

State	ENUGU
Local Government	ANINRI
Year	2026

This is the publication of the 2026 Budget for ANINRI Local Government, ENUGU State. The budget publication contains the following graphical presentations and reports, which are based on the six segments of the National Chart of Accounts (NCOA):

Report / Graphs	Explanation
Budget Overview (Table)	Provides a high level summary of Revenue and Expenditure by Economic segment, Expenditure by Sector, the top 10 (largest) Capital Expenditure projects and expenditure by Ward (Total Expenditure, and Capital Expenditure)
Budget Overview (Graph)	Provides a graphical summary of the information contained in the above tables
Budget Summary	Shows the inflow and out of funds by nature (Economic Segment Sub-Account Type) as well as the Fiscal Year Opening and Closing Cash Balances
Expenditure by Administrative Unit by Main Economic Classification (Personnel, Other Recurrent, Capital)	Shows the appropriations for the budget year for each Administrative Unit, for each of the three main expenditure classifications: Personnel (Economic Sub-Account Type 21), Other Recurrent Expenditure (Economic Sub-Account Type 22) and Capital Expenditure (Economic Sub-Account Type 23)
Total Revenue by Administrative Segment	Shows the amount of Revenue to be collected by each Administrative Unit
Total Revenue by Economic Segment	Shows the Total Revenues by nature (Economic segment)
Total Revenue by Fund Segment	Shows the Total Revenue by Fund source
Capital Receipt by Item	Provides a breakdown of capital receipt (inflows under Economic Sub-Account Types 13 (Aids and Grants) and 14 (Capital Development Fund receipt, which includes loans). If this report is blank, it means there are no envisaged capital receipts.
Total Expenditure by Administrative Segment	Shows the Total Expenditures by Administrative Unit
Personnel Expenditure by Administrative Segment	Shows Personnel Expenditure (Sub-Account Type 21) by Administrative Unit
Other Recurrent Expenditure by Administrative Segment	Shows Other Recurrent Expenditure (Sub-Account Type 22) by Administrative Unit. Other Recurrent Expenditure includes Overheads, Staff Loans, Grants and Contributions, Subsidies, Debt Service (Principal and Interest) and Transfer Payments as applicable
Capital Expenditure by Administrative Segment	Shows Capital Expenditure (Sub-Account Type 23) by Administrative Unit. Capital Expenditure is expenditure that creates a Fixed Asset (and asset that has a life of more than one year), tangible or in-tangible
Total Expenditure by Economic Segment	Shows the Total Expenditure by nature (Economic segment)
Total Expenditure by Functional Segment	Shows the Total Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Personnel Expenditure by Functional Segment	Shows the Personnel Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Other Recurrent Expenditure by Functional Segment	Shows the Other Recurrent Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Capital Expenditure by Functional Segment	Shows the Capital Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Total Expenditure by Geo-Location Segment	Shows the Total Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Personnel Expenditure by Geo-Location Segment	Shows the Personnel Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Other Recurrent Expenditure by Geo-Location Segment	Shows the Other Recurrent Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Capital Expenditure by Geo-Location Segment	Shows the Capital Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Total Expenditure by Programme Segment	Shows the Total Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Personnel Expenditure by Programme Segment	Shows the Personnel Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Other Recurrent Expenditure by Programme Segment	Shows the Other Recurrent Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Programme Segment	Shows the Capital Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Project	Shows Capital Expenditure by Project, including the responsible Administrative Unit, the nature of the expenditure (Economic Segment), and the Function and Programme that the expenditure contributes to
Total Expenditure by Administrative Unit by Economic Segment	Shows the Expenditure by nature (Economic segment) for each Administrative Unit

Enugu State - ANINRI Local Government: 2026 Budget Overview (Original Budget)

Revenue by Economic	2026 Budget
Opening Balance	-
Statutory Allocation	2,500,000,000.00
VAT	3,000,000,000.00
Other FAAC	1,000,000,000.00
LG IGR	100,000,000.00
Share of State IGR	-
Other (Capital Receipts)	-
Total Revenue	6,600,000,000.00

Expenditure by Economic	2026 Budget
Personnel	1,124,523,999.65
Grants / Contributions to State	-
Other Recurrent	2,574,198,000.35
Capital	2,901,278,000.00
Total Expenditure	6,600,000,000.00

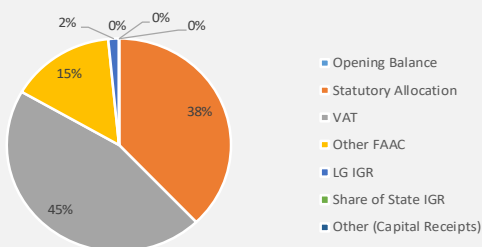
Expenditure by Sector	2026 Budget
Education	335,576,732.77
Health	272,035,461.83
Other Social	14,000,000.00
Agriculture	465,262,144.36
Other Economic	4,249,800,206.49
Administration	1,263,325,454.55
Law and Justice	-
Total Expenditure	6,600,000,000.00

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Provision for Establishment of the Enugu State Farm Estate Program (200 hectares per plot)	400,000,000.00
Provision for construction, grading and lateritizing of Obuagu Ohafia Ndumeze 8.8km road	350,000,000.00
Provision for grading /Lateritizing of Uhugo Ndeaboh Amankanu Ohofia - Oduma 8.8km road	210,000,000.00
Provision for Construction of one storey building for Administrative purposes at Aninri	200,000,000.00
Provision for asphaltting of Abachaeku community road.	200,000,000.00
Provision for construction of Amaeze Ezinato community bridge.	200,000,000.00
Provision for fourteen boxes of culverts at Uhugo Ndeaboh Amankanu Ohofia community	200,000,000.00
Provision for Construction of Ngenanwa Amoma Community Bridge.	200,000,000.00
Provision for linear metre fencing of 8 nos of green smart school in Aninri LGA with security	140,000,000.00
Provision for grading/ construction of twenty four box culverts at Ugwu tank Nenwe community	120,000,000.00
<i>Other Capital Projects</i>	681,278,000.00
Total	2,901,278,000.00

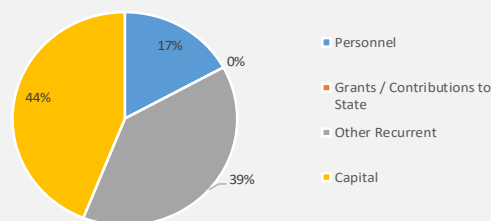
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
MPU	200,000,000.00	200,000,000.00
NDEABO	80,000,000.00	80,000,000.00
NENWE I	-	-
NENWE II	-	-
NENWE III	120,000,000.00	120,000,000.00
ODUMA I	-	-
ODUMA II	750,000,000.00	750,000,000.00
ODUMA III	210,000,000.00	210,000,000.00
ODUMA IV	200,000,000.00	200,000,000.00
OKPANKU	-	-
LG Wide	5,040,000,000.00	1,341,278,000.00
Total	6,600,000,000.00	2,901,278,000.00

ANINRI Local Government, Enugu State: 2026 Budget Overview (Original Budget)

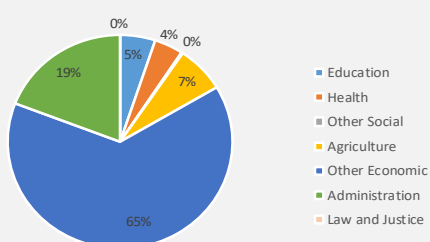
Where is the Money coming from?



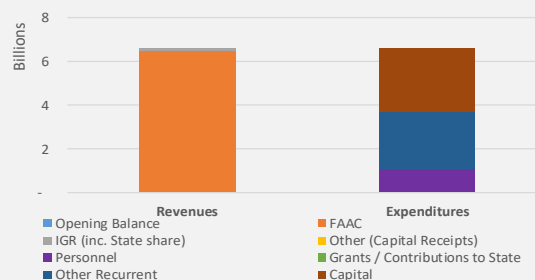
What is the Money being spent On?



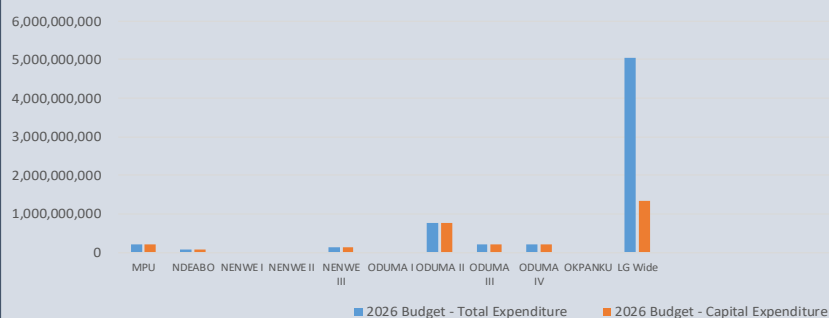
Who is Spending the Money?



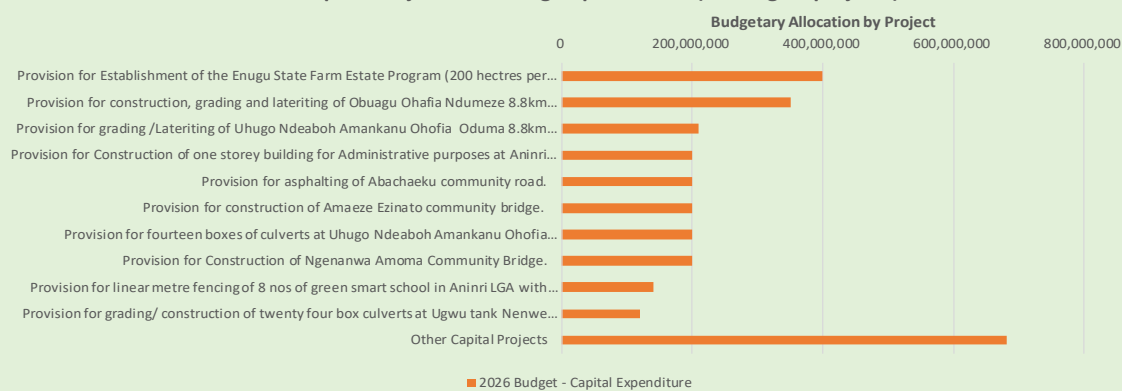
Inflows and Outflows



Where is the Money being Spent?



What Capital Projects are being Implemented (ten largest projects)?



414301 - ANINRI Local Government, Enugu State - 2026 Budget: Summary

Item	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
Opening Balance	475,139,791.55	935,526,074.71		
Recurrent Revenue	4,955,000,000.00	5,265,000,000.00	3,919,304,957.08	6,600,000,000.00
11 - GOVERNMENT SHARE OF FAAC	4,855,000,000.00	5,205,000,000.00	3,886,929,471.58	6,500,000,000.00
12 - INDEPENDENT REVENUE	100,000,000.00	60,000,000.00	32,375,485.50	100,000,000.00
Recurrent Expenditure	1,944,472,378.55	3,323,475,252.71	2,708,500,781.94	3,698,722,000.00
21 - PERSONNEL COST	746,563,485.00	1,037,673,692.32	784,250,578.71	1,124,523,999.65
22 - OTHER RECURRENT COSTS	1,197,908,893.55	2,285,801,560.39	1,924,250,203.23	2,574,198,000.35
Transfer to Capital Account	3,485,667,413.00	2,877,050,822.00	1,210,804,175.14	2,901,278,000.00
Capital Receipts	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-	-
23 - Capital Expenditure	3,485,667,413.00	2,877,050,822.00	2,284,790,000.00	2,901,278,000.00
Total Revenue (including OB)	5,430,139,791.55	6,200,526,074.71	3,919,304,957.08	6,600,000,000.00
Total Expenditure	5,430,139,791.55	6,200,526,074.71	4,993,290,781.94	6,600,000,000.00

414301 - ANINRI Local Government, Enugu State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	1,124,523,999.65	2,574,198,000.35	3,698,722,000.00	2,901,278,000.00	6,600,000,000.00
010000000000	ADMINISTRATION SECTOR	561,625,454.55	265,700,000.00	827,325,454.55	436,000,000.00	1,263,325,454.55
011100000000	OFFICE OF THE LG CHAIRMAN	181,173,712.59	204,400,000.00	385,573,712.59	81,000,000.00	466,573,712.59
011100100100	CHAIRMAN	22,800,000.00	182,300,000.00	205,100,000.00	10,000,000.00	215,100,000.00
011100100200	VICE-CHAIRMAN	1,320,000.00	-	1,320,000.00	-	1,320,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	147,024,000.00	-	147,024,000.00	-	147,024,000.00
011118300100	INTERNAL AUDIT	4,776,633.61	5,900,000.00	10,676,633.61	-	10,676,633.61
011118400100	INFORMATION UNIT	-	7,100,000.00	7,100,000.00	-	7,100,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	5,253,078.98	9,100,000.00	14,353,078.98	71,000,000.00	85,353,078.98
011200000000	LOCAL GOVT COUNCIL	48,120,000.00	31,800,000.00	79,920,000.00	50,000,000.00	129,920,000.00
011200100100	OFFICE OF THE LEADER	2,430,000.00	31,800,000.00	34,230,000.00	-	34,230,000.00
011202100100	THE COUNCILLORS	45,690,000.00	-	45,690,000.00	50,000,000.00	95,690,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	5,260,000.00	10,600,000.00	15,860,000.00	-	15,860,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	5,260,000.00	10,600,000.00	15,860,000.00	-	15,860,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	327,071,741.96	18,900,000.00	345,971,741.96	305,000,000.00	650,971,741.96
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	327,071,741.96	18,900,000.00	345,971,741.96	305,000,000.00	650,971,741.96
020000000000	ECONOMIC SECTOR	259,773,350.50	2,291,398,000.35	2,551,171,350.85	2,163,891,000.00	4,715,062,350.85
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	46,162,144.36	5,100,000.00	51,262,144.36	414,000,000.00	465,262,144.36
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	46,162,144.36	5,100,000.00	51,262,144.36	414,000,000.00	465,262,144.36
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	124,200,015.98	2,248,898,000.35	2,373,098,016.33	-	2,373,098,016.33
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	124,200,015.98	2,248,898,000.35	2,373,098,016.33	-	2,373,098,016.33
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	8,041,091.88	20,800,000.00	28,841,091.88	3,000,000.00	31,841,091.88
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	8,041,091.88	20,800,000.00	28,841,091.88	3,000,000.00	31,841,091.88
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	81,370,098.28	16,600,000.00	97,970,098.28	1,746,891,000.00	1,844,861,098.28
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	81,370,098.28	16,600,000.00	97,970,098.28	1,746,891,000.00	1,844,861,098.28
050000000000	SOCIAL SECTOR	303,125,194.60	17,100,000.00	320,225,194.60	301,387,000.00	621,612,194.60
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	83,576,732.77	5,000,000.00	88,576,732.77	247,000,000.00	335,576,732.77
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	83,576,732.77	5,000,000.00	88,576,732.77	247,000,000.00	335,576,732.77
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	219,548,461.83	12,100,000.00	231,648,461.83	40,387,000.00	272,035,461.83
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	219,548,461.83	12,100,000.00	231,648,461.83	40,387,000.00	272,035,461.83
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	-	-	-	14,000,000.00	14,000,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	-	-	-	14,000,000.00	14,000,000.00

414301 - ANINRI Local Government, Enugu State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	<i>Total Revenue</i>	<i>4,955,000,000.00</i>	<i>5,265,000,000.00</i>	<i>3,919,304,957.08</i>	<i>6,600,000,000.00</i>
010000000000	ADMINISTRATION SECTOR	6,260,000.00	2,020,000.00	788,886.10	5,340,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	6,260,000.00	2,020,000.00	788,886.10	5,340,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	6,260,000.00	2,020,000.00	788,886.10	5,340,000.00
020000000000	ECONOMIC SECTOR	4,944,549,750.00	5,259,928,000.00	3,916,706,420.98	6,590,339,750.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	15,740,000.00	3,680,000.00	1,834,420.00	17,430,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	15,740,000.00	3,680,000.00	1,834,420.00	17,430,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	4,919,905,750.00	5,250,320,000.00	3,912,218,450.98	6,565,005,750.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	4,919,905,750.00	5,250,320,000.00	3,912,218,450.98	6,565,005,750.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	8,904,000.00	5,928,000.00	2,653,550.00	7,904,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	8,904,000.00	5,928,000.00	2,653,550.00	7,904,000.00
050000000000	SOCIAL SECTOR	4,190,250.00	3,052,000.00	1,809,650.00	4,320,250.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	4,190,250.00	3,052,000.00	1,809,650.00	4,320,250.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	4,190,250.00	3,052,000.00	1,809,650.00	4,320,250.00

414301 - ANINRI Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
1	REVENUE	4,955,000,000.00	5,265,000,000.00	3,919,304,957.08	6,600,000,000.00
11	GOVERNMENT SHARE OF FAAC	4,855,000,000.00	5,205,000,000.00	3,886,929,471.58	6,500,000,000.00
1101	GOVERNMENT SHARE OF FAAC	4,855,000,000.00	5,205,000,000.00	3,886,929,471.58	6,500,000,000.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	700,000,000.00	1,959,000,000.00	1,391,035,710.42	2,500,000,000.00
11010101	Statutory Allocation	700,000,000.00	1,959,000,000.00	1,391,035,710.42	2,500,000,000.00
110102	LOCAL GOVERNMENT SHARE OF VAT	2,200,000,000.00	2,565,000,000.00	1,910,468,695.54	3,000,000,000.00
11010201	Share Of VAT	2,200,000,000.00	2,565,000,000.00	1,910,468,695.54	3,000,000,000.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	1,955,000,000.00	681,000,000.00	585,425,065.62	1,000,000,000.00
11010399	Other FAAC Distribution	1,955,000,000.00	681,000,000.00	585,425,065.62	1,000,000,000.00
12	INDEPENDENT REVENUE	100,000,000.00	60,000,000.00	32,375,485.50	100,000,000.00
1201	TAX REVENUE	5,000,000.00	1,200,000.00	813,700.00	5,000,000.00
120103	OTHER TAXES	5,000,000.00	1,200,000.00	813,700.00	5,000,000.00
12010309	Tax Collection Agent Debit/Rural Tax	5,000,000.00	1,200,000.00	813,700.00	5,000,000.00
1202	NON-TAX REVENUE	95,000,000.00	58,800,000.00	31,561,785.50	95,000,000.00
120201	LICENCES - GENERAL	24,174,250.00	12,480,000.00	6,305,258.98	24,394,250.00
12020107	Registration of Voluntary Organization	800,000.00	70,000.00	50,138.98	800,000.00
12020108	Barkery House license	100,000.00	15,000.00	9,000.00	100,000.00
12020109	Bicycle licenses	100,000.00	50,000.00	35,000.00	100,000.00
12020115	Dog licenses	-	5,000.00	3,000.00	10,000.00
12020116	Fishing Permit	-	50,000.00	26,000.00	100,000.00
12020117	Squatters /Hawkers permit fees	113,250.00	103,250.00	76,470.00	113,250.00
12020118	Hunting License	-	500,000.00	-	870,000.00
12020119	Produce Buying License	1,550,000.00	1,000,000.00	507,400.00	1,550,000.00
12020121	Abattoir/Slaughter License	1,000,000.00	800,000.00	467,000.00	1,000,000.00
12020122	Tractor Hiring Services	500,000.00	500,000.00	379,000.00	500,000.00
12020125	Native liquor License	1,957,000.00	1,528,750.00	958,400.00	2,077,000.00
12020126	Trade Permit License	20,000.00	120,000.00	73,630.00	20,000.00
12020128	Approval of Building plan License	600,000.00	1,200,000.00	332,000.00	600,000.00
12020131	Battery charger licenses	10,000.00	10,000.00	7,850.00	10,000.00
12020134	Block making machine fees	1,200,000.00	58,000.00	38,000.00	1,200,000.00
12020138	Butchers License	150,000.00	500,000.00	307,600.00	750,000.00
12020143	Corn Grinding mill licenses	20,000.00	20,000.00	13,070.00	20,000.00
12020146	Electric/Radio/TV Workshop License	4,000.00	400,000.00	248,000.00	4,000.00
12020147	Entertainment Drumming & Temporary both permit License	1,600,000.00	120,000.00	80,000.00	900,000.00
12020149	Forestry and Fuel Exploration License	400,000.00	80,000.00	56,760.00	400,000.00
12020150	Hair Dressing/Barbing Saloon License	300,000.00	170,000.00	67,900.00	300,000.00
12020154	Local Hair Barbing/ plaiting license	-	100,000.00	45,600.00	100,000.00
12020163	Panel Beater licenses	20,000.00	400,000.00	34,800.00	20,000.00
12020172	Rice Mill/Cassava grinding License	6,600,000.00	600,000.00	387,800.00	6,600,000.00
12020174	Sand/Granite/Iron Rod Seller License	5,290,000.00	3,290,000.00	1,713,000.00	5,290,000.00
12020176	sewing Institute License	340,000.00	140,000.00	90,700.00	340,000.00
12020180	Vulcanizer License	40,000.00	200,000.00	105,000.00	40,000.00
12020181	Welding Machine License	200,000.00	200,000.00	53,090.00	200,000.00
12020182	wood making /carpentry workshop	40,000.00	40,000.00	30,050.00	40,000.00
12020186	Gold smith and Gold licenses	1,000,000.00	-	-	-
12020187	Hide & Skin Buyer Licenses	220,000.00	210,000.00	109,000.00	340,000.00
120204	FEES - GENERAL	13,540,000.00	3,720,000.00	1,670,577.12	13,320,000.00
12020417	Contractor Registration Fees	2,200,000.00	1,200,000.00	323,047.12	2,200,000.00
12020418	Marriage/ Divorce Fees	800,000.00	200,000.00	100,600.00	800,000.00
12020427	Tender Fees	300,000.00	300,000.00	227,600.00	300,000.00
12020436	Bill Board Advertisement Fees	1,000,000.00	500,000.00	273,000.00	1,000,000.00
12020440	Medical Consultancy Fees	1,000,000.00	596,000.00	292,000.00	1,000,000.00
12020441	Laboratory Fees	20,000.00	4,000.00	3,780.00	20,000.00
12020443	Birth & Death Registration Fees	300,000.00	200,000.00	175,000.00	300,000.00
12020446	Agricultural/Vertinary Services Fees	6,700,000.00	300,000.00	104,550.00	6,700,000.00

414301 - ANINRI Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
12020483	Registration of Youth Clubs and Orgnisations	220,000.00	120,000.00	76,500.00	-
12020499	Other Fees	1,000,000.00	300,000.00	100,500.00	1,000,000.00
120206	SALES - GENERAL	9,000,000.00	11,400,000.00	5,620,900.00	9,000,000.00
12020605	Sales Of Stores/Scraps/Unserviceable Items	2,000,000.00	2,000,000.00	1,800,000.00	2,000,000.00
12020610	Proceeds From Sales Of Farm Produce	7,000,000.00	8,000,000.00	3,420,900.00	7,000,000.00
12020611	Proceeds From Sales Of Goods By Public Auctions	-	1,400,000.00	400,000.00	-
120207	EARNINGS -GENERAL	48,285,750.00	31,200,000.00	17,959,049.40	48,285,750.00
12020702	Earnings from Laboratory Services	1,000,000.00	1,000,000.00	585,000.00	1,000,000.00
12020703	Earnings from Hire of Plants and Equipment	1,200,000.00	1,200,000.00	868,400.00	1,200,000.00
12020704	Earnings from the Use of Govt. Vehicle	6,800,000.00	3,500,000.00	1,900,000.00	6,800,000.00
12020705	Earnings from the Use of Govt. Halls	500,000.00	1,500,000.00	750,000.00	500,000.00
12020708	Earnings from Agricultural Produce	7,000,000.00	5,000,000.00	2,853,180.00	7,000,000.00
12020711	Earnings from Commercial Activities	19,035,750.00	7,000,000.00	2,700,000.00	19,035,750.00
12020760	Earnings from Hire of Ambulance	3,000,000.00	2,000,000.00	1,407,749.40	3,000,000.00
12020769	Hire of Park Structures	2,000,000.00	2,000,000.00	1,798,000.00	2,000,000.00
12020799	Other Earnings	7,750,000.00	8,000,000.00	5,096,720.00	7,750,000.00

414301 - ANINRI Local Government, Enugu State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>6,600,000,000.00</i>
01	FEDERATION ACCOUNT	6,505,000,000.00
011	FAAC DIRECT ALLOCATION	6,505,000,000.00
01101	FAAC DIRECT ALLOCATION	6,505,000,000.00
02	CONSOLIDATED REVENUE FUND	95,000,000.00
021	MAIN ENVELOP	95,000,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	95,000,000.00

414301 - ANINRI Local Government, Enugu State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Expenditure	5,430,139,791.55	6,200,526,074.71	4,993,290,781.94	6,600,000,000.00
010000000000	ADMINISTRATION SECTOR	1,604,105,612.00	2,071,206,114.09	1,567,756,859.57	1,263,325,454.55
011100000000	OFFICE OF THE LG CHAIRMAN	538,394,126.00	628,039,635.29	534,221,596.21	466,573,712.59
011100100100	CHAIRMAN	162,866,448.00	407,317,900.00	350,852,577.39	215,100,000.00
011100100200	VICE-CHAIRMAN	1,680,000.00	-	-	1,320,000.00
011100500100	ADVISED/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	97,307,552.00	146,946,000.00	110,209,500.00	147,024,000.00
011118300100	INTERNAL AUDIT	8,221,711.00	10,323,525.30	8,376,643.76	10,676,633.61
011118400100	INFORMATION UNIT	-	3,344,000.00	3,008,810.00	7,100,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	268,318,415.00	60,108,209.99	61,774,065.06	85,353,078.98
011200000000	LOCAL GOVT COUNCIL	502,155,965.00	738,952,544.00	540,484,035.33	129,920,000.00
011200100100	OFFICE OF THE LEADER	28,680,000.00	42,930,000.00	35,695,770.33	34,230,000.00
011202100100	THE COUNCILLORS	473,475,965.00	696,022,544.00	504,788,265.00	95,690,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	12,860,000.00	31,590,000.00	26,518,480.00	15,860,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	12,860,000.00	31,590,000.00	26,518,480.00	15,860,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	550,695,521.00	672,623,934.80	466,532,748.03	650,971,741.96
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	550,695,521.00	672,623,934.80	466,532,748.03	650,971,741.96
020000000000	ECONOMIC SECTOR	2,547,639,128.55	3,140,130,069.54	2,516,192,927.44	4,715,062,350.85
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	708,774,261.00	55,660,682.27	40,935,025.01	465,262,144.36
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	708,774,261.00	55,660,682.27	40,935,025.01	465,262,144.36
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,046,337,570.55	1,931,496,936.75	1,607,823,887.52	2,373,098,016.33
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,046,337,570.55	1,931,496,936.75	1,607,823,887.52	2,373,098,016.33
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	13,161,427.00	20,099,803.60	11,215,929.72	31,841,091.88
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	13,161,427.00	20,099,803.60	11,215,929.72	31,841,091.88
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	779,365,870.00	1,132,872,646.92	856,218,085.19	1,844,861,098.28
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	779,365,870.00	1,132,872,646.92	856,218,085.19	1,844,861,098.28
050000000000	SOCIAL SECTOR	1,278,395,051.00	989,189,891.08	909,340,994.93	621,612,194.60
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	800,199,252.00	725,620,530.46	682,754,433.56	335,576,732.77
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	800,199,252.00	725,620,530.46	682,754,433.56	335,576,732.77
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	462,195,799.00	259,569,360.62	222,586,561.37	272,035,461.83
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	462,195,799.00	259,569,360.62	222,586,561.37	272,035,461.83
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	16,000,000.00	4,000,000.00	4,000,000.00	14,000,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	16,000,000.00	4,000,000.00	4,000,000.00	14,000,000.00

414301 - ANINRI Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Personnel Expenditure	746,563,485.00	1,037,673,692.32	784,250,578.71	1,124,523,999.65
010000000000	ADMINISTRATION SECTOR	366,093,199.00	494,885,292.09	369,675,275.85	561,625,454.55
011100000000	OFFICE OF THE LG CHAIRMAN	117,657,678.00	161,453,735.29	118,091,242.82	181,173,712.59
011100100100	CHAIRMAN	9,800,000.00	8,800,000.00	1,350,000.00	22,800,000.00
011100100200	VICE-CHAIRMAN	1,680,000.00	-	-	1,320,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	97,307,552.00	146,946,000.00	110,209,500.00	147,024,000.00
011118300100	INTERNAL AUDIT	4,271,711.00	4,423,525.30	3,191,043.76	4,776,633.61
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	4,598,415.00	1,284,209.99	3,340,699.06	5,253,078.98
011200000000	LOCAL GOVT COUNCIL	24,180,000.00	21,660,000.00	16,222,500.00	48,120,000.00
011200100100	OFFICE OF THE LEADER	2,580,000.00	2,430,000.00	1,822,500.00	2,430,000.00
011202100100	THE COUNCILLORS	21,600,000.00	19,230,000.00	14,400,000.00	45,690,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	7,860,000.00	2,640,000.00	990,000.00	5,260,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	7,860,000.00	2,640,000.00	990,000.00	5,260,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	216,395,521.00	309,131,556.80	234,371,533.03	327,071,741.96
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	216,395,521.00	309,131,556.80	234,371,533.03	327,071,741.96
020000000000	ECONOMIC SECTOR	173,930,235.00	250,998,509.15	178,799,362.93	259,773,350.50
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	34,774,261.00	45,960,682.27	31,544,200.01	46,162,144.36
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	34,774,261.00	45,960,682.27	31,544,200.01	46,162,144.36
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	83,428,677.00	120,695,376.36	86,219,978.01	124,200,015.98
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	83,428,677.00	120,695,376.36	86,219,978.01	124,200,015.98
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	4,861,427.00	7,539,803.60	5,433,199.72	8,041,091.88
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	4,861,427.00	7,539,803.60	5,433,199.72	8,041,091.88
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	50,865,870.00	76,802,646.92	55,601,985.19	81,370,098.28
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	50,865,870.00	76,802,646.92	55,601,985.19	81,370,098.28
050000000000	SOCIAL SECTOR	206,540,051.00	291,789,891.08	235,775,939.93	303,125,194.60
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	55,687,752.00	81,400,530.46	60,651,463.56	83,576,732.77
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	55,687,752.00	81,400,530.46	60,651,463.56	83,576,732.77
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	150,852,299.00	210,389,360.62	175,124,476.37	219,548,461.83
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	150,852,299.00	210,389,360.62	175,124,476.37	219,548,461.83

414301 - ANINRI Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Other Recurrent Expenditure	1,197,908,893.55	2,285,801,560.39	1,924,250,203.23	2,574,198,000.35
010000000000	ADMINISTRATION SECTOR	195,700,000.00	435,610,000.00	374,081,583.72	265,700,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	150,300,000.00	348,544,000.00	298,088,453.39	204,400,000.00
011100100100	CHAIRMAN	142,630,000.00	328,950,000.00	279,934,677.39	182,300,000.00
011118300100	INTERNAL AUDIT	3,950,000.00	5,900,000.00	5,185,600.00	5,900,000.00
011118400100	INFORMATION UNIT	-	3,344,000.00	3,008,810.00	7,100,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	3,720,000.00	10,350,000.00	9,959,366.00	9,100,000.00
011200000000	LOCAL GOVT COUNCIL	26,100,000.00	40,500,000.00	33,873,270.33	31,800,000.00
011200100100	OFFICE OF THE LEADER	26,100,000.00	40,500,000.00	33,873,270.33	31,800,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	5,000,000.00	28,950,000.00	25,528,480.00	10,600,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	5,000,000.00	28,950,000.00	25,528,480.00	10,600,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	14,300,000.00	17,616,000.00	16,591,380.00	18,900,000.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	14,300,000.00	17,616,000.00	16,591,380.00	18,900,000.00
020000000000	ECONOMIC SECTOR	988,708,893.55	1,836,241,560.39	1,538,503,564.51	2,291,398,000.35
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	4,000,000.00	4,450,000.00	4,140,825.00	5,100,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	4,000,000.00	4,450,000.00	4,140,825.00	5,100,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	962,908,893.55	1,810,801,560.39	1,521,603,909.51	2,248,898,000.35
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	962,908,893.55	1,810,801,560.39	1,521,603,909.51	2,248,898,000.35
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	8,300,000.00	9,960,000.00	3,432,730.00	20,800,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	8,300,000.00	9,960,000.00	3,432,730.00	20,800,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	13,500,000.00	11,030,000.00	9,326,100.00	16,600,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	13,500,000.00	11,030,000.00	9,326,100.00	16,600,000.00
050000000000	SOCIAL SECTOR	13,500,000.00	13,950,000.00	11,665,055.00	17,100,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	5,000,000.00	6,070,000.00	4,952,970.00	5,000,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	5,000,000.00	6,070,000.00	4,952,970.00	5,000,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	8,500,000.00	7,880,000.00	6,712,085.00	12,100,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	8,500,000.00	7,880,000.00	6,712,085.00	12,100,000.00

414301 - ANINRI Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget

414301 - ANINRI Local Government, Enugu State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Capital Expenditure	3,485,667,413.00	2,877,050,822.00	2,284,790,000.00	2,901,278,000.00
010000000000	ADMINISTRATION SECTOR	1,042,312,413.00	1,140,710,822.00	824,000,000.00	436,000,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	270,436,448.00	118,041,900.00	118,041,900.00	81,000,000.00
011100100100	CHAIRMAN	10,436,448.00	69,567,900.00	69,567,900.00	10,000,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	260,000,000.00	48,474,000.00	48,474,000.00	71,000,000.00
011200000000	LOCAL GOVT COUNCIL	451,875,965.00	676,792,544.00	490,388,265.00	50,000,000.00
011202100100	THE COUNCILLORS	451,875,965.00	676,792,544.00	490,388,265.00	50,000,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	320,000,000.00	345,876,378.00	215,569,835.00	305,000,000.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	320,000,000.00	345,876,378.00	215,569,835.00	305,000,000.00
020000000000	ECONOMIC SECTOR	1,385,000,000.00	1,052,890,000.00	798,890,000.00	2,163,891,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	670,000,000.00	5,250,000.00	5,250,000.00	414,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	670,000,000.00	5,250,000.00	5,250,000.00	414,000,000.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	-	2,600,000.00	2,350,000.00	3,000,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	-	2,600,000.00	2,350,000.00	3,000,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	715,000,000.00	1,045,040,000.00	791,290,000.00	1,746,891,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	715,000,000.00	1,045,040,000.00	791,290,000.00	1,746,891,000.00
050000000000	SOCIAL SECTOR	1,058,355,000.00	683,450,000.00	661,900,000.00	301,387,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	739,511,500.00	638,150,000.00	617,150,000.00	247,000,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	739,511,500.00	638,150,000.00	617,150,000.00	247,000,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	302,843,500.00	41,300,000.00	40,750,000.00	40,387,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	302,843,500.00	41,300,000.00	40,750,000.00	40,387,000.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	16,000,000.00	4,000,000.00	4,000,000.00	14,000,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	16,000,000.00	4,000,000.00	4,000,000.00	14,000,000.00

414301 - ANINRI Local Government, Enugu State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget

414301 - ANINRI Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
2	EXPENDITURES	5,430,139,791.55	6,200,526,074.71	4,993,290,781.94	6,600,000,000.00
21	PERSONNEL COST	746,563,485.00	1,037,673,692.32	784,250,578.71	1,124,523,999.65
2101	SALARY	460,528,397.00	666,521,040.44	502,358,246.07	678,876,478.76
210101	SALARIES AND WAGES	460,528,397.00	666,521,040.44	502,358,246.07	678,876,478.76
21010101	SALARY	444,868,397.00	655,091,040.44	493,785,746.07	663,726,478.76
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	15,660,000.00	11,430,000.00	8,572,500.00	15,150,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	286,035,088.00	371,152,651.88	281,892,332.64	445,647,520.89
210201	ALLOWANCES	286,035,088.00	371,152,651.88	281,892,332.64	445,647,520.89
21020106	Leave allowances	34,396,084.50	51,019,734.82	38,258,624.62	51,538,247.54
21020122	Furniture Allowance	24,260,000.00	20,350,000.00	9,000,000.00	20,350,000.00
21020126	Other Allowances	227,379,003.50	299,782,917.06	234,633,708.02	373,759,273.35
22	OTHER RECURRENT COSTS	1,197,908,893.55	2,285,801,560.39	1,924,250,203.23	2,574,198,000.35
2202	OVERHEAD COST	244,000,000.00	500,000,000.00	423,740,873.72	350,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	27,000,000.00	49,372,000.00	42,595,590.00	33,300,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,300,000.00	26,900,000.00	22,543,000.00	18,700,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	11,700,000.00	22,472,000.00	20,052,590.00	14,600,000.00
220202	UTILITIES - GENERAL	4,950,000.00	-	-	5,000,000.00
22020201	ELECTRICITY CHARGES	4,500,000.00	-	-	5,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	450,000.00	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL	19,100,000.00	55,258,000.00	44,962,645.00	40,800,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,250,000.00	24,440,000.00	21,553,170.00	11,500,000.00
22020303	NEWSPAPERS	1,650,000.00	6,940,000.00	6,068,770.00	2,700,000.00
22020304	MAGAZINES & PERIODICALS	600,000.00	3,850,000.00	3,549,400.00	1,600,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	5,000,000.00	1,868,900.00	6,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	3,800,000.00	7,300,000.00	6,039,000.00	14,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	3,000,000.00	1,028,000.00	926,855.00	3,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	1,300,000.00	5,500,000.00	3,770,550.00	1,500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	500,000.00	1,200,000.00	1,186,000.00	500,000.00
220204	MAINTENANCE SERVICES - GENERAL	22,770,000.00	86,444,000.00	77,967,030.00	35,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	43,080,000.00	39,480,530.00	17,400,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,520,000.00	13,490,000.00	12,120,600.00	3,400,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	300,000.00	420,000.00	372,350.00	600,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,950,000.00	22,454,000.00	20,722,350.00	4,600,000.00
22020406	OTHER MAINTENANCE SERVICES	5,000,000.00	6,000,000.00	4,771,200.00	6,000,000.00
22020413	MINOR ROAD MAINTENANCE	3,000,000.00	1,000,000.00	500,000.00	3,000,000.00
220205	TRAINING - GENERAL	11,400,000.00	32,230,000.00	28,588,000.00	19,100,000.00
22020501	LOCAL TRAINING	11,400,000.00	32,230,000.00	28,588,000.00	19,100,000.00
220206	OTHER SERVICES - GENERAL	37,000,000.00	82,550,000.00	65,220,000.00	66,500,000.00
22020601	SECURITY SERVICES	34,000,000.00	82,250,000.00	65,000,000.00	64,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	3,000,000.00	300,000.00	220,000.00	2,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,000,000.00	7,000,000.00	6,090,000.00	5,700,000.00
22020701	FINANCIAL CONSULTING	1,000,000.00	2,000,000.00	1,590,000.00	2,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	-	-	-	700,000.00
22020703	LEGAL SERVICES	3,000,000.00	5,000,000.00	4,500,000.00	3,000,000.00
22020707	AGRICULTURAL CONSULTING	1,000,000.00	-	-	-
220208	FUEL & LUBRICANTS - GENERAL	17,000,000.00	62,166,000.00	52,474,800.00	32,200,000.00
22020801	MOTOR VEHICLE FUEL COST	11,500,000.00	41,846,000.00	36,686,300.00	22,600,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	500,000.00	330,000.00	273,000.00	2,000,000.00
22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	19,990,000.00	15,515,500.00	7,600,000.00
220209	FINANCIAL CHARGES - GENERAL	1,400,000.00	500,000.00	450,000.00	600,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,400,000.00	500,000.00	450,000.00	600,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	98,380,000.00	124,480,000.00	105,392,808.72	111,800,000.00
22021001	REFRESHMENT & MEALS	17,350,000.00	31,340,000.00	27,101,920.00	19,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	6,200,000.00	13,200,000.00	11,026,000.33	6,300,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,500,000.00	10,500,000.00	9,411,559.00	6,500,000.00

414301 - ANINRI Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
22021004	MEDICAL EXPENSES-LOCAL	7,800,000.00	10,670,000.00	9,682,325.00	9,900,000.00
22021007	WELFARE PACKAGES	500,000.00	400,000.00	386,500.00	500,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	9,000,000.00	6,400,000.00	6,000,034.39	10,000,000.00
22021009	SPORTING ACTIVITIES	6,480,000.00	5,100,000.00	3,675,000.00	100,000.00
22021014	Annual Budget Defence Expenses & Administration	100,000.00	100,000.00	85,000.00	100,000.00
22021016	Servicom	1,550,000.00	4,520,000.00	4,326,000.00	2,100,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	150,000.00	500,000.00	469,500.00	400,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	13,500,000.00	12,630,000.00	8,975,020.00	21,000,000.00
22021022	Donations	3,000,000.00	23,000,000.00	19,000,000.00	15,000,000.00
22021026	Common services (Committee/Commissions)	28,800,000.00	5,020,000.00	4,268,750.00	20,300,000.00
22021027	Cost of IGR Collection	450,000.00	1,100,000.00	985,200.00	600,000.00
2206	PUBLIC DEBT CHARGES	-	-	-	751,000,000.35
220602	DOMESTIC INTEREST / DISCOUNT	-	-	-	751,000,000.35
22060201	DOMESTIC INTEREST / DISCOUNT - SHORT-TERM BORROWING	-	-	-	751,000,000.35
2207	TRANSFERS-PAYMENT	953,908,893.55	1,785,801,560.39	1,500,509,329.51	1,473,198,000.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	953,908,893.55	1,785,801,560.39	1,500,509,329.51	1,473,198,000.00
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	953,908,893.55	1,785,801,560.39	1,500,509,329.51	1,473,198,000.00
23	Capital Expenditure	3,485,667,413.00	2,877,050,822.00	2,284,790,000.00	2,901,278,000.00
2301	FIXED ASSETS PURCHASED	281,875,965.00	243,168,922.00	150,827,150.00	266,891,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	281,875,965.00	243,168,922.00	150,827,150.00	266,891,000.00
23010108	PURCHASE OF BUSES	120,000,000.00	-	-	80,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	50,000,000.00	35,376,378.00	34,107,150.00	10,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	-	131,000,000.00	56,000,000.00	126,891,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	40,000,000.00	-	-	-
23010128	PURCHASE OF SECURITY EQUIPMENT	71,875,965.00	76,792,544.00	60,720,000.00	50,000,000.00
2302	CONSTRUCTION / PROVISION	2,075,755,000.00	2,345,738,000.00	1,849,058,950.00	2,035,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,075,755,000.00	2,345,738,000.00	1,849,058,950.00	2,035,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	200,000,000.00	900,000,000.00	603,070,950.00	200,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	549,511,500.00	90,000,000.00	45,000,000.00	70,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	220,000,000.00	-	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	6,000,000.00	23,000,000.00	2,000,000.00	80,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	255,243,500.00	-	-	5,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	100,000,000.00	560,000,000.00	560,000,000.00	140,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	465,000,000.00	772,738,000.00	638,988,000.00	1,540,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	30,000,000.00	-	-	-
23020124	CONSTRUCTION OF MARKETS/PARKS	250,000,000.00	-	-	-
2303	REHABILITATION / REPAIRS	410,436,448.00	137,369,900.00	137,369,900.00	20,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	410,436,448.00	137,369,900.00	137,369,900.00	20,000,000.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70,000,000.00	-	-	-
23030103	REHABILITATION / REPAIRS - HOUSING	80,000,000.00	500,000.00	500,000.00	-
23030113	REHABILITATION / REPAIRS - ROADS	-	69,130,000.00	69,130,000.00	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	10,436,448.00	45,567,900.00	45,567,900.00	10,000,000.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	250,000,000.00	22,172,000.00	22,172,000.00	10,000,000.00
2305	OTHER CAPITAL PROJECTS	717,600,000.00	150,774,000.00	147,534,000.00	579,387,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	717,600,000.00	150,774,000.00	147,534,000.00	579,387,000.00
23050101	RESEARCH AND DEVELOPMENT	712,600,000.00	123,024,000.00	120,034,000.00	554,387,000.00
23050103	MONITORING AND EVALUATION	-	6,600,000.00	6,350,000.00	12,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	5,000,000.00	21,150,000.00	21,150,000.00	13,000,000.00

414301 - ANINRI Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget

414301 - ANINRI Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Expenditure	5,430,139,791.55	6,200,526,074.71	4,993,290,781.94	6,600,000,000.00
701	GENERAL PUBLIC SERVICES	1,058,490,229.55	1,824,330,540.06	1,431,034,444.45	2,095,278,483.78
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	305,845,388.00	556,733,901.66	447,675,178.87	446,721,649.59
70111	EXECUTIVE AND LEGISLATIVE ORGANS	204,390,000.00	399,910,000.00	331,380,447.72	286,340,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	101,455,388.00	156,823,901.66	116,294,731.15	160,381,649.59
7013	GENERAL SERVICES	752,644,841.55	1,158,455,638.40	874,218,265.58	897,556,833.84
70131	GENERAL PERSONNEL SERVICES	471,515,862.55	519,799,834.80	416,851,670.86	488,971,741.96
70132	OVERALL PLANNING AND STATISTICAL SERVICES	13,761,427.00	18,199,803.60	9,425,929.72	29,261,091.88
70133	OTHER GENERAL SERVICES	267,367,552.00	620,456,000.00	447,940,665.00	379,324,000.00
7017	PUBLIC DEBT TRANSACTIONS	-	-	-	751,000,000.35
70171	PUBLIC DEBT TRANSACTIONS	-	-	-	751,000,000.35
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	-	109,141,000.00	109,141,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	-	109,141,000.00	109,141,000.00	-
703	PUBLIC ORDER AND SAFETY	451,875,965.00	676,792,544.00	490,388,265.00	50,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	451,875,965.00	676,792,544.00	490,388,265.00	50,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	451,875,965.00	676,792,544.00	490,388,265.00	50,000,000.00
704	ECONOMIC AFFAIRS	1,738,140,131.00	1,265,623,415.19	973,658,006.20	2,320,223,242.64
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	250,000,000.00	71,146,086.00	71,146,086.00	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	250,000,000.00	71,146,086.00	71,146,086.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	708,774,261.00	55,660,682.27	40,935,025.01	465,262,144.36
70421	AGRICULTURE	708,774,261.00	55,660,682.27	40,935,025.01	465,262,144.36
7043	FUEL AND ENERGY	250,000,000.00	203,172,000.00	83,172,000.00	206,891,000.00
70435	ELECTRICITY	250,000,000.00	203,172,000.00	83,172,000.00	206,891,000.00
7045	TRANSPORT	529,365,870.00	932,300,646.92	775,396,085.19	1,640,970,098.28
70451	ROAD TRANSPORT	529,365,870.00	932,300,646.92	775,396,085.19	1,640,970,098.28
7046	COMMUNICATION	-	3,344,000.00	3,008,810.00	7,100,000.00
70461	COMMUNICATION	-	3,344,000.00	3,008,810.00	7,100,000.00
705	ENVIRONMENTAL PROTECTION	6,000,000.00	4,000,000.00	4,000,000.00	9,000,000.00
7051	WASTE MANAGEMENT	6,000,000.00	4,000,000.00	4,000,000.00	9,000,000.00
70511	WASTE MANAGEMENT	6,000,000.00	4,000,000.00	4,000,000.00	9,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	8,318,415.00	11,634,209.99	13,300,065.06	14,353,078.98
7062	COMMUNITY DEVELOPMENT	8,318,415.00	11,634,209.99	13,300,065.06	14,353,078.98
70621	COMMUNITY DEVELOPMENT	8,318,415.00	11,634,209.99	13,300,065.06	14,353,078.98
707	HEALTH	468,075,799.00	265,449,360.62	226,996,561.37	277,915,461.83
7074	PUBLIC HEALTH SERVICES	468,075,799.00	265,449,360.62	226,996,561.37	277,915,461.83
70741	PUBLIC HEALTH SERVICES	468,075,799.00	265,449,360.62	226,996,561.37	277,915,461.83
708	RECREATION, CULTURE AND RELIGION	48,137,000.00	47,072,474.39	38,482,474.39	41,920,000.00
7081	RECREATIONAL AND SPORTING SERVICES	11,000,000.00	11,250,000.00	9,750,000.00	15,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	11,000,000.00	11,250,000.00	9,750,000.00	15,000,000.00
7082	CULTURAL SERVICES	36,417,000.00	33,862,474.39	26,952,474.39	26,200,000.00
70821	CULTURAL SERVICES	36,417,000.00	33,862,474.39	26,952,474.39	26,200,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	720,000.00	1,960,000.00	1,780,000.00	720,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	720,000.00	1,960,000.00	1,780,000.00	720,000.00
709	EDUCATION	1,312,102,252.00	1,683,403,530.46	1,442,855,914.92	1,316,079,732.77
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,189,102,252.00	1,657,123,530.46	1,428,575,914.92	1,260,079,732.77
70912	PRIMARY EDUCATION	1,189,102,252.00	1,657,123,530.46	1,428,575,914.92	1,260,079,732.77
7094	TERTIARY EDUCATION	48,000,000.00	26,280,000.00	14,280,000.00	48,000,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	48,000,000.00	26,280,000.00	14,280,000.00	48,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	5,000,000.00	-	-	4,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	5,000,000.00	-	-	4,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	70,000,000.00	-	-	-
70961	SUBSIDIARY SERVICES TO EDUCATION	70,000,000.00	-	-	-
7098	EDUCATION N.E.C.	-	-	-	4,000,000.00
70981	EDUCATION N.E.C	-	-	-	4,000,000.00
710	SOCIAL PROTECTION	339,000,000.00	422,220,000.00	372,575,050.55	475,230,000.00

414301 - ANINRI Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
7102	OLD AGE	276,000,000.00	350,220,000.00	312,575,050.55	357,230,000.00
71021	OLD AGE	276,000,000.00	350,220,000.00	312,575,050.55	357,230,000.00
7103	SURVIVORS	10,000,000.00	-	-	5,000,000.00
71031	SURVIVORS	10,000,000.00	-	-	5,000,000.00
7104	FAMILY AND CHILDREN	-	9,000,000.00	9,000,000.00	5,000,000.00
71041	FAMILY AND CHILDREN	-	9,000,000.00	9,000,000.00	5,000,000.00
7105	UNEMPLOYMENT	5,000,000.00	-	-	50,000,000.00
71051	UNEMPLOYMENT	5,000,000.00	-	-	50,000,000.00
7108	R & D SOCIAL PROTECTION	48,000,000.00	48,000,000.00	36,000,000.00	48,000,000.00
71081	R & D SOCIAL PROTECTION	48,000,000.00	48,000,000.00	36,000,000.00	48,000,000.00
7109	SOCIAL PROTECTION N.E.C.	-	15,000,000.00	15,000,000.00	10,000,000.00
71091	SOCIAL PROTECTION N.E.C.	-	15,000,000.00	15,000,000.00	10,000,000.00

414301 - ANINRI Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Personnel Expenditure	746,563,485.00	1,037,673,692.32	784,250,578.71	1,124,523,999.65
701	GENERAL PUBLIC SERVICES	449,784,888.00	621,836,262.06	457,987,754.52	688,613,483.43
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	123,360,388.00	155,578,901.66	106,983,521.77	201,216,649.59
70111	EXECUTIVE AND LEGISLATIVE ORGANS	35,660,000.00	30,460,000.00	17,572,500.00	72,240,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	87,700,388.00	125,118,901.66	89,411,021.77	128,976,649.59
7013	GENERAL SERVICES	326,424,500.00	466,257,360.40	351,004,232.75	487,396,833.84
70131	GENERAL PERSONNEL SERVICES	216,395,521.00	309,131,556.80	234,371,533.03	327,071,741.96
70132	OVERALL PLANNING AND STATISTICAL SERVICES	4,861,427.00	7,539,803.60	5,433,199.72	8,041,091.88
70133	OTHER GENERAL SERVICES	105,167,552.00	149,586,000.00	111,199,500.00	152,284,000.00
704	ECONOMIC AFFAIRS	85,640,131.00	122,763,329.19	87,146,185.20	127,532,242.64
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	34,774,261.00	45,960,682.27	31,544,200.01	46,162,144.36
70421	AGRICULTURE	34,774,261.00	45,960,682.27	31,544,200.01	46,162,144.36
7045	TRANSPORT	50,865,870.00	76,802,646.92	55,601,985.19	81,370,098.28
70451	ROAD TRANSPORT	50,865,870.00	76,802,646.92	55,601,985.19	81,370,098.28
706	HOUSING AND COMMUNITY AMMENITIES	4,598,415.00	1,284,209.99	3,340,699.06	5,253,078.98
7062	COMMUNITY DEVELOPMENT	4,598,415.00	1,284,209.99	3,340,699.06	5,253,078.98
70621	COMMUNITY DEVELOPMENT	4,598,415.00	1,284,209.99	3,340,699.06	5,253,078.98
707	HEALTH	150,852,299.00	210,389,360.62	175,124,476.37	219,548,461.83
7074	PUBLIC HEALTH SERVICES	150,852,299.00	210,389,360.62	175,124,476.37	219,548,461.83
70741	PUBLIC HEALTH SERVICES	150,852,299.00	210,389,360.62	175,124,476.37	219,548,461.83
709	EDUCATION	55,687,752.00	81,400,530.46	60,651,463.56	83,576,732.77
7091	PRE-PRIMARY AND PRIMARY EDUCATION	55,687,752.00	81,400,530.46	60,651,463.56	83,576,732.77
70912	PRIMARY EDUCATION	55,687,752.00	81,400,530.46	60,651,463.56	83,576,732.77

414301 - ANINRI Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget

414301 - ANINRI Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Other Recurrent Expenditure	1,197,908,893.55	2,285,801,560.39	1,924,250,203.23	2,574,198,000.35
701	GENERAL PUBLIC SERVICES	273,268,893.55	764,826,000.00	665,684,954.93	1,088,665,000.35
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	182,485,000.00	401,155,000.00	340,691,657.10	245,505,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	168,730,000.00	369,450,000.00	313,807,947.72	214,100,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	13,755,000.00	31,705,000.00	26,883,709.38	31,405,000.00
7013	GENERAL SERVICES	90,783,893.55	254,530,000.00	215,852,297.83	92,160,000.00
70131	GENERAL PERSONNEL SERVICES	69,683,893.55	73,000,000.00	48,521,087.83	43,900,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	8,900,000.00	10,660,000.00	3,992,730.00	21,220,000.00
70133	OTHER GENERAL SERVICES	12,200,000.00	170,870,000.00	163,338,480.00	27,040,000.00
7017	PUBLIC DEBT TRANSACTIONS	-	-	-	751,000,000.35
70171	PUBLIC DEBT TRANSACTIONS	-	-	-	751,000,000.35
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	-	109,141,000.00	109,141,000.00	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	-	109,141,000.00	109,141,000.00	-
704	ECONOMIC AFFAIRS	17,500,000.00	89,970,086.00	87,621,821.00	28,800,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	-	71,146,086.00	71,146,086.00	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	-	71,146,086.00	71,146,086.00	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	4,000,000.00	4,450,000.00	4,140,825.00	5,100,000.00
70421	AGRICULTURE	4,000,000.00	4,450,000.00	4,140,825.00	5,100,000.00
7045	TRANSPORT	13,500,000.00	11,030,000.00	9,326,100.00	16,600,000.00
70451	ROAD TRANSPORT	13,500,000.00	11,030,000.00	9,326,100.00	16,600,000.00
7046	COMMUNICATION	-	3,344,000.00	3,008,810.00	7,100,000.00
70461	COMMUNICATION	-	3,344,000.00	3,008,810.00	7,100,000.00
706	HOUSING AND COMMUNITY AMMENITIES	3,720,000.00	10,350,000.00	9,959,366.00	9,100,000.00
7062	COMMUNITY DEVELOPMENT	3,720,000.00	10,350,000.00	9,959,366.00	9,100,000.00
70621	COMMUNITY DEVELOPMENT	3,720,000.00	10,350,000.00	9,959,366.00	9,100,000.00
707	HEALTH	14,380,000.00	13,760,000.00	11,122,085.00	17,980,000.00
7074	PUBLIC HEALTH SERVICES	14,380,000.00	13,760,000.00	11,122,085.00	17,980,000.00
70741	PUBLIC HEALTH SERVICES	14,380,000.00	13,760,000.00	11,122,085.00	17,980,000.00
708	RECREATION, CULTURE AND RELIGION	43,137,000.00	41,822,474.39	33,232,474.39	32,920,000.00
7081	RECREATIONAL AND SPORTING SERVICES	6,000,000.00	6,000,000.00	4,500,000.00	6,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	6,000,000.00	6,000,000.00	4,500,000.00	6,000,000.00
7082	CULTURAL SERVICES	36,417,000.00	33,862,474.39	26,952,474.39	26,200,000.00
70821	CULTURAL SERVICES	36,417,000.00	33,862,474.39	26,952,474.39	26,200,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	720,000.00	1,960,000.00	1,780,000.00	720,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	720,000.00	1,960,000.00	1,780,000.00	720,000.00
709	EDUCATION	521,903,000.00	966,853,000.00	768,054,451.36	991,503,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	473,903,000.00	940,573,000.00	753,774,451.36	943,503,000.00
70912	PRIMARY EDUCATION	473,903,000.00	940,573,000.00	753,774,451.36	943,503,000.00
7094	TERTIARY EDUCATION	48,000,000.00	26,280,000.00	14,280,000.00	48,000,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	48,000,000.00	26,280,000.00	14,280,000.00	48,000,000.00
710	SOCIAL PROTECTION	324,000,000.00	398,220,000.00	348,575,050.55	405,230,000.00
7102	OLD AGE	276,000,000.00	350,220,000.00	312,575,050.55	357,230,000.00
71021	OLD AGE	276,000,000.00	350,220,000.00	312,575,050.55	357,230,000.00
7108	R & D SOCIAL PROTECTION	48,000,000.00	48,000,000.00	36,000,000.00	48,000,000.00
71081	R & D SOCIAL PROTECTION	48,000,000.00	48,000,000.00	36,000,000.00	48,000,000.00

414301 - ANINRI Local Government, Enugu State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Capital Expenditure	3,485,667,413.00	2,877,050,822.00	2,284,790,000.00	2,901,278,000.00
701	GENERAL PUBLIC SERVICES	335,436,448.00	437,668,278.00	307,361,735.00	318,000,000.00
7013	GENERAL SERVICES	335,436,448.00	437,668,278.00	307,361,735.00	318,000,000.00
70131	GENERAL PERSONNEL SERVICES	185,436,448.00	137,668,278.00	133,959,050.00	118,000,000.00
70133	OTHER GENERAL SERVICES	150,000,000.00	300,000,000.00	173,402,685.00	200,000,000.00
703	PUBLIC ORDER AND SAFETY	451,875,965.00	676,792,544.00	490,388,265.00	50,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	451,875,965.00	676,792,544.00	490,388,265.00	50,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	451,875,965.00	676,792,544.00	490,388,265.00	50,000,000.00
704	ECONOMIC AFFAIRS	1,635,000,000.00	1,052,890,000.00	798,890,000.00	2,163,891,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	250,000,000.00	-	-	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	250,000,000.00	-	-	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	670,000,000.00	5,250,000.00	5,250,000.00	414,000,000.00
70421	AGRICULTURE	670,000,000.00	5,250,000.00	5,250,000.00	414,000,000.00
7043	FUEL AND ENERGY	250,000,000.00	203,172,000.00	83,172,000.00	206,891,000.00
70435	ELECTRICITY	250,000,000.00	203,172,000.00	83,172,000.00	206,891,000.00
7045	TRANSPORT	465,000,000.00	844,468,000.00	710,468,000.00	1,543,000,000.00
70451	ROAD TRANSPORT	465,000,000.00	844,468,000.00	710,468,000.00	1,543,000,000.00
705	ENVIRONMENTAL PROTECTION	6,000,000.00	4,000,000.00	4,000,000.00	9,000,000.00
7051	WASTE MANAGEMENT	6,000,000.00	4,000,000.00	4,000,000.00	9,000,000.00
70511	WASTE MANAGEMENT	6,000,000.00	4,000,000.00	4,000,000.00	9,000,000.00
707	HEALTH	302,843,500.00	41,300,000.00	40,750,000.00	40,387,000.00
7074	PUBLIC HEALTH SERVICES	302,843,500.00	41,300,000.00	40,750,000.00	40,387,000.00
70741	PUBLIC HEALTH SERVICES	302,843,500.00	41,300,000.00	40,750,000.00	40,387,000.00
708	RECREATION, CULTURE AND RELIGION	5,000,000.00	5,250,000.00	5,250,000.00	9,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	5,000,000.00	5,250,000.00	5,250,000.00	9,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	5,000,000.00	5,250,000.00	5,250,000.00	9,000,000.00
709	EDUCATION	734,511,500.00	635,150,000.00	614,150,000.00	241,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	659,511,500.00	635,150,000.00	614,150,000.00	233,000,000.00
70912	PRIMARY EDUCATION	659,511,500.00	635,150,000.00	614,150,000.00	233,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	5,000,000.00	-	-	4,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	5,000,000.00	-	-	4,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	70,000,000.00	-	-	-
70961	SUBSIDIARY SERVICES TO EDUCATION	70,000,000.00	-	-	-
7098	EDUCATION N.E.C.	-	-	-	4,000,000.00
70981	EDUCATION N.E.C	-	-	-	4,000,000.00
710	SOCIAL PROTECTION	15,000,000.00	24,000,000.00	24,000,000.00	70,000,000.00
7103	SURVIVORS	10,000,000.00	-	-	5,000,000.00
71031	SURVIVORS	10,000,000.00	-	-	5,000,000.00
7104	FAMILY AND CHILDREN	-	9,000,000.00	9,000,000.00	5,000,000.00
71041	FAMILY AND CHILDREN	-	9,000,000.00	9,000,000.00	5,000,000.00
7105	UNEMPLOYMENT	5,000,000.00	-	-	50,000,000.00
71051	UNEMPLOYMENT	5,000,000.00	-	-	50,000,000.00
7109	SOCIAL PROTECTION N.E.C.	-	15,000,000.00	15,000,000.00	10,000,000.00
71091	SOCIAL PROTECTION N.E.C.	-	15,000,000.00	15,000,000.00	10,000,000.00

414301 - ANINRI Local Government, Enugu State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget

414301 - ANINRI Local Government, Enugu State - 2026 Budget: Total Expenditure by Location

Code	Location	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
414	Enugu	5,430,139,791.55	6,200,526,074.71	4,993,290,781.94	6,600,000,000.00
4143	Enugu West	5,430,139,791.55	6,200,526,074.71	4,993,290,781.94	6,600,000,000.00
414301	ANINRI	5,430,139,791.55	6,200,526,074.71	4,993,290,781.94	6,600,000,000.00
41430101	MPU	-	-	-	200,000,000.00
41430102	NDEABO	100,000,000.00	759,130,000.00	543,798,265.00	80,000,000.00
41430104	NENWE II	80,000,000.00	15,000,000.00	15,000,000.00	-
41430105	NENWE III	-	115,468,000.00	115,468,000.00	120,000,000.00
41430106	ODUMA I	-	16,770,000.00	16,770,000.00	-
41430107	ODUMA II	100,000,000.00	280,000,000.00	146,250,000.00	750,000,000.00
41430108	ODUMA III	105,000,000.00	103,600,000.00	103,600,000.00	210,000,000.00
41430109	ODUMA IV	10,000,000.00	10,000,000.00	10,000,000.00	200,000,000.00
41430110	OKPANKU	-	37,400,000.00	37,400,000.00	-
41430121	LG Wide	5,035,139,791.55	4,863,158,074.71	4,005,004,516.94	5,040,000,000.00

414301 - ANINRI Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
414	Enugu	746,563,485.00	1,037,673,692.32	784,250,578.71	1,124,523,999.65
4143	Enugu West	746,563,485.00	1,037,673,692.32	784,250,578.71	1,124,523,999.65
414301	ANINRI	746,563,485.00	1,037,673,692.32	784,250,578.71	1,124,523,999.65
41430121	LG Wide	746,563,485.00	1,037,673,692.32	784,250,578.71	1,124,523,999.65

414301 - ANINRI Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
414	Enugu	1,197,908,893.55	2,285,801,560.39	1,924,250,203.23	2,574,198,000.35
4143	Enugu West	1,197,908,893.55	2,285,801,560.39	1,924,250,203.23	2,574,198,000.35
414301	ANINRI	1,197,908,893.55	2,285,801,560.39	1,924,250,203.23	2,574,198,000.35
41430121	LG Wide	1,197,908,893.55	2,285,801,560.39	1,924,250,203.23	2,574,198,000.35

414301 - ANINRI Local Government, Enugu State - 2026 Budget: Capital Expenditure by Location

Code	Location	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
414	Enugu	3,485,667,413.00	2,877,050,822.00	2,284,790,000.00	2,901,278,000.00
4143	Enugu West	3,485,667,413.00	2,877,050,822.00	2,284,790,000.00	2,901,278,000.00
414301	ANINRI	3,485,667,413.00	2,877,050,822.00	2,284,790,000.00	2,901,278,000.00
41430101	MPU	-	-	-	200,000,000.00
41430102	NDEABO	100,000,000.00	759,130,000.00	543,798,265.00	80,000,000.00
41430104	NENWE II	80,000,000.00	15,000,000.00	15,000,000.00	-
41430105	NENWE III	-	115,468,000.00	115,468,000.00	120,000,000.00
41430106	ODUMA I	-	16,770,000.00	16,770,000.00	-
41430107	ODUMA II	100,000,000.00	280,000,000.00	146,250,000.00	750,000,000.00
41430108	ODUMA III	105,000,000.00	103,600,000.00	103,600,000.00	210,000,000.00
41430109	ODUMA IV	10,000,000.00	10,000,000.00	10,000,000.00	200,000,000.00
41430110	OKPANKU	-	37,400,000.00	37,400,000.00	-
41430121	LG Wide	3,090,667,413.00	1,539,682,822.00	1,296,503,735.00	1,341,278,000.00

414301 - ANINRI Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Expenditure	5,430,139,791.55	6,200,526,074.71	4,993,290,781.94	6,600,000,000.00
01	Agriculture	708,774,261.00	55,660,682.27	40,935,025.01	465,262,144.36
0101	Effective governance of the Agriculture Sector	338,774,261.00	50,410,682.27	35,685,025.01	451,262,144.36
010102	Agriculture sector coordination mechanisms	338,774,261.00	50,410,682.27	35,685,025.01	451,262,144.36
0102	Development of the livestock value chain	50,000,000.00	-	-	4,000,000.00
010203	Poultry, pig, and micro livestock production	40,000,000.00	-	-	-
010205	Animal health and livestock diseases management	10,000,000.00	-	-	4,000,000.00
0103	Enhancement of food production and productivity	320,000,000.00	-	-	10,000,000.00
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	300,000,000.00	-	-	10,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	20,000,000.00	-	-	-
0104	Reduction of post-harvest losses	-	2,500,000.00	2,500,000.00	-
010401	Modern technology for post-harvest storage and value addition	-	2,500,000.00	2,500,000.00	-
0107	Promotion of enabling environment for increased agricultural development	-	2,750,000.00	2,750,000.00	-
010703	Agricultural data and statistic management and institutionalisation of information and communication technology	-	2,750,000.00	2,750,000.00	-
04	Health	462,195,799.00	259,569,360.62	222,586,561.37	272,035,461.83
0401	Effective governance of the health system	165,352,299.00	218,269,360.62	181,836,561.37	233,535,461.83
040103	Health sector coordination mechanisms	159,352,299.00	218,269,360.62	181,836,561.37	231,648,461.83
040104	Integrated supportive supervision	6,000,000.00	-	-	1,887,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	6,000,000.00	1,300,000.00	750,000.00	5,500,000.00
040305	Non-communicable diseases	-	-	-	2,000,000.00
040306	Nutrition	5,000,000.00	300,000.00	300,000.00	2,000,000.00
040307	Emergency services	1,000,000.00	1,000,000.00	450,000.00	1,500,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human	3,000,000.00	-	-	3,000,000.00
040403	In service training (continuing education)	3,000,000.00	-	-	3,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	258,243,500.00	40,000,000.00	40,000,000.00	5,000,000.00
040501	Functional health facilities	258,243,500.00	40,000,000.00	40,000,000.00	5,000,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commod	15,000,000.00	-	-	8,000,000.00
040601	Sustainable drug supply	15,000,000.00	-	-	8,000,000.00
0408	Institution and maintenance of a responsive public health emergency preparedness system	14,600,000.00	-	-	5,000,000.00
040801	Integrated national disease surveillance	14,600,000.00	-	-	5,000,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	-	-	-	12,000,000.00
040901	Mobilising equity contributions and vulnerable group funds	-	-	-	12,000,000.00
05	Education	800,199,252.00	722,620,530.46	679,754,433.56	379,576,732.77
0501	Effective governance of the education system	60,687,752.00	87,470,530.46	65,604,433.56	88,576,732.77
050103	Education sector coordination mechanisms	60,687,752.00	87,470,530.46	65,604,433.56	88,576,732.77
0502	Increase in access, retention, and completion rate at all levels	5,000,000.00	12,150,000.00	12,150,000.00	8,000,000.00
050202	Advocacy and sensitization	5,000,000.00	12,150,000.00	12,150,000.00	8,000,000.00
0503	Equity and inclusiveness in the provision of educational services	10,000,000.00	-	-	54,000,000.00
050301	Inclusive Education	5,000,000.00	-	-	50,000,000.00
050304	Second chance education	5,000,000.00	-	-	4,000,000.00
0504	Improved quality of teaching and learning outcomes	5,000,000.00	-	-	5,000,000.00
050402	Instructional and learning materials	5,000,000.00	-	-	5,000,000.00
0505	Adequate infrastructure at all levels	719,511,500.00	623,000,000.00	602,000,000.00	220,000,000.00
050501	Schools' infrastructure construction and rehabilitation	719,511,500.00	600,000,000.00	600,000,000.00	140,000,000.00
050504	Water, sanitation and hygiene	-	23,000,000.00	2,000,000.00	80,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	-	-	-	4,000,000.00
051001	Education Not Elsewhere Classified	-	-	-	4,000,000.00
06	Housing and Urban Development	8,318,415.00	11,634,209.99	13,300,065.06	14,353,078.98
0610	Housing and Urban Development - General	8,318,415.00	11,634,209.99	13,300,065.06	14,353,078.98
061001	Housing and Urban Development - General	8,318,415.00	11,634,209.99	13,300,065.06	14,353,078.98
07	Gender	-	9,224,000.00	9,224,000.00	-
0710	Gender - General	-	9,224,000.00	9,224,000.00	-
071001	Gender - General	-	9,224,000.00	9,224,000.00	-
08	Youth	5,000,000.00	5,250,000.00	5,250,000.00	9,000,000.00
0810	Youth - General	5,000,000.00	5,250,000.00	5,250,000.00	9,000,000.00

414301 - ANINRI Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
081001	Youth - General	5,000,000.00	5,250,000.00	5,250,000.00	9,000,000.00
09	Environmental Improvement	6,000,000.00	4,000,000.00	4,000,000.00	9,000,000.00
0910	Environmental Improvement - General	6,000,000.00	4,000,000.00	4,000,000.00	9,000,000.00
091001	Environmental Improvement - General	6,000,000.00	4,000,000.00	4,000,000.00	9,000,000.00
11	Information Communication and Technology	-	5,944,000.00	5,358,810.00	10,100,000.00
1110	Information Communication and Technology - General	-	5,944,000.00	5,358,810.00	10,100,000.00
111001	Information Communication and Technology - General	-	5,944,000.00	5,358,810.00	10,100,000.00
12	Growing the Private Sector	250,000,000.00	-	-	-
1210	Growing the Private Sector - General	250,000,000.00	-	-	-
121001	Growing the Private Sector - General	250,000,000.00	-	-	-
13	Reform of Government and Governance	2,400,286,194.55	3,969,750,644.45	3,132,663,801.75	3,575,811,483.78
1310	Reform of Government and Governance - General	2,400,286,194.55	3,969,750,644.45	3,132,663,801.75	3,575,811,483.78
131001	Reform of Government and Governance - General	2,400,286,194.55	3,969,750,644.45	3,132,663,801.75	3,575,811,483.78
14	Power	250,000,000.00	203,172,000.00	83,172,000.00	206,891,000.00
1410	Power - General	250,000,000.00	203,172,000.00	83,172,000.00	206,891,000.00
141001	Power - General	250,000,000.00	203,172,000.00	83,172,000.00	206,891,000.00
17	Road	529,365,870.00	929,700,646.92	773,046,085.19	1,637,970,098.28
1710	Road - General	529,365,870.00	929,700,646.92	773,046,085.19	1,637,970,098.28
171001	Road - General	529,365,870.00	929,700,646.92	773,046,085.19	1,637,970,098.28
23	Social Protection	10,000,000.00	24,000,000.00	24,000,000.00	20,000,000.00
2303	Promote gender equity and social justice	-	9,000,000.00	9,000,000.00	5,000,000.00
230301	Women's Economic Empowerment	-	9,000,000.00	9,000,000.00	5,000,000.00
2307	Promote Emergency and Humanitarian Assistance	10,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
230702	Emergency Response and Relief Services	10,000,000.00	-	-	5,000,000.00
230704	Protection of Vulnerable Populations	-	15,000,000.00	15,000,000.00	10,000,000.00

414301 - ANINRI Local Government, Enugu State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Personnel Expenditure	746,563,485.00	1,037,673,692.32	784,250,578.71	1,124,523,999.65
01	Agriculture	34,774,261.00	45,960,682.27	31,544,200.01	46,162,144.36
0101	Effective governance of the Agriculture Sector	34,774,261.00	45,960,682.27	31,544,200.01	46,162,144.36
010102	Agriculture sector coordination mechanisms	34,774,261.00	45,960,682.27	31,544,200.01	46,162,144.36
04	Health	150,852,299.00	210,389,360.62	175,124,476.37	219,548,461.83
0401	Effective governance of the health system	150,852,299.00	210,389,360.62	175,124,476.37	219,548,461.83
040103	Health sector coordination mechanisms	150,852,299.00	210,389,360.62	175,124,476.37	219,548,461.83
05	Education	55,687,752.00	81,400,530.46	60,651,463.56	83,576,732.77
0501	Effective governance of the education system	55,687,752.00	81,400,530.46	60,651,463.56	83,576,732.77
050103	Education sector coordination mechanisms	55,687,752.00	81,400,530.46	60,651,463.56	83,576,732.77
06	Housing and Urban Development	4,598,415.00	1,284,209.99	3,340,699.06	5,253,078.98
0610	Housing and Urban Development - General	4,598,415.00	1,284,209.99	3,340,699.06	5,253,078.98
061001	Housing and Urban Development - General	4,598,415.00	1,284,209.99	3,340,699.06	5,253,078.98
13	Reform of Government and Governance	449,784,888.00	621,836,262.06	457,987,754.52	688,613,483.43
1310	Reform of Government and Governance - General	449,784,888.00	621,836,262.06	457,987,754.52	688,613,483.43
131001	Reform of Government and Governance - General	449,784,888.00	621,836,262.06	457,987,754.52	688,613,483.43
17	Road	50,865,870.00	76,802,646.92	55,601,985.19	81,370,098.28
1710	Road - General	50,865,870.00	76,802,646.92	55,601,985.19	81,370,098.28
171001	Road - General	50,865,870.00	76,802,646.92	55,601,985.19	81,370,098.28

414301 - ANINRI Local Government, Enugu State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Other Recurrent Expenditure	1,197,908,893.55	2,285,801,560.39	1,924,250,203.23	2,574,198,000.35
01	Agriculture	4,000,000.00	4,450,000.00	4,140,825.00	5,100,000.00
0101	Effective governance of the Agriculture Sector	4,000,000.00	4,450,000.00	4,140,825.00	5,100,000.00
010102	Agriculture sector coordination mechanisms	4,000,000.00	4,450,000.00	4,140,825.00	5,100,000.00
04	Health	8,500,000.00	7,880,000.00	6,712,085.00	12,100,000.00
0401	Effective governance of the health system	8,500,000.00	7,880,000.00	6,712,085.00	12,100,000.00
040103	Health sector coordination mechanisms	8,500,000.00	7,880,000.00	6,712,085.00	12,100,000.00
05	Education	5,000,000.00	6,070,000.00	4,952,970.00	5,000,000.00
0501	Effective governance of the education system	5,000,000.00	6,070,000.00	4,952,970.00	5,000,000.00
050103	Education sector coordination mechanisms	5,000,000.00	6,070,000.00	4,952,970.00	5,000,000.00
06	Housing and Urban Development	3,720,000.00	10,350,000.00	9,959,366.00	9,100,000.00
0610	Housing and Urban Development - General	3,720,000.00	10,350,000.00	9,959,366.00	9,100,000.00
061001	Housing and Urban Development - General	3,720,000.00	10,350,000.00	9,959,366.00	9,100,000.00
11	Information Communication and Technology	-	3,344,000.00	3,008,810.00	7,100,000.00
1110	Information Communication and Technology - General	-	3,344,000.00	3,008,810.00	7,100,000.00
111001	Information Communication and Technology - General	-	3,344,000.00	3,008,810.00	7,100,000.00
13	Reform of Government and Governance	1,163,188,893.55	2,242,677,560.39	1,886,150,047.23	2,519,198,000.35
1310	Reform of Government and Governance - General	1,163,188,893.55	2,242,677,560.39	1,886,150,047.23	2,519,198,000.35
131001	Reform of Government and Governance - General	1,163,188,893.55	2,242,677,560.39	1,886,150,047.23	2,519,198,000.35
17	Road	13,500,000.00	11,030,000.00	9,326,100.00	16,600,000.00
1710	Road - General	13,500,000.00	11,030,000.00	9,326,100.00	16,600,000.00
171001	Road - General	13,500,000.00	11,030,000.00	9,326,100.00	16,600,000.00

414301 - ANINRI Local Government, Enugu State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Capital Expenditure	3,485,667,413.00	2,877,050,822.00	2,284,790,000.00	2,901,278,000.00
01	Agriculture	670,000,000.00	5,250,000.00	5,250,000.00	414,000,000.00
0101	Effective governance of the Agriculture Sector	300,000,000.00	-	-	400,000,000.00
010102	Agriculture sector coordination mechanisms	300,000,000.00	-	-	400,000,000.00
0102	Development of the livestock value chain	50,000,000.00	-	-	4,000,000.00
010203	Poultry, pig, and micro livestock production	40,000,000.00	-	-	-
010205	Animal health and livestock diseases management	10,000,000.00	-	-	4,000,000.00
0103	Enhancement of food production and productivity	320,000,000.00	-	-	10,000,000.00
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	300,000,000.00	-	-	10,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	20,000,000.00	-	-	-
0104	Reduction of post-harvest losses	-	2,500,000.00	2,500,000.00	-
010401	Modern technology for post-harvest storage and value addition	-	2,500,000.00	2,500,000.00	-
0107	Promotion of enabling environment for increased agricultural development	-	2,750,000.00	2,750,000.00	-
010703	Agricultural data and statistic management and institutionalisation of information and communication technology	-	2,750,000.00	2,750,000.00	-
04	Health	302,843,500.00	41,300,000.00	40,750,000.00	40,387,000.00
0401	Effective governance of the health system	6,000,000.00	-	-	1,887,000.00
040104	Integrated supportive supervision	6,000,000.00	-	-	1,887,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	6,000,000.00	1,300,000.00	750,000.00	5,500,000.00
040305	Non-communicable diseases	-	-	-	2,000,000.00
040306	Nutrition	5,000,000.00	300,000.00	300,000.00	2,000,000.00
040307	Emergency services	1,000,000.00	1,000,000.00	450,000.00	1,500,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human	3,000,000.00	-	-	3,000,000.00
040403	In service training (continuing education)	3,000,000.00	-	-	3,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	258,243,500.00	40,000,000.00	40,000,000.00	5,000,000.00
040501	Functional health facilities	258,243,500.00	40,000,000.00	40,000,000.00	5,000,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commod	15,000,000.00	-	-	8,000,000.00
040601	Sustainable drug supply	15,000,000.00	-	-	8,000,000.00
0408	Institution and maintenance of a responsive public health emergency preparedness system	14,600,000.00	-	-	5,000,000.00
040801	Integrated national disease surveillance	14,600,000.00	-	-	5,000,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	-	-	-	12,000,000.00
040901	Mobilising equity contributions and vulnerable group funds	-	-	-	12,000,000.00
05	Education	739,511,500.00	635,150,000.00	614,150,000.00	291,000,000.00
0502	Increase in access, retention, and completion rate at all levels	5,000,000.00	12,150,000.00	12,150,000.00	8,000,000.00
050202	Advocacy and sensitization	5,000,000.00	12,150,000.00	12,150,000.00	8,000,000.00
0503	Equity and inclusiveness in the provision of educational services	10,000,000.00	-	-	54,000,000.00
050301	Inclusive Education	5,000,000.00	-	-	50,000,000.00
050304	Second chance education	5,000,000.00	-	-	4,000,000.00
0504	Improved quality of teaching and learning outcomes	5,000,000.00	-	-	5,000,000.00
050402	Instructional and learning materials	5,000,000.00	-	-	5,000,000.00
0505	Adequate infrastructure at all levels	719,511,500.00	623,000,000.00	602,000,000.00	220,000,000.00
050501	Schools' infrastructure construction and rehabilitation	719,511,500.00	600,000,000.00	600,000,000.00	140,000,000.00
050504	Water, sanitation and hygiene	-	23,000,000.00	2,000,000.00	80,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	-	-	-	4,000,000.00
051001	Education Not Elsewhere Classified	-	-	-	4,000,000.00
07	Gender	-	9,224,000.00	9,224,000.00	-
0710	Gender - General	-	9,224,000.00	9,224,000.00	-
071001	Gender - General	-	9,224,000.00	9,224,000.00	-
08	Youth	5,000,000.00	5,250,000.00	5,250,000.00	9,000,000.00
0810	Youth - General	5,000,000.00	5,250,000.00	5,250,000.00	9,000,000.00
081001	Youth - General	5,000,000.00	5,250,000.00	5,250,000.00	9,000,000.00
09	Environmental Improvement	6,000,000.00	4,000,000.00	4,000,000.00	9,000,000.00
0910	Environmental Improvement - General	6,000,000.00	4,000,000.00	4,000,000.00	9,000,000.00
091001	Environmental Improvement - General	6,000,000.00	4,000,000.00	4,000,000.00	9,000,000.00
11	Information Communication and Technology	-	2,600,000.00	2,350,000.00	3,000,000.00
1110	Information Communication and Technology - General	-	2,600,000.00	2,350,000.00	3,000,000.00

414301 - ANINRI Local Government, Enugu State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
111001	Information Communication and Technology - General	-	2,600,000.00	2,350,000.00	3,000,000.00
12	Growing the Private Sector	250,000,000.00	-	-	-
1210	Growing the Private Sector - General	250,000,000.00	-	-	-
121001	Growing the Private Sector - General	250,000,000.00	-	-	-
13	Reform of Government and Governance	787,312,413.00	1,105,236,822.00	788,526,000.00	368,000,000.00
1310	Reform of Government and Governance - General	787,312,413.00	1,105,236,822.00	788,526,000.00	368,000,000.00
131001	Reform of Government and Governance - General	787,312,413.00	1,105,236,822.00	788,526,000.00	368,000,000.00
14	Power	250,000,000.00	203,172,000.00	83,172,000.00	206,891,000.00
1410	Power - General	250,000,000.00	203,172,000.00	83,172,000.00	206,891,000.00
141001	Power - General	250,000,000.00	203,172,000.00	83,172,000.00	206,891,000.00
17	Road	465,000,000.00	841,868,000.00	708,118,000.00	1,540,000,000.00
1710	Road - General	465,000,000.00	841,868,000.00	708,118,000.00	1,540,000,000.00
171001	Road - General	465,000,000.00	841,868,000.00	708,118,000.00	1,540,000,000.00
23	Social Protection	10,000,000.00	24,000,000.00	24,000,000.00	20,000,000.00
2303	Promote gender equity and social justice	-	9,000,000.00	9,000,000.00	5,000,000.00
230301	Women's Economic Empowerment	-	9,000,000.00	9,000,000.00	5,000,000.00
2307	Promote Emergency and Humanitarian Assistance	10,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
230702	Emergency Response and Relief Services	10,000,000.00	-	-	5,000,000.00
230704	Protection of Vulnerable Populations	-	15,000,000.00	15,000,000.00	10,000,000.00

