTHER SERVICES TAXES	200.00	200.00	300,000.00	600,000.00	352,752.00	-
<b>12020000</b>	<b>NON-TAX REVENUE</b>			<b>33,897,000.00</b>	<b>67,794,000.00</b>	<b>15,243,427.87</b>	<b>-</b>
<b>12020100</b>	<b>LICENCES - GENERAL</b>			<b>3,227,000.00</b>	<b>6,454,000.00</b>	<b>1,252,933.33</b>	<b>-</b>
12020105	RADIO/TELEVISION STATION LICENCES	100.00	100.00	150,000.00	300,000.00	56,666.67	-
12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	5,000.00	5,000.00	70,000.00	140,000.00	6,666.67	-
12020111	BAKE HOUSE LICENSE	3,500.00	3,500.00	100,000.00	200,000.00	43,333.33	-
12020113	BRICKMAKING, etc LICENCE	1,000.00	1,000.00	20,000.00	40,000.00	-	-
12020116	CATTLE DEALER LICENSES	1,000.00	1,000.00	10,000.00	20,000.00	-	-
12020117	DRIED FISH & MEAT LICENSES	1,000.00	1,000.00	10,000.00	20,000.00	-	-
12020119	FISHING PERMITS	1,000.00	1,000.00	10,000.00	20,000.00	-	-
12020120	HAWKER'S PERMITS	50.00	100.00	600,000.00	1,200,000.00	124,933.33	-
12020121	HUNTING PERMITS	500.00	1,000.00	2,000.00	4,000.00	-	-
12020122	PRODUCE BUYING LICENSES	1,000.00	1,000.00	10,000.00	20,000.00	-	-

12020124	ABBATTOIR/SLAUGHTER LICENCES	1,000.00	1,000.00	20,000.00	40,000.00	-	-
12020128	BOREHOLE DRILLING LICENSES	50,000.00	50,000.00	200,000.00	400,000.00	-	-
12020130	CINEMATOGRAPH LICENSES	5,000.00	5,000.00	5,000.00	10,000.00	-	-
12020131	LIQUOR LICENCES	1,000.00	1,000.00	50,000.00	100,000.00	8,000.00	-
12020137	TRADE PERMIT LICENSES	500.00	500.00	100,000.00	200,000.00	13,333.33	-
12020138	FORESTRY/TIMBER LICENSE	1,000.00	1,000.00	10,000.00	20,000.00	-	-
12020140	LOTTERY PERMIT	500.00	500.00	20,000.00	40,000.00	-	-
12020141	STREET NAMING AND RENEWAL LICENCES	2,000.00	2,000.00	500,000.00	1,000,000.00	-	-
12020142	HACKNEY PERMIT	1,000.00	1,000.00	1,340,000.00	2,680,000.00	1,000,000.00	-
<b>12020400</b>	<b>FEES - GENERAL</b>			<b>13,960,000.00</b>	<b>27,920,000.00</b>	<b>7,924,494.53</b>	-
12020404	TRADE UNION FEES	2,500.00	5,000.00	100,000.00	200,000.00	-	-
12020417	CONTRACTOR REGISTRATION FEES	10,000.00	10,000.00	500,000.00	1,000,000.00	-	-
12020418	MARRIAGE/ DIVORCE FEES	10,000.00	10,000.00	1,000,000.00	2,000,000.00	306,666.67	-
12020427	TENDER FEES	5,000.00	5,000.00	1,100,000.00	2,200,000.00	1,000,000.00	-
12020436	BILL BOARD ADVERTISEMENT FEES	1,000.00	1,000.00	40,000.00	80,000.00	6,666.67	-
12020442	ASSOCIATION FEES	2,000.00	2,000.00	200,000.00	400,000.00	101,333.33	-
12020443	BIRTH & DEATH REGISTRATION FEES	-	1,000.00	100,000.00	200,000.00	-	-
12020449	BUSINESS/TRADE OPERATING FEES	10,300.00	10,300.00	520,000.00	1,040,000.00	415,200.00	-
12020451	TIMBER & FOREST FEES	1,000.00	1,000.00	20,000.00	40,000.00	-	-
12020453	APPLICATIONS FEES	1,500.00	1,500.00	100,000.00	200,000.00	31,333.33	-
12020454	PARKING FEES	500.00	500.00	30,000.00	60,000.00	-	-
12020460	BUILDING PLAN APPROVAL FEES	-	-	3,200,000.00	6,400,000.00	2,119,294.53	-
12020463	HOSPITAL SERVICE REGISTRATION FEES	5,000.00	5,000.00	50,000.00	100,000.00	-	-
12020466	INDIGENSHIP REGISTRATION FEES	3,500.00	3,500.00	7,000,000.00	14,000,000.00	3,944,000.00	-
<b>12020600</b>	<b>SALES - GENERAL</b>			<b>5,200,000.00</b>	<b>10,400,000.00</b>	<b>836,000.00</b>	-
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	-	-	1,000,000.00	2,000,000.00	-	-
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	-	-	2,000,000.00	4,000,000.00	136,000.00	-
12020615	SALES OF UNIFORMS	-	-	200,000.00	400,000.00	-	-
12020620	SALES OF OTHER GOVERNMENT PROPERTY	-	-	2,000,000.00	4,000,000.00	700,000.00	-
<b>12020700</b>	<b>EARNINGS -GENERAL</b>			<b>8,860,000.00</b>	<b>17,720,000.00</b>	<b>4,883,333.33</b>	-
12020702	EARNINGS FROM LABORATORY SERVICES	1,000.00	1,000.00	750,000.00	1,500,000.00	126,666.67	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	-	-	5,000,000.00	10,000,000.00	3,413,333.33	-
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	-	-	3,000,000.00	6,000,000.00	1,343,333.33	-
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	-	-	70,000.00	140,000.00	-	-
12020714	EARNINGS FROM ICT SERVICES	20.00	20.00	40,000.00	80,000.00	-	-
<b>12020800</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>			<b>2,600,000.00</b>	<b>5,200,000.00</b>	<b>346,666.67</b>	-
12020803	RENT ON GOVT BUILDINGS	-	-	2,600,000.00	5,200,000.00	346,666.67	-
<b>12020900</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>			<b>50,000.00</b>	<b>100,000.00</b>	<b>-</b>	-

**2026 BUDGET****MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS**

12020901	RENT ON GOVT. LAND	-	-	50,000.00	100,000.00	-	-
<b>13000000</b>	<b>AID AND GRANTS</b>			<b>20,000,000.00</b>	<b>40,000,000.00</b>	-	-
<b>13010000</b>	<b>AID</b>			<b>20,000,000.00</b>	<b>40,000,000.00</b>	-	-
<b>13010100</b>	<b>DOMESTIC AIDS</b>			<b>20,000,000.00</b>	<b>40,000,000.00</b>	-	-
13010101	DOMESTIC AID	-	-	20,000,000.00	40,000,000.00	-	-
<b>40000000</b>	<b>OTHER CAPITAL RECEIPTS</b>			<b>700,000,000.00</b>	-	-	-
<b>42030100</b>	<b>LONG TERM BORROWINGS</b>			<b>700,000,000.00</b>	-	-	-
42030101	STATE BONDS and OTHER LONG TERM BORROWINGS	-	-	700,000,000.00	-	-	-



# BOLUWADURO LOCAL GOVERNMENT



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			<b>3,663,080,198.00</b>	<b>6,257,436,992.24</b>	<b>2,388,625,393.22</b>	<b>-</b>
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>3,217,595,298.00</b>	<b>5,366,467,192.24</b>	<b>2,376,846,774.22</b>	<b>-</b>
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>3,217,595,298.00</b>	<b>5,366,467,192.24</b>	<b>2,376,846,774.22</b>	<b>-</b>
<b>11010100</b>	<b>GOVERNMENT SHARE OF FAAC</b>			<b>1,080,468,193.00</b>	<b>2,182,212,982.24</b>	<b>270,890,761.28</b>	<b>-</b>
11010101	STATUTORY ALLOCATION	-	-	1,080,468,193.00	2,182,212,982.24	270,890,761.28	-
<b>11010200</b>	<b>GOVERNMENT SHARE OF VAT</b>			<b>1,350,000,000.00</b>	<b>1,700,000,000.00</b>	<b>1,306,588,617.05</b>	<b>-</b>
11010201	SHARE OF VAT	-	-	1,350,000,000.00	1,700,000,000.00	1,306,588,617.05	-
<b>11010400</b>	<b>OTHER REVENUE FROM FAAC</b>			<b>787,127,105.00</b>	<b>1,484,254,210.00</b>	<b>799,367,395.89</b>	<b>-</b>
11010401	OTHER REVENUE FROM FAAC	-	-	787,127,105.00	1,484,254,210.00	799,367,395.89	-
<b>12000000</b>	<b>INDEPENDENT REVENUE</b>			<b>440,484,900.00</b>	<b>880,969,800.00</b>	<b>11,778,619.00</b>	<b>-</b>
<b>12010000</b>	<b>TAX REVENUE</b>			<b>400,000,000.00</b>	<b>800,000,000.00</b>	<b>225,500.00</b>	<b>-</b>
<b>12010100</b>	<b>PERSONAL TAXES</b>			<b>400,000,000.00</b>	<b>800,000,000.00</b>	<b>225,500.00</b>	<b>-</b>
12010101	COMMUNITY DEVELOPMENT/POLL TAX	200.00	200.00	400,000,000.00	800,000,000.00	225,500.00	-
<b>12020000</b>	<b>NON-TAX REVENUE</b>			<b>40,484,900.00</b>	<b>80,969,800.00</b>	<b>11,553,119.00</b>	<b>-</b>
<b>12020100</b>	<b>LICENCES - GENERAL</b>			<b>3,924,500.00</b>	<b>7,849,000.00</b>	<b>212,700.00</b>	<b>-</b>
12020105	RADIO/TELEVISION STATION LICENCES	1,100.00	1,100.00	159,500.00	319,000.00	16,900.00	-
12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	10,000.00	10,000.00	150,000.00	300,000.00	90,000.00	-
12020111	BAKE HOUSE LICENSE	2,500.00	2,500.00	150,000.00	300,000.00	10,000.00	-
12020113	BRICKMAKING, etc LICENCE	2,000.00	2,000.00	150,000.00	300,000.00	-	-
12020116	CATTLE DEALER LICENCES	1,000.00	1,000.00	100,000.00	200,000.00	-	-
12020120	HAWKER'S PERMITS	1,000.00	1,000.00	500,000.00	1,000,000.00	-	-
12020124	ABBATTOIR/SLAUGHTER LICENCES	200.00	200.00	100,000.00	200,000.00	-	-
12020126	TRACTOR HIRING SERVICES	5,000.00	5,000.00	1,000,000.00	2,000,000.00	-	-
12020128	BOREHOLE DRILLING LICENCES	5,000.00	5,000.00	90,000.00	180,000.00	-	-
12020131	LIQUOR LICENCES	200.00	200.00	70,000.00	140,000.00	33,200.00	-
12020137	TRADE PERMIT LICENCES	500.00	500.00	175,000.00	350,000.00	-	-
12020140	LOTTERY PERMIT	500.00	500.00	100,000.00	200,000.00	-	-
12020141	STREET NAMING AND RENEWAL LICENCES	22,000.00	22,000.00	520,000.00	1,040,000.00	-	-

12020142	HACKNEY PERMIT	1,300.00	1,300.00	660,000.00	1,320,000.00	62,600.00	-
<b>12020400</b>	<b>FEES - GENERAL</b>			<b>5,512,300.00</b>	<b>11,024,600.00</b>	<b>2,899,899.00</b>	-
12020417	CONTRACTOR REGISTRATION FEES	25,000.00	25,000.00	100,000.00	200,000.00	-	-
12020418	MARRIAGE/ DIVORCE FEES	20,000.00	20,000.00	850,000.00	1,700,000.00	76,000.00	-
12020427	TENDER FEES	3,000.00	3,000.00	120,000.00	240,000.00	-	-
12020436	BILL BOARD ADVERTISEMENT FEES	3,000.00	3,000.00	159,000.00	318,000.00	-	-
12020443	BIRTH & DEATH REGISTRATION FEES	200.00	200.00	250,000.00	500,000.00	9,200.00	-
12020448	DEVELOPMENT LEVIES	800.00	800.00	400,000.00	800,000.00	-	-
12020449	BUSINESS/TRADE OPERATING FEES	3,350.00	3,350.00	366,500.00	733,000.00	86,205.00	-
12020451	TIMBER & FOREST FEES	-	-	16,000.00	32,000.00	9,500.00	-
12020453	APPLICATIONS FEES	1,500.00	1,500.00	600,000.00	1,200,000.00	-	-
12020460	BUILDING PLAN APPROVAL FEES	150.00	150.00	650,000.00	1,300,000.00	1,311,359.00	-
12020466	INDIGENSHIP REGISTRATION FEES	4,100.00	4,100.00	2,000,800.00	4,001,600.00	1,407,635.00	-
<b>12020500</b>	<b>FINES - GENERAL</b>			<b>100,000.00</b>	<b>200,000.00</b>	-	-
12020501	FINES/PENALTIES	5,000.00	5,000.00	100,000.00	200,000.00	-	-
<b>12020600</b>	<b>SALES - GENERAL</b>			<b>12,430,000.00</b>	<b>24,860,000.00</b>	<b>6,019,000.00</b>	-
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	70,200.00	70,200.00	2,430,000.00	4,860,000.00	19,000.00	-
12020616	SALES OF FORMS	#####	#####	10,000,000.00	20,000,000.00	6,000,000.00	-
<b>12020700</b>	<b>EARNINGS -GENERAL</b>			<b>14,374,100.00</b>	<b>28,748,200.00</b>	<b>2,083,400.00</b>	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	50,000.00	50,000.00	2,000,000.00	4,000,000.00	2,080,000.00	-
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	74,700.00	80,400.00	10,554,000.00	21,108,000.00	-	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	185,000.00	185,000.00	1,730,000.00	3,460,000.00	-	-
12020714	EARNINGS FROM ICT SERVICES	170.00	170.00	90,100.00	180,200.00	3,400.00	-
<b>12020800</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>			-	-	<b>215,000.00</b>	-
12020803	RENT ON GOVT BUILDINGS	50,000.00	50,000.00	-	-	215,000.00	-
<b>12020900</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>			<b>4,144,000.00</b>	<b>8,288,000.00</b>	<b>123,120.00</b>	-
12020901	RENT ON GOVT. LAND	500.00	500.00	4,000,000.00	8,000,000.00	123,120.00	-
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	-	-	144,000.00	288,000.00	-	-
<b>13000000</b>	<b>AID AND GRANTS</b>			<b>5,000,000.00</b>	<b>10,000,000.00</b>	-	-
<b>13020000</b>	<b>GRANTS</b>			<b>5,000,000.00</b>	<b>10,000,000.00</b>	-	-
<b>13020300</b>	<b>DOMESTIC GRANTS</b>			<b>5,000,000.00</b>	<b>10,000,000.00</b>	-	-
13020301	DOMESTIC GRANTS	-	-	5,000,000.00	10,000,000.00	-	-



# BORIPE LOCAL GOVERNMENT



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025	2026	APPROVED	APPROVED	ACTUAL	ACTUAL
		APPROVED RATE	APPROVED RATE	ESTIMATES 2025	ESTIMATES 2026	REVENUE (JAN-DEC 2024)	REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			<b>4,159,959,614.97</b>	<b>5,553,281,868.20</b>	<b>2,118,730,319.09</b>	<b>-</b>
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>4,099,805,114.97</b>	<b>5,448,472,868.20</b>	<b>2,104,456,698.64</b>	<b>-</b>
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>4,099,805,114.97</b>	<b>5,448,472,868.20</b>	<b>2,104,456,698.64</b>	<b>-</b>
<b>11010100</b>	<b>GOVERNMENT SHARE OF FAAC</b>			<b>1,167,984,051.27</b>	<b>3,142,230,417.08</b>	<b>900,280,753.69</b>	<b>-</b>
11010101	STATUTORY ALLOCATION	-	-	1,167,984,051.27	3,142,230,417.08	900,280,753.69	-
<b>11010200</b>	<b>GOVERNMENT SHARE OF VAT</b>			<b>1,878,911,825.85</b>	<b>1,828,515,595.12</b>	<b>779,455,497.99</b>	<b>-</b>
11010201	SHARE OF VAT	-	-	1,878,911,825.85	1,828,515,595.12	779,455,497.99	-
<b>11010400</b>	<b>OTHER REVENUE FROM FAAC</b>			<b>1,052,909,237.85</b>	<b>477,726,856.00</b>	<b>424,720,446.96</b>	<b>-</b>
11010401	OTHER REVENUE FROM FAAC	-	-	1,052,909,237.85	477,726,856.00	424,720,446.96	-
<b>12000000</b>	<b>INDEPENDENT REVENUE</b>			<b>60,154,500.00</b>	<b>104,809,000.00</b>	<b>14,273,620.45</b>	<b>-</b>
<b>12010000</b>	<b>TAX REVENUE</b>			<b>1,580,000.00</b>	<b>3,160,000.00</b>	<b>350,910.00</b>	<b>-</b>
<b>12010100</b>	<b>PERSONAL TAXES</b>			<b>1,580,000.00</b>	<b>3,160,000.00</b>	<b>350,910.00</b>	<b>-</b>
12010101	COMMUNITY DEVELOPMENT/POLL TAX	200.00	200.00	520,000.00	1,040,000.00	-	-
12010104	STAMP DUTY	300.00	300.00	210,000.00	420,000.00	-	-
12010106	DEVELOPMENTAL TAXES/LEVY	100.00	100.00	300,000.00	600,000.00	260,000.00	-
12010109	OTHER SERVICES TAXES	1,000.00	1,000.00	550,000.00	1,100,000.00	90,910.00	-
<b>12020000</b>	<b>NON-TAX REVENUE</b>			<b>58,574,500.00</b>	<b>101,649,000.00</b>	<b>13,922,710.45</b>	<b>-</b>
<b>12020100</b>	<b>LICENCES - GENERAL</b>			<b>8,735,000.00</b>	<b>16,470,000.00</b>	<b>1,049,500.00</b>	<b>-</b>
12020105	RADIO/TELEVISION STATION LICENCES	200.00	200.00	300,000.00	600,000.00	-	-
12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	8,000.00	10,000.00	250,000.00	500,000.00	90,000.00	-
12020111	BAKE HOUSE LICENSE	3,000.00	3,000.00	180,000.00	360,000.00	-	-
12020112	BICYCLES LICENCE & HIRE PERMITS	200.00	200.00	130,000.00	260,000.00	-	-
12020113	BRICKMAKING, etc LICENCE	2,000.00	2,000.00	635,000.00	1,270,000.00	-	-
12020116	CATTLE DEALER LICENSES	5,000.00	5,000.00	410,000.00	820,000.00	-	-
12020117	DRIED FISH & MEAT LICENSES	1,000.00	1,000.00	10,000.00	20,000.00	-	-
12020118	PET (DOG) LICENSES	1,000.00	1,000.00	70,000.00	140,000.00	-	-
12020119	FISHING PERMITS	1,000.00	1,000.00	60,000.00	120,000.00	-	-
12020120	HAWKER'S PERMITS	500.00	500.00	1,500,000.00	3,000,000.00	-	-

12020121	HUNTING PERMITS	1,000.00	1,000.00	50,000.00	100,000.00	-	-
12020122	PRODUCE BUYING LICENSES	5,000.00	5,000.00	350,000.00	700,000.00	-	-
12020123	ANIMAL HEALTH CERTIFICATE LICENCES	3,000.00	3,000.00	180,000.00	360,000.00	-	-
12020124	ABBATTOIR/SLAUGHTER LICENCES	1,500.00	1,500.00	180,000.00	360,000.00	-	-
12020126	TRACTOR HIRING SERVICES	-	-	1,000,000.00	1,500,000.00	-	-
12020128	BOREHOLE DRILLING LICENSES	10,000.00	10,000.00	330,000.00	660,000.00	-	-
12020131	LIQUOR LICENCES	-	200.00	550,000.00	1,100,000.00	227,000.00	-
12020137	TRADE PERMIT LICENSES	100.00	100.00	1,000,000.00	1,500,000.00	672,500.00	-
12020138	FORESTRY/TIMBER LICENSE	20,000.00	20,000.00	100,000.00	200,000.00	-	-
12020140	LOTTERY PERMIT	1,000.00	1,000.00	350,000.00	700,000.00	-	-
12020141	STREET NAMING AND RENEWAL LICENCES	10,000.00	10,000.00	500,000.00	1,000,000.00	60,000.00	-
12020142	HACKNEY PERMIT	900.00	900.00	600,000.00	1,200,000.00	-	-
<b>12020400</b>	<b>FEES - GENERAL</b>			<b>25,599,500.00</b>	<b>46,699,000.00</b>	<b>11,594,620.00</b>	-
12020404	TRADE UNION FEES	500.00	500.00	400,500.00	801,000.00	108,000.00	-
12020417	CONTRACTOR REGISTRATION FEES	-	-	390,000.00	780,000.00	-	-
12020418	MARRIAGE/ DIVORCE FEES	12,000.00	15,000.00	1,050,000.00	1,600,000.00	648,000.00	-
12020425	DISINFECTION OF PRODUCE FEES	20,000.00	20,000.00	200,000.00	400,000.00	-	-
12020427	TENDER FEES	-	-	120,000.00	240,000.00	-	-
12020436	BILL BOARD ADVERTISEMENT FEES	2,000.00	2,000.00	350,000.00	700,000.00	-	-
12020442	ASSOCIATION FEES	-	-	100,000.00	200,000.00	20,000.00	-
12020443	BIRTH & DEATH REGISTRATION FEES	200.00	200.00	160,000.00	320,000.00	121,200.00	-
12020444	BURIAL FEES	200.00	200.00	75,000.00	150,000.00	-	-
12020445	CHANGE OF OWNERSHIP FEES	10,000.00	10,000.00	600,000.00	1,200,000.00	320,000.00	-
12020446	AGRICULTURAL/VETINARY SERVICES FEES	3,000.00	3,000.00	194,000.00	388,000.00	-	-
12020448	DEVELOPMENT LEVIES	1,600.00	1,600.00	150,000.00	300,000.00	-	-
12020449	BUSINESS/TRADE OPERATING FEES	1,000.00	1,000.00	2,000,000.00	4,000,000.00	1,202,250.00	-
12020450	INSPECTION FEES	1,000.00	1,000.00	50,000.00	100,000.00	-	-
12020453	APPLICATIONS FEES	-	10,000.00	1,000,000.00	2,000,000.00	-	-
12020459	RIGHT OF OCCUPANCY FEES	1,000.00	1,000.00	100,000.00	200,000.00	-	-
12020460	BUILDING PLAN APPROVAL FEES	-	-	6,000,000.00	8,000,000.00	1,921,170.00	-
12020461	TITLE TRANSFER FEES	5,000.00	5,000.00	100,000.00	200,000.00	-	-
12020463	HOSPITAL SERVICE REGISTRATION FEES	3,000.00	3,000.00	100,000.00	200,000.00	-	-
12020464	HOSPITAL SERVICE CHARGES	10,000.00	10,000.00	160,000.00	320,000.00	-	-
12020466	INDIGENSHIP REGISTRATION FEES	3,000.00	3,000.00	12,000,000.00	24,000,000.00	7,254,000.00	-
12020478	WORKSHOP FEES	2,000.00	2,000.00	300,000.00	600,000.00	-	-
<b>12020500</b>	<b>FINES - GENERAL</b>			<b>370,000.00</b>	<b>740,000.00</b>	<b>4,500.00</b>	-
12020501	FINES/PENALTIES	4,000.00	4,000.00	220,000.00	440,000.00	4,500.00	-
12020502	COURT FINES	5,000.00	5,000.00	100,000.00	200,000.00	-	-

**2026 BUDGET**

**MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS**

12020503	DISLODGING OF EFFLUENT/POLLUTION FINE	10,000.00	10,000.00	50,000.00	100,000.00	-	-
<b>12020600</b>	<b>SALES - GENERAL</b>			<b>15,000,000.00</b>	<b>20,000,000.00</b>	-	-
12020616	SALES OF FORMS	-	10,000.00	15,000,000.00	20,000,000.00	-	-
<b>12020700</b>	<b>EARNINGS -GENERAL</b>			<b>3,110,000.00</b>	<b>6,220,000.00</b>	<b>552,450.00</b>	-
12020702	EARNINGS FROM LABORATORY SERVICES	200.00	200.00	2,300,000.00	4,600,000.00	222,450.00	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	5,000.00	5,000.00	500,000.00	1,000,000.00	330,000.00	-
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	-	200.00	50,000.00	100,000.00	-	-
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	-	-	40,000.00	80,000.00	-	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	200.00	200.00	100,000.00	200,000.00	-	-
12020720	EARNING FROM GUEST HOUSES	-	-	120,000.00	240,000.00	-	-
<b>12020800</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>			<b>3,760,000.00</b>	<b>7,520,000.00</b>	<b>320,000.00</b>	-
12020802	RENT ON GOVT.OFFICES	-	10,000.00	360,000.00	720,000.00	120,000.00	-
12020803	RENT ON GOVT BUILDINGS	100,000.00	100,000.00	3,400,000.00	6,800,000.00	200,000.00	-
<b>12020900</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>			<b>1,000,000.00</b>	<b>2,000,000.00</b>	-	-
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	-	-	400,000.00	800,000.00	-	-
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	-	-	100,000.00	200,000.00	-	-
12020906	RENTS ON GOVT. PROPERTIES	-	-	500,000.00	1,000,000.00	-	-
<b>12021100</b>	<b>INVESTMENT INCOME</b>			<b>1,000,000.00</b>	<b>2,000,000.00</b>	<b>401,640.45</b>	-
12021102	DIVIDEND RECEIVED	-	-	1,000,000.00	2,000,000.00	401,640.45	-



# EDE NORTH LOCAL GOVERNMENT



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			3,453,922,820.00	6,470,258,720.80	2,698,805,430.31	-
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			3,170,372,820.00	6,186,708,720.80	2,492,114,559.29	-
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			3,170,372,820.00	6,186,708,720.80	2,492,114,559.29	-
<b>11010100</b>	<b>GOVERNMENT SHARE OF FAAC</b>			1,470,372,820.00	4,386,708,720.80	1,398,506,770.68	-
11010101	STATUTORY ALLOCATION	-	-	1,470,372,820.00	4,386,708,720.80	1,398,506,770.68	-
<b>11010200</b>	<b>GOVERNMENT SHARE OF VAT</b>			900,000,000.00	1,000,000,000.00	289,947,852.62	-
11010201	SHARE OF VAT	-	-	900,000,000.00	1,000,000,000.00	289,947,852.62	-
<b>11010400</b>	<b>OTHER REVENUE FROM FAAC</b>			800,000,000.00	800,000,000.00	803,659,935.99	-
11010401	OTHER REVENUE FROM FAAC	-	-	800,000,000.00	800,000,000.00	803,659,935.99	-
<b>12000000</b>	<b>INDEPENDENT REVENUE</b>			262,550,000.00	262,550,000.00	203,190,871.02	-
<b>12010000</b>	<b>TAX REVENUE</b>			7,300,000.00	7,300,000.00	1,467,730.00	-
<b>12010100</b>	<b>PERSONAL TAXES</b>			7,300,000.00	7,300,000.00	1,467,730.00	-
12010101	COMMUNITY DEVELOPMENT/POLL TAX	200.00	200.00	3,000,000.00	3,000,000.00	459,600.00	-
12010105	POOL BETTING TAX	2,000.00	2,000.00	2,000,000.00	2,000,000.00	-	-
12010106	DEVELOPMENTAL TAXES/LEVY	5,000.00	5,000.00	1,000,000.00	1,000,000.00	1,008,130.00	-
12010108	LIVESTOCK TAX	500.00	500.00	600,000.00	600,000.00	-	-
12010109	OTHER SERVICES TAXES	50.00	50.00	700,000.00	700,000.00	-	-
<b>12020000</b>	<b>NON-TAX REVENUE</b>			255,250,000.00	255,250,000.00	201,723,141.02	-
<b>12020100</b>	<b>LICENCES - GENERAL</b>			14,750,000.00	14,750,000.00	3,459,800.00	-
12020105	RADIO/TELEVISION STATION LICENCES	300.00	300.00	600,000.00	600,000.00	376,500.00	-
12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	10,000.00	10,000.00	600,000.00	600,000.00	276,000.00	-
12020111	BAKE HOUSE LICENSE	5,000.00	5,000.00	500,000.00	500,000.00	19,000.00	-
12020113	BRICKMAKING, etc LICENCE	5,000.00	5,000.00	650,000.00	650,000.00	-	-
12020116	CATTLE DEALER LICENCES	1,000.00	1,000.00	200,000.00	200,000.00	-	-
12020119	FISHING PERMITS	1,000.00	1,000.00	100,000.00	100,000.00	-	-
12020120	HAWKER'S PERMITS	100.00	100.00	400,000.00	400,000.00	442,000.00	-
12020124	ABBATTOIR/SLAUGHTER LICENCES	1,000.00	1,000.00	500,000.00	500,000.00	-	-
12020126	TRACTOR HIRING SERVICES	5,000.00	25,000.00	1,200,000.00	1,200,000.00	1,405,000.00	-

12020131	LIQUOR LICENCES	2,000.00	2,000.00	600,000.00	600,000.00	-	-
12020137	TRADE PERMIT LICENSES	500.00	500.00	600,000.00	600,000.00	262,000.00	-
12020141	STREET NAMING AND RENEWAL LICENCES	250,000.00	250,000.00	3,500,000.00	3,500,000.00	315,000.00	-
12020142	HACKNEY PERMIT	1,000.00	1,000.00	5,300,000.00	5,300,000.00	364,300.00	-
<b>12020400</b>	<b>FEES - GENERAL</b>			<b>35,600,000.00</b>	<b>35,600,000.00</b>	<b>16,533,089.02</b>	-
12020404	TRADE UNION FEES	5,000.00	5,000.00	2,000,000.00	2,000,000.00	-	-
12020417	CONTRACTOR REGISTRATION FEES	-	100,000.00	2,000,000.00	2,000,000.00	-	-
12020418	MARRIAGE/ DIVORCE FEES	20,000.00	20,000.00	1,500,000.00	1,500,000.00	300,000.00	-
12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES	-	5,000.00	500,000.00	500,000.00	11,000.00	-
12020427	TENDER FEES	50,000.00	50,000.00	1,500,000.00	1,500,000.00	-	-
12020436	BILL BOARD ADVERTISEMENT FEES	25,000.00	25,000.00	1,500,000.00	1,500,000.00	300,000.00	-
12020442	ASSOCIATION FEES	10,000.00	10,000.00	600,000.00	600,000.00	219,000.00	-
12020443	BIRTH & DEATH REGISTRATION FEES	1,000.00	1,000.00	500,000.00	500,000.00	290,750.00	-
12020449	BUSINESS/TRADE OPERATING FEES	5,000.00	5,000.00	500,000.00	500,000.00	33,000.00	-
12020460	BUILDING PLAN APPROVAL FEES	60.00	60.00	10,000,000.00	10,000,000.00	7,813,939.02	-
12020461	TITLE TRANSFER FEES	100,000.00	100,000.00	5,000,000.00	5,000,000.00	-	-
12020466	INDIGENSHIP REGISTRATION FEES	4,000.00	5,000.00	10,000,000.00	10,000,000.00	7,565,400.00	-
<b>12020500</b>	<b>FINES - GENERAL</b>			<b>1,200,000.00</b>	<b>1,200,000.00</b>	<b>246,000.00</b>	-
12020501	FINES/PENALTIES	2,000.00	2,000.00	700,000.00	700,000.00	141,500.00	-
12020503	DISLODGING OF EFFLUENT/POLLUTION FINE	2,000.00	2,000.00	500,000.00	500,000.00	104,500.00	-
<b>12020600</b>	<b>SALES - GENERAL</b>			<b>2,500,000.00</b>	<b>2,500,000.00</b>	<b>31,818,600.00</b>	-
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	-	10,000.00	500,000.00	500,000.00	-	-
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	800.00	1,000.00	2,000,000.00	2,000,000.00	1,215,000.00	-
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	-	-	-	-	608,400.00	-
12020620	SALES OF OTHER GOVERNMENT PROPERTY	-	-	-	-	29,995,200.00	-
<b>12020700</b>	<b>EARNINGS -GENERAL</b>			<b>8,000,000.00</b>	<b>8,000,000.00</b>	<b>2,585,969.00</b>	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	50,000.00	50,000.00	2,000,000.00	2,000,000.00	-	-
12020707	EARNINGS FROM MEDICAL SERVICES	2,000.00	2,000.00	500,000.00	500,000.00	-	-
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	1,000.00	1,000.00	500,000.00	500,000.00	-	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	100.00	500.00	5,000,000.00	5,000,000.00	2,585,969.00	-
<b>12020800</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>			<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>1,070,600.00</b>	-
12020803	RENT ON GOVT BUILDINGS	2,500.00	2,500.00	3,000,000.00	3,000,000.00	1,070,600.00	-
<b>12020900</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>			<b>107,200,000.00</b>	<b>107,200,000.00</b>	<b>146,009,083.00</b>	-
12020901	RENT ON GOVT. LAND	-	-	5,000,000.00	5,000,000.00	3,650,000.00	-
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	50,000.00	50,000.00	100,000,000.00	100,000,000.00	142,359,083.00	-
12020905	LEASE RENTAL	20,000.00	20,000.00	200,000.00	200,000.00	-	-
12020906	RENTS ON GOVT. PROPERTIES	2,500.00	2,500.00	2,000,000.00	2,000,000.00	-	-
<b>12021100</b>	<b>INVESTMENT INCOME</b>			<b>83,000,000.00</b>	<b>83,000,000.00</b>	-	-

**2026 BUDGET****MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS**

12021103	OTHER INVESTMENT INCOME	-	-	83,000,000.00	83,000,000.00	-	-
<b>13000000</b>	<b>AID AND GRANTS</b>			<b>21,000,000.00</b>	<b>21,000,000.00</b>	<b>3,500,000.00</b>	-
<b>13010000</b>	<b>AID</b>			-	-	<b>3,500,000.00</b>	-
<b>13010100</b>	<b>DOMESTIC AIDS</b>			-	-	<b>3,500,000.00</b>	-
13010101	DOMESTIC AID	-	-	-	-	3,500,000.00	-
<b>13020000</b>	<b>GRANTS</b>			<b>21,000,000.00</b>	<b>21,000,000.00</b>	-	-
<b>13020300</b>	<b>DOMESTIC GRANTS</b>			<b>21,000,000.00</b>	<b>21,000,000.00</b>	-	-
13020301	DOMESTIC GRANTS	-	-	21,000,000.00	21,000,000.00	-	-



# EDE SOUTH LOCAL GOVERNMENT



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			<b>4,104,533,290.00</b>	<b>5,785,550,069.40</b>	<b>2,470,861,202.29</b>	<b>-</b>
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>3,995,422,027.00</b>	<b>5,676,438,806.40</b>	<b>2,447,561,928.28</b>	<b>-</b>
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>3,995,422,027.00</b>	<b>5,676,438,806.40</b>	<b>2,447,561,928.28</b>	<b>-</b>
<b>11010100</b>	<b>GOVERNMENT SHARE OF FAAC</b>			<b>1,228,296,582.79</b>	<b>2,909,313,362.19</b>	<b>282,597,322.16</b>	<b>-</b>
11010101	STATUTORY ALLOCATION	-	-	1,228,296,582.79	2,909,313,362.19	282,597,322.16	-
<b>11010200</b>	<b>GOVERNMENT SHARE OF VAT</b>			<b>1,889,863,818.32</b>	<b>1,889,863,818.32</b>	<b>1,363,048,101.07</b>	<b>-</b>
11010201	SHARE OF VAT	-	-	1,889,863,818.32	1,889,863,818.32	1,363,048,101.07	-
<b>11010400</b>	<b>OTHER REVENUE FROM FAAC</b>			<b>877,261,625.89</b>	<b>877,261,625.89</b>	<b>801,916,505.05</b>	<b>-</b>
11010401	OTHER REVENUE FROM FAAC	-	-	877,261,625.89	877,261,625.89	801,916,505.05	-
<b>12000000</b>	<b>INDEPENDENT REVENUE</b>			<b>73,542,000.00</b>	<b>73,542,000.00</b>	<b>23,299,274.01</b>	<b>-</b>
<b>12010000</b>	<b>TAX REVENUE</b>			<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>98,200.00</b>	<b>-</b>
<b>12010100</b>	<b>PERSONAL TAXES</b>			<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>98,200.00</b>	<b>-</b>
12010101	COMMUNITY DEVELOPMENT/POLL TAX	200.00	200.00	500,000.00	500,000.00	98,200.00	-
12010106	DEVELOPMENTAL TAXES/LEVY	500.00	500.00	350,000.00	350,000.00	-	-
12010109	OTHER SERVICES TAXES	-	200.00	150,000.00	150,000.00	-	-
<b>12020000</b>	<b>NON-TAX REVENUE</b>			<b>72,542,000.00</b>	<b>72,542,000.00</b>	<b>23,201,074.01</b>	<b>-</b>
<b>12020100</b>	<b>LICENCES - GENERAL</b>			<b>7,880,000.00</b>	<b>7,880,000.00</b>	<b>2,273,200.00</b>	<b>-</b>
12020105	RADIO/TELEVISION STATION LICENCES	100.00	100.00	150,000.00	150,000.00	27,700.00	-
12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	10,000.00	10,000.00	250,000.00	250,000.00	90,000.00	-
12020111	BAKE HOUSE LICENSE	2,500.00	2,500.00	250,000.00	250,000.00	12,500.00	-
12020113	BRICKMAKING, etc LICENCE	2,000.00	2,000.00	100,000.00	100,000.00	-	-
12020116	CATTLE DEALER LICENSES	1,000.00	1,000.00	200,000.00	200,000.00	-	-
12020119	FISHING PERMITS	1,000.00	1,000.00	100,000.00	100,000.00	-	-
12020120	HAWKER'S PERMITS	200.00	200.00	600,000.00	600,000.00	10,600.00	-
12020121	HUNTING PERMITS	200.00	200.00	200,000.00	200,000.00	-	-
12020122	PRODUCE BUYING LICENSES	1,000.00	1,000.00	320,000.00	320,000.00	149,000.00	-
12020124	ABBATTOIR/SLAUGHTER LICENCES	100.00	200.00	460,000.00	460,000.00	20,000.00	-
12020126	TRACTOR HIRING SERVICES	5,000.00	5,000.00	1,500,000.00	1,500,000.00	970,000.00	-

12020128	BOREHOLE DRILLING LICENSES	5,000.00	5,000.00	500,000.00	500,000.00	-	-
12020130	CINEMATOGRAPH LICENSES	2,000.00	2,000.00	200,000.00	200,000.00	-	-
12020131	LIQUOR LICENCES	1,000.00	1,000.00	200,000.00	200,000.00	15,000.00	-
12020137	TRADE PERMIT LICENSES	500.00	500.00	650,000.00	650,000.00	56,000.00	-
12020140	LOTTERY PERMIT	2,500.00	2,500.00	100,000.00	100,000.00	-	-
12020141	STREET NAMING AND RENEWAL LICENCES	30,000.00	30,000.00	1,500,000.00	1,500,000.00	840,000.00	-
12020142	HACKNEY PERMIT	850.00	850.00	600,000.00	600,000.00	82,400.00	-
<b>12020400</b>	<b>FEES - GENERAL</b>			<b>19,162,000.00</b>	<b>19,162,000.00</b>	<b>6,493,874.01</b>	-
12020404	TRADE UNION FEES	2,500.00	2,500.00	500,000.00	500,000.00	-	-
12020417	CONTRACTOR REGISTRATION FEES	20,000.00	20,000.00	600,000.00	600,000.00	-	-
12020418	MARRIAGE/ DIVORCE FEES	15,000.00	15,000.00	1,400,000.00	1,400,000.00	600,000.00	-
12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES	2,000.00	2,000.00	100,000.00	100,000.00	-	-
12020427	TENDER FEES	20,000.00	20,000.00	650,000.00	650,000.00	60,000.00	-
12020436	BILL BOARD ADVERTISEMENT FEES	10,000.00	10,000.00	550,000.00	550,000.00	-	-
12020442	ASSOCIATION FEES	2,000.00	2,000.00	570,000.00	570,000.00	106,000.00	-
12020443	BIRTH & DEATH REGISTRATION FEES	500.00	500.00	100,000.00	100,000.00	-	-
12020444	BURIAL FEES	1,000.00	1,000.00	100,000.00	100,000.00	-	-
12020446	AGRICULTURAL/VETINARY SERVICES FEES	500.00	500.00	2,000.00	2,000.00	-	-
12020448	DEVELOPMENT LEVIES	200.00	200.00	200,000.00	200,000.00	54,400.00	-
12020449	BUSINESS/TRADE OPERATING FEES	2,500.00	2,500.00	2,040,000.00	2,040,000.00	1,300,000.00	-
12020451	TIMBER & FOREST FEES	2,000.00	2,000.00	150,000.00	150,000.00	-	-
12020453	APPLICATIONS FEES	1,000.00	1,000.00	100,000.00	100,000.00	-	-
12020454	PARKING FEES	5,000.00	5,000.00	600,000.00	600,000.00	-	-
12020460	BUILDING PLAN APPROVAL FEES	42.50	95.00	7,500,000.00	7,500,000.00	3,123,474.01	-
12020461	TITLE TRANSFER FEES	5,000.00	5,000.00	500,000.00	500,000.00	170,000.00	-
12020463	HOSPITAL SERVICE REGISTRATION FEES	5,000.00	5,000.00	100,000.00	100,000.00	-	-
12020466	INDIGENSHIP REGISTRATION FEES	4,000.00	4,000.00	3,300,000.00	3,300,000.00	1,080,000.00	-
12020478	WORKSHOP FEES	2,000.00	2,000.00	100,000.00	100,000.00	-	-
<b>12020500</b>	<b>FINES - GENERAL</b>			<b>400,000.00</b>	<b>400,000.00</b>	-	-
12020501	FINES/PENALTIES	10,000.00	10,000.00	200,000.00	200,000.00	-	-
12020503	DISLODGING OF EFFLUENT/POLLUTION FINE	10,000.00	10,000.00	200,000.00	200,000.00	-	-
<b>12020600</b>	<b>SALES - GENERAL</b>			<b>4,000,000.00</b>	<b>4,000,000.00</b>	<b>6,372,000.00</b>	-
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	-	-	500,000.00	500,000.00	6,372,000.00	-
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	500.00	500.00	1,000,000.00	1,000,000.00	-	-
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	-	-	2,500,000.00	2,500,000.00	-	-
<b>12020700</b>	<b>EARNINGS -GENERAL</b>			<b>10,500,000.00</b>	<b>10,500,000.00</b>	<b>656,000.00</b>	-
12020701	EARNINGS FROM CONSULTANCY SERVICES	30,000.00	30,000.00	300,000.00	300,000.00	-	-
12020702	EARNINGS FROM LABORATORY SERVICES	1,000.00	1,000.00	500,000.00	500,000.00	221,000.00	-

**2026 BUDGET**

**MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS**

12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	30,000.00	30,000.00	5,700,000.00	5,700,000.00	-	-
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	2,500.00	2,500.00	500,000.00	500,000.00	-	-
12020706	EARNINGS FROM TOLLS OF EXPRESSWAY	50.00	50.00	500,000.00	500,000.00	-	-
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	1,000.00	1,000.00	1,500,000.00	1,500,000.00	-	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	50.00	50.00	1,500,000.00	1,500,000.00	435,000.00	-
<b>12020800</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>			<b>4,600,000.00</b>	<b>4,600,000.00</b>	<b>2,956,000.00</b>	-
12020801	RENT ON GOVT. QUARTERS	1,000.00	1,000.00	100,000.00	100,000.00	-	-
12020803	RENT ON GOVT BUILDINGS	1,000.00	2,000.00	4,000,000.00	4,000,000.00	2,956,000.00	-
12020804	RENT ON CONFERENCE CENTRES	5,000.00	5,000.00	500,000.00	500,000.00	-	-
<b>12020900</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>			<b>26,000,000.00</b>	<b>26,000,000.00</b>	<b>4,450,000.00</b>	-
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	2,000.00	2,000.00	18,000,000.00	18,000,000.00	4,000,000.00	-
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	5,000.00	5,000.00	1,000,000.00	1,000,000.00	450,000.00	-
12020905	LEASE RENTAL	2,000.00	2,000.00	7,000,000.00	7,000,000.00	-	-
<b>13000000</b>	<b>AID AND GRANTS</b>			<b>35,569,263.00</b>	<b>35,569,263.00</b>	-	-
<b>13020000</b>	<b>GRANTS</b>			<b>35,569,263.00</b>	<b>35,569,263.00</b>	-	-
<b>13020300</b>	<b>DOMESTIC GRANTS</b>			<b>35,569,263.00</b>	<b>35,569,263.00</b>	-	-
13020301	DOMESTIC GRANTS	-	-	35,569,263.00	35,569,263.00	-	-



# EGBEDORE LOCAL GOVERNMENT



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			6,577,707,752.00	7,982,407,672.16	2,487,934,676.99	-
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			6,461,496,752.00	7,808,091,172.16	2,462,376,533.57	-
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			6,461,496,752.00	7,808,091,172.16	2,462,376,533.57	-
<b>11010100</b>	<b>GOVERNMENT SHARE OF FAAC</b>			4,956,496,752.00	5,550,591,170.16	286,293,964.21	-
11010101	STATUTORY ALLOCATION	-	-	4,956,496,752.00	5,550,591,170.16	286,293,964.21	-
<b>11010200</b>	<b>GOVERNMENT SHARE OF VAT</b>			1,500,000,000.00	2,250,000,002.00	1,329,211,046.36	-
11010201	SHARE OF VAT	-	-	1,500,000,000.00	2,250,000,002.00	1,329,211,046.36	-
<b>11010400</b>	<b>OTHER REVENUE FROM FAAC</b>			5,000,000.00	7,500,000.00	846,871,523.00	-
11010401	OTHER REVENUE FROM FAAC	-	-	5,000,000.00	7,500,000.00	846,871,523.00	-
<b>12000000</b>	<b>INDEPENDENT REVENUE</b>			90,211,000.00	135,316,500.00	25,558,143.42	-
<b>12010000</b>	<b>TAX REVENUE</b>			1,740,000.00	2,610,000.00	390,000.00	-
<b>12010100</b>	<b>PERSONAL TAXES</b>			1,740,000.00	2,610,000.00	390,000.00	-
12010101	COMMUNITY DEVELOPMENT/POLL TAX	200.00	200.00	1,400,000.00	2,100,000.00	390,000.00	-
12010104	STAMP DUTY	200.00	200.00	50,000.00	75,000.00	-	-
12010106	DEVELOPMENTAL TAXES/LEVY	200.00	200.00	200,000.00	300,000.00	-	-
12010108	LIVESTOCK TAX	1,000.00	1,000.00	90,000.00	135,000.00	-	-
<b>12020000</b>	<b>NON-TAX REVENUE</b>			88,471,000.00	132,706,500.00	25,168,143.42	-
<b>12020100</b>	<b>LICENCES - GENERAL</b>			6,081,000.00	9,121,500.00	762,500.00	-
12020105	RADIO/TELEVISION STATION LICENCES	300.00	300.00	670,000.00	1,005,000.00	64,500.00	-
12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	12,000.00	12,000.00	900,000.00	1,350,000.00	110,000.00	-
12020111	BAKE HOUSE LICENSE	5,000.00	5,000.00	150,000.00	225,000.00	-	-
12020113	BRICKMAKING, etc LICENCE	500.00	500.00	100,000.00	150,000.00	-	-
12020116	CATTLE DEALER LICENSES	2,000.00	2,000.00	126,000.00	189,000.00	-	-
12020117	DRIED FISH & MEAT LICENSES	1,500.00	1,500.00	40,000.00	60,000.00	-	-
12020120	HAWKER'S PERMITS	100.00	100.00	900,000.00	1,350,000.00	22,000.00	-
12020124	ABBATTOIR/SLAUGHTER LICENCES	2,500.00	2,500.00	150,000.00	225,000.00	-	-
12020131	LIQUOR LICENCES	1,000.00	1,000.00	620,000.00	930,000.00	9,000.00	-
12020137	TRADE PERMIT LICENSES	500.00	500.00	500,000.00	750,000.00	332,000.00	-

12020141	STREET NAMING AND RENEWAL LICENCES	95,000.00	95,000.00	1,000,000.00	1,500,000.00	175,000.00	-
12020142	HACKNEY PERMIT	10,800.00	800.00	925,000.00	1,387,500.00	50,000.00	-
<b>12020400</b>	<b>FEES - GENERAL</b>			<b>52,790,000.00</b>	<b>79,185,000.00</b>	<b>15,499,299.42</b>	-
12020404	TRADE UNION FEES	5,000.00	5,000.00	200,000.00	300,000.00	-	-
12020417	CONTRACTOR REGISTRATION FEES	10,000.00	10,000.00	200,000.00	300,000.00	-	-
12020418	MARRIAGE/ DIVORCE FEES	14,000.00	14,000.00	1,430,000.00	2,145,000.00	580,000.00	-
12020427	TENDER FEES	15,000.00	15,000.00	30,000.00	45,000.00	-	-
12020436	BILL BOARD ADVERTISEMENT FEES	2,000.00	2,000.00	170,000.00	255,000.00	-	-
12020442	ASSOCIATION FEES	10,000.00	10,000.00	650,000.00	975,000.00	5,000.00	-
12020443	BIRTH & DEATH REGISTRATION FEES	1,000.00	1,000.00	60,000.00	90,000.00	5,000.00	-
12020446	AGRICULTURAL/VETINARY SERVICES FEES	10.00	10.00	100,000.00	150,000.00	-	-
12020448	DEVELOPMENT LEVIES	5,000.00	5,000.00	150,000.00	225,000.00	-	-
12020449	BUSINESS/TRADE OPERATING FEES	330,500.00	330,500.00	8,500,000.00	12,750,000.00	2,519,500.00	-
12020450	INSPECTION FEES	500.00	500.00	40,000.00	60,000.00	1,000.00	-
12020451	TIMBER & FOREST FEES	1,000.00	1,000.00	500,000.00	750,000.00	66,000.00	-
12020453	APPLICATIONS FEES	750,000.00	750,000.00	11,300,000.00	16,950,000.00	3,600,000.00	-
12020454	PARKING FEES	100.00	100.00	200,000.00	300,000.00	-	-
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-OTHERS	2,000.00	2,000.00	20,000.00	30,000.00	-	-
12020460	BUILDING PLAN APPROVAL FEES	2,000.00	2,000.00	23,040,000.00	34,560,000.00	7,452,799.42	-
12020461	TITLE TRANSFER FEES	25,000.00	25,000.00	200,000.00	300,000.00	-	-
12020466	INDIGENSHIP REGISTRATION FEES	2,500.00	2,500.00	6,000,000.00	9,000,000.00	1,270,000.00	-
<b>12020500</b>	<b>FINES - GENERAL</b>			<b>450,000.00</b>	<b>675,000.00</b>	<b>66,000.00</b>	-
12020501	FINES/PENALTIES	2,000.00	2,000.00	450,000.00	675,000.00	66,000.00	-
<b>12020600</b>	<b>SALES - GENERAL</b>			<b>6,700,000.00</b>	<b>10,050,000.00</b>	<b>3,160,000.00</b>	-
12020602	SALES OF BOOKS	2,000.00	2,000.00	2,000,000.00	3,000,000.00	-	-
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	500.00	500.00	500,000.00	750,000.00	300,000.00	-
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	2,000.00	2,000.00	200,000.00	300,000.00	2,860,000.00	-
12020616	SALES OF FORMS	5,000.00	5,000.00	4,000,000.00	6,000,000.00	-	-
<b>12020700</b>	<b>EARNINGS -GENERAL</b>			<b>4,150,000.00</b>	<b>6,225,000.00</b>	<b>1,420,000.00</b>	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	40,000.00	40,000.00	2,000,000.00	3,000,000.00	1,200,000.00	-
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	50,000.00	50,000.00	400,000.00	600,000.00	-	-
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	2,500.00	2,500.00	650,000.00	975,000.00	200,000.00	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	1,000.00	1,000.00	1,000,000.00	1,500,000.00	-	-
12020720	EARNING FROM GUEST HOUSES	2,500.00	2,500.00	100,000.00	150,000.00	20,000.00	-
<b>12020800</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>			<b>2,200,000.00</b>	<b>3,300,000.00</b>	<b>276,000.00</b>	-
12020803	RENT ON GOVT BUILDINGS	1,500.00	1,500.00	2,200,000.00	3,300,000.00	276,000.00	-
<b>12020900</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>			<b>15,950,000.00</b>	<b>23,925,000.00</b>	<b>3,984,344.00</b>	-
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	150,000.00	150,000.00	15,600,000.00	23,400,000.00	3,884,344.00	-

**2026 BUDGET****MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS**

12020905	LEASE RENTAL	-	-	150,000.00	225,000.00	100,000.00	-
12020906	RENTS ON GOVT. PROPERTIES	1,500.00	1,500.00	200,000.00	300,000.00	-	-
<b>12021100</b>	<b>INVESTMENT INCOME</b>			<b>150,000.00</b>	<b>225,000.00</b>	-	-
12021103	OTHER INVESTMENT INCOME	50.00	50.00	150,000.00	225,000.00	-	-
<b>13000000</b>	<b>AID AND GRANTS</b>			<b>26,000,000.00</b>	<b>39,000,000.00</b>	-	-
<b>13020000</b>	<b>GRANTS</b>			<b>26,000,000.00</b>	<b>39,000,000.00</b>	-	-
<b>13020300</b>	<b>DOMESTIC GRANTS</b>			<b>26,000,000.00</b>	<b>39,000,000.00</b>	-	-
13020301	DOMESTIC GRANTS	-	-	26,000,000.00	39,000,000.00	-	-



# EJIGBO LOCAL GOVERNMENT



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			<b>3,814,728,562.00</b>	<b>5,054,914,735.20</b>	-	-
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>3,747,606,562.00</b>	<b>4,987,792,735.20</b>	-	-
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>3,747,606,562.00</b>	<b>4,987,792,735.20</b>	-	-
<b>11010100</b>	<b>GOVERNMENT SHARE OF FAAC</b>			<b>1,080,817,069.32</b>	<b>2,521,003,242.52</b>	-	-
11010101	STATUTORY ALLOCATION	-	-	1,080,817,069.32	2,521,003,242.52	-	-
<b>11010200</b>	<b>GOVERNMENT SHARE OF VAT</b>			<b>2,358,021,940.68</b>	<b>2,158,021,940.68</b>	-	-
11010201	SHARE OF VAT	-	-	2,358,021,940.68	2,158,021,940.68	-	-
11010301	EXCESS CRUDE	-	-	-	500,000,000.00	-	-
<b>11010400</b>	<b>OTHER REVENUE FROM FAAC</b>			<b>308,767,552.00</b>	<b>308,767,552.00</b>	-	-
11010401	OTHER REVENUE FROM FAAC	-	-	308,767,552.00	308,767,552.00	-	-
<b>12000000</b>	<b>INDEPENDENT REVENUE</b>			<b>55,122,000.00</b>	<b>55,122,000.00</b>	-	-
<b>12010000</b>	<b>TAX REVENUE</b>			<b>4,550,000.00</b>	<b>4,550,000.00</b>	-	-
<b>12010100</b>	<b>PERSONAL TAXES</b>			<b>4,550,000.00</b>	<b>4,550,000.00</b>	-	-
12010101	COMMUNITY DEVELOPMENT/POLL TAX	200.00	200.00	2,200,000.00	2,200,000.00	-	-
12010106	DEVELOPMENTAL TAXES/LEVY	1,000.00	1,000.00	300,000.00	300,000.00	-	-
12010108	LIVESTOCK TAX	2,500.00	2,500.00	700,000.00	700,000.00	-	-
12010109	OTHER SERVICES TAXES	250.00	250.00	1,350,000.00	1,350,000.00	-	-
<b>12020000</b>	<b>NON-TAX REVENUE</b>			<b>50,572,000.00</b>	<b>50,572,000.00</b>	-	-
<b>12020100</b>	<b>LICENCES - GENERAL</b>			<b>9,240,000.00</b>	<b>9,240,000.00</b>	-	-
12020105	RADIO/TELEVISION STATION LICENCES	200.00	200.00	160,000.00	160,000.00	-	-
12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	10,000.00	10,000.00	920,000.00	920,000.00	-	-
12020111	BAKE HOUSE LICENSE	1,000.00	1,000.00	220,000.00	220,000.00	-	-
12020113	BRICKMAKING, etc LICENCE	1,000.00	1,000.00	330,000.00	330,000.00	-	-
12020116	CATTLE DEALER LICENSES	1,000.00	1,000.00	220,000.00	220,000.00	-	-
12020119	FISHING PERMITS	500.00	500.00	40,000.00	40,000.00	-	-
12020120	HAWKER'S PERMITS	100.00	100.00	1,720,000.00	1,720,000.00	-	-
12020121	HUNTING PERMITS	500.00	500.00	10,000.00	10,000.00	-	-
12020122	PRODUCE BUYING LICENSES	2,500.00	2,500.00	200,000.00	200,000.00	-	-

12020124	ABBATTOIR/SLAUGHTER LICENCES	5,000.00	5,000.00	25,000.00	25,000.00	-	-
12020126	TRACTOR HIRING SERVICES	70,000.00	70,000.00	3,000,000.00	3,000,000.00	-	-
12020128	BOREHOLE DRILLING LICENSES	10,000.00	10,000.00	70,000.00	70,000.00	-	-
12020131	LIQUOR LICENCES	500.00	500.00	220,000.00	220,000.00	-	-
12020137	TRADE PERMIT LICENSES	200.00	200.00	1,225,000.00	1,225,000.00	-	-
12020138	FORESTRY/TIMBER LICENSE	1,000.00	1,000.00	35,000.00	35,000.00	-	-
12020141	STREET NAMING AND RENEWAL LICENCES	20,000.00	20,000.00	495,000.00	495,000.00	-	-
12020142	HACKNEY PERMIT	800.00	800.00	350,000.00	350,000.00	-	-
<b>12020400</b>	<b>FEES - GENERAL</b>			<b>24,880,000.00</b>	<b>24,880,000.00</b>	-	-
12020417	CONTRACTOR REGISTRATION FEES	20,000.00	20,000.00	400,000.00	400,000.00	-	-
12020418	MARRIAGE/ DIVORCE FEES	13,000.00	13,000.00	3,250,000.00	3,250,000.00	-	-
12020427	TENDER FEES	10,000.00	10,000.00	300,000.00	300,000.00	-	-
12020436	BILL BOARD ADVERTISEMENT FEES	5,000.00	5,000.00	55,000.00	55,000.00	-	-
12020442	ASSOCIATION FEES	10,000.00	10,000.00	160,000.00	160,000.00	-	-
12020443	BIRTH & DEATH REGISTRATION FEES	200.00	200.00	255,000.00	255,000.00	-	-
12020448	DEVELOPMENT LEVIES	1,000.00	1,000.00	100,000.00	100,000.00	-	-
12020449	BUSINESS/TRADE OPERATING FEES	400.00	400.00	525,000.00	525,000.00	-	-
12020451	TIMBER & FOREST FEES	500.00	500.00	35,000.00	35,000.00	-	-
12020460	BUILDING PLAN APPROVAL FEES	-	-	4,800,000.00	4,800,000.00	-	-
12020466	INDIGENSHIP REGISTRATION FEES	3,500.00	5,000.00	15,000,000.00	15,000,000.00	-	-
<b>12020600</b>	<b>SALES - GENERAL</b>			<b>7,000,000.00</b>	<b>7,000,000.00</b>	-	-
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	500.00	500.00	2,500,000.00	2,500,000.00	-	-
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	-	-	1,500,000.00	1,500,000.00	-	-
12020620	SALES OF OTHER GOVERNMENT PROPERTY	-	-	3,000,000.00	3,000,000.00	-	-
<b>12020700</b>	<b>EARNINGS -GENERAL</b>			<b>6,862,000.00</b>	<b>6,862,000.00</b>	-	-
12020702	EARNINGS FROM LABORATORY SERVICES	-	-	400,000.00	400,000.00	-	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	40,000.00	40,000.00	1,700,000.00	1,700,000.00	-	-
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	5,000.00	5,000.00	1,372,000.00	1,372,000.00	-	-
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	1,000.00	1,000.00	1,890,000.00	1,890,000.00	-	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-	-	1,500,000.00	1,500,000.00	-	-
<b>12020900</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>			<b>1,590,000.00</b>	<b>1,590,000.00</b>	-	-
12020901	RENT ON GOVT. LAND	10,000.00	10,000.00	590,000.00	590,000.00	-	-
12020906	RENTS ON GOVT. PROPERTIES	20,000.00	20,000.00	1,000,000.00	1,000,000.00	-	-
<b>12021100</b>	<b>INVESTMENT INCOME</b>			<b>1,000,000.00</b>	<b>1,000,000.00</b>	-	-
12021102	DIVIDEND RECEIVED	-	-	1,000,000.00	1,000,000.00	-	-
<b>13000000</b>	<b>AID AND GRANTS</b>			<b>12,000,000.00</b>	<b>12,000,000.00</b>	-	-
<b>13020000</b>	<b>GRANTS</b>			<b>12,000,000.00</b>	<b>12,000,000.00</b>	-	-
<b>13020300</b>	<b>DOMESTIC GRANTS</b>			<b>12,000,000.00</b>	<b>12,000,000.00</b>	-	-

13020301	DOMESTIC GRANTS	-	-	12,000,000.00	12,000,000.00	-	-
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# IFE CENTRAL LOCAL GOVERNMENT



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			<b>4,691,958,850.00</b>	<b>7,694,556,043.36</b>	<b>2,686,676,274.97</b>	<b>-</b>
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>4,524,365,090.00</b>	<b>7,359,368,523.36</b>	<b>2,642,949,430.97</b>	<b>-</b>
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>4,524,365,090.00</b>	<b>7,359,368,523.36</b>	<b>2,642,949,430.97</b>	<b>-</b>
<b>1101010</b>	<b>GOVERNMENT SHARE OF FAAC</b>			<b>1,403,327,370.00</b>	<b>3,117,493,083.36</b>	<b>302,246,154.87</b>	<b>-</b>
11010101	STATUTORY ALLOCATION	-	-	1,403,327,370.00	3,117,493,083.36	302,246,154.87	-
<b>1101020</b>	<b>GOVERNMENT SHARE OF VAT</b>			<b>1,931,754,150.00</b>	<b>2,863,508,300.00</b>	<b>1,448,815,612.01</b>	<b>-</b>
11010201	SHARE OF VAT	-	-	1,931,754,150.00	2,863,508,300.00	1,448,815,612.01	-
<b>1101030</b>	<b>GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT</b>			<b>100,000.00</b>			
11010301	EXCESS CRUDE	-	-	100,000.00	200,000.00	-	-
<b>1101040</b>	<b>OTHER REVENUE FROM FAAC</b>			<b>1,189,183,570.00</b>	<b>1,378,367,140.00</b>	<b>891,887,664.09</b>	<b>-</b>
11010401	OTHER REVENUE FROM FAAC	-	-	1,189,183,570.00	1,378,367,140.00	891,887,664.09	-
<b>1200000</b>	<b>INDEPENDENT REVENUE</b>			<b>165,593,760.00</b>	<b>331,187,520.00</b>	<b>43,726,844.00</b>	<b>-</b>
<b>1201000</b>	<b>TAX REVENUE</b>			<b>2,140,000.00</b>	<b>4,280,000.00</b>	<b>1,056,100.00</b>	<b>-</b>
<b>1201010</b>	<b>PERSONAL TAXES</b>			<b>2,140,000.00</b>	<b>4,280,000.00</b>	<b>1,056,100.00</b>	<b>-</b>
12010101	COMMUNITY DEVELOPMENT/POLL TAX	200.00	200.00	600,000.00	1,200,000.00	503,600.00	-
12010104	STAMP DUTY	300.00	300.00	140,000.00	280,000.00	-	-
12010105	POOL BETTING TAX	-	-	300,000.00	600,000.00	-	-
12010106	DEVELOPMENTAL TAXES/LEVY	-	1,000.00	1,000,000.00	2,000,000.00	552,500.00	-
12010109	OTHER SERVICES TAXES	100.00	100.00	100,000.00	200,000.00	-	-
<b>1202000</b>	<b>NON-TAX REVENUE</b>			<b>163,453,760.00</b>	<b>326,907,520.00</b>	<b>42,670,744.00</b>	<b>-</b>
<b>1202010</b>	<b>LICENCES - GENERAL</b>			<b>13,810,000.00</b>	<b>27,620,000.00</b>	<b>4,186,750.00</b>	<b>-</b>
12020105	RADIO/TELEVISION STATION LICENCES	2,000.00	2,000.00	400,000.00	800,000.00	-	-
12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	15,000.00	15,000.00	300,000.00	600,000.00	-	-
12020110	INLAND WATER-WAY LICENCE	-	-	-	-	300,000.00	-
12020111	BAKE HOUSE LICENSE	-	-	500,000.00	1,000,000.00	-	-
12020112	BICYCLES LICENCE & HIRE PERMITS	500.00	500.00	250,000.00	500,000.00	-	-
12020113	BRICKMAKING, etc LICENCE	2,000.00	2,000.00	400,000.00	800,000.00	-	-
12020114	CART LICENSES	1,000.00	1,000.00	100,000.00	200,000.00	-	-

12020115	DANE GUN LICENSES	5,000.00	5,000.00	350,000.00	700,000.00	-	-
12020116	CATTLE DEALER LICENSES	1,000.00	1,000.00	150,000.00	300,000.00	-	-
12020117	DRIED FISH & MEAT LICENSES	1,000.00	1,000.00	300,000.00	600,000.00	-	-
12020120	HAWKER'S PERMITS	-	-	700,000.00	1,400,000.00	-	-
12020121	HUNTING PERMITS	5,000.00	5,000.00	500,000.00	1,000,000.00	756,350.00	-
12020122	PRODUCE BUYING LICENSES	1,500.00	1,500.00	60,000.00	120,000.00	-	-
12020126	TRACTOR HIRING SERVICES	1,500.00	1,500.00	60,000.00	120,000.00	-	-
12020128	BOREHOLE DRILLING LICENSES	10,000.00	10,000.00	250,000.00	500,000.00	-	-
12020130	CINEMATOGRAPH LICENSES	2,000.00	2,000.00	240,000.00	480,000.00	-	-
12020131	LIQUOR LICENCES	1,000.00	1,000.00	150,000.00	300,000.00	-	-
12020137	TRADE PERMIT LICENSES	1,000.00	1,000.00	6,000,000.00	12,000,000.00	3,080,400.00	-
12020140	LOTTERY PERMIT	10,000.00	10,000.00	200,000.00	400,000.00	-	-
12020141	STREET NAMING AND RENEWAL LICENCES	10,000.00	10,000.00	500,000.00	1,000,000.00	-	-
12020142	HACKNEY PERMIT	50.00	50.00	2,400,000.00	4,800,000.00	50,000.00	-
<b>12020400</b>	<b>FEES - GENERAL</b>			<b>43,883,700.00</b>	<b>87,767,400.00</b>	<b>20,673,349.00</b>	-
12020404	TRADE UNION FEES	500.00	500.00	300,000.00	600,000.00	-	-
12020417	CONTRACTOR REGISTRATION FEES	20,000.00	20,000.00	300,000.00	600,000.00	-	-
12020418	MARRIAGE/ DIVORCE FEES	15,000.00	15,000.00	5,000,000.00	10,000,000.00	2,925,555.00	-
12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES	2,000.00	2,000.00	1,000,000.00	2,000,000.00	-	-
12020426	COURT SUMMONS FEES	2,000.00	2,000.00	100,000.00	200,000.00	-	-
12020427	TENDER FEES	1,000.00	1,000.00	300,000.00	600,000.00	-	-
12020436	BILL BOARD ADVERTISEMENT FEES	2,000.00	2,000.00	200,000.00	400,000.00	-	-
12020442	ASSOCIATION FEES	5,000.00	5,000.00	200,000.00	400,000.00	75,000.00	-
12020443	BIRTH & DEATH REGISTRATION FEES	500.00	500.00	200,000.00	400,000.00	338,500.00	-
12020444	BURIAL FEES	200.00	200.00	120,000.00	240,000.00	-	-
12020445	CHANGE OF OWNERSHIP FEES	-	-	2,000,000.00	4,000,000.00	-	-
12020446	AGRICULTURAL/VETINARY SERVICES FEES	500.00	500.00	250,000.00	500,000.00	-	-
12020448	DEVELOPMENT LEVIES	1,000.00	1,000.00	100,000.00	200,000.00	-	-
12020450	INSPECTION FEES	-	-	500,000.00	1,000,000.00	-	-
12020451	TIMBER & FOREST FEES	7,500.00	7,500.00	8,598,000.00	17,196,000.00	3,624,659.00	-
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-UNDERGR	250,000.00	250,000.00	3,000,000.00	6,000,000.00	-	-
12020453	APPLICATIONS FEES	3,700.00	3,700.00	4,515,700.00	9,031,400.00	2,498,500.00	-
12020454	PARKING FEES	1,000.00	1,000.00	200,000.00	400,000.00	23,000.00	-
12020455	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-POST GR	3,000.00	3,000.00	200,000.00	400,000.00	-	-
12020460	BUILDING PLAN APPROVAL FEES	-	-	6,000,000.00	12,000,000.00	2,896,035.00	-
12020461	TITLE TRANSFER FEES	1,000.00	1,000.00	300,000.00	600,000.00	4,350,000.00	-
12020463	HOSPITAL SERVICE REGISTRATION FEES	1,500.00	1,500.00	100,000.00	200,000.00	-	-
12020464	HOSPITAL SERVICE CHARGES	5,000.00	5,000.00	400,000.00	800,000.00	-	-

12020466	INDIGENSHIP REGISTRATION FEES	-	-	10,000,000.00	20,000,000.00	3,942,100.00	-
<b>12020500</b>	<b>FINES - GENERAL</b>			<b>3,000,000.00</b>	<b>6,000,000.00</b>	<b>875,495.00</b>	-
12020501	FINES/PENALTIES	-	-	-	-	22,500.00	-
12020503	DISLODGING OF EFFLUENT/POLLUTION FINE	3,000.00	3,000.00	3,000,000.00	6,000,000.00	852,995.00	-
<b>12020600</b>	<b>SALES - GENERAL</b>			<b>73,110,060.00</b>	<b>146,220,120.00</b>	<b>15,269,000.00</b>	-
12020601	SALES OF JOURNAL & PUBLICATIONS	1,000.00	1,000.00	740,060.00	1,480,120.00	407,000.00	-
12020602	SALES OF BOOKS	-	-	-	-	487,000.00	-
12020603	SALES OF ID CARDS	1,000.00	1,000.00	150,000.00	300,000.00	-	-
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	-	-	500,000.00	1,000,000.00	110,000.00	-
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	-	-	2,000,000.00	4,000,000.00	-	-
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	-	-	49,420,000.00	98,840,000.00	265,000.00	-
12020616	SALES OF FORMS	1,000.00	1,000.00	300,000.00	600,000.00	-	-
12020620	SALES OF OTHER GOVERNMENT PROPERTY	-	-	20,000,000.00	40,000,000.00	14,000,000.00	-
<b>12020700</b>	<b>EARNINGS -GENERAL</b>			<b>500,000.00</b>	<b>1,000,000.00</b>	-	-
12020702	EARNINGS FROM LABORATORY SERVICES	-	1,500.00	100,000.00	200,000.00	-	-
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	-	5,000.00	400,000.00	800,000.00	-	-
<b>12020800</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>			<b>3,500,000.00</b>	<b>7,000,000.00</b>	<b>1,666,150.00</b>	-
12020801	RENT ON GOVT.QUARTERS	-	1,000.00	500,000.00	1,000,000.00	1,666,150.00	-
12020803	RENT ON GOVT BUILDINGS	-	3,000.00	3,000,000.00	6,000,000.00	-	-
<b>12020900</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>			<b>150,000.00</b>	<b>300,000.00</b>	-	-
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	1,000.00	1,000.00	150,000.00	300,000.00	-	-
<b>12021000</b>	<b>REPAYMENTS - GENERAL</b>			<b>25,500,000.00</b>	<b>51,000,000.00</b>	-	-
12021006	REFUNDS/MISCELLANEOUS RECEIPTS	-	-	25,500,000.00	51,000,000.00	-	-
<b>13000000</b>	<b>AID AND GRANTS</b>			<b>2,000,000.00</b>	<b>4,000,000.00</b>	-	-
<b>13010000</b>	<b>AID</b>			<b>2,000,000.00</b>	<b>4,000,000.00</b>	-	-
<b>13010100</b>	<b>DOMESTIC AID</b>			<b>2,000,000.00</b>	<b>4,000,000.00</b>	-	-
13010101	DOMESTIC AID	-	-	2,000,000.00	4,000,000.00	-	-



# IFE EAST AREA OFFICE



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			2,770,883,040.00	4,193,737,535.64	695,063,252.70	-
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			2,735,583,040.00	4,158,437,535.64	682,529,320.20	-
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			2,735,583,040.00	4,158,437,535.64	682,529,320.20	-
<b>11010100</b>	<b>GOVERNMENT SHARE OF FAAC</b>			2,069,356,801.23	3,492,211,296.87	-	-
11010101	STATUTORY ALLOCATION	-	-	2,069,356,801.23	3,492,211,296.87	-	-
<b>11010200</b>	<b>GOVERNMENT SHARE OF VAT</b>			468,945,158.81	468,945,158.81	419,425,394.52	-
11010201	SHARE OF VAT	-	-	468,945,158.81	468,945,158.81	419,425,394.52	-
<b>11010400</b>	<b>OTHER REVENUE FROM FAAC</b>			197,281,079.96	197,281,079.96	263,103,925.68	-
11010401	OTHER REVENUE FROM FAAC	-	-	197,281,079.96	197,281,079.96	263,103,925.68	-
<b>12000000</b>	<b>INDEPENDENT REVENUE</b>			35,300,000.00	35,300,000.00	12,533,932.50	-
<b>12010000</b>	<b>TAX REVENUE</b>			6,000,000.00	6,000,000.00	614,865.00	-
<b>12010100</b>	<b>PERSONAL TAXES</b>			6,000,000.00	6,000,000.00	614,865.00	-
12010101	COMMUNITY DEVELOPMENT/POLL TAX	300.00	300.00	5,000,000.00	5,000,000.00	160,000.00	-
12010109	OTHER SERVICES TAXES	-	-	1,000,000.00	1,000,000.00	454,865.00	-
<b>12020000</b>	<b>NON-TAX REVENUE</b>			29,300,000.00	29,300,000.00	11,919,067.50	-
<b>12020100</b>	<b>LICENCES - GENERAL</b>			13,300,000.00	13,300,000.00	3,060,000.00	-
12020105	RADIO/TELEVISION STATION LICENCES	500.00	500.00	1,000,000.00	1,000,000.00	-	-
12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	15,000.00	15,000.00	1,000,000.00	1,000,000.00	10,000.00	-
12020111	BAKE HOUSE LICENSE	15,000.00	15,000.00	500,000.00	500,000.00	-	-
12020113	BRICKMAKING, etc LICENCE	2,000.00	2,000.00	500,000.00	500,000.00	-	-
12020116	CATTLE DEALER LICENSES	15,000.00	15,000.00	500,000.00	500,000.00	-	-
12020117	DRIED FISH & MEAT LICENSES	500.00	500.00	1,000,000.00	1,000,000.00	-	-
12020120	HAWKER'S PERMITS	50.00	100.00	1,500,000.00	1,500,000.00	-	-
12020124	ABBATTOIR/SLAUGHTER LICENCES	5,000.00	5,000.00	1,000,000.00	1,000,000.00	-	-
12020126	TRACTOR HIRING SERVICES	-	-	4,000,000.00	4,000,000.00	3,050,000.00	-
12020131	LIQUOR LICENCES	3,000.00	3,000.00	800,000.00	800,000.00	-	-
12020137	TRADE PERMIT LICENSES	2,000.00	2,000.00	500,000.00	500,000.00	-	-
12020141	STREET NAMING AND RENEWAL LICENCES	65,000.00	65,000.00	1,000,000.00	1,000,000.00	-	-

**2026 BUDGET****MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS**

<b>12020400</b>	<b>FEES - GENERAL</b>			<b>16,000,000.00</b>	<b>16,000,000.00</b>	<b>8,839,067.50</b>	-
12020418	MARRIAGE/ DIVORCE FEES	17,000.00	17,000.00	3,000,000.00	3,000,000.00	1,188,000.00	-
12020436	BILL BOARD ADVERTISEMENT FEES	-	-	-	-	11,000.00	-
12020448	DEVELOPMENT LEVIES	2,000.00	2,000.00	1,000,000.00	1,000,000.00	-	-
12020449	BUSINESS/TRADE OPERATING FEES	56,050.00	56,050.00	5,000,000.00	5,000,000.00	3,273,370.00	-
12020453	APPLICATIONS FEES	500.00	500.00	1,000,000.00	1,000,000.00	-	-
12020460	BUILDING PLAN APPROVAL FEES	22,000.00	22,000.00	2,500,000.00	2,500,000.00	1,335,697.50	-
12020466	INDIGENSHIP REGISTRATION FEES	3,500.00	3,500.00	3,500,000.00	3,500,000.00	3,031,000.00	-
<b>12020900</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>			-	-	<b>20,000.00</b>	-
12020901	RENT ON GOVT. LAND	-	-	-	-	20,000.00	-



# IFE EAST LOCAL GOVERNMENT



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			3,182,603,290.00	5,207,740,850.68	86,958,100.62	-
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			3,146,403,290.00	5,178,340,850.68	86,958,100.62	-
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			3,146,403,290.00	5,178,340,850.68	86,958,100.62	-
<b>1101010</b>	<b>GOVERNMENT SHARE OF FAAC</b>			956,912,000.00	3,465,604,195.23	86,958,100.62	-
11010101	STATUTORY ALLOCATION	-	-	956,912,000.00	3,465,604,195.23	86,958,100.62	-
<b>11010200</b>	<b>GOVERNMENT SHARE OF VAT</b>			1,723,041,560.00	779,837,195.45	-	-
11010201	SHARE OF VAT	-	-	1,723,041,560.00	779,837,195.45	-	-
<b>11010400</b>	<b>OTHER REVENUE FROM FAAC</b>			466,449,730.00	932,899,460.00	-	-
11010401	OTHER REVENUE FROM FAAC	-	-	466,449,730.00	932,899,460.00	-	-
<b>1200000</b>	<b>INDEPENDENT REVENUE</b>			36,200,000.00	29,400,000.00	-	-
<b>1201000</b>	<b>TAX REVENUE</b>			700,000.00	1,400,000.00	-	-
<b>12010100</b>	<b>PERSONAL TAXES</b>			700,000.00	1,400,000.00	-	-
12010101	COMMUNITY DEVELOPMENT/POLL TAX	200.00	200.00	700,000.00	1,400,000.00	-	-
<b>1202000</b>	<b>NON-TAX REVENUE</b>			35,500,000.00	28,000,000.00	-	-
<b>12020100</b>	<b>LICENCES - GENERAL</b>			7,100,000.00	14,200,000.00	-	-
12020105	RADIO/TELEVISION STATION LICENCES	20,000.00	20,000.00	100,000.00	200,000.00	-	-
12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	10,000.00	10,000.00	700,000.00	1,400,000.00	-	-
12020120	HAWKER'S PERMITS	-	100.00	500,000.00	1,000,000.00	-	-
12020122	PRODUCE BUYING LICENSES	5,000.00	5,000.00	1,000,000.00	2,000,000.00	-	-
12020124	ABBATTOIR/SLAUGHTER LICENCES	2,000.00	2,000.00	500,000.00	1,000,000.00	-	-
12020131	LIQUOR LICENCES	2,000.00	2,000.00	500,000.00	1,000,000.00	-	-
12020137	TRADE PERMIT LICENSES	500.00	1,000.00	2,500,000.00	5,000,000.00	-	-
12020138	FORESTRY/TIMBER LICENSE	5,000.00	5,000.00	500,000.00	1,000,000.00	-	-
12020141	STREET NAMING AND RENEWAL LICENCES	25,000.00	25,000.00	500,000.00	1,000,000.00	-	-
12020142	HACKNEY PERMIT	200.00	200.00	300,000.00	600,000.00	-	-
<b>12020400</b>	<b>FEES - GENERAL</b>			21,400,000.00	13,800,000.00	-	-
12020418	MARRIAGE/ DIVORCE FEES	15,000.00	15,000.00	6,000,000.00	12,000,000.00	-	-
12020426	COURT SUMMONS FEES	2,000.00	2,000.00	200,000.00	400,000.00	-	-

**2026 BUDGET****MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS**

12020442	ASSOCIATION FEES	5,000.00	5,000.00	500,000.00	1,000,000.00	-	-
12020443	BIRTH & DEATH REGISTRATION FEES	500.00	500.00	200,000.00	400,000.00	-	-
12020449	BUSINESS/TRADE OPERATING FEES	-	-	500,000.00	-	-	-
12020460	BUILDING PLAN APPROVAL FEES	-	-	6,000,000.00	-	-	-
12020466	INDIGENSHIP REGISTRATION FEES	-	-	8,000,000.00	-	-	-
<b>12020700</b>	<b>EARNINGS -GENERAL</b>			<b>5,000,000.00</b>	-	-	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	-	-	5,000,000.00	-	-	-
<b>12020800</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>			<b>2,000,000.00</b>	-	-	-
12020803	RENT ON GOVT BUILDINGS	-	-	2,000,000.00	-	-	-



# IFE NORTH LOCAL GOVERNMENT



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025	2026	APPROVED	APPROVED	ACTUAL	ACTUAL
		APPROVED RATE	APPROVED RATE	ESTIMATES 2025	ESTIMATES 2026	REVENUE (JAN-DEC 2024)	REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			<b>3,748,761,240.00</b>	<b>5,696,194,710.48</b>	<b>886,138,331.38</b>	<b>2,657,450.00</b>
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>3,678,350,840.00</b>	<b>5,625,784,310.48</b>	<b>872,833,567.00</b>	-
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>3,678,350,840.00</b>	<b>5,625,784,310.48</b>	<b>872,833,567.00</b>	-
<b>11010100</b>	<b>GOVERNMENT SHARE OF FAAC</b>			<b>1,348,056,650.00</b>	<b>2,595,490,120.48</b>	<b>401,718,000.00</b>	-
11010101	STATUTORY ALLOCATION	-	-	1,348,056,650.00	2,595,490,120.48	401,718,000.00	-
<b>11010200</b>	<b>GOVERNMENT SHARE OF VAT</b>			<b>1,028,859,495.00</b>	<b>1,728,859,495.00</b>	<b>392,800,913.00</b>	-
11010201	SHARE OF VAT	-	-	1,028,859,495.00	1,728,859,495.00	392,800,913.00	-
<b>11010400</b>	<b>OTHER REVENUE FROM FAAC</b>			<b>1,301,434,695.00</b>	<b>1,301,434,695.00</b>	<b>78,314,654.00</b>	-
11010401	OTHER REVENUE FROM FAAC	-	-	1,301,434,695.00	1,301,434,695.00	78,314,654.00	-
<b>12000000</b>	<b>INDEPENDENT REVENUE</b>			<b>50,410,400.00</b>	<b>50,410,400.00</b>	<b>13,304,764.38</b>	<b>2,657,450.00</b>
<b>12010000</b>	<b>TAX REVENUE</b>			<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>1,531,500.00</b>	-
<b>12010100</b>	<b>PERSONAL TAXES</b>			<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>1,531,500.00</b>	-
12010101	COMMUNITY DEVELOPMENT/POLL TAX	-	100.00	2,000,000.00	2,000,000.00	559,000.00	-
12010106	DEVELOPMENTAL TAXES/LEVY	-	100.00	200,000.00	200,000.00	475,400.00	-
12010109	OTHER SERVICES TAXES	-	200.00	800,000.00	800,000.00	497,100.00	-
<b>12020000</b>	<b>NON-TAX REVENUE</b>			<b>47,410,400.00</b>	<b>47,410,400.00</b>	<b>11,773,264.38</b>	<b>2,657,450.00</b>
<b>12020100</b>	<b>LICENCES - GENERAL</b>			<b>7,530,000.00</b>	<b>7,530,000.00</b>	<b>2,467,350.00</b>	<b>700,400.00</b>
12020105	RADIO/TELEVISION STATION LICENCES	-	100.00	1,000,000.00	1,000,000.00	400,100.00	-
12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	-	10,800.00	1,000,000.00	1,000,000.00	162,700.00	-
12020111	BAKE HOUSE LICENSE	-	5,000.00	50,000.00	50,000.00	-	-
12020112	BICYCLES LICENCE & HIRE PERMITS	-	1,000.00	30,000.00	30,000.00	-	-
12020120	HAWKER'S PERMITS	-	100.00	1,000,000.00	1,000,000.00	375,450.00	-
12020124	ABBATTOIR/SLAUGHTER LICENCES	-	-	1,000,000.00	1,000,000.00	-	-
12020126	TRACTOR HIRING SERVICES	80,000.00	80,000.00	1,600,000.00	1,600,000.00	1,060,000.00	-
12020131	LIQUOR LICENCES	-	500.00	50,000.00	50,000.00	5,000.00	-
12020137	TRADE PERMIT LICENSES	1,200.00	1,200.00	600,000.00	600,000.00	120,500.00	-
12020141	STREET NAMING AND RENEWAL LICENCES	20,000.00	20,000.00	200,000.00	200,000.00	-	-
12020142	HACKNEY PERMIT	800.00	800.00	1,000,000.00	1,000,000.00	343,600.00	700,400.00

<b>12020400</b>	<b>FEES - GENERAL</b>			<b>27,180,400.00</b>	<b>27,180,400.00</b>	<b>7,965,914.38</b>	<b>91,200.00</b>
12020417	CONTRACTOR REGISTRATION FEES	2,500.00	2,500.00	100,000.00	100,000.00	-	-
12020418	MARRIAGE/ DIVORCE FEES	12,800.00	12,800.00	2,080,400.00	2,080,400.00	985,000.00	51,200.00
12020436	BILL BOARD ADVERTISEMENT FEES	5,000.00	5,000.00	2,400,000.00	2,400,000.00	70,000.00	-
12020442	ASSOCIATION FEES	5,000.00	5,000.00	250,000.00	250,000.00	110,000.00	-
12020443	BIRTH & DEATH REGISTRATION FEES	500.00	500.00	800,000.00	800,000.00	120,500.00	-
12020448	DEVELOPMENT LEVIES	500.00	500.00	1,800,000.00	1,800,000.00	-	-
12020449	BUSINESS/TRADE OPERATING FEES	200.00	200.00	5,000,000.00	5,000,000.00	375,450.00	-
12020453	APPLICATIONS FEES	500.00	500.00	100,000.00	100,000.00	-	-
12020454	PARKING FEES	100.00	100.00	100,000.00	100,000.00	-	-
12020459	RIGHT OF OCCUPANCY FEES	500.00	500.00	350,000.00	350,000.00	-	-
12020460	BUILDING PLAN APPROVAL FEES	-	25.00	4,000,000.00	4,000,000.00	580,764.38	-
12020461	TITLE TRANSFER FEES	-	2,500.00	200,000.00	200,000.00	-	-
12020466	INDIGENSHIP REGISTRATION FEES	4,000.00	4,000.00	10,000,000.00	10,000,000.00	5,724,200.00	40,000.00
<b>12020600</b>	<b>SALES - GENERAL</b>			<b>3,100,000.00</b>	<b>3,100,000.00</b>	-	-
12020616	SALES OF FORMS	500,000.00	500,000.00	100,000.00	100,000.00	-	-
12020620	SALES OF OTHER GOVERNMENT PROPERTY	300,000.00	300,000.00	3,000,000.00	3,000,000.00	-	-
<b>12020700</b>	<b>EARNINGS -GENERAL</b>			<b>4,400,000.00</b>	<b>4,400,000.00</b>	-	<b>841,750.00</b>
12020702	EARNINGS FROM LABORATORY SERVICES	-	5,000.00	1,200,000.00	1,200,000.00	-	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	30,000.00	30,000.00	1,200,000.00	1,200,000.00	-	-
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	-	25,000.00	200,000.00	200,000.00	-	-
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	500.00	500.00	150,000.00	150,000.00	-	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	50.00	100.00	1,650,000.00	1,650,000.00	-	841,750.00
<b>12020900</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>			<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>1,340,000.00</b>	<b>985,500.00</b>
12020901	RENT ON GOVT. LAND	-	20,000.00	1,000,000.00	1,000,000.00	-	415,000.00
12020906	RENTS ON GOVT. PROPERTIES	-	25,000.00	4,000,000.00	4,000,000.00	1,340,000.00	570,500.00
<b>12021100</b>	<b>INVESTMENT INCOME</b>			<b>200,000.00</b>	<b>200,000.00</b>	-	<b>38,600.00</b>
12021102	DIVIDEND RECEIVED	-	-	200,000.00	200,000.00	-	38,600.00
<b>13000000</b>	<b>AID AND GRANTS</b>			<b>20,000,000.00</b>	<b>20,000,000.00</b>	-	-
<b>13020000</b>	<b>GRANTS</b>			<b>20,000,000.00</b>	<b>20,000,000.00</b>	-	-
<b>13020300</b>	<b>DOMESTIC GRANTS</b>			<b>20,000,000.00</b>	<b>20,000,000.00</b>	-	-
13020301	DOMESTIC GRANTS	-	-	20,000,000.00	20,000,000.00	-	-