414301 - ANINRI Local Government, Enugu State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
Total Capital Expenditure						3,485,667,413.00	2,877,050,822.00	2,284,790,000.00	2,901,278,000.00
Provision for Renovation of Local Government Secretariat(Lori's Building/Pavilion)	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70121 - GENERAL PERSONNEL SERVICES	41430121 - LG Wide	10,436,448.00	-	-	-
Provision for Renovation/Refacing of Local Government Executive(Lori's) Building	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030121 - REHABILITATION / REPAIRS OF OFFICE B	70121 - GENERAL PERSONNEL SERVICES	41430121 - LG Wide	-	45,567,900.00	45,567,900.00	10,000,000.00
Provision for the president's first lady visit to Enugu state	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	70131 - GENERAL PERSONNEL SERVICES	41430121 - LG Wide	-	24,000,000.00	24,000,000.00	-
Free education, bursary / scholarship award for young undergraduates at L.G.C.	05 - Education	011118500100 - COMMUNITY DEVELOPMENT AND SOC	23050101 - RESEARCH AND DEVELOPMENT	71051 - UNEMPLOYMENT	41430121 - LG Wide	5,000,000.00	-	-	50,000,000.00
International Day Celebration of Women etc	23 - Social Protection	011118500100 - COMMUNITY DEVELOPMENT AND SOC	23050104 - ANNIVERSARIES/CELEBRATIONS	71041 - FAMILY AND CHILDREN	41430121 - LG Wide	-	9,000,000.00	9,000,000.00	5,000,000.00
Provision for visit to least privileged	23 - Social Protection	011118500100 - COMMUNITY DEVELOPMENT AND SOC	23050101 - RESEARCH AND DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C	41430121 - LG Wide	-	15,000,000.00	15,000,000.00	10,000,000.00
Youth Project Scheme Program	08 - Youth	011118500100 - COMMUNITY DEVELOPMENT AND SOC	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	41430121 - LG Wide	-	2,250,000.00	2,250,000.00	3,000,000.00
Provision for Establishment of Agricultural markets; Oduha, Nnewe and Umuoma	A12 - Growing the Private Sector	011118500100 - COMMUNITY DEVELOPMENT AND SOC	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAI	41430121 - LG Wide	250,000,000.00	-	-	-
Provision for support of 2025 women August meeting	07 - Gender	011118500100 - COMMUNITY DEVELOPMENT AND SOC	23050101 - RESEARCH AND DEVELOPMENT	70131 - GENERAL PERSONNEL SERVICES	41430121 - LG Wide	-	9,224,000.00	9,224,000.00	-
State Exco Public Enligment and Project	13 - Reform of Government and Governance	011118500100 - COMMUNITY DEVELOPMENT AND SOC	23050101 - RESEARCH AND DEVELOPMENT	70131 - GENERAL PERSONNEL SERVICES	41430121 - LG Wide	-	13,000,000.00	13,000,000.00	-
Counterpart Funding for partnerships with development partners (CBT/ICSDP, Con	13 - Reform of Government and Governance	011118500100 - COMMUNITY DEVELOPMENT AND SOC	23050101 - RESEARCH AND DEVELOPMENT	70131 - GENERAL PERSONNEL SERVICES	41430121 - LG Wide	5,000,000.00	-	-	3,000,000.00
Security Logistics (gadgets & allowances) and Security Trust fund	13 - Reform of Government and Governance	011202100100 - THE COUNCILLORS	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C	41430121 - LG Wide	71,875,965.00	76,792,544.00	60,720,000.00	50,000,000.00
Provision for Construction of one storey legislative building in Aninri LG Council Ndeab	13 - Reform of Government and Governance	011202100100 - THE COUNCILLORS	23010101 - CONSTRUCTION / PROVISION OF OFFICE B	70361 - PUBLIC ORDER AND SAFETY N.E.C	41430102 - NDEABO	100,000,000.00	600,000,000.00	429,668,265.00	-
Provision for Reconstruction and furnishing of Nnewe/Oduha Police Division/Oduha	13 - Reform of Government and Governance	011202100100 - THE COUNCILLORS	23030103 - REHABILITATION / REPAIRS - HOUSING	70361 - PUBLIC ORDER AND SAFETY N.E.C	41430104 - NNEWWE II	80,000,000.00	-	-	-
Provision for Construction of 10 security posts in all the state green smart schools	13 - Reform of Government and Governance	011202100100 - THE COUNCILLORS	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70361 - PUBLIC ORDER AND SAFETY N.E.C	41430121 - LG Wide	100,000,000.00	-	-	-
Provision for Construction of Aninri security command control/Installation of digital	13 - Reform of Government and Governance	011202100100 - THE COUNCILLORS	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70361 - PUBLIC ORDER AND SAFETY N.E.C	41430121 - LG Wide	100,000,000.00	-	-	-
Provision for Construction of one storey building for Administrative purposes at Ani	13 - Reform of Government and Governance	012500100100 - DEPARTMENT OF ADMINISTRATION	23020101 - CONSTRUCTION / PROVISION OF OFFICE B	70133 - OTHER GENERAL SERVICES	41430121 - LG Wide	100,000,000.00	300,000,000.00	173,402,685.00	200,000,000.00
Provision for Construction of Staff Hall with six Conveniences	13 - Reform of Government and Governance	012500100100 - DEPARTMENT OF ADMINISTRATION	23020108 - PURCHASE OF RUBES	70131 - GENERAL PERSONNEL SERVICES	41430121 - LG Wide	20,000,000.00	-	-	-
Provision for Construction of Council Cartmen	13 - Reform of Government and Governance	012500100100 - DEPARTMENT OF ADMINISTRATION	23020118 - CONSTRUCTION / PROVISION OF INFRAST	70133 - OTHER GENERAL SERVICES	41430121 - LG Wide	10,000,000.00	-	-	-
Provision for Designing of Front Fence and Gate of Aninri Secretariate Ndeaboh	13 - Reform of Government and Governance	012500100100 - DEPARTMENT OF ADMINISTRATION	23020118 - CONSTRUCTION / PROVISION OF INFRAST	70133 - OTHER GENERAL SERVICES	41430121 - LG Wide	20,000,000.00	-	-	-
Provision for Aninri staff capacity building, Training and workshop	13 - Reform of Government and Governance	012500100100 - DEPARTMENT OF ADMINISTRATION	23050101 - RESEARCH AND DEVELOPMENT	70131 - GENERAL PERSONNEL SERVICES	41430121 - LG Wide	-	10,000,000.00	7,560,000.00	15,000,000.00
Provision for Purchase of Office Furniture/ office equipment	13 - Reform of Government and Governance	012500100100 - DEPARTMENT OF ADMINISTRATION	23020112 - PURCHASE OF OFFICE FURNITURE AND FI	70131 - GENERAL PERSONNEL SERVICES	41430121 - LG Wide	50,000,000.00	35,376,378.00	34,107,150.00	10,000,000.00
Provision for Purchase of Buses and 18k vehicles	13 - Reform of Government and Governance	012500100100 - DEPARTMENT OF ADMINISTRATION	23020108 - PURCHASE OF RUBES	70131 - GENERAL PERSONNEL SERVICES	41430121 - LG Wide	120,000,000.00	-	-	80,000,000.00
Repair of Aninri diamond police soak-away	13 - Reform of Government and Governance	012500100100 - DEPARTMENT OF ADMINISTRATION	23030103 - REHABILITATION / REPAIRS - HOUSING	70131 - GENERAL PERSONNEL SERVICES	41430121 - LG Wide	-	500,000.00	-	-
Provision for Equipping the veterinary clinic in Aninri headquarters Ndeaboh	01 - Agriculture	012500100100 - DEPARTMENT OF AGRICULTURE & NA	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41430121 - LG Wide	10,000,000.00	-	-	4,000,000.00
Provision for Purchase of Agro Chemicals,(A) Herbicides, (B) Selective Weedicides	01 - Agriculture	012500100100 - DEPARTMENT OF AGRICULTURE & NA	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41430121 - LG Wide	10,000,000.00	-	-	-
Provision for Purchase of improved seed varieties/1000 bags of fertilizer	01 - Agriculture	012500100100 - DEPARTMENT OF AGRICULTURE & NA	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41430121 - LG Wide	10,000,000.00	-	-	-
Provision for Establishment of poultry and Piggey farms	01 - Agriculture	012500100100 - DEPARTMENT OF AGRICULTURE & NA	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41430121 - LG Wide	40,000,000.00	-	-	-
Provision for Cassava Ethanol Project in Enugu West Agro Processing Zone, Ihuesodo	01 - Agriculture	012500100100 - DEPARTMENT OF AGRICULTURE & NA	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41430121 - LG Wide	300,000,000.00	-	-	10,000,000.00
Provision for Establishment of the Enugu State Farm Estate Program (200 hectares	01 - Agriculture	012500100100 - DEPARTMENT OF AGRICULTURE & NA	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41430121 - LG Wide	300,000,000.00	-	-	400,000,000.00
Provision/Surveying of 200 Hectares of Land per ward for the Establishment of Farm	01 - Agriculture	012500100100 - DEPARTMENT OF AGRICULTURE & NA	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41430109 - ODUHA IV	-	2,750,000.00	2,750,000.00	-
Post Harvest sensitization for farmers	01 - Agriculture	012500100100 - DEPARTMENT OF AGRICULTURE & NA	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41430121 - LG Wide	-	2,500,000.00	2,500,000.00	-
Provision for Reconstruction / Expansion of Aninri Electricity Line to all the Communi	14 - Power	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23030125 - REHABILITATION/REPAIRS- POWER GENER	70435 - ELECTRICITY	41430121 - LG Wide	250,000,000.00	-	-	-
Provision for purchase and installation of 11 nos brand new 300kw/400kva transfo	14 - Power	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	41430121 - LG Wide	-	91,000,000.00	36,000,000.00	76,891,000.00
Provision for Installation of Electric Transformers in Aninri Communities	14 - Power	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23030125 - REHABILITATION/REPAIRS- POWER GENER	70435 - ELECTRICITY	41430102 - NDEABO	-	22,172,000.00	22,172,000.00	5,000,000.00
Provision for installation of 300 units of industrial solar street light @ N300,000 ea	14 - Power	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	41430121 - LG Wide	-	40,000,000.00	-	50,000,000.00
Provision for Electricity connection/Extension at Azunkwa Ndeaboh community with	14 - Power	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020103 - CONSTRUCTION / PROVISION OF ELECTR	70435 - ELECTRICITY	41430102 - NDEABO	-	50,000,000.00	5,000,000.00	10,000,000.00
Provision for construction, grading and laterting of Oduha/Ofara Ndumeze 8.8km	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41430107 - ODUHA II	-	280,000,000.00	146,250,000.00	350,000,000.00
Provision for grading / Laterting of Ugoagwu - Nchereke road to Railway Oduha	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41430102 - NDEABO	-	69,130,000.00	69,130,000.00	-
Provision for grading/ construction of twenty four box culverts at Uguni tank Nnewe	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41430105 - NNEWWE III	-	115,468,000.00	115,468,000.00	120,000,000.00
Provision for grading /Laterting of Uhuho Ndeaboh Amankuru Ofara Oduha 8.8k	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41430108 - ODUHA III	-	103,600,000.00	103,600,000.00	210,000,000.00
Provision for asphaltting of Abachaaku community road.	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41430101 - MPU	-	-	-	200,000,000.00
Provision for grading and laterting of Agwu Ndeaboh road.	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41430102 - NDEABO	-	40,000,000.00	40,000,000.00	10,000,000.00
Provision for laterting of Oduha, Ndeaboh, and Opankuru roads.	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41430106 - ODUHA I	-	15,000,000.00	15,000,000.00	-
Provision for Construction and Grading of Agugwu Ofara Oduha 2.3km road.	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41430109 - ODUHA IV	-	10,000,000.00	10,000,000.00	-
Provision for Laterting of Umuibbo Amorji road.	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41430104 - NNEWWE II	-	15,000,000.00	15,000,000.00	-
Grading & Laterting of 5.4km road.	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41430121 - LG Wide	-	4,500,000.00	4,500,000.00	-
Provision of Twenty types of stone for road maintenance @ Oduha ward one	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41430106 - ODUHA I	-	1,770,000.00	1,770,000.00	-
Provision for Construction of 35 rings Culverts at Opankuru.	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41430110 - OKPANKU	-	37,400,000.00	37,400,000.00	-
Provision for grading and laterting of green smart schools access roads in all the	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41430121 - LG Wide	-	150,000,000.00	150,000,000.00	50,000,000.00
Provision for construction of Amazeke Ebinato community bridge.	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41430107 - ODUHA II	-	-	-	200,000,000.00
Provision for fourteen boxes of culverts at Uhuho Ndeaboh Amankuru Ofara commu	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41430109 - ODUHA IV	-	-	-	200,000,000.00
Provision for Construction of Nigenamwa Amoma Community Bridge.	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41430107 - ODUHA II	100,000,000.00	-	-	200,000,000.00
Provision for Construction of Obesagu Ebinato Community Bridge	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41430108 - ODUHA III	100,000,000.00	-	-	-
Provision for Construction / Reconstruction of 156 Rural Roads across all 10 Pollin	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41430121 - LG Wide	250,000,000.00	-	-	-
Provision for Onu Obosho Nwagwu Culvert 1 and 2	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41430109 - ODUHA IV	5,000,000.00	-	-	-
Provision for Ofaraocha Culvert at Amokwe Community Oduha Ward Iv	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41430109 - ODUHA IV	5,000,000.00	-	-	-
Provision for Construction of culvert linking Amokwe and Obesagu Community	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41430108 - ODUHA III	5,000,000.00	-	-	-
Monitoring and Evaluation of Projects activities in Aninri LGA	11 - Information Communication and Technology	023300010010 - DEPARTMENT OF PLANNING, RESEARCH	23050103 - MONITORING AND EVALUATION	70451 - ROAD TRANSPORT	41430121 - LG Wide	-	2,600,000.00	2,350,000.00	3,000,000.00
Provision of Teaching Aids/Instructional Materials	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND S	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	41430121 - LG Wide	5,000,000.00	-	-	5,000,000.00
Provision for Sponsorship of International and National Celebrations	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND S	23050104 - ANNIVERSARIES/CELEBRATIONS	70912 - PRIMARY EDUCATION	41430121 - LG Wide	5,000,000.00	12,150,000.00	12,150,000.00	8,000,000.00
Provision for Funding of Adult Education Programme	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND S	23050101 - RESEARCH AND DEVELOPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	41430121 - LG Wide	5,000,000.00	-	-	4,000,000.00
Provision for Funding of Aninri Local Government in Action	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND S	23050101 - RESEARCH AND DEVELOPMENT	70951 - EDUCATION N.E.C	41430121 - LG Wide	-	-	-	4,000,000.00
Provision for Construction of 10 nos of primary school (mat sch), extra modern toilet	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND S	23020107 - CONSTRUCTION / PROVISION OF PUBLIC	70912 - PRIMARY EDUCATION	41430102 - LG Wide	100,000,000.00	-	-	-
Provision for linear meter fencing of 8 nos of green smart school in Aninri LGA with	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND S	23020107 - CONSTRUCTION / PROVISION OF PUBLIC	70912 - PRIMARY EDUCATION	41430121 - LG Wide	-	560,000,000.00	560,000,000.00	140,000,000.00
Provision 10 nos Overhead Tank stands to the 10 green smart schools in the LGA	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND S	23020105 - CONSTRUCTION / PROVISION OF WATER	70912 - PRIMARY EDUCATION	41430121 - LG Wide	-	-	-	80,000,000.00
Provision of 500gallons of tanks to 10 nos of green smart schools in Aninri LGA @	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND S	23020105 - CONSTRUCTION / PROVISION OF WATER	70912 - PRIMARY EDUCATION	41430121 - LG Wide	-	3,000,000.00	2,000,000.00	-
Provision for Plumbing work @ 40m each in the 10 nos of green smart schools for	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND S	23020105 - CONSTRUCTION / PROVISION OF WATER	70912 - PRIMARY EDUCATION	41430121 - LG Wide	-	20,000,000.00	-	-
Provision for the connection of 8 nos of Aninri LG green smart schools to the nation	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND S	23020103 - CONSTRUCTION / PROVISION OF ELECTR	70912 - PRIMARY EDUCATION	41430121 - LG Wide	549,511,500.00	40,000,000.00	40,000,000.00	-
Provision for Reconstruction of all Aninri Carpers Lodge	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND S	23030101 - REHABILITATION / REPAIRS OF RESIDENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	41430121 - LG Wide	70,000,000.00	-	-	-
Provision for Talent Hunt	08 - Youth	051700100100 - DEPARTMENT OF EDUCATION AND S	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	41430121 - LG Wide	5,000,000.00	-	-	3,000,000.00
Action Committee on Sports Literacy in Aninri	08 - Youth	051700100100 - DEPARTMENT OF EDUCATION AND S	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	41430121 - LG Wide	-	3,000,000.00	3,000,000.00	3,000,000.00
Provision for Training Workshop	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERV	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	41430121 - LG Wide	3,000,000.00	-	-	3,000,000.00
Provision for Tropical Diseases	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERV	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	41430121 - LG Wide	-	-	-	2,000,000.00
Provision for Procurement of drugs and other commodities	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERV	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	41430121 - LG Wide	6,000,000.00	-	-	2,000,000.00

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget

011100100100	CHAIRMAN				
Code	Description	2025 Original Budget	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	162,866,448.00	407,317,900.00	350,852,577.39	215,100,000.00
21	PERSONNEL COST	9,800,000.00	8,800,000.00	1,350,000.00	22,800,000.00
2101	SALARY	1,800,000.00	1,800,000.00	1,350,000.00	1,800,000.00
210101	SALARIES AND WAGES	1,800,000.00	1,800,000.00	1,350,000.00	1,800,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,800,000.00	1,800,000.00	1,350,000.00	1,800,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	8,000,000.00	7,000,000.00	0.00	21,000,000.00
210201	ALLOWANCES	8,000,000.00	7,000,000.00	0.00	21,000,000.00
21020122	Furniture Allowance	8,000,000.00	7,000,000.00	0.00	7,000,000.00
21020126	Other Allowances	0.00	0.00	0.00	14,000,000.00
22	OTHER RECURRENT COSTS	142,630,000.00	328,950,000.00	279,934,677.39	182,300,000.00
2202	OVERHEAD COST	142,630,000.00	328,950,000.00	279,934,677.39	182,300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	8,850,000.00	21,300,000.00	17,000,000.00	8,900,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,400,000.00	10,500,000.00	8,000,000.00	4,400,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,450,000.00	10,800,000.00	9,000,000.00	4,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	4,300,000.00	17,000,000.00	14,750,000.00	4,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,500,000.00	14,000,000.00	12,000,000.00	3,500,000.00
22020303	NEWSPAPERS	500,000.00	1,500,000.00	1,400,000.00	200,000.00
22020304	MAGAZINES & PERIODICALS	300,000.00	1,500,000.00	1,350,000.00	300,000.00
220204	MAINTENANCE SERVICES - GENERAL	6,000,000.00	60,000,000.00	55,500,450.00	9,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,500,000.00	30,000,000.00	28,000,000.00	5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	10,000,000.00	9,000,450.00	1,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,000.00	20,000,000.00	18,500,000.00	3,000,000.00
220205	TRAINING - GENERAL	6,000,000.00	15,000,000.00	12,500,000.00	5,000,000.00
22020501	LOCAL TRAINING	6,000,000.00	15,000,000.00	12,500,000.00	5,000,000.00
220206	OTHER SERVICES - GENERAL	34,000,000.00	82,250,000.00	65,000,000.00	64,000,000.00
22020601	SECURITY SERVICES	34,000,000.00	82,250,000.00	65,000,000.00	64,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000.00	5,000,000.00	4,500,000.00	3,000,000.00
22020703	LEGAL SERVICES	3,000,000.00	5,000,000.00	4,500,000.00	3,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	9,200,000.00	47,000,000.00	39,012,634.00	17,300,000.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	30,000,000.00	26,012,634.00	12,000,000.00
22020803	PLANT / GENERATOR FUEL COST	4,200,000.00	17,000,000.00	13,000,000.00	5,300,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	71,280,000.00	81,400,000.00	71,671,593.39	71,100,000.00
22021001	REFRESHMENT & MEALS	7,400,000.00	20,000,000.00	17,900,000.00	7,400,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,500,000.00	10,000,000.00	9,021,559.00	3,500,000.00
22021004	MEDICAL EXPENSES-LOCAL	3,200,000.00	5,500,000.00	5,000,000.00	3,200,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	9,000,000.00	6,400,000.00	6,000,034.39	10,000,000.00
22021009	SPORTING ACTIVITIES	6,380,000.00	4,000,000.00	3,500,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	10,000,000.00	7,500,000.00	7,000,000.00	12,000,000.00
22021022	Donations	3,000,000.00	23,000,000.00	19,000,000.00	15,000,000.00
22021026	Common services (Committee/Commissions)	28,800,000.00	5,000,000.00	4,250,000.00	20,000,000.00
23	Capital Expenditure	10,436,448.00	69,567,900.00	69,567,900.00	10,000,000.00
2303	REHABILITATION / REPAIRS	10,436,448.00	45,567,900.00	45,567,900.00	10,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	10,436,448.00	45,567,900.00	45,567,900.00	10,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	10,436,448.00	45,567,900.00	45,567,900.00	10,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	24,000,000.00	24,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	24,000,000.00	24,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	24,000,000.00	24,000,000.00	0.00

011100100200	VICE-CHAIRMAN				
Code	Description	2025 Original Budget	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	1,680,000.00	0.00	0.00	1,320,000.00
21	PERSONNEL COST	1,680,000.00	0.00	0.00	1,320,000.00
2101	SALARY	1,680,000.00	0.00	0.00	1,320,000.00
210101	SALARIES AND WAGES	1,680,000.00	0.00	0.00	1,320,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,680,000.00	0.00	0.00	1,320,000.00

011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN				
Code	Description	2025 Original Budget	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	97,307,552.00	146,946,000.00	110,209,500.00	147,024,000.00
21	PERSONNEL COST	97,307,552.00	146,946,000.00	110,209,500.00	147,024,000.00
2101	SALARY	97,307,552.00	146,946,000.00	110,209,500.00	147,024,000.00
210101	SALARIES AND WAGES	97,307,552.00	146,946,000.00	110,209,500.00	147,024,000.00
21010101	SALARY	97,307,552.00	146,946,000.00	110,209,500.00	147,024,000.00

011118300100	INTERNAL AUDIT				
Code	Description	2025 Original Budget	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	8,221,711.00	10,323,525.30	8,376,643.76	10,676,633.61
21	PERSONNEL COST	4,271,711.00	4,423,525.30	3,191,043.76	4,776,633.61
2101	SALARY	2,344,875.00	3,048,086.96	2,224,300.20	3,048,086.96
210101	SALARIES AND WAGES	2,344,875.00	3,048,086.96	2,224,300.20	3,048,086.96
21010101	SALARY	2,344,875.00	3,048,086.96	2,224,300.20	3,048,086.96
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,926,836.00	1,375,438.34	966,743.56	1,728,546.65
210201	ALLOWANCES	1,926,836.00	1,375,438.34	966,743.56	1,728,546.65
21020106	Leave allowances	234,487.50	304,808.70	222,430.02	304,808.70
21020126	Other Allowances	1,692,348.50	1,070,629.64	744,313.54	1,423,737.95
22	OTHER RECURRENT COSTS	3,950,000.00	5,900,000.00	5,185,600.00	5,900,000.00
2202	OVERHEAD COST	3,950,000.00	5,900,000.00	5,185,600.00	5,900,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	1,200,000.00	1,110,000.00	1,200,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	600,000.00	555,000.00	600,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	600,000.00	555,000.00	600,000.00
220203	MATERIALS & SUPPLIES - GENERAL	800,000.00	1,800,000.00	1,435,000.00	1,400,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	450,000.00	1,200,000.00	1,000,000.00	1,000,000.00
22020303	NEWSPAPERS	300,000.00	500,000.00	355,000.00	300,000.00
22020304	MAGAZINES & PERIODICALS	50,000.00	100,000.00	80,000.00	100,000.00
220204	MAINTENANCE SERVICES - GENERAL	500,000.00	1,100,000.00	1,011,900.00	1,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000.00	800,000.00	755,500.00	700,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	200,000.00	300,000.00	256,400.00	300,000.00
220205	TRAINING - GENERAL	400,000.00	630,000.00	595,000.00	500,000.00
22020501	LOCAL TRAINING	400,000.00	630,000.00	595,000.00	500,000.00
220208	FUEL & LUBRICANTS - GENERAL	550,000.00	450,000.00	385,200.00	1,000,000.00
22020801	MOTOR VEHICLE FUEL COST	550,000.00	450,000.00	385,200.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	700,000.00	720,000.00	648,500.00	800,000.00
22021001	REFRESHMENT & MEALS	350,000.00	400,000.00	365,000.00	400,000.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	100,000.00	83,500.00	200,000.00
22021016	Servicom	150,000.00	220,000.00	200,000.00	200,000.00

011118400100	INFORMATION UNIT				
Code	Description	2025 Original Budget	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	0.00	3,344,000.00	3,008,810.00	7,100,000.00
22	OTHER RECURRENT COSTS	0.00	3,344,000.00	3,008,810.00	7,100,000.00
2202	OVERHEAD COST	0.00	3,344,000.00	3,008,810.00	7,100,000.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	300,000.00	252,850.00	1,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	200,000.00	175,850.00	500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	100,000.00	77,000.00	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,960,000.00	1,833,160.00	600,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	120,000.00	103,520.00	300,000.00
22020303	NEWSPAPERS	0.00	1,140,000.00	1,090,240.00	200,000.00
22020304	MAGAZINES & PERIODICALS	0.00	700,000.00	639,400.00	100,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	294,000.00	265,550.00	1,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	100,000.00	80,000.00	500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	20,000.00	19,600.00	200,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	0.00	120,000.00	115,950.00	200,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	54,000.00	50,000.00	100,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	80,000.00	70,000.00	500,000.00

22020801	MOTOR VEHICLE FUEL COST	0.00	80,000.00	70,000.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	710,000.00	587,250.00	4,000,000.00
22021001	REFRESHMENT & MEALS	0.00	140,000.00	130,000.00	400,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	500,000.00	390,000.00	3,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	50,000.00	48,500.00	300,000.00
22021026	Common services (Committee/Commissions)	0.00	20,000.00	18,750.00	300,000.00

011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE				
Code	Description	2025 Original Budget	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	268,318,415.00	60,108,209.99	61,774,065.06	85,353,078.98
21	PERSONNEL COST	4,598,415.00	1,284,209.99	3,340,699.06	5,253,078.98
2101	SALARY	2,520,665.00	0.00	2,529,230.76	3,472,132.48
210101	SALARIES AND WAGES	2,520,665.00	0.00	2,529,230.76	3,472,132.48
21010101	SALARY	2,520,665.00	0.00	2,529,230.76	3,472,132.48
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,077,750.00	1,284,209.99	811,468.30	1,780,946.50
210201	ALLOWANCES	2,077,750.00	1,284,209.99	811,468.30	1,780,946.50
21020106	Leave allowances	252,066.50	337,230.77	252,923.08	347,213.25
21020126	Other Allowances	1,825,683.50	946,979.22	558,545.22	1,433,733.25
22	OTHER RECURRENT COSTS	3,720,000.00	10,350,000.00	9,959,366.00	9,100,000.00
2202	OVERHEAD COST	3,720,000.00	10,350,000.00	9,959,366.00	9,100,000.00
220201	TRAVEL & TRANSPORT - GENERAL	550,000.00	1,600,000.00	1,538,900.00	900,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	600,000.00	572,400.00	500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	250,000.00	1,000,000.00	966,500.00	400,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,520,000.00	4,620,000.00	4,389,120.00	6,200,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	400,000.00	3,000,000.00	2,800,000.00	4,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	120,000.00	120,000.00	109,120.00	200,000.00
22020406	OTHER MAINTENANCE SERVICES	1,000,000.00	1,500,000.00	1,480,000.00	2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	500,000.00	1,800,000.00	1,780,396.00	800,000.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	1,800,000.00	1,780,396.00	800,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,150,000.00	2,330,000.00	2,250,950.00	1,200,000.00
22021001	REFRESHMENT & MEALS	350,000.00	1,400,000.00	1,350,000.00	400,000.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	130,000.00	125,450.00	200,000.00
22021016	Servicom	600,000.00	800,000.00	775,500.00	600,000.00
23	Capital Expenditure	260,000,000.00	48,474,000.00	48,474,000.00	71,000,000.00
2302	CONSTRUCTION / PROVISION	250,000,000.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	250,000,000.00	0.00	0.00	0.00
23020124	CONSTRUCTION OF MARKETS/PARKS	250,000,000.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	10,000,000.00	48,474,000.00	48,474,000.00	71,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	10,000,000.00	48,474,000.00	48,474,000.00	71,000,000.00
23050101	RESEARCH AND DEVELOPMENT	10,000,000.00	39,474,000.00	39,474,000.00	66,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	9,000,000.00	9,000,000.00	5,000,000.00

011200100100	OFFICE OF THE LEADER				
Code	Description	2025 Original Budget	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	28,680,000.00	42,930,000.00	35,695,770.33	34,230,000.00
21	PERSONNEL COST	2,580,000.00	2,430,000.00	1,822,500.00	2,430,000.00
2101	SALARY	2,580,000.00	2,430,000.00	1,822,500.00	2,430,000.00
210101	SALARIES AND WAGES	2,580,000.00	2,430,000.00	1,822,500.00	2,430,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	2,580,000.00	2,430,000.00	1,822,500.00	2,430,000.00
22	OTHER RECURRENT COSTS	26,100,000.00	40,500,000.00	33,873,270.33	31,800,000.00
2202	OVERHEAD COST	26,100,000.00	40,500,000.00	33,873,270.33	31,800,000.00
220201	TRAVEL & TRANSPORT - GENERAL	9,000,000.00	8,000,000.00	7,440,000.00	9,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	3,500,000.00	2,990,000.00	5,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,000,000.00	4,500,000.00	4,450,000.00	4,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,100,000.00	9,500,000.00	7,335,320.00	2,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	2,500,000.00	2,485,320.00	800,000.00
22020303	NEWSPAPERS	500,000.00	2,000,000.00	1,550,000.00	700,000.00
22020309	UNIFORMS & OTHER CLOTHING	300,000.00	5,000,000.00	3,300,000.00	500,000.00

220204	MAINTENANCE SERVICES - GENERAL	1,500,000.00	7,500,000.00	5,341,950.00	3,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	3,000,000.00	2,000,700.00	1,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	1,500,000.00	1,340,750.00	500,000.00
22020406	OTHER MAINTENANCE SERVICES	500,000.00	3,000,000.00	2,000,500.00	1,000,000.00
220205	TRAINING - GENERAL	500,000.00	2,000,000.00	1,980,000.00	1,000,000.00
22020501	LOCAL TRAINING	500,000.00	2,000,000.00	1,980,000.00	1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,800,000.00	3,000,000.00	2,390,500.00	2,800,000.00
22020801	MOTOR VEHICLE FUEL COST	1,200,000.00	2,000,000.00	1,510,000.00	2,000,000.00
22020803	PLANT / GENERATOR FUEL COST	600,000.00	1,000,000.00	880,500.00	800,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	12,200,000.00	10,500,000.00	9,385,500.33	14,000,000.00
22021001	REFRESHMENT & MEALS	5,500,000.00	3,000,000.00	2,510,000.00	5,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,000,000.00	5,000,000.00	4,500,000.33	4,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	2,500,000.00	2,000,000.00	1,895,500.00	4,000,000.00
22021016	Servicom	200,000.00	500,000.00	480,000.00	500,000.00

011202100100	THE COUNCILLORS				
Code	Description	2025 Original Budget	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	473,475,965.00	696,022,544.00	504,788,265.00	95,690,000.00
21	PERSONNEL COST	21,600,000.00	19,230,000.00	14,400,000.00	45,690,000.00
2101	SALARY	9,600,000.00	7,200,000.00	5,400,000.00	9,600,000.00
210101	SALARIES AND WAGES	9,600,000.00	7,200,000.00	5,400,000.00	9,600,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	9,600,000.00	7,200,000.00	5,400,000.00	9,600,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,000,000.00	12,030,000.00	9,000,000.00	36,090,000.00
210201	ALLOWANCES	12,000,000.00	12,030,000.00	9,000,000.00	36,090,000.00
21020122	Furniture Allowance	12,000,000.00	12,030,000.00	9,000,000.00	12,030,000.00
21020126	Other Allowances	0.00	0.00	0.00	24,060,000.00
23	Capital Expenditure	451,875,965.00	676,792,544.00	490,388,265.00	50,000,000.00
2301	FIXED ASSETS PURCHASED	71,875,965.00	76,792,544.00	60,720,000.00	50,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	71,875,965.00	76,792,544.00	60,720,000.00	50,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	71,875,965.00	76,792,544.00	60,720,000.00	50,000,000.00
2302	CONSTRUCTION / PROVISION	300,000,000.00	600,000,000.00	429,668,265.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	300,000,000.00	600,000,000.00	429,668,265.00	0.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000.00	600,000,000.00	429,668,265.00	0.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	200,000,000.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	80,000,000.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	80,000,000.00	0.00	0.00	0.00
23030103	REHABILITATION / REPAIRS - HOUSING	80,000,000.00	0.00	0.00	0.00

016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL				
Code	Description	2025 Original Budget	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	12,860,000.00	31,590,000.00	26,518,480.00	15,860,000.00
21	PERSONNEL COST	7,860,000.00	2,640,000.00	990,000.00	5,260,000.00
2101	SALARY	3,600,000.00	1,320,000.00	990,000.00	1,320,000.00
210101	SALARIES AND WAGES	3,600,000.00	1,320,000.00	990,000.00	1,320,000.00
21010101	SALARY	3,600,000.00	1,320,000.00	990,000.00	1,320,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,260,000.00	1,320,000.00	0.00	3,940,000.00
210201	ALLOWANCES	4,260,000.00	1,320,000.00	0.00	3,940,000.00
21020122	Furniture Allowance	4,260,000.00	1,320,000.00	0.00	1,320,000.00
21020126	Other Allowances	0.00	0.00	0.00	2,620,000.00
22	OTHER RECURRENT COSTS	5,000,000.00	28,950,000.00	25,528,480.00	10,600,000.00
2202	OVERHEAD COST	5,000,000.00	28,950,000.00	25,528,480.00	10,600,000.00
220201	TRAVEL & TRANSPORT - GENERAL	800,000.00	4,500,000.00	4,304,450.00	2,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	2,500,000.00	2,439,450.00	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	2,000,000.00	1,865,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	450,000.00	3,650,000.00	3,514,480.00	2,400,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000.00	1,400,000.00	1,369,480.00	1,000,000.00
22020303	NEWSPAPERS	100,000.00	1,000,000.00	950,000.00	500,000.00
22020304	MAGAZINES & PERIODICALS	150,000.00	1,250,000.00	1,195,000.00	900,000.00

220204	MAINTENANCE SERVICES - GENERAL	800,000.00	4,600,000.00	4,390,000.00	2,300,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	1,700,000.00	1,690,000.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	1,300,000.00	1,200,000.00	500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	0.00	1,600,000.00	1,500,000.00	800,000.00
220205	TRAINING - GENERAL	500,000.00	1,500,000.00	1,460,000.00	800,000.00
22020501	LOCAL TRAINING	500,000.00	1,500,000.00	1,460,000.00	800,000.00
220208	FUEL & LUBRICANTS - GENERAL	500,000.00	2,200,000.00	2,035,550.00	500,000.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	2,200,000.00	2,035,550.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,950,000.00	12,500,000.00	9,824,000.00	2,600,000.00
22021001	REFRESHMENT & MEALS	800,000.00	3,500,000.00	2,380,000.00	1,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	700,000.00	7,000,000.00	5,507,000.00	1,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	1,200,000.00	1,150,000.00	300,000.00
22021027	Cost of IGR Collection	150,000.00	800,000.00	787,000.00	300,000.00

012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT				
Code	Description	2025 Original Budget	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	550,695,521.00	672,623,934.80	466,532,748.03	650,971,741.96
21	PERSONNEL COST	216,395,521.00	309,131,556.80	234,371,533.03	327,071,741.96
2101	SALARY	137,928,342.00	193,351,657.16	145,013,742.87	192,423,595.20
210101	SALARIES AND WAGES	137,928,342.00	193,351,657.16	145,013,742.87	192,423,595.20
21010101	SALARY	137,928,342.00	193,351,657.16	145,013,742.87	192,423,595.20
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	78,467,179.00	115,779,899.64	89,357,790.16	134,648,146.76
210201	ALLOWANCES	78,467,179.00	115,779,899.64	89,357,790.16	134,648,146.76
21020106	Leave allowances	13,792,834.20	19,335,165.72	14,501,374.29	19,242,359.52
21020126	Other Allowances	64,674,344.80	96,444,733.92	74,856,415.87	115,405,787.24
22	OTHER RECURRENT COSTS	14,300,000.00	17,616,000.00	16,591,380.00	18,900,000.00
2202	OVERHEAD COST	14,300,000.00	17,616,000.00	16,591,380.00	18,900,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,400,000.00	3,300,000.00	3,039,800.00	2,300,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,400,000.00	3,300,000.00	3,039,800.00	2,300,000.00
220202	UTILITIES - GENERAL	4,950,000.00	0.00	0.00	5,000,000.00
22020201	ELECTRICITY CHARGES	4,500,000.00	0.00	0.00	5,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	450,000.00	0.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	800,000.00	1,500,000.00	1,413,680.00	1,200,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	600,000.00	900,000.00	848,000.00	800,000.00
22020303	NEWSPAPERS	100,000.00	300,000.00	280,680.00	200,000.00
22020304	MAGAZINES & PERIODICALS	100,000.00	300,000.00	285,000.00	200,000.00
220204	MAINTENANCE SERVICES - GENERAL	650,000.00	1,100,000.00	1,054,100.00	900,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	600,000.00	598,600.00	500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	200,000.00	180,000.00	200,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	50,000.00	300,000.00	275,500.00	200,000.00
220205	TRAINING - GENERAL	3,000,000.00	7,000,000.00	6,750,000.00	5,000,000.00
22020501	LOCAL TRAINING	3,000,000.00	7,000,000.00	6,750,000.00	5,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	500,000.00	1,716,000.00	1,619,000.00	1,500,000.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	1,716,000.00	1,619,000.00	1,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,000,000.00	3,000,000.00	2,714,800.00	3,000,000.00
22021001	REFRESHMENT & MEALS	500,000.00	400,000.00	349,500.00	500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00	400,000.00	349,000.00	500,000.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	400,000.00	379,800.00	300,000.00
22021007	WELFARE PACKAGES	500,000.00	400,000.00	386,500.00	500,000.00
22021016	Servicom	200,000.00	400,000.00	375,000.00	200,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,000,000.00	1,000,000.00	875,000.00	1,000,000.00
23	Capital Expenditure	320,000,000.00	345,876,378.00	215,569,835.00	305,000,000.00
2301	FIXED ASSETS PURCHASED	170,000,000.00	35,376,378.00	34,107,150.00	90,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	170,000,000.00	35,376,378.00	34,107,150.00	90,000,000.00
23010108	PURCHASE OF BUSES	120,000,000.00	0.00	0.00	80,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	50,000,000.00	35,376,378.00	34,107,150.00	10,000,000.00
2302	CONSTRUCTION / PROVISION	150,000,000.00	300,000,000.00	173,402,685.00	200,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	150,000,000.00	300,000,000.00	173,402,685.00	200,000,000.00

23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000.00	300,000,000.00	173,402,685.00	200,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	20,000,000.00	0.00	0.00	0.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	30,000,000.00	0.00	0.00	0.00
2303	REHABILITATION / REPAIRS	0.00	500,000.00	500,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	500,000.00	500,000.00	0.00
23030103	REHABILITATION / REPAIRS - HOUSING	0.00	500,000.00	500,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	10,000,000.00	7,560,000.00	15,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	10,000,000.00	7,560,000.00	15,000,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	10,000,000.00	7,560,000.00	15,000,000.00

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES				
Code	Description	2025 Original Budget	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	708,774,261.00	55,660,682.27	40,935,025.01	465,262,144.36
21	PERSONNEL COST	34,774,261.00	45,960,682.27	31,544,200.01	46,162,144.36
2101	SALARY	19,739,370.00	26,853,971.52	20,140,478.64	26,033,540.96
210101	SALARIES AND WAGES	19,739,370.00	26,853,971.52	20,140,478.64	26,033,540.96
21010101	SALARY	19,739,370.00	26,853,971.52	20,140,478.64	26,033,540.96
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,034,891.00	19,106,710.75	11,403,721.37	20,128,603.40
210201	ALLOWANCES	15,034,891.00	19,106,710.75	11,403,721.37	20,128,603.40
21020106	Leave allowances	1,973,937.00	2,685,397.15	2,014,047.86	2,603,354.10
21020126	Other Allowances	13,060,954.00	16,421,313.60	9,389,673.51	17,525,249.30
22	OTHER RECURRENT COSTS	4,000,000.00	4,450,000.00	4,140,825.00	5,100,000.00
2202	OVERHEAD COST	4,000,000.00	4,450,000.00	4,140,825.00	5,100,000.00
220201	TRAVEL & TRANSPORT - GENERAL	700,000.00	1,500,000.00	1,390,000.00	700,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	400,000.00	900,000.00	840,000.00	400,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	600,000.00	550,000.00	300,000.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	700,000.00	662,750.00	400,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	600,000.00	580,400.00	200,000.00
22020303	NEWSPAPERS	0.00	100,000.00	82,350.00	200,000.00
220204	MAINTENANCE SERVICES - GENERAL	600,000.00	100,000.00	88,000.00	500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	100,000.00	88,000.00	500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	0.00	0.00	0.00
220205	TRAINING - GENERAL	0.00	500,000.00	450,000.00	800,000.00
22020501	LOCAL TRAINING	0.00	500,000.00	450,000.00	800,000.00
220206	OTHER SERVICES - GENERAL	500,000.00	0.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	500,000.00	0.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	0.00	0.00	0.00
22020707	AGRICULTURAL CONSULTING	1,000,000.00	0.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	550,000.00	300,000.00	250,000.00	1,000,000.00
22020801	MOTOR VEHICLE FUEL COST	550,000.00	300,000.00	250,000.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	650,000.00	1,350,000.00	1,300,075.00	1,700,000.00
22021001	REFRESHMENT & MEALS	350,000.00	100,000.00	78,400.00	1,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	50,000.00	41,675.00	500,000.00
22021016	Servicom	100,000.00	1,200,000.00	1,180,000.00	200,000.00
23	Capital Expenditure	670,000,000.00	5,250,000.00	5,250,000.00	414,000,000.00
2301	FIXED ASSETS PURCHASED	40,000,000.00	0.00	0.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	40,000,000.00	0.00	0.00	0.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	40,000,000.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	630,000,000.00	5,250,000.00	5,250,000.00	414,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	630,000,000.00	5,250,000.00	5,250,000.00	414,000,000.00
23050101	RESEARCH AND DEVELOPMENT	630,000,000.00	5,250,000.00	5,250,000.00	414,000,000.00

022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)				
Code	Description	2025 Original Budget	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	1,046,337,570.55	1,931,496,936.75	1,607,823,887.52	2,373,098,016.33
21	PERSONNEL COST	83,428,677.00	120,695,376.36	86,219,978.01	124,200,015.98
2101	SALARY	53,888,935.00	73,284,698.20	54,963,523.65	74,745,102.12
210101	SALARIES AND WAGES	53,888,935.00	73,284,698.20	54,963,523.65	74,745,102.12

21010101	SALARY	53,888,935.00	73,284,698.20	54,963,523.65	74,745,102.12
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	29,539,742.00	47,410,678.16	31,256,454.36	49,454,913.86
210201	ALLOWANCES	29,539,742.00	47,410,678.16	31,256,454.36	49,454,913.86
21020106	Leave allowances	5,388,893.50	7,328,469.82	5,496,352.37	7,474,510.21
21020126	Other Allowances	24,150,848.50	40,082,208.34	25,760,101.99	41,980,403.65
22	OTHER RECURRENT COSTS	962,908,893.55	1,810,801,560.39	1,521,603,909.51	2,248,898,000.35
2202	OVERHEAD COST	9,000,000.00	25,000,000.00	21,094,580.00	24,700,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,300,000.00	1,700,000.00	1,470,500.00	2,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	800,000.00	1,000,000.00	820,500.00	1,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	700,000.00	650,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,400,000.00	11,800,000.00	9,611,950.00	13,200,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	2,600,000.00	2,096,450.00	3,000,000.00
22020303	NEWSPAPERS	100,000.00	200,000.00	175,500.00	200,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	2,000,000.00	1,590,000.00	3,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	800,000.00	7,000,000.00	5,750,000.00	7,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	600,000.00	1,900,000.00	1,761,430.00	600,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	1,700,000.00	1,635,750.00	500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	200,000.00	125,680.00	100,000.00
220205	TRAINING - GENERAL	1,000,000.00	4,000,000.00	3,685,000.00	3,000,000.00
22020501	LOCAL TRAINING	1,000,000.00	4,000,000.00	3,685,000.00	3,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	2,000,000.00	1,590,000.00	2,000,000.00
22020701	FINANCIAL CONSULTING	1,000,000.00	2,000,000.00	1,590,000.00	2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	500,000.00	1,000,000.00	869,000.00	1,000,000.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	1,000,000.00	869,000.00	1,000,000.00
220209	FINANCIAL CHARGES - GENERAL	1,400,000.00	500,000.00	450,000.00	600,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,400,000.00	500,000.00	450,000.00	600,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,800,000.00	2,100,000.00	1,656,700.00	1,800,000.00
22021001	REFRESHMENT & MEALS	800,000.00	800,000.00	650,000.00	800,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00	500,000.00	420,000.00	500,000.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	500,000.00	388,500.00	200,000.00
22021027	Cost of IGR Collection	300,000.00	300,000.00	198,200.00	300,000.00
2206	PUBLIC DEBT CHARGES	0.00	0.00	0.00	751,000,000.35
220602	DOMESTIC INTEREST / DISCOUNT	0.00	0.00	0.00	751,000,000.35
22060201	DOMESTIC INTEREST / DISCOUNT - SHORT-TERM BORROWING	0.00	0.00	0.00	751,000,000.35
2207	TRANSFERS-PAYMENT	953,908,893.55	1,785,801,560.39	1,500,509,329.51	1,473,198,000.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	953,908,893.55	1,785,801,560.39	1,500,509,329.51	1,473,198,000.00
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	953,908,893.55	1,785,801,560.39	1,500,509,329.51	1,473,198,000.00

023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE				
Code	Description	2025 Original Budget	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	13,161,427.00	20,099,803.60	11,215,929.72	31,841,091.88
21	PERSONNEL COST	4,861,427.00	7,539,803.60	5,433,199.72	8,041,091.88
2101	SALARY	3,121,052.00	4,561,051.56	3,420,788.67	4,812,878.16
210101	SALARIES AND WAGES	3,121,052.00	4,561,051.56	3,420,788.67	4,812,878.16
21010101	SALARY	3,121,052.00	4,561,051.56	3,420,788.67	4,812,878.16
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,740,375.00	2,978,752.04	2,012,411.05	3,228,213.72
210201	ALLOWANCES	1,740,375.00	2,978,752.04	2,012,411.05	3,228,213.72
21020106	Leave allowances	312,105.20	456,105.16	342,078.87	481,287.82
21020126	Other Allowances	1,428,269.80	2,522,646.88	1,670,332.18	2,746,925.90
22	OTHER RECURRENT COSTS	8,300,000.00	9,960,000.00	3,432,730.00	20,800,000.00
2202	OVERHEAD COST	8,300,000.00	9,960,000.00	3,432,730.00	20,800,000.00
220201	TRAVEL & TRANSPORT - GENERAL	900,000.00	2,000,000.00	1,683,500.00	1,700,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	1,800,000.00	1,500,000.00	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	400,000.00	200,000.00	183,500.00	700,000.00
220203	MATERIALS & SUPPLIES - GENERAL	5,500,000.00	3,600,000.00	842,900.00	10,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	300,000.00	275,000.00	500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	3,000,000.00	278,900.00	3,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	3,000,000.00	300,000.00	289,000.00	7,000,000.00

220204	MAINTENANCE SERVICES - GENERAL	700,000.00	100,000.00	90,580.00	600,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	50,000.00	42,580.00	400,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	50,000.00	48,000.00	100,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	100,000.00	0.00	0.00	100,000.00
220205	TRAINING - GENERAL	0.00	900,000.00	500,000.00	1,500,000.00
22020501	LOCAL TRAINING	0.00	900,000.00	500,000.00	1,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	0.00	700,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	0.00	0.00	700,000.00
220208	FUEL & LUBRICANTS - GENERAL	500,000.00	190,000.00	169,800.00	0.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	100,000.00	84,800.00	0.00
22020803	PLANT / GENERATOR FUEL COST	0.00	90,000.00	85,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	700,000.00	3,170,000.00	145,950.00	5,800,000.00
22021001	REFRESHMENT & MEALS	400,000.00	50,000.00	42,450.00	500,000.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	20,000.00	18,500.00	200,000.00
22021014	Annual Budget Defence Expenses & Administration	100,000.00	100,000.00	85,000.00	100,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	3,000,000.00	0.00	5,000,000.00
23	Capital Expenditure	0.00	2,600,000.00	2,350,000.00	3,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	2,600,000.00	2,350,000.00	3,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	2,600,000.00	2,350,000.00	3,000,000.00
23050103	MONITORING AND EVALUATION	0.00	2,600,000.00	2,350,000.00	3,000,000.00

023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY				
Code	Description	2025 Original Budget	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	779,365,870.00	1,132,872,646.92	856,218,085.19	1,844,861,098.28
21	PERSONNEL COST	50,865,870.00	76,802,646.92	55,601,985.19	81,370,098.28
2101	SALARY	33,273,390.00	47,453,185.72	35,589,889.29	48,633,024.20
210101	SALARIES AND WAGES	33,273,390.00	47,453,185.72	35,589,889.29	48,633,024.20
21010101	SALARY	33,273,390.00	47,453,185.72	35,589,889.29	48,633,024.20
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	17,592,480.00	29,349,461.20	20,012,095.90	32,737,074.08
210201	ALLOWANCES	17,592,480.00	29,349,461.20	20,012,095.90	32,737,074.08
21020106	Leave allowances	3,327,339.00	4,745,318.57	3,558,988.93	4,863,302.42
21020126	Other Allowances	14,265,141.00	24,604,142.63	16,453,106.97	27,873,771.66
22	OTHER RECURRENT COSTS	13,500,000.00	11,030,000.00	9,326,100.00	16,600,000.00
2202	OVERHEAD COST	13,500,000.00	11,030,000.00	9,326,100.00	16,600,000.00
220201	TRAVEL & TRANSPORT - GENERAL	900,000.00	2,000,000.00	1,725,000.00	1,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	1,000,000.00	875,000.00	500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	400,000.00	1,000,000.00	850,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,050,000.00	900,000.00	835,550.00	1,400,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	200,000.00	180,000.00	200,000.00
22020303	NEWSPAPERS	50,000.00	200,000.00	185,000.00	200,000.00
22020309	UNIFORMS & OTHER CLOTHING	1,000,000.00	500,000.00	470,550.00	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	9,000,000.00	4,000,000.00	3,074,050.00	9,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	1,000,000.00	886,500.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	0.00	0.00	500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	400,000.00	500,000.00	396,850.00	500,000.00
22020406	OTHER MAINTENANCE SERVICES	3,500,000.00	1,500,000.00	1,290,700.00	3,000,000.00
22020413	MINOR ROAD MAINTENANCE	3,000,000.00	1,000,000.00	500,000.00	3,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,500,000.00	2,630,000.00	2,367,000.00	3,500,000.00
22020801	MOTOR VEHICLE FUEL COST	800,000.00	1,500,000.00	1,399,000.00	1,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	500,000.00	330,000.00	273,000.00	2,000,000.00
22020803	PLANT / GENERATOR FUEL COST	200,000.00	800,000.00	695,000.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,050,000.00	1,500,000.00	1,324,500.00	1,200,000.00
22021001	REFRESHMENT & MEALS	300,000.00	500,000.00	430,000.00	300,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00	300,000.00	250,000.00	300,000.00
22021016	Servicom	100,000.00	200,000.00	175,000.00	200,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	150,000.00	500,000.00	469,500.00	400,000.00
23	Capital Expenditure	715,000,000.00	1,045,040,000.00	791,290,000.00	1,746,891,000.00
2301	FIXED ASSETS PURCHASED	0.00	131,000,000.00	56,000,000.00	126,891,000.00

230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	131,000,000.00	56,000,000.00	126,891,000.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	131,000,000.00	56,000,000.00	126,891,000.00
2302	CONSTRUCTION / PROVISION	465,000,000.00	822,738,000.00	643,988,000.00	1,610,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	465,000,000.00	822,738,000.00	643,988,000.00	1,610,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	50,000,000.00	50,000,000.00	70,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	465,000,000.00	772,738,000.00	638,988,000.00	1,540,000,000.00
2303	REHABILITATION / REPAIRS	250,000,000.00	91,302,000.00	91,302,000.00	10,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	250,000,000.00	91,302,000.00	91,302,000.00	10,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	0.00	69,130,000.00	69,130,000.00	0.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	250,000,000.00	22,172,000.00	22,172,000.00	10,000,000.00

051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE				
Code	Description	2025 Original Budget	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	800,199,252.00	725,620,530.46	682,754,433.56	335,576,732.77
21	PERSONNEL COST	55,687,752.00	81,400,530.46	60,651,463.56	83,576,732.77
2101	SALARY	35,459,511.00	48,107,643.24	36,080,732.43	49,248,128.52
210101	SALARIES AND WAGES	35,459,511.00	48,107,643.24	36,080,732.43	49,248,128.52
21010101	SALARY	35,459,511.00	48,107,643.24	36,080,732.43	49,248,128.52
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	20,228,241.00	33,292,887.22	24,570,731.13	34,328,604.25
210201	ALLOWANCES	20,228,241.00	33,292,887.22	24,570,731.13	34,328,604.25
21020106	Leave allowances	3,545,951.10	4,810,764.32	3,608,073.24	4,924,812.50
21020126	Other Allowances	16,682,289.90	28,482,122.90	20,962,657.89	29,403,791.75
22	OTHER RECURRENT COSTS	5,000,000.00	6,070,000.00	4,952,970.00	5,000,000.00
2202	OVERHEAD COST	5,000,000.00	6,070,000.00	4,952,970.00	5,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	800,000.00	920,000.00	875,000.00	800,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	500,000.00	395,000.00	500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	420,000.00	480,000.00	300,000.00
220203	MATERIALS & SUPPLIES - GENERAL	700,000.00	1,820,000.00	1,801,000.00	700,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000.00	620,000.00	615,000.00	200,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	500,000.00	1,200,000.00	1,186,000.00	500,000.00
220204	MAINTENANCE SERVICES - GENERAL	400,000.00	630,000.00	624,900.00	400,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000.00	530,000.00	527,900.00	300,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00	97,000.00	100,000.00
220208	FUEL & LUBRICANTS - GENERAL	500,000.00	100,000.00	82,000.00	500,000.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	100,000.00	82,000.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,600,000.00	2,600,000.00	1,570,070.00	2,600,000.00
22021001	REFRESHMENT & MEALS	300,000.00	550,000.00	548,570.00	300,000.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	420,000.00	318,500.00	200,000.00
22021009	SPORTING ACTIVITIES	100,000.00	1,100,000.00	175,000.00	100,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	2,000,000.00	530,000.00	528,000.00	2,000,000.00
23	Capital Expenditure	739,511,500.00	638,150,000.00	617,150,000.00	247,000,000.00
2302	CONSTRUCTION / PROVISION	649,511,500.00	623,000,000.00	602,000,000.00	220,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	649,511,500.00	623,000,000.00	602,000,000.00	220,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	549,511,500.00	40,000,000.00	40,000,000.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	23,000,000.00	2,000,000.00	80,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	100,000,000.00	560,000,000.00	560,000,000.00	140,000,000.00
2303	REHABILITATION / REPAIRS	70,000,000.00	0.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	70,000,000.00	0.00	0.00	0.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70,000,000.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	20,000,000.00	15,150,000.00	15,150,000.00	27,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	20,000,000.00	15,150,000.00	15,150,000.00	27,000,000.00
23050101	RESEARCH AND DEVELOPMENT	15,000,000.00	3,000,000.00	3,000,000.00	19,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	5,000,000.00	12,150,000.00	12,150,000.00	8,000,000.00

052100100100	DEPARTMENT OF HEALTH CARE SERVICES				
Code	Description	2025 Original Budget	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	462,195,799.00	259,569,360.62	222,586,561.37	272,035,461.83
21	PERSONNEL COST	150,852,299.00	210,389,360.62	175,124,476.37	219,548,461.83

2101	SALARY	55,684,705.00	110,164,746.08	82,623,559.56	112,965,990.16
210101	SALARIES AND WAGES	55,684,705.00	110,164,746.08	82,623,559.56	112,965,990.16
21010101	SALARY	55,684,705.00	110,164,746.08	82,623,559.56	112,965,990.16
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	95,167,594.00	100,224,614.54	92,500,916.81	106,582,471.67
210201	ALLOWANCES	95,167,594.00	100,224,614.54	92,500,916.81	106,582,471.67
21020106	Leave allowances	5,568,470.50	11,016,474.61	8,262,355.96	11,296,599.02
21020126	Other Allowances	89,599,123.50	89,208,139.93	84,238,560.85	95,285,872.65
22	OTHER RECURRENT COSTS	8,500,000.00	7,880,000.00	6,712,085.00	12,100,000.00
2202	OVERHEAD COST	8,500,000.00	7,880,000.00	6,712,085.00	12,100,000.00
220201	TRAVEL & TRANSPORT - GENERAL	800,000.00	1,052,000.00	765,590.00	800,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	500,000.00	340,000.00	500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	552,000.00	425,590.00	300,000.00
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000.00	1,028,000.00	926,855.00	3,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	3,000,000.00	1,028,000.00	926,855.00	3,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	500,000.00	500,000.00	375,000.00	500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	500,000.00	375,000.00	500,000.00
220205	TRAINING - GENERAL	0.00	700,000.00	668,000.00	1,500,000.00
22020501	LOCAL TRAINING	0.00	700,000.00	668,000.00	1,500,000.00
220206	OTHER SERVICES - GENERAL	2,500,000.00	300,000.00	220,000.00	2,500,000.00
22020605	CLEANING & FUMIGATION SERVICES	2,500,000.00	300,000.00	220,000.00	2,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	400,000.00	1,700,000.00	1,443,720.00	1,800,000.00
22020801	MOTOR VEHICLE FUEL COST	400,000.00	600,000.00	588,720.00	800,000.00
22020803	PLANT / GENERATOR FUEL COST	0.00	1,100,000.00	855,000.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,300,000.00	2,600,000.00	2,312,920.00	2,000,000.00
22021001	REFRESHMENT & MEALS	300,000.00	500,000.00	368,000.00	500,000.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	300,000.00	232,400.00	300,000.00
22021016	Servicom	200,000.00	1,200,000.00	1,140,500.00	200,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	500,000.00	600,000.00	572,020.00	1,000,000.00
23	Capital Expenditure	302,843,500.00	41,300,000.00	40,750,000.00	40,387,000.00
2302	CONSTRUCTION / PROVISION	255,243,500.00	0.00	0.00	5,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	255,243,500.00	0.00	0.00	5,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	255,243,500.00	0.00	0.00	5,000,000.00
2305	OTHER CAPITAL PROJECTS	47,600,000.00	41,300,000.00	40,750,000.00	35,387,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	47,600,000.00	41,300,000.00	40,750,000.00	35,387,000.00
23050101	RESEARCH AND DEVELOPMENT	47,600,000.00	41,300,000.00	40,750,000.00	35,387,000.00

053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE				
Code	Description	2025 Original Budget	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	16,000,000.00	4,000,000.00	4,000,000.00	14,000,000.00
23	Capital Expenditure	16,000,000.00	4,000,000.00	4,000,000.00	14,000,000.00
2302	CONSTRUCTION / PROVISION	6,000,000.00	0.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	6,000,000.00	0.00	0.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	6,000,000.00	0.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	10,000,000.00	4,000,000.00	4,000,000.00	14,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	10,000,000.00	4,000,000.00	4,000,000.00	14,000,000.00
23050101	RESEARCH AND DEVELOPMENT	10,000,000.00	0.00	0.00	5,000,000.00
23050103	MONITORING AND EVALUATION	0.00	4,000,000.00	4,000,000.00	9,000,000.00

State	Enugu
Local Government	Awgu
Year	2026

This is the publication of the 2026 Budget for Awgu Local Government, Enugu State. The budget publication contains the following graphical presentations and reports, which are based on the six segments of the National Chart of Accounts (NCOA):

Report / Graphs	Explanation
Budget Overview (Table)	Provides a high level summary of Revenue and Expenditure by Economic segment, Expenditure by Sector, the top 10 (largest) Capital Expenditure projects and expenditure by Ward (Total Expenditure, and Capital Expenditure)
Budget Overview (Graph)	Provides a graphical summary of the information contained in the above tables
Budget Summary	Shows the inflow and out of funds by nature (Economic Segment Sub-Account Type) as well as the Fiscal Year Opening and Closing Cash Balances
Expenditure by Administrative Unit by Main Economic Classification (Personnel, Other Recurrent, Capital)	Shows the appropriations for the budget year for each Administrative Unit, for each of the three main expenditure classifications: Personnel (Economic Sub-Account Type 21), Other Recurrent Expenditure (Economic Sub-Account Type 22) and Capital Expenditure (Economic Sub-Account Type 23)
Total Revenue by Administrative Segment	Shows the amount of Revenue to be collected by each Administrative Unit
Total Revenue by Economic Segment	Shows the Total Revenues by nature (Economic segment)
Total Revenue by Fund Segment	Shows the Total Revenue by Fund source
Capital Receipt by Item	Provides a breakdown of capital receipt (inflows under Economic Sub-Account Types 13 (Aids and Grants) and 14 (Capital Development Fund receipt, which includes loans). If this report is blank, it means there are no envisaged capital receipts.
Total Expenditure by Administrative Segment	Shows the Total Expenditures by Administrative Unit
Personnel Expenditure by Administrative Segment	Shows Personnel Expenditure (Sub-Account Type 21) by Administrative Unit
Other Recurrent Expenditure by Administrative Segment	Shows Other Recurrent Expenditure (Sub-Account Type 22) by Administrative Unit. Other Recurrent Expenditure includes Overheads, Staff Loans, Grants and Contributions, Subsidies, Debt Service (Principal and Interest) and Transfer Payments as applicable
Capital Expenditure by Administrative Segment	Shows Capital Expenditure (Sub-Account Type 23) by Administrative Unit. Capital Expenditure is expenditure that creates a Fixed Asset (and asset that has a life of more than one year), tangible or in-tangible
Total Expenditure by Economic Segment	Shows the Total Expenditure by nature (Economic segment)
Total Expenditure by Functional Segment	Shows the Total Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Personnel Expenditure by Functional Segment	Shows the Personnel Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Other Recurrent Expenditure by Functional Segment	Shows the Other Recurrent Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Capital Expenditure by Functional Segment	Shows the Capital Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Total Expenditure by Geo-Location Segment	Shows the Total Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Personnel Expenditure by Geo-Location Segment	Shows the Personnel Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Other Recurrent Expenditure by Geo-Location Segment	Shows the Other Recurrent Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Capital Expenditure by Geo-Location Segment	Shows the Capital Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Total Expenditure by Programme Segment	Shows the Total Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Personnel Expenditure by Programme Segment	Shows the Personnel Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Other Recurrent Expenditure by Programme Segment	Shows the Other Recurrent Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Programme Segment	Shows the Capital Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Project	Shows Capital Expenditure by Project, including the responsible Administrative Unit, the nature of the expenditure (Economic Segment), and the Function and Programme that the expenditure contributes to
Total Expenditure by Administrative Unit by Economic Segment	Shows the Expenditure by nature (Economic segment) for each Administrative Unit

Enugu State - AGWU Local Government: 2026 Budget Overview (Original Budget)

Revenue by Economic	2026 Budget
Opening Balance	14,945,500.00
Statutory Allocation	3,000,000,000.00
VAT	3,200,000,000.00
Other FAAC	1,000,000,000.00
LG IGR	2,000,000,000.00
Share of State IGR	-
Other (Capital Receipts)	-
Total Revenue	9,214,945,500.00

Expenditure by Economic	2026 Budget
Personnel	2,812,607,032.00
Grants / Contributions to State	-
Other Recurrent	594,188,468.00
Capital	5,808,150,000.00
Total Expenditure	9,214,945,500.00

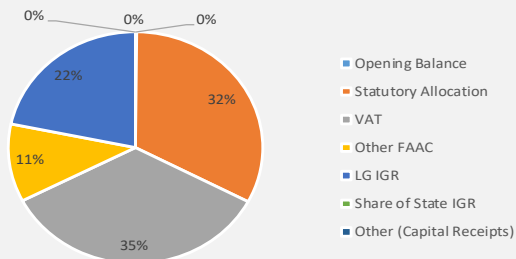
Expenditure by Sector	2026 Budget
Education	393,565,912.00
Health	1,360,869,192.00
Other Social	350,000,000.00
Agriculture	406,628,496.00
Other Economic	4,580,714,632.00
Administration	2,123,167,268.00
Law and Justice	-
Total Expenditure	9,214,945,500.00

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Grading, earth working drainage and Rehabilitation of roads and Culverts leading to	1,380,150,000.00
Asphalting of 10km roads at Agbogugu, Awgu, Ugueme and all roads leading to	705,000,000.00
counterpart fund for building of type 2 hospitals in all the wards	400,000,000.00
Drilling of water boreholes	350,000,000.00
Revamping of farmers Markets/ motor parks	350,000,000.00
Drilling of water boreholes	250,000,000.00
Mounting of 1500 solar street light in the whole wards	200,000,000.00
Extention electricity in communities in partnership with the state government	153,000,000.00
Provision of primary school education materials.	150,000,000.00
Construction of obodo-Akpu civic centre	150,000,000.00
Other Capital Projects	1,720,000,000.00
Total	5,808,150,000.00

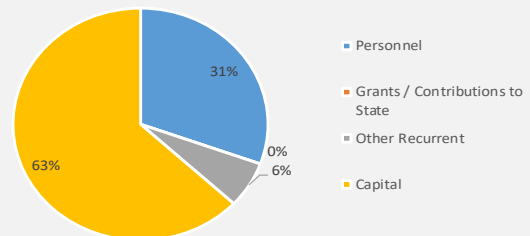
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
AGBOGUGU	50,000,000.00	50,000,000.00
ANIKENANO/UGWUEME	-	-
AWGU I	150,000,000.00	150,000,000.00
AWGU II	-	-
IHE	-	-
ISU AWA/OGUGU/AGBUDU/ITUKU	-	-
MGBIDI/MMAKU	-	-
MGBOWO	-	-
OBEAGU	-	-
OGBAKU	-	-
OWELLI/AMOLI/UGBO/OGUGU	-	-
LG Wide	9,014,945,500.00	5,608,150,000.00
Total	9,214,945,500.00	5,808,150,000.00

AGWU Local Government, Enugu State: 2026 Budget Overview (Original Budget)

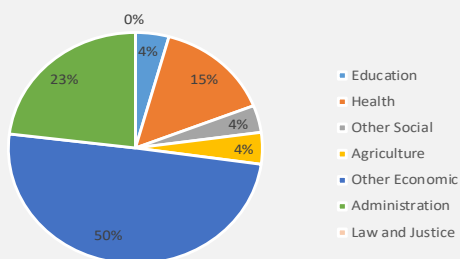
Where is the Money coming from?



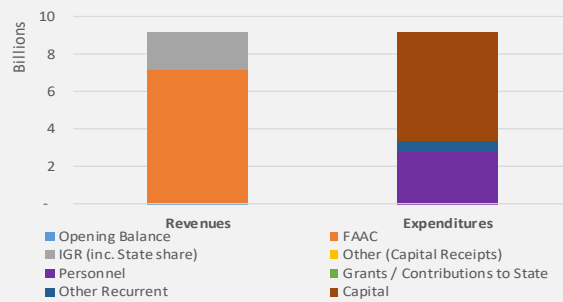
What is the Money being spent On?



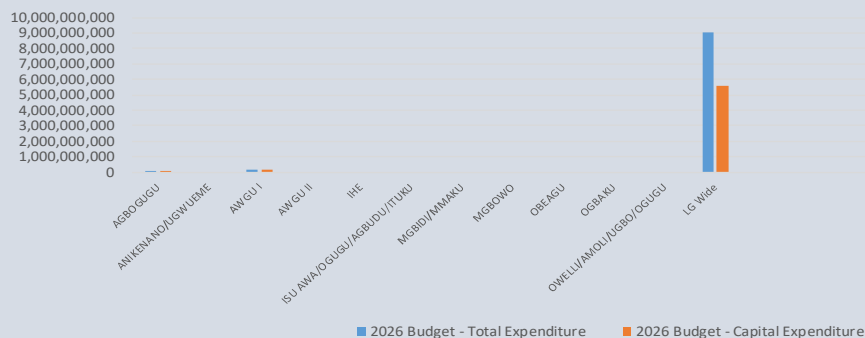
Who is Spending the Money?



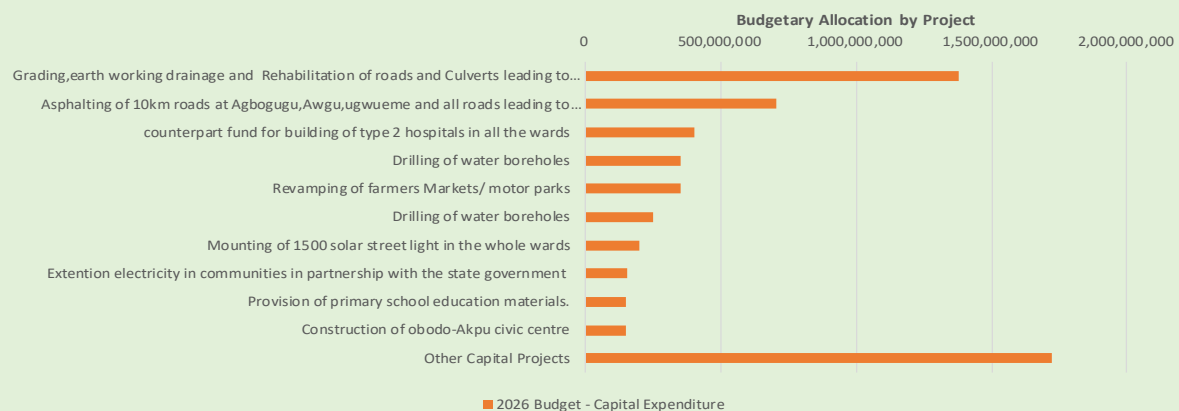
Inflows and Outflows



Where is the Money being Spent?



What Capital Projects are being Implemented (ten largest projects)?



414301 - AGWU Local Government, Enugu State - 2026 Budget: Summary

Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
Opening Balance	7,855,000.00	5,800,000.00	14,945,500.00
Recurrent Revenue	8,850,000,000.00	2,790,965,355.69	9,200,000,000.00
11 - GOVERNMENT SHARE OF FAAC	6,850,000,000.00	2,751,611,505.69	7,200,000,000.00
12 - INDEPENDENT REVENUE	2,000,000,000.00	39,353,850.00	2,000,000,000.00
Recurrent Expenditure	3,067,705,000.00	1,532,913,374.83	3,406,795,500.00
21 - PERSONNEL COST	2,577,406,152.00	1,317,400,891.83	2,812,607,032.00
22 - OTHER RECURRENT COSTS	490,298,848.00	215,512,483.00	594,188,468.00
Transfer to Capital Account	5,790,150,000.00	1,263,851,980.86	5,808,150,000.00
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-
23 - Capital Expenditure	5,790,150,000.00	1,180,440,000.00	5,808,150,000.00
Total Revenue (including OB)	8,857,855,000.00	2,796,765,355.69	9,214,945,500.00
Total Expenditure	8,857,855,000.00	2,713,353,374.83	9,214,945,500.00

414301 - AGWU Local Government, Enugu State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	2,812,607,032.00	594,188,468.00	3,406,795,500.00	5,808,150,000.00	9,214,945,500.00
010000000000	ADMINISTRATION SECTOR	890,427,268.00	252,740,000.00	1,143,167,268.00	980,000,000.00	2,123,167,268.00
011100000000	OFFICE OF THE LG CHAIRMAN	110,614,920.00	203,670,000.00	314,284,920.00	980,000,000.00	1,294,284,920.00
011100100100	CHAIRMAN	4,000,000.00	197,000,000.00	201,000,000.00	980,000,000.00	1,181,000,000.00
011100100200	VICE-CHAIRMAN	2,640,000.00	-	2,640,000.00	-	2,640,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	103,974,920.00	-	103,974,920.00	-	103,974,920.00
011118300100	INTERNAL AUDIT	-	1,400,000.00	1,400,000.00	-	1,400,000.00
011118400100	INFORMATION UNIT	-	3,200,000.00	3,200,000.00	-	3,200,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	-	2,070,000.00	2,070,000.00	-	2,070,000.00
011200000000	LOCAL GOVT COUNCIL	27,199,680.00	20,000,000.00	47,199,680.00	-	47,199,680.00
011200100100	OFFICE OF THE LEADER	2,640,000.00	20,000,000.00	22,640,000.00	-	22,640,000.00
011200200100	DEPUTY LEADER	2,520,000.00	-	2,520,000.00	-	2,520,000.00
011200700100	CLERK OF THE HOUSE	439,680.00	-	439,680.00	-	439,680.00
011202100100	THE COUNCILLORS	21,600,000.00	-	21,600,000.00	-	21,600,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	10,800,000.00	11,020,000.00	21,820,000.00	-	21,820,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	10,800,000.00	11,020,000.00	21,820,000.00	-	21,820,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	741,812,668.00	18,050,000.00	759,862,668.00	-	759,862,668.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	741,812,668.00	18,050,000.00	759,862,668.00	-	759,862,668.00
020000000000	ECONOMIC SECTOR	1,055,694,660.00	333,498,468.00	1,389,193,128.00	3,598,150,000.00	4,987,343,128.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	194,428,496.00	2,200,000.00	196,628,496.00	210,000,000.00	406,628,496.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	194,428,496.00	2,200,000.00	196,628,496.00	210,000,000.00	406,628,496.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	597,221,512.00	315,298,468.00	912,519,980.00	-	912,519,980.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	597,221,512.00	315,298,468.00	912,519,980.00	-	912,519,980.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	27,317,968.00	3,700,000.00	31,017,968.00	-	31,017,968.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	27,317,968.00	3,700,000.00	31,017,968.00	-	31,017,968.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	236,726,684.00	12,300,000.00	249,026,684.00	3,388,150,000.00	3,637,176,684.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	236,726,684.00	12,300,000.00	249,026,684.00	3,388,150,000.00	3,637,176,684.00
050000000000	SOCIAL SECTOR	866,485,104.00	7,950,000.00	874,435,104.00	1,230,000,000.00	2,104,435,104.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	90,215,912.00	3,350,000.00	93,565,912.00	300,000,000.00	393,565,912.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	90,215,912.00	3,350,000.00	93,565,912.00	300,000,000.00	393,565,912.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	776,269,192.00	4,600,000.00	780,869,192.00	580,000,000.00	1,360,869,192.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	776,269,192.00	4,600,000.00	780,869,192.00	580,000,000.00	1,360,869,192.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	-	-	-	350,000,000.00	350,000,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	-	-	-	350,000,000.00	350,000,000.00

414301 - AGWU Local Government, Enugu State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Revenue	8,850,000,000.00	2,790,965,355.69	9,200,000,000.00
010000000000	ADMINISTRATION SECTOR	5,245,000.00	2,195,500.00	5,245,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	5,245,000.00	2,195,500.00	5,245,000.00
011118400100	INFORMATION UNIT	95,000.00	95,000.00	95,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	5,150,000.00	2,100,500.00	5,150,000.00
020000000000	ECONOMIC SECTOR	8,835,725,000.00	2,786,339,855.69	9,185,725,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	2,190,040.00	368,350.00	2,190,040.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	2,190,040.00	368,350.00	2,190,040.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	8,831,694,960.00	2,785,281,505.69	9,181,694,960.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	8,831,694,960.00	2,785,281,505.69	9,181,694,960.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,840,000.00	690,000.00	1,840,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,840,000.00	690,000.00	1,840,000.00
050000000000	SOCIAL SECTOR	9,030,000.00	2,430,000.00	9,030,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	9,030,000.00	2,430,000.00	9,030,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	9,030,000.00	2,430,000.00	9,030,000.00

414301 - AGWU Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	8,850,000,000.00	2,790,965,355.69	9,200,000,000.00
11	GOVERNMENT SHARE OF FAAC	6,850,000,000.00	2,751,611,505.69	7,200,000,000.00
1101	GOVERNMENT SHARE OF FAAC	6,850,000,000.00	2,751,611,505.69	7,200,000,000.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	2,900,000,000.00	944,616,267.09	3,000,000,000.00
11010101	Statutory Allocation	2,900,000,000.00	944,616,267.09	3,000,000,000.00
110102	LOCAL GOVERNMENT SHARE OF VAT	3,000,000,000.00	1,420,307,027.38	3,200,000,000.00
11010201	Share Of VAT	3,000,000,000.00	1,420,307,027.38	3,200,000,000.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	950,000,000.00	386,688,211.22	1,000,000,000.00
11010301	Excess Crude	950,000,000.00	386,688,211.22	1,000,000,000.00
12	INDEPENDENT REVENUE	2,000,000,000.00	39,353,850.00	2,000,000,000.00
1201	TAX REVENUE	690,000,000.00	18,750,000.00	690,000,000.00
120103	OTHER TAXES	690,000,000.00	18,750,000.00	690,000,000.00
12010320	Community Development/Poll Tax/Rate	353,000,000.00	10,200,000.00	353,000,000.00
12010321	Current and arrears of Tenement Rate	337,000,000.00	8,550,000.00	337,000,000.00
1202	NON-TAX REVENUE	1,310,000,000.00	20,603,850.00	1,310,000,000.00
120201	LICENCES - GENERAL	24,503,840.00	8,113,850.00	24,503,840.00
12020102	Gold Smith/Black Smith and Gold Dealer licenses	50,040.00	28,350.00	50,040.00
12020103	Registration of Voluntary Organizations	2,300,000.00	1,790,500.00	2,300,000.00
12020104	Bicycle License	45,000.00	45,000.00	45,000.00
12020106	Albator Lincence	130,000.00	30,000.00	130,000.00
12020108	Hiring Services	500,000.00	500,000.00	500,000.00
12020109	Liquor License	3,000,000.00	2,200,000.00	3,000,000.00
12020113	BRICKMAKING, Etc LICENSE	550,000.00	50,000.00	550,000.00
12020114	Cart Licenses	30,000.00	30,000.00	30,000.00
12020117	Dried fish Licenses	50,000.00	50,000.00	50,000.00
12020121	Hawker's Permits	2,300,000.00	300,000.00	2,300,000.00
12020123	Produce Buying Licenses	100,000.00	100,000.00	100,000.00
12020124	Consolidated Emblem	500,000.00	150,000.00	500,000.00
12020125	Native Liquor License	550,000.00	50,000.00	550,000.00
12020126	Bulky Cigar license	50,000.00	50,000.00	50,000.00
12020132	Motor Vehicle Licenses	100,000.00	100,000.00	100,000.00
12020137	Trade Permit Licenses	1,700,000.00	1,100,000.00	1,700,000.00
12020139	Eating House/Hotel license	5,250,000.00	50,000.00	5,250,000.00
12020140	Mobile Sales Promotion License	100,000.00	25,000.00	100,000.00
12020141	Registration of Associations /Social Cubs and Town Unions	1,150,000.00	150,000.00	1,150,000.00
12020147	Photo Studio License	100,000.00	100,000.00	100,000.00
12020148	Minor Industries License	150,000.00	150,000.00	150,000.00
12020149	Petty Traders License	50,000.00	50,000.00	50,000.00
12020160	Cold Room License	50,000.00	50,000.00	50,000.00
12020170	Sand/Gravel Sellers License	300,000.00	50,000.00	300,000.00
12020171	Sawmill License	100,000.00	100,000.00	100,000.00
12020172	Rice mill/Cassava Grinding License	1,880,000.00	80,000.00	1,880,000.00
12020173	Ingredients Grinding license	30,000.00	30,000.00	30,000.00
12020174	Corn Grinding License	50,000.00	50,000.00	50,000.00
12020175	Painting, Spraying and Sing Writing Workshop Licenses	50,000.00	50,000.00	50,000.00
12020176	Electronics (Radio/TV/Handset Licenses	45,000.00	45,000.00	45,000.00
12020177	Welding Machine Workshop License	500,000.00	100,000.00	500,000.00
12020178	Wood making/Carpentry Workshop License	50,000.00	50,000.00	50,000.00
12020179	Battery Charging License	10,000.00	10,000.00	10,000.00

414301 - AGWU Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
12020184	Butchers Licences	750,000.00	50,000.00	750,000.00
12020196	Printing Press License	50,000.00	50,000.00	50,000.00
12020197	Panel Beating License	80,000.00	80,000.00	80,000.00
12020198	Vulcanizing License	50,000.00	50,000.00	50,000.00
12020199	Other Lincenses	1,753,800.00	170,000.00	1,753,800.00
120204	FEES - GENERAL	9,292,000.00	580,000.00	9,292,000.00
12020417	Contractor Registration Fees	1,400,000.00	50,000.00	1,400,000.00
12020418	Marriage/ Divorce Fees	200,000.00	10,000.00	200,000.00
12020427	Tender Fees	100,000.00	100,000.00	100,000.00
12020436	Bill Board Advertisement Fees	300,000.00	50,000.00	300,000.00
12020443	Birth & Death Registration Fees	100,000.00	100,000.00	100,000.00
12020449	Business/Trade Operating Fees	292,000.00	20,000.00	292,000.00
12020450	Inspection Fees	100,000.00	100,000.00	100,000.00
12020454	Parking Fees	300,000.00	50,000.00	300,000.00
12020499	Other Fees	6,500,000.00	100,000.00	6,500,000.00
120205	FINES - GENERAL	150,000.00	50,000.00	150,000.00
12020501	Penalty for Offences - General	150,000.00	50,000.00	150,000.00
120206	SALES - GENERAL	150,000.00	10,000.00	150,000.00
12020611	Proceeds From Sales Of Goods By Public Auctions	150,000.00	10,000.00	150,000.00
120207	EARNINGS -GENERAL	740,350,000.00	7,250,000.00	767,350,000.00
12020703	Earnings from Hire of Plants and Equipment	5,000,000.00	-	5,000,000.00
12020705	Earnings from the Use of Govt. Halls	5,150,000.00	150,000.00	5,150,000.00
12020706	Earnings from Tolls of Expressway	50,200,000.00	200,000.00	50,200,000.00
12020708	Earnings from Agricultural Produce	223,000,000.00	-	250,000,000.00
12020711	Earnings from Commercial Activities	305,000,000.00	6,500,000.00	305,000,000.00
12020798	Earnings from State Transport Services	1,500,000.00	100,000.00	1,500,000.00
12020799	Other Earnings	150,500,000.00	300,000.00	150,500,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	35,554,160.00	250,000.00	35,554,160.00
12020801	Rent on Govt. Quarters	35,554,160.00	250,000.00	35,554,160.00
120209	RENT ON LAND & OTHERS - GENERAL	500,000,000.00	4,350,000.00	473,000,000.00
12020901	Rent on Govt. Land	50,000,000.00	1,500,000.00	73,000,000.00
12020903	Rents & Premium on the Allocation of Land	300,000,000.00	2,000,000.00	250,000,000.00
12020906	Rent on Government Properties	150,000,000.00	850,000.00	150,000,000.00

414301 - AGWU Local Government, Enugu State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>9,200,000,000.00</i>
01	FEDERATION ACCOUNT	7,200,000,000.00
011	FAAC DIRECT ALLOCATION	7,200,000,000.00
01101	FAAC DIRECT ALLOCATION	7,200,000,000.00
02	CONSOLIDATED REVENUE FUND	2,000,000,000.00
021	MAIN ENVELOP	2,000,000,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	2,000,000,000.00

414301 - AGWU Local Government, Enugu State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	8,857,855,000.00	2,713,353,374.83	9,214,945,500.00
010000000000	ADMINISTRATION SECTOR	2,386,566,388.00	747,850,740.78	2,123,167,268.00
011100000000	OFFICE OF THE LG CHAIRMAN	1,623,134,720.00	437,585,120.00	1,294,284,920.00
011100100100	CHAIRMAN	1,514,250,000.00	393,370,200.00	1,181,000,000.00
011100100200	VICE-CHAIRMAN	2,640,000.00	660,000.00	2,640,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	103,174,720.00	41,704,920.00	103,974,920.00
011118300100	INTERNAL AUDIT	600,000.00	980,000.00	1,400,000.00
011118400100	INFORMATION UNIT	1,500,000.00	500,000.00	3,200,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	970,000.00	370,000.00	2,070,000.00
011200000000	LOCAL GOVT COUNCIL	43,199,000.00	19,799,680.00	47,199,680.00
011200100100	OFFICE OF THE LEADER	18,640,000.00	9,240,000.00	22,640,000.00
011200200100	DEPUTY LEADER	2,520,000.00	2,520,000.00	2,520,000.00
011200700100	CLERK OF THE HOUSE	439,000.00	439,680.00	439,680.00
011202100100	THE COUNCILLORS	21,600,000.00	7,600,000.00	21,600,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	19,420,000.00	9,700,000.00	21,820,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	19,420,000.00	9,700,000.00	21,820,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	700,812,668.00	280,765,940.78	759,862,668.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	700,812,668.00	280,765,940.78	759,862,668.00
020000000000	ECONOMIC SECTOR	4,518,703,508.00	1,168,284,958.05	4,987,343,128.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	356,528,496.00	70,306,280.00	406,628,496.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	356,528,496.00	70,306,280.00	406,628,496.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	785,870,360.00	426,480,370.05	912,519,980.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	785,870,360.00	426,480,370.05	912,519,980.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	25,477,968.00	9,245,620.00	31,017,968.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	25,477,968.00	9,245,620.00	31,017,968.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	3,350,826,684.00	662,252,688.00	3,637,176,684.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	3,350,826,684.00	662,252,688.00	3,637,176,684.00
050000000000	SOCIAL SECTOR	1,952,585,104.00	797,217,676.00	2,104,435,104.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	372,365,912.00	102,531,540.00	393,565,912.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	372,365,912.00	102,531,540.00	393,565,912.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	1,230,219,192.00	584,686,136.00	1,360,869,192.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	1,230,219,192.00	584,686,136.00	1,360,869,192.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	350,000,000.00	110,000,000.00	350,000,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	350,000,000.00	110,000,000.00	350,000,000.00

414301 - AGWU Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	2,577,406,152.00	1,317,400,891.83	2,812,607,032.00
010000000000	ADMINISTRATION SECTOR	841,226,388.00	337,980,540.78	890,427,268.00
011100000000	OFFICE OF THE LG CHAIRMAN	109,414,720.00	43,264,920.00	110,614,920.00
011100100100	CHAIRMAN	3,600,000.00	900,000.00	4,000,000.00
011100100200	VICE-CHAIRMAN	2,640,000.00	660,000.00	2,640,000.00
011100500100	ADVISED/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	103,174,720.00	41,704,920.00	103,974,920.00
011200000000	LOCAL GOVT COUNCIL	27,199,000.00	13,199,680.00	27,199,680.00
011200100100	OFFICE OF THE LEADER	2,640,000.00	2,640,000.00	2,640,000.00
011200200100	DEPUTY LEADER	2,520,000.00	2,520,000.00	2,520,000.00
011200700100	CLERK OF THE HOUSE	439,000.00	439,680.00	439,680.00
011202100100	THE COUNCILLORS	21,600,000.00	7,600,000.00	21,600,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	10,800,000.00	5,800,000.00	10,800,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	10,800,000.00	5,800,000.00	10,800,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	693,812,668.00	275,715,940.78	741,812,668.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	693,812,668.00	275,715,940.78	741,812,668.00
020000000000	ECONOMIC SECTOR	989,694,660.00	526,002,775.05	1,055,694,660.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	194,428,496.00	58,406,280.00	194,428,496.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	194,428,496.00	58,406,280.00	194,428,496.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	577,221,512.00	339,738,187.05	597,221,512.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	577,221,512.00	339,738,187.05	597,221,512.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	23,317,968.00	6,795,620.00	27,317,968.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	23,317,968.00	6,795,620.00	27,317,968.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	194,726,684.00	121,062,688.00	236,726,684.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	194,726,684.00	121,062,688.00	236,726,684.00
050000000000	SOCIAL SECTOR	746,485,104.00	453,417,576.00	866,485,104.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	70,215,912.00	65,831,540.00	90,215,912.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	70,215,912.00	65,831,540.00	90,215,912.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	676,269,192.00	387,586,036.00	776,269,192.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	676,269,192.00	387,586,036.00	776,269,192.00

414301 - AGWU Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>490,298,848.00</i>	<i>215,512,483.00</i>	<i>594,188,468.00</i>
010000000000	ADMINISTRATION SECTOR	261,340,000.00	114,870,200.00	252,740,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	229,720,000.00	99,320,200.00	203,670,000.00
011100100100	CHAIRMAN	226,650,000.00	97,470,200.00	197,000,000.00
011118300100	INTERNAL AUDIT	600,000.00	980,000.00	1,400,000.00
011118400100	INFORMATION UNIT	1,500,000.00	500,000.00	3,200,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	970,000.00	370,000.00	2,070,000.00
011200000000	LOCAL GOVT COUNCIL	16,000,000.00	6,600,000.00	20,000,000.00
011200100100	OFFICE OF THE LEADER	16,000,000.00	6,600,000.00	20,000,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	8,620,000.00	3,900,000.00	11,020,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	8,620,000.00	3,900,000.00	11,020,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	7,000,000.00	5,050,000.00	18,050,000.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	7,000,000.00	5,050,000.00	18,050,000.00
020000000000	ECONOMIC SECTOR	222,858,848.00	96,842,183.00	333,498,468.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	2,100,000.00	1,900,000.00	2,200,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	2,100,000.00	1,900,000.00	2,200,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	208,648,848.00	86,742,183.00	315,298,468.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	208,648,848.00	86,742,183.00	315,298,468.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	2,160,000.00	2,450,000.00	3,700,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	2,160,000.00	2,450,000.00	3,700,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	9,950,000.00	5,750,000.00	12,300,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	9,950,000.00	5,750,000.00	12,300,000.00
050000000000	SOCIAL SECTOR	6,100,000.00	3,800,100.00	7,950,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	2,150,000.00	1,700,000.00	3,350,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	2,150,000.00	1,700,000.00	3,350,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	3,950,000.00	2,100,100.00	4,600,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	3,950,000.00	2,100,100.00	4,600,000.00

414301 - AGWU Local Government, Enugu State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Capital Expenditure</i>	<i>5,790,150,000.00</i>	<i>1,180,440,000.00</i>	<i>5,808,150,000.00</i>
010000000000	ADMINISTRATION SECTOR	1,284,000,000.00	295,000,000.00	980,000,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	1,284,000,000.00	295,000,000.00	980,000,000.00
011100100100	CHAIRMAN	1,284,000,000.00	295,000,000.00	980,000,000.00
020000000000	ECONOMIC SECTOR	3,306,150,000.00	545,440,000.00	3,598,150,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	160,000,000.00	10,000,000.00	210,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	160,000,000.00	10,000,000.00	210,000,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	3,146,150,000.00	535,440,000.00	3,388,150,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	3,146,150,000.00	535,440,000.00	3,388,150,000.00
050000000000	SOCIAL SECTOR	1,200,000,000.00	340,000,000.00	1,230,000,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	300,000,000.00	35,000,000.00	300,000,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	300,000,000.00	35,000,000.00	300,000,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	550,000,000.00	195,000,000.00	580,000,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	550,000,000.00	195,000,000.00	580,000,000.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	350,000,000.00	110,000,000.00	350,000,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	350,000,000.00	110,000,000.00	350,000,000.00

414301 - AGWU Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	8,857,855,000.00	2,713,353,374.83	9,214,945,500.00
21	PERSONNEL COST	2,577,406,152.00	1,317,400,891.83	2,812,607,032.00
2101	SALARY	2,137,570,504.00	1,048,520,760.00	2,372,770,504.00
210101	SALARIES AND WAGES	2,137,570,504.00	1,048,520,760.00	2,372,770,504.00
21010101	SALARY	2,045,471,784.00	1,006,572,040.00	2,279,471,784.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	92,098,720.00	41,948,720.00	93,298,720.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	115,835,648.00	79,705,896.78	115,836,528.00
210201	ALLOWANCES	115,835,648.00	79,705,896.78	115,836,528.00
21020122	Furniture Allowance	115,835,648.00	79,705,896.78	115,836,528.00
2103	SOCIAL BENEFITS	324,000,000.00	189,174,235.05	324,000,000.00
210301	SOCIAL BENEFITS	324,000,000.00	189,174,235.05	324,000,000.00
21030102	PENSION	324,000,000.00	189,174,235.05	324,000,000.00
22	OTHER RECURRENT COSTS	490,298,848.00	215,512,483.00	594,188,468.00
2202	OVERHEAD COST	288,150,000.00	133,120,300.00	287,850,000.00
220201	TRAVEL & TRANSPORT - GENERAL	18,650,000.00	9,550,100.00	25,450,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	11,150,000.00	5,850,100.00	14,350,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,500,000.00	3,700,000.00	11,100,000.00
220202	UTILITIES - GENERAL	1,600,000.00	1,000,000.00	4,100,000.00
22020201	ELECTRICITY CHARGES	1,500,000.00	500,000.00	3,600,000.00
22020202	TELEPHONE CHARGES	100,000.00	500,000.00	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	7,140,000.00	4,540,000.00	12,080,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,490,000.00	2,690,000.00	6,860,000.00
22020302	BOOKS	250,000.00	150,000.00	1,750,000.00
22020303	NEWSPAPERS	500,000.00	300,000.00	1,070,000.00
22020304	MAGAZINES & PERIODICALS	300,000.00	250,000.00	850,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	300,000.00	400,000.00	500,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,000,000.00	500,000.00	550,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	300,000.00	250,000.00	500,000.00
220204	MAINTENANCE SERVICES - GENERAL	51,640,000.00	20,040,200.00	48,110,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	18,800,000.00	7,700,000.00	23,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,340,000.00	2,240,000.00	4,510,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,500,000.00	1,850,000.00	5,700,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	100,000.00	50,200.00	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	400,000.00	450,000.00	850,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	8,000,000.00	2,900,000.00	8,700,000.00
22020413	MINOR ROAD MAINTENANCE	16,500,000.00	4,850,000.00	4,850,000.00
220205	TRAINING - GENERAL	8,600,000.00	6,870,000.00	24,500,000.00
22020501	LOCAL TRAINING	8,600,000.00	6,870,000.00	24,500,000.00
220206	OTHER SERVICES - GENERAL	58,000,000.00	32,200,000.00	52,200,000.00
22020601	SECURITY SERVICES	25,000,000.00	15,000,000.00	20,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	30,000,000.00	15,000,000.00	30,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	3,000,000.00	2,200,000.00	2,200,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	18,700,000.00	11,150,000.00	20,450,000.00
22020701	FINANCIAL CONSULTING	6,400,000.00	3,300,000.00	8,300,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	2,000,000.00	1,800,000.00	3,200,000.00
22020703	LEGAL SERVICES	1,000,000.00	1,000,000.00	1,000,000.00
22020704	ENGINEERING SERVICES	1,000,000.00	1,000,000.00	1,000,000.00
22020706	SURVEYING SERVICES	-	700,000.00	800,000.00
22020707	AGRICULTURAL CONSULTING	3,300,000.00	1,250,000.00	3,250,000.00