# IFE SOUTH LOCAL GOVERNMENT



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			<b>3,748,761,240.00</b>	<b>5,589,246,474.00</b>	<b>2,753,727,202.14</b>	<b>-</b>
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>3,678,350,840.00</b>	<b>5,540,516,475.00</b>	<b>2,747,916,897.14</b>	<b>-</b>
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>3,678,350,840.00</b>	<b>5,540,516,475.00</b>	<b>2,747,916,897.14</b>	<b>-</b>
<b>11010100</b>	<b>GOVERNMENT SHARE OF FAAC</b>			<b>1,348,056,650.00</b>	<b>3,362,483,165.00</b>	<b>1,121,177,726.95</b>	<b>-</b>
11010101	STATUTORY ALLOCATION	-	-	1,348,056,650.00	3,362,483,165.00	1,121,177,726.95	-
<b>11010200</b>	<b>GOVERNMENT SHARE OF VAT</b>			<b>1,028,859,495.00</b>	<b>1,155,033,310.00</b>	<b>1,492,535,558.23</b>	<b>-</b>
11010201	SHARE OF VAT	-	-	1,028,859,495.00	1,155,033,310.00	1,492,535,558.23	-
<b>11010400</b>	<b>OTHER REVENUE FROM FAAC</b>			<b>1,301,434,695.00</b>	<b>1,023,000,000.00</b>	<b>134,203,611.96</b>	<b>-</b>
11010401	OTHER REVENUE FROM FAAC	-	-	1,301,434,695.00	1,023,000,000.00	134,203,611.96	-
<b>12000000</b>	<b>INDEPENDENT REVENUE</b>			<b>50,410,400.00</b>	<b>38,729,999.00</b>	<b>5,810,305.00</b>	<b>-</b>
<b>12010000</b>	<b>TAX REVENUE</b>			<b>3,000,000.00</b>	<b>400,000.00</b>	<b>165,400.00</b>	<b>-</b>
<b>12010100</b>	<b>PERSONAL TAXES</b>			<b>3,000,000.00</b>	<b>400,000.00</b>	<b>165,400.00</b>	<b>-</b>
12010101	COMMUNITY DEVELOPMENT/POLL TAX	200.00	200.00	2,000,000.00	200,000.00	165,400.00	-
12010106	DEVELOPMENTAL TAXES/LEVY	300.00	300.00	200,000.00	200,000.00	-	-
12010109	OTHER SERVICES TAXES	-	-	800,000.00	-	-	-
<b>12020000</b>	<b>NON-TAX REVENUE</b>			<b>47,410,400.00</b>	<b>38,329,999.00</b>	<b>5,644,905.00</b>	<b>-</b>
<b>12020100</b>	<b>LICENCES - GENERAL</b>			<b>7,530,000.00</b>	<b>9,060,000.00</b>	<b>1,325,000.00</b>	<b>-</b>
12020105	RADIO/TELEVISION STATION LICENCES	500.00	500.00	1,000,000.00	50,000.00	-	-
12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	15,000.00	15,000.00	1,000,000.00	750,000.00	115,000.00	-
12020111	BAKE HOUSE LICENSE	1,000.00	1,000.00	50,000.00	10,000.00	-	-
12020112	BICYCLES LICENCE & HIRE PERMITS	-	-	30,000.00	-	-	-
12020113	BRICKMAKING, etc LICENCE	1,000.00	1,000.00	-	20,000.00	-	-
12020114	CART LICENSES	500.00	500.00	-	10,000.00	-	-
12020120	HAWKER'S PERMITS	-	-	1,000,000.00	-	-	-
12020122	PRODUCE BUYING LICENSES	1,000.00	1,000.00	-	100,000.00	-	-
12020124	ABBATTOIR/SLAUGHTER LICENCES	-	-	1,000,000.00	-	-	-
12020126	TRACTOR HIRING SERVICES	150,000.00	150,000.00	1,600,000.00	6,750,000.00	80,000.00	-
12020131	LIQUOR LICENCES	1,000.00	1,000.00	50,000.00	50,000.00	-	-

12020137	TRADE PERMIT LICENSES	1,000.00	1,000.00	600,000.00	150,000.00	28,000.00	-
12020141	STREET NAMING AND RENEWAL LICENCES	10,000.00	10,000.00	200,000.00	220,000.00	-	-
12020142	HACKNEY PERMIT	1,000.00	1,000.00	1,000,000.00	950,000.00	1,102,000.00	-
<b>12020400</b>	<b>FEES - GENERAL</b>			<b>27,180,400.00</b>	<b>5,500,000.00</b>	<b>1,871,055.00</b>	-
12020417	CONTRACTOR REGISTRATION FEES	10,000.00	10,000.00	100,000.00	500,000.00	-	-
12020418	MARRIAGE/ DIVORCE FEES	10,000.00	10,000.00	2,080,400.00	900,000.00	130,000.00	-
12020427	TENDER FEES	5,000.00	5,000.00	-	250,000.00	-	-
12020436	BILL BOARD ADVERTISEMENT FEES	30,000.00	30,000.00	2,400,000.00	600,000.00	210,000.00	-
12020442	ASSOCIATION FEES	1,000.00	1,000.00	250,000.00	50,000.00	75,000.00	-
12020443	BIRTH & DEATH REGISTRATION FEES	-	-	800,000.00	-	-	-
12020448	DEVELOPMENT LEVIES	-	-	1,800,000.00	-	-	-
12020449	BUSINESS/TRADE OPERATING FEES	1,000.00	1,000.00	5,000,000.00	450,000.00	-	-
12020451	TIMBER & FOREST FEES	1,000.00	1,000.00	-	50,000.00	-	-
12020453	APPLICATIONS FEES	-	-	100,000.00	-	-	-
12020454	PARKING FEES	1,000.00	1,000.00	100,000.00	50,000.00	-	-
12020459	RIGHT OF OCCUPANCY FEES	-	-	350,000.00	-	-	-
12020460	BUILDING PLAN APPROVAL FEES	-	-	4,000,000.00	1,400,000.00	503,555.00	-
12020461	TITLE TRANSFER FEES	-	-	200,000.00	-	-	-
12020466	INDIGENSHIP REGISTRATION FEES	2,500.00	2,500.00	10,000,000.00	1,250,000.00	952,500.00	-
<b>12020600</b>	<b>SALES - GENERAL</b>			<b>3,100,000.00</b>	<b>7,000,000.00</b>	<b>1,040,000.00</b>	-
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	-	-	-	5,000,000.00	1,040,000.00	-
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	1,700.00	1,700.00	-	2,000,000.00	-	-
12020616	SALES OF FORMS	-	-	100,000.00	-	-	-
12020620	SALES OF OTHER GOVERNMENT PROPERTY	-	-	3,000,000.00	-	-	-
<b>12020700</b>	<b>EARNINGS - GENERAL</b>			<b>4,400,000.00</b>	<b>10,050,000.00</b>	<b>1,279,850.00</b>	-
12020702	EARNINGS FROM LABORATORY SERVICES	500.00	500.00	1,200,000.00	300,000.00	-	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	150,000.00	150,000.00	1,200,000.00	6,750,000.00	800,000.00	-
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	-	-	200,000.00	-	-	-
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	5,000.00	5,000.00	150,000.00	1,000,000.00	-	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	100.00	100.00	1,650,000.00	2,000,000.00	479,850.00	-
<b>12020900</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>			<b>5,000,000.00</b>	<b>1,719,999.00</b>	<b>129,000.00</b>	-
12020901	RENT ON GOVT. LAND	500.00	500.00	1,000,000.00	288,999.00	-	-
12020906	RENTS ON GOVT. PROPERTIES	1,500.00	1,500.00	4,000,000.00	1,431,000.00	129,000.00	-
<b>12021000</b>	<b>REPAYMENTS - GENERAL</b>			-	<b>5,000,000.00</b>	-	-
12021006	REFUNDS/MISCELLANEOUS RECEIPTS	-	-	-	5,000,000.00	-	-
<b>12021100</b>	<b>INVESTMENT INCOME</b>			<b>200,000.00</b>	-	-	-
12021102	DIVIDEND RECEIVED	-	-	200,000.00	-	-	-
<b>13000000</b>	<b>AID AND GRANTS</b>			<b>20,000,000.00</b>	<b>10,000,000.00</b>	-	-

**2026 BUDGET****MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS**

<b>13010000</b>	<b>AID</b>			-	<b>10,000,000.00</b>	-	-
<b>13010100</b>	<b>DOMESTIC AIDS</b>			-	<b>10,000,000.00</b>	-	-
13010101	DOMESTIC AID	-	-	-	10,000,000.00	-	-
<b>13020000</b>	<b>GRANTS</b>			<b>20,000,000.00</b>	-	-	-
<b>13020300</b>	<b>DOMESTIC GRANTS</b>			<b>20,000,000.00</b>	-	-	-
13020301	DOMESTIC GRANTS	-	-	20,000,000.00	-	-	-



# IFEDAYO LOCAL GOVERNMENT



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			3,380,797,590.00	4,758,971,968.28	1,180,441,245.59	-
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			3,357,297,590.00	4,735,471,968.28	1,179,133,845.59	-
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			3,357,297,590.00	4,735,471,968.28	1,179,133,845.59	-
<b>1101010</b>	<b>GOVERNMENT SHARE OF FAAC</b>			1,439,578,100.00	2,843,053,348.28	478,073,849.39	-
11010101	STATUTORY ALLOCATION	-	-	1,439,578,100.00	2,843,053,348.28	478,073,849.39	-
<b>1101020</b>	<b>GOVERNMENT SHARE OF VAT</b>			1,536,382,420.00	1,536,382,420.00	436,282,847.69	-
11010201	SHARE OF VAT	-	-	1,536,382,420.00	1,536,382,420.00	436,282,847.69	-
<b>11010300</b>	<b>GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT</b>			25,300,870.00			
11010301	EXCESS CRUDE	-	-	25,300,870.00	25,300,870.00	18,975,652.89	-
<b>11010400</b>	<b>OTHER REVENUE FROM FAAC</b>			356,036,200.00	356,036,200.00	264,777,148.51	-
11010401	OTHER REVENUE FROM FAAC	-	-	356,036,200.00	356,036,200.00	264,777,148.51	-
<b>1200000</b>	<b>INDEPENDENT REVENUE</b>			11,000,000.00	11,000,000.00	1,307,400.00	-
<b>1201000</b>	<b>TAX REVENUE</b>			450,000.00	450,000.00	160,300.00	-
<b>1201010</b>	<b>PERSONAL TAXES</b>			450,000.00	450,000.00	160,300.00	-
12010101	COMMUNITY DEVELOPMENT/POLL TAX	200.00	200.00	250,000.00	250,000.00	61,200.00	-
12010106	DEVELOPMENTAL TAXES/LEVY	50.00	50.00	200,000.00	200,000.00	99,100.00	-
<b>1202000</b>	<b>NON-TAX REVENUE</b>			10,550,000.00	10,550,000.00	1,147,100.00	-
<b>12020100</b>	<b>LICENCES - GENERAL</b>			59,000.00	59,000.00	16,800.00	-
12020113	BRICKMAKING, etc LICENCE	1,000.00	1,000.00	4,000.00	4,000.00	-	-
12020120	HAWKER'S PERMITS	100.00	100.00	20,000.00	20,000.00	-	-
12020122	PRODUCE BUYING LICENSES	2,000.00	2,000.00	20,000.00	20,000.00	-	-
12020131	LIQUOR LICENCES	-	-	15,000.00	15,000.00	16,800.00	-
<b>12020400</b>	<b>FEES - GENERAL</b>			1,221,000.00	1,221,000.00	839,500.00	-
12020418	MARRIAGE/ DIVORCE FEES	15,000.00	15,000.00	120,000.00	120,000.00	60,000.00	-
12020427	TENDER FEES	25,000.00	25,000.00	100,000.00	100,000.00	-	-
12020442	ASSOCIATION FEES	10,000.00	10,000.00	150,000.00	150,000.00	125,000.00	-
12020443	BIRTH & DEATH REGISTRATION FEES	1,000.00	1,000.00	50,000.00	50,000.00	44,000.00	-
12020451	TIMBER & FOREST FEES	1,000.00	1,000.00	50,000.00	50,000.00	-	-

**2026 BUDGET**

**MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS**

12020460	BUILDING PLAN APPROVAL FEES	20,000.00	20,000.00	121,000.00	121,000.00	45,000.00	-
12020463	HOSPITAL SERVICE REGISTRATION FEES	1,000.00	1,000.00	30,000.00	30,000.00	-	-
12020466	INDIGENSHIP REGISTRATION FEES	5,000.00	5,000.00	600,000.00	600,000.00	565,500.00	-
<b>12020700</b>	<b>EARNINGS -GENERAL</b>			<b>1,570,000.00</b>	<b>1,570,000.00</b>	<b>274,000.00</b>	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	30,000.00	30,000.00	400,000.00	400,000.00	270,000.00	-
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	-	10,000.00	120,000.00	120,000.00	-	-
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	500.00	500.00	1,000,000.00	1,000,000.00	-	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	50.00	50.00	50,000.00	50,000.00	4,000.00	-
<b>12020800</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>			<b>200,000.00</b>	<b>200,000.00</b>	<b>16,800.00</b>	-
12020803	RENT ON GOVT BUILDINGS	200.00	200.00	200,000.00	200,000.00	16,800.00	-
<b>12020900</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>			<b>7,500,000.00</b>	<b>7,500,000.00</b>	-	-
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	150,000.00	150,000.00	7,500,000.00	7,500,000.00	-	-
<b>13000000</b>	<b>AID AND GRANTS</b>			<b>12,500,000.00</b>	<b>12,500,000.00</b>	-	-
<b>13020000</b>	<b>GRANTS</b>			<b>12,500,000.00</b>	<b>12,500,000.00</b>	-	-
<b>13020300</b>	<b>DOMESTIC GRANTS</b>			<b>12,500,000.00</b>	<b>12,500,000.00</b>	-	-
13020301	DOMESTIC GRANTS	-	-	12,500,000.00	12,500,000.00	-	-



# IFELODUN LOCAL GOVERNMENT



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			<b>4,722,637,910.00</b>	<b>6,966,121,709.24</b>	<b>3,524,310,997.09</b>	<b>-</b>
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>4,613,993,770.00</b>	<b>6,748,833,429.24</b>	<b>3,502,654,216.09</b>	<b>-</b>
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>4,613,993,770.00</b>	<b>6,748,833,429.24</b>	<b>3,502,654,216.09</b>	<b>-</b>
<b>11010100</b>	<b>GOVERNMENT SHARE OF FAAC</b>			<b>1,510,539,310.00</b>	<b>2,422,992,459.24</b>	<b>399,199,762.23</b>	<b>-</b>
11010101	STATUTORY ALLOCATION	-	-	1,510,539,310.00	2,422,992,459.24	399,199,762.23	-
<b>11010200</b>	<b>GOVERNMENT SHARE OF VAT</b>			<b>1,925,461,990.00</b>	<b>2,969,856,030.00</b>	<b>1,925,461,993.56</b>	<b>-</b>
11010201	SHARE OF VAT	-	-	1,925,461,990.00	2,969,856,030.00	1,925,461,993.56	-
<b>11010400</b>	<b>OTHER REVENUE FROM FAAC</b>			<b>1,177,992,470.00</b>	<b>1,355,984,940.00</b>	<b>1,177,992,460.30</b>	<b>-</b>
11010401	OTHER REVENUE FROM FAAC	-	-	1,177,992,470.00	1,355,984,940.00	1,177,992,460.30	-
<b>12000000</b>	<b>INDEPENDENT REVENUE</b>			<b>88,644,140.00</b>	<b>177,288,280.00</b>	<b>21,626,781.00</b>	<b>-</b>
<b>12010000</b>	<b>TAX REVENUE</b>			<b>3,910,000.00</b>	<b>7,820,000.00</b>	<b>736,400.00</b>	<b>-</b>
<b>12010100</b>	<b>PERSONAL TAXES</b>			<b>3,910,000.00</b>	<b>7,820,000.00</b>	<b>736,400.00</b>	<b>-</b>
12010101	COMMUNITY DEVELOPMENT/POLL TAX	500.00	500.00	2,100,000.00	4,200,000.00	685,800.00	-
12010105	POOL BETTING TAX	100.00	100.00	10,000.00	20,000.00	-	-
12010106	DEVELOPMENTAL TAXES/LEVY	500.00	500.00	1,750,000.00	3,500,000.00	50,600.00	-
12010109	OTHER SERVICES TAXES	100.00	100.00	50,000.00	100,000.00	-	-
<b>12020000</b>	<b>NON-TAX REVENUE</b>			<b>84,734,140.00</b>	<b>169,468,280.00</b>	<b>20,890,381.00</b>	<b>-</b>
<b>12020100</b>	<b>LICENCES - GENERAL</b>			<b>12,805,000.00</b>	<b>25,610,000.00</b>	<b>1,706,750.00</b>	<b>-</b>
12020105	RADIO/TELEVISION STATION LICENCES	200.00	200.00	490,000.00	980,000.00	-	-
12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	10,000.00	10,000.00	450,000.00	900,000.00	-	-
12020111	BAKE HOUSE LICENSE	5,000.00	5,000.00	150,000.00	300,000.00	-	-
12020112	BICYCLES LICENCE & HIRE PERMITS	200.00	200.00	125,000.00	250,000.00	-	-
12020113	BRICKMAKING, etc LICENCE	5,000.00	5,000.00	450,000.00	900,000.00	-	-
12020116	CATTLE DEALER LICENSES	2,000.00	2,000.00	160,000.00	320,000.00	-	-
12020119	FISHING PERMITS	500.00	500.00	10,000.00	20,000.00	-	-
12020120	HAWKER'S PERMITS	50.00	50.00	750,000.00	1,500,000.00	432,550.00	-
12020122	PRODUCE BUYING LICENSES	10,000.00	10,000.00	430,000.00	860,000.00	-	-
12020124	ABBATTOIR/SLAUGHTER LICENCES	5,000.00	5,000.00	1,600,000.00	3,200,000.00	-	-

12020126	TRACTOR HIRING SERVICES	10,000.00	10,000.00	1,100,000.00	2,200,000.00	-	-
12020128	BOREHOLE DRILLING LICENSES	5,000.00	5,000.00	100,000.00	200,000.00	-	-
12020130	CINEMATOGRAPH LICENSES	1,000.00	1,000.00	50,000.00	100,000.00	-	-
12020131	LIQUOR LICENCES	1,000.00	1,000.00	820,000.00	1,640,000.00	-	-
12020137	TRADE PERMIT LICENSES	1,000.00	1,000.00	700,000.00	1,400,000.00	806,900.00	-
12020140	LOTTERY PERMIT	1,000.00	1,000.00	220,000.00	440,000.00	-	-
12020141	STREET NAMING AND RENEWAL LICENCES	75,000.00	75,000.00	2,190,000.00	4,380,000.00	130,000.00	-
12020142	HACKNEY PERMIT	800.00	800.00	3,010,000.00	6,020,000.00	337,300.00	-
<b>12020400</b>	<b>FEES - GENERAL</b>			<b>37,329,140.00</b>	<b>74,658,280.00</b>	<b>10,566,126.00</b>	-
12020417	CONTRACTOR REGISTRATION FEES	50,000.00	50,000.00	400,000.00	800,000.00	50,000.00	-
12020418	MARRIAGE/ DIVORCE FEES	15,000.00	15,000.00	1,540,000.00	3,080,000.00	298,000.00	-
12020427	TENDER FEES	2,500.00	2,500.00	250,000.00	500,000.00	-	-
12020442	ASSOCIATION FEES	10,000.00	10,000.00	740,000.00	1,480,000.00	122,000.00	-
12020443	BIRTH & DEATH REGISTRATION FEES	500.00	500.00	250,000.00	500,000.00	-	-
12020444	BURIAL FEES	5,000.00	5,000.00	80,000.00	160,000.00	-	-
12020445	CHANGE OF OWNERSHIP FEES	50,000.00	50,000.00	5,000,000.00	10,000,000.00	-	-
12020448	DEVELOPMENT LEVIES	250.00	250.00	705,000.00	1,410,000.00	-	-
12020449	BUSINESS/TRADE OPERATING FEES	550.00	550.00	4,920,000.00	9,840,000.00	654,530.00	-
12020450	INSPECTION FEES	1,000.00	1,000.00	20,000.00	40,000.00	-	-
12020453	APPLICATIONS FEES	1,000.00	1,000.00	500,000.00	1,000,000.00	-	-
12020454	PARKING FEES	100.00	100.00	2,025,000.00	4,050,000.00	62,800.00	-
12020460	BUILDING PLAN APPROVAL FEES	10,047.50	10,047.50	9,950,000.00	19,900,000.00	2,751,946.00	-
12020461	TITLE TRANSFER FEES	5,000.00	5,000.00	2,000,000.00	4,000,000.00	260,000.00	-
12020462	PUBLICATION FEES	2,000.00	2,000.00	200,000.00	400,000.00	-	-
12020464	HOSPITAL SERVICE CHARGES	500.00	500.00	10,000.00	20,000.00	-	-
12020466	INDIGENSHIP REGISTRATION FEES	3,050.00	3,050.00	8,539,140.00	17,078,280.00	6,366,850.00	-
12020478	WORKSHOP FEES	5,000.00	5,000.00	200,000.00	400,000.00	-	-
<b>12020500</b>	<b>FINES - GENERAL</b>			<b>2,780,000.00</b>	<b>5,560,000.00</b>	-	-
12020501	FINES/PENALTIES	2,000.00	2,000.00	780,000.00	1,560,000.00	-	-
12020503	DISLODGING OF EFFLUENT/POLLUTION FINE	10,000.00	10,000.00	2,000,000.00	4,000,000.00	-	-
<b>12020600</b>	<b>SALES - GENERAL</b>			<b>2,000,000.00</b>	<b>4,000,000.00</b>	-	-
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	5,000.00	5,000.00	2,000,000.00	4,000,000.00	-	-
<b>12020700</b>	<b>EARNINGS -GENERAL</b>			<b>11,950,000.00</b>	<b>23,900,000.00</b>	<b>3,979,095.00</b>	-
12020701	EARNINGS FROM CONSULTANCY SERVICES	1,500.00	1,500.00	450,000.00	900,000.00	-	-
12020702	EARNINGS FROM LABORATORY SERVICES	1,000.00	1,000.00	1,000,000.00	2,000,000.00	118,300.00	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	10,000.00	10,000.00	2,950,000.00	5,900,000.00	-	-
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	1,000.00	1,000.00	3,000,000.00	6,000,000.00	-	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	50.00	50.00	4,100,000.00	8,200,000.00	2,405,295.00	-

**2026 BUDGET**

**MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS**

12020714	EARNINGS FROM ICT SERVICES	-	180.00	400,000.00	800,000.00	1,455,500.00	-
12020720	EARNING FROM GUEST HOUSES	10,000.00	10,000.00	50,000.00	100,000.00	-	-
<b>12020800</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>			<b>1,570,000.00</b>	<b>3,140,000.00</b>	<b>624,700.00</b>	-
12020801	RENT ON GOVT. QUARTERS	2,500.00	2,500.00	100,000.00	200,000.00	-	-
12020803	RENT ON GOVT BUILDINGS	6,000.00	6,000.00	1,070,000.00	2,140,000.00	624,700.00	-
12020804	RENT ON CONFERENCE CENTRES	-	-	400,000.00	800,000.00	-	-
<b>12020900</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>			<b>16,300,000.00</b>	<b>32,600,000.00</b>	<b>4,013,710.00</b>	-
12020901	RENT ON GOVT. LAND	16,000.00	16,000.00	1,100,000.00	2,200,000.00	-	-
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	120,000.00	130,000.00	12,900,000.00	25,800,000.00	3,977,710.00	-
12020906	RENTS ON GOVT. PROPERTIES	6,500.00	6,500.00	2,300,000.00	4,600,000.00	36,000.00	-
<b>13000000</b>	<b>AID AND GRANTS</b>			<b>20,000,000.00</b>	<b>40,000,000.00</b>	<b>30,000.00</b>	-
<b>13020000</b>	<b>GRANTS</b>			<b>20,000,000.00</b>	<b>40,000,000.00</b>	<b>30,000.00</b>	-
<b>13020300</b>	<b>DOMESTIC GRANTS</b>			<b>20,000,000.00</b>	<b>40,000,000.00</b>	<b>30,000.00</b>	-
13020301	DOMESTIC GRANTS	-	-	20,000,000.00	40,000,000.00	30,000.00	-



# ILA LOCAL GOVERNMENT



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			<b>4,070,813,465.00</b>	<b>4,213,052,523.60</b>	<b>2,595,051,692.97</b>	<b>-</b>
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>4,035,345,965.00</b>	<b>4,142,117,523.60</b>	<b>2,574,197,434.97</b>	<b>-</b>
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>4,035,345,965.00</b>	<b>4,142,117,523.60</b>	<b>2,574,197,434.97</b>	<b>-</b>
<b>11010100</b>	<b>GOVERNMENT SHARE OF FAAC</b>			<b>1,024,918,855.00</b>	<b>1,348,724,785.00</b>	<b>293,382,943.49</b>	<b>-</b>
11010101	STATUTORY ALLOCATION	-	-	1,024,918,855.00	1,348,724,785.00	293,382,943.49	-
<b>11010200</b>	<b>GOVERNMENT SHARE OF VAT</b>			<b>1,886,767,020.00</b>	<b>1,669,732,648.60</b>	<b>1,415,075,259.80</b>	<b>-</b>
11010201	SHARE OF VAT	-	-	1,886,767,020.00	1,669,732,648.60	1,415,075,259.80	-
<b>11010400</b>	<b>OTHER REVENUE FROM FAAC</b>			<b>1,123,660,090.00</b>	<b>1,123,660,090.00</b>	<b>865,739,231.68</b>	<b>-</b>
11010401	OTHER REVENUE FROM FAAC	-	-	1,123,660,090.00	1,123,660,090.00	865,739,231.68	-
<b>12000000</b>	<b>INDEPENDENT REVENUE</b>			<b>35,467,500.00</b>	<b>70,935,000.00</b>	<b>20,854,258.00</b>	<b>-</b>
<b>12010000</b>	<b>TAX REVENUE</b>			<b>6,750,000.00</b>	<b>13,500,000.00</b>	<b>5,756,800.00</b>	<b>-</b>
<b>12010100</b>	<b>PERSONAL TAXES</b>			<b>6,750,000.00</b>	<b>13,500,000.00</b>	<b>5,756,800.00</b>	<b>-</b>
12010101	COMMUNITY DEVELOPMENT/POLL TAX	200.00	200.00	6,000,000.00	12,000,000.00	5,756,800.00	-
12010106	DEVELOPMENTAL TAXES/LEVY	200.00	200.00	650,000.00	1,300,000.00	-	-
12010109	OTHER SERVICES TAXES	100.00	100.00	100,000.00	200,000.00	-	-
<b>12020000</b>	<b>NON-TAX REVENUE</b>			<b>28,717,500.00</b>	<b>57,435,000.00</b>	<b>15,097,458.00</b>	<b>-</b>
<b>12020100</b>	<b>LICENCES - GENERAL</b>			<b>5,508,000.00</b>	<b>11,016,000.00</b>	<b>2,046,000.00</b>	<b>-</b>
12020105	RADIO/TELEVISION STATION LICENCES	100.00	100.00	100,000.00	200,000.00	-	-
12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	5,000.00	5,000.00	400,000.00	800,000.00	240,000.00	-
12020111	BAKE HOUSE LICENSE	1,000.00	1,000.00	150,000.00	300,000.00	-	-
12020113	BRICKMAKING, etc LICENCE	1,000.00	1,000.00	150,000.00	300,000.00	-	-
12020117	DRIED FISH & MEAT LICENCES	500.00	500.00	100,000.00	200,000.00	-	-
12020120	HAWKER'S PERMITS	200.00	200.00	100,000.00	200,000.00	-	-
12020123	ANIMAL HEALTH CERTIFICATE LICENCES	2,000.00	2,000.00	100,000.00	200,000.00	-	-
12020124	ABBATTOIR/SLAUGHTER LICENCES	2,000.00	2,000.00	100,000.00	200,000.00	-	-
12020126	TRACTOR HIRING SERVICES	5,000.00	5,000.00	3,000,000.00	6,000,000.00	1,420,000.00	-
12020130	CINEMATOGRAPH LICENSES	1,000.00	1,000.00	50,000.00	100,000.00	-	-
12020131	LIQUOR LICENCES	3,500.00	3,500.00	620,000.00	1,240,000.00	215,000.00	-

12020137	TRADE PERMIT LICENSES	100.00	100.00	200,000.00	400,000.00	63,000.00	-
12020141	STREET NAMING AND RENEWAL LICENCES	17,000.00	17,000.00	250,000.00	500,000.00	14,000.00	-
12020142	HACKNEY PERMIT	600.00	600.00	188,000.00	376,000.00	94,000.00	-
<b>12020400</b>	<b>FEES - GENERAL</b>			<b>15,410,000.00</b>	<b>30,820,000.00</b>	<b>6,883,458.00</b>	-
12020417	CONTRACTOR REGISTRATION FEES	10,000.00	10,000.00	200,000.00	400,000.00	-	-
12020418	MARRIAGE/ DIVORCE FEES	10,000.00	10,000.00	500,000.00	1,000,000.00	240,000.00	-
12020425	DISINFECTION OF PRODUCE FEES	500.00	500.00	10,000.00	20,000.00	-	-
12020427	TENDER FEES	5,000.00	5,000.00	500,000.00	1,000,000.00	-	-
12020436	BILL BOARD ADVERTISEMENT FEES	1,000.00	1,000.00	300,000.00	600,000.00	-	-
12020442	ASSOCIATION FEES	1,000.00	1,000.00	250,000.00	500,000.00	-	-
12020443	BIRTH & DEATH REGISTRATION FEES	1,000.00	1,000.00	550,000.00	1,100,000.00	43,000.00	-
12020449	BUSINESS/TRADE OPERATING FEES	1,200.00	1,200.00	5,000,000.00	10,000,000.00	2,200,000.00	-
12020451	TIMBER & FOREST FEES	2,000.00	2,000.00	1,500,000.00	3,000,000.00	130,000.00	-
12020453	APPLICATIONS FEES	1,000.00	1,000.00	100,000.00	200,000.00	48,000.00	-
12020460	BUILDING PLAN APPROVAL FEES	82.50	82.50	1,650,000.00	3,300,000.00	680,958.00	-
12020463	HOSPITAL SERVICE REGISTRATION FEES	500.00	2,000.00	300,000.00	600,000.00	-	-
12020466	INDIGENSHIP REGISTRATION FEES	4,500.00	4,500.00	4,500,000.00	9,000,000.00	3,541,500.00	-
12020478	WORKSHOP FEES	1,000.00	1,000.00	50,000.00	100,000.00	-	-
<b>12020500</b>	<b>FINES - GENERAL</b>			<b>300,000.00</b>	<b>600,000.00</b>	-	-
12020501	FINES/PENALTIES	2,000.00	2,000.00	200,000.00	400,000.00	-	-
12020503	DISLODGING OF EFFLUENT/POLLUTION FINE	5,000.00	5,000.00	100,000.00	200,000.00	-	-
<b>12020600</b>	<b>SALES - GENERAL</b>			<b>1,600,000.00</b>	<b>3,200,000.00</b>	<b>5,285,000.00</b>	-
12020601	SALES OF JOURNAL & PUBLICATIONS	500.00	500.00	1,000,000.00	2,000,000.00	-	-
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	-	-	-	-	1,763,000.00	-
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	500.00	500.00	100,000.00	200,000.00	60,000.00	-
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	20,000.00	20,000.00	-	-	3,460,000.00	-
12020616	SALES OF FORMS	2,000.00	2,000.00	400,000.00	800,000.00	2,000.00	-
12020620	SALES OF OTHER GOVERNMENT PROPERTY	500.00	500.00	100,000.00	200,000.00	-	-
<b>12020700</b>	<b>EARNINGS -GENERAL</b>			<b>4,900,000.00</b>	<b>9,800,000.00</b>	<b>297,000.00</b>	-
12020702	EARNINGS FROM LABORATORY SERVICES	500.00	500.00	200,000.00	400,000.00	19,000.00	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	23,000.00	30,000.00	3,000,000.00	6,000,000.00	-	-
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	5,000.00	5,000.00	500,000.00	1,000,000.00	130,000.00	-
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	2,000.00	2,000.00	200,000.00	400,000.00	-	-
12020707	EARNINGS FROM MEDICAL SERVICES	200.00	200.00	100,000.00	200,000.00	-	-
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	500.00	500.00	500,000.00	1,000,000.00	-	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	1,000.00	1,000.00	400,000.00	800,000.00	148,000.00	-
<b>12020800</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>			<b>899,500.00</b>	<b>1,799,000.00</b>	<b>558,000.00</b>	-
12020803	RENT ON GOVT BUILDINGS	1,500.00	3,500.00	899,500.00	1,799,000.00	558,000.00	-

12021000	REPAYMENTS - GENERAL			100,000.00	200,000.00	28,000.00	-
12021006	REFUNDS/MISCELLANEOUS RECEIPTS	500.00	500.00	100,000.00	200,000.00	28,000.00	-



# ILESA EAST LOCAL GOVERNMENT



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			4,122,686,645.00	5,733,861,624.56	2,508,131,304.95	-
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			4,083,826,645.00	5,695,001,624.56	2,484,464,930.29	-
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			4,083,826,645.00	5,695,001,624.56	2,484,464,930.29	-
<b>11010100</b>	<b>GOVERNMENT SHARE OF FAAC</b>			1,500,000,000.00	3,220,240,585.00	283,165,189.60	-
11010101	STATUTORY ALLOCATION	-	-	1,500,000,000.00	3,220,240,585.00	283,165,189.60	-
<b>11010200</b>	<b>GOVERNMENT SHARE OF VAT</b>			1,633,826,645.00	1,524,761,039.56	1,365,791,922.19	-
11010201	SHARE OF VAT	-	-	1,633,826,645.00	1,524,761,039.56	1,365,791,922.19	-
<b>11010400</b>	<b>OTHER REVENUE FROM FAAC</b>			950,000,000.00	950,000,000.00	835,507,818.50	-
11010401	OTHER REVENUE FROM FAAC	-	-	950,000,000.00	950,000,000.00	835,507,818.50	-
<b>12000000</b>	<b>INDEPENDENT REVENUE</b>			28,860,000.00	28,860,000.00	23,666,374.66	-
<b>12010000</b>	<b>TAX REVENUE</b>			1,000,000.00	1,000,000.00	124,800.00	-
<b>12010100</b>	<b>PERSONAL TAXES</b>			1,000,000.00	1,000,000.00	124,800.00	-
12010101	COMMUNITY DEVELOPMENT/POLL TAX	200.00	200.00	1,000,000.00	1,000,000.00	124,800.00	-
<b>12020000</b>	<b>NON-TAX REVENUE</b>			27,860,000.00	27,860,000.00	23,541,574.66	-
<b>12020100</b>	<b>LICENCES - GENERAL</b>			6,150,000.00	6,150,000.00	2,640,055.00	-
12020105	RADIO/TELEVISION STATION LICENCES	500,000.00	500,000.00	2,000,000.00	2,000,000.00	-	-
12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	10,000.00	10,000.00	150,000.00	150,000.00	10,000.00	-
12020120	HAWKER'S PERMITS	200.00	200.00	2,500,000.00	2,500,000.00	1,938,555.00	-
12020131	LIQUOR LICENCES	1,000.00	1,000.00	200,000.00	200,000.00	43,000.00	-
12020141	STREET NAMING AND RENEWAL LICENCES	20,000.00	20,000.00	600,000.00	600,000.00	325,500.00	-
12020142	HACKNEY PERMIT	200.00	200.00	700,000.00	700,000.00	323,000.00	-
<b>12020400</b>	<b>FEES - GENERAL</b>			16,900,000.00	16,900,000.00	9,712,819.66	-
12020418	MARRIAGE/ DIVORCE FEES	12,000.00	12,000.00	2,400,000.00	2,400,000.00	1,154,550.00	-
12020436	BILL BOARD ADVERTISEMENT FEES	10,000.00	10,000.00	250,000.00	250,000.00	150,000.00	-
12020442	ASSOCIATION FEES	2,000.00	2,000.00	500,000.00	500,000.00	283,000.00	-
12020443	BIRTH & DEATH REGISTRATION FEES	3,000.00	3,000.00	150,000.00	150,000.00	58,500.00	-
12020449	BUSINESS/TRADE OPERATING FEES	25,000.00	25,000.00	3,500,000.00	3,500,000.00	2,500,000.00	-
12020454	PARKING FEES	1,500.00	1,500.00	150,000.00	150,000.00	75,000.00	-

**2026 BUDGET**

**MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS**

12020460	BUILDING PLAN APPROVAL FEES	-	-	6,450,000.00	6,450,000.00	2,873,306.66	-
12020466	INDIGENSHIP REGISTRATION FEES	3,500.00	3,500.00	3,500,000.00	3,500,000.00	2,618,463.00	-
<b>12020500</b>	<b>FINES - GENERAL</b>			<b>60,000.00</b>	<b>60,000.00</b>	<b>55,000.00</b>	-
12020501	FINES/PENALTIES	1,000.00	1,000.00	60,000.00	60,000.00	55,000.00	-
<b>12020600</b>	<b>SALES - GENERAL</b>			<b>500,000.00</b>	<b>500,000.00</b>	<b>8,413,700.00</b>	-
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	-	-	500,000.00	500,000.00	8,413,700.00	-
<b>12020700</b>	<b>EARNINGS -GENERAL</b>			<b>650,000.00</b>	<b>650,000.00</b>	<b>415,000.00</b>	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	25,000.00	25,000.00	500,000.00	500,000.00	325,000.00	-
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	30,000.00	30,000.00	150,000.00	150,000.00	90,000.00	-
<b>12020800</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>			<b>3,400,000.00</b>	<b>3,400,000.00</b>	<b>2,240,000.00</b>	-
12020803	RENT ON GOVT BUILDINGS	89,000.00	89,000.00	3,400,000.00	3,400,000.00	2,240,000.00	-
<b>12020900</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>			<b>200,000.00</b>	<b>200,000.00</b>	<b>65,000.00</b>	-
12020901	RENT ON GOVT. LAND	-	-	200,000.00	200,000.00	65,000.00	-
<b>13000000</b>	<b>AID AND GRANTS</b>			<b>10,000,000.00</b>	<b>10,000,000.00</b>	-	-
<b>13020000</b>	<b>GRANTS</b>			<b>10,000,000.00</b>	<b>10,000,000.00</b>	-	-
<b>13020300</b>	<b>DOMESTIC GRANTS</b>			<b>10,000,000.00</b>	<b>10,000,000.00</b>	-	-
13020301	DOMESTIC GRANTS	-	-	10,000,000.00	10,000,000.00	-	-



# ILESA WEST LOCAL GOVERNMENT



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			<b>3,516,183,724.00</b>	<b>4,660,317,703.00</b>	<b>2,457,915,407.28</b>	<b>-</b>
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>3,467,650,799.00</b>	<b>4,611,784,778.00</b>	<b>2,431,936,746.90</b>	<b>-</b>
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>3,467,650,799.00</b>	<b>4,611,784,778.00</b>	<b>2,431,936,746.90</b>	<b>-</b>
<b>11010100</b>	<b>GOVERNMENT SHARE OF FAAC</b>			<b>1,765,636,929.00</b>	<b>2,891,831,908.00</b>	<b>282,946,397.34</b>	<b>-</b>
11010101	STATUTORY ALLOCATION	-	-	1,765,636,929.00	2,891,831,908.00	282,946,397.34	-
<b>11010200</b>	<b>GOVERNMENT SHARE OF VAT</b>			<b>1,027,630,115.00</b>	<b>1,027,630,115.00</b>	<b>1,364,736,624.17</b>	<b>-</b>
11010201	SHARE OF VAT	-	-	1,027,630,115.00	1,027,630,115.00	1,364,736,624.17	-
<b>11010400</b>	<b>OTHER REVENUE FROM FAAC</b>			<b>674,383,755.00</b>	<b>692,322,755.00</b>	<b>784,253,725.39</b>	<b>-</b>
11010401	OTHER REVENUE FROM FAAC	-	-	674,383,755.00	692,322,755.00	784,253,725.39	-
<b>12000000</b>	<b>INDEPENDENT REVENUE</b>			<b>48,532,925.00</b>	<b>48,532,925.00</b>	<b>25,978,660.38</b>	<b>-</b>
<b>12010000</b>	<b>TAX REVENUE</b>			<b>1,800,000.00</b>	<b>1,800,000.00</b>	<b>864,180.00</b>	<b>-</b>
<b>12010100</b>	<b>PERSONAL TAXES</b>			<b>1,800,000.00</b>	<b>1,800,000.00</b>	<b>864,180.00</b>	<b>-</b>
12010101	COMMUNITY DEVELOPMENT/POLL TAX	200.00	200.00	1,800,000.00	1,800,000.00	864,180.00	-
<b>12020000</b>	<b>NON-TAX REVENUE</b>			<b>46,732,925.00</b>	<b>46,732,925.00</b>	<b>25,114,480.38</b>	<b>-</b>
<b>12020100</b>	<b>LICENCES - GENERAL</b>			<b>12,730,000.00</b>	<b>12,730,000.00</b>	<b>6,872,270.00</b>	<b>-</b>
12020105	RADIO/TELEVISION STATION LICENCES	200.00	200.00	620,000.00	620,000.00	695,500.00	-
12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	10,000.00	10,000.00	650,000.00	650,000.00	256,000.00	-
12020111	BAKE HOUSE LICENSE	5,000.00	5,000.00	260,000.00	260,000.00	-	-
12020113	BRICKMAKING, etc LICENCE	-	-	100,000.00	100,000.00	-	-
12020114	CART LICENSES	-	-	30,000.00	30,000.00	-	-
12020116	CATTLE DEALER LICENSES	-	-	100,000.00	100,000.00	-	-
12020117	DRIED FISH & MEAT LICENSES	-	-	100,000.00	100,000.00	-	-
12020120	HAWKER'S PERMITS	100.00	100.00	1,500,000.00	1,500,000.00	761,270.00	-
12020122	PRODUCE BUYING LICENSES	-	-	100,000.00	100,000.00	-	-
12020124	ABBATTOIR/SLAUGHTER LICENCES	5,000.00	5,000.00	1,000,000.00	1,000,000.00	-	-
12020126	TRACTOR HIRING SERVICES	-	-	1,000,000.00	1,000,000.00	-	-
12020128	BOREHOLE DRILLING LICENSES	-	-	200,000.00	200,000.00	-	-
12020131	LIQUOR LICENCES	1,000.00	1,000.00	370,000.00	370,000.00	-	-

12020137	TRADE PERMIT LICENSES	500.00	500.00	4,050,000.00	4,050,000.00	4,473,500.00	-
12020141	STREET NAMING AND RENEWAL LICENCES	20,000.00	20,000.00	2,000,000.00	2,000,000.00	250,000.00	-
12020142	HACKNEY PERMIT	1,000.00	1,000.00	650,000.00	650,000.00	436,000.00	-
<b>12020400</b>	<b>FEES - GENERAL</b>			<b>18,210,925.00</b>	<b>18,210,925.00</b>	<b>14,548,710.38</b>	-
12020417	CONTRACTOR REGISTRATION FEES	10,000.00	10,000.00	100,000.00	100,000.00	-	-
12020418	MARRIAGE/ DIVORCE FEES	10,000.00	10,000.00	3,700,000.00	3,700,000.00	1,040,000.00	-
12020427	TENDER FEES	25,000.00	25,000.00	850,000.00	850,000.00	-	-
12020442	ASSOCIATION FEES	10,000.00	10,000.00	100,000.00	100,000.00	50,000.00	-
12020443	BIRTH & DEATH REGISTRATION FEES	5,000.00	5,000.00	1,100,000.00	1,100,000.00	262,400.00	-
12020444	BURIAL FEES	50,000.00	50,000.00	150,000.00	150,000.00	-	-
12020445	CHANGE OF OWNERSHIP FEES	-	-	50,000.00	50,000.00	-	-
12020449	BUSINESS/TRADE OPERATING FEES	5,000.00	5,000.00	300,000.00	300,000.00	-	-
12020453	APPLICATIONS FEES	1,000.00	1,000.00	150,000.00	150,000.00	-	-
12020454	PARKING FEES	100.00	100.00	250,000.00	250,000.00	244,200.00	-
12020460	BUILDING PLAN APPROVAL FEES	-	-	10,000,425.00	10,000,425.00	5,211,110.38	-
12020461	TITLE TRANSFER FEES	10,000.00	10,000.00	400,000.00	400,000.00	-	-
12020466	INDIGENSHIP REGISTRATION FEES	4,000.00	4,000.00	1,060,500.00	1,060,500.00	7,741,000.00	-
<b>12020500</b>	<b>FINES - GENERAL</b>			<b>500,000.00</b>	<b>500,000.00</b>	<b>182,000.00</b>	-
12020501	FINES/PENALTIES	1,000.00	1,000.00	500,000.00	500,000.00	182,000.00	-
<b>12020700</b>	<b>EARNINGS -GENERAL</b>			<b>10,000,000.00</b>	<b>10,000,000.00</b>	-	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	60,000.00	60,000.00	6,000,000.00	6,000,000.00	-	-
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	60,000.00	60,000.00	1,300,000.00	1,300,000.00	-	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	60,000.00	60,000.00	2,700,000.00	2,700,000.00	-	-
<b>12020800</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>			<b>2,592,000.00</b>	<b>2,592,000.00</b>	<b>3,511,500.00</b>	-
12020803	RENT ON GOVT BUILDINGS	12,000.00	12,000.00	2,592,000.00	2,592,000.00	3,511,500.00	-
<b>12020900</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>			<b>2,700,000.00</b>	<b>2,700,000.00</b>	-	-
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	1,000.00	1,000.00	2,500,000.00	2,500,000.00	-	-
12020906	RENTS ON GOVT. PROPERTIES	10,000.00	10,000.00	200,000.00	200,000.00	-	-



# IREPODUN LOCAL GOVERNMENT



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025	2026	APPROVED	APPROVED	ACTUAL	ACTUAL
		APPROVED RATE	APPROVED RATE	ESTIMATES 2025	ESTIMATES 2026	REVENUE (JAN-DEC 2024)	REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			<b>4,178,825,143.73</b>	<b>5,464,760,657.36</b>	<b>1,605,362,263.86</b>	<b>2,785,319,322.87</b>
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>4,028,825,143.73</b>	<b>5,314,760,657.36</b>	<b>1,549,949,001.67</b>	<b>2,726,879,331.09</b>
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>4,028,825,143.73</b>	<b>5,314,760,657.36</b>	<b>1,549,949,001.67</b>	<b>2,726,879,331.09</b>
<b>11010100</b>	<b>GOVERNMENT SHARE OF FAAC</b>			<b>1,438,700,144.12</b>	<b>2,724,635,657.75</b>	<b>905,507,954.21</b>	<b>314,846,789.20</b>
11010101	STATUTORY ALLOCATION	-	-	1,438,700,144.12	2,724,635,657.75	905,507,954.21	314,846,789.20
<b>11010200</b>	<b>GOVERNMENT SHARE OF VAT</b>			<b>1,620,337,285.49</b>	<b>1,620,337,285.49</b>	<b>329,124,173.57</b>	<b>1,518,601,922.56</b>
11010201	SHARE OF VAT	-	-	1,620,337,285.49	1,620,337,285.49	329,124,173.57	1,518,601,922.56
<b>11010400</b>	<b>OTHER REVENUE FROM FAAC</b>			<b>969,787,714.12</b>	<b>969,787,714.12</b>	<b>315,316,873.89</b>	<b>893,430,619.33</b>
11010401	OTHER REVENUE FROM FAAC	-	-	969,787,714.12	969,787,714.12	315,316,873.89	893,430,619.33
<b>12000000</b>	<b>INDEPENDENT REVENUE</b>			<b>50,000,000.00</b>	<b>50,000,000.00</b>	<b>8,944,430.15</b>	<b>18,319,201.09</b>
<b>12010000</b>	<b>TAX REVENUE</b>			<b>1,600,000.00</b>	<b>1,600,000.00</b>	<b>254,400.00</b>	<b>547,200.00</b>
<b>12010100</b>	<b>PERSONAL TAXES</b>			<b>1,600,000.00</b>	<b>1,600,000.00</b>	<b>254,400.00</b>	<b>547,200.00</b>
12010101	COMMUNITY DEVELOPMENT/POLL TAX	200.00	200.00	1,300,000.00	1,300,000.00	249,400.00	472,200.00
12010104	STAMP DUTY	1,000.00	1,000.00	20,000.00	20,000.00	-	-
12010105	POOL BETTING TAX	500.00	500.00	30,000.00	30,000.00	-	-
12010106	DEVELOPMENTAL TAXES/LEVY	200.00	200.00	100,000.00	100,000.00	-	50,000.00
12010108	LIVESTOCK TAX	1,000.00	1,000.00	50,000.00	50,000.00	-	-
12010109	OTHER SERVICES TAXES	500.00	500.00	100,000.00	100,000.00	5,000.00	25,000.00
<b>12020000</b>	<b>NON-TAX REVENUE</b>			<b>48,400,000.00</b>	<b>48,400,000.00</b>	<b>8,690,030.15</b>	<b>17,772,001.09</b>
<b>12020100</b>	<b>LICENCES - GENERAL</b>			<b>6,415,000.00</b>	<b>6,415,000.00</b>	<b>1,364,050.00</b>	<b>2,049,100.00</b>
12020105	RADIO/TELEVISION STATION LICENCES	200.00	200.00	200,000.00	200,000.00	70,000.00	-
12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	2,000.00	5,000.00	450,000.00	450,000.00	120,000.00	250,000.00
12020111	BAKE HOUSE LICENSE	1,000.00	1,000.00	50,000.00	50,000.00	-	13,000.00
12020112	BICYCLES LICENCE & HIRE PERMITS	100.00	100.00	30,000.00	30,000.00	-	-
12020113	BRICKMAKING, etc LICENCE	10,000.00	10,000.00	320,000.00	320,000.00	-	120,000.00
12020114	CART LICENSES	100.00	100.00	20,000.00	20,000.00	-	-
12020115	DANE GUN LICENSES	100.00	100.00	15,000.00	15,000.00	-	-
12020116	CATTLE DEALER LICENSES	2,000.00	2,000.00	100,000.00	100,000.00	-	20,000.00

12020117	DRIED FISH & MEAT LICENSES	100.00	200.00	100,000.00	100,000.00	-	15,000.00
12020120	HAWKER'S PERMITS	50.00	100.00	1,000,000.00	1,000,000.00	713,050.00	617,500.00
12020122	PRODUCE BUYING LICENSES	1,000.00	1,000.00	30,000.00	30,000.00	-	-
12020124	ABBATTOIR/SLAUGHTER LICENCES	1,000.00	1,000.00	150,000.00	150,000.00	127,000.00	51,000.00
12020126	TRACTOR HIRING SERVICES	30,000.00	30,000.00	600,000.00	600,000.00	-	-
12020128	BOREHOLE DRILLING LICENSES	5,000.00	5,000.00	50,000.00	50,000.00	-	-
12020131	LIQUOR LICENCES	1,000.00	1,000.00	50,000.00	50,000.00	30,000.00	25,000.00
12020137	TRADE PERMIT LICENSES	5,000.00	5,000.00	500,000.00	500,000.00	70,000.00	240,000.00
12020138	FORESTRY/TIMBER LICENSE	5,000.00	5,000.00	200,000.00	200,000.00	-	-
12020141	STREET NAMING AND RENEWAL LICENCES	25,000.00	30,000.00	750,000.00	750,000.00	195,000.00	165,000.00
12020142	HACKNEY PERMIT	100.00	100.00	1,800,000.00	1,800,000.00	39,000.00	532,600.00
<b>12020400</b>	<b>FEES - GENERAL</b>			<b>14,885,000.00</b>	<b>14,885,000.00</b>	<b>5,289,269.52</b>	<b>6,634,961.09</b>
12020417	CONTRACTOR REGISTRATION FEES	50,000.00	50,000.00	2,500,000.00	2,500,000.00	-	-
12020418	MARRIAGE/ DIVORCE FEES	10,000.00	10,000.00	1,500,000.00	1,500,000.00	400,000.00	550,000.00
12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES	2,500.00	2,500.00	10,000.00	10,000.00	-	-
12020427	TENDER FEES	1,000.00	1,000.00	50,000.00	50,000.00	-	-
12020436	BILL BOARD ADVERTISEMENT FEES	1,000.00	1,000.00	30,000.00	30,000.00	-	-
12020442	ASSOCIATION FEES	2,000.00	10,000.00	250,000.00	250,000.00	88,000.00	76,000.00
12020443	BIRTH & DEATH REGISTRATION FEES	500.00	500.00	20,000.00	20,000.00	-	11,000.00
12020445	CHANGE OF OWNERSHIP FEES	5,000.00	5,000.00	550,000.00	550,000.00	15,000.00	350,000.00
12020448	DEVELOPMENT LEVIES	1,000.00	1,000.00	350,000.00	350,000.00	-	210,000.00
12020449	BUSINESS/TRADE OPERATING FEES	2,000.00	2,000.00	300,000.00	300,000.00	-	-
12020450	INSPECTION FEES	1,000.00	1,000.00	30,000.00	30,000.00	-	-
12020451	TIMBER & FOREST FEES	2,000.00	2,000.00	300,000.00	300,000.00	-	-
12020453	APPLICATIONS FEES	1,000.00	1,000.00	100,000.00	100,000.00	20,000.00	27,000.00
12020454	PARKING FEES	50.00	50.00	15,000.00	15,000.00	-	-
12020460	BUILDING PLAN APPROVAL FEES	22.50	10.00	3,500,000.00	3,500,000.00	1,559,269.52	2,509,961.09
12020461	TITLE TRANSFER FEES	-	2,000.00	300,000.00	300,000.00	-	126,000.00
12020462	PUBLICATION FEES	1,000.00	1,000.00	50,000.00	50,000.00	-	-
12020463	HOSPITAL SERVICE REGISTRATION FEES	5,000.00	5,000.00	30,000.00	30,000.00	-	-
12020466	INDIGENSHIP REGISTRATION FEES	4,000.00	4,000.00	5,000,000.00	5,000,000.00	3,207,000.00	2,775,000.00
<b>12020500</b>	<b>FINES - GENERAL</b>			<b>670,000.00</b>	<b>670,000.00</b>	<b>89,000.00</b>	<b>58,000.00</b>
12020501	FINES/PENALTIES	1,000.00	1,000.00	450,000.00	450,000.00	89,000.00	58,000.00
12020502	COURT FINES	2,000.00	2,000.00	20,000.00	20,000.00	-	-
12020503	DISLODGING OF EFFLUENT/POLLUTION FINE	2,000.00	2,000.00	200,000.00	200,000.00	-	-
<b>12020600</b>	<b>SALES - GENERAL</b>			<b>10,250,000.00</b>	<b>10,250,000.00</b>	<b>220,000.00</b>	<b>2,985,000.00</b>
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	5,000.00	10,000.00	2,500,000.00	2,500,000.00	-	-
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	2,000.00	2,000.00	750,000.00	750,000.00	-	-

12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	5,000.00	5,000.00	3,000,000.00	3,000,000.00	-	2,255,000.00
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	5,000.00	50,000.00	2,500,000.00	2,500,000.00	-	-
12020620	SALES OF OTHER GOVERNMENT PROPERTY	-	-	1,500,000.00	1,500,000.00	220,000.00	730,000.00
<b>12020700</b>	<b>EARNINGS -GENERAL</b>			<b>3,080,000.00</b>	<b>3,080,000.00</b>	<b>101,000.00</b>	<b>557,750.00</b>
12020702	EARNINGS FROM LABORATORY SERVICES	500.00	500.00	40,000.00	40,000.00	-	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	20,000.00	20,000.00	1,500,000.00	1,500,000.00	-	300,000.00
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	10,000.00	10,000.00	120,000.00	120,000.00	-	-
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	1,000.00	1,000.00	200,000.00	200,000.00	-	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	50.00	50.00	1,200,000.00	1,200,000.00	101,000.00	257,750.00
12020720	EARNING FROM GUEST HOUSES	5,000.00	5,000.00	20,000.00	20,000.00	-	-
<b>12020800</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>			<b>5,600,000.00</b>	<b>5,600,000.00</b>	<b>860,710.63</b>	<b>2,742,000.00</b>
12020801	RENT ON GOVT.QUARTERS	2,000.00	2,000.00	150,000.00	150,000.00	-	-
12020803	RENT ON GOVT BUILDINGS	6,000.00	10,000.00	5,450,000.00	5,450,000.00	860,710.63	2,742,000.00
<b>12020900</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>			<b>7,500,000.00</b>	<b>7,500,000.00</b>	<b>766,000.00</b>	<b>2,745,190.00</b>
12020901	RENT ON GOVT. LAND	2,000.00	2,000.00	2,500,000.00	2,500,000.00	566,000.00	1,180,000.00
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	-	-	3,500,000.00	3,500,000.00	120,000.00	1,119,640.00
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	10,000.00	10,000.00	850,000.00	850,000.00	-	230,000.00
12020906	RENTS ON GOVT. PROPERTIES	-	-	650,000.00	650,000.00	80,000.00	215,550.00
<b>13000000</b>	<b>AID AND GRANTS</b>			<b>100,000,000.00</b>	<b>100,000,000.00</b>	<b>46,468,832.04</b>	<b>40,120,790.69</b>
<b>13010000</b>	<b>AID</b>			<b>20,000,000.00</b>	<b>20,000,000.00</b>	-	-
<b>13010100</b>	<b>DOMESTIC AID</b>			<b>20,000,000.00</b>	<b>20,000,000.00</b>	-	-
13010101	DOMESTIC AID	-	-	20,000,000.00	20,000,000.00	-	-
<b>13020000</b>	<b>GRANTS</b>			<b>80,000,000.00</b>	<b>80,000,000.00</b>	<b>46,468,832.04</b>	<b>40,120,790.69</b>
<b>13020300</b>	<b>DOMESTIC GRANTS</b>			<b>80,000,000.00</b>	<b>80,000,000.00</b>	<b>46,468,832.04</b>	<b>40,120,790.69</b>
13020301	DOMESTIC GRANTS	-	-	65,000,000.00	65,000,000.00	46,468,832.04	40,120,790.69
13020303	ENDOWMENT INCOME	-	-	15,000,000.00	15,000,000.00	-	-



# IREWOLE LOCAL GOVERNMENT



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			<b>3,915,393,470.00</b>	<b>6,291,772,672.04</b>	<b>738,305,930.60</b>	<b>-</b>
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>3,857,243,470.00</b>	<b>6,175,472,672.04</b>	<b>730,170,305.30</b>	<b>-</b>
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>3,857,243,470.00</b>	<b>6,175,472,672.04</b>	<b>730,170,305.30</b>	<b>-</b>
<b>11010100</b>	<b>GOVERNMENT SHARE OF FAAC</b>			<b>938,774,794.00</b>	<b>1,977,549,588.00</b>	<b>201,661,773.00</b>	<b>-</b>
11010101	STATUTORY ALLOCATION	-	-	938,774,794.00	1,977,549,588.00	201,661,773.00	-
<b>11010200</b>	<b>GOVERNMENT SHARE OF VAT</b>			<b>713,849,566.00</b>	<b>1,410,847,254.04</b>	<b>527,894,675.00</b>	<b>-</b>
11010201	SHARE OF VAT	-	-	713,849,566.00	1,410,847,254.04	527,894,675.00	-
<b>11010400</b>	<b>OTHER REVENUE FROM FAAC</b>			<b>2,204,619,110.00</b>	<b>2,787,075,830.00</b>	<b>613,857.30</b>	<b>-</b>
11010401	OTHER REVENUE FROM FAAC	-	-	2,204,619,110.00	2,787,075,830.00	613,857.30	-
<b>12000000</b>	<b>INDEPENDENT REVENUE</b>			<b>58,150,000.00</b>	<b>116,300,000.00</b>	<b>8,135,625.30</b>	<b>-</b>
<b>12010000</b>	<b>TAX REVENUE</b>			<b>2,200,000.00</b>	<b>4,400,000.00</b>	<b>1,209,466.00</b>	<b>-</b>
<b>12010100</b>	<b>PERSONAL TAXES</b>			<b>2,200,000.00</b>	<b>4,400,000.00</b>	<b>1,209,466.00</b>	<b>-</b>
12010101	COMMUNITY DEVELOPMENT/POLL TAX	200.00	300.00	2,000,000.00	4,000,000.00	1,209,466.00	-
12010106	DEVELOPMENTAL TAXES/LEVY	1,200.00	2,000.00	200,000.00	400,000.00	-	-
<b>12020000</b>	<b>NON-TAX REVENUE</b>			<b>55,950,000.00</b>	<b>111,900,000.00</b>	<b>6,926,159.30</b>	<b>-</b>
<b>12020100</b>	<b>LICENCES - GENERAL</b>			<b>18,250,000.00</b>	<b>36,500,000.00</b>	<b>3,102,699.30</b>	<b>-</b>
12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	10,000.00	10,000.00	100,000.00	200,000.00	10,000.00	-
12020111	BAKE HOUSE LICENSE	1,000.00	10,000.00	100,000.00	200,000.00	-	-
12020113	BRICKMAKING, etc LICENCE	1,000.00	1,000.00	100,000.00	200,000.00	-	-
12020120	HAWKER'S PERMITS	200.00	200.00	2,000,000.00	4,000,000.00	970,000.00	-
12020122	PRODUCE BUYING LICENSES	2,000.00	2,000.00	200,000.00	400,000.00	12,000.00	-
12020126	TRACTOR HIRING SERVICES	2,000.00	3,000.00	3,000,000.00	6,000,000.00	693,333.30	-
12020137	TRADE PERMIT LICENSES	1,000.00	1,000.00	950,000.00	1,900,000.00	-	-
12020138	FORESTRY/TIMBER LICENSE	5,000.00	5,000.00	5,000,000.00	10,000,000.00	-	-
12020140	LOTTERY PERMIT	2,400.00	3,000.00	900,000.00	1,800,000.00	800,000.00	-
12020141	STREET NAMING AND RENEWAL LICENCES	51,000.00	53,000.00	5,300,000.00	10,600,000.00	166,666.00	-
12020142	HACKNEY PERMIT	500.00	500.00	600,000.00	1,200,000.00	450,700.00	-
<b>12020400</b>	<b>FEES - GENERAL</b>			<b>21,400,000.00</b>	<b>42,800,000.00</b>	<b>3,781,460.00</b>	<b>-</b>

**2026 BUDGET****MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS**

12020417	CONTRACTOR REGISTRATION FEES	20,000.00	20,000.00	500,000.00	1,000,000.00	200,000.00	-
12020418	MARRIAGE/ DIVORCE FEES	10,000.00	10,000.00	1,200,000.00	2,400,000.00	920,000.00	-
12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES	-	-	500,000.00	1,000,000.00	405,000.00	-
12020427	TENDER FEES	50,000.00	50,000.00	200,000.00	400,000.00	-	-
12020442	ASSOCIATION FEES	10,000.00	10,000.00	1,000,000.00	2,000,000.00	240,000.00	-
12020449	BUSINESS/TRADE OPERATING FEES	1,000.00	1,000.00	1,000,000.00	2,000,000.00	133,000.00	-
12020460	BUILDING PLAN APPROVAL FEES	2,000.00	26,500.00	15,000,000.00	30,000,000.00	908,960.00	-
12020466	INDIGENSHIP REGISTRATION FEES	3,500.00	4,500.00	2,000,000.00	4,000,000.00	974,500.00	-
<b>12020600</b>	<b>SALES - GENERAL</b>			<b>10,100,000.00</b>	<b>20,200,000.00</b>	-	-
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	1,000.00	2,000.00	100,000.00	200,000.00	-	-
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	7,800.00	10,000.00	10,000,000.00	20,000,000.00	-	-
<b>12020700</b>	<b>EARNINGS -GENERAL</b>			<b>6,000,000.00</b>	<b>12,000,000.00</b>	-	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	35,000.00	40,000.00	3,000,000.00	6,000,000.00	-	-
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	3,500.00	4,000.00	3,000,000.00	6,000,000.00	-	-
<b>12020800</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>			<b>200,000.00</b>	<b>400,000.00</b>	<b>42,000.00</b>	-
12020803	RENT ON GOVT BUILDINGS	-	5,000.00	200,000.00	400,000.00	42,000.00	-



# ISOKAN LOCAL GOVERNMENT



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			<b>3,244,312,490.00</b>	<b>5,589,997,182.82</b>	<b>1,742,085,859.00</b>	<b>-</b>
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>3,161,162,490.00</b>	<b>5,506,847,182.82</b>	<b>1,732,213,869.00</b>	<b>-</b>
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>3,161,162,490.00</b>	<b>5,506,847,182.82</b>	<b>1,732,213,869.00</b>	<b>-</b>
<b>11010100</b>	<b>GOVERNMENT SHARE OF FAAC</b>			<b>1,848,986,606.00</b>	<b>3,976,886,367.42</b>	<b>988,812,234.00</b>	<b>-</b>
11010101	STATUTORY ALLOCATION	-	-	1,848,986,606.00	3,976,886,367.42	988,812,234.00	-
<b>11010200</b>	<b>GOVERNMENT SHARE OF VAT</b>			<b>994,326,878.00</b>	<b>1,529,960,815.40</b>	<b>743,401,635.00</b>	<b>-</b>
11010201	SHARE OF VAT	-	-	994,326,878.00	1,529,960,815.40	743,401,635.00	-
<b>11010300</b>	<b>GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT</b>			<b>317,849,006.00</b>			
11010301	EXCESS CRUDE	-	-	317,849,006.00	971,787,846.10	161,444,170.50	-
<b>12000000</b>	<b>INDEPENDENT REVENUE</b>			<b>63,150,000.00</b>	<b>63,150,000.00</b>	<b>9,871,990.00</b>	<b>-</b>
<b>12010000</b>	<b>TAX REVENUE</b>			<b>1,700,000.00</b>	<b>1,700,000.00</b>	<b>220,000.00</b>	<b>-</b>
<b>12010100</b>	<b>PERSONAL TAXES</b>			<b>1,700,000.00</b>	<b>1,700,000.00</b>	<b>220,000.00</b>	<b>-</b>
12010101	COMMUNITY DEVELOPMENT/POLL TAX	200.00	200.00	500,000.00	500,000.00	100,000.00	-
12010105	POOL BETTING TAX	-	200.00	200,000.00	200,000.00	-	-
12010106	DEVELOPMENTAL TAXES/LEVY	500.00	500.00	1,000,000.00	1,000,000.00	120,000.00	-
<b>12020000</b>	<b>NON-TAX REVENUE</b>			<b>61,450,000.00</b>	<b>61,450,000.00</b>	<b>9,651,990.00</b>	<b>-</b>
<b>12020100</b>	<b>LICENCES - GENERAL</b>			<b>6,650,000.00</b>	<b>6,650,000.00</b>	<b>1,044,800.00</b>	<b>-</b>
12020105	RADIO/TELEVISION STATION LICENCES	200.00	500.00	500,000.00	500,000.00	25,800.00	-
12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	10,000.00	10,000.00	1,000,000.00	1,000,000.00	70,000.00	-
12020111	BAKE HOUSE LICENSE	2,000.00	2,000.00	400,000.00	400,000.00	34,000.00	-
12020113	BRICKMAKING, etc LICENCE	2,500.00	2,500.00	200,000.00	200,000.00	-	-
12020116	CATTLE DEALER LICENSES	10,000.00	10,000.00	250,000.00	250,000.00	-	-
12020117	DRIED FISH & MEAT LICENSES	1,200.00	1,200.00	500,000.00	500,000.00	-	-
12020120	HAWKER'S PERMITS	500.00	500.00	600,000.00	600,000.00	255,000.00	-
12020124	ABBATTOIR/SLAUGHTER LICENCES	10,000.00	10,000.00	200,000.00	200,000.00	-	-
12020126	TRACTOR HIRING SERVICES	25,000.00	50,000.00	500,000.00	500,000.00	-	-
12020131	LIQUOR LICENCES	2,000.00	2,000.00	500,000.00	500,000.00	-	-
12020137	TRADE PERMIT LICENSES	1,000.00	2,000.00	1,000,000.00	1,000,000.00	401,000.00	-

12020141	STREET NAMING AND RENEWAL LICENCES	-	-	400,000.00	400,000.00	-	-
12020142	HACKNEY PERMIT	200.00	200.00	600,000.00	600,000.00	259,000.00	-
<b>12020400</b>	<b>FEES - GENERAL</b>			<b>17,800,000.00</b>	<b>17,800,000.00</b>	<b>3,931,890.00</b>	-
12020418	MARRIAGE/ DIVORCE FEES	10,000.00	10,000.00	800,000.00	800,000.00	150,000.00	-
12020427	TENDER FEES	25,000.00	25,000.00	400,000.00	400,000.00	-	-
12020436	BILL BOARD ADVERTISEMENT FEES	2,500.00	2,500.00	1,000,000.00	1,000,000.00	40,000.00	-
12020446	AGRICULTURAL/VETINARY SERVICES FEES	1,000.00	1,000.00	1,000,000.00	1,000,000.00	129,000.00	-
12020449	BUSINESS/TRADE OPERATING FEES	1,000.00	1,000.00	1,000,000.00	1,000,000.00	411,000.00	-
12020451	TIMBER & FOREST FEES	2,000.00	-	-	-	206,000.00	-
12020453	APPLICATIONS FEES	1,000.00	1,000.00	100,000.00	100,000.00	1,000.00	-
12020454	PARKING FEES	2,000.00	2,000.00	1,000,000.00	1,000,000.00	325,000.00	-
12020460	BUILDING PLAN APPROVAL FEES	-	-	2,000,000.00	2,000,000.00	364,890.00	-
12020466	INDIGENSHIP REGISTRATION FEES	5,000.00	5,000.00	10,000,000.00	10,000,000.00	2,305,000.00	-
12020478	WORKSHOP FEES	-	500.00	500,000.00	500,000.00	-	-
<b>12020500</b>	<b>FINES - GENERAL</b>			<b>1,000,000.00</b>	<b>1,000,000.00</b>	-	-
12020501	FINES/PENALTIES	500.00	500.00	1,000,000.00	1,000,000.00	-	-
<b>12020600</b>	<b>SALES - GENERAL</b>			<b>30,400,000.00</b>	<b>30,400,000.00</b>	<b>4,064,800.00</b>	-
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	200.00	200.00	10,000,000.00	10,000,000.00	662,800.00	-
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	-	-	400,000.00	400,000.00	-	-
12020620	SALES OF OTHER GOVERNMENT PROPERTY	150,000.00	150,000.00	20,000,000.00	20,000,000.00	3,402,000.00	-
<b>12020700</b>	<b>EARNINGS -GENERAL</b>			<b>2,700,000.00</b>	<b>2,700,000.00</b>	<b>266,500.00</b>	-
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	5,000.00	-	2,000,000.00	2,000,000.00	237,500.00	-
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	1,000.00	1,000.00	300,000.00	300,000.00	10,000.00	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-	1,000.00	200,000.00	200,000.00	19,000.00	-
12020720	EARNING FROM GUEST HOUSES	5,000.00	5,000.00	200,000.00	200,000.00	-	-
<b>12020800</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>			<b>200,000.00</b>	<b>200,000.00</b>	-	-
12020804	RENT ON CONFERENCE CENTRES	-	2,000.00	200,000.00	200,000.00	-	-
<b>12020900</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>			<b>2,500,000.00</b>	<b>2,500,000.00</b>	<b>344,000.00</b>	-
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	-	-	2,000,000.00	2,000,000.00	126,000.00	-
12020906	RENTS ON GOVT. PROPERTIES	1,000.00	1,000.00	500,000.00	500,000.00	218,000.00	-
<b>12021000</b>	<b>REPAYMENTS - GENERAL</b>			<b>200,000.00</b>	<b>200,000.00</b>	-	-
12021006	REFUNDS/MISCELLANEOUS RECEIPTS	-	-	200,000.00	200,000.00	-	-
<b>13000000</b>	<b>AID AND GRANTS</b>			<b>20,000,000.00</b>	<b>20,000,000.00</b>	-	-
<b>13010000</b>	<b>AID</b>			<b>20,000,000.00</b>	-	-	-
<b>13010100</b>	<b>DOMESTIC AIDS</b>			<b>20,000,000.00</b>	-	-	-
13010101	DOMESTIC AID	-	-	20,000,000.00	-	-	-
<b>13020000</b>	<b>GRANTS</b>			-	<b>20,000,000.00</b>	-	-

13020300	DOMESTIC GRANTS			-	20,000,000.00	-	-
13020301	DOMESTIC GRANTS	-	-	-	20,000,000.00	-	-



# IWO LOCAL GOVERNMENT



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			3,549,739,650.02	6,481,100,493.64	740,231,916.95	-
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			3,364,811,150.02	6,296,171,993.64	737,259,778.95	-
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			3,364,811,150.02	6,296,171,993.64	737,259,778.95	-
<b>11010100</b>	<b>GOVERNMENT SHARE OF FAAC</b>			1,447,198,932.05	2,904,291,726.19	355,336,576.63	-
11010101	STATUTORY ALLOCATION	-	-	1,447,198,932.05	2,904,291,726.19	355,336,576.63	-
<b>11010200</b>	<b>GOVERNMENT SHARE OF VAT</b>			1,207,173,470.35	2,680,441,519.83	381,923,202.32	-
11010201	SHARE OF VAT	-	-	1,207,173,470.35	2,680,441,519.83	381,923,202.32	-
11010301	EXCESS CRUDE	-	-	-	-	116,397,818.00	-
<b>11010400</b>	<b>OTHER REVENUE FROM FAAC</b>			710,438,747.62	711,438,747.62	-	-
11010401	OTHER REVENUE FROM FAAC	-	-	710,438,747.62	711,438,747.62	-	-
<b>12000000</b>	<b>INDEPENDENT REVENUE</b>			184,928,500.00	184,928,500.00	2,972,138.00	-
<b>12010000</b>	<b>TAX REVENUE</b>			1,800,000.00	1,800,000.00	42,000.00	-
<b>12010100</b>	<b>PERSONAL TAXES</b>			1,800,000.00	1,800,000.00	42,000.00	-
12010101	COMMUNITY DEVELOPMENT/POLL TAX	200.00	200.00	1,000,000.00	1,000,000.00	42,000.00	-
12010106	DEVELOPMENTAL TAXES/LEVY	200.00	200.00	500,000.00	500,000.00	-	-
12010109	OTHER SERVICES TAXES	200.00	200.00	300,000.00	300,000.00	-	-
<b>12020000</b>	<b>NON-TAX REVENUE</b>			183,128,500.00	183,128,500.00	2,930,138.00	-
<b>12020100</b>	<b>LICENCES - GENERAL</b>			44,863,500.00	44,863,500.00	183,800.00	-
12020105	RADIO/TELEVISION STATION LICENCES	50.00	50.00	118,500.00	118,500.00	-	-
12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	5,000.00	5,000.00	1,800,000.00	1,800,000.00	-	-
12020111	BAKE HOUSE LICENSE	1,000.00	1,000.00	1,250,000.00	1,250,000.00	-	-
12020112	BICYCLES LICENCE & HIRE PERMITS	1,000.00	1,000.00	500,000.00	500,000.00	-	-
12020113	BRICKMAKING, etc LICENCE	2,500.00	2,500.00	3,250,000.00	3,250,000.00	-	-
12020116	CATTLE DEALER LICENSES	1,000.00	1,000.00	1,300,000.00	1,300,000.00	-	-
12020117	DRIED FISH & MEAT LICENSES	1,500.00	1,500.00	1,270,000.00	1,270,000.00	-	-
12020118	PET (DOG) LICENSES	1,000.00	1,000.00	100,000.00	100,000.00	-	-
12020120	HAWKER'S PERMITS	100.00	100.00	4,500,000.00	4,500,000.00	-	-
12020122	PRODUCE BUYING LICENSES	5,000.00	5,000.00	1,550,000.00	1,550,000.00	-	-

12020124	ABBATTOIR/SLAUGHTER LICENCES	500.00	500.00	1,000,000.00	1,000,000.00	130,000.00	-
12020126	TRACTOR HIRING SERVICES	30,000.00	30,000.00	2,000,000.00	2,000,000.00	-	-
12020128	BOREHOLE DRILLING LICENSES	5,000.00	5,000.00	5,000,000.00	5,000,000.00	-	-
12020130	CINEMATOGRAPH LICENSES	500.00	500.00	700,000.00	700,000.00	-	-
12020131	LIQUOR LICENCES	1,000.00	1,000.00	1,300,000.00	1,300,000.00	-	-
12020137	TRADE PERMIT LICENSES	4,500.00	4,500.00	8,025,000.00	8,025,000.00	-	-
12020141	STREET NAMING AND RENEWAL LICENCES	115,000.00	115,000.00	9,200,000.00	9,200,000.00	-	-
12020142	HACKNEY PERMIT	1,800.00	1,800.00	2,000,000.00	2,000,000.00	53,800.00	-
<b>12020400</b>	<b>FEES - GENERAL</b>			<b>67,065,000.00</b>	<b>67,065,000.00</b>	<b>156,000.00</b>	-
12020417	CONTRACTOR REGISTRATION FEES	5,000.00	5,000.00	7,500,000.00	7,500,000.00	-	-
12020418	MARRIAGE/ DIVORCE FEES	20,000.00	20,000.00	2,000,000.00	2,000,000.00	-	-
12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES	1,000.00	1,000.00	2,000,000.00	2,000,000.00	-	-
12020427	TENDER FEES	1,000.00	1,000.00	2,050,000.00	2,050,000.00	-	-
12020436	BILL BOARD ADVERTISEMENT FEES	5,000.00	5,000.00	2,020,000.00	2,020,000.00	156,000.00	-
12020442	ASSOCIATION FEES	1,000.00	1,000.00	4,000,000.00	4,000,000.00	-	-
12020444	BURIAL FEES	2,000.00	2,000.00	100,000.00	100,000.00	-	-
12020449	BUSINESS/TRADE OPERATING FEES	1,000.00	1,000.00	2,330,000.00	2,330,000.00	-	-
12020453	APPLICATIONS FEES	25,000.00	35,000.00	17,440,000.00	17,440,000.00	-	-
12020460	BUILDING PLAN APPROVAL FEES	-	-	7,125,000.00	7,125,000.00	-	-
12020466	INDIGENSHIP REGISTRATION FEES	3,000.00	3,000.00	20,500,000.00	20,500,000.00	-	-
<b>12020500</b>	<b>FINES - GENERAL</b>			<b>5,000,000.00</b>	<b>5,000,000.00</b>	-	-
12020501	FINES/PENALTIES	1,500.00	1,000.00	5,000,000.00	5,000,000.00	-	-
<b>12020600</b>	<b>SALES - GENERAL</b>			<b>20,500,000.00</b>	<b>20,500,000.00</b>	<b>1,665,900.00</b>	-
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	2,000.00	2,000.00	5,000,000.00	5,000,000.00	-	-
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	6,000.00	1,000.00	5,500,000.00	5,500,000.00	1,665,900.00	-
12020620	SALES OF OTHER GOVERNMENT PROPERTY	2,000.00	2,000.00	10,000,000.00	10,000,000.00	-	-
<b>12020700</b>	<b>EARNINGS -GENERAL</b>			<b>25,000,000.00</b>	<b>25,000,000.00</b>	<b>375,300.00</b>	-
12020702	EARNINGS FROM LABORATORY SERVICES	1,000.00	1,000.00	5,000,000.00	5,000,000.00	-	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	170,000.00	120,000.00	12,000,000.00	12,000,000.00	-	-
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	500.00	500.00	5,000,000.00	5,000,000.00	-	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	550.00	500.00	3,000,000.00	3,000,000.00	375,300.00	-
<b>12020800</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>			<b>4,700,000.00</b>	<b>4,700,000.00</b>	-	-
12020801	RENT ON GOVT. QUARTERS	30,000.00	30,000.00	1,000,000.00	1,000,000.00	-	-
12020803	RENT ON GOVT BUILDINGS	37,000.00	37,000.00	2,700,000.00	2,700,000.00	-	-
12020804	RENT ON CONFERENCE CENTRES	10,000.00	-	500,000.00	500,000.00	-	-
12020805	RENT ON BUILDING AT AERODROMES	1,000.00	1,000.00	500,000.00	500,000.00	-	-
<b>12020900</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>			<b>16,000,000.00</b>	<b>16,000,000.00</b>	<b>549,138.00</b>	-
12020901	RENT ON GOVT. LAND	-	-	10,000,000.00	10,000,000.00	-	-

**2026 BUDGET**

**MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS**

12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	-	-	5,000,000.00	5,000,000.00	-	-
12020905	LEASE RENTAL	6,000.00	6,000.00	1,000,000.00	1,000,000.00	549,138.00	-



# OBOOKUN LOCAL GOVERNMENT



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			<b>3,109,650,613.00</b>	<b>3,491,521,290.26</b>	<b>740,231,916.95</b>	<b>-</b>
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>3,054,935,613.00</b>	<b>3,436,806,290.26</b>	<b>737,259,778.95</b>	<b>-</b>
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>3,054,935,613.00</b>	<b>3,436,806,290.26</b>	<b>737,259,778.95</b>	<b>-</b>
<b>11010100</b>	<b>GOVERNMENT SHARE OF FAAC</b>			<b>2,342,977,474.00</b>	<b>2,724,848,151.26</b>	<b>355,336,576.63</b>	<b>-</b>
11010101	STATUTORY ALLOCATION	-	-	2,342,977,474.00	2,724,848,151.26	355,336,576.63	-
<b>11010200</b>	<b>GOVERNMENT SHARE OF VAT</b>			<b>601,177,637.10</b>	<b>601,177,637.10</b>	<b>381,923,202.32</b>	<b>-</b>
11010201	SHARE OF VAT	-	-	601,177,637.10	601,177,637.10	381,923,202.32	-
11010301	EXCESS CRUDE	-	-	-	-	116,397,818.00	-
<b>11010400</b>	<b>OTHER REVENUE FROM FAAC</b>			<b>110,780,501.90</b>	<b>110,780,501.90</b>	<b>-</b>	<b>-</b>
11010401	OTHER REVENUE FROM FAAC	-	-	110,780,501.90	110,780,501.90	-	-
<b>12000000</b>	<b>INDEPENDENT REVENUE</b>			<b>39,715,000.00</b>	<b>39,715,000.00</b>	<b>2,972,138.00</b>	<b>-</b>
<b>12010000</b>	<b>TAX REVENUE</b>			<b>4,000,000.00</b>	<b>4,000,000.00</b>	<b>42,000.00</b>	<b>-</b>
<b>12010100</b>	<b>PERSONAL TAXES</b>			<b>4,000,000.00</b>	<b>4,000,000.00</b>	<b>42,000.00</b>	<b>-</b>
12010101	COMMUNITY DEVELOPMENT/POLL TAX	200.00	200.00	1,500,000.00	1,500,000.00	42,000.00	-
12010106	DEVELOPMENTAL TAXES/LEVY	500.00	500.00	2,000,000.00	2,000,000.00	-	-
12010109	OTHER SERVICES TAXES	250.00	250.00	500,000.00	500,000.00	-	-
<b>12020000</b>	<b>NON-TAX REVENUE</b>			<b>35,715,000.00</b>	<b>35,715,000.00</b>	<b>2,930,138.00</b>	<b>-</b>
<b>12020100</b>	<b>LICENCES - GENERAL</b>			<b>9,525,000.00</b>	<b>9,525,000.00</b>	<b>183,800.00</b>	<b>-</b>
12020105	RADIO/TELEVISION STATION LICENCES	10,000.00	10,000.00	1,000,000.00	1,000,000.00	-	-
12020111	BAKE HOUSE LICENSE	2,500.00	2,500.00	500,000.00	500,000.00	-	-
12020113	BRICKMAKING, etc LICENCE	2,500.00	2,500.00	400,000.00	400,000.00	-	-
12020119	FISHING PERMITS	500.00	500.00	25,000.00	25,000.00	-	-
12020120	HAWKER'S PERMITS	50.00	50.00	700,000.00	700,000.00	-	-
12020121	HUNTING PERMITS	50.00	50.00	100,000.00	100,000.00	-	-
12020122	PRODUCE BUYING LICENSES	1,000.00	1,000.00	500,000.00	500,000.00	-	-
12020124	ABBATTOIR/SLAUGHTER LICENCES	200.00	200.00	300,000.00	300,000.00	130,000.00	-
12020126	TRACTOR HIRING SERVICES	5,000.00	5,000.00	500,000.00	500,000.00	-	-
12020128	BOREHOLE DRILLING LICENSES	5,000.00	5,000.00	100,000.00	100,000.00	-	-

12020130	CINEMATOGRAPH LICENSES	2,500.00	2,500.00	50,000.00	50,000.00	-	-
12020131	LIQUOR LICENCES	500.00	500.00	100,000.00	100,000.00	-	-
12020137	TRADE PERMIT LICENSES	500.00	500.00	1,500,000.00	1,500,000.00	-	-
12020138	FORESTRY/TIMBER LICENSE	200.00	200.00	50,000.00	50,000.00	-	-
12020140	LOTTERY PERMIT	2,500.00	2,500.00	250,000.00	250,000.00	-	-
12020141	STREET NAMING AND RENEWAL LICENCES	95,000.00	95,000.00	550,000.00	550,000.00	-	-
12020142	HACKNEY PERMIT	2,400.00	2,400.00	2,900,000.00	2,900,000.00	53,800.00	-
<b>12020400</b>	<b>FEES - GENERAL</b>			<b>19,690,000.00</b>	<b>19,690,000.00</b>	<b>2,371,038.00</b>	-
12020404	TRADE UNION FEES	2,500.00	2,500.00	250,000.00	250,000.00	-	-
12020417	CONTRACTOR REGISTRATION FEES	25,000.00	25,000.00	1,000,000.00	1,000,000.00	-	-
12020418	MARRIAGE/ DIVORCE FEES	13,000.00	13,000.00	2,000,000.00	2,000,000.00	156,000.00	-
12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES	5,000.00	5,000.00	50,000.00	50,000.00	-	-
12020427	TENDER FEES	25,000.00	25,000.00	1,500,000.00	1,500,000.00	-	-
12020436	BILL BOARD ADVERTISEMENT FEES	2,500.00	2,500.00	300,000.00	300,000.00	-	-
12020442	ASSOCIATION FEES	2,500.00	2,500.00	100,000.00	100,000.00	-	-
12020443	BIRTH & DEATH REGISTRATION FEES	1,000.00	1,000.00	200,000.00	200,000.00	-	-
12020444	BURIAL FEES	5,000.00	5,000.00	50,000.00	50,000.00	-	-
12020445	CHANGE OF OWNERSHIP FEES	50,000.00	50,000.00	100,000.00	100,000.00	-	-
12020446	AGRICULTURAL/VETINARY SERVICES FEES	2,500.00	2,500.00	100,000.00	100,000.00	-	-
12020448	DEVELOPMENT LEVIES	500.00	500.00	50,000.00	50,000.00	-	-
12020449	BUSINESS/TRADE OPERATING FEES	4,550.00	5,550.00	3,000,000.00	3,000,000.00	-	-
12020451	TIMBER & FOREST FEES	500.00	500.00	50,000.00	50,000.00	-	-
12020453	APPLICATIONS FEES	320,000.00	30,000.00	440,000.00	440,000.00	-	-
12020454	PARKING FEES	50.00	50.00	500,000.00	500,000.00	-	-
12020460	BUILDING PLAN APPROVAL FEES	30.00	-	5,000,000.00	5,000,000.00	549,138.00	-
12020466	INDIGENSHIP REGISTRATION FEES	4,000.00	-	5,000,000.00	5,000,000.00	1,665,900.00	-
<b>12020500</b>	<b>FINES - GENERAL</b>			<b>500,000.00</b>	<b>500,000.00</b>	-	-
12020501	FINES/PENALTIES	20,500.00	-	500,000.00	500,000.00	-	-
<b>12020600</b>	<b>SALES - GENERAL</b>			<b>1,000,000.00</b>	<b>1,000,000.00</b>	-	-
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	5,500.00	-	1,000,000.00	1,000,000.00	-	-
<b>12020700</b>	<b>EARNINGS -GENERAL</b>			<b>2,100,000.00</b>	<b>2,100,000.00</b>	<b>375,300.00</b>	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	140,000.00	-	1,000,000.00	1,000,000.00	-	-
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	10,000.00	-	100,000.00	100,000.00	-	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	50.00	-	1,000,000.00	1,000,000.00	375,300.00	-
<b>12020800</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>			<b>1,900,000.00</b>	<b>1,900,000.00</b>	-	-
12020803	RENT ON GOVT BUILDINGS	7,000.00	6,000.00	900,000.00	900,000.00	-	-
12020804	RENT ON CONFERENCE CENTRES	10,000.00	-	500,000.00	500,000.00	-	-
12020805	RENT ON BUILDING AT AERODROMES	1,000.00	1,000.00	500,000.00	500,000.00	-	-

**2026 BUDGET****MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS**

<b>12020900</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>			<b>1,000,000.00</b>	<b>1,000,000.00</b>	-	-
12020906	RENTS ON GOVT. PROPERTIES	-	-	1,000,000.00	1,000,000.00	-	-
<b>13000000</b>	<b>AID AND GRANTS</b>			<b>15,000,000.00</b>	<b>15,000,000.00</b>	-	-
<b>13020000</b>	<b>GRANTS</b>			<b>15,000,000.00</b>	<b>15,000,000.00</b>	-	-
<b>13020300</b>	<b>DOMESTIC GRANTS</b>			<b>15,000,000.00</b>	<b>15,000,000.00</b>	-	-
13020301	DOMESTIC GRANTS	-	-	15,000,000.00	15,000,000.00	-	-



# ODO OTIN LOCAL GOVERNMENT



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			3,563,461,390.00	6,660,562,818.84	1,193,152,923.86	<b>480,000.00</b>
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			3,494,811,390.00	6,523,762,818.84	1,173,462,803.26	-
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			3,494,811,390.00	6,523,762,818.84	1,173,462,803.26	-
<b>1101010</b>	<b>GOVERNMENT SHARE OF FAAC</b>			2,114,772,570.00	4,897,685,178.84	297,014,943.53	-
11010101	STATUTORY ALLOCATION	-	-	2,114,772,570.00	4,897,685,178.84	297,014,943.53	-
<b>1101020</b>	<b>GOVERNMENT SHARE OF VAT</b>			1,000,000,000.00	866,000,000.00	-	-
11010201	SHARE OF VAT	-	-	1,000,000,000.00	866,000,000.00	-	-
<b>1101040</b>	<b>OTHER REVENUE FROM FAAC</b>			380,038,820.00	760,077,640.00	876,447,859.73	-
11010401	OTHER REVENUE FROM FAAC	-	-	380,038,820.00	760,077,640.00	876,447,859.73	-
<b>1200000</b>	<b>INDEPENDENT REVENUE</b>			58,650,000.00	116,800,000.00	15,026,322.80	<b>480,000.00</b>
<b>1201000</b>	<b>TAX REVENUE</b>			-	1,800,000.00	124,200.00	-
<b>1201010</b>	<b>PERSONAL TAXES</b>			-	1,800,000.00	124,200.00	-
12010101	COMMUNITY DEVELOPMENT/POLL TAX	200.00	200.00	-	1,800,000.00	124,200.00	-
<b>1202000</b>	<b>NON-TAX REVENUE</b>			58,650,000.00	115,000,000.00	14,902,122.80	<b>480,000.00</b>
<b>1202010</b>	<b>LICENCES - GENERAL</b>			10,430,000.00	19,560,000.00	508,050.00	-
12020105	RADIO/TELEVISION STATION LICENCES	100.00	100.00	-	500,000.00	3,050.00	-
12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	10,000.00	10,000.00	-	500,000.00	236,000.00	-
12020113	BRICKMAKING, etc LICENCE	1,000.00	1,000.00	-	500,000.00	-	-
12020120	HAWKER'S PERMITS	200.00	200.00	500,000.00	1,000,000.00	50,000.00	-
12020122	PRODUCE BUYING LICENSES	5,000.00	5,000.00	100,000.00	200,000.00	-	-
12020124	ABBATTOIR/SLAUGHTER LICENCES	2,000.00	2,000.00	70,000.00	140,000.00	-	-
12020126	TRACTOR HIRING SERVICES	-	-	3,000,000.00	6,000,000.00	-	-
12020130	CINEMATOGRAPH LICENSES	300.00	300.00	50,000.00	300,000.00	-	-
12020131	LIQUOR LICENCES	300.00	300.00	150,000.00	300,000.00	-	-
12020137	TRADE PERMIT LICENSES	500.00	500.00	400,000.00	800,000.00	9,000.00	-
12020140	LOTTERY PERMIT	1,000.00	1,000.00	60,000.00	120,000.00	-	-
12020141	STREET NAMING AND RENEWAL LICENCES	50,000.00	50,000.00	2,000,000.00	4,000,000.00	120,000.00	-
12020142	HACKNEY PERMIT	2,550.00	2,550.00	4,100,000.00	5,200,000.00	90,000.00	-