414301 - AGWU Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
22020708	MEDICAL CONSULTING	5,000,000.00	2,100,000.00	2,900,000.00
220208	FUEL & LUBRICANTS - GENERAL	11,820,000.00	4,950,000.00	12,600,000.00
22020801	MOTOR VEHICLE FUEL COST	7,720,000.00	3,250,000.00	9,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,500,000.00	700,000.00	1,700,000.00
22020803	PLANT / GENERATOR FUEL COST	1,600,000.00	1,000,000.00	1,850,000.00
22020804	AIRCRAFT FUEL COST	-	-	50,000.00
220209	FINANCIAL CHARGES - GENERAL	3,850,000.00	3,200,000.00	3,300,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,850,000.00	2,200,000.00	2,300,000.00
22020902	INSURANCE PREMIUM	1,000,000.00	1,000,000.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	108,150,000.00	39,620,000.00	85,060,000.00
22021001	REFRESHMENT & MEALS	40,850,000.00	14,920,000.00	14,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	7,000,000.00	2,200,000.00	7,300,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,300,000.00	2,300,000.00
22021004	MEDICAL EXPENSES-LOCAL	5,350,000.00	2,450,000.00	6,760,000.00
22021006	POSTAGES & COURIER SERVICES	300,000.00	700,000.00	700,000.00
22021007	WELFARE PACKAGES	2,200,000.00	2,100,000.00	3,100,000.00
22021009	SPORTING ACTIVITIES	3,000,000.00	500,000.00	3,200,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	3,000,000.00	3,000,000.00	3,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	5,000,000.00	2,100,000.00	5,200,000.00
22021022	Donations	15,000,000.00	5,000,000.00	15,000,000.00
22021026	Common services (Committee/Commissions)	24,450,000.00	4,350,000.00	24,500,000.00
2207	TRANSFERS-PAYMENT	202,148,848.00	82,392,183.00	306,338,468.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	202,148,848.00	82,392,183.00	306,338,468.00
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	202,148,848.00	82,392,183.00	306,338,468.00
23	Capital Expenditure	5,790,150,000.00	1,180,440,000.00	5,808,150,000.00
2301	FIXED ASSETS PURCHASED	680,000,000.00	95,000,000.00	580,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	680,000,000.00	95,000,000.00	580,000,000.00
23010106	PURCHASE OF VANS	100,000,000.00	-	100,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	150,000,000.00	-	50,000,000.00
23010113	PURCHASE OF COMPUTERS	50,000,000.00	-	50,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	130,000,000.00	45,000,000.00	130,000,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	150,000,000.00	20,000,000.00	150,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	100,000,000.00	30,000,000.00	100,000,000.00
2302	CONSTRUCTION / PROVISION	4,736,150,000.00	1,035,440,000.00	4,278,150,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	4,736,150,000.00	1,035,440,000.00	4,278,150,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	330,000,000.00	-	200,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	320,000,000.00	130,440,000.00	353,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	600,000,000.00	110,000,000.00	600,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	520,000,000.00	195,000,000.00	500,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	160,000,000.00	10,000,000.00	210,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,276,150,000.00	370,000,000.00	2,085,150,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	30,000,000.00	15,000,000.00	30,000,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	50,000,000.00	10,000,000.00	50,000,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLS/ RIGHT OF WAYS	250,000,000.00	90,000,000.00	150,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	100,000,000.00	35,000,000.00	100,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	100,000,000.00	70,000,000.00	-
2303	REHABILITATION / REPAIRS	150,000,000.00	-	600,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	150,000,000.00	-	600,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	100,000,000.00	-	100,000,000.00

414301 - AGWU Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	50,000,000.00	-	150,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	-	-	350,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	-	-	50,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	-	-	50,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	-	-	50,000,000.00
2305	OTHER CAPITAL PROJECTS	224,000,000.00	50,000,000.00	300,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	224,000,000.00	50,000,000.00	300,000,000.00
23050101	RESEARCH AND DEVELOPMENT	224,000,000.00	50,000,000.00	300,000,000.00

414301 - AGWU Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	8,857,855,000.00	2,713,353,374.83	9,214,945,500.00
701	GENERAL PUBLIC SERVICES	2,741,444,716.00	958,532,495.78	2,557,435,216.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,793,585,232.00	576,428,752.00	1,438,396,112.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,533,263,720.00	420,534,800.00	1,154,814,600.00
70112	FINANCIAL AND FISCAL AFFAIRS	260,321,512.00	155,893,952.00	283,581,512.00
7013	GENERAL SERVICES	745,710,636.00	299,711,560.78	812,700,636.00
70131	GENERAL PERSONNEL SERVICES	700,812,668.00	280,765,940.78	759,862,668.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	25,477,968.00	9,245,620.00	31,017,968.00
70133	OTHER GENERAL SERVICES	19,420,000.00	9,700,000.00	21,820,000.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	202,148,848.00	82,392,183.00	306,338,468.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	202,148,848.00	82,392,183.00	306,338,468.00
703	PUBLIC ORDER AND SAFETY	200,000,000.00	-	200,000,000.00
7031	POLICE SERVICES	200,000,000.00	-	200,000,000.00
70311	POLICE SERVICES	200,000,000.00	-	200,000,000.00
704	ECONOMIC AFFAIRS	3,257,355,180.00	732,558,968.00	3,543,805,180.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	100,000,000.00	35,000,000.00	450,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	100,000,000.00	35,000,000.00	450,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	356,528,496.00	70,306,280.00	406,628,496.00
70421	AGRICULTURE	356,528,496.00	70,306,280.00	406,628,496.00
7043	FUEL AND ENERGY	320,000,000.00	130,440,000.00	353,000,000.00
70435	ELECTRICITY	320,000,000.00	130,440,000.00	353,000,000.00
7045	TRANSPORT	2,480,826,684.00	496,812,688.00	2,334,176,684.00
70451	ROAD TRANSPORT	2,480,826,684.00	496,812,688.00	2,334,176,684.00
705	ENVIRONMENTAL PROTECTION	-	-	50,000,000.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	-	-	50,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	-	-	50,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	600,970,000.00	110,370,000.00	602,070,000.00
7062	COMMUNITY DEVELOPMENT	970,000.00	370,000.00	2,070,000.00
70621	COMMUNITY DEVELOPMENT	970,000.00	370,000.00	2,070,000.00
7063	WATER SUPPLY	600,000,000.00	110,000,000.00	600,000,000.00
70631	WATER SUPPLY	600,000,000.00	110,000,000.00	600,000,000.00
707	HEALTH	1,230,219,192.00	584,686,136.00	1,360,869,192.00
7074	PUBLIC HEALTH SERVICES	1,230,219,192.00	584,686,136.00	1,360,869,192.00
70741	PUBLIC HEALTH SERVICES	1,230,219,192.00	584,686,136.00	1,360,869,192.00
708	RECREATION, CULTURE AND RELIGION	31,500,000.00	15,500,000.00	33,200,000.00
7081	RECREATIONAL AND SPORTING SERVICES	30,000,000.00	15,000,000.00	30,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	30,000,000.00	15,000,000.00	30,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	1,500,000.00	500,000.00	3,200,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	1,500,000.00	500,000.00	3,200,000.00
709	EDUCATION	372,365,912.00	102,531,540.00	393,565,912.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	372,365,912.00	102,531,540.00	393,565,912.00
70912	PRIMARY EDUCATION	372,365,912.00	102,531,540.00	393,565,912.00
710	SOCIAL PROTECTION	424,000,000.00	209,174,235.05	474,000,000.00
7102	OLD AGE	324,000,000.00	189,174,235.05	324,000,000.00
71021	OLD AGE	324,000,000.00	189,174,235.05	324,000,000.00
7104	FAMILY AND CHILDREN	50,000,000.00	10,000,000.00	50,000,000.00
71041	FAMILY AND CHILDREN	50,000,000.00	10,000,000.00	50,000,000.00
7105	UNEMPLOYMENT	50,000,000.00	10,000,000.00	100,000,000.00
71051	UNEMPLOYMENT	50,000,000.00	10,000,000.00	100,000,000.00

414301 - AGWU Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget

414301 - AGWU Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>2,577,406,152.00</i>	<i>1,317,400,891.83</i>	<i>2,812,607,032.00</i>
701	GENERAL PUBLIC SERVICES	1,117,765,868.00	495,340,112.78	1,190,966,748.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	389,835,232.00	207,028,552.00	411,036,112.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	136,613,720.00	56,464,600.00	137,814,600.00
70112	FINANCIAL AND FISCAL AFFAIRS	253,221,512.00	150,563,952.00	273,221,512.00
7013	GENERAL SERVICES	727,930,636.00	288,311,560.78	779,930,636.00
70131	GENERAL PERSONNEL SERVICES	693,812,668.00	275,715,940.78	741,812,668.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	23,317,968.00	6,795,620.00	27,317,968.00
70133	OTHER GENERAL SERVICES	10,800,000.00	5,800,000.00	10,800,000.00
704	ECONOMIC AFFAIRS	389,155,180.00	179,468,968.00	431,155,180.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	194,428,496.00	58,406,280.00	194,428,496.00
70421	AGRICULTURE	194,428,496.00	58,406,280.00	194,428,496.00
7045	TRANSPORT	194,726,684.00	121,062,688.00	236,726,684.00
70451	ROAD TRANSPORT	194,726,684.00	121,062,688.00	236,726,684.00
707	HEALTH	676,269,192.00	387,586,036.00	776,269,192.00
7074	PUBLIC HEALTH SERVICES	676,269,192.00	387,586,036.00	776,269,192.00
70741	PUBLIC HEALTH SERVICES	676,269,192.00	387,586,036.00	776,269,192.00
709	EDUCATION	70,215,912.00	65,831,540.00	90,215,912.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	70,215,912.00	65,831,540.00	90,215,912.00
70912	PRIMARY EDUCATION	70,215,912.00	65,831,540.00	90,215,912.00
710	SOCIAL PROTECTION	324,000,000.00	189,174,235.05	324,000,000.00
7102	OLD AGE	324,000,000.00	189,174,235.05	324,000,000.00
71021	OLD AGE	324,000,000.00	189,174,235.05	324,000,000.00

414301 - AGWU Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>490,298,848.00</i>	<i>215,512,483.00</i>	<i>594,188,468.00</i>
701	GENERAL PUBLIC SERVICES	469,678,848.00	203,192,383.00	566,468,468.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	249,750,000.00	109,400,200.00	227,360,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	242,650,000.00	104,070,200.00	217,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	7,100,000.00	5,330,000.00	10,360,000.00
7013	GENERAL SERVICES	17,780,000.00	11,400,000.00	32,770,000.00
70131	GENERAL PERSONNEL SERVICES	7,000,000.00	5,050,000.00	18,050,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	2,160,000.00	2,450,000.00	3,700,000.00
70133	OTHER GENERAL SERVICES	8,620,000.00	3,900,000.00	11,020,000.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	202,148,848.00	82,392,183.00	306,338,468.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	202,148,848.00	82,392,183.00	306,338,468.00
704	ECONOMIC AFFAIRS	12,050,000.00	7,650,000.00	14,500,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	2,100,000.00	1,900,000.00	2,200,000.00
70421	AGRICULTURE	2,100,000.00	1,900,000.00	2,200,000.00
7045	TRANSPORT	9,950,000.00	5,750,000.00	12,300,000.00
70451	ROAD TRANSPORT	9,950,000.00	5,750,000.00	12,300,000.00
706	HOUSING AND COMMUNITY AMMENITIES	970,000.00	370,000.00	2,070,000.00
7062	COMMUNITY DEVELOPMENT	970,000.00	370,000.00	2,070,000.00
70621	COMMUNITY DEVELOPMENT	970,000.00	370,000.00	2,070,000.00
707	HEALTH	3,950,000.00	2,100,100.00	4,600,000.00
7074	PUBLIC HEALTH SERVICES	3,950,000.00	2,100,100.00	4,600,000.00
70741	PUBLIC HEALTH SERVICES	3,950,000.00	2,100,100.00	4,600,000.00
708	RECREATION, CULTURE AND RELIGION	1,500,000.00	500,000.00	3,200,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	1,500,000.00	500,000.00	3,200,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	1,500,000.00	500,000.00	3,200,000.00
709	EDUCATION	2,150,000.00	1,700,000.00	3,350,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	2,150,000.00	1,700,000.00	3,350,000.00
70912	PRIMARY EDUCATION	2,150,000.00	1,700,000.00	3,350,000.00

414301 - AGWU Local Government, Enugu State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	5,790,150,000.00	1,180,440,000.00	5,808,150,000.00
701	GENERAL PUBLIC SERVICES	1,154,000,000.00	260,000,000.00	800,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,154,000,000.00	260,000,000.00	800,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,154,000,000.00	260,000,000.00	800,000,000.00
703	PUBLIC ORDER AND SAFETY	200,000,000.00	-	200,000,000.00
7031	POLICE SERVICES	200,000,000.00	-	200,000,000.00
70311	POLICE SERVICES	200,000,000.00	-	200,000,000.00
704	ECONOMIC AFFAIRS	2,856,150,000.00	545,440,000.00	3,098,150,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	100,000,000.00	35,000,000.00	450,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	100,000,000.00	35,000,000.00	450,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	160,000,000.00	10,000,000.00	210,000,000.00
70421	AGRICULTURE	160,000,000.00	10,000,000.00	210,000,000.00
7043	FUEL AND ENERGY	320,000,000.00	130,440,000.00	353,000,000.00
70435	ELECTRICITY	320,000,000.00	130,440,000.00	353,000,000.00
7045	TRANSPORT	2,276,150,000.00	370,000,000.00	2,085,150,000.00
70451	ROAD TRANSPORT	2,276,150,000.00	370,000,000.00	2,085,150,000.00
705	ENVIRONMENTAL PROTECTION	-	-	50,000,000.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	-	-	50,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	-	-	50,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	600,000,000.00	110,000,000.00	600,000,000.00
7063	WATER SUPPLY	600,000,000.00	110,000,000.00	600,000,000.00
70631	WATER SUPPLY	600,000,000.00	110,000,000.00	600,000,000.00
707	HEALTH	550,000,000.00	195,000,000.00	580,000,000.00
7074	PUBLIC HEALTH SERVICES	550,000,000.00	195,000,000.00	580,000,000.00
70741	PUBLIC HEALTH SERVICES	550,000,000.00	195,000,000.00	580,000,000.00
708	RECREATION, CULTURE AND RELIGION	30,000,000.00	15,000,000.00	30,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	30,000,000.00	15,000,000.00	30,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	30,000,000.00	15,000,000.00	30,000,000.00
709	EDUCATION	300,000,000.00	35,000,000.00	300,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	300,000,000.00	35,000,000.00	300,000,000.00
70912	PRIMARY EDUCATION	300,000,000.00	35,000,000.00	300,000,000.00
710	SOCIAL PROTECTION	100,000,000.00	20,000,000.00	150,000,000.00
7104	FAMILY AND CHILDREN	50,000,000.00	10,000,000.00	50,000,000.00
71041	FAMILY AND CHILDREN	50,000,000.00	10,000,000.00	50,000,000.00
7105	UNEMPLOYMENT	50,000,000.00	10,000,000.00	100,000,000.00
71051	UNEMPLOYMENT	50,000,000.00	10,000,000.00	100,000,000.00

414301 - AGWU Local Government, Enugu State - 2026 Budget: Total Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Proposed Budget	2026 Approved Budget
414	Enugu	8,857,855,000.00	2,713,353,374.83	9,214,945,500.00	9,214,945,500.00
4143	Enugu West	8,857,855,000.00	2,713,353,374.83	9,214,945,500.00	9,214,945,500.00
414301	AGWU	8,857,855,000.00	2,713,353,374.83	9,214,945,500.00	9,214,945,500.00
41430101	AGBOGUGU	50,000,000.00	-	50,000,000.00	50,000,000.00
41430103	AWGU I	150,000,000.00	-	150,000,000.00	150,000,000.00
41430121	LG Wide	8,657,855,000.00	2,713,353,374.83	9,014,945,500.00	9,014,945,500.00

414301 - AGWU Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	2,577,406,152.00	1,317,400,891.83	2,812,607,032.00
4143	Enugu West	2,577,406,152.00	1,317,400,891.83	2,812,607,032.00
414301	AGWU	2,577,406,152.00	1,317,400,891.83	2,812,607,032.00
41430121	LG Wide	2,577,406,152.00	1,317,400,891.83	2,812,607,032.00

414301 - AGWU Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	490,298,848.00	215,512,483.00	594,188,468.00
4143	Enugu West	490,298,848.00	215,512,483.00	594,188,468.00
414301	AGWU	490,298,848.00	215,512,483.00	594,188,468.00
41430121	LG Wide	490,298,848.00	215,512,483.00	594,188,468.00

414301 - AGWU Local Government, Enugu State - 2026 Budget: Capital Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	5,790,150,000.00	1,180,440,000.00	5,808,150,000.00
4143	Enugu West	5,790,150,000.00	1,180,440,000.00	5,808,150,000.00
414301	AGWU	5,790,150,000.00	1,180,440,000.00	5,808,150,000.00
41430101	AGBOGUGU	50,000,000.00	-	50,000,000.00
41430103	AWGU I	150,000,000.00	-	150,000,000.00
41430121	LG Wide	5,590,150,000.00	1,180,440,000.00	5,608,150,000.00

414301 - AGWU Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	8,857,855,000.00	2,713,353,374.83	9,214,945,500.00
01	Agriculture	356,528,496.00	70,306,280.00	406,628,496.00
0101	Effective governance of the Agriculture Sector	196,528,496.00	60,306,280.00	196,628,496.00
010102	Agriculture sector coordination mechanisms	196,528,496.00	60,306,280.00	196,628,496.00
0103	Enhancement of food production and productivity	100,000,000.00	10,000,000.00	100,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	100,000,000.00	10,000,000.00	100,000,000.00
0104	Reduction of post-harvest losses	25,000,000.00	-	50,000,000.00
010401	Modern technology for post-harvest storage and value addition	25,000,000.00	-	50,000,000.00
0107	Promotion of enabling environment for increased agricultural development	10,000,000.00	-	10,000,000.00
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	10,000,000.00	-	10,000,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	25,000,000.00	-	50,000,000.00
011001	Agriculture Programme Not Elsewhere Classified	25,000,000.00	-	50,000,000.00
02	Societal Re-orientation	200,000,000.00	30,000,000.00	200,000,000.00
0210	Societal Re-orientation - General	200,000,000.00	30,000,000.00	200,000,000.00
021001	Societal Re-orientation - General	200,000,000.00	30,000,000.00	200,000,000.00
03	Poverty Alleviation	50,000,000.00	10,000,000.00	100,000,000.00
0310	Poverty Alleviation - General	50,000,000.00	10,000,000.00	100,000,000.00
031001	Poverty Alleviation - General	50,000,000.00	10,000,000.00	100,000,000.00
04	Health	1,230,219,192.00	584,686,136.00	1,360,869,192.00
0401	Effective governance of the health system	680,219,192.00	389,686,136.00	780,869,192.00
040103	Health sector coordination mechanisms	680,219,192.00	389,686,136.00	780,869,192.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	50,000,000.00	30,000,000.00	50,000,000.00
040304	Communicable diseases	50,000,000.00	30,000,000.00	50,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	420,000,000.00	150,000,000.00	450,000,000.00
040501	Functional health facilities	420,000,000.00	150,000,000.00	450,000,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health comm	80,000,000.00	15,000,000.00	80,000,000.00
040601	Sustainable drug supply	80,000,000.00	15,000,000.00	80,000,000.00
05	Education	372,365,912.00	102,531,540.00	393,565,912.00
0501	Effective governance of the education system	72,365,912.00	67,531,540.00	93,565,912.00
050103	Education sector coordination mechanisms	72,365,912.00	67,531,540.00	93,565,912.00
0504	Improved quality of teaching and learning outcomes	150,000,000.00	20,000,000.00	150,000,000.00
050402	Instructional and learning materials	150,000,000.00	20,000,000.00	150,000,000.00
0505	Adequate infrastructure at all levels	100,000,000.00	-	100,000,000.00
050501	Schools' infrastructure construction and rehabilitation	100,000,000.00	-	100,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	50,000,000.00	15,000,000.00	50,000,000.00
051001	Education Not Elsewhere Classified	50,000,000.00	15,000,000.00	50,000,000.00
06	Housing and Urban Development	200,970,000.00	370,000.00	202,070,000.00
0610	Housing and Urban Development - General	200,970,000.00	370,000.00	202,070,000.00
061001	Housing and Urban Development - General	200,970,000.00	370,000.00	202,070,000.00
08	Youth	30,000,000.00	15,000,000.00	30,000,000.00
0810	Youth - General	30,000,000.00	15,000,000.00	30,000,000.00
081001	Youth - General	30,000,000.00	15,000,000.00	30,000,000.00
09	Environmental Improvement	-	-	50,000,000.00
0910	Environmental Improvement - General	-	-	50,000,000.00
091001	Environmental Improvement - General	-	-	50,000,000.00
10	Water Resources and Rural Development	600,000,000.00	110,000,000.00	600,000,000.00
1010	Water Resources and Rural Deve - General	600,000,000.00	110,000,000.00	600,000,000.00
101001	Water Resources and Rural Deve - General	600,000,000.00	110,000,000.00	600,000,000.00
11	Information Communication and Technology	1,500,000.00	500,000.00	3,200,000.00

414301 - AGWU Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
1110	Information Communication and Technology - General	1,500,000.00	500,000.00	3,200,000.00
111001	Information Communication and Technology - General	1,500,000.00	500,000.00	3,200,000.00
12	Growing the Private Sector	100,000,000.00	35,000,000.00	450,000,000.00
1210	Growing the Private Sector - General	100,000,000.00	35,000,000.00	450,000,000.00
121001	Growing the Private Sector - General	100,000,000.00	35,000,000.00	450,000,000.00
13	Reform of Government and Governance	2,541,444,716.00	928,532,495.78	2,357,435,216.00
1310	Reform of Government and Governance - General	2,541,444,716.00	928,532,495.78	2,357,435,216.00
131001	Reform of Government and Governance - General	2,541,444,716.00	928,532,495.78	2,357,435,216.00
14	Power	320,000,000.00	130,440,000.00	353,000,000.00
1410	Power - General	320,000,000.00	130,440,000.00	353,000,000.00
141001	Power - General	320,000,000.00	130,440,000.00	353,000,000.00
17	Road	2,480,826,684.00	496,812,688.00	2,334,176,684.00
1710	Road - General	2,480,826,684.00	496,812,688.00	2,334,176,684.00
171001	Road - General	2,480,826,684.00	496,812,688.00	2,334,176,684.00
23	Social Protection	374,000,000.00	199,174,235.05	374,000,000.00
2303	Promote gender equity and social justice	50,000,000.00	10,000,000.00	50,000,000.00
230301	Women's Economic Empowerment	50,000,000.00	10,000,000.00	50,000,000.00
2305	Social Pensions and Old Age Support	324,000,000.00	189,174,235.05	324,000,000.00
230501	Pensions Payments and Contributions	324,000,000.00	189,174,235.05	324,000,000.00

414301 - AGWU Local Government, Enugu State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	2,577,406,152.00	1,317,400,891.83	2,812,607,032.00
01	Agriculture	194,428,496.00	58,406,280.00	194,428,496.00
0101	Effective governance of the Agriculture Sector	194,428,496.00	58,406,280.00	194,428,496.00
010102	Agriculture sector coordination mechanisms	194,428,496.00	58,406,280.00	194,428,496.00
04	Health	676,269,192.00	387,586,036.00	776,269,192.00
0401	Effective governance of the health system	676,269,192.00	387,586,036.00	776,269,192.00
040103	Health sector coordination mechanisms	676,269,192.00	387,586,036.00	776,269,192.00
05	Education	70,215,912.00	65,831,540.00	90,215,912.00
0501	Effective governance of the education system	70,215,912.00	65,831,540.00	90,215,912.00
050103	Education sector coordination mechanisms	70,215,912.00	65,831,540.00	90,215,912.00
13	Reform of Government and Governance	1,117,765,868.00	495,340,112.78	1,190,966,748.00
1310	Reform of Government and Governance - General	1,117,765,868.00	495,340,112.78	1,190,966,748.00
131001	Reform of Government and Governance - General	1,117,765,868.00	495,340,112.78	1,190,966,748.00
17	Road	194,726,684.00	121,062,688.00	236,726,684.00
1710	Road - General	194,726,684.00	121,062,688.00	236,726,684.00
171001	Road - General	194,726,684.00	121,062,688.00	236,726,684.00
23	Social Protection	324,000,000.00	189,174,235.05	324,000,000.00
2305	Social Pensions and Old Age Support	324,000,000.00	189,174,235.05	324,000,000.00
230501	Pensions Payments and Contributions	324,000,000.00	189,174,235.05	324,000,000.00

414301 - AGWU Local Government, Enugu State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Other Recurrent Expenditure	490,298,848.00	215,512,483.00	594,188,468.00
01	Agriculture	2,100,000.00	1,900,000.00	2,200,000.00
0101	Effective governance of the Agriculture Sector	2,100,000.00	1,900,000.00	2,200,000.00
010102	Agriculture sector coordination mechanisms	2,100,000.00	1,900,000.00	2,200,000.00
04	Health	3,950,000.00	2,100,100.00	4,600,000.00
0401	Effective governance of the health system	3,950,000.00	2,100,100.00	4,600,000.00
040103	Health sector coordination mechanisms	3,950,000.00	2,100,100.00	4,600,000.00
05	Education	2,150,000.00	1,700,000.00	3,350,000.00
0501	Effective governance of the education system	2,150,000.00	1,700,000.00	3,350,000.00
050103	Education sector coordination mechanisms	2,150,000.00	1,700,000.00	3,350,000.00
06	Housing and Urban Development	970,000.00	370,000.00	2,070,000.00
0610	Housing and Urban Development - General	970,000.00	370,000.00	2,070,000.00
061001	Housing and Urban Development - General	970,000.00	370,000.00	2,070,000.00
11	Information Communication and Technology	1,500,000.00	500,000.00	3,200,000.00
1110	Information Communication and Technology - General	1,500,000.00	500,000.00	3,200,000.00
111001	Information Communication and Technology - General	1,500,000.00	500,000.00	3,200,000.00
13	Reform of Government and Governance	469,678,848.00	203,192,383.00	566,468,468.00
1310	Reform of Government and Governance - General	469,678,848.00	203,192,383.00	566,468,468.00
131001	Reform of Government and Governance - General	469,678,848.00	203,192,383.00	566,468,468.00
17	Road	9,950,000.00	5,750,000.00	12,300,000.00
1710	Road - General	9,950,000.00	5,750,000.00	12,300,000.00
171001	Road - General	9,950,000.00	5,750,000.00	12,300,000.00

414301 - AGWU Local Government, Enugu State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	5,790,150,000.00	1,180,440,000.00	5,808,150,000.00
01	Agriculture	160,000,000.00	10,000,000.00	210,000,000.00
0103	Enhancement of food production and productivity	100,000,000.00	10,000,000.00	100,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	100,000,000.00	10,000,000.00	100,000,000.00
0104	Reduction of post-harvest losses	25,000,000.00	-	50,000,000.00
010401	Modern technology for post-harvest storage and value addition	25,000,000.00	-	50,000,000.00
0107	Promotion of enabling environment for increased agricultural development	10,000,000.00	-	10,000,000.00
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	10,000,000.00	-	10,000,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	25,000,000.00	-	50,000,000.00
011001	Agriculture Programme Not Elsewhere Classified	25,000,000.00	-	50,000,000.00
02	Societal Re-orientation	200,000,000.00	30,000,000.00	200,000,000.00
0210	Societal Re-orientation - General	200,000,000.00	30,000,000.00	200,000,000.00
021001	Societal Re-orientation - General	200,000,000.00	30,000,000.00	200,000,000.00
03	Poverty Alleviation	50,000,000.00	10,000,000.00	100,000,000.00
0310	Poverty Alleviation - General	50,000,000.00	10,000,000.00	100,000,000.00
031001	Poverty Alleviation - General	50,000,000.00	10,000,000.00	100,000,000.00
04	Health	550,000,000.00	195,000,000.00	580,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	50,000,000.00	30,000,000.00	50,000,000.00
040304	Communicable diseases	50,000,000.00	30,000,000.00	50,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	420,000,000.00	150,000,000.00	450,000,000.00
040501	Functional health facilities	420,000,000.00	150,000,000.00	450,000,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health comm	80,000,000.00	15,000,000.00	80,000,000.00
040601	Sustainable drug supply	80,000,000.00	15,000,000.00	80,000,000.00
05	Education	300,000,000.00	35,000,000.00	300,000,000.00
0504	Improved quality of teaching and learning outcomes	150,000,000.00	20,000,000.00	150,000,000.00
050402	Instructional and learning materials	150,000,000.00	20,000,000.00	150,000,000.00
0505	Adequate infrastructure at all levels	100,000,000.00	-	100,000,000.00
050501	Schools' infrastructure construction and rehabilitation	100,000,000.00	-	100,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	50,000,000.00	15,000,000.00	50,000,000.00
051001	Education Not Elsewhere Classified	50,000,000.00	15,000,000.00	50,000,000.00
06	Housing and Urban Development	200,000,000.00	-	200,000,000.00
0610	Housing and Urban Development - General	200,000,000.00	-	200,000,000.00
061001	Housing and Urban Development - General	200,000,000.00	-	200,000,000.00
08	Youth	30,000,000.00	15,000,000.00	30,000,000.00
0810	Youth - General	30,000,000.00	15,000,000.00	30,000,000.00
081001	Youth - General	30,000,000.00	15,000,000.00	30,000,000.00
09	Environmental Improvement	-	-	50,000,000.00
0910	Environmental Improvement - General	-	-	50,000,000.00
091001	Environmental Improvement - General	-	-	50,000,000.00
10	Water Resources and Rural Development	600,000,000.00	110,000,000.00	600,000,000.00
1010	Water Resources and Rural Deve - General	600,000,000.00	110,000,000.00	600,000,000.00
101001	Water Resources and Rural Deve - General	600,000,000.00	110,000,000.00	600,000,000.00
12	Growing the Private Sector	100,000,000.00	35,000,000.00	450,000,000.00
1210	Growing the Private Sector - General	100,000,000.00	35,000,000.00	450,000,000.00
121001	Growing the Private Sector - General	100,000,000.00	35,000,000.00	450,000,000.00
13	Reform of Government and Governance	954,000,000.00	230,000,000.00	600,000,000.00
1310	Reform of Government and Governance - General	954,000,000.00	230,000,000.00	600,000,000.00
131001	Reform of Government and Governance - General	954,000,000.00	230,000,000.00	600,000,000.00
14	Power	320,000,000.00	130,440,000.00	353,000,000.00

414301 - AGWU Local Government, Enugu State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
1410	Power - General	320,000,000.00	130,440,000.00	353,000,000.00
141001	Power - General	320,000,000.00	130,440,000.00	353,000,000.00
17	Road	2,276,150,000.00	370,000,000.00	2,085,150,000.00
1710	Road - General	2,276,150,000.00	370,000,000.00	2,085,150,000.00
171001	Road - General	2,276,150,000.00	370,000,000.00	2,085,150,000.00
23	Social Protection	50,000,000.00	10,000,000.00	50,000,000.00
2303	Promote gender equity and social justice	50,000,000.00	10,000,000.00	50,000,000.00
230301	Women's Economic Empowerment	50,000,000.00	10,000,000.00	50,000,000.00

414301 - AGWU Local Government, Enugu State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
Total Capital Expenditure						5,790,150,000.00	1,180,440,000.00	5,808,150,000.00
Procurement of Digital security equipment	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41430121 - LG Wide	100,000,000.00	30,000,000.00	100,000,000.00
Purchase of security Hilux	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23010106 - PURCHASE OF VANS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41430121 - LG Wide	100,000,000.00	-	100,000,000.00
Still development/youth empowerment	03 - Poverty Alleviation	011100100100 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	71051 - UNEMPLOYMENT	41430121 - LG Wide	50,000,000.00	10,000,000.00	100,000,000.00
women commission and family support programme	23 - Social Protection	011100100100 - CHAIRMAN	23020119 - CONSTRUCTION / PROVISION OF RECREATI	71041 - FAMILY AND CHILDREN	41430121 - LG Wide	50,000,000.00	10,000,000.00	50,000,000.00
Promotion of grassroot sports	08 - Youth	011100100100 - CHAIRMAN	23020118 - CONSTRUCTION / PROVISION OF INFRASTR	70811 - RECREATIONAL AND SPORTING SERVICES	41430121 - LG Wide	30,000,000.00	15,000,000.00	30,000,000.00
Purchase of office furniture and equipment	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010112 - PURCHASE OF OFFICE FURNITURE AND FITT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41430121 - LG Wide	50,000,000.00	-	50,000,000.00
purchase of Laptops computers,printers and photocopying machine,	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41430121 - LG Wide	50,000,000.00	-	50,000,000.00
NYSC programme in Awgu permanent site	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41430121 - LG Wide	50,000,000.00	25,000,000.00	50,000,000.00
Furnishing of the council's surroundings, health centres,development centres and pr	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41430121 - LG Wide	100,000,000.00	45,000,000.00	50,000,000.00
Completion of council ICT building	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41430121 - LG Wide	100,000,000.00	70,000,000.00	-
Reconstruction of chairmans office	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23020101 - CONSTRUCTION / PROVISION OF OFFICE BU	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41430121 - LG Wide	130,000,000.00	-	-
Equiping of Chairmans office	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010112 - PURCHASE OF OFFICE FURNITURE AND FITT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41430121 - LG Wide	100,000,000.00	-	-
Reconstructing of council fence and rounabout	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/ RE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41430121 - LG Wide	50,000,000.00	40,000,000.00	-
Revamping of All development centre	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23020121 - REHABILITATION / REPAIRS OF OFFICE BUI	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41430121 - LG Wide	50,000,000.00	-	150,000,000.00
Fencing of smart schools	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/ RE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41430121 - LG Wide	200,000,000.00	50,000,000.00	150,000,000.00
Advocacy	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41430121 - LG Wide	74,000,000.00	-	100,000,000.00
Establishment of smart farm in Awgu LG in a Mechanized way and distribution of in	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NAT	23020113 - CONSTRUCTION / PROVISION OF AGRICULT	70421 - AGRICULTURE	41430121 - LG Wide	100,000,000.00	10,000,000.00	100,000,000.00
Provision/surveying of 200 Hectares of land per ward for the Establishment of farm es	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NAT	23020113 - CONSTRUCTION / PROVISION OF AGRICULT	70421 - AGRICULTURE	41430121 - LG Wide	10,000,000.00	-	10,000,000.00
Clearing and parcelation of the 200 Hectares of land	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NAT	23020113 - CONSTRUCTION / PROVISION OF AGRICULT	70421 - AGRICULTURE	41430121 - LG Wide	25,000,000.00	-	50,000,000.00
Construction of Infrastructures in the farm estate	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NAT	23020113 - CONSTRUCTION / PROVISION OF AGRICULT	70421 - AGRICULTURE	41430121 - LG Wide	-	-	50,000,000.00
Construction of obodo-Alkpu civic centre	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BU	70311 - POLICE SERVICES	41430103 - AGWU I	150,000,000.00	-	150,000,000.00
Construction of Agbogogu police station	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BU	70311 - POLICE SERVICES	41430101 - AGBOGUGU	50,000,000.00	-	50,000,000.00
Environmental Management	09 - Environmental Improvement	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23040104 - INDUSTRIAL POLLUTION PREVENTION & CO	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAP	41430121 - LG Wide	-	-	50,000,000.00
Drilling of water boreholes	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020105 - CONSTRUCTION / PROVISION OF WATER FA	70631 - WATER SUPPLY	41430121 - LG Wide	250,000,000.00	-	250,000,000.00
Establishment of modern Markets/ motor parks	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIR	41430121 - LG Wide	100,000,000.00	35,000,000.00	100,000,000.00
Revamping of farmers Markets/ motor parks	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23030124 - REHABILITATION/REPAIRS- MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIR	41430121 - LG Wide	-	-	350,000,000.00
Extention electricity in communities in partnership with the state government	14 - Power	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020103 - CONSTRUCTION / PROVISION OF ELECTRIC	70435 - ELECTRICITY	41430121 - LG Wide	100,000,000.00	20,440,000.00	153,000,000.00
Mounting of 1500 solar street light in the whole wards	14 - Power	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020103 - CONSTRUCTION / PROVISION OF ELECTRIC	70435 - ELECTRICITY	41430121 - LG Wide	220,000,000.00	110,000,000.00	200,000,000.00
Grading,earth working drainage and Rehabilitation of roads and Culverts leading to a	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41430121 - LG Wide	580,150,000.00	120,000,000.00	1,380,150,000.00
Asphalting of 10km roads at Agbogogu,Awgu,ugwueme and all roads leading to smart	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41430121 - LG Wide	1,696,000,000.00	250,000,000.00	705,000,000.00
Carrying out of enlightenment campaign on adult education backed up by the supply	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOC	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	41430121 - LG Wide	50,000,000.00	15,000,000.00	50,000,000.00
Renovation of primary schools	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOC	23030106 - REHABILITATION / REPAIRS - PUBLIC SCH	70912 - PRIMARY EDUCATION	41430121 - LG Wide	100,000,000.00	-	100,000,000.00
Provision of primary school education materials.	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOC	23030125 - PURCHASE OF LIBRARY BOOKS & EQUIPME	70912 - PRIMARY EDUCATION	41430121 - LG Wide	150,000,000.00	20,000,000.00	150,000,000.00
Purchase of drugs	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVIC	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70741 - PUBLIC HEALTH SERVICES	41430121 - LG Wide	80,000,000.00	15,000,000.00	80,000,000.00
completion and equipping of health centres	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVIC	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70741 - PUBLIC HEALTH SERVICES	41430121 - LG Wide	20,000,000.00	-	50,000,000.00
Immunization/drugs	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVIC	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPME	70741 - PUBLIC HEALTH SERVICES	41430121 - LG Wide	50,000,000.00	30,000,000.00	50,000,000.00
counterpart fund for building of type 2 hospitals in all the wards	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVIC	23020106 - CONSTRUCTION / PROVISION OF HOSPITAL	70741 - PUBLIC HEALTH SERVICES	41430121 - LG Wide	400,000,000.00	150,000,000.00	400,000,000.00
Drilling of water boreholes	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION	23020105 - CONSTRUCTION / PROVISION OF WATER FA	70631 - WATER SUPPLY	41430121 - LG Wide	350,000,000.00	110,000,000.00	350,000,000.00

011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	1,514,250,000.00	393,370,200.00	1,181,000,000.00
21	PERSONNEL COST	3,600,000.00	900,000.00	4,000,000.00
2101	SALARY	1,800,000.00	450,000.00	2,000,000.00
210101	SALARIES AND WAGES	1,800,000.00	450,000.00	2,000,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,800,000.00	450,000.00	2,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,800,000.00	450,000.00	2,000,000.00
210201	ALLOWANCES	1,800,000.00	450,000.00	2,000,000.00
21020122	Furniture Allowance	1,800,000.00	450,000.00	2,000,000.00
22	OTHER RECURRENT COSTS	226,650,000.00	97,470,200.00	197,000,000.00
2202	OVERHEAD COST	226,650,000.00	97,470,200.00	197,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	8,000,000.00	3,200,000.00	11,200,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,500,000.00	2,000,000.00	5,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,500,000.00	1,200,000.00	6,200,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000.00	950,000.00	1,100,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	200,000.00	100,000.00
22020302	BOOKS	0.00	0.00	200,000.00
22020303	NEWSPAPERS	200,000.00	150,000.00	100,000.00
22020304	MAGAZINES & PERIODICALS	200,000.00	200,000.00	200,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	300,000.00	400,000.00	500,000.00
220204	MAINTENANCE SERVICES - GENERAL	32,400,000.00	9,650,200.00	23,700,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,500,000.00	2,100,000.00	7,600,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00	500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,500,000.00	1,000,000.00	3,500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	100,000.00	50,200.00	0.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	100,000.00	300,000.00	500,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	7,000,000.00	2,000,000.00	7,600,000.00
22020413	MINOR ROAD MAINTENANCE	14,000,000.00	4,000,000.00	4,000,000.00
220205	TRAINING - GENERAL	4,500,000.00	4,370,000.00	14,400,000.00
22020501	LOCAL TRAINING	4,500,000.00	4,370,000.00	14,400,000.00
220206	OTHER SERVICES - GENERAL	58,000,000.00	32,200,000.00	52,200,000.00
22020601	SECURITY SERVICES	25,000,000.00	15,000,000.00	20,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	30,000,000.00	15,000,000.00	30,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	3,000,000.00	2,200,000.00	2,200,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	13,100,000.00	7,300,000.00	11,900,000.00
22020701	FINANCIAL CONSULTING	2,100,000.00	300,000.00	2,300,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	1,200,000.00	1,600,000.00
22020703	LEGAL SERVICES	1,000,000.00	1,000,000.00	1,000,000.00
22020704	ENGINEERING SERVICES	1,000,000.00	1,000,000.00	1,000,000.00
22020706	SURVEYING SERVICES	0.00	700,000.00	800,000.00
22020707	AGRICULTURAL CONSULTING	3,000,000.00	1,000,000.00	3,000,000.00
22020708	MEDICAL CONSULTING	5,000,000.00	2,100,000.00	2,200,000.00
220208	FUEL & LUBRICANTS - GENERAL	7,000,000.00	2,400,000.00	7,000,000.00
22020801	MOTOR VEHICLE FUEL COST	3,500,000.00	1,200,000.00	4,300,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,500,000.00	700,000.00	1,700,000.00
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	500,000.00	1,000,000.00
220209	FINANCIAL CHARGES - GENERAL	3,850,000.00	3,200,000.00	3,300,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,850,000.00	2,200,000.00	2,300,000.00
22020902	INSURANCE PREMIUM	1,000,000.00	1,000,000.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	98,800,000.00	34,200,000.00	72,200,000.00

22021001	REFRESHMENT & MEALS	36,000,000.00	12,200,000.00	7,200,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	7,000,000.00	2,200,000.00	7,300,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,300,000.00	2,300,000.00
22021004	MEDICAL EXPENSES-LOCAL	1,500,000.00	200,000.00	1,300,000.00
22021006	POSTAGES & COURIER SERVICES	300,000.00	700,000.00	700,000.00
22021007	WELFARE PACKAGES	2,000,000.00	2,000,000.00	3,000,000.00
22021009	SPORTING ACTIVITIES	3,000,000.00	500,000.00	3,200,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	3,000,000.00	3,000,000.00	3,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	5,000,000.00	2,100,000.00	5,200,000.00
22021022	Donations	15,000,000.00	5,000,000.00	15,000,000.00
22021026	Common services (Committee/Commissions)	24,000,000.00	4,000,000.00	24,000,000.00
23	Capital Expenditure	1,284,000,000.00	295,000,000.00	980,000,000.00
2301	FIXED ASSETS PURCHASED	400,000,000.00	30,000,000.00	300,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	400,000,000.00	30,000,000.00	300,000,000.00
23010106	PURCHASE OF VANS	100,000,000.00	0.00	100,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	150,000,000.00	0.00	50,000,000.00
23010113	PURCHASE OF COMPUTERS	50,000,000.00	0.00	50,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	100,000,000.00	30,000,000.00	100,000,000.00
2302	CONSTRUCTION / PROVISION	660,000,000.00	230,000,000.00	280,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	660,000,000.00	230,000,000.00	280,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	130,000,000.00	0.00	0.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	100,000,000.00	45,000,000.00	50,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	30,000,000.00	15,000,000.00	30,000,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	50,000,000.00	10,000,000.00	50,000,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	250,000,000.00	90,000,000.00	150,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	100,000,000.00	70,000,000.00	0.00
2303	REHABILITATION / REPAIRS	50,000,000.00	0.00	150,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	50,000,000.00	0.00	150,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	50,000,000.00	0.00	150,000,000.00
2305	OTHER CAPITAL PROJECTS	174,000,000.00	35,000,000.00	250,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	174,000,000.00	35,000,000.00	250,000,000.00
23050101	RESEARCH AND DEVELOPMENT	174,000,000.00	35,000,000.00	250,000,000.00

011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	2,640,000.00	660,000.00	2,640,000.00
21	PERSONNEL COST	2,640,000.00	660,000.00	2,640,000.00
2101	SALARY	1,320,000.00	330,000.00	1,320,000.00
210101	SALARIES AND WAGES	1,320,000.00	330,000.00	1,320,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,320,000.00	330,000.00	1,320,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,320,000.00	330,000.00	1,320,000.00
210201	ALLOWANCES	1,320,000.00	330,000.00	1,320,000.00
21020122	Furniture Allowance	1,320,000.00	330,000.00	1,320,000.00

011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	103,174,720.00	41,704,920.00	103,974,920.00
21	PERSONNEL COST	103,174,720.00	41,704,920.00	103,974,920.00
2101	SALARY	75,159,720.00	32,349,040.00	76,159,040.00
210101	SALARIES AND WAGES	75,159,720.00	32,349,040.00	76,159,040.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	75,159,720.00	32,349,040.00	76,159,040.00

2102	ALLOWANCES AND SOCIAL CONTRIBUTION	28,015,000.00	9,355,880.00	27,815,880.00
210201	ALLOWANCES	28,015,000.00	9,355,880.00	27,815,880.00
21020122	Furniture Allowance	28,015,000.00	9,355,880.00	27,815,880.00

011118300100	INTERNAL AUDIT			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	600,000.00	980,000.00	1,400,000.00
22	OTHER RECURRENT COSTS	600,000.00	980,000.00	1,400,000.00
2202	OVERHEAD COST	600,000.00	980,000.00	1,400,000.00
220201	TRAVEL & TRANSPORT - GENERAL	200,000.00	450,000.00	450,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	450,000.00	450,000.00
220203	MATERIALS & SUPPLIES - GENERAL	100,000.00	180,000.00	200,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	180,000.00	200,000.00
220204	MAINTENANCE SERVICES - GENERAL	100,000.00	230,000.00	300,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	50,000.00	150,000.00	200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	80,000.00	100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	200,000.00	120,000.00	450,000.00
22021001	REFRESHMENT & MEALS	100,000.00	70,000.00	200,000.00
22021004	MEDICAL EXPENSES-LOCAL	100,000.00	50,000.00	250,000.00

011118400100	INFORMATION UNIT			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	1,500,000.00	500,000.00	3,200,000.00
22	OTHER RECURRENT COSTS	1,500,000.00	500,000.00	3,200,000.00
2202	OVERHEAD COST	1,500,000.00	500,000.00	3,200,000.00
220201	TRAVEL & TRANSPORT - GENERAL	100,000.00	50,000.00	250,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000.00	50,000.00	250,000.00
220203	MATERIALS & SUPPLIES - GENERAL	100,000.00	50,000.00	200,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	50,000.00	200,000.00
220204	MAINTENANCE SERVICES - GENERAL	100,000.00	50,000.00	300,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	50,000.00	200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	100,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	200,000.00	2,200,000.00
22020701	FINANCIAL CONSULTING	1,000,000.00	200,000.00	2,200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	200,000.00	150,000.00	250,000.00
22021001	REFRESHMENT & MEALS	100,000.00	50,000.00	150,000.00
22021004	MEDICAL EXPENSES-LOCAL	100,000.00	100,000.00	100,000.00

011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	970,000.00	370,000.00	2,070,000.00
22	OTHER RECURRENT COSTS	970,000.00	370,000.00	2,070,000.00
2202	OVERHEAD COST	970,000.00	370,000.00	2,070,000.00
220201	TRAVEL & TRANSPORT - GENERAL	200,000.00	100,000.00	450,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	100,000.00	450,000.00
220203	MATERIALS & SUPPLIES - GENERAL	40,000.00	10,000.00	60,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	40,000.00	10,000.00	60,000.00
220204	MAINTENANCE SERVICES - GENERAL	230,000.00	110,000.00	510,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000.00	100,000.00	450,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	30,000.00	10,000.00	60,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	500,000.00	150,000.00	1,050,000.00

22021001	REFRESHMENT & MEALS	250,000.00	50,000.00	550,000.00
22021004	MEDICAL EXPENSES-LOCAL	100,000.00	50,000.00	300,000.00
22021026	Common services (Committee/Commissions)	150,000.00	50,000.00	200,000.00

011200100100	OFFICE OF THE LEADER			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	18,640,000.00	9,240,000.00	22,640,000.00
21	PERSONNEL COST	2,640,000.00	2,640,000.00	2,640,000.00
2101	SALARY	1,320,000.00	1,320,000.00	1,320,000.00
210101	SALARIES AND WAGES	1,320,000.00	1,320,000.00	1,320,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,320,000.00	1,320,000.00	1,320,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,320,000.00	1,320,000.00	1,320,000.00
210201	ALLOWANCES	1,320,000.00	1,320,000.00	1,320,000.00
21020122	Furniture Allowance	1,320,000.00	1,320,000.00	1,320,000.00
22	OTHER RECURRENT COSTS	16,000,000.00	6,600,000.00	20,000,000.00
2202	OVERHEAD COST	16,000,000.00	6,600,000.00	20,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,500,000.00	1,500,000.00	4,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	1,000,000.00	3,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	500,000.00	1,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	950,000.00	550,000.00	950,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	300,000.00	500,000.00
22020302	BOOKS	250,000.00	150,000.00	250,000.00
22020303	NEWSPAPERS	200,000.00	100,000.00	200,000.00
220204	MAINTENANCE SERVICES - GENERAL	4,700,000.00	1,700,000.00	4,700,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	1,000,000.00	3,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,700,000.00	700,000.00	1,700,000.00
220205	TRAINING - GENERAL	2,000,000.00	1,000,000.00	4,000,000.00
22020501	LOCAL TRAINING	2,000,000.00	1,000,000.00	4,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,550,000.00	550,000.00	1,550,000.00
22020801	MOTOR VEHICLE FUEL COST	1,550,000.00	550,000.00	1,550,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,300,000.00	1,300,000.00	4,300,000.00
22021001	REFRESHMENT & MEALS	1,600,000.00	600,000.00	1,600,000.00
22021004	MEDICAL EXPENSES-LOCAL	1,700,000.00	700,000.00	2,700,000.00

011200200100	DEPUTY LEADER			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	2,520,000.00	2,520,000.00	2,520,000.00
21	PERSONNEL COST	2,520,000.00	2,520,000.00	2,520,000.00
2101	SALARY	1,260,000.00	1,260,000.00	1,260,000.00
210101	SALARIES AND WAGES	1,260,000.00	1,260,000.00	1,260,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,260,000.00	1,260,000.00	1,260,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,260,000.00	1,260,000.00	1,260,000.00
210201	ALLOWANCES	1,260,000.00	1,260,000.00	1,260,000.00
21020122	Furniture Allowance	1,260,000.00	1,260,000.00	1,260,000.00

011200700100	CLERK OF THE HOUSE			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	439,000.00	439,680.00	439,680.00
21	PERSONNEL COST	439,000.00	439,680.00	439,680.00
2101	SALARY	439,000.00	439,680.00	439,680.00
210101	SALARIES AND WAGES	439,000.00	439,680.00	439,680.00

21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	439,000.00	439,680.00	439,680.00

011202100100	THE COUNCILLORS			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	21,600,000.00	7,600,000.00	21,600,000.00
21	PERSONNEL COST	21,600,000.00	7,600,000.00	21,600,000.00
2101	SALARY	10,800,000.00	5,800,000.00	10,800,000.00
210101	SALARIES AND WAGES	10,800,000.00	5,800,000.00	10,800,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	10,800,000.00	5,800,000.00	10,800,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,800,000.00	1,800,000.00	10,800,000.00
210201	ALLOWANCES	10,800,000.00	1,800,000.00	10,800,000.00
21020122	Furniture Allowance	10,800,000.00	1,800,000.00	10,800,000.00

016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	19,420,000.00	9,700,000.00	21,820,000.00
21	PERSONNEL COST	10,800,000.00	5,800,000.00	10,800,000.00
2101	SALARY	3,600,000.00	3,600,000.00	3,600,000.00
210101	SALARIES AND WAGES	3,600,000.00	3,600,000.00	3,600,000.00
21010101	SALARY	3,600,000.00	3,600,000.00	3,600,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,200,000.00	2,200,000.00	7,200,000.00
210201	ALLOWANCES	7,200,000.00	2,200,000.00	7,200,000.00
21020122	Furniture Allowance	7,200,000.00	2,200,000.00	7,200,000.00
22	OTHER RECURRENT COSTS	8,620,000.00	3,900,000.00	11,020,000.00
2202	OVERHEAD COST	8,620,000.00	3,900,000.00	11,020,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000.00	650,000.00	2,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000.00	500,000.00	1,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	150,000.00	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	600,000.00	300,000.00	770,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	600,000.00	300,000.00	350,000.00
22020302	BOOKS	0.00	0.00	200,000.00
22020303	NEWSPAPERS	0.00	0.00	120,000.00
22020304	MAGAZINES & PERIODICALS	0.00	0.00	100,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,950,000.00	1,200,000.00	2,200,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,450,000.00	700,000.00	1,700,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	500,000.00
220205	TRAINING - GENERAL	0.00	0.00	850,000.00
22020501	LOCAL TRAINING	0.00	0.00	850,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00	1,100,000.00	3,100,000.00
22020701	FINANCIAL CONSULTING	1,000,000.00	500,000.00	1,500,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	600,000.00	1,600,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,320,000.00	250,000.00	1,300,000.00
22020801	MOTOR VEHICLE FUEL COST	1,320,000.00	250,000.00	1,300,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	750,000.00	400,000.00	800,000.00
22021001	REFRESHMENT & MEALS	500,000.00	250,000.00	550,000.00
22021004	MEDICAL EXPENSES-LOCAL	250,000.00	150,000.00	250,000.00

012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	700,812,668.00	280,765,940.78	759,862,668.00
21	PERSONNEL COST	693,812,668.00	275,715,940.78	741,812,668.00

2101	SALARY	675,909,026.00	258,672,994.00	723,909,026.00
210101	SALARIES AND WAGES	675,909,026.00	258,672,994.00	723,909,026.00
21010101	SALARY	675,909,026.00	258,672,994.00	723,909,026.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	17,903,642.00	17,042,946.78	17,903,642.00
210201	ALLOWANCES	17,903,642.00	17,042,946.78	17,903,642.00
21020122	Furniture Allowance	17,903,642.00	17,042,946.78	17,903,642.00
22	OTHER RECURRENT COSTS	7,000,000.00	5,050,000.00	18,050,000.00
2202	OVERHEAD COST	7,000,000.00	5,050,000.00	18,050,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,500,000.00	1,500,000.00	2,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	500,000.00	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	1,000,000.00	1,000,000.00
220202	UTILITIES - GENERAL	1,600,000.00	1,000,000.00	4,100,000.00
22020201	ELECTRICITY CHARGES	1,500,000.00	500,000.00	3,600,000.00
22020202	TELEPHONE CHARGES	100,000.00	500,000.00	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,200,000.00	550,000.00	4,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,100,000.00	500,000.00	3,500,000.00
22020302	BOOKS	0.00	0.00	450,000.00
22020303	NEWSPAPERS	100,000.00	50,000.00	350,000.00
22020304	MAGAZINES & PERIODICALS	0.00	0.00	200,000.00
220204	MAINTENANCE SERVICES - GENERAL	550,000.00	400,000.00	1,600,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	400,000.00	250,000.00	1,450,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	150,000.00	150,000.00
220205	TRAINING - GENERAL	1,100,000.00	800,000.00	3,000,000.00
22020501	LOCAL TRAINING	1,100,000.00	800,000.00	3,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	250,000.00	100,000.00	850,000.00
22020801	MOTOR VEHICLE FUEL COST	150,000.00	50,000.00	600,000.00
22020803	PLANT / GENERATOR FUEL COST	100,000.00	50,000.00	250,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	800,000.00	700,000.00	2,000,000.00
22021001	REFRESHMENT & MEALS	300,000.00	200,000.00	1,500,000.00
22021004	MEDICAL EXPENSES-LOCAL	500,000.00	500,000.00	500,000.00

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	356,528,496.00	70,306,280.00	406,628,496.00
21	PERSONNEL COST	194,428,496.00	58,406,280.00	194,428,496.00
2101	SALARY	187,343,292.00	51,321,076.00	187,343,292.00
210101	SALARIES AND WAGES	187,343,292.00	51,321,076.00	187,343,292.00
21010101	SALARY	187,343,292.00	51,321,076.00	187,343,292.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,085,204.00	7,085,204.00	7,085,204.00
210201	ALLOWANCES	7,085,204.00	7,085,204.00	7,085,204.00
21020122	Furniture Allowance	7,085,204.00	7,085,204.00	7,085,204.00
22	OTHER RECURRENT COSTS	2,100,000.00	1,900,000.00	2,200,000.00
2202	OVERHEAD COST	2,100,000.00	1,900,000.00	2,200,000.00
220201	TRAVEL & TRANSPORT - GENERAL	350,000.00	200,000.00	500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	150,000.00	100,000.00	300,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	100,000.00	200,000.00
220203	MATERIALS & SUPPLIES - GENERAL	50,000.00	50,000.00	50,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000.00	50,000.00	50,000.00
220204	MAINTENANCE SERVICES - GENERAL	500,000.00	500,000.00	500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	400,000.00	400,000.00	400,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00	100,000.00

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	300,000.00	250,000.00	250,000.00
22020707	AGRICULTURAL CONSULTING	300,000.00	250,000.00	250,000.00
220208	FUEL & LUBRICANTS - GENERAL	150,000.00	150,000.00	150,000.00
22020801	MOTOR VEHICLE FUEL COST	100,000.00	100,000.00	100,000.00
22020803	PLANT / GENERATOR FUEL COST	50,000.00	50,000.00	50,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	750,000.00	750,000.00	750,000.00
22021001	REFRESHMENT & MEALS	250,000.00	250,000.00	250,000.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	200,000.00	200,000.00
22021026	Common services (Committee/Commissions)	300,000.00	300,000.00	300,000.00
23	Capital Expenditure	160,000,000.00	10,000,000.00	210,000,000.00
2302	CONSTRUCTION / PROVISION	160,000,000.00	10,000,000.00	210,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	160,000,000.00	10,000,000.00	210,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	160,000,000.00	10,000,000.00	210,000,000.00

022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	785,870,360.00	426,480,370.05	912,519,980.00
21	PERSONNEL COST	577,221,512.00	339,738,187.05	597,221,512.00
2101	SALARY	238,447,110.00	135,789,550.00	258,447,110.00
210101	SALARIES AND WAGES	238,447,110.00	135,789,550.00	258,447,110.00
21010101	SALARY	238,447,110.00	135,789,550.00	258,447,110.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	14,774,402.00	14,774,402.00	14,774,402.00
210201	ALLOWANCES	14,774,402.00	14,774,402.00	14,774,402.00
21020122	Furniture Allowance	14,774,402.00	14,774,402.00	14,774,402.00
2103	SOCIAL BENEFITS	324,000,000.00	189,174,235.05	324,000,000.00
210301	SOCIAL BENEFITS	324,000,000.00	189,174,235.05	324,000,000.00
21030102	PENSION	324,000,000.00	189,174,235.05	324,000,000.00
22	OTHER RECURRENT COSTS	208,648,848.00	86,742,183.00	315,298,468.00
2202	OVERHEAD COST	6,500,000.00	4,350,000.00	8,960,000.00
220201	TRAVEL & TRANSPORT - GENERAL	600,000.00	300,000.00	1,050,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	400,000.00	250,000.00	650,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	50,000.00	400,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000.00	500,000.00	1,650,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	500,000.00	1,100,000.00
22020302	BOOKS	0.00	0.00	250,000.00
22020303	NEWSPAPERS	0.00	0.00	150,000.00
22020304	MAGAZINES & PERIODICALS	0.00	0.00	150,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,100,000.00	800,000.00	2,200,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	700,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00	200,000.00
220205	TRAINING - GENERAL	600,000.00	300,000.00	950,000.00
22020501	LOCAL TRAINING	600,000.00	300,000.00	950,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,800,000.00	1,500,000.00	1,500,000.00
22020701	FINANCIAL CONSULTING	1,800,000.00	1,500,000.00	1,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	300,000.00	300,000.00	350,000.00
22020801	MOTOR VEHICLE FUEL COST	200,000.00	200,000.00	250,000.00
22020803	PLANT / GENERATOR FUEL COST	100,000.00	100,000.00	100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,100,000.00	650,000.00	1,260,000.00
22021001	REFRESHMENT & MEALS	800,000.00	500,000.00	900,000.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	150,000.00	360,000.00
2207	TRANSFERS-PAYMENT	202,148,848.00	82,392,183.00	306,338,468.00

220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	202,148,848.00	82,392,183.00	306,338,468.00
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	202,148,848.00	82,392,183.00	306,338,468.00

023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>25,477,968.00</u>	<u>9,245,620.00</u>	<u>31,017,968.00</u>
21	PERSONNEL COST	23,317,968.00	6,795,620.00	27,317,968.00
2101	SALARY	22,425,464.00	5,903,116.00	26,425,464.00
210101	SALARIES AND WAGES	22,425,464.00	5,903,116.00	26,425,464.00
21010101	SALARY	22,425,464.00	5,903,116.00	26,425,464.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	892,504.00	892,504.00	892,504.00
210201	ALLOWANCES	892,504.00	892,504.00	892,504.00
21020122	Furniture Allowance	892,504.00	892,504.00	892,504.00
22	OTHER RECURRENT COSTS	2,160,000.00	2,450,000.00	3,700,000.00
2202	OVERHEAD COST	2,160,000.00	2,450,000.00	3,700,000.00
220201	TRAVEL & TRANSPORT - GENERAL	300,000.00	200,000.00	300,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000.00	100,000.00	200,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	100,000.00	100,000.00
220203	MATERIALS & SUPPLIES - GENERAL	600,000.00	550,000.00	1,250,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	500,000.00	500,000.00
22020302	BOOKS	0.00	0.00	400,000.00
22020303	NEWSPAPERS	0.00	0.00	150,000.00
22020304	MAGAZINES & PERIODICALS	100,000.00	50,000.00	200,000.00
220204	MAINTENANCE SERVICES - GENERAL	310,000.00	250,000.00	550,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000.00	150,000.00	300,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	110,000.00	100,000.00	250,000.00
220205	TRAINING - GENERAL	0.00	200,000.00	200,000.00
22020501	LOCAL TRAINING	0.00	200,000.00	200,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	800,000.00	800,000.00
22020701	FINANCIAL CONSULTING	500,000.00	800,000.00	800,000.00
220208	FUEL & LUBRICANTS - GENERAL	300,000.00	300,000.00	300,000.00
22020801	MOTOR VEHICLE FUEL COST	150,000.00	150,000.00	150,000.00
22020803	PLANT / GENERATOR FUEL COST	150,000.00	150,000.00	150,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	150,000.00	150,000.00	300,000.00
22021001	REFRESHMENT & MEALS	150,000.00	150,000.00	150,000.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	0.00	150,000.00

023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>3,350,826,684.00</u>	<u>662,252,688.00</u>	<u>3,637,176,684.00</u>
21	PERSONNEL COST	194,726,684.00	121,062,688.00	236,726,684.00
2101	SALARY	184,901,512.00	111,211,636.00	226,901,512.00
210101	SALARIES AND WAGES	184,901,512.00	111,211,636.00	226,901,512.00
21010101	SALARY	184,901,512.00	111,211,636.00	226,901,512.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,825,172.00	9,851,052.00	9,825,172.00
210201	ALLOWANCES	9,825,172.00	9,851,052.00	9,825,172.00
21020122	Furniture Allowance	9,825,172.00	9,851,052.00	9,825,172.00
22	OTHER RECURRENT COSTS	9,950,000.00	5,750,000.00	12,300,000.00
2202	OVERHEAD COST	9,950,000.00	5,750,000.00	12,300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	700,000.00	550,000.00	950,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	400,000.00	300,000.00	600,000.00

22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	250,000.00	350,000.00
220204	MAINTENANCE SERVICES - GENERAL	7,950,000.00	4,000,000.00	9,850,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	1,100,000.00	5,200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	150,000.00	150,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,000,000.00	850,000.00	2,200,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	300,000.00	150,000.00	350,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	1,000,000.00	900,000.00	1,100,000.00
22020413	MINOR ROAD MAINTENANCE	2,500,000.00	850,000.00	850,000.00
220208	FUEL & LUBRICANTS - GENERAL	800,000.00	750,000.00	900,000.00
22020801	MOTOR VEHICLE FUEL COST	600,000.00	600,000.00	600,000.00
22020803	PLANT / GENERATOR FUEL COST	200,000.00	150,000.00	300,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	500,000.00	450,000.00	600,000.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	350,000.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	150,000.00	250,000.00
23	Capital Expenditure	3,146,150,000.00	535,440,000.00	3,388,150,000.00
2302	CONSTRUCTION / PROVISION	3,146,150,000.00	535,440,000.00	2,988,150,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,146,150,000.00	535,440,000.00	2,988,150,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	200,000,000.00	0.00	200,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	320,000,000.00	130,440,000.00	353,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	250,000,000.00	0.00	250,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,276,150,000.00	370,000,000.00	2,085,150,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	100,000,000.00	35,000,000.00	100,000,000.00
2303	REHABILITATION / REPAIRS	0.00	0.00	350,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	350,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	0.00	0.00	350,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	0.00	50,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0.00	0.00	50,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	0.00	0.00	50,000,000.00

051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	372,365,912.00	102,531,540.00	393,565,912.00
21	PERSONNEL COST	70,215,912.00	65,831,540.00	90,215,912.00
2101	SALARY	62,223,008.00	57,838,636.00	82,223,008.00
210101	SALARIES AND WAGES	62,223,008.00	57,838,636.00	82,223,008.00
21010101	SALARY	62,223,008.00	57,838,636.00	82,223,008.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,992,904.00	7,992,904.00	7,992,904.00
210201	ALLOWANCES	7,992,904.00	7,992,904.00	7,992,904.00
21020122	Furniture Allowance	7,992,904.00	7,992,904.00	7,992,904.00
22	OTHER RECURRENT COSTS	2,150,000.00	1,700,000.00	3,350,000.00
2202	OVERHEAD COST	2,150,000.00	1,700,000.00	3,350,000.00
220201	TRAVEL & TRANSPORT - GENERAL	400,000.00	300,000.00	600,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	150,000.00	350,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	150,000.00	250,000.00
220203	MATERIALS & SUPPLIES - GENERAL	350,000.00	300,000.00	550,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000.00	50,000.00	50,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	300,000.00	250,000.00	500,000.00
220204	MAINTENANCE SERVICES - GENERAL	550,000.00	550,000.00	600,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	500,000.00	500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	50,000.00	100,000.00
220205	TRAINING - GENERAL	0.00	0.00	500,000.00

22020501	LOCAL TRAINING	0.00	0.00	500,000.00
220208	FUEL & LUBRICANTS - GENERAL	150,000.00	150,000.00	200,000.00
22020801	MOTOR VEHICLE FUEL COST	150,000.00	150,000.00	150,000.00
22020804	AIRCRAFT FUEL COST	0.00	0.00	50,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	700,000.00	400,000.00	900,000.00
22021001	REFRESHMENT & MEALS	300,000.00	200,000.00	500,000.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	100,000.00	300,000.00
22021007	WELFARE PACKAGES	200,000.00	100,000.00	100,000.00
23	Capital Expenditure	300,000,000.00	35,000,000.00	300,000,000.00
2301	FIXED ASSETS PURCHASED	150,000,000.00	20,000,000.00	150,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	150,000,000.00	20,000,000.00	150,000,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	150,000,000.00	20,000,000.00	150,000,000.00
2303	REHABILITATION / REPAIRS	100,000,000.00	0.00	100,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	100,000,000.00	0.00	100,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	100,000,000.00	0.00	100,000,000.00
2305	OTHER CAPITAL PROJECTS	50,000,000.00	15,000,000.00	50,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	50,000,000.00	15,000,000.00	50,000,000.00
23050101	RESEARCH AND DEVELOPMENT	50,000,000.00	15,000,000.00	50,000,000.00

052100100100	DEPARTMENT OF HEALTH CARE SERVICES			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	1,230,219,192.00	584,686,136.00	1,360,869,192.00
21	PERSONNEL COST	676,269,192.00	387,586,036.00	776,269,192.00
2101	SALARY	670,622,372.00	382,235,032.00	770,622,372.00
210101	SALARIES AND WAGES	670,622,372.00	382,235,032.00	770,622,372.00
21010101	SALARY	670,622,372.00	382,235,032.00	770,622,372.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,646,820.00	5,351,004.00	5,646,820.00
210201	ALLOWANCES	5,646,820.00	5,351,004.00	5,646,820.00
21020122	Furniture Allowance	5,646,820.00	5,351,004.00	5,646,820.00
22	OTHER RECURRENT COSTS	3,950,000.00	2,100,100.00	4,600,000.00
2202	OVERHEAD COST	3,950,000.00	2,100,100.00	4,600,000.00
220201	TRAVEL & TRANSPORT - GENERAL	800,000.00	550,100.00	1,200,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	400,000.00	350,100.00	600,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	400,000.00	200,000.00	600,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,150,000.00	550,000.00	800,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	150,000.00	50,000.00	250,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,000,000.00	500,000.00	550,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,200,000.00	600,000.00	1,100,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	500,000.00	500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	100,000.00	600,000.00
220205	TRAINING - GENERAL	400,000.00	200,000.00	600,000.00
22020501	LOCAL TRAINING	400,000.00	200,000.00	600,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	700,000.00
22020708	MEDICAL CONSULTING	0.00	0.00	700,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	400,000.00	200,000.00	200,000.00
22021001	REFRESHMENT & MEALS	200,000.00	100,000.00	100,000.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	100,000.00	100,000.00
23	Capital Expenditure	550,000,000.00	195,000,000.00	580,000,000.00
2301	FIXED ASSETS PURCHASED	130,000,000.00	45,000,000.00	130,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	130,000,000.00	45,000,000.00	130,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	130,000,000.00	45,000,000.00	130,000,000.00

2302	CONSTRUCTION / PROVISION	420,000,000.00	150,000,000.00	450,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	420,000,000.00	150,000,000.00	450,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	420,000,000.00	150,000,000.00	450,000,000.00

053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	350,000,000.00	110,000,000.00	350,000,000.00
23	Capital Expenditure	350,000,000.00	110,000,000.00	350,000,000.00
2302	CONSTRUCTION / PROVISION	350,000,000.00	110,000,000.00	350,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	350,000,000.00	110,000,000.00	350,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	350,000,000.00	110,000,000.00	350,000,000.00

State	ENUGU
Local Government	ENUGU EAST
Year	2026

This is the publication of the 2026 Budget for ENUGU EAST Local Government, ENUGU State. The budget publication contains the following graphical presentations and reports, which are based on the six segments of the National Chart of Accounts (NCOA):

Report / Graphs	Explanation
Budget Overview (Table)	Provides a high level summary of Revenue and Expenditure by Economic segment, Expenditure by Sector, the top 10 (largest) Capital Expenditure projects and expenditure by Ward (Total Expenditure, and Capital Expenditure)
Budget Overview (Graph)	Provides a graphical summary of the information contained in the above tables
Budget Summary	Shows the inflow and out of funds by nature (Economic Segment Sub-Account Type) as well as the Fiscal Year Opening and Closing Cash Balances
Expenditure by Administrative Unit by Main Economic Classification (Personnel, Other Recurrent, Capital)	Shows the appropriations for the budget year for each Administrative Unit, for each of the three main expenditure classifications: Personnel (Economic Sub-Account Type 21), Other Recurrent Expenditure (Economic Sub-Account Type 22) and Capital Expenditure (Economic Sub-Account Type 23)
Total Revenue by Administrative Segment	Shows the amount of Revenue to be collected by each Administrative Unit
Total Revenue by Economic Segment	Shows the Total Revenues by nature (Economic segment)
Total Revenue by Fund Segment	Shows the Total Revenue by Fund source
Capital Receipt by Item	Provides a breakdown of capital receipt (inflows under Economic Sub-Account Types 13 (Aids and Grants) and 14 (Capital Development Fund receipt, which includes loans). If this report is blank, it means there are no envisaged capital receipts.
Total Expenditure by Administrative Segment	Shows the Total Expenditures by Administrative Unit
Personnel Expenditure by Administrative Segment	Shows Personnel Expenditure (Sub-Account Type 21) by Administrative Unit
Other Recurrent Expenditure by Administrative Segment	Shows Other Recurrent Expenditure (Sub-Account Type 22) by Administrative Unit. Other Recurrent Expenditure includes Overheads, Staff Loans, Grants and Contributions, Subsidies, Debt Service (Principal and Interest) and Transfer Payments as applicable
Capital Expenditure by Administrative Segment	Shows Capital Expenditure (Sub-Account Type 23) by Administrative Unit. Capital Expenditure is expenditure that creates a Fixed Asset (and asset that has a life of more than one year), tangible or in-tangible
Total Expenditure by Economic Segment	Shows the Total Expenditure by nature (Economic segment)
Total Expenditure by Functional Segment	Shows the Total Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Personnel Expenditure by Functional Segment	Shows the Personnel Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Other Recurrent Expenditure by Functional Segment	Shows the Other Recurrent Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Capital Expenditure by Functional Segment	Shows the Capital Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Total Expenditure by Geo-Location Segment	Shows the Total Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Personnel Expenditure by Geo-Location Segment	Shows the Personnel Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Other Recurrent Expenditure by Geo-Location Segment	Shows the Other Recurrent Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Capital Expenditure by Geo-Location Segment	Shows the Capital Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Total Expenditure by Programme Segment	Shows the Total Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Personnel Expenditure by Programme Segment	Shows the Personnel Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Other Recurrent Expenditure by Programme Segment	Shows the Other Recurrent Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Programme Segment	Shows the Capital Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Project	Shows Capital Expenditure by Project, including the responsible Administrative Unit, the nature of the expenditure (Economic Segment), and the Function and Programme that the expenditure contributes to
Total Expenditure by Administrative Unit by Economic Segment	Shows the Expenditure by nature (Economic segment) for each Administrative Unit

Enugu State - ENUGU EAST Local Government: 2026 Budget Overview (Original Budget)

Revenue by Economic	2026 Budget
Opening Balance	-
Statutory Allocation	3,200,000,000.00
VAT	3,600,000,000.00
Other FAAC	1,300,000,000.00
LG IGR	10,523,517,000.00
Share of State IGR	-
Other (Capital Receipts)	250,700,000.00
Total Revenue	18,874,217,000.00

Expenditure by Economic	2026 Budget
Personnel	3,642,220,900.00
Grants / Contributions to State	-
Other Recurrent	524,496,100.00
Capital	14,707,500,000.00
Total Expenditure	18,874,217,000.00

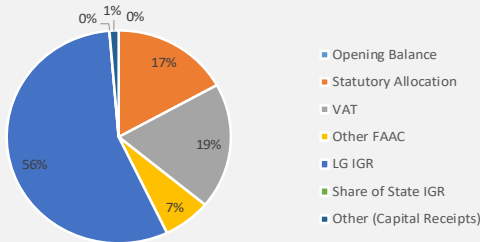
Expenditure by Sector	2026 Budget
Education	1,334,795,849.44
Health	2,077,290,957.13
Other Social	350,000,000.00
Agriculture	910,271,236.87
Other Economic	6,348,519,821.78
Administration	7,853,339,134.78
Law and Justice	-
Total Expenditure	18,874,217,000.00

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Energization and Provision of 15 Nos 500KVA & 300KVA Transformers @Amorji,Ogbodu	600,000,000.00
CONSTRUCTION OF SCHOOL BLOCKS FOR THE METROPOLITAN COLLEGE OF NURSING	500,000,000.00
BUSARY AWARD FOR UNDERGRADUATE STUDENTS ,SCHOLARSHIP FOR NURSING, LAW	500,000,000.00
P.P.P in Development and Enhancement of Neighbourhood markets:Ugbene 2,Umuchig	500,000,000.00
P.P.P in Park Development: Acquisition/Constructionof market stalls in New Orie Ugwo	500,000,000.00
Equity Investment for EE Investment Company	500,000,000.00
COUNTERPART/PARTNERSHIP DEVELOPMENT FUND (STATE & LG):SMART SCHOOL,TY	500,000,000.00
DESIGN AND CONSTRUCTION OF EELGC SECRETARIAT WITH OFFICES AND OTHER ESSE	500,000,000.00
Tree Planting and Establishment of Orchards: Planting of Economic Trees(Oha,Palm tre	475,282,000.00
INTERVENTION ON SCHOOL PROJECTIN COLLABORATIONS WITH MISSIONS ON HARD	300,000,000.00
<i>Other Capital Projects</i>	9,832,218,000.00
Total	14,707,500,000.00

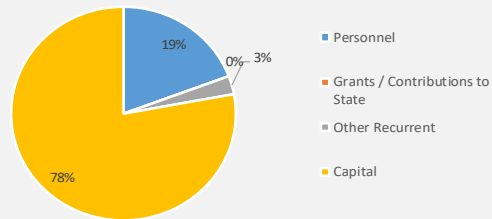
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
ABAKPA I	150,000,000.00	150,000,000.00
ABAKPA II	-	-
AMORJI	100,000,000.00	100,000,000.00
IBAGWA-NIKE/EDEM	-	-
MBULU-NJODO EAST	-	-
MBULU-NJODO WEST	-	-
MBULUYIYUKWU	60,000,000.00	60,000,000.00
MBULUOWEHE	50,000,000.00	50,000,000.00
TRANS-EKULU	70,000,000.00	70,000,000.00
UGWUGO NIKE	620,000,000.00	620,000,000.00
UMUCHIGBO	-	-
UMUENWENE	-	-
LG Wide	17,824,217,000.00	13,657,500,000.00
Total	18,874,217,000.00	14,707,500,000.00

ENUGU EAST Local Government, Enugu State: 2026 Budget Overview (Original Budget)

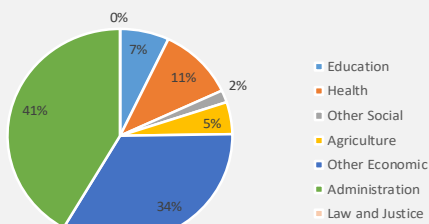
Where is the Money coming from?



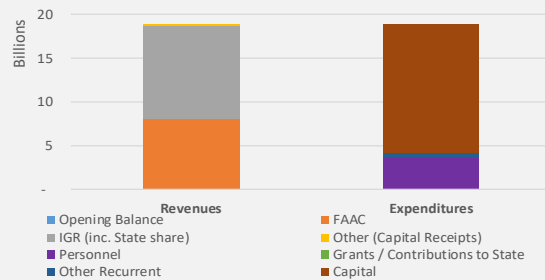
What is the Money being spent On?



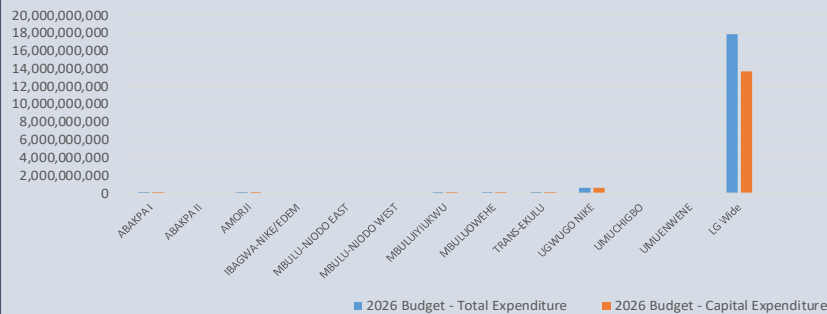
Who is Spending the Money?



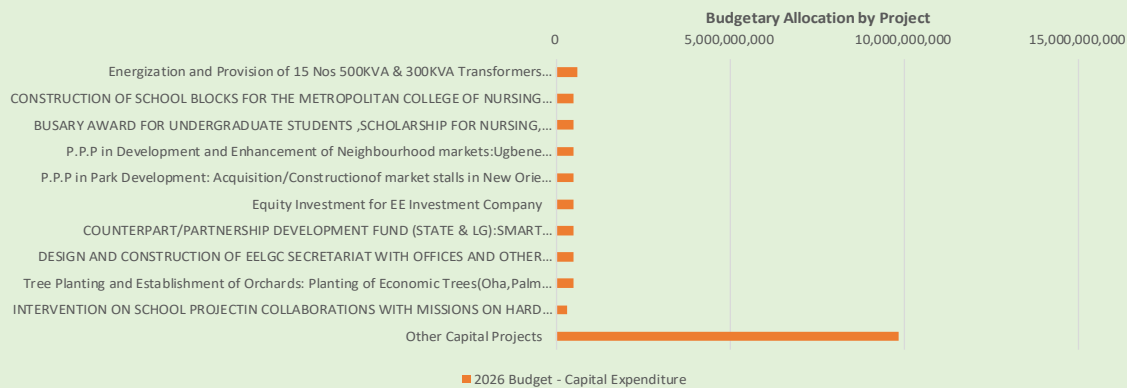
Inflows and Outflows



Where is the Money being Spent?



What Capital Projects are being Implemented (ten largest projects)?