<b>12020400</b>	<b>FEES - GENERAL</b>			<b>33,320,000.00</b>	<b>65,640,000.00</b>	<b>10,770,872.80</b>	<b>480,000.00</b>
12020404	TRADE UNION FEES	5,000.00	5,000.00	100,000.00	200,000.00	-	-
12020417	CONTRACTOR REGISTRATION FEES	5,000.00	5,000.00	300,000.00	600,000.00	-	-
12020418	MARRIAGE/ DIVORCE FEES	12,000.00	12,000.00	4,800,000.00	9,600,000.00	504,000.00	480,000.00
12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES	1,000.00	1,000.00	400,000.00	800,000.00	-	-
12020427	TENDER FEES	2,000.00	2,000.00	500,000.00	1,000,000.00	-	-
12020442	ASSOCIATION FEES	10,000.00	10,000.00	500,000.00	1,000,000.00	-	-
12020443	BIRTH & DEATH REGISTRATION FEES	500.00	500.00	700,000.00	1,400,000.00	319,000.00	-
12020444	BURIAL FEES	1,000.00	1,000.00	120,000.00	240,000.00	15,000.00	-
12020445	CHANGE OF OWNERSHIP FEES	1,000.00	1,000.00	100,000.00	200,000.00	-	-
12020448	DEVELOPMENT LEVIES	1,000.00	1,000.00	800,000.00	1,600,000.00	-	-
12020449	BUSINESS/TRADE OPERATING FEES	2,500.00	2,500.00	4,000,000.00	8,000,000.00	730,700.00	-
12020450	INSPECTION FEES	1,000.00	1,000.00	600,000.00	1,200,000.00	-	-
12020451	TIMBER & FOREST FEES	1,000.00	1,000.00	100,000.00	200,000.00	-	-
12020453	APPLICATIONS FEES	1,500.00	1,500.00	450,000.00	900,000.00	-	-
12020460	BUILDING PLAN APPROVAL FEES	65.00	65.00	5,100,000.00	9,200,000.00	1,908,972.80	-
12020463	HOSPITAL SERVICE REGISTRATION FEES	2,000.00	2,000.00	500,000.00	1,000,000.00	-	-
12020464	HOSPITAL SERVICE CHARGES	500.00	500.00	200,000.00	400,000.00	98,000.00	-
12020466	INDIGENSHIP REGISTRATION FEES	3,500.00	3,500.00	14,000,000.00	28,000,000.00	7,195,200.00	-
12020478	WORKSHOP FEES	1,000.00	1,000.00	50,000.00	100,000.00	-	-
<b>12020500</b>	<b>FINES - GENERAL</b>			<b>500,000.00</b>	<b>1,000,000.00</b>	-	-
12020501	FINES/PENALTIES	2,000.00	2,000.00	400,000.00	800,000.00	-	-
12020502	COURT FINES	1,000.00	1,000.00	100,000.00	200,000.00	-	-
<b>12020600</b>	<b>SALES - GENERAL</b>			<b>3,700,000.00</b>	<b>7,400,000.00</b>	<b>1,575,100.00</b>	-
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	1,000.00	1,000.00	100,000.00	200,000.00	-	-
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	1,000.00	1,000.00	500,000.00	1,000,000.00	-	-
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	1,000.00	1,000.00	700,000.00	1,400,000.00	50,000.00	-
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	-	-	1,000,000.00	2,000,000.00	-	-
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	-	-	1,200,000.00	2,400,000.00	-	-
12020616	SALES OF FORMS	1,000.00	1,000.00	200,000.00	400,000.00	25,100.00	-
12020620	SALES OF OTHER GOVERNMENT PROPERTY	-	-	-	-	1,500,000.00	-
<b>12020700</b>	<b>EARNINGS -GENERAL</b>			<b>2,300,000.00</b>	<b>4,600,000.00</b>	<b>432,100.00</b>	-
12020701	EARNINGS FROM CONSULTANCY SERVICES	-	-	200,000.00	400,000.00	-	-
12020702	EARNINGS FROM LABORATORY SERVICES	-	-	200,000.00	400,000.00	-	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	-	-	100,000.00	200,000.00	-	-
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	-	-	300,000.00	600,000.00	-	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	1,000.00	1,000.00	1,500,000.00	3,000,000.00	432,100.00	-
<b>12020800</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>			<b>5,000,000.00</b>	<b>10,000,000.00</b>	<b>886,000.00</b>	-

**2026 BUDGET****MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS**

12020802	RENT ON GOVT.OFFICES	2,200.00	2,000.00	1,000,000.00	2,000,000.00	-	-
12020803	RENT ON GOVT BUILDINGS	5,000.00	5,000.00	4,000,000.00	8,000,000.00	886,000.00	-
<b>12020900</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>			<b>3,400,000.00</b>	<b>6,800,000.00</b>	<b>730,000.00</b>	-
12020901	RENT ON GOVT. LAND	-	-	1,000,000.00	2,000,000.00	-	-
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	500.00	500.00	1,200,000.00	2,400,000.00	730,000.00	-
12020906	RENTS ON GOVT. PROPERTIES	10,000.00	10,000.00	1,200,000.00	2,400,000.00	-	-
<b>13000000</b>	<b>AID AND GRANTS</b>			<b>10,000,000.00</b>	<b>20,000,000.00</b>	<b>4,663,797.80</b>	-
<b>13020000</b>	<b>GRANTS</b>			<b>10,000,000.00</b>	<b>20,000,000.00</b>	<b>4,663,797.80</b>	-
<b>13020300</b>	<b>DOMESTIC GRANTS</b>			<b>10,000,000.00</b>	<b>20,000,000.00</b>	<b>4,663,797.80</b>	-
13020301	DOMESTIC GRANTS	-	-	10,000,000.00	20,000,000.00	4,663,797.80	-



# OLA OLUWA LOCAL GOVERNMENT



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			3,708,093,665.24	5,320,967,646.00	2,271,231,262.91	-
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			3,644,598,995.24	5,257,472,976.00	2,265,117,122.91	-
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			3,644,598,995.24	5,257,472,976.00	2,265,117,122.91	-
<b>11010100</b>	<b>GOVERNMENT SHARE OF FAAC</b>			2,263,514,969.24	3,463,514,970.00	258,156,860.80	-
11010101	STATUTORY ALLOCATION	-	-	2,263,514,969.24	3,463,514,970.00	258,156,860.80	-
<b>11010200</b>	<b>GOVERNMENT SHARE OF VAT</b>			910,050,579.00	1,072,924,559.00	1,245,169,138.04	-
11010201	SHARE OF VAT	-	-	910,050,579.00	1,072,924,559.00	1,245,169,138.04	-
11010301	EXCESS CRUDE	-	-	-	130,000,000.00	-	-
<b>11010400</b>	<b>OTHER REVENUE FROM FAAC</b>			471,033,447.00	721,033,447.00	761,791,124.07	-
11010401	OTHER REVENUE FROM FAAC	-	-	471,033,447.00	721,033,447.00	761,791,124.07	-
<b>12000000</b>	<b>INDEPENDENT REVENUE</b>			40,952,000.00	40,952,000.00	6,114,140.00	-
<b>12010000</b>	<b>TAX REVENUE</b>			1,150,000.00	1,150,000.00	169,600.00	-
<b>12010100</b>	<b>PERSONAL TAXES</b>			1,150,000.00	1,150,000.00	169,600.00	-
12010101	COMMUNITY DEVELOPMENT/POLL TAX	200.00	200.00	900,000.00	900,000.00	150,600.00	-
12010106	DEVELOPMENTAL TAXES/LEVY	100.00	100.00	50,000.00	50,000.00	19,000.00	-
12010109	OTHER SERVICES TAXES	200.00	200.00	200,000.00	200,000.00	-	-
<b>12020000</b>	<b>NON-TAX REVENUE</b>			39,802,000.00	39,802,000.00	5,944,540.00	-
<b>12020100</b>	<b>LICENCES - GENERAL</b>			4,762,000.00	4,762,000.00	221,500.00	-
12020105	RADIO/TELEVISION STATION LICENCES	100.00	100.00	55,000.00	55,000.00	-	-
12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	5,000.00	5,000.00	220,000.00	220,000.00	-	-
12020111	BAKE HOUSE LICENSE	500.00	500.00	30,000.00	30,000.00	-	-
12020113	BRICKMAKING, etc LICENCE	2,500.00	2,500.00	25,000.00	25,000.00	-	-
12020120	HAWKER'S PERMITS	50.00	50.00	1,600,000.00	1,600,000.00	147,200.00	-
12020122	PRODUCE BUYING LICENSES	3,000.00	3,000.00	300,000.00	300,000.00	-	-
12020126	TRACTOR HIRING SERVICES	5,000.00	5,000.00	2,000,000.00	2,000,000.00	-	-
12020130	CINEMATOGRAPH LICENSES	2,500.00	2,500.00	50,000.00	50,000.00	-	-
12020131	LIQUOR LICENCES	500.00	500.00	100,000.00	100,000.00	6,000.00	-
12020137	TRADE PERMIT LICENSES	100.00	100.00	212,000.00	212,000.00	-	-

12020141	STREET NAMING AND RENEWAL LICENCES	5,000.00	5,000.00	50,000.00	50,000.00	-	-
12020142	HACKNEY PERMIT	1,500.00	1,500.00	120,000.00	120,000.00	68,300.00	-
<b>12020400</b>	<b>FEES - GENERAL</b>			<b>6,845,000.00</b>	<b>6,845,000.00</b>	<b>4,011,040.00</b>	-
12020404	TRADE UNION FEES	100.00	100.00	25,000.00	25,000.00	-	-
12020417	CONTRACTOR REGISTRATION FEES	10,000.00	10,000.00	150,000.00	150,000.00	-	-
12020418	MARRIAGE/ DIVORCE FEES	8,000.00	8,000.00	1,040,000.00	1,040,000.00	54,000.00	-
12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES	-	-	150,000.00	150,000.00	-	-
12020427	TENDER FEES	5,000.00	5,000.00	520,000.00	520,000.00	-	-
12020436	BILL BOARD ADVERTISEMENT FEES	1,000.00	1,000.00	180,000.00	180,000.00	-	-
12020442	ASSOCIATION FEES	10,000.00	10,000.00	150,000.00	150,000.00	1,425,000.00	-
12020443	BIRTH & DEATH REGISTRATION FEES	500.00	500.00	250,000.00	250,000.00	-	-
12020449	BUSINESS/TRADE OPERATING FEES	500.00	500.00	280,000.00	280,000.00	205,500.00	-
12020453	APPLICATIONS FEES	1,000.00	1,000.00	50,000.00	50,000.00	-	-
12020454	PARKING FEES	500.00	500.00	50,000.00	50,000.00	-	-
12020460	BUILDING PLAN APPROVAL FEES	15.00	15.00	1,500,000.00	1,500,000.00	1,468,700.00	-
12020466	INDIGENSHIP REGISTRATION FEES	2,260.00	2,260.00	2,500,000.00	2,500,000.00	857,840.00	-
<b>12020500</b>	<b>FINES - GENERAL</b>			<b>20,000.00</b>	<b>20,000.00</b>	-	-
12020501	FINES/PENALTIES	1,000.00	1,000.00	20,000.00	20,000.00	-	-
<b>12020600</b>	<b>SALES - GENERAL</b>			<b>15,750,000.00</b>	<b>15,750,000.00</b>	<b>316,000.00</b>	-
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	-	-	150,000.00	150,000.00	-	-
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	-	-	15,000,000.00	15,000,000.00	316,000.00	-
12020617	SALES OF PLAN PHOTOSTAT PRINT/MAP	1,000.00	1,000.00	100,000.00	100,000.00	-	-
12020620	SALES OF OTHER GOVERNMENT PROPERTY	-	-	500,000.00	500,000.00	-	-
<b>12020700</b>	<b>EARNINGS - GENERAL</b>			<b>5,970,000.00</b>	<b>5,970,000.00</b>	<b>1,050,000.00</b>	-
12020702	EARNINGS FROM LABORATORY SERVICES	200.00	200.00	340,000.00	340,000.00	-	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	140,000.00	140,000.00	4,360,000.00	4,360,000.00	1,050,000.00	-
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	30,000.00	30,000.00	150,000.00	150,000.00	-	-
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	1,000.00	1,000.00	1,000,000.00	1,000,000.00	-	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-	-	20,000.00	20,000.00	-	-
12020720	EARNING FROM GUEST HOUSES	5,000.00	5,000.00	100,000.00	100,000.00	-	-
<b>12020800</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>			<b>400,000.00</b>	<b>400,000.00</b>	<b>26,000.00</b>	-
12020803	RENT ON GOVT BUILDINGS	4,200.00	4,200.00	400,000.00	400,000.00	26,000.00	-
<b>12020900</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>			<b>5,730,000.00</b>	<b>5,730,000.00</b>	<b>320,000.00</b>	-
12020901	RENT ON GOVT. LAND	-	-	730,000.00	730,000.00	-	-
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	50,000.00	50,000.00	5,000,000.00	5,000,000.00	320,000.00	-
<b>12021100</b>	<b>INVESTMENT INCOME</b>			<b>325,000.00</b>	<b>325,000.00</b>	-	-
12021102	DIVIDEND RECEIVED	-	-	325,000.00	325,000.00	-	-
<b>13000000</b>	<b>AID AND GRANTS</b>			<b>22,542,670.00</b>	<b>22,542,670.00</b>	-	-

13020000	GRANTS			22,542,670.00	22,542,670.00	-	-
13020300	DOMESTIC GRANTS			22,542,670.00	22,542,670.00	-	-
13020301	DOMESTIC GRANTS	-	-	22,542,670.00	22,542,670.00	-	-



# OLORUNDA LOCAL GOVERNMENT



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			<b>3,840,520,470.00</b>	<b>8,768,932,008.04</b>	<b>4,319,696,051.26</b>	<b>-</b>
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>3,744,908,970.00</b>	<b>8,625,315,008.04</b>	<b>4,289,152,451.26</b>	<b>-</b>
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>3,744,908,970.00</b>	<b>8,625,315,008.04</b>	<b>4,289,152,451.26</b>	<b>-</b>
<b>1101010</b>	<b>GOVERNMENT SHARE OF FAAC</b>			<b>1,164,908,970.00</b>	<b>3,048,367,580.00</b>	<b>1,928,042,750.00</b>	<b>-</b>
11010101	STATUTORY ALLOCATION	-	-	1,164,908,970.00	3,048,367,580.00	1,928,042,750.00	-
<b>1101020</b>	<b>GOVERNMENT SHARE OF VAT</b>			<b>1,500,000,000.00</b>	<b>4,196,947,428.04</b>	<b>1,464,886,244.09</b>	<b>-</b>
11010201	SHARE OF VAT	-	-	1,500,000,000.00	4,196,947,428.04	1,464,886,244.09	-
<b>1101040</b>	<b>OTHER REVENUE FROM FAAC</b>			<b>1,080,000,000.00</b>	<b>1,380,000,000.00</b>	<b>896,223,457.17</b>	<b>-</b>
11010401	OTHER REVENUE FROM FAAC	-	-	1,080,000,000.00	1,380,000,000.00	896,223,457.17	-
<b>1200000</b>	<b>INDEPENDENT REVENUE</b>			<b>65,611,500.00</b>	<b>98,617,000.00</b>	<b>30,543,600.00</b>	<b>-</b>
<b>1201000</b>	<b>TAX REVENUE</b>			<b>1,200,000.00</b>	<b>2,250,000.00</b>	<b>124,000.00</b>	<b>-</b>
<b>1201010</b>	<b>PERSONAL TAXES</b>			<b>1,200,000.00</b>	<b>2,250,000.00</b>	<b>124,000.00</b>	<b>-</b>
12010101	COMMUNITY DEVELOPMENT/POLL TAX	200.00	200.00	700,000.00	1,500,000.00	124,000.00	-
12010109	OTHER SERVICES TAXES	100.00	100.00	500,000.00	750,000.00	-	-
<b>1202000</b>	<b>NON-TAX REVENUE</b>			<b>64,411,500.00</b>	<b>96,367,000.00</b>	<b>30,419,600.00</b>	<b>-</b>
<b>1202010</b>	<b>LICENCES - GENERAL</b>			<b>9,655,500.00</b>	<b>15,075,000.00</b>	<b>2,872,300.00</b>	<b>-</b>
12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	10,000.00	10,000.00	500,000.00	750,000.00	110,000.00	-
12020111	BAKE HOUSE LICENSE	15,000.00	15,000.00	500,000.00	750,000.00	85,000.00	-
12020120	HAWKER'S PERMITS	50.00	50.00	1,000,000.00	2,000,000.00	-	-
12020124	ABBATTOIR/SLAUGHTER LICENCES	13,000.00	13,000.00	350,000.00	525,000.00	-	-
12020126	TRACTOR HIRING SERVICES	2,500.00	2,500.00	1,000,000.00	1,500,000.00	765,000.00	-
12020128	BOREHOLE DRILLING LICENSES	2,000.00	2,000.00	100,000.00	150,000.00	-	-
12020130	CINEMATOGRAPH LICENSES	2,500.00	2,500.00	100,000.00	150,000.00	-	-
12020131	LIQUOR LICENCES	15,000.00	15,000.00	600,000.00	900,000.00	140,000.00	-
12020137	TRADE PERMIT LICENSES	60,000.00	60,000.00	2,300,000.00	3,500,000.00	1,562,800.00	-
12020140	LOTTERY PERMIT	10,000.00	10,000.00	500,000.00	750,000.00	-	-
12020141	STREET NAMING AND RENEWAL LICENCES	35,000.00	35,000.00	700,000.00	1,100,000.00	-	-
12020142	HACKNEY PERMIT	800.00	800.00	2,005,500.00	3,000,000.00	209,500.00	-

<b>12020400</b>	<b>FEES - GENERAL</b>			<b>35,750,000.00</b>	<b>52,780,000.00</b>	<b>11,883,565.00</b>	-
12020404	TRADE UNION FEES	30,000.00	30,000.00	1,200,000.00	1,850,000.00	50,000.00	-
12020417	CONTRACTOR REGISTRATION FEES	5,000.00	5,000.00	500,000.00	750,000.00	-	-
12020418	MARRIAGE/ DIVORCE FEES	21,000.00	21,000.00	8,000,000.00	11,000,000.00	3,705,000.00	-
12020427	TENDER FEES	80,000.00	80,000.00	1,200,000.00	1,850,000.00	-	-
12020436	BILL BOARD ADVERTISEMENT FEES	50,000.00	50,000.00	500,000.00	750,000.00	152,500.00	-
12020442	ASSOCIATION FEES	10,000.00	10,000.00	1,000,000.00	1,500,000.00	420,000.00	-
12020443	BIRTH & DEATH REGISTRATION FEES	500.00	500.00	100,000.00	150,000.00	53,500.00	-
12020444	BURIAL FEES	5,000.00	10,000.00	200,000.00	300,000.00	-	-
12020446	AGRICULTURAL/VETINARY SERVICES FEES	20,000.00	20,000.00	50,000.00	80,000.00	-	-
12020448	DEVELOPMENT LEVIES	2,500.00	2,500.00	700,000.00	1,050,000.00	612,500.00	-
12020449	BUSINESS/TRADE OPERATING FEES	105,000.00	130,000.00	1,200,000.00	1,850,000.00	859,000.00	-
12020453	APPLICATIONS FEES	1,000.00	1,000.00	100,000.00	150,000.00	20,000.00	-
12020454	PARKING FEES	1,000.00	5,000.00	1,000,000.00	1,500,000.00	280,000.00	-
12020460	BUILDING PLAN APPROVAL FEES	-	-	13,500,000.00	20,250,000.00	4,192,065.00	-
12020461	TITLE TRANSFER FEES	-	-	500,000.00	750,000.00	-	-
12020465	SPORTS/RECREATIONAL FACILITIES FEES	17,000.00	17,000.00	2,000,000.00	3,000,000.00	111,000.00	-
12020466	INDIGENSHIP REGISTRATION FEES	4,000.00	4,000.00	4,000,000.00	6,000,000.00	1,428,000.00	-
<b>12020500</b>	<b>FINES - GENERAL</b>			<b>700,000.00</b>	<b>1,050,000.00</b>	<b>159,000.00</b>	-
12020501	FINES/PENALTIES	-	-	700,000.00	1,050,000.00	159,000.00	-
<b>12020700</b>	<b>EARNINGS -GENERAL</b>			<b>3,100,000.00</b>	<b>4,653,000.00</b>	<b>559,000.00</b>	-
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	4,500.00	4,500.00	100,000.00	153,000.00	27,000.00	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	50.00	50.00	3,000,000.00	4,500,000.00	532,000.00	-
<b>12020800</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>			<b>7,206,000.00</b>	<b>10,809,000.00</b>	<b>14,064,800.00</b>	-
12020803	RENT ON GOVT BUILDINGS	-	-	7,206,000.00	10,809,000.00	14,064,800.00	-
<b>12020900</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>			<b>7,000,000.00</b>	<b>10,500,000.00</b>	<b>120,000.00</b>	-
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	-	-	3,000,000.00	4,500,000.00	120,000.00	-
12020906	RENTS ON GOVT. PROPERTIES	-	-	4,000,000.00	6,000,000.00	-	-
<b>12021000</b>	<b>REPAYMENTS - GENERAL</b>			<b>1,000,000.00</b>	<b>1,500,000.00</b>	<b>760,935.00</b>	-
12021006	REFUNDS/MISCELLANEOUS RECEIPTS	-	-	1,000,000.00	1,500,000.00	760,935.00	-
<b>13000000</b>	<b>AID AND GRANTS</b>			<b>30,000,000.00</b>	<b>45,000,000.00</b>	-	-
<b>13020000</b>	<b>GRANTS</b>			<b>30,000,000.00</b>	<b>45,000,000.00</b>	-	-
<b>13020300</b>	<b>DOMESTIC GRANTS</b>			<b>30,000,000.00</b>	<b>45,000,000.00</b>	-	-
13020301	DOMESTIC GRANTS	-	-	30,000,000.00	45,000,000.00	-	-



# ORIADE LOCAL GOVERNMENT



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			<b>4,561,801,180.00</b>	<b>6,764,163,493.08</b>	<b>2,684,507,778.73</b>	<b>-</b>
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>4,512,086,180.00</b>	<b>6,714,448,493.08</b>	<b>2,663,849,898.73</b>	<b>-</b>
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>4,512,086,180.00</b>	<b>6,714,448,493.08</b>	<b>2,663,849,898.73</b>	<b>-</b>
<b>1101010</b>	<b>GOVERNMENT SHARE OF FAAC</b>			<b>2,554,548,468.00</b>	<b>3,554,548,468.00</b>	<b>303,600,692.66</b>	<b>-</b>
11010101	STATUTORY ALLOCATION	-	-	2,554,548,468.00	3,554,548,468.00	303,600,692.66	-
<b>1101020</b>	<b>GOVERNMENT SHARE OF VAT</b>			<b>1,510,920,015.00</b>	<b>2,267,042,328.08</b>	<b>1,464,358,574.97</b>	<b>-</b>
11010201	SHARE OF VAT	-	-	1,510,920,015.00	2,267,042,328.08	1,464,358,574.97	-
<b>1101040</b>	<b>OTHER REVENUE FROM FAAC</b>			<b>446,617,697.00</b>	<b>892,857,697.00</b>	<b>895,890,631.10</b>	<b>-</b>
11010401	OTHER REVENUE FROM FAAC	-	-	446,617,697.00	892,857,697.00	895,890,631.10	-
<b>1200000</b>	<b>INDEPENDENT REVENUE</b>			<b>49,715,000.00</b>	<b>49,715,000.00</b>	<b>20,657,880.00</b>	<b>-</b>
<b>1201000</b>	<b>TAX REVENUE</b>			<b>2,920,000.00</b>	<b>2,920,000.00</b>	<b>148,600.00</b>	<b>-</b>
<b>1201010</b>	<b>PERSONAL TAXES</b>			<b>2,920,000.00</b>	<b>2,920,000.00</b>	<b>148,600.00</b>	<b>-</b>
12010101	COMMUNITY DEVELOPMENT/POLL TAX	200.00	200.00	2,000,000.00	2,000,000.00	148,600.00	-
12010106	DEVELOPMENTAL TAXES/LEVY	500.00	500.00	120,000.00	120,000.00	-	-
12010109	OTHER SERVICES TAXES	2,000.00	2,000.00	800,000.00	800,000.00	-	-
<b>1202000</b>	<b>NON-TAX REVENUE</b>			<b>46,795,000.00</b>	<b>46,795,000.00</b>	<b>20,509,280.00</b>	<b>-</b>
<b>1202010</b>	<b>LICENCES - GENERAL</b>			<b>4,850,000.00</b>	<b>4,850,000.00</b>	<b>974,000.00</b>	<b>-</b>
12020105	RADIO/TELEVISION STATION LICENCES	1,000.00	1,000.00	200,000.00	200,000.00	40,000.00	-
12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	10,000.00	10,000.00	150,000.00	150,000.00	-	-
12020111	BAKE HOUSE LICENSE	5,000.00	5,000.00	100,000.00	100,000.00	-	-
12020113	BRICKMAKING, etc LICENCE	5,000.00	5,000.00	100,000.00	100,000.00	-	-
12020120	HAWKER'S PERMITS	50.00	50.00	800,000.00	800,000.00	57,400.00	-
12020124	ABBATTOIR/SLAUGHTER LICENCES	100.00	100.00	200,000.00	200,000.00	-	-
12020130	CINEMATOGRAPH LICENSES	5,000.00	5,000.00	50,000.00	50,000.00	-	-
12020131	LIQUOR LICENCES	7,000.00	7,000.00	450,000.00	450,000.00	15,000.00	-
12020137	TRADE PERMIT LICENSES	5,000.00	5,000.00	800,000.00	800,000.00	-	-
12020141	STREET NAMING AND RENEWAL LICENCES	60,000.00	60,000.00	900,000.00	900,000.00	780,000.00	-
12020142	HACKNEY PERMIT	800.00	800.00	1,100,000.00	1,100,000.00	81,600.00	-

<b>12020400</b>	<b>FEES - GENERAL</b>			<b>36,640,000.00</b>	<b>36,640,000.00</b>	<b>13,945,280.00</b>	-
12020417	CONTRACTOR REGISTRATION FEES	200,000.00	200,000.00	2,100,000.00	2,100,000.00	-	-
12020418	MARRIAGE/ DIVORCE FEES	10,000.00	10,000.00	800,000.00	800,000.00	540,000.00	-
12020436	BILL BOARD ADVERTISEMENT FEES	50,000.00	50,000.00	500,000.00	500,000.00	100,000.00	-
12020442	ASSOCIATION FEES	5,000.00	5,000.00	350,000.00	350,000.00	135,000.00	-
12020443	BIRTH & DEATH REGISTRATION FEES	3,000.00	3,000.00	290,000.00	290,000.00	-	-
12020444	BURIAL FEES	2,000.00	2,000.00	150,000.00	150,000.00	-	-
12020449	BUSINESS/TRADE OPERATING FEES	30,000.00	30,000.00	1,500,000.00	1,500,000.00	1,080,000.00	-
12020453	APPLICATIONS FEES	250,000.00	250,000.00	2,000,000.00	2,000,000.00	1,000,000.00	-
12020454	PARKING FEES	50.00	50.00	1,500,000.00	1,500,000.00	850,000.00	-
12020460	BUILDING PLAN APPROVAL FEES	22,052.50	22,060.00	21,000,000.00	21,000,000.00	4,492,280.00	-
12020466	INDIGENSHIP REGISTRATION FEES	3,000.00	3,000.00	6,450,000.00	6,450,000.00	5,748,000.00	-
<b>12020500</b>	<b>FINES - GENERAL</b>			<b>250,000.00</b>	<b>250,000.00</b>	<b>20,000.00</b>	-
12020501	FINES/PENALTIES	5,000.00	5,000.00	200,000.00	200,000.00	20,000.00	-
12020503	DISLODGING OF EFFLUENT/POLLUTION FINE	-	-	50,000.00	50,000.00	-	-
<b>12020600</b>	<b>SALES - GENERAL</b>			<b>1,750,000.00</b>	<b>1,750,000.00</b>	<b>3,460,000.00</b>	-
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	-	-	1,500,000.00	1,500,000.00	3,110,000.00	-
12020616	SALES OF FORMS	50,000.00	50,000.00	250,000.00	250,000.00	350,000.00	-
<b>12020700</b>	<b>EARNINGS -GENERAL</b>			<b>1,075,000.00</b>	<b>1,075,000.00</b>	<b>750,000.00</b>	-
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	-	-	75,000.00	75,000.00	-	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	50.00	50.00	1,000,000.00	1,000,000.00	750,000.00	-
<b>12020800</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>			<b>2,230,000.00</b>	<b>2,230,000.00</b>	<b>1,360,000.00</b>	-
12020803	RENT ON GOVT BUILDINGS	3,500.00	3,500.00	2,230,000.00	2,230,000.00	1,360,000.00	-



# OROLU LOCAL GOVERNMENT



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025	2026	APPROVED	APPROVED	ACTUAL	ACTUAL
		APPROVED RATE	APPROVED RATE	ESTIMATES 2025	ESTIMATES 2026	REVENUE (JAN-DEC 2024)	REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			<b>4,124,338,389.00</b>	<b>8,017,791,276.24</b>	<b>2,582,561,489.56</b>	<b>-</b>
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>4,087,688,389.00</b>	<b>7,961,386,276.24</b>	<b>2,569,781,989.56</b>	<b>-</b>
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>4,087,688,389.00</b>	<b>7,961,386,276.24</b>	<b>2,569,781,989.56</b>	<b>-</b>
<b>11010100</b>	<b>GOVERNMENT SHARE OF FAAC</b>			<b>1,704,688,389.00</b>	<b>4,532,085,040.00</b>	<b>292,879,711.99</b>	<b>-</b>
11010101	STATUTORY ALLOCATION	-	-	1,704,688,389.00	4,532,085,040.00	292,879,711.99	-
<b>11010200</b>	<b>GOVERNMENT SHARE OF VAT</b>			<b>1,500,000,000.00</b>	<b>2,104,801,236.24</b>	<b>1,412,648,021.05</b>	<b>-</b>
11010201	SHARE OF VAT	-	-	1,500,000,000.00	2,104,801,236.24	1,412,648,021.05	-
<b>11010400</b>	<b>OTHER REVENUE FROM FAAC</b>			<b>883,000,000.00</b>	<b>1,324,500,000.00</b>	<b>864,254,256.52</b>	<b>-</b>
11010401	OTHER REVENUE FROM FAAC	-	-	883,000,000.00	1,324,500,000.00	864,254,256.52	-
<b>12000000</b>	<b>INDEPENDENT REVENUE</b>			<b>36,650,000.00</b>	<b>56,405,000.00</b>	<b>12,779,500.00</b>	<b>-</b>
<b>12010000</b>	<b>TAX REVENUE</b>			<b>870,000.00</b>	<b>1,305,000.00</b>	<b>86,000.00</b>	<b>-</b>
<b>12010100</b>	<b>PERSONAL TAXES</b>			<b>870,000.00</b>	<b>1,305,000.00</b>	<b>86,000.00</b>	<b>-</b>
12010101	COMMUNITY DEVELOPMENT/POLL TAX	200.00	200.00	500,000.00	750,000.00	86,000.00	-
12010105	POOL BETTING TAX	-	-	100,000.00	150,000.00	-	-
12010106	DEVELOPMENTAL TAXES/LEVY	100.00	100.00	200,000.00	300,000.00	-	-
12010108	LIVESTOCK TAX	500.00	500.00	50,000.00	75,000.00	-	-
12010109	OTHER SERVICES TAXES	-	-	20,000.00	30,000.00	-	-
<b>12020000</b>	<b>NON-TAX REVENUE</b>			<b>35,780,000.00</b>	<b>55,100,000.00</b>	<b>12,693,500.00</b>	<b>-</b>
<b>12020100</b>	<b>LICENCES - GENERAL</b>			<b>6,150,000.00</b>	<b>10,650,000.00</b>	<b>223,000.00</b>	<b>-</b>
12020105	RADIO/TELEVISION STATION LICENCES	200.00	200.00	2,000,000.00	3,000,000.00	22,000.00	-
12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	5,000.00	5,000.00	250,000.00	375,000.00	-	-
12020111	BAKE HOUSE LICENSE	1,000.00	1,000.00	100,000.00	150,000.00	-	-
12020112	BICYCLES LICENCE & HIRE PERMITS	-	-	50,000.00	75,000.00	-	-
12020113	BRICKMAKING, etc LICENCE	500.00	500.00	1,000,000.00	1,500,000.00	-	-
12020116	CATTLE DEALER LICENSES	500.00	500.00	50,000.00	75,000.00	120,500.00	-
12020117	DRIED FISH & MEAT LICENSES	100.00	100.00	50,000.00	75,000.00	-	-
12020119	FISHING PERMITS	500.00	500.00	100,000.00	150,000.00	-	-
12020120	HAWKER'S PERMITS	50.00	50.00	300,000.00	450,000.00	66,000.00	-

12020122	PRODUCE BUYING LICENSES	500.00	500.00	1,000,000.00	1,500,000.00	-	-
12020124	ABBATTOIR/SLAUGHTER LICENCES	100.00	100.00	120,000.00	180,000.00	4,500.00	-
12020126	TRACTOR HIRING SERVICES	4,000.00	4,000.00	500,000.00	800,000.00	-	-
12020131	LIQUOR LICENCES	1,000.00	1,000.00	250,000.00	375,000.00	10,000.00	-
12020137	TRADE PERMIT LICENSES	-	-	30,000.00	45,000.00	-	-
12020141	STREET NAMING AND RENEWAL LICENCES	22,000.00	22,000.00	-	1,100,000.00	-	-
12020142	HACKNEY PERMIT	800.00	800.00	350,000.00	800,000.00	-	-
<b>12020400</b>	<b>FEES - GENERAL</b>			<b>8,280,000.00</b>	<b>15,425,000.00</b>	<b>5,021,500.00</b>	<b>-</b>
12020404	TRADE UNION FEES	-	-	30,000.00	45,000.00	8,000.00	-
12020417	CONTRACTOR REGISTRATION FEES	1,000.00	1,000.00	150,000.00	225,000.00	-	-
12020418	MARRIAGE/ DIVORCE FEES	10,000.00	10,000.00	1,500,000.00	2,250,000.00	650,000.00	-
12020427	TENDER FEES	5,000.00	5,000.00	50,000.00	75,000.00	-	-
12020436	BILL BOARD ADVERTISEMENT FEES	10,000.00	10,000.00	30,000.00	50,000.00	-	-
12020442	ASSOCIATION FEES	5,000.00	5,000.00	60,000.00	90,000.00	-	-
12020443	BIRTH & DEATH REGISTRATION FEES	3,000.00	3,000.00	60,000.00	90,000.00	-	-
12020448	DEVELOPMENT LEVIES	5,000.00	5,000.00	130,000.00	195,000.00	-	-
12020449	BUSINESS/TRADE OPERATING FEES	100.00	100.00	2,000,000.00	2,000,000.00	811,500.00	-
12020454	PARKING FEES	200.00	200.00	500,000.00	1,750,000.00	-	-
12020460	BUILDING PLAN APPROVAL FEES	2,500.00	2,500.00	1,750,000.00	2,625,000.00	3,000,000.00	-
12020463	HOSPITAL SERVICE REGISTRATION FEES	5,000.00	5,000.00	20,000.00	30,000.00	-	-
12020466	INDIGENSHIP REGISTRATION FEES	3,000.00	3,000.00	2,000,000.00	6,000,000.00	552,000.00	-
<b>12020500</b>	<b>FINES - GENERAL</b>			<b>2,100,000.00</b>	<b>3,150,000.00</b>	<b>569,000.00</b>	<b>-</b>
12020501	FINES/PENALTIES	1,000.00	1,000.00	2,000,000.00	3,000,000.00	569,000.00	-
12020503	DISLODGING OF EFFLUENT/POLLUTION FINE	-	-	100,000.00	150,000.00	-	-
<b>12020600</b>	<b>SALES - GENERAL</b>			<b>4,100,000.00</b>	<b>3,150,000.00</b>	<b>5,090,000.00</b>	<b>-</b>
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	-	-	100,000.00	150,000.00	-	-
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	25,000.00	25,000.00	2,000,000.00	3,000,000.00	158,000.00	-
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	-	-	-	-	4,932,000.00	-
12020616	SALES OF FORMS	2,000.00	2,000.00	2,000,000.00	-	-	-
<b>12020700</b>	<b>EARNINGS -GENERAL</b>			<b>4,900,000.00</b>	<b>7,350,000.00</b>	<b>1,590,000.00</b>	<b>-</b>
12020702	EARNINGS FROM LABORATORY SERVICES	500.00	500.00	500,000.00	750,000.00	300,000.00	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	30,000.00	30,000.00	3,000,000.00	4,500,000.00	1,200,000.00	-
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	-	-	500,000.00	750,000.00	-	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-	-	500,000.00	750,000.00	-	-
12020714	EARNINGS FROM ICT SERVICES	100.00	100.00	100,000.00	150,000.00	-	-
12020720	EARNING FROM GUEST HOUSES	10,000.00	10,000.00	300,000.00	450,000.00	90,000.00	-
<b>12020800</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>			<b>10,150,000.00</b>	<b>15,225,000.00</b>	<b>200,000.00</b>	<b>-</b>
12020802	RENT ON GOVT.OFFICES	15,000.00	15,000.00	150,000.00	225,000.00	-	-

**2026 BUDGET**

**MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS**

12020803	RENT ON GOVT BUILDINGS	50,000.00	50,000.00	10,000,000.00	15,000,000.00	200,000.00	-
<b>12021100</b>	<b>INVESTMENT INCOME</b>			<b>100,000.00</b>	<b>150,000.00</b>	-	-
12021102	DIVIDEND RECEIVED	-	-	100,000.00	150,000.00	-	-



# OSOGBO LOCAL GOVERNMENT



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			<b>4,806,079,700.00</b>	<b>8,742,105,142.52</b>	<b>2,829,586,131.59</b>	<b>-</b>
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>4,695,289,700.00</b>	<b>8,575,920,142.52</b>	<b>2,801,549,506.59</b>	<b>-</b>
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			<b>4,695,289,700.00</b>	<b>8,575,920,142.52</b>	<b>2,801,549,506.59</b>	<b>-</b>
<b>1101010</b>	<b>GOVERNMENT SHARE OF FAAC</b>			<b>1,529,756,278.00</b>	<b>3,848,288,907.00</b>	<b>327,514,049.48</b>	<b>-</b>
11010101	STATUTORY ALLOCATION	-	-	1,529,756,278.00	3,848,288,907.00	327,514,049.48	-
<b>1101020</b>	<b>GOVERNMENT SHARE OF VAT</b>			<b>1,765,533,422.00</b>	<b>2,927,631,235.52</b>	<b>1,579,698,758.09</b>	<b>-</b>
11010201	SHARE OF VAT	-	-	1,765,533,422.00	2,927,631,235.52	1,579,698,758.09	-
<b>11010300</b>	<b>GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT</b>			<b>200,000,000.00</b>			
11010301	EXCESS CRUDE	-	-	200,000,000.00	-	-	-
<b>11010400</b>	<b>OTHER REVENUE FROM FAAC</b>			<b>1,200,000,000.00</b>	<b>1,800,000,000.00</b>	<b>894,336,699.02</b>	<b>-</b>
11010401	OTHER REVENUE FROM FAAC	-	-	1,200,000,000.00	1,800,000,000.00	894,336,699.02	-
<b>1200000</b>	<b>INDEPENDENT REVENUE</b>			<b>85,790,000.00</b>	<b>128,685,000.00</b>	<b>28,036,625.00</b>	<b>-</b>
<b>1201000</b>	<b>TAX REVENUE</b>			<b>1,300,000.00</b>	<b>1,950,000.00</b>	<b>447,822.00</b>	<b>-</b>
<b>1201010</b>	<b>PERSONAL TAXES</b>			<b>1,300,000.00</b>	<b>1,950,000.00</b>	<b>447,822.00</b>	<b>-</b>
12010101	COMMUNITY DEVELOPMENT/POLL TAX	200.00	200.00	600,000.00	900,000.00	317,112.00	-
12010105	POOL BETTING TAX	200.00	200.00	100,000.00	150,000.00	-	-
12010106	DEVELOPMENTAL TAXES/LEVY	-	-	200,000.00	300,000.00	-	-
12010109	OTHER SERVICES TAXES	100.00	100.00	400,000.00	600,000.00	130,710.00	-
<b>1202000</b>	<b>NON-TAX REVENUE</b>			<b>84,490,000.00</b>	<b>126,735,000.00</b>	<b>27,588,803.00</b>	<b>-</b>
<b>12020100</b>	<b>LICENCES - GENERAL</b>			<b>13,550,000.00</b>	<b>20,325,000.00</b>	<b>3,940,803.00</b>	<b>-</b>
12020105	RADIO/TELEVISION STATION LICENCES	5,000.00	5,000.00	600,000.00	900,000.00	350,603.00	-
12020109	REGISTRATION OF VOLUNTARY ORGANISATIONS	15,000.00	15,000.00	400,000.00	600,000.00	90,000.00	-
12020111	BAKE HOUSE LICENSE	5,000.00	5,000.00	200,000.00	300,000.00	-	-
12020113	BRICKMAKING, etc LICENCE	5,000.00	5,000.00	300,000.00	450,000.00	-	-
12020116	CATTLE DEALER LICENSES	1,000.00	1,000.00	100,000.00	150,000.00	-	-
12020117	DRIED FISH & MEAT LICENSES	-	-	50,000.00	75,000.00	-	-
12020120	HAWKER'S PERMITS	100.00	100.00	600,000.00	900,000.00	277,000.00	-
12020122	PRODUCE BUYING LICENSES	5,000.00	5,000.00	50,000.00	75,000.00	-	-

12020126	TRACTOR HIRING SERVICES	25,000.00	25,000.00	1,000,000.00	1,500,000.00	-	-
12020128	BOREHOLE DRILLING LICENSES	-	-	200,000.00	300,000.00	-	-
12020131	LIQUOR LICENCES	3,000.00	3,000.00	500,000.00	750,000.00	21,000.00	-
12020137	TRADE PERMIT LICENSES	50.00	50.00	5,000,000.00	7,500,000.00	2,073,900.00	-
12020141	STREET NAMING AND RENEWAL LICENCES	-	-	2,550,000.00	3,825,000.00	630,000.00	-
12020142	HACKNEY PERMIT	1,100.00	1,100.00	2,000,000.00	3,000,000.00	498,300.00	-
<b>12020400</b>	<b>FEES - GENERAL</b>			<b>50,670,000.00</b>	<b>76,005,000.00</b>	<b>16,324,000.00</b>	<b>-</b>
12020404	TRADE UNION FEES	10,000.00	10,000.00	300,000.00	450,000.00	-	-
12020417	CONTRACTOR REGISTRATION FEES	10,000.00	10,000.00	700,000.00	1,050,000.00	-	-
12020418	MARRIAGE/ DIVORCE FEES	30,000.00	30,000.00	8,500,000.00	12,750,000.00	3,090,000.00	-
12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES	1,000.00	1,000.00	200,000.00	300,000.00	-	-
12020427	TENDER FEES	-	-	50,000.00	75,000.00	-	-
12020436	BILL BOARD ADVERTISEMENT FEES	-	-	50,000.00	75,000.00	-	-
12020442	ASSOCIATION FEES	2,000.00	2,000.00	400,000.00	600,000.00	94,000.00	-
12020443	BIRTH & DEATH REGISTRATION FEES	500.00	500.00	800,000.00	1,200,000.00	400,000.00	-
12020444	BURIAL FEES	-	-	50,000.00	75,000.00	-	-
12020445	CHANGE OF OWNERSHIP FEES	-	-	50,000.00	75,000.00	-	-
12020448	DEVELOPMENT LEVIES	-	-	50,000.00	75,000.00	-	-
12020449	BUSINESS/TRADE OPERATING FEES	23,000.00	23,000.00	400,000.00	600,000.00	-	-
12020450	INSPECTION FEES	-	-	100,000.00	150,000.00	-	-
12020453	APPLICATIONS FEES	2,500.00	2,500.00	200,000.00	300,000.00	-	-
12020454	PARKING FEES	-	-	1,000,000.00	1,500,000.00	-	-
12020459	RIGHT OF OCCUPANCY FEES	-	-	300,000.00	450,000.00	-	-
12020460	BUILDING PLAN APPROVAL FEES	15,000.00	15,000.00	15,520,000.00	23,280,000.00	740,000.00	-
12020461	TITLE TRANSFER FEES	50,000.00	50,000.00	12,000,000.00	18,000,000.00	7,500,000.00	-
12020466	INDIGENSHIP REGISTRATION FEES	5,000.00	5,000.00	10,000,000.00	15,000,000.00	4,500,000.00	-
<b>12020500</b>	<b>FINES - GENERAL</b>			<b>1,500,000.00</b>	<b>2,250,000.00</b>	<b>534,000.00</b>	<b>-</b>
12020501	FINES/PENALTIES	6,000.00	6,000.00	1,500,000.00	2,250,000.00	534,000.00	-
<b>12020600</b>	<b>SALES - GENERAL</b>			<b>5,100,000.00</b>	<b>7,650,000.00</b>	<b>1,520,000.00</b>	<b>-</b>
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	10,000.00	10,000.00	3,000,000.00	4,500,000.00	1,500,000.00	-
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	-	-	50,000.00	75,000.00	-	-
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	-	-	50,000.00	75,000.00	-	-
12020620	SALES OF OTHER GOVERNMENT PROPERTY	20,000.00	20,000.00	2,000,000.00	3,000,000.00	20,000.00	-
<b>12020700</b>	<b>EARNINGS -GENERAL</b>			<b>5,170,000.00</b>	<b>7,755,000.00</b>	<b>470,000.00</b>	<b>-</b>
12020702	EARNINGS FROM LABORATORY SERVICES	-	-	120,000.00	180,000.00	-	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	50,000.00	50,000.00	3,000,000.00	4,500,000.00	450,000.00	-
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	-	-	1,000,000.00	1,500,000.00	-	-
12020707	EARNINGS FROM MEDICAL SERVICES	-	-	150,000.00	225,000.00	-	-

**2026 BUDGET****MINISTRY OF LOCAL GOVERNMENTS AND CHIEFTAINCY AFFAIRS**

12020708	EARNINGS FROM AGRICULTURAL PRODUCE	2,500.00	2,500.00	500,000.00	750,000.00	20,000.00	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-	-	400,000.00	600,000.00	-	-
<b>12020800</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>			<b>8,000,000.00</b>	<b>12,000,000.00</b>	<b>4,800,000.00</b>	-
12020803	RENT ON GOVT BUILDINGS	37,500.00	37,500.00	8,000,000.00	12,000,000.00	4,800,000.00	-
<b>12021000</b>	<b>REPAYMENTS - GENERAL</b>			<b>500,000.00</b>	<b>750,000.00</b>	-	-
12021006	REFUNDS/MISCELLANEOUS RECEIPTS	-	-	500,000.00	750,000.00	-	-
<b>13000000</b>	<b>AID AND GRANTS</b>			<b>25,000,000.00</b>	<b>37,500,000.00</b>	-	-
<b>13020000</b>	<b>GRANTS</b>			<b>25,000,000.00</b>	<b>37,500,000.00</b>	-	-
<b>13020300</b>	<b>DOMESTIC GRANTS</b>			<b>25,000,000.00</b>	<b>37,500,000.00</b>	-	-
13020301	DOMESTIC GRANTS	-	-	20,000,000.00	30,000,000.00	-	-
13020303	ENDOWMENT INCOME	-	-	5,000,000.00	7,500,000.00	-	-



# LOCAL GOVERNMENT STAFF PENSION BUREAU



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			15,501,180,730.00	17,544,265,870.00	11,907,176,498.44	6,785,492,578.89
<b>1100000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			15,446,180,730.00	17,489,265,870.00	11,868,147,765.55	6,736,451,074.02
<b>1101000</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>			15,446,180,730.00	17,489,265,870.00	11,868,147,765.55	6,736,451,074.02
<b>11010100</b>	<b>GOVERNMENT SHARE OF FAAC</b>			15,446,180,730.00	17,489,265,870.00	11,868,147,765.55	6,736,451,074.02
11010101	STATUTORY ALLOCATION	-	-	15,446,180,730.00	17,489,265,870.00	11,868,147,765.55	6,736,451,074.02
<b>1200000</b>	<b>INDEPENDENT REVENUE</b>			55,000,000.00	55,000,000.00	39,028,732.89	49,041,504.87
<b>1202000</b>	<b>NON-TAX REVENUE</b>			55,000,000.00	55,000,000.00	39,028,732.89	49,041,504.87
<b>12020400</b>	<b>FEES - GENERAL</b>			15,000,000.00	15,000,000.00	13,193,687.00	11,061,558.00
12020453	APPLICATIONS FEES	-	-	15,000,000.00	15,000,000.00	13,193,687.00	11,061,558.00
<b>12020600</b>	<b>SALES - GENERAL</b>			10,000,000.00	10,000,000.00	4,610,000.00	7,727,000.00
12020616	SALES OF FORMS	10,000.00	10,000.00	10,000,000.00	10,000,000.00	4,610,000.00	7,727,000.00
<b>12021100</b>	<b>INVESTMENT INCOME</b>			10,000,000.00	10,000,000.00	10,610,677.96	5,191,083.54
12021102	DIVIDEND RECEIVED	-	-	10,000,000.00	10,000,000.00	10,610,677.96	5,191,083.54
<b>12021200</b>	<b>INTEREST EARNED</b>			20,000,000.00	20,000,000.00	10,614,367.93	25,061,863.33
12021210	BANK INTEREST	-	-	20,000,000.00	20,000,000.00	10,614,367.93	25,061,863.33



# LOCAL GOVERNMENT HOUSING LOAN BOARD



## DETAILS OF YEAR 2026 REVENUE BUDGET

ECONOMIC CODE	DESCRIPTION	2025 APPROVED RATE	2026 APPROVED RATE	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL REVENUE (JAN-DEC 2024)	ACTUAL REVENUE (JAN-SEP 2025)
		₦	₦	₦	₦	₦	₦
<b>1000000</b>	<b>TOTAL REVENUE</b>			284,597,920.00	485,409,710.00	175,533,467.32	105,492,716.17
1200000	INDEPENDENT REVENUE			240,000,000.00	399,997,277.50	136,991,141.03	49,653,526.25
1202000	NON-TAX REVENUE			240,000,000.00	399,997,277.50	136,991,141.03	49,653,526.25
1202040	<b>FEES - GENERAL</b>			12,000,000.00	20,000,000.00	2,909,000.00	1,764,000.00
1202043	APPLICATIONS FEES	15,500.00	15,500.00	12,000,000.00	20,000,000.00	2,909,000.00	1,764,000.00
1202100	<b>REPAYMENTS - GENERAL</b>			200,000,000.00	352,000,000.00	120,311,664.47	41,561,808.85
1202106	REFUNDS/MISCELLANEOUS RECEIPTS	-	-	200,000,000.00	352,000,000.00	120,311,664.47	41,561,808.85
1202120	<b>INTEREST EARNED</b>			28,000,000.00	27,997,277.50	13,770,476.56	6,327,717.40
1202121	MOTOR VEHICLE ADVANCES	-	-	10,965,000.00	9,996,396.30	4,581,090.35	2,770,787.23
1202125	INTEREST ON HOUSING LOAN	-	-	17,000,000.00	17,965,000.00	9,162,180.67	3,541,574.46
12021210	BANK INTEREST	-	-	35,000.00	35,881.20	27,205.54	15,355.71
1300000	<b>AID AND GRANTS</b>			44,597,920.00	85,412,432.50	38,542,326.29	55,839,189.92
1302000	<b>GRANTS</b>			44,597,920.00	85,412,432.50	38,542,326.29	55,839,189.92
1302030	<b>DOMESTIC GRANTS</b>			44,597,920.00	85,412,432.50	38,542,326.29	55,839,189.92
1302031	DOMESTIC GRANTS	-	-	44,597,920.00	85,412,432.50	38,542,326.29	55,839,189.92



# OSUN STATE GOVERNMENT

## CONSOLIDATED LOCAL GOVERNMENTS BUDGET

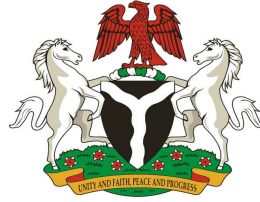
### SUMMARY OF YEAR 2026 EXPENDITURE BUDGET

ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	<b>143,225,986,417.70</b>	<b>205,569,823,997.95</b>	<b>12,616,570,104.81</b>	<b>27,276,904,692.81</b>
<b>2000000</b>	<b>TOTAL RECURRENT COSTS</b>	<b>102,470,062,242.70</b>	<b>150,276,426,597.95</b>	<b>6,952,344,661.67</b>	<b>27,067,573,264.40</b>
<b>2100000</b>	<b>PERSONNEL COSTS</b>	<b>68,768,700,205.46</b>	<b>97,925,075,455.90</b>	<b>870,537,471.19</b>	<b>26,492,544,136.41</b>
21010100	SALARIES AND WAGES	42,408,339,280.85	75,901,077,390.00	864,180,201.19	18,873,301,085.37
21020100	ALLOWANCES	3,812,982,142.44	4,494,566,980.00	6,357,270.00	207,975,773.95
21020200	SOCIAL CONTRIBUTIONS	15,348,378,782.17	9,329,431,085.90	-	2,226,482,888.21
21030100	SOCIAL BENEFITS	7,199,000,000.00	8,200,000,000.00	-	5,184,784,388.87
<b>2200000</b>	<b>OTHER RECURRENT COSTS</b>	<b>33,701,362,037.24</b>	<b>52,351,351,142.04</b>	<b>6,081,807,190.49</b>	<b>575,029,127.99</b>
22060000	DEBT REPAYMENT	2,010,271,814.04	2,010,271,814.04	-	-
<b>2200000</b>	<b>OTHER RECURRENT COSTS (NON-DEBT)</b>	<b>31,691,090,223.20</b>	<b>50,341,079,328.00</b>	<b>6,081,807,190.49</b>	<b>575,029,127.99</b>
22020100	TRAVEL & TRANSPORT - GENERAL	5,387,009,824.70	9,044,822,389.03	1,197,444,781.77	95,698,250.00
22020200	UTILITIES - GENERAL	287,121,140.00	384,269,669.00	37,047,225.63	3,230,000.00
22020300	MATERIALS & SUPPLIES - GENERAL	1,822,091,980.94	2,579,302,451.90	203,342,950.98	50,408,261.00
22020400	MAINTENANCE SERVICES - GENERAL	2,368,798,505.24	3,310,319,312.48	248,369,544.04	37,034,700.00
22020500	TRAINING - GENERAL	1,286,775,910.00	1,792,475,910.00	288,459,995.27	82,364,556.78
22020600	OTHER SERVICES - GENERAL	1,729,600,000.00	2,959,390,000.00	342,270,941.49	36,782,100.00
22020700	CONSULTING & PROFESSIONAL SERVICES - GENERAL	521,550,000.00	679,524,953.00	35,135,692.72	4,300,000.00
22020800	FUEL & LUBRICANTS - GENERAL	3,484,729,968.00	9,042,541,120.00	1,322,508,381.31	54,436,085.60
22020900	FINANCIAL CHARGES - GENERAL	209,798,438.00	277,659,214.95	52,478,862.14	4,487,291.28
22021000	MISCELLANEOUS EXPENSES GENERAL	7,223,967,662.06	10,452,188,646.14	1,780,788,726.98	118,718,550.00
22030100	STAFF LOANS & ADVANCES	-	-	-	-
22040100	LOCAL GRANTS AND CONTRIBUTIONS	3,386,333,252.27	4,006,044,774.71	135,892,719.48	10,213,333.33
22040200	FOREIGN GRANTS AND CONTRIBUTIONS	-	-	-	-
22050100	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	771,986,800.00	1,191,433,800.00	87,321,625.00	4,955,000.00
22050200	SUBSIDY TO PRIVATE COMPANIES	-	-	-	-
22070100	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	30,000,000.00	25,000,000.00	-	-
22080100	TRANSFERS-PAYMENT TO INDIVIDUALS	53,544,981.00	91,739,975.00	50,000.00	700,000.00



## SUMMARY OF YEAR 2026 EXPENDITURE BUDGET

ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
23040100	PRESERVATION OF THE ENVIRONMENT- GENERAL	401,966,030.00	519,516,030.00	12,182,200.00	1,500,000.00
23050100	OTHER EXPENDITURE	2,725,815,731.00	3,984,851,081.80	338,513,543.67	70,201,000.00
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE)</b>	<b>40,755,924,175.00</b>	<b>55,293,397,400.00</b>	<b>5,664,225,443.14</b>	<b>209,331,428.41</b>
31050100	INVENTORIES	6,065,436,400.00	7,527,460,900.00	277,378,592.33	1,505,000.00
31050200	WORK IN PROGRESS	396,700,000.00	608,948,660.00	63,200,450.00	-
31060100	PERSONAL ADVANCES	60,000,000.00	75,000,000.00	-	-
31060200	ADMINISTRATIVE ADVANCES	11,000,000.00	14,000,000.00	-	-
31090100	LOCAL INVESTMENTS	351,000,000.00	347,500,000.00	564,700.00	-
31090200	FOREIGN INVESTMENTS	-	-	-	-
31100100	LOCAL LOANS	-	-	-	-
31100200	FOREIGN LOANS	-	-	-	-
32010100	LAND & BUILDING - GENERAL	6,269,335,689.00	8,493,291,615.00	814,316,848.00	11,760,000.00
32010200	INFRASTRUCTURE - GENERAL	18,515,198,786.00	26,077,487,785.00	3,785,271,224.81	193,396,528.41
32010300	PLANT & MACHINERY - GENERAL	3,008,113,600.00	3,609,774,100.00	57,787,300.00	-
32010400	FIXED ASSETS - GENERAL	2,408,028,000.00	3,459,740,900.00	351,204,000.00	-
32010500	OFFICE EQUIPMENT - GENERAL	396,307,000.00	589,419,140.00	48,382,500.00	1,278,500.00
32010600	FURNITURE & FITTINGS - GENERAL	701,882,500.00	961,545,700.00	96,585,580.00	1,391,400.00
32010700	SERVICE CONCESSION ASSETS (PPP)-GENERAL	245,000,000.00	309,000,000.00	-	-
32010800	LEASED ASSETS-FINANCE LEASE	-	-	-	-
32010900	SPECIALISED ASSETS-GENERAL	501,393,000.00	958,036,000.00	26,145,000.00	-
32011000	ASSETS-UNDER-CONSTRUCTION	89,000,000.00	125,000,000.00	15,000,000.00	-
32020100	INVESTMENT PROPERTY - LAND & BUILDING-GENERAL	1,550,529,200.00	1,896,942,600.00	126,846,248.00	-
32030100	INTANGIBLE ASSETS	187,000,000.00	240,250,000.00	1,543,000.00	-



# OSUN STATE GOVERNMENT

## SENATORIAL DISTRICT

### DETAILS OF YEAR 2026 EXPENDITURE BUDGET

ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTALEXPENDITURE</b>	<b>143,225,986,417.70</b>	<b>205,569,823,997.95</b>	<b>12,616,570,104.81</b>	<b>27,276,904,692.81</b>
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	<b>102,470,062,242.70</b>	<b>150,276,426,597.95</b>	<b>6,952,344,661.67</b>	<b>27,067,573,264.40</b>
<b>2100000</b>	<b>PERSONNEL COST</b>	<b>68,768,700,205.46</b>	<b>97,925,075,455.90</b>	<b>870,537,471.19</b>	<b>26,492,544,136.41</b>
<b>2101000</b>	<b>SALARY</b>	<b>42,408,339,280.85</b>	<b>75,901,077,390.00</b>	<b>864,180,201.19</b>	<b>18,873,301,085.37</b>
<b>21010100</b>	<b>SALARIES AND WAGES</b>	<b>42,408,339,280.85</b>	<b>75,901,077,390.00</b>	<b>864,180,201.19</b>	<b>18,873,301,085.37</b>
21010101	SALARY	21,860,923,135.73	37,165,120,550.00	864,180,201.19	13,985,857,536.17
21010102	OVER TIME PAYMENTS	-	-	-	-
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	20,547,416,145.12	38,735,956,840.00	-	4,887,443,549.20
<b>2102000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>19,161,360,924.61</b>	<b>13,823,998,065.90</b>	<b>6,357,270.00</b>	<b>2,434,458,662.16</b>
<b>21020100</b>	<b>ALLOWANCES</b>	<b>3,812,982,142.44</b>	<b>4,494,566,980.00</b>	<b>6,357,270.00</b>	<b>207,975,773.95</b>
21020101	NON REGULAR ALLOWANCES	3,812,982,142.44	4,494,566,980.00	6,357,270.00	207,975,773.95
<b>21020200</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>15,348,378,782.17</b>	<b>9,329,431,085.90</b>	-	<b>2,226,482,888.21</b>
21020201	OHIS CONTRIBUTION	6,348,378,782.17	329,431,085.90	-	98,364,554.54
21020202	CONTRIBUTORY PENSION	9,000,000,000.00	9,000,000,000.00	-	2,128,118,333.67
21020203	GROUP LIFE INSURANCE	-	-	-	-
21020204	EMPLOYEES COMPENSATION FUND	-	-	-	-
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-
<b>21030000</b>	<b>SOCIAL BENEFITS</b>	<b>7,199,000,000.00</b>	<b>8,200,000,000.00</b>	-	<b>5,184,784,388.87</b>
<b>21030100</b>	<b>SOCIAL BENEFITS</b>	<b>7,199,000,000.00</b>	<b>8,200,000,000.00</b>	-	<b>5,184,784,388.87</b>
21030101	GRATUITY	2,000,000,000.00	2,000,000,000.00	-	382,678,021.88
21030102	PENSION	5,000,000,000.00	6,000,000,000.00	-	4,721,885,985.66
21030103	DEATH BENEFITS	199,000,000.00	200,000,000.00	-	80,220,381.33
<b>22000000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	<b>33,701,362,037.24</b>	<b>52,351,351,142.04</b>	<b>6,081,807,190.49</b>	<b>575,029,127.99</b>
22060000	DEBT REPAYMENT	2,010,271,814.04	2,010,271,814.04		
<b>22000000</b>	<b>OTHER RECURRENT COSTS</b>	<b>31,691,090,223.20</b>	<b>50,341,079,328.00</b>	<b>6,081,807,190.49</b>	<b>575,029,127.99</b>
<b>22020000</b>	<b>OVERHEAD COST</b>	<b>24,321,443,428.93</b>	<b>40,522,493,666.50</b>	<b>5,507,847,102.34</b>	<b>487,459,794.66</b>



## DETAILS OF YEAR 2026 EXPENDITURE BUDGET

ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>5,387,009,824.70</b>	<b>9,044,822,389.03</b>	<b>1,197,444,781.77</b>	<b>95,698,250.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,746,068,000.00	3,961,639,334.00	519,058,648.29	68,346,250.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,048,286,605.20	4,072,654,275.03	677,656,133.47	27,352,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	424,655,219.50	859,528,780.00	270,000.00	-
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	168,000,000.00	151,000,000.00	460,000.00	-
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	<b>287,121,140.00</b>	<b>384,269,669.00</b>	<b>37,047,225.63</b>	<b>3,230,000.00</b>
22020201	ELECTRICITY CHARGES	103,000,000.00	146,000,000.00	16,244,758.97	1,140,000.00
22020202	TELEPHONE CHARGES	11,150,000.00	14,750,000.00	2,124,600.00	-
22020203	INTERNET ACCESS CHARGES	12,850,000.00	17,069,669.00	260,000.00	-
22020204	SATELLITE BROADCASTING ACCESS CHARGES	5,050,000.00	7,050,000.00	-	-
22020205	WATER RATES	8,900,000.00	13,600,000.00	538,333.33	90,000.00
22020206	SEWAGE CHARGES	130,621,140.00	166,050,000.00	16,379,533.33	800,000.00
22020207	LEASED COMMUNICATION LINES(S)	2,500,000.00	-	-	-
22020208	MULTI YEAR TARIFF ORDER	-	-	-	-
22020209	INTERACTIVE LEARNING NETWORK	6,000,000.00	11,700,000.00	1,500,000.00	1,200,000.00
22020210	SOFTWARE CHARGES/ LICENSE RENEWAL	7,050,000.00	8,050,000.00	-	-
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,822,091,980.94</b>	<b>2,579,302,451.90</b>	<b>203,342,950.98</b>	<b>50,408,261.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	367,400,000.00	533,150,000.00	46,964,166.66	32,835,761.00
22020302	BOOKS	51,000,000.00	65,050,000.00	65,000.00	-
22020303	NEWSPAPERS	23,650,000.00	33,200,000.00	1,209,600.00	-
22020304	MAGAZINES & PERIODICALS	31,600,000.00	88,355,000.00	2,821,000.00	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	321,650,000.00	440,050,000.00	78,293,050.99	697,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	244,577,363.00	357,995,525.00	31,420,333.33	14,175,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	393,300,000.00	516,440,000.00	10,556,000.00	550,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	12,800,000.00	36,890,000.00	-	-
22020309	UNIFORMS & OTHER CLOTHING	40,000,000.00	67,500,000.00	350,000.00	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	130,514,617.94	177,421,926.90	150,000.00	-
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	14,200,000.00	22,200,000.00	-	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	97,900,000.00	128,200,000.00	19,272,883.33	1,650,000.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	93,500,000.00	112,850,000.00	12,240,916.67	500,000.00
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>2,368,798,505.24</b>	<b>3,310,319,312.48</b>	<b>248,369,544.04</b>	<b>37,034,700.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	516,313,049.24	701,526,098.48	116,079,637.07	21,169,600.00



## DETAILS OF YEAR 2026 EXPENDITURE BUDGET

ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
22020402	MAINTENANCE OF OFFICE FURNITURE	213,000,000.00	285,100,000.00	12,046,700.00	466,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	250,200,000.00	339,600,000.00	27,279,089.00	50,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	155,780,000.00	230,130,000.00	20,921,649.99	3,346,600.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	145,200,000.00	200,650,000.00	9,209,066.66	7,542,500.00
22020406	OTHER MAINTENANCE SERVICES	387,520,000.00	550,520,000.00	26,684,843.00	2,155,000.00
22020407	MAINTENANCE OF AIRCRAFTS	-	-	-	-
22020408	MAINTENANCE OF SEA BOATS	-	-	-	-
22020409	MAINTENANCE OF RAILWAY EQUIPMENTS	-	-	-	-
22020410	MAINTENANCE OF STREET LIGHTINGS	56,500,000.00	87,600,000.00	300,000.00	-
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	18,900,000.00	30,710,000.00	-	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	281,197,758.00	370,345,516.00	21,954,891.66	2,305,000.00
22020413	MINOR ROAD MAINTENANCE	344,187,698.00	514,137,698.00	13,893,666.67	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>1,286,775,910.00</b>	<b>1,792,475,910.00</b>	<b>288,459,995.27</b>	<b>82,364,556.78</b>
22020501	LOCAL TRAINING	916,200,000.00	1,287,700,000.00	192,155,989.46	79,400,250.00
22020502	INTERNATIONAL TRAINING	74,000,000.00	178,500,000.00	170,000.00	-
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING F	296,575,910.00	326,275,910.00	96,134,005.81	2,964,306.78
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>1,729,600,000.00</b>	<b>2,959,390,000.00</b>	<b>342,270,941.49</b>	<b>36,782,100.00</b>
22020601	SECURITY SERVICES	756,700,000.00	1,510,260,000.00	125,546,797.00	13,880,000.00
22020602	OFFICE RENT	26,300,000.00	32,650,000.00	4,643,000.00	750,000.00
22020603	RESIDENTIAL RENT	36,200,000.00	49,350,000.00	15,525,000.00	-
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	71,200,000.00	141,800,000.00	11,300,000.00	1,825,000.00
22020605	CLEANING & FUMIGATION SERVICES	629,700,000.00	883,770,000.00	157,746,811.17	12,258,600.00
22020606	LAND USE CHARGES	14,200,000.00	22,360,000.00	14,283,333.33	7,578,500.00
22020607	RESCUE SERVICES	195,300,000.00	319,200,000.00	13,226,000.00	490,000.00
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>521,550,000.00</b>	<b>679,524,953.00</b>	<b>35,135,692.72</b>	<b>4,300,000.00</b>
22020701	FINANCIAL CONSULTING	58,450,000.00	83,065,000.00	14,660,112.40	3,600,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	30,000,000.00	31,760,000.00	4,380,000.00	-
22020703	LEGAL SERVICES	112,700,000.00	160,000,000.00	6,760,000.00	-
22020704	ENGINEERING SERVICES	20,550,000.00	26,675,000.00	-	-
22020705	ARCHITECTURAL SERVICES	39,150,000.00	58,765,000.00	-	-
22020706	SURVEYING SERVICES	76,800,000.00	113,890,000.00	7,111,830.32	-
22020707	AGRICULTURAL CONSULTING	104,700,000.00	90,769,953.00	250,000.00	-



## DETAILS OF YEAR 2026 EXPENDITURE BUDGET

ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
22020708	MEDICAL CONSULTING	36,150,000.00	41,650,000.00	-	-
22020709	AUDITING OF ACCOUNTS	43,050,000.00	72,950,000.00	1,973,750.00	700,000.00
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>3,484,729,968.00</b>	<b>9,042,541,120.00</b>	<b>1,322,508,381.31</b>	<b>54,436,085.60</b>
22020801	MOTOR VEHICLE FUEL COST	3,272,035,968.00	8,723,347,120.00	1,302,561,714.65	46,711,585.60
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	96,100,000.00	139,950,000.00	5,062,000.00	750,000.00
22020803	PLANT / GENERATOR FUEL COST	112,994,000.00	179,244,000.00	14,884,666.66	6,974,500.00
22020804	AIRCRAFT FUEL COST	2,000,000.00	-	-	-
22020805	SEA BOAT FUEL COST	-	-	-	-
22020806	COOKING GAS/FUEL COST	1,600,000.00	-	-	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>209,798,438.00</b>	<b>277,659,214.95</b>	<b>52,478,862.14</b>	<b>4,487,291.28</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	109,998,438.00	144,394,214.95	44,677,666.52	3,687,291.28
22020902	INSURANCE PREMIUM	49,100,000.00	63,615,000.00	1,099,575.00	800,000.00
22020904	OTHER CRF BANK CHARGES	41,700,000.00	60,650,000.00	6,701,620.62	-
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN	-	-	-	-
22020906	FOREIGN INTEREST/DISCOUNT-SHORT TERM BORROW	-	-	-	-
22020907	DOMESTIC INTEREST/DISCOUNT-TREASURY BILL	-	-	-	-
22020908	DOMESTIC INTEREST/DISCOUNT-SHORT TERM BORRO	9,000,000.00	9,000,000.00	-	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>7,223,967,662.06</b>	<b>10,452,188,646.14</b>	<b>1,780,788,726.98</b>	<b>118,718,550.00</b>
22021001	REFRESHMENT & MEALS	1,714,393,262.53	2,396,469,277.79	690,802,061.05	34,902,500.00
22021002	HONORARIUM & SITTING ALLOWANCE	361,500,000.00	469,000,000.00	40,096,909.59	3,233,000.00
22021003	PUBLICITY & ADVERTISEMENTS	317,300,000.00	439,750,000.00	41,609,366.67	2,750,000.00
22021004	MEDICAL EXPENSES-LOCAL	104,780,000.00	137,050,000.00	9,103,333.33	2,650,000.00
22021006	POSTAGES & COURIER SERVICES	7,802,863.00	4,577,863.00	112,500.00	-
22021007	WELFARE PACKAGES	1,269,290,286.60	2,062,446,955.40	191,312,683.44	23,492,800.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	169,800,000.00	151,600,000.00	640,000.00	-
22021009	SPORTING ACTIVITIES	367,000,000.00	467,000,000.00	33,332,416.66	-
22021010	DIRECT TEACHING & LABORATORY COST	25,500,000.00	9,750,000.00	-	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	179,500,000.00	268,100,000.00	22,645,000.00	2,050,000.00
22021020	ELECTION-LOGISTICS SUPPORT	693,130,000.00	1,173,430,000.00	-	-
22021037	MARGIN FOR INCREASE IN COSTS	53,100,000.00	24,100,000.00	-	-
22021041	CONTINGENCY	1,365,842,505.93	2,269,087,643.95	715,071,289.58	23,545,250.00
22021042	RECURRENT ADJUSTMENT	595,028,744.00	579,826,906.00	36,063,166.67	26,095,000.00



## DETAILS OF YEAR 2026 EXPENDITURE BUDGET

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		₦	₦	₦	₦
<b>22030000</b>	<b>LOANS &amp; ADVANCES</b>	-	-	-	-
<b>22030100</b>	<b>STAFF LOANS &amp; ADVANCES</b>	-	-	-	-
22030101	MOTOR CYCLE ADVANCES	-	-	-	-
22030102	BICYCLE ADVANCES	-	-	-	-
22030103	REFURBISHING ADVANCES	-	-	-	-
22030104	CORRESPONDENCE ADVANCES	-	-	-	-
22030105	SPECTACLE ADVANCES	-	-	-	-
22030106	MOTOR VEHICLE ADVANCES	-	-	-	-
22030107	FURNISHING ADVANCES	-	-	-	-
22030108	HOUSING LOAN	-	-	-	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>3,386,333,252.27</b>	<b>4,006,044,774.71</b>	<b>135,892,719.48</b>	<b>10,213,333.33</b>
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>3,386,333,252.27</b>	<b>4,006,044,774.71</b>	<b>135,892,719.48</b>	<b>10,213,333.33</b>
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	-	-	-	-
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	52,000,000.00	50,000,000.00	770,000.00	-
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CUF	6,000,000.00	6,000,000.00	660,000.00	-
22040107	GRANT TO PRIVATE COMPANIES - CURRENT	-	-	-	-
22040109	GRANTS TO COMMUNITIES/NGOs	1,870,330,670.00	2,065,646,005.00	28,963,785.99	5,130,000.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS	31,259,300.00	46,288,950.00	-	-
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	70,216,500.00	50,724,750.00	530,000.00	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	313,228,661.19	346,254,656.79	85,372,489.49	5,083,333.33
22040113	CONTRIBUTION TO ECOLOGICAL FUND	9,751,534.00	13,127,301.00	-	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	1,033,546,587.08	1,428,003,111.92	19,596,444.00	-
<b>22040200</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>	-	-	-	-
22040203	CONTRIBUTION TO INTERNATIONAL ORGANISATION	-	-	-	-
22040204	EXTERNAL FINANCIAL OBLIGATIONS	-	-	-	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>771,986,800.00</b>	<b>1,191,433,800.00</b>	<b>87,321,625.00</b>	<b>4,955,000.00</b>
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp;</b>	<b>771,986,800.00</b>	<b>1,191,433,800.00</b>	<b>87,321,625.00</b>	<b>4,955,000.00</b>
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	-	-	-	-
22050102	MEAL SUBSIDY	38,036,800.00	34,555,200.00	-	-
22050104	PETROLEUM/ENERGY SUBSIDY	-	-	-	-
22050105	EDUCATION SUBSIDY	367,000,000.00	539,500,000.00	8,286,625.00	2,725,000.00
22050106	AGRICULTURAL INPUTS SUBSIDY	228,950,000.00	302,378,600.00	5,325,000.00	900,000.00



## DETAILS OF YEAR 2026 EXPENDITURE BUDGET

ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
22050107	HEALTH SUBSIDY	71,000,000.00	98,400,000.00	2,610,000.00	1,330,000.00
22050108	RELIGIOUS PILGRIMAGE SUBSIDY	67,000,000.00	216,600,000.00	71,100,000.00	-
<b>22050200</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>	-	-	-	-
22050201	SUBSIDY TO PRIVATE COMPANIES	-	-	-	-
<b>22070000</b>	<b>TRANSFERS-PAYMENT</b>	<b>30,000,000.00</b>	<b>25,000,000.00</b>	-	-
<b>22070100</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-P</b>	<b>30,000,000.00</b>	<b>25,000,000.00</b>	-	-
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPE	1,000,000.00	1,000,000.00	-	-
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT E	29,000,000.00	24,000,000.00	-	-
22070104	CRF REVENUE REMITTANCE BY PSEs	-	-	-	-
<b>22080000</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>	<b>53,544,981.00</b>	<b>91,739,975.00</b>	<b>50,000.00</b>	<b>700,000.00</b>
<b>22080100</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>	<b>53,544,981.00</b>	<b>91,739,975.00</b>	<b>50,000.00</b>	<b>700,000.00</b>
22080101	TRANSFER-PAYMENT TO UNEMPLOYED	9,000,000.00	12,600,000.00	50,000.00	250,000.00
22080102	TRANSFER-PAYMENT TO AGED/VULNERABLE GROUP	44,544,981.00	79,139,975.00	-	450,000.00
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>401,966,030.00</b>	<b>519,516,030.00</b>	<b>12,182,200.00</b>	<b>1,500,000.00</b>
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERA</b>	<b>401,966,030.00</b>	<b>519,516,030.00</b>	<b>12,182,200.00</b>	<b>1,500,000.00</b>
23040101	TREE PLANTING	30,700,000.00	54,450,000.00	-	-
23040102	EROSION & FLOOD CONTROL	236,632,000.00	283,882,000.00	7,250,000.00	1,000,000.00
23040103	WILDLIFE CONSERVATION	-	-	-	-
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	3,000,000.00	4,000,000.00	300,000.00	-
23040105	WATER POLLUTION, PREVENTION & CONTROL	131,634,030.00	177,184,030.00	4,632,200.00	500,000.00
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>2,725,815,731.00</b>	<b>3,984,851,081.80</b>	<b>338,513,543.67</b>	<b>70,201,000.00</b>
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>2,725,815,731.00</b>	<b>3,984,851,081.80</b>	<b>338,513,543.67</b>	<b>70,201,000.00</b>
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	554,288,786.00	921,500,000.00	22,160,340.00	31,500,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	64,200,000.00	88,200,000.00	2,655,200.00	-
23050103	MONITORING & EVALUATION	185,500,000.00	242,550,000.00	2,697,500.00	-
23050104	ANNIVERSARIES/ CELEBRATIONS	1,844,726,945.00	2,607,501,081.80	311,000,503.67	38,701,000.00
23050105	MARGIN FOR INCREASE IN COSTS	77,100,000.00	125,100,000.00	-	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE)</b>	<b>40,755,924,175.00</b>	<b>55,293,397,400.00</b>	<b>5,664,225,443.14</b>	<b>209,331,428.41</b>
<b>31050100</b>	<b>INVENTORIES</b>	<b>6,065,436,400.00</b>	<b>7,527,460,900.00</b>	<b>277,378,592.33</b>	<b>1,505,000.00</b>
31050101	ENGINEERING STORES	91,000,000.00	119,000,000.00	8,379,000.00	-
31050102	MEDICAL STORES	802,500,000.00	1,036,216,700.00	92,671,727.33	-



## DETAILS OF YEAR 2026 EXPENDITURE BUDGET

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		₦	₦	₦	₦
31050103	INDUSTRIAL & CHEMICAL STORES	65,400,000.00	96,883,300.00	6,010,000.00	-
31050104	AMORY STORES (AMMUNITION, E.T.C.)	5,000,000.00	5,000,000.00	-	-
31050105	FUEL & LUBRICANTS	40,500,000.00	43,750,000.00	4,180,000.00	-
31050106	AGRICULTURAL INPUTS	2,038,478,000.00	2,257,654,600.00	47,380,500.00	-
31050107	FARM STOCK	812,780,000.00	1,277,293,300.00	31,406,110.00	-
31050108	SCHOLASTIC MATERIALS	535,500,000.00	660,181,000.00	19,609,000.00	-
31050109	STATIONERIES STORES	60,900,000.00	122,221,000.00	7,138,000.00	-
31050110	PRINTED MATERIALS	42,070,000.00	70,270,000.00	18,740,000.00	155,000.00
31050111	BUILDING MATERIALS	190,350,000.00	257,350,000.00	4,670,000.00	-
31050112	STRATEGIC STOCK PILES	-	-	-	-
31050113	UNISSUED CURRENCY	-	-	-	-
31050114	STAMPS	9,000,000.00	2,000,000.00	-	-
31050115	PROPERTY HELD FOR SALE	1,500,000.00	2,000,000.00	-	-
31050116	AIRCRAFT SPARE STORE	-	-	-	-
31050117	COMPUTER/INFORMATION TECHNOLOGY STORE	91,700,000.00	130,516,700.00	4,000,000.00	-
31050118	PROVISIONAL STORE	10,941,400.00	21,333,700.00	3,520,600.00	-
31050119	EQUIPMENT STORE	45,400,000.00	62,050,000.00	-	-
31050120	PROJECT STORE ( IPPIS, GIFMIS, IPSAS, E.T.C.)	4,000,000.00	20,000,000.00	-	-
31050121	ELECTRICAL/ELECTRONIC STORE	82,120,000.00	142,763,300.00	2,030,000.00	-
31050122	GRAINS STORE	38,000,000.00	60,000,000.00	4,040,000.00	-
31050123	PERISHABLE STORE	35,500,000.00	60,000,000.00	4,917,000.00	-
31050124	MOTOR SPARE STORE	35,500,000.00	53,500,000.00	6,919,655.00	1,350,000.00
31050125	RAIL SPARE STORE	-	-	-	-
31050126	SHIP SPARE STORE	-	-	-	-
31050127	FURNITURE STORE	38,700,000.00	57,700,000.00	2,161,000.00	-
31050128	PLANT/EQUIPMENT STORE	120,000,000.00	210,000,000.00	-	-
31050129	PLANT/EQUIPMENT SPARE STORE	165,000,000.00	182,500,000.00	-	-
31050130	ANIMAL FEED STORE	153,000,000.00	174,500,000.00	-	-
31050131	VETERINARY STORE	44,870,000.00	52,490,000.00	6,960,000.00	-
31050132	CLASS WARE/APPARATOS STORE	-	-	-	-
31050133	LABORATORY EQUIPMENT STORE	49,500,000.00	75,000,000.00	-	-
31050134	UNIFORM STORE	6,500,000.00	24,000,000.00	100,000.00	-



## DETAILS OF YEAR 2026 EXPENDITURE BUDGET

ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
31050135	OTHER STOCK	449,727,000.00	251,287,300.00	2,546,000.00	-
<b>31050200</b>	<b>WORK IN PROGRESS</b>	<b>396,700,000.00</b>	<b>608,948,660.00</b>	<b>63,200,450.00</b>	-
31050201	WORK IN PROGRESS	396,700,000.00	608,948,660.00	63,200,450.00	-
<b>31060100</b>	<b>PERSONAL ADVANCES</b>	<b>60,000,000.00</b>	<b>75,000,000.00</b>	-	-
31060101	PERSONAL ADVANCES	60,000,000.00	75,000,000.00	-	-
<b>31060200</b>	<b>ADMINISTRATIVE ADVANCES</b>	<b>11,000,000.00</b>	<b>14,000,000.00</b>	-	-
31060201	ADMINISTRATIVE ADVANCES	11,000,000.00	14,000,000.00	-	-
<b>31090100</b>	<b>LOCAL INVESTMENTS</b>	<b>351,000,000.00</b>	<b>347,500,000.00</b>	<b>564,700.00</b>	-
31090101	LOCAL INVESTMENTS: QUOTED COMPANIES	248,000,000.00	228,000,000.00	564,700.00	-
31090102	LOCAL INVESTMENTS: NON QUOTED COMPANIES	68,000,000.00	95,500,000.00	-	-
31090103	INVESTMENT IN NIGERIAN TREASURY BILLS (NTBs)	-	-	-	-
31090104	INVESTMENT IN TREASURY BILLS OF OTHER GOVERNMENT	-	-	-	-
31090105	INVESTMENT IN TREASURY BONDS	-	-	-	-
31090106	INVESTMENT IN DERIVATIVES	10,000,000.00	14,000,000.00	-	-
31090107	INVESTMENT IN PUBLIC CORPORATIONS	25,000,000.00	10,000,000.00	-	-
<b>31090200</b>	<b>FOREIGN INVESTMENTS</b>	-	-	-	-
31090201	FOREIGN INVESTMENTS: QUOTED COMPANIES	-	-	-	-
31090202	FOREIGN INVESTMENTS: NON QUOTED COMPANIES	-	-	-	-
<b>31100100</b>	<b>LOCAL LOANS</b>	-	-	-	-
31100101	LOAN TO OTHER STATE GOVERNMENTS	-	-	-	-
31100102	LOAN TO LOCAL GOVERNMENTS	-	-	-	-
31100103	LOAN TO GOVERNMENT OWNED COMPANIES	-	-	-	-
31100104	LOAN TO PRIVATE COMPANIES	-	-	-	-
<b>31100200</b>	<b>FOREIGN LOANS</b>	-	-	-	-
31100201	LOAN TO FOREIGN GOVERNMENTS	-	-	-	-
31100202	LOAN TO FOREIGN/INTERNATIONAL ORGANIZATIONS	-	-	-	-
31100203	LOAN TO FOREIGN COMPANIES	-	-	-	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>6,269,335,689.00</b>	<b>8,493,291,615.00</b>	<b>814,316,848.00</b>	<b>11,760,000.00</b>
32010101	LAND & BUILDINGS - ADMINISTRATIVE	5,011,285,689.00	6,907,958,315.00	708,094,248.00	11,760,000.00
32010102	LAND & BUILDINGS - RESIDENTIAL	899,050,000.00	1,175,333,300.00	72,587,600.00	-
32010103	SILOS	10,000,000.00	13,000,000.00	10,000,000.00	-



## DETAILS OF YEAR 2026 EXPENDITURE BUDGET

ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
32010104	OTHER STORAGE FACILITIES	349,000,000.00	397,000,000.00	23,635,000.00	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>18,515,198,786.00</b>	<b>26,077,487,785.00</b>	<b>3,785,271,224.81</b>	<b>193,396,528.41</b>
32010201	RAILS	-	-	-	-
32010202	ROADS & BRIDGES	12,687,910,560.00	18,327,955,386.00	2,454,730,050.06	108,369,868.41
32010203	AIRPORTS	-	-	-	-
32010204	HARBOURS/ SEA PORTS/JETTIES	-	-	-	-
32010205	ZOOS, PARKS & RESERVES	28,000,000.00	27,000,000.00	-	-
32010206	SECURITY INSTALLATIONS/ EQUIPMENT	127,500,000.00	159,000,000.00	3,498,000.00	-
32010207	ELECTRICITY TRANSMISSION NETWORK	2,366,524,626.00	3,441,311,645.00	419,146,688.08	85,026,660.00
32010208	WATER DISTRIBUTION NETWORK	308,181,000.00	360,161,000.00	46,103,000.00	-
32010209	SEWAGE/ DRAINAGE NETWORK	992,737,600.00	1,473,324,600.00	496,501,220.67	-
32010210	DAMS	-	-	-	-
32010211	SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE)	16,500,000.00	22,000,000.00	550,000.00	-
32010212	MONUMENTS	15,000,000.00	5,000,000.00	-	-
32010213	HERITAGE ASSETS	57,000,000.00	91,500,000.00	90,000.00	-
32010214	BOREHOLES & OTHER WATER FACILITIES	1,744,845,000.00	1,973,151,854.00	360,902,266.00	-
32010215	WASTE DISPOSAL EQUIPMENT	171,000,000.00	197,083,300.00	3,750,000.00	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>3,008,113,600.00</b>	<b>3,609,774,100.00</b>	<b>57,787,300.00</b>	<b>-</b>
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	2,622,609,600.00	2,977,386,100.00	48,919,300.00	-
32010302	INDUSTRIAL EQUIPMENT	183,000,000.00	265,000,000.00	3,878,000.00	-
32010303	NAVIGATIONAL EQUIPMENT	-	-	-	-
32010304	POWER PLANTS	120,000,000.00	110,000,000.00	-	-
32010305	POWER GENERATING SETS	82,504,000.00	257,388,000.00	4,990,000.00	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>2,408,028,000.00</b>	<b>3,459,740,900.00</b>	<b>351,204,000.00</b>	<b>-</b>
32010401	SHIPS	-	-	-	-
32010402	AIR CRAFTS	-	-	-	-
32010403	TRAINS	-	-	-	-
32010404	BOATS	5,000,000.00	7,500,000.00	-	-
32010405	MOTOR VEHICLES	1,996,503,000.00	2,981,524,200.00	316,239,000.00	-
32010406	TRICYCLE	12,600,000.00	22,500,000.00	1,060,000.00	-
32010407	MOTOR CYCLES	393,925,000.00	448,216,700.00	33,905,000.00	-
32010408	BICYCLE	-	-	-	-



## DETAILS OF YEAR 2026 EXPENDITURE BUDGET

ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>396,307,000.00</b>	<b>589,419,140.00</b>	<b>48,382,500.00</b>	<b>1,278,500.00</b>
32010501	COMPUTERS/NETWORKING EQUIPMENT	261,794,000.00	401,423,500.00	38,865,550.00	1,113,500.00
32010502	PRINTERS	62,450,000.00	86,350,000.00	7,812,000.00	-
32010503	SCANNERS	6,720,000.00	8,250,000.00	133,950.00	-
32010504	FAX MACHINE	150,000.00	300,000.00	-	-
32010505	PHOTOCOPIERS	49,100,000.00	71,852,640.00	1,521,000.00	165,000.00
32010506	TYPE-WRITERS	7,300,000.00	9,800,000.00	50,000.00	-
32010507	SHREDDING MACHINES	-	-	-	-
32010508	PROJECTORS	7,000,000.00	7,500,000.00	-	-
32010509	BINDING EQUIPMENT	1,793,000.00	3,943,000.00	-	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>701,882,500.00</b>	<b>961,545,700.00</b>	<b>96,585,580.00</b>	<b>1,391,400.00</b>
32010601	CHAIRS	214,105,500.00	319,742,900.00	52,745,830.00	601,400.00
32010602	TABLES	139,850,000.00	207,200,000.00	16,638,750.00	-
32010603	SAFES/FILE CABINETS/ CUPBOARDS	58,540,000.00	88,408,300.00	4,100,000.00	-
32010604	TELEVISION SETS	74,082,000.00	96,291,200.00	12,712,000.00	-
32010605	RADIO SETS	16,350,000.00	16,283,300.00	50,000.00	-
32010606	AIR -CONDITIONER	82,800,000.00	84,920,000.00	2,797,000.00	790,000.00
32010607	STOOLS	4,200,000.00	6,200,000.00	850,000.00	-
32010608	SHELVES	20,100,000.00	24,000,000.00	200,000.00	-
32010609	CEILING FANS	40,867,000.00	56,200,000.00	3,212,000.00	-
32010610	REFRIDGERATOR	50,988,000.00	62,300,000.00	3,280,000.00	-
<b>32010700</b>	<b>SERVICE CONCESSION ASSETS (PPP)-GENERAL</b>	<b>245,000,000.00</b>	<b>309,000,000.00</b>	-	-
32010701	SERVICE CONCESSION ASSETS (PPP)	245,000,000.00	309,000,000.00	-	-
<b>32010800</b>	<b>LEASED ASSETS-FINANCE LEASE</b>	-	-	-	-
32010801	LEASED ASSETS	-	-	-	-
<b>32010900</b>	<b>SPECIALISED ASSETS-GENERAL</b>	<b>501,393,000.00</b>	<b>958,036,000.00</b>	<b>26,145,000.00</b>	-
32010901	MILITARY EQUIPMENT	-	-	-	-
32010902	POLICE/PARA-MILITARY EQUIPMENT	45,000,000.00	76,000,000.00	3,000,000.00	-
32010903	BIOLOGICAL ASSETS	163,400,000.00	548,500,000.00	13,331,000.00	-
32010904	LABORATORY MEDICAL EQUIPMENTS	292,993,000.00	333,536,000.00	9,814,000.00	-
<b>32011000</b>	<b>ASSETS-UNDER-CONSTRUCTION</b>	<b>89,000,000.00</b>	<b>125,000,000.00</b>	<b>15,000,000.00</b>	-
32011001	ASSETS-UNDER-CONSTRUCTION	89,000,000.00	125,000,000.00	15,000,000.00	-



## DETAILS OF YEAR 2026 EXPENDITURE BUDGET

ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
<b>32020100</b>	<b>INVESTMENT PROPERTY - LAND &amp; BUILDING-GEN</b>	<b>1,550,529,200.00</b>	<b>1,896,942,600.00</b>	<b>126,846,248.00</b>	<b>-</b>
32020101	LAND & BUILDINGS-OFFICE	878,498,500.00	1,019,764,500.00	117,833,948.00	-
32020102	LAND & BUILDINGS-RESIDENTIAL	235,530,700.00	375,478,100.00	8,862,300.00	-
32020103	SILOS	5,000,000.00	7,500,000.00	-	-
32020104	OTHER STORAGE FACILITIES	431,500,000.00	494,200,000.00	150,000.00	-
<b>32030100</b>	<b>INTANGIBLE ASSETS</b>	<b>187,000,000.00</b>	<b>240,250,000.00</b>	<b>1,543,000.00</b>	<b>-</b>
32030101	GOODWILL (ACQUIRED)	130,000,000.00	180,000,000.00	1,093,000.00	-
32030102	PATENT RIGHT	-	-	-	-
32030103	COPYRIGHT	10,000,000.00	-	-	-
32030104	TRADE MARK	1,000,000.00	2,000,000.00	-	-
32030105	FRANCHISE	-	-	-	-
32030109	RESEARCH & DEVELOPMENT	41,000,000.00	53,250,000.00	450,000.00	-
32030110	BROADCAST RIGHTS	5,000,000.00	5,000,000.00	-	-



# ATAKUNMOSA EAST LOCAL GOVERNMENT

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	<b>3,987,789,990.60</b>	<b>4,094,527,800.60</b>	<b>171,468,696.83</b>	<b>829,090,811.88</b>
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	<b>2,787,789,990.60</b>	<b>4,094,527,800.60</b>	<b>171,468,696.83</b>	<b>829,090,811.88</b>
<b>2100000</b>	<b>PERSONNEL COST</b>	<b>1,736,559,920.00</b>	<b>2,543,297,730.00</b>	-	<b>829,090,811.88</b>
<b>2101000</b>	<b>SALARY</b>	<b>1,658,244,100.00</b>	<b>2,417,043,500.00</b>	-	<b>822,853,946.88</b>
<b>21010100</b>	<b>SALARIES AND WAGES</b>	<b>1,658,244,100.00</b>	<b>2,417,043,500.00</b>	-	<b>822,853,946.88</b>
21010101	SALARY	490,709,747.68	954,498,780.00	-	300,065,698.26
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,167,534,352.32	1,462,544,720.00	-	522,788,248.63
<b>21020000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>78,315,820.00</b>	<b>126,254,230.00</b>	-	<b>6,236,865.00</b>
<b>21020100</b>	<b>ALLOWANCES</b>	<b>70,000,000.00</b>	<b>113,272,480.00</b>	-	-
21020101	NON REGULAR ALLOWANCES	70,000,000.00	113,272,480.00	-	-
<b>21020200</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>8,315,820.00</b>	<b>12,981,750.00</b>	-	<b>6,236,865.00</b>
21020201	OHIS CONTRIBUTION	8,315,820.00	12,981,750.00	-	6,236,865.00
<b>22000000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	<b>1,051,230,070.60</b>	<b>1,551,230,070.60</b>	<b>171,468,696.83</b>	-
22060000	DEBT REPAYMENT	51,230,070.60	51,230,070.60		
<b>22000000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	<b>1,000,000,000.00</b>	<b>1,500,000,000.00</b>	<b>171,468,696.83</b>	-
<b>22020000</b>	<b>OVERHEAD COST</b>	<b>747,655,219.50</b>	<b>1,193,200,000.00</b>	<b>154,468,696.83</b>	-
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>185,655,219.50</b>	<b>248,000,000.00</b>	<b>32,774,200.00</b>	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	100,000,000.00	25,174,200.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	68,000,000.00	68,000,000.00	7,600,000.00	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	17,655,219.50	80,000,000.00	-	-
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	<b>4,700,000.00</b>	<b>8,700,000.00</b>	<b>600,000.00</b>	-
22020201	ELECTRICITY CHARGES	3,000,000.00	3,000,000.00	600,000.00	-
22020202	TELEPHONE CHARGES	200,000.00	200,000.00	-	-
22020203	INTERNET ACCESS CHARGES	500,000.00	500,000.00	-	-
22020206	SEWAGE CHARGES	1,000,000.00	5,000,000.00	-	-
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>31,500,000.00</b>	<b>31,500,000.00</b>	<b>9,300,000.00</b>	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,000,000.00	8,000,000.00	3,500,000.00	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	6,500,000.00	6,500,000.00	4,500,000.00	-

22020306	PRINTING OF SECURITY DOCUMENTS	5,000,000.00	5,000,000.00	-	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	5,000,000.00	-	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	4,000,000.00	4,000,000.00	500,000.00	-
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	3,000,000.00	3,000,000.00	800,000.00	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>109,000,000.00</b>	<b>125,000,000.00</b>	<b>20,450,000.00</b>	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	40,000,000.00	40,000,000.00	16,450,000.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	20,000,000.00	20,000,000.00	-	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	20,000,000.00	20,000,000.00	800,000.00	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	6,000,000.00	6,000,000.00	-	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000,000.00	5,000,000.00	-	-
22020406	OTHER MAINTENANCE SERVICES	4,000,000.00	20,000,000.00	700,000.00	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	14,000,000.00	14,000,000.00	2,500,000.00	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>2,412,928.00</b>	-
22020501	LOCAL TRAINING	30,000,000.00	30,000,000.00	2,412,928.00	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>66,000,000.00</b>	<b>66,000,000.00</b>	<b>2,400,000.00</b>	-
22020601	SECURITY SERVICES	40,000,000.00	40,000,000.00	900,000.00	-
22020603	RESIDENTIAL RENT	6,000,000.00	6,000,000.00	-	-
22020605	CLEANING & FUMIGATION SERVICES	20,000,000.00	20,000,000.00	1,500,000.00	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>10,500,000.00</b>	<b>13,000,000.00</b>	-	-
22020703	LEGAL SERVICES	5,000,000.00	5,000,000.00	-	-
22020706	SURVEYING SERVICES	4,000,000.00	4,000,000.00	-	-
22020709	AUDITING OF ACCOUNTS	1,500,000.00	4,000,000.00	-	-
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>90,000,000.00</b>	<b>380,000,000.00</b>	<b>37,890,000.00</b>	-
22020801	MOTOR VEHICLE FUEL COST	80,000,000.00	370,000,000.00	37,890,000.00	-
22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	10,000,000.00	-	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	<b>1,941,568.83</b>	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,000,000.00	4,000,000.00	1,941,568.83	-
22020902	INSURANCE PREMIUM	4,000,000.00	4,000,000.00	-	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>212,300,000.00</b>	<b>283,000,000.00</b>	<b>46,700,000.00</b>	-
22021001	REFRESHMENT & MEALS	60,000,000.00	60,000,000.00	40,450,000.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	12,000,000.00	12,000,000.00	-	-
22021003	PUBLICITY & ADVERTISEMENTS	9,300,000.00	15,000,000.00	2,950,000.00	-
22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	5,000,000.00	-	-
22021007	WELFARE PACKAGES	50,000,000.00	50,000,000.00	800,000.00	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	6,000,000.00	6,000,000.00	-	-
22021009	SPORTING ACTIVITIES	20,000,000.00	30,000,000.00	-	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,000,000.00	5,000,000.00	2,500,000.00	-

22021020	ELECTION-LOGISTICS SUPPORT	15,000,000.00	50,000,000.00	-	-
22021041	CONTINGENCY	30,000,000.00	50,000,000.00	-	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>112,344,780.50</b>	<b>111,800,000.00</b>	-	-
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>112,344,780.50</b>	<b>111,800,000.00</b>	-	-
22040109	GRANTS TO COMMUNITIES/NGOs	70,000,000.00	70,000,000.00	-	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	5,000,000.00	5,000,000.00	-	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	37,344,780.50	36,800,000.00	-	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	-	-
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp;</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	-	-
22050105	EDUCATION SUBSIDY	20,000,000.00	20,000,000.00	-	-
22050106	AGRICULTURAL INPUTS SUBSIDY	10,000,000.00	10,000,000.00	-	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>13,000,000.00</b>	<b>13,000,000.00</b>	-	-
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>13,000,000.00</b>	<b>13,000,000.00</b>	-	-
23040101	TREE PLANTING	1,000,000.00	1,000,000.00	-	-
23040102	EROSION & FLOOD CONTROL	10,000,000.00	10,000,000.00	-	-
23040105	WATER POLLUTION, PREVENTION & CONTROL	2,000,000.00	2,000,000.00	-	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>97,000,000.00</b>	<b>152,000,000.00</b>	<b>17,000,000.00</b>	-
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>97,000,000.00</b>	<b>152,000,000.00</b>	<b>17,000,000.00</b>	-
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	20,000,000.00	35,000,000.00	-	-
23050102	COMPUTER SOFTWARE ACQUISITION	2,000,000.00	2,000,000.00	-	-
23050103	MONITORING & EVALUATION	10,000,000.00	10,000,000.00	-	-
23050104	ANNIVERSARIES/ CELEBRATIONS	60,000,000.00	100,000,000.00	17,000,000.00	-
23050105	MARGIN FOR INCREASE IN COSTS	5,000,000.00	5,000,000.00	-	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE)</b>	<b>1,200,000,000.00</b>	<b>1,700,000,000.00</b>	<b>435,623,439.00</b>	-
<b>31050100</b>	<b>INVENTORIES</b>	<b>113,250,000.00</b>	<b>160,500,000.00</b>	<b>3,916,710.00</b>	-
31050101	ENGINEERING STORES	3,000,000.00	6,000,000.00	-	-
31050102	MEDICAL STORES	2,400,000.00	4,800,000.00	-	-
31050103	INDUSTRIAL & CHEMICAL STORES	400,000.00	800,000.00	-	-
31050106	AGRICULTURAL INPUTS	9,500,000.00	19,000,000.00	338,000.00	-
31050107	FARM STOCK	2,000,000.00	4,000,000.00	1,598,710.00	-
31050108	SCHOLASTIC MATERIALS	6,000,000.00	12,000,000.00	-	-
31050110	PRINTED MATERIALS	6,200,000.00	12,400,000.00	1,980,000.00	-
31050111	BUILDING MATERIALS	71,000,000.00	76,000,000.00	-	-
31050117	COMPUTER/INFORMATION TECHNOLOGY STORE	350,000.00	700,000.00	-	-
31050119	EQUIPMENT STORE	400,000.00	800,000.00	-	-
31050121	ELECTRICAL/ELECTRONIC STORE	2,500,000.00	5,000,000.00	-	-
31050124	MOTOR SPARE STORE	500,000.00	1,000,000.00	-	-

31050127	FURNITURE STORE	4,000,000.00	8,000,000.00	-	-
31050130	ANIMAL FEED STORE	2,000,000.00	4,000,000.00	-	-
31050133	LABORATORY EQUIPMENT STORE	3,000,000.00	6,000,000.00	-	-
<b>31050200</b>	<b>WORK IN PROGRESS</b>	<b>1,000,000.00</b>	<b>2,000,000.00</b>	-	-
31050201	WORK IN PROGRESS	1,000,000.00	2,000,000.00	-	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>70,500,000.00</b>	<b>181,000,000.00</b>	<b>38,349,220.00</b>	-
32010101	LAND & BUILDINGS - ADMINISTRATIVE	60,500,000.00	161,000,000.00	38,349,220.00	-
32010102	LAND & BUILDINGS - RESIDENTIAL	10,000,000.00	20,000,000.00	-	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>704,700,000.00</b>	<b>969,400,000.00</b>	<b>335,014,509.00</b>	-
32010202	ROADS & BRIDGES	506,000,000.00	632,000,000.00	255,746,255.00	-
32010205	ZOOS, PARKS & RESERVES	3,000,000.00	6,000,000.00	-	-
32010207	ELECTRICITY TRANSMISSION NETWORK	42,000,000.00	84,000,000.00	49,363,254.00	-
32010208	WATER DISTRIBUTION NETWORK	8,000,000.00	16,000,000.00	5,990,000.00	-
32010209	SEWAGE/ DRAINAGE NETWORK	7,000,000.00	14,000,000.00	9,915,000.00	-
32010213	HERITAGE ASSETS	6,000,000.00	12,000,000.00	-	-
32010214	BOREHOLES & OTHER WATER FACILITIES	132,700,000.00	205,400,000.00	14,000,000.00	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>106,500,000.00</b>	<b>113,000,000.00</b>	<b>1,575,000.00</b>	-
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	105,000,000.00	110,000,000.00	145,000.00	-
32010305	POWER GENERATING SETS	1,500,000.00	3,000,000.00	1,430,000.00	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>36,500,000.00</b>	<b>63,000,000.00</b>	<b>43,710,000.00</b>	-
32010405	MOTOR VEHICLES	20,000,000.00	30,000,000.00	38,850,000.00	-
32010407	MOTOR CYCLES	16,500,000.00	33,000,000.00	4,860,000.00	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>2,350,000.00</b>	<b>4,700,000.00</b>	<b>5,210,000.00</b>	-
32010501	COMPUTERS/NETWORKING EQUIPMENT	2,200,000.00	4,400,000.00	5,050,000.00	-
32010502	PRINTERS	150,000.00	300,000.00	160,000.00	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>4,200,000.00</b>	<b>8,400,000.00</b>	<b>2,750,000.00</b>	-
32010603	SAFES/FILE CABINETS/ CUPBOARDS	4,200,000.00	8,400,000.00	2,750,000.00	-
<b>32010900</b>	<b>SPECIALISED ASSETS-GENERAL</b>	<b>149,000,000.00</b>	<b>174,000,000.00</b>	<b>5,098,000.00</b>	-
32010903	BIOLOGICAL ASSETS	143,000,000.00	162,000,000.00	3,098,000.00	-
32010904	LABORATORY MEDICAL EQUIPMENTS	6,000,000.00	12,000,000.00	2,000,000.00	-
<b>32030100</b>	<b>INTANGIBLE ASSETS</b>	<b>12,000,000.00</b>	<b>24,000,000.00</b>	-	-
32030109	RESEARCH & DEVELOPMENT	12,000,000.00	24,000,000.00	-	-



# ATAKUNMOSA WEST LOCAL GOVERNMENT

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	<b>3,992,269,571.87</b>	<b>3,545,262,323.36</b>	<b>140,658,530.22</b>	<b>375,368,958.17</b>
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	<b>2,792,269,571.87</b>	<b>3,545,262,323.36</b>	<b>140,658,530.22</b>	<b>375,368,958.17</b>
<b>2100000</b>	<b>PERSONNEL COST</b>	<b>1,736,734,018.51</b>	<b>1,989,726,770.00</b>	-	<b>375,368,958.17</b>
<b>2101000</b>	<b>SALARY</b>	<b>1,621,502,578.51</b>	<b>1,853,565,560.00</b>	-	<b>375,368,958.17</b>
<b>21010100</b>	<b>SALARIES AND WAGES</b>	<b>1,621,502,578.51</b>	<b>1,853,565,560.00</b>	-	<b>375,368,958.17</b>
21010101	SALARY	566,502,578.51	798,565,560.00	-	375,368,958.17
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,055,000,000.00	1,055,000,000.00	-	-
<b>21020000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>115,231,440.00</b>	<b>136,161,210.00</b>	-	-
<b>21020100</b>	<b>ALLOWANCES</b>	<b>101,731,440.00</b>	<b>119,661,210.00</b>	-	-
21020101	NON REGULAR ALLOWANCES	101,731,440.00	119,661,210.00	-	-
<b>21020200</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>13,500,000.00</b>	<b>16,500,000.00</b>	-	-
21020201	OHIS CONTRIBUTION	13,500,000.00	16,500,000.00	-	-
<b>22000000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	<b>1,055,535,553.36</b>	<b>1,555,535,553.36</b>	<b>140,658,530.22</b>	-
22060000	DEBT REPAYMENT	55,535,553.36	55,535,553.36		
<b>22000000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	<b>1,000,000,000.00</b>	<b>1,500,000,000.00</b>	<b>140,658,530.22</b>	-
<b>22020000</b>	<b>OVERHEAD COST</b>	<b>791,700,000.00</b>	<b>1,241,000,000.00</b>	<b>126,033,530.22</b>	-
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>276,000,000.00</b>	<b>510,000,000.00</b>	<b>77,774,000.00</b>	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	51,000,000.00	60,000,000.00	732,000.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	175,000,000.00	370,000,000.00	77,042,000.00	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	50,000,000.00	80,000,000.00	-	-
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	<b>4,000,000.00</b>	<b>5,500,000.00</b>	-	-
22020201	ELECTRICITY CHARGES	-	3,000,000.00	-	-
22020202	TELEPHONE CHARGES	1,500,000.00	-	-	-
22020206	SEWAGE CHARGES	-	2,500,000.00	-	-
22020207	LEASED COMMUNICATION LINES(S)	2,500,000.00	-	-	-
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>61,250,000.00</b>	<b>88,000,000.00</b>	<b>3,461,000.00</b>	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,500,000.00	10,000,000.00	-	-
22020303	NEWSPAPERS	750,000.00	2,000,000.00	-	-

22020304	MAGAZINES & PERIODICALS	1,500,000.00	1,500,000.00	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	9,000,000.00	15,000,000.00	2,198,000.00	-
22020306	PRINTING OF SECURITY DOCUMENTS	6,000,000.00	12,000,000.00	380,000.00	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	15,000,000.00	20,000,000.00	-	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	15,000,000.00	20,000,000.00	-	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	4,000,000.00	5,000,000.00	750,000.00	-
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	2,500,000.00	2,500,000.00	133,000.00	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>65,000,000.00</b>	<b>125,000,000.00</b>	<b>1,699,000.00</b>	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	7,500,000.00	15,000,000.00	180,000.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	10,000,000.00	-	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	5,000,000.00	5,000,000.00	-	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,500,000.00	15,000,000.00	140,000.00	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	5,000,000.00	959,000.00	-
22020406	OTHER MAINTENANCE SERVICES	20,000,000.00	25,000,000.00	210,000.00	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	15,000,000.00	20,000,000.00	210,000.00	-
22020413	MINOR ROAD MAINTENANCE	12,500,000.00	30,000,000.00	-	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>49,000,000.00</b>	<b>50,000,000.00</b>	<b>7,424,860.39</b>	-
22020501	LOCAL TRAINING	45,000,000.00	45,000,000.00	4,785,000.00	-
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING F	4,000,000.00	5,000,000.00	2,639,860.39	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>60,200,000.00</b>	<b>96,000,000.00</b>	<b>6,890,000.00</b>	-
22020601	SECURITY SERVICES	35,000,000.00	50,000,000.00	1,950,000.00	-
22020603	RESIDENTIAL RENT	200,000.00	1,000,000.00	-	-
22020605	CLEANING & FUMIGATION SERVICES	20,000,000.00	25,000,000.00	4,940,000.00	-
22020607	RESCUE SERVICES	5,000,000.00	20,000,000.00	-	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>31,000,000.00</b>	<b>46,000,000.00</b>	<b>1,080,000.00</b>	-
22020701	FINANCIAL CONSULTING	7,000,000.00	22,000,000.00	-	-
22020702	INFORMATION TECHNOLOGY CONSULTING	1,500,000.00	1,500,000.00	-	-
22020703	LEGAL SERVICES	5,000,000.00	5,000,000.00	300,000.00	-
22020705	ARCHITECTURAL SERVICES	2,000,000.00	2,000,000.00	-	-
22020706	SURVEYING SERVICES	6,500,000.00	6,500,000.00	780,000.00	-
22020707	AGRICULTURAL CONSULTING	7,500,000.00	7,500,000.00	-	-
22020709	AUDITING OF ACCOUNTS	1,500,000.00	1,500,000.00	-	-
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	<b>193,500.00</b>	-
22020801	MOTOR VEHICLE FUEL COST	-	5,000,000.00	176,500.00	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	5,000,000.00	1,000,000.00	-	-
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	2,000,000.00	17,000.00	-
22020804	AIRCRAFT FUEL COST	2,000,000.00	-	-	-

<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>2,750,000.00</b>	<b>3,000,000.00</b>	<b>1,841,569.83</b>	<b>-</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	3,000,000.00	1,841,569.83	-
22020902	INSURANCE PREMIUM	2,750,000.00	-	-	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>234,500,000.00</b>	<b>309,500,000.00</b>	<b>25,669,600.00</b>	<b>-</b>
22021001	REFRESHMENT & MEALS	-	80,000,000.00	24,066,450.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	65,000,000.00	27,000,000.00	420,000.00	-
22021003	PUBLICITY & ADVERTISEMENTS	6,000,000.00	20,000,000.00	466,000.00	-
22021004	MEDICAL EXPENSES-LOCAL	15,000,000.00	10,000,000.00	-	-
22021006	POSTAGES & COURIER SERVICES	1,500,000.00	-	-	-
22021007	WELFARE PACKAGES	-	50,000,000.00	202,500.00	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	50,000,000.00	2,500,000.00	-	-
22021009	SPORTING ACTIVITIES	2,500,000.00	20,000,000.00	-	-
22021010	DIRECT TEACHING & LABORATORY COST	17,000,000.00	-	-	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	-	10,000,000.00	-	-
22021020	ELECTION-LOGISTICS SUPPORT	7,500,000.00	50,000,000.00	-	-
22021037	MARGIN FOR INCREASE IN COSTS	30,000,000.00	-	-	-
22021041	CONTINGENCY	-	40,000,000.00	514,650.00	-
22021042	RECURRENT ADJUSTMENT	40,000,000.00	-	-	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>76,300,000.00</b>	<b>76,500,000.00</b>	<b>9,150,000.00</b>	<b>-</b>
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>76,300,000.00</b>	<b>76,500,000.00</b>	<b>9,150,000.00</b>	<b>-</b>
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	30,000,000.00	-	-	-
22040109	GRANTS TO COMMUNITIES/NGOs	14,900,000.00	30,000,000.00	-	-
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	31,400,000.00	-	-	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	-	15,100,000.00	9,150,000.00	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	-	31,400,000.00	-	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>18,000,000.00</b>	<b>30,000,000.00</b>	<b>-</b>	<b>-</b>
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp;</b>	<b>18,000,000.00</b>	<b>30,000,000.00</b>	<b>-</b>	<b>-</b>
22050102	MEAL SUBSIDY	15,000,000.00	-	-	-
22050105	EDUCATION SUBSIDY	3,000,000.00	20,000,000.00	-	-
22050107	HEALTH SUBSIDY	-	10,000,000.00	-	-
<b>22070000</b>	<b>TRANSFERS-PAYMENT</b>	<b>10,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>22070100</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-P</b>	<b>10,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT E	10,000,000.00	-	-	-
<b>22080000</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>	<b>-</b>	<b>20,000,000.00</b>	<b>-</b>	<b>-</b>
<b>22080100</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>	<b>-</b>	<b>20,000,000.00</b>	<b>-</b>	<b>-</b>
22080102	TRANSFER-PAYMENT TO AGED/VULNERABLE GROUP	-	20,000,000.00	-	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>11,500,000.00</b>	<b>30,000,000.00</b>	<b>-</b>	<b>-</b>

<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>11,500,000.00</b>	<b>30,000,000.00</b>	-	-
23040101	TREE PLANTING	1,500,000.00	10,000,000.00	-	-
23040102	EROSION & FLOOD CONTROL	5,000,000.00	10,000,000.00	-	-
23040105	WATER POLLUTION, PREVENTION & CONTROL	5,000,000.00	10,000,000.00	-	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>92,500,000.00</b>	<b>102,500,000.00</b>	<b>5,475,000.00</b>	-
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>92,500,000.00</b>	<b>102,500,000.00</b>	<b>5,475,000.00</b>	-
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	12,500,000.00	12,500,000.00	125,000.00	-
23050102	COMPUTER SOFTWARE ACQUISITION	3,000,000.00	3,000,000.00	-	-
23050103	MONITORING & EVALUATION	7,000,000.00	7,000,000.00	-	-
23050104	ANNIVERSARIES/ CELEBRATIONS	70,000,000.00	80,000,000.00	5,350,000.00	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE)</b>	<b>1,200,000,000.00</b>	<b>1,700,000,000.00</b>	<b>26,831,700.00</b>	-
<b>31050100</b>	<b>INVENTORIES</b>	<b>50,750,000.00</b>	<b>362,000,000.00</b>	-	-
31050101	ENGINEERING STORES	10,000,000.00	-	-	-
31050105	FUEL & LUBRICANTS	14,000,000.00	-	-	-
31050106	AGRICULTURAL INPUTS	18,750,000.00	235,000,000.00	-	-
31050107	FARM STOCK	-	115,000,000.00	-	-
31050111	BUILDING MATERIALS	-	12,000,000.00	-	-
31050114	STAMPS	8,000,000.00	-	-	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>292,050,000.00</b>	<b>266,000,000.00</b>	<b>3,350,000.00</b>	-
32010101	LAND & BUILDINGS - ADMINISTRATIVE	283,550,000.00	230,000,000.00	1,600,000.00	-
32010102	LAND & BUILDINGS - RESIDENTIAL	8,500,000.00	36,000,000.00	1,750,000.00	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>723,500,000.00</b>	<b>852,000,000.00</b>	<b>20,864,200.00</b>	-
32010202	ROADS & BRIDGES	432,500,000.00	572,000,000.00	9,061,200.00	-
32010206	SECURITY INSTALLATIONS/ EQUIPMENT	12,000,000.00	20,000,000.00	-	-
32010207	ELECTRICITY TRANSMISSION NETWORK	95,000,000.00	120,000,000.00	3,503,000.00	-
32010208	WATER DISTRIBUTION NETWORK	8,500,000.00	-	-	-
32010209	SEWAGE/ DRAINAGE NETWORK	32,000,000.00	-	-	-
32010213	HERITAGE ASSETS	7,500,000.00	20,000,000.00	-	-
32010214	BOREHOLES & OTHER WATER FACILITIES	118,500,000.00	95,000,000.00	8,300,000.00	-
32010215	WASTE DISPOSAL EQUIPMENT	17,500,000.00	25,000,000.00	-	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>22,000,000.00</b>	<b>50,000,000.00</b>	-	-
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	17,000,000.00	30,000,000.00	-	-
32010305	POWER GENERATING SETS	5,000,000.00	20,000,000.00	-	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>48,400,000.00</b>	<b>48,000,000.00</b>	-	-
32010405	MOTOR VEHICLES	42,000,000.00	40,000,000.00	-	-
32010407	MOTOR CYCLES	6,400,000.00	8,000,000.00	-	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>15,500,000.00</b>	<b>15,000,000.00</b>	<b>2,117,500.00</b>	-

32010501	COMPUTERS/NETWORKING EQUIPMENT	15,500,000.00	15,000,000.00	2,117,500.00	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>6,800,000.00</b>	<b>22,000,000.00</b>	-	-
32010601	CHAIRS	6,200,000.00	20,000,000.00	-	-
32010603	SAFES/FILE CABINETS/ CUPBOARDS	600,000.00	2,000,000.00	-	-
<b>32010900</b>	<b>SPECIALISED ASSETS-GENERAL</b>	<b>20,000,000.00</b>	<b>30,000,000.00</b>	-	-
32010904	LABORATORY MEDICAL EQUIPMENTS	20,000,000.00	30,000,000.00	-	-
<b>32020100</b>	<b>INVESTMENT PROPERTY - LAND &amp; BUILDING-GEN</b>	<b>11,000,000.00</b>	<b>55,000,000.00</b>	<b>500,000.00</b>	-
32020101	LAND & BUILDINGS-OFFICE	6,000,000.00	25,000,000.00	500,000.00	-
32020102	LAND & BUILDINGS-RESIDENTIAL	5,000,000.00	30,000,000.00	-	-
<b>32030100</b>	<b>INTANGIBLE ASSETS</b>	<b>10,000,000.00</b>	-	-	-
32030103	COPYRIGHT	10,000,000.00	-	-	-



# AYEDADE LOCAL GOVERNMENT

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	<b>3,453,091,522.38</b>	<b>3,405,417,321.28</b>	<b>152,520,500.00</b>	<b>346,037,199.31</b>
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	<b>2,306,091,522.38</b>	<b>3,405,417,321.28</b>	<b>152,520,500.00</b>	<b>346,037,199.31</b>
<b>2100000</b>	<b>PERSONNEL COST</b>	<b>777,609,302.10</b>	<b>1,776,935,101.00</b>	-	<b>346,037,199.31</b>
<b>2101000</b>	<b>SALARY</b>	<b>718,770,070.00</b>	<b>1,681,812,730.00</b>	-	<b>346,037,199.31</b>
<b>21010100</b>	<b>SALARIES AND WAGES</b>	<b>718,770,070.00</b>	<b>1,681,812,730.00</b>	-	<b>346,037,199.31</b>
21010101	SALARY	701,304,484.50	1,281,812,730.00	-	346,037,199.31
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	17,465,585.50	400,000,000.00	-	-
<b>21020000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>58,839,232.10</b>	<b>95,122,371.00</b>	-	-
<b>21020100</b>	<b>ALLOWANCES</b>	<b>38,866,130.00</b>	<b>58,167,990.00</b>	-	-
21020101	NON REGULAR ALLOWANCES	38,866,130.00	58,167,990.00	-	-
<b>21020200</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>19,973,102.10</b>	<b>36,954,381.00</b>	-	-
21020201	OHIS CONTRIBUTION	19,973,102.10	36,954,381.00	-	-
<b>22000000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	<b>1,528,482,220.28</b>	<b>1,628,482,220.28</b>	<b>152,520,500.00</b>	-
22060000	DEBT REPAYMENT	128,482,220.28	128,482,220.28		
<b>22000000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	<b>1,400,000,000.00</b>	<b>1,500,000,000.00</b>	<b>152,520,500.00</b>	-
<b>22020000</b>	<b>OVERHEAD COST</b>	<b>1,159,000,000.00</b>	<b>1,219,000,000.00</b>	<b>126,542,500.00</b>	-
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>200,000,000.00</b>	<b>300,000,000.00</b>	<b>69,396,800.00</b>	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	100,000,000.00	16,698,400.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000,000.00	200,000,000.00	52,698,400.00	-
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>20,000.00</b>	-
22020201	ELECTRICITY CHARGES	3,000,000.00	3,000,000.00	20,000.00	-
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>94,000,000.00</b>	<b>105,000,000.00</b>	<b>4,528,700.00</b>	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000.00	20,000,000.00	39,500.00	-
22020302	BOOKS	3,000,000.00	3,000,000.00	-	-
22020303	NEWSPAPERS	1,000,000.00	1,000,000.00	-	-
22020304	MAGAZINES & PERIODICALS	1,000,000.00	2,000,000.00	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	14,000,000.00	14,000,000.00	4,289,200.00	-
22020306	PRINTING OF SECURITY DOCUMENTS	10,000,000.00	15,000,000.00	200,000.00	-

22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	20,000,000.00	20,000,000.00	-	-
22020309	UNIFORMS & OTHER CLOTHING	10,000,000.00	10,000,000.00	-	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	10,000,000.00	10,000,000.00	-	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	5,000,000.00	5,000,000.00	-	-
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	5,000,000.00	5,000,000.00	-	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>110,000,000.00</b>	<b>140,000,000.00</b>	<b>318,000.00</b>	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	20,000,000.00	30,000,000.00	288,000.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	10,000,000.00	-	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	5,000,000.00	10,000,000.00	-	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	10,000,000.00	-	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000.00	10,000,000.00	30,000.00	-
22020406	OTHER MAINTENANCE SERVICES	10,000,000.00	10,000,000.00	-	-
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	10,000,000.00	10,000,000.00	-	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	10,000,000.00	10,000,000.00	-	-
22020413	MINOR ROAD MAINTENANCE	30,000,000.00	40,000,000.00	-	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>35,000,000.00</b>	<b>60,000,000.00</b>	<b>11,920,000.00</b>	-
22020501	LOCAL TRAINING	30,000,000.00	50,000,000.00	11,920,000.00	-
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING F	5,000,000.00	10,000,000.00	-	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>62,000,000.00</b>	<b>82,000,000.00</b>	<b>10,280,000.00</b>	-
22020601	SECURITY SERVICES	30,000,000.00	50,000,000.00	5,670,000.00	-
22020603	RESIDENTIAL RENT	2,000,000.00	2,000,000.00	-	-
22020605	CLEANING & FUMIGATION SERVICES	20,000,000.00	20,000,000.00	4,610,000.00	-
22020607	RESCUE SERVICES	10,000,000.00	10,000,000.00	-	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>13,000,000.00</b>	<b>13,000,000.00</b>	<b>1,980,000.00</b>	-
22020701	FINANCIAL CONSULTING	5,000,000.00	5,000,000.00	-	-
22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	1,000,000.00	-	-
22020703	LEGAL SERVICES	5,000,000.00	5,000,000.00	1,980,000.00	-
22020706	SURVEYING SERVICES	2,000,000.00	2,000,000.00	-	-
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>100,000,000.00</b>	<b>135,000,000.00</b>	<b>630,000.00</b>	-
22020801	MOTOR VEHICLE FUEL COST	80,000,000.00	100,000,000.00	600,000.00	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	15,000,000.00	25,000,000.00	-	-
22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	10,000,000.00	30,000.00	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>12,000,000.00</b>	<b>12,000,000.00</b>	-	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,000,000.00	5,000,000.00	-	-
22020902	INSURANCE PREMIUM	3,000,000.00	3,000,000.00	-	-
22020904	OTHER CRF BANK CHARGES	4,000,000.00	4,000,000.00	-	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>530,000,000.00</b>	<b>369,000,000.00</b>	<b>27,469,000.00</b>	-

22021001	REFRESHMENT & MEALS	80,000,000.00	80,000,000.00	26,569,000.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	15,000,000.00	15,000,000.00	-	-
22021003	PUBLICITY & ADVERTISEMENTS	15,000,000.00	20,000,000.00	-	-
22021004	MEDICAL EXPENSES-LOCAL	15,000,000.00	15,000,000.00	50,000.00	-
22021007	WELFARE PACKAGES	35,000,000.00	40,000,000.00	500,000.00	-
22021009	SPORTING ACTIVITIES	5,000,000.00	5,000,000.00	-	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,000,000.00	5,000,000.00	-	-
22021020	ELECTION-LOGISTICS SUPPORT	30,000,000.00	30,000,000.00	-	-
22021041	CONTINGENCY	30,000,000.00	34,000,000.00	350,000.00	-
22021042	RECURRENT ADJUSTMENT	300,000,000.00	125,000,000.00	-	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>102,000,000.00</b>	<b>107,000,000.00</b>	<b>3,670,000.00</b>	<b>-</b>
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>102,000,000.00</b>	<b>107,000,000.00</b>	<b>3,670,000.00</b>	<b>-</b>
22040109	GRANTS TO COMMUNITIES/NGOs	60,000,000.00	60,000,000.00	540,000.00	-
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	-	-	530,000.00	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	27,000,000.00	27,000,000.00	2,000,000.00	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL GO	15,000,000.00	20,000,000.00	600,000.00	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>-</b>	<b>-</b>
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp;</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>-</b>	<b>-</b>
22050105	EDUCATION SUBSIDY	5,000,000.00	5,000,000.00	-	-
22050106	AGRICULTURAL INPUTS SUBSIDY	5,000,000.00	5,000,000.00	-	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>20,000,000.00</b>	<b>25,000,000.00</b>	<b>50,000.00</b>	<b>-</b>
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>20,000,000.00</b>	<b>25,000,000.00</b>	<b>50,000.00</b>	<b>-</b>
23040102	EROSION & FLOOD CONTROL	10,000,000.00	15,000,000.00	-	-
23040105	WATER POLLUTION, PREVENTION & CONTROL	10,000,000.00	10,000,000.00	50,000.00	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>109,000,000.00</b>	<b>139,000,000.00</b>	<b>22,258,000.00</b>	<b>-</b>
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>109,000,000.00</b>	<b>139,000,000.00</b>	<b>22,258,000.00</b>	<b>-</b>
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	50,000,000.00	55,000,000.00	625,000.00	-
23050103	MONITORING & EVALUATION	8,000,000.00	14,000,000.00	-	-
23050104	ANNIVERSARIES/ CELEBRATIONS	51,000,000.00	70,000,000.00	21,633,000.00	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE)</b>	<b>1,147,000,000.00</b>	<b>1,700,000,000.00</b>	<b>95,272,500.00</b>	<b>-</b>
<b>31050100</b>	<b>INVENTORIES</b>	<b>190,000,000.00</b>	<b>278,000,000.00</b>	<b>178,000.00</b>	<b>-</b>
31050102	MEDICAL STORES	40,000,000.00	70,000,000.00	-	-
31050106	AGRICULTURAL INPUTS	25,000,000.00	25,000,000.00	-	-
31050107	FARM STOCK	70,000,000.00	125,000,000.00	178,000.00	-
31050117	COMPUTER/INFORMATION TECHNOLOGY STORE	5,000,000.00	8,000,000.00	-	-
31050135	OTHER STOCK	50,000,000.00	50,000,000.00	-	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>190,000,000.00</b>	<b>300,000,000.00</b>	<b>13,680,000.00</b>	<b>-</b>

32010101	LAND & BUILDINGS - ADMINISTRATIVE	160,000,000.00	250,000,000.00	13,680,000.00	-
32010102	LAND & BUILDINGS - RESIDENTIAL	30,000,000.00	50,000,000.00	-	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>274,000,000.00</b>	<b>564,000,000.00</b>	<b>49,659,500.00</b>	-
32010202	ROADS & BRIDGES	120,000,000.00	330,000,000.00	37,399,500.00	-
32010207	ELECTRICITY TRANSMISSION NETWORK	100,000,000.00	170,000,000.00	9,660,000.00	-
32010208	WATER DISTRIBUTION NETWORK	30,000,000.00	40,000,000.00	-	-
32010209	SEWAGE/ DRAINAGE NETWORK	24,000,000.00	24,000,000.00	2,600,000.00	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>145,000,000.00</b>	<b>175,000,000.00</b>	<b>3,645,000.00</b>	-
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	140,000,000.00	170,000,000.00	3,645,000.00	-
32010304	POWER PLANTS	5,000,000.00	5,000,000.00	-	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>89,000,000.00</b>	<b>159,000,000.00</b>	<b>20,200,000.00</b>	-
32010405	MOTOR VEHICLES	80,000,000.00	150,000,000.00	20,200,000.00	-
32010407	MOTOR CYCLES	9,000,000.00	9,000,000.00	-	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>41,000,000.00</b>	<b>41,000,000.00</b>	<b>6,260,000.00</b>	-
32010501	COMPUTERS/NETWORKING EQUIPMENT	25,000,000.00	25,000,000.00	5,920,000.00	-
32010502	PRINTERS	7,000,000.00	7,000,000.00	340,000.00	-
32010503	SCANNERS	4,000,000.00	4,000,000.00	-	-
32010505	PHOTOCOPIERS	3,000,000.00	3,000,000.00	-	-
32010508	PROJECTORS	2,000,000.00	2,000,000.00	-	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>68,000,000.00</b>	<b>83,000,000.00</b>	-	-
32010601	CHAIRS	20,000,000.00	20,000,000.00	-	-
32010602	TABLES	10,000,000.00	25,000,000.00	-	-
32010603	SAFES/FILE CABINETS/ CUPBOARDS	3,000,000.00	3,000,000.00	-	-
32010604	TELEVISION SETS	10,000,000.00	10,000,000.00	-	-
32010606	AIR -CONDITIONER	10,000,000.00	10,000,000.00	-	-
32010608	SHELVES	5,000,000.00	5,000,000.00	-	-
32010609	CEILING FANS	5,000,000.00	5,000,000.00	-	-
32010610	REFRIDGERATOR	5,000,000.00	5,000,000.00	-	-
<b>32020100</b>	<b>INVESTMENT PROPERTY - LAND &amp; BUILDING-GEN</b>	<b>150,000,000.00</b>	<b>100,000,000.00</b>	<b>1,650,000.00</b>	-
32020101	LAND & BUILDINGS-OFFICE	150,000,000.00	100,000,000.00	1,650,000.00	-



# AYEDIRE LOCAL GOVERNMENT

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	<b>4,290,589,806.92</b>	<b>4,656,326,374.92</b>	<b>137,609,149.55</b>	<b>438,917,423.57</b>
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	<b>2,840,589,806.92</b>	<b>4,656,326,374.92</b>	<b>137,609,149.55</b>	<b>438,917,423.57</b>
<b>2100000</b>	<b>PERSONNEL COST</b>	<b>1,703,793,174.00</b>	<b>2,899,413,749.00</b>	-	<b>438,917,423.57</b>
<b>2101000</b>	<b>SALARY</b>	<b>1,659,167,145.00</b>	<b>2,763,769,410.00</b>	-	<b>438,917,423.57</b>
<b>21010100</b>	<b>SALARIES AND WAGES</b>	<b>1,659,167,145.00</b>	<b>2,763,769,410.00</b>	-	<b>438,917,423.57</b>
21010101	SALARY	636,232,139.37	836,769,410.00	-	438,917,423.57
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,022,935,005.63	1,927,000,000.00	-	-
<b>21020000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>44,626,029.00</b>	<b>135,644,339.00</b>	-	-
<b>21020100</b>	<b>ALLOWANCES</b>	<b>33,000,000.00</b>	<b>124,018,310.00</b>	-	-
21020101	NON REGULAR ALLOWANCES	33,000,000.00	124,018,310.00	-	-
<b>21020200</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>11,626,029.00</b>	<b>11,626,029.00</b>	-	-
21020201	OHIS CONTRIBUTION	11,626,029.00	11,626,029.00	-	-
<b>22000000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	<b>1,136,796,632.92</b>	<b>1,756,912,625.92</b>	<b>137,609,149.55</b>	-
22060000	DEBT REPAYMENT	45,912,625.92	45,912,625.92		
<b>22000000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	<b>1,090,884,007.00</b>	<b>1,711,000,000.00</b>	<b>137,609,149.55</b>	-
<b>22020000</b>	<b>OVERHEAD COST</b>	<b>791,556,949.00</b>	<b>1,366,672,942.00</b>	<b>137,609,149.55</b>	-
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>200,000,000.00</b>	<b>330,000,000.00</b>	<b>20,122,666.67</b>	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	200,000,000.00	18,749,333.33	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,000,000.00	65,000,000.00	1,373,333.33	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	50,000,000.00	65,000,000.00	-	-
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	<b>5,000,000.00</b>	<b>13,419,669.00</b>	<b>273,333.33</b>	-
22020201	ELECTRICITY CHARGES	3,500,000.00	10,000,000.00	273,333.33	-
22020202	TELEPHONE CHARGES	1,000,000.00	2,000,000.00	-	-
22020203	INTERNET ACCESS CHARGES	500,000.00	1,419,669.00	-	-
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>51,801,838.00</b>	<b>67,000,000.00</b>	<b>2,691,466.67</b>	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000.00	20,000,000.00	349,333.33	-
22020303	NEWSPAPERS	2,000,000.00	2,000,000.00	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000,000.00	10,000,000.00	2,168,800.00	-

22020306	PRINTING OF SECURITY DOCUMENTS	4,801,838.00	5,000,000.00	106,666.67	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000,000.00	15,000,000.00	-	-
22020309	UNIFORMS & OTHER CLOTHING	1,000,000.00	2,000,000.00	-	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	3,000,000.00	3,000,000.00	-	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	3,000,000.00	6,000,000.00	-	-
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	3,000,000.00	4,000,000.00	66,666.67	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>104,500,000.00</b>	<b>160,500,000.00</b>	<b>4,608,000.00</b>	<b>-</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	40,000,000.00	55,000,000.00	2,686,666.67	-
22020402	MAINTENANCE OF OFFICE FURNITURE	3,500,000.00	5,000,000.00	-	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	3,000,000.00	6,000,000.00	-	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	4,500,000.00	-	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000,000.00	10,000,000.00	-	-
22020406	OTHER MAINTENANCE SERVICES	15,000,000.00	45,000,000.00	494,666.67	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	15,000,000.00	15,000,000.00	-	-
22020413	MINOR ROAD MAINTENANCE	20,000,000.00	20,000,000.00	1,426,666.67	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>25,000,000.00</b>	<b>25,000,000.00</b>	<b>6,720,789.77</b>	<b>-</b>
22020501	LOCAL TRAINING	15,000,000.00	15,000,000.00	3,553,333.33	-
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING F	10,000,000.00	10,000,000.00	3,167,456.44	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>47,500,000.00</b>	<b>56,000,000.00</b>	<b>8,097,333.33</b>	<b>-</b>
22020601	SECURITY SERVICES	27,000,000.00	35,000,000.00	5,190,666.67	-
22020603	RESIDENTIAL RENT	500,000.00	1,000,000.00	-	-
22020605	CLEANING & FUMIGATION SERVICES	20,000,000.00	20,000,000.00	2,906,666.67	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>19,500,000.00</b>	<b>29,000,000.00</b>	<b>120,000.00</b>	<b>-</b>
22020703	LEGAL SERVICES	3,500,000.00	7,000,000.00	-	-
22020705	ARCHITECTURAL SERVICES	5,000,000.00	5,000,000.00	-	-
22020706	SURVEYING SERVICES	5,000,000.00	5,000,000.00	120,000.00	-
22020707	AGRICULTURAL CONSULTING	5,000,000.00	10,000,000.00	-	-
22020709	AUDITING OF ACCOUNTS	1,000,000.00	2,000,000.00	-	-
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>107,600,000.00</b>	<b>415,200,000.00</b>	<b>67,783,000.00</b>	<b>-</b>
22020801	MOTOR VEHICLE FUEL COST	100,000,000.00	400,000,000.00	67,783,000.00	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	5,600,000.00	11,200,000.00	-	-
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	4,000,000.00	-	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>5,000,000.00</b>	<b>6,000,000.00</b>	<b>2,455,426.44</b>	<b>-</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,000,000.00	6,000,000.00	2,455,426.44	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>225,655,111.00</b>	<b>264,553,273.00</b>	<b>24,737,133.33</b>	<b>-</b>
22021001	REFRESHMENT & MEALS	40,000,000.00	40,000,000.00	10,421,133.33	-
22021002	HONORARIUM & SITTING ALLOWANCE	5,000,000.00	10,000,000.00	-	-

22021003	PUBLICITY & ADVERTISEMENTS	8,000,000.00	8,000,000.00	2,706,666.67	-
22021007	WELFARE PACKAGES	59,756,949.00	60,756,949.00	2,722,666.67	-
22021009	SPORTING ACTIVITIES	10,000,000.00	10,000,000.00	1,220,000.00	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	10,000,000.00	10,000,000.00	-	-
22021020	ELECTION-LOGISTICS SUPPORT	40,000,000.00	70,000,000.00	-	-
22021041	CONTINGENCY	50,000,000.00	50,000,000.00	7,408,000.00	-
22021042	RECURRENT ADJUSTMENT	2,898,162.00	5,796,324.00	258,666.67	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>120,127,058.00</b>	<b>140,127,058.00</b>	-	-
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>120,127,058.00</b>	<b>140,127,058.00</b>	-	-
22040109	GRANTS TO COMMUNITIES/NGOs	70,000,000.00	85,000,000.00	-	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	10,000,000.00	15,000,000.00	-	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL GO	40,127,058.00	40,127,058.00	-	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>48,500,000.00</b>	<b>62,000,000.00</b>	-	-
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp;</b>	<b>48,500,000.00</b>	<b>62,000,000.00</b>	-	-
22050105	EDUCATION SUBSIDY	20,000,000.00	30,000,000.00	-	-
22050106	AGRICULTURAL INPUTS SUBSIDY	4,500,000.00	6,000,000.00	-	-
22050107	HEALTH SUBSIDY	4,000,000.00	6,000,000.00	-	-
22050108	RELIGIOUS PILGRIMAGE SUBSIDY	20,000,000.00	20,000,000.00	-	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>15,500,000.00</b>	<b>16,000,000.00</b>	-	-
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>15,500,000.00</b>	<b>16,000,000.00</b>	-	-
23040102	EROSION & FLOOD CONTROL	15,000,000.00	15,000,000.00	-	-
23040105	WATER POLLUTION, PREVENTION & CONTROL	500,000.00	1,000,000.00	-	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>115,200,000.00</b>	<b>126,200,000.00</b>	-	-
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>115,200,000.00</b>	<b>126,200,000.00</b>	-	-
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	24,000,000.00	25,000,000.00	-	-
23050102	COMPUTER SOFTWARE ACQUISITION	14,700,000.00	14,700,000.00	-	-
23050103	MONITORING & EVALUATION	16,500,000.00	16,500,000.00	-	-
23050104	ANNIVERSARIES/ CELEBRATIONS	60,000,000.00	70,000,000.00	-	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE)</b>	<b>1,450,000,000.00</b>	<b>1,700,000,000.00</b>	<b>42,226,900.00</b>	-
<b>31050100</b>	<b>INVENTORIES</b>	<b>231,000,000.00</b>	<b>241,000,000.00</b>	<b>11,167,400.00</b>	-
31050102	MEDICAL STORES	20,000,000.00	20,000,000.00	-	-
31050106	AGRICULTURAL INPUTS	81,000,000.00	81,000,000.00	4,886,000.00	-
31050107	FARM STOCK	10,000,000.00	20,000,000.00	6,281,400.00	-
31050129	PLANT/EQUIPMENT SPARE STORE	120,000,000.00	120,000,000.00	-	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>495,159,000.00</b>	<b>543,000,000.00</b>	<b>4,505,500.00</b>	-
32010101	LAND & BUILDINGS - ADMINISTRATIVE	240,159,000.00	258,000,000.00	4,505,500.00	-
32010102	LAND & BUILDINGS - RESIDENTIAL	50,000,000.00	80,000,000.00	-	-

32010104	OTHER STORAGE FACILITIES	205,000,000.00	205,000,000.00	-	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>540,142,000.00</b>	<b>707,500,000.00</b>	<b>13,554,000.00</b>	-
32010202	ROADS & BRIDGES	340,142,000.00	507,500,000.00	13,554,000.00	-
32010206	SECURITY INSTALLATIONS/ EQUIPMENT	20,000,000.00	20,000,000.00	-	-
32010207	ELECTRICITY TRANSMISSION NETWORK	100,000,000.00	80,000,000.00	-	-
32010209	SEWAGE/ DRAINAGE NETWORK	30,000,000.00	50,000,000.00	-	-
32010214	BOREHOLES & OTHER WATER FACILITIES	50,000,000.00	50,000,000.00	-	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>40,000,000.00</b>	<b>50,000,000.00</b>	<b>4,650,000.00</b>	-
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	20,000,000.00	30,000,000.00	4,650,000.00	-
32010305	POWER GENERATING SETS	20,000,000.00	20,000,000.00	-	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>90,000,000.00</b>	<b>110,000,000.00</b>	-	-
32010405	MOTOR VEHICLES	70,000,000.00	90,000,000.00	-	-
32010407	MOTOR CYCLES	20,000,000.00	20,000,000.00	-	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	-	-
32010501	COMPUTERS/NETWORKING EQUIPMENT	20,000,000.00	20,000,000.00	-	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>33,699,000.00</b>	<b>28,500,000.00</b>	<b>8,350,000.00</b>	-
32010601	CHAIRS	20,199,000.00	15,000,000.00	850,000.00	-
32010603	SAFES/FILE CABINETS/ CUPBOARDS	10,000,000.00	10,000,000.00	-	-
32010604	TELEVISION SETS	3,500,000.00	3,500,000.00	7,500,000.00	-



# BOLUWADURO LOCAL GOVERNMENT

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	<b>3,663,080,198.96</b>	<b>4,357,436,992.24</b>	<b>274,717,052.18</b>	<b>819,449,040.79</b>
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	<b>2,463,080,198.96</b>	<b>4,357,436,992.24</b>	<b>274,717,052.18</b>	<b>819,449,040.79</b>
<b>2100000</b>	<b>PERSONNEL COST</b>	<b>1,414,099,936.72</b>	<b>2,608,456,730.00</b>	-	<b>819,449,040.79</b>
<b>2101000</b>	<b>SALARY</b>	<b>1,288,363,218.72</b>	<b>2,439,113,180.00</b>	-	<b>777,646,502.29</b>
<b>21010100</b>	<b>SALARIES AND WAGES</b>	<b>1,288,363,218.72</b>	<b>2,439,113,180.00</b>	-	<b>777,646,502.29</b>
21010101	SALARY	717,800,679.30	1,462,836,040.00	-	410,799,322.93
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	570,562,539.42	976,277,140.00	-	366,847,179.36
<b>2102000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>125,736,718.00</b>	<b>169,343,550.00</b>	-	<b>41,802,538.50</b>
<b>21020100</b>	<b>ALLOWANCES</b>	<b>112,874,400.00</b>	<b>149,879,650.00</b>	-	<b>32,155,800.00</b>
21020101	NON REGULAR ALLOWANCES	112,874,400.00	149,879,650.00	-	32,155,800.00
<b>21020200</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>12,862,318.00</b>	<b>19,463,900.00</b>	-	<b>9,646,738.50</b>
21020201	OHIS CONTRIBUTION	12,862,318.00	19,463,900.00	-	9,646,738.50
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	<b>1,048,980,262.24</b>	<b>1,748,980,262.24</b>	<b>274,717,052.18</b>	-
22060000	DEBT REPAYMENT	48,980,262.24	48,980,262.24		
<b>22000000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	<b>1,000,000,000.00</b>	<b>1,700,000,000.00</b>	<b>274,717,052.18</b>	-
<b>22020000</b>	<b>OVERHEAD COST</b>	<b>777,119,197.98</b>	<b>1,438,619,197.98</b>	<b>264,377,052.18</b>	-
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>205,000,000.00</b>	<b>325,000,000.00</b>	<b>40,255,000.00</b>	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	75,000,000.00	19,710,000.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	55,000,000.00	150,000,000.00	20,545,000.00	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	50,000,000.00	100,000,000.00	-	-
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	<b>6,521,140.00</b>	<b>13,000,000.00</b>	<b>60,000.00</b>	-
22020201	ELECTRICITY CHARGES	3,000,000.00	5,000,000.00	60,000.00	-
22020203	INTERNET ACCESS CHARGES	300,000.00	1,000,000.00	-	-
22020206	SEWAGE CHARGES	3,221,140.00	7,000,000.00	-	-
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>55,000,000.00</b>	<b>76,000,000.00</b>	<b>15,429,000.00</b>	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000.00	25,000,000.00	9,044,000.00	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000,000.00	15,000,000.00	4,385,000.00	-

22020306	PRINTING OF SECURITY DOCUMENTS	8,000,000.00	12,000,000.00	685,000.00	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	8,000,000.00	10,000,000.00	-	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	5,000,000.00	5,000,000.00	-	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	5,000,000.00	5,000,000.00	715,000.00	-
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	4,000,000.00	4,000,000.00	600,000.00	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>67,000,000.00</b>	<b>128,000,000.00</b>	<b>18,631,943.00</b>	<b>-</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	20,000,000.00	30,000,000.00	12,241,754.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	3,500,000.00	7,000,000.00	-	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	5,000,000.00	15,000,000.00	1,325,189.00	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	3,000,000.00	1,785,000.00	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	3,000,000.00	245,000.00	-
22020406	OTHER MAINTENANCE SERVICES	10,000,000.00	10,000,000.00	330,000.00	-
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	1,000,000.00	5,000,000.00	-	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	9,500,000.00	20,000,000.00	2,705,000.00	-
22020413	MINOR ROAD MAINTENANCE	12,000,000.00	35,000,000.00	-	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>51,194,080.00</b>	<b>31,194,080.00</b>	<b>24,935,000.00</b>	<b>-</b>
22020501	LOCAL TRAINING	40,000,000.00	20,000,000.00	24,935,000.00	-
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING F	11,194,080.00	11,194,080.00	-	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>59,500,000.00</b>	<b>85,500,000.00</b>	<b>22,805,000.00</b>	<b>-</b>
22020601	SECURITY SERVICES	29,000,000.00	35,000,000.00	8,635,000.00	-
22020602	OFFICE RENT	5,000,000.00	5,000,000.00	640,000.00	-
22020605	CLEANING & FUMIGATION SERVICES	19,000,000.00	37,500,000.00	13,530,000.00	-
22020606	LAND USE CHARGES	1,500,000.00	3,000,000.00	-	-
22020607	RESCUE SERVICES	5,000,000.00	5,000,000.00	-	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>4,250,000.00</b>	<b>13,000,000.00</b>	<b>-</b>	<b>-</b>
22020703	LEGAL SERVICES	3,000,000.00	10,000,000.00	-	-
22020709	AUDITING OF ACCOUNTS	1,250,000.00	3,000,000.00	-	-
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>128,000,000.00</b>	<b>468,500,000.00</b>	<b>84,722,500.00</b>	<b>-</b>
22020801	MOTOR VEHICLE FUEL COST	125,000,000.00	465,500,000.00	84,217,500.00	-
22020803	PLANT / GENERATOR FUEL COST	3,000,000.00	3,000,000.00	505,000.00	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>4,500,000.00</b>	<b>4,500,000.00</b>	<b>25,609.18</b>	<b>-</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,500,000.00	3,500,000.00	25,609.18	-
22020902	INSURANCE PREMIUM	1,000,000.00	1,000,000.00	-	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>196,153,977.98</b>	<b>293,925,117.98</b>	<b>57,513,000.00</b>	<b>-</b>
22021001	REFRESHMENT & MEALS	60,000,000.00	85,000,000.00	35,938,000.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	6,000,000.00	8,000,000.00	1,180,000.00	-
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	10,000,000.00	2,095,000.00	-

22021007	WELFARE PACKAGES	40,000,000.00	50,000,000.00	7,135,000.00	-
22021009	SPORTING ACTIVITIES	10,000,000.00	10,000,000.00	-	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,000,000.00	5,000,000.00	50,000.00	-
22021020	ELECTION-LOGISTICS SUPPORT	40,000,000.00	30,000,000.00	-	-
22021041	CONTINGENCY	20,153,977.98	75,925,117.98	11,115,000.00	-
22021042	RECURRENT ADJUSTMENT	5,000,000.00	20,000,000.00	-	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>112,880,802.02</b>	<b>147,880,802.02</b>	<b>60,000.00</b>	<b>-</b>
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>112,880,802.02</b>	<b>147,880,802.02</b>	<b>60,000.00</b>	<b>-</b>
22040109	GRANTS TO COMMUNITIES/NGOs	70,000,000.00	105,000,000.00	60,000.00	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	6,250,000.00	6,250,000.00	-	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	36,630,802.02	36,630,802.02	-	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>15,000,000.00</b>	<b>15,000,000.00</b>	<b>30,000.00</b>	<b>-</b>
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp;</b>	<b>15,000,000.00</b>	<b>15,000,000.00</b>	<b>30,000.00</b>	<b>-</b>
22050105	EDUCATION SUBSIDY	5,000,000.00	5,000,000.00	30,000.00	-
22050106	AGRICULTURAL INPUTS SUBSIDY	10,000,000.00	10,000,000.00	-	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>8,500,000.00</b>	<b>8,500,000.00</b>	<b>-</b>	<b>-</b>
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>8,500,000.00</b>	<b>8,500,000.00</b>	<b>-</b>	<b>-</b>
23040101	TREE PLANTING	500,000.00	500,000.00	-	-
23040102	EROSION & FLOOD CONTROL	5,000,000.00	5,000,000.00	-	-
23040105	WATER POLLUTION, PREVENTION & CONTROL	3,000,000.00	3,000,000.00	-	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>86,500,000.00</b>	<b>90,000,000.00</b>	<b>10,250,000.00</b>	<b>-</b>
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>86,500,000.00</b>	<b>90,000,000.00</b>	<b>10,250,000.00</b>	<b>-</b>
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	22,000,000.00	22,000,000.00	1,330,000.00	-
23050103	MONITORING & EVALUATION	4,500,000.00	8,000,000.00	100,000.00	-
23050104	ANNIVERSARIES/ CELEBRATIONS	60,000,000.00	60,000,000.00	8,820,000.00	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE</b>	<b>1,200,000,000.00</b>	<b>1,900,000,000.00</b>	<b>47,083,000.00</b>	<b>-</b>
<b>31050100</b>	<b>INVENTORIES</b>	<b>98,000,000.00</b>	<b>195,000,000.00</b>	<b>1,160,000.00</b>	<b>-</b>
31050102	MEDICAL STORES	34,000,000.00	65,000,000.00	-	-
31050106	AGRICULTURAL INPUTS	30,000,000.00	50,000,000.00	-	-
31050107	FARM STOCK	19,000,000.00	45,000,000.00	-	-
31050108	SCHOLASTIC MATERIALS	10,000,000.00	20,000,000.00	1,160,000.00	-
31050135	OTHER STOCK	5,000,000.00	15,000,000.00	-	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>385,000,000.00</b>	<b>610,000,000.00</b>	<b>14,315,000.00</b>	<b>-</b>
32010101	LAND & BUILDINGS - ADMINISTRATIVE	330,000,000.00	495,000,000.00	9,315,000.00	-
32010102	LAND & BUILDINGS - RESIDENTIAL	50,000,000.00	100,000,000.00	5,000,000.00	-
32010104	OTHER STORAGE FACILITIES	5,000,000.00	15,000,000.00	-	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>414,000,000.00</b>	<b>640,000,000.00</b>	<b>31,608,000.00</b>	<b>-</b>

32010202	ROADS & BRIDGES	360,000,000.00	565,000,000.00	27,498,000.00	-
32010207	ELECTRICITY TRANSMISSION NETWORK	45,000,000.00	65,000,000.00	4,110,000.00	-
32010209	SEWAGE/ DRAINAGE NETWORK	5,000,000.00	6,000,000.00	-	-
32010214	BOREHOLES & OTHER WATER FACILITIES	4,000,000.00	4,000,000.00	-	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>150,000,000.00</b>	<b>190,000,000.00</b>	-	-
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	150,000,000.00	190,000,000.00	-	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>86,000,000.00</b>	<b>130,000,000.00</b>	-	-
32010405	MOTOR VEHICLES	80,000,000.00	120,000,000.00	-	-
32010407	MOTOR CYCLES	6,000,000.00	10,000,000.00	-	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>13,000,000.00</b>	<b>40,000,000.00</b>	-	-
32010601	CHAIRS	6,000,000.00	15,000,000.00	-	-
32010602	TABLES	4,000,000.00	15,000,000.00	-	-
32010604	TELEVISION SETS	3,000,000.00	10,000,000.00	-	-
<b>32010900</b>	<b>SPECIALISED ASSETS-GENERAL</b>	<b>10,000,000.00</b>	<b>15,000,000.00</b>	-	-
32010902	POLICE/PARA-MILITARY EQUIPMENT	10,000,000.00	15,000,000.00	-	-
<b>32011000</b>	<b>ASSETS-UNDER-CONSTRUCTION</b>	<b>44,000,000.00</b>	<b>80,000,000.00</b>	-	-
32011001	ASSETS-UNDER-CONSTRUCTION	44,000,000.00	80,000,000.00	-	-



# BORIPE LOCAL GOVERNMENT

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	<b>4,141,011,802.21</b>	<b>3,853,281,868.20</b>	<b>283,267,754.71</b>	<b>483,990,051.43</b>
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	<b>2,693,861,802.21</b>	<b>3,853,281,868.20</b>	<b>283,267,754.71</b>	<b>483,990,051.43</b>
<b>2100000</b>	<b>PERSONNEL COST</b>	<b>1,518,749,004.01</b>	<b>1,997,169,070.00</b>	-	<b>483,990,051.43</b>
<b>2101000</b>	<b>SALARY</b>	<b>1,403,800,930.00</b>	<b>1,843,185,790.00</b>	-	<b>483,990,051.43</b>
<b>21010100</b>	<b>SALARIES AND WAGES</b>	<b>1,403,800,930.00</b>	<b>1,843,185,790.00</b>	-	<b>483,990,051.43</b>
21010101	SALARY	689,379,401.90	1,078,292,880.00	-	483,990,051.43
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	714,421,528.10	764,892,910.00	-	-
<b>2102000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>114,948,074.01</b>	<b>153,983,280.00</b>	-	-
<b>21020100</b>	<b>ALLOWANCES</b>	<b>104,259,850.00</b>	<b>123,983,280.00</b>	-	-
21020101	NON REGULAR ALLOWANCES	104,259,850.00	123,983,280.00	-	-
<b>21020200</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>10,688,224.01</b>	<b>30,000,000.00</b>	-	-
21020201	OHIS CONTRIBUTION	10,688,224.01	30,000,000.00	-	-
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	<b>1,175,112,798.20</b>	<b>1,856,112,798.20</b>	<b>283,267,754.71</b>	-
22060000	DEBT REPAYMENT	66,112,798.20	66,112,798.20		
<b>22000000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	<b>1,109,000,000.00</b>	<b>1,790,000,000.00</b>	<b>283,267,754.71</b>	-
<b>22020000</b>	<b>OVERHEAD COST</b>	<b>813,960,790.00</b>	<b>1,458,164,380.00</b>	<b>258,572,954.72</b>	-
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>190,000,000.00</b>	<b>263,000,000.00</b>	<b>47,005,299.98</b>	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	150,000,000.00	23,735,499.99	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	45,000,000.00	65,000,000.00	23,269,799.99	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	40,000,000.00	40,000,000.00	-	-
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	8,000,000.00	-	-
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	<b>9,000,000.00</b>	<b>14,500,000.00</b>	<b>1,613,000.00</b>	-
22020201	ELECTRICITY CHARGES	6,000,000.00	10,000,000.00	1,613,000.00	-
22020203	INTERNET ACCESS CHARGES	1,000,000.00	1,500,000.00	-	-
22020204	SATELLITE BROADCASTING ACCESS CHARGES	2,000,000.00	3,000,000.00	-	-
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>75,350,000.00</b>	<b>103,080,000.00</b>	<b>12,202,000.99</b>	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	13,000,000.00	18,000,000.00	1,583,000.00	-

22020302	BOOKS	2,500,000.00	4,000,000.00	-	-
22020303	NEWSPAPERS	2,500,000.00	4,000,000.00	-	-
22020304	MAGAZINES & PERIODICALS	50,000.00	80,000.00	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	15,000,000.00	20,000,000.00	6,692,000.99	-
22020306	PRINTING OF SECURITY DOCUMENTS	10,000,000.00	15,000,000.00	2,765,000.00	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	15,000,000.00	20,000,000.00	-	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	10,000,000.00	10,000,000.00	-	-
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	4,000,000.00	7,000,000.00	-	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	1,300,000.00	2,000,000.00	182,000.00	-
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	2,000,000.00	3,000,000.00	980,000.00	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>101,010,807.24</b>	<b>136,021,614.48</b>	<b>7,162,833.31</b>	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	20,013,049.24	26,026,098.48	4,503,999.99	-
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	3,000,000.00	-	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	10,000,000.00	15,000,000.00	-	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,000,000.00	15,000,000.00	1,302,766.66	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,600,000.00	13,200,000.00	1,346,666.66	-
22020406	OTHER MAINTENANCE SERVICES	15,000,000.00	20,000,000.00	9,400.00	-
22020410	MAINTENANCE OF STREET LIGHTINGS	2,000,000.00	3,000,000.00	-	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	19,397,758.00	25,795,516.00	-	-
22020413	MINOR ROAD MAINTENANCE	12,000,000.00	15,000,000.00	-	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>42,000,000.00</b>	<b>58,000,000.00</b>	<b>11,600,329.22</b>	-
22020501	LOCAL TRAINING	30,000,000.00	40,000,000.00	9,907,502.00	-
22020502	INTERNATIONAL TRAINING	7,000,000.00	10,000,000.00	-	-
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING F	5,000,000.00	8,000,000.00	1,692,827.22	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>54,700,000.00</b>	<b>80,120,000.00</b>	<b>23,711,833.33</b>	-
22020601	SECURITY SERVICES	30,000,000.00	40,000,000.00	9,718,500.00	-
22020602	OFFICE RENT	3,000,000.00	4,000,000.00	465,000.00	-
22020603	RESIDENTIAL RENT	1,200,000.00	1,600,000.00	520,000.00	-
22020605	CLEANING & FUMIGATION SERVICES	18,500,000.00	31,520,000.00	13,008,333.33	-
22020607	RESCUE SERVICES	2,000,000.00	3,000,000.00	-	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>18,050,000.00</b>	<b>27,000,000.00</b>	<b>451,000.00</b>	-
22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	1,500,000.00	-	-
22020703	LEGAL SERVICES	3,000,000.00	4,000,000.00	161,000.00	-
22020705	ARCHITECTURAL SERVICES	5,000,000.00	7,000,000.00	-	-
22020706	SURVEYING SERVICES	5,000,000.00	8,000,000.00	-	-
22020708	MEDICAL CONSULTING	3,050,000.00	4,100,000.00	-	-
22020709	AUDITING OF ACCOUNTS	1,000,000.00	2,400,000.00	290,000.00	-
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>105,500,000.00</b>	<b>409,000,000.00</b>	<b>82,111,166.65</b>	-

22020801	MOTOR VEHICLE FUEL COST	100,000,000.00	400,000,000.00	78,972,499.99	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	4,500,000.00	8,000,000.00	2,760,000.00	-
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	1,000,000.00	378,666.66	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>18,500,000.00</b>	<b>10,000,000.00</b>	<b>11,891.26</b>	<b>-</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,500,000.00	5,000,000.00	11,891.26	-
22020904	OTHER CRF BANK CHARGES	15,000,000.00	5,000,000.00	-	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>199,849,982.76</b>	<b>357,442,765.52</b>	<b>72,703,599.98</b>	<b>-</b>
22021001	REFRESHMENT & MEALS	46,849,982.76	70,699,965.52	32,471,999.99	-
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000.00	4,000,000.00	95,000.00	-
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	15,000,000.00	1,170,000.00	-
22021004	MEDICAL EXPENSES-LOCAL	4,000,000.00	6,000,000.00	-	-
22021007	WELFARE PACKAGES	30,000,000.00	50,000,000.00	8,462,333.33	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	300,000.00	600,000.00	-	-
22021009	SPORTING ACTIVITIES	10,000,000.00	15,000,000.00	275,500.00	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	8,000,000.00	10,000,000.00	-	-
22021020	ELECTION-LOGISTICS SUPPORT	10,000,000.00	60,000,000.00	-	-
22021041	CONTINGENCY	60,500,000.00	80,242,800.00	25,673,766.66	-
22021042	RECURRENT ADJUSTMENT	18,200,000.00	45,900,000.00	4,555,000.00	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>120,439,210.00</b>	<b>107,878,420.00</b>	<b>7,464,133.32</b>	<b>-</b>
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>120,439,210.00</b>	<b>107,878,420.00</b>	<b>7,464,133.32</b>	<b>-</b>
22040109	GRANTS TO COMMUNITIES/NGOs	70,000,000.00	43,000,000.00	4,013,049.99	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	10,000,000.00	14,000,000.00	3,451,083.33	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	40,439,210.00	50,878,420.00	-	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>48,050,000.00</b>	<b>42,478,600.00</b>	<b>-</b>	<b>-</b>
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp;</b>	<b>48,050,000.00</b>	<b>42,478,600.00</b>	<b>-</b>	<b>-</b>
22050105	EDUCATION SUBSIDY	13,000,000.00	18,000,000.00	-	-
22050106	AGRICULTURAL INPUTS SUBSIDY	15,050,000.00	18,478,600.00	-	-
22050108	RELIGIOUS PILGRIMAGE SUBSIDY	20,000,000.00	6,000,000.00	-	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>11,050,000.00</b>	<b>15,500,000.00</b>	<b>3,280,000.00</b>	<b>-</b>
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>11,050,000.00</b>	<b>15,500,000.00</b>	<b>3,280,000.00</b>	<b>-</b>
23040101	TREE PLANTING	1,500,000.00	2,500,000.00	-	-
23040102	EROSION & FLOOD CONTROL	5,000,000.00	6,000,000.00	3,280,000.00	-
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	2,000,000.00	3,000,000.00	-	-
23040105	WATER POLLUTION, PREVENTION & CONTROL	2,550,000.00	4,000,000.00	-	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>115,500,000.00</b>	<b>165,978,600.00</b>	<b>13,950,666.67</b>	<b>-</b>
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>115,500,000.00</b>	<b>165,978,600.00</b>	<b>13,950,666.67</b>	<b>-</b>
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	22,000,000.00	56,000,000.00	3,050,000.00	-

23050102	COMPUTER SOFTWARE ACQUISITION	11,000,000.00	3,000,000.00	430,000.00	-
23050103	MONITORING & EVALUATION	22,500,000.00	27,000,000.00	-	-
23050104	ANNIVERSARIES/ CELEBRATIONS	60,000,000.00	79,978,600.00	10,470,666.67	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE</b>	<b>1,447,150,000.00</b>	<b>1,700,000,000.00</b>	<b>57,343,400.00</b>	<b>-</b>
<b>31050100</b>	<b>INVENTORIES</b>	<b>160,200,000.00</b>	<b>180,660,000.00</b>	<b>9,645,700.00</b>	<b>-</b>
31050102	MEDICAL STORES	14,400,000.00	25,500,000.00	28,700.00	-
31050106	AGRICULTURAL INPUTS	85,900,000.00	83,560,000.00	9,117,000.00	-
31050107	FARM STOCK	10,000,000.00	14,000,000.00	-	-
31050108	SCHOLASTIC MATERIALS	38,900,000.00	43,600,000.00	500,000.00	-
31050115	PROPERTY HELD FOR SALE	1,500,000.00	2,000,000.00	-	-
31050131	VETERINARY STORE	3,500,000.00	5,000,000.00	-	-
31050135	OTHER STOCK	6,000,000.00	7,000,000.00	-	-
<b>31090100</b>	<b>LOCAL INVESTMENTS</b>	<b>20,000,000.00</b>	<b>24,000,000.00</b>	<b>-</b>	<b>-</b>
31090106	INVESTMENT IN DERIVATIVES	10,000,000.00	14,000,000.00	-	-
31090107	INVESTMENT IN PUBLIC CORPORATIONS	10,000,000.00	10,000,000.00	-	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>162,524,976.50</b>	<b>178,549,955.00</b>	<b>16,314,700.00</b>	<b>-</b>
32010101	LAND & BUILDINGS - ADMINISTRATIVE	147,524,976.50	157,549,955.00	6,314,700.00	-
32010102	LAND & BUILDINGS - RESIDENTIAL	5,000,000.00	8,000,000.00	-	-
32010103	SILOS	10,000,000.00	13,000,000.00	10,000,000.00	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>672,791,023.50</b>	<b>803,362,045.00</b>	<b>13,233,300.00</b>	<b>-</b>
32010202	ROADS & BRIDGES	392,920,000.00	549,700,000.00	51,000.00	-
32010207	ELECTRICITY TRANSMISSION NETWORK	126,187,023.50	120,594,045.00	5,450,000.00	-
32010208	WATER DISTRIBUTION NETWORK	9,400,000.00	11,600,000.00	-	-
32010209	SEWAGE/ DRAINAGE NETWORK	15,984,000.00	21,868,000.00	582,300.00	-
32010211	SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE	4,500,000.00	5,000,000.00	-	-
32010214	BOREHOLES & OTHER WATER FACILITIES	123,800,000.00	94,600,000.00	7,150,000.00	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>131,004,000.00</b>	<b>134,748,000.00</b>	<b>-</b>	<b>-</b>
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	120,000,000.00	120,000,000.00	-	-
32010305	POWER GENERATING SETS	11,004,000.00	14,748,000.00	-	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>37,700,000.00</b>	<b>59,700,000.00</b>	<b>12,500,000.00</b>	<b>-</b>
32010405	MOTOR VEHICLES	30,000,000.00	50,000,000.00	12,500,000.00	-
32010407	MOTOR CYCLES	7,700,000.00	9,700,000.00	-	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>20,000,000.00</b>	<b>27,500,000.00</b>	<b>1,455,000.00</b>	<b>-</b>
32010501	COMPUTERS/NETWORKING EQUIPMENT	13,000,000.00	17,000,000.00	1,340,000.00	-
32010502	PRINTERS	2,000,000.00	2,500,000.00	115,000.00	-
32010505	PHOTOCOPIERS	5,000,000.00	8,000,000.00	-	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>15,965,000.00</b>	<b>23,850,000.00</b>	<b>380,000.00</b>	<b>-</b>

32010601	CHAIRS	2,725,000.00	5,250,000.00	-	-
32010602	TABLES	5,000,000.00	5,000,000.00	-	-
32010603	SAFES/FILE CABINETS/ CUPBOARDS	2,440,000.00	4,000,000.00	80,000.00	-
32010604	TELEVISION SETS	1,500,000.00	2,000,000.00	150,000.00	-
32010606	AIR -CONDITIONER	1,300,000.00	2,600,000.00	135,000.00	-
32010609	CEILING FANS	2,000,000.00	3,000,000.00	15,000.00	-
32010610	REFRIDGERATOR	1,000,000.00	2,000,000.00	-	-
<b>32010700</b>	<b>SERVICE CONCESSION ASSETS (PPP)-GENERAL</b>	<b>9,500,000.00</b>	<b>13,500,000.00</b>	-	-
32010701	SERVICE CONCESSION ASSETS (PPP)	9,500,000.00	13,500,000.00	-	-
<b>32010900</b>	<b>SPECIALISED ASSETS-GENERAL</b>	<b>21,865,000.00</b>	<b>31,730,000.00</b>	<b>2,000,000.00</b>	-
32010902	POLICE/PARA-MILITARY EQUIPMENT	8,000,000.00	13,000,000.00	-	-
32010904	LABORATORY MEDICAL EQUIPMENTS	13,865,000.00	18,730,000.00	2,000,000.00	-
<b>32011000</b>	<b>ASSETS-UNDER-CONSTRUCTION</b>	<b>20,000,000.00</b>	<b>25,000,000.00</b>	-	-
32011001	ASSETS-UNDER-CONSTRUCTION	20,000,000.00	25,000,000.00	-	-
<b>32020100</b>	<b>INVESTMENT PROPERTY - LAND &amp; BUILDING-GEN</b>	<b>175,600,000.00</b>	<b>197,400,000.00</b>	<b>1,814,700.00</b>	-
32020101	LAND & BUILDINGS-OFFICE	600,000.00	1,200,000.00	1,814,700.00	-
32020104	OTHER STORAGE FACILITIES	175,000,000.00	196,200,000.00	-	-



# EDE NORTH LOCAL GOVERNMENT

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	<b>3,391,435,575.01</b>	<b>4,770,258,720.80</b>	<b>166,960,455.76</b>	<b>456,209,491.77</b>
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	<b>2,191,435,575.01</b>	<b>4,770,258,720.80</b>	<b>166,960,455.76</b>	<b>456,209,491.77</b>
<b>2100000</b>	<b>PERSONNEL COST</b>	<b>1,144,799,394.21</b>	<b>3,223,622,540.00</b>	-	<b>456,209,491.77</b>
<b>2101000</b>	<b>SALARY</b>	<b>1,074,799,394.21</b>	<b>3,094,119,320.00</b>	-	<b>456,209,491.77</b>
<b>21010100</b>	<b>SALARIES AND WAGES</b>	<b>1,074,799,394.21</b>	<b>3,094,119,320.00</b>	-	<b>456,209,491.77</b>
21010101	SALARY	685,851,582.21	1,916,223,690.00	-	456,209,491.77
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	388,947,812.00	1,177,895,630.00	-	-
<b>2102000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>70,000,000.00</b>	<b>129,503,220.00</b>	-	-
<b>21020100</b>	<b>ALLOWANCES</b>	<b>70,000,000.00</b>	<b>129,503,220.00</b>	-	-
21020101	NON REGULAR ALLOWANCES	70,000,000.00	129,503,220.00	-	-
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	<b>1,046,636,180.80</b>	<b>1,546,636,180.80</b>	<b>166,960,455.76</b>	-
22060000	DEBT REPAYMENT	46,636,180.80	46,636,180.80		
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	<b>1,000,000,000.00</b>	<b>1,500,000,000.00</b>	<b>166,960,455.76</b>	-
<b>2202000</b>	<b>OVERHEAD COST</b>	<b>789,500,000.00</b>	<b>1,244,300,000.00</b>	<b>148,676,455.76</b>	-
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>110,000,000.00</b>	<b>150,000,000.00</b>	<b>4,632,000.00</b>	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	30,000,000.00	50,000,000.00	2,820,000.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	80,000,000.00	100,000,000.00	1,812,000.00	-
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	<b>9,000,000.00</b>	<b>9,000,000.00</b>	-	-
22020201	ELECTRICITY CHARGES	3,500,000.00	3,500,000.00	-	-
22020203	INTERNET ACCESS CHARGES	500,000.00	500,000.00	-	-
22020206	SEWAGE CHARGES	5,000,000.00	5,000,000.00	-	-
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>39,900,000.00</b>	<b>69,000,000.00</b>	<b>4,900,000.00</b>	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,900,000.00	15,000,000.00	250,000.00	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	8,500,000.00	10,000,000.00	2,105,000.00	-
22020306	PRINTING OF SECURITY DOCUMENTS	11,000,000.00	20,000,000.00	2,545,000.00	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	6,000,000.00	20,000,000.00	-	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	1,500,000.00	2,000,000.00	-	-

22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	2,000,000.00	2,000,000.00	-	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>63,300,000.00</b>	<b>94,000,000.00</b>	<b>3,225,000.00</b>	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	12,800,000.00	30,000,000.00	1,004,000.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	7,000,000.00	7,000,000.00	490,000.00	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	5,000,000.00	10,000,000.00	1,500,000.00	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,500,000.00	5,000,000.00	16,000.00	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,000,000.00	5,000,000.00	215,000.00	-
22020406	OTHER MAINTENANCE SERVICES	22,000,000.00	27,000,000.00	-	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	5,000,000.00	5,000,000.00	-	-
22020413	MINOR ROAD MAINTENANCE	5,000,000.00	5,000,000.00	-	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>23,500,000.00</b>	<b>28,500,000.00</b>	<b>3,229,821.36</b>	-
22020501	LOCAL TRAINING	15,000,000.00	20,000,000.00	500,000.00	-
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING F	8,500,000.00	8,500,000.00	2,729,821.36	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>36,200,000.00</b>	<b>51,200,000.00</b>	<b>4,760,000.00</b>	-
22020601	SECURITY SERVICES	20,000,000.00	35,000,000.00	4,440,000.00	-
22020602	OFFICE RENT	600,000.00	600,000.00	-	-
22020603	RESIDENTIAL RENT	600,000.00	600,000.00	220,000.00	-
22020605	CLEANING & FUMIGATION SERVICES	10,000,000.00	10,000,000.00	100,000.00	-
22020607	RESCUE SERVICES	5,000,000.00	5,000,000.00	-	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>9,600,000.00</b>	<b>9,600,000.00</b>	<b>275,000.00</b>	-
22020701	FINANCIAL CONSULTING	500,000.00	500,000.00	-	-
22020702	INFORMATION TECHNOLOGY CONSULTING	500,000.00	500,000.00	-	-
22020703	LEGAL SERVICES	5,000,000.00	5,000,000.00	275,000.00	-
22020705	ARCHITECTURAL SERVICES	600,000.00	600,000.00	-	-
22020706	SURVEYING SERVICES	500,000.00	500,000.00	-	-
22020707	AGRICULTURAL CONSULTING	500,000.00	500,000.00	-	-
22020708	MEDICAL CONSULTING	1,000,000.00	1,000,000.00	-	-
22020709	AUDITING OF ACCOUNTS	1,000,000.00	1,000,000.00	-	-
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>110,000,000.00</b>	<b>260,000,000.00</b>	<b>38,572,000.00</b>	-
22020801	MOTOR VEHICLE FUEL COST	100,000,000.00	250,000,000.00	36,732,000.00	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	5,000,000.00	5,000,000.00	-	-
22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	5,000,000.00	1,840,000.00	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	-	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,000,000.00	3,000,000.00	-	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>385,000,000.00</b>	<b>570,000,000.00</b>	<b>89,082,634.40</b>	-
22021001	REFRESHMENT & MEALS	150,000,000.00	200,000,000.00	73,007,634.40	-
22021002	HONORARIUM & SITTING ALLOWANCE	10,000,000.00	10,000,000.00	-	-

22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	5,000,000.00	720,000.00	-
22021007	WELFARE PACKAGES	100,000,000.00	150,000,000.00	12,823,000.00	-
22021009	SPORTING ACTIVITIES	20,000,000.00	20,000,000.00	-	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,000,000.00	5,000,000.00	500,000.00	-
22021020	ELECTION-LOGISTICS SUPPORT	15,000,000.00	30,000,000.00	-	-
22021041	CONTINGENCY	80,000,000.00	150,000,000.00	2,032,000.00	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>104,500,000.00</b>	<b>104,500,000.00</b>	<b>6,506,000.00</b>	<b>-</b>
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>104,500,000.00</b>	<b>104,500,000.00</b>	<b>6,506,000.00</b>	<b>-</b>
22040109	GRANTS TO COMMUNITIES/NGOs	70,000,000.00	70,000,000.00	6,506,000.00	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	6,500,000.00	6,500,000.00	-	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	28,000,000.00	28,000,000.00	-	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>15,000,000.00</b>	<b>15,000,000.00</b>	<b>175,000.00</b>	<b>-</b>
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp;</b>	<b>15,000,000.00</b>	<b>15,000,000.00</b>	<b>175,000.00</b>	<b>-</b>
22050105	EDUCATION SUBSIDY	5,000,000.00	5,000,000.00	-	-
22050106	AGRICULTURAL INPUTS SUBSIDY	5,000,000.00	5,000,000.00	175,000.00	-
22050107	HEALTH SUBSIDY	5,000,000.00	5,000,000.00	-	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>10,000,000.00</b>	<b>15,000,000.00</b>	<b>-</b>	<b>-</b>
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>10,000,000.00</b>	<b>15,000,000.00</b>	<b>-</b>	<b>-</b>
23040101	TREE PLANTING	5,000,000.00	5,000,000.00	-	-
23040102	EROSION & FLOOD CONTROL	5,000,000.00	10,000,000.00	-	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>81,000,000.00</b>	<b>121,200,000.00</b>	<b>11,603,000.00</b>	<b>-</b>
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>81,000,000.00</b>	<b>121,200,000.00</b>	<b>11,603,000.00</b>	<b>-</b>
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	10,000,000.00	30,000,000.00	-	-
23050102	COMPUTER SOFTWARE ACQUISITION	5,000,000.00	5,000,000.00	-	-
23050103	MONITORING & EVALUATION	5,000,000.00	5,000,000.00	-	-
23050104	ANNIVERSARIES/ CELEBRATIONS	61,000,000.00	81,200,000.00	11,603,000.00	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE</b>	<b>1,200,000,000.00</b>	<b>1,700,000,000.00</b>	<b>46,227,200.00</b>	<b>-</b>
<b>31050100</b>	<b>INVENTORIES</b>	<b>107,000,000.00</b>	<b>136,000,000.00</b>	<b>2,450,000.00</b>	<b>-</b>
31050102	MEDICAL STORES	10,000,000.00	20,000,000.00	1,000,000.00	-
31050103	INDUSTRIAL & CHEMICAL STORES	10,000,000.00	10,000,000.00	-	-
31050106	AGRICULTURAL INPUTS	52,000,000.00	61,000,000.00	1,250,000.00	-
31050107	FARM STOCK	30,000,000.00	40,000,000.00	-	-
31050110	PRINTED MATERIALS	5,000,000.00	5,000,000.00	200,000.00	-
<b>31050200</b>	<b>WORK IN PROGRESS</b>	<b>15,000,000.00</b>	<b>25,000,000.00</b>	<b>5,200,000.00</b>	<b>-</b>
31050201	WORK IN PROGRESS	15,000,000.00	25,000,000.00	5,200,000.00	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>435,000,000.00</b>	<b>610,000,000.00</b>	<b>21,555,000.00</b>	<b>-</b>
32010101	LAND & BUILDINGS - ADMINISTRATIVE	370,000,000.00	510,000,000.00	19,080,000.00	-