414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Summary

Item	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Opening Balance			
Recurrent Revenue	8,570,625,001.00	8,331,536,554.06	18,623,517,000.00
11 - GOVERNMENT SHARE OF FAAC	6,000,000,000.00	5,806,109,553.06	8,100,000,000.00
12 - INDEPENDENT REVENUE	2,570,625,001.00	2,525,427,001.00	10,523,517,000.00
Recurrent Expenditure	4,066,100,000.00	1,830,363,809.13	4,166,717,000.00
21 - PERSONNEL COST	3,642,223,900.00	1,452,739,663.25	3,642,220,900.00
22 - OTHER RECURRENT COSTS	423,876,100.00	377,624,145.88	524,496,100.00
Transfer to Capital Account	4,504,525,001.00	6,501,172,744.93	14,456,800,000.00
Capital Receipts	3,030,000,000.00	1,025,395,000.00	250,700,000.00
13 - AID AND GRANTS	30,000,000.00	25,395,000.00	250,700,000.00
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	3,000,000,000.00	1,000,000,000.00	-
23 - Capital Expenditure	7,534,525,001.00	4,910,707,000.00	14,707,500,000.00
Total Revenue (including OB)	11,600,625,001.00	9,356,931,554.06	18,874,217,000.00
Total Expenditure	11,600,625,001.00	6,741,070,809.13	18,874,217,000.00

414103 - ENUGU EAST Local Government, Enugu State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	3,642,220,900.00	524,496,100.00	4,166,717,000.00	14,707,500,000.00	18,874,217,000.00
010000000000	ADMINISTRATION SECTOR	472,979,134.78	321,860,000.00	794,839,134.78	7,058,500,000.00	7,853,339,134.78
011100000000	OFFICE OF THE LG CHAIRMAN	300,359,427.05	275,870,000.00	576,229,427.05	7,058,500,000.00	7,634,729,427.05
011100100100	CHAIRMAN	5,400,000.00	268,540,000.00	273,940,000.00	6,148,500,000.00	6,422,440,000.00
011100100200	VICE-CHAIRMAN	5,040,000.00	-	5,040,000.00	-	5,040,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	270,813,689.00	-	270,813,689.00	-	270,813,689.00
011118300100	INTERNAL AUDIT	5,660,063.85	2,600,000.00	8,260,063.85	-	8,260,063.85
011118400100	INFORMATION UNIT	7,131,549.60	2,900,000.00	10,031,549.60	610,000,000.00	620,031,549.60
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	6,314,124.60	1,830,000.00	8,144,124.60	300,000,000.00	308,144,124.60
011200000000	LOCAL GOVT COUNCIL	32,179,680.00	26,850,000.00	59,029,680.00	-	59,029,680.00
011200100100	OFFICE OF THE LEADER	3,960,000.00	26,850,000.00	30,810,000.00	-	30,810,000.00
011200200100	DEPUTY LEADER	3,780,000.00	-	3,780,000.00	-	3,780,000.00
011200700100	CLERK OF THE HOUSE	439,680.00	-	439,680.00	-	439,680.00
011202100100	THE COUNCILLORS	24,000,000.00	-	24,000,000.00	-	24,000,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	7,200,000.00	10,990,000.00	18,190,000.00	-	18,190,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	7,200,000.00	10,990,000.00	18,190,000.00	-	18,190,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	133,240,027.73	8,150,000.00	141,390,027.73	-	141,390,027.73
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	133,240,027.73	8,150,000.00	141,390,027.73	-	141,390,027.73
020000000000	ECONOMIC SECTOR	2,750,304,958.65	194,486,100.00	2,944,791,058.65	4,314,000,000.00	7,258,791,058.65
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	68,489,236.87	1,500,000.00	69,989,236.87	840,282,000.00	910,271,236.87
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	68,489,236.87	1,500,000.00	69,989,236.87	840,282,000.00	910,271,236.87
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	2,605,047,770.95	159,636,100.00	2,764,683,870.95	-	2,764,683,870.95
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	2,605,047,770.95	159,636,100.00	2,764,683,870.95	-	2,764,683,870.95
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	9,721,749.12	25,300,000.00	35,021,749.12	-	35,021,749.12
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	9,721,749.12	25,300,000.00	35,021,749.12	-	35,021,749.12
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	67,046,201.71	8,050,000.00	75,096,201.71	3,473,718,000.00	3,548,814,201.71
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	67,046,201.71	8,050,000.00	75,096,201.71	3,473,718,000.00	3,548,814,201.71
050000000000	SOCIAL SECTOR	418,936,806.57	8,150,000.00	427,086,806.57	3,335,000,000.00	3,762,086,806.57
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	61,445,849.44	3,350,000.00	64,795,849.44	1,270,000,000.00	1,334,795,849.44
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	61,445,849.44	3,350,000.00	64,795,849.44	1,270,000,000.00	1,334,795,849.44
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	357,490,957.13	4,800,000.00	362,290,957.13	1,715,000,000.00	2,077,290,957.13
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	357,490,957.13	4,800,000.00	362,290,957.13	1,715,000,000.00	2,077,290,957.13
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	-	-	-	350,000,000.00	350,000,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	-	-	-	350,000,000.00	350,000,000.00

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Revenue	11,600,625,001.00	9,356,931,554.06	18,874,217,000.00
010000000000	ADMINISTRATION SECTOR	5,200,000.00	803,834.00	175,000,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	5,200,000.00	803,834.00	175,000,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	5,200,000.00	803,834.00	175,000,000.00
020000000000	ECONOMIC SECTOR	11,580,625,001.00	9,351,375,554.06	18,259,217,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	900,000.00	-	900,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	900,000.00	-	900,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	11,550,725,001.00	9,338,699,553.06	17,243,417,000.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	11,550,725,001.00	9,338,699,553.06	17,243,417,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	29,000,000.00	12,676,001.00	1,014,900,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	29,000,000.00	12,676,001.00	1,014,900,000.00
050000000000	SOCIAL SECTOR	14,800,000.00	4,752,166.00	440,000,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	5,000,000.00	1,280,000.00	24,000,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	5,000,000.00	1,280,000.00	24,000,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	9,300,000.00	3,472,166.00	406,000,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	9,300,000.00	3,472,166.00	406,000,000.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	500,000.00	-	10,000,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	500,000.00	-	10,000,000.00

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	11,600,625,001.00	9,356,931,554.06	18,874,217,000.00
11	GOVERNMENT SHARE OF FAAC	6,000,000,000.00	5,806,109,553.06	8,100,000,000.00
1101	GOVERNMENT SHARE OF FAAC	6,000,000,000.00	5,806,109,553.06	8,100,000,000.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	1,600,000,000.00	2,553,125,984.32	3,200,000,000.00
11010101	Statutory Allocation	1,600,000,000.00	2,553,125,984.32	3,200,000,000.00
110102	LOCAL GOVERNMENT SHARE OF VAT	2,800,000,000.00	2,648,825,679.72	3,600,000,000.00
11010201	Share Of VAT	2,800,000,000.00	2,648,825,679.72	3,600,000,000.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	1,600,000,000.00	604,157,889.02	1,300,000,000.00
11010301	Excess Crude	1,600,000,000.00	604,157,889.02	1,300,000,000.00
12	INDEPENDENT REVENUE	2,570,625,001.00	2,525,427,001.00	10,523,517,000.00
1202	NON-TAX REVENUE	2,570,625,001.00	2,525,427,001.00	10,523,517,000.00
120201	LICENCES - GENERAL	8,400,000.00	4,352,166.00	150,550,000.00
12020108	Hiring Services	200,000.00	-	15,000,000.00
12020109	Liquor License	5,000,000.00	1,423,000.00	125,000,000.00
12020136	Health Facilities Licenses	1,000,000.00	1,649,166.00	5,000,000.00
12020156	Mass Transit Operators Licenses	200,000.00	-	5,000,000.00
12020199	Other Lincenses	2,000,000.00	1,280,000.00	550,000.00
120204	FEES - GENERAL	41,900,000.00	20,508,835.00	1,111,900,000.00
12020402	E-Ticketing on Daily Toll on all Commercial Vehicles/ Keke	1,300,000.00	880,000.00	2,000,000.00
12020418	Marriage/ Divorce Fees	200,000.00	683,834.00	5,000,000.00
12020423	Fencing Fees	4,500,000.00	1,430,000.00	15,000,000.00
12020424	Accreditation Fees	1,600,000.00	100,000.00	20,000,000.00
12020429	Plan Approval Fee	8,000,000.00	1,345,000.00	924,900,000.00
12020433	Development Levy (Other Programme)	15,000,000.00	9,750,001.00	50,000,000.00
12020434	Sanitation Fees	2,500,000.00	-	16,000,000.00
12020440	Medical Consultancy Fees	600,000.00	400,000.00	10,000,000.00
12020448	Development Levies	2,000,000.00	4,640,000.00	5,000,000.00
12020449	Business/Trade Operating Fees	5,000,000.00	1,280,000.00	24,000,000.00
12020454	Parking Fees	700,000.00	-	30,000,000.00
12020499	Other Fees	500,000.00	-	10,000,000.00
120206	SALES - GENERAL	700,000.00	-	700,000.00
12020604	Sales Of Id Cards	200,000.00	-	200,000.00
12020610	Proceeds From Sales Of Farm Produce	500,000.00	-	500,000.00
120207	EARNINGS -GENERAL	2,518,715,001.00	2,500,236,000.00	9,009,657,000.00
12020703	Earnings from Hire of Plants and Equipment	200,000.00	-	200,000.00
12020705	Earnings from the Use of Govt. Halls	500,000.00	-	500,000.00
12020708	Earnings from Agricultural Produce	200,000.00	-	200,000.00
12020709	Earnings from Tourism/Culture/Arts Centres	55,000,000.00	-	65,000,000.00
12020711	Earnings from Commercial Activities	2,457,515,001.00	2,500,045,000.00	8,903,757,000.00
12020720	Hire of Tractor	1,200,000.00	100,000.00	15,000,000.00
12020755	Proceeds from ICT Maintenance Services	100,000.00	51,000.00	5,000,000.00
12020799	Other Earnings	4,000,000.00	40,000.00	20,000,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	100,000.00	-	100,000.00
12020803	Rent on Govt. Buildings	100,000.00	-	100,000.00
120209	RENT ON LAND & OTHERS - GENERAL	480,000.00	-	250,280,000.00
12020901	Rent on Govt. Land	200,000.00	-	200,000.00
12020905	Lease Rental	280,000.00	-	250,080,000.00
120210	REPAYMENTS - GENERAL	330,000.00	330,000.00	330,000.00
12021001	Repayment of Motor Vehicle Advances	150,000.00	150,000.00	150,000.00

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
12021003	Repayment of Motor Vehicle Refurbishing Loan	180,000.00	180,000.00	180,000.00
13	AID AND GRANTS	30,000,000.00	25,395,000.00	250,700,000.00
1302	GRANTS	30,000,000.00	25,395,000.00	250,700,000.00
130201	DOMESTIC GRANTS	30,000,000.00	25,395,000.00	175,700,000.00
13020102	Capital Domestic Grants	30,000,000.00	25,395,000.00	175,700,000.00
130202	FOREIGN GRANTS	-	-	75,000,000.00
13020201	Current Foreign Grants	-	-	30,000,000.00
13020202	Capital Foreign Grants	-	-	45,000,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	3,000,000,000.00	1,000,000,000.00	-
1403	LOANS/ BORROWINGS RECEIPT	3,000,000,000.00	1,000,000,000.00	-
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	3,000,000,000.00	1,000,000,000.00	-
14030101	Domestic Loans/ Borrowings From Financial Institutions	3,000,000,000.00	1,000,000,000.00	-

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>18,874,217,000.00</i>
01	FEDERATION ACCOUNT	8,100,000,000.00
011	FAAC DIRECT ALLOCATION	8,100,000,000.00
01101	FAAC DIRECT ALLOCATION	8,100,000,000.00
02	CONSOLIDATED REVENUE FUND	10,774,217,000.00
021	MAIN ENVELOP	10,774,217,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	10,774,217,000.00

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Capital Receipts

Receipt Description	Economic Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Total Capital Receipts		3,030,000,000.00	1,025,395,000.00	250,700,000.00
Donor funding from grants for health, education and agriculture	13020102 - Capital Domestic Grants	25,000,000.00	22,955,000.00	150,700,000.00
CSR Contributions	13020102 - Capital Domestic Grants	5,000,000.00	2,440,000.00	25,000,000.00
Internal Loan from Bank	14030101 - Domestic Loans/ Borrowings From Financial Institutions	2,000,000,000.00	1,000,000,000.00	-
Internal Loan 2	14030101 - Domestic Loans/ Borrowings From Financial Institutions	1,000,000,000.00	-	-
DONOR AGENCY 1 - Roads and Bridges	13020202 - Capital Foreign Grants	-	-	20,000,000.00
DONOR AGENCY 2 - Improvement on Human Health	13020202 - Capital Foreign Grants	-	-	25,000,000.00
DONOR AGENCY 3 - General Administration	13020201 - Current Foreign Grants	-	-	30,000,000.00

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	11,600,625,001.00	6,741,070,809.13	18,874,217,000.00
010000000000	ADMINISTRATION SECTOR	4,268,214,146.50	3,879,430,754.23	7,853,339,134.78
011100000000	OFFICE OF THE LG CHAIRMAN	3,945,467,182.00	3,634,241,177.00	7,634,729,427.05
011100100100	CHAIRMAN	3,359,447,001.00	3,449,367,000.00	6,422,440,000.00
011100100200	VICE-CHAIRMAN	5,040,000.00	1,680,000.00	5,040,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	246,813,689.00	129,714,470.00	270,813,689.00
011118300100	INTERNAL AUDIT	12,330,209.00	6,726,791.00	8,260,063.85
011118400100	INFORMATION UNIT	210,010,676.00	40,533,188.00	620,031,549.60
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	111,825,607.00	6,219,728.00	308,144,124.60
011200000000	LOCAL GOVT COUNCIL	59,029,680.00	36,939,840.00	59,029,680.00
011200100100	OFFICE OF THE LEADER	30,810,000.00	28,170,000.00	30,810,000.00
011200200100	DEPUTY LEADER	3,780,000.00	1,260,000.00	3,780,000.00
011200700100	CLERK OF THE HOUSE	439,680.00	219,840.00	439,680.00
011202100100	THE COUNCILLORS	24,000,000.00	7,290,000.00	24,000,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	18,190,000.00	13,140,000.00	18,190,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	18,190,000.00	13,140,000.00	18,190,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	245,527,284.50	195,109,737.23	141,390,027.73
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	245,527,284.50	195,109,737.23	141,390,027.73
020000000000	ECONOMIC SECTOR	5,226,004,357.67	1,677,783,138.92	7,258,791,058.65
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	718,166,783.64	127,991,243.83	910,271,236.87
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	718,166,783.64	127,991,243.83	910,271,236.87
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	2,500,768,333.90	608,000,092.51	2,764,683,870.95
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	2,500,768,333.90	608,000,092.51	2,764,683,870.95
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	39,050,438.69	14,897,081.71	35,021,749.12
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	39,050,438.69	14,897,081.71	35,021,749.12
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,968,018,801.44	926,894,720.87	3,548,814,201.71
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,968,018,801.44	926,894,720.87	3,548,814,201.71
050000000000	SOCIAL SECTOR	2,106,406,496.83	1,183,856,915.98	3,762,086,806.57
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	779,432,106.61	510,249,841.50	1,334,795,849.44
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	779,432,106.61	510,249,841.50	1,334,795,849.44
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	1,316,974,390.22	673,607,074.48	2,077,290,957.13
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	1,316,974,390.22	673,607,074.48	2,077,290,957.13
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	10,000,000.00	-	350,000,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	10,000,000.00	-	350,000,000.00

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	3,642,223,900.00	1,452,739,663.25	3,642,220,900.00
010000000000	ADMINISTRATION SECTOR	561,347,145.50	343,243,754.23	472,979,134.78
011100000000	OFFICE OF THE LG CHAIRMAN	284,590,181.00	144,044,177.00	300,359,427.05
011100100100	CHAIRMAN	5,400,000.00	1,800,000.00	5,400,000.00
011100100200	VICE-CHAIRMAN	5,040,000.00	1,680,000.00	5,040,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	246,813,689.00	129,714,470.00	270,813,689.00
011118300100	INTERNAL AUDIT	9,730,209.00	4,126,791.00	5,660,063.85
011118400100	INFORMATION UNIT	7,610,676.00	2,333,188.00	7,131,549.60
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	9,995,607.00	4,389,728.00	6,314,124.60
011200000000	LOCAL GOVT COUNCIL	32,179,680.00	10,089,840.00	32,179,680.00
011200100100	OFFICE OF THE LEADER	3,960,000.00	1,320,000.00	3,960,000.00
011200200100	DEPUTY LEADER	3,780,000.00	1,260,000.00	3,780,000.00
011200700100	CLERK OF THE HOUSE	439,680.00	219,840.00	439,680.00
011202100100	THE COUNCILLORS	24,000,000.00	7,290,000.00	24,000,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	7,200,000.00	2,150,000.00	7,200,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	7,200,000.00	2,150,000.00	7,200,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	237,377,284.50	186,959,737.23	133,240,027.73
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	237,377,284.50	186,959,737.23	133,240,027.73
020000000000	ECONOMIC SECTOR	2,557,620,257.67	646,593,993.04	2,750,304,958.65
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	131,666,783.64	92,601,243.83	68,489,236.87
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	131,666,783.64	92,601,243.83	68,489,236.87
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	2,333,792,233.90	474,375,946.63	2,605,047,770.95
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	2,333,792,233.90	474,375,946.63	2,605,047,770.95
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	13,750,438.69	10,397,081.71	9,721,749.12
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	13,750,438.69	10,397,081.71	9,721,749.12
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	78,410,801.44	69,219,720.87	67,046,201.71
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	78,410,801.44	69,219,720.87	67,046,201.71
050000000000	SOCIAL SECTOR	523,256,496.83	462,901,915.98	418,936,806.57
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	86,082,106.61	76,999,841.50	61,445,849.44
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	86,082,106.61	76,999,841.50	61,445,849.44
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	437,174,390.22	385,902,074.48	357,490,957.13
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	437,174,390.22	385,902,074.48	357,490,957.13

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>423,876,100.00</i>	<i>377,624,145.88</i>	<i>524,496,100.00</i>
010000000000	ADMINISTRATION SECTOR	213,900,000.00	221,800,000.00	321,860,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	167,910,000.00	175,810,000.00	275,870,000.00
011100100100	CHAIRMAN	160,580,000.00	168,480,000.00	268,540,000.00
011118300100	INTERNAL AUDIT	2,600,000.00	2,600,000.00	2,600,000.00
011118400100	INFORMATION UNIT	2,900,000.00	2,900,000.00	2,900,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	1,830,000.00	1,830,000.00	1,830,000.00
011200000000	LOCAL GOVT COUNCIL	26,850,000.00	26,850,000.00	26,850,000.00
011200100100	OFFICE OF THE LEADER	26,850,000.00	26,850,000.00	26,850,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	10,990,000.00	10,990,000.00	10,990,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	10,990,000.00	10,990,000.00	10,990,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	8,150,000.00	8,150,000.00	8,150,000.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	8,150,000.00	8,150,000.00	8,150,000.00
020000000000	ECONOMIC SECTOR	201,826,100.00	147,674,145.88	194,486,100.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	1,500,000.00	1,500,000.00	1,500,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	1,500,000.00	1,500,000.00	1,500,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	166,976,100.00	133,624,145.88	159,636,100.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	166,976,100.00	133,624,145.88	159,636,100.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	25,300,000.00	4,500,000.00	25,300,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	25,300,000.00	4,500,000.00	25,300,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	8,050,000.00	8,050,000.00	8,050,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	8,050,000.00	8,050,000.00	8,050,000.00
050000000000	SOCIAL SECTOR	8,150,000.00	8,150,000.00	8,150,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	3,350,000.00	3,350,000.00	3,350,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	3,350,000.00	3,350,000.00	3,350,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	4,800,000.00	4,800,000.00	4,800,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	4,800,000.00	4,800,000.00	4,800,000.00

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Capital Expenditure</i>	<i>7,534,525,001.00</i>	<i>4,910,707,000.00</i>	<i>14,707,500,000.00</i>
010000000000	ADMINISTRATION SECTOR	3,492,967,001.00	3,314,387,000.00	7,058,500,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	3,492,967,001.00	3,314,387,000.00	7,058,500,000.00
011100100100	CHAIRMAN	3,193,467,001.00	3,279,087,000.00	6,148,500,000.00
011118400100	INFORMATION UNIT	199,500,000.00	35,300,000.00	610,000,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	100,000,000.00	-	300,000,000.00
020000000000	ECONOMIC SECTOR	2,466,558,000.00	883,515,000.00	4,314,000,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	585,000,000.00	33,890,000.00	840,282,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	585,000,000.00	33,890,000.00	840,282,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,881,558,000.00	849,625,000.00	3,473,718,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,881,558,000.00	849,625,000.00	3,473,718,000.00
050000000000	SOCIAL SECTOR	1,575,000,000.00	712,805,000.00	3,335,000,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	690,000,000.00	429,900,000.00	1,270,000,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	690,000,000.00	429,900,000.00	1,270,000,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	875,000,000.00	282,905,000.00	1,715,000,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	875,000,000.00	282,905,000.00	1,715,000,000.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	10,000,000.00	-	350,000,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	10,000,000.00	-	350,000,000.00

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>11,600,625,001.00</u>	<u>6,741,070,809.13</u>	<u>18,874,217,000.00</u>
21	<u>PERSONNEL COST</u>	<u>3,642,223,900.00</u>	<u>1,452,739,663.25</u>	<u>3,642,220,900.00</u>
2101	<u>SALARY</u>	<u>3,044,729,805.24</u>	<u>1,022,140,549.12</u>	<u>3,126,718,280.29</u>
210101	<u>SALARIES AND WAGES</u>	<u>3,044,729,805.24</u>	<u>1,022,140,549.12</u>	<u>3,126,718,280.29</u>
21010101	SALARY	2,822,264,076.24	899,046,239.12	2,920,252,551.29
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	222,465,729.00	123,094,310.00	206,465,729.00
2102	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	<u>231,321,934.00</u>	<u>115,620,064.94</u>	<u>149,330,458.95</u>
210201	<u>ALLOWANCES</u>	<u>231,321,934.00</u>	<u>115,620,064.94</u>	<u>149,330,458.95</u>
21020122	Furniture Allowance	204,070,174.00	115,620,064.94	82,078,698.95
21020126	Other Allowances	27,251,760.00	-	67,251,760.00
2103	<u>SOCIAL BENEFITS</u>	<u>366,172,160.76</u>	<u>314,979,049.19</u>	<u>366,172,160.76</u>
210301	<u>SOCIAL BENEFITS</u>	<u>366,172,160.76</u>	<u>314,979,049.19</u>	<u>366,172,160.76</u>
21030102	PENSION	366,172,160.76	314,979,049.19	366,172,160.76
22	<u>OTHER RECURRENT COSTS</u>	<u>423,876,100.00</u>	<u>377,624,145.88</u>	<u>524,496,100.00</u>
2202	<u>OVERHEAD COST</u>	<u>262,150,000.00</u>	<u>249,250,000.00</u>	<u>370,110,000.00</u>
220201	<u>TRAVEL & TRANSPORT - GENERAL</u>	<u>32,750,000.00</u>	<u>27,650,000.00</u>	<u>29,750,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	17,250,000.00	17,150,000.00	17,250,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,500,000.00	10,500,000.00	10,500,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	-	2,000,000.00
220202	<u>UTILITIES - GENERAL</u>	<u>10,540,000.00</u>	<u>10,540,000.00</u>	<u>10,540,000.00</u>
22020201	ELECTRICITY CHARGES	4,560,000.00	4,560,000.00	4,560,000.00
22020202	TELEPHONE CHARGES	1,550,000.00	1,550,000.00	1,550,000.00
22020203	INTERNET ACCESS CHARGES	1,450,000.00	1,450,000.00	1,450,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	780,000.00	780,000.00	780,000.00
22020205	WATER RATES	300,000.00	300,000.00	300,000.00
22020206	SEWERAGE CHARGES	1,200,000.00	1,200,000.00	1,200,000.00
22020207	LEASED COMMUNICATION LINES(S)	700,000.00	700,000.00	700,000.00
220203	<u>MATERIALS & SUPPLIES - GENERAL</u>	<u>10,720,000.00</u>	<u>10,720,000.00</u>	<u>10,720,000.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,740,000.00	4,740,000.00	4,740,000.00
22020302	BOOKS	1,550,000.00	1,550,000.00	1,550,000.00
22020303	NEWSPAPERS	1,450,000.00	1,450,000.00	1,450,000.00
22020304	MAGAZINES & PERIODICALS	780,000.00	780,000.00	780,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	300,000.00	300,000.00	300,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,200,000.00	1,200,000.00	1,200,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	400,000.00	400,000.00	400,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	300,000.00	300,000.00	300,000.00
220204	<u>MAINTENANCE SERVICES - GENERAL</u>	<u>38,110,000.00</u>	<u>43,110,000.00</u>	<u>41,140,000.00</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	15,410,000.00	15,410,000.00	15,410,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	6,700,000.00	9,700,000.00	6,700,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,900,000.00	7,900,000.00	5,900,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	900,000.00	900,000.00	900,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,600,000.00	2,600,000.00	2,600,000.00
22020406	OTHER MAINTENANCE SERVICES	-	-	230,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	1,000,000.00	1,000,000.00	5,800,000.00
22020413	MINOR ROAD MAINTENANCE	5,600,000.00	5,600,000.00	3,600,000.00
220205	<u>TRAINING - GENERAL</u>	<u>8,750,000.00</u>	<u>8,750,000.00</u>	<u>8,750,000.00</u>
22020501	LOCAL TRAINING	8,600,000.00	8,600,000.00	8,600,000.00
22020502	INTERNATIONAL TRAINING	150,000.00	150,000.00	150,000.00
220206	<u>OTHER SERVICES - GENERAL</u>	<u>39,500,000.00</u>	<u>42,500,000.00</u>	<u>118,000,000.00</u>

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
22020601	SECURITY SERVICES	4,500,000.00	4,500,000.00	18,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	25,000,000.00	25,000,000.00	60,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	10,000,000.00	13,000,000.00	40,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	19,900,000.00	19,900,000.00	19,900,000.00
22020701	FINANCIAL CONSULTING	5,800,000.00	5,800,000.00	5,800,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	3,100,000.00	3,100,000.00	3,100,000.00
22020703	LEGAL SERVICES	5,000,000.00	5,000,000.00	5,000,000.00
22020704	ENGINEERING SERVICES	2,000,000.00	2,000,000.00	2,000,000.00
22020706	SURVEYING SERVICES	2,500,000.00	2,500,000.00	2,500,000.00
22020707	AGRICULTURAL CONSULTING	700,000.00	700,000.00	700,000.00
22020708	MEDICAL CONSULTING	800,000.00	800,000.00	800,000.00
220208	FUEL & LUBRICANTS - GENERAL	16,050,000.00	16,050,000.00	16,050,000.00
22020801	MOTOR VEHICLE FUEL COST	8,600,000.00	8,600,000.00	8,600,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,250,000.00	2,250,000.00	2,250,000.00
22020803	PLANT / GENERATOR FUEL COST	5,150,000.00	5,150,000.00	5,150,000.00
22020804	AIRCRAFT FUEL COST	50,000.00	50,000.00	50,000.00
220209	FINANCIAL CHARGES - GENERAL	4,500,000.00	4,500,000.00	4,500,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,000,000.00	2,000,000.00	2,000,000.00
22020902	INSURANCE PREMIUM	2,500,000.00	2,500,000.00	2,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	81,330,000.00	65,530,000.00	110,760,000.00
22021001	REFRESHMENT & MEALS	17,910,000.00	17,910,000.00	17,910,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	14,400,000.00	14,400,000.00	14,400,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00	2,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	4,700,000.00	4,700,000.00	4,700,000.00
22021006	POSTAGES & COURIER SERVICES	600,000.00	600,000.00	600,000.00
22021007	WELFARE PACKAGES	6,420,000.00	11,420,000.00	35,850,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	800,000.00	-	800,000.00
22021009	SPORTING ACTIVITIES	500,000.00	500,000.00	500,000.00
22021014	Annual Budget Defence Expenses & Administration	20,000,000.00	-	20,000,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	5,000,000.00	5,000,000.00	5,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	8,500,000.00	8,500,000.00	8,500,000.00
22021026	Common services (Committee/Commissions)	500,000.00	500,000.00	500,000.00
2207	TRANSFERS-PAYMENT	161,726,100.00	128,374,145.88	154,386,100.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	161,726,100.00	128,374,145.88	154,386,100.00
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	161,726,100.00	128,374,145.88	154,386,100.00
23	Capital Expenditure	7,534,525,001.00	4,910,707,000.00	14,707,500,000.00
2301	FIXED ASSETS PURCHASED	1,438,718,000.00	407,078,000.00	2,146,718,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,438,718,000.00	407,078,000.00	2,146,718,000.00
23010104	PURCHASE MOTOR CYCLES	200,000,000.00	5,600,000.00	150,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	200,000,000.00	195,125,000.00	200,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	75,000,000.00	25,800,000.00	55,000,000.00
23010113	PURCHASE OF COMPUTERS	1,318,000.00	-	1,318,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	400,000.00	-	400,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	100,000,000.00	-	200,000,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	20,000,000.00	3,900,000.00	10,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	330,000,000.00	12,553,000.00	680,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	412,000,000.00	143,100,000.00	750,000,000.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	100,000,000.00	21,000,000.00	100,000,000.00
2302	CONSTRUCTION / PROVISION	4,669,807,001.00	3,946,339,000.00	9,359,000,000.00

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	4,669,807,001.00	3,946,339,000.00	9,359,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	142,000,000.00	7,400,000.00	490,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	100,000,000.00	2,000,000.00	300,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	300,000,000.00	212,490,000.00	850,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	5,000,000.00	-	300,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	775,000,000.00	282,905,000.00	1,515,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	470,000,000.00	282,000,000.00	1,150,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	5,000,000.00	-	70,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	355,000,000.00	32,000,000.00	265,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	661,840,000.00	525,135,000.00	2,079,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	60,000,000.00	-	290,000,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	90,000,000.00	5,509,000.00	150,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	1,636,467,001.00	2,596,900,000.00	1,650,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	69,500,000.00	-	250,000,000.00
2303	REHABILITATION / REPAIRS	180,000,000.00	125,500,000.00	808,500,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	180,000,000.00	125,500,000.00	808,500,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	50,000,000.00	-	250,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	-	-	30,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	130,000,000.00	125,500,000.00	528,500,000.00
2304	PRESERVATION OF THE ENVIRONMENT	678,000,000.00	106,400,000.00	803,282,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	678,000,000.00	106,400,000.00	803,282,000.00
23040101	TREE PLANTING	50,000,000.00	-	475,282,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	628,000,000.00	106,400,000.00	328,000,000.00
2305	OTHER CAPITAL PROJECTS	568,000,000.00	325,390,000.00	1,590,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	568,000,000.00	325,390,000.00	1,590,000,000.00
23050101	RESEARCH AND DEVELOPMENT	440,000,000.00	315,390,000.00	770,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	20,000,000.00	10,000,000.00	120,000,000.00
23050107	MARGIN FOR INCREASES IN COSTS	108,000,000.00	-	700,000,000.00

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	11,600,625,001.00	6,741,070,809.13	18,874,217,000.00
701	GENERAL PUBLIC SERVICES	3,324,957,474.33	1,182,133,963.26	4,024,096,919.88
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,245,027,108.06	958,987,144.32	1,706,980,595.91
70111	EXECUTIVE AND LEGISLATIVE ORGANS	875,263,369.00	659,239,310.00	1,422,723,369.00
70112	FINANCIAL AND FISCAL AFFAIRS	369,763,739.06	299,747,834.32	284,257,226.91
7013	GENERAL SERVICES	2,061,740,366.27	210,006,818.94	2,298,926,323.97
70131	GENERAL PERSONNEL SERVICES	2,022,689,927.58	195,109,737.23	2,263,904,574.85
70132	OVERALL PLANNING AND STATISTICAL SERVICES	39,050,438.69	14,897,081.71	35,021,749.12
7016	GENERAL PUBLIC SERVICES N.E.C.	18,190,000.00	13,140,000.00	18,190,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	18,190,000.00	13,140,000.00	18,190,000.00
703	PUBLIC ORDER AND SAFETY	439,000,000.00	145,500,000.00	860,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	439,000,000.00	145,500,000.00	860,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	439,000,000.00	145,500,000.00	860,000,000.00
704	ECONOMIC AFFAIRS	3,302,934,586.08	3,539,785,964.70	5,859,085,438.58
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	1,636,467,001.00	2,596,900,000.00	2,150,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	1,636,467,001.00	2,596,900,000.00	2,150,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	618,166,783.64	127,991,243.83	384,989,236.87
70421	AGRICULTURE	618,166,783.64	127,991,243.83	384,989,236.87
7043	FUEL AND ENERGY	300,000,000.00	212,490,000.00	850,000,000.00
70435	ELECTRICITY	300,000,000.00	212,490,000.00	850,000,000.00
7045	TRANSPORT	748,300,801.44	602,404,720.87	2,474,096,201.71
70451	ROAD TRANSPORT	748,300,801.44	602,404,720.87	2,474,096,201.71
705	ENVIRONMENTAL PROTECTION	879,318,000.00	112,000,000.00	954,600,000.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	879,318,000.00	112,000,000.00	954,600,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	879,318,000.00	112,000,000.00	954,600,000.00
706	HOUSING AND COMMUNITY AMMENITIES	166,825,607.00	8,219,728.00	858,144,124.60
7061	HOUSING DEVELOPMENT	100,000,000.00	2,000,000.00	300,000,000.00
70611	HOUSING DEVELOPMENT	100,000,000.00	2,000,000.00	300,000,000.00
7062	COMMUNITY DEVELOPMENT	11,825,607.00	6,219,728.00	8,144,124.60
70621	COMMUNITY DEVELOPMENT	11,825,607.00	6,219,728.00	8,144,124.60
7063	WATER SUPPLY	55,000,000.00	-	550,000,000.00
70631	WATER SUPPLY	55,000,000.00	-	550,000,000.00
707	HEALTH	1,356,974,390.22	673,607,074.48	1,667,290,957.13
7074	PUBLIC HEALTH SERVICES	1,356,974,390.22	673,607,074.48	1,667,290,957.13
70741	PUBLIC HEALTH SERVICES	1,356,974,390.22	673,607,074.48	1,667,290,957.13
708	RECREATION, CULTURE AND RELIGION	565,010,676.00	63,086,188.00	1,300,031,549.60
7081	RECREATIONAL AND SPORTING SERVICES	185,000,000.00	8,403,000.00	370,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	185,000,000.00	8,403,000.00	370,000,000.00
7082	CULTURAL SERVICES	170,000,000.00	14,150,000.00	310,000,000.00
70821	CULTURAL SERVICES	170,000,000.00	14,150,000.00	310,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	210,010,676.00	40,533,188.00	620,031,549.60
70831	BROADCASTING AND PUBLISHING SERVICES	210,010,676.00	40,533,188.00	620,031,549.60
709	EDUCATION	849,432,106.61	593,249,841.50	2,334,795,849.44
7091	PRE-PRIMARY AND PRIMARY EDUCATION	849,432,106.61	593,249,841.50	2,334,795,849.44
70912	PRIMARY EDUCATION	849,432,106.61	593,249,841.50	2,334,795,849.44
710	SOCIAL PROTECTION	716,172,160.76	423,488,049.19	1,016,172,160.76
7102	OLD AGE	366,172,160.76	314,979,049.19	366,172,160.76
71021	OLD AGE	366,172,160.76	314,979,049.19	366,172,160.76
7104	FAMILY AND CHILDREN	350,000,000.00	108,509,000.00	650,000,000.00
71041	FAMILY AND CHILDREN	350,000,000.00	108,509,000.00	650,000,000.00

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>3,642,223,900.00</i>	<i>1,452,739,663.25</i>	<i>3,642,220,900.00</i>
701	GENERAL PUBLIC SERVICES	2,525,111,374.33	506,314,817.38	2,708,130,819.88
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	489,621,008.06	306,807,998.44	435,454,495.91
70111	EXECUTIVE AND LEGISLATIVE ORGANS	289,433,369.00	143,284,310.00	313,433,369.00
70112	FINANCIAL AND FISCAL AFFAIRS	200,187,639.06	163,523,688.44	122,021,126.91
7013	GENERAL SERVICES	2,028,290,366.27	197,356,818.94	2,265,476,323.97
70131	GENERAL PERSONNEL SERVICES	2,014,539,927.58	186,959,737.23	2,255,754,574.85
70132	OVERALL PLANNING AND STATISTICAL SERVICES	13,750,438.69	10,397,081.71	9,721,749.12
7016	GENERAL PUBLIC SERVICES N.E.C.	7,200,000.00	2,150,000.00	7,200,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	7,200,000.00	2,150,000.00	7,200,000.00
704	ECONOMIC AFFAIRS	210,077,585.08	161,820,964.70	135,535,438.58
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	131,666,783.64	92,601,243.83	68,489,236.87
70421	AGRICULTURE	131,666,783.64	92,601,243.83	68,489,236.87
7045	TRANSPORT	78,410,801.44	69,219,720.87	67,046,201.71
70451	ROAD TRANSPORT	78,410,801.44	69,219,720.87	67,046,201.71
706	HOUSING AND COMMUNITY AMMENITIES	9,995,607.00	4,389,728.00	6,314,124.60
7062	COMMUNITY DEVELOPMENT	9,995,607.00	4,389,728.00	6,314,124.60
70621	COMMUNITY DEVELOPMENT	9,995,607.00	4,389,728.00	6,314,124.60
707	HEALTH	437,174,390.22	385,902,074.48	357,490,957.13
7074	PUBLIC HEALTH SERVICES	437,174,390.22	385,902,074.48	357,490,957.13
70741	PUBLIC HEALTH SERVICES	437,174,390.22	385,902,074.48	357,490,957.13
708	RECREATION, CULTURE AND RELIGION	7,610,676.00	2,333,188.00	7,131,549.60
7083	BROADCASTING AND PUBLISHING SERVICES	7,610,676.00	2,333,188.00	7,131,549.60
70831	BROADCASTING AND PUBLISHING SERVICES	7,610,676.00	2,333,188.00	7,131,549.60
709	EDUCATION	86,082,106.61	76,999,841.50	61,445,849.44
7091	PRE-PRIMARY AND PRIMARY EDUCATION	86,082,106.61	76,999,841.50	61,445,849.44
70912	PRIMARY EDUCATION	86,082,106.61	76,999,841.50	61,445,849.44
710	SOCIAL PROTECTION	366,172,160.76	314,979,049.19	366,172,160.76
7102	OLD AGE	366,172,160.76	314,979,049.19	366,172,160.76
71021	OLD AGE	366,172,160.76	314,979,049.19	366,172,160.76

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Other Recurrent Expenditure	423,876,100.00	377,624,145.88	524,496,100.00
701	GENERAL PUBLIC SERVICES	401,446,100.00	355,194,145.88	502,066,100.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	357,006,100.00	331,554,145.88	457,626,100.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	187,430,000.00	195,330,000.00	295,390,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	169,576,100.00	136,224,145.88	162,236,100.00
7013	GENERAL SERVICES	33,450,000.00	12,650,000.00	33,450,000.00
70131	GENERAL PERSONNEL SERVICES	8,150,000.00	8,150,000.00	8,150,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	25,300,000.00	4,500,000.00	25,300,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	10,990,000.00	10,990,000.00	10,990,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	10,990,000.00	10,990,000.00	10,990,000.00
704	ECONOMIC AFFAIRS	9,550,000.00	9,550,000.00	9,550,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,500,000.00	1,500,000.00	1,500,000.00
70421	AGRICULTURE	1,500,000.00	1,500,000.00	1,500,000.00
7045	TRANSPORT	8,050,000.00	8,050,000.00	8,050,000.00
70451	ROAD TRANSPORT	8,050,000.00	8,050,000.00	8,050,000.00
706	HOUSING AND COMMUNITY AMMENITIES	1,830,000.00	1,830,000.00	1,830,000.00
7062	COMMUNITY DEVELOPMENT	1,830,000.00	1,830,000.00	1,830,000.00
70621	COMMUNITY DEVELOPMENT	1,830,000.00	1,830,000.00	1,830,000.00
707	HEALTH	4,800,000.00	4,800,000.00	4,800,000.00
7074	PUBLIC HEALTH SERVICES	4,800,000.00	4,800,000.00	4,800,000.00
70741	PUBLIC HEALTH SERVICES	4,800,000.00	4,800,000.00	4,800,000.00
708	RECREATION, CULTURE AND RELIGION	2,900,000.00	2,900,000.00	2,900,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	2,900,000.00	2,900,000.00	2,900,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	2,900,000.00	2,900,000.00	2,900,000.00
709	EDUCATION	3,350,000.00	3,350,000.00	3,350,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	3,350,000.00	3,350,000.00	3,350,000.00
70912	PRIMARY EDUCATION	3,350,000.00	3,350,000.00	3,350,000.00

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	7,534,525,001.00	4,910,707,000.00	14,707,500,000.00
701	GENERAL PUBLIC SERVICES	398,400,000.00	320,625,000.00	813,900,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	398,400,000.00	320,625,000.00	813,900,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	398,400,000.00	320,625,000.00	813,900,000.00
703	PUBLIC ORDER AND SAFETY	439,000,000.00	145,500,000.00	860,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	439,000,000.00	145,500,000.00	860,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	439,000,000.00	145,500,000.00	860,000,000.00
704	ECONOMIC AFFAIRS	3,083,307,001.00	3,368,415,000.00	5,714,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	1,636,467,001.00	2,596,900,000.00	2,150,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	1,636,467,001.00	2,596,900,000.00	2,150,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	485,000,000.00	33,890,000.00	315,000,000.00
70421	AGRICULTURE	485,000,000.00	33,890,000.00	315,000,000.00
7043	FUEL AND ENERGY	300,000,000.00	212,490,000.00	850,000,000.00
70435	ELECTRICITY	300,000,000.00	212,490,000.00	850,000,000.00
7045	TRANSPORT	661,840,000.00	525,135,000.00	2,399,000,000.00
70451	ROAD TRANSPORT	661,840,000.00	525,135,000.00	2,399,000,000.00
705	ENVIRONMENTAL PROTECTION	879,318,000.00	112,000,000.00	954,600,000.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	879,318,000.00	112,000,000.00	954,600,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	879,318,000.00	112,000,000.00	954,600,000.00
706	HOUSING AND COMMUNITY AMMENITIES	155,000,000.00	2,000,000.00	850,000,000.00
7061	HOUSING DEVELOPMENT	100,000,000.00	2,000,000.00	300,000,000.00
70611	HOUSING DEVELOPMENT	100,000,000.00	2,000,000.00	300,000,000.00
7063	WATER SUPPLY	55,000,000.00	-	550,000,000.00
70631	WATER SUPPLY	55,000,000.00	-	550,000,000.00
707	HEALTH	915,000,000.00	282,905,000.00	1,305,000,000.00
7074	PUBLIC HEALTH SERVICES	915,000,000.00	282,905,000.00	1,305,000,000.00
70741	PUBLIC HEALTH SERVICES	915,000,000.00	282,905,000.00	1,305,000,000.00
708	RECREATION, CULTURE AND RELIGION	554,500,000.00	57,853,000.00	1,290,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	185,000,000.00	8,403,000.00	370,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	185,000,000.00	8,403,000.00	370,000,000.00
7082	CULTURAL SERVICES	170,000,000.00	14,150,000.00	310,000,000.00
70821	CULTURAL SERVICES	170,000,000.00	14,150,000.00	310,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	199,500,000.00	35,300,000.00	610,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	199,500,000.00	35,300,000.00	610,000,000.00
709	EDUCATION	760,000,000.00	512,900,000.00	2,270,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	760,000,000.00	512,900,000.00	2,270,000,000.00
70912	PRIMARY EDUCATION	760,000,000.00	512,900,000.00	2,270,000,000.00
710	SOCIAL PROTECTION	350,000,000.00	108,509,000.00	650,000,000.00
7104	FAMILY AND CHILDREN	350,000,000.00	108,509,000.00	650,000,000.00
71041	FAMILY AND CHILDREN	350,000,000.00	108,509,000.00	650,000,000.00

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Total Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	11,600,625,001.00	6,741,070,809.13	18,874,217,000.00
4141	Enugu East	11,600,625,001.00	6,741,070,809.13	18,874,217,000.00
414103	ENUGU EAST	11,600,625,001.00	6,741,070,809.13	18,874,217,000.00
41410301	ABAKPA I	70,000,000.00	70,000,000.00	150,000,000.00
41410303	AMORJI	100,000,000.00	55,000,000.00	100,000,000.00
41410306	MBULU-NJODO WEST	50,000,000.00	-	-
41410307	MBULUIYIUKWU	65,000,000.00	-	60,000,000.00
41410308	MBULUOWEHE	150,000,000.00	1,890,000.00	50,000,000.00
41410309	TRANS-EKULU	5,000,000.00	-	70,000,000.00
41410310	UGWUGO NIKE	250,000,000.00	345,000.00	620,000,000.00
41410321	LG Wide	10,910,625,001.00	6,613,835,809.13	17,824,217,000.00

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	3,642,223,900.00	1,452,739,663.25	3,642,220,900.00
4141	Enugu East	3,642,223,900.00	1,452,739,663.25	3,642,220,900.00
414103	ENUGU EAST	3,642,223,900.00	1,452,739,663.25	3,642,220,900.00
41410321	LG Wide	3,642,223,900.00	1,452,739,663.25	3,642,220,900.00

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	423,876,100.00	377,624,145.88	524,496,100.00
4141	Enugu East	423,876,100.00	377,624,145.88	524,496,100.00
414103	ENUGU EAST	423,876,100.00	377,624,145.88	524,496,100.00
41410321	LG Wide	423,876,100.00	377,624,145.88	524,496,100.00

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget: Capital Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	7,534,525,001.00	4,910,707,000.00	14,707,500,000.00
4141	Enugu East	7,534,525,001.00	4,910,707,000.00	14,707,500,000.00
414103	ENUGU EAST	7,534,525,001.00	4,910,707,000.00	14,707,500,000.00
41410301	ABAKPA I	70,000,000.00	70,000,000.00	150,000,000.00
41410303	AMORJI	100,000,000.00	55,000,000.00	100,000,000.00
41410306	MBULU-NJODO WEST	50,000,000.00	-	-
41410307	MBULUIYIUKWU	65,000,000.00	-	60,000,000.00
41410308	MBULUOWEHE	150,000,000.00	1,890,000.00	50,000,000.00
41410309	TRANS-EKULU	5,000,000.00	-	70,000,000.00
41410310	UGWUGO NIKE	250,000,000.00	345,000.00	620,000,000.00
41410321	LG Wide	6,844,525,001.00	4,783,472,000.00	13,657,500,000.00

414103 - ENUGU EAST Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	11,600,625,001.00	6,741,070,809.13	18,874,217,000.00
01	Agriculture	718,166,783.64	127,991,243.83	910,271,236.87
0101	Effective governance of the Agriculture Sector	133,166,783.64	94,101,243.83	69,989,236.87
010102	Agriculture sector coordination mechanisms	133,166,783.64	94,101,243.83	69,989,236.87
0103	Enhancement of food production and productivity	290,000,000.00	32,000,000.00	205,000,000.00
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	100,000,000.00	-	100,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	50,000,000.00	32,000,000.00	100,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	140,000,000.00	-	5,000,000.00
0107	Promotion of enabling environment for increased agricultural development	245,000,000.00	1,890,000.00	585,282,000.00
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	65,000,000.00	-	485,282,000.00
010705	Public Private Partnerships (corporate private sector, NGOs, donors & development partners, farmers organiza	130,000,000.00	1,890,000.00	50,000,000.00
010706	Capacity building for stakeholders and professional human resources development	50,000,000.00	-	50,000,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	50,000,000.00	-	50,000,000.00
011001	Agriculture Programme Not Elsewhere Classified	50,000,000.00	-	50,000,000.00
02	Societal Re-orientation	417,000,000.00	145,500,000.00	810,000,000.00
0210	Societal Re-orientation - General	417,000,000.00	145,500,000.00	810,000,000.00
021001	Societal Re-orientation - General	417,000,000.00	145,500,000.00	810,000,000.00
04	Health	1,316,974,390.22	673,607,074.48	2,077,290,957.13
0401	Effective governance of the health system	441,974,390.22	390,702,074.48	362,290,957.13
040103	Health sector coordination mechanisms	441,974,390.22	390,702,074.48	362,290,957.13
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	100,000,000.00	55,000,000.00	100,000,000.00
040305	Non-communicable diseases	100,000,000.00	55,000,000.00	100,000,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources	20,000,000.00	-	120,000,000.00
040403	In service training (continuing education)	20,000,000.00	-	120,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	440,000,000.00	223,735,000.00	1,260,000,000.00
040501	Functional health facilities	440,000,000.00	223,735,000.00	1,260,000,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	65,000,000.00	-	115,000,000.00
040601	Sustainable drug supply	65,000,000.00	-	115,000,000.00
0408	Institution and maintenance of a responsive public health emergency preparedness system	200,000,000.00	2,780,000.00	20,000,000.00
040802	Public health laboratories	200,000,000.00	2,780,000.00	20,000,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	-	-	50,000,000.00
040901	Mobilising equity contributions and vulnerable group funds	-	-	50,000,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	50,000,000.00	1,390,000.00	50,000,000.00
041001	Health Not Elsewhere Classified	50,000,000.00	1,390,000.00	50,000,000.00
05	Education	779,432,106.61	508,249,841.50	1,334,795,849.44
0501	Effective governance of the education system	89,432,106.61	80,349,841.50	64,795,849.44
050103	Education sector coordination mechanisms	89,432,106.61	80,349,841.50	64,795,849.44
0505	Adequate infrastructure at all levels	490,000,000.00	275,900,000.00	770,000,000.00
050501	Schools' infrastructure construction and rehabilitation	490,000,000.00	275,900,000.00	770,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	200,000,000.00	152,000,000.00	500,000,000.00
051001	Education Not Elsewhere Classified	200,000,000.00	152,000,000.00	500,000,000.00
06	Housing and Urban Development	111,825,607.00	8,219,728.00	308,144,124.60
0610	Housing and Urban Development - General	111,825,607.00	8,219,728.00	308,144,124.60
061001	Housing and Urban Development - General	111,825,607.00	8,219,728.00	308,144,124.60
08	Youth	335,000,000.00	12,553,000.00	660,000,000.00
0810	Youth - General	335,000,000.00	12,553,000.00	660,000,000.00
081001	Youth - General	335,000,000.00	12,553,000.00	660,000,000.00
09	Environmental Improvement	919,718,000.00	112,000,000.00	724,718,000.00
0910	Environmental Improvement - General	919,718,000.00	112,000,000.00	724,718,000.00

414103 - ENUGU EAST Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
091001	Environmental Improvement - General	919,718,000.00	112,000,000.00	724,718,000.00
10	Water Resources and Rural Development	10,000,000.00	-	350,000,000.00
1010	Water Resources and Rural Deve - General	10,000,000.00	-	350,000,000.00
101001	Water Resources and Rural Deve - General	10,000,000.00	-	350,000,000.00
11	Information Communication and Technology	210,010,676.00	40,533,188.00	620,031,549.60
1110	Information Communication and Technology - General	210,010,676.00	40,533,188.00	620,031,549.60
111001	Information Communication and Technology - General	210,010,676.00	40,533,188.00	620,031,549.60
12	Growing the Private Sector	1,636,467,001.00	2,596,900,000.00	2,150,000,000.00
1210	Growing the Private Sector - General	1,636,467,001.00	2,596,900,000.00	2,150,000,000.00
121001	Growing the Private Sector - General	1,636,467,001.00	2,596,900,000.00	2,150,000,000.00
13	Reform of Government and Governance	3,431,557,474.33	1,277,133,963.26	5,138,696,919.88
1310	Reform of Government and Governance - General	3,431,557,474.33	1,277,133,963.26	5,138,696,919.88
131001	Reform of Government and Governance - General	3,431,557,474.33	1,277,133,963.26	5,138,696,919.88
14	Power	300,000,000.00	212,490,000.00	850,000,000.00
1410	Power - General	300,000,000.00	212,490,000.00	850,000,000.00
141001	Power - General	300,000,000.00	212,490,000.00	850,000,000.00
17	Road	748,300,801.44	602,404,720.87	1,974,096,201.71
1710	Road - General	748,300,801.44	602,404,720.87	1,974,096,201.71
171001	Road - General	748,300,801.44	602,404,720.87	1,974,096,201.71
23	Social Protection	666,172,160.76	423,488,049.19	966,172,160.76
2302	Reduce Poverty and Vulnerability	50,000,000.00	77,000,000.00	150,000,000.00
230201	Conditional Cash Transfer to alleviate extreme poverty and support vulnerable households.	-	-	100,000,000.00
230202	Unconditional Cash Transfers alleviate extreme poverty and support vulnerable households	50,000,000.00	77,000,000.00	50,000,000.00
2303	Promote gender equity and social justice	190,000,000.00	26,500,000.00	250,000,000.00
230301	Women's Economic Empowerment	190,000,000.00	26,500,000.00	250,000,000.00
2305	Social Pensions and Old Age Support	366,172,160.76	314,979,049.19	366,172,160.76
230501	Pensions Payments and Contributions	366,172,160.76	314,979,049.19	366,172,160.76
2310	Social Protection Not Elsewhere Classified	60,000,000.00	5,009,000.00	200,000,000.00
231001	Social Protection Not Elsewhere Classified	60,000,000.00	5,009,000.00	200,000,000.00

414103 - ENUGU EAST Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget

414103 - ENUGU EAST Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget

414103 - ENUGU EAST Local Government, Enugu State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	3,642,223,900.00	1,452,739,663.25	3,642,220,900.00
01	Agriculture	131,666,783.64	92,601,243.83	68,489,236.87
0101	Effective governance of the Agriculture Sector	131,666,783.64	92,601,243.83	68,489,236.87
010102	Agriculture sector coordination mechanisms	131,666,783.64	92,601,243.83	68,489,236.87
04	Health	437,174,390.22	385,902,074.48	357,490,957.13
0401	Effective governance of the health system	437,174,390.22	385,902,074.48	357,490,957.13
040103	Health sector coordination mechanisms	437,174,390.22	385,902,074.48	357,490,957.13
05	Education	86,082,106.61	76,999,841.50	61,445,849.44
0501	Effective governance of the education system	86,082,106.61	76,999,841.50	61,445,849.44
050103	Education sector coordination mechanisms	86,082,106.61	76,999,841.50	61,445,849.44
06	Housing and Urban Development	9,995,607.00	4,389,728.00	6,314,124.60
0610	Housing and Urban Development - General	9,995,607.00	4,389,728.00	6,314,124.60
061001	Housing and Urban Development - General	9,995,607.00	4,389,728.00	6,314,124.60
11	Information Communication and Technology	7,610,676.00	2,333,188.00	7,131,549.60
1110	Information Communication and Technology - General	7,610,676.00	2,333,188.00	7,131,549.60
111001	Information Communication and Technology - General	7,610,676.00	2,333,188.00	7,131,549.60
13	Reform of Government and Governance	2,525,111,374.33	506,314,817.38	2,708,130,819.88
1310	Reform of Government and Governance - General	2,525,111,374.33	506,314,817.38	2,708,130,819.88
131001	Reform of Government and Governance - General	2,525,111,374.33	506,314,817.38	2,708,130,819.88
17	Road	78,410,801.44	69,219,720.87	67,046,201.71
1710	Road - General	78,410,801.44	69,219,720.87	67,046,201.71
171001	Road - General	78,410,801.44	69,219,720.87	67,046,201.71
23	Social Protection	366,172,160.76	314,979,049.19	366,172,160.76
2305	Social Pensions and Old Age Support	366,172,160.76	314,979,049.19	366,172,160.76
230501	Pensions Payments and Contributions	366,172,160.76	314,979,049.19	366,172,160.76

414103 - ENUGU EAST Local Government, Enugu State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget

414103 - ENUGU EAST Local Government, Enugu State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Other Recurrent Expenditure	423,876,100.00	377,624,145.88	524,496,100.00
01	Agriculture	1,500,000.00	1,500,000.00	1,500,000.00
0101	Effective governance of the Agriculture Sector	1,500,000.00	1,500,000.00	1,500,000.00
010102	Agriculture sector coordination mechanisms	1,500,000.00	1,500,000.00	1,500,000.00
04	Health	4,800,000.00	4,800,000.00	4,800,000.00
0401	Effective governance of the health system	4,800,000.00	4,800,000.00	4,800,000.00
040103	Health sector coordination mechanisms	4,800,000.00	4,800,000.00	4,800,000.00
05	Education	3,350,000.00	3,350,000.00	3,350,000.00
0501	Effective governance of the education system	3,350,000.00	3,350,000.00	3,350,000.00
050103	Education sector coordination mechanisms	3,350,000.00	3,350,000.00	3,350,000.00
06	Housing and Urban Development	1,830,000.00	1,830,000.00	1,830,000.00
0610	Housing and Urban Development - General	1,830,000.00	1,830,000.00	1,830,000.00
061001	Housing and Urban Development - General	1,830,000.00	1,830,000.00	1,830,000.00
11	Information Communication and Technology	2,900,000.00	2,900,000.00	2,900,000.00
1110	Information Communication and Technology - General	2,900,000.00	2,900,000.00	2,900,000.00
111001	Information Communication and Technology - General	2,900,000.00	2,900,000.00	2,900,000.00
13	Reform of Government and Governance	401,446,100.00	355,194,145.88	502,066,100.00
1310	Reform of Government and Governance - General	401,446,100.00	355,194,145.88	502,066,100.00
131001	Reform of Government and Governance - General	401,446,100.00	355,194,145.88	502,066,100.00
17	Road	8,050,000.00	8,050,000.00	8,050,000.00
1710	Road - General	8,050,000.00	8,050,000.00	8,050,000.00
171001	Road - General	8,050,000.00	8,050,000.00	8,050,000.00

414103 - ENUGU EAST Local Government, Enugu State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	7,534,525,001.00	4,910,707,000.00	14,707,500,000.00
01	Agriculture	585,000,000.00	33,890,000.00	840,282,000.00
0103	Enhancement of food production and productivity	290,000,000.00	32,000,000.00	205,000,000.00
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	100,000,000.00	-	100,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	50,000,000.00	32,000,000.00	100,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	140,000,000.00	-	5,000,000.00
0107	Promotion of enabling environment for increased agricultural development	245,000,000.00	1,890,000.00	585,282,000.00
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	65,000,000.00	-	485,282,000.00
010705	Public Private Partnerships (corporate private sector, NGOs, donors & development partners, farmers organiza	130,000,000.00	1,890,000.00	50,000,000.00
010706	Capacity building for stakeholders and professional human resources development	50,000,000.00	-	50,000,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	50,000,000.00	-	50,000,000.00
011001	Agriculture Programme Not Elsewhere Classified	50,000,000.00	-	50,000,000.00
02	Societal Re-orientation	417,000,000.00	145,500,000.00	810,000,000.00
0210	Societal Re-orientation - General	417,000,000.00	145,500,000.00	810,000,000.00
021001	Societal Re-orientation - General	417,000,000.00	145,500,000.00	810,000,000.00
04	Health	875,000,000.00	282,905,000.00	1,715,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	100,000,000.00	55,000,000.00	100,000,000.00
040305	Non-communicable diseases	100,000,000.00	55,000,000.00	100,000,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources	20,000,000.00	-	120,000,000.00
040403	In service training (continuing education)	20,000,000.00	-	120,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	440,000,000.00	223,735,000.00	1,260,000,000.00
040501	Functional health facilities	440,000,000.00	223,735,000.00	1,260,000,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	65,000,000.00	-	115,000,000.00
040601	Sustainable drug supply	65,000,000.00	-	115,000,000.00
0408	Institution and maintenance of a responsive public health emergency preparedness system	200,000,000.00	2,780,000.00	20,000,000.00
040802	Public health laboratories	200,000,000.00	2,780,000.00	20,000,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	-	-	50,000,000.00
040901	Mobilising equity contributions and vulnerable group funds	-	-	50,000,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	50,000,000.00	1,390,000.00	50,000,000.00
041001	Health Not Elsewhere Classified	50,000,000.00	1,390,000.00	50,000,000.00
05	Education	690,000,000.00	427,900,000.00	1,270,000,000.00
0505	Adequate infrastructure at all levels	490,000,000.00	275,900,000.00	770,000,000.00
050501	Schools' infrastructure construction and rehabilitation	490,000,000.00	275,900,000.00	770,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	200,000,000.00	152,000,000.00	500,000,000.00
051001	Education Not Elsewhere Classified	200,000,000.00	152,000,000.00	500,000,000.00
06	Housing and Urban Development	100,000,000.00	2,000,000.00	300,000,000.00
0610	Housing and Urban Development - General	100,000,000.00	2,000,000.00	300,000,000.00
061001	Housing and Urban Development - General	100,000,000.00	2,000,000.00	300,000,000.00
08	Youth	335,000,000.00	12,553,000.00	660,000,000.00
0810	Youth - General	335,000,000.00	12,553,000.00	660,000,000.00
081001	Youth - General	335,000,000.00	12,553,000.00	660,000,000.00
09	Environmental Improvement	919,718,000.00	112,000,000.00	724,718,000.00
0910	Environmental Improvement - General	919,718,000.00	112,000,000.00	724,718,000.00
091001	Environmental Improvement - General	919,718,000.00	112,000,000.00	724,718,000.00
10	Water Resources and Rural Development	10,000,000.00	-	350,000,000.00
1010	Water Resources and Rural Deve - General	10,000,000.00	-	350,000,000.00
101001	Water Resources and Rural Deve - General	10,000,000.00	-	350,000,000.00
11	Information Communication and Technology	199,500,000.00	35,300,000.00	610,000,000.00
1110	Information Communication and Technology - General	199,500,000.00	35,300,000.00	610,000,000.00

414103 - ENUGU EAST Local Government, Enugu State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
111001	Information Communication and Technology - General	199,500,000.00	35,300,000.00	610,000,000.00
12	Growing the Private Sector	1,636,467,001.00	2,596,900,000.00	2,150,000,000.00
1210	Growing the Private Sector - General	1,636,467,001.00	2,596,900,000.00	2,150,000,000.00
121001	Growing the Private Sector - General	1,636,467,001.00	2,596,900,000.00	2,150,000,000.00
13	Reform of Government and Governance	505,000,000.00	415,625,000.00	1,928,500,000.00
1310	Reform of Government and Governance - General	505,000,000.00	415,625,000.00	1,928,500,000.00
131001	Reform of Government and Governance - General	505,000,000.00	415,625,000.00	1,928,500,000.00
14	Power	300,000,000.00	212,490,000.00	850,000,000.00
1410	Power - General	300,000,000.00	212,490,000.00	850,000,000.00
141001	Power - General	300,000,000.00	212,490,000.00	850,000,000.00
17	Road	661,840,000.00	525,135,000.00	1,899,000,000.00
1710	Road - General	661,840,000.00	525,135,000.00	1,899,000,000.00
171001	Road - General	661,840,000.00	525,135,000.00	1,899,000,000.00
23	Social Protection	300,000,000.00	108,509,000.00	600,000,000.00
2302	Reduce Poverty and Vulnerability	50,000,000.00	77,000,000.00	150,000,000.00
230201	Conditional Cash Transfer to alleviate extreme poverty and support vulnerable households.	-	-	100,000,000.00
230202	Unconditional Cash Transfers alleviate extreme poverty and support vulnerable households	50,000,000.00	77,000,000.00	50,000,000.00
2303	Promote gender equity and social justice	190,000,000.00	26,500,000.00	250,000,000.00
230301	Women's Economic Empowerment	190,000,000.00	26,500,000.00	250,000,000.00
2310	Social Protection Not Elsewhere Classified	60,000,000.00	5,009,000.00	200,000,000.00
231001	Social Protection Not Elsewhere Classified	60,000,000.00	5,009,000.00	200,000,000.00

414103 - ENUGU EAST Local Government, Enugu State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget:

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Total Capital Expenditure						7,534,525,001.00	4,910,707,000.00	14,707,500,000.00
SUPPORT TO NEIGHBOURHOOD WATCH,FOREST GUARDS AND OTHER SECURITY AGENTS	02 - Societal Re-orientation	01110010010 - CHAIRMAN	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41410321 - LG Wide	100,000,000.00	30,000,000.00	100,000,000.00
PROFILING OF EXISTING OFFICES & MEN OF THE NEIGHBOURHOOD WATCH,FOREST GUARDS & CIVIL DEFENCE CORP	02 - Societal Re-orientation	01110010010 - CHAIRMAN	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41410321 - LG Wide	10,000,000.00	600,000.00	10,000,000.00
SECURITY SUPPORT TO RECRUITMENT/TRAINING OF YOUNGER /NEW SECURITY PERSONNEL IN THE NEIGHBOURHOOD WATCH	02 - Societal Re-orientation	01110010010 - CHAIRMAN	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41410321 - LG Wide	20,000,000.00	20,000,000.00	20,000,000.00
PROCUREMENT/DISTRIBUTION OF SECURITY GADGETS,UNIFORMS & INSTALLATION OF SECURITY CAMERAS AT THE 4 DCs	02 - Societal Re-orientation	01110010010 - CHAIRMAN	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41410321 - LG Wide	10,000,000.00	6,000,000.00	10,000,000.00
PROCUREMENT OF OPERATIONAL VEHICLES FOR SECURITY MEN, 4NOS SIENNA & 2NOS HILUX	02 - Societal Re-orientation	01110010010 - CHAIRMAN	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41410321 - LG Wide	150,000,000.00	85,000,000.00	200,000,000.00
ENUGU EAST SECURITY MAPPING SUPPORT PROJECT	02 - Societal Re-orientation	01110010010 - CHAIRMAN	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41410321 - LG Wide	20,000,000.00	-	10,000,000.00
ENUGU EAST SECURITY PEACE COMMITTEE SUPPORT	02 - Societal Re-orientation	01110010010 - CHAIRMAN	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41410321 - LG Wide	20,000,000.00	-	20,000,000.00
CONSTRUCTION OF COMMAND & CONTROL CENTERS	02 - Societal Re-orientation	01110010010 - CHAIRMAN	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41410321 - LG Wide	40,000,000.00	-	40,000,000.00
CONSTRUCTION OF MINI-GUARD POSTS TO BE MANNED BY TRAINED NEIGHBOURHOOD WATCH	02 - Societal Re-orientation	01110010010 - CHAIRMAN	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41410321 - LG Wide	40,000,000.00	-	200,000,000.00
CONSTRUCTION/REHABILITATION OF POLICE POSTS AT UGWOGO /NEKE-UNO & THINKERS CORNER	02 - Societal Re-orientation	01110010010 - CHAIRMAN	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41410321 - LG Wide	2,000,000.00	1,500,000.00	400,000,000.00
Establishment of Mobile Court	02 - Societal Re-orientation	01110010010 - CHAIRMAN	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41410321 - LG Wide	5,000,000.00	2,400,000.00	10,000,000.00
Intervention to Customary Courts in EELGA	02 - Societal Re-orientation	01110010010 - CHAIRMAN	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41410321 - LG Wide	-	-	50,000,000.00
Crime Intervention on Terrorism,Anti-Kidnapping,Bush combing etc to various criminal activities in EELGA	02 - Societal Re-orientation	01110010010 - CHAIRMAN	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41410321 - LG Wide	-	-	100,000,000.00
ESTABLISHMENT OF ENTREPRENEURSHIP/SKILL ACQUISITION CENTER FOR WOMEN/YOUTHS EMPOWERMENT	23 - Social Protection	01110010010 - CHAIRMAN	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	41410321 - LG Wide	50,000,000.00	5,000,000.00	100,000,000.00
SUPPORT TO THE ELDERLY,LESS PRIVILEGED,PHYSICALLY CHALLENGED,THE NEEDY & SOCIALLY VULNERABLE /REGISTRATION TO THE NATIONAL HEALTH INSURANCE SCHEME (NHIS)	23 - Social Protection	01110010010 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	41410321 - LG Wide	50,000,000.00	77,000,000.00	50,000,000.00
ONE WOMAN ONE WRAPPER PROGRAM	23 - Social Protection	01110010010 - CHAIRMAN	23010130 - PURCHASE OF RECREATIONAL FACILITIES	71041 - FAMILY AND CHILDREN	41410321 - LG Wide	100,000,000.00	21,000,000.00	100,000,000.00
Women/widows entrepreneurship scheme.	23 - Social Protection	01110010010 - CHAIRMAN	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	71041 - FAMILY AND CHILDREN	41410321 - LG Wide	40,000,000.00	500,000.00	50,000,000.00
Cooperative empowerment scheme (social enterprise development) FEEF/FAMILY ECONOMIC EMPOWERMENT PROGRAMME	23 - Social Protection	01110010010 - CHAIRMAN	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	71041 - FAMILY AND CHILDREN	41410321 - LG Wide	10,000,000.00	-	100,000,000.00
FAMILY ECONOMIC EMPOWERMENT PROGRAMME (FEEP):WOMEN AND YOUTHS EMPOWERMENT THROUGH ENTREPRENEURSHIP AND SKILL	23 - Social Protection	01110010010 - CHAIRMAN	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	71041 - FAMILY AND CHILDREN	41410321 - LG Wide	50,000,000.00	5,009,000.00	100,000,000.00
ESTABLISHMENT/TRAINING OF 1,000 YOUTHS(ONE YOUTH ONE SKILL)	23 - Social Protection	01110010010 - CHAIRMAN	23050104 - ANNIVERSARIES/CELEBRATIONS	71041 - FAMILY AND CHILDREN	41410321 - LG Wide	-	-	100,000,000.00
CONDITIONAL CASH TRANSFER	23 - Social Protection	01110010010 - CHAIRMAN	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70821 - CULTURAL SERVICES	41410321 - LG Wide	50,000,000.00	4,150,000.00	50,000,000.00
Support to the Traditional Institution/New Yam Festival in EELGA	08 - Youth	01110010010 - CHAIRMAN	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70821 - CULTURAL SERVICES	41410310 - UGWUGO NIKE	50,000,000.00	-	20,000,000.00
Subvention to old Traditional Kulers; Umuwene and Ibagwa Kingdoms/Ofala Festivals	08 - Youth	01110010010 - CHAIRMAN	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	41410321 - LG Wide	50,000,000.00	8,058,000.00	50,000,000.00
Supports to encourage Sports Competition at all levels in Primary and secondary Schools	08 - Youth	01110010010 - CHAIRMAN	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70821 - CULTURAL SERVICES	41410321 - LG Wide	20,000,000.00	-	100,000,000.00
Formation and Registration of Nike United Foot Ball Club-PBC and other Sports Teams	08 - Youth	01110010010 - CHAIRMAN	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	41410321 - LG Wide	30,000,000.00	-	50,000,000.00
Completion of the LGC Pavilion as Sports centre	08 - Youth	01110010010 - CHAIRMAN	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	41410310 - UGWUGO NIKE	100,000,000.00	345,000.00	200,000,000.00
Construction/Modelling of Mini Stadium at Nkwu Nike	08 - Youth	01110010010 - CHAIRMAN	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	41410309 - TRANS-EKULU	5,000,000.00	-	70,000,000.00
Construction of Nike center of Unity at Iyoku City	08 - Youth	01110010010 - CHAIRMAN	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70821 - CULTURAL SERVICES	41410321 - LG Wide	10,000,000.00	-	10,000,000.00
Support to Cultural Day celebration to mark Nike Day of Unity.	08 - Youth	01110010010 - CHAIRMAN	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	41410321 - LG Wide	10,000,000.00	-	10,000,000.00
Provision for Launching of Inclusive Charter.	08 - Youth	01110010010 - CHAIRMAN	70821 - CULTURAL SERVICES	41410321 - LG Wide	10,000,000.00	-	-	10,000,000.00
Provisions for Tourism/Profiling /documentation of historical/tourism centers in Nike/NAFEST Program	08 - Youth	01110010010 - CHAIRMAN	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70821 - CULTURAL SERVICES	41410321 - LG Wide	10,000,000.00	-	100,000,000.00
P.P.P in Development and enhancement of Neighbourhood markets,Ugbenne 2,Umuohigbo,Ibagwa/ Existing Major Markets:Timber,Ori Emene,New Ori Ugwogo,Amanikpaka,New Home	12 - Growing the Private Sector	01110010010 - CHAIRMAN	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41410321 - LG Wide	1,306,467,001.00	2,512,000,000.00	500,000,000.00
P.P.P in Park Development: Acquisition/Constructionof market stalls in New Ori Ugwogo,Holy Ghost,Abaka,Nsukka,Garki bus terminals and Development of Spaces for Private Parks within the Urban and Semi Urban Markets	12 - Growing the Private Sector	01110010010 - CHAIRMAN	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41410321 - LG Wide	100,000,000.00	78,400,000.00	500,000,000.00
Establishment of Micro-Credit Facility supports and Provision of SMT Loans to Community farmers and Market Trader money grant in their Businesses for 1000 persons at zero interest (Financial Inclusion)(SMEs) in EELGA	12 - Growing the Private Sector	01110010010 - CHAIRMAN	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41410321 - LG Wide	100,000,000.00	-	200,000,000.00
Initiation/Acquisition for Establishment of Proposed Motor parts market at Emene	12 - Growing the Private Sector	01110010010 - CHAIRMAN	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41410321 - LG Wide	100,000,000.00	6,500,000.00	50,000,000.00
Reorganising the locations of old Produce market at Ugwogo to a new site	12 - Growing the Private Sector	01110010010 - CHAIRMAN	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41410321 - LG Wide	30,000,000.00	-	200,000,000.00
P.P.P in Establishment/flag-off of Enugu East Mass transit with vehicles in EELGA/Inter States transport services	12 - Growing the Private Sector	01110010010 - CHAIRMAN	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41410321 - LG Wide	-	-	200,000,000.00
Equity Investment for EE Investment Company	12 - Growing the Private Sector	01110010010 - CHAIRMAN	23050107 - MARGIN FOR INCREASES IN COSTS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41410321 - LG Wide	-	-	500,000,000.00
COUNTERPARTY/PARTNERSHIP DEVELOPMENT FUND (STATE & LG):SMART SCHOOL TYPE2 PNC	13 - Reform of Government and Governance	01110010010 - CHAIRMAN	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41410321 - LG Wide	50,000,000.00	85,000,000.00	500,000,000.00
Establishment of land Management Mediation centre at the LGC	13 - Reform of Government and Governance	01110010010 - CHAIRMAN	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41410321 - LG Wide	22,000,000.00	-	20,000,000.00
Partnership with relevant NGOs for social programmes	13 - Reform of Government and Governance	01110010010 - CHAIRMAN	23050107 - MARGIN FOR INCREASES IN COSTS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41410321 - LG Wide	58,000,000.00	-	200,000,000.00
Partnership with Housing, CSO in Urban Projects: Toiletaries and boreholes for all the Communities including Centers and Markets	13 - Reform of Government and Governance	01110010010 - CHAIRMAN	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70741 - PUBLIC HEALTH SERVICES	41410321 - LG Wide	20,000,000.00	-	50,000,000.00
Partisanship/Furnishing of the 400 capacity Council Multipurpose Hall/procurement of rugs,pilots,executive seats	13 - Reform of Government and Governance	01110010010 - CHAIRMAN	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41410321 - LG Wide	100,000,000.00	72,000,000.00	20,000,000.00
Procurement of 10 Nos official Vehicles for the Key Officials/other officers of the LGC/operational vehicles for various departments	13 - Reform of Government and Governance	01110010010 - CHAIRMAN	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41410321 - LG Wide	200,000,000.00	195,125,000.00	200,000,000.00
RENOVATION OF BUILDINGS/OFFICE BLOCKS IN LGC HQTRS & DCs	13 - Reform of Government and Governance	01110010010 - CHAIRMAN	23020121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41410321 - LG Wide	30,000,000.00	53,500,000.00	-
Celebrations of Various Cultural Festivals in Enugu State	13 - Reform of Government and Governance	01110010010 - CHAIRMAN	70821 - CULTURAL SERVICES	41410321 - LG Wide	20,000,000.00	10,000,000.00	20,000,000.00	-
Construction of staff canteen in the LGC	13 - Reform of Government and Governance	01110010010 - CHAIRMAN	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41410321 - LG Wide	5,000,000.00	-	-
Constituency Ward Projects for Councilors in EELGA	13 - Reform of Government and Governance	01110010010 - CHAIRMAN	23020114 - CONSTRUCTION / PROVISION OF ROADS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41410321 - LG Wide	-	-	180,000,000.00
DESIGN AND CONSTRUCTION OF EELGC SECRETARIAT WITH OFFICES AND OTHER ESSENTIAL FACILITIES:ROAD NETWORK,RECREATION,MAYOR'S LODGE	13 - Reform of Government and Governance	01110010010 - CHAIRMAN	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	41410321 - LG Wide	-	-	500,000,000.00
EELG / COMMUNITY SELF-HELP PROJECTS	13 - Reform of Government and Governance	01110010010 - CHAIRMAN	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41410321 - LG Wide	-	-	200,000,000.00
Rehabilitation of Nigeria Legion Hall at the LGC	13 - Reform of Government and Governance	01110010010 - CHAIRMAN	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41410321 - LG Wide	-	-	8,500,000.00
Renovation of Security building in the LGC	13 - Reform of Government and Governance	01110010010 - CHAIRMAN	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41410321 - LG Wide	-	-	30,000,000.00
Provision of Desktops and laptops to various Offices/officers for proper documentation .	11 - Information Communication and Technology	01111840010 - INFORMATION UNIT	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	41410321 - LG Wide	70,000,000.00	25,800,000.00	50,000,000.00
Establishment of ICT/Skill Acquisition Centres in council h/quarters/4 DCs	11 - Information Communication and Technology	01111840010 - INFORMATION UNIT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	41410321 - LG Wide	50,000,000.00	-	300,000,000.00
Hosting of website for Human Capital Development Trust Fund in the LGA	11 - Information Communication and Technology	01111840010 - INFORMATION UNIT	23050101 - RESEARCH AND DEVELOPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	41410321 - LG Wide	10,000,000.00	9,500,000.00	10,000,000.00
Establishment and equipping digital huts in the 4 DCs @50m per center	11 - Information Communication and Technology	01111840010 - INFORMATION UNIT	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70831 - BROADCASTING AND PUBLISHING SERVICES	41410321 - LG Wide	49,500,000.00	-	250,000,000.00
Consultancy work for the digital hubs (lumpsum for the 4 DCs)	11 - Information Communication and Technology	01111840010 - INFORMATION UNIT	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70831 - BROADCASTING AND PUBLISHING SERVICES	41410321 - LG Wide	20,000,000.00	-	-

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget:

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Capital Projects								
DEVELOPMENT OF LOW COST HOUSING ESTATE AT IBAGWA IN PARTNERSHIP WITH ACCREDITED DEVELOPERS	06 - Housing and Urban Development	0111850100 - COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	41410321 - LG Wide	100,000,000.00	-	300,000,000.00
Acquisition and Development of 2,400 Hectars of farm land for Mechanized Agriculture	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41410321 - LG Wide	50,000,000.00	32,000,000.00	100,000,000.00
Land Development and Water Resources Management for Agriculture at Mbuluyikwu zone	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41410307 - MBULUYIKWU	50,000,000.00	-	50,000,000.00
Partnership/Support for Existing Farms at Ogboke & Mbulowehe clusters	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41410308 - MBULUOWEHE	80,000,000.00	1,890,000.00	50,000,000.00
Training/Empowerment of Women/Youths in Modern Irrigation Farming and Agribusiness in various communities of EELGA	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	41410321 - LG Wide	50,000,000.00	-	50,000,000.00
Construction of Warehouses for Processing, Storage and Branding of Agricultural Products @ proposed Mbuluyikwu processing zone	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41410307 - MBULUYIKWU	15,000,000.00	-	10,000,000.00
Tree Planting and Establishment of Orchards: Planting of economic trees(ORAP/PIR/Ines etc) as Land Banking Aka,Ogboke,Ugwuomu,Edem,Onyicho,Amokpa,Neke-Uno,Neke-Odenigbo	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23040101 - TREE PLANTING	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	41410321 - LG Wide	50,000,000.00	-	475,282,000.00
CASSAVA FARMING/PRODUCTION @ UGWUGO	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41410310 - UGWUGO NIKE	50,000,000.00	-	50,000,000.00
Relocate old Orié Ugwogo to new site	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41410310 - UGWUGO NIKE	50,000,000.00	-	50,000,000.00
Partnership to set up Agro-processing units at Amakpaka,Mbulujodo agro-processing mill	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23050107 - MARGIN FOR INCREASES IN COSTS	70421 - AGRICULTURE	41410306 - MBULU-NUDOD WEST	50,000,000.00	-	-
FERTILIZER PURCHASE / DISTRIBUTION TO FARMERS -selected communities	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41410321 - LG Wide	130,000,000.00	-	-
PURCHASE AND DISTRIBUTION OF FARM IMPLEMENTS/SEEDLINGS -selected communities	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41410321 - LG Wide	10,000,000.00	-	5,000,000.00
Intervention support for evacuation of refuse within the LGA: KINOS dumpsters, manpower & Bi-weekly/Monthly EELGA Environmental sanitation/Evacuation of refuse.	09 - Environmental Improvement	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	41410321 - LG Wide	150,000,000.00	56,400,000.00	100,000,000.00
Drainage/Flood control Measures/landscaping & redesigning the LC H/strs	09 - Environmental Improvement	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	41410321 - LG Wide	100,000,000.00	50,000,000.00	200,000,000.00
Procurement/distribution of Snos Tricycle-dumpsters	09 - Environmental Improvement	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23010104 - PURCHASE MOTOR CYCLES	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	41410321 - LG Wide	200,000,000.00	5,600,000.00	150,000,000.00
Provision and Installation of Conveniences (Toilets) in Various Areas of EELGA	09 - Environmental Improvement	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	41410321 - LG Wide	350,000,000.00	-	-
Purchase of Office furniture for the WASH Department	09 - Environmental Improvement	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41410321 - LG Wide	5,000,000.00	-	5,000,000.00
Purchase of Office equipment 2 Nos. HP Computer set with accessories, 2No. HP Laptop (15.6 Intel Celeron, Core i5, 8GB Ram)	09 - Environmental Improvement	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23010113 - PURCHASE OF COMPUTERS	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	41410321 - LG Wide	1,318,000.00	-	1,318,000.00
Purchase of 1No. HP Laser jet Printer, 1No. Photocopier machine	09 - Environmental Improvement	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41410321 - LG Wide	400,000.00	-	400,000.00
Rehabilitation/Construction of 8 Boreholes in Communities	09 - Environmental Improvement	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	41410321 - LG Wide	45,000,000.00	-	200,000,000.00
Construction of ventilated improved gender mainstreamed 10 toilet apartments within the umualls in 6 urban schools and 16 rural communities	09 - Environmental Improvement	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020118 - CONSTRUCTION / PROVISION OF PUBLIC BUILDING	70741 - PUBLIC HEALTH SERVICES	41410321 - LG Wide	40,000,000.00	-	40,000,000.00
Other Programmes	09 - Environmental Improvement	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	41410321 - LG Wide	28,000,000.00	-	28,000,000.00
REHABILITATION AND PROVISION OF 15 NOS SODUKA & 30KVA Transformers @Amorji, Ogbodo, Umuchigbo, Obinagu village, Ugboodogwu, Onyichu, New home layout, Nchatanacha, Ugwogo, Aluku, Nkwu, Onuogba, Akpuoga, Igc. H/QTERS	14 - Power	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41410321 - LG Wide	200,000,000.00	187,000,000.00	600,000,000.00
Electricity extension to Edem/Idagwa, New GRA/Amo, Orié Ehené mti, Onuogba, Nkwu, Nchatanacha, Ugwogo, Akpuoga, Umuchigbo, Obinagu village, Ugboodogwu	14 - Power	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41410321 - LG Wide	50,000,000.00	25,490,000.00	200,000,000.00
Provision of Solar Lights at the LGC and Various Communities	14 - Power	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41410321 - LG Wide	50,000,000.00	-	50,000,000.00
Integrated Umuchigbo - Umuwene Road Construction	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41410321 - LG Wide	10,000,000.00	-	200,000,000.00
Integrated Idagwa- Mbulowehe Roads:Idagwa- Amokpa, Amowelle Link - Roads.	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41410321 - LG Wide	400,000,000.00	400,000,000.00	300,000,000.00
Integrated Mbulu Iyikwu Roads: Aka, Agbogazi, Neke Odenigbo, Neke Uno, Ugwogo Road Network,	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41410321 - LG Wide	50,000,000.00	-	250,000,000.00
Integrated Amorji -Umuchigbo Road: Ogbodo, Obinagu, Ugwueke Roads	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41410321 - LG Wide	52,840,000.00	-	250,000,000.00
Integrated Mbulu Ujodo Road: Obinagu, Nchatanacha, Onuogba, Akpuoga, Ezza Onuogba, Ezza Akpuoga Roads	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41410321 - LG Wide	10,000,000.00	-	200,000,000.00
Integrated Mbulu Anwuli Roads: Emene, Ugwuodo, Ugwuomu, Amorji roads.	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41410321 - LG Wide	20,000,000.00	20,000,000.00	200,000,000.00
Intra Community Roads projects: Emene, Abakpa, New GRA, Destiny layout, Airport Layout, New Home Layout.	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41410321 - LG Wide	10,000,000.00	-	200,000,000.00
Clearing and grading of inter and intra community roads in all the wards of EELGA	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41410321 - LG Wide	40,000,000.00	40,000,000.00	-
Upgrading of the Caterpillars and Earth Moving Machines in the LGC	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41410321 - LG Wide	40,000,000.00	24,000,000.00	40,000,000.00
Completion of LGC Internal Roads in line with the master plan	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41410321 - LG Wide	5,000,000.00	3,125,000.00	50,000,000.00
New roads Opening/Construction - Community Layout, Mbulowene, Ugbene, Ugwogo, Umuchigbo, Emene Onuogba, Akpuoga, Neke Odenigbo, Ugwuomu, Adorator /Nkwu/Harmony estate, Ife Layout bypass,Amorji/Alama pipeline,New home phase 1&2,Ugwu Ava Amorji,Goodluck International market Emene,Nokpa/Amowelle bypass	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41410321 - LG Wide	10,000,000.00	30,000,000.00	200,000,000.00
Establishment of motor driving centers with bank specialized auto service center in all DCS	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41410321 - LG Wide	5,000,000.00	-	-
CONTINUOUS GRADING OF FEEDER RDS BY ALCON	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41410321 - LG Wide	9,000,000.00	8,000,000.00	9,000,000.00
GREATER TOMORROW SCHOLARSHIP SCHEME FOR JUNIOR AND SENIOR CLASSES	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41410321 - LG Wide	300,000,000.00	134,000,000.00	100,000,000.00
AWARD FOR UNDERGRADUATE STUDENTS' SCHOLARSHIP FOR NURSING, LAW/MEDICAL STUDENTS,POST GRADUATE STUDENTS,DIGITAL TECHNOLOGY,SCHOOL OF AVIATION,Foreign scholarship,Allied middle level professional training	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	41410321 - LG Wide	200,000,000.00	152,000,000.00	500,000,000.00
INTRODUCTION & FINANCING SCHOOL BUS SCHEME TO SUPPORT THE GREEN SMART SCHOOL,PROCUREMENT OF WATER TANKER,WATER RETICULATION AND MAINTENANCE OF EXISTING FACILITIES	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41410321 - LG Wide	50,000,000.00	63,000,000.00	250,000,000.00
PROCUREMENT/REHABILITATION OF TEXT & EXERCISE BOOKS,WRITING MATERIALS,MARKER BOARDS, TABLES, CHAIRS ETC. (ALL SS1 STUDENTS IN PUBLIC SEC.SCH & PRY SCH., PUPILS/DIGITAL LITERACY TEXT BOOKS IN THE 12 WARDS OF EELGA)	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70912 - PRIMARY EDUCATION	41410321 - LG Wide	20,000,000.00	3,900,000.00	10,000,000.00
EDUCATION SUPPORT TO SCHOOLS TO SET UP EXTRA MORAL CLASSES AND CAREER SEMINARS(ALL SS3 STUDENTS IN PUBLIC SEC., SCH.,)	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	41410321 - LG Wide	50,000,000.00	-	10,000,000.00
WAEC Registration for 2,500 candidates as education support	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	41410321 - LG Wide	-	75,000,000.00	100,000,000.00
CONSTRUCTION OF MBULUOWEHE HIGH SCHOOL	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41410308 - MBULUOWEHE	70,000,000.00	-	-
INTERVENTION ON SCHOOL PROJECTION COLLABORATIONS WITH MISSIONS ON HARD TO REACH AREAS-OGBEKE,AGBOGAZI,NEKE-UNO FARM SETTLEMENT,UGWUGO	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41410310 - UGWUGO NIKE	-	-	300,000,000.00
Conversion of old Amorji HC to Copers Lodge/Rent on Copers Lodge	06 - Housing and Urban Development	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	41410321 - LG Wide	-	2,000,000.00	-
CONSTRUCTION OF TYPE 1 PHCs -UGBENE 2,NKPOLOGWU,OBINAGU,MBULUJODO	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41410321 - LG Wide	200,000,000.00	150,235,000.00	200,000,000.00
COMPLETION/UPGRADING OF ODIWUJONGOR HEALTH CENTER & ALGON HEALTH CENTER AT AMOKPA	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41410301 - ABAKPA I	70,000,000.00	70,000,000.00	150,000,000.00
RENOVATION/EQUIPPING OF VARIOUS HEALTH CENTERS IN EELGA/PURCHASE OF COLD CHAIN	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41410321 - LG Wide	20,000,000.00	3,500,000.00	100,000,000.00
PURCHASE & DISTRIBUTION OF SUBSIDIZED DRUG SUPPLIES IN PARTNERSHIP WITH PHARMACEUTICAL COMPANIES IN EE PHCs & OUTREACHES	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41410321 - LG Wide	50,000,000.00	-	100,000,000.00

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget:

Capital Projects								
Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Supports to National Programme on Immunization	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41410321 - LG Wide	15,000,000.00	-	15,000,000.00
SUPPORT TO VOLUNTEER HEALTH/ADHOC WORKERS/ PHCs IN EELGA	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41410321 - LG Wide	20,000,000.00	-	120,000,000.00
SUPPORT TO SPECIAL HEALTH CASES	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41410321 - LG Wide	50,000,000.00	1,390,000.00	50,000,000.00
Consultancies to the actualization of Metropolitan College of Nursing & Health Sciences; Enugu East Covid Hqters.	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41410321 - LG Wide	-	-	50,000,000.00
CONSTRUCTION OF SCHOOL BLOCKS FOR THE METROPOLITAN COLLEGE OF NURSING & HEALTH SCIENCES IN THE COUNCIL HQTERS	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70912 - PRIMARY EDUCATION	41410321 - LG Wide	20,000,000.00	-	500,000,000.00
Cervical/Prostrate Cancer screening for men in Enugu East	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41410321 - LG Wide	200,000,000.00	2,780,000.00	20,000,000.00
Vehicle for mobile health clinic/Ambulance	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41410321 - LG Wide	50,000,000.00	-	100,000,000.00
Continuous Skill upgrading for Health workers with EELGA	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41410321 - LG Wide	80,000,000.00	-	10,000,000.00
ERADICATION OF PESTS/FUMIGATION/WEEEDING OF LGC/PRY SCHOOLS/HEALTH CENTERS IN EELGA/FUMIGATION OF ALGON PHC AT AMOKPO AND UPGRADING IT	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41410303 - AMORJI	100,000,000.00	55,000,000.00	100,000,000.00
PPP IN ESTABLISHMENT OF DIAGNOSTICS CENTER	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41410321 - LG Wide	-	-	200,000,000.00
Rehabilitation/Reticulation of Existing of boreholes in various wards	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	41410321 - LG Wide	5,000,000.00	-	50,000,000.00
Construction of Neighborhood Watch centers (12 by 30m)	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020106 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41410321 - LG Wide	5,000,000.00	-	300,000,000.00

414103 - ENUGU EAST Local Government, Enugu State - 2026 Budget:

Capital Projects								
Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget

011100100100	CHAIRMAN			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	3,359,447,001.00	3,449,367,000.00	6,422,440,000.00
21	PERSONNEL COST	5,400,000.00	1,800,000.00	5,400,000.00
2101	SALARY	1,800,000.00	900,000.00	1,800,000.00
210101	SALARIES AND WAGES	1,800,000.00	900,000.00	1,800,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,800,000.00	900,000.00	1,800,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,600,000.00	900,000.00	3,600,000.00
210201	ALLOWANCES	3,600,000.00	900,000.00	3,600,000.00
21020122	Furniture Allowance	1,800,000.00	900,000.00	1,800,000.00
21020126	Other Allowances	1,800,000.00	0.00	1,800,000.00
22	OTHER RECURRENT COSTS	160,580,000.00	168,480,000.00	268,540,000.00
2202	OVERHEAD COST	160,580,000.00	168,480,000.00	268,540,000.00
220201	TRAVEL & TRANSPORT - GENERAL	13,600,000.00	8,500,000.00	10,600,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,400,000.00	4,300,000.00	4,400,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,200,000.00	4,200,000.00	4,200,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	0.00	2,000,000.00
220202	UTILITIES - GENERAL	9,040,000.00	9,040,000.00	9,040,000.00
22020201	ELECTRICITY CHARGES	3,560,000.00	3,560,000.00	3,560,000.00
22020202	TELEPHONE CHARGES	1,050,000.00	1,050,000.00	1,050,000.00
22020203	INTERNET ACCESS CHARGES	1,450,000.00	1,450,000.00	1,450,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	780,000.00	780,000.00	780,000.00
22020205	WATER RATES	300,000.00	300,000.00	300,000.00
22020206	SEWERAGE CHARGES	1,200,000.00	1,200,000.00	1,200,000.00
22020207	LEASED COMMUNICATION LINES(S)	700,000.00	700,000.00	700,000.00
220203	MATERIALS & SUPPLIES - GENERAL	6,030,000.00	6,030,000.00	6,030,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	2,000,000.00
22020302	BOOKS	1,000,000.00	1,000,000.00	1,000,000.00
22020303	NEWSPAPERS	1,000,000.00	1,000,000.00	1,000,000.00
22020304	MAGAZINES & PERIODICALS	530,000.00	530,000.00	530,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	300,000.00	300,000.00	300,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,200,000.00	1,200,000.00	1,200,000.00
220204	MAINTENANCE SERVICES - GENERAL	16,580,000.00	21,580,000.00	19,610,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,280,000.00	3,280,000.00	3,280,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	5,000,000.00	2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,050,000.00	6,050,000.00	4,050,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	450,000.00	450,000.00	450,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00	2,000,000.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	230,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	0.00	0.00	4,800,000.00
22020413	MINOR ROAD MAINTENANCE	4,800,000.00	4,800,000.00	2,800,000.00
220205	TRAINING - GENERAL	2,200,000.00	2,200,000.00	2,200,000.00
22020501	LOCAL TRAINING	2,200,000.00	2,200,000.00	2,200,000.00
220206	OTHER SERVICES - GENERAL	39,500,000.00	42,500,000.00	118,000,000.00
22020601	SECURITY SERVICES	4,500,000.00	4,500,000.00	18,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	25,000,000.00	25,000,000.00	60,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	10,000,000.00	13,000,000.00	40,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	12,800,000.00	12,800,000.00	12,800,000.00
22020701	FINANCIAL CONSULTING	500,000.00	500,000.00	500,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,500,000.00	1,500,000.00	1,500,000.00

22020703	LEGAL SERVICES	5,000,000.00	5,000,000.00	5,000,000.00
22020704	ENGINEERING SERVICES	2,000,000.00	2,000,000.00	2,000,000.00
22020706	SURVEYING SERVICES	2,500,000.00	2,500,000.00	2,500,000.00
22020707	AGRICULTURAL CONSULTING	500,000.00	500,000.00	500,000.00
22020708	MEDICAL CONSULTING	800,000.00	800,000.00	800,000.00
220208	FUEL & LUBRICANTS - GENERAL	8,800,000.00	8,800,000.00	8,800,000.00
22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	3,000,000.00	3,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,000,000.00	2,000,000.00	2,000,000.00
22020803	PLANT / GENERATOR FUEL COST	3,800,000.00	3,800,000.00	3,800,000.00
220209	FINANCIAL CHARGES - GENERAL	4,500,000.00	4,500,000.00	4,500,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,000,000.00	2,000,000.00	2,000,000.00
22020902	INSURANCE PREMIUM	2,500,000.00	2,500,000.00	2,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	47,530,000.00	52,530,000.00	76,960,000.00
22021001	REFRESHMENT & MEALS	10,460,000.00	10,460,000.00	10,460,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	14,400,000.00	14,400,000.00	14,400,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00	2,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	1,000,000.00	1,000,000.00	1,000,000.00
22021006	POSTAGES & COURIER SERVICES	600,000.00	600,000.00	600,000.00
22021007	WELFARE PACKAGES	5,570,000.00	10,570,000.00	35,000,000.00
22021009	SPORTING ACTIVITIES	500,000.00	500,000.00	500,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	5,000,000.00	5,000,000.00	5,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	8,000,000.00	8,000,000.00	8,000,000.00
23	Capital Expenditure	3,193,467,001.00	3,279,087,000.00	6,148,500,000.00
2301	FIXED ASSETS PURCHASED	1,042,000,000.00	371,778,000.00	1,730,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,042,000,000.00	371,778,000.00	1,730,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	200,000,000.00	195,125,000.00	200,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	330,000,000.00	12,553,000.00	680,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	412,000,000.00	143,100,000.00	750,000,000.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	100,000,000.00	21,000,000.00	100,000,000.00
2302	CONSTRUCTION / PROVISION	1,893,467,001.00	2,694,809,000.00	2,990,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,893,467,001.00	2,694,809,000.00	2,990,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	92,000,000.00	7,400,000.00	190,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	50,000,000.00	85,000,000.00	500,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	5,000,000.00	0.00	70,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	180,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	20,000,000.00	0.00	250,000,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	90,000,000.00	5,509,000.00	150,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	1,636,467,001.00	2,596,900,000.00	1,650,000,000.00
2303	REHABILITATION / REPAIRS	130,000,000.00	125,500,000.00	558,500,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	130,000,000.00	125,500,000.00	558,500,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	0.00	0.00	30,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	130,000,000.00	125,500,000.00	528,500,000.00
2305	OTHER CAPITAL PROJECTS	128,000,000.00	87,000,000.00	870,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	128,000,000.00	87,000,000.00	870,000,000.00
23050101	RESEARCH AND DEVELOPMENT	50,000,000.00	77,000,000.00	50,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	20,000,000.00	10,000,000.00	120,000,000.00
23050107	MARGIN FOR INCREASES IN COSTS	58,000,000.00	0.00	700,000,000.00

011100100200	VICE-CHAIRMAN			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget

<u>2</u>	<u>EXPENDITURES</u>	<u>5,040,000.00</u>	<u>1,680,000.00</u>	<u>5,040,000.00</u>
21	PERSONNEL COST	5,040,000.00	1,680,000.00	5,040,000.00
2101	SALARY	1,680,000.00	840,000.00	1,680,000.00
210101	SALARIES AND WAGES	1,680,000.00	840,000.00	1,680,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,680,000.00	840,000.00	1,680,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,360,000.00	840,000.00	3,360,000.00
210201	ALLOWANCES	3,360,000.00	840,000.00	3,360,000.00
21020122	Furniture Allowance	1,680,000.00	840,000.00	1,680,000.00
21020126	Other Allowances	1,680,000.00	0.00	1,680,000.00

011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>246,813,689.00</u>	<u>129,714,470.00</u>	<u>270,813,689.00</u>
21	PERSONNEL COST	246,813,689.00	129,714,470.00	270,813,689.00
2101	SALARY	200,366,049.00	112,494,470.00	184,366,049.00
210101	SALARIES AND WAGES	200,366,049.00	112,494,470.00	184,366,049.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	200,366,049.00	112,494,470.00	184,366,049.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	46,447,640.00	17,220,000.00	86,447,640.00
210201	ALLOWANCES	46,447,640.00	17,220,000.00	86,447,640.00
21020122	Furniture Allowance	27,655,880.00	17,220,000.00	27,655,880.00
21020126	Other Allowances	18,791,760.00	0.00	58,791,760.00

011118300100	INTERNAL AUDIT			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>12,330,209.00</u>	<u>6,726,791.00</u>	<u>8,260,063.85</u>
21	PERSONNEL COST	9,730,209.00	4,126,791.00	5,660,063.85
2101	SALARY	9,279,393.00	3,904,791.00	5,517,944.25
210101	SALARIES AND WAGES	9,279,393.00	3,904,791.00	5,517,944.25
21010101	SALARY	9,279,393.00	3,904,791.00	5,517,944.25
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	450,816.00	222,000.00	142,119.60
210201	ALLOWANCES	450,816.00	222,000.00	142,119.60
21020122	Furniture Allowance	450,816.00	222,000.00	142,119.60
22	OTHER RECURRENT COSTS	2,600,000.00	2,600,000.00	2,600,000.00
2202	OVERHEAD COST	2,600,000.00	2,600,000.00	2,600,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,500,000.00	1,500,000.00	1,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000.00	1,500,000.00	1,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	500,000.00	500,000.00	500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	500,000.00	500,000.00
220204	MAINTENANCE SERVICES - GENERAL	300,000.00	300,000.00	300,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000.00	200,000.00	200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00	100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	300,000.00	300,000.00
22021001	REFRESHMENT & MEALS	150,000.00	150,000.00	150,000.00
22021004	MEDICAL EXPENSES-LOCAL	150,000.00	150,000.00	150,000.00

011118400100	INFORMATION UNIT			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>210,010,676.00</u>	<u>40,533,188.00</u>	<u>620,031,549.60</u>

21	PERSONNEL COST	7,610,676.00	2,333,188.00	7,131,549.60
2101	SALARY	7,217,633.00	2,174,867.00	7,049,185.50
210101	SALARIES AND WAGES	7,217,633.00	2,174,867.00	7,049,185.50
21010101	SALARY	7,217,633.00	2,174,867.00	7,049,185.50
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	393,043.00	158,321.00	82,364.10
210201	ALLOWANCES	393,043.00	158,321.00	82,364.10
21020122	Furniture Allowance	393,043.00	158,321.00	82,364.10
22	OTHER RECURRENT COSTS	2,900,000.00	2,900,000.00	2,900,000.00
2202	OVERHEAD COST	2,900,000.00	2,900,000.00	2,900,000.00
220201	TRAVEL & TRANSPORT - GENERAL	200,000.00	200,000.00	200,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	200,000.00	200,000.00
220203	MATERIALS & SUPPLIES - GENERAL	150,000.00	150,000.00	150,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	150,000.00	150,000.00	150,000.00
220204	MAINTENANCE SERVICES - GENERAL	250,000.00	250,000.00	250,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	150,000.00	150,000.00	150,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00	100,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,100,000.00	2,100,000.00	2,100,000.00
22020701	FINANCIAL CONSULTING	2,100,000.00	2,100,000.00	2,100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	200,000.00	200,000.00	200,000.00
22021001	REFRESHMENT & MEALS	100,000.00	100,000.00	100,000.00
22021004	MEDICAL EXPENSES-LOCAL	100,000.00	100,000.00	100,000.00
23	Capital Expenditure	199,500,000.00	35,300,000.00	610,000,000.00
2301	FIXED ASSETS PURCHASED	70,000,000.00	25,800,000.00	50,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	70,000,000.00	25,800,000.00	50,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	70,000,000.00	25,800,000.00	50,000,000.00
2302	CONSTRUCTION / PROVISION	119,500,000.00	0.00	550,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	119,500,000.00	0.00	550,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,000,000.00	0.00	300,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	69,500,000.00	0.00	250,000,000.00
2305	OTHER CAPITAL PROJECTS	10,000,000.00	9,500,000.00	10,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	10,000,000.00	9,500,000.00	10,000,000.00
23050101	RESEARCH AND DEVELOPMENT	10,000,000.00	9,500,000.00	10,000,000.00

011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	111,825,607.00	6,219,728.00	308,144,124.60
21	PERSONNEL COST	9,995,607.00	4,389,728.00	6,314,124.60
2101	SALARY	9,630,354.00	4,234,435.00	6,242,451.60
210101	SALARIES AND WAGES	9,630,354.00	4,234,435.00	6,242,451.60
21010101	SALARY	9,630,354.00	4,234,435.00	6,242,451.60
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	365,253.00	155,293.00	71,673.00
210201	ALLOWANCES	365,253.00	155,293.00	71,673.00
21020122	Furniture Allowance	365,253.00	155,293.00	71,673.00
22	OTHER RECURRENT COSTS	1,830,000.00	1,830,000.00	1,830,000.00
2202	OVERHEAD COST	1,830,000.00	1,830,000.00	1,830,000.00
220201	TRAVEL & TRANSPORT - GENERAL	400,000.00	400,000.00	400,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	400,000.00	400,000.00	400,000.00
220203	MATERIALS & SUPPLIES - GENERAL	50,000.00	50,000.00	50,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000.00	50,000.00	50,000.00
220204	MAINTENANCE SERVICES - GENERAL	480,000.00	480,000.00	480,000.00

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	380,000.00	380,000.00	380,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00	100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	900,000.00	900,000.00	900,000.00
22021001	REFRESHMENT & MEALS	450,000.00	450,000.00	450,000.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	300,000.00	300,000.00
22021007	WELFARE PACKAGES	150,000.00	150,000.00	150,000.00
23	Capital Expenditure	100,000,000.00	0.00	300,000,000.00
2302	CONSTRUCTION / PROVISION	100,000,000.00	0.00	300,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	100,000,000.00	0.00	300,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	100,000,000.00	0.00	300,000,000.00

011200100100	OFFICE OF THE LEADER			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	30,810,000.00	28,170,000.00	30,810,000.00
21	PERSONNEL COST	3,960,000.00	1,320,000.00	3,960,000.00
2101	SALARY	1,320,000.00	660,000.00	1,320,000.00
210101	SALARIES AND WAGES	1,320,000.00	660,000.00	1,320,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,320,000.00	660,000.00	1,320,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,640,000.00	660,000.00	2,640,000.00
210201	ALLOWANCES	2,640,000.00	660,000.00	2,640,000.00
21020122	Furniture Allowance	1,320,000.00	660,000.00	1,320,000.00
21020126	Other Allowances	1,320,000.00	0.00	1,320,000.00
22	OTHER RECURRENT COSTS	26,850,000.00	26,850,000.00	26,850,000.00
2202	OVERHEAD COST	26,850,000.00	26,850,000.00	26,850,000.00
220201	TRAVEL & TRANSPORT - GENERAL	9,000,000.00	9,000,000.00	9,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,000,000.00	6,000,000.00	6,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	3,000,000.00	3,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	850,000.00	850,000.00	850,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	450,000.00	450,000.00	450,000.00
22020302	BOOKS	200,000.00	200,000.00	200,000.00
22020303	NEWSPAPERS	200,000.00	200,000.00	200,000.00
220204	MAINTENANCE SERVICES - GENERAL	6,200,000.00	6,200,000.00	6,200,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,500,000.00	3,500,000.00	3,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,700,000.00	2,700,000.00	2,700,000.00
220205	TRAINING - GENERAL	2,500,000.00	2,500,000.00	2,500,000.00
22020501	LOCAL TRAINING	2,500,000.00	2,500,000.00	2,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	4,600,000.00	4,600,000.00	4,600,000.00
22020801	MOTOR VEHICLE FUEL COST	3,800,000.00	3,800,000.00	3,800,000.00
22020803	PLANT / GENERATOR FUEL COST	800,000.00	800,000.00	800,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,700,000.00	3,700,000.00	3,700,000.00
22021001	REFRESHMENT & MEALS	3,000,000.00	3,000,000.00	3,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	700,000.00	700,000.00	700,000.00

011200200100	DEPUTY LEADER			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	3,780,000.00	1,260,000.00	3,780,000.00
21	PERSONNEL COST	3,780,000.00	1,260,000.00	3,780,000.00
2101	SALARY	1,260,000.00	630,000.00	1,260,000.00
210101	SALARIES AND WAGES	1,260,000.00	630,000.00	1,260,000.00

21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,260,000.00	630,000.00	1,260,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,520,000.00	630,000.00	2,520,000.00
210201	ALLOWANCES	2,520,000.00	630,000.00	2,520,000.00
21020122	Furniture Allowance	1,260,000.00	630,000.00	1,260,000.00
21020126	Other Allowances	1,260,000.00	0.00	1,260,000.00

011200700100	CLERK OF THE HOUSE			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	439,680.00	219,840.00	439,680.00
21	PERSONNEL COST	439,680.00	219,840.00	439,680.00
2101	SALARY	439,680.00	219,840.00	439,680.00
210101	SALARIES AND WAGES	439,680.00	219,840.00	439,680.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	439,680.00	219,840.00	439,680.00

011202100100	THE COUNCILLORS			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	24,000,000.00	7,290,000.00	24,000,000.00
21	PERSONNEL COST	24,000,000.00	7,290,000.00	24,000,000.00
2101	SALARY	12,000,000.00	6,000,000.00	12,000,000.00
210101	SALARIES AND WAGES	12,000,000.00	6,000,000.00	12,000,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	12,000,000.00	6,000,000.00	12,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,000,000.00	1,290,000.00	12,000,000.00
210201	ALLOWANCES	12,000,000.00	1,290,000.00	12,000,000.00
21020122	Furniture Allowance	12,000,000.00	1,290,000.00	12,000,000.00

016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	18,190,000.00	13,140,000.00	18,190,000.00
21	PERSONNEL COST	7,200,000.00	2,150,000.00	7,200,000.00
2101	SALARY	3,600,000.00	1,350,000.00	3,600,000.00
210101	SALARIES AND WAGES	3,600,000.00	1,350,000.00	3,600,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	3,600,000.00	1,350,000.00	3,600,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,600,000.00	800,000.00	3,600,000.00
210201	ALLOWANCES	3,600,000.00	800,000.00	3,600,000.00
21020122	Furniture Allowance	1,200,000.00	800,000.00	1,200,000.00
21020126	Other Allowances	2,400,000.00	0.00	2,400,000.00
22	OTHER RECURRENT COSTS	10,990,000.00	10,990,000.00	10,990,000.00
2202	OVERHEAD COST	10,990,000.00	10,990,000.00	10,990,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,300,000.00	2,300,000.00	2,300,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000.00	1,500,000.00	1,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	800,000.00	800,000.00	800,000.00
220203	MATERIALS & SUPPLIES - GENERAL	540,000.00	540,000.00	540,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	240,000.00	240,000.00	240,000.00
22020302	BOOKS	100,000.00	100,000.00	100,000.00
22020303	NEWSPAPERS	100,000.00	100,000.00	100,000.00
22020304	MAGAZINES & PERIODICALS	100,000.00	100,000.00	100,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,800,000.00	2,800,000.00	2,800,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	1,000,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	600,000.00	600,000.00	600,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	400,000.00	400,000.00	400,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	300,000.00	300,000.00	300,000.00
220205	TRAINING - GENERAL	750,000.00	750,000.00	750,000.00
22020501	LOCAL TRAINING	750,000.00	750,000.00	750,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,100,000.00	3,100,000.00	3,100,000.00
22020701	FINANCIAL CONSULTING	1,500,000.00	1,500,000.00	1,500,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,600,000.00	1,600,000.00	1,600,000.00
220208	FUEL & LUBRICANTS - GENERAL	750,000.00	750,000.00	750,000.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	500,000.00	500,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	250,000.00	250,000.00	250,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	750,000.00	750,000.00	750,000.00
22021001	REFRESHMENT & MEALS	500,000.00	500,000.00	500,000.00
22021004	MEDICAL EXPENSES-LOCAL	250,000.00	250,000.00	250,000.00

012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>245,527,284.50</u>	<u>195,109,737.23</u>	<u>141,390,027.73</u>
21	PERSONNEL COST	237,377,284.50	186,959,737.23	133,240,027.73
2101	SALARY	218,789,736.50	171,716,214.23	122,240,116.43
210101	SALARIES AND WAGES	218,789,736.50	171,716,214.23	122,240,116.43
21010101	SALARY	218,789,736.50	171,716,214.23	122,240,116.43
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	18,587,548.00	15,243,523.00	10,999,911.30
210201	ALLOWANCES	18,587,548.00	15,243,523.00	10,999,911.30
21020122	Furniture Allowance	18,587,548.00	15,243,523.00	10,999,911.30
22	OTHER RECURRENT COSTS	8,150,000.00	8,150,000.00	8,150,000.00
2202	OVERHEAD COST	8,150,000.00	8,150,000.00	8,150,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,900,000.00	1,900,000.00	1,900,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	1,000,000.00	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	900,000.00	900,000.00	900,000.00
220202	UTILITIES - GENERAL	1,500,000.00	1,500,000.00	1,500,000.00
22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00	1,000,000.00
22020202	TELEPHONE CHARGES	500,000.00	500,000.00	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	900,000.00	900,000.00	900,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	500,000.00	500,000.00
22020302	BOOKS	200,000.00	200,000.00	200,000.00
22020303	NEWSPAPERS	100,000.00	100,000.00	100,000.00
22020304	MAGAZINES & PERIODICALS	100,000.00	100,000.00	100,000.00
220204	MAINTENANCE SERVICES - GENERAL	550,000.00	550,000.00	550,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	400,000.00	400,000.00	400,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	150,000.00	150,000.00
220205	TRAINING - GENERAL	1,000,000.00	1,000,000.00	1,000,000.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	300,000.00	300,000.00	300,000.00
22020801	MOTOR VEHICLE FUEL COST	200,000.00	200,000.00	200,000.00
22020803	PLANT / GENERATOR FUEL COST	100,000.00	100,000.00	100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,000,000.00	2,000,000.00	2,000,000.00
22021001	REFRESHMENT & MEALS	500,000.00	500,000.00	500,000.00
22021004	MEDICAL EXPENSES-LOCAL	500,000.00	500,000.00	500,000.00

22021021	SPECIAL DAYS/CELEBRATIONS	500,000.00	500,000.00	500,000.00
22021026	Common services (Committee/Commissions)	500,000.00	500,000.00	500,000.00

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>718,166,783.64</u>	<u>127,991,243.83</u>	<u>910,271,236.87</u>
21	PERSONNEL COST	131,666,783.64	92,601,243.83	68,489,236.87
2101	SALARY	123,230,028.64	86,401,243.83	64,754,384.77
210101	SALARIES AND WAGES	123,230,028.64	86,401,243.83	64,754,384.77
21010101	SALARY	123,230,028.64	86,401,243.83	64,754,384.77
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	8,436,755.00	6,200,000.00	3,734,852.10
210201	ALLOWANCES	8,436,755.00	6,200,000.00	3,734,852.10
21020122	Furniture Allowance	8,436,755.00	6,200,000.00	3,734,852.10
22	OTHER RECURRENT COSTS	1,500,000.00	1,500,000.00	1,500,000.00
2202	OVERHEAD COST	1,500,000.00	1,500,000.00	1,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	50,000.00	50,000.00	50,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000.00	50,000.00	50,000.00
220204	MAINTENANCE SERVICES - GENERAL	500,000.00	500,000.00	500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	400,000.00	400,000.00	400,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00	100,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	200,000.00	200,000.00	200,000.00
22020707	AGRICULTURAL CONSULTING	200,000.00	200,000.00	200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	750,000.00	750,000.00	750,000.00
22021001	REFRESHMENT & MEALS	250,000.00	250,000.00	250,000.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	200,000.00	200,000.00
22021007	WELFARE PACKAGES	300,000.00	300,000.00	300,000.00
23	Capital Expenditure	585,000,000.00	33,890,000.00	840,282,000.00
2302	CONSTRUCTION / PROVISION	355,000,000.00	32,000,000.00	265,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	355,000,000.00	32,000,000.00	265,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	355,000,000.00	32,000,000.00	265,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	50,000,000.00	0.00	475,282,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	50,000,000.00	0.00	475,282,000.00
23040101	TREE PLANTING	50,000,000.00	0.00	475,282,000.00
2305	OTHER CAPITAL PROJECTS	180,000,000.00	1,890,000.00	100,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	180,000,000.00	1,890,000.00	100,000,000.00
23050101	RESEARCH AND DEVELOPMENT	130,000,000.00	1,890,000.00	100,000,000.00
23050107	MARGIN FOR INCREASES IN COSTS	50,000,000.00	0.00	0.00

022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>2,500,768,333.90</u>	<u>608,000,092.51</u>	<u>2,764,683,870.95</u>
21	PERSONNEL COST	2,333,792,233.90	474,375,946.63	2,605,047,770.95
2101	SALARY	1,955,401,872.14	153,315,468.50	2,233,094,541.19
210101	SALARIES AND WAGES	1,955,401,872.14	153,315,468.50	2,233,094,541.19
21010101	SALARY	1,955,401,872.14	153,315,468.50	2,233,094,541.19
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,218,201.00	6,081,428.94	5,781,069.00
210201	ALLOWANCES	12,218,201.00	6,081,428.94	5,781,069.00
21020122	Furniture Allowance	12,218,201.00	6,081,428.94	5,781,069.00
2103	SOCIAL BENEFITS	366,172,160.76	314,979,049.19	366,172,160.76

210301	SOCIAL BENEFITS	366,172,160.76	314,979,049.19	366,172,160.76
21030102	PENSION	366,172,160.76	314,979,049.19	366,172,160.76
22	OTHER RECURRENT COSTS	166,976,100.00	133,624,145.88	159,636,100.00
2202	OVERHEAD COST	5,250,000.00	5,250,000.00	5,250,000.00
220201	TRAVEL & TRANSPORT - GENERAL	750,000.00	750,000.00	750,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	450,000.00	450,000.00	450,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	300,000.00	300,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,500,000.00	1,500,000.00	1,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,300,000.00	1,300,000.00	1,300,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00	100,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	50,000.00	50,000.00	50,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	50,000.00	50,000.00	50,000.00
220205	TRAINING - GENERAL	600,000.00	600,000.00	600,000.00
22020501	LOCAL TRAINING	600,000.00	600,000.00	600,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	1,000,000.00	1,000,000.00
22020701	FINANCIAL CONSULTING	1,000,000.00	1,000,000.00	1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	300,000.00	300,000.00	300,000.00
22020801	MOTOR VEHICLE FUEL COST	200,000.00	200,000.00	200,000.00
22020803	PLANT / GENERATOR FUEL COST	100,000.00	100,000.00	100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,100,000.00	1,100,000.00	1,100,000.00
22021001	REFRESHMENT & MEALS	800,000.00	800,000.00	800,000.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	300,000.00	300,000.00
2207	TRANSFERS-PAYMENT	161,726,100.00	128,374,145.88	154,386,100.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	161,726,100.00	128,374,145.88	154,386,100.00
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	161,726,100.00	128,374,145.88	154,386,100.00

023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	39,050,438.69	14,897,081.71	35,021,749.12
21	PERSONNEL COST	13,750,438.69	10,397,081.71	9,721,749.12
2101	SALARY	11,377,702.69	9,393,592.71	8,514,249.12
210101	SALARIES AND WAGES	11,377,702.69	9,393,592.71	8,514,249.12
21010101	SALARY	11,377,702.69	9,393,592.71	8,514,249.12
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,372,736.00	1,003,489.00	1,207,500.00
210201	ALLOWANCES	2,372,736.00	1,003,489.00	1,207,500.00
21020122	Furniture Allowance	2,372,736.00	1,003,489.00	1,207,500.00
22	OTHER RECURRENT COSTS	25,300,000.00	4,500,000.00	25,300,000.00
2202	OVERHEAD COST	25,300,000.00	4,500,000.00	25,300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	700,000.00	700,000.00	700,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	400,000.00	400,000.00	400,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	300,000.00	300,000.00
220203	MATERIALS & SUPPLIES - GENERAL	650,000.00	650,000.00	650,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	500,000.00	500,000.00
22020302	BOOKS	50,000.00	50,000.00	50,000.00
22020303	NEWSPAPERS	50,000.00	50,000.00	50,000.00
22020304	MAGAZINES & PERIODICALS	50,000.00	50,000.00	50,000.00
220204	MAINTENANCE SERVICES - GENERAL	850,000.00	850,000.00	850,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	600,000.00	600,000.00	600,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	250,000.00	250,000.00	250,000.00
220205	TRAINING - GENERAL	650,000.00	650,000.00	650,000.00

22020501	LOCAL TRAINING	500,000.00	500,000.00	500,000.00
22020502	INTERNATIONAL TRAINING	150,000.00	150,000.00	150,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	700,000.00	700,000.00	700,000.00
22020701	FINANCIAL CONSULTING	700,000.00	700,000.00	700,000.00
220208	FUEL & LUBRICANTS - GENERAL	300,000.00	300,000.00	300,000.00
22020801	MOTOR VEHICLE FUEL COST	150,000.00	150,000.00	150,000.00
22020803	PLANT / GENERATOR FUEL COST	150,000.00	150,000.00	150,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	21,450,000.00	650,000.00	21,450,000.00
22021001	REFRESHMENT & MEALS	550,000.00	550,000.00	550,000.00
22021004	MEDICAL EXPENSES-LOCAL	100,000.00	100,000.00	100,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	800,000.00	0.00	800,000.00
22021014	Annual Budget Defence Expenses & Administration	20,000,000.00	0.00	20,000,000.00

023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	1,968,018,801.44	926,894,720.87	3,548,814,201.71
21	PERSONNEL COST	78,410,801.44	69,219,720.87	67,046,201.71
2101	SALARY	72,249,448.44	67,218,597.87	63,752,886.16
210101	SALARIES AND WAGES	72,249,448.44	67,218,597.87	63,752,886.16
21010101	SALARY	72,249,448.44	67,218,597.87	63,752,886.16
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,161,353.00	2,001,123.00	3,293,315.55
210201	ALLOWANCES	6,161,353.00	2,001,123.00	3,293,315.55
21020122	Furniture Allowance	6,161,353.00	2,001,123.00	3,293,315.55
22	OTHER RECURRENT COSTS	8,050,000.00	8,050,000.00	8,050,000.00
2202	OVERHEAD COST	8,050,000.00	8,050,000.00	8,050,000.00
220201	TRAVEL & TRANSPORT - GENERAL	800,000.00	800,000.00	800,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	500,000.00	500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	300,000.00	300,000.00
220204	MAINTENANCE SERVICES - GENERAL	5,950,000.00	5,950,000.00	5,950,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,500,000.00	2,500,000.00	2,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	150,000.00	150,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,200,000.00	1,200,000.00	1,200,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	300,000.00	300,000.00	300,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	1,000,000.00	1,000,000.00	1,000,000.00
22020413	MINOR ROAD MAINTENANCE	800,000.00	800,000.00	800,000.00
220208	FUEL & LUBRICANTS - GENERAL	800,000.00	800,000.00	800,000.00
22020801	MOTOR VEHICLE FUEL COST	600,000.00	600,000.00	600,000.00
22020803	PLANT / GENERATOR FUEL COST	200,000.00	200,000.00	200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	500,000.00	500,000.00	500,000.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	300,000.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	200,000.00	200,000.00
23	Capital Expenditure	1,881,558,000.00	849,625,000.00	3,473,718,000.00
2301	FIXED ASSETS PURCHASED	206,718,000.00	5,600,000.00	156,718,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	206,718,000.00	5,600,000.00	156,718,000.00
23010104	PURCHASE MOTOR CYCLES	200,000,000.00	5,600,000.00	150,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000.00	0.00	5,000,000.00
23010113	PURCHASE OF COMPUTERS	1,318,000.00	0.00	1,318,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	400,000.00	0.00	400,000.00
2302	CONSTRUCTION / PROVISION	1,001,840,000.00	737,625,000.00	2,789,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,001,840,000.00	737,625,000.00	2,789,000,000.00

23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	300,000,000.00	212,490,000.00	850,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	661,840,000.00	525,135,000.00	1,899,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	40,000,000.00	0.00	40,000,000.00
2303	REHABILITATION / REPAIRS	45,000,000.00	0.00	200,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	45,000,000.00	0.00	200,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	45,000,000.00	0.00	200,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	628,000,000.00	106,400,000.00	328,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	628,000,000.00	106,400,000.00	328,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	628,000,000.00	106,400,000.00	328,000,000.00

051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>779,432,106.61</u>	<u>510,249,841.50</u>	<u>1,334,795,849.44</u>
21	PERSONNEL COST	86,082,106.61	76,999,841.50	61,445,849.44
2101	SALARY	81,836,420.61	75,699,841.50	59,172,730.69
210101	SALARIES AND WAGES	81,836,420.61	75,699,841.50	59,172,730.69
21010101	SALARY	81,836,420.61	75,699,841.50	59,172,730.69
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,245,686.00	1,300,000.00	2,273,118.75
210201	ALLOWANCES	4,245,686.00	1,300,000.00	2,273,118.75
21020122	Furniture Allowance	4,245,686.00	1,300,000.00	2,273,118.75
22	OTHER RECURRENT COSTS	3,350,000.00	3,350,000.00	3,350,000.00
2202	OVERHEAD COST	3,350,000.00	3,350,000.00	3,350,000.00
220201	TRAVEL & TRANSPORT - GENERAL	500,000.00	500,000.00	500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	300,000.00	300,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	200,000.00	200,000.00
220203	MATERIALS & SUPPLIES - GENERAL	350,000.00	350,000.00	350,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000.00	50,000.00	50,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	300,000.00	300,000.00	300,000.00
220204	MAINTENANCE SERVICES - GENERAL	550,000.00	550,000.00	550,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	500,000.00	500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	50,000.00	50,000.00
220205	TRAINING - GENERAL	500,000.00	500,000.00	500,000.00
22020501	LOCAL TRAINING	500,000.00	500,000.00	500,000.00
220208	FUEL & LUBRICANTS - GENERAL	200,000.00	200,000.00	200,000.00
22020801	MOTOR VEHICLE FUEL COST	150,000.00	150,000.00	150,000.00
22020804	AIRCRAFT FUEL COST	50,000.00	50,000.00	50,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,250,000.00	1,250,000.00	1,250,000.00
22021001	REFRESHMENT & MEALS	450,000.00	450,000.00	450,000.00
22021004	MEDICAL EXPENSES-LOCAL	400,000.00	400,000.00	400,000.00
22021007	WELFARE PACKAGES	400,000.00	400,000.00	400,000.00
23	Capital Expenditure	690,000,000.00	429,900,000.00	1,270,000,000.00
2301	FIXED ASSETS PURCHASED	20,000,000.00	3,900,000.00	10,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	20,000,000.00	3,900,000.00	10,000,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	20,000,000.00	3,900,000.00	10,000,000.00
2302	CONSTRUCTION / PROVISION	420,000,000.00	199,000,000.00	650,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	420,000,000.00	199,000,000.00	650,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	0.00	2,000,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	420,000,000.00	197,000,000.00	650,000,000.00
2305	OTHER CAPITAL PROJECTS	250,000,000.00	227,000,000.00	610,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	250,000,000.00	227,000,000.00	610,000,000.00

23050101	RESEARCH AND DEVELOPMENT	250,000,000.00	227,000,000.00	610,000,000.00

052100100100	DEPARTMENT OF HEALTH CARE SERVICES			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>1,316,974,390.22</u>	<u>673,607,074.48</u>	<u>2,077,290,957.13</u>
21	PERSONNEL COST	437,174,390.22	385,902,074.48	357,490,957.13
2101	SALARY	333,251,487.22	324,987,187.48	349,914,061.58
210101	SALARIES AND WAGES	333,251,487.22	324,987,187.48	349,914,061.58
21010101	SALARY	333,251,487.22	324,987,187.48	349,914,061.58
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	103,922,903.00	60,914,887.00	7,576,895.55
210201	ALLOWANCES	103,922,903.00	60,914,887.00	7,576,895.55
21020122	Furniture Allowance	103,922,903.00	60,914,887.00	7,576,895.55
22	OTHER RECURRENT COSTS	4,800,000.00	4,800,000.00	4,800,000.00
2202	OVERHEAD COST	4,800,000.00	4,800,000.00	4,800,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,100,000.00	1,100,000.00	1,100,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	600,000.00	600,000.00	600,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	650,000.00	650,000.00	650,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	250,000.00	250,000.00	250,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	400,000.00	400,000.00	400,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,600,000.00	1,600,000.00	1,600,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,200,000.00	1,200,000.00	1,200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	400,000.00	400,000.00	400,000.00
220205	TRAINING - GENERAL	550,000.00	550,000.00	550,000.00
22020501	LOCAL TRAINING	550,000.00	550,000.00	550,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	900,000.00	900,000.00	900,000.00
22021001	REFRESHMENT & MEALS	400,000.00	400,000.00	400,000.00
22021004	MEDICAL EXPENSES-LOCAL	500,000.00	500,000.00	500,000.00
23	Capital Expenditure	875,000,000.00	282,905,000.00	1,715,000,000.00
2301	FIXED ASSETS PURCHASED	100,000,000.00	0.00	200,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	100,000,000.00	0.00	200,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	100,000,000.00	0.00	200,000,000.00
2302	CONSTRUCTION / PROVISION	775,000,000.00	282,905,000.00	1,515,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	775,000,000.00	282,905,000.00	1,515,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	775,000,000.00	282,905,000.00	1,515,000,000.00

053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>10,000,000.00</u>	<u>0.00</u>	<u>350,000,000.00</u>
23	Capital Expenditure	10,000,000.00	0.00	350,000,000.00
2302	CONSTRUCTION / PROVISION	5,000,000.00	0.00	300,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	5,000,000.00	0.00	300,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	5,000,000.00	0.00	300,000,000.00
2303	REHABILITATION / REPAIRS	5,000,000.00	0.00	50,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	5,000,000.00	0.00	50,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	5,000,000.00	0.00	50,000,000.00

State	Enugu
Local Government	Enugu North
Year	2026

This is the publication of the 2026 Budget for Enugu North Local Government, Enugu State. The budget publication contains the following graphical presentations and reports, which are based on the six segments of the National Chart of Accounts (NCOA):

Report / Graphs	Explanation
Budget Overview (Table)	Provides a high level summary of Revenue and Expenditure by Economic segment, Expenditure by Sector, the top 10 (largest) Capital Expenditure projects and expenditure by Ward (Total Expenditure, and Capital Expenditure)
Budget Overview (Graph)	Provides a graphical summary of the information contained in the above tables
Budget Summary	Shows the inflow and out of funds by nature (Economic Segment Sub-Account Type) as well as the Fiscal Year Opening and Closing Cash Balances
Expenditure by Administrative Unit by Main Economic Classification (Personnel, Other Recurrent, Capital)	Shows the appropriations for the budget year for each Administrative Unit, for each of the three main expenditure classifications: Personnel (Economic Sub-Account Type 21), Other Recurrent Expenditure (Economic Sub-Account Type 22) and Capital Expenditure (Economic Sub-Account Type 23)
Total Revenue by Administrative Segment	Shows the amount of Revenue to be collected by each Administrative Unit
Total Revenue by Economic Segment	Shows the Total Revenues by nature (Economic segment)
Total Revenue by Fund Segment	Shows the Total Revenue by Fund source
Capital Receipt by Item	Provides a breakdown of capital receipt (inflows under Economic Sub-Account Types 13 (Aids and Grants) and 14 (Capital Development Fund receipt, which includes loans). If this report is blank, it means there are no envisaged capital receipts.
Total Expenditure by Administrative Segment	Shows the Total Expenditures by Administrative Unit
Personnel Expenditure by Administrative Segment	Shows Personnel Expenditure (Sub-Account Type 21) by Administrative Unit
Other Recurrent Expenditure by Administrative Segment	Shows Other Recurrent Expenditure (Sub-Account Type 22) by Administrative Unit. Other Recurrent Expenditure includes Overheads, Staff Loans, Grants and Contributions, Subsidies, Debt Service (Principal and Interest) and Transfer Payments as applicable
Capital Expenditure by Administrative Segment	Shows Capital Expenditure (Sub-Account Type 23) by Administrative Unit. Capital Expenditure is expenditure that creates a Fixed Asset (and asset that has a life of more than one year), tangible or in-tangible
Total Expenditure by Economic Segment	Shows the Total Expenditure by nature (Economic segment)
Total Expenditure by Functional Segment	Shows the Total Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Personnel Expenditure by Functional Segment	Shows the Personnel Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Other Recurrent Expenditure by Functional Segment	Shows the Other Recurrent Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Capital Expenditure by Functional Segment	Shows the Capital Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Total Expenditure by Geo-Location Segment	Shows the Total Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Personnel Expenditure by Geo-Location Segment	Shows the Personnel Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Other Recurrent Expenditure by Geo-Location Segment	Shows the Other Recurrent Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Capital Expenditure by Geo-Location Segment	Shows the Capital Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Total Expenditure by Programme Segment	Shows the Total Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Personnel Expenditure by Programme Segment	Shows the Personnel Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Other Recurrent Expenditure by Programme Segment	Shows the Other Recurrent Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Programme Segment	Shows the Capital Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Project	Shows Capital Expenditure by Project, including the responsible Administrative Unit, the nature of the expenditure (Economic Segment), and the Function and Programme that the expenditure contributes to
Total Expenditure by Administrative Unit by Economic Segment	Shows the Expenditure by nature (Economic segment) for each Administrative Unit

Enugu State - ENUGU NORTH Local Government: 2026 Budget Overview (Original Budget)

Revenue by Economic	2026 Budget
Opening Balance	-
Statutory Allocation	3,000,000,000.00
VAT	3,000,000,000.00
Other FAAC	1,000,000,000.00
LG IGR	800,000,000.00
Share of State IGR	-
Other (Capital Receipts)	3,000,000,000.00
Total Revenue	10,800,000,000.00

Expenditure by Economic	2026 Budget
Personnel	3,069,610,171.76
Grants / Contributions to State	-
Other Recurrent	334,300,828.24
Capital	7,396,089,000.00
Total Expenditure	10,800,000,000.00

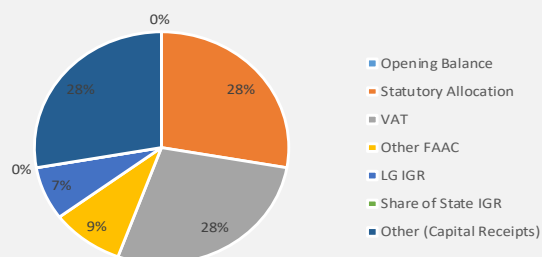
Expenditure by Sector	2026 Budget
Education	1,943,918,070.00
Health	1,784,881,407.76
Other Social	276,026,910.00
Agriculture	670,739,689.00
Other Economic	4,485,455,986.24
Administration	1,638,977,937.00
Law and Justice	-
Total Expenditure	10,800,000,000.00

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Construction and Asphaltting of Various Urban Roads in Enugu North LGA	2,420,000,000.00
Development of Sports Center at Hilltop and Ogui Township 200m each	400,000,000.00
Reconstruction and Beautification of LGA Secretariat Fence and Gate Houses	350,000,000.00
Renovation and Equipping of the 16 health centers in Enugu North Local Government	300,000,000.00
Completion of SMART SCHOOLS	300,000,000.00
Construction and equipping of a modern Enugu North LG legislative chambers	250,000,000.00
Development of farm Estate at Iva Valley	200,000,000.00
Improving Accessibility to the Greenhouse farm Estate through grading of access roads	200,000,000.00
Farmer's Market Development for Sustainable Agriculture and Economic Growth	200,000,000.00
Construction of Access Road to the Type II health Centers	200,000,000.00
Other Capital Projects	2,576,089,000.00
Total	7,396,089,000.00

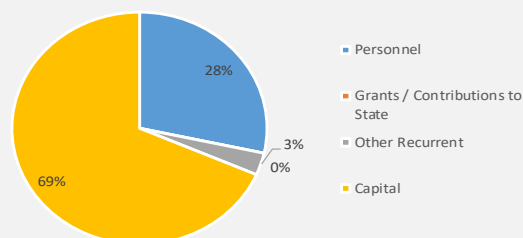
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
ASATA TOWNSHIP	-	-
CHINA TOWN	-	-
G.R.A	-	-
GUI NEWLAYOUT	-	-
IHEWUZI	-	-
INDEPENDENCE LAYOUT	-	-
NEW HAVEN	-	-
OGBETTE EAST	-	-
OGBETTE WEST	-	-
OGUI TOWNSHIP	-	-
ONU-ASATA	-	-
UDI SIDING/IVA VALLEY	600,000,000.00	600,000,000.00
UMUNEVO	-	-
LG Wide	10,200,000,000.00	6,796,089,000.00
Total	10,800,000,000.00	7,396,089,000.00

ENUGU NORTH Local Government, Enugu State: 2026 Budget Overview (Original Budget)

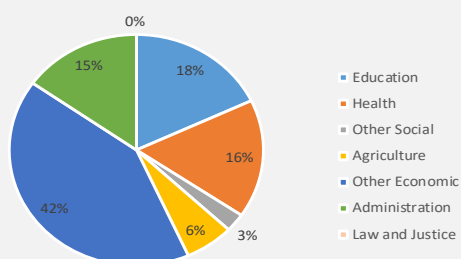
Where is the Money coming from?



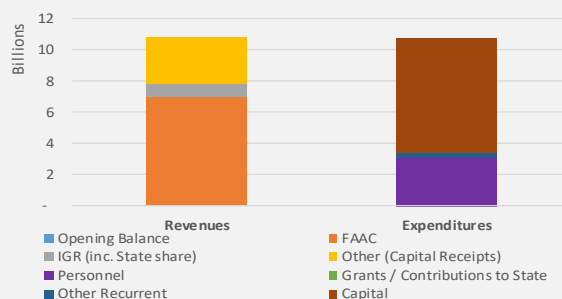
What is the Money being spent On?



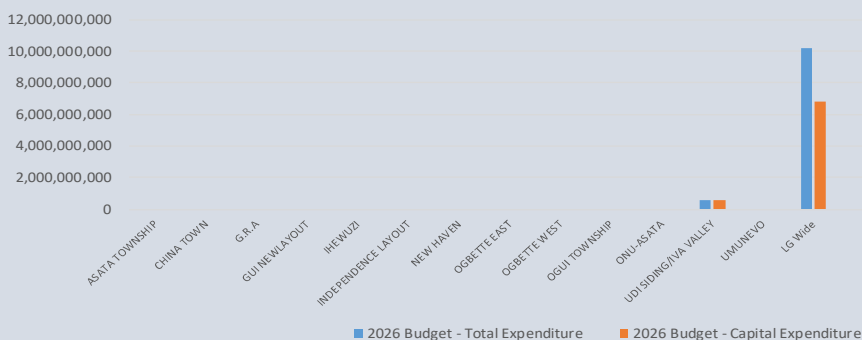
Who is Spending the Money?



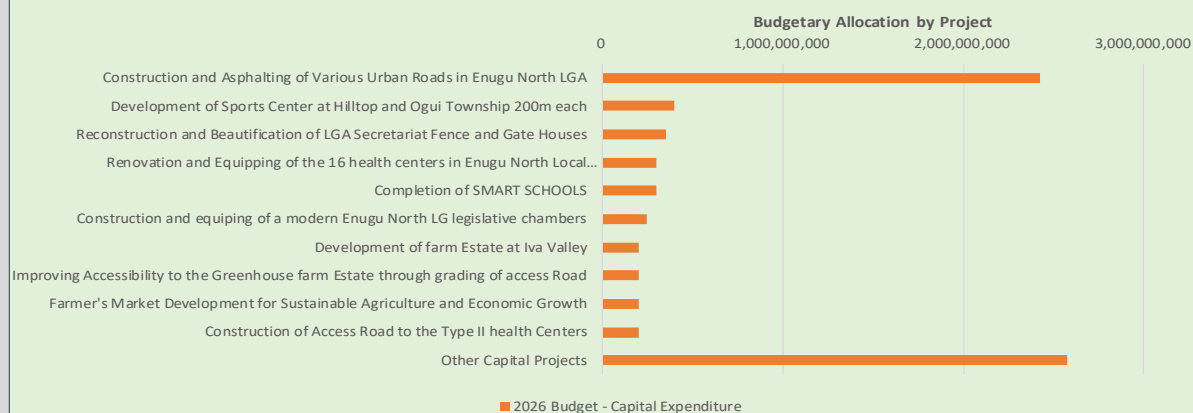
Inflows and Outflows



Where is the Money being Spent?



What Capital Projects are being Implemented (ten largest projects)?



414104 - ENUGU NORTH Local Government, Enugu State - 2026 Budget: Summary

Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
Opening Balance			
Recurrent Revenue	6,372,500,000.00	4,107,359,931.17	7,800,000,000.00
11 - GOVERNMENT SHARE OF FAAC	5,300,000,000.00	3,858,332,546.47	7,000,000,000.00
12 - INDEPENDENT REVENUE	1,072,500,000.00	249,027,384.70	800,000,000.00
Recurrent Expenditure	3,408,725,600.00	2,593,097,349.86	3,403,911,000.00
21 - PERSONNEL COST	3,000,890,786.00	2,270,888,328.62	3,069,610,171.76
22 - OTHER RECURRENT COSTS	407,834,814.00	322,209,021.24	334,300,828.24
Transfer to Capital Account	2,963,774,400.00	1,514,262,581.31	4,396,089,000.00
Capital Receipts	3,770,415,600.00	-	3,000,000,000.00
13 - AID AND GRANTS	3,770,415,600.00	-	3,000,000,000.00
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-
23 - Capital Expenditure	6,734,190,000.00	170,268,000.00	7,396,089,000.00
Total Revenue (including OB)	10,142,915,600.00	4,107,359,931.17	10,800,000,000.00
Total Expenditure	10,142,915,600.00	2,763,365,349.86	10,800,000,000.00

414104 - ENUGU NORTH Local Government, Enugu State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	3,069,610,171.76	334,300,828.24	3,403,911,000.00	7,396,089,000.00	10,800,000,000.00
010000000000	ADMINISTRATION SECTOR	461,207,937.00	187,770,000.00	648,977,937.00	990,000,000.00	1,638,977,937.00
011100000000	OFFICE OF THE LG CHAIRMAN	252,265,034.00	153,350,000.00	405,615,034.00	990,000,000.00	1,395,615,034.00
011100100100	CHAIRMAN	5,400,000.00	151,500,000.00	156,900,000.00	940,000,000.00	1,096,900,000.00
011100100200	VICE-CHAIRMAN	4,680,000.00	-	4,680,000.00	-	4,680,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	224,386,000.00	-	224,386,000.00	-	224,386,000.00
011118300100	INTERNAL AUDIT	17,799,034.00	1,850,000.00	19,649,034.00	-	19,649,034.00
011118400100	INFORMATION UNIT	-	-	-	50,000,000.00	50,000,000.00
011200000000	LOCAL GOVT COUNCIL	48,060,000.00	8,000,000.00	56,060,000.00	-	56,060,000.00
011200100100	OFFICE OF THE LEADER	47,340,000.00	8,000,000.00	55,340,000.00	-	55,340,000.00
011202200100	ASSISTANTS/AIDES/ADVISERS	720,000.00	-	720,000.00	-	720,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	6,840,000.00	2,120,000.00	8,960,000.00	-	8,960,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	6,840,000.00	2,120,000.00	8,960,000.00	-	8,960,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	154,042,903.00	24,300,000.00	178,342,903.00	-	178,342,903.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	154,042,903.00	24,300,000.00	178,342,903.00	-	178,342,903.00
020000000000	ECONOMIC SECTOR	653,575,847.00	123,180,828.24	776,756,675.24	4,379,439,000.00	5,156,195,675.24
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	69,239,689.00	1,500,000.00	70,739,689.00	600,000,000.00	670,739,689.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	69,239,689.00	1,500,000.00	70,739,689.00	600,000,000.00	670,739,689.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	491,826,569.00	91,950,828.24	583,777,397.24	-	583,777,397.24
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	491,826,569.00	91,950,828.24	583,777,397.24	-	583,777,397.24
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	45,234,245.00	11,100,000.00	56,334,245.00	-	56,334,245.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	45,234,245.00	11,100,000.00	56,334,245.00	-	56,334,245.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	47,275,344.00	18,630,000.00	65,905,344.00	3,779,439,000.00	3,845,344,344.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	47,275,344.00	18,630,000.00	65,905,344.00	3,779,439,000.00	3,845,344,344.00
050000000000	SOCIAL SECTOR	1,954,826,387.76	23,350,000.00	1,978,176,387.76	2,026,650,000.00	4,004,826,387.76
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	1,349,468,070.00	4,450,000.00	1,353,918,070.00	590,000,000.00	1,943,918,070.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	64,034,270.00	4,450,000.00	68,484,270.00	590,000,000.00	658,484,270.00
051702600100	EDUCATION SECRETARY	1,285,433,800.00	-	1,285,433,800.00	-	1,285,433,800.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	492,381,407.76	12,500,000.00	504,881,407.76	1,280,000,000.00	1,784,881,407.76
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	492,381,407.76	12,500,000.00	504,881,407.76	1,280,000,000.00	1,784,881,407.76
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	112,976,910.00	6,400,000.00	119,376,910.00	156,650,000.00	276,026,910.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	112,976,910.00	6,400,000.00	119,376,910.00	156,650,000.00	276,026,910.00

414104 - ENUGU NORTH Local Government, Enugu State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Revenue</i>	<i>10,142,915,600.00</i>	<i>4,107,359,931.17</i>	<i>10,800,000,000.00</i>
010000000000	ADMINISTRATION SECTOR	11,000,000.00	3,000,000.00	11,000,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	11,000,000.00	3,000,000.00	11,000,000.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	11,000,000.00	3,000,000.00	11,000,000.00
020000000000	ECONOMIC SECTOR	10,131,915,600.00	4,104,359,931.17	10,789,000,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	6,000.00	2,000.00	6,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	6,000.00	2,000.00	6,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	10,131,837,600.00	4,102,857,931.17	10,788,922,000.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	10,131,837,600.00	4,102,857,931.17	10,788,922,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	72,000.00	1,500,000.00	72,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	72,000.00	1,500,000.00	72,000.00

414104 - ENUGU NORTH Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	10,142,915,600.00	4,107,359,931.17	10,800,000,000.00
11	GOVERNMENT SHARE OF FAAC	5,300,000,000.00	3,858,332,546.47	7,000,000,000.00
1101	GOVERNMENT SHARE OF FAAC	5,300,000,000.00	3,858,332,546.47	7,000,000,000.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	900,000,000.00	1,740,977,714.01	3,000,000,000.00
11010101	Statutory Allocation	900,000,000.00	1,740,977,714.01	3,000,000,000.00
110102	LOCAL GOVERNMENT SHARE OF VAT	2,600,000,000.00	1,611,489,906.97	3,000,000,000.00
11010201	Share Of VAT	2,600,000,000.00	1,611,489,906.97	3,000,000,000.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	1,800,000,000.00	505,864,925.49	1,000,000,000.00
11010399	Other FAAC Distribution	1,800,000,000.00	505,864,925.49	1,000,000,000.00
12	INDEPENDENT REVENUE	1,072,500,000.00	249,027,384.70	800,000,000.00
1201	TAX REVENUE	20,000,000.00	20,000,000.00	20,000,000.00
120103	OTHER TAXES	20,000,000.00	20,000,000.00	20,000,000.00
12010320	Community Development/Poll Tax/Rate	20,000,000.00	20,000,000.00	20,000,000.00
1202	NON-TAX REVENUE	1,052,500,000.00	229,027,384.70	780,000,000.00
120201	LICENCES - GENERAL	224,031,000.00	46,201,537.53	224,031,000.00
12020101	Veterinary License	6,000.00	2,000.00	6,000.00
12020105	Radio/Television Station Licenses	10,006,000.00	-	10,006,000.00
12020111	Bake House License	845,000.00	950,000.00	845,000.00
12020113	BRICKMAKING, Etc LICENSE	30,000.00	10,000.00	30,000.00
12020114	Cart Licenses	590,000.00	250,000.00	590,000.00
12020121	Hawker's Permits	1,294,045.42	4,283,000.00	1,294,045.42
12020123	Produce Buying Licenses	686,000.00	55,000.00	686,000.00
12020132	Motor Vehicle Licenses	55,000.00	500,000.00	55,000.00
12020134	Patent Medicine & Drug Stores Licenses	20,010,000.00	10,510,000.00	20,010,000.00
12020137	Trade Permit Licenses	190,243,954.58	28,891,537.53	190,243,954.58
12020160	Cold Room License	30,000.00	150,000.00	30,000.00
12020184	Butchers Licences	235,000.00	600,000.00	235,000.00
120204	FEES - GENERAL	153,297,000.00	63,650,000.00	153,297,000.00
12020402	E-Ticketing on Daily Toll on all Commercial Vehicles/ Keke	139,200,000.00	57,200,000.00	139,200,000.00
12020417	Contractor Registration Fees	72,000.00	1,500,000.00	72,000.00
12020418	Marriage/ Divorce Fees	5,000,000.00	1,500,000.00	5,000,000.00
12020419	Attestation Of Bachelorhood & Spinsterhood Fees	1,000,000.00	1,500,000.00	1,000,000.00
12020429	Plan Approval Fee	5,000,000.00	1,300,000.00	5,000,000.00
12020449	Business/Trade Operating Fees	25,000.00	150,000.00	25,000.00
12020483	Registration of Youth Clubs and Orgnisations	3,000,000.00	500,000.00	3,000,000.00
120205	FINES - GENERAL	100,000.00	-	100,000.00
12020501	Penalty for Offences - General	100,000.00	-	100,000.00
120207	EARNINGS -GENERAL	675,072,000.00	119,175,847.17	402,572,000.00
12020703	Earnings from Hire of Plants and Equipment	7,000,000.00	1,000,000.00	7,000,000.00
12020705	Earnings from the Use of Govt. Halls	2,000,000.00	1,000,000.00	2,000,000.00
12020799	Other Earnings	666,072,000.00	117,175,847.17	393,572,000.00
13	AID AND GRANTS	3,770,415,600.00	-	3,000,000,000.00
1301	AID	1,131,124,680.00	-	-
130102	FOREIGN AIDS	1,131,124,680.00	-	-
13010201	Current Foreign Aids	1,131,124,680.00	-	-
1302	GRANTS	2,639,290,920.00	-	3,000,000,000.00
130201	DOMESTIC GRANTS	2,639,290,920.00	-	3,000,000,000.00
13020102	Capital Domestic Grants	2,639,290,920.00	-	3,000,000,000.00

414104 - ENUGU NORTH Local Government, Enugu State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>10,800,000,000.00</i>
01	FEDERATION ACCOUNT	7,000,000,000.00
011	FAAC DIRECT ALLOCATION	7,000,000,000.00
01101	FAAC DIRECT ALLOCATION	7,000,000,000.00
02	CONSOLIDATED REVENUE FUND	3,800,000,000.00
021	MAIN ENVELOP	3,800,000,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	3,800,000,000.00

414104 - ENUGU NORTH Local Government, Enugu State - 2026 Budget: Capital Receipts

Receipt Description	Economic Code and Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
Total Capital Receipts		3,770,415,600.00	-	3,000,000,000.00
Aid from World Bank	13010201 - Current Foreign Aids	1,131,124,680.00	-	-
Counter Funding from State government	13020102 - Capital Domestic Grants	2,639,290,920.00	-	3,000,000,000.00

414104 - ENUGU NORTH Local Government, Enugu State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	10,142,915,600.00	2,763,365,349.86	10,800,000,000.00
010000000000	ADMINISTRATION SECTOR	1,266,847,937.00	610,449,937.00	1,638,977,937.00
011100000000	OFFICE OF THE LG CHAIRMAN	1,027,485,034.00	414,517,034.00	1,395,615,034.00
011100100100	CHAIRMAN	687,900,000.00	150,212,000.00	1,096,900,000.00
011100100200	VICE-CHAIRMAN	4,680,000.00	4,680,000.00	4,680,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	240,256,000.00	240,256,000.00	224,386,000.00
011118300100	INTERNAL AUDIT	19,649,034.00	19,369,034.00	19,649,034.00
011118400100	INFORMATION UNIT	75,000,000.00	-	50,000,000.00
011200000000	LOCAL GOVT COUNCIL	56,060,000.00	56,560,000.00	56,060,000.00
011200100100	OFFICE OF THE LEADER	55,340,000.00	55,840,000.00	55,340,000.00
011202200100	ASSISTANTS/AIDES/ADVISERS	720,000.00	720,000.00	720,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	8,960,000.00	8,880,000.00	8,960,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	8,960,000.00	8,880,000.00	8,960,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	174,342,903.00	130,492,903.00	178,342,903.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	174,342,903.00	130,492,903.00	178,342,903.00
020000000000	ECONOMIC SECTOR	3,616,046,485.00	695,346,585.16	5,156,195,675.24
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	291,739,689.00	191,649,689.00	670,739,689.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	291,739,689.00	191,649,689.00	670,739,689.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	695,311,383.00	413,701,483.16	583,777,397.24
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	695,311,383.00	413,701,483.16	583,777,397.24
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	60,134,245.00	36,334,245.00	56,334,245.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	60,134,245.00	36,334,245.00	56,334,245.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	2,568,861,168.00	53,661,168.00	3,845,344,344.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	2,568,861,168.00	53,661,168.00	3,845,344,344.00
050000000000	SOCIAL SECTOR	5,260,021,178.00	1,457,568,827.70	4,004,826,387.76
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	3,383,624,270.00	946,640,136.07	1,943,918,070.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	2,360,774,270.00	59,684,270.00	658,484,270.00
051702600100	EDUCATION SECRETARY	1,022,850,000.00	886,955,866.07	1,285,433,800.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	1,528,839,147.00	413,720,930.63	1,784,881,407.76
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	1,528,839,147.00	413,720,930.63	1,784,881,407.76
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	347,557,761.00	97,207,761.00	276,026,910.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	347,557,761.00	97,207,761.00	276,026,910.00

414104 - ENUGU NORTH Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	3,000,890,786.00	2,270,888,328.62	3,069,610,171.76
010000000000	ADMINISTRATION SECTOR	473,077,937.00	417,377,937.00	461,207,937.00
011100000000	OFFICE OF THE LG CHAIRMAN	268,135,034.00	268,135,034.00	252,265,034.00
011100100100	CHAIRMAN	5,400,000.00	5,400,000.00	5,400,000.00
011100100200	VICE-CHAIRMAN	4,680,000.00	4,680,000.00	4,680,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	240,256,000.00	240,256,000.00	224,386,000.00
011118300100	INTERNAL AUDIT	17,799,034.00	17,799,034.00	17,799,034.00
011200000000	LOCAL GOVT COUNCIL	48,060,000.00	48,060,000.00	48,060,000.00
011200100100	OFFICE OF THE LEADER	47,340,000.00	47,340,000.00	47,340,000.00
011202200100	ASSISTANTS/AIDES/ADVISERS	720,000.00	720,000.00	720,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	6,840,000.00	6,840,000.00	6,840,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	6,840,000.00	6,840,000.00	6,840,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	150,042,903.00	94,342,903.00	154,042,903.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	150,042,903.00	94,342,903.00	154,042,903.00
020000000000	ECONOMIC SECTOR	725,431,671.00	442,047,563.92	653,575,847.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	70,239,689.00	43,249,689.00	69,239,689.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	70,239,689.00	43,249,689.00	69,239,689.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	535,926,569.00	327,032,461.92	491,826,569.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	535,926,569.00	327,032,461.92	491,826,569.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	49,034,245.00	29,834,245.00	45,234,245.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	49,034,245.00	29,834,245.00	45,234,245.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	70,231,168.00	41,931,168.00	47,275,344.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	70,231,168.00	41,931,168.00	47,275,344.00
050000000000	SOCIAL SECTOR	1,802,381,178.00	1,411,462,827.70	1,954,826,387.76
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	1,095,484,270.00	942,190,136.07	1,349,468,070.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	72,634,270.00	55,234,270.00	64,034,270.00
051702600100	EDUCATION SECRETARY	1,022,850,000.00	886,955,866.07	1,285,433,800.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	581,339,147.00	382,914,930.63	492,381,407.76
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	581,339,147.00	382,914,930.63	492,381,407.76
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	125,557,761.00	86,357,761.00	112,976,910.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	125,557,761.00	86,357,761.00	112,976,910.00

414104 - ENUGU NORTH Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>407,834,814.00</i>	<i>322,209,021.24</i>	<i>334,300,828.24</i>
010000000000	ADMINISTRATION SECTOR	187,770,000.00	189,360,000.00	187,770,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	153,350,000.00	142,670,000.00	153,350,000.00
011100100100	CHAIRMAN	151,500,000.00	141,100,000.00	151,500,000.00
011118300100	INTERNAL AUDIT	1,850,000.00	1,570,000.00	1,850,000.00
011200000000	LOCAL GOVT COUNCIL	8,000,000.00	8,500,000.00	8,000,000.00
011200100100	OFFICE OF THE LEADER	8,000,000.00	8,500,000.00	8,000,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	2,120,000.00	2,040,000.00	2,120,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	2,120,000.00	2,040,000.00	2,120,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	24,300,000.00	36,150,000.00	24,300,000.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	24,300,000.00	36,150,000.00	24,300,000.00
020000000000	ECONOMIC SECTOR	190,614,814.00	106,699,021.24	123,180,828.24
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	1,500,000.00	1,800,000.00	1,500,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	1,500,000.00	1,800,000.00	1,500,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	159,384,814.00	86,669,021.24	91,950,828.24
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	159,384,814.00	86,669,021.24	91,950,828.24
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	11,100,000.00	6,500,000.00	11,100,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	11,100,000.00	6,500,000.00	11,100,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	18,630,000.00	11,730,000.00	18,630,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	18,630,000.00	11,730,000.00	18,630,000.00
050000000000	SOCIAL SECTOR	29,450,000.00	26,150,000.00	23,350,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	4,450,000.00	4,450,000.00	4,450,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	4,450,000.00	4,450,000.00	4,450,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	12,500,000.00	10,850,000.00	12,500,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	12,500,000.00	10,850,000.00	12,500,000.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	12,500,000.00	10,850,000.00	6,400,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	12,500,000.00	10,850,000.00	6,400,000.00

414104 - ENUGU NORTH Local Government, Enugu State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Capital Expenditure</i>	<i>6,734,190,000.00</i>	<i>170,268,000.00</i>	<i>7,396,089,000.00</i>
010000000000	ADMINISTRATION SECTOR	606,000,000.00	3,712,000.00	990,000,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	606,000,000.00	3,712,000.00	990,000,000.00
011100100100	CHAIRMAN	531,000,000.00	3,712,000.00	940,000,000.00
011118400100	INFORMATION UNIT	75,000,000.00	-	50,000,000.00
020000000000	ECONOMIC SECTOR	2,700,000,000.00	146,600,000.00	4,379,439,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	220,000,000.00	146,600,000.00	600,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	220,000,000.00	146,600,000.00	600,000,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	2,480,000,000.00	-	3,779,439,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	2,480,000,000.00	-	3,779,439,000.00
050000000000	SOCIAL SECTOR	3,428,190,000.00	19,956,000.00	2,026,650,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	2,283,690,000.00	-	590,000,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	2,283,690,000.00	-	590,000,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	935,000,000.00	19,956,000.00	1,280,000,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	935,000,000.00	19,956,000.00	1,280,000,000.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	209,500,000.00	-	156,650,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	209,500,000.00	-	156,650,000.00

414104 - ENUGU NORTH Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>10,142,915,600.00</u>	<u>2,763,365,349.86</u>	<u>10,800,000,000.00</u>
21	<u>PERSONNEL COST</u>	<u>3,000,890,786.00</u>	<u>2,270,888,328.62</u>	<u>3,069,610,171.76</u>
2101	<u>SALARY</u>	<u>2,535,668,860.75</u>	<u>1,969,094,696.65</u>	<u>2,599,181,375.26</u>
210101	<u>SALARIES AND WAGES</u>	<u>2,535,668,860.75</u>	<u>1,969,094,696.65</u>	<u>2,599,181,375.26</u>
21010101	SALARY	2,516,528,860.75	1,949,954,696.65	2,580,041,375.26
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	19,140,000.00	19,140,000.00	19,140,000.00
2102	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	<u>105,221,925.25</u>	<u>101,287,739.05</u>	<u>110,428,796.50</u>
210201	<u>ALLOWANCES</u>	<u>105,221,925.25</u>	<u>101,287,739.05</u>	<u>110,428,796.50</u>
21020106	Leave allowances	62,381,925.25	58,447,739.05	67,588,796.50
21020126	Other Allowances	42,840,000.00	42,840,000.00	42,840,000.00
2103	<u>SOCIAL BENEFITS</u>	<u>360,000,000.00</u>	<u>200,505,892.92</u>	<u>360,000,000.00</u>
210301	<u>SOCIAL BENEFITS</u>	<u>360,000,000.00</u>	<u>200,505,892.92</u>	<u>360,000,000.00</u>
21030102	PENSION	360,000,000.00	200,505,892.92	360,000,000.00
22	<u>OTHER RECURRENT COSTS</u>	<u>407,834,814.00</u>	<u>322,209,021.24</u>	<u>334,300,828.24</u>
2202	<u>OVERHEAD COST</u>	<u>266,200,000.00</u>	<u>252,590,000.00</u>	<u>260,100,000.00</u>
220201	<u>TRAVEL & TRANSPORT - GENERAL</u>	<u>22,000,000.00</u>	<u>11,400,000.00</u>	<u>21,300,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	19,150,000.00	9,950,000.00	18,450,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,850,000.00	1,450,000.00	2,850,000.00
220202	<u>UTILITIES - GENERAL</u>	<u>3,600,000.00</u>	<u>3,100,000.00</u>	<u>3,600,000.00</u>
22020201	ELECTRICITY CHARGES	2,500,000.00	2,500,000.00	2,500,000.00
22020202	TELEPHONE CHARGES	200,000.00	200,000.00	200,000.00
22020203	INTERNET ACCESS CHARGES	600,000.00	300,000.00	600,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	300,000.00	100,000.00	300,000.00
220203	<u>MATERIALS & SUPPLIES - GENERAL</u>	<u>16,850,000.00</u>	<u>11,850,000.00</u>	<u>16,250,000.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,250,000.00	5,650,000.00	6,850,000.00
22020303	NEWSPAPERS	2,500,000.00	500,000.00	2,500,000.00
22020304	MAGAZINES & PERIODICALS	2,500,000.00	500,000.00	2,500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,500,000.00	2,500,000.00	1,500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	2,500,000.00	2,300,000.00	2,500,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	400,000.00	200,000.00	200,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	200,000.00	200,000.00	200,000.00
220204	<u>MAINTENANCE SERVICES - GENERAL</u>	<u>29,080,000.00</u>	<u>24,230,000.00</u>	<u>28,380,000.00</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	13,400,000.00	14,200,000.00	12,700,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,950,000.00	5,000,000.00	5,950,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,780,000.00	480,000.00	1,780,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	150,000.00	150,000.00	150,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,650,000.00	650,000.00	2,650,000.00
22020406	OTHER MAINTENANCE SERVICES	4,850,000.00	3,450,000.00	4,850,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	300,000.00	300,000.00	300,000.00
220205	<u>TRAINING - GENERAL</u>	<u>13,900,000.00</u>	<u>11,900,000.00</u>	<u>12,400,000.00</u>
22020501	LOCAL TRAINING	13,900,000.00	11,900,000.00	12,400,000.00
220206	<u>OTHER SERVICES - GENERAL</u>	<u>71,500,000.00</u>	<u>71,500,000.00</u>	<u>71,500,000.00</u>
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	70,000,000.00	70,000,000.00	70,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,500,000.00	1,500,000.00	1,500,000.00
220207	<u>CONSULTING & PROFESSIONAL SERVICES - GENERAL</u>	<u>22,600,000.00</u>	<u>12,100,000.00</u>	<u>22,600,000.00</u>
22020701	FINANCIAL CONSULTING	2,400,000.00	2,400,000.00	2,400,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,200,000.00	1,200,000.00	1,200,000.00
22020703	LEGAL SERVICES	5,700,000.00	2,700,000.00	5,700,000.00
22020704	ENGINEERING SERVICES	6,000,000.00	2,000,000.00	6,000,000.00

414104 - ENUGU NORTH Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
22020705	ARCHITECTURAL SERVICES	6,000,000.00	2,500,000.00	6,000,000.00
22020706	SURVEYING SERVICES	1,000,000.00	1,000,000.00	1,000,000.00
22020707	AGRICULTURAL CONSULTING	300,000.00	300,000.00	300,000.00
220208	FUEL & LUBRICANTS - GENERAL	17,400,000.00	12,770,000.00	16,300,000.00
22020801	MOTOR VEHICLE FUEL COST	9,100,000.00	7,570,000.00	8,800,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,600,000.00	850,000.00	1,800,000.00
22020803	PLANT / GENERATOR FUEL COST	5,700,000.00	4,350,000.00	5,700,000.00
220209	FINANCIAL CHARGES - GENERAL	7,000,000.00	7,000,000.00	7,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	7,000,000.00	7,000,000.00	7,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	62,270,000.00	86,740,000.00	60,770,000.00
22021001	REFRESHMENT & MEALS	14,320,000.00	15,240,000.00	12,820,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	6,200,000.00	7,200,000.00	6,200,000.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	300,000.00	300,000.00
22021006	POSTAGES & COURIER SERVICES	500,000.00	200,000.00	500,000.00
22021007	WELFARE PACKAGES	100,000.00	100,000.00	100,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	500,000.00	200,000.00	500,000.00
22021009	SPORTING ACTIVITIES	250,000.00	250,000.00	250,000.00
22021014	Annual Budget Defence Expenses & Administration	500,000.00	200,000.00	500,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	29,600,000.00	48,050,000.00	29,600,000.00
22021022	Donations	10,000,000.00	15,000,000.00	10,000,000.00
2207	TRANSFERS-PAYMENT	141,634,814.00	69,619,021.24	74,200,828.24
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	141,634,814.00	69,619,021.24	74,200,828.24
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	141,634,814.00	69,619,021.24	74,200,828.24
23	Capital Expenditure	6,734,190,000.00	170,268,000.00	7,396,089,000.00
2301	FIXED ASSETS PURCHASED	704,000,000.00	-	800,439,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	704,000,000.00	-	800,439,000.00
23010105	PURCHASE OF MOTOR VEHICLES	150,000,000.00	-	160,000,000.00
23010113	PURCHASE OF COMPUTERS	75,000,000.00	-	50,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	133,000,000.00	-	164,439,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	271,000,000.00	-	371,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	55,000,000.00	-	5,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	20,000,000.00	-	50,000,000.00
2302	CONSTRUCTION / PROVISION	5,647,690,000.00	166,556,000.00	5,803,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	5,647,690,000.00	166,556,000.00	5,803,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	120,000,000.00	-	800,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	400,000,000.00	-	250,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	191,000,000.00	-	138,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	305,000,000.00	19,956,000.00	350,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	2,165,690,000.00	-	355,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	26,000,000.00	-	410,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	240,000,000.00	146,600,000.00	450,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,500,000,000.00	-	2,890,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	200,000,000.00	-	10,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	500,000,000.00	-	150,000,000.00
2303	REHABILITATION / REPAIRS	150,000,000.00	-	370,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	150,000,000.00	-	370,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	150,000,000.00	-	300,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	-	70,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	80,000,000.00	-	125,000,000.00

414104 - ENUGU NORTH Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	80,000,000.00	-	125,000,000.00
23040101	TREE PLANTING	50,000,000.00	-	5,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	30,000,000.00	-	120,000,000.00
2305	OTHER CAPITAL PROJECTS	152,500,000.00	3,712,000.00	297,650,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	152,500,000.00	3,712,000.00	297,650,000.00
23050101	RESEARCH AND DEVELOPMENT	42,000,000.00	3,712,000.00	187,150,000.00
23050103	MONITORING AND EVALUATION	2,500,000.00	-	2,500,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	8,000,000.00	-	8,000,000.00
23050107	MARGIN FOR INCREASES IN COSTS	100,000,000.00	-	100,000,000.00

414104 - ENUGU NORTH Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	10,142,915,600.00	2,763,365,349.86	10,800,000,000.00
701	GENERAL PUBLIC SERVICES	1,276,293,565.00	856,267,772.24	2,029,089,579.24
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	791,880,417.00	439,584,624.24	1,560,346,431.24
70111	EXECUTIVE AND LEGISLATIVE ORGANS	336,920,000.00	207,020,000.00	1,216,920,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	454,960,417.00	232,564,624.24	343,426,431.24
7013	GENERAL SERVICES	484,413,148.00	416,683,148.00	468,743,148.00
70131	GENERAL PERSONNEL SERVICES	174,342,903.00	130,492,903.00	178,342,903.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	60,134,245.00	36,334,245.00	56,334,245.00
70133	OTHER GENERAL SERVICES	249,936,000.00	249,856,000.00	234,066,000.00
703	PUBLIC ORDER AND SAFETY	370,000,000.00	-	220,000,000.00
7031	POLICE SERVICES	370,000,000.00	-	220,000,000.00
70311	POLICE SERVICES	370,000,000.00	-	220,000,000.00
704	ECONOMIC AFFAIRS	2,180,600,857.00	245,310,857.00	3,691,084,033.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	100,000,000.00	127,000,000.00	200,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	100,000,000.00	127,000,000.00	200,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	191,739,689.00	64,649,689.00	270,739,689.00
70421	AGRICULTURE	191,739,689.00	64,649,689.00	270,739,689.00
7043	FUEL AND ENERGY	300,000,000.00	-	334,439,000.00
70435	ELECTRICITY	300,000,000.00	-	334,439,000.00
7045	TRANSPORT	1,588,861,168.00	53,661,168.00	2,885,905,344.00
70451	ROAD TRANSPORT	1,588,861,168.00	53,661,168.00	2,885,905,344.00
705	ENVIRONMENTAL PROTECTION	80,000,000.00	-	25,000,000.00
7051	WASTE MANAGEMENT	30,000,000.00	-	20,000,000.00
70511	WASTE MANAGEMENT	30,000,000.00	-	20,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	50,000,000.00	-	5,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	50,000,000.00	-	5,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	347,557,761.00	97,207,761.00	276,026,910.00
7063	WATER SUPPLY	347,557,761.00	97,207,761.00	276,026,910.00
70631	WATER SUPPLY	347,557,761.00	97,207,761.00	276,026,910.00
707	HEALTH	2,028,839,147.00	413,720,930.63	1,634,881,407.76
7074	PUBLIC HEALTH SERVICES	2,028,839,147.00	413,720,930.63	1,634,881,407.76
70741	PUBLIC HEALTH SERVICES	2,028,839,147.00	413,720,930.63	1,634,881,407.76
708	RECREATION, CULTURE AND RELIGION	101,000,000.00	-	460,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	26,000,000.00	-	410,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	26,000,000.00	-	410,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	75,000,000.00	-	50,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	75,000,000.00	-	50,000,000.00
709	EDUCATION	3,383,624,270.00	946,640,136.07	1,943,918,070.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	3,383,624,270.00	946,640,136.07	1,943,918,070.00
70912	PRIMARY EDUCATION	3,383,624,270.00	946,640,136.07	1,943,918,070.00
710	SOCIAL PROTECTION	375,000,000.00	204,217,892.92	520,000,000.00
7102	OLD AGE	360,000,000.00	200,505,892.92	360,000,000.00
71021	OLD AGE	360,000,000.00	200,505,892.92	360,000,000.00
7104	FAMILY AND CHILDREN	15,000,000.00	-	10,000,000.00
71041	FAMILY AND CHILDREN	15,000,000.00	-	10,000,000.00
7105	UNEMPLOYMENT	-	3,712,000.00	150,000,000.00
71051	UNEMPLOYMENT	-	3,712,000.00	150,000,000.00

414104 - ENUGU NORTH Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>3,000,890,786.00</i>	<i>2,270,888,328.62</i>	<i>3,069,610,171.76</i>
701	GENERAL PUBLIC SERVICES	698,038,751.00	573,738,751.00	638,268,751.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	251,145,603.00	201,745,603.00	207,045,603.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	57,420,000.00	57,420,000.00	57,420,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	193,725,603.00	144,325,603.00	149,625,603.00
7013	GENERAL SERVICES	446,893,148.00	371,993,148.00	431,223,148.00
70131	GENERAL PERSONNEL SERVICES	150,042,903.00	94,342,903.00	154,042,903.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	49,034,245.00	29,834,245.00	45,234,245.00
70133	OTHER GENERAL SERVICES	247,816,000.00	247,816,000.00	231,946,000.00
704	ECONOMIC AFFAIRS	140,470,857.00	85,180,857.00	116,515,033.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	70,239,689.00	43,249,689.00	69,239,689.00
70421	AGRICULTURE	70,239,689.00	43,249,689.00	69,239,689.00
7045	TRANSPORT	70,231,168.00	41,931,168.00	47,275,344.00
70451	ROAD TRANSPORT	70,231,168.00	41,931,168.00	47,275,344.00
706	HOUSING AND COMMUNITY AMMENITIES	125,557,761.00	86,357,761.00	112,976,910.00
7063	WATER SUPPLY	125,557,761.00	86,357,761.00	112,976,910.00
70631	WATER SUPPLY	125,557,761.00	86,357,761.00	112,976,910.00
707	HEALTH	581,339,147.00	382,914,930.63	492,381,407.76
7074	PUBLIC HEALTH SERVICES	581,339,147.00	382,914,930.63	492,381,407.76
70741	PUBLIC HEALTH SERVICES	581,339,147.00	382,914,930.63	492,381,407.76
709	EDUCATION	1,095,484,270.00	942,190,136.07	1,349,468,070.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,095,484,270.00	942,190,136.07	1,349,468,070.00
70912	PRIMARY EDUCATION	1,095,484,270.00	942,190,136.07	1,349,468,070.00
710	SOCIAL PROTECTION	360,000,000.00	200,505,892.92	360,000,000.00
7102	OLD AGE	360,000,000.00	200,505,892.92	360,000,000.00
71021	OLD AGE	360,000,000.00	200,505,892.92	360,000,000.00

414104 - ENUGU NORTH Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>407,834,814.00</i>	<i>322,209,021.24</i>	<i>334,300,828.24</i>
701	GENERAL PUBLIC SERVICES	358,254,814.00	282,529,021.24	290,820,828.24
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	320,734,814.00	237,839,021.24	253,300,828.24
70111	EXECUTIVE AND LEGISLATIVE ORGANS	159,500,000.00	149,600,000.00	159,500,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	161,234,814.00	88,239,021.24	93,800,828.24
7013	GENERAL SERVICES	37,520,000.00	44,690,000.00	37,520,000.00
70131	GENERAL PERSONNEL SERVICES	24,300,000.00	36,150,000.00	24,300,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	11,100,000.00	6,500,000.00	11,100,000.00
70133	OTHER GENERAL SERVICES	2,120,000.00	2,040,000.00	2,120,000.00
704	ECONOMIC AFFAIRS	20,130,000.00	13,530,000.00	20,130,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,500,000.00	1,800,000.00	1,500,000.00
70421	AGRICULTURE	1,500,000.00	1,800,000.00	1,500,000.00
7045	TRANSPORT	18,630,000.00	11,730,000.00	18,630,000.00
70451	ROAD TRANSPORT	18,630,000.00	11,730,000.00	18,630,000.00
706	HOUSING AND COMMUNITY AMMENITIES	12,500,000.00	10,850,000.00	6,400,000.00
7063	WATER SUPPLY	12,500,000.00	10,850,000.00	6,400,000.00
70631	WATER SUPPLY	12,500,000.00	10,850,000.00	6,400,000.00
707	HEALTH	12,500,000.00	10,850,000.00	12,500,000.00
7074	PUBLIC HEALTH SERVICES	12,500,000.00	10,850,000.00	12,500,000.00
70741	PUBLIC HEALTH SERVICES	12,500,000.00	10,850,000.00	12,500,000.00
709	EDUCATION	4,450,000.00	4,450,000.00	4,450,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	4,450,000.00	4,450,000.00	4,450,000.00
70912	PRIMARY EDUCATION	4,450,000.00	4,450,000.00	4,450,000.00

414104 - ENUGU NORTH Local Government, Enugu State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	6,734,190,000.00	170,268,000.00	7,396,089,000.00
701	GENERAL PUBLIC SERVICES	220,000,000.00	-	1,100,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	220,000,000.00	-	1,100,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	120,000,000.00	-	1,000,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	100,000,000.00	-	100,000,000.00
703	PUBLIC ORDER AND SAFETY	370,000,000.00	-	220,000,000.00
7031	POLICE SERVICES	370,000,000.00	-	220,000,000.00
70311	POLICE SERVICES	370,000,000.00	-	220,000,000.00
704	ECONOMIC AFFAIRS	2,020,000,000.00	146,600,000.00	3,554,439,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	100,000,000.00	127,000,000.00	200,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	100,000,000.00	127,000,000.00	200,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	120,000,000.00	19,600,000.00	200,000,000.00
70421	AGRICULTURE	120,000,000.00	19,600,000.00	200,000,000.00
7043	FUEL AND ENERGY	300,000,000.00	-	334,439,000.00
70435	ELECTRICITY	300,000,000.00	-	334,439,000.00
7045	TRANSPORT	1,500,000,000.00	-	2,820,000,000.00
70451	ROAD TRANSPORT	1,500,000,000.00	-	2,820,000,000.00
705	ENVIRONMENTAL PROTECTION	80,000,000.00	-	25,000,000.00
7051	WASTE MANAGEMENT	30,000,000.00	-	20,000,000.00
70511	WASTE MANAGEMENT	30,000,000.00	-	20,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	50,000,000.00	-	5,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	50,000,000.00	-	5,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	209,500,000.00	-	156,650,000.00
7063	WATER SUPPLY	209,500,000.00	-	156,650,000.00
70631	WATER SUPPLY	209,500,000.00	-	156,650,000.00
707	HEALTH	1,435,000,000.00	19,956,000.00	1,130,000,000.00
7074	PUBLIC HEALTH SERVICES	1,435,000,000.00	19,956,000.00	1,130,000,000.00
70741	PUBLIC HEALTH SERVICES	1,435,000,000.00	19,956,000.00	1,130,000,000.00
708	RECREATION, CULTURE AND RELIGION	101,000,000.00	-	460,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	26,000,000.00	-	410,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	26,000,000.00	-	410,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	75,000,000.00	-	50,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	75,000,000.00	-	50,000,000.00
709	EDUCATION	2,283,690,000.00	-	590,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	2,283,690,000.00	-	590,000,000.00
70912	PRIMARY EDUCATION	2,283,690,000.00	-	590,000,000.00
710	SOCIAL PROTECTION	15,000,000.00	3,712,000.00	160,000,000.00
7104	FAMILY AND CHILDREN	15,000,000.00	-	10,000,000.00
71041	FAMILY AND CHILDREN	15,000,000.00	-	10,000,000.00
7105	UNEMPLOYMENT	-	3,712,000.00	150,000,000.00
71051	UNEMPLOYMENT	-	3,712,000.00	150,000,000.00

414104 - ENUGU NORTH Local Government, Enugu State - 2026 Budget: Total Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	10,142,915,600.00	2,763,365,349.86	10,800,000,000.00
4141	Enugu East	10,142,915,600.00	2,763,365,349.86	10,800,000,000.00
414104	ENUGU NORTH	10,142,915,600.00	2,763,365,349.86	10,800,000,000.00
41410412	UDI SIDING/IVA VALLEY	220,000,000.00	146,600,000.00	600,000,000.00
41410421	LG Wide	9,922,915,600.00	2,616,765,349.86	10,200,000,000.00

414104 - ENUGU NORTH Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	3,000,890,786.00	2,270,888,328.62	3,069,610,171.76
4141	Enugu East	3,000,890,786.00	2,270,888,328.62	3,069,610,171.76
414104	ENUGU NORTH	3,000,890,786.00	2,270,888,328.62	3,069,610,171.76
41410421	LG Wide	3,000,890,786.00	2,270,888,328.62	3,069,610,171.76

414104 - ENUGU NORTH Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	407,834,814.00	322,209,021.24	334,300,828.24
4141	Enugu East	407,834,814.00	322,209,021.24	334,300,828.24
414104	ENUGU NORTH	407,834,814.00	322,209,021.24	334,300,828.24
41410421	LG Wide	407,834,814.00	322,209,021.24	334,300,828.24

414104 - ENUGU NORTH Local Government, Enugu State - 2026 Budget: Capital Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	6,734,190,000.00	170,268,000.00	7,396,089,000.00
4141	Enugu East	6,734,190,000.00	170,268,000.00	7,396,089,000.00
414104	ENUGU NORTH	6,734,190,000.00	170,268,000.00	7,396,089,000.00
41410412	UDI SIDING/IVA VALLEY	220,000,000.00	146,600,000.00	600,000,000.00
41410421	LG Wide	6,514,190,000.00	23,668,000.00	6,796,089,000.00

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	10,142,915,600.00	2,763,365,349.86	10,800,000,000.00
01	Agriculture	291,739,689.00	191,649,689.00	670,739,689.00
0101	Effective governance of the Agriculture Sector	71,739,689.00	45,049,689.00	70,739,689.00
010102	Agriculture sector coordination mechanisms	71,739,689.00	45,049,689.00	70,739,689.00
0103	Enhancement of food production and productivity	120,000,000.00	19,600,000.00	400,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	120,000,000.00	19,600,000.00	400,000,000.00
0104	Reduction of post-harvest losses	100,000,000.00	127,000,000.00	200,000,000.00
010403	Market linkage	100,000,000.00	127,000,000.00	200,000,000.00
02	Societal Re-orientation	370,000,000.00	-	220,000,000.00
0210	Societal Re-orientation - General	370,000,000.00	-	220,000,000.00
021001	Societal Re-orientation - General	370,000,000.00	-	220,000,000.00
03	Poverty Alleviation	120,000,000.00	3,712,000.00	300,000,000.00
0310	Poverty Alleviation - General	120,000,000.00	3,712,000.00	300,000,000.00
031001	Poverty Alleviation - General	120,000,000.00	3,712,000.00	300,000,000.00
04	Health	1,528,839,147.00	413,720,930.63	1,784,881,407.76
0401	Effective governance of the health system	623,839,147.00	393,764,930.63	554,881,407.76
040103	Health sector coordination mechanisms	593,839,147.00	393,764,930.63	504,881,407.76
040104	Integrated supportive supervision	30,000,000.00	-	50,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	45,000,000.00	19,956,000.00	100,000,000.00
040305	Non-communicable diseases	45,000,000.00	19,956,000.00	100,000,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources	20,000,000.00	-	10,000,000.00
040403	In service training (continuing education)	20,000,000.00	-	10,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	840,000,000.00	-	960,000,000.00
040501	Functional health facilities	640,000,000.00	-	910,000,000.00
040503	Facility electrification, water and sanitation	200,000,000.00	-	50,000,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	-	-	160,000,000.00
041001	Health Not Elsewhere Classified	-	-	160,000,000.00
05	Education	3,383,624,270.00	946,640,136.07	1,943,918,070.00
0501	Effective governance of the education system	1,099,934,270.00	946,640,136.07	1,353,918,070.00
050103	Education sector coordination mechanisms	1,099,934,270.00	946,640,136.07	1,353,918,070.00
0505	Adequate infrastructure at all levels	2,283,690,000.00	-	590,000,000.00
050501	Schools' infrastructure construction and rehabilitation	2,283,690,000.00	-	590,000,000.00
08	Youth	26,000,000.00	-	410,000,000.00
0810	Youth - General	26,000,000.00	-	410,000,000.00
081001	Youth - General	26,000,000.00	-	410,000,000.00
09	Environmental Improvement	80,000,000.00	-	25,000,000.00
0910	Environmental Improvement - General	80,000,000.00	-	25,000,000.00
091001	Environmental Improvement - General	80,000,000.00	-	25,000,000.00
10	Water Resources and Rural Development	347,557,761.00	97,207,761.00	276,026,910.00
1010	Water Resources and Rural Deve - General	347,557,761.00	97,207,761.00	276,026,910.00
101001	Water Resources and Rural Deve - General	347,557,761.00	97,207,761.00	276,026,910.00
11	Information Communication and Technology	75,000,000.00	-	50,000,000.00
1110	Information Communication and Technology - General	75,000,000.00	-	50,000,000.00
111001	Information Communication and Technology - General	75,000,000.00	-	50,000,000.00
12	Growing the Private Sector	500,000,000.00	-	50,000,000.00
1210	Growing the Private Sector - General	500,000,000.00	-	50,000,000.00
121001	Growing the Private Sector - General	500,000,000.00	-	50,000,000.00
13	Reform of Government and Governance	1,156,293,565.00	856,267,772.24	1,879,089,579.24
1310	Reform of Government and Governance - General	1,156,293,565.00	856,267,772.24	1,879,089,579.24
131001	Reform of Government and Governance - General	1,156,293,565.00	856,267,772.24	1,879,089,579.24

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
14	Power	300,000,000.00	-	334,439,000.00
1410	Power - General	300,000,000.00	-	334,439,000.00
141001	Power - General	300,000,000.00	-	334,439,000.00
17	Road	1,588,861,168.00	53,661,168.00	2,485,905,344.00
1710	Road - General	1,588,861,168.00	53,661,168.00	2,485,905,344.00
171001	Road - General	1,588,861,168.00	53,661,168.00	2,485,905,344.00
23	Social Protection	375,000,000.00	200,505,892.92	370,000,000.00
2303	Promote gender equity and social justice	15,000,000.00	-	10,000,000.00
230301	Women's Economic Empowerment	15,000,000.00	-	10,000,000.00
2305	Social Pensions and Old Age Support	360,000,000.00	200,505,892.92	360,000,000.00
230501	Pensions Payments and Contributions	360,000,000.00	200,505,892.92	360,000,000.00

414104 - ENUGU NORTH Local Government, Enugu State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	3,000,890,786.00	2,270,888,328.62	3,069,610,171.76
01	Agriculture	70,239,689.00	43,249,689.00	69,239,689.00
0101	Effective governance of the Agriculture Sector	70,239,689.00	43,249,689.00	69,239,689.00
010102	Agriculture sector coordination mechanisms	70,239,689.00	43,249,689.00	69,239,689.00
04	Health	581,339,147.00	382,914,930.63	492,381,407.76
0401	Effective governance of the health system	581,339,147.00	382,914,930.63	492,381,407.76
040103	Health sector coordination mechanisms	581,339,147.00	382,914,930.63	492,381,407.76
05	Education	1,095,484,270.00	942,190,136.07	1,349,468,070.00
0501	Effective governance of the education system	1,095,484,270.00	942,190,136.07	1,349,468,070.00
050103	Education sector coordination mechanisms	1,095,484,270.00	942,190,136.07	1,349,468,070.00
10	Water Resources and Rural Development	125,557,761.00	86,357,761.00	112,976,910.00
1010	Water Resources and Rural Deve - General	125,557,761.00	86,357,761.00	112,976,910.00
101001	Water Resources and Rural Deve - General	125,557,761.00	86,357,761.00	112,976,910.00
13	Reform of Government and Governance	698,038,751.00	573,738,751.00	638,268,751.00
1310	Reform of Government and Governance - General	698,038,751.00	573,738,751.00	638,268,751.00
131001	Reform of Government and Governance - General	698,038,751.00	573,738,751.00	638,268,751.00
17	Road	70,231,168.00	41,931,168.00	47,275,344.00
1710	Road - General	70,231,168.00	41,931,168.00	47,275,344.00
171001	Road - General	70,231,168.00	41,931,168.00	47,275,344.00
23	Social Protection	360,000,000.00	200,505,892.92	360,000,000.00
2305	Social Pensions and Old Age Support	360,000,000.00	200,505,892.92	360,000,000.00
230501	Pensions Payments and Contributions	360,000,000.00	200,505,892.92	360,000,000.00