32010102	LAND & BUILDINGS - RESIDENTIAL	45,000,000.00	60,000,000.00	2,475,000.00	-
32010104	OTHER STORAGE FACILITIES	20,000,000.00	40,000,000.00	-	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>373,000,000.00</b>	<b>590,000,000.00</b>	<b>4,600,000.00</b>	-
32010202	ROADS & BRIDGES	155,000,000.00	240,000,000.00	2,000,000.00	-
32010206	SECURITY INSTALLATIONS/ EQUIPMENT	5,000,000.00	5,000,000.00	-	-
32010207	ELECTRICITY TRANSMISSION NETWORK	70,000,000.00	120,000,000.00	-	-
32010209	SEWAGE/ DRAINAGE NETWORK	83,000,000.00	145,000,000.00	2,600,000.00	-
32010214	BOREHOLES & OTHER WATER FACILITIES	60,000,000.00	80,000,000.00	-	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>144,000,000.00</b>	<b>180,000,000.00</b>	-	-
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	144,000,000.00	180,000,000.00	-	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>80,000,000.00</b>	<b>110,000,000.00</b>	-	-
32010405	MOTOR VEHICLES	70,000,000.00	100,000,000.00	-	-
32010407	MOTOR CYCLES	10,000,000.00	10,000,000.00	-	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>5,000,000.00</b>	<b>7,000,000.00</b>	<b>1,250,000.00</b>	-
32010501	COMPUTERS/NETWORKING EQUIPMENT	5,000,000.00	7,000,000.00	1,000,000.00	-
32010502	PRINTERS	-	-	250,000.00	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>21,000,000.00</b>	<b>22,000,000.00</b>	<b>11,172,200.00</b>	-
32010601	CHAIRS	5,000,000.00	5,000,000.00	3,822,200.00	-
32010602	TABLES	4,500,000.00	4,500,000.00	1,850,000.00	-
32010603	SAFES/FILE CABINETS/ CUPBOARDS	1,000,000.00	1,000,000.00	-	-
32010604	TELEVISION SETS	2,000,000.00	2,000,000.00	1,000,000.00	-
32010605	RADIO SETS	500,000.00	500,000.00	-	-
32010606	AIR -CONDITIONER	1,500,000.00	1,500,000.00	1,000,000.00	-
32010607	STOOLS	1,000,000.00	1,000,000.00	500,000.00	-
32010608	SHELVES	500,000.00	500,000.00	-	-
32010609	CEILING FANS	1,000,000.00	1,000,000.00	500,000.00	-
32010610	REFRIDGERATOR	4,000,000.00	5,000,000.00	2,500,000.00	-
<b>32020100</b>	<b>INVESTMENT PROPERTY - LAND &amp; BUILDING-GEN</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	-	-
32020101	LAND & BUILDINGS-OFFICE	10,000,000.00	10,000,000.00	-	-
32020102	LAND & BUILDINGS-RESIDENTIAL	10,000,000.00	10,000,000.00	-	-



# EDE SOUTH LOCAL GOVERNMENT

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	<b>2,983,332,163.59</b>	<b>4,115,550,069.40</b>	<b>168,792,810.95</b>	<b>949,061,059.83</b>
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	<b>1,783,332,163.59</b>	<b>4,115,550,069.40</b>	<b>168,792,810.95</b>	<b>949,061,059.83</b>
<b>2100000</b>	<b>PERSONNEL COST</b>	<b>717,821,404.19</b>	<b>2,550,039,310.00</b>	-	<b>949,061,059.83</b>
<b>2101000</b>	<b>SALARY</b>	<b>605,976,884.19</b>	<b>2,000,570,170.00</b>	-	<b>928,986,326.29</b>
<b>21010100</b>	<b>SALARIES AND WAGES</b>	<b>605,976,884.19</b>	<b>2,000,570,170.00</b>	-	<b>928,986,326.29</b>
21010101	SALARY	605,976,884.19	1,039,414,600.00	-	455,204,079.81
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	-	961,155,570.00	-	473,782,246.48
<b>21020000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>111,844,520.00</b>	<b>549,469,140.00</b>	-	<b>20,074,733.54</b>
<b>21020100</b>	<b>ALLOWANCES</b>	<b>111,844,520.00</b>	<b>536,915,780.00</b>	-	-
21020101	NON REGULAR ALLOWANCES	111,844,520.00	536,915,780.00	-	-
<b>21020200</b>	<b>SOCIAL CONTRIBUTIONS</b>	-	<b>12,553,360.00</b>	-	<b>20,074,733.54</b>
21020201	OHIS CONTRIBUTION	-	12,553,360.00	-	20,074,733.54
<b>22000000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	<b>1,065,510,759.40</b>	<b>1,565,510,759.40</b>	<b>168,792,810.95</b>	-
22060000	DEBT REPAYMENT	65,510,759.40	65,510,759.40		
<b>22000000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	<b>1,000,000,000.00</b>	<b>1,500,000,000.00</b>	<b>168,792,810.95</b>	-
<b>22020000</b>	<b>OVERHEAD COST</b>	<b>752,490,000.00</b>	<b>1,249,490,000.00</b>	<b>152,144,310.95</b>	-
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>132,100,000.00</b>	<b>162,100,000.00</b>	<b>56,422,000.00</b>	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	80,000,000.00	100,000,000.00	17,383,000.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	52,100,000.00	62,100,000.00	39,039,000.00	-
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	<b>11,000,000.00</b>	<b>11,000,000.00</b>	<b>1,160,000.00</b>	-
22020201	ELECTRICITY CHARGES	4,000,000.00	4,000,000.00	560,000.00	-
22020205	WATER RATES	1,000,000.00	1,000,000.00	-	-
22020206	SEWAGE CHARGES	6,000,000.00	6,000,000.00	600,000.00	-
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>59,000,000.00</b>	<b>64,000,000.00</b>	<b>2,410,000.00</b>	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	15,000,000.00	50,000.00	-
22020303	NEWSPAPERS	1,000,000.00	1,000,000.00	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	8,000,000.00	8,000,000.00	1,175,000.00	-

22020306	PRINTING OF SECURITY DOCUMENTS	15,000,000.00	15,000,000.00	-	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	20,000,000.00	20,000,000.00	420,000.00	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	3,000,000.00	3,000,000.00	595,000.00	-
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	2,000,000.00	2,000,000.00	170,000.00	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>64,000,000.00</b>	<b>81,000,000.00</b>	<b>5,926,000.00</b>	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	8,000,000.00	8,000,000.00	485,000.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00	630,000.00	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	8,000,000.00	8,000,000.00	362,000.00	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	5,000,000.00	199,000.00	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	3,000,000.00	-	-
22020406	OTHER MAINTENANCE SERVICES	10,000,000.00	12,000,000.00	930,000.00	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	5,000,000.00	5,000,000.00	1,900,000.00	-
22020413	MINOR ROAD MAINTENANCE	20,000,000.00	35,000,000.00	1,420,000.00	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>36,000,000.00</b>	<b>50,000,000.00</b>	<b>12,400,666.13</b>	-
22020501	LOCAL TRAINING	30,000,000.00	40,000,000.00	9,740,000.00	-
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING F	6,000,000.00	10,000,000.00	2,660,666.13	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>65,000,000.00</b>	<b>90,000,000.00</b>	<b>5,945,500.00</b>	-
22020601	SECURITY SERVICES	30,000,000.00	40,000,000.00	350,000.00	-
22020602	OFFICE RENT	5,000,000.00	5,000,000.00	-	-
22020605	CLEANING & FUMIGATION SERVICES	25,000,000.00	35,000,000.00	5,595,500.00	-
22020607	RESCUE SERVICES	5,000,000.00	10,000,000.00	-	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>10,000,000.00</b>	<b>12,000,000.00</b>	<b>120,000.00</b>	-
22020703	LEGAL SERVICES	8,000,000.00	10,000,000.00	120,000.00	-
22020709	AUDITING OF ACCOUNTS	2,000,000.00	2,000,000.00	-	-
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>100,000,000.00</b>	<b>450,000,000.00</b>	<b>35,040,000.00</b>	-
22020801	MOTOR VEHICLE FUEL COST	100,000,000.00	450,000,000.00	35,040,000.00	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>9,390,000.00</b>	<b>9,390,000.00</b>	<b>1,841,569.82</b>	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,390,000.00	4,390,000.00	1,841,569.82	-
22020902	INSURANCE PREMIUM	5,000,000.00	5,000,000.00	-	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>266,000,000.00</b>	<b>320,000,000.00</b>	<b>30,878,575.00</b>	-
22021001	REFRESHMENT & MEALS	60,000,000.00	70,000,000.00	14,837,000.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	6,000,000.00	10,000,000.00	300,000.00	-
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	10,000,000.00	1,762,000.00	-
22021007	WELFARE PACKAGES	70,000,000.00	78,000,000.00	2,496,575.00	-
22021009	SPORTING ACTIVITIES	5,000,000.00	5,000,000.00	-	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,000,000.00	5,000,000.00	325,000.00	-
22021020	ELECTION-LOGISTICS SUPPORT	30,000,000.00	50,000,000.00	-	-

22021041	CONTINGENCY	75,000,000.00	87,000,000.00	11,158,000.00	-
22021042	RECURRENT ADJUSTMENT	5,000,000.00	5,000,000.00	-	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>108,510,000.00</b>	<b>108,510,000.00</b>	-	-
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>108,510,000.00</b>	<b>108,510,000.00</b>	-	-
22040109	GRANTS TO COMMUNITIES/NGOs	70,000,000.00	70,000,000.00	-	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	6,610,000.00	6,610,000.00	-	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	31,900,000.00	31,900,000.00	-	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>42,000,000.00</b>	<b>42,000,000.00</b>	-	-
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp;</b>	<b>42,000,000.00</b>	<b>42,000,000.00</b>	-	-
22050105	EDUCATION SUBSIDY	25,000,000.00	25,000,000.00	-	-
22050106	AGRICULTURAL INPUTS SUBSIDY	17,000,000.00	17,000,000.00	-	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	-	-
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	-	-
23040102	EROSION & FLOOD CONTROL	5,000,000.00	5,000,000.00	-	-
23040105	WATER POLLUTION, PREVENTION & CONTROL	5,000,000.00	5,000,000.00	-	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>87,000,000.00</b>	<b>90,000,000.00</b>	<b>16,648,500.00</b>	-
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>87,000,000.00</b>	<b>90,000,000.00</b>	<b>16,648,500.00</b>	-
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	22,000,000.00	25,000,000.00	-	-
23050103	MONITORING & EVALUATION	5,000,000.00	5,000,000.00	-	-
23050104	ANNIVERSARIES/ CELEBRATIONS	60,000,000.00	60,000,000.00	16,648,500.00	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE)</b>	<b>1,200,000,000.00</b>	<b>1,670,000,000.00</b>	<b>175,662,520.00</b>	-
<b>31050100</b>	<b>INVENTORIES</b>	<b>390,000,000.00</b>	<b>390,000,000.00</b>	<b>14,370,000.00</b>	-
31050102	MEDICAL STORES	20,000,000.00	20,000,000.00	14,370,000.00	-
31050106	AGRICULTURAL INPUTS	175,000,000.00	175,000,000.00	-	-
31050107	FARM STOCK	150,000,000.00	150,000,000.00	-	-
31050108	SCHOLASTIC MATERIALS	30,000,000.00	30,000,000.00	-	-
31050119	EQUIPMENT STORE	10,000,000.00	10,000,000.00	-	-
31050135	OTHER STOCK	5,000,000.00	5,000,000.00	-	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>168,500,000.00</b>	<b>208,500,000.00</b>	<b>40,409,290.00</b>	-
32010101	LAND & BUILDINGS - ADMINISTRATIVE	160,000,000.00	200,000,000.00	40,409,290.00	-
32010102	LAND & BUILDINGS - RESIDENTIAL	8,500,000.00	8,500,000.00	-	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>373,000,000.00</b>	<b>789,000,000.00</b>	<b>69,920,230.00</b>	-
32010202	ROADS & BRIDGES	273,000,000.00	679,000,000.00	63,122,000.00	-
32010206	SECURITY INSTALLATIONS/ EQUIPMENT	10,000,000.00	-	-	-
32010207	ELECTRICITY TRANSMISSION NETWORK	30,000,000.00	30,000,000.00	2,800,000.00	-
32010209	SEWAGE/ DRAINAGE NETWORK	20,000,000.00	20,000,000.00	-	-
32010214	BOREHOLES & OTHER WATER FACILITIES	40,000,000.00	60,000,000.00	3,998,230.00	-

<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>130,000,000.00</b>	<b>130,000,000.00</b>	<b>14,707,500.00</b>	-
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	40,000,000.00	40,000,000.00	14,707,500.00	-
32010304	POWER PLANTS	90,000,000.00	90,000,000.00	-	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>90,500,000.00</b>	<b>90,500,000.00</b>	<b>28,142,500.00</b>	-
32010405	MOTOR VEHICLES	82,500,000.00	82,500,000.00	28,142,500.00	-
32010407	MOTOR CYCLES	8,000,000.00	8,000,000.00	-	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>10,000,000.00</b>	<b>26,000,000.00</b>	<b>750,000.00</b>	-
32010502	PRINTERS	6,000,000.00	6,000,000.00	750,000.00	-
32010505	PHOTOCOPIERS	4,000,000.00	20,000,000.00	-	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>18,000,000.00</b>	<b>36,000,000.00</b>	<b>7,363,000.00</b>	-
32010602	TABLES	10,000,000.00	10,000,000.00	5,853,000.00	-
32010603	SAFES/FILE CABINETS/ CUPBOARDS	-	10,000,000.00	-	-
32010604	TELEVISION SETS	8,000,000.00	16,000,000.00	1,510,000.00	-
<b>32011000</b>	<b>ASSETS-UNDER-CONSTRUCTION</b>	<b>20,000,000.00</b>	-	-	-
32011001	ASSETS-UNDER-CONSTRUCTION	20,000,000.00	-	-	-



## EGBEDORE LOCAL GOVERNMENT DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	<b>6,626,761,252.16</b>	<b>6,282,407,672.16</b>	<b>162,553,276.28</b>	<b>596,375,382.78</b>
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	<b>4,114,031,252.16</b>	<b>6,282,407,672.16</b>	<b>162,553,276.28</b>	<b>596,375,382.78</b>
<b>2100000</b>	<b>PERSONNEL COST</b>	<b>3,082,530,860.00</b>	<b>4,284,907,280.00</b>	-	<b>596,375,382.78</b>
<b>2101000</b>	<b>SALARY</b>	<b>1,521,720,285.04</b>	<b>4,104,796,090.00</b>	-	<b>596,375,382.78</b>
<b>2101010</b>	<b>SALARIES AND WAGES</b>	<b>1,521,720,285.04</b>	<b>4,104,796,090.00</b>	-	<b>596,375,382.78</b>
21010101	SALARY	841,167,177.04	1,713,075,800.00	-	596,375,382.78
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	680,553,108.00	2,391,720,290.00	-	-
<b>2102000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>1,560,810,574.96</b>	<b>180,111,190.00</b>	-	-
<b>2102010</b>	<b>ALLOWANCES</b>	<b>1,560,810,574.96</b>	<b>180,111,190.00</b>	-	-
21020101	NON REGULAR ALLOWANCES	1,560,810,574.96	180,111,190.00	-	-
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	<b>1,031,500,392.16</b>	<b>1,997,500,392.16</b>	<b>162,553,276.28</b>	-

22060000	DEBT REPAYMENT	97,500,392.16	97,500,392.16		
<b>22000000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	<b>934,000,000.00</b>	<b>1,900,000,000.00</b>	<b>162,553,276.28</b>	<b>-</b>
<b>22020000</b>	<b>OVERHEAD COST</b>	<b>692,407,061.62</b>	<b>1,530,730,138.28</b>	<b>143,298,276.29</b>	<b>-</b>
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>68,000,000.00</b>	<b>150,837,749.93</b>	<b>13,735,750.00</b>	<b>-</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	41,000,000.00	81,500,000.00	13,735,750.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	27,000,000.00	69,337,749.93	-	-
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	<b>15,400,000.00</b>	<b>23,100,000.00</b>	<b>1,572,000.00</b>	<b>-</b>
22020201	ELECTRICITY CHARGES	5,000,000.00	7,500,000.00	736,000.00	-
22020205	WATER RATES	400,000.00	600,000.00	-	-
22020206	SEWAGE CHARGES	10,000,000.00	15,000,000.00	836,000.00	-
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>57,500,000.00</b>	<b>83,750,000.00</b>	<b>5,191,000.00</b>	<b>-</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	9,100,000.00	13,650,000.00	276,000.00	-
22020304	MAGAZINES & PERIODICALS	400,000.00	600,000.00	150,000.00	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	14,500,000.00	21,750,000.00	3,165,000.00	-
22020306	PRINTING OF SECURITY DOCUMENTS	5,000,000.00	15,000,000.00	-	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	20,000,000.00	20,000,000.00	1,600,000.00	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	4,500,000.00	6,750,000.00	-	-
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	4,000,000.00	6,000,000.00	-	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>86,500,000.00</b>	<b>90,250,000.00</b>	<b>4,981,000.00</b>	<b>-</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	13,000,000.00	22,500,000.00	3,716,000.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	15,000,000.00	335,000.00	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	7,000,000.00	10,500,000.00	-	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,000,000.00	6,000,000.00	280,000.00	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	7,500,000.00	11,250,000.00	500,000.00	-
22020406	OTHER MAINTENANCE SERVICES	20,000,000.00	10,000,000.00	150,000.00	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	10,000,000.00	15,000,000.00	-	-
22020413	MINOR ROAD MAINTENANCE	15,000,000.00	-	-	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>36,000,000.00</b>	<b>36,000,000.00</b>	<b>4,095,479.75</b>	<b>-</b>
22020501	LOCAL TRAINING	28,000,000.00	28,000,000.00	1,400,000.00	-
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING F	8,000,000.00	8,000,000.00	2,695,479.75	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>98,600,000.00</b>	<b>128,900,000.00</b>	<b>5,550,000.00</b>	<b>-</b>
22020601	SECURITY SERVICES	44,600,000.00	60,400,000.00	2,000,000.00	-
22020602	OFFICE RENT	1,000,000.00	1,500,000.00	200,000.00	-
22020603	RESIDENTIAL RENT	1,000,000.00	1,500,000.00	-	-
22020605	CLEANING & FUMIGATION SERVICES	27,000,000.00	40,500,000.00	3,350,000.00	-
22020607	RESCUE SERVICES	25,000,000.00	25,000,000.00	-	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>14,000,000.00</b>	<b>21,000,000.00</b>	<b>-</b>	<b>-</b>

22020703	LEGAL SERVICES	7,000,000.00	10,500,000.00	-	-
22020704	ENGINEERING SERVICES	1,000,000.00	1,500,000.00	-	-
22020705	ARCHITECTURAL SERVICES	2,000,000.00	3,000,000.00	-	-
22020706	SURVEYING SERVICES	3,000,000.00	4,500,000.00	-	-
22020709	AUDITING OF ACCOUNTS	1,000,000.00	1,500,000.00	-	-
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>105,000,000.00</b>	<b>645,200,000.00</b>	<b>57,740,000.00</b>	-
22020801	MOTOR VEHICLE FUEL COST	100,000,000.00	637,700,000.00	57,740,000.00	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,000,000.00	3,000,000.00	-	-
22020803	PLANT / GENERATOR FUEL COST	3,000,000.00	4,500,000.00	-	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>4,329,120.00</b>	<b>6,493,680.00</b>	<b>2,061,046.54</b>	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,629,120.00	3,943,680.00	2,061,046.54	-
22020902	INSURANCE PREMIUM	1,000,000.00	1,500,000.00	-	-
22020904	OTHER CRF BANK CHARGES	700,000.00	1,050,000.00	-	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>207,077,941.62</b>	<b>345,198,708.35</b>	<b>48,372,000.00</b>	-
22021001	REFRESHMENT & MEALS	56,552,775.00	84,829,162.50	24,328,000.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	10,500,000.00	15,750,000.00	40,000.00	-
22021003	PUBLICITY & ADVERTISEMENTS	12,000,000.00	18,000,000.00	300,000.00	-
22021004	MEDICAL EXPENSES-LOCAL	2,000,000.00	3,000,000.00	-	-
22021007	WELFARE PACKAGES	50,000,000.00	43,500,000.00	14,520,000.00	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,000,000.00	1,500,000.00	-	-
22021009	SPORTING ACTIVITIES	10,000,000.00	15,000,000.00	-	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	9,000,000.00	13,500,000.00	500,000.00	-
22021020	ELECTION-LOGISTICS SUPPORT	8,000,000.00	12,000,000.00	-	-
22021041	CONTINGENCY	33,225,166.62	93,119,545.85	8,684,000.00	-
22021042	RECURRENT ADJUSTMENT	14,800,000.00	45,000,000.00	-	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>98,365,993.38</b>	<b>164,429,444.22</b>	<b>7,624,999.99</b>	-
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>98,365,993.38</b>	<b>164,429,444.22</b>	<b>7,624,999.99</b>	-
22040109	GRANTS TO COMMUNITIES/NGOs	40,000,000.00	70,000,000.00	-	-
22040110	GRANTS TO ACADEMIC INSTITUTIONS	200,000.00	300,000.00	-	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	9,863,935.00	14,795,902.50	7,624,999.99	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	48,302,058.38	79,333,541.72	-	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>40,000,000.00</b>	<b>45,000,000.00</b>	-	-
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp;</b>	<b>40,000,000.00</b>	<b>45,000,000.00</b>	-	-
22050105	EDUCATION SUBSIDY	30,000,000.00	30,000,000.00	-	-
22050106	AGRICULTURAL INPUTS SUBSIDY	10,000,000.00	15,000,000.00	-	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>4,000,000.00</b>	<b>6,000,000.00</b>	-	-
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>4,000,000.00</b>	<b>6,000,000.00</b>	-	-

23040102	EROSION & FLOOD CONTROL	4,000,000.00	6,000,000.00	-	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>99,226,945.00</b>	<b>153,840,417.50</b>	<b>11,630,000.00</b>	-
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>99,226,945.00</b>	<b>153,840,417.50</b>	<b>11,630,000.00</b>	-
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	30,000,000.00	50,000,000.00	-	-
23050103	MONITORING & EVALUATION	6,500,000.00	9,750,000.00	-	-
23050104	ANNIVERSARIES/ CELEBRATIONS	62,726,945.00	94,090,417.50	11,630,000.00	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE)</b>	<b>2,512,730,000.00</b>	<b>1,700,000,000.00</b>	<b>332,884,177.00</b>	-
<b>31050100</b>	<b>INVENTORIES</b>	<b>271,520,000.00</b>	<b>276,220,000.00</b>	<b>11,810,000.00</b>	-
31050102	MEDICAL STORES	60,000,000.00	63,700,000.00	2,300,000.00	-
31050106	AGRICULTURAL INPUTS	50,950,000.00	50,950,000.00	-	-
31050107	FARM STOCK	19,500,000.00	19,500,000.00	-	-
31050108	SCHOLASTIC MATERIALS	31,000,000.00	32,000,000.00	6,100,000.00	-
31050109	STATIONERIES STORES	2,000,000.00	2,000,000.00	-	-
31050110	PRINTED MATERIALS	2,370,000.00	2,370,000.00	630,000.00	-
31050111	BUILDING MATERIALS	44,000,000.00	44,000,000.00	1,000,000.00	-
31050117	COMPUTER/INFORMATION TECHNOLOGY STORE	4,000,000.00	4,000,000.00	-	-
31050121	ELECTRICAL/ELECTRONIC STORE	8,000,000.00	8,000,000.00	-	-
31050124	MOTOR SPARE STORE	5,000,000.00	5,000,000.00	1,480,000.00	-
31050127	FURNITURE STORE	4,700,000.00	4,700,000.00	300,000.00	-
31050130	ANIMAL FEED STORE	20,000,000.00	20,000,000.00	-	-
31050133	LABORATORY EQUIPMENT STORE	15,000,000.00	15,000,000.00	-	-
31050135	OTHER STOCK	5,000,000.00	5,000,000.00	-	-
<b>31050200</b>	<b>WORK IN PROGRESS</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>2,250,000.00</b>	-
31050201	WORK IN PROGRESS	10,000,000.00	10,000,000.00	2,250,000.00	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>527,000,000.00</b>	<b>393,500,000.00</b>	<b>48,305,000.00</b>	-
32010101	LAND & BUILDINGS - ADMINISTRATIVE	505,000,000.00	371,500,000.00	48,305,000.00	-
32010102	LAND & BUILDINGS - RESIDENTIAL	17,000,000.00	17,000,000.00	-	-
32010104	OTHER STORAGE FACILITIES	5,000,000.00	5,000,000.00	-	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>1,338,630,000.00</b>	<b>584,700,000.00</b>	<b>259,799,177.00</b>	-
32010202	ROADS & BRIDGES	1,046,500,000.00	310,885,700.00	241,047,627.00	-
32010206	SECURITY INSTALLATIONS/ EQUIPMENT	10,000,000.00	10,000,000.00	-	-
32010207	ELECTRICITY TRANSMISSION NETWORK	94,000,000.00	116,184,300.00	11,815,700.00	-
32010208	WATER DISTRIBUTION NETWORK	9,630,000.00	9,630,000.00	370,000.00	-
32010209	SEWAGE/ DRAINAGE NETWORK	31,500,000.00	31,500,000.00	1,650,000.00	-
32010214	BOREHOLES & OTHER WATER FACILITIES	137,500,000.00	97,000,000.00	4,915,850.00	-
32010215	WASTE DISPOSAL EQUIPMENT	9,500,000.00	9,500,000.00	-	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>156,500,000.00</b>	<b>206,500,000.00</b>	-	-

32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	102,500,000.00	82,500,000.00	-	-
32010302	INDUSTRIAL EQUIPMENT	50,000,000.00	120,000,000.00	-	-
32010305	POWER GENERATING SETS	4,000,000.00	4,000,000.00	-	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>99,500,000.00</b>	<b>119,500,000.00</b>	<b>8,000,000.00</b>	-
32010405	MOTOR VEHICLES	95,000,000.00	115,000,000.00	8,000,000.00	-
32010407	MOTOR CYCLES	4,500,000.00	4,500,000.00	-	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>10,430,000.00</b>	<b>10,430,000.00</b>	<b>1,570,000.00</b>	-
32010501	COMPUTERS/NETWORKING EQUIPMENT	6,630,000.00	6,630,000.00	870,000.00	-
32010502	PRINTERS	1,300,000.00	1,300,000.00	700,000.00	-
32010503	SCANNERS	500,000.00	500,000.00	-	-
32010505	PHOTOCOPIERS	1,000,000.00	1,000,000.00	-	-
32010508	PROJECTORS	1,000,000.00	1,000,000.00	-	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>41,150,000.00</b>	<b>41,150,000.00</b>	<b>1,150,000.00</b>	-
32010601	CHAIRS	18,600,000.00	18,600,000.00	400,000.00	-
32010602	TABLES	14,250,000.00	14,250,000.00	750,000.00	-
32010603	SAFES/FILE CABINETS/ CUPBOARDS	2,000,000.00	2,000,000.00	-	-
32010604	TELEVISION SETS	2,000,000.00	2,000,000.00	-	-
32010605	RADIO SETS	100,000.00	100,000.00	-	-
32010606	AIR -CONDITIONER	2,000,000.00	2,000,000.00	-	-
32010607	STOOLS	200,000.00	200,000.00	-	-
32010608	SHELVES	600,000.00	600,000.00	-	-
32010609	CEILING FANS	400,000.00	400,000.00	-	-
32010610	REFRIDGERATOR	1,000,000.00	1,000,000.00	-	-
<b>32010700</b>	<b>SERVICE CONCESSION ASSETS (PPP)-GENERAL</b>	<b>13,000,000.00</b>	<b>13,000,000.00</b>	-	-
32010701	SERVICE CONCESSION ASSETS (PPP)	13,000,000.00	13,000,000.00	-	-
<b>32010900</b>	<b>SPECIALISED ASSETS-GENERAL</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	-	-
32010904	LABORATORY MEDICAL EQUIPMENTS	20,000,000.00	20,000,000.00	-	-
<b>32020100</b>	<b>INVESTMENT PROPERTY - LAND &amp; BUILDING-GEN</b>	<b>25,000,000.00</b>	<b>25,000,000.00</b>	-	-
32020101	LAND & BUILDINGS-OFFICE	25,000,000.00	25,000,000.00	-	-



# EJIGBO LOCAL GOVERNMENT

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	<b>3,883,168,757.20</b>	<b>3,659,414,735.20</b>	<b>71,000,000.00</b>	<b>383,654,280.23</b>
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	<b>2,683,168,757.20</b>	<b>3,659,414,735.20</b>	<b>71,000,000.00</b>	<b>383,654,280.23</b>
<b>2100000</b>	<b>PERSONNEL COST</b>	<b>1,614,728,562.00</b>	<b>2,090,974,540.00</b>	-	<b>383,654,280.23</b>
<b>2101000</b>	<b>SALARY</b>	<b>1,614,728,562.00</b>	<b>2,025,300,540.00</b>	-	<b>383,654,280.23</b>
<b>21010100</b>	<b>SALARIES AND WAGES</b>	<b>1,614,728,562.00</b>	<b>2,025,300,540.00</b>	-	<b>383,654,280.23</b>
21010101	SALARY	997,728,562.00	938,300,540.00	-	383,654,280.23
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	617,000,000.00	1,087,000,000.00	-	-
<b>2102000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	-	<b>65,674,000.00</b>	-	-
<b>21020100</b>	<b>ALLOWANCES</b>	-	<b>65,674,000.00</b>	-	-
21020101	NON REGULAR ALLOWANCES	-	65,674,000.00	-	-
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	<b>1,068,440,195.20</b>	<b>1,568,440,195.20</b>	<b>71,000,000.00</b>	-
22060000	DEBT REPAYMENT	68,440,195.20	68,440,195.20		
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	<b>1,000,000,000.00</b>	<b>1,500,000,000.00</b>	<b>71,000,000.00</b>	-
<b>2202000</b>	<b>OVERHEAD COST</b>	<b>762,352,863.00</b>	<b>1,171,352,863.00</b>	-	-
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>178,000,000.00</b>	<b>238,000,000.00</b>	-	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	120,000,000.00	150,000,000.00	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	38,000,000.00	38,000,000.00	-	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	50,000,000.00	-	-
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	<b>6,500,000.00</b>	<b>6,500,000.00</b>	-	-
22020201	ELECTRICITY CHARGES	2,000,000.00	2,000,000.00	-	-
22020203	INTERNET ACCESS CHARGES	1,500,000.00	1,500,000.00	-	-
22020206	SEWAGE CHARGES	2,000,000.00	2,000,000.00	-	-
22020210	SOFTWARE CHARGES/ LICENSE RENEWAL	1,000,000.00	1,000,000.00	-	-
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>75,000,000.00</b>	<b>75,000,000.00</b>	-	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000.00	15,000,000.00	-	-
22020302	BOOKS	7,000,000.00	7,000,000.00	-	-
22020304	MAGAZINES & PERIODICALS	1,500,000.00	1,500,000.00	-	-

22020305	PRINTING OF NON SECURITY DOCUMENTS	11,000,000.00	11,000,000.00	-	-
22020306	PRINTING OF SECURITY DOCUMENTS	11,000,000.00	11,000,000.00	-	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	12,500,000.00	12,500,000.00	-	-
22020309	UNIFORMS & OTHER CLOTHING	10,000,000.00	10,000,000.00	-	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	3,000,000.00	3,000,000.00	-	-
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	4,000,000.00	4,000,000.00	-	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>67,500,000.00</b>	<b>74,500,000.00</b>	-	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	13,000,000.00	20,000,000.00	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	8,000,000.00	8,000,000.00	-	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	8,000,000.00	8,000,000.00	-	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,500,000.00	4,500,000.00	-	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,500,000.00	4,500,000.00	-	-
22020406	OTHER MAINTENANCE SERVICES	5,000,000.00	5,000,000.00	-	-
22020410	MAINTENANCE OF STREET LIGHTINGS	4,500,000.00	4,500,000.00	-	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	10,000,000.00	10,000,000.00	-	-
22020413	MINOR ROAD MAINTENANCE	10,000,000.00	10,000,000.00	-	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>42,000,000.00</b>	<b>42,000,000.00</b>	-	-
22020501	LOCAL TRAINING	30,000,000.00	30,000,000.00	-	-
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING F	12,000,000.00	12,000,000.00	-	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>51,000,000.00</b>	<b>51,000,000.00</b>	-	-
22020601	SECURITY SERVICES	24,000,000.00	24,000,000.00	-	-
22020602	OFFICE RENT	1,500,000.00	1,500,000.00	-	-
22020603	RESIDENTIAL RENT	1,500,000.00	1,500,000.00	-	-
22020605	CLEANING & FUMIGATION SERVICES	14,000,000.00	14,000,000.00	-	-
22020607	RESCUE SERVICES	10,000,000.00	10,000,000.00	-	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>46,800,000.00</b>	<b>47,800,000.00</b>	-	-
22020701	FINANCIAL CONSULTING	5,000,000.00	5,000,000.00	-	-
22020702	INFORMATION TECHNOLOGY CONSULTING	3,500,000.00	3,500,000.00	-	-
22020703	LEGAL SERVICES	9,000,000.00	10,000,000.00	-	-
22020704	ENGINEERING SERVICES	5,000,000.00	5,000,000.00	-	-
22020705	ARCHITECTURAL SERVICES	5,000,000.00	5,000,000.00	-	-
22020706	SURVEYING SERVICES	5,000,000.00	5,000,000.00	-	-
22020707	AGRICULTURAL CONSULTING	6,000,000.00	6,000,000.00	-	-
22020708	MEDICAL CONSULTING	6,000,000.00	6,000,000.00	-	-
22020709	AUDITING OF ACCOUNTS	2,300,000.00	2,300,000.00	-	-
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>106,000,000.00</b>	<b>306,000,000.00</b>	-	-
22020801	MOTOR VEHICLE FUEL COST	100,000,000.00	300,000,000.00	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	3,000,000.00	3,000,000.00	-	-

22020803	PLANT / GENERATOR FUEL COST	3,000,000.00	3,000,000.00	-	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>6,600,000.00</b>	<b>6,600,000.00</b>	-	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,600,000.00	2,600,000.00	-	-
22020902	INSURANCE PREMIUM	1,000,000.00	1,000,000.00	-	-
22020904	OTHER CRF BANK CHARGES	3,000,000.00	3,000,000.00	-	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>182,952,863.00</b>	<b>323,952,863.00</b>	-	-
22021001	REFRESHMENT & MEALS	50,000,000.00	100,000,000.00	-	-
22021002	HONORARIUM & SITTING ALLOWANCE	14,500,000.00	18,500,000.00	-	-
22021003	PUBLICITY & ADVERTISEMENTS	6,500,000.00	6,500,000.00	-	-
22021004	MEDICAL EXPENSES-LOCAL	6,400,000.00	10,000,000.00	-	-
22021006	POSTAGES & COURIER SERVICES	1,452,863.00	1,452,863.00	-	-
22021007	WELFARE PACKAGES	21,000,000.00	26,000,000.00	-	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	7,500,000.00	7,500,000.00	-	-
22021009	SPORTING ACTIVITIES	5,000,000.00	5,000,000.00	-	-
22021010	DIRECT TEACHING & LABORATORY COST	500,000.00	500,000.00	-	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,000,000.00	5,000,000.00	-	-
22021020	ELECTION-LOGISTICS SUPPORT	25,000,000.00	38,400,000.00	-	-
22021037	MARGIN FOR INCREASE IN COSTS	100,000.00	100,000.00	-	-
22021041	CONTINGENCY	35,000,000.00	100,000,000.00	-	-
22021042	RECURRENT ADJUSTMENT	5,000,000.00	5,000,000.00	-	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>120,563,107.00</b>	<b>120,563,107.00</b>	-	-
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>120,563,107.00</b>	<b>120,563,107.00</b>	-	-
22040109	GRANTS TO COMMUNITIES/NGOs	70,000,000.00	70,000,000.00	-	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	11,000,000.00	11,000,000.00	-	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	39,563,107.00	39,563,107.00	-	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>14,400,000.00</b>	<b>85,400,000.00</b>	<b>71,000,000.00</b>	-
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp;</b>	<b>14,400,000.00</b>	<b>85,400,000.00</b>	<b>71,000,000.00</b>	-
22050105	EDUCATION SUBSIDY	2,000,000.00	2,000,000.00	-	-
22050106	AGRICULTURAL INPUTS SUBSIDY	7,400,000.00	7,400,000.00	-	-
22050107	HEALTH SUBSIDY	5,000,000.00	5,000,000.00	-	-
22050108	RELIGIOUS PILGRIMAGE SUBSIDY	-	71,000,000.00	71,000,000.00	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>14,584,030.00</b>	<b>14,584,030.00</b>	-	-
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>14,584,030.00</b>	<b>14,584,030.00</b>	-	-
23040101	TREE PLANTING	1,000,000.00	1,000,000.00	-	-
23040102	EROSION & FLOOD CONTROL	5,000,000.00	5,000,000.00	-	-
23040105	WATER POLLUTION, PREVENTION & CONTROL	8,584,030.00	8,584,030.00	-	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>88,100,000.00</b>	<b>108,100,000.00</b>	-	-

<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>88,100,000.00</b>	<b>108,100,000.00</b>	-	-
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	15,000,000.00	15,000,000.00	-	-
23050102	COMPUTER SOFTWARE ACQUISITION	3,000,000.00	3,000,000.00	-	-
23050103	MONITORING & EVALUATION	10,000,000.00	10,000,000.00	-	-
23050104	ANNIVERSARIES/ CELEBRATIONS	60,000,000.00	80,000,000.00	-	-
23050105	MARGIN FOR INCREASE IN COSTS	100,000.00	100,000.00	-	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE)</b>	<b>1,200,000,000.00</b>	<b>1,895,500,000.00</b>	<b>35,000,000.00</b>	<b>-</b>
<b>31050100</b>	<b>INVENTORIES</b>	<b>155,000,000.00</b>	<b>155,000,000.00</b>	-	-
31050102	MEDICAL STORES	45,000,000.00	45,000,000.00	-	-
31050106	AGRICULTURAL INPUTS	35,000,000.00	35,000,000.00	-	-
31050107	FARM STOCK	20,000,000.00	20,000,000.00	-	-
31050108	SCHOLASTIC MATERIALS	20,000,000.00	20,000,000.00	-	-
31050130	ANIMAL FEED STORE	30,000,000.00	30,000,000.00	-	-
31050133	LABORATORY EQUIPMENT STORE	5,000,000.00	5,000,000.00	-	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>87,550,000.00</b>	<b>177,200,000.00</b>	<b>10,000,000.00</b>	-
32010101	LAND & BUILDINGS - ADMINISTRATIVE	85,550,000.00	172,200,000.00	10,000,000.00	-
32010104	OTHER STORAGE FACILITIES	2,000,000.00	5,000,000.00	-	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>571,400,000.00</b>	<b>1,199,000,000.00</b>	<b>20,000,000.00</b>	-
32010202	ROADS & BRIDGES	391,400,000.00	1,019,000,000.00	10,000,000.00	-
32010207	ELECTRICITY TRANSMISSION NETWORK	80,000,000.00	80,000,000.00	-	-
32010209	SEWAGE/ DRAINAGE NETWORK	65,000,000.00	65,000,000.00	10,000,000.00	-
32010214	BOREHOLES & OTHER WATER FACILITIES	35,000,000.00	35,000,000.00	-	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>123,050,000.00</b>	<b>144,000,000.00</b>	<b>5,000,000.00</b>	-
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	115,050,000.00	124,000,000.00	5,000,000.00	-
32010302	INDUSTRIAL EQUIPMENT	8,000,000.00	20,000,000.00	-	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>55,000,000.00</b>	<b>115,000,000.00</b>	-	-
32010405	MOTOR VEHICLES	40,000,000.00	100,000,000.00	-	-
32010407	MOTOR CYCLES	15,000,000.00	15,000,000.00	-	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>7,300,000.00</b>	<b>2,800,000.00</b>	-	-
32010501	COMPUTERS/NETWORKING EQUIPMENT	3,000,000.00	-	-	-
32010502	PRINTERS	1,500,000.00	-	-	-
32010505	PHOTOCOPIERS	2,000,000.00	2,000,000.00	-	-
32010506	TYPE-WRITERS	800,000.00	800,000.00	-	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>26,700,000.00</b>	<b>28,500,000.00</b>	-	-
32010601	CHAIRS	8,000,000.00	8,000,000.00	-	-
32010602	TABLES	11,000,000.00	11,000,000.00	-	-
32010603	SAFES/FILE CABINETS/ CUPBOARDS	4,500,000.00	4,500,000.00	-	-

32010604	TELEVISION SETS	3,200,000.00	5,000,000.00	-	-
<b>32020100</b>	<b>INVESTMENT PROPERTY - LAND &amp; BUILDING-GEN</b>	<b>174,000,000.00</b>	<b>74,000,000.00</b>	-	-
32020101	LAND & BUILDINGS-OFFICE	174,000,000.00	74,000,000.00	-	-



# IFE CENTRAL LOCAL GOVERNMENT

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	4,680,614,403.36	5,455,256,043.36	32,965,808.28	1,163,841,173.09
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	3,480,614,403.36	5,455,256,043.36	32,965,808.28	1,163,841,173.09
<b>21000000</b>	<b>PERSONNEL COST</b>	2,404,054,580.00	3,508,247,440.00	-	1,163,841,173.09
<b>21010000</b>	<b>SALARY</b>	2,259,299,800.00	3,323,142,810.00	-	1,111,525,088.09
<b>21010100</b>	<b>SALARIES AND WAGES</b>	2,259,299,800.00	3,323,142,810.00	-	1,111,525,088.09
21010101	SALARY	945,475,268.00	1,762,751,710.00	-	628,503,558.61
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,313,824,532.00	1,560,391,100.00	-	483,021,529.48
<b>21020000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	144,754,780.00	185,104,630.00	-	52,316,085.00
<b>21020100</b>	<b>ALLOWANCES</b>	128,657,520.00	162,003,560.00	-	40,243,140.00
21020101	NON REGULAR ALLOWANCES	128,657,520.00	162,003,560.00	-	40,243,140.00
<b>21020200</b>	<b>SOCIAL CONTRIBUTIONS</b>	16,097,260.00	23,101,070.00	-	12,072,945.00
21020201	OHIS CONTRIBUTION	16,097,260.00	23,101,070.00	-	12,072,945.00
<b>22000000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	1,076,559,823.36	1,947,008,603.36	32,965,808.28	-
22060000	DEBT REPAYMENT	76,559,823.36	76,559,823.36		
<b>22000000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	1,000,000,000.00	1,870,448,780.00	32,965,808.28	-
<b>22020000</b>	<b>OVERHEAD COST</b>	811,438,827.00	1,650,857,560.00	27,882,474.95	-
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	288,528,780.00	786,757,560.00	19,060,000.00	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	110,000,000.00	197,700,000.00	12,080,000.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	166,528,780.00	557,028,780.00	6,980,000.00	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	12,000,000.00	32,028,780.00	-	-
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	5,200,000.00	10,400,000.00	350,000.00	-
22020201	ELECTRICITY CHARGES	1,200,000.00	2,400,000.00	350,000.00	-
22020206	SEWAGE CHARGES	4,000,000.00	8,000,000.00	-	-
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	69,800,000.00	160,400,000.00	-	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000.00	40,000,000.00	-	-
22020302	BOOKS	1,000,000.00	2,000,000.00	-	-
22020303	NEWSPAPERS	1,700,000.00	3,400,000.00	-	-

22020304	MAGAZINES & PERIODICALS	2,600,000.00	15,000,000.00	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	15,000,000.00	15,000,000.00	-	-
22020306	PRINTING OF SECURITY DOCUMENTS	10,000,000.00	20,000,000.00	-	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000,000.00	20,000,000.00	-	-
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2,000,000.00	20,000,000.00	-	-
22020309	UNIFORMS & OTHER CLOTHING	2,000,000.00	4,000,000.00	-	-
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	5,000,000.00	10,000,000.00	-	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	3,500,000.00	7,000,000.00	-	-
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	2,000,000.00	4,000,000.00	-	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>70,200,000.00</b>	<b>125,000,000.00</b>	-	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	10,000,000.00	20,000,000.00	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	4,000,000.00	-	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	6,200,000.00	10,000,000.00	-	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,000,000.00	8,000,000.00	-	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,000,000.00	4,000,000.00	-	-
22020406	OTHER MAINTENANCE SERVICES	20,000,000.00	20,000,000.00	-	-
22020410	MAINTENANCE OF STREET LIGHTINGS	5,000,000.00	5,000,000.00	-	-
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	2,000,000.00	4,000,000.00	-	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	5,000,000.00	10,000,000.00	-	-
22020413	MINOR ROAD MAINTENANCE	10,000,000.00	40,000,000.00	-	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>39,500,000.00</b>	<b>69,000,000.00</b>	<b>5,005,423.90</b>	-
22020501	LOCAL TRAINING	25,000,000.00	50,000,000.00	2,156,000.00	-
22020502	INTERNATIONAL TRAINING	10,000,000.00	10,000,000.00	-	-
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING F	4,500,000.00	9,000,000.00	2,849,423.90	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>62,000,000.00</b>	<b>84,000,000.00</b>	-	-
22020601	SECURITY SERVICES	20,000,000.00	25,000,000.00	-	-
22020602	OFFICE RENT	2,000,000.00	4,000,000.00	-	-
22020603	RESIDENTIAL RENT	5,000,000.00	10,000,000.00	-	-
22020605	CLEANING & FUMIGATION SERVICES	25,000,000.00	25,000,000.00	-	-
22020607	RESCUE SERVICES	10,000,000.00	20,000,000.00	-	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>59,500,000.00</b>	<b>39,569,953.00</b>	-	-
22020701	FINANCIAL CONSULTING	4,000,000.00	6,000,000.00	-	-
22020702	INFORMATION TECHNOLOGY CONSULTING	5,000,000.00	5,000,000.00	-	-
22020703	LEGAL SERVICES	4,000,000.00	4,000,000.00	-	-
22020704	ENGINEERING SERVICES	1,000,000.00	1,000,000.00	-	-
22020705	ARCHITECTURAL SERVICES	1,000,000.00	5,000,000.00	-	-
22020706	SURVEYING SERVICES	2,500,000.00	2,500,000.00	-	-
22020707	AGRICULTURAL CONSULTING	37,000,000.00	10,069,953.00	-	-

22020708	MEDICAL CONSULTING	4,000,000.00	4,000,000.00	-	-
22020709	AUDITING OF ACCOUNTS	1,000,000.00	2,000,000.00	-	-
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>34,600,000.00</b>	<b>60,000,000.00</b>	-	-
22020801	MOTOR VEHICLE FUEL COST	25,000,000.00	40,000,000.00	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	5,000,000.00	10,000,000.00	-	-
22020803	PLANT / GENERATOR FUEL COST	3,000,000.00	10,000,000.00	-	-
22020806	COOKING GAS/FUEL COST	1,600,000.00	-	-	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>16,200,000.00</b>	<b>20,700,000.00</b>	<b>3,467,051.05</b>	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,000,000.00	5,000,000.00	1,841,599.82	-
22020902	INSURANCE PREMIUM	1,700,000.00	1,700,000.00	-	-
22020904	OTHER CRF BANK CHARGES	2,500,000.00	5,000,000.00	1,625,451.23	-
22020908	DOMESTIC INTEREST/DISCOUNT-SHORT TERM BORRO	9,000,000.00	9,000,000.00	-	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>165,910,047.00</b>	<b>295,030,047.00</b>	-	-
22021001	REFRESHMENT & MEALS	30,000,000.00	53,000,000.00	-	-
22021002	HONORARIUM & SITTING ALLOWANCE	10,000,000.00	20,000,000.00	-	-
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	20,000,000.00	-	-
22021004	MEDICAL EXPENSES-LOCAL	2,880,000.00	5,000,000.00	-	-
22021006	POSTAGES & COURIER SERVICES	2,000,000.00	1,000,000.00	-	-
22021007	WELFARE PACKAGES	20,000,000.00	40,000,000.00	-	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,000,000.00	10,000,000.00	-	-
22021009	SPORTING ACTIVITIES	10,000,000.00	10,000,000.00	-	-
22021010	DIRECT TEACHING & LABORATORY COST	4,500,000.00	4,500,000.00	-	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	2,000,000.00	10,000,000.00	-	-
22021020	ELECTION-LOGISTICS SUPPORT	10,000,000.00	40,000,000.00	-	-
22021037	MARGIN FOR INCREASE IN COSTS	15,000,000.00	15,000,000.00	-	-
22021041	CONTINGENCY	46,530,047.00	46,530,047.00	-	-
22021042	RECURRENT ADJUSTMENT	3,000,000.00	20,000,000.00	-	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>82,521,170.00</b>	<b>108,556,195.00</b>	<b>5,083,333.33</b>	-
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>82,521,170.00</b>	<b>108,556,195.00</b>	<b>5,083,333.33</b>	-
22040109	GRANTS TO COMMUNITIES/NGOs	30,000,000.00	40,000,000.00	-	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	10,666,670.00	12,166,670.00	5,083,333.33	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	41,854,500.00	56,389,525.00	-	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>15,000,000.00</b>	<b>15,000,000.00</b>	-	-
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp;</b>	<b>15,000,000.00</b>	<b>15,000,000.00</b>	-	-
22050105	EDUCATION SUBSIDY	10,000,000.00	10,000,000.00	-	-
22050106	AGRICULTURAL INPUTS SUBSIDY	5,000,000.00	5,000,000.00	-	-
<b>22070000</b>	<b>TRANSFERS-PAYMENT</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	-	-

22070100	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-P</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	-	-
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT E	8,000,000.00	8,000,000.00	-	-
<b>22080000</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>	<b>17,540,003.00</b>	<b>14,535,025.00</b>	-	-
<b>22080100</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>	<b>17,540,003.00</b>	<b>14,535,025.00</b>	-	-
22080102	TRANSFER-PAYMENT TO AGED/VULNERABLE GROUP	17,540,003.00	14,535,025.00	-	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>7,500,000.00</b>	<b>7,500,000.00</b>	-	-
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERA</b>	<b>7,500,000.00</b>	<b>7,500,000.00</b>	-	-
23040101	TREE PLANTING	2,500,000.00	2,500,000.00	-	-
23040102	EROSION & FLOOD CONTROL	3,000,000.00	3,000,000.00	-	-
23040105	WATER POLLUTION, PREVENTION & CONTROL	2,000,000.00	2,000,000.00	-	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>58,000,000.00</b>	<b>66,000,000.00</b>	-	-
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>58,000,000.00</b>	<b>66,000,000.00</b>	-	-
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	5,000,000.00	5,000,000.00	-	-
23050102	COMPUTER SOFTWARE ACQUISITION	1,000,000.00	6,000,000.00	-	-
23050103	MONITORING & EVALUATION	2,000,000.00	5,000,000.00	-	-
23050104	ANNIVERSARIES/ CELEBRATIONS	50,000,000.00	50,000,000.00	-	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE</b>	<b>1,200,000,000.00</b>	<b>2,239,500,000.00</b>	<b>170,316,413.00</b>	<b>-</b>
<b>31050100</b>	<b>INVENTORIES</b>	<b>409,100,000.00</b>	<b>704,700,000.00</b>	<b>60,978,555.00</b>	<b>-</b>
31050101	ENGINEERING STORES	10,000,000.00	20,000,000.00	4,504,000.00	-
31050102	MEDICAL STORES	30,000,000.00	50,000,000.00	4,200,000.00	-
31050103	INDUSTRIAL & CHEMICAL STORES	10,000,000.00	35,000,000.00	5,010,000.00	-
31050105	FUEL & LUBRICANTS	24,000,000.00	40,000,000.00	4,130,000.00	-
31050106	AGRICULTURAL INPUTS	25,000,000.00	-	-	-
31050107	FARM STOCK	15,000,000.00	-	-	-
31050108	SCHOLASTIC MATERIALS	10,000,000.00	40,000,000.00	2,430,000.00	-
31050109	STATIONERIES STORES	10,000,000.00	40,000,000.00	4,107,000.00	-
31050110	PRINTED MATERIALS	15,500,000.00	31,000,000.00	15,690,000.00	-
31050111	BUILDING MATERIALS	15,000,000.00	30,000,000.00	1,570,000.00	-
31050114	STAMPS	1,000,000.00	2,000,000.00	-	-
31050117	COMPUTER/INFORMATION TECHNOLOGY STORE	12,000,000.00	20,000,000.00	710,000.00	-
31050118	PROVISIONAL STORE	10,000,000.00	20,000,000.00	3,462,000.00	-
31050119	EQUIPMENT STORE	10,000,000.00	20,000,000.00	-	-
31050120	PROJECT STORE ( IPPIS, GIFMIS, IPSAS, E.T.C.)	4,000,000.00	20,000,000.00	-	-
31050121	ELECTRICAL/ELECTRONIC STORE	50,000,000.00	100,000,000.00	1,800,000.00	-
31050122	GRAINS STORE	18,000,000.00	30,000,000.00	4,040,000.00	-
31050123	PERISHABLE STORE	10,500,000.00	35,000,000.00	2,650,000.00	-
31050124	MOTOR SPARE STORE	10,500,000.00	25,000,000.00	4,714,555.00	-

31050127	FURNITURE STORE	15,000,000.00	25,000,000.00	1,861,000.00	-
31050128	PLANT/EQUIPMENT STORE	50,000,000.00	50,000,000.00	-	-
31050129	PLANT/EQUIPMENT SPARE STORE	20,000,000.00	20,000,000.00	-	-
31050130	ANIMAL FEED STORE	20,000,000.00	28,500,000.00	-	-
31050131	VETERINARY STORE	4,600,000.00	9,200,000.00	-	-
31050133	LABORATORY EQUIPMENT STORE	4,500,000.00	5,000,000.00	-	-
31050134	UNIFORM STORE	4,500,000.00	9,000,000.00	100,000.00	-
<b>31050200</b>	<b>WORK IN PROGRESS</b>	-	<b>20,000,000.00</b>	-	-
31050201	WORK IN PROGRESS	-	20,000,000.00	-	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>60,000,000.00</b>	<b>95,000,000.00</b>	<b>15,894,000.00</b>	-
32010101	LAND & BUILDINGS - ADMINISTRATIVE	10,000,000.00	20,000,000.00	14,394,000.00	-
32010102	LAND & BUILDINGS - RESIDENTIAL	50,000,000.00	75,000,000.00	1,500,000.00	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>584,500,000.00</b>	<b>889,000,000.00</b>	<b>54,974,908.00</b>	-
32010202	ROADS & BRIDGES	415,000,000.00	565,000,000.00	29,954,000.00	-
32010206	SECURITY INSTALLATIONS/ EQUIPMENT	6,500,000.00	13,000,000.00	-	-
32010207	ELECTRICITY TRANSMISSION NETWORK	56,500,000.00	88,000,000.00	3,650,000.00	-
32010208	WATER DISTRIBUTION NETWORK	10,000,000.00	20,000,000.00	4,500,000.00	-
32010209	SEWAGE/ DRAINAGE NETWORK	55,500,000.00	111,000,000.00	15,850,908.00	-
32010212	MONUMENTS	10,000,000.00	-	-	-
32010213	HERITAGE ASSETS	6,000,000.00	22,000,000.00	90,000.00	-
32010214	BOREHOLES & OTHER WATER FACILITIES	25,000,000.00	70,000,000.00	930,000.00	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>8,000,000.00</b>	<b>16,000,000.00</b>	-	-
32010305	POWER GENERATING SETS	8,000,000.00	16,000,000.00	-	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>38,600,000.00</b>	<b>109,000,000.00</b>	<b>14,865,000.00</b>	-
32010405	MOTOR VEHICLES	30,000,000.00	89,000,000.00	12,745,000.00	-
32010406	TRICYCLE	4,600,000.00	10,000,000.00	1,060,000.00	-
32010407	MOTOR CYCLES	4,000,000.00	10,000,000.00	1,060,000.00	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>18,920,000.00</b>	<b>32,500,000.00</b>	<b>2,103,950.00</b>	-
32010501	COMPUTERS/NETWORKING EQUIPMENT	15,000,000.00	25,000,000.00	1,500,000.00	-
32010502	PRINTERS	1,000,000.00	2,000,000.00	470,000.00	-
32010503	SCANNERS	370,000.00	400,000.00	133,950.00	-
32010504	FAX MACHINE	150,000.00	300,000.00	-	-
32010505	PHOTOCOPIERS	1,000,000.00	2,000,000.00	-	-
32010506	TYPE-WRITERS	500,000.00	1,000,000.00	-	-
32010508	PROJECTORS	500,000.00	1,000,000.00	-	-
32010509	BINDING EQUIPMENT	400,000.00	800,000.00	-	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>41,180,000.00</b>	<b>100,900,000.00</b>	<b>9,845,000.00</b>	-

32010601	CHAIRS	13,000,000.00	30,000,000.00	5,970,000.00	-
32010602	TABLES	13,000,000.00	30,000,000.00	1,850,000.00	-
32010603	SAFES/FILE CABINETS/ CUPBOARDS	4,000,000.00	8,000,000.00	100,000.00	-
32010604	TELEVISION SETS	3,000,000.00	6,000,000.00	750,000.00	-
32010605	RADIO SETS	850,000.00	1,700,000.00	-	-
32010606	AIR -CONDITIONER	3,000,000.00	10,000,000.00	450,000.00	-
32010607	STOOLS	1,000,000.00	3,000,000.00	350,000.00	-
32010608	SHELVES	1,200,000.00	3,400,000.00	-	-
32010609	CEILING FANS	730,000.00	4,000,000.00	145,000.00	-
32010610	REFRIDGERATOR	1,400,000.00	4,800,000.00	230,000.00	-
<b>32010700</b>	<b>SERVICE CONCESSION ASSETS (PPP)-GENERAL</b>	<b>12,500,000.00</b>	<b>50,000,000.00</b>	-	-
32010701	SERVICE CONCESSION ASSETS (PPP)	12,500,000.00	50,000,000.00	-	-
<b>32010900</b>	<b>SPECIALISED ASSETS-GENERAL</b>	<b>4,200,000.00</b>	<b>100,400,000.00</b>	<b>5,645,000.00</b>	-
32010902	POLICE/PARA-MILITARY EQUIPMENT	2,000,000.00	16,000,000.00	-	-
32010903	BIOLOGICAL ASSETS	-	80,000,000.00	5,645,000.00	-
32010904	LABORATORY MEDICAL EQUIPMENTS	2,200,000.00	4,400,000.00	-	-
<b>32011000</b>	<b>ASSETS-UNDER-CONSTRUCTION</b>	-	<b>10,000,000.00</b>	-	-
32011001	ASSETS-UNDER-CONSTRUCTION	-	10,000,000.00	-	-
<b>32020100</b>	<b>INVESTMENT PROPERTY - LAND &amp; BUILDING-GEN</b>	<b>20,000,000.00</b>	<b>100,000,000.00</b>	<b>6,010,000.00</b>	-
32020101	LAND & BUILDINGS-OFFICE	10,000,000.00	50,000,000.00	5,450,000.00	-
32020102	LAND & BUILDINGS-RESIDENTIAL	10,000,000.00	50,000,000.00	560,000.00	-
<b>32030100</b>	<b>INTANGIBLE ASSETS</b>	<b>3,000,000.00</b>	<b>12,000,000.00</b>	-	-
32030104	TRADE MARK	1,000,000.00	2,000,000.00	-	-
32030109	RESEARCH & DEVELOPMENT	2,000,000.00	10,000,000.00	-	-



# IFE EAST AREA OFFICE

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	2,797,490,141.64	2,493,737,535.64	62,251,655.57	195,020,040.20
2000000	<b>RECURRENT EXPENDITURE</b>	1,577,490,141.64	2,493,737,535.64	62,251,655.57	195,020,040.20
2100000	<b>PERSONNEL COST</b>	550,883,040.00	782,419,220.00	-	170,020,040.20
2101000	<b>SALARY</b>	534,443,730.00	757,485,410.00	-	170,020,040.20
21010100	<b>SALARIES AND WAGES</b>	534,443,730.00	757,485,410.00	-	170,020,040.20
21010101	SALARY	467,773,308.41	507,485,410.00	-	120,017,224.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	66,670,421.59	250,000,000.00	-	50,002,816.19
2102000	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	16,439,310.00	24,933,810.00	-	-
21020100	<b>ALLOWANCES</b>	16,439,310.00	24,933,810.00	-	-
21020101	NON REGULAR ALLOWANCES	16,439,310.00	24,933,810.00	-	-
2200000	<b>TOTAL OTHER RECURRENT COSTS</b>	1,026,607,101.64	1,711,318,315.64	62,251,655.57	25,000,000.00
22060000	DEBT REPAYMENT	26,607,101.64	26,607,101.64		
2200000	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	1,000,000,000.00	1,684,711,214.00	62,251,655.57	25,000,000.00
22020000	<b>OVERHEAD COST</b>	803,750,000.00	1,361,750,000.00	58,791,655.57	-
22020100	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	110,000,000.00	300,000,000.00	21,107,500.00	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	150,000,000.00	250,000.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	50,000,000.00	20,857,500.00	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	50,000,000.00	-	-
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	50,000,000.00	-	-
22020200	<b>UTILITIES - GENERAL</b>	4,000,000.00	4,000,000.00	205,000.00	-
22020201	ELECTRICITY CHARGES	2,000,000.00	2,000,000.00	205,000.00	-
22020206	SEWAGE CHARGES	2,000,000.00	2,000,000.00	-	-
22020300	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	69,000,000.00	69,000,000.00	812,000.00	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	230,000.00	-
22020303	NEWSPAPERS	500,000.00	500,000.00	100,000.00	-
22020304	MAGAZINES & PERIODICALS	500,000.00	500,000.00	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,000,000.00	3,000,000.00	150,000.00	-

22020306	PRINTING OF SECURITY DOCUMENTS	3,000,000.00	3,000,000.00	282,000.00	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	50,000,000.00	50,000,000.00	-	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	4,000,000.00	4,000,000.00	-	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	2,000,000.00	2,000,000.00	-	-
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	1,000,000.00	1,000,000.00	50,000.00	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>108,000,000.00</b>	<b>138,000,000.00</b>	<b>5,037,000.00</b>	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	10,000,000.00	10,000,000.00	2,110,000.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	10,000,000.00	-	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	20,000,000.00	20,000,000.00	2,380,000.00	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	5,000,000.00	-	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	3,000,000.00	-	-
22020406	OTHER MAINTENANCE SERVICES	30,000,000.00	30,000,000.00	252,000.00	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	10,000,000.00	10,000,000.00	165,000.00	-
22020413	MINOR ROAD MAINTENANCE	20,000,000.00	50,000,000.00	130,000.00	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>80,000,000.00</b>	<b>110,000,000.00</b>	-	-
22020501	LOCAL TRAINING	50,000,000.00	50,000,000.00	-	-
22020502	INTERNATIONAL TRAINING	20,000,000.00	50,000,000.00	-	-
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING F	10,000,000.00	10,000,000.00	-	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>39,500,000.00</b>	<b>54,500,000.00</b>	<b>3,400,000.00</b>	-
22020601	SECURITY SERVICES	20,000,000.00	30,000,000.00	900,000.00	-
22020605	CLEANING & FUMIGATION SERVICES	15,000,000.00	20,000,000.00	2,450,000.00	-
22020606	LAND USE CHARGES	500,000.00	500,000.00	50,000.00	-
22020607	RESCUE SERVICES	4,000,000.00	4,000,000.00	-	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>7,700,000.00</b>	<b>7,700,000.00</b>	-	-
22020702	INFORMATION TECHNOLOGY CONSULTING	1,500,000.00	1,500,000.00	-	-
22020703	LEGAL SERVICES	1,700,000.00	1,700,000.00	-	-
22020704	ENGINEERING SERVICES	1,500,000.00	1,500,000.00	-	-
22020705	ARCHITECTURAL SERVICES	1,000,000.00	1,000,000.00	-	-
22020706	SURVEYING SERVICES	1,000,000.00	1,000,000.00	-	-
22020707	AGRICULTURAL CONSULTING	1,000,000.00	1,000,000.00	-	-
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>72,000,000.00</b>	<b>265,000,000.00</b>	-	-
22020801	MOTOR VEHICLE FUEL COST	65,000,000.00	240,000,000.00	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	5,000,000.00	5,000,000.00	-	-
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	20,000,000.00	-	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>550,000.00</b>	<b>550,000.00</b>	<b>100,000.00</b>	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	550,000.00	550,000.00	100,000.00	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>313,000,000.00</b>	<b>413,000,000.00</b>	<b>28,130,155.57</b>	-

22021001	REFRESHMENT & MEALS	30,000,000.00	50,000,000.00	6,617,600.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	10,000,000.00	10,000,000.00	240,000.00	-
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	15,000,000.00	-	-
22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	10,000,000.00	-	-
22021006	POSTAGES & COURIER SERVICES	-	-	112,500.00	-
22021007	WELFARE PACKAGES	40,000,000.00	40,000,000.00	7,109,577.11	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	50,000,000.00	50,000,000.00	-	-
22021009	SPORTING ACTIVITIES	10,000,000.00	10,000,000.00	-	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	3,000,000.00	3,000,000.00	-	-
22021020	ELECTION-LOGISTICS SUPPORT	50,000,000.00	50,000,000.00	-	-
22021037	MARGIN FOR INCREASE IN COSTS	5,000,000.00	5,000,000.00	-	-
22021041	CONTINGENCY	100,000,000.00	150,000,000.00	14,050,478.46	-
22021042	RECURRENT ADJUSTMENT	-	20,000,000.00	-	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>56,461,214.00</b>	<b>58,461,214.00</b>	<b>810,000.00</b>	<b>-</b>
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>56,461,214.00</b>	<b>58,461,214.00</b>	<b>810,000.00</b>	<b>-</b>
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	1,000,000.00	1,000,000.00	150,000.00	-
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CUF	1,000,000.00	1,000,000.00	660,000.00	-
22040109	GRANTS TO COMMUNITIES/NGOs	15,000,000.00	17,000,000.00	-	-
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	15,000,000.00	15,000,000.00	-	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	5,000,000.00	5,000,000.00	-	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	19,461,214.00	19,461,214.00	-	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>10,000,000.00</b>	<b>110,000,000.00</b>	<b>-</b>	<b>-</b>
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp;</b>	<b>10,000,000.00</b>	<b>110,000,000.00</b>	<b>-</b>	<b>-</b>
22050105	EDUCATION SUBSIDY	-	50,000,000.00	-	-
22050106	AGRICULTURAL INPUTS SUBSIDY	10,000,000.00	10,000,000.00	-	-
22050108	RELIGIOUS PILGRIMAGE SUBSIDY	-	50,000,000.00	-	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>22,000,000.00</b>	<b>22,000,000.00</b>	<b>-</b>	<b>-</b>
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>22,000,000.00</b>	<b>22,000,000.00</b>	<b>-</b>	<b>-</b>
23040101	TREE PLANTING	2,000,000.00	2,000,000.00	-	-
23040102	EROSION & FLOOD CONTROL	10,000,000.00	10,000,000.00	-	-
23040105	WATER POLLUTION, PREVENTION & CONTROL	10,000,000.00	10,000,000.00	-	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>107,788,786.00</b>	<b>132,500,000.00</b>	<b>2,650,000.00</b>	<b>25,000,000.00</b>
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>107,788,786.00</b>	<b>132,500,000.00</b>	<b>2,650,000.00</b>	<b>25,000,000.00</b>
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	15,288,786.00	40,000,000.00	500,000.00	25,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	5,000,000.00	5,000,000.00	-	-
23050103	MONITORING & EVALUATION	2,500,000.00	2,500,000.00	-	-
23050104	ANNIVERSARIES/ CELEBRATIONS	80,000,000.00	80,000,000.00	2,150,000.00	-

23050105	MARGIN FOR INCREASE IN COSTS	5,000,000.00	5,000,000.00	-	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE</b>	<b>1,220,000,000.00</b>	<b>1,700,000,000.00</b>	<b>18,400,000.00</b>	<b>108,369,868.41</b>
<b>31050100</b>	<b>INVENTORIES</b>	<b>44,000,000.00</b>	<b>69,000,000.00</b>	-	-
31050106	AGRICULTURAL INPUTS	5,000,000.00	5,000,000.00	-	-
31050107	FARM STOCK	20,000,000.00	40,000,000.00	-	-
31050108	SCHOLASTIC MATERIALS	10,500,000.00	15,000,000.00	-	-
31050119	EQUIPMENT STORE	8,000,000.00	8,000,000.00	-	-
31050121	ELECTRICAL/ELECTRONIC STORE	500,000.00	1,000,000.00	-	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>91,500,000.00</b>	<b>109,000,000.00</b>	<b>2,000,000.00</b>	-
32010101	LAND & BUILDINGS - ADMINISTRATIVE	83,500,000.00	101,000,000.00	2,000,000.00	-
32010102	LAND & BUILDINGS - RESIDENTIAL	8,000,000.00	8,000,000.00	-	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>548,000,000.00</b>	<b>845,000,000.00</b>	-	<b>108,369,868.41</b>
32010202	ROADS & BRIDGES	460,000,000.00	705,000,000.00	-	108,369,868.41
32010207	ELECTRICITY TRANSMISSION NETWORK	65,000,000.00	115,000,000.00	-	-
32010214	BOREHOLES & OTHER WATER FACILITIES	23,000,000.00	25,000,000.00	-	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>131,000,000.00</b>	<b>170,000,000.00</b>	-	-
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	131,000,000.00	170,000,000.00	-	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>90,000,000.00</b>	<b>131,000,000.00</b>	<b>16,400,000.00</b>	-
32010405	MOTOR VEHICLES	85,000,000.00	125,000,000.00	16,000,000.00	-
32010407	MOTOR CYCLES	5,000,000.00	6,000,000.00	400,000.00	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>10,500,000.00</b>	<b>12,000,000.00</b>	-	-
32010501	COMPUTERS/NETWORKING EQUIPMENT	8,000,000.00	9,000,000.00	-	-
32010502	PRINTERS	2,000,000.00	2,000,000.00	-	-
32010505	PHOTOCOPIERS	500,000.00	1,000,000.00	-	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>20,000,000.00</b>	<b>4,000,000.00</b>	-	-
32010606	AIR -CONDITIONER	20,000,000.00	4,000,000.00	-	-
<b>32020100</b>	<b>INVESTMENT PROPERTY - LAND &amp; BUILDING-GEN</b>	<b>225,000,000.00</b>	<b>250,000,000.00</b>	-	-
32020104	OTHER STORAGE FACILITIES	225,000,000.00	250,000,000.00	-	-
<b>32030100</b>	<b>INTANGIBLE ASSETS</b>	<b>60,000,000.00</b>	<b>110,000,000.00</b>	-	-
32030101	GOODWILL (ACQUIRED)	60,000,000.00	110,000,000.00	-	-



# IFE EAST LOCAL GOVERNMENT

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	<b>3,991,539,100.68</b>	<b>4,098,276,910.68</b>	<b>171,468,696.83</b>	<b>829,090,811.88</b>
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	<b>2,791,539,100.68</b>	<b>4,098,276,910.68</b>	<b>171,468,696.83</b>	<b>829,090,811.88</b>
<b>2100000</b>	<b>PERSONNEL COST</b>	<b>1,736,559,920.00</b>	<b>2,543,297,730.00</b>	-	<b>829,090,811.88</b>
<b>2101000</b>	<b>SALARY</b>	<b>1,658,244,100.00</b>	<b>2,417,043,500.00</b>	-	<b>822,853,946.88</b>
<b>21010100</b>	<b>SALARIES AND WAGES</b>	<b>1,658,244,100.00</b>	<b>2,417,043,500.00</b>	-	<b>822,853,946.88</b>
21010101	SALARY	490,709,747.68	954,498,780.00	-	300,065,698.26
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,167,534,352.32	1,462,544,720.00	-	522,788,248.63
<b>2102000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>78,315,820.00</b>	<b>126,254,230.00</b>	-	<b>6,236,865.00</b>
<b>21020100</b>	<b>ALLOWANCES</b>	<b>70,000,000.00</b>	<b>113,272,480.00</b>	-	-
21020101	NON REGULAR ALLOWANCES	70,000,000.00	113,272,480.00	-	-
<b>21020200</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>8,315,820.00</b>	<b>12,981,750.00</b>	-	<b>6,236,865.00</b>
21020201	OHIS CONTRIBUTION	8,315,820.00	12,981,750.00	-	6,236,865.00
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	<b>1,054,979,180.68</b>	<b>1,554,979,180.68</b>	<b>171,468,696.83</b>	-
22060000	DEBT REPAYMENT	54,979,180.68	54,979,180.68		
<b>22000000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	<b>1,000,000,000.00</b>	<b>1,500,000,000.00</b>	<b>171,468,696.83</b>	-
<b>22020000</b>	<b>OVERHEAD COST</b>	<b>747,655,219.50</b>	<b>1,193,200,000.00</b>	<b>154,468,696.83</b>	-
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>185,655,219.50</b>	<b>248,000,000.00</b>	<b>32,774,200.00</b>	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	100,000,000.00	25,174,200.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	68,000,000.00	68,000,000.00	7,600,000.00	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	17,655,219.50	80,000,000.00	-	-
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	<b>4,700,000.00</b>	<b>8,700,000.00</b>	<b>600,000.00</b>	-
22020201	ELECTRICITY CHARGES	3,000,000.00	3,000,000.00	600,000.00	-
22020202	TELEPHONE CHARGES	200,000.00	200,000.00	-	-
22020203	INTERNET ACCESS CHARGES	500,000.00	500,000.00	-	-
22020206	SEWAGE CHARGES	1,000,000.00	5,000,000.00	-	-
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>31,500,000.00</b>	<b>31,500,000.00</b>	<b>9,300,000.00</b>	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,000,000.00	8,000,000.00	3,500,000.00	-

22020305	PRINTING OF NON SECURITY DOCUMENTS	6,500,000.00	6,500,000.00	4,500,000.00	-
22020306	PRINTING OF SECURITY DOCUMENTS	5,000,000.00	5,000,000.00	-	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	5,000,000.00	-	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	4,000,000.00	4,000,000.00	500,000.00	-
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	3,000,000.00	3,000,000.00	800,000.00	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>109,000,000.00</b>	<b>125,000,000.00</b>	<b>20,450,000.00</b>	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	40,000,000.00	40,000,000.00	16,450,000.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	20,000,000.00	20,000,000.00	-	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	20,000,000.00	20,000,000.00	800,000.00	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	6,000,000.00	6,000,000.00	-	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000,000.00	5,000,000.00	-	-
22020406	OTHER MAINTENANCE SERVICES	4,000,000.00	20,000,000.00	700,000.00	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	14,000,000.00	14,000,000.00	2,500,000.00	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>2,412,928.00</b>	-
22020501	LOCAL TRAINING	30,000,000.00	30,000,000.00	2,412,928.00	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>66,000,000.00</b>	<b>66,000,000.00</b>	<b>2,400,000.00</b>	-
22020601	SECURITY SERVICES	40,000,000.00	40,000,000.00	900,000.00	-
22020603	RESIDENTIAL RENT	6,000,000.00	6,000,000.00	-	-
22020605	CLEANING & FUMIGATION SERVICES	20,000,000.00	20,000,000.00	1,500,000.00	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>10,500,000.00</b>	<b>13,000,000.00</b>	-	-
22020703	LEGAL SERVICES	5,000,000.00	5,000,000.00	-	-
22020706	SURVEYING SERVICES	4,000,000.00	4,000,000.00	-	-
22020709	AUDITING OF ACCOUNTS	1,500,000.00	4,000,000.00	-	-
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>90,000,000.00</b>	<b>380,000,000.00</b>	<b>37,890,000.00</b>	-
22020801	MOTOR VEHICLE FUEL COST	80,000,000.00	370,000,000.00	37,890,000.00	-
22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	10,000,000.00	-	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	<b>1,941,568.83</b>	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,000,000.00	4,000,000.00	1,941,568.83	-
22020902	INSURANCE PREMIUM	4,000,000.00	4,000,000.00	-	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>212,300,000.00</b>	<b>283,000,000.00</b>	<b>46,700,000.00</b>	-
22021001	REFRESHMENT & MEALS	60,000,000.00	60,000,000.00	40,450,000.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	12,000,000.00	12,000,000.00	-	-
22021003	PUBLICITY & ADVERTISEMENTS	9,300,000.00	15,000,000.00	2,950,000.00	-
22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	5,000,000.00	-	-
22021007	WELFARE PACKAGES	50,000,000.00	50,000,000.00	800,000.00	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	6,000,000.00	6,000,000.00	-	-
22021009	SPORTING ACTIVITIES	20,000,000.00	30,000,000.00	-	-

22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,000,000.00	5,000,000.00	2,500,000.00	-
22021020	ELECTION-LOGISTICS SUPPORT	15,000,000.00	50,000,000.00	-	-
22021041	CONTINGENCY	30,000,000.00	50,000,000.00	-	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>112,344,780.50</b>	<b>111,800,000.00</b>	-	-
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>112,344,780.50</b>	<b>111,800,000.00</b>	-	-
22040109	GRANTS TO COMMUNITIES/NGOs	70,000,000.00	70,000,000.00	-	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	5,000,000.00	5,000,000.00	-	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	37,344,780.50	36,800,000.00	-	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	-	-
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp;</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	-	-
22050105	EDUCATION SUBSIDY	20,000,000.00	20,000,000.00	-	-
22050106	AGRICULTURAL INPUTS SUBSIDY	10,000,000.00	10,000,000.00	-	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>13,000,000.00</b>	<b>13,000,000.00</b>	-	-
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>13,000,000.00</b>	<b>13,000,000.00</b>	-	-
23040101	TREE PLANTING	1,000,000.00	1,000,000.00	-	-
23040102	EROSION & FLOOD CONTROL	10,000,000.00	10,000,000.00	-	-
23040105	WATER POLLUTION, PREVENTION & CONTROL	2,000,000.00	2,000,000.00	-	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>97,000,000.00</b>	<b>152,000,000.00</b>	<b>17,000,000.00</b>	-
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>97,000,000.00</b>	<b>152,000,000.00</b>	<b>17,000,000.00</b>	-
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	20,000,000.00	35,000,000.00	-	-
23050102	COMPUTER SOFTWARE ACQUISITION	2,000,000.00	2,000,000.00	-	-
23050103	MONITORING & EVALUATION	10,000,000.00	10,000,000.00	-	-
23050104	ANNIVERSARIES/ CELEBRATIONS	60,000,000.00	100,000,000.00	17,000,000.00	-
23050105	MARGIN FOR INCREASE IN COSTS	5,000,000.00	5,000,000.00	-	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE)</b>	<b>1,200,000,000.00</b>	<b>1,700,000,000.00</b>	<b>435,623,439.00</b>	-
<b>31050100</b>	<b>INVENTORIES</b>	<b>267,341,400.00</b>	<b>160,500,000.00</b>	<b>3,916,710.00</b>	-
31050101	ENGINEERING STORES	-	6,000,000.00	-	-
31050102	MEDICAL STORES	10,000,000.00	4,800,000.00	-	-
31050103	INDUSTRIAL & CHEMICAL STORES	5,000,000.00	800,000.00	-	-
31050106	AGRICULTURAL INPUTS	195,000,000.00	19,000,000.00	338,000.00	-
31050107	FARM STOCK	8,500,000.00	4,000,000.00	1,598,710.00	-
31050108	SCHOLASTIC MATERIALS	20,000,000.00	12,000,000.00	-	-
31050109	STATIONERIES STORES	6,900,000.00	-	-	-
31050110	PRINTED MATERIALS	-	12,400,000.00	1,980,000.00	-
31050111	BUILDING MATERIALS	-	76,000,000.00	-	-
31050117	COMPUTER/INFORMATION TECHNOLOGY STORE	4,000,000.00	700,000.00	-	-
31050118	PROVISIONAL STORE	941,400.00	-	-	-

31050119	EQUIPMENT STORE	-	800,000.00	-	-
31050121	ELECTRICAL/ELECTRONIC STORE	5,000,000.00	5,000,000.00	-	-
31050124	MOTOR SPARE STORE	5,000,000.00	1,000,000.00	-	-
31050127	FURNITURE STORE	-	8,000,000.00	-	-
31050130	ANIMAL FEED STORE	-	4,000,000.00	-	-
31050133	LABORATORY EQUIPMENT STORE	-	6,000,000.00	-	-
31050135	OTHER STOCK	7,000,000.00	-	-	-
<b>31050200</b>	<b>WORK IN PROGRESS</b>	-	<b>2,000,000.00</b>	-	-
31050201	WORK IN PROGRESS	-	2,000,000.00	-	-
<b>31060100</b>	<b>PERSONAL ADVANCES</b>	<b>10,000,000.00</b>	-	-	-
31060101	PERSONAL ADVANCES	10,000,000.00	-	-	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>213,675,712.50</b>	<b>181,000,000.00</b>	<b>38,349,220.00</b>	-
32010101	LAND & BUILDINGS - ADMINISTRATIVE	205,675,712.50	161,000,000.00	38,349,220.00	-
32010102	LAND & BUILDINGS - RESIDENTIAL	8,000,000.00	20,000,000.00	-	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>452,674,287.50</b>	<b>969,400,000.00</b>	<b>335,014,509.00</b>	-
32010202	ROADS & BRIDGES	130,870,385.00	632,000,000.00	255,746,255.00	-
32010205	ZOOS, PARKS & RESERVES	-	6,000,000.00	-	-
32010207	ELECTRICITY TRANSMISSION NETWORK	108,399,802.50	84,000,000.00	49,363,254.00	-
32010208	WATER DISTRIBUTION NETWORK	22,836,000.00	16,000,000.00	5,990,000.00	-
32010209	SEWAGE/ DRAINAGE NETWORK	90,473,100.00	14,000,000.00	9,915,000.00	-
32010211	SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE)	12,000,000.00	-	-	-
32010213	HERITAGE ASSETS	-	12,000,000.00	-	-
32010214	BOREHOLES & OTHER WATER FACILITIES	73,095,000.00	205,400,000.00	14,000,000.00	-
32010215	WASTE DISPOSAL EQUIPMENT	15,000,000.00	-	-	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>50,959,600.00</b>	<b>113,000,000.00</b>	<b>1,575,000.00</b>	-
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	40,959,600.00	110,000,000.00	145,000.00	-
32010304	POWER PLANTS	10,000,000.00	-	-	-
32010305	POWER GENERATING SETS	-	3,000,000.00	1,430,000.00	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>85,583,000.00</b>	<b>63,000,000.00</b>	<b>43,710,000.00</b>	-
32010405	MOTOR VEHICLES	74,483,000.00	30,000,000.00	38,850,000.00	-
32010407	MOTOR CYCLES	11,100,000.00	33,000,000.00	4,860,000.00	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>15,914,000.00</b>	<b>4,700,000.00</b>	<b>5,210,000.00</b>	-
32010501	COMPUTERS/NETWORKING EQUIPMENT	14,414,000.00	4,400,000.00	5,050,000.00	-
32010502	PRINTERS	500,000.00	300,000.00	160,000.00	-
32010505	PHOTOCOPIERS	1,000,000.00	-	-	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>16,453,500.00</b>	<b>8,400,000.00</b>	<b>2,750,000.00</b>	-
32010601	CHAIRS	5,571,500.00	-	-	-

32010602	TABLES	1,000,000.00	-	-	-
32010603	SAFES/FILE CABINETS/ CUPBOARDS	1,000,000.00	8,400,000.00	2,750,000.00	-
32010604	TELEVISION SETS	2,082,000.00	-	-	-
32010605	RADIO SETS	5,000,000.00	-	-	-
32010606	AIR -CONDITIONER	1,000,000.00	-	-	-
32010609	CEILING FANS	300,000.00	-	-	-
32010610	REFRIDGERATOR	500,000.00	-	-	-
<b>32010900</b>	<b>SPECIALISED ASSETS-GENERAL</b>	<b>15,000,000.00</b>	<b>174,000,000.00</b>	<b>5,098,000.00</b>	-
32010903	BIOLOGICAL ASSETS	-	162,000,000.00	3,098,000.00	-
32010904	LABORATORY MEDICAL EQUIPMENTS	15,000,000.00	12,000,000.00	2,000,000.00	-
<b>32020100</b>	<b>INVESTMENT PROPERTY - LAND &amp; BUILDING-GEN</b>	<b>64,398,500.00</b>	-	-	-
32020101	LAND & BUILDINGS-OFFICE	54,398,500.00	-	-	-
32020102	LAND & BUILDINGS-RESIDENTIAL	10,000,000.00	-	-	-
<b>32030100</b>	<b>INTANGIBLE ASSETS</b>	<b>8,000,000.00</b>	<b>24,000,000.00</b>	-	-
32030109	RESEARCH & DEVELOPMENT	8,000,000.00	24,000,000.00	-	-



# IFE NORTH LOCAL GOVERNMENT

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	<b>3,745,861,467.59</b>	<b>3,996,194,710.48</b>	<b>268,242,717.61</b>	<b>488,609,700.23</b>
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	<b>2,545,861,467.59</b>	<b>3,996,194,710.48</b>	<b>268,242,717.61</b>	<b>488,609,700.23</b>
<b>2100000</b>	<b>PERSONNEL COST</b>	<b>1,474,560,917.11</b>	<b>2,424,894,160.00</b>	-	<b>468,808,860.63</b>
<b>2101000</b>	<b>SALARY</b>	<b>1,434,601,671.28</b>	<b>1,955,838,150.00</b>	-	<b>468,808,860.63</b>
<b>21010100</b>	<b>SALARIES AND WAGES</b>	<b>1,434,601,671.28</b>	<b>1,955,838,150.00</b>	-	<b>468,808,860.63</b>
21010101	SALARY	644,601,671.28	1,165,838,150.00	-	468,808,860.63
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	790,000,000.00	790,000,000.00	-	-
<b>2102000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>39,959,245.82</b>	<b>469,056,010.00</b>	-	-
<b>21020100</b>	<b>ALLOWANCES</b>	<b>39,959,245.82</b>	<b>469,056,010.00</b>	-	-
21020101	NON REGULAR ALLOWANCES	39,959,245.82	469,056,010.00	-	-
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	<b>1,071,300,550.48</b>	<b>1,571,300,550.48</b>	<b>268,242,717.61</b>	<b>19,800,839.60</b>
22060000	DEBT REPAYMENT	71,300,550.48	71,300,550.48		
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	<b>1,000,000,000.00</b>	<b>1,500,000,000.00</b>	<b>268,242,717.61</b>	<b>19,800,839.60</b>
<b>2202000</b>	<b>OVERHEAD COST</b>	<b>764,512,387.60</b>	<b>1,110,800,000.00</b>	<b>248,591,099.94</b>	<b>19,800,839.60</b>
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>205,012,387.60</b>	<b>240,000,000.00</b>	<b>33,696,000.00</b>	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	150,000,000.00	160,000,000.00	21,448,000.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	55,012,387.60	80,000,000.00	12,248,000.00	-
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	<b>5,500,000.00</b>	<b>16,500,000.00</b>	<b>268,000.00</b>	-
22020201	ELECTRICITY CHARGES	1,500,000.00	1,500,000.00	268,000.00	-
22020202	TELEPHONE CHARGES	-	1,000,000.00	-	-
22020205	WATER RATES	-	2,000,000.00	-	-
22020206	SEWAGE CHARGES	4,000,000.00	10,000,000.00	-	-
22020210	SOFTWARE CHARGES/ LICENSE RENEWAL	-	2,000,000.00	-	-
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>48,700,000.00</b>	<b>61,500,000.00</b>	<b>17,099,500.00</b>	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	12,200,000.00	15,000,000.00	2,796,000.00	-
22020302	BOOKS	2,000,000.00	2,000,000.00	-	-
22020303	NEWSPAPERS	500,000.00	500,000.00	-	-

22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000,000.00	10,000,000.00	840,000.00	-
22020306	PRINTING OF SECURITY DOCUMENTS	5,000,000.00	5,000,000.00	5,178,500.00	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000,000.00	20,000,000.00	6,000,000.00	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	5,000,000.00	5,000,000.00	-	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	2,000,000.00	2,000,000.00	1,545,000.00	-
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	2,000,000.00	2,000,000.00	740,000.00	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>60,000,000.00</b>	<b>70,000,000.00</b>	<b>16,966,543.00</b>	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	12,000,000.00	15,000,000.00	3,710,000.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	900,000.00	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	8,000,000.00	8,000,000.00	1,065,000.00	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	5,000,000.00	506,000.00	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	6,000,000.00	6,000,000.00	960,000.00	-
22020406	OTHER MAINTENANCE SERVICES	8,000,000.00	15,000,000.00	1,786,543.00	-
22020410	MAINTENANCE OF STREET LIGHTINGS	2,000,000.00	2,000,000.00	-	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	8,000,000.00	8,000,000.00	2,250,000.00	-
22020413	MINOR ROAD MAINTENANCE	8,000,000.00	8,000,000.00	5,789,000.00	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>38,500,000.00</b>	<b>38,500,000.00</b>	<b>22,023,528.94</b>	-
22020501	LOCAL TRAINING	25,000,000.00	25,000,000.00	16,810,000.00	-
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING F	13,500,000.00	13,500,000.00	5,213,528.94	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>45,000,000.00</b>	<b>53,500,000.00</b>	<b>10,320,000.00</b>	-
22020601	SECURITY SERVICES	25,000,000.00	30,000,000.00	4,445,000.00	-
22020603	RESIDENTIAL RENT	-	1,500,000.00	-	-
22020605	CLEANING & FUMIGATION SERVICES	20,000,000.00	20,000,000.00	5,875,000.00	-
22020607	RESCUE SERVICES	-	2,000,000.00	-	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>3,800,000.00</b>	<b>3,800,000.00</b>	<b>330,000.00</b>	-
22020701	FINANCIAL CONSULTING	300,000.00	300,000.00	-	-
22020703	LEGAL SERVICES	2,000,000.00	2,000,000.00	-	-
22020709	AUDITING OF ACCOUNTS	1,500,000.00	1,500,000.00	330,000.00	-
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>152,000,000.00</b>	<b>253,500,000.00</b>	<b>90,335,778.00</b>	<b>19,800,839.60</b>
22020801	MOTOR VEHICLE FUEL COST	150,000,000.00	250,000,000.00	89,102,778.00	19,800,839.60
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	1,500,000.00	-	-
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00	1,233,000.00	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	-	<b>500,000.00</b>	-	-
22020902	INSURANCE PREMIUM	-	500,000.00	-	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>206,000,000.00</b>	<b>373,000,000.00</b>	<b>57,551,750.00</b>	-
22021001	REFRESHMENT & MEALS	80,000,000.00	120,000,000.00	24,511,000.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	15,000,000.00	50,000,000.00	7,655,000.00	-

22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	10,000,000.00	1,460,750.00	-
22021004	MEDICAL EXPENSES-LOCAL	3,000,000.00	8,000,000.00	2,080,000.00	-
22021006	POSTAGES & COURIER SERVICES	1,000,000.00	1,000,000.00	-	-
22021007	WELFARE PACKAGES	16,000,000.00	52,000,000.00	5,220,000.00	-
22021009	SPORTING ACTIVITIES	15,000,000.00	35,000,000.00	-	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	3,000,000.00	7,000,000.00	2,240,000.00	-
22021020	ELECTION-LOGISTICS SUPPORT	3,000,000.00	30,000,000.00	-	-
22021041	CONTINGENCY	60,000,000.00	60,000,000.00	14,385,000.00	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>112,487,612.40</b>	<b>112,487,612.40</b>	<b>5,953,417.67</b>	<b>-</b>
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>112,487,612.40</b>	<b>112,487,612.40</b>	<b>5,953,417.67</b>	<b>-</b>
22040109	GRANTS TO COMMUNITIES/NGOs	70,000,000.00	70,000,000.00	3,300,000.00	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	5,000,000.00	5,000,000.00	2,653,417.67	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	37,487,612.40	37,487,612.40	-	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>33,000,000.00</b>	<b>130,000,000.00</b>	<b>-</b>	<b>-</b>
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp;</b>	<b>33,000,000.00</b>	<b>130,000,000.00</b>	<b>-</b>	<b>-</b>
22050105	EDUCATION SUBSIDY	10,000,000.00	30,000,000.00	-	-
22050106	AGRICULTURAL INPUTS SUBSIDY	8,000,000.00	30,000,000.00	-	-
22050107	HEALTH SUBSIDY	15,000,000.00	30,000,000.00	-	-
22050108	RELIGIOUS PILGRIMAGE SUBSIDY	-	40,000,000.00	-	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>10,000,000.00</b>	<b>13,000,000.00</b>	<b>1,000,200.00</b>	<b>-</b>
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>10,000,000.00</b>	<b>13,000,000.00</b>	<b>1,000,200.00</b>	<b>-</b>
23040102	EROSION & FLOOD CONTROL	5,000,000.00	8,000,000.00	1,000,000.00	-
23040105	WATER POLLUTION, PREVENTION & CONTROL	5,000,000.00	5,000,000.00	200.00	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>80,000,000.00</b>	<b>133,712,387.60</b>	<b>12,698,000.00</b>	<b>-</b>
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>80,000,000.00</b>	<b>133,712,387.60</b>	<b>12,698,000.00</b>	<b>-</b>
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	15,000,000.00	30,000,000.00	-	-
23050103	MONITORING & EVALUATION	5,000,000.00	10,000,000.00	-	-
23050104	ANNIVERSARIES/ CELEBRATIONS	60,000,000.00	93,712,387.60	12,698,000.00	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE)</b>	<b>1,200,000,000.00</b>	<b>1,700,000,000.00</b>	<b>33,728,000.00</b>	<b>5,500,000.00</b>
<b>31050100</b>	<b>INVENTORIES</b>	<b>263,280,000.00</b>	<b>349,500,000.00</b>	<b>7,000,000.00</b>	<b>-</b>
31050102	MEDICAL STORES	53,850,000.00	78,070,000.00	3,430,000.00	-
31050104	AMORY STORES (AMMUNITION, E.T.C.)	5,000,000.00	5,000,000.00	-	-
31050106	AGRICULTURAL INPUTS	166,000,000.00	170,000,000.00	-	-
31050107	FARM STOCK	23,780,000.00	76,780,000.00	3,220,000.00	-
31050108	SCHOLASTIC MATERIALS	5,000,000.00	5,000,000.00	-	-
31050117	COMPUTER/INFORMATION TECHNOLOGY STORE	4,650,000.00	9,650,000.00	350,000.00	-
31050119	EQUIPMENT STORE	5,000,000.00	5,000,000.00	-	-

<b>31050200</b>	<b>WORK IN PROGRESS</b>	-	<b>5,000,000.00</b>	-	-
31050201	WORK IN PROGRESS	-	5,000,000.00	-	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>120,800,000.00</b>	<b>157,500,000.00</b>	<b>8,000,000.00</b>	<b>5,500,000.00</b>
32010101	LAND & BUILDINGS - ADMINISTRATIVE	115,800,000.00	152,500,000.00	8,000,000.00	5,500,000.00
32010102	LAND & BUILDINGS - RESIDENTIAL	5,000,000.00	5,000,000.00	-	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>455,977,000.00</b>	<b>682,677,000.00</b>	<b>16,028,000.00</b>	-
32010202	ROADS & BRIDGES	257,422,000.00	413,907,000.00	13,998,000.00	-
32010207	ELECTRICITY TRANSMISSION NETWORK	111,190,000.00	151,690,000.00	310,000.00	-
32010208	WATER DISTRIBUTION NETWORK	13,315,000.00	24,080,000.00	920,000.00	-
32010209	SEWAGE/ DRAINAGE NETWORK	21,800,000.00	34,250,000.00	750,000.00	-
32010214	BOREHOLES & OTHER WATER FACILITIES	39,750,000.00	43,750,000.00	50,000.00	-
32010215	WASTE DISPOSAL EQUIPMENT	12,500,000.00	15,000,000.00	-	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>133,100,000.00</b>	<b>184,300,000.00</b>	<b>700,000.00</b>	-
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	133,100,000.00	184,300,000.00	700,000.00	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>52,500,000.00</b>	<b>90,000,000.00</b>	-	-
32010405	MOTOR VEHICLES	40,000,000.00	60,000,000.00	-	-
32010407	MOTOR CYCLES	12,500,000.00	30,000,000.00	-	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>9,943,000.00</b>	<b>13,103,000.00</b>	-	-
32010501	COMPUTERS/NETWORKING EQUIPMENT	5,000,000.00	8,160,000.00	-	-
32010502	PRINTERS	1,000,000.00	1,000,000.00	-	-
32010503	SCANNERS	350,000.00	350,000.00	-	-
32010505	PHOTOCOPIERS	1,200,000.00	1,200,000.00	-	-
32010508	PROJECTORS	2,000,000.00	2,000,000.00	-	-
32010509	BINDING EQUIPMENT	393,000.00	393,000.00	-	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>14,400,000.00</b>	<b>19,920,000.00</b>	-	-
32010601	CHAIRS	5,000,000.00	10,000,000.00	-	-
32010602	TABLES	1,900,000.00	1,900,000.00	-	-
32010603	SAFES/FILE CABINETS/ CUPBOARDS	2,000,000.00	2,000,000.00	-	-
32010604	TELEVISION SETS	800,000.00	800,000.00	-	-
32010605	RADIO SETS	400,000.00	400,000.00	-	-
32010606	AIR -CONDITIONER	2,500,000.00	3,020,000.00	-	-
32010608	SHELVES	300,000.00	300,000.00	-	-
32010609	CEILING FANS	500,000.00	500,000.00	-	-
32010610	REFRIDGERATOR	1,000,000.00	1,000,000.00	-	-
<b>32020100</b>	<b>INVESTMENT PROPERTY - LAND &amp; BUILDING-GEN</b>	<b>150,000,000.00</b>	<b>198,000,000.00</b>	<b>2,000,000.00</b>	-
32020102	LAND & BUILDINGS-RESIDENTIAL	150,000,000.00	198,000,000.00	2,000,000.00	-



# IFE SOUTH LOCAL GOVERNMENT

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	10,175,251,747.84	3,934,246,474.00	676,246,828.01	4,550,000.00
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	8,568,728,372.84	3,934,246,474.00	676,246,828.01	4,550,000.00
<b>2100000</b>	<b>PERSONNEL COST</b>	7,508,299,678.84	2,209,817,780.00	-	-
<b>2101000</b>	<b>SALARY</b>	1,345,887,798.84	2,093,199,570.00	-	-
<b>21010100</b>	<b>SALARIES AND WAGES</b>	1,345,887,798.84	2,093,199,570.00	-	-
21010101	SALARY	650,887,798.84	893,199,570.00	-	-
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	695,000,000.00	1,200,000,000.00	-	-
<b>2102000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	6,162,411,880.00	116,618,210.00	-	-
<b>21020100</b>	<b>ALLOWANCES</b>	32,991,880.00	98,488,790.00	-	-
21020101	NON REGULAR ALLOWANCES	32,991,880.00	98,488,790.00	-	-
<b>21020200</b>	<b>SOCIAL CONTRIBUTIONS</b>	6,129,420,000.00	18,129,420.00	-	-
21020201	OHIS CONTRIBUTION	6,129,420,000.00	18,129,420.00	-	-
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	1,060,428,694.00	1,724,428,694.00	676,246,828.01	4,550,000.00
22060000	DEBT REPAYMENT	60,428,694.00	60,428,694.00		
<b>22000000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	1,000,000,000.00	1,664,000,000.00	676,246,828.01	4,550,000.00
<b>22020000</b>	<b>OVERHEAD COST</b>	764,512,387.60	1,424,700,000.00	641,109,609.96	4,550,000.00
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	205,012,387.60	307,600,000.00	28,297,500.00	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	150,000,000.00	120,000,000.00	21,714,350.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	55,012,387.60	67,600,000.00	6,583,150.00	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	120,000,000.00	-	-
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	5,500,000.00	10,500,000.00	1,891,666.67	-
22020201	ELECTRICITY CHARGES	1,500,000.00	2,500,000.00	-	-
22020202	TELEPHONE CHARGES	-	2,000,000.00	-	-
22020206	SEWAGE CHARGES	4,000,000.00	6,000,000.00	1,891,666.67	-
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	48,700,000.00	49,600,000.00	3,735,000.00	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	12,200,000.00	6,000,000.00	135,000.00	-
22020302	BOOKS	2,000,000.00	-	-	-

22020303	NEWSPAPERS	500,000.00	-	-	-
22020304	MAGAZINES & PERIODICALS	-	2,000,000.00	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000,000.00	9,000,000.00	1,440,000.00	-
22020306	PRINTING OF SECURITY DOCUMENTS	5,000,000.00	6,000,000.00	500,000.00	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000,000.00	21,600,000.00	-	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	5,000,000.00	-	-	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	2,000,000.00	2,500,000.00	910,000.00	-
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	2,000,000.00	2,500,000.00	750,000.00	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>60,000,000.00</b>	<b>58,000,000.00</b>	<b>4,500,000.00</b>	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	12,000,000.00	6,000,000.00	3,825,000.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	7,000,000.00	-	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	8,000,000.00	6,000,000.00	465,000.00	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	3,000,000.00	15,000.00	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	6,000,000.00	2,500,000.00	-	-
22020406	OTHER MAINTENANCE SERVICES	8,000,000.00	12,000,000.00	170,000.00	-
22020410	MAINTENANCE OF STREET LIGHTINGS	2,000,000.00	6,000,000.00	-	-
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	-	3,500,000.00	-	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	8,000,000.00	4,000,000.00	25,000.00	-
22020413	MINOR ROAD MAINTENANCE	8,000,000.00	8,000,000.00	-	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>38,500,000.00</b>	<b>37,500,000.00</b>	<b>10,173,635.00</b>	-
22020501	LOCAL TRAINING	25,000,000.00	30,000,000.00	-	-
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING F	13,500,000.00	7,500,000.00	10,173,635.00	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>45,000,000.00</b>	<b>86,700,000.00</b>	<b>28,244,597.00</b>	-
22020601	SECURITY SERVICES	25,000,000.00	32,200,000.00	189,597.00	-
22020603	RESIDENTIAL RENT	-	2,500,000.00	14,120,000.00	-
22020605	CLEANING & FUMIGATION SERVICES	20,000,000.00	20,000,000.00	9,435,000.00	-
22020606	LAND USE CHARGES	-	3,000,000.00	-	-
22020607	RESCUE SERVICES	-	29,000,000.00	4,500,000.00	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>3,800,000.00</b>	<b>14,500,000.00</b>	-	-
22020701	FINANCIAL CONSULTING	300,000.00	-	-	-
22020702	INFORMATION TECHNOLOGY CONSULTING	-	2,000,000.00	-	-
22020703	LEGAL SERVICES	2,000,000.00	2,000,000.00	-	-
22020705	ARCHITECTURAL SERVICES	-	2,500,000.00	-	-
22020706	SURVEYING SERVICES	-	3,000,000.00	-	-
22020707	AGRICULTURAL CONSULTING	-	2,500,000.00	-	-
22020709	AUDITING OF ACCOUNTS	1,500,000.00	2,500,000.00	-	-
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>152,000,000.00</b>	<b>221,600,000.00</b>	<b>70,334,500.00</b>	<b>4,550,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	150,000,000.00	208,600,000.00	69,073,500.00	4,550,000.00

22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	4,000,000.00	20,000.00	-
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	9,000,000.00	1,241,000.00	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	-	<b>13,200,000.00</b>	<b>380,461.29</b>	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	7,000,000.00	380,461.29	-
22020902	INSURANCE PREMIUM	-	2,600,000.00	-	-
22020904	OTHER CRF BANK CHARGES	-	3,600,000.00	-	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>206,000,000.00</b>	<b>625,500,000.00</b>	<b>493,552,250.00</b>	-
22021001	REFRESHMENT & MEALS	80,000,000.00	56,000,000.00	40,076,500.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	15,000,000.00	6,000,000.00	3,140,000.00	-
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	11,000,000.00	-	-
22021004	MEDICAL EXPENSES-LOCAL	3,000,000.00	2,000,000.00	800,000.00	-
22021006	POSTAGES & COURIER SERVICES	1,000,000.00	-	-	-
22021007	WELFARE PACKAGES	16,000,000.00	441,500,000.00	5,220,000.00	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	2,000,000.00	390,000.00	-
22021009	SPORTING ACTIVITIES	15,000,000.00	8,000,000.00	30,000,000.00	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	3,000,000.00	4,000,000.00	100,000.00	-
22021020	ELECTION-LOGISTICS SUPPORT	3,000,000.00	26,000,000.00	-	-
22021041	CONTINGENCY	60,000,000.00	69,000,000.00	413,825,750.00	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>112,487,612.40</b>	<b>62,300,000.00</b>	<b>13,356,218.05</b>	-
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>112,487,612.40</b>	<b>62,300,000.00</b>	<b>13,356,218.05</b>	-
22040109	GRANTS TO COMMUNITIES/NGOs	70,000,000.00	31,000,000.00	5,903,330.00	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	5,000,000.00	11,300,000.00	3,726,444.05	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	37,487,612.40	20,000,000.00	3,726,444.00	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>33,000,000.00</b>	<b>44,000,000.00</b>	<b>2,900,000.00</b>	-
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp;</b>	<b>33,000,000.00</b>	<b>44,000,000.00</b>	<b>2,900,000.00</b>	-
22050105	EDUCATION SUBSIDY	10,000,000.00	21,000,000.00	100,000.00	-
22050106	AGRICULTURAL INPUTS SUBSIDY	8,000,000.00	17,000,000.00	400,000.00	-
22050107	HEALTH SUBSIDY	15,000,000.00	6,000,000.00	2,400,000.00	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>10,000,000.00</b>	<b>4,000,000.00</b>	-	-
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>10,000,000.00</b>	<b>4,000,000.00</b>	-	-
23040102	EROSION & FLOOD CONTROL	5,000,000.00	-	-	-
23040105	WATER POLLUTION, PREVENTION & CONTROL	5,000,000.00	4,000,000.00	-	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>80,000,000.00</b>	<b>129,000,000.00</b>	<b>18,881,000.00</b>	-
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>80,000,000.00</b>	<b>129,000,000.00</b>	<b>18,881,000.00</b>	-
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	15,000,000.00	37,000,000.00	-	-
23050102	COMPUTER SOFTWARE ACQUISITION	-	11,000,000.00	1,000,000.00	-
23050103	MONITORING & EVALUATION	5,000,000.00	11,000,000.00	-	-

23050104	ANNIVERSARIES/ CELEBRATIONS	60,000,000.00	70,000,000.00	17,881,000.00	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE</b>	<b>1,606,523,375.00</b>	<b>1,655,000,000.00</b>	<b>639,594,020.96</b>	<b>-</b>
<b>31050100</b>	<b>INVENTORIES</b>	<b>220,000,000.00</b>	<b>211,000,000.00</b>	<b>17,927,694.00</b>	<b>-</b>
31050102	MEDICAL STORES	80,000,000.00	80,000,000.00	6,539,694.00	-
31050106	AGRICULTURAL INPUTS	40,000,000.00	45,000,000.00	9,888,000.00	-
31050108	SCHOLASTIC MATERIALS	70,000,000.00	50,000,000.00	1,500,000.00	-
31050109	STATIONERIES STORES	10,000,000.00	12,000,000.00	-	-
31050130	ANIMAL FEED STORE	13,000,000.00	15,000,000.00	-	-
31050133	LABORATORY EQUIPMENT STORE	7,000,000.00	9,000,000.00	-	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>439,365,000.00</b>	<b>428,360,000.00</b>	<b>126,130,000.00</b>	<b>-</b>
32010101	LAND & BUILDINGS - ADMINISTRATIVE	364,365,000.00	350,360,000.00	105,980,000.00	-
32010102	LAND & BUILDINGS - RESIDENTIAL	75,000,000.00	78,000,000.00	20,150,000.00	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>638,070,375.00</b>	<b>697,637,360.00</b>	<b>455,154,326.96</b>	<b>-</b>
32010202	ROADS & BRIDGES	433,070,375.00	547,637,360.00	271,609,326.96	-
32010207	ELECTRICITY TRANSMISSION NETWORK	100,000,000.00	100,000,000.00	96,330,000.00	-
32010209	SEWAGE/ DRAINAGE NETWORK	50,000,000.00	50,000,000.00	57,515,000.00	-
32010214	BOREHOLES & OTHER WATER FACILITIES	55,000,000.00	-	29,700,000.00	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>75,000,000.00</b>	<b>90,000,000.00</b>	<b>200,000.00</b>	<b>-</b>
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	75,000,000.00	90,000,000.00	200,000.00	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>125,000,000.00</b>	<b>95,000,000.00</b>	<b>18,700,000.00</b>	<b>-</b>
32010407	MOTOR CYCLES	125,000,000.00	95,000,000.00	18,700,000.00	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>19,500,000.00</b>	<b>26,002,640.00</b>	<b>1,032,000.00</b>	<b>-</b>
32010501	COMPUTERS/NETWORKING EQUIPMENT	7,000,000.00	10,000,000.00	582,000.00	-
32010502	PRINTERS	5,000,000.00	7,000,000.00	400,000.00	-
32010505	PHOTOCOPIERS	5,000,000.00	4,502,640.00	-	-
32010506	TYPE-WRITERS	2,500,000.00	4,500,000.00	50,000.00	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>51,588,000.00</b>	<b>84,000,000.00</b>	<b>20,450,000.00</b>	<b>-</b>
32010601	CHAIRS	20,000,000.00	40,000,000.00	16,650,000.00	-
32010602	TABLES	10,000,000.00	25,000,000.00	2,150,000.00	-
32010604	TELEVISION SETS	3,500,000.00	-	-	-
32010605	RADIO SETS	2,000,000.00	-	-	-
32010606	AIR -CONDITIONER	5,000,000.00	6,000,000.00	-	-
32010609	CEILING FANS	7,000,000.00	7,000,000.00	1,650,000.00	-
32010610	REFRIDGERATOR	4,088,000.00	6,000,000.00	-	-
<b>32010900</b>	<b>SPECIALISED ASSETS-GENERAL</b>	<b>35,000,000.00</b>	<b>20,000,000.00</b>	<b>-</b>	<b>-</b>
32010904	LABORATORY MEDICAL EQUIPMENTS	35,000,000.00	20,000,000.00	-	-
<b>32020100</b>	<b>INVESTMENT PROPERTY - LAND &amp; BUILDING-GEN</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>-</b>	<b>-</b>

32020104	OTHER STORAGE FACILITIES	3,000,000.00	3,000,000.00	-	-
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# IFEDAYO LOCAL GOVERNMENT

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	<b>3,238,588,528.28</b>	<b>3,084,272,838.28</b>	<b>82,476,769.22</b>	<b>881,031,173.62</b>
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	<b>2,126,068,528.28</b>	<b>3,084,272,838.28</b>	<b>82,476,769.22</b>	<b>881,031,173.62</b>
<b>2100000</b>	<b>PERSONNEL COST</b>	<b>1,178,579,750.00</b>	<b>1,536,784,060.00</b>	-	<b>828,021,276.89</b>
<b>2101000</b>	<b>SALARY</b>	<b>1,145,849,020.00</b>	<b>1,405,629,550.00</b>	-	<b>828,021,276.89</b>
<b>21010100</b>	<b>SALARIES AND WAGES</b>	<b>1,145,849,020.00</b>	<b>1,405,629,550.00</b>	-	<b>828,021,276.89</b>
21010101	SALARY	680,718,770.99	905,629,550.00	-	479,039,078.24
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	465,130,249.01	500,000,000.00	-	348,982,198.65
<b>2102000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>32,730,730.00</b>	<b>131,154,510.00</b>	-	-
<b>21020100</b>	<b>ALLOWANCES</b>	<b>32,730,730.00</b>	<b>131,154,510.00</b>	-	-
21020101	NON REGULAR ALLOWANCES	32,730,730.00	131,154,510.00	-	-
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	<b>947,488,778.28</b>	<b>1,547,488,778.28</b>	<b>82,476,769.22</b>	<b>53,009,896.73</b>
22060000	DEBT REPAYMENT	47,488,778.28	47,488,778.28		
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	<b>900,000,000.00</b>	<b>1,500,000,000.00</b>	<b>82,476,769.22</b>	<b>53,009,896.73</b>
<b>2202000</b>	<b>OVERHEAD COST</b>	<b>697,213,337.60</b>	<b>1,195,820,006.40</b>	<b>75,143,019.22</b>	<b>53,009,896.73</b>
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>120,000,000.00</b>	<b>205,000,000.00</b>	<b>23,067,500.00</b>	<b>19,605,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	130,000,000.00	22,272,500.00	15,615,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000,000.00	75,000,000.00	795,000.00	3,990,000.00
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	<b>3,000,000.00</b>	<b>4,500,000.00</b>	<b>400,000.00</b>	<b>450,000.00</b>
22020201	ELECTRICITY CHARGES	2,000,000.00	3,000,000.00	400,000.00	450,000.00
22020203	INTERNET ACCESS CHARGES	1,000,000.00	1,500,000.00	-	-
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>47,000,000.00</b>	<b>70,500,000.00</b>	<b>2,059,500.00</b>	<b>1,357,500.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	7,500,000.00	110,000.00	260,000.00
22020302	BOOKS	2,000,000.00	3,000,000.00	-	-
22020304	MAGAZINES & PERIODICALS	4,000,000.00	6,000,000.00	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	6,000,000.00	9,000,000.00	1,185,000.00	697,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	4,000,000.00	6,000,000.00	114,500.00	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	20,000,000.00	30,000,000.00	-	-

22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,000,000.00	1,500,000.00	-	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	2,000,000.00	3,000,000.00	500,000.00	400,000.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	3,000,000.00	4,500,000.00	150,000.00	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>126,500,000.00</b>	<b>189,750,000.00</b>	<b>1,710,000.00</b>	<b>2,580,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	20,000,000.00	30,000,000.00	405,000.00	2,070,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	15,000,000.00	855,000.00	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	10,000,000.00	15,000,000.00	-	50,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,000,000.00	15,000,000.00	-	15,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,500,000.00	3,750,000.00	-	-
22020406	OTHER MAINTENANCE SERVICES	22,000,000.00	33,000,000.00	-	445,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	5,000,000.00	7,500,000.00	-	-
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	2,000,000.00	3,000,000.00	-	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	15,000,000.00	22,500,000.00	450,000.00	-
22020413	MINOR ROAD MAINTENANCE	30,000,000.00	45,000,000.00	-	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>31,000,000.00</b>	<b>121,500,000.00</b>	<b>5,963,789.81</b>	<b>-</b>
22020501	LOCAL TRAINING	25,000,000.00	112,500,000.00	1,825,000.00	-
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING F	6,000,000.00	9,000,000.00	4,138,789.81	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>40,000,000.00</b>	<b>90,000,000.00</b>	<b>2,650,000.00</b>	<b>5,570,000.00</b>
22020601	SECURITY SERVICES	25,000,000.00	37,500,000.00	950,000.00	1,425,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	30,000,000.00	1,400,000.00	1,825,000.00
22020605	CLEANING & FUMIGATION SERVICES	15,000,000.00	22,500,000.00	300,000.00	2,320,000.00
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>13,000,000.00</b>	<b>19,500,000.00</b>	<b>150,000.00</b>	<b>-</b>
22020701	FINANCIAL CONSULTING	5,500,000.00	8,250,000.00	-	-
22020703	LEGAL SERVICES	2,000,000.00	3,000,000.00	-	-
22020705	ARCHITECTURAL SERVICES	2,000,000.00	3,000,000.00	-	-
22020706	SURVEYING SERVICES	2,000,000.00	3,000,000.00	-	-
22020709	AUDITING OF ACCOUNTS	1,500,000.00	2,250,000.00	150,000.00	-
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>102,000,000.00</b>	<b>153,000,000.00</b>	<b>18,440,000.00</b>	<b>16,367,746.00</b>
22020801	MOTOR VEHICLE FUEL COST	100,000,000.00	150,000,000.00	18,440,000.00	16,367,746.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	3,000,000.00	-	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>8,000,000.00</b>	<b>12,000,000.00</b>	<b>1,229,229.41</b>	<b>19,650.73</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,000,000.00	3,000,000.00	1,229,229.41	19,650.73
22020902	INSURANCE PREMIUM	6,000,000.00	9,000,000.00	-	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>206,713,337.60</b>	<b>330,070,006.40</b>	<b>19,473,000.00</b>	<b>7,060,000.00</b>
22021001	REFRESHMENT & MEALS	40,000,000.00	60,000,000.00	2,320,000.00	4,420,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,500,000.00	2,250,000.00	-	-
22021003	PUBLICITY & ADVERTISEMENTS	6,500,000.00	9,750,000.00	2,375,000.00	-

22021007	WELFARE PACKAGES	43,713,337.60	65,570,006.40	550,000.00	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	20,000,000.00	30,000,000.00	-	-
22021009	SPORTING ACTIVITIES	10,000,000.00	15,000,000.00	-	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,000,000.00	7,500,000.00	700,000.00	-
22021020	ELECTION-LOGISTICS SUPPORT	25,000,000.00	37,500,000.00	-	-
22021041	CONTINGENCY	55,000,000.00	102,500,000.00	13,528,000.00	2,640,000.00
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>115,786,662.40</b>	<b>173,679,993.60</b>	<b>2,333,750.00</b>	<b>-</b>
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>115,786,662.40</b>	<b>173,679,993.60</b>	<b>2,333,750.00</b>	<b>-</b>
22040109	GRANTS TO COMMUNITIES/NGOs	70,000,000.00	105,000,000.00	-	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	11,500,000.00	17,250,000.00	2,333,750.00	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	34,286,662.40	51,429,993.60	-	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>10,000,000.00</b>	<b>15,000,000.00</b>	<b>-</b>	<b>-</b>
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>10,000,000.00</b>	<b>15,000,000.00</b>	<b>-</b>	<b>-</b>
23040105	WATER POLLUTION, PREVENTION & CONTROL	10,000,000.00	15,000,000.00	-	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>77,000,000.00</b>	<b>115,500,000.00</b>	<b>5,000,000.00</b>	<b>-</b>
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>77,000,000.00</b>	<b>115,500,000.00</b>	<b>5,000,000.00</b>	<b>-</b>
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	15,000,000.00	22,500,000.00	-	-
23050103	MONITORING & EVALUATION	2,000,000.00	3,000,000.00	-	-
23050104	ANNIVERSARIES/ CELEBRATIONS	60,000,000.00	90,000,000.00	5,000,000.00	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE)</b>	<b>1,112,520,000.00</b>	<b>1,700,000,000.00</b>	<b>16,750,000.00</b>	<b>-</b>
<b>31050100</b>	<b>INVENTORIES</b>	<b>134,120,000.00</b>	<b>201,180,000.00</b>	<b>-</b>	<b>-</b>
31050102	MEDICAL STORES	40,000,000.00	60,000,000.00	-	-
31050106	AGRICULTURAL INPUTS	52,500,000.00	78,750,000.00	-	-
31050107	FARM STOCK	2,500,000.00	3,750,000.00	-	-
31050108	SCHOLASTIC MATERIALS	33,500,000.00	50,250,000.00	-	-
31050121	ELECTRICAL/ELECTRONIC STORE	1,120,000.00	1,680,000.00	-	-
31050130	ANIMAL FEED STORE	3,000,000.00	4,500,000.00	-	-
31050131	VETERINARY STORE	1,500,000.00	2,250,000.00	-	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>22,000,000.00</b>	<b>33,000,000.00</b>	<b>-</b>	<b>-</b>
32010101	LAND & BUILDINGS - ADMINISTRATIVE	18,000,000.00	27,000,000.00	-	-
32010104	OTHER STORAGE FACILITIES	4,000,000.00	6,000,000.00	-	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>734,600,000.00</b>	<b>1,133,120,000.00</b>	<b>6,250,000.00</b>	<b>-</b>
32010202	ROADS & BRIDGES	633,600,000.00	981,620,000.00	3,800,000.00	-
32010206	SECURITY INSTALLATIONS/ EQUIPMENT	12,000,000.00	18,000,000.00	-	-
32010207	ELECTRICITY TRANSMISSION NETWORK	60,000,000.00	90,000,000.00	-	-
32010209	SEWAGE/ DRAINAGE NETWORK	5,000,000.00	7,500,000.00	-	-
32010214	BOREHOLES & OTHER WATER FACILITIES	24,000,000.00	36,000,000.00	2,450,000.00	-

<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>130,000,000.00</b>	<b>195,000,000.00</b>	-	-
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	130,000,000.00	195,000,000.00	-	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>79,000,000.00</b>	<b>118,500,000.00</b>	<b>10,000,000.00</b>	-
32010405	MOTOR VEHICLES	56,200,000.00	84,300,000.00	10,000,000.00	-
32010407	MOTOR CYCLES	22,800,000.00	34,200,000.00	-	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>2,800,000.00</b>	<b>4,200,000.00</b>	<b>500,000.00</b>	-
32010501	COMPUTERS/NETWORKING EQUIPMENT	2,800,000.00	4,200,000.00	500,000.00	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>10,000,000.00</b>	<b>15,000,000.00</b>	-	-
32010601	CHAIRS	2,000,000.00	3,000,000.00	-	-
32010602	TABLES	3,000,000.00	4,500,000.00	-	-
32010603	SAFES/FILE CABINETS/ CUPBOARDS	1,000,000.00	1,500,000.00	-	-
32010604	TELEVISION SETS	1,000,000.00	1,500,000.00	-	-
32010608	SHELVES	1,000,000.00	1,500,000.00	-	-
32010609	CEILING FANS	500,000.00	750,000.00	-	-
32010610	REFRIDGERATOR	1,500,000.00	2,250,000.00	-	-



# IFELODUN LOCAL GOVERNMENT

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	4,671,415,069.24	5,066,121,709.24	236,162,391.11	1,030,790,268.27
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	3,471,415,069.24	5,066,121,709.24	236,162,391.11	1,030,790,268.27
<b>2100000</b>	<b>PERSONNEL COST</b>	2,334,733,640.00	3,329,440,280.00	-	1,030,790,268.27
<b>2101000</b>	<b>SALARY</b>	2,208,242,540.00	3,159,741,570.00	-	988,421,943.27
<b>2101010</b>	<b>SALARIES AND WAGES</b>	2,208,242,540.00	3,159,741,570.00	-	988,421,943.27
21010101	SALARY	798,831,010.00	1,507,356,010.00	-	509,361,553.96
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,409,411,530.00	1,652,385,560.00	-	479,060,389.31
<b>2102000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	126,491,100.00	169,698,710.00	-	42,368,325.00
<b>21020100</b>	<b>ALLOWANCES</b>	113,454,690.00	150,152,850.00	-	32,591,017.50
21020101	NON REGULAR ALLOWANCES	113,454,690.00	150,152,850.00	-	32,591,017.50
<b>21020200</b>	<b>SOCIAL CONTRIBUTIONS</b>	13,036,410.00	19,545,860.00	-	9,777,307.50
21020201	OHIS CONTRIBUTION	13,036,410.00	19,545,860.00	-	9,777,307.50
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	1,136,681,429.24	1,736,681,429.24	236,162,391.11	-
22060000	DEBT REPAYMENT	36,681,429.24	36,681,429.24		
<b>22000000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	1,100,000,000.00	1,700,000,000.00	236,162,391.11	-
<b>22020000</b>	<b>OVERHEAD COST</b>	864,099,262.00	1,421,899,290.00	205,179,057.77	-
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	282,953,666.00	759,325,000.00	67,044,249.31	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	91,678,666.00	185,500,000.00	19,544,333.31	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	191,275,000.00	573,825,000.00	47,499,916.00	-
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	10,400,000.00	10,400,000.00	1,494,900.00	-
22020201	ELECTRICITY CHARGES	3,500,000.00	3,500,000.00	284,900.00	-
22020205	WATER RATES	1,500,000.00	1,500,000.00	85,000.00	-
22020206	SEWAGE CHARGES	5,400,000.00	5,400,000.00	1,125,000.00	-
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	73,430,000.00	75,650,000.00	3,004,550.00	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	30,500,000.00	30,500,000.00	181,000.00	-
22020303	NEWSPAPERS	500,000.00	500,000.00	-	-
22020304	MAGAZINES & PERIODICALS	500,000.00	500,000.00	-	-

22020305	PRINTING OF NON SECURITY DOCUMENTS	9,650,000.00	5,650,000.00	946,000.00	-
22020306	PRINTING OF SECURITY DOCUMENTS	2,280,000.00	8,500,000.00	906,000.00	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000,000.00	10,000,000.00	-	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	10,000,000.00	10,000,000.00	-	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	3,000,000.00	3,000,000.00	959,550.00	-
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	7,000,000.00	7,000,000.00	12,000.00	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>69,800,000.00</b>	<b>69,800,000.00</b>	<b>6,702,100.00</b>	<b>-</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	12,000,000.00	12,000,000.00	4,632,100.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00	-	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	9,000,000.00	9,000,000.00	45,000.00	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	7,500,000.00	7,500,000.00	85,000.00	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,500,000.00	3,500,000.00	-	-
22020406	OTHER MAINTENANCE SERVICES	10,000,000.00	10,000,000.00	235,000.00	-
22020410	MAINTENANCE OF STREET LIGHTINGS	500,000.00	500,000.00	-	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	7,300,000.00	7,300,000.00	20,000.00	-
22020413	MINOR ROAD MAINTENANCE	15,000,000.00	15,000,000.00	1,685,000.00	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>40,781,830.00</b>	<b>40,781,830.00</b>	<b>5,545,050.39</b>	<b>-</b>
22020501	LOCAL TRAINING	21,000,000.00	21,000,000.00	2,556,178.00	-
22020502	INTERNATIONAL TRAINING	10,000,000.00	10,000,000.00	170,000.00	-
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING F	9,781,830.00	9,781,830.00	2,818,872.39	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>72,500,000.00</b>	<b>82,500,000.00</b>	<b>14,232,700.00</b>	<b>-</b>
22020601	SECURITY SERVICES	32,000,000.00	32,000,000.00	8,847,700.00	-
22020602	OFFICE RENT	1,500,000.00	1,500,000.00	-	-
22020605	CLEANING & FUMIGATION SERVICES	27,500,000.00	27,500,000.00	5,385,000.00	-
22020607	RESCUE SERVICES	11,500,000.00	21,500,000.00	-	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>5,000,000.00</b>	<b>5,500,000.00</b>	<b>1,661,000.00</b>	<b>-</b>
22020703	LEGAL SERVICES	3,500,000.00	3,500,000.00	1,511,000.00	-
22020709	AUDITING OF ACCOUNTS	1,500,000.00	2,000,000.00	150,000.00	-
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>82,666,388.00</b>	<b>83,792,750.00</b>	<b>28,029,825.00</b>	<b>-</b>
22020801	MOTOR VEHICLE FUEL COST	75,666,388.00	76,792,750.00	27,909,825.00	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	3,000,000.00	3,000,000.00	-	-
22020803	PLANT / GENERATOR FUEL COST	4,000,000.00	4,000,000.00	120,000.00	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>5,880,780.00</b>	<b>5,880,780.00</b>	<b>1,841,569.81</b>	<b>-</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,780,780.00	2,780,780.00	1,841,569.81	-
22020902	INSURANCE PREMIUM	2,100,000.00	2,100,000.00	-	-
22020904	OTHER CRF BANK CHARGES	1,000,000.00	1,000,000.00	-	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>220,686,598.00</b>	<b>288,268,930.00</b>	<b>75,623,113.26</b>	<b>-</b>

22021001	REFRESHMENT & MEALS	30,500,000.00	30,500,000.00	21,772,833.33	-
22021002	HONORARIUM & SITTING ALLOWANCE	16,500,000.00	22,000,000.00	3,654,999.93	-
22021003	PUBLICITY & ADVERTISEMENTS	13,000,000.00	15,000,000.00	1,995,000.00	-
22021007	WELFARE PACKAGES	65,000,000.00	65,000,000.00	14,788,500.00	-
22021009	SPORTING ACTIVITIES	13,500,000.00	13,500,000.00	-	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	9,500,000.00	6,000,000.00	940,000.00	-
22021020	ELECTION-LOGISTICS SUPPORT	8,000,000.00	30,000,000.00	-	-
22021041	CONTINGENCY	58,686,598.00	86,268,930.00	32,471,780.00	-
22021042	RECURRENT ADJUSTMENT	6,000,000.00	20,000,000.00	-	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>96,195,760.00</b>	<b>110,895,760.00</b>	<b>6,658,333.34</b>	<b>-</b>
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>96,195,760.00</b>	<b>110,895,760.00</b>	<b>6,658,333.34</b>	<b>-</b>
22040109	GRANTS TO COMMUNITIES/NGOs	40,000,000.00	40,000,000.00	85,000.00	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	14,640,000.00	9,340,000.00	6,573,333.34	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	41,555,760.00	61,555,760.00	-	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>32,000,000.00</b>	<b>32,000,000.00</b>	<b>-</b>	<b>-</b>
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp;</b>	<b>32,000,000.00</b>	<b>32,000,000.00</b>	<b>-</b>	<b>-</b>
22050105	EDUCATION SUBSIDY	25,000,000.00	25,000,000.00	-	-
22050106	AGRICULTURAL INPUTS SUBSIDY	7,000,000.00	7,000,000.00	-	-
<b>22070000</b>	<b>TRANSFERS-PAYMENT</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>-</b>	<b>-</b>
<b>22070100</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-P</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>-</b>	<b>-</b>
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPE	1,000,000.00	1,000,000.00	-	-
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT E	1,000,000.00	1,000,000.00	-	-
<b>22080000</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>	<b>3,004,978.00</b>	<b>3,004,950.00</b>	<b>-</b>	<b>-</b>
<b>22080100</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>	<b>3,004,978.00</b>	<b>3,004,950.00</b>	<b>-</b>	<b>-</b>
22080102	TRANSFER-PAYMENT TO AGED/VULNERABLE GROUP	3,004,978.00	3,004,950.00	-	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>14,200,000.00</b>	<b>14,200,000.00</b>	<b>300,000.00</b>	<b>-</b>
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>14,200,000.00</b>	<b>14,200,000.00</b>	<b>300,000.00</b>	<b>-</b>
23040101	TREE PLANTING	2,700,000.00	2,700,000.00	-	-
23040102	EROSION & FLOOD CONTROL	5,500,000.00	5,500,000.00	-	-
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	1,000,000.00	1,000,000.00	300,000.00	-
23040105	WATER POLLUTION, PREVENTION & CONTROL	5,000,000.00	5,000,000.00	-	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>88,500,000.00</b>	<b>116,000,000.00</b>	<b>24,025,000.00</b>	<b>-</b>
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>88,500,000.00</b>	<b>116,000,000.00</b>	<b>24,025,000.00</b>	<b>-</b>
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	21,500,000.00	25,000,000.00	-	-
23050102	COMPUTER SOFTWARE ACQUISITION	3,500,000.00	3,500,000.00	-	-
23050103	MONITORING & EVALUATION	7,500,000.00	7,500,000.00	1,420,000.00	-
23050104	ANNIVERSARIES/ CELEBRATIONS	56,000,000.00	80,000,000.00	22,605,000.00	-

<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE)</b>	<b>1,200,000,000.00</b>	<b>1,900,000,000.00</b>	<b>97,507,078.50</b>	<b>-</b>
<b>31050100</b>	<b>INVENTORIES</b>	<b>98,100,000.00</b>	<b>92,000,000.00</b>	<b>1,200,000.00</b>	<b>-</b>
31050102	MEDICAL STORES	40,000,000.00	30,000,000.00	-	-
31050106	AGRICULTURAL INPUTS	20,000,000.00	35,000,000.00	-	-
31050107	FARM STOCK	5,000,000.00	10,000,000.00	1,200,000.00	-
31050108	SCHOLASTIC MATERIALS	14,000,000.00	10,000,000.00	-	-
31050117	COMPUTER/INFORMATION TECHNOLOGY STORE	2,100,000.00	-	-	-
31050119	EQUIPMENT STORE	2,000,000.00	2,000,000.00	-	-
31050130	ANIMAL FEED STORE	10,000,000.00	-	-	-
31050131	VETERINARY STORE	5,000,000.00	5,000,000.00	-	-
<b>31090100</b>	<b>LOCAL INVESTMENTS</b>	<b>20,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
31090101	LOCAL INVESTMENTS: QUOTED COMPANIES	5,000,000.00	-	-	-
31090107	INVESTMENT IN PUBLIC CORPORATIONS	15,000,000.00	-	-	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>204,000,000.00</b>	<b>318,500,000.00</b>	<b>4,707,128.50</b>	<b>-</b>
32010101	LAND & BUILDINGS - ADMINISTRATIVE	196,500,000.00	303,500,000.00	4,707,128.50	-
32010102	LAND & BUILDINGS - RESIDENTIAL	7,500,000.00	15,000,000.00	-	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>624,263,000.00</b>	<b>993,800,000.00</b>	<b>48,263,100.00</b>	<b>-</b>
32010202	ROADS & BRIDGES	261,400,000.00	596,400,000.00	35,038,600.00	-
32010207	ELECTRICITY TRANSMISSION NETWORK	264,363,000.00	283,000,000.00	3,011,500.00	-
32010209	SEWAGE/ DRAINAGE NETWORK	33,500,000.00	44,500,000.00	8,013,000.00	-
32010214	BOREHOLES & OTHER WATER FACILITIES	65,000,000.00	69,900,000.00	2,200,000.00	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>5,000,000.00</b>	<b>10,000,000.00</b>	<b>-</b>	<b>-</b>
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	5,000,000.00	10,000,000.00	-	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>81,500,000.00</b>	<b>154,000,000.00</b>	<b>34,310,000.00</b>	<b>-</b>
32010405	MOTOR VEHICLES	80,000,000.00	150,000,000.00	34,000,000.00	-
32010407	MOTOR CYCLES	1,500,000.00	4,000,000.00	310,000.00	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>7,000,000.00</b>	<b>72,500,000.00</b>	<b>1,710,000.00</b>	<b>-</b>
32010501	COMPUTERS/NETWORKING EQUIPMENT	6,500,000.00	71,500,000.00	1,640,000.00	-
32010502	PRINTERS	500,000.00	1,000,000.00	70,000.00	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>12,437,000.00</b>	<b>12,200,000.00</b>	<b>3,182,250.00</b>	<b>-</b>
32010601	CHAIRS	4,000,000.00	3,000,000.00	2,616,500.00	-
32010602	TABLES	6,200,000.00	1,200,000.00	565,750.00	-
32010603	SAFES/FILE CABINETS/ CUPBOARDS	500,000.00	2,000,000.00	-	-
32010604	TELEVISION SETS	500,000.00	2,000,000.00	-	-
32010609	CEILING FANS	237,000.00	2,000,000.00	-	-
32010610	REFRIDGERATOR	1,000,000.00	2,000,000.00	-	-
<b>32010700</b>	<b>SERVICE CONCESSION ASSETS (PPP)-GENERAL</b>	<b>5,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>

32010701	SERVICE CONCESSION ASSETS (PPP)	5,000,000.00	-	-	-
<b>32010900</b>	<b>SPECIALISED ASSETS-GENERAL</b>	<b>46,700,000.00</b>	<b>100,000,000.00</b>	<b>570,000.00</b>	-
32010903	BIOLOGICAL ASSETS	13,900,000.00	60,000,000.00	500,000.00	-
32010904	LABORATORY MEDICAL EQUIPMENTS	32,800,000.00	40,000,000.00	70,000.00	-
<b>32020100</b>	<b>INVESTMENT PROPERTY - LAND &amp; BUILDING-GEN</b>	<b>77,000,000.00</b>	<b>132,000,000.00</b>	<b>3,114,600.00</b>	-
32020101	LAND & BUILDINGS-OFFICE	77,000,000.00	132,000,000.00	3,114,600.00	-
<b>32030100</b>	<b>INTANGIBLE ASSETS</b>	<b>19,000,000.00</b>	<b>15,000,000.00</b>	<b>450,000.00</b>	-
32030101	GOODWILL (ACQUIRED)	5,000,000.00	5,000,000.00	-	-
32030109	RESEARCH & DEVELOPMENT	14,000,000.00	10,000,000.00	450,000.00	-



# ILA LOCAL GOVERNMENT

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	<b>3,837,478,633.60</b>	<b>2,513,052,523.60</b>	<b>581,377,585.64</b>	<b>354,613,145.57</b>
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	<b>2,637,478,633.60</b>	<b>2,513,052,523.60</b>	<b>581,377,585.64</b>	<b>354,613,145.57</b>
<b>2100000</b>	<b>PERSONNEL COST</b>	<b>1,571,199,030.00</b>	<b>946,772,920.00</b>	<b>354,613,145.57</b>	<b>354,613,145.57</b>
<b>2101000</b>	<b>SALARY</b>	<b>1,562,722,670.00</b>	<b>946,772,920.00</b>	<b>348,255,875.57</b>	<b>348,255,875.57</b>
<b>21010100</b>	<b>SALARIES AND WAGES</b>	<b>1,562,722,670.00</b>	<b>946,772,920.00</b>	<b>348,255,875.57</b>	<b>348,255,875.57</b>
21010101	SALARY	506,841,167.42	946,772,920.00	348,255,875.57	348,255,875.57
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,055,881,502.58	-	-	-
<b>2102000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>8,476,360.00</b>	<b>-</b>	<b>6,357,270.00</b>	<b>6,357,270.00</b>
<b>21020100</b>	<b>ALLOWANCES</b>	<b>8,476,360.00</b>	<b>-</b>	<b>6,357,270.00</b>	<b>6,357,270.00</b>
21020101	NON REGULAR ALLOWANCES	8,476,360.00	-	6,357,270.00	6,357,270.00
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	<b>1,066,279,603.60</b>	<b>1,566,279,603.60</b>	<b>226,764,440.07</b>	<b>-</b>
22060000	DEBT REPAYMENT	66,279,603.60	66,279,603.60		
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	<b>1,000,000,000.00</b>	<b>1,500,000,000.00</b>	<b>226,764,440.07</b>	<b>-</b>
<b>2202000</b>	<b>OVERHEAD COST</b>	<b>742,040,331.35</b>	<b>1,172,676,505.05</b>	<b>203,943,940.07</b>	<b>-</b>
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>180,000,000.00</b>	<b>270,000,000.00</b>	<b>32,071,000.00</b>	<b>-</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	120,000,000.00	18,025,000.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	80,000,000.00	150,000,000.00	14,046,000.00	-
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	<b>15,900,000.00</b>	<b>23,850,000.00</b>	<b>4,700,200.00</b>	<b>-</b>
22020201	ELECTRICITY CHARGES	3,500,000.00	5,250,000.00	200,000.00	-
22020202	TELEPHONE CHARGES	200,000.00	300,000.00	-	-
22020203	INTERNET ACCESS CHARGES	1,700,000.00	2,550,000.00	-	-
22020204	SATELLITE BROADCASTING ACCESS CHARGES	500,000.00	750,000.00	-	-
22020206	SEWAGE CHARGES	10,000,000.00	15,000,000.00	4,500,200.00	-
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>57,750,000.00</b>	<b>81,625,000.00</b>	<b>3,158,000.00</b>	<b>-</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	12,000,000.00	18,000,000.00	405,000.00	-
22020302	BOOKS	1,000,000.00	1,500,000.00	65,000.00	-
22020303	NEWSPAPERS	700,000.00	1,050,000.00	-	-

22020304	MAGAZINES & PERIODICALS	550,000.00	825,000.00	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	13,000,000.00	19,500,000.00	1,578,000.00	-
22020306	PRINTING OF SECURITY DOCUMENTS	9,000,000.00	13,500,000.00	210,000.00	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000,000.00	10,000,000.00	-	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	3,000,000.00	4,500,000.00	-	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	5,500,000.00	8,250,000.00	450,000.00	-
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	3,000,000.00	4,500,000.00	450,000.00	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>69,300,000.00</b>	<b>93,950,000.00</b>	<b>8,131,000.00</b>	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	15,000,000.00	22,500,000.00	4,530,000.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	7,500,000.00	900,000.00	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	7,000,000.00	10,500,000.00	781,000.00	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	7,000,000.00	10,500,000.00	327,000.00	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,600,000.00	3,900,000.00	350,000.00	-
22020406	OTHER MAINTENANCE SERVICES	9,000,000.00	13,500,000.00	393,000.00	-
22020410	MAINTENANCE OF STREET LIGHTINGS	500,000.00	750,000.00	-	-
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	200,000.00	300,000.00	-	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	10,000,000.00	10,000,000.00	850,000.00	-
22020413	MINOR ROAD MAINTENANCE	13,000,000.00	14,500,000.00	-	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>37,000,000.00</b>	<b>70,500,000.00</b>	<b>4,454,223.01</b>	-
22020501	LOCAL TRAINING	30,000,000.00	60,000,000.00	1,692,000.00	-
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING F	7,000,000.00	10,500,000.00	2,762,223.01	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>53,100,000.00</b>	<b>79,650,000.00</b>	<b>11,810,000.00</b>	-
22020601	SECURITY SERVICES	26,000,000.00	39,000,000.00	4,200,000.00	-
22020602	OFFICE RENT	1,600,000.00	2,400,000.00	-	-
22020603	RESIDENTIAL RENT	200,000.00	300,000.00	-	-
22020605	CLEANING & FUMIGATION SERVICES	21,000,000.00	31,500,000.00	7,560,000.00	-
22020607	RESCUE SERVICES	4,300,000.00	6,450,000.00	50,000.00	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>17,700,000.00</b>	<b>26,550,000.00</b>	<b>3,650,000.00</b>	-
22020701	FINANCIAL CONSULTING	50,000.00	75,000.00	-	-
22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	1,500,000.00	-	-
22020703	LEGAL SERVICES	3,500,000.00	5,250,000.00	-	-
22020704	ENGINEERING SERVICES	50,000.00	75,000.00	-	-
22020705	ARCHITECTURAL SERVICES	2,000,000.00	3,000,000.00	-	-
22020706	SURVEYING SERVICES	6,000,000.00	10,000,000.00	3,650,000.00	-
22020707	AGRICULTURAL CONSULTING	2,000,000.00	2,000,000.00	-	-
22020708	MEDICAL CONSULTING	100,000.00	150,000.00	-	-
22020709	AUDITING OF ACCOUNTS	3,000,000.00	4,500,000.00	-	-
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>105,000,000.00</b>	<b>232,500,000.00</b>	<b>71,511,000.00</b>	-

22020801	MOTOR VEHICLE FUEL COST	100,000,000.00	225,000,000.00	71,511,000.00	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	500,000.00	750,000.00	-	-
22020803	PLANT / GENERATOR FUEL COST	4,500,000.00	6,750,000.00	-	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>8,200,000.00</b>	<b>12,300,000.00</b>	<b>2,830,454.24</b>	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	8,200,000.00	12,300,000.00	2,830,454.24	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>198,090,331.35</b>	<b>281,751,505.05</b>	<b>61,628,062.82</b>	-
22021001	REFRESHMENT & MEALS	35,000,000.00	40,000,000.00	21,232,250.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	9,000,000.00	13,500,000.00	2,066,243.00	-
22021003	PUBLICITY & ADVERTISEMENTS	15,000,000.00	22,500,000.00	6,613,500.00	-
22021004	MEDICAL EXPENSES-LOCAL	100,000.00	150,000.00	-	-
22021006	POSTAGES & COURIER SERVICES	50,000.00	75,000.00	-	-
22021007	WELFARE PACKAGES	25,000,000.00	37,500,000.00	10,211,000.00	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	10,000,000.00	10,000,000.00	-	-
22021009	SPORTING ACTIVITIES	13,000,000.00	19,500,000.00	1,253,000.00	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	7,500,000.00	6,250,000.00	1,500,000.00	-
22021020	ELECTION-LOGISTICS SUPPORT	25,000,000.00	30,000,000.00	-	-
22021037	MARGIN FOR INCREASE IN COSTS	2,000,000.00	3,000,000.00	-	-
22021041	CONTINGENCY	56,440,331.35	99,276,505.05	18,752,069.82	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>120,959,668.65</b>	<b>129,323,494.95</b>	<b>4,670,000.00</b>	-
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>120,959,668.65</b>	<b>129,323,494.95</b>	<b>4,670,000.00</b>	-
22040109	GRANTS TO COMMUNITIES/NGOs	70,000,000.00	70,000,000.00	-	-
22040110	GRANTS TO ACADEMIC INSTITUTIONS	1,000,000.00	1,500,000.00	-	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	7,000,000.00	10,500,000.00	4,670,000.00	-
22040113	CONTRIBUTION TO ECOLOGICAL FUND	2,251,534.00	3,377,301.00	-	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	40,708,134.65	43,946,193.95	-	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>28,000,000.00</b>	<b>32,000,000.00</b>	-	-
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp;</b>	<b>28,000,000.00</b>	<b>32,000,000.00</b>	-	-
22050105	EDUCATION SUBSIDY	15,000,000.00	12,500,000.00	-	-
22050106	AGRICULTURAL INPUTS SUBSIDY	10,000,000.00	15,000,000.00	-	-
22050108	RELIGIOUS PILGRIMAGE SUBSIDY	3,000,000.00	4,500,000.00	-	-
<b>22080000</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>	<b>2,000,000.00</b>	<b>3,000,000.00</b>	-	-
<b>22080100</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>	<b>2,000,000.00</b>	<b>3,000,000.00</b>	-	-
22080102	TRANSFER-PAYMENT TO AGED/VULNERABLE GROUP	2,000,000.00	3,000,000.00	-	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>26,000,000.00</b>	<b>29,000,000.00</b>	<b>2,465,000.00</b>	-
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>26,000,000.00</b>	<b>29,000,000.00</b>	<b>2,465,000.00</b>	-
23040102	EROSION & FLOOD CONTROL	20,000,000.00	20,000,000.00	70,000.00	-
23040105	WATER POLLUTION, PREVENTION & CONTROL	6,000,000.00	9,000,000.00	2,395,000.00	-

<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>81,000,000.00</b>	<b>134,000,000.00</b>	<b>15,685,500.00</b>	-
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>81,000,000.00</b>	<b>134,000,000.00</b>	<b>15,685,500.00</b>	-
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	15,000,000.00	35,000,000.00	3,080,000.00	-
23050102	COMPUTER SOFTWARE ACQUISITION	1,000,000.00	1,500,000.00	-	-
23050103	MONITORING & EVALUATION	5,000,000.00	7,500,000.00	-	-
23050104	ANNIVERSARIES/ CELEBRATIONS	60,000,000.00	90,000,000.00	12,605,500.00	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE)</b>	<b>1,200,000,000.00</b>	<b>1,700,000,000.00</b>	<b>242,903,624.00</b>	-
<b>31050100</b>	<b>INVENTORIES</b>	<b>266,997,000.00</b>	<b>313,941,000.00</b>	<b>17,649,000.00</b>	-
31050102	MEDICAL STORES	15,000,000.00	22,500,000.00	-	-
31050106	AGRICULTURAL INPUTS	185,000,000.00	195,000,000.00	1,340,000.00	-
31050107	FARM STOCK	28,000,000.00	45,930,000.00	2,820,000.00	-
31050108	SCHOLASTIC MATERIALS	15,000,000.00	26,981,000.00	3,019,000.00	-
31050109	STATIONERIES STORES	5,000,000.00	2,536,000.00	2,464,000.00	-
31050117	COMPUTER/INFORMATION TECHNOLOGY STORE	5,000,000.00	7,500,000.00	-	-
31050130	ANIMAL FEED STORE	5,000,000.00	7,500,000.00	-	-
31050131	VETERINARY STORE	7,270,000.00	4,540,000.00	5,460,000.00	-
31050135	OTHER STOCK	1,727,000.00	1,454,000.00	2,546,000.00	-
<b>31090100</b>	<b>LOCAL INVESTMENTS</b>	<b>55,000,000.00</b>	<b>82,500,000.00</b>	-	-
31090102	LOCAL INVESTMENTS: NON QUOTED COMPANIES	55,000,000.00	82,500,000.00	-	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>94,700,000.00</b>	<b>144,538,000.00</b>	<b>17,962,000.00</b>	-
32010101	LAND & BUILDINGS - ADMINISTRATIVE	90,000,000.00	131,038,000.00	11,462,000.00	-
32010102	LAND & BUILDINGS - RESIDENTIAL	4,700,000.00	13,500,000.00	6,500,000.00	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>386,764,300.00</b>	<b>604,835,000.00</b>	<b>129,304,000.00</b>	-
32010202	ROADS & BRIDGES	165,910,800.00	299,543,000.00	34,736,000.00	-
32010207	ELECTRICITY TRANSMISSION NETWORK	127,073,000.00	178,446,000.00	68,154,000.00	-
32010209	SEWAGE/ DRAINAGE NETWORK	31,780,500.00	33,846,000.00	19,199,000.00	-
32010214	BOREHOLES & OTHER WATER FACILITIES	57,000,000.00	85,500,000.00	7,215,000.00	-
32010215	WASTE DISPOSAL EQUIPMENT	5,000,000.00	7,500,000.00	-	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>121,000,000.00</b>	<b>157,000,000.00</b>	<b>4,200,000.00</b>	-
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	121,000,000.00	157,000,000.00	1,000,000.00	-
32010305	POWER GENERATING SETS	-	-	3,200,000.00	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>142,120,000.00</b>	<b>222,840,000.00</b>	<b>18,160,000.00</b>	-
32010405	MOTOR VEHICLES	134,320,000.00	215,040,000.00	15,960,000.00	-
32010407	MOTOR CYCLES	7,800,000.00	7,800,000.00	2,200,000.00	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>8,600,000.00</b>	<b>16,438,600.00</b>	<b>3,573,800.00</b>	-
32010501	COMPUTERS/NETWORKING EQUIPMENT	5,000,000.00	11,038,600.00	1,973,800.00	-
32010502	PRINTERS	1,600,000.00	2,400,000.00	1,600,000.00	-

32010505	PHOTOCOPIERS	2,000,000.00	3,000,000.00	-	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>25,510,000.00</b>	<b>34,790,000.00</b>	<b>710,000.00</b>	-
32010601	CHAIRS	4,660,000.00	4,440,000.00	560,000.00	-
32010602	TABLES	1,850,000.00	1,850,000.00	150,000.00	-
32010603	SAFES/FILE CABINETS/ CUPBOARDS	3,000,000.00	4,500,000.00	-	-
32010604	TELEVISION SETS	3,000,000.00	4,500,000.00	-	-
32010606	AIR -CONDITIONER	5,000,000.00	7,500,000.00	-	-
32010609	CEILING FANS	3,000,000.00	4,500,000.00	-	-
32010610	REFRIDGERATOR	5,000,000.00	7,500,000.00	-	-
<b>32010900</b>	<b>SPECIALISED ASSETS-GENERAL</b>	<b>48,778,000.00</b>	<b>52,556,000.00</b>	<b>2,444,000.00</b>	-
32010902	POLICE/PARA-MILITARY EQUIPMENT	10,000,000.00	15,000,000.00	-	-
32010904	LABORATORY MEDICAL EQUIPMENTS	38,778,000.00	37,556,000.00	2,444,000.00	-
<b>32020100</b>	<b>INVESTMENT PROPERTY - LAND &amp; BUILDING-GEN</b>	<b>50,530,700.00</b>	<b>70,561,400.00</b>	<b>48,900,824.00</b>	-
32020101	LAND & BUILDINGS-OFFICE	20,000,000.00	30,000,000.00	43,962,224.00	-
32020102	LAND & BUILDINGS-RESIDENTIAL	25,530,700.00	33,061,400.00	4,938,600.00	-
32020103	SILOS	5,000,000.00	7,500,000.00	-	-



# ILESA EAST LOCAL GOVERNMENT

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	<b>3,479,219,419.72</b>	<b>4,033,861,624.56</b>	<b>317,507,010.22</b>	<b>702,972,337.27</b>
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	<b>2,279,219,419.72</b>	<b>4,033,861,624.56</b>	<b>317,507,010.22</b>	<b>702,972,337.27</b>
<b>2100000</b>	<b>PERSONNEL COST</b>	<b>1,198,285,025.16</b>	<b>2,452,927,230.00</b>	-	<b>702,972,337.27</b>
<b>2101000</b>	<b>SALARY</b>	<b>981,285,025.16</b>	<b>2,235,027,820.00</b>	-	<b>702,972,337.27</b>
<b>2101010</b>	<b>SALARIES AND WAGES</b>	<b>981,285,025.16</b>	<b>2,235,027,820.00</b>	-	<b>702,972,337.27</b>
21010101	SALARY	981,285,025.16	999,027,820.00	-	702,972,337.27
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	-	1,236,000,000.00	-	-
<b>2102000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>217,000,000.00</b>	<b>217,899,410.00</b>	-	-
<b>2102010</b>	<b>ALLOWANCES</b>	<b>192,000,000.00</b>	<b>192,899,410.00</b>	-	-
21020101	NON REGULAR ALLOWANCES	192,000,000.00	192,899,410.00	-	-
<b>2102020</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>25,000,000.00</b>	<b>25,000,000.00</b>	-	-
21020201	OHIS CONTRIBUTION	25,000,000.00	25,000,000.00	-	-
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	<b>1,080,934,394.56</b>	<b>1,580,934,394.56</b>	<b>317,507,010.22</b>	-
22060000	DEBT REPAYMENT	80,934,394.56	80,934,394.56		
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	<b>1,000,000,000.00</b>	<b>1,500,000,000.00</b>	<b>317,507,010.22</b>	-
<b>2202000</b>	<b>OVERHEAD COST</b>	<b>705,000,000.00</b>	<b>1,072,500,000.00</b>	<b>274,533,676.89</b>	-
<b>2202010</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>125,000,000.00</b>	<b>160,000,000.00</b>	<b>27,964,760.00</b>	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	85,000,000.00	100,000,000.00	17,398,360.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	40,000,000.00	60,000,000.00	10,566,400.00	-
<b>2202020</b>	<b>UTILITIES - GENERAL</b>	<b>1,500,000.00</b>	<b>2,250,000.00</b>	<b>1,050,000.00</b>	-
22020201	ELECTRICITY CHARGES	1,000,000.00	1,500,000.00	550,000.00	-
22020206	SEWAGE CHARGES	500,000.00	750,000.00	500,000.00	-
<b>2202030</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>43,000,000.00</b>	<b>64,500,000.00</b>	<b>13,020,000.00</b>	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	7,500,000.00	1,980,000.00	-
22020302	BOOKS	5,000,000.00	7,500,000.00	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000,000.00	15,000,000.00	5,670,000.00	-
22020306	PRINTING OF SECURITY DOCUMENTS	4,000,000.00	6,000,000.00	1,090,000.00	-

22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000,000.00	15,000,000.00	-	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,000,000.00	3,000,000.00	-	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	6,000,000.00	9,000,000.00	4,280,000.00	-
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	1,000,000.00	1,500,000.00	-	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>48,500,000.00</b>	<b>72,750,000.00</b>	<b>10,242,000.00</b>	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	15,000,000.00	22,500,000.00	3,270,000.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	7,500,000.00	1,080,000.00	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	5,000,000.00	7,500,000.00	900,000.00	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	4,500,000.00	650,000.00	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	750,000.00	250,000.00	-
22020406	OTHER MAINTENANCE SERVICES	10,000,000.00	15,000,000.00	1,792,000.00	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	5,000,000.00	7,500,000.00	1,300,000.00	-
22020413	MINOR ROAD MAINTENANCE	5,000,000.00	7,500,000.00	1,000,000.00	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>40,000,000.00</b>	<b>60,000,000.00</b>	<b>12,322,642.07</b>	-
22020501	LOCAL TRAINING	20,000,000.00	30,000,000.00	8,666,620.00	-
22020502	INTERNATIONAL TRAINING	10,000,000.00	15,000,000.00	-	-
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING F	10,000,000.00	15,000,000.00	3,656,022.07	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>27,000,000.00</b>	<b>40,500,000.00</b>	<b>8,845,000.00</b>	-
22020601	SECURITY SERVICES	15,000,000.00	22,500,000.00	5,555,000.00	-
22020603	RESIDENTIAL RENT	1,000,000.00	1,500,000.00	500,000.00	-
22020605	CLEANING & FUMIGATION SERVICES	10,000,000.00	15,000,000.00	2,590,000.00	-
22020607	RESCUE SERVICES	1,000,000.00	1,500,000.00	200,000.00	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>20,500,000.00</b>	<b>30,750,000.00</b>	-	-
22020703	LEGAL SERVICES	5,000,000.00	7,500,000.00	-	-
22020706	SURVEYING SERVICES	10,000,000.00	15,000,000.00	-	-
22020707	AGRICULTURAL CONSULTING	5,000,000.00	7,500,000.00	-	-
22020709	AUDITING OF ACCOUNTS	500,000.00	750,000.00	-	-
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>133,000,000.00</b>	<b>204,500,000.00</b>	<b>89,700,205.00</b>	-
22020801	MOTOR VEHICLE FUEL COST	130,000,000.00	200,000,000.00	88,665,205.00	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,000,000.00	3,000,000.00	720,000.00	-
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	1,500,000.00	315,000.00	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>13,500,000.00</b>	<b>20,250,000.00</b>	<b>4,891,569.82</b>	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,000,000.00	4,500,000.00	1,841,569.82	-
22020902	INSURANCE PREMIUM	500,000.00	750,000.00	-	-
22020904	OTHER CRF BANK CHARGES	10,000,000.00	15,000,000.00	3,050,000.00	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>253,000,000.00</b>	<b>417,000,000.00</b>	<b>106,497,500.00</b>	-
22021001	REFRESHMENT & MEALS	100,000,000.00	100,000,000.00	43,750,000.00	-

22021002	HONORARIUM & SITTING ALLOWANCE	5,000,000.00	7,500,000.00	800,000.00	-
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	15,000,000.00	2,390,500.00	-
22021004	MEDICAL EXPENSES-LOCAL	2,000,000.00	3,000,000.00	600,000.00	-
22021007	WELFARE PACKAGES	51,000,000.00	89,000,000.00	24,367,000.00	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,000,000.00	3,000,000.00	-	-
22021009	SPORTING ACTIVITIES	5,000,000.00	7,500,000.00	-	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	3,000,000.00	4,500,000.00	1,700,000.00	-
22021020	ELECTION-LOGISTICS SUPPORT	10,000,000.00	15,000,000.00	-	-
22021041	CONTINGENCY	50,000,000.00	150,000,000.00	29,890,000.00	-
22021042	RECURRENT ADJUSTMENT	15,000,000.00	22,500,000.00	3,000,000.00	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>102,000,000.00</b>	<b>145,500,000.00</b>	<b>20,083,333.33</b>	<b>-</b>
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>102,000,000.00</b>	<b>145,500,000.00</b>	<b>20,083,333.33</b>	<b>-</b>
22040109	GRANTS TO COMMUNITIES/NGOs	70,000,000.00	102,500,000.00	-	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	12,000,000.00	13,000,000.00	5,083,333.33	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	20,000,000.00	30,000,000.00	15,000,000.00	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>20,000,000.00</b>	<b>30,000,000.00</b>	<b>7,500,000.00</b>	<b>-</b>
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp;</b>	<b>20,000,000.00</b>	<b>30,000,000.00</b>	<b>7,500,000.00</b>	<b>-</b>
22050105	EDUCATION SUBSIDY	10,000,000.00	15,000,000.00	3,000,000.00	-
22050106	AGRICULTURAL INPUTS SUBSIDY	10,000,000.00	15,000,000.00	4,500,000.00	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>10,000,000.00</b>	<b>15,000,000.00</b>	<b>790,000.00</b>	<b>-</b>
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>10,000,000.00</b>	<b>15,000,000.00</b>	<b>790,000.00</b>	<b>-</b>
23040102	EROSION & FLOOD CONTROL	5,000,000.00	7,500,000.00	-	-
23040105	WATER POLLUTION, PREVENTION & CONTROL	5,000,000.00	7,500,000.00	790,000.00	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>163,000,000.00</b>	<b>237,000,000.00</b>	<b>14,600,000.00</b>	<b>-</b>
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>163,000,000.00</b>	<b>237,000,000.00</b>	<b>14,600,000.00</b>	<b>-</b>
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	25,000,000.00	30,000,000.00	3,500,000.00	-
23050102	COMPUTER SOFTWARE ACQUISITION	3,000,000.00	4,500,000.00	-	-
23050103	MONITORING & EVALUATION	5,000,000.00	7,500,000.00	600,000.00	-
23050104	ANNIVERSARIES/ CELEBRATIONS	70,000,000.00	105,000,000.00	10,500,000.00	-
23050105	MARGIN FOR INCREASE IN COSTS	60,000,000.00	90,000,000.00	-	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE)</b>	<b>1,200,000,000.00</b>	<b>1,700,000,000.00</b>	<b>392,886,260.00</b>	<b>-</b>
<b>31050100</b>	<b>INVENTORIES</b>	<b>242,000,000.00</b>	<b>242,000,000.00</b>	<b>38,080,000.00</b>	<b>-</b>
31050102	MEDICAL STORES	40,000,000.00	40,000,000.00	36,000,000.00	-
31050106	AGRICULTURAL INPUTS	15,000,000.00	15,000,000.00	1,580,000.00	-
31050107	FARM STOCK	180,000,000.00	180,000,000.00	-	-
31050108	SCHOLASTIC MATERIALS	2,000,000.00	2,000,000.00	500,000.00	-
31050119	EQUIPMENT STORE	5,000,000.00	5,000,000.00	-	-

<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>110,000,000.00</b>	<b>220,000,000.00</b>	<b>32,150,000.00</b>	-
32010101	LAND & BUILDINGS - ADMINISTRATIVE	110,000,000.00	220,000,000.00	32,150,000.00	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>600,775,000.00</b>	<b>990,775,000.00</b>	<b>251,235,550.00</b>	-
32010202	ROADS & BRIDGES	385,775,000.00	725,775,000.00	167,010,550.00	-
32010205	ZOOS, PARKS & RESERVES	20,000,000.00	20,000,000.00	-	-
32010206	SECURITY INSTALLATIONS/ EQUIPMENT	20,000,000.00	20,000,000.00	1,275,000.00	-
32010207	ELECTRICITY TRANSMISSION NETWORK	40,000,000.00	40,000,000.00	10,100,000.00	-
32010208	WATER DISTRIBUTION NETWORK	40,000,000.00	40,000,000.00	26,850,000.00	-
32010209	SEWAGE/ DRAINAGE NETWORK	30,000,000.00	30,000,000.00	7,500,000.00	-
32010214	BOREHOLES & OTHER WATER FACILITIES	50,000,000.00	100,000,000.00	38,500,000.00	-
32010215	WASTE DISPOSAL EQUIPMENT	15,000,000.00	15,000,000.00	-	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>122,500,000.00</b>	<b>122,500,000.00</b>	-	-
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	2,500,000.00	2,500,000.00	-	-
32010302	INDUSTRIAL EQUIPMENT	120,000,000.00	120,000,000.00	-	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>72,725,000.00</b>	<b>72,725,000.00</b>	<b>49,410,000.00</b>	-
32010405	MOTOR VEHICLES	45,000,000.00	45,000,000.00	47,135,000.00	-
32010407	MOTOR CYCLES	27,725,000.00	27,725,000.00	2,275,000.00	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>1,387,000.00</b>	-
32010501	COMPUTERS/NETWORKING EQUIPMENT	5,000,000.00	5,000,000.00	1,387,000.00	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>12,000,000.00</b>	<b>12,000,000.00</b>	<b>5,260,000.00</b>	-
32010601	CHAIRS	5,000,000.00	5,000,000.00	3,550,000.00	-
32010602	TABLES	5,000,000.00	5,000,000.00	1,710,000.00	-
32010606	AIR -CONDITIONER	2,000,000.00	2,000,000.00	-	-
<b>32020100</b>	<b>INVESTMENT PROPERTY - LAND &amp; BUILDING-GEN</b>	<b>35,000,000.00</b>	<b>35,000,000.00</b>	<b>15,363,710.00</b>	-
32020101	LAND & BUILDINGS-OFFICE	20,000,000.00	20,000,000.00	14,000,010.00	-
32020102	LAND & BUILDINGS-RESIDENTIAL	15,000,000.00	15,000,000.00	1,363,700.00	-



# ILESA WEST LOCAL GOVERNMENT

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	<b>3,519,366,013.00</b>	<b>3,281,939,703.00</b>	<b>188,908,126.70</b>	<b>444,871,869.45</b>
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	<b>2,350,427,013.00</b>	<b>3,281,939,703.00</b>	<b>188,908,126.70</b>	<b>444,871,869.45</b>
<b>2100000</b>	<b>PERSONNEL COST</b>	<b>1,373,886,990.00</b>	<b>2,176,999,680.00</b>	-	<b>444,871,869.45</b>
<b>2101000</b>	<b>SALARY</b>	<b>1,273,881,301.40</b>	<b>2,045,398,680.00</b>	-	<b>444,871,869.45</b>
<b>21010100</b>	<b>SALARIES AND WAGES</b>	<b>1,273,881,301.40</b>	<b>2,045,398,680.00</b>	-	<b>444,871,869.45</b>
21010101	SALARY	597,603,506.40	820,580,880.00	-	444,871,869.45
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	676,277,795.00	1,224,817,800.00	-	-
<b>2102000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>100,005,688.60</b>	<b>131,601,000.00</b>	-	-
<b>21020100</b>	<b>ALLOWANCES</b>	<b>100,005,688.60</b>	<b>131,601,000.00</b>	-	-
21020101	NON REGULAR ALLOWANCES	100,005,688.60	131,601,000.00	-	-
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	<b>976,540,023.00</b>	<b>1,104,940,023.00</b>	<b>188,908,126.70</b>	-
22060000	DEBT REPAYMENT	65,020,689.00	65,020,689.00		
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	<b>911,519,334.00</b>	<b>1,039,919,334.00</b>	<b>188,908,126.70</b>	-
<b>2202000</b>	<b>OVERHEAD COST</b>	<b>665,104,276.00</b>	<b>780,504,276.00</b>	<b>181,786,126.70</b>	-
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>202,189,334.00</b>	<b>209,189,334.00</b>	<b>57,974,200.00</b>	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	73,289,334.00	80,289,334.00	11,065,000.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,900,000.00	100,900,000.00	46,909,200.00	-
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	28,000,000.00	28,000,000.00	-	-
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	<b>1,900,000.00</b>	<b>1,900,000.00</b>	<b>310,221.56</b>	-
22020201	ELECTRICITY CHARGES	1,900,000.00	1,900,000.00	310,221.56	-
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>28,800,000.00</b>	<b>29,800,000.00</b>	<b>8,445,000.00</b>	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,000,000.00	6,000,000.00	1,054,500.00	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	9,000,000.00	9,000,000.00	5,240,500.00	-
22020306	PRINTING OF SECURITY DOCUMENTS	4,300,000.00	4,300,000.00	60,000.00	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	3,000,000.00	3,000,000.00	-	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	3,000,000.00	3,000,000.00	900,000.00	-
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	3,500,000.00	4,500,000.00	1,190,000.00	-

<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>54,780,000.00</b>	<b>64,280,000.00</b>	<b>4,751,000.00</b>	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	9,000,000.00	15,000,000.00	2,755,500.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	4,500,000.00	4,500,000.00	27,500.00	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	3,000,000.00	3,000,000.00	1,050,000.00	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,780,000.00	3,780,000.00	551,000.00	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,000,000.00	4,000,000.00	240,000.00	-
22020406	OTHER MAINTENANCE SERVICES	10,500,000.00	14,000,000.00	-	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	15,000,000.00	15,000,000.00	127,000.00	-
22020413	MINOR ROAD MAINTENANCE	5,000,000.00	5,000,000.00	-	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>28,000,000.00</b>	<b>34,000,000.00</b>	<b>1,100,000.00</b>	-
22020501	LOCAL TRAINING	9,000,000.00	15,000,000.00	1,100,000.00	-
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING F	19,000,000.00	19,000,000.00	-	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>49,500,000.00</b>	<b>54,500,000.00</b>	<b>10,147,000.00</b>	-
22020601	SECURITY SERVICES	28,000,000.00	28,000,000.00	5,525,000.00	-
22020602	OFFICE RENT	500,000.00	500,000.00	130,000.00	-
22020603	RESIDENTIAL RENT	1,000,000.00	1,000,000.00	-	-
22020605	CLEANING & FUMIGATION SERVICES	20,000,000.00	25,000,000.00	4,492,000.00	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>17,800,000.00</b>	<b>22,300,000.00</b>	<b>4,814,989.40</b>	-
22020701	FINANCIAL CONSULTING	10,800,000.00	10,800,000.00	4,514,989.40	-
22020703	LEGAL SERVICES	2,500,000.00	2,500,000.00	-	-
22020706	SURVEYING SERVICES	1,500,000.00	4,000,000.00	300,000.00	-
22020709	AUDITING OF ACCOUNTS	3,000,000.00	5,000,000.00	-	-
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>66,994,000.00</b>	<b>96,994,000.00</b>	<b>34,822,500.00</b>	-
22020801	MOTOR VEHICLE FUEL COST	65,000,000.00	95,000,000.00	34,372,500.00	-
22020803	PLANT / GENERATOR FUEL COST	1,994,000.00	1,994,000.00	450,000.00	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>7,000,000.00</b>	<b>14,000,000.00</b>	<b>31,709.42</b>	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,000,000.00	5,000,000.00	31,709.42	-
22020902	INSURANCE PREMIUM	2,000,000.00	5,000,000.00	-	-
22020904	OTHER CRF BANK CHARGES	-	4,000,000.00	-	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>208,140,942.00</b>	<b>253,540,942.00</b>	<b>59,389,506.32</b>	-
22021001	REFRESHMENT & MEALS	78,220,942.00	85,220,942.00	48,079,000.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	4,000,000.00	8,000,000.00	-	-
22021003	PUBLICITY & ADVERTISEMENTS	9,500,000.00	9,500,000.00	702,000.00	-
22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	8,000,000.00	160,000.00	-
22021007	WELFARE PACKAGES	33,820,000.00	33,820,000.00	2,842,250.00	-
22021009	SPORTING ACTIVITIES	13,000,000.00	13,000,000.00	-	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	8,000,000.00	8,000,000.00	515,000.00	-

22021020	ELECTION-LOGISTICS SUPPORT	8,600,000.00	20,000,000.00	-	-
22021037	MARGIN FOR INCREASE IN COSTS	1,000,000.00	1,000,000.00	-	-
22021041	CONTINGENCY	41,000,000.00	61,000,000.00	7,091,256.32	-
22021042	RECURRENT ADJUSTMENT	6,000,000.00	6,000,000.00	-	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>111,915,058.00</b>	<b>124,915,058.00</b>	-	-
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>111,915,058.00</b>	<b>124,915,058.00</b>	-	-
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CUP	5,000,000.00	5,000,000.00	-	-
22040109	GRANTS TO COMMUNITIES/NGOs	70,000,000.00	70,000,000.00	-	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	4,000,000.00	4,000,000.00	-	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	32,915,058.00	45,915,058.00	-	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>25,000,000.00</b>	<b>25,000,000.00</b>	-	-
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp;</b>	<b>25,000,000.00</b>	<b>25,000,000.00</b>	-	-
22050105	EDUCATION SUBSIDY	25,000,000.00	25,000,000.00	-	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	-	-
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	-	-
23040102	EROSION & FLOOD CONTROL	20,000,000.00	20,000,000.00	-	-
23040105	WATER POLLUTION, PREVENTION & CONTROL	10,000,000.00	10,000,000.00	-	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>79,500,000.00</b>	<b>79,500,000.00</b>	<b>7,122,000.00</b>	-
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>79,500,000.00</b>	<b>79,500,000.00</b>	<b>7,122,000.00</b>	-
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	15,000,000.00	15,000,000.00	-	-
23050102	COMPUTER SOFTWARE ACQUISITION	1,000,000.00	1,000,000.00	-	-
23050103	MONITORING & EVALUATION	3,500,000.00	3,500,000.00	-	-
23050104	ANNIVERSARIES/ CELEBRATIONS	60,000,000.00	60,000,000.00	7,122,000.00	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE)</b>	<b>1,168,939,000.00</b>	<b>1,378,378,000.00</b>	<b>76,027,800.00</b>	-
<b>31050100</b>	<b>INVENTORIES</b>	<b>142,878,000.00</b>	<b>150,878,000.00</b>	<b>10,295,100.00</b>	-
31050102	MEDICAL STORES	14,500,000.00	14,500,000.00	-	-
31050106	AGRICULTURAL INPUTS	102,378,000.00	102,378,000.00	8,650,000.00	-
31050107	FARM STOCK	8,000,000.00	8,000,000.00	-	-
31050108	SCHOLASTIC MATERIALS	5,000,000.00	10,000,000.00	-	-
31050109	STATIONERIES STORES	1,000,000.00	1,000,000.00	-	-
31050124	MOTOR SPARE STORE	2,000,000.00	5,000,000.00	145,100.00	-
31050131	VETERINARY STORE	10,000,000.00	10,000,000.00	1,500,000.00	-
<b>31050200</b>	<b>WORK IN PROGRESS</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	-	-
31050201	WORK IN PROGRESS	10,000,000.00	10,000,000.00	-	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>266,761,000.00</b>	<b>340,200,000.00</b>	<b>18,780,000.00</b>	-
32010101	LAND & BUILDINGS - ADMINISTRATIVE	190,761,000.00	250,200,000.00	8,780,000.00	-
32010102	LAND & BUILDINGS - RESIDENTIAL	6,000,000.00	15,000,000.00	-	-

32010104	OTHER STORAGE FACILITIES	70,000,000.00	75,000,000.00	10,000,000.00	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>630,000,000.00</b>	<b>721,000,000.00</b>	<b>42,880,700.00</b>	-
32010202	ROADS & BRIDGES	490,000,000.00	530,000,000.00	10,400,000.00	-
32010206	SECURITY INSTALLATIONS/ EQUIPMENT	5,000,000.00	10,000,000.00	-	-
32010207	ELECTRICITY TRANSMISSION NETWORK	49,500,000.00	75,500,000.00	30,580,000.00	-
32010208	WATER DISTRIBUTION NETWORK	23,500,000.00	25,500,000.00	-	-
32010209	SEWAGE/ DRAINAGE NETWORK	10,000,000.00	23,000,000.00	1,500,000.00	-
32010213	HERITAGE ASSETS	11,000,000.00	11,000,000.00	-	-
32010214	BOREHOLES & OTHER WATER FACILITIES	30,500,000.00	30,500,000.00	400,700.00	-
32010215	WASTE DISPOSAL EQUIPMENT	10,500,000.00	15,500,000.00	-	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>8,500,000.00</b>	<b>12,000,000.00</b>	<b>420,000.00</b>	-
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	5,000,000.00	5,000,000.00	420,000.00	-
32010305	POWER GENERATING SETS	3,500,000.00	7,000,000.00	-	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>82,500,000.00</b>	<b>99,500,000.00</b>	<b>2,500,000.00</b>	-
32010405	MOTOR VEHICLES	74,000,000.00	87,000,000.00	-	-
32010407	MOTOR CYCLES	8,500,000.00	12,500,000.00	2,500,000.00	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>5,000,000.00</b>	<b>8,000,000.00</b>	<b>500,000.00</b>	-
32010501	COMPUTERS/NETWORKING EQUIPMENT	2,000,000.00	3,000,000.00	500,000.00	-
32010502	PRINTERS	3,000,000.00	5,000,000.00	-	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>13,300,000.00</b>	<b>18,800,000.00</b>	<b>652,000.00</b>	-
32010601	CHAIRS	4,000,000.00	4,000,000.00	-	-
32010602	TABLES	2,000,000.00	3,000,000.00	-	-
32010603	SAFES/FILE CABINETS/ CUPBOARDS	1,300,000.00	2,800,000.00	-	-
32010604	TELEVISION SETS	3,000,000.00	3,000,000.00	-	-
32010609	CEILING FANS	3,000,000.00	6,000,000.00	652,000.00	-
<b>32010900</b>	<b>SPECIALISED ASSETS-GENERAL</b>	<b>6,000,000.00</b>	<b>10,000,000.00</b>	-	-
32010904	LABORATORY MEDICAL EQUIPMENTS	6,000,000.00	10,000,000.00	-	-
<b>32020100</b>	<b>INVESTMENT PROPERTY - LAND &amp; BUILDING-GEN</b>	<b>4,000,000.00</b>	<b>8,000,000.00</b>	-	-
32020101	LAND & BUILDINGS-OFFICE	4,000,000.00	8,000,000.00	-	-



# IREPODUN LOCAL GOVERNMENT

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	<b>4,011,115,006.10</b>	<b>3,767,760,657.36</b>	<b>313,990,007.77</b>	<b>738,060,252.93</b>
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	<b>2,911,115,006.10</b>	<b>3,767,760,657.36</b>	<b>313,990,007.77</b>	<b>738,060,252.93</b>
<b>2100000</b>	<b>PERSONNEL COST</b>	<b>1,861,859,358.74</b>	<b>2,218,505,010.00</b>	-	<b>489,262,292.46</b>
<b>2101000</b>	<b>SALARY</b>	<b>1,760,261,518.74</b>	<b>2,094,593,610.00</b>	-	<b>489,262,292.46</b>
<b>21010100</b>	<b>SALARIES AND WAGES</b>	<b>1,760,261,518.74</b>	<b>2,094,593,610.00</b>	-	<b>489,262,292.46</b>
21010101	SALARY	880,261,518.74	1,214,593,610.00	-	489,262,292.46
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	880,000,000.00	880,000,000.00	-	-
<b>2102000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>101,597,840.00</b>	<b>123,911,400.00</b>	-	-
<b>21020100</b>	<b>ALLOWANCES</b>	<b>101,597,840.00</b>	<b>123,911,400.00</b>	-	-
21020101	NON REGULAR ALLOWANCES	101,597,840.00	123,911,400.00	-	-
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	<b>1,049,255,647.36</b>	<b>1,549,255,647.36</b>	<b>313,990,007.77</b>	<b>248,797,960.47</b>
22060000	DEBT REPAYMENT	49,255,647.36	49,255,647.36		
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	<b>1,000,000,000.00</b>	<b>1,500,000,000.00</b>	<b>313,990,007.77</b>	<b>248,797,960.47</b>
<b>2202000</b>	<b>OVERHEAD COST</b>	<b>752,000,000.00</b>	<b>1,145,100,000.00</b>	<b>281,208,896.65</b>	<b>193,393,627.14</b>
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>145,700,000.00</b>	<b>319,410,000.00</b>	<b>53,336,595.81</b>	<b>39,834,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	50,000,000.00	195,000,000.00	26,095,921.66	22,472,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	45,700,000.00	59,410,000.00	27,240,674.15	17,362,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	50,000,000.00	65,000,000.00	-	-
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	<b>29,000,000.00</b>	<b>37,700,000.00</b>	<b>7,407,666.65</b>	<b>2,330,000.00</b>
22020201	ELECTRICITY CHARGES	7,000,000.00	9,100,000.00	3,422,666.66	240,000.00
22020203	INTERNET ACCESS CHARGES	2,500,000.00	3,250,000.00	-	-
22020204	SATELLITE BROADCASTING ACCESS CHARGES	2,500,000.00	3,250,000.00	-	-
22020205	WATER RATES	2,500,000.00	3,250,000.00	453,333.33	90,000.00
22020206	SEWAGE CHARGES	10,500,000.00	13,650,000.00	2,031,666.66	800,000.00
22020209	INTERACTIVE LEARNING NETWORK	4,000,000.00	5,200,000.00	1,500,000.00	1,200,000.00
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>43,100,000.00</b>	<b>56,030,000.00</b>	<b>8,991,833.32</b>	<b>2,475,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	13,000,000.00	2,093,333.33	475,000.00

22020302	BOOKS	3,500,000.00	4,550,000.00	-	-
22020303	NEWSPAPERS	2,500,000.00	3,250,000.00	-	-
22020304	MAGAZINES & PERIODICALS	2,000,000.00	2,600,000.00	616,000.00	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,500,000.00	13,650,000.00	1,597,500.00	-
22020306	PRINTING OF SECURITY DOCUMENTS	2,500,000.00	3,250,000.00	716,666.66	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	6,800,000.00	8,840,000.00	1,760,000.00	550,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	300,000.00	390,000.00	-	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	3,000,000.00	3,900,000.00	1,453,333.33	950,000.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	2,000,000.00	2,600,000.00	755,000.00	500,000.00
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>56,200,000.00</b>	<b>73,060,000.00</b>	<b>31,958,999.98</b>	<b>4,270,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	10,000,000.00	13,000,000.00	3,511,666.66	-
22020402	MAINTENANCE OF OFFICE FURNITURE	12,000,000.00	15,600,000.00	3,740,000.00	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	7,000,000.00	9,100,000.00	4,284,000.00	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,500,000.00	5,850,000.00	3,693,333.33	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	1,300,000.00	454,000.00	255,000.00
22020406	OTHER MAINTENANCE SERVICES	10,000,000.00	13,000,000.00	12,193,333.33	1,710,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	2,000,000.00	2,600,000.00	300,000.00	-
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	700,000.00	910,000.00	-	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	7,500,000.00	9,750,000.00	3,782,666.66	2,305,000.00
22020413	MINOR ROAD MAINTENANCE	1,500,000.00	1,950,000.00	-	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>51,500,000.00</b>	<b>78,450,000.00</b>	<b>21,547,877.11</b>	<b>20,601,306.78</b>
22020501	LOCAL TRAINING	35,000,000.00	45,500,000.00	18,369,333.33	17,637,000.00
22020502	INTERNATIONAL TRAINING	-	11,500,000.00	-	-
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING F	16,500,000.00	21,450,000.00	3,178,543.78	2,964,306.78
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>75,900,000.00</b>	<b>98,670,000.00</b>	<b>27,832,666.66</b>	<b>29,333,500.00</b>
22020601	SECURITY SERVICES	28,200,000.00	36,660,000.00	9,104,333.33	12,185,000.00
22020603	RESIDENTIAL RENT	500,000.00	650,000.00	-	-
22020605	CLEANING & FUMIGATION SERVICES	32,500,000.00	42,250,000.00	4,245,000.00	9,080,000.00
22020606	LAND USE CHARGES	12,200,000.00	15,860,000.00	14,233,333.33	7,578,500.00
22020607	RESCUE SERVICES	2,500,000.00	3,250,000.00	250,000.00	490,000.00
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>27,850,000.00</b>	<b>36,205,000.00</b>	<b>540,000.00</b>	<b>700,000.00</b>
22020701	FINANCIAL CONSULTING	1,300,000.00	1,690,000.00	-	-
22020702	INFORMATION TECHNOLOGY CONSULTING	3,200,000.00	4,160,000.00	-	-
22020703	LEGAL SERVICES	3,500,000.00	4,550,000.00	350,000.00	-
22020704	ENGINEERING SERVICES	2,000,000.00	2,600,000.00	-	-
22020705	ARCHITECTURAL SERVICES	2,050,000.00	2,665,000.00	-	-
22020706	SURVEYING SERVICES	5,300,000.00	6,890,000.00	30,000.00	-
22020708	MEDICAL CONSULTING	8,000,000.00	10,400,000.00	-	-