414104 - ENUGU NORTH Local Government, Enugu State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Other Recurrent Expenditure	407,834,814.00	322,209,021.24	334,300,828.24
01	Agriculture	1,500,000.00	1,800,000.00	1,500,000.00
0101	Effective governance of the Agriculture Sector	1,500,000.00	1,800,000.00	1,500,000.00
010102	Agriculture sector coordination mechanisms	1,500,000.00	1,800,000.00	1,500,000.00
04	Health	12,500,000.00	10,850,000.00	12,500,000.00
0401	Effective governance of the health system	12,500,000.00	10,850,000.00	12,500,000.00
040103	Health sector coordination mechanisms	12,500,000.00	10,850,000.00	12,500,000.00
05	Education	4,450,000.00	4,450,000.00	4,450,000.00
0501	Effective governance of the education system	4,450,000.00	4,450,000.00	4,450,000.00
050103	Education sector coordination mechanisms	4,450,000.00	4,450,000.00	4,450,000.00
10	Water Resources and Rural Development	12,500,000.00	10,850,000.00	6,400,000.00
1010	Water Resources and Rural Deve - General	12,500,000.00	10,850,000.00	6,400,000.00
101001	Water Resources and Rural Deve - General	12,500,000.00	10,850,000.00	6,400,000.00
13	Reform of Government and Governance	358,254,814.00	282,529,021.24	290,820,828.24
1310	Reform of Government and Governance - General	358,254,814.00	282,529,021.24	290,820,828.24
131001	Reform of Government and Governance - General	358,254,814.00	282,529,021.24	290,820,828.24
17	Road	18,630,000.00	11,730,000.00	18,630,000.00
1710	Road - General	18,630,000.00	11,730,000.00	18,630,000.00
171001	Road - General	18,630,000.00	11,730,000.00	18,630,000.00

414104 - ENUGU NORTH Local Government, Enugu State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	6,734,190,000.00	170,268,000.00	7,396,089,000.00
01	Agriculture	220,000,000.00	146,600,000.00	600,000,000.00
0103	Enhancement of food production and productivity	120,000,000.00	19,600,000.00	400,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	120,000,000.00	19,600,000.00	400,000,000.00
0104	Reduction of post-harvest losses	100,000,000.00	127,000,000.00	200,000,000.00
010403	Market linkage	100,000,000.00	127,000,000.00	200,000,000.00
02	Societal Re-orientation	370,000,000.00	-	220,000,000.00
0210	Societal Re-orientation - General	370,000,000.00	-	220,000,000.00
021001	Societal Re-orientation - General	370,000,000.00	-	220,000,000.00
03	Poverty Alleviation	120,000,000.00	3,712,000.00	300,000,000.00
0310	Poverty Alleviation - General	120,000,000.00	3,712,000.00	300,000,000.00
031001	Poverty Alleviation - General	120,000,000.00	3,712,000.00	300,000,000.00
04	Health	935,000,000.00	19,956,000.00	1,280,000,000.00
0401	Effective governance of the health system	30,000,000.00	-	50,000,000.00
040104	Integrated supportive supervision	30,000,000.00	-	50,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	45,000,000.00	19,956,000.00	100,000,000.00
040305	Non-communicable diseases	45,000,000.00	19,956,000.00	100,000,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources	20,000,000.00	-	10,000,000.00
040403	In service training (continuing education)	20,000,000.00	-	10,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	840,000,000.00	-	960,000,000.00
040501	Functional health facilities	640,000,000.00	-	910,000,000.00
040503	Facility electrification, water and sanitation	200,000,000.00	-	50,000,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	-	-	160,000,000.00
041001	Health Not Elsewhere Classified	-	-	160,000,000.00
05	Education	2,283,690,000.00	-	590,000,000.00
0505	Adequate infrastructure at all levels	2,283,690,000.00	-	590,000,000.00
050501	Schools' infrastructure construction and rehabilitation	2,283,690,000.00	-	590,000,000.00
08	Youth	26,000,000.00	-	410,000,000.00
0810	Youth - General	26,000,000.00	-	410,000,000.00
081001	Youth - General	26,000,000.00	-	410,000,000.00
09	Environmental Improvement	80,000,000.00	-	25,000,000.00
0910	Environmental Improvement - General	80,000,000.00	-	25,000,000.00
091001	Environmental Improvement - General	80,000,000.00	-	25,000,000.00
10	Water Resources and Rural Development	209,500,000.00	-	156,650,000.00
1010	Water Resources and Rural Deve - General	209,500,000.00	-	156,650,000.00
101001	Water Resources and Rural Deve - General	209,500,000.00	-	156,650,000.00
11	Information Communication and Technology	75,000,000.00	-	50,000,000.00
1110	Information Communication and Technology - General	75,000,000.00	-	50,000,000.00
111001	Information Communication and Technology - General	75,000,000.00	-	50,000,000.00
12	Growing the Private Sector	500,000,000.00	-	50,000,000.00
1210	Growing the Private Sector - General	500,000,000.00	-	50,000,000.00
121001	Growing the Private Sector - General	500,000,000.00	-	50,000,000.00
13	Reform of Government and Governance	100,000,000.00	-	950,000,000.00
1310	Reform of Government and Governance - General	100,000,000.00	-	950,000,000.00
131001	Reform of Government and Governance - General	100,000,000.00	-	950,000,000.00
14	Power	300,000,000.00	-	334,439,000.00
1410	Power - General	300,000,000.00	-	334,439,000.00
141001	Power - General	300,000,000.00	-	334,439,000.00
17	Road	1,500,000,000.00	-	2,420,000,000.00

414104 - ENUGU NORTH Local Government, Enugu State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
1710	Road - General	1,500,000,000.00	-	2,420,000,000.00
171001	Road - General	1,500,000,000.00	-	2,420,000,000.00
23	Social Protection	15,000,000.00	-	10,000,000.00
2303	Promote gender equity and social justice	15,000,000.00	-	10,000,000.00
230301	Women's Economic Empowerment	15,000,000.00	-	10,000,000.00

414104 - ENUGU NORTH Local Government, Enugu State - 2026 Budget:

Capital Projects									
Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget	
Total Capital Expenditure						6,764,190,000.00	170,268,000.00	7,366,089,000.00	
Procurement of security and communications apparatus for community service guards (uniforms, tasers, whistles, batons, two-way radios, earpieces, microphones, headsets, body-worn cameras, mobile phones, drones for ariel surveillance etc)	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23010128 - PURCHASE OF SECURITY EQUIPMENT	70311 - POLICE SERVICES	41410421 - LG Wide	20,000,000.00	-	50,000,000.00	
Procurement of Security and Operational Vehicles	02 - Societal Re-orientation	011001001000 - CHAIRMAN	23010105 - PURCHASE OF MOTOR VEHICLES	70311 - POLICE SERVICES	41410421 - LG Wide	75,000,000.00	-	150,000,000.00	
Procurement of six Nss vehicles for Security Monitoring Unit and Revenue Office in the LG headquarters	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23010105 - PURCHASE OF MOTOR VEHICLES	70311 - POLICE SERVICES	41410421 - LG Wide	75,000,000.00	-	10,000,000.00	
Purchase and installation of wire Mesh barriers at commercial centres across the local government area	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70311 - POLICE SERVICES	41410421 - LG Wide	200,000,000.00	-	10,000,000.00	
Enugu North Skill Up and Empowerment Program	03 - Poverty Alleviation	011100100100 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	71051 - UNEMPLOYMENT	41410421 - LG Wide	-	3,712,000.00	150,000,000.00	
Construction and Equipping of Modern "Municipal 508 Centre and Skill Acquisition centre (computers, laptops, printers, projectors, conferencing equipment, scanners, folders, mobile phones etc).	03 - Poverty Alleviation	011100100100 - CHAIRMAN	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41410421 - LG Wide	20,000,000.00	-	50,000,000.00	
Subvention to Enugu North Education and Human Capital Development Trust Fund	03 - Poverty Alleviation	011100100100 - CHAIRMAN	23050107 - MARGIN FOR INCREASES IN COSTS	70112 - FINANCIAL AND FISCAL AFFAIRS	41410421 - LG Wide	100,000,000.00	-	100,000,000.00	
Career and skills development programmes for women and girls	23 - Social Protection	011100100100 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	41410421 - LG Wide	-	-	10,000,000.00	
Development of Sports Center at Hilltop and Ogui Township 200m each	08 - Youth	011100100100 - CHAIRMAN	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	41410421 - LG Wide	-	-	400,000,000.00	
Formalisation and implementation of Local Government Sports League across the 13 wards of the LGA	08 - Youth	011100100100 - CHAIRMAN	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	41410421 - LG Wide	25,000,000.00	-	10,000,000.00	
Procurement of Computers, Laptops and Pads for LGA Operations, Revenue Office and Shop Allocation Management System	11 - Information Communication and Technology	011184001000 - INFORMATION UNIT	23010113 - PURCHASE OF COMPUTERS	70831 - BROADCASTING AND PUBLISHING SERVICES	41410421 - LG Wide	75,000,000.00	-	50,000,000.00	
Development of farm Estate at Iva Valley	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41410412 - UDI SIDING/IVA VALLEY	120,000,000.00	19,600,000.00	200,000,000.00	
Improving Accessibility to the Greenhouse farm Estate through grading of access Road	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41410412 - UDI SIDING/IVA VALLEY	-	-	200,000,000.00	
Farmer's Market Development for Sustainable Agriculture and Economic Growth	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41410412 - UDI SIDING/IVA VALLEY	100,000,000.00	127,000,000.00	200,000,000.00	
Construction of secure waste disposal sites, procurement of waste disposal system and evacuation of solid at various locations in ENLG	09 - Environmental Improvement	023400100100 - DEPARTMENT OF WORKS & HOUSING	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	70511 - WASTE MANAGEMENT	41410421 - LG Wide	30,000,000.00	-	20,000,000.00	
Construction of secure waste disposal sites, procurement of waste disposal system and evacuation of solid at various locations in ENLG	09 - Environmental Improvement	023400100100 - DEPARTMENT OF WORKS & HOUSING	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	70511 - WASTE MANAGEMENT	41410421 - LG Wide	30,000,000.00	-	20,000,000.00	
Planting of trees, flowers and beautification of various areas of Enugu North LGA	09 - Environmental Improvement	023400100100 - DEPARTMENT OF WORKS & HOUSING	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41410421 - LG Wide	50,000,000.00	-	5,000,000.00	
Construction of Ultra Modern City Mall at Old Enugu North Works (PPP)	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020124 - CONSTRUCTION OF MARKETS/PARKS	70741 - PUBLIC HEALTH SERVICES	41410421 - LG Wide	500,000,000.00	-	-	
Construction of Cyber Kiosk (Open green sitting area with Internet Facility)	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020124 - CONSTRUCTION OF MARKETS/PARKS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41410421 - LG Wide	-	-	100,000,000.00	
Reconstruction and beautification of LGA Secretariat Podium	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41410421 - LG Wide	-	-	100,000,000.00	
Construction and equipping of a modern Enugu North LG legislative chambers	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020107 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41410421 - LG Wide	100,000,000.00	-	250,000,000.00	
Reconstruction of Enugu North Shop Allocation Management System Office/ LGA Revenue House	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41410421 - LG Wide	-	-	100,000,000.00	
Reconstruction and Beautification of LGA Secretariat Fence and Gate Houses	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41410421 - LG Wide	-	-	350,000,000.00	
Expansion and equipping of Enugu North LGA legislative chambers	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41410421 - LG Wide	-	-	50,000,000.00	
Initiation of 1000 Solar Street Lights across different wards in the Local Government Area.	14 - Power	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41410421 - LG Wide	200,000,000.00	-	200,000,000.00	
Purchase and installation of Transformers in Ania Market and various urban communities of Enugu North LGA	14 - Power	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	41410421 - LG Wide	100,000,000.00	-	134,439,000.00	
Construction and Asphalting of Various Urban Roads in Enugu North LGA	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41410421 - LG Wide	1,500,000,000.00	-	2,420,000,000.00	
Rehabilitation, Renovation and Construction of City Primary School and Coal Camp Primary (Classroom Blocks, Fencing, Sanitation facilities and Office blocks)	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41410421 - LG Wide	-	-	50,000,000.00	
Refurbishment and Renovation of Enugu North Local Government Education Secretariat	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41410421 - LG Wide	72,000,000.00	-	5,000,000.00	
Equipping the Computer room at the Education Secretariat	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70912 - PRIMARY EDUCATION	41410421 - LG Wide	55,000,000.00	-	5,000,000.00	
Provision of generators, Construction of generator's house and wiring for the 6 Adult Education Centers in Enugu North Local Government Area	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23010119 - PURCHASE OF POWER GENERATING SET	70912 - PRIMARY EDUCATION	41410421 - LG Wide	33,000,000.00	-	30,000,000.00	
Decommissioning and reconstruction of the disipidated Ania Primary School, Udi-siding	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41410421 - LG Wide	-	-	70,000,000.00	
Completion of SMART SCHOOLS	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41410421 - LG Wide	2,093,690,000.00	-	300,000,000.00	
Construction of Access Road to the Smart Schools In Enugu North LG	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70912 - PRIMARY EDUCATION	41410421 - LG Wide	-	-	70,000,000.00	
Fumigation, decontamination and disinfection Process in Primary Schools in ENLG	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70912 - PRIMARY EDUCATION	41410421 - LG Wide	30,000,000.00	-	50,000,000.00	
Digital Literacy Trainings for staff and appointees of Enugu North LGA	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	41410421 - LG Wide	-	-	10,000,000.00	
Logistical Support to National routine immunization programme for children.	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41410421 - LG Wide	30,000,000.00	-	50,000,000.00	
Completion, equipping and upgrade of Enugu North Local Government health Centre type 2 to a type 3 health Centre	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41410421 - LG Wide	120,000,000.00	-	150,000,000.00	
Fumigation and disinfection of Health Centres in the LG	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41410421 - LG Wide	25,000,000.00	19,956,000.00	50,000,000.00	
Renovation and Equipping of the 16 health centers in Enugu North Local Government Area	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23031005 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41410421 - LG Wide	150,000,000.00	-	300,000,000.00	
Equipping of 4 modern smart antenatal care centres (one in each development centre) for women and infants to reduce maternal and neonatal mortality rates	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41410421 - LG Wide	100,000,000.00	-	50,000,000.00	
Training and retraining of midwifery personnels to staff antenatal care centres	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	41410421 - LG Wide	20,000,000.00	-	10,000,000.00	
Fumigation at various Wards in LGA	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70741 - PUBLIC HEALTH SERVICES	41410421 - LG Wide	20,000,000.00	-	50,000,000.00	
Provision and Installation of Solar Energy System in the 16 Health Centres in Enugu North Local Government	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70741 - PUBLIC HEALTH SERVICES	41410421 - LG Wide	200,000,000.00	-	50,000,000.00	
Establishment of Functional Health Post in ENLG Head Quarters	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41410421 - LG Wide	130,000,000.00	-	100,000,000.00	
Establishment of Ambulatory services for emergency referrals to secondary and tertiary health facilities from PHCs across all 13 wards	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41410421 - LG Wide	10,000,000.00	-	50,000,000.00	
Monthly healthcare outreaches across the 13 wards of the LG	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41410421 - LG Wide	100,000,000.00	-	50,000,000.00	
Sponsorship of Universal Health Coverage for Enugu North LGA Citizens, Residents, Staff	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41410421 - LG Wide	-	-	160,000,000.00	
Construction of Access Road to the Type II health Centers	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41410421 - LG Wide	-	-	200,000,000.00	
Intervention projects to reduce maternal and child mortality in Enugu North LGA (technical trainings, awareness and sensitisation outreach, on-the-spot health checks and medical advice)	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41410421 - LG Wide	30,000,000.00	-	10,000,000.00	
Provision of water in all the health centres in the LGA	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41410421 - LG Wide	1,000,000.00	-	5,000,000.00	
Construction of ventilated improved gender mainstreamed toilet apartments/units and provision of water in the primary schools (3WC for girls, 3WC for boys and 1WC for female staff and 1WC for male staff)	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41410421 - LG Wide	10,000,000.00	-	13,000,000.00	
Construction of boreholes and water reticulation network in key markets across the Enugu North LGA	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41410421 - LG Wide	50,000,000.00	-	50,000,000.00	
Drilling of Boreholes and water reticulation in various urban communities of Enugu North LGA	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41410421 - LG Wide	100,000,000.00	-	40,000,000.00	
Renovation/Construction of toilet apartments and urinary facilities in Ugbiete and Ania Markets in Enugu North LG	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41410421 - LG Wide	20,000,000.00	-	20,000,000.00	

414104 - ENUGU NORTH Local Government, Enugu State - 2026 Budget:

Capital Projects								
Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
Rehabilitation/Construction of 8 boreholes in Communities in the LGA	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41410421 - LG Wide	10,000,000.00	-	10,000,000.00
Training of LG Staff and WASHCOM on Water Safety Plan (WSP), Village Level Operations and Maintenance (VLOM), Local Area Mechanics (LAMs)	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	41410421 - LG Wide	1,000,000.00	-	1,150,000.00
Community based water and sanitation monitoring/logistics (eg. 3 wards @N5,000 per day)	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	41410421 - LG Wide	1,000,000.00	-	1,000,000.00
Training of LG Staff and WASHCOM on Volunteer Hygiene Promotion(VHPs), Community Hygiene Improvement Plans(CHIPs), Mainstreaming gender Equality and Menstrual health hygiene (MHH)	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	41410421 - LG Wide	1,000,000.00	-	1,000,000.00
Orientation of LG Wash department/WASHCOM training	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	41410421 - LG Wide	1,000,000.00	-	1,000,000.00
Baseline data collection	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23050103 - MONITORING AND EVALUATION	70631 - WATER SUPPLY	41410421 - LG Wide	1,000,000.00	-	1,000,000.00
CLTs and Sanitation Marketing training (Toilet Business Owners (TBOs)	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	41410421 - LG Wide	1,000,000.00	-	1,000,000.00
CLTsActivities: (Triggering, supportive monitoring phase 1,2,3)	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23050103 - MONITORING AND EVALUATION	70631 - WATER SUPPLY	41410421 - LG Wide	1,000,000.00	-	1,000,000.00
WASHCOM strengthening Phases 1 and 2	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23050103 - MONITORING AND EVALUATION	70631 - WATER SUPPLY	41410421 - LG Wide	500,000.00	-	500,000.00
Identification of Volunteer Hygiene Promoter and formation of community Hygiene Improvement Plans (CHIPs)	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	41410421 - LG Wide	1,000,000.00	-	1,000,000.00
Establishment of Environmental Health Clubs in Schools	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	41410421 - LG Wide	1,000,000.00	-	1,000,000.00
Implementation of Menstrual Health and Hygiene in schools	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70631 - WATER SUPPLY	41410421 - LG Wide	1,000,000.00	-	1,000,000.00
Memorable Days of Celebrations: Global Hand Washing Day, World Water Day, World Menstrual Hygiene Day, World Toilet Day	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23050104 - ANNIVERSARIES/CELEBRATIONS	70631 - WATER SUPPLY	41410421 - LG Wide	8,000,000.00	-	8,000,000.00

011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	687,900,000.00	150,212,000.00	1,096,900,000.00
21	PERSONNEL COST	5,400,000.00	5,400,000.00	5,400,000.00
2101	SALARY	1,800,000.00	1,800,000.00	1,800,000.00
210101	SALARIES AND WAGES	1,800,000.00	1,800,000.00	1,800,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,800,000.00	1,800,000.00	1,800,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,600,000.00	3,600,000.00	3,600,000.00
210201	ALLOWANCES	3,600,000.00	3,600,000.00	3,600,000.00
21020126	Other Allowances	3,600,000.00	3,600,000.00	3,600,000.00
22	OTHER RECURRENT COSTS	151,500,000.00	141,100,000.00	151,500,000.00
2202	OVERHEAD COST	151,500,000.00	141,100,000.00	151,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000.00	2,000,000.00	10,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	2,000,000.00	10,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000.00	2,000,000.00	7,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	1,000,000.00	2,000,000.00
22020303	NEWSPAPERS	2,500,000.00	500,000.00	2,500,000.00
22020304	MAGAZINES & PERIODICALS	2,500,000.00	500,000.00	2,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	4,500,000.00	5,000,000.00	4,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	4,000,000.00	3,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,500,000.00	1,000,000.00	1,500,000.00
220205	TRAINING - GENERAL	5,000,000.00	1,000,000.00	5,000,000.00
22020501	LOCAL TRAINING	5,000,000.00	1,000,000.00	5,000,000.00
220206	OTHER SERVICES - GENERAL	70,000,000.00	70,000,000.00	70,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	70,000,000.00	70,000,000.00	70,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	15,000,000.00	4,500,000.00	15,000,000.00
22020703	LEGAL SERVICES	5,000,000.00	1,500,000.00	5,000,000.00
22020704	ENGINEERING SERVICES	5,000,000.00	1,500,000.00	5,000,000.00
22020705	ARCHITECTURAL SERVICES	5,000,000.00	1,500,000.00	5,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	10,000,000.00	5,600,000.00	10,000,000.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	2,600,000.00	5,000,000.00
22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	3,000,000.00	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	30,000,000.00	51,000,000.00	30,000,000.00
22021001	REFRESHMENT & MEALS	5,000,000.00	6,000,000.00	5,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	5,000,000.00	5,000,000.00	5,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	10,000,000.00	25,000,000.00	10,000,000.00
22021022	Donations	10,000,000.00	15,000,000.00	10,000,000.00
23	Capital Expenditure	531,000,000.00	3,712,000.00	940,000,000.00
2301	FIXED ASSETS PURCHASED	170,000,000.00	0.00	210,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	170,000,000.00	0.00	210,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	150,000,000.00	0.00	160,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	20,000,000.00	0.00	50,000,000.00
2302	CONSTRUCTION / PROVISION	246,000,000.00	0.00	470,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	246,000,000.00	0.00	470,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	20,000,000.00	0.00	50,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	26,000,000.00	0.00	410,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	200,000,000.00	0.00	10,000,000.00
2305	OTHER CAPITAL PROJECTS	115,000,000.00	3,712,000.00	260,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	115,000,000.00	3,712,000.00	260,000,000.00
23050101	RESEARCH AND DEVELOPMENT	15,000,000.00	3,712,000.00	160,000,000.00
23050107	MARGIN FOR INCREASES IN COSTS	100,000,000.00	0.00	100,000,000.00

011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>4,680,000.00</u>	<u>4,680,000.00</u>	<u>4,680,000.00</u>
21	PERSONNEL COST	4,680,000.00	4,680,000.00	4,680,000.00
2101	SALARY	1,560,000.00	1,560,000.00	1,560,000.00
210101	SALARIES AND WAGES	1,560,000.00	1,560,000.00	1,560,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,560,000.00	1,560,000.00	1,560,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,120,000.00	3,120,000.00	3,120,000.00
210201	ALLOWANCES	3,120,000.00	3,120,000.00	3,120,000.00
21020126	Other Allowances	3,120,000.00	3,120,000.00	3,120,000.00

011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>240,256,000.00</u>	<u>240,256,000.00</u>	<u>224,386,000.00</u>
21	PERSONNEL COST	240,256,000.00	240,256,000.00	224,386,000.00
2101	SALARY	240,256,000.00	240,256,000.00	224,386,000.00
210101	SALARIES AND WAGES	240,256,000.00	240,256,000.00	224,386,000.00
21010101	SALARY	240,256,000.00	240,256,000.00	224,386,000.00

011118300100	INTERNAL AUDIT			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>19,649,034.00</u>	<u>19,369,034.00</u>	<u>19,649,034.00</u>
21	PERSONNEL COST	17,799,034.00	17,799,034.00	17,799,034.00
2101	SALARY	16,924,667.20	8,743,668.00	8,743,668.00
210101	SALARIES AND WAGES	16,924,667.20	8,743,668.00	8,743,668.00
21010101	SALARY	16,924,667.20	8,743,668.00	8,743,668.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	874,366.80	9,055,366.00	9,055,366.00
210201	ALLOWANCES	874,366.80	9,055,366.00	9,055,366.00
21020106	Leave allowances	874,366.80	9,055,366.00	9,055,366.00
22	OTHER RECURRENT COSTS	1,850,000.00	1,570,000.00	1,850,000.00
2202	OVERHEAD COST	1,850,000.00	1,570,000.00	1,850,000.00
220201	TRAVEL & TRANSPORT - GENERAL	50,000.00	50,000.00	50,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	50,000.00	50,000.00	50,000.00
220203	MATERIALS & SUPPLIES - GENERAL	400,000.00	200,000.00	400,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	400,000.00	200,000.00	400,000.00
220204	MAINTENANCE SERVICES - GENERAL	300,000.00	300,000.00	300,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000.00	300,000.00	300,000.00
220205	TRAINING - GENERAL	200,000.00	200,000.00	200,000.00
22020501	LOCAL TRAINING	200,000.00	200,000.00	200,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	400,000.00	400,000.00	400,000.00
22020701	FINANCIAL CONSULTING	400,000.00	400,000.00	400,000.00
220208	FUEL & LUBRICANTS - GENERAL	200,000.00	200,000.00	200,000.00
22020801	MOTOR VEHICLE FUEL COST	200,000.00	200,000.00	200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	220,000.00	300,000.00
22021001	REFRESHMENT & MEALS	200,000.00	120,000.00	200,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	100,000.00	100,000.00	100,000.00

011118400100	INFORMATION UNIT			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>75,000,000.00</u>	<u>0.00</u>	<u>50,000,000.00</u>

23	Capital Expenditure	75,000,000.00	0.00	50,000,000.00
2301	FIXED ASSETS PURCHASED	75,000,000.00	0.00	50,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	75,000,000.00	0.00	50,000,000.00
23010113	PURCHASE OF COMPUTERS	75,000,000.00	0.00	50,000,000.00

011200100100	OFFICE OF THE LEADER			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	55,340,000.00	55,840,000.00	55,340,000.00
21	PERSONNEL COST	47,340,000.00	47,340,000.00	47,340,000.00
2101	SALARY	15,780,000.00	15,780,000.00	15,780,000.00
210101	SALARIES AND WAGES	15,780,000.00	15,780,000.00	15,780,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	15,780,000.00	15,780,000.00	15,780,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	31,560,000.00	31,560,000.00	31,560,000.00
210201	ALLOWANCES	31,560,000.00	31,560,000.00	31,560,000.00
21020126	Other Allowances	31,560,000.00	31,560,000.00	31,560,000.00
22	OTHER RECURRENT COSTS	8,000,000.00	8,500,000.00	8,000,000.00
2202	OVERHEAD COST	8,000,000.00	8,500,000.00	8,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	1,000,000.00	1,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	1,000,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000.00	1,000,000.00	1,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,000,000.00	2,000,000.00	2,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000.00	1,500,000.00	1,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	500,000.00
220205	TRAINING - GENERAL	1,500,000.00	1,500,000.00	1,500,000.00
22020501	LOCAL TRAINING	1,500,000.00	1,500,000.00	1,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	1,000,000.00	500,000.00
22020703	LEGAL SERVICES	500,000.00	1,000,000.00	500,000.00
220208	FUEL & LUBRICANTS - GENERAL	500,000.00	500,000.00	500,000.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	500,000.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,500,000.00	1,500,000.00	1,500,000.00
22021001	REFRESHMENT & MEALS	500,000.00	500,000.00	500,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,000,000.00	1,000,000.00	1,000,000.00

011202200100	ASSISTANTS/AIDES/ADVISERS			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	720,000.00	720,000.00	720,000.00
21	PERSONNEL COST	720,000.00	720,000.00	720,000.00
2101	SALARY	720,000.00	720,000.00	720,000.00
210101	SALARIES AND WAGES	720,000.00	720,000.00	720,000.00
21010101	SALARY	720,000.00	720,000.00	720,000.00

016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	8,960,000.00	8,880,000.00	8,960,000.00
21	PERSONNEL COST	6,840,000.00	6,840,000.00	6,840,000.00
2101	SALARY	2,280,000.00	2,280,000.00	2,280,000.00
210101	SALARIES AND WAGES	2,280,000.00	2,280,000.00	2,280,000.00
21010101	SALARY	2,280,000.00	2,280,000.00	2,280,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,560,000.00	4,560,000.00	4,560,000.00
210201	ALLOWANCES	4,560,000.00	4,560,000.00	4,560,000.00

21020126	Other Allowances	4,560,000.00	4,560,000.00	4,560,000.00
22	OTHER RECURRENT COSTS	2,120,000.00	2,040,000.00	2,120,000.00
2202	OVERHEAD COST	2,120,000.00	2,040,000.00	2,120,000.00
220201	TRAVEL & TRANSPORT - GENERAL	200,000.00	200,000.00	200,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	200,000.00	200,000.00
220202	UTILITIES - GENERAL	200,000.00	200,000.00	200,000.00
22020202	TELEPHONE CHARGES	100,000.00	100,000.00	100,000.00
22020203	INTERNET ACCESS CHARGES	100,000.00	100,000.00	100,000.00
220203	MATERIALS & SUPPLIES - GENERAL	150,000.00	150,000.00	150,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	150,000.00	150,000.00	150,000.00
220204	MAINTENANCE SERVICES - GENERAL	450,000.00	450,000.00	450,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	100,000.00	100,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	50,000.00	50,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	150,000.00	150,000.00	150,000.00
22020406	OTHER MAINTENANCE SERVICES	150,000.00	150,000.00	150,000.00
220205	TRAINING - GENERAL	100,000.00	100,000.00	100,000.00
22020501	LOCAL TRAINING	100,000.00	100,000.00	100,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	400,000.00	400,000.00	400,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	200,000.00	200,000.00	200,000.00
22020703	LEGAL SERVICES	200,000.00	200,000.00	200,000.00
220208	FUEL & LUBRICANTS - GENERAL	200,000.00	120,000.00	200,000.00
22020801	MOTOR VEHICLE FUEL COST	200,000.00	120,000.00	200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	420,000.00	420,000.00	420,000.00
22021001	REFRESHMENT & MEALS	120,000.00	120,000.00	120,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	100,000.00	100,000.00	100,000.00
22021004	MEDICAL EXPENSES-LOCAL	100,000.00	100,000.00	100,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	100,000.00	100,000.00	100,000.00

012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	174,342,903.00	130,492,903.00	178,342,903.00
21	PERSONNEL COST	150,042,903.00	94,342,903.00	154,042,903.00
2101	SALARY	143,771,190.25	88,071,190.25	145,020,283.90
210101	SALARIES AND WAGES	143,771,190.25	88,071,190.25	145,020,283.90
21010101	SALARY	143,771,190.25	88,071,190.25	145,020,283.90
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,271,712.75	6,271,712.75	9,022,619.10
210201	ALLOWANCES	6,271,712.75	6,271,712.75	9,022,619.10
21020106	Leave allowances	6,271,712.75	6,271,712.75	9,022,619.10
22	OTHER RECURRENT COSTS	24,300,000.00	36,150,000.00	24,300,000.00
2202	OVERHEAD COST	24,300,000.00	36,150,000.00	24,300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,000,000.00	3,000,000.00	3,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000.00	3,000,000.00	3,000,000.00
220202	UTILITIES - GENERAL	2,500,000.00	2,500,000.00	2,500,000.00
22020201	ELECTRICITY CHARGES	2,500,000.00	2,500,000.00	2,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000.00	3,000,000.00	1,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	1,500,000.00	500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	1,500,000.00	500,000.00
220204	MAINTENANCE SERVICES - GENERAL	6,500,000.00	6,500,000.00	6,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,500,000.00	2,500,000.00	2,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,500,000.00	2,500,000.00	2,500,000.00
22020406	OTHER MAINTENANCE SERVICES	1,500,000.00	1,500,000.00	1,500,000.00

220205	TRAINING - GENERAL	1,500,000.00	3,500,000.00	1,500,000.00
22020501	LOCAL TRAINING	1,500,000.00	3,500,000.00	1,500,000.00
220206	OTHER SERVICES - GENERAL	1,500,000.00	1,500,000.00	1,500,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,500,000.00	1,500,000.00	1,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,000,000.00	2,700,000.00	1,000,000.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	1,500,000.00	500,000.00
22020803	PLANT / GENERATOR FUEL COST	500,000.00	1,200,000.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,300,000.00	13,450,000.00	7,300,000.00
22021001	REFRESHMENT & MEALS	500,000.00	1,500,000.00	500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00	1,500,000.00	500,000.00
22021006	POSTAGES & COURIER SERVICES	500,000.00	200,000.00	500,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	5,800,000.00	10,250,000.00	5,800,000.00

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	291,739,689.00	191,649,689.00	670,739,689.00
21	PERSONNEL COST	70,239,689.00	43,249,689.00	69,239,689.00
2101	SALARY	67,591,946.30	40,601,946.30	67,620,946.30
210101	SALARIES AND WAGES	67,591,946.30	40,601,946.30	67,620,946.30
21010101	SALARY	67,591,946.30	40,601,946.30	67,620,946.30
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,647,742.70	2,647,742.70	1,618,742.70
210201	ALLOWANCES	2,647,742.70	2,647,742.70	1,618,742.70
21020106	Leave allowances	2,647,742.70	2,647,742.70	1,618,742.70
22	OTHER RECURRENT COSTS	1,500,000.00	1,800,000.00	1,500,000.00
2202	OVERHEAD COST	1,500,000.00	1,800,000.00	1,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	100,000.00	100,000.00	100,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000.00	100,000.00	100,000.00
220203	MATERIALS & SUPPLIES - GENERAL	100,000.00	400,000.00	100,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	100,000.00	100,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	300,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	550,000.00	550,000.00	550,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	100,000.00	100,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	50,000.00	50,000.00
22020406	OTHER MAINTENANCE SERVICES	100,000.00	100,000.00	100,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	300,000.00	300,000.00	300,000.00
220205	TRAINING - GENERAL	100,000.00	100,000.00	100,000.00
22020501	LOCAL TRAINING	100,000.00	100,000.00	100,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	300,000.00	300,000.00	300,000.00
22020707	AGRICULTURAL CONSULTING	300,000.00	300,000.00	300,000.00
220208	FUEL & LUBRICANTS - GENERAL	100,000.00	100,000.00	100,000.00
22020801	MOTOR VEHICLE FUEL COST	100,000.00	100,000.00	100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	250,000.00	250,000.00	250,000.00
22021001	REFRESHMENT & MEALS	100,000.00	100,000.00	100,000.00
22021004	MEDICAL EXPENSES-LOCAL	50,000.00	50,000.00	50,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	100,000.00	100,000.00	100,000.00
23	Capital Expenditure	220,000,000.00	146,600,000.00	600,000,000.00
2302	CONSTRUCTION / PROVISION	220,000,000.00	146,600,000.00	600,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	220,000,000.00	146,600,000.00	600,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	220,000,000.00	146,600,000.00	400,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	200,000,000.00

022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	695,311,383.00	413,701,483.16	583,777,397.24
21	PERSONNEL COST	535,926,569.00	327,032,461.92	491,826,569.00
2101	SALARY	166,537,723.70	119,407,724.00	123,847,724.00
210101	SALARIES AND WAGES	166,537,723.70	119,407,724.00	123,847,724.00
21010101	SALARY	166,537,723.70	119,407,724.00	123,847,724.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,388,845.30	7,118,845.00	7,978,845.00
210201	ALLOWANCES	9,388,845.30	7,118,845.00	7,978,845.00
21020106	Leave allowances	9,388,845.30	7,118,845.00	7,978,845.00
2103	SOCIAL BENEFITS	360,000,000.00	200,505,892.92	360,000,000.00
210301	SOCIAL BENEFITS	360,000,000.00	200,505,892.92	360,000,000.00
21030102	PENSION	360,000,000.00	200,505,892.92	360,000,000.00
22	OTHER RECURRENT COSTS	159,384,814.00	86,669,021.24	91,950,828.24
2202	OVERHEAD COST	17,750,000.00	17,050,000.00	17,750,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000.00	1,600,000.00	2,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	800,000.00	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	800,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	2,300,000.00	2,300,000.00	2,300,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	300,000.00	300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000.00	1,000,000.00	1,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,000,000.00	1,000,000.00	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,150,000.00	900,000.00	1,150,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	500,000.00	500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	250,000.00	500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	150,000.00	150,000.00	150,000.00
220205	TRAINING - GENERAL	500,000.00	500,000.00	500,000.00
22020501	LOCAL TRAINING	500,000.00	500,000.00	500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00	2,000,000.00	2,000,000.00
22020701	FINANCIAL CONSULTING	2,000,000.00	2,000,000.00	2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	800,000.00	750,000.00	800,000.00
22020801	MOTOR VEHICLE FUEL COST	600,000.00	600,000.00	600,000.00
22020803	PLANT / GENERATOR FUEL COST	200,000.00	150,000.00	200,000.00
220209	FINANCIAL CHARGES - GENERAL	7,000,000.00	7,000,000.00	7,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	7,000,000.00	7,000,000.00	7,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,000,000.00	2,000,000.00	2,000,000.00
22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00	1,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,000,000.00	1,000,000.00	1,000,000.00
2207	TRANSFERS-PAYMENT	141,634,814.00	69,619,021.24	74,200,828.24
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	141,634,814.00	69,619,021.24	74,200,828.24
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	141,634,814.00	69,619,021.24	74,200,828.24

023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	60,134,245.00	36,334,245.00	56,334,245.00
21	PERSONNEL COST	49,034,245.00	29,834,245.00	45,234,245.00
2101	SALARY	47,399,956.30	28,719,956.30	43,279,956.00
210101	SALARIES AND WAGES	47,399,956.30	28,719,956.30	43,279,956.00
21010101	SALARY	47,399,956.30	28,719,956.30	43,279,956.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,634,288.70	1,114,288.70	1,954,289.00
210201	ALLOWANCES	1,634,288.70	1,114,288.70	1,954,289.00

21020106	Leave allowances	1,634,288.70	1,114,288.70	1,954,289.00
22	OTHER RECURRENT COSTS	11,100,000.00	6,500,000.00	11,100,000.00
2202	OVERHEAD COST	11,100,000.00	6,500,000.00	11,100,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,650,000.00	450,000.00	2,650,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,300,000.00	300,000.00	1,300,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,350,000.00	150,000.00	1,350,000.00
220202	UTILITIES - GENERAL	800,000.00	300,000.00	800,000.00
22020203	INTERNET ACCESS CHARGES	500,000.00	200,000.00	500,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	300,000.00	100,000.00	300,000.00
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000.00	1,800,000.00	3,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	800,000.00	1,500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,500,000.00	1,000,000.00	1,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	550,000.00	450,000.00	550,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000.00	300,000.00	300,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	250,000.00	150,000.00	250,000.00
220205	TRAINING - GENERAL	500,000.00	500,000.00	500,000.00
22020501	LOCAL TRAINING	500,000.00	500,000.00	500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	1,000,000.00	1,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	1,000,000.00	1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	200,000.00	200,000.00	200,000.00
22020801	MOTOR VEHICLE FUEL COST	200,000.00	200,000.00	200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,400,000.00	1,800,000.00	2,400,000.00
22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00	1,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	600,000.00	600,000.00	600,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	300,000.00	0.00	300,000.00
22021014	Annual Budget Defence Expenses & Administration	500,000.00	200,000.00	500,000.00

023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	2,568,861,168.00	53,661,168.00	3,845,344,344.00
21	PERSONNEL COST	70,231,168.00	41,931,168.00	47,275,344.00
2101	SALARY	67,436,391.00	39,966,391.00	44,576,149.00
210101	SALARIES AND WAGES	67,436,391.00	39,966,391.00	44,576,149.00
21010101	SALARY	67,436,391.00	39,966,391.00	44,576,149.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,794,777.00	1,964,777.00	2,699,195.00
210201	ALLOWANCES	2,794,777.00	1,964,777.00	2,699,195.00
21020106	Leave allowances	2,794,777.00	1,964,777.00	2,699,195.00
22	OTHER RECURRENT COSTS	18,630,000.00	11,730,000.00	18,630,000.00
2202	OVERHEAD COST	18,630,000.00	11,730,000.00	18,630,000.00
220201	TRAVEL & TRANSPORT - GENERAL	600,000.00	600,000.00	600,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	300,000.00	300,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	300,000.00	300,000.00
220203	MATERIALS & SUPPLIES - GENERAL	100,000.00	100,000.00	100,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	100,000.00	100,000.00
220204	MAINTENANCE SERVICES - GENERAL	9,830,000.00	6,430,000.00	9,830,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	4,000,000.00	3,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	800,000.00	600,000.00	800,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,530,000.00	330,000.00	1,530,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,500,000.00	500,000.00	2,500,000.00
22020406	OTHER MAINTENANCE SERVICES	2,000,000.00	1,000,000.00	2,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000.00	2,500,000.00	3,000,000.00

22020704	ENGINEERING SERVICES	1,000,000.00	500,000.00	1,000,000.00
22020705	ARCHITECTURAL SERVICES	1,000,000.00	1,000,000.00	1,000,000.00
22020706	SURVEYING SERVICES	1,000,000.00	1,000,000.00	1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,500,000.00	500,000.00	1,500,000.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	250,000.00	500,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,000,000.00	250,000.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,600,000.00	1,600,000.00	3,600,000.00
22021001	REFRESHMENT & MEALS	1,700,000.00	700,000.00	1,700,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	200,000.00	200,000.00	200,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,700,000.00	700,000.00	1,700,000.00
23	Capital Expenditure	2,480,000,000.00	0.00	3,779,439,000.00
2301	FIXED ASSETS PURCHASED	100,000,000.00	0.00	134,439,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	100,000,000.00	0.00	134,439,000.00
23010119	PURCHASE OF POWER GENERATING SET	100,000,000.00	0.00	134,439,000.00
2302	CONSTRUCTION / PROVISION	2,300,000,000.00	0.00	3,520,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,300,000,000.00	0.00	3,520,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000.00	0.00	750,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	200,000,000.00	0.00	200,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,500,000,000.00	0.00	2,420,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	500,000,000.00	0.00	150,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	80,000,000.00	0.00	125,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	80,000,000.00	0.00	125,000,000.00
23040101	TREE PLANTING	50,000,000.00	0.00	5,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	30,000,000.00	0.00	120,000,000.00

051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	2,360,774,270.00	59,684,270.00	658,484,270.00
21	PERSONNEL COST	72,634,270.00	55,234,270.00	64,034,270.00
2101	SALARY	69,727,840.00	53,067,840.00	60,587,840.00
210101	SALARIES AND WAGES	69,727,840.00	53,067,840.00	60,587,840.00
21010101	SALARY	69,727,840.00	53,067,840.00	60,587,840.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,906,430.00	2,166,430.00	3,446,430.00
210201	ALLOWANCES	2,906,430.00	2,166,430.00	3,446,430.00
21020106	Leave allowances	2,906,430.00	2,166,430.00	3,446,430.00
22	OTHER RECURRENT COSTS	4,450,000.00	4,450,000.00	4,450,000.00
2202	OVERHEAD COST	4,450,000.00	4,450,000.00	4,450,000.00
220201	TRAVEL & TRANSPORT - GENERAL	400,000.00	400,000.00	400,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	200,000.00	200,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	200,000.00	200,000.00
220202	UTILITIES - GENERAL	100,000.00	100,000.00	100,000.00
22020202	TELEPHONE CHARGES	100,000.00	100,000.00	100,000.00
220203	MATERIALS & SUPPLIES - GENERAL	400,000.00	400,000.00	400,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000.00	200,000.00	200,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	200,000.00	200,000.00	200,000.00
220204	MAINTENANCE SERVICES - GENERAL	250,000.00	250,000.00	250,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	100,000.00	100,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	50,000.00	50,000.00
22020406	OTHER MAINTENANCE SERVICES	100,000.00	100,000.00	100,000.00
220205	TRAINING - GENERAL	500,000.00	500,000.00	500,000.00
22020501	LOCAL TRAINING	500,000.00	500,000.00	500,000.00

220208	FUEL & LUBRICANTS - GENERAL	300,000.00	300,000.00	300,000.00
22020801	MOTOR VEHICLE FUEL COST	300,000.00	300,000.00	300,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,500,000.00	2,500,000.00	2,500,000.00
22021001	REFRESHMENT & MEALS	200,000.00	200,000.00	200,000.00
22021004	MEDICAL EXPENSES-LOCAL	150,000.00	150,000.00	150,000.00
22021007	WELFARE PACKAGES	100,000.00	100,000.00	100,000.00
22021009	SPORTING ACTIVITIES	250,000.00	250,000.00	250,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,800,000.00	1,800,000.00	1,800,000.00
23	Capital Expenditure	2,283,690,000.00	0.00	590,000,000.00
2301	FIXED ASSETS PURCHASED	118,000,000.00	0.00	85,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	118,000,000.00	0.00	85,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	33,000,000.00	0.00	30,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	30,000,000.00	0.00	50,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	55,000,000.00	0.00	5,000,000.00
2302	CONSTRUCTION / PROVISION	2,165,690,000.00	0.00	425,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,165,690,000.00	0.00	425,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	2,165,690,000.00	0.00	355,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	70,000,000.00
2303	REHABILITATION / REPAIRS	0.00	0.00	70,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	70,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	0.00	70,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	10,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	10,000,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	10,000,000.00

051702600100	EDUCATION SECRETARY			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	1,022,850,000.00	886,955,866.07	1,285,433,800.00
21	PERSONNEL COST	1,022,850,000.00	886,955,866.07	1,285,433,800.00
2101	SALARY	1,022,850,000.00	886,955,866.07	1,285,433,800.00
210101	SALARIES AND WAGES	1,022,850,000.00	886,955,866.07	1,285,433,800.00
21010101	SALARY	1,022,850,000.00	886,955,866.07	1,285,433,800.00

052100100100	DEPARTMENT OF HEALTH CARE SERVICES			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	1,528,839,147.00	413,720,930.63	1,784,881,407.76
21	PERSONNEL COST	581,339,147.00	382,914,930.63	492,381,407.76
2101	SALARY	552,121,815.00	359,532,783.63	467,504,528.06
210101	SALARIES AND WAGES	552,121,815.00	359,532,783.63	467,504,528.06
21010101	SALARY	552,121,815.00	359,532,783.63	467,504,528.06
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	29,217,332.00	23,382,147.00	24,876,879.70
210201	ALLOWANCES	29,217,332.00	23,382,147.00	24,876,879.70
21020106	Leave allowances	29,217,332.00	23,382,147.00	24,876,879.70
22	OTHER RECURRENT COSTS	12,500,000.00	10,850,000.00	12,500,000.00
2202	OVERHEAD COST	12,500,000.00	10,850,000.00	12,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	1,000,000.00	1,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	1,000,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	700,000.00	250,000.00	700,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	150,000.00	500,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	200,000.00	100,000.00	200,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,500,000.00	700,000.00	1,500,000.00

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	400,000.00	1,000,000.00
22020406	OTHER MAINTENANCE SERVICES	500,000.00	300,000.00	500,000.00
220205	TRAINING - GENERAL	2,000,000.00	2,000,000.00	2,000,000.00
22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00	2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,300,000.00	900,000.00	1,300,000.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	600,000.00	500,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	800,000.00	300,000.00	800,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,000,000.00	6,000,000.00	6,000,000.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	2,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	4,000,000.00	4,000,000.00	4,000,000.00
23	Capital Expenditure	935,000,000.00	19,956,000.00	1,280,000,000.00
2301	FIXED ASSETS PURCHASED	240,000,000.00	0.00	320,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	240,000,000.00	0.00	320,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	240,000,000.00	0.00	320,000,000.00
2302	CONSTRUCTION / PROVISION	525,000,000.00	19,956,000.00	650,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	525,000,000.00	19,956,000.00	650,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	200,000,000.00	0.00	50,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	305,000,000.00	19,956,000.00	350,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	20,000,000.00	0.00	50,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	200,000,000.00
2303	REHABILITATION / REPAIRS	150,000,000.00	0.00	300,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	150,000,000.00	0.00	300,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	150,000,000.00	0.00	300,000,000.00
2305	OTHER CAPITAL PROJECTS	20,000,000.00	0.00	10,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	20,000,000.00	0.00	10,000,000.00
23050101	RESEARCH AND DEVELOPMENT	20,000,000.00	0.00	10,000,000.00

053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	347,557,761.00	97,207,761.00	276,026,910.00
21	PERSONNEL COST	125,557,761.00	86,357,761.00	112,976,910.00
2101	SALARY	118,911,331.00	81,631,331.10	106,040,480.00
210101	SALARIES AND WAGES	118,911,331.00	81,631,331.10	106,040,480.00
21010101	SALARY	118,911,331.00	81,631,331.10	106,040,480.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,646,430.00	4,726,429.90	6,936,430.00
210201	ALLOWANCES	6,646,430.00	4,726,429.90	6,936,430.00
21020106	Leave allowances	6,646,430.00	4,726,429.90	6,936,430.00
22	OTHER RECURRENT COSTS	12,500,000.00	10,850,000.00	6,400,000.00
2202	OVERHEAD COST	12,500,000.00	10,850,000.00	6,400,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	1,000,000.00	300,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	1,000,000.00	300,000.00
220203	MATERIALS & SUPPLIES - GENERAL	700,000.00	250,000.00	100,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	150,000.00	100,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	200,000.00	100,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	1,500,000.00	700,000.00	800,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	400,000.00	300,000.00
22020406	OTHER MAINTENANCE SERVICES	500,000.00	300,000.00	500,000.00
220205	TRAINING - GENERAL	2,000,000.00	2,000,000.00	500,000.00
22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00	500,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,300,000.00	900,000.00	200,000.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	600,000.00	200,000.00

22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	800,000.00	300,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,000,000.00	6,000,000.00	4,500,000.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	500,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	4,000,000.00	4,000,000.00	4,000,000.00
23	Capital Expenditure	209,500,000.00	0.00	156,650,000.00
2301	FIXED ASSETS PURCHASED	1,000,000.00	0.00	1,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,000,000.00	0.00	1,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	1,000,000.00	0.00	1,000,000.00
2302	CONSTRUCTION / PROVISION	191,000,000.00	0.00	138,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	191,000,000.00	0.00	138,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	191,000,000.00	0.00	138,000,000.00
2305	OTHER CAPITAL PROJECTS	17,500,000.00	0.00	17,650,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	17,500,000.00	0.00	17,650,000.00
23050101	RESEARCH AND DEVELOPMENT	7,000,000.00	0.00	7,150,000.00
23050103	MONITORING AND EVALUATION	2,500,000.00	0.00	2,500,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	8,000,000.00	0.00	8,000,000.00

State	Enugu
Local Government	Enugu South
Year	2026

This is the publication of the 2026 Budget for Enugu South Local Government, Enugu State. The budget publication contains the following graphical presentations and reports, which are based on the six segments of the National Chart of Accounts (NCOA):

Report / Graphs	Explanation
Budget Overview (Table)	Provides a high level summary of Revenue and Expenditure by Economic segment, Expenditure by Sector, the top 10 (largest) Capital Expenditure projects and expenditure by Ward (Total Expenditure, and Capital Expenditure)
Budget Overview (Graph)	Provides a graphical summary of the information contained in the above tables
Budget Summary	Shows the inflow and out of funds by nature (Economic Segment Sub-Account Type) as well as the Fiscal Year Opening and Closing Cash Balances
Expenditure by Administrative Unit by Main Economic Classification (Personnel, Other Recurrent, Capital)	Shows the appropriations for the budget year for each Administrative Unit, for each of the three main expenditure classifications: Personnel (Economic Sub-Account Type 21), Other Recurrent Expenditure (Economic Sub-Account Type 22) and Capital Expenditure (Economic Sub-Account Type 23)
Total Revenue by Administrative Segment	Shows the amount of Revenue to be collected by each Administrative Unit
Total Revenue by Economic Segment	Shows the Total Revenues by nature (Economic segment)
Total Revenue by Fund Segment	Shows the Total Revenue by Fund source
Capital Receipt by Item	Provides a breakdown of capital receipt (inflows under Economic Sub-Account Types 13 (Aids and Grants) and 14 (Capital Development Fund receipt, which includes loans). If this report is blank, it means there are no envisaged capital receipts.
Total Expenditure by Administrative Segment	Shows the Total Expenditures by Administrative Unit
Personnel Expenditure by Administrative Segment	Shows Personnel Expenditure (Sub-Account Type 21) by Administrative Unit
Other Recurrent Expenditure by Administrative Segment	Shows Other Recurrent Expenditure (Sub-Account Type 22) by Administrative Unit. Other Recurrent Expenditure includes Overheads, Staff Loans, Grants and Contributions, Subsidies, Debt Service (Principal and Interest) and Transfer Payments as applicable
Capital Expenditure by Administrative Segment	Shows Capital Expenditure (Sub-Account Type 23) by Administrative Unit. Capital Expenditure is expenditure that creates a Fixed Asset (and asset that has a life of more than one year), tangible or in-tangible
Total Expenditure by Economic Segment	Shows the Total Expenditure by nature (Economic segment)
Total Expenditure by Functional Segment	Shows the Total Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Personnel Expenditure by Functional Segment	Shows the Personnel Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Other Recurrent Expenditure by Functional Segment	Shows the Other Recurrent Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Capital Expenditure by Functional Segment	Shows the Capital Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Total Expenditure by Geo-Location Segment	Shows the Total Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Personnel Expenditure by Geo-Location Segment	Shows the Personnel Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Other Recurrent Expenditure by Geo-Location Segment	Shows the Other Recurrent Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Capital Expenditure by Geo-Location Segment	Shows the Capital Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Total Expenditure by Programme Segment	Shows the Total Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Personnel Expenditure by Programme Segment	Shows the Personnel Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Other Recurrent Expenditure by Programme Segment	Shows the Other Recurrent Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Programme Segment	Shows the Capital Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Project	Shows Capital Expenditure by Project, including the responsible Administrative Unit, the nature of the expenditure (Economic Segment), and the Function and Programme that the expenditure contributes to
Total Expenditure by Administrative Unit by Economic Segment	Shows the Expenditure by nature (Economic segment) for each Administrative Unit

Enugu State - ENUGU SOUTH Local Government: 2026 Budget Overview (Original Budget)

Revenue by Economic	2026 Budget
Opening Balance	495,514,687.01
Statutory Allocation	3,224,590,583.00
VAT	3,393,005,121.00
Other FAAC	460,862,618.00
LG IGR	240,000,000.00
Share of State IGR	-
Other (Capital Receipts)	-
Total Revenue	7,813,973,009.01

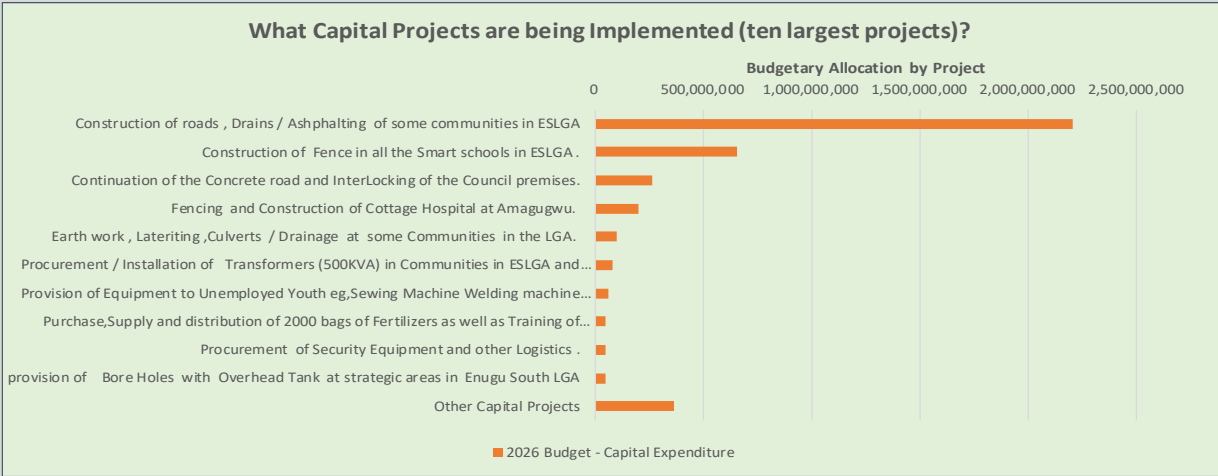
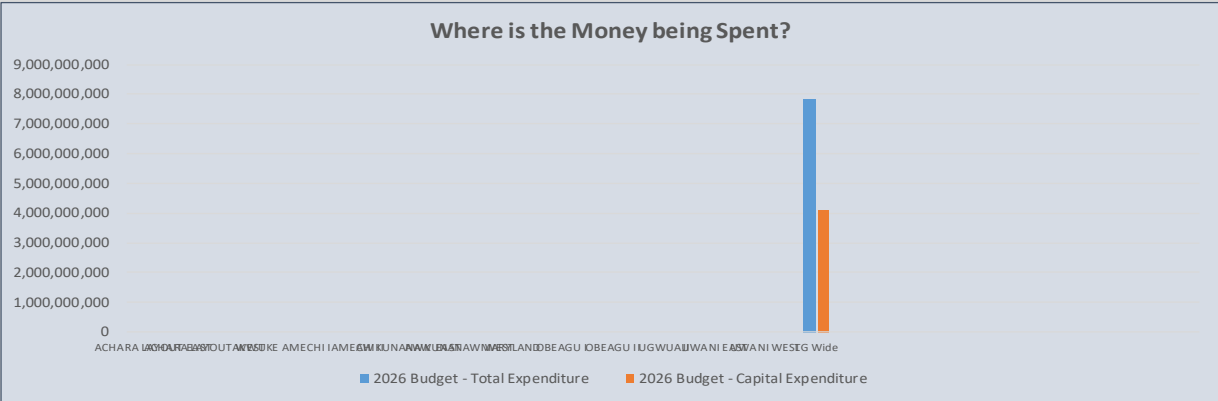
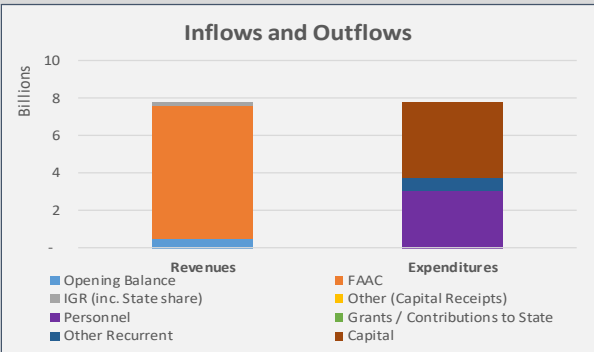
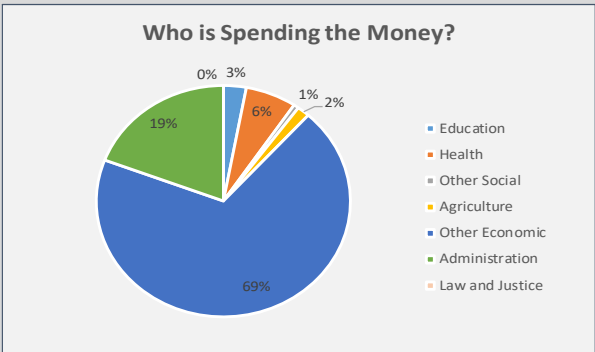
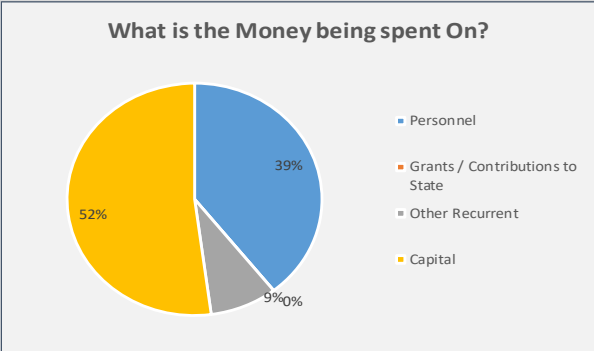
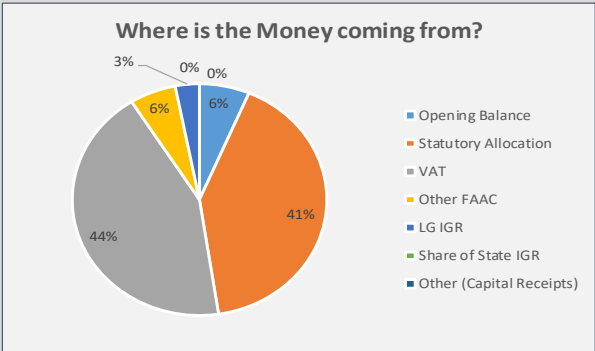
Expenditure by Economic	2026 Budget
Personnel	3,072,611,227.00
Grants / Contributions to State	-
Other Recurrent	669,540,612.74
Capital	4,071,821,169.27
Total Expenditure	7,813,973,009.01

Expenditure by Sector	2026 Budget
Education	228,880,832.00
Health	507,524,290.00
Other Social	50,000,000.00
Agriculture	125,044,188.00
Other Economic	5,401,888,560.01
Administration	1,500,635,139.00
Law and Justice	-
Total Expenditure	7,813,973,009.01

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Construction of roads , Drains / Ashphalting of some communities in ESLGA	2,200,000,000.00
Construction of Fence in all the Smart schools in ESLGA .	656,000,000.00
Continuation of the Concrete road and InterLocking of the Council premises.	259,038,322.27
Fencing and Construction of Cottage Hospital at Amagugwu.	200,000,000.00
Earth work , Lateriting ,Culverts / Drainage at some Communities in the LGA.	100,000,000.00
Procurement / Installation of Transformers (500KVA) in Communities in ESLGA	80,416,057.00
Provision of Equipment to Unemployed Youth eg,Sewing Machine Welding machine	60,000,000.00
Purchase,Supply and distribution of 2000 bags of Fertilizers as well as Training of	50,000,000.00
Procurement of Security Equipment and other Logistics .	50,000,000.00
provision of Bore Holes with Overhead Tank at strategic areas in Enugu South	50,000,000.00
Other Capital Projects	366,366,790.00
Total	4,071,821,169.27

Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
ACHARA LAYOUT EAST	-	-
ACHARA LAYOUT WEST	-	-
AKWUKE	-	-
AMECHI I	-	-
AMECHI II	-	-
AWKUNANAW EAST	-	-
AWKUNANAW WEST	-	-
MARYLAND	-	-
OBEAGU I	-	-
OBEAGU II	-	-
UGWUAI	-	-
UWANI EAST	-	-
UWANI WEST	-	-
LG Wide	7,813,973,009.01	4,071,821,169.27
Total	7,813,973,009.01	4,071,821,169.27

ENUGU SOUTH Local Government, Enugu State: 2026 Budget Overview (Original Budget)



414105 - ENUGU SOUTH Local Government, Enugu State - 2026 Budget: Summary

Item	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Opening Balance	8,006,455.58	495,514,687.01	495,514,687.01
Recurrent Revenue	6,364,469,431.00	5,924,025,559.98	7,318,458,322.00
11 - GOVERNMENT SHARE OF FAAC	6,164,469,431.00	5,783,051,734.98	7,078,458,322.00
12 - INDEPENDENT REVENUE	200,000,000.00	140,973,825.00	240,000,000.00
Recurrent Expenditure	2,400,764,995.30	2,364,210,389.36	3,742,151,839.74
21 - PERSONNEL COST	2,074,184,063.00	1,998,393,155.21	3,072,611,227.00
22 - OTHER RECURRENT COSTS	326,580,932.30	365,817,234.15	669,540,612.74
Transfer to Capital Account	3,971,710,891.28	4,055,329,857.63	4,071,821,169.27
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-
23 - Capital Expenditure	3,971,710,891.28	1,026,825,550.00	4,071,821,169.27
Total Revenue (including OB)	6,372,475,886.58	6,419,540,246.99	7,813,973,009.01
Total Expenditure	6,372,475,886.58	3,391,035,939.36	7,813,973,009.01

414105 - ENUGU SOUTH Local Government, Enugu State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	3,072,611,227.00	669,540,612.74	3,742,151,839.74	4,071,821,169.27	7,813,973,009.01
010000000000	ADMINISTRATION SECTOR	1,014,508,349.00	239,760,000.00	1,254,268,349.00	246,366,790.00	1,500,635,139.00
011100000000	OFFICE OF THE LG CHAIRMAN	110,463,251.00	221,940,000.00	332,403,251.00	246,366,790.00	578,770,041.00
011100100100	CHAIRMAN	5,410,800.00	220,380,000.00	225,790,800.00	246,366,790.00	472,157,590.00
011100100200	VICE-CHAIRMAN	4,039,200.00	-	4,039,200.00	-	4,039,200.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	63,020,600.00	-	63,020,600.00	-	63,020,600.00
011118300100	INTERNAL AUDIT	8,281,133.00	600,000.00	8,881,133.00	-	8,881,133.00
011118400100	INFORMATION UNIT	13,971,552.00	360,000.00	14,331,552.00	-	14,331,552.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	15,739,966.00	600,000.00	16,339,966.00	-	16,339,966.00
011200000000	LOCAL GOVT COUNCIL	65,760,000.00	12,420,000.00	78,180,000.00	-	78,180,000.00
011200100100	OFFICE OF THE LEADER	3,960,000.00	12,420,000.00	16,380,000.00	-	16,380,000.00
011200200100	DEPUTY LEADER	3,780,000.00	-	3,780,000.00	-	3,780,000.00
011200700100	CLERK OF THE HOUSE	480,000.00	-	480,000.00	-	480,000.00
011202100100	THE COUNCILLORS	57,540,000.00	-	57,540,000.00	-	57,540,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	10,560,000.00	1,600,000.00	12,160,000.00	-	12,160,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	10,560,000.00	1,600,000.00	12,160,000.00	-	12,160,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	827,725,098.00	3,800,000.00	831,525,098.00	-	831,525,098.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	827,725,098.00	3,800,000.00	831,525,098.00	-	831,525,098.00
020000000000	ECONOMIC SECTOR	1,423,857,756.00	427,620,612.74	1,851,478,368.74	3,675,454,379.27	5,526,932,748.01
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	63,964,188.00	1,080,000.00	65,044,188.00	60,000,000.00	125,044,188.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	63,964,188.00	1,080,000.00	65,044,188.00	60,000,000.00	125,044,188.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,131,351,552.00	423,540,612.74	1,554,892,164.74	-	1,554,892,164.74
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,131,351,552.00	423,540,612.74	1,554,892,164.74	-	1,554,892,164.74
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	23,549,720.00	600,000.00	24,149,720.00	-	24,149,720.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	23,549,720.00	600,000.00	24,149,720.00	-	24,149,720.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	204,992,296.00	2,400,000.00	207,392,296.00	3,615,454,379.27	3,822,846,675.27
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	204,992,296.00	2,400,000.00	207,392,296.00	3,615,454,379.27	3,822,846,675.27
050000000000	SOCIAL SECTOR	634,245,122.00	2,160,000.00	636,405,122.00	150,000,000.00	786,405,122.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	197,800,832.00	1,080,000.00	198,880,832.00	30,000,000.00	228,880,832.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	197,800,832.00	1,080,000.00	198,880,832.00	30,000,000.00	228,880,832.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	436,444,290.00	1,080,000.00	437,524,290.00	70,000,000.00	507,524,290.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	436,444,290.00	1,080,000.00	437,524,290.00	70,000,000.00	507,524,290.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	-	-	-	50,000,000.00	50,000,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	-	-	-	50,000,000.00	50,000,000.00

414105 - ENUGU SOUTH Local Government, Enugu State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Revenue</i>	<i>6,364,469,431.00</i>	<i>5,924,025,559.98</i>	<i>7,318,458,322.00</i>
010000000000	ADMINISTRATION SECTOR	20,250,000.00	17,400,000.00	24,400,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	20,250,000.00	17,400,000.00	24,400,000.00
011118400100	INFORMATION UNIT	10,200,000.00	7,500,000.00	9,900,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	10,050,000.00	9,900,000.00	14,500,000.00
020000000000	ECONOMIC SECTOR	6,335,019,431.00	5,896,825,559.98	7,275,558,322.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	10,500,000.00	8,150,000.00	12,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	10,500,000.00	8,150,000.00	12,000,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	6,324,519,431.00	5,888,675,559.98	7,263,558,322.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	6,324,519,431.00	5,888,675,559.98	7,263,558,322.00
050000000000	SOCIAL SECTOR	9,200,000.00	9,800,000.00	18,500,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	9,200,000.00	9,800,000.00	18,500,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	9,200,000.00	9,800,000.00	18,500,000.00

414105 - ENUGU SOUTH Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	6,364,469,431.00	5,924,025,559.98	7,318,458,322.00
11	GOVERNMENT SHARE OF FAAC	6,164,469,431.00	5,783,051,734.98	7,078,458,322.00
1101	GOVERNMENT SHARE OF FAAC	6,164,469,431.00	5,783,051,734.98	7,078,458,322.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	2,634,469,431.00	2,634,469,431.00	3,224,590,583.00
11010101	Statutory Allocation	2,634,469,431.00	2,634,469,431.00	3,224,590,583.00
110102	LOCAL GOVERNMENT SHARE OF VAT	2,000,000,000.00	2,772,060,556.98	3,393,005,121.00
11010201	Share Of VAT	2,000,000,000.00	2,772,060,556.98	3,393,005,121.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	1,530,000,000.00	376,521,747.00	460,862,618.00
11010301	Excess Crude	1,530,000,000.00	376,521,747.00	460,862,618.00
12	INDEPENDENT REVENUE	200,000,000.00	140,973,825.00	240,000,000.00
1201	TAX REVENUE	130,500,000.00	79,000,000.00	141,000,000.00
120103	OTHER TAXES	130,500,000.00	79,000,000.00	141,000,000.00
12010320	Community Development/Poll Tax/Rate	130,500,000.00	79,000,000.00	141,000,000.00
1202	NON-TAX REVENUE	69,500,000.00	61,973,825.00	99,000,000.00
120201	LICENCES - GENERAL	39,500,000.00	30,350,825.00	53,000,000.00
12020103	Registration of Voluntary Organizations	1,500,000.00	1,500,000.00	4,000,000.00
12020105	Radio/Television Station Licenses	5,700,000.00	4,500,000.00	5,400,000.00
12020106	Albator Lincence	6,000,000.00	4,500,000.00	8,000,000.00
12020109	Liquor License	2,700,000.00	2,000,000.00	3,500,000.00
12020111	Bake House License	1,200,000.00	2,000,000.00	3,000,000.00
12020116	Cattle Dealer Licenses	7,650,000.00	5,000,000.00	8,000,000.00
12020119	Pet (Dog) Licenses	300,000.00	1,500,000.00	4,500,000.00
12020120	Fishing Permits	700,000.00	-	-
12020121	Hawker's Permits	2,000,000.00	1,700,825.00	3,100,000.00
12020123	Produce Buying Licenses	300,000.00	650,000.00	1,000,000.00
12020124	Consolidated Emblem	7,200,000.00	4,000,000.00	7,500,000.00
12020136	Health Facilities Licenses	1,700,000.00	1,800,000.00	3,000,000.00
12020137	Trade Permit Licenses	2,550,000.00	1,200,000.00	2,000,000.00
120204	FEES - GENERAL	25,270,000.00	26,400,000.00	37,500,000.00
12020401	Court Fees	1,000,000.00	1,000,000.00	1,500,000.00
12020417	Contractor Registration Fees	4,550,000.00	5,000,000.00	9,000,000.00
12020418	Marriage/ Divorce Fees	2,000,000.00	1,500,000.00	2,500,000.00
12020419	Attestation Of Bachelorhood & Spinsterhood Fees	1,550,000.00	1,000,000.00	2,000,000.00
12020425	Disinfection of Produce Fees	1,300,000.00	1,000,000.00	1,000,000.00
12020427	Tender Fees	1,200,000.00	3,000,000.00	4,500,000.00
12020436	Bill Board Advertisement Fees	4,500,000.00	3,000,000.00	4,500,000.00
12020442	Association Fees	1,300,000.00	3,000,000.00	1,500,000.00
12020443	Birth & Death Registration Fees	1,500,000.00	1,500,000.00	2,500,000.00
12020444	Burial Fees	900,000.00	750,000.00	1,000,000.00
12020445	Change Of Ownership Fees	1,300,000.00	650,000.00	1,000,000.00
12020446	Agricultural/Vertinary Services Fees	550,000.00	1,500,000.00	2,000,000.00
12020453	Applications Fees	500,000.00	1,500,000.00	1,500,000.00
12020454	Parking Fees	3,120,000.00	2,000,000.00	3,000,000.00
120205	FINES - GENERAL	2,730,000.00	2,500,000.00	4,000,000.00
12020501	Penalty for Offences - General	2,730,000.00	2,500,000.00	4,000,000.00
120206	SALES - GENERAL	1,500,000.00	1,723,000.00	3,000,000.00
12020604	Sales Of Id Cards	1,500,000.00	1,723,000.00	3,000,000.00
120207	EARNINGS -GENERAL	500,000.00	1,000,000.00	1,500,000.00
12020705	Earnings from the Use of Govt. Halls	500,000.00	1,000,000.00	1,500,000.00

414105 - ENUGU SOUTH Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget

414105 - ENUGU SOUTH Local Government, Enugu State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>7,318,458,322.00</i>
01	FEDERATION ACCOUNT	7,078,458,322.00
011	FAAC DIRECT ALLOCATION	7,078,458,322.00
01101	FAAC DIRECT ALLOCATION	7,078,458,322.00
02	CONSOLIDATED REVENUE FUND	240,000,000.00
021	MAIN ENVELOP	240,000,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	240,000,000.00

414105 - ENUGU SOUTH Local Government, Enugu State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	6,372,475,886.58	3,391,035,939.36	7,813,973,009.01
010000000000	ADMINISTRATION SECTOR	1,309,395,953.00	1,120,969,532.00	1,500,635,139.00
011100000000	OFFICE OF THE LG CHAIRMAN	638,928,561.00	461,685,366.00	578,770,041.00
011100100100	CHAIRMAN	520,257,800.00	360,844,000.00	472,157,590.00
011100100200	VICE-CHAIRMAN	4,039,200.00	3,603,600.00	4,039,200.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	76,758,200.00	63,597,200.00	63,020,600.00
011118300100	INTERNAL AUDIT	10,222,152.00	6,480,852.00	8,881,133.00
011118400100	INFORMATION UNIT	21,049,532.00	16,971,766.00	14,331,552.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	6,601,677.00	10,187,948.00	16,339,966.00
011200000000	LOCAL GOVT COUNCIL	75,780,000.00	24,660,000.00	78,180,000.00
011200100100	OFFICE OF THE LEADER	16,380,000.00	11,520,000.00	16,380,000.00
011200200100	DEPUTY LEADER	3,780,000.00	1,260,000.00	3,780,000.00
011200700100	CLERK OF THE HOUSE	480,000.00	180,000.00	480,000.00
011202100100	THE COUNCILLORS	55,140,000.00	11,700,000.00	57,540,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	7,940,000.00	10,150,000.00	12,160,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	7,940,000.00	10,150,000.00	12,160,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	586,747,392.00	624,474,166.00	831,525,098.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	586,747,392.00	624,474,166.00	831,525,098.00
020000000000	ECONOMIC SECTOR	4,360,098,597.58	1,769,640,625.36	5,526,932,748.01
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	191,998,452.00	108,996,278.00	125,044,188.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	191,998,452.00	108,996,278.00	125,044,188.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	768,598,116.30	784,800,987.36	1,554,892,164.74
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	768,598,116.30	784,800,987.36	1,554,892,164.74
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	14,502,392.00	13,853,200.00	24,149,720.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	14,502,392.00	13,853,200.00	24,149,720.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	3,384,999,637.28	861,990,160.00	3,822,846,675.27
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	3,384,999,637.28	861,990,160.00	3,822,846,675.27
050000000000	SOCIAL SECTOR	702,981,336.00	500,425,782.00	786,405,122.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	198,009,902.00	149,295,564.00	228,880,832.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	198,009,902.00	149,295,564.00	228,880,832.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	434,971,434.00	351,130,218.00	507,524,290.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	434,971,434.00	351,130,218.00	507,524,290.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	70,000,000.00	-	50,000,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	70,000,000.00	-	50,000,000.00

414105 - ENUGU SOUTH Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	2,074,184,063.00	1,998,393,155.21	3,072,611,227.00
010000000000	ADMINISTRATION SECTOR	766,218,953.00	744,959,532.00	1,014,508,349.00
011100000000	OFFICE OF THE LG CHAIRMAN	112,521,561.00	99,025,366.00	110,463,251.00
011100100100	CHAIRMAN	5,410,800.00	4,914,000.00	5,410,800.00
011100100200	VICE-CHAIRMAN	4,039,200.00	3,603,600.00	4,039,200.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	76,758,200.00	63,597,200.00	63,020,600.00
011118300100	INTERNAL AUDIT	9,622,152.00	6,030,852.00	8,281,133.00
011118400100	INFORMATION UNIT	10,689,532.00	11,141,766.00	13,971,552.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	6,001,677.00	9,737,948.00	15,739,966.00
011200000000	LOCAL GOVT COUNCIL	63,360,000.00	14,460,000.00	65,760,000.00
011200100100	OFFICE OF THE LEADER	3,960,000.00	1,320,000.00	3,960,000.00
011200200100	DEPUTY LEADER	3,780,000.00	1,260,000.00	3,780,000.00
011200700100	CLERK OF THE HOUSE	480,000.00	180,000.00	480,000.00
011202100100	THE COUNCILLORS	55,140,000.00	11,700,000.00	57,540,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	6,240,000.00	8,680,000.00	10,560,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	6,240,000.00	8,680,000.00	10,560,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	584,097,392.00	622,794,166.00	827,725,098.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	584,097,392.00	622,794,166.00	827,725,098.00
020000000000	ECONOMIC SECTOR	862,473,236.00	777,614,841.21	1,423,857,756.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	71,398,452.00	43,216,278.00	63,964,188.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	71,398,452.00	43,216,278.00	63,964,188.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	638,327,184.00	616,893,753.21	1,131,351,552.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	638,327,184.00	616,893,753.21	1,131,351,552.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	13,902,392.00	13,403,200.00	23,549,720.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	13,902,392.00	13,403,200.00	23,549,720.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	138,845,208.00	104,101,610.00	204,992,296.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	138,845,208.00	104,101,610.00	204,992,296.00
050000000000	SOCIAL SECTOR	445,491,874.00	475,818,782.00	634,245,122.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	132,409,902.00	148,485,564.00	197,800,832.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	132,409,902.00	148,485,564.00	197,800,832.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	313,081,972.00	327,333,218.00	436,444,290.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	313,081,972.00	327,333,218.00	436,444,290.00

414105 - ENUGU SOUTH Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>326,580,932.30</i>	<i>365,817,234.15</i>	<i>669,540,612.74</i>
010000000000	ADMINISTRATION SECTOR	191,510,000.00	193,350,000.00	239,760,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	174,740,000.00	180,000,000.00	221,940,000.00
011100100100	CHAIRMAN	173,180,000.00	178,830,000.00	220,380,000.00
011118300100	INTERNAL AUDIT	600,000.00	450,000.00	600,000.00
011118400100	INFORMATION UNIT	360,000.00	270,000.00	360,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	600,000.00	450,000.00	600,000.00
011200000000	LOCAL GOVT COUNCIL	12,420,000.00	10,200,000.00	12,420,000.00
011200100100	OFFICE OF THE LEADER	12,420,000.00	10,200,000.00	12,420,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	1,700,000.00	1,470,000.00	1,600,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	1,700,000.00	1,470,000.00	1,600,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	2,650,000.00	1,680,000.00	3,800,000.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	2,650,000.00	1,680,000.00	3,800,000.00
020000000000	ECONOMIC SECTOR	133,870,932.30	170,847,234.15	427,620,612.74
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	600,000.00	810,000.00	1,080,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	600,000.00	810,000.00	1,080,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	130,270,932.30	167,907,234.15	423,540,612.74
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	130,270,932.30	167,907,234.15	423,540,612.74
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	600,000.00	450,000.00	600,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	600,000.00	450,000.00	600,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	2,400,000.00	1,680,000.00	2,400,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	2,400,000.00	1,680,000.00	2,400,000.00
050000000000	SOCIAL SECTOR	1,200,000.00	1,620,000.00	2,160,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	600,000.00	810,000.00	1,080,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	600,000.00	810,000.00	1,080,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	600,000.00	810,000.00	1,080,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	600,000.00	810,000.00	1,080,000.00

414105 - ENUGU SOUTH Local Government, Enugu State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Capital Expenditure</i>	<i>3,971,710,891.28</i>	<i>1,026,825,550.00</i>	<i>4,071,821,169.27</i>
010000000000	ADMINISTRATION SECTOR	351,667,000.00	182,660,000.00	246,366,790.00
011100000000	OFFICE OF THE LG CHAIRMAN	351,667,000.00	182,660,000.00	246,366,790.00
011100100100	CHAIRMAN	341,667,000.00	177,100,000.00	246,366,790.00
011118400100	INFORMATION UNIT	10,000,000.00	5,560,000.00	-
020000000000	ECONOMIC SECTOR	3,363,754,429.28	821,178,550.00	3,675,454,379.27
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	120,000,000.00	64,970,000.00	60,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	120,000,000.00	64,970,000.00	60,000,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	3,243,754,429.28	756,208,550.00	3,615,454,379.27
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	3,243,754,429.28	756,208,550.00	3,615,454,379.27
050000000000	SOCIAL SECTOR	256,289,462.00	22,987,000.00	150,000,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	65,000,000.00	-	30,000,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	65,000,000.00	-	30,000,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	121,289,462.00	22,987,000.00	70,000,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	121,289,462.00	22,987,000.00	70,000,000.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	70,000,000.00	-	50,000,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	70,000,000.00	-	50,000,000.00

414105 - ENUGU SOUTH Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>6,372,475,886.58</u>	<u>3,391,035,939.36</u>	<u>7,813,973,009.01</u>
21	<u>PERSONNEL COST</u>	<u>2,074,184,063.00</u>	<u>1,998,393,155.21</u>	<u>3,072,611,227.00</u>
2101	<u>SALARY</u>	<u>1,218,381,329.00</u>	<u>1,096,549,126.00</u>	<u>1,505,734,437.00</u>
210101	<u>SALARIES AND WAGES</u>	<u>1,218,381,329.00</u>	<u>1,096,549,126.00</u>	<u>1,505,734,437.00</u>
21010101	SALARY	1,199,211,329.00	1,079,249,926.00	1,484,164,437.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	19,170,000.00	17,299,200.00	21,570,000.00
2102	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	<u>555,802,734.00</u>	<u>683,464,002.00</u>	<u>966,876,790.00</u>
210201	<u>ALLOWANCES</u>	<u>555,802,734.00</u>	<u>683,464,002.00</u>	<u>966,876,790.00</u>
21020122	Furniture Allowance	548,602,734.00	676,264,002.00	955,356,790.00
21020126	Other Allowances	7,200,000.00	7,200,000.00	11,520,000.00
2103	<u>SOCIAL BENEFITS</u>	<u>300,000,000.00</u>	<u>218,380,027.21</u>	<u>600,000,000.00</u>
210301	<u>SOCIAL BENEFITS</u>	<u>300,000,000.00</u>	<u>218,380,027.21</u>	<u>600,000,000.00</u>
21030102	PENSION	300,000,000.00	218,380,027.21	600,000,000.00
22	<u>OTHER RECURRENT COSTS</u>	<u>326,580,932.30</u>	<u>365,817,234.15</u>	<u>669,540,612.74</u>
2202	<u>OVERHEAD COST</u>	<u>198,710,000.00</u>	<u>199,590,000.00</u>	<u>249,800,000.00</u>
220201	<u>TRAVEL & TRANSPORT - GENERAL</u>	<u>8,830,000.00</u>	<u>12,240,000.00</u>	<u>12,570,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,830,000.00	8,240,000.00	10,570,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	2,000,000.00	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	2,000,000.00	2,000,000.00
220202	<u>UTILITIES - GENERAL</u>	<u>4,800,000.00</u>	<u>5,360,000.00</u>	<u>4,800,000.00</u>
22020201	ELECTRICITY CHARGES	2,400,000.00	2,450,000.00	2,400,000.00
22020202	TELEPHONE CHARGES	2,400,000.00	2,910,000.00	2,400,000.00
220203	<u>MATERIALS & SUPPLIES - GENERAL</u>	<u>7,790,000.00</u>	<u>8,266,500.00</u>	<u>9,440,000.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,610,000.00	2,370,000.00	3,160,000.00
22020303	NEWSPAPERS	1,000,000.00	1,000,000.00	1,100,000.00
22020304	MAGAZINES & PERIODICALS	2,470,000.00	2,149,500.00	2,470,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	250,000.00	747,000.00	250,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,460,000.00	2,000,000.00	2,460,000.00
220204	<u>MAINTENANCE SERVICES - GENERAL</u>	<u>12,530,000.00</u>	<u>18,820,000.00</u>	<u>16,530,000.00</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,700,000.00	4,260,000.00	6,700,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,830,000.00	6,060,000.00	3,830,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000.00	5,000,000.00	2,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000.00	1,500,000.00	2,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00	2,000,000.00
220205	<u>TRAINING - GENERAL</u>	<u>8,070,000.00</u>	<u>4,070,000.00</u>	<u>9,420,000.00</u>
22020501	LOCAL TRAINING	6,070,000.00	4,070,000.00	7,420,000.00
22020502	INTERNATIONAL TRAINING	2,000,000.00	-	2,000,000.00
220206	<u>OTHER SERVICES - GENERAL</u>	<u>75,800,000.00</u>	<u>94,069,500.00</u>	<u>85,650,000.00</u>
22020601	SECURITY SERVICES	3,000,000.00	2,000,000.00	3,000,000.00
22020602	OFFICE RENT	-	2,021,000.00	-
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	70,650,000.00	88,048,500.00	70,650,000.00
22020605	CLEANING & FUMIGATION SERVICES	2,150,000.00	2,000,000.00	12,000,000.00
220207	<u>CONSULTING & PROFESSIONAL SERVICES - GENERAL</u>	<u>10,500,000.00</u>	<u>10,350,000.00</u>	<u>15,450,000.00</u>
22020701	FINANCIAL CONSULTING	3,000,000.00	3,000,000.00	3,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	2,400,000.00	2,550,000.00	2,450,000.00
22020703	LEGAL SERVICES	2,000,000.00	1,000,000.00	5,000,000.00
22020704	ENGINEERING SERVICES	-	-	5,000,000.00
22020706	SURVEYING SERVICES	3,000,000.00	1,800,000.00	-
22020707	AGRICULTURAL CONSULTING	-	2,000,000.00	-

414105 - ENUGU SOUTH Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
22020708	MEDICAL CONSULTING	100,000.00	-	-
220208	FUEL & LUBRICANTS - GENERAL	5,870,000.00	5,950,000.00	8,370,000.00
22020801	MOTOR VEHICLE FUEL COST	3,850,000.00	3,950,000.00	4,350,000.00
22020803	PLANT / GENERATOR FUEL COST	2,020,000.00	2,000,000.00	4,020,000.00
220209	FINANCIAL CHARGES - GENERAL	4,200,000.00	5,500,000.00	5,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,000,000.00	-	-
22020904	OTHER CRF BANK CHARGES	2,200,000.00	5,500,000.00	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	60,320,000.00	34,964,000.00	82,570,000.00
22021001	REFRESHMENT & MEALS	14,070,000.00	8,890,000.00	27,520,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	14,008,000.00	8,413,000.00	19,008,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,000,000.00	3,000,000.00	3,400,000.00
22021004	MEDICAL EXPENSES-LOCAL	4,050,000.00	4,710,000.00	4,220,000.00
22021007	WELFARE PACKAGES	5,100,000.00	2,140,000.00	8,300,000.00
22021009	SPORTING ACTIVITIES	3,000,000.00	1,000,000.00	3,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	13,000,000.00	5,931,000.00	13,000,000.00
22021026	Common services (Committee/Commissions)	4,092,000.00	880,000.00	4,122,000.00
2206	PUBLIC DEBT CHARGES	-	76,000,000.00	304,000,000.00
220602	DOMESTIC INTEREST / DISCOUNT	-	76,000,000.00	304,000,000.00
22060201	DOMESTIC INTEREST / DISCOUNT - SHORT-TERM BORROWING	-	76,000,000.00	304,000,000.00
2207	TRANSFERS-PAYMENT	127,870,932.30	90,227,234.15	115,740,612.74
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	127,870,932.30	90,227,234.15	115,740,612.74
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	127,870,932.30	90,227,234.15	115,740,612.74
23	Capital Expenditure	3,971,710,891.28	1,026,825,550.00	4,071,821,169.27
2301	FIXED ASSETS PURCHASED	241,289,462.00	125,973,000.00	240,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	241,289,462.00	125,973,000.00	240,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	-	9,800,000.00	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	5,000,000.00
23010113	PURCHASE OF COMPUTERS	10,000,000.00	5,560,000.00	-
23010119	PURCHASE OF POWER GENERATING SET	-	4,050,000.00	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	71,289,462.00	19,987,000.00	55,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	-	10,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	90,000,000.00	64,970,000.00	60,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	20,000,000.00	-	50,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	30,000,000.00	-	60,000,000.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	20,000,000.00	21,606,000.00	-
2302	CONSTRUCTION / PROVISION	3,545,421,429.28	829,934,550.00	3,671,821,169.27
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,545,421,429.28	829,934,550.00	3,671,821,169.27
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	220,000,000.00	43,000,000.00	50,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	122,000,000.00	37,406,000.00	80,416,057.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	70,000,000.00	-	50,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	574,921,886.72	-	221,699,790.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	1,528,508,125.28	16,059,000.00	666,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	30,000,000.00	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	959,324,417.28	718,802,550.00	2,589,038,322.27
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	40,667,000.00	14,667,000.00	14,667,000.00
2303	REHABILITATION / REPAIRS	65,000,000.00	18,923,000.00	50,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	65,000,000.00	18,923,000.00	50,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	10,000,000.00	-	-
23030113	REHABILITATION / REPAIRS - ROADS	5,000,000.00	18,923,000.00	-

414105 - ENUGU SOUTH Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	50,000,000.00	-	50,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	-	37,625,000.00	20,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	-	37,625,000.00	20,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	-	37,625,000.00	20,000,000.00
2305	OTHER CAPITAL PROJECTS	120,000,000.00	14,370,000.00	90,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	120,000,000.00	14,370,000.00	90,000,000.00
23050101	RESEARCH AND DEVELOPMENT	120,000,000.00	6,370,000.00	50,000,000.00
23050103	MONITORING AND EVALUATION	-	-	30,000,000.00
23050107	MARGIN FOR INCREASES IN COSTS	-	8,000,000.00	10,000,000.00