22020709	AUDITING OF ACCOUNTS	2,500,000.00	3,250,000.00	160,000.00	700,000.00
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>55,500,000.00</b>	<b>72,150,000.00</b>	<b>67,663,666.66</b>	<b>7,293,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	40,500,000.00	52,650,000.00	67,601,666.66	5,993,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	10,000,000.00	13,000,000.00	62,000.00	750,000.00
22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	6,500,000.00	-	550,000.00
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>11,750,000.00</b>	<b>15,275,000.00</b>	<b>1,078,890.48</b>	<b>2,916,020.36</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	8,700,000.00	11,310,000.00	1,078,890.48	2,116,020.36
22020902	INSURANCE PREMIUM	3,050,000.00	3,965,000.00	-	800,000.00
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>255,500,000.00</b>	<b>358,150,000.00</b>	<b>60,850,699.98</b>	<b>83,640,800.00</b>
22021001	REFRESHMENT & MEALS	25,000,000.00	32,500,000.00	14,680,000.00	25,585,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	20,000,000.00	26,000,000.00	1,076,666.66	1,713,000.00
22021003	PUBLICITY & ADVERTISEMENTS	15,000,000.00	19,500,000.00	2,474,450.00	1,750,000.00
22021004	MEDICAL EXPENSES-LOCAL	10,000,000.00	13,000,000.00	2,993,333.33	2,650,000.00
22021007	WELFARE PACKAGES	61,000,000.00	79,300,000.00	8,136,666.66	13,362,800.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	10,000,000.00	13,000,000.00	250,000.00	-
22021009	SPORTING ACTIVITIES	10,000,000.00	13,000,000.00	-	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	4,500,000.00	5,850,000.00	650,000.00	1,050,000.00
22021020	ELECTION-LOGISTICS SUPPORT	40,000,000.00	52,000,000.00	-	-
22021041	CONTINGENCY	15,000,000.00	45,500,000.00	3,959,583.33	11,435,000.00
22021042	RECURRENT ADJUSTMENT	45,000,000.00	58,500,000.00	26,630,000.00	26,095,000.00
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>115,500,000.00</b>	<b>150,150,000.00</b>	<b>6,201,111.12</b>	<b>10,213,333.33</b>
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>115,500,000.00</b>	<b>150,150,000.00</b>	<b>6,201,111.12</b>	<b>10,213,333.33</b>
22040109	GRANTS TO COMMUNITIES/NGOs	55,000,000.00	71,500,000.00	1,990,000.00	5,130,000.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS	3,000,000.00	3,900,000.00	-	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	10,000,000.00	13,000,000.00	4,211,111.12	5,083,333.33
22040113	CONTRIBUTION TO ECOLOGICAL FUND	7,500,000.00	9,750,000.00	-	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	40,000,000.00	52,000,000.00	-	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>35,000,000.00</b>	<b>78,000,000.00</b>	<b>2,635,000.00</b>	<b>4,955,000.00</b>
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES</b>	<b>35,000,000.00</b>	<b>78,000,000.00</b>	<b>2,635,000.00</b>	<b>4,955,000.00</b>
22050105	EDUCATION SUBSIDY	25,000,000.00	65,000,000.00	2,325,000.00	2,725,000.00
22050106	AGRICULTURAL INPUTS SUBSIDY	5,000,000.00	6,500,000.00	-	900,000.00
22050107	HEALTH SUBSIDY	3,000,000.00	3,900,000.00	210,000.00	1,330,000.00
22050108	RELIGIOUS PILGRIMAGE SUBSIDY	2,000,000.00	2,600,000.00	100,000.00	-
<b>22080000</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>	<b>4,000,000.00</b>	<b>5,200,000.00</b>	<b>50,000.00</b>	<b>700,000.00</b>
<b>22080100</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>	<b>4,000,000.00</b>	<b>5,200,000.00</b>	<b>50,000.00</b>	<b>700,000.00</b>
22080101	TRANSFER-PAYMENT TO UNEMPLOYED	2,000,000.00	2,600,000.00	50,000.00	250,000.00
22080102	TRANSFER-PAYMENT TO AGED/VULNERABLE GROUP	2,000,000.00	2,600,000.00	-	450,000.00

<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>14,500,000.00</b>	<b>18,850,000.00</b>	<b>-</b>	<b>1,500,000.00</b>
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>14,500,000.00</b>	<b>18,850,000.00</b>	<b>-</b>	<b>1,500,000.00</b>
23040101	TREE PLANTING	2,500,000.00	3,250,000.00	-	-
23040102	EROSION & FLOOD CONTROL	10,000,000.00	13,000,000.00	-	1,000,000.00
23040105	WATER POLLUTION, PREVENTION & CONTROL	2,000,000.00	2,600,000.00	-	500,000.00
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>79,000,000.00</b>	<b>102,700,000.00</b>	<b>23,895,000.00</b>	<b>38,036,000.00</b>
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>79,000,000.00</b>	<b>102,700,000.00</b>	<b>23,895,000.00</b>	<b>38,036,000.00</b>
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	15,000,000.00	19,500,000.00	-	6,500,000.00
23050103	MONITORING & EVALUATION	4,000,000.00	5,200,000.00	-	-
23050104	ANNIVERSARIES/ CELEBRATIONS	60,000,000.00	78,000,000.00	23,895,000.00	31,536,000.00
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE)</b>	<b>1,100,000,000.00</b>	<b>1,697,000,000.00</b>	<b>77,163,020.81</b>	<b>8,043,000.00</b>
<b>31050100</b>	<b>INVENTORIES</b>	<b>247,000,000.00</b>	<b>415,250,000.00</b>	<b>2,847,000.00</b>	<b>1,505,000.00</b>
31050101	ENGINEERING STORES	10,000,000.00	15,000,000.00	-	-
31050102	MEDICAL STORES	17,000,000.00	30,000,000.00	-	-
31050103	INDUSTRIAL & CHEMICAL STORES	3,000,000.00	4,500,000.00	-	-
31050105	FUEL & LUBRICANTS	2,500,000.00	3,750,000.00	50,000.00	-
31050106	AGRICULTURAL INPUTS	85,000,000.00	152,000,000.00	-	-
31050107	FARM STOCK	42,500,000.00	63,750,000.00	-	-
31050108	SCHOLASTIC MATERIALS	5,000,000.00	7,500,000.00	-	-
31050109	STATIONERIES STORES	10,000,000.00	15,000,000.00	377,000.00	-
31050110	PRINTED MATERIALS	13,000,000.00	19,500,000.00	240,000.00	155,000.00
31050111	BUILDING MATERIALS	20,000,000.00	30,000,000.00	1,450,000.00	-
31050117	COMPUTER/INFORMATION TECHNOLOGY STORE	2,000,000.00	3,000,000.00	150,000.00	-
31050119	EQUIPMENT STORE	5,000,000.00	11,250,000.00	-	-
31050124	MOTOR SPARE STORE	10,000,000.00	15,000,000.00	580,000.00	1,350,000.00
31050129	PLANT/EQUIPMENT SPARE STORE	10,000,000.00	15,000,000.00	-	-
31050134	UNIFORM STORE	2,000,000.00	15,000,000.00	-	-
31050135	OTHER STOCK	10,000,000.00	15,000,000.00	-	-
<b>31050200</b>	<b>WORK IN PROGRESS</b>	<b>45,000,000.00</b>	<b>67,500,000.00</b>	<b>-</b>	<b>-</b>
31050201	WORK IN PROGRESS	45,000,000.00	67,500,000.00	-	-
<b>31060100</b>	<b>PERSONAL ADVANCES</b>	<b>50,000,000.00</b>	<b>75,000,000.00</b>	<b>-</b>	<b>-</b>
31060101	PERSONAL ADVANCES	50,000,000.00	75,000,000.00	-	-
<b>31060200</b>	<b>ADMINISTRATIVE ADVANCES</b>	<b>6,000,000.00</b>	<b>9,000,000.00</b>	<b>-</b>	<b>-</b>
31060201	ADMINISTRATIVE ADVANCES	6,000,000.00	9,000,000.00	-	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>99,000,000.00</b>	<b>148,500,000.00</b>	<b>30,050,000.00</b>	<b>6,260,000.00</b>
32010101	LAND & BUILDINGS - ADMINISTRATIVE	83,000,000.00	124,500,000.00	16,415,000.00	6,260,000.00
32010104	OTHER STORAGE FACILITIES	16,000,000.00	24,000,000.00	13,635,000.00	-

<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>418,500,000.00</b>	<b>627,750,000.00</b>	<b>35,156,020.81</b>	<b>278,000.00</b>
32010202	ROADS & BRIDGES	180,000,000.00	270,000,000.00	18,167,020.81	-
32010206	SECURITY INSTALLATIONS/ EQUIPMENT	12,000,000.00	18,000,000.00	2,223,000.00	-
32010207	ELECTRICITY TRANSMISSION NETWORK	70,000,000.00	105,000,000.00	1,716,000.00	278,000.00
32010209	SEWAGE/ DRAINAGE NETWORK	36,500,000.00	54,750,000.00	8,050,000.00	-
32010214	BOREHOLES & OTHER WATER FACILITIES	95,000,000.00	142,500,000.00	3,800,000.00	-
32010215	WASTE DISPOSAL EQUIPMENT	25,000,000.00	37,500,000.00	1,200,000.00	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>95,500,000.00</b>	<b>166,500,000.00</b>	-	-
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	94,000,000.00	25,500,000.00	-	-
32010305	POWER GENERATING SETS	1,500,000.00	141,000,000.00	-	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>67,500,000.00</b>	<b>47,250,000.00</b>	-	-
32010405	MOTOR VEHICLES	60,000,000.00	47,250,000.00	-	-
32010407	MOTOR CYCLES	7,500,000.00	-	-	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>23,000,000.00</b>	<b>77,250,000.00</b>	<b>930,000.00</b>	-
32010501	COMPUTERS/NETWORKING EQUIPMENT	16,500,000.00	60,000,000.00	780,000.00	-
32010502	PRINTERS	3,000,000.00	9,750,000.00	150,000.00	-
32010503	SCANNERS	1,500,000.00	3,000,000.00	-	-
32010505	PHOTOCOPIERS	1,500,000.00	2,250,000.00	-	-
32010509	BINDING EQUIPMENT	500,000.00	2,250,000.00	-	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>13,000,000.00</b>	<b>18,750,000.00</b>	<b>2,950,000.00</b>	-
32010601	CHAIRS	5,000,000.00	4,500,000.00	1,900,000.00	-
32010602	TABLES	3,500,000.00	7,500,000.00	1,050,000.00	-
32010604	TELEVISION SETS	1,500,000.00	3,000,000.00	-	-
32010609	CEILING FANS	1,000,000.00	2,250,000.00	-	-
32010610	REFRIDGERATOR	2,000,000.00	1,500,000.00	-	-
<b>32010700</b>	<b>SERVICE CONCESSION ASSETS (PPP)-GENERAL</b>	<b>5,000,000.00</b>	<b>7,500,000.00</b>	-	-
32010701	SERVICE CONCESSION ASSETS (PPP)	5,000,000.00	7,500,000.00	-	-
<b>32010900</b>	<b>SPECIALISED ASSETS-GENERAL</b>	<b>7,000,000.00</b>	<b>750,000.00</b>	-	-
32010904	LABORATORY MEDICAL EQUIPMENTS	7,000,000.00	750,000.00	-	-
<b>32020100</b>	<b>INVESTMENT PROPERTY - LAND &amp; BUILDING-GEN</b>	<b>23,500,000.00</b>	<b>36,000,000.00</b>	<b>5,230,000.00</b>	-
32020101	LAND & BUILDINGS-OFFICE	20,000,000.00	15,750,000.00	5,230,000.00	-
32020102	LAND & BUILDINGS-RESIDENTIAL	-	5,250,000.00	-	-
32020104	OTHER STORAGE FACILITIES	3,500,000.00	15,000,000.00	-	-



# IREWOLE LOCAL GOVERNMENT

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	<b>3,986,445,862.04</b>	<b>4,591,772,672.04</b>	<b>170,119,647.67</b>	<b>1,037,241,447.54</b>
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	<b>2,178,595,862.04</b>	<b>4,591,772,672.04</b>	<b>170,119,647.67</b>	<b>1,037,241,447.54</b>
<b>2100000</b>	<b>PERSONNEL COST</b>	<b>1,107,543,470.00</b>	<b>2,920,720,280.00</b>	-	<b>1,037,241,447.54</b>
<b>2101000</b>	<b>SALARY</b>	<b>977,275,520.00</b>	<b>2,766,092,000.00</b>	-	<b>992,040,485.04</b>
<b>21010100</b>	<b>SALARIES AND WAGES</b>	<b>977,275,520.00</b>	<b>2,766,092,000.00</b>	-	<b>992,040,485.04</b>
21010101	SALARY	676,113,703.00	1,305,700,900.00	-	414,035,451.53
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	301,161,817.00	1,460,391,100.00	-	578,005,033.51
<b>2102000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>130,267,950.00</b>	<b>154,628,280.00</b>	-	<b>45,200,962.50</b>
<b>21020100</b>	<b>ALLOWANCES</b>	<b>107,267,950.00</b>	<b>136,252,520.00</b>	-	<b>27,950,962.50</b>
21020101	NON REGULAR ALLOWANCES	107,267,950.00	136,252,520.00	-	27,950,962.50
<b>21020200</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>23,000,000.00</b>	<b>18,375,760.00</b>	-	<b>17,250,000.00</b>
21020201	OHIS CONTRIBUTION	23,000,000.00	18,375,760.00	-	17,250,000.00
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	<b>1,071,052,392.04</b>	<b>1,671,052,392.04</b>	<b>170,119,647.67</b>	-
22060000	DEBT REPAYMENT	71,052,392.04	71,052,392.04		
<b>22000000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	<b>1,000,000,000.00</b>	<b>1,600,000,000.00</b>	<b>170,119,647.67</b>	-
<b>22020000</b>	<b>OVERHEAD COST</b>	<b>867,500,000.00</b>	<b>1,335,413,755.00</b>	<b>170,119,647.67</b>	-
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>115,000,000.00</b>	<b>230,000,000.00</b>	<b>20,918,000.00</b>	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	55,000,000.00	110,000,000.00	16,278,000.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000,000.00	80,000,000.00	4,640,000.00	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	20,000,000.00	-	-
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	20,000,000.00	-	-
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	<b>24,300,000.00</b>	<b>11,300,000.00</b>	-	-
22020201	ELECTRICITY CHARGES	500,000.00	2,500,000.00	-	-
22020202	TELEPHONE CHARGES	2,500,000.00	2,500,000.00	-	-
22020203	INTERNET ACCESS CHARGES	1,300,000.00	1,300,000.00	-	-
22020206	SEWAGE CHARGES	20,000,000.00	5,000,000.00	-	-
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>43,700,000.00</b>	<b>63,700,000.00</b>	<b>6,315,000.00</b>	-

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	10,000,000.00	502,000.00	-
22020303	NEWSPAPERS	2,000,000.00	2,000,000.00	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000,000.00	10,000,000.00	2,460,000.00	-
22020306	PRINTING OF SECURITY DOCUMENTS	10,000,000.00	10,000,000.00	2,653,000.00	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	20,000,000.00	-	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,700,000.00	2,700,000.00	-	-
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	5,000,000.00	5,000,000.00	-	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	2,000,000.00	2,000,000.00	500,000.00	-
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	2,000,000.00	2,000,000.00	200,000.00	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>68,000,000.00</b>	<b>83,000,000.00</b>	<b>5,456,000.00</b>	<b>-</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	25,000,000.00	25,000,000.00	2,122,000.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00	290,000.00	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	3,000,000.00	3,000,000.00	50,000.00	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	7,000,000.00	7,000,000.00	92,000.00	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	3,000,000.00	200,000.00	-
22020406	OTHER MAINTENANCE SERVICES	-	10,000,000.00	-	-
22020410	MAINTENANCE OF STREET LIGHTINGS	5,000,000.00	5,000,000.00	-	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	5,000,000.00	5,000,000.00	442,000.00	-
22020413	MINOR ROAD MAINTENANCE	15,000,000.00	20,000,000.00	2,260,000.00	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>55,000,000.00</b>	<b>35,000,000.00</b>	<b>1,194,000.00</b>	<b>-</b>
22020501	LOCAL TRAINING	30,000,000.00	30,000,000.00	1,194,000.00	-
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING F	25,000,000.00	5,000,000.00	-	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>65,000,000.00</b>	<b>100,000,000.00</b>	<b>9,550,000.00</b>	<b>-</b>
22020601	SECURITY SERVICES	20,000,000.00	25,000,000.00	4,120,000.00	-
22020603	RESIDENTIAL RENT	5,000,000.00	5,000,000.00	-	-
22020605	CLEANING & FUMIGATION SERVICES	25,000,000.00	50,000,000.00	5,430,000.00	-
22020607	RESCUE SERVICES	15,000,000.00	20,000,000.00	-	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>57,700,000.00</b>	<b>59,700,000.00</b>	<b>-</b>	<b>-</b>
22020701	FINANCIAL CONSULTING	2,000,000.00	2,000,000.00	-	-
22020702	INFORMATION TECHNOLOGY CONSULTING	5,000,000.00	5,000,000.00	-	-
22020703	LEGAL SERVICES	3,000,000.00	5,000,000.00	-	-
22020705	ARCHITECTURAL SERVICES	5,000,000.00	5,000,000.00	-	-
22020706	SURVEYING SERVICES	5,000,000.00	5,000,000.00	-	-
22020707	AGRICULTURAL CONSULTING	27,700,000.00	27,700,000.00	-	-
22020708	MEDICAL CONSULTING	10,000,000.00	10,000,000.00	-	-
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>192,000,000.00</b>	<b>383,000,000.00</b>	<b>79,852,500.00</b>	<b>-</b>
22020801	MOTOR VEHICLE FUEL COST	188,000,000.00	376,000,000.00	79,787,500.00	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,000,000.00	2,000,000.00	65,000.00	-

22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	5,000,000.00	-	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	-	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,000,000.00	3,000,000.00	-	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>243,800,000.00</b>	<b>366,713,755.00</b>	<b>46,834,147.67</b>	-
22021001	REFRESHMENT & MEALS	50,000,000.00	75,000,000.00	22,351,300.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	15,000,000.00	15,000,000.00	3,000,000.00	-
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	15,000,000.00	1,023,000.00	-
22021004	MEDICAL EXPENSES-LOCAL	2,000,000.00	2,000,000.00	585,000.00	-
22021006	POSTAGES & COURIER SERVICES	200,000.00	200,000.00	-	-
22021007	WELFARE PACKAGES	80,000,000.00	80,000,000.00	19,874,847.67	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	5,000,000.00	-	-
22021009	SPORTING ACTIVITIES	20,000,000.00	20,000,000.00	-	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	7,000,000.00	7,000,000.00	-	-
22021020	ELECTION-LOGISTICS SUPPORT	10,000,000.00	40,000,000.00	-	-
22021041	CONTINGENCY	49,600,000.00	87,513,755.00	-	-
22021042	RECURRENT ADJUSTMENT	-	20,000,000.00	-	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>47,500,000.00</b>	<b>74,586,245.00</b>	-	-
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>47,500,000.00</b>	<b>74,586,245.00</b>	-	-
22040109	GRANTS TO COMMUNITIES/NGOs	5,000,000.00	5,000,000.00	-	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	37,500,000.00	7,500,000.00	-	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL GO	5,000,000.00	62,086,245.00	-	-
<b>22080000</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>	<b>3,000,000.00</b>	<b>6,000,000.00</b>	-	-
<b>22080100</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>	<b>3,000,000.00</b>	<b>6,000,000.00</b>	-	-
22080101	TRANSFER-PAYMENT TO UNEMPLOYED	1,000,000.00	1,000,000.00	-	-
22080102	TRANSFER-PAYMENT TO AGED/VULNERABLE GROUP	2,000,000.00	5,000,000.00	-	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	-	-
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	-	-
23040102	EROSION & FLOOD CONTROL	2,000,000.00	2,000,000.00	-	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>80,000,000.00</b>	<b>182,000,000.00</b>	-	-
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>80,000,000.00</b>	<b>182,000,000.00</b>	-	-
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	20,000,000.00	20,000,000.00	-	-
23050102	COMPUTER SOFTWARE ACQUISITION	1,000,000.00	2,000,000.00	-	-
23050103	MONITORING & EVALUATION	4,000,000.00	5,000,000.00	-	-
23050104	ANNIVERSARIES/ CELEBRATIONS	50,000,000.00	150,000,000.00	-	-
23050105	MARGIN FOR INCREASE IN COSTS	5,000,000.00	5,000,000.00	-	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE)</b>	<b>1,807,850,000.00</b>	<b>1,700,000,000.00</b>	<b>31,900,500.00</b>	-
<b>31050100</b>	<b>INVENTORIES</b>	<b>530,150,000.00</b>	<b>300,150,000.00</b>	<b>2,873,500.00</b>	-

31050101	ENGINEERING STORES	38,000,000.00	38,000,000.00	1,500,000.00	-
31050102	MEDICAL STORES	12,150,000.00	12,150,000.00	500,000.00	-
31050106	AGRICULTURAL INPUTS	41,000,000.00	41,000,000.00	873,500.00	-
31050107	FARM STOCK	10,000,000.00	10,000,000.00	-	-
31050108	SCHOLASTIC MATERIALS	65,000,000.00	65,000,000.00	-	-
31050117	COMPUTER/INFORMATION TECHNOLOGY STORE	4,000,000.00	4,000,000.00	-	-
31050127	FURNITURE STORE	5,000,000.00	5,000,000.00	-	-
31050130	ANIMAL FEED STORE	25,000,000.00	25,000,000.00	-	-
31050135	OTHER STOCK	330,000,000.00	100,000,000.00	-	-
<b>31060200</b>	<b>ADMINISTRATIVE ADVANCES</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	-	-
31060201	ADMINISTRATIVE ADVANCES	5,000,000.00	5,000,000.00	-	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>332,000,000.00</b>	<b>252,000,000.00</b>	<b>6,740,000.00</b>	-
32010101	LAND & BUILDINGS - ADMINISTRATIVE	80,000,000.00	100,000,000.00	6,740,000.00	-
32010102	LAND & BUILDINGS - RESIDENTIAL	230,000,000.00	130,000,000.00	-	-
32010104	OTHER STORAGE FACILITIES	22,000,000.00	22,000,000.00	-	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>798,950,000.00</b>	<b>761,600,000.00</b>	<b>15,570,000.00</b>	-
32010202	ROADS & BRIDGES	712,750,000.00	652,400,000.00	15,270,000.00	-
32010207	ELECTRICITY TRANSMISSION NETWORK	13,000,000.00	20,000,000.00	-	-
32010208	WATER DISTRIBUTION NETWORK	17,000,000.00	20,000,000.00	-	-
32010209	SEWAGE/ DRAINAGE NETWORK	19,200,000.00	19,200,000.00	-	-
32010214	BOREHOLES & OTHER WATER FACILITIES	22,000,000.00	35,000,000.00	-	-
32010215	WASTE DISPOSAL EQUIPMENT	15,000,000.00	15,000,000.00	300,000.00	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>133,250,000.00</b>	<b>137,750,000.00</b>	<b>6,630,000.00</b>	-
32010405	MOTOR VEHICLES	123,000,000.00	123,000,000.00	6,630,000.00	-
32010406	TRICYCLE	5,500,000.00	10,000,000.00	-	-
32010407	MOTOR CYCLES	4,750,000.00	4,750,000.00	-	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>5,500,000.00</b>	<b>5,500,000.00</b>	<b>87,000.00</b>	-
32010501	COMPUTERS/NETWORKING EQUIPMENT	3,000,000.00	3,000,000.00	-	-
32010502	PRINTERS	500,000.00	500,000.00	87,000.00	-
32010505	PHOTOCOPIERS	2,000,000.00	2,000,000.00	-	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>	-	-
32010601	CHAIRS	500,000.00	500,000.00	-	-
32010602	TABLES	500,000.00	500,000.00	-	-
32010603	SAFES/FILE CABINETS/ CUPBOARDS	500,000.00	500,000.00	-	-
32010604	TELEVISION SETS	500,000.00	500,000.00	-	-
32010609	CEILING FANS	500,000.00	500,000.00	-	-
32010610	REFRIDGERATOR	500,000.00	500,000.00	-	-

32010900	SPECIALISED ASSETS-GENERAL	-	105,000,000.00	-	-
32010903	BIOLOGICAL ASSETS	-	105,000,000.00	-	-
32020100	INVESTMENT PROPERTY - LAND & BUILDING-GEN	-	130,000,000.00	-	-
32020101	LAND & BUILDINGS-OFFICE	-	130,000,000.00	-	-



## ISOKAN LOCAL GOVERNMENT DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	3,306,097,518.92	4,061,785,028.92	205,547,703.33	701,662,393.20
20000000	<b>RECURRENT EXPENDITURE</b>	2,106,097,518.92	4,061,785,028.92	205,547,703.33	701,662,393.20
21000000	<b>PERSONNEL COST</b>	1,044,312,490.00	2,100,000,000.00	-	701,662,393.20
21010000	<b>SALARY</b>	923,467,136.95	1,939,554,070.00	-	656,028,378.41
21010100	<b>SALARIES AND WAGES</b>	923,467,136.95	1,939,554,070.00	-	656,028,378.41
21010101	SALARY	523,467,136.95	689,554,070.00	-	356,028,378.41
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	400,000,000.00	1,250,000,000.00	-	300,000,000.00
21020000	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	120,845,353.05	160,445,930.00	-	45,634,014.79
21020100	<b>ALLOWANCES</b>	100,394,083.05	139,985,210.00	-	30,295,562.29
21020101	NON REGULAR ALLOWANCES	100,394,083.05	139,985,210.00	-	30,295,562.29
21020200	<b>SOCIAL CONTRIBUTIONS</b>	20,451,270.00	20,460,720.00	-	15,338,452.50
21020201	OHIS CONTRIBUTION	20,451,270.00	20,460,720.00	-	15,338,452.50
22000000	<b>TOTAL OTHER RECURRENT COSTS</b>	1,061,785,028.92	1,961,785,028.92	205,547,703.33	-
22060000	DEBT REPAYMENT	61,785,028.92	61,785,028.92		
22000000	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	1,000,000,000.00	1,900,000,000.00	205,547,703.33	-
22020000	<b>OVERHEAD COST</b>	745,056,875.10	1,603,556,875.10	194,411,503.33	-
22020100	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	130,000,000.00	250,000,000.00	102,716,450.00	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	150,000,000.00	53,647,500.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000,000.00	50,000,000.00	49,068,950.00	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	50,000,000.00	-	-
22020200	<b>UTILITIES - GENERAL</b>	6,500,000.00	7,000,000.00	20,000.00	-
22020201	ELECTRICITY CHARGES	1,500,000.00	2,000,000.00	20,000.00	-

22020202	TELEPHONE CHARGES	500,000.00	-	-	-
22020206	SEWAGE CHARGES	500,000.00	5,000,000.00	-	-
22020210	SOFTWARE CHARGES/ LICENSE RENEWAL	4,000,000.00	-	-	-
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>80,000,000.00</b>	<b>272,000,000.00</b>	<b>3,462,500.00</b>	<b>-</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	50,000,000.00	1,272,500.00	-
22020304	MAGAZINES & PERIODICALS	5,000,000.00	40,000,000.00	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000,000.00	50,000,000.00	1,030,000.00	-
22020306	PRINTING OF SECURITY DOCUMENTS	8,000,000.00	30,000,000.00	910,000.00	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	15,000,000.00	15,000,000.00	-	-
22020309	UNIFORMS & OTHER CLOTHING	10,000,000.00	30,000,000.00	-	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	15,000,000.00	50,000,000.00	-	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	2,000,000.00	2,000,000.00	250,000.00	-
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	5,000,000.00	5,000,000.00	-	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>72,000,000.00</b>	<b>195,000,000.00</b>	<b>9,856,400.00</b>	<b>-</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	15,000,000.00	30,000,000.00	2,695,000.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	20,000,000.00	96,000.00	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	12,000,000.00	20,000,000.00	1,500,000.00	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000.00	10,000,000.00	3,068,000.00	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	9,000,000.00	40,000,000.00	1,417,400.00	-
22020406	OTHER MAINTENANCE SERVICES	20,000,000.00	35,000,000.00	-	-
22020410	MAINTENANCE OF STREET LIGHTINGS	2,000,000.00	10,000,000.00	-	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	2,000,000.00	30,000,000.00	1,080,000.00	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>35,000,000.00</b>	<b>75,000,000.00</b>	<b>15,486,000.00</b>	<b>-</b>
22020501	LOCAL TRAINING	30,000,000.00	20,000,000.00	15,486,000.00	-
22020502	INTERNATIONAL TRAINING	-	50,000,000.00	-	-
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING F	5,000,000.00	5,000,000.00	-	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>46,500,000.00</b>	<b>135,000,000.00</b>	<b>16,277,000.00</b>	<b>-</b>
22020601	SECURITY SERVICES	2,000,000.00	30,000,000.00	10,231,000.00	-
22020603	RESIDENTIAL RENT	5,000,000.00	5,000,000.00	115,000.00	-
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	20,000,000.00	30,000,000.00	-	-
22020605	CLEANING & FUMIGATION SERVICES	15,500,000.00	60,000,000.00	5,931,000.00	-
22020607	RESCUE SERVICES	4,000,000.00	10,000,000.00	-	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>8,000,000.00</b>	<b>13,000,000.00</b>	<b>358,360.00</b>	<b>-</b>
22020701	FINANCIAL CONSULTING	1,000,000.00	1,000,000.00	358,360.00	-
22020702	INFORMATION TECHNOLOGY CONSULTING	3,000,000.00	-	-	-
22020703	LEGAL SERVICES	1,000,000.00	1,000,000.00	-	-
22020704	ENGINEERING SERVICES	1,000,000.00	2,000,000.00	-	-
22020705	ARCHITECTURAL SERVICES	500,000.00	2,000,000.00	-	-

22020706	SURVEYING SERVICES	500,000.00	2,000,000.00	-	-
22020709	AUDITING OF ACCOUNTS	1,000,000.00	5,000,000.00	-	-
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>101,500,000.00</b>	<b>206,000,000.00</b>	<b>29,650,000.00</b>	-
22020801	MOTOR VEHICLE FUEL COST	100,000,000.00	200,000,000.00	28,665,000.00	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	500,000.00	5,000,000.00	135,000.00	-
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	1,000,000.00	850,000.00	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>4,556,875.10</b>	<b>4,556,875.10</b>	<b>55,210.00</b>	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,556,875.10	2,556,875.10	55,210.00	-
22020902	INSURANCE PREMIUM	2,000,000.00	2,000,000.00	-	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>261,000,000.00</b>	<b>446,000,000.00</b>	<b>16,529,583.33</b>	-
22021001	REFRESHMENT & MEALS	50,000,000.00	150,000,000.00	5,862,500.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	4,000,000.00	50,000,000.00	-	-
22021003	PUBLICITY & ADVERTISEMENTS	25,000,000.00	30,000,000.00	-	-
22021004	MEDICAL EXPENSES-LOCAL	1,500,000.00	14,000,000.00	-	-
22021007	WELFARE PACKAGES	50,000,000.00	50,000,000.00	4,055,000.00	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	500,000.00	2,000,000.00	-	-
22021009	SPORTING ACTIVITIES	20,000,000.00	20,000,000.00	-	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	10,000,000.00	10,000,000.00	1,050,000.00	-
22021020	ELECTION-LOGISTICS SUPPORT	40,000,000.00	50,000,000.00	-	-
22021041	CONTINGENCY	10,000,000.00	20,000,000.00	4,902,583.33	-
22021042	RECURRENT ADJUSTMENT	50,000,000.00	50,000,000.00	659,500.00	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>116,443,124.90</b>	<b>116,443,124.90</b>	<b>270,000.00</b>	-
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>116,443,124.90</b>	<b>116,443,124.90</b>	<b>270,000.00</b>	-
22040109	GRANTS TO COMMUNITIES/NGOs	70,000,000.00	70,000,000.00	-	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	14,000,000.00	14,000,000.00	-	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	32,443,124.90	32,443,124.90	270,000.00	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>50,000,000.00</b>	<b>55,000,000.00</b>	<b>841,200.00</b>	-
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp;</b>	<b>50,000,000.00</b>	<b>55,000,000.00</b>	<b>841,200.00</b>	-
22050105	EDUCATION SUBSIDY	30,000,000.00	30,000,000.00	841,200.00	-
22050106	AGRICULTURAL INPUTS SUBSIDY	15,000,000.00	20,000,000.00	-	-
22050107	HEALTH SUBSIDY	5,000,000.00	5,000,000.00	-	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	-	-
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	-	-
23040101	TREE PLANTING	3,000,000.00	3,000,000.00	-	-
23040102	EROSION & FLOOD CONTROL	5,000,000.00	5,000,000.00	-	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>80,500,000.00</b>	<b>117,000,000.00</b>	<b>10,025,000.00</b>	-
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>80,500,000.00</b>	<b>117,000,000.00</b>	<b>10,025,000.00</b>	-

23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	20,000,000.00	35,000,000.00	-	-
23050103	MONITORING & EVALUATION	500,000.00	2,000,000.00	-	-
23050104	ANNIVERSARIES/ CELEBRATIONS	60,000,000.00	80,000,000.00	10,025,000.00	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE</b>	<b>1,200,000,000.00</b>	<b>2,500,000,000.00</b>	<b>632,245,783.33</b>	<b>-</b>
<b>31050100</b>	<b>INVENTORIES</b>	<b>161,000,000.00</b>	<b>340,000,000.00</b>	<b>9,270,333.33</b>	<b>-</b>
31050101	ENGINEERING STORES	10,000,000.00	30,000,000.00	2,000,000.00	-
31050102	MEDICAL STORES	20,000,000.00	50,000,000.00	3,033,333.33	-
31050106	AGRICULTURAL INPUTS	10,000,000.00	30,000,000.00	80,000.00	-
31050107	FARM STOCK	10,000,000.00	30,000,000.00	-	-
31050108	SCHOLASTIC MATERIALS	20,000,000.00	50,000,000.00	-	-
31050109	STATIONERIES STORES	11,000,000.00	30,000,000.00	-	-
31050117	COMPUTER/INFORMATION TECHNOLOGY STORE	10,000,000.00	20,000,000.00	1,890,000.00	-
31050121	ELECTRICAL/ELECTRONIC STORE	15,000,000.00	20,000,000.00	-	-
31050123	PERISHABLE STORE	25,000,000.00	25,000,000.00	2,267,000.00	-
31050130	ANIMAL FEED STORE	20,000,000.00	30,000,000.00	-	-
31050133	LABORATORY EQUIPMENT STORE	10,000,000.00	25,000,000.00	-	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>349,000,000.00</b>	<b>462,000,000.00</b>	<b>76,234,200.00</b>	<b>-</b>
32010101	LAND & BUILDINGS - ADMINISTRATIVE	190,000,000.00	292,000,000.00	52,246,600.00	-
32010102	LAND & BUILDINGS - RESIDENTIAL	159,000,000.00	170,000,000.00	23,987,600.00	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>413,000,000.00</b>	<b>1,275,000,000.00</b>	<b>533,265,620.00</b>	<b>-</b>
32010202	ROADS & BRIDGES	175,000,000.00	750,000,000.00	504,923,620.00	-
32010206	SECURITY INSTALLATIONS/ EQUIPMENT	10,000,000.00	20,000,000.00	-	-
32010207	ELECTRICITY TRANSMISSION NETWORK	125,000,000.00	335,000,000.00	18,590,000.00	-
32010209	SEWAGE/ DRAINAGE NETWORK	35,000,000.00	90,000,000.00	7,062,000.00	-
32010214	BOREHOLES & OTHER WATER FACILITIES	48,000,000.00	60,000,000.00	440,000.00	-
32010215	WASTE DISPOSAL EQUIPMENT	20,000,000.00	20,000,000.00	2,250,000.00	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>155,000,000.00</b>	<b>165,000,000.00</b>	<b>4,370,000.00</b>	<b>-</b>
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	140,000,000.00	150,000,000.00	4,370,000.00	-
32010304	POWER PLANTS	15,000,000.00	15,000,000.00	-	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>72,000,000.00</b>	<b>165,000,000.00</b>	<b>6,593,000.00</b>	<b>-</b>
32010405	MOTOR VEHICLES	65,000,000.00	150,000,000.00	6,593,000.00	-
32010407	MOTOR CYCLES	7,000,000.00	15,000,000.00	-	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>15,000,000.00</b>	<b>33,000,000.00</b>	<b>840,000.00</b>	<b>-</b>
32010502	PRINTERS	6,000,000.00	20,000,000.00	840,000.00	-
32010505	PHOTOCOPIERS	6,000,000.00	10,000,000.00	-	-
32010506	TYPE-WRITERS	3,000,000.00	3,000,000.00	-	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>10,000,000.00</b>	<b>30,000,000.00</b>	<b>1,672,630.00</b>	<b>-</b>

32010601	CHAIRS	10,000,000.00	30,000,000.00	1,672,630.00	-
<b>32020100</b>	<b>INVESTMENT PROPERTY - LAND &amp; BUILDING-GEN</b>	<b>25,000,000.00</b>	<b>30,000,000.00</b>	-	-
32020104	OTHER STORAGE FACILITIES	25,000,000.00	30,000,000.00	-	-



# IWO LOCAL GOVERNMENT

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	<b>3,664,148,183.66</b>	<b>4,781,100,493.64</b>	<b>112,907,000.00</b>	<b>918,970,036.77</b>
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	<b>2,464,148,183.66</b>	<b>4,781,100,493.64</b>	<b>112,907,000.00</b>	<b>918,970,036.77</b>
<b>2100000</b>	<b>PERSONNEL COST</b>	<b>1,349,739,650.02</b>	<b>3,166,691,960.00</b>	-	<b>918,970,036.77</b>
<b>2101000</b>	<b>SALARY</b>	<b>1,279,739,650.02</b>	<b>3,042,808,520.00</b>	-	<b>918,970,036.77</b>
<b>21010100</b>	<b>SALARIES AND WAGES</b>	<b>1,279,739,650.02</b>	<b>3,042,808,520.00</b>	-	<b>918,970,036.77</b>
21010101	SALARY	649,739,650.02	1,093,254,260.00	-	446,470,036.77
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	630,000,000.00	1,949,554,260.00	-	472,500,000.00
<b>2102000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>70,000,000.00</b>	<b>123,883,440.00</b>	-	-
<b>21020100</b>	<b>ALLOWANCES</b>	<b>70,000,000.00</b>	<b>123,883,440.00</b>	-	-
21020101	NON REGULAR ALLOWANCES	70,000,000.00	123,883,440.00	-	-
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	<b>1,114,408,533.64</b>	<b>1,614,408,533.64</b>	<b>112,907,000.00</b>	-
22060000	DEBT REPAYMENT	114,408,533.64	114,408,533.64		
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	<b>1,000,000,000.00</b>	<b>1,500,000,000.00</b>	<b>112,907,000.00</b>	-
<b>2202000</b>	<b>OVERHEAD COST</b>	<b>783,008,280.00</b>	<b>1,263,008,280.00</b>	<b>106,911,000.00</b>	-
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>150,000,000.00</b>	<b>430,000,000.00</b>	<b>19,750,000.00</b>	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	110,000,000.00	310,000,000.00	8,500,000.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000,000.00	60,000,000.00	10,520,000.00	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	30,000,000.00	270,000.00	-
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	30,000,000.00	460,000.00	-
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	<b>12,000,000.00</b>	<b>15,000,000.00</b>	<b>1,580,000.00</b>	-
22020201	ELECTRICITY CHARGES	5,000,000.00	5,000,000.00	-	-
22020202	TELEPHONE CHARGES	2,000,000.00	2,000,000.00	1,320,000.00	-
22020203	INTERNET ACCESS CHARGES	2,000,000.00	2,000,000.00	260,000.00	-
22020206	SEWAGE CHARGES	1,000,000.00	1,000,000.00	-	-
22020210	SOFTWARE CHARGES/ LICENSE RENEWAL	2,000,000.00	5,000,000.00	-	-
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>54,700,000.00</b>	<b>72,700,000.00</b>	<b>11,934,000.00</b>	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	10,000,000.00	680,000.00	-

22020303	NEWSPAPERS	500,000.00	500,000.00	480,000.00	-
22020304	MAGAZINES & PERIODICALS	2,000,000.00	2,000,000.00	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000,000.00	20,000,000.00	8,400,000.00	-
22020306	PRINTING OF SECURITY DOCUMENTS	10,000,000.00	10,000,000.00	-	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	5,000,000.00	46,000.00	-
22020309	UNIFORMS & OTHER CLOTHING	2,000,000.00	5,000,000.00	-	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	5,000,000.00	5,000,000.00	-	-
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	200,000.00	200,000.00	-	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	5,000,000.00	10,000,000.00	2,328,000.00	-
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	5,000,000.00	5,000,000.00	-	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>49,177,698.00</b>	<b>57,177,698.00</b>	<b>8,193,000.00</b>	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	20,000,000.00	20,000,000.00	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	-	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	5,000,000.00	5,000,000.00	3,700,000.00	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	10,000,000.00	3,300,000.00	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,500,000.00	5,500,000.00	-	-
22020406	OTHER MAINTENANCE SERVICES	2,000,000.00	2,000,000.00	1,060,000.00	-
22020410	MAINTENANCE OF STREET LIGHTINGS	2,000,000.00	5,000,000.00	-	-
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	1,000,000.00	1,000,000.00	-	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	5,500,000.00	5,500,000.00	-	-
22020413	MINOR ROAD MAINTENANCE	1,177,698.00	1,177,698.00	133,000.00	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>13,000,000.00</b>	<b>20,000,000.00</b>	<b>35,570,000.00</b>	-
22020501	LOCAL TRAINING	5,000,000.00	10,000,000.00	-	-
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING F	8,000,000.00	10,000,000.00	35,570,000.00	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>95,500,000.00</b>	<b>105,500,000.00</b>	<b>13,429,000.00</b>	-
22020601	SECURITY SERVICES	30,500,000.00	30,500,000.00	-	-
22020602	OFFICE RENT	2,000,000.00	2,000,000.00	983,000.00	-
22020603	RESIDENTIAL RENT	3,000,000.00	3,000,000.00	-	-
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	10,000,000.00	20,000,000.00	9,900,000.00	-
22020605	CLEANING & FUMIGATION SERVICES	30,000,000.00	30,000,000.00	2,080,000.00	-
22020607	RESCUE SERVICES	20,000,000.00	20,000,000.00	466,000.00	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>15,000,000.00</b>	<b>31,000,000.00</b>	<b>4,380,000.00</b>	-
22020702	INFORMATION TECHNOLOGY CONSULTING	2,000,000.00	2,000,000.00	4,380,000.00	-
22020703	LEGAL SERVICES	3,000,000.00	5,000,000.00	-	-
22020704	ENGINEERING SERVICES	1,000,000.00	1,000,000.00	-	-
22020705	ARCHITECTURAL SERVICES	1,000,000.00	5,000,000.00	-	-
22020706	SURVEYING SERVICES	3,000,000.00	13,000,000.00	-	-
22020707	AGRICULTURAL CONSULTING	5,000,000.00	5,000,000.00	-	-

<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>211,500,000.00</b>	<b>326,000,000.00</b>	<b>200,000.00</b>	-
22020801	MOTOR VEHICLE FUEL COST	200,000,000.00	311,500,000.00	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	7,000,000.00	10,000,000.00	200,000.00	-
22020803	PLANT / GENERATOR FUEL COST	4,500,000.00	4,500,000.00	-	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>5,500,000.00</b>	<b>19,000,000.00</b>	<b>10,600,000.00</b>	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,000,000.00	4,000,000.00	10,600,000.00	-
22020904	OTHER CRF BANK CHARGES	1,500,000.00	15,000,000.00	-	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>176,630,582.00</b>	<b>186,630,582.00</b>	<b>1,275,000.00</b>	-
22021001	REFRESHMENT & MEALS	50,000,000.00	50,000,000.00	-	-
22021002	HONORARIUM & SITTING ALLOWANCE	15,000,000.00	15,000,000.00	-	-
22021003	PUBLICITY & ADVERTISEMENTS	14,000,000.00	14,000,000.00	-	-
22021007	WELFARE PACKAGES	30,000,000.00	30,000,000.00	-	-
22021009	SPORTING ACTIVITIES	5,000,000.00	5,000,000.00	-	-
22021010	DIRECT TEACHING & LABORATORY COST	1,000,000.00	1,000,000.00	-	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,000,000.00	5,000,000.00	-	-
22021020	ELECTION-LOGISTICS SUPPORT	10,000,000.00	20,000,000.00	-	-
22021041	CONTINGENCY	44,000,000.00	44,000,000.00	1,275,000.00	-
22021042	RECURRENT ADJUSTMENT	2,630,582.00	2,630,582.00	-	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>116,991,720.00</b>	<b>136,991,720.00</b>	<b>620,000.00</b>	-
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>116,991,720.00</b>	<b>136,991,720.00</b>	<b>620,000.00</b>	-
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	5,000,000.00	25,000,000.00	620,000.00	-
22040109	GRANTS TO COMMUNITIES/NGOs	70,000,000.00	70,000,000.00	-	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	5,000,000.00	5,000,000.00	-	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	36,991,720.00	36,991,720.00	-	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>13,000,000.00</b>	<b>13,000,000.00</b>	-	-
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp;</b>	<b>13,000,000.00</b>	<b>13,000,000.00</b>	-	-
22050105	EDUCATION SUBSIDY	5,000,000.00	5,000,000.00	-	-
22050106	AGRICULTURAL INPUTS SUBSIDY	5,000,000.00	5,000,000.00	-	-
22050107	HEALTH SUBSIDY	3,000,000.00	3,000,000.00	-	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>12,000,000.00</b>	<b>12,000,000.00</b>	-	-
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>12,000,000.00</b>	<b>12,000,000.00</b>	-	-
23040102	EROSION & FLOOD CONTROL	10,000,000.00	10,000,000.00	-	-
23040105	WATER POLLUTION, PREVENTION & CONTROL	2,000,000.00	2,000,000.00	-	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>75,000,000.00</b>	<b>75,000,000.00</b>	<b>5,376,000.00</b>	-
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>75,000,000.00</b>	<b>75,000,000.00</b>	<b>5,376,000.00</b>	-
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	15,000,000.00	15,000,000.00	5,286,000.00	-
23050104	ANNIVERSARIES/ CELEBRATIONS	60,000,000.00	60,000,000.00	90,000.00	-

<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE)</b>	<b>1,200,000,000.00</b>	<b>1,700,000,000.00</b>	<b>35,224,000.00</b>	<b>-</b>
<b>31050100</b>	<b>INVENTORIES</b>	<b>43,600,000.00</b>	<b>53,000,000.00</b>	<b>100,000.00</b>	<b>-</b>
31050102	MEDICAL STORES	10,000,000.00	20,000,000.00	100,000.00	-
31050106	AGRICULTURAL INPUTS	18,000,000.00	18,000,000.00	-	-
31050108	SCHOLASTIC MATERIALS	5,000,000.00	5,000,000.00	-	-
31050117	COMPUTER/INFORMATION TECHNOLOGY STORE	10,600,000.00	10,000,000.00	-	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>243,350,000.00</b>	<b>340,500,000.00</b>	<b>13,458,100.00</b>	<b>-</b>
32010101	LAND & BUILDINGS - ADMINISTRATIVE	235,500,000.00	305,500,000.00	11,308,100.00	-
32010102	LAND & BUILDINGS - RESIDENTIAL	7,850,000.00	35,000,000.00	2,150,000.00	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>560,000,000.00</b>	<b>955,000,000.00</b>	<b>18,416,500.00</b>	<b>-</b>
32010202	ROADS & BRIDGES	520,000,000.00	880,000,000.00	17,021,500.00	-
32010207	ELECTRICITY TRANSMISSION NETWORK	10,000,000.00	30,000,000.00	-	-
32010214	BOREHOLES & OTHER WATER FACILITIES	30,000,000.00	45,000,000.00	1,395,000.00	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>148,000,000.00</b>	<b>162,500,000.00</b>	<b>2,709,400.00</b>	<b>-</b>
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	145,000,000.00	157,500,000.00	2,709,400.00	-
32010305	POWER GENERATING SETS	3,000,000.00	5,000,000.00	-	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>100,000,000.00</b>	<b>100,000,000.00</b>	<b>-</b>	<b>-</b>
32010405	MOTOR VEHICLES	90,000,000.00	80,000,000.00	-	-
32010407	MOTOR CYCLES	10,000,000.00	20,000,000.00	-	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>10,000,000.00</b>	<b>4,000,000.00</b>	<b>-</b>	<b>-</b>
32010502	PRINTERS	5,000,000.00	3,000,000.00	-	-
32010505	PHOTOCOPIERS	5,000,000.00	1,000,000.00	-	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>45,050,000.00</b>	<b>35,000,000.00</b>	<b>540,000.00</b>	<b>-</b>
32010601	CHAIRS	9,400,000.00	9,000,000.00	540,000.00	-
32010602	TABLES	4,650,000.00	4,000,000.00	-	-
32010603	SAFES/FILE CABINETS/ CUPBOARDS	5,000,000.00	3,000,000.00	-	-
32010604	TELEVISION SETS	5,000,000.00	3,000,000.00	-	-
32010605	RADIO SETS	2,000,000.00	1,000,000.00	-	-
32010606	AIR -CONDITIONER	5,000,000.00	3,000,000.00	-	-
32010608	SHELVES	5,000,000.00	3,000,000.00	-	-
32010609	CEILING FANS	5,000,000.00	5,000,000.00	-	-
32010610	REFRIDGERATOR	4,000,000.00	4,000,000.00	-	-
<b>32010900</b>	<b>SPECIALISED ASSETS-GENERAL</b>	<b>50,000,000.00</b>	<b>50,000,000.00</b>	<b>-</b>	<b>-</b>
32010904	LABORATORY MEDICAL EQUIPMENTS	50,000,000.00	50,000,000.00	-	-



# OBOKUN LOCAL GOVERNMENT

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	<b>3,258,801,026.27</b>	<b>2,281,521,290.26</b>	<b>112,907,000.00</b>	<b>329,478,304.01</b>
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	<b>2,058,801,026.27</b>	<b>2,281,521,290.26</b>	<b>112,907,000.00</b>	<b>329,478,304.01</b>
<b>2100000</b>	<b>PERSONNEL COST</b>	<b>995,498,551.15</b>	<b>1,218,218,815.14</b>	-	<b>329,478,304.01</b>
<b>2101000</b>	<b>SALARY</b>	<b>951,595,616.00</b>	<b>1,160,538,920.00</b>	-	<b>329,478,304.01</b>
<b>21010100</b>	<b>SALARIES AND WAGES</b>	<b>951,595,616.00</b>	<b>1,160,538,920.00</b>	-	<b>329,478,304.01</b>
21010101	SALARY	551,595,616.00	760,538,920.00	-	329,478,304.01
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	400,000,000.00	400,000,000.00	-	-
<b>21020000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>43,902,935.14</b>	<b>57,679,895.14</b>	-	-
<b>21020100</b>	<b>ALLOWANCES</b>	<b>26,002,280.00</b>	<b>39,779,240.00</b>	-	-
21020101	NON REGULAR ALLOWANCES	26,002,280.00	39,779,240.00	-	-
<b>21020200</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>17,900,655.14</b>	<b>17,900,655.14</b>	-	-
21020201	OHIS CONTRIBUTION	17,900,655.14	17,900,655.14	-	-
<b>22000000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	<b>1,063,302,475.12</b>	<b>1,063,302,475.12</b>	<b>112,907,000.00</b>	-
22060000	DEBT REPAYMENT	63,302,475.12	63,302,475.12		
<b>22000000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	<b>1,000,000,000.00</b>	<b>1,000,000,000.00</b>	<b>112,907,000.00</b>	-
<b>22020000</b>	<b>OVERHEAD COST</b>	<b>748,930,272.77</b>	<b>748,930,272.77</b>	<b>105,726,000.00</b>	-
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>190,000,000.00</b>	<b>190,000,000.00</b>	<b>19,020,000.00</b>	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	100,000,000.00	8,500,000.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	40,000,000.00	40,000,000.00	10,520,000.00	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	50,000,000.00	50,000,000.00	-	-
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	<b>12,000,000.00</b>	<b>12,000,000.00</b>	<b>270,000.00</b>	-
22020201	ELECTRICITY CHARGES	2,000,000.00	2,000,000.00	270,000.00	-
22020206	SEWAGE CHARGES	10,000,000.00	10,000,000.00	-	-
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>74,000,000.00</b>	<b>74,000,000.00</b>	<b>3,200,000.00</b>	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	10,000,000.00	460,000.00	-
22020304	MAGAZINES & PERIODICALS	4,000,000.00	4,000,000.00	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	20,000,000.00	20,000,000.00	1,320,000.00	-

22020306	PRINTING OF SECURITY DOCUMENTS	15,000,000.00	15,000,000.00	260,000.00	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	15,000,000.00	15,000,000.00	-	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	5,000,000.00	5,000,000.00	680,000.00	-
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	5,000,000.00	5,000,000.00	480,000.00	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>40,030,000.00</b>	<b>40,030,000.00</b>	<b>10,864,000.00</b>	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	15,000,000.00	15,000,000.00	8,400,000.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00	-	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	8,000,000.00	8,000,000.00	-	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000.00	2,000,000.00	46,000.00	-
22020406	OTHER MAINTENANCE SERVICES	20,000.00	20,000.00	2,328,000.00	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	10,000,000.00	10,000,000.00	90,000.00	-
22020413	MINOR ROAD MAINTENANCE	10,000.00	10,000.00	-	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>3,700,000.00</b>	-
22020501	LOCAL TRAINING	20,000,000.00	20,000,000.00	-	-
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING F	10,000,000.00	10,000,000.00	3,700,000.00	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>80,000,000.00</b>	<b>80,000,000.00</b>	<b>4,360,000.00</b>	-
22020601	SECURITY SERVICES	30,000,000.00	30,000,000.00	3,300,000.00	-
22020605	CLEANING & FUMIGATION SERVICES	30,000,000.00	30,000,000.00	1,060,000.00	-
22020607	RESCUE SERVICES	20,000,000.00	20,000,000.00	-	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>4,000,000.00</b>	<b>4,000,000.00</b>	<b>133,000.00</b>	-
22020703	LEGAL SERVICES	3,000,000.00	3,000,000.00	133,000.00	-
22020709	AUDITING OF ACCOUNTS	1,000,000.00	1,000,000.00	-	-
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>155,000,000.00</b>	<b>155,000,000.00</b>	<b>35,570,000.00</b>	-
22020801	MOTOR VEHICLE FUEL COST	150,000,000.00	150,000,000.00	35,570,000.00	-
22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	5,000,000.00	-	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>6,500,000.00</b>	<b>6,500,000.00</b>	<b>983,000.00</b>	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,500,000.00	1,500,000.00	983,000.00	-
22020902	INSURANCE PREMIUM	5,000,000.00	5,000,000.00	-	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>157,400,272.77</b>	<b>157,400,272.77</b>	<b>27,626,000.00</b>	-
22021001	REFRESHMENT & MEALS	42,370,272.77	42,370,272.77	9,900,000.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	10,000,000.00	10,000,000.00	2,080,000.00	-
22021003	PUBLICITY & ADVERTISEMENTS	20,000,000.00	20,000,000.00	466,000.00	-
22021007	WELFARE PACKAGES	15,000,000.00	15,000,000.00	4,380,000.00	-
22021009	SPORTING ACTIVITIES	10,000,000.00	10,000,000.00	-	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,000,000.00	5,000,000.00	200,000.00	-
22021020	ELECTION-LOGISTICS SUPPORT	30,000.00	30,000.00	-	-
22021041	CONTINGENCY	25,000,000.00	25,000,000.00	10,600,000.00	-

22021042	RECURRENT ADJUSTMENT	30,000,000.00	30,000,000.00	-	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>121,069,727.23</b>	<b>121,069,727.23</b>	<b>1,895,000.00</b>	-
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>121,069,727.23</b>	<b>121,069,727.23</b>	<b>1,895,000.00</b>	-
22040109	GRANTS TO COMMUNITIES/NGOs	70,000,000.00	70,000,000.00	-	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	20,000,000.00	20,000,000.00	1,895,000.00	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	31,069,727.23	31,069,727.23	-	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	-	-
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp;</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	-	-
22050106	AGRICULTURAL INPUTS SUBSIDY	10,000,000.00	10,000,000.00	-	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	-	-
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	-	-
23040102	EROSION & FLOOD CONTROL	20,000,000.00	20,000,000.00	-	-
23040105	WATER POLLUTION, PREVENTION & CONTROL	10,000,000.00	10,000,000.00	-	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>90,000,000.00</b>	<b>90,000,000.00</b>	<b>5,286,000.00</b>	-
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>90,000,000.00</b>	<b>90,000,000.00</b>	<b>5,286,000.00</b>	-
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	20,000,000.00	20,000,000.00	-	-
23050103	MONITORING & EVALUATION	10,000,000.00	10,000,000.00	-	-
23050104	ANNIVERSARIES/ CELEBRATIONS	60,000,000.00	60,000,000.00	5,286,000.00	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE</b>	<b>1,200,000,000.00</b>	<b>1,210,000,000.00</b>	<b>95,363,217.99</b>	-
<b>31050100</b>	<b>INVENTORIES</b>	<b>142,500,000.00</b>	<b>142,500,000.00</b>	<b>2,000,000.00</b>	-
31050101	ENGINEERING STORES	10,000,000.00	10,000,000.00	-	-
31050102	MEDICAL STORES	20,000,000.00	20,000,000.00	-	-
31050106	AGRICULTURAL INPUTS	60,000,000.00	60,000,000.00	2,000,000.00	-
31050107	FARM STOCK	32,500,000.00	32,500,000.00	-	-
31050108	SCHOLASTIC MATERIALS	20,000,000.00	20,000,000.00	-	-
<b>31090100</b>	<b>LOCAL INVESTMENTS</b>	<b>218,000,000.00</b>	<b>218,000,000.00</b>	-	-
31090101	LOCAL INVESTMENTS: QUOTED COMPANIES	218,000,000.00	218,000,000.00	-	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>125,000,000.00</b>	<b>125,000,000.00</b>	<b>25,687,290.00</b>	-
32010101	LAND & BUILDINGS - ADMINISTRATIVE	95,000,000.00	95,000,000.00	22,687,290.00	-
32010102	LAND & BUILDINGS - RESIDENTIAL	30,000,000.00	30,000,000.00	3,000,000.00	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>442,500,000.00</b>	<b>442,500,000.00</b>	<b>58,217,427.99</b>	-
32010202	ROADS & BRIDGES	227,500,000.00	227,500,000.00	31,683,927.99	-
32010207	ELECTRICITY TRANSMISSION NETWORK	75,000,000.00	75,000,000.00	6,655,000.00	-
32010208	WATER DISTRIBUTION NETWORK	10,000,000.00	10,000,000.00	-	-
32010209	SEWAGE/ DRAINAGE NETWORK	80,000,000.00	80,000,000.00	14,188,500.00	-
32010214	BOREHOLES & OTHER WATER FACILITIES	50,000,000.00	50,000,000.00	5,690,000.00	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>120,000,000.00</b>	<b>120,000,000.00</b>	<b>3,416,000.00</b>	-

32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	120,000,000.00	120,000,000.00	3,416,000.00	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>55,000,000.00</b>	<b>55,000,000.00</b>	<b>952,500.00</b>	-
32010405	MOTOR VEHICLES	50,000,000.00	50,000,000.00	612,500.00	-
32010407	MOTOR CYCLES	5,000,000.00	5,000,000.00	340,000.00	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	-	-
32010501	COMPUTERS/NETWORKING EQUIPMENT	5,000,000.00	5,000,000.00	-	-
32010502	PRINTERS	5,000,000.00	5,000,000.00	-	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>37,000,000.00</b>	<b>37,000,000.00</b>	<b>2,150,000.00</b>	-
32010601	CHAIRS	5,000,000.00	5,000,000.00	550,000.00	-
32010602	TABLES	5,000,000.00	5,000,000.00	450,000.00	-
32010603	SAFES/FILE CABINETS/ CUPBOARDS	5,000,000.00	5,000,000.00	150,000.00	-
32010604	TELEVISION SETS	5,000,000.00	5,000,000.00	250,000.00	-
32010605	RADIO SETS	5,000,000.00	5,000,000.00	50,000.00	-
32010606	AIR -CONDITIONER	5,000,000.00	5,000,000.00	100,000.00	-
32010609	CEILING FANS	2,000,000.00	2,000,000.00	50,000.00	-
32010610	REFRIDGERATOR	5,000,000.00	5,000,000.00	550,000.00	-
<b>32020100</b>	<b>INVESTMENT PROPERTY - LAND &amp; BUILDING-GEN</b>	<b>50,000,000.00</b>	<b>60,000,000.00</b>	<b>2,940,000.00</b>	-
32020101	LAND & BUILDINGS-OFFICE	50,000,000.00	50,000,000.00	2,940,000.00	-
32020102	LAND & BUILDINGS-RESIDENTIAL	-	10,000,000.00	-	-



# ODO OTIN LOCAL GOVERNMENT

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	<b>3,452,348,271.04</b>	<b>4,960,562,818.84</b>	<b>713,676,863.02</b>	<b>515,924,325.62</b>
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	<b>2,202,348,271.04</b>	<b>4,960,562,818.84</b>	<b>713,676,863.02</b>	<b>515,924,325.62</b>
<b>2100000</b>	<b>PERSONNEL COST</b>	<b>1,274,264,510.00</b>	<b>3,221,365,940.00</b>	<b>515,924,325.62</b>	<b>515,924,325.62</b>
<b>2101000</b>	<b>SALARY</b>	<b>1,204,264,510.00</b>	<b>3,057,028,180.00</b>	<b>515,924,325.62</b>	<b>515,924,325.62</b>
<b>21010100</b>	<b>SALARIES AND WAGES</b>	<b>1,204,264,510.00</b>	<b>3,057,028,180.00</b>	<b>515,924,325.62</b>	<b>515,924,325.62</b>
21010101	SALARY	732,899,100.82	1,419,129,070.00	515,924,325.62	515,924,325.62
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	471,365,409.18	1,637,899,110.00	-	-
<b>2102000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>70,000,000.00</b>	<b>164,337,760.00</b>	-	-
<b>21020100</b>	<b>ALLOWANCES</b>	<b>70,000,000.00</b>	<b>164,337,760.00</b>	-	-
21020101	NON REGULAR ALLOWANCES	70,000,000.00	164,337,760.00	-	-
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	<b>928,083,761.04</b>	<b>1,739,196,878.84</b>	<b>197,752,537.40</b>	-
22060000	DEBT REPAYMENT	39,196,878.84	39,196,878.84		
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	<b>888,886,882.20</b>	<b>1,700,000,000.00</b>	<b>197,752,537.40</b>	-
<b>2202000</b>	<b>OVERHEAD COST</b>	<b>766,400,000.00</b>	<b>1,375,274,695.10</b>	<b>197,712,537.40</b>	-
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>230,000,000.00</b>	<b>150,194,695.10</b>	<b>87,365,710.00</b>	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	50,000,000.00	70,000,000.00	21,165,000.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	80,000,000.00	80,194,695.10	66,200,710.00	-
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	100,000,000.00	-	-	-
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	<b>7,000,000.00</b>	<b>8,500,000.00</b>	<b>990,000.00</b>	-
22020201	ELECTRICITY CHARGES	4,000,000.00	4,000,000.00	270,000.00	-
22020206	SEWAGE CHARGES	3,000,000.00	4,500,000.00	720,000.00	-
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>56,000,000.00</b>	<b>65,500,000.00</b>	<b>8,848,750.00</b>	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	15,000,000.00	4,260,000.00	-
22020303	NEWSPAPERS	1,000,000.00	1,500,000.00	525,000.00	-
22020304	MAGAZINES & PERIODICALS	2,000,000.00	2,000,000.00	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	8,000,000.00	12,000,000.00	1,470,000.00	-
22020306	PRINTING OF SECURITY DOCUMENTS	10,000,000.00	15,000,000.00	1,660,000.00	-

22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	15,000,000.00	10,000,000.00	-	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	4,000,000.00	4,000,000.00	-	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	3,000,000.00	3,000,000.00	250,000.00	-
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	3,000,000.00	3,000,000.00	683,750.00	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>68,000,000.00</b>	<b>107,000,000.00</b>	<b>2,634,400.00</b>	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	10,000,000.00	15,000,000.00	1,140,400.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	15,000,000.00	995,000.00	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	5,000,000.00	15,000,000.00	-	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	4,500,000.00	299,000.00	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000,000.00	7,500,000.00	200,000.00	-
22020406	OTHER MAINTENANCE SERVICES	10,000,000.00	22,500,000.00	-	-
22020410	MAINTENANCE OF STREET LIGHTINGS	5,000,000.00	7,500,000.00	-	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	5,000,000.00	5,000,000.00	-	-
22020413	MINOR ROAD MAINTENANCE	15,000,000.00	15,000,000.00	-	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>30,000,000.00</b>	<b>65,000,000.00</b>	<b>4,370,000.00</b>	-
22020501	LOCAL TRAINING	15,000,000.00	50,000,000.00	4,370,000.00	-
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING F	15,000,000.00	15,000,000.00	-	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>26,900,000.00</b>	<b>44,350,000.00</b>	<b>13,892,500.00</b>	-
22020601	SECURITY SERVICES	15,000,000.00	27,000,000.00	8,730,000.00	-
22020602	OFFICE RENT	500,000.00	750,000.00	-	-
22020603	RESIDENTIAL RENT	400,000.00	600,000.00	-	-
22020605	CLEANING & FUMIGATION SERVICES	10,000,000.00	15,000,000.00	5,162,500.00	-
22020607	RESCUE SERVICES	1,000,000.00	1,000,000.00	-	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>5,500,000.00</b>	<b>5,500,000.00</b>	<b>443,750.00</b>	-
22020703	LEGAL SERVICES	500,000.00	500,000.00	-	-
22020705	ARCHITECTURAL SERVICES	1,000,000.00	1,000,000.00	-	-
22020706	SURVEYING SERVICES	1,000,000.00	1,000,000.00	-	-
22020707	AGRICULTURAL CONSULTING	2,000,000.00	2,000,000.00	-	-
22020709	AUDITING OF ACCOUNTS	1,000,000.00	1,000,000.00	443,750.00	-
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>157,000,000.00</b>	<b>668,000,000.00</b>	<b>35,380,000.00</b>	-
22020801	MOTOR VEHICLE FUEL COST	150,000,000.00	655,000,000.00	33,000,000.00	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,000,000.00	3,000,000.00	-	-
22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	10,000,000.00	2,380,000.00	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>6,500,000.00</b>	<b>6,500,000.00</b>	<b>1,037,327.40</b>	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,000,000.00	4,000,000.00	297,327.40	-
22020902	INSURANCE PREMIUM	1,500,000.00	1,500,000.00	740,000.00	-
22020904	OTHER CRF BANK CHARGES	1,000,000.00	1,000,000.00	-	-

<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>179,500,000.00</b>	<b>254,730,000.00</b>	<b>42,750,100.00</b>	-
22021001	REFRESHMENT & MEALS	50,000,000.00	75,000,000.00	21,570,600.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000.00	3,000,000.00	10,000.00	-
22021003	PUBLICITY & ADVERTISEMENTS	3,000,000.00	4,500,000.00	210,000.00	-
22021006	POSTAGES & COURIER SERVICES	500,000.00	750,000.00	-	-
22021007	WELFARE PACKAGES	30,000,000.00	45,000,000.00	2,578,750.00	-
22021009	SPORTING ACTIVITIES	5,000,000.00	5,000,000.00	-	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	4,000,000.00	4,000,000.00	1,638,000.00	-
22021020	ELECTION-LOGISTICS SUPPORT	40,000,000.00	40,000,000.00	-	-
22021041	CONTINGENCY	40,000,000.00	72,480,000.00	16,742,750.00	-
22021042	RECURRENT ADJUSTMENT	5,000,000.00	5,000,000.00	-	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>110,486,882.20</b>	<b>140,605,628.20</b>	<b>40,000.00</b>	-
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>110,486,882.20</b>	<b>140,605,628.20</b>	<b>40,000.00</b>	-
22040109	GRANTS TO COMMUNITIES/NGOs	70,000,000.00	70,000,000.00	40,000.00	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	4,000,000.00	4,000,000.00	-	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	36,486,882.20	66,605,628.20	-	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>10,000,000.00</b>	<b>12,500,000.00</b>	-	-
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp;</b>	<b>10,000,000.00</b>	<b>12,500,000.00</b>	-	-
22050105	EDUCATION SUBSIDY	3,000,000.00	4,500,000.00	-	-
22050106	AGRICULTURAL INPUTS SUBSIDY	2,000,000.00	3,000,000.00	-	-
22050108	RELIGIOUS PILGRIMAGE SUBSIDY	5,000,000.00	5,000,000.00	-	-
<b>22080000</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	-	-
<b>22080100</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	-	-
22080102	TRANSFER-PAYMENT TO AGED/VULNERABLE GROUP	2,000,000.00	2,000,000.00	-	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	-	<b>32,500,000.00</b>	-	-
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	-	<b>32,500,000.00</b>	-	-
23040101	TREE PLANTING	-	10,000,000.00	-	-
23040102	EROSION & FLOOD CONTROL	-	7,500,000.00	-	-
23040105	WATER POLLUTION, PREVENTION & CONTROL	-	15,000,000.00	-	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	-	<b>137,119,676.70</b>	-	-
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	-	<b>137,119,676.70</b>	-	-
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	-	35,000,000.00	-	-
23050102	COMPUTER SOFTWARE ACQUISITION	-	4,000,000.00	-	-
23050103	MONITORING & EVALUATION	-	5,100,000.00	-	-
23050104	ANNIVERSARIES/ CELEBRATIONS	-	93,019,676.70	-	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE</b>	<b>1,250,000,000.00</b>	<b>1,700,000,000.00</b>	<b>54,983,640.00</b>	-
<b>31050100</b>	<b>INVENTORIES</b>	<b>170,000,000.00</b>	<b>283,000,000.00</b>	<b>9,900,000.00</b>	-

31050102	MEDICAL STORES	30,000,000.00	45,000,000.00	4,500,000.00	-
31050103	INDUSTRIAL & CHEMICAL STORES	30,000,000.00	30,000,000.00	1,000,000.00	-
31050106	AGRICULTURAL INPUTS	8,000,000.00	10,000,000.00	-	-
31050107	FARM STOCK	10,000,000.00	15,000,000.00	-	-
31050108	SCHOLASTIC MATERIALS	10,000,000.00	15,000,000.00	4,400,000.00	-
31050128	PLANT/EQUIPMENT STORE	70,000,000.00	150,000,000.00	-	-
31050129	PLANT/EQUIPMENT SPARE STORE	5,000,000.00	7,500,000.00	-	-
31050131	VETERINARY STORE	7,000,000.00	10,500,000.00	-	-
<b>31050200</b>	<b>WORK IN PROGRESS</b>	<b>102,000,000.00</b>	-	-	-
31050201	WORK IN PROGRESS	102,000,000.00	-	-	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>20,000,000.00</b>	<b>128,136,360.00</b>	<b>9,363,640.00</b>	-
32010101	LAND & BUILDINGS - ADMINISTRATIVE	20,000,000.00	128,136,360.00	9,363,640.00	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>868,000,000.00</b>	<b>1,122,043,640.00</b>	<b>31,540,000.00</b>	-
32010202	ROADS & BRIDGES	703,000,000.00	904,543,640.00	25,780,000.00	-
32010207	ELECTRICITY TRANSMISSION NETWORK	50,000,000.00	75,000,000.00	750,000.00	-
32010208	WATER DISTRIBUTION NETWORK	30,000,000.00	45,000,000.00	-	-
32010209	SEWAGE/ DRAINAGE NETWORK	50,000,000.00	45,000,000.00	1,790,000.00	-
32010214	BOREHOLES & OTHER WATER FACILITIES	25,000,000.00	37,500,000.00	3,220,000.00	-
32010215	WASTE DISPOSAL EQUIPMENT	10,000,000.00	15,000,000.00	-	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>20,000,000.00</b>	<b>27,310,000.00</b>	<b>2,690,000.00</b>	-
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	20,000,000.00	27,310,000.00	2,690,000.00	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	-	<b>33,000,000.00</b>	-	-
32010405	MOTOR VEHICLES	-	30,000,000.00	-	-
32010407	MOTOR CYCLES	-	3,000,000.00	-	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>10,000,000.00</b>	<b>8,700,000.00</b>	<b>1,300,000.00</b>	-
32010501	COMPUTERS/NETWORKING EQUIPMENT	10,000,000.00	8,700,000.00	1,300,000.00	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>10,000,000.00</b>	<b>22,810,000.00</b>	<b>190,000.00</b>	-
32010601	CHAIRS	3,000,000.00	4,810,000.00	190,000.00	-
32010602	TABLES	2,000,000.00	5,000,000.00	-	-
32010603	SAFES/FILE CABINETS/ CUPBOARDS	1,000,000.00	5,000,000.00	-	-
32010604	TELEVISION SETS	500,000.00	750,000.00	-	-
32010606	AIR -CONDITIONER	2,000,000.00	5,000,000.00	-	-
32010610	REFRIDGERATOR	1,500,000.00	2,250,000.00	-	-
<b>32010700</b>	<b>SERVICE CONCESSION ASSETS (PPP)-GENERAL</b>	<b>50,000,000.00</b>	<b>75,000,000.00</b>	-	-
32010701	SERVICE CONCESSION ASSETS (PPP)	50,000,000.00	75,000,000.00	-	-



# OLA OLUWA LOCAL GOVERNMENT

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	<b>3,708,093,665.24</b>	<b>3,750,967,646.00</b>	<b>86,672,664.88</b>	<b>383,717,133.46</b>
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	<b>2,320,193,665.24</b>	<b>3,750,967,646.00</b>	<b>86,672,664.88</b>	<b>383,717,133.46</b>
<b>2100000</b>	<b>PERSONNEL COST</b>	<b>1,294,406,110.00</b>	<b>2,165,980,090.76</b>	-	<b>383,717,133.46</b>
<b>2101000</b>	<b>SALARY</b>	<b>1,185,117,206.08</b>	<b>2,033,570,360.00</b>	-	<b>383,717,133.46</b>
<b>21010100</b>	<b>SALARIES AND WAGES</b>	<b>1,185,117,206.08</b>	<b>2,033,570,360.00</b>	-	<b>383,717,133.46</b>
21010101	SALARY	569,617,206.08	1,018,070,360.00	-	383,717,133.46
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	615,500,000.00	1,015,500,000.00	-	-
<b>2102000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>109,288,903.92</b>	<b>132,409,730.76</b>	-	-
<b>21020100</b>	<b>ALLOWANCES</b>	<b>101,123,360.00</b>	<b>117,409,730.00</b>	-	-
21020101	NON REGULAR ALLOWANCES	101,123,360.00	117,409,730.00	-	-
<b>21020200</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>8,165,543.92</b>	<b>15,000,000.76</b>	-	-
21020201	OHIS CONTRIBUTION	8,165,543.92	15,000,000.76	-	-
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	<b>1,025,787,555.24</b>	<b>1,584,987,555.24</b>	<b>86,672,664.88</b>	-
22060000	DEBT REPAYMENT	54,987,555.24	54,987,555.24		
<b>22000000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	<b>970,800,000.00</b>	<b>1,530,000,000.00</b>	<b>86,672,664.88</b>	-
<b>22020000</b>	<b>OVERHEAD COST</b>	<b>711,944,754.00</b>	<b>1,203,144,754.00</b>	<b>78,014,331.55</b>	-
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>143,000,000.00</b>	<b>165,000,000.00</b>	<b>4,345,000.00</b>	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	100,000,000.00	4,245,000.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	28,000,000.00	50,000,000.00	100,000.00	-
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	15,000,000.00	15,000,000.00	-	-
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	<b>7,900,000.00</b>	<b>10,900,000.00</b>	<b>250,000.00</b>	-
22020201	ELECTRICITY CHARGES	2,600,000.00	2,600,000.00	250,000.00	-
22020202	TELEPHONE CHARGES	150,000.00	150,000.00	-	-
22020203	INTERNET ACCESS CHARGES	50,000.00	50,000.00	-	-
22020204	SATELLITE BROADCASTING ACCESS CHARGES	50,000.00	50,000.00	-	-
22020206	SEWAGE CHARGES	5,000,000.00	8,000,000.00	-	-
22020210	SOFTWARE CHARGES/ LICENSE RENEWAL	50,000.00	50,000.00	-	-

<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>69,695,525.00</b>	<b>80,695,525.00</b>	<b>4,215,000.00</b>	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	9,000,000.00	10,000,000.00	1,050,000.00	-
22020302	BOOKS	5,000,000.00	5,000,000.00	-	-
22020303	NEWSPAPERS	1,500,000.00	2,000,000.00	-	-
22020304	MAGAZINES & PERIODICALS	500,000.00	2,000,000.00	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	9,000,000.00	10,000,000.00	2,520,000.00	-
22020306	PRINTING OF SECURITY DOCUMENTS	6,695,525.00	6,695,525.00	-	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	25,000,000.00	30,000,000.00	-	-
22020309	UNIFORMS & OTHER CLOTHING	2,000,000.00	2,000,000.00	-	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	8,000,000.00	8,000,000.00	-	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	1,500,000.00	2,500,000.00	425,000.00	-
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	1,500,000.00	2,500,000.00	220,000.00	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>62,000,000.00</b>	<b>83,500,000.00</b>	<b>1,100,000.00</b>	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	8,000,000.00	8,000,000.00	230,000.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	5,000,000.00	-	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	6,000,000.00	10,000,000.00	300,000.00	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,500,000.00	4,500,000.00	-	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	6,000,000.00	6,000,000.00	320,000.00	-
22020406	OTHER MAINTENANCE SERVICES	11,000,000.00	15,000,000.00	-	-
22020410	MAINTENANCE OF STREET LIGHTINGS	2,000,000.00	5,000,000.00	-	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	7,500,000.00	10,000,000.00	250,000.00	-
22020413	MINOR ROAD MAINTENANCE	15,000,000.00	20,000,000.00	-	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>38,000,000.00</b>	<b>60,000,000.00</b>	<b>3,155,566.73</b>	-
22020501	LOCAL TRAINING	30,000,000.00	50,000,000.00	725,000.00	-
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING F	8,000,000.00	10,000,000.00	2,430,566.73	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>38,200,000.00</b>	<b>57,700,000.00</b>	<b>6,730,000.00</b>	-
22020601	SECURITY SERVICES	18,000,000.00	32,500,000.00	4,800,000.00	-
22020602	OFFICE RENT	100,000.00	100,000.00	850,000.00	-
22020603	RESIDENTIAL RENT	100,000.00	100,000.00	-	-
22020605	CLEANING & FUMIGATION SERVICES	15,000,000.00	15,000,000.00	1,080,000.00	-
22020607	RESCUE SERVICES	5,000,000.00	10,000,000.00	-	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>2,400,000.00</b>	<b>10,400,000.00</b>	-	-
22020701	FINANCIAL CONSULTING	200,000.00	200,000.00	-	-
22020702	INFORMATION TECHNOLOGY CONSULTING	200,000.00	200,000.00	-	-
22020703	LEGAL SERVICES	2,000,000.00	10,000,000.00	-	-
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>112,000,000.00</b>	<b>362,000,000.00</b>	<b>43,685,200.00</b>	-
22020801	MOTOR VEHICLE FUEL COST	100,000,000.00	350,000,000.00	43,685,200.00	-

22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,000,000.00	1,000,000.00	-	-
22020803	PLANT / GENERATOR FUEL COST	11,000,000.00	11,000,000.00	-	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>9,249,229.00</b>	<b>12,449,229.00</b>	<b>1,842,569.82</b>	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	6,249,229.00	9,449,229.00	1,842,569.82	-
22020902	INSURANCE PREMIUM	3,000,000.00	3,000,000.00	-	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>229,500,000.00</b>	<b>360,500,000.00</b>	<b>12,690,995.00</b>	-
22021001	REFRESHMENT & MEALS	45,000,000.00	100,000,000.00	9,525,995.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000.00	2,000,000.00	-	-
22021003	PUBLICITY & ADVERTISEMENTS	8,000,000.00	8,000,000.00	35,000.00	-
22021004	MEDICAL EXPENSES-LOCAL	4,900,000.00	5,900,000.00	-	-
22021006	POSTAGES & COURIER SERVICES	100,000.00	100,000.00	-	-
22021007	WELFARE PACKAGES	55,000,000.00	55,000,000.00	150,000.00	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,000,000.00	5,000,000.00	-	-
22021009	SPORTING ACTIVITIES	10,000,000.00	10,000,000.00	-	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	7,000,000.00	7,000,000.00	650,000.00	-
22021020	ELECTION-LOGISTICS SUPPORT	30,000,000.00	40,000,000.00	-	-
22021041	CONTINGENCY	45,000,000.00	100,000,000.00	1,480,000.00	-
22021042	RECURRENT ADJUSTMENT	17,500,000.00	27,500,000.00	850,000.00	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>114,223,246.00</b>	<b>114,223,246.00</b>	<b>5,083,333.33</b>	-
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>114,223,246.00</b>	<b>114,223,246.00</b>	<b>5,083,333.33</b>	-
22040109	GRANTS TO COMMUNITIES/NGOs	70,000,000.00	70,000,000.00	-	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	11,300,000.00	11,300,000.00	5,083,333.33	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	32,923,246.00	32,923,246.00	-	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>45,000,000.00</b>	<b>45,000,000.00</b>	-	-
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp;</b>	<b>45,000,000.00</b>	<b>45,000,000.00</b>	-	-
22050105	EDUCATION SUBSIDY	20,000,000.00	20,000,000.00	-	-
22050106	AGRICULTURAL INPUTS SUBSIDY	15,000,000.00	15,000,000.00	-	-
22050108	RELIGIOUS PILGRIMAGE SUBSIDY	10,000,000.00	10,000,000.00	-	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>15,132,000.00</b>	<b>15,132,000.00</b>	-	-
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>15,132,000.00</b>	<b>15,132,000.00</b>	-	-
23040101	TREE PLANTING	500,000.00	500,000.00	-	-
23040102	EROSION & FLOOD CONTROL	14,632,000.00	14,632,000.00	-	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>84,500,000.00</b>	<b>152,500,000.00</b>	<b>3,575,000.00</b>	-
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>84,500,000.00</b>	<b>152,500,000.00</b>	<b>3,575,000.00</b>	-
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	15,000,000.00	25,000,000.00	-	-
23050103	MONITORING & EVALUATION	7,500,000.00	7,500,000.00	-	-
23050104	ANNIVERSARIES/ CELEBRATIONS	60,000,000.00	100,000,000.00	3,575,000.00	-

23050105	MARGIN FOR INCREASE IN COSTS	2,000,000.00	20,000,000.00	-	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE</b>	<b>1,387,900,000.00</b>	<b>1,700,000,000.00</b>	<b>244,813,110.67</b>	<b>-</b>
<b>31050100</b>	<b>INVENTORIES</b>	<b>161,600,000.00</b>	<b>171,600,000.00</b>	<b>22,383,000.00</b>	<b>-</b>
31050102	MEDICAL STORES	18,000,000.00	18,000,000.00	-	-
31050106	AGRICULTURAL INPUTS	56,000,000.00	61,000,000.00	5,625,000.00	-
31050107	FARM STOCK	15,000,000.00	20,000,000.00	15,858,000.00	-
31050108	SCHOLASTIC MATERIALS	69,600,000.00	69,600,000.00	-	-
31050117	COMPUTER/INFORMATION TECHNOLOGY STORE	3,000,000.00	3,000,000.00	900,000.00	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>166,500,000.00</b>	<b>188,500,000.00</b>	<b>7,179,000.00</b>	<b>-</b>
32010101	LAND & BUILDINGS - ADMINISTRATIVE	154,500,000.00	166,500,000.00	3,604,000.00	-
32010102	LAND & BUILDINGS - RESIDENTIAL	12,000,000.00	22,000,000.00	3,575,000.00	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>675,000,000.00</b>	<b>945,000,000.00</b>	<b>183,891,110.67</b>	<b>-</b>
32010202	ROADS & BRIDGES	485,000,000.00	680,000,000.00	143,805,444.00	-
32010205	ZOOS, PARKS & RESERVES	1,000,000.00	1,000,000.00	-	-
32010207	ELECTRICITY TRANSMISSION NETWORK	25,000,000.00	40,000,000.00	1,225,000.00	-
32010208	WATER DISTRIBUTION NETWORK	2,000,000.00	2,000,000.00	-	-
32010209	SEWAGE/ DRAINAGE NETWORK	12,000,000.00	72,000,000.00	30,534,666.67	-
32010214	BOREHOLES & OTHER WATER FACILITIES	150,000,000.00	150,000,000.00	8,326,000.00	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>162,500,000.00</b>	<b>162,500,000.00</b>	<b>7,478,000.00</b>	<b>-</b>
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	140,000,000.00	140,000,000.00	3,600,000.00	-
32010302	INDUSTRIAL EQUIPMENT	5,000,000.00	5,000,000.00	3,878,000.00	-
32010305	POWER GENERATING SETS	17,500,000.00	17,500,000.00	-	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>35,200,000.00</b>	<b>45,200,000.00</b>	<b>16,270,000.00</b>	<b>-</b>
32010405	MOTOR VEHICLES	30,000,000.00	40,000,000.00	15,150,000.00	-
32010406	TRICYCLE	2,500,000.00	2,500,000.00	-	-
32010407	MOTOR CYCLES	2,700,000.00	2,700,000.00	1,120,000.00	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>1,648,000.00</b>	<b>-</b>
32010501	COMPUTERS/NETWORKING EQUIPMENT	7,000,000.00	7,000,000.00	1,098,000.00	-
32010502	PRINTERS	2,000,000.00	2,000,000.00	350,000.00	-
32010505	PHOTOCOPIERS	1,000,000.00	1,000,000.00	200,000.00	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>18,500,000.00</b>	<b>18,600,000.00</b>	<b>2,664,000.00</b>	<b>-</b>
32010601	CHAIRS	2,600,000.00	2,600,000.00	250,000.00	-
32010602	TABLES	2,000,000.00	2,000,000.00	260,000.00	-
32010603	SAFES/FILE CABINETS/ CUPBOARDS	3,500,000.00	3,500,000.00	1,020,000.00	-
32010604	TELEVISION SETS	2,000,000.00	2,000,000.00	1,134,000.00	-
32010605	RADIO SETS	500,000.00	500,000.00	-	-
32010606	AIR -CONDITIONER	2,500,000.00	2,500,000.00	-	-

32010607	STOOLS	2,000,000.00	2,000,000.00	-	-
32010608	SHELVES	1,000,000.00	1,000,000.00	-	-
32010609	CEILING FANS	900,000.00	1,000,000.00	-	-
32010610	REFRIDGERATOR	1,500,000.00	1,500,000.00	-	-
<b>32010700</b>	<b>SERVICE CONCESSION ASSETS (PPP)-GENERAL</b>	<b>150,000,000.00</b>	<b>150,000,000.00</b>	-	-
32010701	SERVICE CONCESSION ASSETS (PPP)	150,000,000.00	150,000,000.00	-	-
<b>32010900</b>	<b>SPECIALISED ASSETS-GENERAL</b>	<b>8,600,000.00</b>	<b>8,600,000.00</b>	<b>3,300,000.00</b>	-
32010903	BIOLOGICAL ASSETS	2,500,000.00	2,500,000.00	-	-
32010904	LABORATORY MEDICAL EQUIPMENTS	6,100,000.00	6,100,000.00	3,300,000.00	-



# OLORUNDA LOCAL GOVERNMENT

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	<b>3,804,701,038.04</b>	<b>5,268,932,008.04</b>	<b>185,690,373.78</b>	<b>495,083,466.71</b>
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	<b>2,604,701,038.04</b>	<b>5,268,932,008.04</b>	<b>185,690,373.78</b>	<b>495,083,466.71</b>
<b>2100000</b>	<b>PERSONNEL COST</b>	<b>1,542,753,610.00</b>	<b>3,071,984,580.00</b>	-	<b>495,083,466.71</b>
<b>2101000</b>	<b>SALARY</b>	<b>1,437,315,870.00</b>	<b>2,943,104,200.00</b>	-	<b>468,505,161.71</b>
<b>21010100</b>	<b>SALARIES AND WAGES</b>	<b>1,437,315,870.00</b>	<b>2,943,104,200.00</b>	-	<b>468,505,161.71</b>
21010101	SALARY	669,233,548.94	1,258,430,650.00	-	468,505,161.71
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	768,082,321.06	1,684,673,550.00	-	-
<b>21020000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>105,437,740.00</b>	<b>128,880,380.00</b>	-	<b>26,578,305.00</b>
<b>21020100</b>	<b>ALLOWANCES</b>	<b>105,437,740.00</b>	<b>128,880,380.00</b>	-	<b>26,578,305.00</b>
21020101	NON REGULAR ALLOWANCES	105,437,740.00	128,880,380.00	-	26,578,305.00
<b>22000000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	<b>1,061,947,428.04</b>	<b>2,196,947,428.04</b>	<b>185,690,373.78</b>	-
22060000	DEBT REPAYMENT	61,947,428.04	61,947,428.04		
<b>22000000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	<b>1,000,000,000.00</b>	<b>2,135,000,000.00</b>	<b>185,690,373.78</b>	-
<b>22020000</b>	<b>OVERHEAD COST</b>	<b>761,242,433.90</b>	<b>1,733,802,485.60</b>	<b>170,977,523.78</b>	-
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>90,000,000.00</b>	<b>135,000,000.00</b>	<b>10,701,500.00</b>	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	40,000,000.00	60,000,000.00	717,500.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,000,000.00	75,000,000.00	9,984,000.00	-
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	<b>12,000,000.00</b>	<b>18,000,000.00</b>	<b>2,145,000.00</b>	-
22020201	ELECTRICITY CHARGES	10,000,000.00	15,000,000.00	2,070,000.00	-
22020206	SEWAGE CHARGES	2,000,000.00	3,000,000.00	75,000.00	-
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>37,000,000.00</b>	<b>55,500,000.00</b>	<b>9,474,850.00</b>	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	15,000,000.00	1,135,000.00	-
22020304	MAGAZINES & PERIODICALS	2,000,000.00	3,000,000.00	2,055,000.00	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000,000.00	15,000,000.00	3,377,350.00	-
22020306	PRINTING OF SECURITY DOCUMENTS	5,000,000.00	7,500,000.00	350,000.00	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	7,500,000.00	730,000.00	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	2,000,000.00	3,000,000.00	-	-