414105 - ENUGU SOUTH Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	6,372,475,886.58	3,391,035,939.36	7,813,973,009.01
701	GENERAL PUBLIC SERVICES	1,643,845,252.30	1,635,744,978.15	2,352,305,715.74
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	957,897,268.30	847,670,412.15	1,117,450,297.74
70111	EXECUTIVE AND LEGISLATIVE ORGANS	479,077,000.00	350,768,600.00	457,677,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	478,820,268.30	496,901,812.15	659,773,297.74
7013	GENERAL SERVICES	685,947,984.00	712,074,566.00	930,855,418.00
70131	GENERAL PERSONNEL SERVICES	586,747,392.00	624,474,166.00	831,525,098.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	14,502,392.00	13,853,200.00	24,149,720.00
70133	OTHER GENERAL SERVICES	84,698,200.00	73,747,200.00	75,180,600.00
7017	PUBLIC DEBT TRANSACTIONS	-	76,000,000.00	304,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	-	76,000,000.00	304,000,000.00
704	ECONOMIC AFFAIRS	3,607,998,089.28	989,909,438.00	3,947,890,863.27
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	191,998,452.00	108,996,278.00	125,044,188.00
70421	AGRICULTURE	191,998,452.00	108,996,278.00	125,044,188.00
7043	FUEL AND ENERGY	122,000,000.00	37,406,000.00	80,416,057.00
70435	ELECTRICITY	122,000,000.00	37,406,000.00	80,416,057.00
7045	TRANSPORT	3,267,999,637.28	843,507,160.00	3,742,430,618.27
70451	ROAD TRANSPORT	3,267,999,637.28	843,507,160.00	3,742,430,618.27
7049	ECONOMIC AFFAIRS N.E.C	26,000,000.00	-	-
70491	ECONOMIC AFFAIRS N.E.C.	26,000,000.00	-	-
706	HOUSING AND COMMUNITY AMMENITIES	76,601,677.00	10,187,948.00	66,339,966.00
7062	COMMUNITY DEVELOPMENT	6,601,677.00	10,187,948.00	16,339,966.00
70621	COMMUNITY DEVELOPMENT	6,601,677.00	10,187,948.00	16,339,966.00
7063	WATER SUPPLY	70,000,000.00	-	50,000,000.00
70631	WATER SUPPLY	70,000,000.00	-	50,000,000.00
707	HEALTH	434,971,434.00	351,130,218.00	514,224,080.00
7074	PUBLIC HEALTH SERVICES	434,971,434.00	351,130,218.00	514,224,080.00
70741	PUBLIC HEALTH SERVICES	434,971,434.00	351,130,218.00	514,224,080.00
708	RECREATION, CULTURE AND RELIGION	61,049,532.00	36,387,766.00	34,331,552.00
7081	RECREATIONAL AND SPORTING SERVICES	50,000,000.00	24,976,000.00	20,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	50,000,000.00	24,976,000.00	20,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	11,049,532.00	11,411,766.00	14,331,552.00
70831	BROADCASTING AND PUBLISHING SERVICES	11,049,532.00	11,411,766.00	14,331,552.00
709	EDUCATION	198,009,902.00	149,295,564.00	228,880,832.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	198,009,902.00	149,295,564.00	228,880,832.00
70912	PRIMARY EDUCATION	198,009,902.00	149,295,564.00	228,880,832.00
710	SOCIAL PROTECTION	350,000,000.00	218,380,027.21	670,000,000.00
7102	OLD AGE	300,000,000.00	218,380,027.21	600,000,000.00
71021	OLD AGE	300,000,000.00	218,380,027.21	600,000,000.00
7104	FAMILY AND CHILDREN	-	-	10,000,000.00
71041	FAMILY AND CHILDREN	-	-	10,000,000.00
7105	UNEMPLOYMENT	50,000,000.00	-	60,000,000.00
71051	UNEMPLOYMENT	50,000,000.00	-	60,000,000.00

414105 - ENUGU SOUTH Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>2,074,184,063.00</i>	<i>1,998,393,155.21</i>	<i>3,072,611,227.00</i>
701	GENERAL PUBLIC SERVICES	1,101,757,320.00	1,135,996,744.00	1,539,698,103.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	420,759,336.00	427,522,178.00	614,842,685.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	72,810,000.00	22,977,600.00	75,210,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	347,949,336.00	404,544,578.00	539,632,685.00
7013	GENERAL SERVICES	680,997,984.00	708,474,566.00	924,855,418.00
70131	GENERAL PERSONNEL SERVICES	584,097,392.00	622,794,166.00	827,725,098.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	13,902,392.00	13,403,200.00	23,549,720.00
70133	OTHER GENERAL SERVICES	82,998,200.00	72,277,200.00	73,580,600.00
704	ECONOMIC AFFAIRS	210,243,660.00	147,317,888.00	268,956,484.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	71,398,452.00	43,216,278.00	63,964,188.00
70421	AGRICULTURE	71,398,452.00	43,216,278.00	63,964,188.00
7045	TRANSPORT	138,845,208.00	104,101,610.00	204,992,296.00
70451	ROAD TRANSPORT	138,845,208.00	104,101,610.00	204,992,296.00
706	HOUSING AND COMMUNITY AMMENITIES	6,001,677.00	9,737,948.00	15,739,966.00
7062	COMMUNITY DEVELOPMENT	6,001,677.00	9,737,948.00	15,739,966.00
70621	COMMUNITY DEVELOPMENT	6,001,677.00	9,737,948.00	15,739,966.00
707	HEALTH	313,081,972.00	327,333,218.00	436,444,290.00
7074	PUBLIC HEALTH SERVICES	313,081,972.00	327,333,218.00	436,444,290.00
70741	PUBLIC HEALTH SERVICES	313,081,972.00	327,333,218.00	436,444,290.00
708	RECREATION, CULTURE AND RELIGION	10,689,532.00	11,141,766.00	13,971,552.00
7083	BROADCASTING AND PUBLISHING SERVICES	10,689,532.00	11,141,766.00	13,971,552.00
70831	BROADCASTING AND PUBLISHING SERVICES	10,689,532.00	11,141,766.00	13,971,552.00
709	EDUCATION	132,409,902.00	148,485,564.00	197,800,832.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	132,409,902.00	148,485,564.00	197,800,832.00
70912	PRIMARY EDUCATION	132,409,902.00	148,485,564.00	197,800,832.00
710	SOCIAL PROTECTION	300,000,000.00	218,380,027.21	600,000,000.00
7102	OLD AGE	300,000,000.00	218,380,027.21	600,000,000.00
71021	OLD AGE	300,000,000.00	218,380,027.21	600,000,000.00

414105 - ENUGU SOUTH Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>326,580,932.30</i>	<i>365,817,234.15</i>	<i>669,540,612.74</i>
701	GENERAL PUBLIC SERVICES	321,420,932.30	360,987,234.15	662,940,612.74
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	316,470,932.30	281,387,234.15	352,940,612.74
70111	EXECUTIVE AND LEGISLATIVE ORGANS	185,600,000.00	189,030,000.00	232,800,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	130,870,932.30	92,357,234.15	120,140,612.74
7013	GENERAL SERVICES	4,950,000.00	3,600,000.00	6,000,000.00
70131	GENERAL PERSONNEL SERVICES	2,650,000.00	1,680,000.00	3,800,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	600,000.00	450,000.00	600,000.00
70133	OTHER GENERAL SERVICES	1,700,000.00	1,470,000.00	1,600,000.00
7017	PUBLIC DEBT TRANSACTIONS	-	76,000,000.00	304,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	-	76,000,000.00	304,000,000.00
704	ECONOMIC AFFAIRS	3,000,000.00	2,490,000.00	3,480,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	600,000.00	810,000.00	1,080,000.00
70421	AGRICULTURE	600,000.00	810,000.00	1,080,000.00
7045	TRANSPORT	2,400,000.00	1,680,000.00	2,400,000.00
70451	ROAD TRANSPORT	2,400,000.00	1,680,000.00	2,400,000.00
706	HOUSING AND COMMUNITY AMMENITIES	600,000.00	450,000.00	600,000.00
7062	COMMUNITY DEVELOPMENT	600,000.00	450,000.00	600,000.00
70621	COMMUNITY DEVELOPMENT	600,000.00	450,000.00	600,000.00
707	HEALTH	600,000.00	810,000.00	1,080,000.00
7074	PUBLIC HEALTH SERVICES	600,000.00	810,000.00	1,080,000.00
70741	PUBLIC HEALTH SERVICES	600,000.00	810,000.00	1,080,000.00
708	RECREATION, CULTURE AND RELIGION	360,000.00	270,000.00	360,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	360,000.00	270,000.00	360,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	360,000.00	270,000.00	360,000.00
709	EDUCATION	600,000.00	810,000.00	1,080,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	600,000.00	810,000.00	1,080,000.00
70912	PRIMARY EDUCATION	600,000.00	810,000.00	1,080,000.00

414105 - ENUGU SOUTH Local Government, Enugu State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Capital Expenditure</i>	<i>3,971,710,891.28</i>	<i>1,026,825,550.00</i>	<i>4,071,821,169.27</i>
701	GENERAL PUBLIC SERVICES	220,667,000.00	138,761,000.00	149,667,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	220,667,000.00	138,761,000.00	149,667,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	220,667,000.00	138,761,000.00	149,667,000.00
704	ECONOMIC AFFAIRS	3,394,754,429.28	840,101,550.00	3,675,454,379.27
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	120,000,000.00	64,970,000.00	60,000,000.00
70421	AGRICULTURE	120,000,000.00	64,970,000.00	60,000,000.00
7043	FUEL AND ENERGY	122,000,000.00	37,406,000.00	80,416,057.00
70435	ELECTRICITY	122,000,000.00	37,406,000.00	80,416,057.00
7045	TRANSPORT	3,126,754,429.28	737,725,550.00	3,535,038,322.27
70451	ROAD TRANSPORT	3,126,754,429.28	737,725,550.00	3,535,038,322.27
7049	ECONOMIC AFFAIRS N.E.C	26,000,000.00	-	-
70491	ECONOMIC AFFAIRS N.E.C.	26,000,000.00	-	-
706	HOUSING AND COMMUNITY AMMENITIES	70,000,000.00	-	50,000,000.00
7063	WATER SUPPLY	70,000,000.00	-	50,000,000.00
70631	WATER SUPPLY	70,000,000.00	-	50,000,000.00
707	HEALTH	121,289,462.00	22,987,000.00	76,699,790.00
7074	PUBLIC HEALTH SERVICES	121,289,462.00	22,987,000.00	76,699,790.00
70741	PUBLIC HEALTH SERVICES	121,289,462.00	22,987,000.00	76,699,790.00
708	RECREATION, CULTURE AND RELIGION	50,000,000.00	24,976,000.00	20,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	50,000,000.00	24,976,000.00	20,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	50,000,000.00	24,976,000.00	20,000,000.00
709	EDUCATION	65,000,000.00	-	30,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	65,000,000.00	-	30,000,000.00
70912	PRIMARY EDUCATION	65,000,000.00	-	30,000,000.00
710	SOCIAL PROTECTION	50,000,000.00	-	70,000,000.00
7104	FAMILY AND CHILDREN	-	-	10,000,000.00
71041	FAMILY AND CHILDREN	-	-	10,000,000.00
7105	UNEMPLOYMENT	50,000,000.00	-	60,000,000.00
71051	UNEMPLOYMENT	50,000,000.00	-	60,000,000.00

414105 - ENUGU SOUTH Local Government, Enugu State - 2026 Budget: Total Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	6,372,475,886.58	3,391,035,939.36	7,813,973,009.01
4141	Enugu East	6,372,475,886.58	3,391,035,939.36	7,813,973,009.01
414105	ENUGU SOUTH	6,372,475,886.58	3,391,035,939.36	7,813,973,009.01
41410521	LG Wide	6,372,475,886.58	3,391,035,939.36	7,813,973,009.01

414105 - ENUGU SOUTH Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	2,074,184,063.00	1,998,393,155.21	3,072,611,227.00
4141	Enugu East	2,074,184,063.00	1,998,393,155.21	3,072,611,227.00
414105	ENUGU SOUTH	2,074,184,063.00	1,998,393,155.21	3,072,611,227.00
41410521	LG Wide	2,074,184,063.00	1,998,393,155.21	3,072,611,227.00

414105 - ENUGU SOUTH Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	326,580,932.30	365,817,234.15	669,540,612.74
4141	Enugu East	326,580,932.30	365,817,234.15	669,540,612.74
414105	ENUGU SOUTH	326,580,932.30	365,817,234.15	669,540,612.74
41410521	LG Wide	326,580,932.30	365,817,234.15	669,540,612.74

414105 - ENUGU SOUTH Local Government, Enugu State - 2026 Budget: Capital Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	3,971,710,891.28	1,026,825,550.00	4,071,821,169.27
4141	Enugu East	3,971,710,891.28	1,026,825,550.00	4,071,821,169.27
414105	ENUGU SOUTH	3,971,710,891.28	1,026,825,550.00	4,071,821,169.27
41410521	LG Wide	3,971,710,891.28	1,026,825,550.00	4,071,821,169.27

414105 - ENUGU SOUTH Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	6,372,475,886.58	3,391,035,939.36	7,813,973,009.01
01	Agriculture	191,998,452.00	108,996,278.00	125,044,188.00
0101	Effective governance of the Agriculture Sector	71,998,452.00	44,026,278.00	65,044,188.00
010102	Agriculture sector coordination mechanisms	71,998,452.00	44,026,278.00	65,044,188.00
0102	Development of the livestock value chain	30,000,000.00	20,250,000.00	10,000,000.00
010205	Animal health and livestock diseases management	30,000,000.00	20,250,000.00	10,000,000.00
0103	Enhancement of food production and productivity	60,000,000.00	44,720,000.00	50,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	60,000,000.00	44,720,000.00	50,000,000.00
0104	Reduction of post-harvest losses	30,000,000.00	-	-
010401	Modern technology for post-harvest storage and value addition	30,000,000.00	-	-
02	Societal Re-orientation	34,667,000.00	22,667,000.00	104,667,000.00
0210	Societal Re-orientation - General	34,667,000.00	22,667,000.00	104,667,000.00
021001	Societal Re-orientation - General	34,667,000.00	22,667,000.00	104,667,000.00
03	Poverty Alleviation	50,000,000.00	-	60,000,000.00
0310	Poverty Alleviation - General	50,000,000.00	-	60,000,000.00
031001	Poverty Alleviation - General	50,000,000.00	-	60,000,000.00
04	Health	434,971,434.00	351,130,218.00	507,524,290.00
0401	Effective governance of the health system	313,681,972.00	328,143,218.00	437,524,290.00
040103	Health sector coordination mechanisms	313,681,972.00	328,143,218.00	437,524,290.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	20,000,000.00	8,491,000.00	20,000,000.00
040304	Communicable diseases	20,000,000.00	8,491,000.00	20,000,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources	20,000,000.00	3,000,000.00	-
040403	In service training (continuing education)	20,000,000.00	3,000,000.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	40,000,000.00	4,496,000.00	25,000,000.00
040501	Functional health facilities	40,000,000.00	4,496,000.00	25,000,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	21,289,462.00	-	-
040601	Sustainable drug supply	21,289,462.00	-	-
0407	Evidence generation and utilisation	20,000,000.00	4,000,000.00	-
040702	Surveys and facility assessments	20,000,000.00	4,000,000.00	-
0410	Health Sector Expenditures Not Elsewhere Classified	-	3,000,000.00	25,000,000.00
041001	Health Not Elsewhere Classified	-	3,000,000.00	25,000,000.00
05	Education	198,009,902.00	149,295,564.00	228,880,832.00
0501	Effective governance of the education system	133,009,902.00	149,295,564.00	198,880,832.00
050103	Education sector coordination mechanisms	133,009,902.00	149,295,564.00	198,880,832.00
0502	Increase in access, retention, and completion rate at all levels	10,000,000.00	-	-
050204	School-based health	10,000,000.00	-	-
0503	Equity and inclusiveness in the provision of educational services	50,000,000.00	-	20,000,000.00
050301	Inclusive Education	50,000,000.00	-	20,000,000.00
0504	Improved quality of teaching and learning outcomes	5,000,000.00	-	10,000,000.00
050402	Instructional and learning materials	5,000,000.00	-	10,000,000.00
06	Housing and Urban Development	6,601,677.00	10,187,948.00	16,339,966.00
0610	Housing and Urban Development - General	6,601,677.00	10,187,948.00	16,339,966.00
061001	Housing and Urban Development - General	6,601,677.00	10,187,948.00	16,339,966.00
08	Youth	50,000,000.00	24,976,000.00	20,000,000.00
0810	Youth - General	50,000,000.00	24,976,000.00	20,000,000.00
081001	Youth - General	50,000,000.00	24,976,000.00	20,000,000.00
10	Water Resources and Rural Development	70,000,000.00	-	50,000,000.00
1010	Water Resources and Rural Development - General	70,000,000.00	-	50,000,000.00
101001	Water Resources and Rural Development - General	70,000,000.00	-	50,000,000.00

414105 - ENUGU SOUTH Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
11	Information Communication and Technology	21,049,532.00	16,971,766.00	14,331,552.00
1110	Information Communication and Technology - General	21,049,532.00	16,971,766.00	14,331,552.00
111001	Information Communication and Technology - General	21,049,532.00	16,971,766.00	14,331,552.00
12	Growing the Private Sector	-	-	10,000,000.00
1210	Growing the Private Sector - General	-	-	10,000,000.00
121001	Growing the Private Sector - General	-	-	10,000,000.00
13	Reform of Government and Governance	1,630,178,252.30	1,626,440,978.15	2,254,338,505.74
1310	Reform of Government and Governance - General	1,630,178,252.30	1,626,440,978.15	2,254,338,505.74
131001	Reform of Government and Governance - General	1,630,178,252.30	1,626,440,978.15	2,254,338,505.74
14	Power	122,000,000.00	37,406,000.00	80,416,057.00
1410	Power - General	122,000,000.00	37,406,000.00	80,416,057.00
141001	Power - General	122,000,000.00	37,406,000.00	80,416,057.00
17	Road	3,262,999,637.28	824,584,160.00	3,742,430,618.27
1710	Road - General	3,262,999,637.28	824,584,160.00	3,742,430,618.27
171001	Road - General	3,262,999,637.28	824,584,160.00	3,742,430,618.27
23	Social Protection	300,000,000.00	218,380,027.21	600,000,000.00
2305	Social Pensions and Old Age Support	300,000,000.00	218,380,027.21	600,000,000.00
230501	Pensions Payments and Contributions	300,000,000.00	218,380,027.21	600,000,000.00

414105 - ENUGU SOUTH Local Government, Enugu State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	2,074,184,063.00	1,998,393,155.21	3,072,611,227.00
01	Agriculture	71,398,452.00	43,216,278.00	63,964,188.00
0101	Effective governance of the Agriculture Sector	71,398,452.00	43,216,278.00	63,964,188.00
010102	Agriculture sector coordination mechanisms	71,398,452.00	43,216,278.00	63,964,188.00
04	Health	313,081,972.00	327,333,218.00	436,444,290.00
0401	Effective governance of the health system	313,081,972.00	327,333,218.00	436,444,290.00
040103	Health sector coordination mechanisms	313,081,972.00	327,333,218.00	436,444,290.00
05	Education	132,409,902.00	148,485,564.00	197,800,832.00
0501	Effective governance of the education system	132,409,902.00	148,485,564.00	197,800,832.00
050103	Education sector coordination mechanisms	132,409,902.00	148,485,564.00	197,800,832.00
06	Housing and Urban Development	6,001,677.00	9,737,948.00	15,739,966.00
0610	Housing and Urban Development - General	6,001,677.00	9,737,948.00	15,739,966.00
061001	Housing and Urban Development - General	6,001,677.00	9,737,948.00	15,739,966.00
11	Information Communication and Technology	10,689,532.00	11,141,766.00	13,971,552.00
1110	Information Communication and Technology - General	10,689,532.00	11,141,766.00	13,971,552.00
111001	Information Communication and Technology - General	10,689,532.00	11,141,766.00	13,971,552.00
13	Reform of Government and Governance	1,101,757,320.00	1,135,996,744.00	1,539,698,103.00
1310	Reform of Government and Governance - General	1,101,757,320.00	1,135,996,744.00	1,539,698,103.00
131001	Reform of Government and Governance - General	1,101,757,320.00	1,135,996,744.00	1,539,698,103.00
17	Road	138,845,208.00	104,101,610.00	204,992,296.00
1710	Road - General	138,845,208.00	104,101,610.00	204,992,296.00
171001	Road - General	138,845,208.00	104,101,610.00	204,992,296.00
23	Social Protection	300,000,000.00	218,380,027.21	600,000,000.00
2305	Social Pensions and Old Age Support	300,000,000.00	218,380,027.21	600,000,000.00
230501	Pensions Payments and Contributions	300,000,000.00	218,380,027.21	600,000,000.00

414105 - ENUGU SOUTH Local Government, Enugu State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Other Recurrent Expenditure	326,580,932.30	365,817,234.15	669,540,612.74
01	Agriculture	600,000.00	810,000.00	1,080,000.00
0101	Effective governance of the Agriculture Sector	600,000.00	810,000.00	1,080,000.00
010102	Agriculture sector coordination mechanisms	600,000.00	810,000.00	1,080,000.00
04	Health	600,000.00	810,000.00	1,080,000.00
0401	Effective governance of the health system	600,000.00	810,000.00	1,080,000.00
040103	Health sector coordination mechanisms	600,000.00	810,000.00	1,080,000.00
05	Education	600,000.00	810,000.00	1,080,000.00
0501	Effective governance of the education system	600,000.00	810,000.00	1,080,000.00
050103	Education sector coordination mechanisms	600,000.00	810,000.00	1,080,000.00
06	Housing and Urban Development	600,000.00	450,000.00	600,000.00
0610	Housing and Urban Development - General	600,000.00	450,000.00	600,000.00
061001	Housing and Urban Development - General	600,000.00	450,000.00	600,000.00
11	Information Communication and Technology	360,000.00	270,000.00	360,000.00
1110	Information Communication and Technology - General	360,000.00	270,000.00	360,000.00
111001	Information Communication and Technology - General	360,000.00	270,000.00	360,000.00
13	Reform of Government and Governance	321,420,932.30	360,987,234.15	662,940,612.74
1310	Reform of Government and Governance - General	321,420,932.30	360,987,234.15	662,940,612.74
131001	Reform of Government and Governance - General	321,420,932.30	360,987,234.15	662,940,612.74
17	Road	2,400,000.00	1,680,000.00	2,400,000.00
1710	Road - General	2,400,000.00	1,680,000.00	2,400,000.00
171001	Road - General	2,400,000.00	1,680,000.00	2,400,000.00

414105 - ENUGU SOUTH Local Government, Enugu State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	3,971,710,891.28	1,026,825,550.00	4,071,821,169.27
01	Agriculture	120,000,000.00	64,970,000.00	60,000,000.00
0102	Development of the livestock value chain	30,000,000.00	20,250,000.00	10,000,000.00
010205	Animal health and livestock diseases management	30,000,000.00	20,250,000.00	10,000,000.00
0103	Enhancement of food production and productivity	60,000,000.00	44,720,000.00	50,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	60,000,000.00	44,720,000.00	50,000,000.00
0104	Reduction of post-harvest losses	30,000,000.00	-	-
010401	Modern technology for post-harvest storage and value addition	30,000,000.00	-	-
02	Societal Re-orientation	34,667,000.00	22,667,000.00	104,667,000.00
0210	Societal Re-orientation - General	34,667,000.00	22,667,000.00	104,667,000.00
021001	Societal Re-orientation - General	34,667,000.00	22,667,000.00	104,667,000.00
03	Poverty Alleviation	50,000,000.00	-	60,000,000.00
0310	Poverty Alleviation - General	50,000,000.00	-	60,000,000.00
031001	Poverty Alleviation - General	50,000,000.00	-	60,000,000.00
04	Health	121,289,462.00	22,987,000.00	70,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	20,000,000.00	8,491,000.00	20,000,000.00
040304	Communicable diseases	20,000,000.00	8,491,000.00	20,000,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources	20,000,000.00	3,000,000.00	-
040403	In service training (continuing education)	20,000,000.00	3,000,000.00	-
0405	Provision of adequate and modern health infrastructure for health services delivery	40,000,000.00	4,496,000.00	25,000,000.00
040501	Functional health facilities	40,000,000.00	4,496,000.00	25,000,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	21,289,462.00	-	-
040601	Sustainable drug supply	21,289,462.00	-	-
0407	Evidence generation and utilisation	20,000,000.00	4,000,000.00	-
040702	Surveys and facility assessments	20,000,000.00	4,000,000.00	-
0410	Health Sector Expenditures Not Elsewhere Classified	-	3,000,000.00	25,000,000.00
041001	Health Not Elsewhere Classified	-	3,000,000.00	25,000,000.00
05	Education	65,000,000.00	-	30,000,000.00
0502	Increase in access, retention, and completion rate at all levels	10,000,000.00	-	-
050204	School-based health	10,000,000.00	-	-
0503	Equity and inclusiveness in the provision of educational services	50,000,000.00	-	20,000,000.00
050301	Inclusive Education	50,000,000.00	-	20,000,000.00
0504	Improved quality of teaching and learning outcomes	5,000,000.00	-	10,000,000.00
050402	Instructional and learning materials	5,000,000.00	-	10,000,000.00
08	Youth	50,000,000.00	24,976,000.00	20,000,000.00
0810	Youth - General	50,000,000.00	24,976,000.00	20,000,000.00
081001	Youth - General	50,000,000.00	24,976,000.00	20,000,000.00
10	Water Resources and Rural Development	70,000,000.00	-	50,000,000.00
1010	Water Resources and Rural Development - General	70,000,000.00	-	50,000,000.00
101001	Water Resources and Rural Development - General	70,000,000.00	-	50,000,000.00
11	Information Communication and Technology	10,000,000.00	5,560,000.00	-
1110	Information Communication and Technology - General	10,000,000.00	5,560,000.00	-
111001	Information Communication and Technology - General	10,000,000.00	5,560,000.00	-
12	Growing the Private Sector	-	-	10,000,000.00
1210	Growing the Private Sector - General	-	-	10,000,000.00
121001	Growing the Private Sector - General	-	-	10,000,000.00
13	Reform of Government and Governance	207,000,000.00	129,457,000.00	51,699,790.00
1310	Reform of Government and Governance - General	207,000,000.00	129,457,000.00	51,699,790.00
131001	Reform of Government and Governance - General	207,000,000.00	129,457,000.00	51,699,790.00

414105 - ENUGU SOUTH Local Government, Enugu State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
14	Power	122,000,000.00	37,406,000.00	80,416,057.00
1410	Power - General	122,000,000.00	37,406,000.00	80,416,057.00
141001	Power - General	122,000,000.00	37,406,000.00	80,416,057.00
17	Road	3,121,754,429.28	718,802,550.00	3,535,038,322.27
1710	Road - General	3,121,754,429.28	718,802,550.00	3,535,038,322.27
171001	Road - General	3,121,754,429.28	718,802,550.00	3,535,038,322.27

414105 - ENUGU SOUTH Local Government, Enugu State - 2026 Budget:
Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Total Capital Expenditure						3,971,716,891.28	1,026,825,550.00	4,071,821,169.27
Partnership with Federal Govt.in reformation of police	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41410521 - LG Wide	14,667,000.00	14,667,000.00	14,667,000.00
Procurement of Security Equipment and other Logistics .	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41410521 - LG Wide	20,000,000.00	-	50,000,000.00
Bush Surveillance / Bush Combining	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23020103 - MONITORING AND EVALUATION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41410521 - LG Wide	-	-	30,000,000.00
Legal Fee	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23050107 - MARGIN FOR INCREASES IN COSTS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41410521 - LG Wide	-	8,000,000.00	10,000,000.00
Micro Credit funds for Unemployed / Petty Traders	03 - Poverty Alleviation	011100100100 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	71051 - UNEMPLOYMENT	41410521 - LG Wide	20,000,000.00	-	-
Provision of Equipment to Unemployed Youth eg,Sewing Machine Welding machine etc.	03 - Poverty Alleviation	011100100100 - CHAIRMAN	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	71051 - UNEMPLOYMENT	41410521 - LG Wide	30,000,000.00	-	60,000,000.00
Local Government support for Sports/Sports Tournament(Youth Empowerment)	08 - Youth	011100100100 - CHAIRMAN	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	41410521 - LG Wide	20,000,000.00	21,606,000.00	-
Youth Empowerment(Empowering the Youth through workshops and provision of workable infrastructures.	08 - Youth	011100100100 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	41410521 - LG Wide	30,000,000.00	3,370,000.00	20,000,000.00
grants to support the community farmers, market Men & women in their businesses	12 - Growing the Private Sector	011100100100 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	41410521 - LG Wide	-	-	10,000,000.00
Procurement of an official vehicle for the chairman and vehicles for key officers of the LGC.	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41410521 - LG Wide	-	9,800,000.00	-
General maintenance and Repairing of non functional Equipments and Earth moving Equipment /Installation of CCTV.	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41410521 - LG Wide	5,000,000.00	18,923,000.00	-
Furnishing of Administrative Block (Ark of God block).	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41410521 - LG Wide	-	16,059,000.00	10,000,000.00
Constituency Projects for Councilors.	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70491 - ECONOMIC AFFAIRS N.E.C.	41410521 - LG Wide	26,000,000.00	-	-
Purchase of office Furniture for WASH Department in Enugu South .	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41410521 - LG Wide	-	-	5,000,000.00
Building of new office complex and Renovation of the existing ones.	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41410521 - LG Wide	176,000,000.00	43,000,000.00	-
Construction of Public toilet in a major Market in the L.G.A.	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41410521 - LG Wide	-	-	6,699,790.00
Refuses Evacuation	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41410521 - LG Wide	-	37,625,000.00	20,000,000.00
Establishment of LG Canteen.	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41410521 - LG Wide	-	-	10,000,000.00
Purchase of Gen.Set	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010119 - PURCHASE OF POWER GENERATING SET	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41410521 - LG Wide	-	4,050,000.00	-
Equipping offices with computers and communication network,Printers,Photocopying machine,Scanner etc.	11 - Information Communication and Technology	011118400100 - INFORMATION UNIT	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41410521 - LG Wide	10,000,000.00	5,560,000.00	-
Purchase,Supply and distribution of 2000 bags of Fertilizers as well as Training of Farmers / Empowerment of Farmers with farm Implements.	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41410521 - LG Wide	30,000,000.00	26,320,000.00	50,000,000.00
Supplying of seedlings eg Rice,Maize etc.and water Pump.	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41410521 - LG Wide	30,000,000.00	18,400,000.00	-
Provision of Enugu South Farm Settlement	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41410521 - LG Wide	30,000,000.00	-	-
Routine Fumigation of Poultry and meat markets.	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41410521 - LG Wide	30,000,000.00	20,250,000.00	10,000,000.00
Provision / Repairing and Extension of Electrical Installation Equipment to various communities within the LGC and Urban inclusive.	14 - Power	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020101 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41410521 - LG Wide	-	14,106,000.00	-
Procurement / Installation of Transformers (500KVA) in Communities in ESLGA and Procurement of Electrical Materials eg Solar Lgth ,Poles,Wires etc.	14 - Power	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41410521 - LG Wide	122,000,000.00	23,300,000.00	80,416,057.00
Earth work , Latenting ,Culverts / Drainage at some Communities in the L.G.A.	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41410521 - LG Wide	200,000,000.00	148,500,000.00	100,000,000.00
Construction of roads , Drains / Ashphalting of some communities in ESLGA	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41410521 - LG Wide	400,000,000.00	452,302,550.00	2,200,000,000.00
Construction of Smart schools / PHC counter- part funding	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41410521 - LG Wide	200,324,417.28	70,000,000.00	-
Grading / Latenting of communities in ESLGA.	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41410521 - LG Wide	49,000,000.00	48,000,000.00	30,000,000.00
Construction of Small & Medium Enterprise (SME) center in Enugu West Dev center.	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	41410521 - LG Wide	9,000,000.00	-	-
Renovation of Enugu West Dev.Center.	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	41410521 - LG Wide	50,000,000.00	-	50,000,000.00
Construction of Neighbourhood Watch and Forest Guard office.	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	41410521 - LG Wide	35,000,000.00	-	40,000,000.00
Continuation of the Concrete road and InterLocking of the Council premises.	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41410521 - LG Wide	110,000,000.00	-	259,038,322.27
Fencing and Construction of Cottage Hospital at Amaguguwu.	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70451 - ROAD TRANSPORT	41410521 - LG Wide	544,921,886.72	-	200,000,000.00
Construction of Fence in all the Smart schools in ESLGA .	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70451 - ROAD TRANSPORT	41410521 - LG Wide	1,523,508,125.28	-	656,000,000.00
Provision of Adult Educational Materials in Enugu South Local Govt. Area.	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41410521 - LG Wide	5,000,000.00	-	-
Fumigation of Schools in ESLGA	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70912 - PRIMARY EDUCATION	41410521 - LG Wide	10,000,000.00	-	-
Grants / Bursary award to Secondary and Tertiary institutions / Payment of WAEC,NECO and JAMB Fees to indigent residence.	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	41410521 - LG Wide	50,000,000.00	-	20,000,000.00
Provision of Educational Materials,eg Laptop,etc.	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70912 - PRIMARY EDUCATION	41410521 - LG Wide	-	-	10,000,000.00
Upgrading of Health Facilities and support for PMCH/LHA,Malaria control HIV/AIDS immunisation.	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41410521 - LG Wide	30,000,000.00	-	-
Fumigation of LG Council,Health centers and development areas	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41410521 - LG Wide	10,000,000.00	-	-
Repairing of some Health facilities LIQ,CCO,LAJCA BLOCK,as well as MCH Vehicle and cold chain Equipments	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41410521 - LG Wide	10,000,000.00	-	-
Disease surveillance and notification of Programs.	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41410521 - LG Wide	10,000,000.00	8,491,000.00	20,000,000.00
Training and retraining of Health Personnel.	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	41410521 - LG Wide	20,000,000.00	3,000,000.00	-
Provision of free Medical services and outreach to rural indigenes	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41410521 - LG Wide	20,000,000.00	4,000,000.00	-
Provision of Drugs and Medical Equipments to Health Centers.	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41410521 - LG Wide	1,289,462.00	-	-
Purchase of drugs for health facilities,distribution of Neglected Tropical disease drugs /Polio Vaccins	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41410521 - LG Wide	20,000,000.00	-	-
Health Insurance Schem	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41410521 - LG Wide	-	3,000,000.00	25,000,000.00
Equipping LG Council Clinic .	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41410521 - LG Wide	-	-	15,000,000.00
Distribution of Medical Equipment for Physical Challenged / Medical Check up	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41410521 - LG Wide	-	4,496,000.00	10,000,000.00
provision of Bore Holes with Overhead Tank at strategic areas in Enugu South LGA	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41410521 - LG Wide	70,000,000.00	-	50,000,000.00

011100100100	CHAIRMAN			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	520,257,800.00	360,844,000.00	472,157,590.00
21	PERSONNEL COST	5,410,800.00	4,914,000.00	5,410,800.00
2101	SALARY	1,803,600.00	1,638,000.00	1,803,600.00
210101	SALARIES AND WAGES	1,803,600.00	1,638,000.00	1,803,600.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,803,600.00	1,638,000.00	1,803,600.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,607,200.00	3,276,000.00	3,607,200.00
210201	ALLOWANCES	3,607,200.00	3,276,000.00	3,607,200.00
21020122	Furniture Allowance	1,803,600.00	1,638,000.00	1,803,600.00
21020126	Other Allowances	1,803,600.00	1,638,000.00	1,803,600.00
22	OTHER RECURRENT COSTS	173,180,000.00	178,830,000.00	220,380,000.00
2202	OVERHEAD COST	173,180,000.00	178,830,000.00	220,380,000.00
220201	TRAVEL & TRANSPORT - GENERAL	4,000,000.00	8,150,000.00	7,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	4,150,000.00	5,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	2,000,000.00	0.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	2,000,000.00	2,000,000.00
220202	UTILITIES - GENERAL	2,870,000.00	4,000,000.00	2,870,000.00
22020201	ELECTRICITY CHARGES	1,450,000.00	2,000,000.00	1,450,000.00
22020202	TELEPHONE CHARGES	1,420,000.00	2,000,000.00	1,420,000.00
220203	MATERIALS & SUPPLIES - GENERAL	5,460,000.00	6,426,500.00	6,460,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	1,000,000.00
22020303	NEWSPAPERS	1,000,000.00	1,000,000.00	1,000,000.00
22020304	MAGAZINES & PERIODICALS	2,000,000.00	1,729,500.00	2,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	697,000.00	0.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,460,000.00	2,000,000.00	2,460,000.00
220204	MAINTENANCE SERVICES - GENERAL	10,000,000.00	17,000,000.00	14,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	3,000,000.00	5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	5,500,000.00	3,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000.00	5,000,000.00	2,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000.00	1,500,000.00	2,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00	2,000,000.00
220205	TRAINING - GENERAL	7,000,000.00	3,000,000.00	7,000,000.00
22020501	LOCAL TRAINING	5,000,000.00	3,000,000.00	5,000,000.00
22020502	INTERNATIONAL TRAINING	2,000,000.00	0.00	2,000,000.00
220206	OTHER SERVICES - GENERAL	75,650,000.00	94,069,500.00	85,650,000.00
22020601	SECURITY SERVICES	3,000,000.00	2,000,000.00	3,000,000.00
22020602	OFFICE RENT	0.00	2,021,000.00	0.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	70,650,000.00	88,048,500.00	70,650,000.00
22020605	CLEANING & FUMIGATION SERVICES	2,000,000.00	2,000,000.00	12,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	8,000,000.00	9,800,000.00	13,000,000.00
22020701	FINANCIAL CONSULTING	3,000,000.00	3,000,000.00	3,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	2,000,000.00	0.00
22020703	LEGAL SERVICES	2,000,000.00	1,000,000.00	5,000,000.00
22020704	ENGINEERING SERVICES	0.00	0.00	5,000,000.00
22020706	SURVEYING SERVICES	3,000,000.00	1,800,000.00	0.00
22020707	AGRICULTURAL CONSULTING	0.00	2,000,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	5,000,000.00	5,000,000.00	7,000,000.00
22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	3,000,000.00	3,000,000.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00	4,000,000.00

220209	FINANCIAL CHARGES - GENERAL	4,200,000.00	5,500,000.00	5,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,000,000.00	0.00	0.00
22020904	OTHER CRF BANK CHARGES	2,200,000.00	5,500,000.00	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	51,000,000.00	25,884,000.00	72,400,000.00
22021001	REFRESHMENT & MEALS	12,000,000.00	7,000,000.00	25,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	10,000,000.00	4,753,000.00	15,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,000,000.00	3,000,000.00	3,400,000.00
22021004	MEDICAL EXPENSES-LOCAL	3,000,000.00	3,000,000.00	3,000,000.00
22021007	WELFARE PACKAGES	5,000,000.00	2,000,000.00	8,000,000.00
22021009	SPORTING ACTIVITIES	3,000,000.00	1,000,000.00	3,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	12,000,000.00	5,131,000.00	12,000,000.00
22021026	Common services (Committee/Commissions)	3,000,000.00	0.00	3,000,000.00
23	Capital Expenditure	341,667,000.00	177,100,000.00	246,366,790.00
2301	FIXED ASSETS PURCHASED	70,000,000.00	35,456,000.00	115,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	70,000,000.00	35,456,000.00	115,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	9,800,000.00	0.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	5,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	4,050,000.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	20,000,000.00	0.00	50,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	30,000,000.00	0.00	60,000,000.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	20,000,000.00	21,606,000.00	0.00
2302	CONSTRUCTION / PROVISION	216,667,000.00	73,726,000.00	41,366,790.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	216,667,000.00	73,726,000.00	41,366,790.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	176,000,000.00	43,000,000.00	10,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0.00	0.00	6,699,790.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	16,059,000.00	10,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	40,667,000.00	14,667,000.00	14,667,000.00
2303	REHABILITATION / REPAIRS	5,000,000.00	18,923,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	5,000,000.00	18,923,000.00	0.00
23030113	REHABILITATION / REPAIRS - ROADS	5,000,000.00	18,923,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	37,625,000.00	20,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0.00	37,625,000.00	20,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	0.00	37,625,000.00	20,000,000.00
2305	OTHER CAPITAL PROJECTS	50,000,000.00	11,370,000.00	70,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	50,000,000.00	11,370,000.00	70,000,000.00
23050101	RESEARCH AND DEVELOPMENT	50,000,000.00	3,370,000.00	30,000,000.00
23050103	MONITORING AND EVALUATION	0.00	0.00	30,000,000.00
23050107	MARGIN FOR INCREASES IN COSTS	0.00	8,000,000.00	10,000,000.00

011100100200	VICE-CHAIRMAN			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	4,039,200.00	3,603,600.00	4,039,200.00
21	PERSONNEL COST	4,039,200.00	3,603,600.00	4,039,200.00
2101	SALARY	1,346,400.00	1,201,200.00	1,346,400.00
210101	SALARIES AND WAGES	1,346,400.00	1,201,200.00	1,346,400.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,346,400.00	1,201,200.00	1,346,400.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,692,800.00	2,402,400.00	2,692,800.00
210201	ALLOWANCES	2,692,800.00	2,402,400.00	2,692,800.00
21020122	Furniture Allowance	1,346,400.00	1,201,200.00	1,346,400.00
21020126	Other Allowances	1,346,400.00	1,201,200.00	1,346,400.00

011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	76,758,200.00	63,597,200.00	63,020,600.00
21	PERSONNEL COST	76,758,200.00	63,597,200.00	63,020,600.00
2101	SALARY	72,258,200.00	58,475,600.00	58,520,600.00
210101	SALARIES AND WAGES	72,258,200.00	58,475,600.00	58,520,600.00
21010101	SALARY	72,258,200.00	58,475,600.00	58,520,600.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,500,000.00	5,121,600.00	4,500,000.00
210201	ALLOWANCES	4,500,000.00	5,121,600.00	4,500,000.00
21020122	Furniture Allowance	450,000.00	760,800.00	450,000.00
21020126	Other Allowances	4,050,000.00	4,360,800.00	4,050,000.00

011118300100	INTERNAL AUDIT			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	10,222,152.00	6,480,852.00	8,881,133.00
21	PERSONNEL COST	9,622,152.00	6,030,852.00	8,281,133.00
2101	SALARY	5,284,632.00	3,587,536.00	5,023,379.00
210101	SALARIES AND WAGES	5,284,632.00	3,587,536.00	5,023,379.00
21010101	SALARY	5,284,632.00	3,587,536.00	5,023,379.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,337,520.00	2,443,316.00	3,257,754.00
210201	ALLOWANCES	4,337,520.00	2,443,316.00	3,257,754.00
21020122	Furniture Allowance	4,337,520.00	2,443,316.00	3,257,754.00
22	OTHER RECURRENT COSTS	600,000.00	450,000.00	600,000.00
2202	OVERHEAD COST	600,000.00	450,000.00	600,000.00
220201	TRAVEL & TRANSPORT - GENERAL	100,000.00	50,000.00	100,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000.00	50,000.00	100,000.00
220202	UTILITIES - GENERAL	50,000.00	10,000.00	0.00
22020202	TELEPHONE CHARGES	50,000.00	10,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	50,000.00	50,000.00	100,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000.00	50,000.00	100,000.00
220204	MAINTENANCE SERVICES - GENERAL	200,000.00	200,000.00	200,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	100,000.00	100,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00	100,000.00
220205	TRAINING - GENERAL	50,000.00	50,000.00	50,000.00
22020501	LOCAL TRAINING	50,000.00	50,000.00	50,000.00
220208	FUEL & LUBRICANTS - GENERAL	70,000.00	50,000.00	70,000.00
22020801	MOTOR VEHICLE FUEL COST	50,000.00	50,000.00	50,000.00
22020803	PLANT / GENERATOR FUEL COST	20,000.00	0.00	20,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	80,000.00	40,000.00	80,000.00
22021001	REFRESHMENT & MEALS	80,000.00	40,000.00	80,000.00

011118400100	INFORMATION UNIT			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	21,049,532.00	16,971,766.00	14,331,552.00
21	PERSONNEL COST	10,689,532.00	11,141,766.00	13,971,552.00
2101	SALARY	7,991,072.00	7,448,112.00	9,046,680.00
210101	SALARIES AND WAGES	7,991,072.00	7,448,112.00	9,046,680.00

21010101	SALARY	7,991,072.00	7,448,112.00	9,046,680.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,698,460.00	3,693,654.00	4,924,872.00
210201	ALLOWANCES	2,698,460.00	3,693,654.00	4,924,872.00
21020122	Furniture Allowance	2,698,460.00	3,693,654.00	4,924,872.00
22	OTHER RECURRENT COSTS	360,000.00	270,000.00	360,000.00
2202	OVERHEAD COST	360,000.00	270,000.00	360,000.00
220201	TRAVEL & TRANSPORT - GENERAL	60,000.00	30,000.00	60,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	60,000.00	30,000.00	60,000.00
220203	MATERIALS & SUPPLIES - GENERAL	80,000.00	40,000.00	80,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	60,000.00	20,000.00	60,000.00
22020304	MAGAZINES & PERIODICALS	20,000.00	20,000.00	20,000.00
220204	MAINTENANCE SERVICES - GENERAL	80,000.00	60,000.00	80,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	50,000.00	30,000.00	50,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	30,000.00	30,000.00	30,000.00
220205	TRAINING - GENERAL	50,000.00	50,000.00	50,000.00
22020501	LOCAL TRAINING	50,000.00	50,000.00	50,000.00
220208	FUEL & LUBRICANTS - GENERAL	50,000.00	50,000.00	50,000.00
22020801	MOTOR VEHICLE FUEL COST	50,000.00	50,000.00	50,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	40,000.00	40,000.00	40,000.00
22021001	REFRESHMENT & MEALS	40,000.00	40,000.00	40,000.00
23	Capital Expenditure	10,000,000.00	5,560,000.00	0.00
2301	FIXED ASSETS PURCHASED	10,000,000.00	5,560,000.00	0.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,000,000.00	5,560,000.00	0.00
23010113	PURCHASE OF COMPUTERS	10,000,000.00	5,560,000.00	0.00

011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	6,601,677.00	10,187,948.00	16,339,966.00
21	PERSONNEL COST	6,001,677.00	9,737,948.00	15,739,966.00
2101	SALARY	4,439,565.00	3,926,196.00	7,795,080.00
210101	SALARIES AND WAGES	4,439,565.00	3,926,196.00	7,795,080.00
21010101	SALARY	4,439,565.00	3,926,196.00	7,795,080.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,562,112.00	5,811,752.00	7,944,886.00
210201	ALLOWANCES	1,562,112.00	5,811,752.00	7,944,886.00
21020122	Furniture Allowance	1,562,112.00	5,811,752.00	7,944,886.00
22	OTHER RECURRENT COSTS	600,000.00	450,000.00	600,000.00
2202	OVERHEAD COST	600,000.00	450,000.00	600,000.00
220201	TRAVEL & TRANSPORT - GENERAL	100,000.00	80,000.00	100,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000.00	80,000.00	100,000.00
220202	UTILITIES - GENERAL	20,000.00	50,000.00	20,000.00
22020202	TELEPHONE CHARGES	20,000.00	50,000.00	20,000.00
220203	MATERIALS & SUPPLIES - GENERAL	150,000.00	100,000.00	150,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	50,000.00	100,000.00
22020304	MAGAZINES & PERIODICALS	50,000.00	50,000.00	50,000.00
220204	MAINTENANCE SERVICES - GENERAL	150,000.00	130,000.00	150,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	80,000.00	100,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	50,000.00	50,000.00
220205	TRAINING - GENERAL	50,000.00	40,000.00	50,000.00
22020501	LOCAL TRAINING	50,000.00	40,000.00	50,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	130,000.00	50,000.00	130,000.00

22021001	REFRESHMENT & MEALS	50,000.00	50,000.00	50,000.00
22021026	Common services (Committee/Commissions)	80,000.00	0.00	80,000.00

011200100100	OFFICE OF THE LEADER			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	16,380,000.00	11,520,000.00	16,380,000.00
21	PERSONNEL COST	3,960,000.00	1,320,000.00	3,960,000.00
2101	SALARY	1,320,000.00	1,320,000.00	1,320,000.00
210101	SALARIES AND WAGES	1,320,000.00	1,320,000.00	1,320,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,320,000.00	1,320,000.00	1,320,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,640,000.00	0.00	2,640,000.00
210201	ALLOWANCES	2,640,000.00	0.00	2,640,000.00
21020122	Furniture Allowance	2,640,000.00	0.00	2,640,000.00
22	OTHER RECURRENT COSTS	12,420,000.00	10,200,000.00	12,420,000.00
2202	OVERHEAD COST	12,420,000.00	10,200,000.00	12,420,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,000,000.00	3,000,000.00	3,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000.00	3,000,000.00	3,000,000.00
220202	UTILITIES - GENERAL	200,000.00	150,000.00	200,000.00
22020201	ELECTRICITY CHARGES	150,000.00	0.00	150,000.00
22020202	TELEPHONE CHARGES	50,000.00	150,000.00	50,000.00
220203	MATERIALS & SUPPLIES - GENERAL	350,000.00	200,000.00	350,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	150,000.00	100,000.00	150,000.00
22020304	MAGAZINES & PERIODICALS	200,000.00	100,000.00	200,000.00
220204	MAINTENANCE SERVICES - GENERAL	300,000.00	300,000.00	300,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	150,000.00	150,000.00	150,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	150,000.00	150,000.00
220205	TRAINING - GENERAL	200,000.00	200,000.00	200,000.00
22020501	LOCAL TRAINING	200,000.00	200,000.00	200,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00	200,000.00	2,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	2,000,000.00	200,000.00	2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	200,000.00	200,000.00	200,000.00
22020801	MOTOR VEHICLE FUEL COST	200,000.00	200,000.00	200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,170,000.00	5,950,000.00	6,170,000.00
22021001	REFRESHMENT & MEALS	600,000.00	410,000.00	600,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,008,000.00	3,660,000.00	4,008,000.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	700,000.00	0.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,000,000.00	800,000.00	1,000,000.00
22021026	Common services (Committee/Commissions)	562,000.00	380,000.00	562,000.00

011200200100	DEPUTY LEADER			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	3,780,000.00	1,260,000.00	3,780,000.00
21	PERSONNEL COST	3,780,000.00	1,260,000.00	3,780,000.00
2101	SALARY	1,260,000.00	1,260,000.00	1,260,000.00
210101	SALARIES AND WAGES	1,260,000.00	1,260,000.00	1,260,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,260,000.00	1,260,000.00	1,260,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,520,000.00	0.00	2,520,000.00
210201	ALLOWANCES	2,520,000.00	0.00	2,520,000.00
21020122	Furniture Allowance	2,520,000.00	0.00	2,520,000.00

011200700100	CLERK OF THE HOUSE			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	480,000.00	180,000.00	480,000.00
21	PERSONNEL COST	480,000.00	180,000.00	480,000.00
2101	SALARY	240,000.00	180,000.00	240,000.00
210101	SALARIES AND WAGES	240,000.00	180,000.00	240,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	240,000.00	180,000.00	240,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	240,000.00	0.00	240,000.00
210201	ALLOWANCES	240,000.00	0.00	240,000.00
21020122	Furniture Allowance	240,000.00	0.00	240,000.00

011202100100	THE COUNCILLORS			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	55,140,000.00	11,700,000.00	57,540,000.00
21	PERSONNEL COST	55,140,000.00	11,700,000.00	57,540,000.00
2101	SALARY	13,200,000.00	11,700,000.00	15,600,000.00
210101	SALARIES AND WAGES	13,200,000.00	11,700,000.00	15,600,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	13,200,000.00	11,700,000.00	15,600,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	41,940,000.00	0.00	41,940,000.00
210201	ALLOWANCES	41,940,000.00	0.00	41,940,000.00
21020122	Furniture Allowance	41,940,000.00	0.00	41,940,000.00

016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	7,940,000.00	10,150,000.00	12,160,000.00
21	PERSONNEL COST	6,240,000.00	8,680,000.00	10,560,000.00
2101	SALARY	4,080,000.00	8,680,000.00	4,080,000.00
210101	SALARIES AND WAGES	4,080,000.00	8,680,000.00	4,080,000.00
21010101	SALARY	4,080,000.00	8,680,000.00	4,080,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,160,000.00	0.00	6,480,000.00
210201	ALLOWANCES	2,160,000.00	0.00	6,480,000.00
21020122	Furniture Allowance	2,160,000.00	0.00	2,160,000.00
21020126	Other Allowances	0.00	0.00	4,320,000.00
22	OTHER RECURRENT COSTS	1,700,000.00	1,470,000.00	1,600,000.00
2202	OVERHEAD COST	1,700,000.00	1,470,000.00	1,600,000.00
220201	TRAVEL & TRANSPORT - GENERAL	170,000.00	170,000.00	170,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	170,000.00	170,000.00	170,000.00
220202	UTILITIES - GENERAL	560,000.00	500,000.00	560,000.00
22020201	ELECTRICITY CHARGES	200,000.00	200,000.00	200,000.00
22020202	TELEPHONE CHARGES	360,000.00	300,000.00	360,000.00
220203	MATERIALS & SUPPLIES - GENERAL	150,000.00	150,000.00	150,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	150,000.00	150,000.00	150,000.00
220204	MAINTENANCE SERVICES - GENERAL	200,000.00	100,000.00	150,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000.00	100,000.00	150,000.00
220205	TRAINING - GENERAL	70,000.00	100,000.00	70,000.00
22020501	LOCAL TRAINING	70,000.00	100,000.00	70,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000.00	50,000.00	50,000.00

22020702	INFORMATION TECHNOLOGY CONSULTING	100,000.00	50,000.00	50,000.00
220208	FUEL & LUBRICANTS - GENERAL	100,000.00	100,000.00	150,000.00
22020801	MOTOR VEHICLE FUEL COST	100,000.00	100,000.00	150,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	350,000.00	300,000.00	300,000.00
22021001	REFRESHMENT & MEALS	350,000.00	300,000.00	300,000.00

012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	586,747,392.00	624,474,166.00	831,525,098.00
21	PERSONNEL COST	584,097,392.00	622,794,166.00	827,725,098.00
2101	SALARY	408,230,496.00	394,659,212.00	526,211,826.00
210101	SALARIES AND WAGES	408,230,496.00	394,659,212.00	526,211,826.00
21010101	SALARY	408,230,496.00	394,659,212.00	526,211,826.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	175,866,896.00	228,134,954.00	301,513,272.00
210201	ALLOWANCES	175,866,896.00	228,134,954.00	301,513,272.00
21020122	Furniture Allowance	175,866,896.00	228,134,954.00	301,513,272.00
22	OTHER RECURRENT COSTS	2,650,000.00	1,680,000.00	3,800,000.00
2202	OVERHEAD COST	2,650,000.00	1,680,000.00	3,800,000.00
220201	TRAVEL & TRANSPORT - GENERAL	400,000.00	180,000.00	600,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	400,000.00	180,000.00	600,000.00
220202	UTILITIES - GENERAL	300,000.00	150,000.00	300,000.00
22020201	ELECTRICITY CHARGES	300,000.00	150,000.00	300,000.00
220203	MATERIALS & SUPPLIES - GENERAL	450,000.00	350,000.00	750,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	300,000.00	600,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	150,000.00	50,000.00	150,000.00
220204	MAINTENANCE SERVICES - GENERAL	400,000.00	200,000.00	400,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000.00	200,000.00	300,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	0.00	100,000.00
220205	TRAINING - GENERAL	150,000.00	100,000.00	750,000.00
22020501	LOCAL TRAINING	150,000.00	100,000.00	750,000.00
220206	OTHER SERVICES - GENERAL	150,000.00	0.00	0.00
22020605	CLEANING & FUMIGATION SERVICES	150,000.00	0.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	200,000.00	100,000.00	100,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	100,000.00	100,000.00	100,000.00
22020708	MEDICAL CONSULTING	100,000.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	100,000.00	100,000.00	100,000.00
22020801	MOTOR VEHICLE FUEL COST	100,000.00	100,000.00	100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	500,000.00	500,000.00	800,000.00
22021001	REFRESHMENT & MEALS	100,000.00	200,000.00	400,000.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	200,000.00	300,000.00
22021026	Common services (Committee/Commissions)	100,000.00	100,000.00	100,000.00

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	191,998,452.00	108,996,278.00	125,044,188.00
21	PERSONNEL COST	71,398,452.00	43,216,278.00	63,964,188.00
2101	SALARY	42,548,280.00	27,418,938.00	36,545,250.00
210101	SALARIES AND WAGES	42,548,280.00	27,418,938.00	36,545,250.00
21010101	SALARY	42,548,280.00	27,418,938.00	36,545,250.00

2102	ALLOWANCES AND SOCIAL CONTRIBUTION	28,850,172.00	15,797,340.00	27,418,938.00
210201	ALLOWANCES	28,850,172.00	15,797,340.00	27,418,938.00
21020122	Furniture Allowance	28,850,172.00	15,797,340.00	27,418,938.00
22	OTHER RECURRENT COSTS	600,000.00	810,000.00	1,080,000.00
2202	OVERHEAD COST	600,000.00	810,000.00	1,080,000.00
220201	TRAVEL & TRANSPORT - GENERAL	100,000.00	100,000.00	160,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000.00	100,000.00	160,000.00
220202	UTILITIES - GENERAL	50,000.00	100,000.00	100,000.00
22020202	TELEPHONE CHARGES	50,000.00	100,000.00	100,000.00
220203	MATERIALS & SUPPLIES - GENERAL	100,000.00	150,000.00	100,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000.00	100,000.00	50,000.00
22020304	MAGAZINES & PERIODICALS	50,000.00	50,000.00	50,000.00
220204	MAINTENANCE SERVICES - GENERAL	100,000.00	150,000.00	100,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	50,000.00	50,000.00	50,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	100,000.00	50,000.00
220205	TRAINING - GENERAL	50,000.00	100,000.00	100,000.00
22020501	LOCAL TRAINING	50,000.00	100,000.00	100,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	100,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	0.00	100,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	50,000.00	100,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	50,000.00	100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	200,000.00	160,000.00	320,000.00
22021001	REFRESHMENT & MEALS	100,000.00	50,000.00	100,000.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	60,000.00	120,000.00
22021007	WELFARE PACKAGES	100,000.00	0.00	100,000.00
22021026	Common services (Committee/Commissions)	0.00	50,000.00	0.00
23	Capital Expenditure	120,000,000.00	64,970,000.00	60,000,000.00
2301	FIXED ASSETS PURCHASED	90,000,000.00	64,970,000.00	60,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	90,000,000.00	64,970,000.00	60,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	90,000,000.00	64,970,000.00	60,000,000.00
2302	CONSTRUCTION / PROVISION	30,000,000.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	30,000,000.00	0.00	0.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	30,000,000.00	0.00	0.00

022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	768,598,116.30	784,800,987.36	1,554,892,164.74
21	PERSONNEL COST	638,327,184.00	616,893,753.21	1,131,351,552.00
2101	SALARY	267,071,232.00	255,020,200.00	340,026,852.00
210101	SALARIES AND WAGES	267,071,232.00	255,020,200.00	340,026,852.00
21010101	SALARY	267,071,232.00	255,020,200.00	340,026,852.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	71,255,952.00	143,493,526.00	191,324,700.00
210201	ALLOWANCES	71,255,952.00	143,493,526.00	191,324,700.00
21020122	Furniture Allowance	71,255,952.00	143,493,526.00	191,324,700.00
2103	SOCIAL BENEFITS	300,000,000.00	218,380,027.21	600,000,000.00
210301	SOCIAL BENEFITS	300,000,000.00	218,380,027.21	600,000,000.00
21030102	PENSION	300,000,000.00	218,380,027.21	600,000,000.00
22	OTHER RECURRENT COSTS	130,270,932.30	167,907,234.15	423,540,612.74
2202	OVERHEAD COST	2,400,000.00	1,680,000.00	3,800,000.00
220201	TRAVEL & TRANSPORT - GENERAL	300,000.00	130,000.00	600,000.00

22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	130,000.00	600,000.00
220202	UTILITIES - GENERAL	300,000.00	100,000.00	300,000.00
22020201	ELECTRICITY CHARGES	300,000.00	100,000.00	300,000.00
220203	MATERIALS & SUPPLIES - GENERAL	350,000.00	200,000.00	450,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	200,000.00	400,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	50,000.00	0.00	50,000.00
220204	MAINTENANCE SERVICES - GENERAL	400,000.00	200,000.00	400,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000.00	200,000.00	300,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	0.00	100,000.00
220205	TRAINING - GENERAL	150,000.00	150,000.00	750,000.00
22020501	LOCAL TRAINING	150,000.00	150,000.00	750,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000.00	100,000.00	100,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	100,000.00	100,000.00	100,000.00
220208	FUEL & LUBRICANTS - GENERAL	100,000.00	100,000.00	400,000.00
22020801	MOTOR VEHICLE FUEL COST	100,000.00	100,000.00	400,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	700,000.00	700,000.00	800,000.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	400,000.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	300,000.00	300,000.00
22021026	Common services (Committee/Commissions)	100,000.00	100,000.00	100,000.00
2206	PUBLIC DEBT CHARGES	0.00	76,000,000.00	304,000,000.00
220602	DOMESTIC INTEREST / DISCOUNT	0.00	76,000,000.00	304,000,000.00
22060201	DOMESTIC INTEREST / DISCOUNT - SHORT-TERM BORROWING	0.00	76,000,000.00	304,000,000.00
2207	TRANSFERS-PAYMENT	127,870,932.30	90,227,234.15	115,740,612.74
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	127,870,932.30	90,227,234.15	115,740,612.74
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	127,870,932.30	90,227,234.15	115,740,612.74

023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	14,502,392.00	13,853,200.00	24,149,720.00
21	PERSONNEL COST	13,902,392.00	13,403,200.00	23,549,720.00
2101	SALARY	9,703,440.00	7,277,580.00	15,382,224.00
210101	SALARIES AND WAGES	9,703,440.00	7,277,580.00	15,382,224.00
21010101	SALARY	9,703,440.00	7,277,580.00	15,382,224.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,198,952.00	6,125,620.00	8,167,496.00
210201	ALLOWANCES	4,198,952.00	6,125,620.00	8,167,496.00
21020122	Furniture Allowance	4,198,952.00	6,125,620.00	8,167,496.00
22	OTHER RECURRENT COSTS	600,000.00	450,000.00	600,000.00
2202	OVERHEAD COST	600,000.00	450,000.00	600,000.00
220201	TRAVEL & TRANSPORT - GENERAL	100,000.00	50,000.00	100,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000.00	50,000.00	100,000.00
220202	UTILITIES - GENERAL	50,000.00	50,000.00	50,000.00
22020202	TELEPHONE CHARGES	50,000.00	50,000.00	50,000.00
220203	MATERIALS & SUPPLIES - GENERAL	100,000.00	100,000.00	100,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000.00	50,000.00	50,000.00
22020304	MAGAZINES & PERIODICALS	50,000.00	50,000.00	50,000.00
220204	MAINTENANCE SERVICES - GENERAL	100,000.00	50,000.00	100,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	50,000.00	50,000.00	50,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	0.00	50,000.00
220205	TRAINING - GENERAL	50,000.00	50,000.00	50,000.00
22020501	LOCAL TRAINING	50,000.00	50,000.00	50,000.00

220208	FUEL & LUBRICANTS - GENERAL	50,000.00	50,000.00	50,000.00
22020801	MOTOR VEHICLE FUEL COST	50,000.00	50,000.00	50,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	150,000.00	100,000.00	150,000.00
22021001	REFRESHMENT & MEALS	50,000.00	50,000.00	50,000.00
22021004	MEDICAL EXPENSES-LOCAL	50,000.00	0.00	50,000.00
22021026	Common services (Committee/Commissions)	50,000.00	50,000.00	50,000.00

023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	3,384,999,637.28	861,990,160.00	3,822,846,675.27
21	PERSONNEL COST	138,845,208.00	104,101,610.00	204,992,296.00
2101	SALARY	92,821,664.00	48,051,340.00	128,772,184.00
210101	SALARIES AND WAGES	92,821,664.00	48,051,340.00	128,772,184.00
21010101	SALARY	92,821,664.00	48,051,340.00	128,772,184.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	46,023,544.00	56,050,270.00	76,220,112.00
210201	ALLOWANCES	46,023,544.00	56,050,270.00	76,220,112.00
21020122	Furniture Allowance	46,023,544.00	56,050,270.00	76,220,112.00
22	OTHER RECURRENT COSTS	2,400,000.00	1,680,000.00	2,400,000.00
2202	OVERHEAD COST	2,400,000.00	1,680,000.00	2,400,000.00
220201	TRAVEL & TRANSPORT - GENERAL	300,000.00	100,000.00	300,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	100,000.00	300,000.00
220202	UTILITIES - GENERAL	300,000.00	100,000.00	300,000.00
22020202	TELEPHONE CHARGES	300,000.00	100,000.00	300,000.00
220203	MATERIALS & SUPPLIES - GENERAL	350,000.00	230,000.00	350,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	230,000.00	300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	50,000.00	0.00	50,000.00
220204	MAINTENANCE SERVICES - GENERAL	400,000.00	200,000.00	400,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000.00	200,000.00	300,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	0.00	100,000.00
220205	TRAINING - GENERAL	150,000.00	150,000.00	150,000.00
22020501	LOCAL TRAINING	150,000.00	150,000.00	150,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000.00	100,000.00	100,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	100,000.00	100,000.00	100,000.00
220208	FUEL & LUBRICANTS - GENERAL	100,000.00	100,000.00	100,000.00
22020801	MOTOR VEHICLE FUEL COST	100,000.00	100,000.00	100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	700,000.00	700,000.00	700,000.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	300,000.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	300,000.00	300,000.00
22021026	Common services (Committee/Commissions)	100,000.00	100,000.00	100,000.00
23	Capital Expenditure	3,243,754,429.28	756,208,550.00	3,615,454,379.27
2302	CONSTRUCTION / PROVISION	3,193,754,429.28	756,208,550.00	3,565,454,379.27
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,193,754,429.28	756,208,550.00	3,565,454,379.27
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	44,000,000.00	0.00	40,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	122,000,000.00	37,406,000.00	80,416,057.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	544,921,886.72	0.00	200,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	1,523,508,125.28	0.00	656,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	959,324,417.28	718,802,550.00	2,589,038,322.27
2303	REHABILITATION / REPAIRS	50,000,000.00	0.00	50,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	50,000,000.00	0.00	50,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	50,000,000.00	0.00	50,000,000.00

051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	198,009,902.00	149,295,564.00	228,880,832.00
21	PERSONNEL COST	132,409,902.00	148,485,564.00	197,800,832.00
2101	SALARY	86,882,468.00	95,077,530.00	126,590,120.00
210101	SALARIES AND WAGES	86,882,468.00	95,077,530.00	126,590,120.00
21010101	SALARY	86,882,468.00	95,077,530.00	126,590,120.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	45,527,434.00	53,408,034.00	71,210,712.00
210201	ALLOWANCES	45,527,434.00	53,408,034.00	71,210,712.00
21020122	Furniture Allowance	45,527,434.00	53,408,034.00	71,210,712.00
22	OTHER RECURRENT COSTS	600,000.00	810,000.00	1,080,000.00
2202	OVERHEAD COST	600,000.00	810,000.00	1,080,000.00
220201	TRAVEL & TRANSPORT - GENERAL	100,000.00	100,000.00	180,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000.00	100,000.00	180,000.00
220202	UTILITIES - GENERAL	50,000.00	50,000.00	50,000.00
22020202	TELEPHONE CHARGES	50,000.00	50,000.00	50,000.00
220203	MATERIALS & SUPPLIES - GENERAL	100,000.00	100,000.00	200,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000.00	50,000.00	100,000.00
22020303	NEWSPAPERS	0.00	0.00	100,000.00
22020304	MAGAZINES & PERIODICALS	50,000.00	50,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	100,000.00	120,000.00	150,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	50,000.00	50,000.00	100,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	70,000.00	50,000.00
220205	TRAINING - GENERAL	50,000.00	50,000.00	100,000.00
22020501	LOCAL TRAINING	50,000.00	50,000.00	100,000.00
220208	FUEL & LUBRICANTS - GENERAL	50,000.00	100,000.00	100,000.00
22020801	MOTOR VEHICLE FUEL COST	50,000.00	100,000.00	100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	150,000.00	290,000.00	300,000.00
22021001	REFRESHMENT & MEALS	50,000.00	100,000.00	100,000.00
22021004	MEDICAL EXPENSES-LOCAL	50,000.00	100,000.00	50,000.00
22021007	WELFARE PACKAGES	0.00	40,000.00	100,000.00
22021026	Common services (Committee/Commissions)	50,000.00	50,000.00	50,000.00
23	Capital Expenditure	65,000,000.00	0.00	30,000,000.00
2301	FIXED ASSETS PURCHASED	10,000,000.00	0.00	10,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,000,000.00	0.00	10,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	10,000,000.00	0.00	0.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	0.00	10,000,000.00
2302	CONSTRUCTION / PROVISION	5,000,000.00	0.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	5,000,000.00	0.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	5,000,000.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	50,000,000.00	0.00	20,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	50,000,000.00	0.00	20,000,000.00
23050101	RESEARCH AND DEVELOPMENT	50,000,000.00	0.00	20,000,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	434,971,434.00	351,130,218.00	507,524,290.00
21	PERSONNEL COST	313,081,972.00	327,333,218.00	436,444,290.00

2101	SALARY	197,900,280.00	169,627,682.00	226,170,242.00
210101	SALARIES AND WAGES	197,900,280.00	169,627,682.00	226,170,242.00
21010101	SALARY	197,900,280.00	169,627,682.00	226,170,242.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	115,181,692.00	157,705,536.00	210,274,048.00
210201	ALLOWANCES	115,181,692.00	157,705,536.00	210,274,048.00
21020122	Furniture Allowance	115,181,692.00	157,705,536.00	210,274,048.00
22	OTHER RECURRENT COSTS	600,000.00	810,000.00	1,080,000.00
2202	OVERHEAD COST	600,000.00	810,000.00	1,080,000.00
220201	TRAVEL & TRANSPORT - GENERAL	100,000.00	100,000.00	200,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000.00	100,000.00	200,000.00
220202	UTILITIES - GENERAL	50,000.00	100,000.00	50,000.00
22020202	TELEPHONE CHARGES	50,000.00	100,000.00	50,000.00
220203	MATERIALS & SUPPLIES - GENERAL	100,000.00	170,000.00	200,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000.00	70,000.00	100,000.00
22020304	MAGAZINES & PERIODICALS	50,000.00	100,000.00	100,000.00
220204	MAINTENANCE SERVICES - GENERAL	100,000.00	110,000.00	100,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	50,000.00	50,000.00	50,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	60,000.00	50,000.00
220205	TRAINING - GENERAL	50,000.00	30,000.00	100,000.00
22020501	LOCAL TRAINING	50,000.00	30,000.00	100,000.00
220208	FUEL & LUBRICANTS - GENERAL	50,000.00	50,000.00	50,000.00
22020801	MOTOR VEHICLE FUEL COST	50,000.00	50,000.00	50,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	150,000.00	250,000.00	380,000.00
22021001	REFRESHMENT & MEALS	50,000.00	50,000.00	100,000.00
22021004	MEDICAL EXPENSES-LOCAL	50,000.00	50,000.00	100,000.00
22021007	WELFARE PACKAGES	0.00	100,000.00	100,000.00
22021026	Common services (Committee/Commissions)	50,000.00	50,000.00	80,000.00
23	Capital Expenditure	121,289,462.00	22,987,000.00	70,000,000.00
2301	FIXED ASSETS PURCHASED	61,289,462.00	19,987,000.00	55,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	61,289,462.00	19,987,000.00	55,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	61,289,462.00	19,987,000.00	55,000,000.00
2302	CONSTRUCTION / PROVISION	30,000,000.00	0.00	15,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	30,000,000.00	0.00	15,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	30,000,000.00	0.00	15,000,000.00
2303	REHABILITATION / REPAIRS	10,000,000.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	10,000,000.00	0.00	0.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	10,000,000.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	20,000,000.00	3,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	20,000,000.00	3,000,000.00	0.00
23050101	RESEARCH AND DEVELOPMENT	20,000,000.00	3,000,000.00	0.00

053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE			
Code	Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	70,000,000.00	0.00	50,000,000.00
23	Capital Expenditure	70,000,000.00	0.00	50,000,000.00
2302	CONSTRUCTION / PROVISION	70,000,000.00	0.00	50,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	70,000,000.00	0.00	50,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	70,000,000.00	0.00	50,000,000.00

State	Enugu
Local Government	Ezeagu
Year	2026

This is the publication of the 2026 Budget for Ezeagu Local Government, Enugu State. The budget publication contains the following graphical presentations and reports, which are based on the six segments of the National Chart of Accounts (NCOA):

Report / Graphs	Explanation
Budget Overview (Table)	Provides a high level summary of Revenue and Expenditure by Economic segment, Expenditure by Sector, the top 10 (largest) Capital Expenditure projects and expenditure by Ward (Total Expenditure, and Capital Expenditure)
Budget Overview (Graph)	Provides a graphical summary of the information contained in the above tables
Budget Summary	Shows the inflow and out of funds by nature (Economic Segment Sub-Account Type) as well as the Fiscal Year Opening and Closing Cash Balances
Expenditure by Administrative Unit by Main Economic Classification (Personnel, Other Recurrent, Capital)	Shows the appropriations for the budget year for each Administrative Unit, for each of the three main expenditure classifications: Personnel (Economic Sub-Account Type 21), Other Recurrent Expenditure (Economic Sub-Account Type 22) and Capital Expenditure (Economic Sub-Account Type 23)
Total Revenue by Administrative Segment	Shows the amount of Revenue to be collected by each Administrative Unit
Total Revenue by Economic Segment	Shows the Total Revenues by nature (Economic segment)
Total Revenue by Fund Segment	Shows the Total Revenue by Fund source
Capital Receipt by Item	Provides a breakdown of capital receipt (inflows under Economic Sub-Account Types 13 (Aids and Grants) and 14 (Capital Development Fund receipt, which includes loans). If this report is blank, it means there are no envisaged capital receipts.
Total Expenditure by Administrative Segment	Shows the Total Expenditures by Administrative Unit
Personnel Expenditure by Administrative Segment	Shows Personnel Expenditure (Sub-Account Type 21) by Administrative Unit
Other Recurrent Expenditure by Administrative Segment	Shows Other Recurrent Expenditure (Sub-Account Type 22) by Administrative Unit. Other Recurrent Expenditure includes Overheads, Staff Loans, Grants and Contributions, Subsidies, Debt Service (Principal and Interest) and Transfer Payments as applicable
Capital Expenditure by Administrative Segment	Shows Capital Expenditure (Sub-Account Type 23) by Administrative Unit. Capital Expenditure is expenditure that creates a Fixed Asset (and asset that has a life of more than one year), tangible or in-tangible
Total Expenditure by Economic Segment	Shows the Total Expenditure by nature (Economic segment)
Total Expenditure by Functional Segment	Shows the Total Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Personnel Expenditure by Functional Segment	Shows the Personnel Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Other Recurrent Expenditure by Functional Segment	Shows the Other Recurrent Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Capital Expenditure by Functional Segment	Shows the Capital Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Total Expenditure by Geo-Location Segment	Shows the Total Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Personnel Expenditure by Geo-Location Segment	Shows the Personnel Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Other Recurrent Expenditure by Geo-Location Segment	Shows the Other Recurrent Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Capital Expenditure by Geo-Location Segment	Shows the Capital Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Total Expenditure by Programme Segment	Shows the Total Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Personnel Expenditure by Programme Segment	Shows the Personnel Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Other Recurrent Expenditure by Programme Segment	Shows the Other Recurrent Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Programme Segment	Shows the Capital Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Project	Shows Capital Expenditure by Project, including the responsible Administrative Unit, the nature of the expenditure (Economic Segment), and the Function and Programme that the expenditure contributes to
Total Expenditure by Administrative Unit by Economic Segment	Shows the Expenditure by nature (Economic segment) for each Administrative Unit

Enugu State - EZEAGU Local Government: 2026 Budget Overview (Original Budget)

Revenue by Economic	2026 Budget
Opening Balance	453,705,000.00
Statutory Allocation	2,800,000,000.00
VAT	3,100,000,000.00
Other FAAC	1,000,000,000.00
LG IGR	200,000,000.00
Share of State IGR	-
Other (Capital Receipts)	-
Total Revenue	7,553,705,000.00

Expenditure by Economic	2026 Budget
Personnel	2,703,520,000.00
Grants / Contributions to State	-
Other Recurrent	408,955,000.00
Capital	4,441,230,000.00
Total Expenditure	7,553,705,000.00

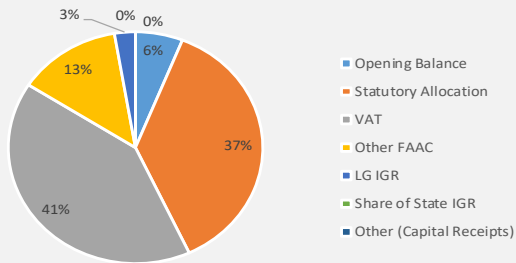
Expenditure by Sector	2026 Budget
Education	224,987,914.00
Health	409,189,162.00
Other Social	711,000,000.00
Agriculture	1,038,918,418.00
Other Economic	1,303,764,408.00
Administration	3,865,845,098.00
Law and Justice	-
Total Expenditure	7,553,705,000.00

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Cultivation of 1000 hectares of cassava, maize and 500 hectares of other crops	800,000,000.00
Construction of 4 skill acquisition centres in the 4 development centres of Ezeagu	800,000,000.00
Purchase of 100 units of transformers and cables.	600,000,000.00
Sinking of 100 nos of boreholes across Ezeagu LGA	500,000,000.00
Construction of 20 Nos of type 2 health centres	200,000,000.00
Green Smart School Project (Local Government contribution)	200,000,000.00
Construction of parks and required facilities for Game Reserve	200,000,000.00
Enhancement Of Ezeagu LGA website	200,000,000.00
Establishment of Computer Based Test Centre (CBT)	200,000,000.00
Water and sanitation projects/programmes	200,000,000.00
Other Capital Projects	541,230,000.00
Total	4,441,230,000.00

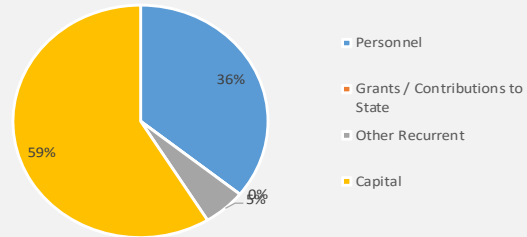
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
AGBA UMANA	-	-
AGUOBU (UMUMBA)	-	-
AGUOBU-OWA 1	500,000,000.00	500,000,000.00
AGUOBU-OWA 11	1,000,000,000.00	1,000,000,000.00
AWHA	-	-
IMEZI OWA I	-	-
IMEZI OWA II	-	-
IWOLLO	-	-
MGBAGBU OWA I	-	-
MGBAGBU OWA III	-	-
MGBAGBU OWA II	-	-
OBE AGU UMANA	-	-
OBINOFIA	-	-
OGHE I	-	-
OGHE II	-	-
OKPOGHO	-	-
OLO/AMAGU UMULOKPA I	-	-
ULO/AMAGU/UMULOKPA II	-	-
UMANA NDIAGU	-	-
UMUMBA NDIUMO	-	-

EZEAGU Local Government, Enugu State: 2026 Budget Overview (Original Budget)

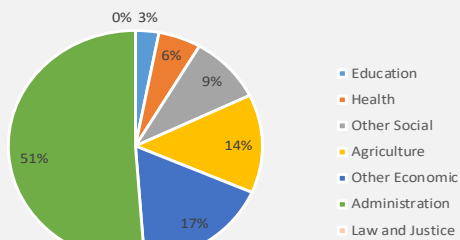
Where is the Money coming from?



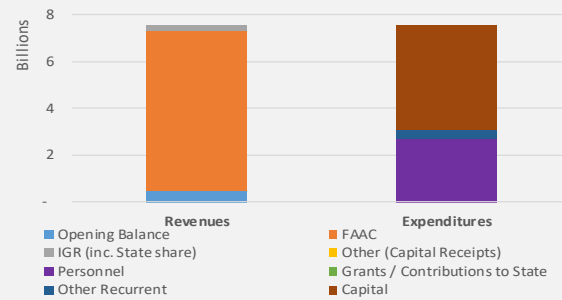
What is the Money being spent On?



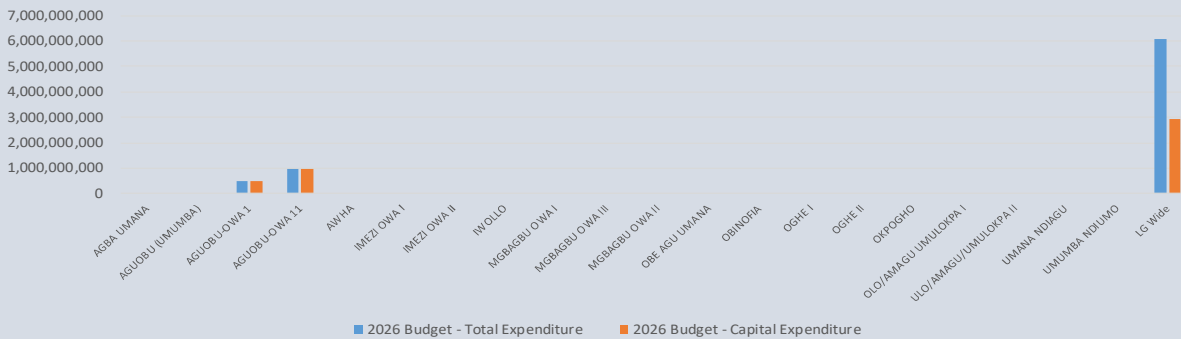
Who is Spending the Money?



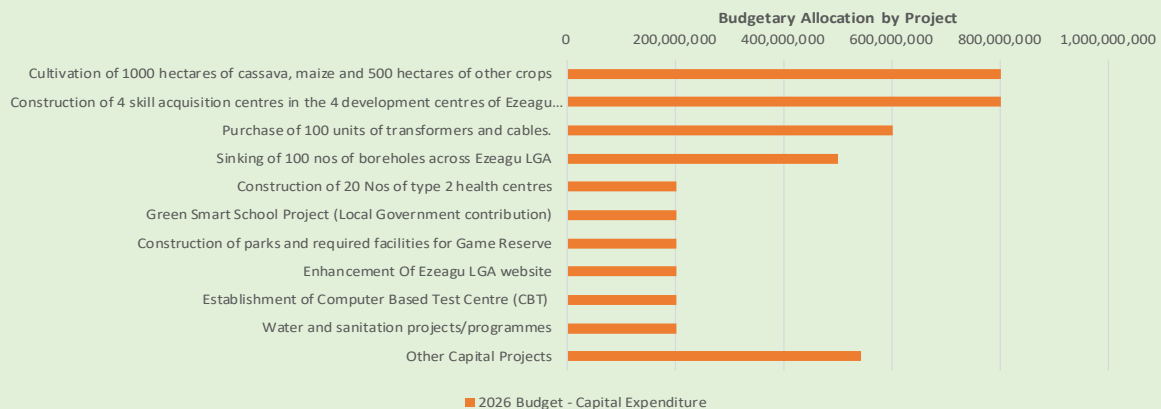
Inflows and Outflows



Where is the Money being Spent?



What Capital Projects are being Implemented (ten largest projects)?