22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	3,000,000.00	4,500,000.00	1,827,500.00	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>52,000,000.00</b>	<b>78,000,000.00</b>	<b>3,714,525.00</b>	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	10,000,000.00	15,000,000.00	818,000.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	7,500,000.00	110,000.00	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	5,000,000.00	7,500,000.00	514,900.00	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	7,500,000.00	657,500.00	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	3,000,000.00	-	-
22020406	OTHER MAINTENANCE SERVICES	10,000,000.00	15,000,000.00	1,505,900.00	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	10,000,000.00	15,000,000.00	108,225.00	-
22020413	MINOR ROAD MAINTENANCE	5,000,000.00	7,500,000.00	-	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>55,000,000.00</b>	<b>82,500,000.00</b>	<b>3,357,500.00</b>	-
22020501	LOCAL TRAINING	45,000,000.00	67,500,000.00	3,057,500.00	-
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING F	10,000,000.00	15,000,000.00	300,000.00	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>50,000,000.00</b>	<b>567,500,000.00</b>	<b>14,278,000.00</b>	-
22020601	SECURITY SERVICES	25,000,000.00	500,000,000.00	2,700,000.00	-
22020605	CLEANING & FUMIGATION SERVICES	20,000,000.00	60,000,000.00	9,818,000.00	-
22020607	RESCUE SERVICES	5,000,000.00	7,500,000.00	1,760,000.00	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>10,000,000.00</b>	<b>15,000,000.00</b>	<b>4,950,763.00</b>	-
22020701	FINANCIAL CONSULTING	5,000,000.00	7,500,000.00	3,500,763.00	-
22020703	LEGAL SERVICES	3,000,000.00	4,500,000.00	1,000,000.00	-
22020709	AUDITING OF ACCOUNTS	2,000,000.00	3,000,000.00	450,000.00	-
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>202,000,000.00</b>	<b>403,000,000.00</b>	<b>78,116,250.00</b>	-
22020801	MOTOR VEHICLE FUEL COST	200,000,000.00	400,000,000.00	78,116,250.00	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,000,000.00	1,500,000.00	-	-
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	1,500,000.00	-	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>3,242,433.90</b>	<b>4,863,650.85</b>	<b>1,841,569.78</b>	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,242,433.90	4,863,650.85	1,841,569.78	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>250,000,000.00</b>	<b>374,438,834.75</b>	<b>42,397,566.00</b>	-
22021001	REFRESHMENT & MEALS	70,000,000.00	105,000,000.00	20,260,566.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	10,000,000.00	15,000,000.00	2,774,000.00	-
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	7,500,000.00	1,918,000.00	-
22021007	WELFARE PACKAGES	40,000,000.00	60,000,000.00	6,743,000.00	-
22021009	SPORTING ACTIVITIES	10,000,000.00	15,000,000.00	-	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,000,000.00	50,000,000.00	2,462,000.00	-
22021020	ELECTION-LOGISTICS SUPPORT	50,000,000.00	75,000,000.00	-	-
22021041	CONTINGENCY	60,000,000.00	46,938,834.75	8,240,000.00	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>122,757,566.10</b>	<b>207,197,514.40</b>	<b>5,083,350.00</b>	-

<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>122,757,566.10</b>	<b>207,197,514.40</b>	<b>5,083,350.00</b>	-
22040109	GRANTS TO COMMUNITIES/NGOs	70,000,000.00	105,000,000.00	-	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	17,000,000.00	25,500,000.00	5,083,350.00	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	35,757,566.10	76,697,514.40	-	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>5,000,000.00</b>	<b>7,500,000.00</b>	-	-
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp;</b>	<b>5,000,000.00</b>	<b>7,500,000.00</b>	-	-
22050106	AGRICULTURAL INPUTS SUBSIDY	5,000,000.00	7,500,000.00	-	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>11,000,000.00</b>	<b>16,500,000.00</b>	-	-
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>11,000,000.00</b>	<b>16,500,000.00</b>	-	-
23040102	EROSION & FLOOD CONTROL	5,000,000.00	7,500,000.00	-	-
23040105	WATER POLLUTION, PREVENTION & CONTROL	6,000,000.00	9,000,000.00	-	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>100,000,000.00</b>	<b>170,000,000.00</b>	<b>9,629,500.00</b>	-
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>100,000,000.00</b>	<b>170,000,000.00</b>	<b>9,629,500.00</b>	-
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	15,000,000.00	42,500,000.00	-	-
23050103	MONITORING & EVALUATION	5,000,000.00	7,500,000.00	477,500.00	-
23050104	ANNIVERSARIES/ CELEBRATIONS	80,000,000.00	120,000,000.00	9,152,000.00	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE)</b>	<b>1,200,000,000.00</b>	<b>3,500,000,000.00</b>	<b>13,973,660.00</b>	<b>84,748,660.00</b>
<b>31050100</b>	<b>INVENTORIES</b>	<b>150,000,000.00</b>	<b>393,680,000.00</b>	<b>2,420,000.00</b>	-
31050102	MEDICAL STORES	10,000,000.00	27,830,000.00	2,170,000.00	-
31050103	INDUSTRIAL & CHEMICAL STORES	5,000,000.00	7,500,000.00	-	-
31050106	AGRICULTURAL INPUTS	45,000,000.00	120,850,000.00	-	-
31050107	FARM STOCK	25,000,000.00	127,500,000.00	250,000.00	-
31050117	COMPUTER/INFORMATION TECHNOLOGY STORE	20,000,000.00	30,000,000.00	-	-
31050122	GRAINS STORE	20,000,000.00	30,000,000.00	-	-
31050135	OTHER STOCK	25,000,000.00	50,000,000.00	-	-
<b>31050200</b>	<b>WORK IN PROGRESS</b>	-	<b>84,748,660.00</b>	-	-
31050201	WORK IN PROGRESS	-	84,748,660.00	-	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>84,000,000.00</b>	<b>666,500,000.00</b>	-	-
32010101	LAND & BUILDINGS - ADMINISTRATIVE	47,000,000.00	503,500,000.00	-	-
32010102	LAND & BUILDINGS - RESIDENTIAL	37,000,000.00	163,000,000.00	-	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>701,200,000.00</b>	<b>1,922,446,340.00</b>	<b>7,553,660.00</b>	<b>84,748,660.00</b>
32010202	ROADS & BRIDGES	570,000,000.00	1,498,646,340.00	6,353,660.00	-
32010207	ELECTRICITY TRANSMISSION NETWORK	80,700,000.00	248,800,000.00	1,200,000.00	84,748,660.00
32010209	SEWAGE/ DRAINAGE NETWORK	20,000,000.00	130,000,000.00	-	-
32010214	BOREHOLES & OTHER WATER FACILITIES	30,500,000.00	45,000,000.00	-	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>120,000,000.00</b>	<b>180,000,000.00</b>	-	-
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	120,000,000.00	180,000,000.00	-	-

<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>94,550,000.00</b>	<b>153,500,000.00</b>	<b>4,000,000.00</b>	-
32010404	BOATS	5,000,000.00	7,500,000.00	-	-
32010405	MOTOR VEHICLES	80,000,000.00	131,000,000.00	4,000,000.00	-
32010407	MOTOR CYCLES	9,550,000.00	15,000,000.00	-	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>3,250,000.00</b>	<b>4,875,000.00</b>	-	-
32010501	COMPUTERS/NETWORKING EQUIPMENT	2,250,000.00	3,375,000.00	-	-
32010502	PRINTERS	1,000,000.00	1,500,000.00	-	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>17,000,000.00</b>	<b>25,500,000.00</b>	-	-
32010601	CHAIRS	5,000,000.00	7,500,000.00	-	-
32010602	TABLES	5,000,000.00	7,500,000.00	-	-
32010604	TELEVISION SETS	2,000,000.00	3,000,000.00	-	-
32010609	CEILING FANS	5,000,000.00	7,500,000.00	-	-
<b>32010900</b>	<b>SPECIALISED ASSETS-GENERAL</b>	<b>30,000,000.00</b>	<b>68,750,000.00</b>	-	-
32010904	LABORATORY MEDICAL EQUIPMENTS	30,000,000.00	68,750,000.00	-	-



# ORIADE LOCAL GOVERNMENT

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	4,547,028,613.08	4,864,163,493.08	219,896,651.81	1,016,285,886.99
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	3,347,028,613.08	4,864,163,493.08	219,896,651.81	1,016,285,886.99
<b>2100000</b>	<b>PERSONNEL COST</b>	2,243,896,910.00	3,091,031,790.00	-	1,016,285,886.99
<b>2101000</b>	<b>SALARY</b>	2,127,862,410.00	2,941,237,200.00	-	996,514,657.83
<b>2101010</b>	<b>SALARIES AND WAGES</b>	2,127,862,410.00	2,941,237,200.00	-	996,514,657.83
21010101	SALARY	666,408,922.00	1,232,397,620.00	-	410,732,582.72
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,461,453,488.00	1,708,839,580.00	-	585,782,075.10
<b>2102000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	116,034,500.00	149,794,590.00	-	19,771,229.17
<b>21020100</b>	<b>ALLOWANCES</b>	105,411,150.00	134,841,990.00	-	11,803,716.67
21020101	NON REGULAR ALLOWANCES	105,411,150.00	134,841,990.00	-	11,803,716.67
<b>21020200</b>	<b>SOCIAL CONTRIBUTIONS</b>	10,623,350.00	14,952,600.00	-	7,967,512.50
21020201	OHIS CONTRIBUTION	10,623,350.00	14,952,600.00	-	7,967,512.50
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	1,103,131,703.08	1,773,131,703.08	219,896,651.81	-
22060000	DEBT REPAYMENT	73,131,703.08	73,131,703.08		
<b>22000000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	1,030,000,000.00	1,700,000,000.00	219,896,651.81	-
<b>22020000</b>	<b>OVERHEAD COST</b>	797,419,260.00	1,396,419,260.00	208,193,318.48	-
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	290,758,050.00	714,258,050.00	90,096,600.00	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	90,000,000.00	185,500,000.00	30,646,000.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	190,758,050.00	508,758,050.00	59,450,600.00	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	20,000,000.00	-	-
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	6,300,000.00	15,000,000.00	2,700,000.00	-
22020201	ELECTRICITY CHARGES	1,300,000.00	5,000,000.00	-	-
22020206	SEWAGE CHARGES	4,000,000.00	5,000,000.00	2,700,000.00	-
22020209	INTERACTIVE LEARNING NETWORK	1,000,000.00	5,000,000.00	-	-
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	47,000,000.00	67,500,000.00	6,209,000.00	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	13,000,000.00	15,000,000.00	1,604,000.00	-
22020303	NEWSPAPERS	500,000.00	2,000,000.00	-	-

22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000,000.00	15,000,000.00	3,535,000.00	-
22020306	PRINTING OF SECURITY DOCUMENTS	4,500,000.00	10,000,000.00	-	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000,000.00	15,000,000.00	-	-
22020308	FIELD & CAMPING MATERIALS SUPPLIES	500,000.00	1,500,000.00	-	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	5,000,000.00	5,000,000.00	-	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	2,000,000.00	2,000,000.00	520,000.00	-
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	1,500,000.00	2,000,000.00	550,000.00	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>83,000,000.00</b>	<b>95,000,000.00</b>	<b>5,399,858.00</b>	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	15,000,000.00	15,000,000.00	5,232,858.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	15,000,000.00	15,000,000.00	-	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	10,000,000.00	10,000,000.00	167,000.00	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	5,000,000.00	-	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000,000.00	5,000,000.00	-	-
22020406	OTHER MAINTENANCE SERVICES	15,000,000.00	15,000,000.00	-	-
22020410	MAINTENANCE OF STREET LIGHTINGS	4,500,000.00	4,500,000.00	-	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	5,500,000.00	5,500,000.00	-	-
22020413	MINOR ROAD MAINTENANCE	10,000,000.00	20,000,000.00	-	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>43,600,000.00</b>	<b>43,600,000.00</b>	<b>24,544,594.80</b>	-
22020501	LOCAL TRAINING	33,000,000.00	33,000,000.00	24,544,594.80	-
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING F	10,600,000.00	10,600,000.00	-	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>45,000,000.00</b>	<b>75,000,000.00</b>	<b>19,711,811.17</b>	-
22020601	SECURITY SERVICES	20,000,000.00	25,000,000.00	5,295,000.00	-
22020605	CLEANING & FUMIGATION SERVICES	20,000,000.00	25,000,000.00	14,416,811.17	-
22020607	RESCUE SERVICES	5,000,000.00	25,000,000.00	-	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>4,500,000.00</b>	<b>6,500,000.00</b>	-	-
22020703	LEGAL SERVICES	3,000,000.00	5,000,000.00	-	-
22020709	AUDITING OF ACCOUNTS	1,500,000.00	1,500,000.00	-	-
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>21,000,000.00</b>	<b>45,300,000.00</b>	<b>4,892,400.00</b>	-
22020801	MOTOR VEHICLE FUEL COST	15,000,000.00	35,300,000.00	4,832,400.00	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	3,000,000.00	5,000,000.00	-	-
22020803	PLANT / GENERATOR FUEL COST	3,000,000.00	5,000,000.00	60,000.00	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>5,200,000.00</b>	<b>10,200,000.00</b>	<b>4,336,548.51</b>	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,200,000.00	2,200,000.00	2,494,948.69	-
22020902	INSURANCE PREMIUM	-	5,000,000.00	-	-
22020904	OTHER CRF BANK CHARGES	3,000,000.00	3,000,000.00	1,841,599.82	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>251,061,210.00</b>	<b>324,061,210.00</b>	<b>50,302,506.00</b>	-
22021001	REFRESHMENT & MEALS	55,000,000.00	70,000,000.00	20,124,000.00	-

22021002	HONORARIUM & SITTING ALLOWANCE	15,000,000.00	15,000,000.00	2,120,000.00	-
22021003	PUBLICITY & ADVERTISEMENTS	8,000,000.00	25,000,000.00	700,000.00	-
22021007	WELFARE PACKAGES	50,000,000.00	51,000,000.00	8,466,850.00	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,500,000.00	2,500,000.00	-	-
22021009	SPORTING ACTIVITIES	20,000,000.00	20,000,000.00	-	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,000,000.00	5,000,000.00	500,000.00	-
22021020	ELECTION-LOGISTICS SUPPORT	40,000,000.00	40,000,000.00	-	-
22021041	CONTINGENCY	50,561,210.00	75,561,210.00	18,281,656.00	-
22021042	RECURRENT ADJUSTMENT	5,000,000.00	20,000,000.00	110,000.00	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>118,580,740.00</b>	<b>141,580,740.00</b>	<b>5,083,333.33</b>	<b>-</b>
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>118,580,740.00</b>	<b>141,580,740.00</b>	<b>5,083,333.33</b>	<b>-</b>
22040109	GRANTS TO COMMUNITIES/NGOs	70,000,000.00	70,000,000.00	-	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	7,910,000.00	7,910,000.00	5,083,333.33	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	40,670,740.00	63,670,740.00	-	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>28,000,000.00</b>	<b>30,000,000.00</b>	<b>-</b>	<b>-</b>
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp;</b>	<b>28,000,000.00</b>	<b>30,000,000.00</b>	<b>-</b>	<b>-</b>
22050105	EDUCATION SUBSIDY	20,000,000.00	20,000,000.00	-	-
22050106	AGRICULTURAL INPUTS SUBSIDY	5,000,000.00	5,000,000.00	-	-
22050107	HEALTH SUBSIDY	3,000,000.00	5,000,000.00	-	-
<b>22080000</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>	<b>-</b>	<b>5,000,000.00</b>	<b>-</b>	<b>-</b>
<b>22080100</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>	<b>-</b>	<b>5,000,000.00</b>	<b>-</b>	<b>-</b>
22080102	TRANSFER-PAYMENT TO AGED/VULNERABLE GROUP	-	5,000,000.00	-	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>4,000,000.00</b>	<b>10,000,000.00</b>	<b>1,400,000.00</b>	<b>-</b>
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>4,000,000.00</b>	<b>10,000,000.00</b>	<b>1,400,000.00</b>	<b>-</b>
23040102	EROSION & FLOOD CONTROL	2,000,000.00	5,000,000.00	1,400,000.00	-
23040105	WATER POLLUTION, PREVENTION & CONTROL	2,000,000.00	5,000,000.00	-	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>82,000,000.00</b>	<b>117,000,000.00</b>	<b>5,220,000.00</b>	<b>-</b>
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>82,000,000.00</b>	<b>117,000,000.00</b>	<b>5,220,000.00</b>	<b>-</b>
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	15,000,000.00	30,000,000.00	-	-
23050102	COMPUTER SOFTWARE ACQUISITION	2,000,000.00	2,000,000.00	-	-
23050103	MONITORING & EVALUATION	5,000,000.00	5,000,000.00	-	-
23050104	ANNIVERSARIES/ CELEBRATIONS	60,000,000.00	80,000,000.00	5,220,000.00	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE)</b>	<b>1,200,000,000.00</b>	<b>1,900,000,000.00</b>	<b>281,355,954.13</b>	<b>-</b>
<b>31050100</b>	<b>INVENTORIES</b>	<b>347,200,000.00</b>	<b>201,000,000.00</b>	<b>2,350,000.00</b>	<b>-</b>
31050102	MEDICAL STORES	53,700,000.00	17,500,000.00	500,000.00	-
31050106	AGRICULTURAL INPUTS	247,000,000.00	122,000,000.00	1,350,000.00	-
31050107	FARM STOCK	13,500,000.00	3,500,000.00	-	-

31050111	BUILDING MATERIALS	30,500,000.00	55,500,000.00	500,000.00	-
31050124	MOTOR SPARE STORE	2,500,000.00	2,500,000.00	-	-
<b>31050200</b>	<b>WORK IN PROGRESS</b>	<b>163,700,000.00</b>	<b>344,700,000.00</b>	<b>55,750,450.00</b>	<b>-</b>
31050201	WORK IN PROGRESS	163,700,000.00	344,700,000.00	55,750,450.00	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>99,500,000.00</b>	<b>206,700,000.00</b>	<b>56,323,000.00</b>	<b>-</b>
32010101	LAND & BUILDINGS - ADMINISTRATIVE	99,500,000.00	206,700,000.00	56,323,000.00	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>510,700,000.00</b>	<b>872,200,000.00</b>	<b>147,318,504.13</b>	<b>-</b>
32010202	ROADS & BRIDGES	263,100,000.00	486,600,000.00	114,690,504.13	-
32010207	ELECTRICITY TRANSMISSION NETWORK	61,600,000.00	156,600,000.00	3,100,000.00	-
32010208	WATER DISTRIBUTION NETWORK	52,000,000.00	52,000,000.00	3,309,000.00	-
32010209	SEWAGE/ DRAINAGE NETWORK	26,000,000.00	55,000,000.00	23,521,000.00	-
32010213	HERITAGE ASSETS	26,500,000.00	26,500,000.00	-	-
32010214	BOREHOLES & OTHER WATER FACILITIES	80,500,000.00	90,500,000.00	2,698,000.00	-
32010215	WASTE DISPOSAL EQUIPMENT	1,000,000.00	5,000,000.00	-	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>6,500,000.00</b>	<b>10,000,000.00</b>	<b>626,000.00</b>	<b>-</b>
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	6,500,000.00	10,000,000.00	626,000.00	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>48,000,000.00</b>	<b>99,000,000.00</b>	<b>-</b>	<b>-</b>
32010405	MOTOR VEHICLES	40,000,000.00	91,000,000.00	-	-
32010407	MOTOR CYCLES	8,000,000.00	8,000,000.00	-	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>-</b>	<b>-</b>
32010501	COMPUTERS/NETWORKING EQUIPMENT	2,000,000.00	2,000,000.00	-	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>5,150,000.00</b>	<b>5,150,000.00</b>	<b>-</b>	<b>-</b>
32010601	CHAIRS	4,150,000.00	4,150,000.00	-	-
32010608	SHELVES	1,000,000.00	1,000,000.00	-	-
<b>32010900</b>	<b>SPECIALISED ASSETS-GENERAL</b>	<b>12,250,000.00</b>	<b>149,250,000.00</b>	<b>3,988,000.00</b>	<b>-</b>
32010902	POLICE/PARA-MILITARY EQUIPMENT	7,000,000.00	9,000,000.00	-	-
32010903	BIOLOGICAL ASSETS	-	135,000,000.00	3,988,000.00	-
32010904	LABORATORY MEDICAL EQUIPMENTS	5,250,000.00	5,250,000.00	-	-
<b>32011000</b>	<b>ASSETS-UNDER-CONSTRUCTION</b>	<b>5,000,000.00</b>	<b>10,000,000.00</b>	<b>15,000,000.00</b>	<b>-</b>
32011001	ASSETS-UNDER-CONSTRUCTION	5,000,000.00	10,000,000.00	15,000,000.00	-



# OROLU LOCAL GOVERNMENT

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	<b>4,110,590,155.24</b>	<b>6,317,791,276.24</b>	<b>191,217,239.55</b>	<b>575,319,293.55</b>
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	<b>2,710,790,155.24</b>	<b>6,317,791,276.24</b>	<b>191,217,239.55</b>	<b>575,319,293.55</b>
<b>2100000</b>	<b>PERSONNEL COST</b>	<b>1,659,538,389.00</b>	<b>4,466,539,510.00</b>	-	<b>575,319,293.55</b>
<b>2101000</b>	<b>SALARY</b>	<b>1,589,538,389.00</b>	<b>4,274,502,310.00</b>	-	<b>575,319,293.55</b>
<b>21010100</b>	<b>SALARIES AND WAGES</b>	<b>1,589,538,389.00</b>	<b>4,274,502,310.00</b>	-	<b>575,319,293.55</b>
21010101	SALARY	812,092,391.40	1,566,409,910.00	-	575,319,293.55
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	777,445,997.60	2,708,092,400.00	-	-
<b>2102000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>70,000,000.00</b>	<b>192,037,200.00</b>	-	-
<b>21020100</b>	<b>ALLOWANCES</b>	<b>70,000,000.00</b>	<b>192,037,200.00</b>	-	-
21020101	NON REGULAR ALLOWANCES	70,000,000.00	192,037,200.00	-	-
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	<b>1,051,251,766.24</b>	<b>1,851,251,766.24</b>	<b>191,217,239.55</b>	-
22060000	DEBT REPAYMENT	51,251,766.24	51,251,766.24		
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	<b>1,000,000,000.00</b>	<b>1,800,000,000.00</b>	<b>191,217,239.55</b>	-
<b>2202000</b>	<b>OVERHEAD COST</b>	<b>714,256,616.11</b>	<b>1,375,434,604.90</b>	<b>174,406,906.21</b>	-
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>155,000,000.00</b>	<b>157,500,000.00</b>	<b>15,752,000.00</b>	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	60,000,000.00	90,000,000.00	7,755,000.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	45,000,000.00	67,500,000.00	7,997,000.00	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	50,000,000.00	-	-	-
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	<b>12,500,000.00</b>	<b>18,750,000.00</b>	-	-
22020201	ELECTRICITY CHARGES	4,500,000.00	6,750,000.00	-	-
22020202	TELEPHONE CHARGES	3,000,000.00	4,500,000.00	-	-
22020205	WATER RATES	2,500,000.00	3,750,000.00	-	-
22020206	SEWAGE CHARGES	2,500,000.00	3,750,000.00	-	-
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>70,862,587.94</b>	<b>106,293,881.90</b>	<b>3,645,000.00</b>	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	9,000,000.00	13,500,000.00	440,000.00	-
22020302	BOOKS	2,000,000.00	3,000,000.00	-	-
22020303	NEWSPAPERS	3,500,000.00	5,250,000.00	-	-

22020304	MAGAZINES & PERIODICALS	1,000,000.00	1,500,000.00	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	12,000,000.00	18,000,000.00	2,225,000.00	-
22020306	PRINTING OF SECURITY DOCUMENTS	5,500,000.00	8,250,000.00	80,000.00	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	12,000,000.00	18,000,000.00	-	-
22020308	FIELD & CAMPING MATERIALS SUPPLIES	10,000,000.00	15,000,000.00	-	-
22020309	UNIFORMS & OTHER CLOTHING	3,000,000.00	4,500,000.00	300,000.00	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	6,362,587.94	9,543,881.90	150,000.00	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	3,500,000.00	5,250,000.00	-	-
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	3,000,000.00	4,500,000.00	450,000.00	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>68,500,000.00</b>	<b>102,750,000.00</b>	<b>8,377,000.00</b>	<b>-</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	15,000,000.00	22,500,000.00	584,000.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	15,000,000.00	-	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	10,000,000.00	15,000,000.00	5,700,000.00	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	7,500,000.00	523,000.00	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	4,500,000.00	-	-
22020406	OTHER MAINTENANCE SERVICES	14,000,000.00	21,000,000.00	1,070,000.00	-
22020410	MAINTENANCE OF STREET LIGHTINGS	2,500,000.00	3,750,000.00	-	-
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	2,000,000.00	3,000,000.00	-	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	1,000,000.00	1,500,000.00	500,000.00	-
22020413	MINOR ROAD MAINTENANCE	6,000,000.00	9,000,000.00	-	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>25,000,000.00</b>	<b>37,500,000.00</b>	<b>7,122,711.47</b>	<b>-</b>
22020501	LOCAL TRAINING	20,000,000.00	30,000,000.00	6,450,000.00	-
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING F	5,000,000.00	7,500,000.00	672,711.47	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>52,000,000.00</b>	<b>84,000,000.00</b>	<b>18,690,000.00</b>	<b>-</b>
22020601	SECURITY SERVICES	22,000,000.00	39,000,000.00	4,200,000.00	-
22020603	RESIDENTIAL RENT	2,000,000.00	3,000,000.00	50,000.00	-
22020605	CLEANING & FUMIGATION SERVICES	18,000,000.00	27,000,000.00	8,440,000.00	-
22020607	RESCUE SERVICES	10,000,000.00	15,000,000.00	6,000,000.00	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>22,100,000.00</b>	<b>33,150,000.00</b>	<b>675,000.00</b>	<b>-</b>
22020701	FINANCIAL CONSULTING	3,500,000.00	5,250,000.00	500,000.00	-
22020702	INFORMATION TECHNOLOGY CONSULTING	600,000.00	900,000.00	-	-
22020703	LEGAL SERVICES	2,000,000.00	3,000,000.00	-	-
22020704	ENGINEERING SERVICES	4,000,000.00	6,000,000.00	-	-
22020705	ARCHITECTURAL SERVICES	1,000,000.00	1,500,000.00	-	-
22020706	SURVEYING SERVICES	3,000,000.00	4,500,000.00	175,000.00	-
22020707	AGRICULTURAL CONSULTING	3,000,000.00	4,500,000.00	-	-
22020708	MEDICAL CONSULTING	4,000,000.00	6,000,000.00	-	-
22020709	AUDITING OF ACCOUNTS	1,000,000.00	1,500,000.00	-	-

<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>135,000,000.00</b>	<b>557,500,000.00</b>	<b>62,183,390.00</b>	-
22020801	MOTOR VEHICLE FUEL COST	130,000,000.00	550,000,000.00	61,253,390.00	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,000,000.00	3,000,000.00	930,000.00	-
22020803	PLANT / GENERATOR FUEL COST	3,000,000.00	4,500,000.00	-	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>5,000,000.00</b>	<b>7,500,000.00</b>	<b>3,722,897.74</b>	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,000,000.00	7,500,000.00	3,722,897.74	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>168,294,028.17</b>	<b>270,490,723.00</b>	<b>54,238,907.00</b>	-
22021001	REFRESHMENT & MEALS	50,000,000.00	75,000,000.00	36,758,000.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	10,000,000.00	15,000,000.00	6,450,000.00	-
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	7,500,000.00	35,000.00	-
22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	7,500,000.00	1,815,000.00	-
22021007	WELFARE PACKAGES	20,000,000.00	30,000,000.00	2,960,000.00	-
22021009	SPORTING ACTIVITIES	20,000,000.00	30,000,000.00	-	-
22021010	DIRECT TEACHING & LABORATORY COST	2,500,000.00	3,750,000.00	-	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	10,000,000.00	15,000,000.00	1,125,000.00	-
22021020	ELECTION-LOGISTICS SUPPORT	15,000,000.00	22,500,000.00	-	-
22021041	CONTINGENCY	26,794,028.17	58,240,723.00	5,095,907.00	-
22021042	RECURRENT ADJUSTMENT	4,000,000.00	6,000,000.00	-	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>119,243,383.89</b>	<b>162,315,395.10</b>	<b>6,813,333.34</b>	-
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>119,243,383.89</b>	<b>162,315,395.10</b>	<b>6,813,333.34</b>	-
22040109	GRANTS TO COMMUNITIES/NGOs	70,000,000.00	70,000,000.00	230,000.00	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	8,000,000.00	12,000,000.00	6,583,333.34	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	41,243,383.89	80,315,395.10	-	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>45,000,000.00</b>	<b>67,500,000.00</b>	-	-
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES</b>	<b>45,000,000.00</b>	<b>67,500,000.00</b>	-	-
22050105	EDUCATION SUBSIDY	21,000,000.00	31,500,000.00	-	-
22050106	AGRICULTURAL INPUTS SUBSIDY	15,000,000.00	22,500,000.00	-	-
22050107	HEALTH SUBSIDY	4,000,000.00	6,000,000.00	-	-
22050108	RELIGIOUS PILGRIMAGE SUBSIDY	5,000,000.00	7,500,000.00	-	-
<b>22070000</b>	<b>TRANSFERS-PAYMENT</b>	<b>10,000,000.00</b>	<b>15,000,000.00</b>	-	-
<b>22070100</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-P</b>	<b>10,000,000.00</b>	<b>15,000,000.00</b>	-	-
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT E	10,000,000.00	15,000,000.00	-	-
<b>22080000</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>	<b>12,000,000.00</b>	<b>18,000,000.00</b>	-	-
<b>22080100</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>	<b>12,000,000.00</b>	<b>18,000,000.00</b>	-	-
22080101	TRANSFER-PAYMENT TO UNEMPLOYED	6,000,000.00	9,000,000.00	-	-
22080102	TRANSFER-PAYMENT TO AGED/VULNERABLE GROUP	6,000,000.00	9,000,000.00	-	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>10,500,000.00</b>	<b>15,750,000.00</b>	-	-

<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>10,500,000.00</b>	<b>15,750,000.00</b>	-	-
23040101	TREE PLANTING	4,000,000.00	6,000,000.00	-	-
23040102	EROSION & FLOOD CONTROL	3,500,000.00	5,250,000.00	-	-
23040105	WATER POLLUTION, PREVENTION & CONTROL	3,000,000.00	4,500,000.00	-	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>89,000,000.00</b>	<b>146,000,000.00</b>	<b>9,997,000.00</b>	-
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>89,000,000.00</b>	<b>146,000,000.00</b>	<b>9,997,000.00</b>	-
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	15,000,000.00	35,000,000.00	-	-
23050102	COMPUTER SOFTWARE ACQUISITION	4,000,000.00	6,000,000.00	-	-
23050103	MONITORING & EVALUATION	10,000,000.00	15,000,000.00	50,000.00	-
23050104	ANNIVERSARIES/ CELEBRATIONS	60,000,000.00	90,000,000.00	9,947,000.00	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE)</b>	<b>1,399,800,000.00</b>	<b>1,700,000,000.00</b>	<b>482,415,000.00</b>	-
<b>31050100</b>	<b>INVENTORIES</b>	<b>140,850,000.00</b>	<b>253,760,000.00</b>	<b>13,615,000.00</b>	-
31050101	ENGINEERING STORES	-	-	375,000.00	-
31050102	MEDICAL STORES	17,000,000.00	47,000,000.00	13,000,000.00	-
31050106	AGRICULTURAL INPUTS	70,000,000.00	95,000,000.00	-	-
31050107	FARM STOCK	18,000,000.00	36,000,000.00	-	-
31050108	SCHOLASTIC MATERIALS	10,000,000.00	20,000,000.00	-	-
31050109	STATIONERIES STORES	5,000,000.00	9,910,000.00	90,000.00	-
31050111	BUILDING MATERIALS	9,850,000.00	9,850,000.00	150,000.00	-
31050128	PLANT/EQUIPMENT STORE	-	10,000,000.00	-	-
31050129	PLANT/EQUIPMENT SPARE STORE	-	10,000,000.00	-	-
31050130	ANIMAL FEED STORE	5,000,000.00	10,000,000.00	-	-
31050131	VETERINARY STORE	6,000,000.00	6,000,000.00	-	-
<b>31050200</b>	<b>WORK IN PROGRESS</b>	<b>50,000,000.00</b>	<b>40,000,000.00</b>	-	-
31050201	WORK IN PROGRESS	50,000,000.00	40,000,000.00	-	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>144,900,000.00</b>	<b>184,900,000.00</b>	<b>15,100,000.00</b>	-
32010101	LAND & BUILDINGS - ADMINISTRATIVE	114,900,000.00	164,900,000.00	15,100,000.00	-
32010102	LAND & BUILDINGS - RESIDENTIAL	30,000,000.00	20,000,000.00	-	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>683,050,000.00</b>	<b>598,140,000.00</b>	<b>402,350,000.00</b>	-
32010202	ROADS & BRIDGES	601,050,000.00	468,400,000.00	131,600,000.00	-
32010207	ELECTRICITY TRANSMISSION NETWORK	30,000,000.00	52,500,000.00	7,500,000.00	-
32010208	WATER DISTRIBUTION NETWORK	12,000,000.00	12,000,000.00	-	-
32010209	SEWAGE/ DRAINAGE NETWORK	10,000,000.00	35,240,000.00	243,250,000.00	-
32010214	BOREHOLES & OTHER WATER FACILITIES	30,000,000.00	30,000,000.00	20,000,000.00	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>120,000,000.00</b>	<b>120,000,000.00</b>	-	-
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	120,000,000.00	120,000,000.00	-	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>39,700,000.00</b>	<b>217,700,000.00</b>	<b>1,000,000.00</b>	-

32010405	MOTOR VEHICLES	37,000,000.00	215,000,000.00	1,000,000.00	-
32010407	MOTOR CYCLES	2,700,000.00	2,700,000.00	-	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>7,000,000.00</b>	<b>10,700,000.00</b>	<b>1,350,000.00</b>	-
32010501	COMPUTERS/NETWORKING EQUIPMENT	4,000,000.00	4,000,000.00	650,000.00	-
32010502	PRINTERS	1,000,000.00	2,700,000.00	700,000.00	-
32010505	PHOTOCOPIERS	2,000,000.00	4,000,000.00	-	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>29,800,000.00</b>	<b>64,800,000.00</b>	<b>8,600,000.00</b>	-
32010601	CHAIRS	10,000,000.00	28,000,000.00	8,000,000.00	-
32010602	TABLES	4,000,000.00	8,000,000.00	-	-
32010603	SAFES/FILE CABINETS/ CUPBOARDS	2,000,000.00	4,000,000.00	-	-
32010604	TELEVISION SETS	1,000,000.00	2,000,000.00	-	-
32010606	AIR -CONDITIONER	4,000,000.00	9,800,000.00	200,000.00	-
32010608	SHELVES	3,000,000.00	6,200,000.00	200,000.00	-
32010609	CEILING FANS	800,000.00	1,800,000.00	200,000.00	-
32010610	REFRIDGERATOR	5,000,000.00	5,000,000.00	-	-
<b>32010900</b>	<b>SPECIALISED ASSETS-GENERAL</b>	<b>12,000,000.00</b>	<b>17,000,000.00</b>	<b>3,100,000.00</b>	-
32010902	POLICE/PARA-MILITARY EQUIPMENT	3,000,000.00	3,000,000.00	3,000,000.00	-
32010903	BIOLOGICAL ASSETS	4,000,000.00	4,000,000.00	100,000.00	-
32010904	LABORATORY MEDICAL EQUIPMENTS	5,000,000.00	10,000,000.00	-	-
<b>32020100</b>	<b>INVESTMENT PROPERTY - LAND &amp; BUILDING-GEN</b>	<b>167,500,000.00</b>	<b>188,000,000.00</b>	<b>37,150,000.00</b>	-
32020101	LAND & BUILDINGS-OFFICE	167,500,000.00	188,000,000.00	37,000,000.00	-
32020104	OTHER STORAGE FACILITIES	-	-	150,000.00	-
<b>32030100</b>	<b>INTANGIBLE ASSETS</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>150,000.00</b>	-
32030101	GOODWILL (ACQUIRED)	-	-	150,000.00	-
32030110	BROADCAST RIGHTS	5,000,000.00	5,000,000.00	-	-



# OSOGBO LOCAL GOVERNMENT

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	4,785,410,802.52	7,042,105,142.52	313,496,823.92	708,937,032.13
2000000	<b>RECURRENT EXPENDITURE</b>	3,183,799,002.52	7,042,105,142.52	313,496,823.92	708,937,032.13
2100000	<b>PERSONNEL COST</b>	2,074,467,900.00	5,032,774,040.00	-	708,937,032.13
2101000	<b>SALARY</b>	2,014,467,900.00	4,847,263,010.00	-	708,937,032.13
2101010	<b>SALARIES AND WAGES</b>	2,014,467,900.00	4,847,263,010.00	-	708,937,032.13
21010101	SALARY	1,180,905,858.85	2,027,795,110.00	-	708,937,032.13
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	833,562,041.15	2,819,467,900.00	-	-
2102000	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	60,000,000.00	185,511,030.00	-	-
2102010	<b>ALLOWANCES</b>	60,000,000.00	185,511,030.00	-	-
21020101	NON REGULAR ALLOWANCES	60,000,000.00	185,511,030.00	-	-
2200000	<b>TOTAL OTHER RECURRENT COSTS</b>	1,109,331,102.52	2,009,331,102.52	313,496,823.92	-
2206000	DEBT REPAYMENT	109,331,102.52	109,331,102.52		
2200000	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	1,000,000,000.00	1,900,000,000.00	313,496,823.92	-
2202000	<b>OVERHEAD COST</b>	719,451,146.81	1,489,140,175.32	249,162,282.59	-
2202010	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	99,100,000.00	148,650,000.00	56,099,500.00	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	54,100,000.00	81,150,000.00	21,135,000.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	40,000,000.00	60,000,000.00	34,964,500.00	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	7,500,000.00	-	-
2202020	<b>UTILITIES - GENERAL</b>	12,000,000.00	18,000,000.00	3,229,437.42	-
22020201	ELECTRICITY CHARGES	5,000,000.00	7,500,000.00	1,829,437.42	-
22020205	WATER RATES	1,000,000.00	1,500,000.00	-	-
22020206	SEWAGE CHARGES	5,000,000.00	7,500,000.00	1,400,000.00	-
22020209	INTERACTIVE LEARNING NETWORK	1,000,000.00	1,500,000.00	-	-
2202030	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	56,000,000.00	84,000,000.00	7,090,700.00	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	7,500,000.00	579,000.00	-
22020302	BOOKS	10,000,000.00	15,000,000.00	-	-
22020303	NEWSPAPERS	500,000.00	750,000.00	-	-

22020304	MAGAZINES & PERIODICALS	500,000.00	750,000.00	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000,000.00	15,000,000.00	2,630,700.00	-
22020306	PRINTING OF SECURITY DOCUMENTS	10,000,000.00	15,000,000.00	2,768,000.00	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000,000.00	15,000,000.00	-	-
22020309	UNIFORMS & OTHER CLOTHING	-	-	50,000.00	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	5,000,000.00	7,500,000.00	-	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	2,500,000.00	3,750,000.00	80,000.00	-
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	2,500,000.00	3,750,000.00	983,000.00	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>87,000,000.00</b>	<b>115,500,000.00</b>	<b>7,346,600.00</b>	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	15,000,000.00	22,500,000.00	2,447,600.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	8,000,000.00	12,000,000.00	-	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	7,000,000.00	10,500,000.00	390,000.00	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000.00	3,000,000.00	82,000.00	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	4,500,000.00	102,000.00	-
22020406	OTHER MAINTENANCE SERVICES	21,000,000.00	31,500,000.00	1,075,000.00	-
22020410	MAINTENANCE OF STREET LIGHTINGS	5,000,000.00	7,500,000.00	-	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	16,000,000.00	24,000,000.00	3,200,000.00	-
22020413	MINOR ROAD MAINTENANCE	10,000,000.00	-	50,000.00	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>30,500,000.00</b>	<b>45,750,000.00</b>	<b>3,083,577.42</b>	-
22020501	LOCAL TRAINING	20,000,000.00	30,000,000.00	-	-
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING F	10,500,000.00	15,750,000.00	3,083,577.42	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>40,000,000.00</b>	<b>78,000,000.00</b>	<b>15,591,000.00</b>	-
22020601	SECURITY SERVICES	20,000,000.00	48,000,000.00	3,600,000.00	-
22020605	CLEANING & FUMIGATION SERVICES	15,000,000.00	22,500,000.00	11,991,000.00	-
22020607	RESCUE SERVICES	5,000,000.00	7,500,000.00	-	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>19,000,000.00</b>	<b>28,500,000.00</b>	<b>3,236,830.32</b>	-
22020701	FINANCIAL CONSULTING	1,000,000.00	1,500,000.00	-	-
22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	1,500,000.00	-	-
22020703	LEGAL SERVICES	7,000,000.00	10,500,000.00	930,000.00	-
22020705	ARCHITECTURAL SERVICES	3,000,000.00	4,500,000.00	-	-
22020706	SURVEYING SERVICES	3,000,000.00	4,500,000.00	2,056,830.32	-
22020707	AGRICULTURAL CONSULTING	3,000,000.00	4,500,000.00	250,000.00	-
22020709	AUDITING OF ACCOUNTS	1,000,000.00	1,500,000.00	-	-
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>186,000,000.00</b>	<b>679,000,000.00</b>	<b>72,019,000.00</b>	-
22020801	MOTOR VEHICLE FUEL COST	183,000,000.00	674,500,000.00	71,824,000.00	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,000,000.00	3,000,000.00	170,000.00	-
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	1,500,000.00	25,000.00	-

<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>6,500,000.00</b>	<b>9,750,000.00</b>	<b>239,796.11</b>	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,500,000.00	5,250,000.00	55,226.54	-
22020902	INSURANCE PREMIUM	3,000,000.00	4,500,000.00	-	-
22020904	OTHER CRF BANK CHARGES	-	-	184,569.57	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>183,351,146.81</b>	<b>281,990,175.32</b>	<b>81,225,841.32</b>	-
22021001	REFRESHMENT & MEALS	45,000,000.00	67,500,000.00	35,820,699.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	10,000,000.00	10,000,000.00	-	-
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	20,000,000.00	5,839,500.00	-
22021004	MEDICAL EXPENSES-LOCAL	3,000,000.00	4,500,000.00	20,000.00	-
22021007	WELFARE PACKAGES	25,000,000.00	37,500,000.00	10,942,667.00	-
22021009	SPORTING ACTIVITIES	15,000,000.00	22,500,000.00	583,916.66	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	8,000,000.00	12,000,000.00	1,200,000.00	-
22021020	ELECTION-LOGISTICS SUPPORT	30,000,000.00	45,000,000.00	-	-
22021041	CONTINGENCY	37,351,146.81	62,990,175.32	26,819,058.66	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>125,548,853.19</b>	<b>168,859,824.69</b>	<b>11,379,739.33</b>	-
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>125,548,853.19</b>	<b>168,859,824.69</b>	<b>11,379,739.33</b>	-
22040109	GRANTS TO COMMUNITIES/NGOs	70,000,000.00	70,000,000.00	6,296,406.00	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	7,488,056.19	11,232,084.29	5,083,333.33	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	48,060,797.00	87,627,740.40	-	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>31,000,000.00</b>	<b>43,500,000.00</b>	<b>2,240,425.00</b>	-
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp;</b>	<b>31,000,000.00</b>	<b>43,500,000.00</b>	<b>2,240,425.00</b>	-
22050105	EDUCATION SUBSIDY	10,000,000.00	15,000,000.00	1,990,425.00	-
22050106	AGRICULTURAL INPUTS SUBSIDY	10,000,000.00	15,000,000.00	250,000.00	-
22050107	HEALTH SUBSIDY	9,000,000.00	13,500,000.00	-	-
22050108	RELIGIOUS PILGRIMAGE SUBSIDY	2,000,000.00	-	-	-
<b>22080000</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>	<b>10,000,000.00</b>	<b>15,000,000.00</b>	-	-
<b>22080100</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>	<b>10,000,000.00</b>	<b>15,000,000.00</b>	-	-
22080102	TRANSFER-PAYMENT TO AGED/VULNERABLE GROUP	10,000,000.00	15,000,000.00	-	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>20,000,000.00</b>	<b>30,000,000.00</b>	<b>2,897,000.00</b>	-
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>20,000,000.00</b>	<b>30,000,000.00</b>	<b>2,897,000.00</b>	-
23040102	EROSION & FLOOD CONTROL	12,000,000.00	18,000,000.00	1,500,000.00	-
23040105	WATER POLLUTION, PREVENTION & CONTROL	8,000,000.00	12,000,000.00	1,397,000.00	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>94,000,000.00</b>	<b>153,500,000.00</b>	<b>47,817,377.00</b>	-
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>94,000,000.00</b>	<b>153,500,000.00</b>	<b>47,817,377.00</b>	-
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	20,000,000.00	42,500,000.00	4,664,340.00	-
23050102	COMPUTER SOFTWARE ACQUISITION	4,000,000.00	6,000,000.00	1,225,200.00	-
23050103	MONITORING & EVALUATION	5,000,000.00	7,500,000.00	50,000.00	-

23050104	ANNIVERSARIES/ CELEBRATIONS	65,000,000.00	97,500,000.00	41,877,837.00	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE</b>	<b>1,601,611,800.00</b>	<b>1,700,000,000.00</b>	<b>565,201,909.55</b>	<b>-</b>
<b>31050100</b>	<b>INVENTORIES</b>	<b>117,000,000.00</b>	<b>132,000,000.00</b>	<b>1,633,000.00</b>	<b>-</b>
31050102	MEDICAL STORES	25,500,000.00	25,500,000.00	1,000,000.00	-
31050103	INDUSTRIAL & CHEMICAL STORES	2,000,000.00	2,000,000.00	-	-
31050106	AGRICULTURAL INPUTS	29,500,000.00	29,500,000.00	403,000.00	-
31050107	FARM STOCK	15,000,000.00	15,000,000.00	-	-
31050108	SCHOLASTIC MATERIALS	10,000,000.00	20,000,000.00	-	-
31050117	COMPUTER/INFORMATION TECHNOLOGY STORE	5,000,000.00	5,000,000.00	-	-
31050121	ELECTRICAL/ELECTRONIC STORE	-	-	230,000.00	-
31050127	FURNITURE STORE	10,000,000.00	15,000,000.00	-	-
31050129	PLANT/EQUIPMENT SPARE STORE	10,000,000.00	10,000,000.00	-	-
31050133	LABORATORY EQUIPMENT STORE	5,000,000.00	10,000,000.00	-	-
31050135	OTHER STOCK	5,000,000.00	-	-	-
<b>31090100</b>	<b>LOCAL INVESTMENTS</b>	<b>38,000,000.00</b>	<b>23,000,000.00</b>	<b>564,700.00</b>	<b>-</b>
31090101	LOCAL INVESTMENTS: QUOTED COMPANIES	25,000,000.00	10,000,000.00	564,700.00	-
31090102	LOCAL INVESTMENTS: NON QUOTED COMPANIES	13,000,000.00	13,000,000.00	-	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>105,000,000.00</b>	<b>160,000,000.00</b>	<b>97,437,632.00</b>	<b>-</b>
32010101	LAND & BUILDINGS - ADMINISTRATIVE	100,000,000.00	155,000,000.00	97,437,632.00	-
32010102	LAND & BUILDINGS - RESIDENTIAL	5,000,000.00	5,000,000.00	-	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>803,511,800.00</b>	<b>835,960,000.00</b>	<b>435,581,163.55</b>	<b>-</b>
32010202	ROADS & BRIDGES	600,000,000.00	660,747,646.00	158,623,497.47	-
32010205	ZOOS, PARKS & RESERVES	4,000,000.00	-	-	-
32010206	SECURITY INSTALLATIONS/ EQUIPMENT	5,000,000.00	5,000,000.00	-	-
32010207	ELECTRICITY TRANSMISSION NETWORK	62,011,800.00	62,011,800.00	77,231,234.08	-
32010208	WATER DISTRIBUTION NETWORK	10,000,000.00	-	1,000,000.00	-
32010209	SEWAGE/ DRAINAGE NETWORK	62,500,000.00	52,500,000.00	6,937,946.00	-
32010212	MONUMENTS	5,000,000.00	5,000,000.00	-	-
32010214	BOREHOLES & OTHER WATER FACILITIES	40,000,000.00	40,700,554.00	191,788,486.00	-
32010215	WASTE DISPOSAL EQUIPMENT	15,000,000.00	10,000,000.00	-	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>125,000,000.00</b>	<b>126,640,000.00</b>	<b>360,000.00</b>	<b>-</b>
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	120,000,000.00	120,000,000.00	-	-
32010305	POWER GENERATING SETS	5,000,000.00	6,640,000.00	360,000.00	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>187,700,000.00</b>	<b>189,000,000.00</b>	<b>24,417,000.00</b>	<b>-</b>
32010405	MOTOR VEHICLES	180,000,000.00	180,000,000.00	24,277,000.00	-
32010407	MOTOR CYCLES	7,700,000.00	9,000,000.00	140,000.00	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>22,400,000.00</b>	<b>15,400,000.00</b>	<b>1,653,000.00</b>	<b>-</b>

32010501	COMPUTERS/NETWORKING EQUIPMENT	13,000,000.00	8,000,000.00	1,553,000.00	-
32010502	PRINTERS	4,900,000.00	2,900,000.00	100,000.00	-
32010505	PHOTOCOPIERS	2,000,000.00	2,000,000.00	-	-
32010506	TYPE-WRITERS	500,000.00	500,000.00	-	-
32010508	PROJECTORS	1,500,000.00	1,500,000.00	-	-
32010509	BINDING EQUIPMENT	500,000.00	500,000.00	-	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>28,000,000.00</b>	<b>28,000,000.00</b>	<b>440,000.00</b>	-
32010601	CHAIRS	5,000,000.00	5,000,000.00	440,000.00	-
32010602	TABLES	6,000,000.00	6,000,000.00	-	-
32010604	TELEVISION SETS	5,000,000.00	5,000,000.00	-	-
32010606	AIR -CONDITIONER	5,000,000.00	5,000,000.00	-	-
32010609	CEILING FANS	2,000,000.00	2,000,000.00	-	-
32010610	REFRIDGERATOR	5,000,000.00	5,000,000.00	-	-
<b>32010900</b>	<b>SPECIALISED ASSETS-GENERAL</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	-	-
32010902	POLICE/PARA-MILITARY EQUIPMENT	5,000,000.00	5,000,000.00	-	-
<b>32020100</b>	<b>INVESTMENT PROPERTY - LAND &amp; BUILDING-GEN</b>	<b>100,000,000.00</b>	<b>115,000,000.00</b>	<b>2,172,414.00</b>	-
32020101	LAND & BUILDINGS-OFFICE	90,000,000.00	105,000,000.00	2,172,414.00	-
32020102	LAND & BUILDINGS-RESIDENTIAL	10,000,000.00	10,000,000.00	-	-
<b>32030100</b>	<b>INTANGIBLE ASSETS</b>	<b>70,000,000.00</b>	<b>70,000,000.00</b>	<b>943,000.00</b>	-
32030101	GOODWILL (ACQUIRED)	65,000,000.00	65,000,000.00	943,000.00	-
32030109	RESEARCH & DEVELOPMENT	5,000,000.00	5,000,000.00	-	-



# LOCAL GOVERNMENT HOUSING LOAN BOARD

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	<b>340,352,580.96</b>	<b>405,409,710.00</b>	<b>70,178,661.72</b>	<b>165,781,810.54</b>
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	<b>260,352,580.96</b>	<b>405,409,710.00</b>	<b>70,178,661.72</b>	<b>165,781,810.54</b>
<b>2100000</b>	<b>PERSONNEL COST</b>	<b>100,352,580.96</b>	<b>85,409,710.00</b>	-	<b>74,884,599.50</b>
<b>2101000</b>	<b>SALARY</b>	<b>100,352,580.96</b>	<b>81,215,030.00</b>	-	<b>74,884,599.50</b>
<b>2101010</b>	<b>SALARIES AND WAGES</b>	<b>100,352,580.96</b>	<b>81,215,030.00</b>	-	<b>74,884,599.50</b>
21010101	SALARY	100,352,580.96	81,215,030.00	-	74,884,599.50
<b>2102000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	-	<b>4,194,680.00</b>	-	-
<b>2102020</b>	<b>SOCIAL CONTRIBUTIONS</b>	-	<b>4,194,680.00</b>	-	-
21020201	OHIS CONTRIBUTION	-	4,194,680.00	-	-
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	<b>160,000,000.00</b>	<b>320,000,000.00</b>	<b>70,178,661.72</b>	<b>90,897,211.04</b>
<b>2200000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	<b>160,000,000.00</b>	<b>320,000,000.00</b>	<b>70,178,661.72</b>	<b>90,897,211.04</b>
<b>2202000</b>	<b>OVERHEAD COST</b>	<b>151,000,000.00</b>	<b>300,000,000.00</b>	<b>61,962,661.72</b>	<b>83,732,211.04</b>
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>35,000,000.00</b>	<b>80,000,000.00</b>	<b>28,838,000.00</b>	<b>22,739,250.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	35,000,000.00	80,000,000.00	28,838,000.00	22,739,250.00
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	<b>2,500,000.00</b>	<b>4,000,000.00</b>	<b>2,382,200.00</b>	<b>450,000.00</b>
22020201	ELECTRICITY CHARGES	2,500,000.00	4,000,000.00	1,682,200.00	450,000.00
22020202	TELEPHONE CHARGES	-	-	700,000.00	-
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>25,000,000.00</b>	<b>50,000,000.00</b>	<b>6,905,000.00</b>	<b>10,110,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	25,000,000.00	50,000,000.00	6,905,000.00	10,110,000.00
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>27,000,000.00</b>	<b>49,000,000.00</b>	<b>19,886,700.00</b>	<b>17,280,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	25,000,000.00	40,000,000.00	19,485,700.00	16,490,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	4,000,000.00	18,000.00	300,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000.00	5,000,000.00	383,000.00	490,000.00
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>55,000,000.00</b>	<b>100,000,000.00</b>	-	<b>30,000,000.00</b>
22020501	LOCAL TRAINING	55,000,000.00	100,000,000.00	-	30,000,000.00
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>2,600,000.00</b>	<b>5,300,000.00</b>	<b>1,375,000.00</b>	<b>1,047,000.00</b>
22020601	SECURITY SERVICES	400,000.00	1,000,000.00	-	270,000.00

22020602	OFFICE RENT	2,000,000.00	3,800,000.00	1,375,000.00	750,000.00
22020605	CLEANING & FUMIGATION SERVICES	200,000.00	500,000.00	-	27,000.00
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>2,000,000.00</b>	<b>6,000,000.00</b>	<b>1,440,000.00</b>	<b>900,000.00</b>
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	6,000,000.00	1,440,000.00	900,000.00
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>400,000.00</b>	<b>700,000.00</b>	<b>135,761.72</b>	<b>205,961.04</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	400,000.00	700,000.00	135,761.72	205,961.04
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,500,000.00</b>	<b>5,000,000.00</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>
22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00	2,500,000.00	-	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	1,000,000.00	-	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,000,000.00	1,500,000.00	1,000,000.00	1,000,000.00
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>9,000,000.00</b>	<b>20,000,000.00</b>	<b>8,216,000.00</b>	<b>7,165,000.00</b>
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>9,000,000.00</b>	<b>20,000,000.00</b>	<b>8,216,000.00</b>	<b>7,165,000.00</b>
23050102	COMPUTER SOFTWARE ACQUISITION	-	5,000,000.00	-	-
23050104	ANNIVERSARIES/ CELEBRATIONS	9,000,000.00	15,000,000.00	8,216,000.00	7,165,000.00
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE)</b>	<b>80,000,000.00</b>	<b>80,000,000.00</b>	<b>-</b>	<b>601,400.00</b>
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>50,000,000.00</b>	<b>50,000,000.00</b>	<b>-</b>	<b>-</b>
32010101	LAND & BUILDINGS - ADMINISTRATIVE	50,000,000.00	50,000,000.00	-	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>2,500,000.00</b>	<b>2,500,000.00</b>	<b>-</b>	<b>-</b>
32010305	POWER GENERATING SETS	2,500,000.00	2,500,000.00	-	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>13,000,000.00</b>	<b>13,000,000.00</b>	<b>-</b>	<b>-</b>
32010405	MOTOR VEHICLES	13,000,000.00	13,000,000.00	-	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>4,500,000.00</b>	<b>4,500,000.00</b>	<b>-</b>	<b>-</b>
32010501	COMPUTERS/NETWORKING EQUIPMENT	3,000,000.00	3,000,000.00	-	-
32010505	PHOTOCOPIERS	1,500,000.00	1,500,000.00	-	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>-</b>	<b>601,400.00</b>
32010601	CHAIRS	1,500,000.00	1,500,000.00	-	601,400.00
32010602	TABLES	1,500,000.00	1,500,000.00	-	-
32010603	SAFES/FILE CABINETS/ CUPBOARDS	1,000,000.00	1,000,000.00	-	-
32010604	TELEVISION SETS	1,500,000.00	1,500,000.00	-	-
32010606	AIR -CONDITIONER	2,000,000.00	2,000,000.00	-	-
32010608	SHELVES	1,500,000.00	1,500,000.00	-	-
32010610	REFRIDGERATOR	1,000,000.00	1,000,000.00	-	-



# LOCAL GOVERNMENT STAFF PENSION BUREAU

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	16,498,567,588.76	17,680,365,870.00	80,356,905.39	7,554,409,798.09
2000000	<b>RECURRENT EXPENDITURE</b>	16,434,667,588.76	17,480,365,870.00	80,356,905.39	7,474,189,416.76
2100000	<b>PERSONNEL COST</b>	16,238,667,588.76	17,284,365,870.00	-	7,341,216,196.61
2101000	<b>SALARY</b>	37,751,298.76	80,408,840.00	-	28,313,474.07
2101010	<b>SALARIES AND WAGES</b>	37,751,298.76	80,408,840.00	-	28,313,474.07
21010101	SALARY	37,751,298.76	80,408,840.00	-	28,313,474.07
2102000	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	9,001,916,290.00	9,003,957,030.00	-	2,128,118,333.67
2102010	<b>ALLOWANCES</b>	1,916,290.00	3,957,030.00	-	-
21020101	NON REGULAR ALLOWANCES	1,916,290.00	3,957,030.00	-	-
2102020	<b>SOCIAL CONTRIBUTIONS</b>	9,000,000,000.00	9,000,000,000.00	-	2,128,118,333.67
21020202	CONTRIBUTORY PENSION	9,000,000,000.00	9,000,000,000.00	-	2,128,118,333.67
2103000	<b>SOCIAL BENEFITS</b>	7,199,000,000.00	8,200,000,000.00	-	5,184,784,388.87
2103010	<b>SOCIAL BENEFITS</b>	7,199,000,000.00	8,200,000,000.00	-	5,184,784,388.87
21030101	GRATUITY	2,000,000,000.00	2,000,000,000.00	-	382,678,021.88
21030102	PENSION	5,000,000,000.00	6,000,000,000.00	-	4,721,885,985.66
21030103	DEATH BENEFITS	199,000,000.00	200,000,000.00	-	80,220,381.33
2200000	<b>TOTAL OTHER RECURRENT COSTS</b>	196,000,000.00	196,000,000.00	80,356,905.39	132,973,220.15
2200000	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	196,000,000.00	196,000,000.00	80,356,905.39	132,973,220.15
2202000	<b>OVERHEAD COST</b>	196,000,000.00	196,000,000.00	80,356,905.39	132,973,220.15
2202010	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	30,000,000.00	30,000,000.00	16,105,000.00	13,520,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	20,000,000.00	9,000,000.00	7,520,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	10,000,000.00	7,105,000.00	6,000,000.00
2202020	<b>UTILITIES - GENERAL</b>	100,000.00	100,000.00	104,600.00	-
22020202	TELEPHONE CHARGES	100,000.00	100,000.00	104,600.00	-
2202030	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	22,700,000.00	22,700,000.00	11,604,600.00	36,465,761.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,000,000.00	7,000,000.00	4,000,000.00	21,990,761.00
22020303	NEWSPAPERS	-	-	104,600.00	-

22020306	PRINTING OF SECURITY DOCUMENTS	15,000,000.00	15,000,000.00	7,000,000.00	14,175,000.00
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	700,000.00	700,000.00	500,000.00	300,000.00
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>8,540,641.75</b>	<b>12,904,700.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	10,000,000.00	10,000,000.00	2,619,391.75	2,609,600.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	1,580,200.00	166,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	7,000,000.00	7,000,000.00	2,921,050.00	2,841,600.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000.00	10,000,000.00	1,420,000.00	7,287,500.00
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>42,200,000.00</b>	<b>42,200,000.00</b>	<b>14,000,000.00</b>	<b>31,763,250.00</b>
22020501	LOCAL TRAINING	40,200,000.00	40,200,000.00	14,000,000.00	31,763,250.00
22020502	INTERNATIONAL TRAINING	2,000,000.00	2,000,000.00	-	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>465,000.00</b>	<b>831,600.00</b>
22020605	CLEANING & FUMIGATION SERVICES	1,500,000.00	1,500,000.00	465,000.00	831,600.00
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>6,000,000.00</b>	<b>6,000,000.00</b>	<b>5,786,000.00</b>	<b>3,600,000.00</b>
22020701	FINANCIAL CONSULTING	6,000,000.00	6,000,000.00	5,786,000.00	3,600,000.00
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	<b>4,000,000.00</b>	<b>5,524,500.00</b>
22020803	PLANT / GENERATOR FUEL COST	8,000,000.00	8,000,000.00	4,000,000.00	5,524,500.00
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>1,654,563.64</b>	<b>1,345,659.15</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,500,000.00	3,500,000.00	1,294,988.64	1,345,659.15
22020902	INSURANCE PREMIUM	1,500,000.00	1,500,000.00	359,575.00	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>50,500,000.00</b>	<b>50,500,000.00</b>	<b>18,096,500.00</b>	<b>27,017,750.00</b>
22021001	REFRESHMENT & MEALS	7,000,000.00	7,000,000.00	3,500,000.00	4,897,500.00
22021002	HONORARIUM & SITTING ALLOWANCE	6,000,000.00	6,000,000.00	2,995,000.00	1,520,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,500,000.00	3,500,000.00	1,202,000.00	1,000,000.00
22021007	WELFARE PACKAGES	17,000,000.00	17,000,000.00	3,054,500.00	10,130,000.00
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,000,000.00	1,000,000.00	600,000.00	-
22021041	CONTINGENCY	16,000,000.00	16,000,000.00	6,745,000.00	9,470,250.00
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE</b>	<b>63,900,000.00</b>	<b>63,900,000.00</b>	<b>10,779,250.00</b>	<b>2,068,500.00</b>
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>15,000,000.00</b>	<b>15,000,000.00</b>	-	-
32010101	LAND & BUILDINGS - ADMINISTRATIVE	15,000,000.00	15,000,000.00	-	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>38,900,000.00</b>	<b>38,900,000.00</b>	<b>9,684,250.00</b>	<b>1,278,500.00</b>
32010501	COMPUTERS/NETWORKING EQUIPMENT	35,000,000.00	35,000,000.00	7,633,250.00	1,113,500.00
32010502	PRINTERS	1,500,000.00	1,500,000.00	730,000.00	-
32010505	PHOTOCOPIERS	2,400,000.00	2,400,000.00	1,321,000.00	165,000.00
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>1,095,000.00</b>	<b>790,000.00</b>
32010601	CHAIRS	3,000,000.00	3,000,000.00	183,000.00	-
32010602	TABLES	3,000,000.00	3,000,000.00	-	-
32010606	AIR -CONDITIONER	4,000,000.00	4,000,000.00	912,000.00	790,000.00



# ATAKUNMOSA EAST LOCAL GOVERNMENT

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	<b>3,987,789,990.60</b>	<b>4,094,527,800.60</b>	<b>171,468,696.83</b>	<b>829,090,811.88</b>
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	<b>2,787,789,990.60</b>	<b>4,094,527,800.60</b>	<b>171,468,696.83</b>	<b>829,090,811.88</b>
<b>2100000</b>	<b>PERSONNEL COST</b>	<b>1,736,559,920.00</b>	<b>2,543,297,730.00</b>	-	<b>829,090,811.88</b>
<b>2101000</b>	<b>SALARY</b>	<b>1,658,244,100.00</b>	<b>2,417,043,500.00</b>	-	<b>822,853,946.88</b>
<b>2101010</b>	<b>SALARIES AND WAGES</b>	<b>1,658,244,100.00</b>	<b>2,417,043,500.00</b>	-	<b>822,853,946.88</b>
21010101	SALARY	490,709,747.68	954,498,780.00	-	300,065,698.26
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,167,534,352.32	1,462,544,720.00	-	522,788,248.63
<b>2102000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>78,315,820.00</b>	<b>126,254,230.00</b>	-	<b>6,236,865.00</b>
<b>21020100</b>	<b>ALLOWANCES</b>	<b>70,000,000.00</b>	<b>113,272,480.00</b>	-	-
21020101	NON REGULAR ALLOWANCES	70,000,000.00	113,272,480.00	-	-
<b>21020200</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>8,315,820.00</b>	<b>12,981,750.00</b>	-	<b>6,236,865.00</b>
21020201	OHIS CONTRIBUTION	8,315,820.00	12,981,750.00	-	6,236,865.00
<b>22000000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	<b>1,051,230,070.60</b>	<b>1,551,230,070.60</b>	<b>171,468,696.83</b>	-
22060000	DEBT REPAYMENT	51,230,070.60	51,230,070.60		
<b>22000000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	<b>1,000,000,000.00</b>	<b>1,500,000,000.00</b>	<b>171,468,696.83</b>	-
<b>22020000</b>	<b>OVERHEAD COST</b>	<b>747,655,219.50</b>	<b>1,193,200,000.00</b>	<b>154,468,696.83</b>	-
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>185,655,219.50</b>	<b>248,000,000.00</b>	<b>32,774,200.00</b>	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	100,000,000.00	25,174,200.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	68,000,000.00	68,000,000.00	7,600,000.00	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	17,655,219.50	80,000,000.00	-	-
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	<b>4,700,000.00</b>	<b>8,700,000.00</b>	<b>600,000.00</b>	-
22020201	ELECTRICITY CHARGES	3,000,000.00	3,000,000.00	600,000.00	-
22020202	TELEPHONE CHARGES	200,000.00	200,000.00	-	-
22020203	INTERNET ACCESS CHARGES	500,000.00	500,000.00	-	-
22020206	SEWAGE CHARGES	1,000,000.00	5,000,000.00	-	-
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>31,500,000.00</b>	<b>31,500,000.00</b>	<b>9,300,000.00</b>	-

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,000,000.00	8,000,000.00	3,500,000.00	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	6,500,000.00	6,500,000.00	4,500,000.00	-
22020306	PRINTING OF SECURITY DOCUMENTS	5,000,000.00	5,000,000.00	-	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	5,000,000.00	-	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	4,000,000.00	4,000,000.00	500,000.00	-
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	3,000,000.00	3,000,000.00	800,000.00	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>109,000,000.00</b>	<b>125,000,000.00</b>	<b>20,450,000.00</b>	<b>-</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	40,000,000.00	40,000,000.00	16,450,000.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	20,000,000.00	20,000,000.00	-	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	20,000,000.00	20,000,000.00	800,000.00	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	6,000,000.00	6,000,000.00	-	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000,000.00	5,000,000.00	-	-
22020406	OTHER MAINTENANCE SERVICES	4,000,000.00	20,000,000.00	700,000.00	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	14,000,000.00	14,000,000.00	2,500,000.00	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>2,412,928.00</b>	<b>-</b>
22020501	LOCAL TRAINING	30,000,000.00	30,000,000.00	2,412,928.00	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>66,000,000.00</b>	<b>66,000,000.00</b>	<b>2,400,000.00</b>	<b>-</b>
22020601	SECURITY SERVICES	40,000,000.00	40,000,000.00	900,000.00	-
22020603	RESIDENTIAL RENT	6,000,000.00	6,000,000.00	-	-
22020605	CLEANING & FUMIGATION SERVICES	20,000,000.00	20,000,000.00	1,500,000.00	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>10,500,000.00</b>	<b>13,000,000.00</b>	<b>-</b>	<b>-</b>
22020703	LEGAL SERVICES	5,000,000.00	5,000,000.00	-	-
22020706	SURVEYING SERVICES	4,000,000.00	4,000,000.00	-	-
22020709	AUDITING OF ACCOUNTS	1,500,000.00	4,000,000.00	-	-
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>90,000,000.00</b>	<b>380,000,000.00</b>	<b>37,890,000.00</b>	<b>-</b>
22020801	MOTOR VEHICLE FUEL COST	80,000,000.00	370,000,000.00	37,890,000.00	-
22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	10,000,000.00	-	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	<b>1,941,568.83</b>	<b>-</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,000,000.00	4,000,000.00	1,941,568.83	-
22020902	INSURANCE PREMIUM	4,000,000.00	4,000,000.00	-	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>212,300,000.00</b>	<b>283,000,000.00</b>	<b>46,700,000.00</b>	<b>-</b>
22021001	REFRESHMENT & MEALS	60,000,000.00	60,000,000.00	40,450,000.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	12,000,000.00	12,000,000.00	-	-
22021003	PUBLICITY & ADVERTISEMENTS	9,300,000.00	15,000,000.00	2,950,000.00	-
22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	5,000,000.00	-	-
22021007	WELFARE PACKAGES	50,000,000.00	50,000,000.00	800,000.00	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	6,000,000.00	6,000,000.00	-	-

22021009	SPORTING ACTIVITIES	20,000,000.00	30,000,000.00	-	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,000,000.00	5,000,000.00	2,500,000.00	-
22021020	ELECTION-LOGISTICS SUPPORT	15,000,000.00	50,000,000.00	-	-
22021041	CONTINGENCY	30,000,000.00	50,000,000.00	-	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>112,344,780.50</b>	<b>111,800,000.00</b>	-	-
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>112,344,780.50</b>	<b>111,800,000.00</b>	-	-
22040109	GRANTS TO COMMUNITIES/NGOs	70,000,000.00	70,000,000.00	-	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	5,000,000.00	5,000,000.00	-	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	37,344,780.50	36,800,000.00	-	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	-	-
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp;</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	-	-
22050105	EDUCATION SUBSIDY	20,000,000.00	20,000,000.00	-	-
22050106	AGRICULTURAL INPUTS SUBSIDY	10,000,000.00	10,000,000.00	-	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>13,000,000.00</b>	<b>13,000,000.00</b>	-	-
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>13,000,000.00</b>	<b>13,000,000.00</b>	-	-
23040101	TREE PLANTING	1,000,000.00	1,000,000.00	-	-
23040102	EROSION & FLOOD CONTROL	10,000,000.00	10,000,000.00	-	-
23040105	WATER POLLUTION, PREVENTION & CONTROL	2,000,000.00	2,000,000.00	-	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>97,000,000.00</b>	<b>152,000,000.00</b>	<b>17,000,000.00</b>	-
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>97,000,000.00</b>	<b>152,000,000.00</b>	<b>17,000,000.00</b>	-
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	20,000,000.00	35,000,000.00	-	-
23050102	COMPUTER SOFTWARE ACQUISITION	2,000,000.00	2,000,000.00	-	-
23050103	MONITORING & EVALUATION	10,000,000.00	10,000,000.00	-	-
23050104	ANNIVERSARIES/ CELEBRATIONS	60,000,000.00	100,000,000.00	17,000,000.00	-
23050105	MARGIN FOR INCREASE IN COSTS	5,000,000.00	5,000,000.00	-	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE</b>	<b>1,200,000,000.00</b>	<b>1,700,000,000.00</b>	<b>435,623,439.00</b>	-
<b>31050100</b>	<b>INVENTORIES</b>	<b>113,250,000.00</b>	<b>160,500,000.00</b>	<b>3,916,710.00</b>	-
31050101	ENGINEERING STORES	3,000,000.00	6,000,000.00	-	-
31050102	MEDICAL STORES	2,400,000.00	4,800,000.00	-	-
31050103	INDUSTRIAL & CHEMICAL STORES	400,000.00	800,000.00	-	-
31050106	AGRICULTURAL INPUTS	9,500,000.00	19,000,000.00	338,000.00	-
31050107	FARM STOCK	2,000,000.00	4,000,000.00	1,598,710.00	-
31050108	SCHOLASTIC MATERIALS	6,000,000.00	12,000,000.00	-	-
31050110	PRINTED MATERIALS	6,200,000.00	12,400,000.00	1,980,000.00	-
31050111	BUILDING MATERIALS	71,000,000.00	76,000,000.00	-	-
31050117	COMPUTER/INFORMATION TECHNOLOGY STORE	350,000.00	700,000.00	-	-
31050119	EQUIPMENT STORE	400,000.00	800,000.00	-	-

31050121	ELECTRICAL/ELECTRONIC STORE	2,500,000.00	5,000,000.00	-	-
31050124	MOTOR SPARE STORE	500,000.00	1,000,000.00	-	-
31050127	FURNITURE STORE	4,000,000.00	8,000,000.00	-	-
31050130	ANIMAL FEED STORE	2,000,000.00	4,000,000.00	-	-
31050133	LABORATORY EQUIPMENT STORE	3,000,000.00	6,000,000.00	-	-
<b>31050200</b>	<b>WORK IN PROGRESS</b>	<b>1,000,000.00</b>	<b>2,000,000.00</b>	-	-
31050201	WORK IN PROGRESS	1,000,000.00	2,000,000.00	-	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>70,500,000.00</b>	<b>181,000,000.00</b>	<b>38,349,220.00</b>	-
32010101	LAND & BUILDINGS - ADMINISTRATIVE	60,500,000.00	161,000,000.00	38,349,220.00	-
32010102	LAND & BUILDINGS - RESIDENTIAL	10,000,000.00	20,000,000.00	-	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>704,700,000.00</b>	<b>969,400,000.00</b>	<b>335,014,509.00</b>	-
32010202	ROADS & BRIDGES	506,000,000.00	632,000,000.00	255,746,255.00	-
32010205	ZOOS, PARKS & RESERVES	3,000,000.00	6,000,000.00	-	-
32010207	ELECTRICITY TRANSMISSION NETWORK	42,000,000.00	84,000,000.00	49,363,254.00	-
32010208	WATER DISTRIBUTION NETWORK	8,000,000.00	16,000,000.00	5,990,000.00	-
32010209	SEWAGE/ DRAINAGE NETWORK	7,000,000.00	14,000,000.00	9,915,000.00	-
32010213	HERITAGE ASSETS	6,000,000.00	12,000,000.00	-	-
32010214	BOREHOLES & OTHER WATER FACILITIES	132,700,000.00	205,400,000.00	14,000,000.00	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>106,500,000.00</b>	<b>113,000,000.00</b>	<b>1,575,000.00</b>	-
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	105,000,000.00	110,000,000.00	145,000.00	-
32010305	POWER GENERATING SETS	1,500,000.00	3,000,000.00	1,430,000.00	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>36,500,000.00</b>	<b>63,000,000.00</b>	<b>43,710,000.00</b>	-
32010405	MOTOR VEHICLES	20,000,000.00	30,000,000.00	38,850,000.00	-
32010407	MOTOR CYCLES	16,500,000.00	33,000,000.00	4,860,000.00	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>2,350,000.00</b>	<b>4,700,000.00</b>	<b>5,210,000.00</b>	-
32010501	COMPUTERS/NETWORKING EQUIPMENT	2,200,000.00	4,400,000.00	5,050,000.00	-
32010502	PRINTERS	150,000.00	300,000.00	160,000.00	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>4,200,000.00</b>	<b>8,400,000.00</b>	<b>2,750,000.00</b>	-
32010603	SAFES/FILE CABINETS/ CUPBOARDS	4,200,000.00	8,400,000.00	2,750,000.00	-
<b>32010900</b>	<b>SPECIALISED ASSETS-GENERAL</b>	<b>149,000,000.00</b>	<b>174,000,000.00</b>	<b>5,098,000.00</b>	-
32010903	BIOLOGICAL ASSETS	143,000,000.00	162,000,000.00	3,098,000.00	-
32010904	LABORATORY MEDICAL EQUIPMENTS	6,000,000.00	12,000,000.00	2,000,000.00	-
<b>32030100</b>	<b>INTANGIBLE ASSETS</b>	<b>12,000,000.00</b>	<b>24,000,000.00</b>	-	-
32030109	RESEARCH & DEVELOPMENT	12,000,000.00	24,000,000.00	-	-



# ATAKUNMOSA EAST LOCAL GOVERNMENT

## DETAILS OF YEAR 2026 EXPENDITURE BUDGET



ECONOMIC CODE	DESCRIPTION	APPROVED ESTIMATES 2025	APPROVED ESTIMATES 2026	ACTUAL EXPENDITURE (JAN-DEC 2024)	ACTUAL EXPENDITURE (JAN-SEP 2025)
		₦	₦	₦	₦
	<b>TOTAL EXPENDITURE</b>	<b>3,987,789,990.60</b>	<b>4,094,527,800.60</b>	<b>171,468,696.83</b>	<b>829,090,811.88</b>
<b>2000000</b>	<b>RECURRENT EXPENDITURE</b>	<b>2,787,789,990.60</b>	<b>4,094,527,800.60</b>	<b>171,468,696.83</b>	<b>829,090,811.88</b>
<b>2100000</b>	<b>PERSONNEL COST</b>	<b>1,736,559,920.00</b>	<b>2,543,297,730.00</b>	-	<b>829,090,811.88</b>
<b>2101000</b>	<b>SALARY</b>	<b>1,658,244,100.00</b>	<b>2,417,043,500.00</b>	-	<b>822,853,946.88</b>
<b>21010100</b>	<b>SALARIES AND WAGES</b>	<b>1,658,244,100.00</b>	<b>2,417,043,500.00</b>	-	<b>822,853,946.88</b>
21010101	SALARY	490,709,747.68	954,498,780.00	-	300,065,698.26
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,167,534,352.32	1,462,544,720.00	-	522,788,248.63
<b>21020000</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>78,315,820.00</b>	<b>126,254,230.00</b>	-	<b>6,236,865.00</b>
<b>21020100</b>	<b>ALLOWANCES</b>	<b>70,000,000.00</b>	<b>113,272,480.00</b>	-	-
21020101	NON REGULAR ALLOWANCES	70,000,000.00	113,272,480.00	-	-
<b>21020200</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>8,315,820.00</b>	<b>12,981,750.00</b>	-	<b>6,236,865.00</b>
21020201	OHIS CONTRIBUTION	8,315,820.00	12,981,750.00	-	6,236,865.00
<b>22000000</b>	<b>TOTAL OTHER RECURRENT COSTS</b>	<b>1,051,230,070.60</b>	<b>1,551,230,070.60</b>	<b>171,468,696.83</b>	-
22060000	DEBT REPAYMENT	51,230,070.60	51,230,070.60		
<b>22000000</b>	<b>TOTAL OTHER RECURRENT COSTS (NON-DEBT)</b>	<b>1,000,000,000.00</b>	<b>1,500,000,000.00</b>	<b>171,468,696.83</b>	-
<b>22020000</b>	<b>OVERHEAD COST</b>	<b>747,655,219.50</b>	<b>1,193,200,000.00</b>	<b>154,468,696.83</b>	-
<b>22020100</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>185,655,219.50</b>	<b>248,000,000.00</b>	<b>32,774,200.00</b>	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	100,000,000.00	25,174,200.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	68,000,000.00	68,000,000.00	7,600,000.00	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	17,655,219.50	80,000,000.00	-	-
<b>22020200</b>	<b>UTILITIES - GENERAL</b>	<b>4,700,000.00</b>	<b>8,700,000.00</b>	<b>600,000.00</b>	-
22020201	ELECTRICITY CHARGES	3,000,000.00	3,000,000.00	600,000.00	-
22020202	TELEPHONE CHARGES	200,000.00	200,000.00	-	-
22020203	INTERNET ACCESS CHARGES	500,000.00	500,000.00	-	-
22020206	SEWAGE CHARGES	1,000,000.00	5,000,000.00	-	-
<b>22020300</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>31,500,000.00</b>	<b>31,500,000.00</b>	<b>9,300,000.00</b>	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,000,000.00	8,000,000.00	3,500,000.00	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	6,500,000.00	6,500,000.00	4,500,000.00	-

22020306	PRINTING OF SECURITY DOCUMENTS	5,000,000.00	5,000,000.00	-	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	5,000,000.00	-	-
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF A	4,000,000.00	4,000,000.00	500,000.00	-
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS CO	3,000,000.00	3,000,000.00	800,000.00	-
<b>22020400</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>109,000,000.00</b>	<b>125,000,000.00</b>	<b>20,450,000.00</b>	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	40,000,000.00	40,000,000.00	16,450,000.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	20,000,000.00	20,000,000.00	-	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL C	20,000,000.00	20,000,000.00	800,000.00	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	6,000,000.00	6,000,000.00	-	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000,000.00	5,000,000.00	-	-
22020406	OTHER MAINTENANCE SERVICES	4,000,000.00	20,000,000.00	700,000.00	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	14,000,000.00	14,000,000.00	2,500,000.00	-
<b>22020500</b>	<b>TRAINING - GENERAL</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>2,412,928.00</b>	-
22020501	LOCAL TRAINING	30,000,000.00	30,000,000.00	2,412,928.00	-
<b>22020600</b>	<b>OTHER SERVICES - GENERAL</b>	<b>66,000,000.00</b>	<b>66,000,000.00</b>	<b>2,400,000.00</b>	-
22020601	SECURITY SERVICES	40,000,000.00	40,000,000.00	900,000.00	-
22020603	RESIDENTIAL RENT	6,000,000.00	6,000,000.00	-	-
22020605	CLEANING & FUMIGATION SERVICES	20,000,000.00	20,000,000.00	1,500,000.00	-
<b>22020700</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>10,500,000.00</b>	<b>13,000,000.00</b>	-	-
22020703	LEGAL SERVICES	5,000,000.00	5,000,000.00	-	-
22020706	SURVEYING SERVICES	4,000,000.00	4,000,000.00	-	-
22020709	AUDITING OF ACCOUNTS	1,500,000.00	4,000,000.00	-	-
<b>22020800</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>90,000,000.00</b>	<b>380,000,000.00</b>	<b>37,890,000.00</b>	-
22020801	MOTOR VEHICLE FUEL COST	80,000,000.00	370,000,000.00	37,890,000.00	-
22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	10,000,000.00	-	-
<b>22020900</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>8,000,000.00</b>	<b>8,000,000.00</b>	<b>1,941,568.83</b>	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,000,000.00	4,000,000.00	1,941,568.83	-
22020902	INSURANCE PREMIUM	4,000,000.00	4,000,000.00	-	-
<b>22021000</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>212,300,000.00</b>	<b>283,000,000.00</b>	<b>46,700,000.00</b>	-
22021001	REFRESHMENT & MEALS	60,000,000.00	60,000,000.00	40,450,000.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	12,000,000.00	12,000,000.00	-	-
22021003	PUBLICITY & ADVERTISEMENTS	9,300,000.00	15,000,000.00	2,950,000.00	-
22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	5,000,000.00	-	-
22021007	WELFARE PACKAGES	50,000,000.00	50,000,000.00	800,000.00	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	6,000,000.00	6,000,000.00	-	-
22021009	SPORTING ACTIVITIES	20,000,000.00	30,000,000.00	-	-
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,000,000.00	5,000,000.00	2,500,000.00	-

22021020	ELECTION-LOGISTICS SUPPORT	15,000,000.00	50,000,000.00	-	-
22021041	CONTINGENCY	30,000,000.00	50,000,000.00	-	-
<b>22040000</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>112,344,780.50</b>	<b>111,800,000.00</b>	-	-
<b>22040100</b>	<b>DOMESTIC GRANTS AND CONTRIBUTIONS</b>	<b>112,344,780.50</b>	<b>111,800,000.00</b>	-	-
22040109	GRANTS TO COMMUNITIES/NGOs	70,000,000.00	70,000,000.00	-	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. E	5,000,000.00	5,000,000.00	-	-
22040114	CONTRIBUTION TO AUDITOR-GENERAL FOR LOCAL G	37,344,780.50	36,800,000.00	-	-
<b>22050000</b>	<b>SUBSIDIES GENERAL</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	-	-
<b>22050100</b>	<b>SUBSIDY TO GOVERNMENT OWNED COMPANIES &amp;</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	-	-
22050105	EDUCATION SUBSIDY	20,000,000.00	20,000,000.00	-	-
22050106	AGRICULTURAL INPUTS SUBSIDY	10,000,000.00	10,000,000.00	-	-
<b>23040000</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>13,000,000.00</b>	<b>13,000,000.00</b>	-	-
<b>23040100</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>13,000,000.00</b>	<b>13,000,000.00</b>	-	-
23040101	TREE PLANTING	1,000,000.00	1,000,000.00	-	-
23040102	EROSION & FLOOD CONTROL	10,000,000.00	10,000,000.00	-	-
23040105	WATER POLLUTION, PREVENTION & CONTROL	2,000,000.00	2,000,000.00	-	-
<b>23050000</b>	<b>OTHER EXPENDITURE</b>	<b>97,000,000.00</b>	<b>152,000,000.00</b>	<b>17,000,000.00</b>	-
<b>23050100</b>	<b>OTHER EXPENDITURE</b>	<b>97,000,000.00</b>	<b>152,000,000.00</b>	<b>17,000,000.00</b>	-
23050101	RESEARCH AND DEVELOPMENT-RECURRENT (R&D)	20,000,000.00	35,000,000.00	-	-
23050102	COMPUTER SOFTWARE ACQUISITION	2,000,000.00	2,000,000.00	-	-
23050103	MONITORING & EVALUATION	10,000,000.00	10,000,000.00	-	-
23050104	ANNIVERSARIES/ CELEBRATIONS	60,000,000.00	100,000,000.00	17,000,000.00	-
23050105	MARGIN FOR INCREASE IN COSTS	5,000,000.00	5,000,000.00	-	-
<b>30000000</b>	<b>TOTAL ASSETS (CAPITAL EXPENDITURE)</b>	<b>1,200,000,000.00</b>	<b>1,700,000,000.00</b>	<b>435,623,439.00</b>	-
<b>31050100</b>	<b>INVENTORIES</b>	<b>113,250,000.00</b>	<b>160,500,000.00</b>	<b>3,916,710.00</b>	-
31050101	ENGINEERING STORES	3,000,000.00	6,000,000.00	-	-
31050102	MEDICAL STORES	2,400,000.00	4,800,000.00	-	-
31050103	INDUSTRIAL & CHEMICAL STORES	400,000.00	800,000.00	-	-
31050106	AGRICULTURAL INPUTS	9,500,000.00	19,000,000.00	338,000.00	-
31050107	FARM STOCK	2,000,000.00	4,000,000.00	1,598,710.00	-
31050108	SCHOLASTIC MATERIALS	6,000,000.00	12,000,000.00	-	-
31050110	PRINTED MATERIALS	6,200,000.00	12,400,000.00	1,980,000.00	-
31050111	BUILDING MATERIALS	71,000,000.00	76,000,000.00	-	-
31050117	COMPUTER/INFORMATION TECHNOLOGY STORE	350,000.00	700,000.00	-	-
31050119	EQUIPMENT STORE	400,000.00	800,000.00	-	-
31050121	ELECTRICAL/ELECTRONIC STORE	2,500,000.00	5,000,000.00	-	-
31050124	MOTOR SPARE STORE	500,000.00	1,000,000.00	-	-

31050127	FURNITURE STORE	4,000,000.00	8,000,000.00	-	-
31050130	ANIMAL FEED STORE	2,000,000.00	4,000,000.00	-	-
31050133	LABORATORY EQUIPMENT STORE	3,000,000.00	6,000,000.00	-	-
<b>31050200</b>	<b>WORK IN PROGRESS</b>	<b>1,000,000.00</b>	<b>2,000,000.00</b>	-	-
31050201	WORK IN PROGRESS	1,000,000.00	2,000,000.00	-	-
<b>32010100</b>	<b>LAND &amp; BUILDING - GENERAL</b>	<b>70,500,000.00</b>	<b>181,000,000.00</b>	<b>38,349,220.00</b>	-
32010101	LAND & BUILDINGS - ADMINISTRATIVE	60,500,000.00	161,000,000.00	38,349,220.00	-
32010102	LAND & BUILDINGS - RESIDENTIAL	10,000,000.00	20,000,000.00	-	-
<b>32010200</b>	<b>INFRASTRUCTURE - GENERAL</b>	<b>704,700,000.00</b>	<b>969,400,000.00</b>	<b>335,014,509.00</b>	-
32010202	ROADS & BRIDGES	506,000,000.00	632,000,000.00	255,746,255.00	-
32010205	ZOOS, PARKS & RESERVES	3,000,000.00	6,000,000.00	-	-
32010207	ELECTRICITY TRANSMISSION NETWORK	42,000,000.00	84,000,000.00	49,363,254.00	-
32010208	WATER DISTRIBUTION NETWORK	8,000,000.00	16,000,000.00	5,990,000.00	-
32010209	SEWAGE/ DRAINAGE NETWORK	7,000,000.00	14,000,000.00	9,915,000.00	-
32010213	HERITAGE ASSETS	6,000,000.00	12,000,000.00	-	-
32010214	BOREHOLES & OTHER WATER FACILITIES	132,700,000.00	205,400,000.00	14,000,000.00	-
<b>32010300</b>	<b>PLANT &amp; MACHINERY - GENERAL</b>	<b>106,500,000.00</b>	<b>113,000,000.00</b>	<b>1,575,000.00</b>	-
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	105,000,000.00	110,000,000.00	145,000.00	-
32010305	POWER GENERATING SETS	1,500,000.00	3,000,000.00	1,430,000.00	-
<b>32010400</b>	<b>FIXED ASSETS - GENERAL</b>	<b>36,500,000.00</b>	<b>63,000,000.00</b>	<b>43,710,000.00</b>	-
32010405	MOTOR VEHICLES	20,000,000.00	30,000,000.00	38,850,000.00	-
32010407	MOTOR CYCLES	16,500,000.00	33,000,000.00	4,860,000.00	-
<b>32010500</b>	<b>OFFICE EQUIPMENT - GENERAL</b>	<b>2,350,000.00</b>	<b>4,700,000.00</b>	<b>5,210,000.00</b>	-
32010501	COMPUTERS/NETWORKING EQUIPMENT	2,200,000.00	4,400,000.00	5,050,000.00	-
32010502	PRINTERS	150,000.00	300,000.00	160,000.00	-
<b>32010600</b>	<b>FURNITURE &amp; FITTINGS - GENERAL</b>	<b>4,200,000.00</b>	<b>8,400,000.00</b>	<b>2,750,000.00</b>	-
32010603	SAFES/FILE CABINETS/ CUPBOARDS	4,200,000.00	8,400,000.00	2,750,000.00	-
<b>32010900</b>	<b>SPECIALISED ASSETS-GENERAL</b>	<b>149,000,000.00</b>	<b>174,000,000.00</b>	<b>5,098,000.00</b>	-
32010903	BIOLOGICAL ASSETS	143,000,000.00	162,000,000.00	3,098,000.00	-
32010904	LABORATORY MEDICAL EQUIPMENTS	6,000,000.00	12,000,000.00	2,000,000.00	-
<b>32030100</b>	<b>INTANGIBLE ASSETS</b>	<b>12,000,000.00</b>	<b>24,000,000.00</b>	-	-
32030109	RESEARCH & DEVELOPMENT	12,000,000.00	24,000,000.00	-	-