414306 - EZEAGU Local Government, Enugu State - 2026 Budget: Summary

Item	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Opening Balance	90,297,744.00		453,705,000.00
Recurrent Revenue	4,900,000,000.00	4,241,361,286.00	7,100,000,000.00
11 - GOVERNMENT SHARE OF FAAC	4,750,000,000.00	4,196,172,046.00	6,900,000,000.00
12 - INDEPENDENT REVENUE	150,000,000.00	45,189,240.00	200,000,000.00
Recurrent Expenditure	2,611,305,000.00	1,124,841,443.00	3,112,475,000.00
21 - PERSONNEL COST	2,281,150,000.00	897,968,477.00	2,703,520,000.00
22 - OTHER RECURRENT COSTS	330,155,000.00	226,872,966.00	408,955,000.00
Transfer to Capital Account	2,378,992,744.00	3,116,519,843.00	4,441,230,000.00
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-
23 - Capital Expenditure	2,378,992,744.00	119,300,000.00	4,441,230,000.00
Total Revenue (including OB)	4,990,297,744.00	4,241,361,286.00	7,553,705,000.00
Total Expenditure	4,990,297,744.00	1,244,141,443.00	7,553,705,000.00

414306 - EZEAGU Local Government, Enugu State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	2,703,520,000.00	408,955,000.00	3,112,475,000.00	4,441,230,000.00	7,553,705,000.00
010000000000	ADMINISTRATION SECTOR	1,981,365,098.00	194,480,000.00	2,175,845,098.00	1,690,000,000.00	3,865,845,098.00
011100000000	OFFICE OF THE LG CHAIRMAN	83,226,190.00	152,480,000.00	235,706,190.00	1,690,000,000.00	1,925,706,190.00
011100100100	CHAIRMAN	3,600,000.00	145,600,000.00	149,200,000.00	1,670,000,000.00	1,819,200,000.00
011100100200	VICE-CHAIRMAN	3,120,000.00	-	3,120,000.00	-	3,120,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	12,668,208.00	-	12,668,208.00	-	12,668,208.00
011118300100	INTERNAL AUDIT	40,288,424.00	1,190,000.00	41,478,424.00	-	41,478,424.00
011118400100	INFORMATION UNIT	12,447,222.00	3,900,000.00	16,347,222.00	-	16,347,222.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	11,102,336.00	1,790,000.00	12,892,336.00	20,000,000.00	32,892,336.00
011200000000	LOCAL GOVT COUNCIL	60,120,000.00	10,100,000.00	70,220,000.00	-	70,220,000.00
011200100100	OFFICE OF THE LEADER	2,640,000.00	10,100,000.00	12,740,000.00	-	12,740,000.00
011200200100	DEPUTY LEADER	2,400,000.00	-	2,400,000.00	-	2,400,000.00
011200700100	CLERK OF THE HOUSE	1,200,000.00	-	1,200,000.00	-	1,200,000.00
011202100100	THE COUNCILLORS	53,880,000.00	-	53,880,000.00	-	53,880,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	2,400,000.00	7,650,000.00	10,050,000.00	-	10,050,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	2,400,000.00	7,650,000.00	10,050,000.00	-	10,050,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	1,835,618,908.00	24,250,000.00	1,859,868,908.00	-	1,859,868,908.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	1,835,618,908.00	24,250,000.00	1,859,868,908.00	-	1,859,868,908.00
020000000000	ECONOMIC SECTOR	497,997,826.00	193,455,000.00	691,452,826.00	1,651,230,000.00	2,342,682,826.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	35,468,418.00	3,450,000.00	38,918,418.00	1,000,000,000.00	1,038,918,418.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	35,468,418.00	3,450,000.00	38,918,418.00	1,000,000,000.00	1,038,918,418.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	370,494,244.00	166,605,000.00	537,099,244.00	-	537,099,244.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	370,494,244.00	166,605,000.00	537,099,244.00	-	537,099,244.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	4,536,750.00	4,500,000.00	9,036,750.00	-	9,036,750.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	4,536,750.00	4,500,000.00	9,036,750.00	-	9,036,750.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	87,498,414.00	18,900,000.00	106,398,414.00	651,230,000.00	757,628,414.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	87,498,414.00	18,900,000.00	106,398,414.00	651,230,000.00	757,628,414.00
050000000000	SOCIAL SECTOR	224,157,076.00	21,020,000.00	245,177,076.00	1,100,000,000.00	1,345,177,076.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	22,267,914.00	2,720,000.00	24,987,914.00	200,000,000.00	224,987,914.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	22,267,914.00	2,720,000.00	24,987,914.00	200,000,000.00	224,987,914.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	201,889,162.00	7,300,000.00	209,189,162.00	200,000,000.00	409,189,162.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	201,889,162.00	7,300,000.00	209,189,162.00	200,000,000.00	409,189,162.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	-	11,000,000.00	11,000,000.00	700,000,000.00	711,000,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	-	11,000,000.00	11,000,000.00	700,000,000.00	711,000,000.00

414306 - EZEAGU Local Government, Enugu State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Revenue</i>	<i>4,900,000,000.00</i>	<i>4,241,361,286.00</i>	<i>7,100,000,000.00</i>
010000000000	ADMINISTRATION SECTOR	1,930,000.00	1,320,000.00	2,330,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	1,930,000.00	1,320,000.00	2,330,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	1,930,000.00	1,320,000.00	2,330,000.00
020000000000	ECONOMIC SECTOR	4,898,037,000.00	4,240,014,286.00	7,097,630,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	101,070,000.00	9,115,600.00	131,100,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	101,070,000.00	9,115,600.00	131,100,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	4,796,787,000.00	4,230,809,186.00	6,966,400,000.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	4,796,787,000.00	4,230,809,186.00	6,966,400,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	180,000.00	89,500.00	130,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	180,000.00	89,500.00	130,000.00
050000000000	SOCIAL SECTOR	33,000.00	27,000.00	40,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	33,000.00	27,000.00	40,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	33,000.00	27,000.00	40,000.00

414306 - EZEAGU Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	4,900,000,000.00	4,241,361,286.00	7,100,000,000.00
11	GOVERNMENT SHARE OF FAAC	4,750,000,000.00	4,196,172,046.00	6,900,000,000.00
1101	GOVERNMENT SHARE OF FAAC	4,750,000,000.00	4,196,172,046.00	6,900,000,000.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	750,000,000.00	1,637,853,492.88	2,800,000,000.00
11010101	Statutory Allocation	750,000,000.00	1,637,853,492.88	2,800,000,000.00
110102	LOCAL GOVERNMENT SHARE OF VAT	2,200,000,000.00	2,172,330,439.02	3,100,000,000.00
11010201	Share Of VAT	2,200,000,000.00	2,172,330,439.02	3,100,000,000.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	1,800,000,000.00	385,988,114.10	1,000,000,000.00
11010301	Excess Crude	1,800,000,000.00	385,988,114.10	1,000,000,000.00
12	INDEPENDENT REVENUE	150,000,000.00	45,189,240.00	200,000,000.00
1201	TAX REVENUE	5,000,000.00	4,600,000.00	6,000,000.00
120103	OTHER TAXES	5,000,000.00	4,600,000.00	6,000,000.00
12010320	Community Development/Poll Tax/Rate	5,000,000.00	4,600,000.00	6,000,000.00
1202	NON-TAX REVENUE	145,000,000.00	40,589,240.00	194,000,000.00
120201	LICENCES - GENERAL	94,413,000.00	2,913,000.00	50,000,000.00
12020102	Gold Smith/Black Smith and Gold Dealer licenses	50,000.00	42,000.00	50,000.00
12020103	Registration of Voluntary Organizations	30,000.00	20,000.00	30,000.00
12020107	Boats & Canoe (Small Craft) License	20,000.00	-	20,000.00
12020109	Liquor License	1,000,000.00	205,500.00	300,000.00
12020111	Bake House License	3,000.00	6,000.00	10,000.00
12020113	BRICKMAKING, Etc LICENSE	80,000.00	47,500.00	80,000.00
12020114	Cart Licenses	20,000.00	-	10,000.00
12020116	Cattle Dealer Licenses	89,790,000.00	215,000.00	44,765,000.00
12020117	Dried fish Licenses	30,000.00	28,000.00	35,000.00
12020119	Pet (Dog) Licenses	10,000.00	6,000.00	10,000.00
12020121	Hawker's Permits	30,000.00	38,400.00	40,000.00
12020123	Produce Buying Licenses	50,000.00	82,600.00	100,000.00
12020124	Consolidated Emblem	3,000,000.00	-	2,000,000.00
12020128	Borehole Drilling Licenses	50,000.00	-	-
12020199	Other Lincenses	250,000.00	2,222,000.00	2,550,000.00
120204	FEES - GENERAL	3,720,000.00	2,150,000.00	4,320,000.00
12020417	Contractor Registration Fees	1,000,000.00	600,000.00	1,500,000.00
12020418	Marriage/ Divorce Fees	400,000.00	450,000.00	500,000.00
12020427	Tender Fees	200,000.00	90,000.00	500,000.00
12020436	Bill Board Advertisement Fees	200,000.00	120,000.00	200,000.00
12020442	Association Fees	500,000.00	250,000.00	300,000.00
12020446	Agricultural/Vertinary Services Fees	1,000,000.00	400,000.00	1,000,000.00
12020449	Business/Trade Operating Fees	200,000.00	85,000.00	100,000.00
12020450	Inspection Fees	20,000.00	15,000.00	20,000.00
12020451	Timber & Forest Fees	200,000.00	140,000.00	200,000.00
120206	SALES - GENERAL	13,000,000.00	10,181,800.00	87,308,170.00
12020605	Sales Of Stores/Scraps/Unserviceable Items	3,000,000.00	1,931,800.00	2,308,170.00
12020610	Proceeds From Sales Of Farm Produce	10,000,000.00	8,250,000.00	85,000,000.00
120207	EARNINGS -GENERAL	33,867,000.00	24,144,440.00	42,371,830.00
12020703	Earnings from Hire of Plants and Equipment	17,000,000.00	16,932,640.00	20,000,000.00
12020705	Earnings from the Use of Govt. Halls	500,000.00	380,000.00	1,000,000.00
12020706	Earnings from Tolls of Expressway	3,500,000.00	2,571,400.00	2,500,000.00
12020711	Earnings from Commercial Activities	10,200,000.00	2,604,900.00	5,371,830.00
12020721	Hire of Fishing & Fish Farm Equipment	167,000.00	-	-

414306 - EZEAGU Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
12020799	Other Earnings	2,500,000.00	1,655,500.00	13,500,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	-	-	10,000,000.00
12020803	Rent on Govt. Buildings	-	-	10,000,000.00
120210	REPAYMENTS - GENERAL	-	1,200,000.00	-
12021001	Repayment of Motor Vehicle Advances	-	1,200,000.00	-

414306 - EZEAGU Local Government, Enugu State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>7,100,000,000.00</i>
01	FEDERATION ACCOUNT	6,900,000,000.00
011	FAAC DIRECT ALLOCATION	6,900,000,000.00
01101	FAAC DIRECT ALLOCATION	6,900,000,000.00
02	CONSOLIDATED REVENUE FUND	200,000,000.00
021	MAIN ENVELOP	200,000,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	200,000,000.00

414306 - EZEAGU Local Government, Enugu State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Proposed Budget	2026 Approved Budget
	Total Expenditure	4,990,297,744.00	1,244,141,443.00	7,553,705,000.00	7,553,705,000.00
010000000000	ADMINISTRATION SECTOR	2,757,799,410.00	329,016,986.00	3,865,845,098.00	3,865,845,098.00
011100000000	OFFICE OF THE LG CHAIRMAN	1,225,564,992.00	197,877,983.00	1,925,706,190.00	1,925,706,190.00
011100100100	CHAIRMAN	1,131,542,744.00	112,041,865.00	1,819,200,000.00	1,819,200,000.00
011100100200	VICE-CHAIRMAN	3,120,000.00	3,120,000.00	3,120,000.00	3,120,000.00
011100500100	ADVISED/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	39,668,208.00	39,668,208.00	12,668,208.00	12,668,208.00
011118300100	INTERNAL AUDIT	26,861,320.00	25,109,680.00	41,478,424.00	41,478,424.00
011118400100	INFORMATION UNIT	12,791,520.00	8,647,030.00	16,347,222.00	16,347,222.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	11,581,200.00	9,291,200.00	32,892,336.00	32,892,336.00
011200000000	LOCAL GOVT COUNCIL	70,920,000.00	60,120,000.00	70,220,000.00	70,220,000.00
011200100100	OFFICE OF THE LEADER	13,440,000.00	2,640,000.00	12,740,000.00	12,740,000.00
011200200100	DEPUTY LEADER	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00
011200700100	CLERK OF THE HOUSE	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00
011202100100	THE COUNCILLORS	53,880,000.00	53,880,000.00	53,880,000.00	53,880,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	21,200,000.00	12,372,315.00	10,050,000.00	10,050,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	21,200,000.00	12,372,315.00	10,050,000.00	10,050,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	1,440,114,418.00	58,646,688.00	1,859,868,908.00	1,859,868,908.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	1,440,114,418.00	58,646,688.00	1,859,868,908.00	1,859,868,908.00
020000000000	ECONOMIC SECTOR	1,599,911,056.00	693,445,138.00	2,342,682,826.00	2,342,682,826.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	829,208,664.00	26,338,664.00	1,038,918,418.00	1,038,918,418.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	829,208,664.00	26,338,664.00	1,038,918,418.00	1,038,918,418.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	526,973,216.00	528,572,498.00	537,099,244.00	537,099,244.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	526,973,216.00	528,572,498.00	537,099,244.00	537,099,244.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	14,124,540.00	7,549,540.00	9,036,750.00	9,036,750.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	14,124,540.00	7,549,540.00	9,036,750.00	9,036,750.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	229,604,636.00	130,984,436.00	757,628,414.00	757,628,414.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	229,604,636.00	130,984,436.00	757,628,414.00	757,628,414.00
050000000000	SOCIAL SECTOR	632,587,278.00	221,679,319.00	1,345,177,076.00	1,345,177,076.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	100,764,616.00	18,424,657.00	224,987,914.00	224,987,914.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	100,764,616.00	18,424,657.00	224,987,914.00	224,987,914.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	492,822,662.00	190,454,662.00	409,189,162.00	409,189,162.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	492,822,662.00	190,454,662.00	409,189,162.00	409,189,162.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	39,000,000.00	12,800,000.00	711,000,000.00	711,000,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	39,000,000.00	12,800,000.00	711,000,000.00	711,000,000.00

414306 - EZEAGU Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	2,281,150,000.00	897,968,477.00	2,703,520,000.00
010000000000	ADMINISTRATION SECTOR	1,588,386,666.00	207,404,596.00	1,981,365,098.00
011100000000	OFFICE OF THE LG CHAIRMAN	92,352,248.00	88,876,118.00	83,226,190.00
011100100100	CHAIRMAN	3,600,000.00	3,600,000.00	3,600,000.00
011100100200	VICE-CHAIRMAN	3,120,000.00	3,120,000.00	3,120,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	39,668,208.00	39,668,208.00	12,668,208.00
011118300100	INTERNAL AUDIT	25,061,320.00	24,809,680.00	40,288,424.00
011118400100	INFORMATION UNIT	11,871,520.00	8,647,030.00	12,447,222.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	9,031,200.00	9,031,200.00	11,102,336.00
011200000000	LOCAL GOVT COUNCIL	60,120,000.00	60,120,000.00	60,120,000.00
011200100100	OFFICE OF THE LEADER	2,640,000.00	2,640,000.00	2,640,000.00
011200200100	DEPUTY LEADER	2,400,000.00	2,400,000.00	2,400,000.00
011200700100	CLERK OF THE HOUSE	1,200,000.00	1,200,000.00	1,200,000.00
011202100100	THE COUNCILLORS	53,880,000.00	53,880,000.00	53,880,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	5,800,000.00	5,800,000.00	2,400,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	5,800,000.00	5,800,000.00	2,400,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	1,430,114,418.00	52,608,478.00	1,835,618,908.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	1,430,114,418.00	52,608,478.00	1,835,618,908.00
020000000000	ECONOMIC SECTOR	488,376,056.00	486,176,562.00	497,997,826.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	26,108,664.00	26,108,664.00	35,468,418.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	26,108,664.00	26,108,664.00	35,468,418.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	370,168,216.00	367,968,722.00	370,494,244.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	370,168,216.00	367,968,722.00	370,494,244.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	4,094,540.00	4,094,540.00	4,536,750.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	4,094,540.00	4,094,540.00	4,536,750.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	88,004,636.00	88,004,636.00	87,498,414.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	88,004,636.00	88,004,636.00	87,498,414.00
050000000000	SOCIAL SECTOR	204,387,278.00	204,387,319.00	224,157,076.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	17,864,616.00	17,864,657.00	22,267,914.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	17,864,616.00	17,864,657.00	22,267,914.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	186,522,662.00	186,522,662.00	201,889,162.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	186,522,662.00	186,522,662.00	201,889,162.00

414306 - EZEAGU Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>330,155,000.00</i>	<i>226,872,966.00</i>	<i>408,955,000.00</i>
010000000000	ADMINISTRATION SECTOR	134,420,000.00	51,612,390.00	194,480,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	98,220,000.00	39,001,865.00	152,480,000.00
011100100100	CHAIRMAN	92,950,000.00	38,441,865.00	145,600,000.00
011118300100	INTERNAL AUDIT	1,800,000.00	300,000.00	1,190,000.00
011118400100	INFORMATION UNIT	920,000.00	-	3,900,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	2,550,000.00	260,000.00	1,790,000.00
011200000000	LOCAL GOVT COUNCIL	10,800,000.00	-	10,100,000.00
011200100100	OFFICE OF THE LEADER	10,800,000.00	-	10,100,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	15,400,000.00	6,572,315.00	7,650,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	15,400,000.00	6,572,315.00	7,650,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	10,000,000.00	6,038,210.00	24,250,000.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	10,000,000.00	6,038,210.00	24,250,000.00
020000000000	ECONOMIC SECTOR	177,535,000.00	170,768,576.00	193,455,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	3,100,000.00	230,000.00	3,450,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	3,100,000.00	230,000.00	3,450,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	156,805,000.00	160,603,776.00	166,605,000.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	156,805,000.00	160,603,776.00	166,605,000.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	10,030,000.00	3,455,000.00	4,500,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	10,030,000.00	3,455,000.00	4,500,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	7,600,000.00	6,479,800.00	18,900,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	7,600,000.00	6,479,800.00	18,900,000.00
050000000000	SOCIAL SECTOR	18,200,000.00	4,492,000.00	21,020,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	2,900,000.00	560,000.00	2,720,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	2,900,000.00	560,000.00	2,720,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	6,300,000.00	3,932,000.00	7,300,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	6,300,000.00	3,932,000.00	7,300,000.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	9,000,000.00	-	11,000,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	9,000,000.00	-	11,000,000.00

414306 - EZEAGU Local Government, Enugu State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Capital Expenditure</i>	<i>2,378,992,744.00</i>	<i>119,300,000.00</i>	<i>4,441,230,000.00</i>
010000000000	ADMINISTRATION SECTOR	1,034,992,744.00	70,000,000.00	1,690,000,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	1,034,992,744.00	70,000,000.00	1,690,000,000.00
011100100100	CHAIRMAN	1,034,992,744.00	70,000,000.00	1,670,000,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	-	-	20,000,000.00
020000000000	ECONOMIC SECTOR	934,000,000.00	36,500,000.00	1,651,230,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	800,000,000.00	-	1,000,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	800,000,000.00	-	1,000,000,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	134,000,000.00	36,500,000.00	651,230,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	134,000,000.00	36,500,000.00	651,230,000.00
050000000000	SOCIAL SECTOR	410,000,000.00	12,800,000.00	1,100,000,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	80,000,000.00	-	200,000,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	80,000,000.00	-	200,000,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	300,000,000.00	-	200,000,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	300,000,000.00	-	200,000,000.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	30,000,000.00	12,800,000.00	700,000,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	30,000,000.00	12,800,000.00	700,000,000.00

414306 - EZEAGU Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	4,990,297,744.00	1,244,141,443.00	7,553,705,000.00
21	PERSONNEL COST	2,281,150,000.00	897,968,477.00	2,703,520,000.00
2101	SALARY	1,741,728,706.00	360,746,677.00	2,164,156,988.00
210101	SALARIES AND WAGES	1,741,728,706.00	360,746,677.00	2,164,156,988.00
21010101	SALARY	1,715,448,706.00	334,466,677.00	2,137,876,988.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	26,280,000.00	26,280,000.00	26,280,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	287,421,294.00	287,421,294.00	289,562,412.00
210201	ALLOWANCES	287,421,294.00	287,421,294.00	289,562,412.00
21020122	Furniture Allowance	287,421,294.00	287,421,294.00	289,562,412.00
2103	SOCIAL BENEFITS	252,000,000.00	249,800,506.00	249,800,600.00
210301	SOCIAL BENEFITS	252,000,000.00	249,800,506.00	249,800,600.00
21030102	PENSION	252,000,000.00	249,800,506.00	249,800,600.00
22	OTHER RECURRENT COSTS	330,155,000.00	226,872,966.00	408,955,000.00
2202	OVERHEAD COST	177,650,000.00	72,659,966.00	254,950,000.00
220201	TRAVEL & TRANSPORT - GENERAL	17,400,000.00	4,100,000.00	29,900,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,600,000.00	2,557,000.00	9,150,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,300,000.00	1,543,000.00	12,750,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,500,000.00	-	4,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	-	4,000,000.00
220202	UTILITIES - GENERAL	1,000,000.00	750,000.00	2,000,000.00
22020201	ELECTRICITY CHARGES	500,000.00	500,000.00	1,000,000.00
22020202	TELEPHONE CHARGES	500,000.00	250,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	7,750,000.00	4,897,700.00	11,470,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,100,000.00	4,785,700.00	8,170,000.00
22020302	BOOKS	150,000.00	-	200,000.00
22020303	NEWSPAPERS	300,000.00	12,000.00	500,000.00
22020304	MAGAZINES & PERIODICALS	-	-	1,100,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-	1,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	200,000.00	100,000.00	500,000.00
220204	MAINTENANCE SERVICES - GENERAL	17,950,000.00	9,040,100.00	24,800,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	13,150,000.00	7,298,100.00	20,550,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,800,000.00	1,742,000.00	4,250,000.00
220205	TRAINING - GENERAL	15,400,000.00	3,050,000.00	22,200,000.00
22020501	LOCAL TRAINING	10,900,000.00	3,050,000.00	18,400,000.00
22020502	INTERNATIONAL TRAINING	4,500,000.00	-	3,800,000.00
220206	OTHER SERVICES - GENERAL	78,600,000.00	27,000,000.00	47,000,000.00
22020601	SECURITY SERVICES	-	-	2,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	78,600,000.00	27,000,000.00	45,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,400,000.00	2,587,000.00	57,830,000.00
22020701	FINANCIAL CONSULTING	500,000.00	500,000.00	1,930,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,300,000.00	312,000.00	10,200,000.00
22020703	LEGAL SERVICES	2,600,000.00	1,150,000.00	13,000,000.00
22020704	ENGINEERING SERVICES	500,000.00	625,000.00	11,500,000.00
22020706	SURVEYING SERVICES	-	-	10,000,000.00
22020707	AGRICULTURAL CONSULTING	-	-	10,000,000.00
22020708	MEDICAL CONSULTING	500,000.00	-	1,200,000.00
220208	FUEL & LUBRICANTS - GENERAL	8,120,000.00	3,017,755.00	6,750,000.00
22020801	MOTOR VEHICLE FUEL COST	7,520,000.00	3,017,755.00	5,950,000.00
22020803	PLANT / GENERATOR FUEL COST	600,000.00	-	800,000.00

414306 - EZEAGU Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
220209	FINANCIAL CHARGES - GENERAL	500,000.00	1,825,661.00	1,100,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	500,000.00	1,825,661.00	1,100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	25,530,000.00	16,391,750.00	51,900,000.00
22021001	REFRESHMENT & MEALS	11,200,000.00	11,391,750.00	17,300,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,630,000.00	-	12,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	-	-	5,000,000.00
22021007	WELFARE PACKAGES	1,000,000.00	-	10,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	-	100,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	9,500,000.00	4,350,000.00	7,200,000.00
22021026	Common services (Committee/Commissions)	200,000.00	650,000.00	300,000.00
2207	TRANSFERS-PAYMENT	152,505,000.00	154,213,000.00	154,005,000.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	152,505,000.00	154,213,000.00	154,005,000.00
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	152,505,000.00	154,213,000.00	154,005,000.00
23	Capital Expenditure	2,378,992,744.00	119,300,000.00	4,441,230,000.00
2301	FIXED ASSETS PURCHASED	150,000,000.00	84,500,000.00	750,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	150,000,000.00	84,500,000.00	750,000,000.00
23010108	PURCHASE OF BUSES	50,000,000.00	35,000,000.00	100,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	50,000,000.00	14,500,000.00	600,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	50,000,000.00	35,000,000.00	50,000,000.00
2302	CONSTRUCTION / PROVISION	1,314,000,000.00	34,800,000.00	3,191,230,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,314,000,000.00	34,800,000.00	3,191,230,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	20,000,000.00	-	800,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	30,000,000.00	12,800,000.00	700,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	300,000,000.00	-	200,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	80,000,000.00	-	200,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	800,000,000.00	-	800,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	84,000,000.00	22,000,000.00	51,230,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	20,000,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	-	-	20,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	-	-	400,000,000.00
2303	REHABILITATION / REPAIRS	-	-	100,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	100,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	100,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	-	-	200,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	-	-	200,000,000.00
23040101	TREE PLANTING	-	-	200,000,000.00
2305	OTHER CAPITAL PROJECTS	914,992,744.00	-	200,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	914,992,744.00	-	200,000,000.00
23050107	MARGIN FOR INCREASES IN COSTS	914,992,744.00	-	200,000,000.00

414306 - EZEAGU Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	4,990,297,744.00	1,244,141,443.00	7,553,705,000.00
701	GENERAL PUBLIC SERVICES	3,002,524,446.00	597,400,288.00	2,892,940,934.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,334,912,280.00	324,950,537.00	847,312,068.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	270,590,000.00	175,281,865.00	472,540,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	1,064,322,280.00	149,668,672.00	374,772,068.00
7013	GENERAL SERVICES	1,515,107,166.00	118,236,751.00	1,891,623,866.00
70131	GENERAL PERSONNEL SERVICES	1,440,114,418.00	58,646,688.00	1,859,868,908.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	14,124,540.00	7,549,540.00	9,036,750.00
70133	OTHER GENERAL SERVICES	60,868,208.00	52,040,523.00	22,718,208.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	152,505,000.00	154,213,000.00	154,005,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	152,505,000.00	154,213,000.00	154,005,000.00
704	ECONOMIC AFFAIRS	1,058,813,300.00	157,323,100.00	1,596,546,832.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	829,208,664.00	26,338,664.00	838,918,418.00
70421	AGRICULTURE	829,208,664.00	26,338,664.00	838,918,418.00
7043	FUEL AND ENERGY	50,000,000.00	14,500,000.00	600,000,000.00
70435	ELECTRICITY	50,000,000.00	14,500,000.00	600,000,000.00
7045	TRANSPORT	179,604,636.00	116,484,436.00	157,628,414.00
70451	ROAD TRANSPORT	179,604,636.00	116,484,436.00	157,628,414.00
705	ENVIRONMENTAL PROTECTION	-	-	200,000,000.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	-	-	200,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	-	-	200,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	50,581,200.00	22,091,200.00	723,892,336.00
7062	COMMUNITY DEVELOPMENT	11,581,200.00	9,291,200.00	12,892,336.00
70621	COMMUNITY DEVELOPMENT	11,581,200.00	9,291,200.00	12,892,336.00
7063	WATER SUPPLY	39,000,000.00	12,800,000.00	711,000,000.00
70631	WATER SUPPLY	39,000,000.00	12,800,000.00	711,000,000.00
707	HEALTH	492,822,662.00	190,454,662.00	409,189,162.00
7074	PUBLIC HEALTH SERVICES	492,822,662.00	190,454,662.00	409,189,162.00
70741	PUBLIC HEALTH SERVICES	492,822,662.00	190,454,662.00	409,189,162.00
708	RECREATION, CULTURE AND RELIGION	12,791,520.00	8,647,030.00	36,347,222.00
7081	RECREATIONAL AND SPORTING SERVICES	-	-	20,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	-	-	20,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	12,791,520.00	8,647,030.00	16,347,222.00
70831	BROADCASTING AND PUBLISHING SERVICES	12,791,520.00	8,647,030.00	16,347,222.00
709	EDUCATION	120,764,616.00	18,424,657.00	1,024,987,914.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	100,764,616.00	18,424,657.00	224,987,914.00
70912	PRIMARY EDUCATION	100,764,616.00	18,424,657.00	224,987,914.00
7098	EDUCATION N.E.C.	20,000,000.00	-	800,000,000.00
70981	EDUCATION N.E.C	20,000,000.00	-	800,000,000.00
710	SOCIAL PROTECTION	252,000,000.00	249,800,506.00	669,800,600.00
7102	OLD AGE	252,000,000.00	249,800,506.00	249,800,600.00
71021	OLD AGE	252,000,000.00	249,800,506.00	249,800,600.00
7104	FAMILY AND CHILDREN	-	-	20,000,000.00
71041	FAMILY AND CHILDREN	-	-	20,000,000.00
7105	UNEMPLOYMENT	-	-	400,000,000.00
71051	UNEMPLOYMENT	-	-	400,000,000.00

414306 - EZEAGU Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>2,281,150,000.00</i>	<i>897,968,477.00</i>	<i>2,703,520,000.00</i>
701	GENERAL PUBLIC SERVICES	1,689,746,702.00	311,989,122.00	2,083,045,934.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	210,069,536.00	209,817,896.00	227,822,068.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	66,840,000.00	66,840,000.00	66,840,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	143,229,536.00	142,977,896.00	160,982,068.00
7013	GENERAL SERVICES	1,479,677,166.00	102,171,226.00	1,855,223,866.00
70131	GENERAL PERSONNEL SERVICES	1,430,114,418.00	52,608,478.00	1,835,618,908.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	4,094,540.00	4,094,540.00	4,536,750.00
70133	OTHER GENERAL SERVICES	45,468,208.00	45,468,208.00	15,068,208.00
704	ECONOMIC AFFAIRS	114,113,300.00	114,113,300.00	122,966,832.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	26,108,664.00	26,108,664.00	35,468,418.00
70421	AGRICULTURE	26,108,664.00	26,108,664.00	35,468,418.00
7045	TRANSPORT	88,004,636.00	88,004,636.00	87,498,414.00
70451	ROAD TRANSPORT	88,004,636.00	88,004,636.00	87,498,414.00
706	HOUSING AND COMMUNITY AMMENITIES	9,031,200.00	9,031,200.00	11,102,336.00
7062	COMMUNITY DEVELOPMENT	9,031,200.00	9,031,200.00	11,102,336.00
70621	COMMUNITY DEVELOPMENT	9,031,200.00	9,031,200.00	11,102,336.00
707	HEALTH	186,522,662.00	186,522,662.00	201,889,162.00
7074	PUBLIC HEALTH SERVICES	186,522,662.00	186,522,662.00	201,889,162.00
70741	PUBLIC HEALTH SERVICES	186,522,662.00	186,522,662.00	201,889,162.00
708	RECREATION, CULTURE AND RELIGION	11,871,520.00	8,647,030.00	12,447,222.00
7083	BROADCASTING AND PUBLISHING SERVICES	11,871,520.00	8,647,030.00	12,447,222.00
70831	BROADCASTING AND PUBLISHING SERVICES	11,871,520.00	8,647,030.00	12,447,222.00
709	EDUCATION	17,864,616.00	17,864,657.00	22,267,914.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	17,864,616.00	17,864,657.00	22,267,914.00
70912	PRIMARY EDUCATION	17,864,616.00	17,864,657.00	22,267,914.00
710	SOCIAL PROTECTION	252,000,000.00	249,800,506.00	249,800,600.00
7102	OLD AGE	252,000,000.00	249,800,506.00	249,800,600.00
71021	OLD AGE	252,000,000.00	249,800,506.00	249,800,600.00

414306 - EZEAGU Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>330,155,000.00</i>	<i>226,872,966.00</i>	<i>408,955,000.00</i>
701	GENERAL PUBLIC SERVICES	297,785,000.00	215,411,166.00	359,895,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	109,850,000.00	45,132,641.00	169,490,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	103,750,000.00	38,441,865.00	155,700,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	6,100,000.00	6,690,776.00	13,790,000.00
7013	GENERAL SERVICES	35,430,000.00	16,065,525.00	36,400,000.00
70131	GENERAL PERSONNEL SERVICES	10,000,000.00	6,038,210.00	24,250,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	10,030,000.00	3,455,000.00	4,500,000.00
70133	OTHER GENERAL SERVICES	15,400,000.00	6,572,315.00	7,650,000.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	152,505,000.00	154,213,000.00	154,005,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	152,505,000.00	154,213,000.00	154,005,000.00
704	ECONOMIC AFFAIRS	10,700,000.00	6,709,800.00	22,350,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	3,100,000.00	230,000.00	3,450,000.00
70421	AGRICULTURE	3,100,000.00	230,000.00	3,450,000.00
7045	TRANSPORT	7,600,000.00	6,479,800.00	18,900,000.00
70451	ROAD TRANSPORT	7,600,000.00	6,479,800.00	18,900,000.00
706	HOUSING AND COMMUNITY AMMENITIES	11,550,000.00	260,000.00	12,790,000.00
7062	COMMUNITY DEVELOPMENT	2,550,000.00	260,000.00	1,790,000.00
70621	COMMUNITY DEVELOPMENT	2,550,000.00	260,000.00	1,790,000.00
7063	WATER SUPPLY	9,000,000.00	-	11,000,000.00
70631	WATER SUPPLY	9,000,000.00	-	11,000,000.00
707	HEALTH	6,300,000.00	3,932,000.00	7,300,000.00
7074	PUBLIC HEALTH SERVICES	6,300,000.00	3,932,000.00	7,300,000.00
70741	PUBLIC HEALTH SERVICES	6,300,000.00	3,932,000.00	7,300,000.00
708	RECREATION, CULTURE AND RELIGION	920,000.00	-	3,900,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	920,000.00	-	3,900,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	920,000.00	-	3,900,000.00
709	EDUCATION	2,900,000.00	560,000.00	2,720,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	2,900,000.00	560,000.00	2,720,000.00
70912	PRIMARY EDUCATION	2,900,000.00	560,000.00	2,720,000.00

414306 - EZEAGU Local Government, Enugu State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	2,378,992,744.00	119,300,000.00	4,441,230,000.00
701	GENERAL PUBLIC SERVICES	1,014,992,744.00	70,000,000.00	450,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,014,992,744.00	70,000,000.00	450,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	100,000,000.00	70,000,000.00	250,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	914,992,744.00	-	200,000,000.00
704	ECONOMIC AFFAIRS	934,000,000.00	36,500,000.00	1,451,230,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	800,000,000.00	-	800,000,000.00
70421	AGRICULTURE	800,000,000.00	-	800,000,000.00
7043	FUEL AND ENERGY	50,000,000.00	14,500,000.00	600,000,000.00
70435	ELECTRICITY	50,000,000.00	14,500,000.00	600,000,000.00
7045	TRANSPORT	84,000,000.00	22,000,000.00	51,230,000.00
70451	ROAD TRANSPORT	84,000,000.00	22,000,000.00	51,230,000.00
705	ENVIRONMENTAL PROTECTION	-	-	200,000,000.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	-	-	200,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	-	-	200,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	30,000,000.00	12,800,000.00	700,000,000.00
7063	WATER SUPPLY	30,000,000.00	12,800,000.00	700,000,000.00
70631	WATER SUPPLY	30,000,000.00	12,800,000.00	700,000,000.00
707	HEALTH	300,000,000.00	-	200,000,000.00
7074	PUBLIC HEALTH SERVICES	300,000,000.00	-	200,000,000.00
70741	PUBLIC HEALTH SERVICES	300,000,000.00	-	200,000,000.00
708	RECREATION, CULTURE AND RELIGION	-	-	20,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	-	-	20,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	-	-	20,000,000.00
709	EDUCATION	100,000,000.00	-	1,000,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	80,000,000.00	-	200,000,000.00
70912	PRIMARY EDUCATION	80,000,000.00	-	200,000,000.00
7098	EDUCATION N.E.C.	20,000,000.00	-	800,000,000.00
70981	EDUCATION N.E.C	20,000,000.00	-	800,000,000.00
710	SOCIAL PROTECTION	-	-	420,000,000.00
7104	FAMILY AND CHILDREN	-	-	20,000,000.00
71041	FAMILY AND CHILDREN	-	-	20,000,000.00
7105	UNEMPLOYMENT	-	-	400,000,000.00
71051	UNEMPLOYMENT	-	-	400,000,000.00

414306 - EZEAGU Local Government, Enugu State - 2026 Budget: Total Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	4,990,297,744.00	1,244,141,443.00	7,553,705,000.00
4143	Enugu West	4,990,297,744.00	1,244,141,443.00	7,553,705,000.00
414306	EZEAGU	4,990,297,744.00	1,244,141,443.00	7,553,705,000.00
41430603	AGUOBU-OWA 1	50,000,000.00	35,000,000.00	500,000,000.00
41430604	AGUOBU-OWA 11	20,000,000.00	-	1,000,000,000.00
41430621	LG Wide	4,920,297,744.00	1,209,141,443.00	6,053,705,000.00

414306 - EZEAGU Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	2,281,150,000.00	897,968,477.00	2,703,520,000.00
4143	Enugu West	2,281,150,000.00	897,968,477.00	2,703,520,000.00
414306	EZEAGU	2,281,150,000.00	897,968,477.00	2,703,520,000.00
41430621	LG Wide	2,281,150,000.00	897,968,477.00	2,703,520,000.00

414306 - EZEAGU Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	330,155,000.00	226,872,966.00	408,955,000.00
4143	Enugu West	330,155,000.00	226,872,966.00	408,955,000.00
414306	EZEAGU	330,155,000.00	226,872,966.00	408,955,000.00
41430621	LG Wide	330,155,000.00	226,872,966.00	408,955,000.00

414306 - EZEAGU Local Government, Enugu State - 2026 Budget: Capital Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	2,378,992,744.00	119,300,000.00	4,441,230,000.00
4143	Enugu West	2,378,992,744.00	119,300,000.00	4,441,230,000.00
414306	EZEAGU	2,378,992,744.00	119,300,000.00	4,441,230,000.00
41430603	AGUOBU-OWA 1	50,000,000.00	35,000,000.00	500,000,000.00
41430604	AGUOBU-OWA 11	20,000,000.00	-	1,000,000,000.00
41430621	LG Wide	2,308,992,744.00	84,300,000.00	2,941,230,000.00

414306 - EZEAGU Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	4,990,297,744.00	1,244,141,443.00	7,553,705,000.00
01	Agriculture	829,208,664.00	26,338,664.00	838,918,418.00
0101	Effective governance of the Agriculture Sector	29,208,664.00	26,338,664.00	38,918,418.00
010102	Agriculture sector coordination mechanisms	29,208,664.00	26,338,664.00	38,918,418.00
0104	Reduction of post-harvest losses	800,000,000.00	-	800,000,000.00
010401	Modern technology for post-harvest storage and value addition	800,000,000.00	-	800,000,000.00
02	Societal Re-orientation	50,000,000.00	35,000,000.00	50,000,000.00
0210	Societal Re-orientation - General	50,000,000.00	35,000,000.00	50,000,000.00
021001	Societal Re-orientation - General	50,000,000.00	35,000,000.00	50,000,000.00
03	Poverty Alleviation	-	-	400,000,000.00
0310	Poverty Alleviation - General	-	-	400,000,000.00
031001	Poverty Alleviation - General	-	-	400,000,000.00
04	Health	486,522,662.00	186,522,662.00	401,889,162.00
0401	Effective governance of the health system	186,522,662.00	186,522,662.00	201,889,162.00
040103	Health sector coordination mechanisms	186,522,662.00	186,522,662.00	201,889,162.00
0405	Provision of adequate and modern health infrastructure for health services delivery	300,000,000.00	-	200,000,000.00
040501	Functional health facilities	300,000,000.00	-	200,000,000.00
05	Education	100,764,616.00	18,424,657.00	224,987,914.00
0501	Effective governance of the education system	20,764,616.00	18,424,657.00	24,987,914.00
050103	Education sector coordination mechanisms	20,764,616.00	18,424,657.00	24,987,914.00
0505	Adequate infrastructure at all levels	80,000,000.00	-	200,000,000.00
050501	Schools' infrastructure construction and rehabilitation	80,000,000.00	-	200,000,000.00
06	Housing and Urban Development	11,581,200.00	9,291,200.00	12,892,336.00
0610	Housing and Urban Development - General	11,581,200.00	9,291,200.00	12,892,336.00
061001	Housing and Urban Development - General	11,581,200.00	9,291,200.00	12,892,336.00
07	Gender	-	-	20,000,000.00
0710	Gender - General	-	-	20,000,000.00
071001	Gender - General	-	-	20,000,000.00
08	Youth	-	-	20,000,000.00
0810	Youth - General	-	-	20,000,000.00
081001	Youth - General	-	-	20,000,000.00
09	Environmental Improvement	-	-	200,000,000.00
0910	Environmental Improvement - General	-	-	200,000,000.00
091001	Environmental Improvement - General	-	-	200,000,000.00
10	Water Resources and Rural Development	45,300,000.00	16,732,000.00	718,300,000.00
1010	Water Resources and Rural Deve - General	45,300,000.00	16,732,000.00	718,300,000.00
101001	Water Resources and Rural Deve - General	45,300,000.00	16,732,000.00	718,300,000.00
11	Information Communication and Technology	12,791,520.00	8,647,030.00	16,347,222.00
1110	Information Communication and Technology - General	12,791,520.00	8,647,030.00	16,347,222.00
111001	Information Communication and Technology - General	12,791,520.00	8,647,030.00	16,347,222.00
13	Reform of Government and Governance	2,952,524,446.00	562,400,288.00	2,842,940,934.00
1310	Reform of Government and Governance - General	2,952,524,446.00	562,400,288.00	2,842,940,934.00
131001	Reform of Government and Governance - General	2,952,524,446.00	562,400,288.00	2,842,940,934.00
14	Power	50,000,000.00	14,500,000.00	600,000,000.00
1410	Power - General	50,000,000.00	14,500,000.00	600,000,000.00
141001	Power - General	50,000,000.00	14,500,000.00	600,000,000.00
17	Road	179,604,636.00	116,484,436.00	157,628,414.00
1710	Road - General	179,604,636.00	116,484,436.00	157,628,414.00
171001	Road - General	179,604,636.00	116,484,436.00	157,628,414.00

414306 - EZEAGU Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
23	Social Protection	272,000,000.00	249,800,506.00	1,049,800,600.00
2305	Social Pensions and Old Age Support	252,000,000.00	249,800,506.00	249,800,600.00
230501	Pensions Payments and Contributions	252,000,000.00	249,800,506.00	249,800,600.00
2310	Social Protection Not Elsewhere Classified	20,000,000.00	-	800,000,000.00
231001	Social Protection Not Elsewhere Classified	20,000,000.00	-	800,000,000.00

414306 - EZEAGU Local Government, Enugu State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	2,281,150,000.00	897,968,477.00	2,703,520,000.00
01	Agriculture	26,108,664.00	26,108,664.00	35,468,418.00
0101	Effective governance of the Agriculture Sector	26,108,664.00	26,108,664.00	35,468,418.00
010102	Agriculture sector coordination mechanisms	26,108,664.00	26,108,664.00	35,468,418.00
04	Health	186,522,662.00	186,522,662.00	201,889,162.00
0401	Effective governance of the health system	186,522,662.00	186,522,662.00	201,889,162.00
040103	Health sector coordination mechanisms	186,522,662.00	186,522,662.00	201,889,162.00
05	Education	17,864,616.00	17,864,657.00	22,267,914.00
0501	Effective governance of the education system	17,864,616.00	17,864,657.00	22,267,914.00
050103	Education sector coordination mechanisms	17,864,616.00	17,864,657.00	22,267,914.00
06	Housing and Urban Development	9,031,200.00	9,031,200.00	11,102,336.00
0610	Housing and Urban Development - General	9,031,200.00	9,031,200.00	11,102,336.00
061001	Housing and Urban Development - General	9,031,200.00	9,031,200.00	11,102,336.00
11	Information Communication and Technology	11,871,520.00	8,647,030.00	12,447,222.00
1110	Information Communication and Technology - General	11,871,520.00	8,647,030.00	12,447,222.00
111001	Information Communication and Technology - General	11,871,520.00	8,647,030.00	12,447,222.00
13	Reform of Government and Governance	1,689,746,702.00	311,989,122.00	2,083,045,934.00
1310	Reform of Government and Governance - General	1,689,746,702.00	311,989,122.00	2,083,045,934.00
131001	Reform of Government and Governance - General	1,689,746,702.00	311,989,122.00	2,083,045,934.00
17	Road	88,004,636.00	88,004,636.00	87,498,414.00
1710	Road - General	88,004,636.00	88,004,636.00	87,498,414.00
171001	Road - General	88,004,636.00	88,004,636.00	87,498,414.00
23	Social Protection	252,000,000.00	249,800,506.00	249,800,600.00
2305	Social Pensions and Old Age Support	252,000,000.00	249,800,506.00	249,800,600.00
230501	Pensions Payments and Contributions	252,000,000.00	249,800,506.00	249,800,600.00

414306 - EZEAGU Local Government, Enugu State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Other Recurrent Expenditure	330,155,000.00	226,872,966.00	408,955,000.00
01	Agriculture	3,100,000.00	230,000.00	3,450,000.00
0101	Effective governance of the Agriculture Sector	3,100,000.00	230,000.00	3,450,000.00
010102	Agriculture sector coordination mechanisms	3,100,000.00	230,000.00	3,450,000.00
05	Education	2,900,000.00	560,000.00	2,720,000.00
0501	Effective governance of the education system	2,900,000.00	560,000.00	2,720,000.00
050103	Education sector coordination mechanisms	2,900,000.00	560,000.00	2,720,000.00
06	Housing and Urban Development	2,550,000.00	260,000.00	1,790,000.00
0610	Housing and Urban Development - General	2,550,000.00	260,000.00	1,790,000.00
061001	Housing and Urban Development - General	2,550,000.00	260,000.00	1,790,000.00
10	Water Resources and Rural Development	15,300,000.00	3,932,000.00	18,300,000.00
1010	Water Resources and Rural Deve - General	15,300,000.00	3,932,000.00	18,300,000.00
101001	Water Resources and Rural Deve - General	15,300,000.00	3,932,000.00	18,300,000.00
11	Information Communication and Technology	920,000.00	-	3,900,000.00
1110	Information Communication and Technology - General	920,000.00	-	3,900,000.00
111001	Information Communication and Technology - General	920,000.00	-	3,900,000.00
13	Reform of Government and Governance	297,785,000.00	215,411,166.00	359,895,000.00
1310	Reform of Government and Governance - General	297,785,000.00	215,411,166.00	359,895,000.00
131001	Reform of Government and Governance - General	297,785,000.00	215,411,166.00	359,895,000.00
17	Road	7,600,000.00	6,479,800.00	18,900,000.00
1710	Road - General	7,600,000.00	6,479,800.00	18,900,000.00
171001	Road - General	7,600,000.00	6,479,800.00	18,900,000.00

414306 - EZEAGU Local Government, Enugu State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	2,378,992,744.00	119,300,000.00	4,441,230,000.00
01	Agriculture	800,000,000.00	-	800,000,000.00
0104	Reduction of post-harvest losses	800,000,000.00	-	800,000,000.00
010401	Modern technology for post-harvest storage and value addition	800,000,000.00	-	800,000,000.00
02	Societal Re-orientation	50,000,000.00	35,000,000.00	50,000,000.00
0210	Societal Re-orientation - General	50,000,000.00	35,000,000.00	50,000,000.00
021001	Societal Re-orientation - General	50,000,000.00	35,000,000.00	50,000,000.00
03	Poverty Alleviation	-	-	400,000,000.00
0310	Poverty Alleviation - General	-	-	400,000,000.00
031001	Poverty Alleviation - General	-	-	400,000,000.00
04	Health	300,000,000.00	-	200,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	300,000,000.00	-	200,000,000.00
040501	Functional health facilities	300,000,000.00	-	200,000,000.00
05	Education	80,000,000.00	-	200,000,000.00
0505	Adequate infrastructure at all levels	80,000,000.00	-	200,000,000.00
050501	Schools' infrastructure construction and rehabilitation	80,000,000.00	-	200,000,000.00
07	Gender	-	-	20,000,000.00
0710	Gender - General	-	-	20,000,000.00
071001	Gender - General	-	-	20,000,000.00
08	Youth	-	-	20,000,000.00
0810	Youth - General	-	-	20,000,000.00
081001	Youth - General	-	-	20,000,000.00
09	Environmental Improvement	-	-	200,000,000.00
0910	Environmental Improvement - General	-	-	200,000,000.00
091001	Environmental Improvement - General	-	-	200,000,000.00
10	Water Resources and Rural Development	30,000,000.00	12,800,000.00	700,000,000.00
1010	Water Resources and Rural Deve - General	30,000,000.00	12,800,000.00	700,000,000.00
101001	Water Resources and Rural Deve - General	30,000,000.00	12,800,000.00	700,000,000.00
13	Reform of Government and Governance	964,992,744.00	35,000,000.00	400,000,000.00
1310	Reform of Government and Governance - General	964,992,744.00	35,000,000.00	400,000,000.00
131001	Reform of Government and Governance - General	964,992,744.00	35,000,000.00	400,000,000.00
14	Power	50,000,000.00	14,500,000.00	600,000,000.00
1410	Power - General	50,000,000.00	14,500,000.00	600,000,000.00
141001	Power - General	50,000,000.00	14,500,000.00	600,000,000.00
17	Road	84,000,000.00	22,000,000.00	51,230,000.00
1710	Road - General	84,000,000.00	22,000,000.00	51,230,000.00
171001	Road - General	84,000,000.00	22,000,000.00	51,230,000.00
23	Social Protection	20,000,000.00	-	800,000,000.00
2310	Social Protection Not Elsewhere Classified	20,000,000.00	-	800,000,000.00
231001	Social Protection Not Elsewhere Classified	20,000,000.00	-	800,000,000.00

414306 - EZEAGU Local Government, Enugu State - 2026 Budget: Capital

Projects								
Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Total Capital Expenditure						2,378,992,744.00	119,300,000.00	4,441,230,000.00
Purchase Of Brand New Security Vans , Repair And Refurbishment. of existing security vehicles and motor cycles. Procurement of other security gadgets	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41430621 - LG Wide	50,000,000.00	35,000,000.00	50,000,000.00
Construction & Renovation of Government structures at Local Government Headquarters.	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41430621 - LG Wide	-	-	100,000,000.00
Construction of 4 skill acquisition centres in the 4 development centres of Ezeagu LGA.	23 - Social Protection	011100100100 - CHAIRMAN	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70981 - EDUCATION N.E.C	41430604 - AGUOBU-OWA 11	20,000,000.00	-	800,000,000.00
Enhancement Of Ezeagu LGA website	03 - Poverty Alleviation	011100100100 - CHAIRMAN	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	71051 - UNEMPLOYMENT	41430604 - AGUOBU-OWA 11	-	-	200,000,000.00
Establishment of Computer Based Test Centre (CBT)	03 - Poverty Alleviation	011100100100 - CHAIRMAN	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	71051 - UNEMPLOYMENT	41430621 - LG Wide	-	-	200,000,000.00
Purchase of 50 nos of buses.	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010108 - PURCHASE OF BUSES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41430603 - AGUOBU-OWA 1	50,000,000.00	35,000,000.00	100,000,000.00
Public and private partnership programmes	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050107 - MARGIN FOR INCREASES IN COSTS	70112 - FINANCIAL AND FISCAL AFFAIRS	41430621 - LG Wide	914,992,744.00	-	200,000,000.00
Organization of sports activities for youths.	08 - Youth	011100100100 - CHAIRMAN	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	41430621 - LG Wide	-	-	20,000,000.00
Implementation of gender based activities.	07 - Gender	011118500100 - COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	41430621 - LG Wide	-	-	20,000,000.00
Cultivation of 1000 hectares of cassava, maize and 500 hectares of other crops	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41430621 - LG Wide	800,000,000.00	-	800,000,000.00
Construction of parks and required facilities for Game Reserve	09 - Environmental Improvement	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23040101 - TREE PLANTING	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	41430603 - AGUOBU-OWA 1	-	-	200,000,000.00
Grading of rural communities roads in Ezeagu LGA	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41430621 - LG Wide	84,000,000.00	22,000,000.00	51,230,000.00
Purchase of 100 units of transformers and cables.	14 - Power	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	41430621 - LG Wide	50,000,000.00	14,500,000.00	600,000,000.00
Green Smart School Project (Local Government contribution)	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41430621 - LG Wide	80,000,000.00	-	200,000,000.00
Construction of 20 Nos of type 2 health centres	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41430621 - LG Wide	300,000,000.00	-	200,000,000.00
Sinking of 100 nos of boreholes across Ezeagu LGA	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41430621 - LG Wide	30,000,000.00	12,800,000.00	500,000,000.00
Water and sanitation projects/programmes	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41430603 - AGUOBU-OWA 1	-	-	200,000,000.00

011100100100	CHAIRMAN			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	1,131,542,744.00	112,041,865.00	1,819,200,000.00
21	PERSONNEL COST	3,600,000.00	3,600,000.00	3,600,000.00
2101	SALARY	1,800,000.00	1,800,000.00	1,800,000.00
210101	SALARIES AND WAGES	1,800,000.00	1,800,000.00	1,800,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,800,000.00	1,800,000.00	1,800,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,800,000.00	1,800,000.00	1,800,000.00
210201	ALLOWANCES	1,800,000.00	1,800,000.00	1,800,000.00
21020122	Furniture Allowance	1,800,000.00	1,800,000.00	1,800,000.00
22	OTHER RECURRENT COSTS	92,950,000.00	38,441,865.00	145,600,000.00
2202	OVERHEAD COST	92,950,000.00	38,441,865.00	145,600,000.00
220201	TRAVEL & TRANSPORT - GENERAL	4,500,000.00	1,638,000.00	10,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	850,000.00	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	788,000.00	1,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,500,000.00	0.00	4,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	0.00	4,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	250,000.00	1,262,000.00	800,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000.00	1,250,000.00	500,000.00
22020302	BOOKS	0.00	0.00	100,000.00
22020303	NEWSPAPERS	50,000.00	12,000.00	100,000.00
22020304	MAGAZINES & PERIODICALS	0.00	0.00	100,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,000,000.00	846,500.00	2,600,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	846,500.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	600,000.00
220205	TRAINING - GENERAL	1,000,000.00	0.00	5,000,000.00
22020501	LOCAL TRAINING	1,000,000.00	0.00	2,000,000.00
22020502	INTERNATIONAL TRAINING	0.00	0.00	3,000,000.00
220206	OTHER SERVICES - GENERAL	78,600,000.00	27,000,000.00	47,000,000.00
22020601	SECURITY SERVICES	0.00	0.00	2,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	78,600,000.00	27,000,000.00	45,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,600,000.00	1,150,000.00	45,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	0.00	5,000,000.00
22020703	LEGAL SERVICES	1,600,000.00	1,150,000.00	10,000,000.00
22020704	ENGINEERING SERVICES	0.00	0.00	10,000,000.00
22020706	SURVEYING SERVICES	0.00	0.00	10,000,000.00
22020707	AGRICULTURAL CONSULTING	0.00	0.00	10,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	2,000,000.00	1,420,365.00	2,200,000.00
22020801	MOTOR VEHICLE FUEL COST	1,500,000.00	1,420,365.00	1,600,000.00
22020803	PLANT / GENERATOR FUEL COST	500,000.00	0.00	600,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,000,000.00	5,125,000.00	33,000,000.00
22021001	REFRESHMENT & MEALS	1,000,000.00	2,625,000.00	3,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000.00	0.00	10,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	0.00	5,000,000.00
22021007	WELFARE PACKAGES	1,000,000.00	0.00	10,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	2,500,000.00	5,000,000.00
23	Capital Expenditure	1,034,992,744.00	70,000,000.00	1,670,000,000.00
2301	FIXED ASSETS PURCHASED	100,000,000.00	70,000,000.00	150,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	100,000,000.00	70,000,000.00	150,000,000.00
23010108	PURCHASE OF BUSES	50,000,000.00	35,000,000.00	100,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	50,000,000.00	35,000,000.00	50,000,000.00

2302	CONSTRUCTION / PROVISION	20,000,000.00	0.00	1,220,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	20,000,000.00	0.00	1,220,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	20,000,000.00	0.00	800,000,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	0.00	0.00	20,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	0.00	400,000,000.00
2303	REHABILITATION / REPAIRS	0.00	0.00	100,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	100,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	100,000,000.00
2305	OTHER CAPITAL PROJECTS	914,992,744.00	0.00	200,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	914,992,744.00	0.00	200,000,000.00
23050107	MARGIN FOR INCREASES IN COSTS	914,992,744.00	0.00	200,000,000.00

011100100200	VICE-CHAIRMAN			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	3,120,000.00	3,120,000.00	3,120,000.00
21	PERSONNEL COST	3,120,000.00	3,120,000.00	3,120,000.00
2101	SALARY	1,560,000.00	1,560,000.00	1,560,000.00
210101	SALARIES AND WAGES	1,560,000.00	1,560,000.00	1,560,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,560,000.00	1,560,000.00	1,560,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,560,000.00	1,560,000.00	1,560,000.00
210201	ALLOWANCES	1,560,000.00	1,560,000.00	1,560,000.00
21020122	Furniture Allowance	1,560,000.00	1,560,000.00	1,560,000.00

011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	39,668,208.00	39,668,208.00	12,668,208.00
21	PERSONNEL COST	39,668,208.00	39,668,208.00	12,668,208.00
2101	SALARY	7,028,208.00	7,028,208.00	7,028,208.00
210101	SALARIES AND WAGES	7,028,208.00	7,028,208.00	7,028,208.00
21010101	SALARY	7,028,208.00	7,028,208.00	7,028,208.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	32,640,000.00	32,640,000.00	5,640,000.00
210201	ALLOWANCES	32,640,000.00	32,640,000.00	5,640,000.00
21020122	Furniture Allowance	32,640,000.00	32,640,000.00	5,640,000.00

011118300100	INTERNAL AUDIT			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	26,861,320.00	25,109,680.00	41,478,424.00
21	PERSONNEL COST	25,061,320.00	24,809,680.00	40,288,424.00
2101	SALARY	24,774,820.00	24,523,180.00	36,502,624.00
210101	SALARIES AND WAGES	24,774,820.00	24,523,180.00	36,502,624.00
21010101	SALARY	24,774,820.00	24,523,180.00	36,502,624.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	286,500.00	286,500.00	3,785,800.00
210201	ALLOWANCES	286,500.00	286,500.00	3,785,800.00
21020122	Furniture Allowance	286,500.00	286,500.00	3,785,800.00
22	OTHER RECURRENT COSTS	1,800,000.00	300,000.00	1,190,000.00
2202	OVERHEAD COST	1,800,000.00	300,000.00	1,190,000.00
220201	TRAVEL & TRANSPORT - GENERAL	400,000.00	0.00	400,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	0.00	200,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	0.00	200,000.00
220203	MATERIALS & SUPPLIES - GENERAL	100,000.00	30,000.00	60,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	30,000.00	60,000.00

220204	MAINTENANCE SERVICES - GENERAL	800,000.00	270,000.00	150,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000.00	0.00	100,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	600,000.00	270,000.00	50,000.00
220205	TRAINING - GENERAL	200,000.00	0.00	150,000.00
22020501	LOCAL TRAINING	200,000.00	0.00	150,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	130,000.00
22020701	FINANCIAL CONSULTING	0.00	0.00	130,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	0.00	300,000.00
22021001	REFRESHMENT & MEALS	200,000.00	0.00	100,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	0.00	0.00	100,000.00
22021026	Common services (Committee/Commissions)	100,000.00	0.00	100,000.00

011118400100	INFORMATION UNIT			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	12,791,520.00	8,647,030.00	16,347,222.00
21	PERSONNEL COST	11,871,520.00	8,647,030.00	12,447,222.00
2101	SALARY	10,965,800.00	7,741,310.00	11,118,622.00
210101	SALARIES AND WAGES	10,965,800.00	7,741,310.00	11,118,622.00
21010101	SALARY	10,965,800.00	7,741,310.00	11,118,622.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	905,720.00	905,720.00	1,328,600.00
210201	ALLOWANCES	905,720.00	905,720.00	1,328,600.00
21020122	Furniture Allowance	905,720.00	905,720.00	1,328,600.00
22	OTHER RECURRENT COSTS	920,000.00	0.00	3,900,000.00
2202	OVERHEAD COST	920,000.00	0.00	3,900,000.00
220201	TRAVEL & TRANSPORT - GENERAL	200,000.00	0.00	250,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000.00	0.00	150,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000.00	0.00	100,000.00
220203	MATERIALS & SUPPLIES - GENERAL	100,000.00	0.00	50,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	0.00	50,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	150,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	100,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	50,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	0.00	3,200,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	500,000.00	0.00	3,200,000.00
220208	FUEL & LUBRICANTS - GENERAL	120,000.00	0.00	130,000.00
22020801	MOTOR VEHICLE FUEL COST	120,000.00	0.00	130,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	120,000.00
22021001	REFRESHMENT & MEALS	0.00	0.00	120,000.00

011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	11,581,200.00	9,291,200.00	32,892,336.00
21	PERSONNEL COST	9,031,200.00	9,031,200.00	11,102,336.00
2101	SALARY	8,561,060.00	8,561,060.00	10,130,436.00
210101	SALARIES AND WAGES	8,561,060.00	8,561,060.00	10,130,436.00
21010101	SALARY	8,561,060.00	8,561,060.00	10,130,436.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	470,140.00	470,140.00	971,900.00
210201	ALLOWANCES	470,140.00	470,140.00	971,900.00
21020122	Furniture Allowance	470,140.00	470,140.00	971,900.00
22	OTHER RECURRENT COSTS	2,550,000.00	260,000.00	1,790,000.00
2202	OVERHEAD COST	2,550,000.00	260,000.00	1,790,000.00

220201	TRAVEL & TRANSPORT - GENERAL	200,000.00	0.00	1,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000.00	0.00	500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000.00	0.00	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	100,000.00	0.00	60,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	0.00	60,000.00
220204	MAINTENANCE SERVICES - GENERAL	250,000.00	0.00	450,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	250,000.00	0.00	300,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	150,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	120,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	120,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,000,000.00	260,000.00	160,000.00
22021001	REFRESHMENT & MEALS	0.00	260,000.00	160,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	2,000,000.00	0.00	0.00
23	Capital Expenditure	0.00	0.00	20,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	20,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	20,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	20,000,000.00

011200100100	OFFICE OF THE LEADER			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	13,440,000.00	2,640,000.00	12,740,000.00
21	PERSONNEL COST	2,640,000.00	2,640,000.00	2,640,000.00
2101	SALARY	1,320,000.00	1,320,000.00	1,320,000.00
210101	SALARIES AND WAGES	1,320,000.00	1,320,000.00	1,320,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,320,000.00	1,320,000.00	1,320,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,320,000.00	1,320,000.00	1,320,000.00
210201	ALLOWANCES	1,320,000.00	1,320,000.00	1,320,000.00
21020122	Furniture Allowance	1,320,000.00	1,320,000.00	1,320,000.00
22	OTHER RECURRENT COSTS	10,800,000.00	0.00	10,100,000.00
2202	OVERHEAD COST	10,800,000.00	0.00	10,100,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000.00	0.00	2,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	0.00	2,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	1,100,000.00	0.00	1,100,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	0.00	1,000,000.00
22020303	NEWSPAPERS	100,000.00	0.00	100,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,000,000.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	0.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	0.00	0.00
220205	TRAINING - GENERAL	1,700,000.00	0.00	2,000,000.00
22020501	LOCAL TRAINING	1,700,000.00	0.00	2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,000,000.00	0.00	1,000,000.00
22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	0.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,000,000.00	0.00	4,000,000.00
22021001	REFRESHMENT & MEALS	1,000,000.00	0.00	2,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000.00	0.00	2,000,000.00

011200200100	DEPUTY LEADER			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	2,400,000.00	2,400,000.00	2,400,000.00
21	PERSONNEL COST	2,400,000.00	2,400,000.00	2,400,000.00

2101	SALARY	1,200,000.00	1,200,000.00	1,200,000.00
210101	SALARIES AND WAGES	1,200,000.00	1,200,000.00	1,200,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,200,000.00	1,200,000.00	1,200,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,200,000.00	1,200,000.00	1,200,000.00
210201	ALLOWANCES	1,200,000.00	1,200,000.00	1,200,000.00
21020122	Furniture Allowance	1,200,000.00	1,200,000.00	1,200,000.00

011200700100	CLERK OF THE HOUSE			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	1,200,000.00	1,200,000.00	1,200,000.00
21	PERSONNEL COST	1,200,000.00	1,200,000.00	1,200,000.00
2101	SALARY	1,200,000.00	1,200,000.00	1,200,000.00
210101	SALARIES AND WAGES	1,200,000.00	1,200,000.00	1,200,000.00
21010101	SALARY	1,200,000.00	1,200,000.00	1,200,000.00

011202100100	THE COUNCILLORS			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	53,880,000.00	53,880,000.00	53,880,000.00
21	PERSONNEL COST	53,880,000.00	53,880,000.00	53,880,000.00
2101	SALARY	20,400,000.00	20,400,000.00	20,400,000.00
210101	SALARIES AND WAGES	20,400,000.00	20,400,000.00	20,400,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	20,400,000.00	20,400,000.00	20,400,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	33,480,000.00	33,480,000.00	33,480,000.00
210201	ALLOWANCES	33,480,000.00	33,480,000.00	33,480,000.00
21020122	Furniture Allowance	33,480,000.00	33,480,000.00	33,480,000.00

016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	21,200,000.00	12,372,315.00	10,050,000.00
21	PERSONNEL COST	5,800,000.00	5,800,000.00	2,400,000.00
2101	SALARY	5,800,000.00	5,800,000.00	1,200,000.00
210101	SALARIES AND WAGES	5,800,000.00	5,800,000.00	1,200,000.00
21010101	SALARY	5,800,000.00	5,800,000.00	1,200,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	1,200,000.00
210201	ALLOWANCES	0.00	0.00	1,200,000.00
21020122	Furniture Allowance	0.00	0.00	1,200,000.00
22	OTHER RECURRENT COSTS	15,400,000.00	6,572,315.00	7,650,000.00
2202	OVERHEAD COST	15,400,000.00	6,572,315.00	7,650,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	330,000.00	1,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	150,000.00	600,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	180,000.00	400,000.00
220203	MATERIALS & SUPPLIES - GENERAL	800,000.00	940,000.00	800,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	940,000.00	600,000.00
22020302	BOOKS	150,000.00	0.00	100,000.00
22020303	NEWSPAPERS	150,000.00	0.00	100,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,000,000.00	497,000.00	800,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000.00	252,000.00	600,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	245,000.00	200,000.00
220205	TRAINING - GENERAL	3,000,000.00	450,000.00	750,000.00
22020501	LOCAL TRAINING	1,000,000.00	450,000.00	750,000.00
22020502	INTERNATIONAL TRAINING	2,000,000.00	0.00	0.00

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	0.00	3,000,000.00
22020703	LEGAL SERVICES	1,000,000.00	0.00	3,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	600,000.00	655,315.00	800,000.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	655,315.00	600,000.00
22020803	PLANT / GENERATOR FUEL COST	100,000.00	0.00	200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,000,000.00	3,700,000.00	500,000.00
22021001	REFRESHMENT & MEALS	2,000,000.00	3,700,000.00	500,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	5,000,000.00	0.00	0.00

012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	1,440,114,418.00	58,646,688.00	1,859,868,908.00
21	PERSONNEL COST	1,430,114,418.00	52,608,478.00	1,835,618,908.00
2101	SALARY	1,377,505,940.00	0.00	1,781,358,430.00
210101	SALARIES AND WAGES	1,377,505,940.00	0.00	1,781,358,430.00
21010101	SALARY	1,377,505,940.00	0.00	1,781,358,430.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	52,608,478.00	52,608,478.00	54,260,478.00
210201	ALLOWANCES	52,608,478.00	52,608,478.00	54,260,478.00
21020122	Furniture Allowance	52,608,478.00	52,608,478.00	54,260,478.00
22	OTHER RECURRENT COSTS	10,000,000.00	6,038,210.00	24,250,000.00
2202	OVERHEAD COST	10,000,000.00	6,038,210.00	24,250,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,000,000.00	960,000.00	8,700,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	540,000.00	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	420,000.00	7,700,000.00
220202	UTILITIES - GENERAL	1,000,000.00	750,000.00	2,000,000.00
22020201	ELECTRICITY CHARGES	500,000.00	500,000.00	1,000,000.00
22020202	TELEPHONE CHARGES	500,000.00	250,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000.00	420,000.00	3,200,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	420,000.00	2,000,000.00
22020303	NEWSPAPERS	0.00	0.00	200,000.00
22020304	MAGAZINES & PERIODICALS	0.00	0.00	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,500,000.00	419,800.00	850,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	272,800.00	700,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	147,000.00	150,000.00
220205	TRAINING - GENERAL	2,000,000.00	2,280,000.00	6,500,000.00
22020501	LOCAL TRAINING	2,000,000.00	2,280,000.00	6,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	0.00	1,200,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	500,000.00	0.00	1,200,000.00
220208	FUEL & LUBRICANTS - GENERAL	500,000.00	425,760.00	300,000.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	425,760.00	300,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	500,000.00	782,650.00	1,500,000.00
22021001	REFRESHMENT & MEALS	500,000.00	782,650.00	1,500,000.00

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	829,208,664.00	26,338,664.00	1,038,918,418.00
21	PERSONNEL COST	26,108,664.00	26,108,664.00	35,468,418.00
2101	SALARY	19,252,048.00	19,252,048.00	20,567,218.00
210101	SALARIES AND WAGES	19,252,048.00	19,252,048.00	20,567,218.00
21010101	SALARY	19,252,048.00	19,252,048.00	20,567,218.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,856,616.00	6,856,616.00	14,901,200.00

210201	ALLOWANCES	6,856,616.00	6,856,616.00	14,901,200.00
21020122	Furniture Allowance	6,856,616.00	6,856,616.00	14,901,200.00
22	OTHER RECURRENT COSTS	3,100,000.00	230,000.00	3,450,000.00
2202	OVERHEAD COST	3,100,000.00	230,000.00	3,450,000.00
220201	TRAVEL & TRANSPORT - GENERAL	700,000.00	100,000.00	450,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	100,000.00	350,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	0.00	100,000.00
220203	MATERIALS & SUPPLIES - GENERAL	200,000.00	0.00	100,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000.00	0.00	100,000.00
220204	MAINTENANCE SERVICES - GENERAL	500,000.00	50,000.00	100,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	50,000.00	100,000.00
220205	TRAINING - GENERAL	500,000.00	0.00	500,000.00
22020501	LOCAL TRAINING	500,000.00	0.00	500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	200,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	0.00	200,000.00
220208	FUEL & LUBRICANTS - GENERAL	200,000.00	30,000.00	100,000.00
22020801	MOTOR VEHICLE FUEL COST	200,000.00	30,000.00	100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,000,000.00	50,000.00	2,000,000.00
22021001	REFRESHMENT & MEALS	1,000,000.00	50,000.00	1,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	0.00	1,000,000.00
23	Capital Expenditure	800,000,000.00	0.00	1,000,000,000.00
2302	CONSTRUCTION / PROVISION	800,000,000.00	0.00	800,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	800,000,000.00	0.00	800,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	800,000,000.00	0.00	800,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	0.00	200,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0.00	0.00	200,000,000.00
23040101	TREE PLANTING	0.00	0.00	200,000,000.00

022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	526,973,216.00	528,572,498.00	537,099,244.00
21	PERSONNEL COST	370,168,216.00	367,968,722.00	370,494,244.00
2101	SALARY	72,911,234.00	72,911,234.00	75,337,160.00
210101	SALARIES AND WAGES	72,911,234.00	72,911,234.00	75,337,160.00
21010101	SALARY	72,911,234.00	72,911,234.00	75,337,160.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	45,256,982.00	45,256,982.00	45,356,484.00
210201	ALLOWANCES	45,256,982.00	45,256,982.00	45,356,484.00
21020122	Furniture Allowance	45,256,982.00	45,256,982.00	45,356,484.00
2103	SOCIAL BENEFITS	252,000,000.00	249,800,506.00	249,800,600.00
210301	SOCIAL BENEFITS	252,000,000.00	249,800,506.00	249,800,600.00
21030102	PENSION	252,000,000.00	249,800,506.00	249,800,600.00
22	OTHER RECURRENT COSTS	156,805,000.00	160,603,776.00	166,605,000.00
2202	OVERHEAD COST	4,300,000.00	6,390,776.00	12,600,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	505,000.00	1,400,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	350,000.00	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	155,000.00	400,000.00
220203	MATERIALS & SUPPLIES - GENERAL	500,000.00	945,700.00	3,200,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	945,700.00	2,200,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	0.00	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	600,000.00	150,000.00	1,700,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	150,000.00	1,400,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	0.00	300,000.00
220205	TRAINING - GENERAL	200,000.00	320,000.00	700,000.00
22020501	LOCAL TRAINING	200,000.00	320,000.00	700,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	812,000.00	1,800,000.00
22020701	FINANCIAL CONSULTING	500,000.00	500,000.00	1,800,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	312,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	500,000.00	486,315.00	200,000.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	486,315.00	200,000.00
220209	FINANCIAL CHARGES - GENERAL	500,000.00	1,825,661.00	1,100,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	500,000.00	1,825,661.00	1,100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	500,000.00	1,346,100.00	2,500,000.00
22021001	REFRESHMENT & MEALS	500,000.00	1,346,100.00	2,500,000.00
2207	TRANSFERS-PAYMENT	152,505,000.00	154,213,000.00	154,005,000.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	152,505,000.00	154,213,000.00	154,005,000.00
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	152,505,000.00	154,213,000.00	154,005,000.00

023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>14,124,540.00</u>	<u>7,549,540.00</u>	<u>9,036,750.00</u>
21	PERSONNEL COST	4,094,540.00	4,094,540.00	4,536,750.00
2101	SALARY	3,044,268.00	3,044,268.00	3,073,490.00
210101	SALARIES AND WAGES	3,044,268.00	3,044,268.00	3,073,490.00
21010101	SALARY	3,044,268.00	3,044,268.00	3,073,490.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,050,272.00	1,050,272.00	1,463,260.00
210201	ALLOWANCES	1,050,272.00	1,050,272.00	1,463,260.00
21020122	Furniture Allowance	1,050,272.00	1,050,272.00	1,463,260.00
22	OTHER RECURRENT COSTS	10,030,000.00	3,455,000.00	4,500,000.00
2202	OVERHEAD COST	10,030,000.00	3,455,000.00	4,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	45,000.00	300,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	45,000.00	250,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	0.00	50,000.00
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000.00	1,200,000.00	1,200,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	1,200,000.00	1,200,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,000,000.00	360,000.00	200,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	0.00	150,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	360,000.00	50,000.00
220205	TRAINING - GENERAL	3,000,000.00	0.00	1,000,000.00
22020501	LOCAL TRAINING	500,000.00	0.00	200,000.00
22020502	INTERNATIONAL TRAINING	2,500,000.00	0.00	800,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	300,000.00	0.00	600,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	300,000.00	0.00	600,000.00
220208	FUEL & LUBRICANTS - GENERAL	500,000.00	0.00	200,000.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	0.00	200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,230,000.00	1,850,000.00	1,000,000.00
22021001	REFRESHMENT & MEALS	500,000.00	1,200,000.00	800,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	630,000.00	0.00	0.00
22021026	Common services (Committee/Commissions)	100,000.00	650,000.00	200,000.00

023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>229,604,636.00</u>	<u>130,984,436.00</u>	<u>757,628,414.00</u>

21	PERSONNEL COST	88,004,636.00	88,004,636.00	87,498,414.00
2101	SALARY	50,509,766.00	50,509,766.00	49,900,914.00
210101	SALARIES AND WAGES	50,509,766.00	50,509,766.00	49,900,914.00
21010101	SALARY	50,509,766.00	50,509,766.00	49,900,914.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	37,494,870.00	37,494,870.00	37,597,500.00
210201	ALLOWANCES	37,494,870.00	37,494,870.00	37,597,500.00
21020122	Furniture Allowance	37,494,870.00	37,494,870.00	37,597,500.00
22	OTHER RECURRENT COSTS	7,600,000.00	6,479,800.00	18,900,000.00
2202	OVERHEAD COST	7,600,000.00	6,479,800.00	18,900,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	0.00	1,200,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	0.00	900,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	0.00	300,000.00
220203	MATERIALS & SUPPLIES - GENERAL	100,000.00	0.00	100,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	0.00	100,000.00
220204	MAINTENANCE SERVICES - GENERAL	4,000,000.00	5,626,800.00	12,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	5,626,800.00	10,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	0.00	2,000,000.00
220205	TRAINING - GENERAL	500,000.00	0.00	1,000,000.00
22020501	LOCAL TRAINING	500,000.00	0.00	1,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	625,000.00	1,500,000.00
22020704	ENGINEERING SERVICES	500,000.00	625,000.00	1,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	500,000.00	0.00	300,000.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	0.00	300,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,000,000.00	228,000.00	2,800,000.00
22021001	REFRESHMENT & MEALS	1,000,000.00	228,000.00	2,800,000.00
23	Capital Expenditure	134,000,000.00	36,500,000.00	651,230,000.00
2301	FIXED ASSETS PURCHASED	50,000,000.00	14,500,000.00	600,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	50,000,000.00	14,500,000.00	600,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	50,000,000.00	14,500,000.00	600,000,000.00
2302	CONSTRUCTION / PROVISION	84,000,000.00	22,000,000.00	51,230,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	84,000,000.00	22,000,000.00	51,230,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	84,000,000.00	22,000,000.00	51,230,000.00

051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	100,764,616.00	18,424,657.00	224,987,914.00
21	PERSONNEL COST	17,864,616.00	17,864,657.00	22,267,914.00
2101	SALARY	12,836,146.00	12,836,187.00	13,137,014.00
210101	SALARIES AND WAGES	12,836,146.00	12,836,187.00	13,137,014.00
21010101	SALARY	12,836,146.00	12,836,187.00	13,137,014.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,028,470.00	5,028,470.00	9,130,900.00
210201	ALLOWANCES	5,028,470.00	5,028,470.00	9,130,900.00
21020122	Furniture Allowance	5,028,470.00	5,028,470.00	9,130,900.00
22	OTHER RECURRENT COSTS	2,900,000.00	560,000.00	2,720,000.00
2202	OVERHEAD COST	2,900,000.00	560,000.00	2,720,000.00
220201	TRAVEL & TRANSPORT - GENERAL	400,000.00	100,000.00	300,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	100,000.00	200,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	0.00	100,000.00
220203	MATERIALS & SUPPLIES - GENERAL	200,000.00	0.00	100,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000.00	0.00	100,000.00
220204	MAINTENANCE SERVICES - GENERAL	300,000.00	460,000.00	1,100,000.00

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000.00	100,000.00	900,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	360,000.00	200,000.00
220205	TRAINING - GENERAL	300,000.00	0.00	600,000.00
22020501	LOCAL TRAINING	300,000.00	0.00	600,000.00
220208	FUEL & LUBRICANTS - GENERAL	200,000.00	0.00	200,000.00
22020801	MOTOR VEHICLE FUEL COST	200,000.00	0.00	200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,500,000.00	0.00	420,000.00
22021001	REFRESHMENT & MEALS	500,000.00	0.00	220,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,000,000.00	0.00	200,000.00
23	Capital Expenditure	80,000,000.00	0.00	200,000,000.00
2302	CONSTRUCTION / PROVISION	80,000,000.00	0.00	200,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	80,000,000.00	0.00	200,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	80,000,000.00	0.00	200,000,000.00

052100100100	DEPARTMENT OF HEALTH CARE SERVICES			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	492,822,662.00	190,454,662.00	409,189,162.00
21	PERSONNEL COST	186,522,662.00	186,522,662.00	201,889,162.00
2101	SALARY	121,059,416.00	121,059,416.00	127,322,872.00
210101	SALARIES AND WAGES	121,059,416.00	121,059,416.00	127,322,872.00
21010101	SALARY	121,059,416.00	121,059,416.00	127,322,872.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	65,463,246.00	65,463,246.00	74,566,290.00
210201	ALLOWANCES	65,463,246.00	65,463,246.00	74,566,290.00
21020122	Furniture Allowance	65,463,246.00	65,463,246.00	74,566,290.00
22	OTHER RECURRENT COSTS	6,300,000.00	3,932,000.00	7,300,000.00
2202	OVERHEAD COST	6,300,000.00	3,932,000.00	7,300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	422,000.00	1,400,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	422,000.00	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	0.00	400,000.00
220203	MATERIALS & SUPPLIES - GENERAL	300,000.00	100,000.00	700,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	0.00	200,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	200,000.00	100,000.00	500,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,000,000.00	360,000.00	2,200,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	0.00	1,700,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	360,000.00	500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	0.00	1,200,000.00
22020708	MEDICAL CONSULTING	500,000.00	0.00	1,200,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,000,000.00	0.00	200,000.00
22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	0.00	200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,500,000.00	3,050,000.00	1,600,000.00
22021001	REFRESHMENT & MEALS	1,000,000.00	1,200,000.00	600,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,500,000.00	1,850,000.00	1,000,000.00
23	Capital Expenditure	300,000,000.00	0.00	200,000,000.00
2302	CONSTRUCTION / PROVISION	300,000,000.00	0.00	200,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	300,000,000.00	0.00	200,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	300,000,000.00	0.00	200,000,000.00

053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	39,000,000.00	12,800,000.00	711,000,000.00
22	OTHER RECURRENT COSTS	9,000,000.00	0.00	11,000,000.00

2202	OVERHEAD COST	9,000,000.00	0.00	11,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	0.00	1,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	0.00	1,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,000,000.00	0.00	2,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	0.00	2,500,000.00
220205	TRAINING - GENERAL	3,000,000.00	0.00	4,000,000.00
22020501	LOCAL TRAINING	3,000,000.00	0.00	4,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,000,000.00	0.00	1,000,000.00
22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	0.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,000,000.00	0.00	2,000,000.00
22021001	REFRESHMENT & MEALS	2,000,000.00	0.00	2,000,000.00
23	Capital Expenditure	30,000,000.00	12,800,000.00	700,000,000.00
2302	CONSTRUCTION / PROVISION	30,000,000.00	12,800,000.00	700,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	30,000,000.00	12,800,000.00	700,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	30,000,000.00	12,800,000.00	700,000,000.00

State	Enugu
Local Government	Igbo Etiti
Year	2026

This is the publication of the 2026 Budget for Igbo Etiti Local Government, Enugu State. The budget publication contains the following graphical presentations and reports, which are based on the six segments of the National Chart of Accounts (NCOA):

Report / Graphs	Explanation
Budget Overview (Table)	Provides a high level summary of Revenue and Expenditure by Economic segment, Expenditure by Sector, the top 10 (largest) Capital Expenditure projects and expenditure by Ward (Total Expenditure, and Capital Expenditure)
Budget Overview (Graph)	Provides a graphical summary of the information contained in the above tables
Budget Summary	Shows the inflow and out of funds by nature (Economic Segment Sub-Account Type) as well as the Fiscal Year Opening and Closing Cash Balances
Expenditure by Administrative Unit by Main Economic Classification (Personnel, Other Recurrent, Capital)	Shows the appropriations for the budget year for each Administrative Unit, for each of the three main expenditure classifications: Personnel (Economic Sub-Account Type 21), Other Recurrent Expenditure (Economic Sub-Account Type 22) and Capital Expenditure (Economic Sub-Account Type 23)
Total Revenue by Administrative Segment	Shows the amount of Revenue to be collected by each Administrative Unit
Total Revenue by Economic Segment	Shows the Total Revenues by nature (Economic segment)
Total Revenue by Fund Segment	Shows the Total Revenue by Fund source
Capital Receipt by Item	Provides a breakdown of capital receipt (inflows under Economic Sub-Account Types 13 (Aids and Grants) and 14 (Capital Development Fund receipt, which includes loans). If this report is blank, it means there are no envisaged capital receipts.
Total Expenditure by Administrative Segment	Shows the Total Expenditures by Administrative Unit
Personnel Expenditure by Administrative Segment	Shows Personnel Expenditure (Sub-Account Type 21) by Administrative Unit
Other Recurrent Expenditure by Administrative Segment	Shows Other Recurrent Expenditure (Sub-Account Type 22) by Administrative Unit. Other Recurrent Expenditure includes Overheads, Staff Loans, Grants and Contributions, Subsidies, Debt Service (Principal and Interest) and Transfer Payments as applicable
Capital Expenditure by Administrative Segment	Shows Capital Expenditure (Sub-Account Type 23) by Administrative Unit. Capital Expenditure is expenditure that creates a Fixed Asset (and asset that has a life of more than one year), tangible or in-tangible
Total Expenditure by Economic Segment	Shows the Total Expenditure by nature (Economic segment)
Total Expenditure by Functional Segment	Shows the Total Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Personnel Expenditure by Functional Segment	Shows the Personnel Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Other Recurrent Expenditure by Functional Segment	Shows the Other Recurrent Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Capital Expenditure by Functional Segment	Shows the Capital Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Total Expenditure by Geo-Location Segment	Shows the Total Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Personnel Expenditure by Geo-Location Segment	Shows the Personnel Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Other Recurrent Expenditure by Geo-Location Segment	Shows the Other Recurrent Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Capital Expenditure by Geo-Location Segment	Shows the Capital Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Total Expenditure by Programme Segment	Shows the Total Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Personnel Expenditure by Programme Segment	Shows the Personnel Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Other Recurrent Expenditure by Programme Segment	Shows the Other Recurrent Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Programme Segment	Shows the Capital Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Project	Shows Capital Expenditure by Project, including the responsible Administrative Unit, the nature of the expenditure (Economic Segment), and the Function and Programme that the expenditure contributes to
Total Expenditure by Administrative Unit by Economic Segment	Shows the Expenditure by nature (Economic segment) for each Administrative Unit

Enugu State - IGBO ETITI Local Government: 2026 Budget Overview (Original Budget)

Revenue by Economic	2026 Budget
Opening Balance	235,715,250.00
Statutory Allocation	2,900,000,000.00
VAT	3,200,000,000.00
Other FAAC	1,100,000,000.00
LG IGR	300,000,000.00
Share of State IGR	-
Other (Capital Receipts)	-
Total Revenue	7,735,715,250.00

Expenditure by Economic	2026 Budget
Personnel	2,516,947,984.84
Grants / Contributions to State	-
Other Recurrent	359,500,000.00
Capital	4,859,267,265.16
Total Expenditure	7,735,715,250.00

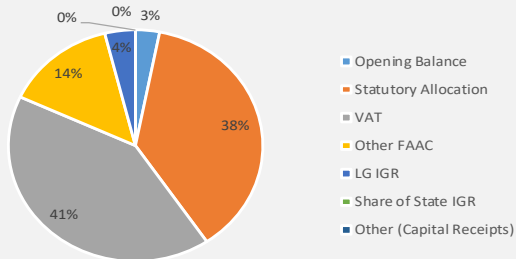
Expenditure by Sector	2026 Budget
Education	829,058,856.40
Health	1,305,777,142.00
Other Social	237,886,088.00
Agriculture	263,669,680.00
Other Economic	2,999,500,002.96
Administration	2,099,823,480.64
Law and Justice	-
Total Expenditure	7,735,715,250.00

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Construction of Perimeter fence to each smart school to all 20 electoral wards in the L.G.A	420,000,000.00
Grading, lateriting and maintenance of on-going all Communities Roads in the L.G.A	400,267,265.16
Construction/provision of on- going 40 units of two bedroom bungalow for indigene	340,000,000.00
Purchase and installation of 10 transformers to 10communities in the L.G.A	320,000,000.00
Construction of on-goingaccess roads to each smart school in the L.G.A	300,000,000.00
Construction of 2 Bridges and seven culverts and maintenance of existing road f	280,000,000.00
Immunization of all children against killers disease across all Health centers and	255,000,000.00
Construction of on-going infrastructures in the established farm estate across 20	250,000,000.00
Construction/Rehabilitation of on-going 8 Boreholes in 8Communities in the L.G	235,000,000.00
Free Maternal Child Health Care (FMCH) programmes across all Health centers in	200,000,000.00
<i>Other Capital Projects</i>	<i>1,859,000,000.00</i>
Total	4,859,267,265.16

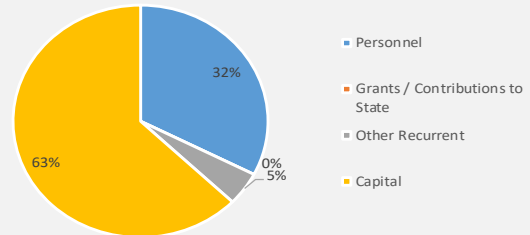
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
AKU I	-	-
AKU II	-	-
AKU III	-	-
AKU IV	-	-
AKU V (IDUEME)	-	-
DIOGBE/UMUNKO	-	-
EJUOHA/UDEME	-	-
EKWEGBE I	-	-
EKWEGBE II	-	-
IKOLO/OHEBE	-	-
OHAODO I	-	-
OHAODO II	-	-
ONYOHOR/OCHIMA/IDOHA	-	-
OZALLA I	-	-
OZALLA II	-	-
UKEHE I	-	-
UKEHE II	-	-
UKEHE III	-	-
UKEHE IV	-	-
UKEHE V	-	-

IGBO ETITI Local Government, Enugu State: 2026 Budget Overview (Original Budget)

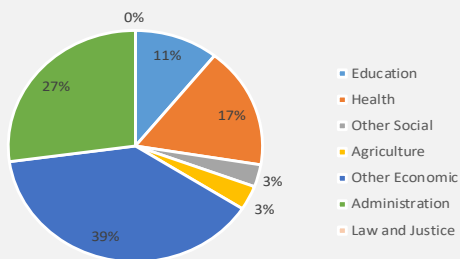
Where is the Money coming from?



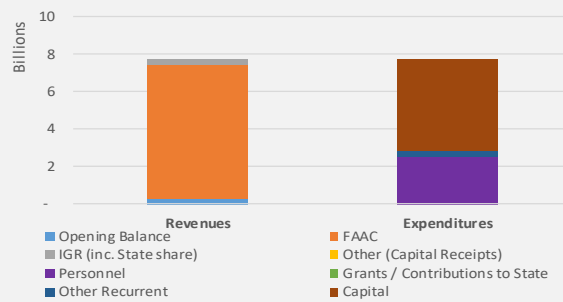
What is the Money being spent On?



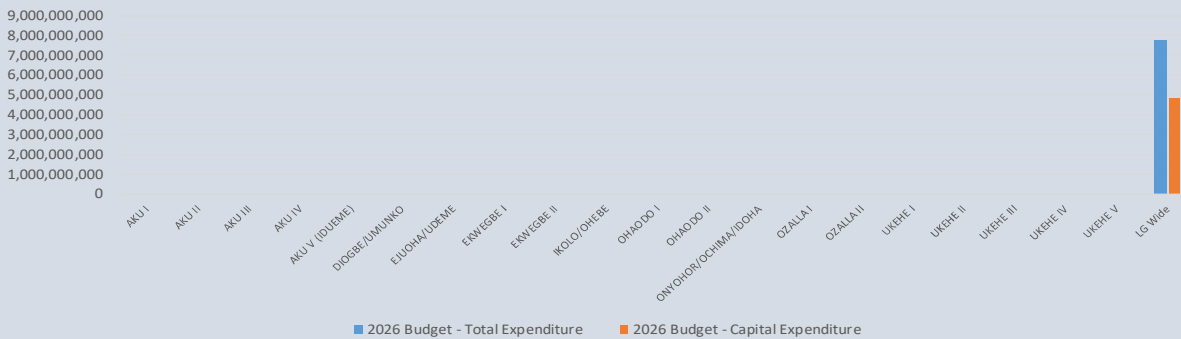
Who is Spending the Money?



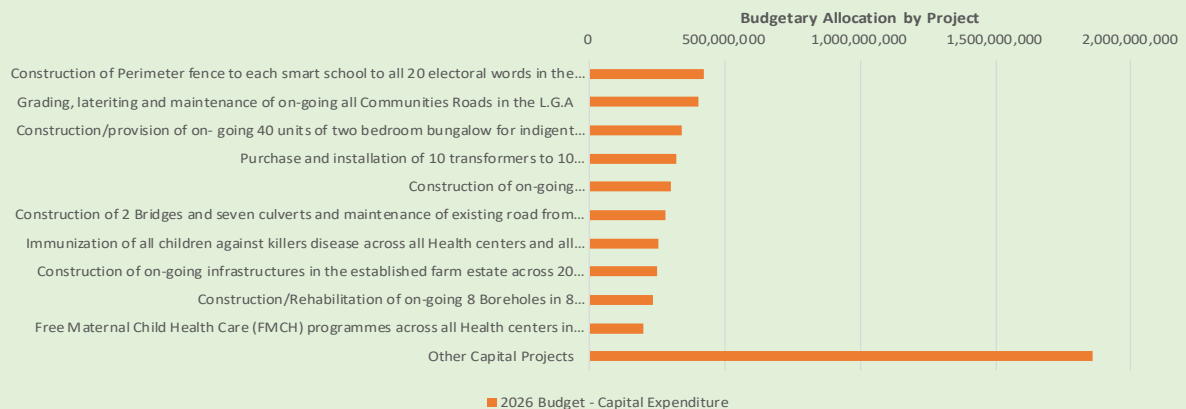
Inflows and Outflows



Where is the Money being Spent?



What Capital Projects are being Implemented (ten largest projects)?



414207 - IGBO ETITI Local Government, Enugu State - 2026 Budget: Summary

Item	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Opening Balance	195,230,225.00		235,715,250.00
Recurrent Revenue	5,284,642,250.00	4,137,157,870.32	7,500,000,000.00
11 - GOVERNMENT SHARE OF FAAC	5,200,000,000.00	3,986,707,620.32	7,200,000,000.00
12 - INDEPENDENT REVENUE	84,642,250.00	150,450,250.00	300,000,000.00
Recurrent Expenditure	2,720,526,475.00	1,300,228,861.63	2,876,447,984.84
21 - PERSONNEL COST	2,473,126,475.00	1,110,289,624.63	2,516,947,984.84
22 - OTHER RECURRENT COSTS	247,400,000.00	189,939,237.00	359,500,000.00
Transfer to Capital Account	2,759,346,000.00	2,836,929,008.69	4,859,267,265.16
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-
23 - Capital Expenditure	2,759,346,000.00	1,922,584,331.20	4,859,267,265.16
Total Revenue (including OB)	5,479,872,475.00	4,137,157,870.32	7,735,715,250.00
Total Expenditure	5,479,872,475.00	3,222,813,192.83	7,735,715,250.00

414207 - IGBO ETITI Local Government, Enugu State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	2,516,947,984.84	359,500,000.00	2,876,447,984.84	4,859,267,265.16	7,735,715,250.00
010000000000	ADMINISTRATION SECTOR	1,400,473,480.64	234,350,000.00	1,634,823,480.64	465,000,000.00	2,099,823,480.64
011100000000	OFFICE OF THE LG CHAIRMAN	213,800,345.60	194,800,000.00	408,600,345.60	465,000,000.00	873,600,345.60
011100100100	CHAIRMAN	5,400,000.00	185,000,000.00	190,400,000.00	430,000,000.00	620,400,000.00
011100100200	VICE-CHAIRMAN	3,960,000.00	-	3,960,000.00	-	3,960,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	186,923,000.00	-	186,923,000.00	-	186,923,000.00
011118300100	INTERNAL AUDIT	8,008,730.40	2,550,000.00	10,558,730.40	-	10,558,730.40
011118400100	INFORMATION UNIT	-	-	-	20,000,000.00	20,000,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	9,508,615.20	7,250,000.00	16,758,615.20	15,000,000.00	31,758,615.20
011200000000	LOCAL GOVT COUNCIL	248,360,000.00	15,050,000.00	263,410,000.00	-	263,410,000.00
011200100100	OFFICE OF THE LEADER	62,640,000.00	15,050,000.00	77,690,000.00	-	77,690,000.00
011200200100	DEPUTY LEADER	42,520,000.00	-	42,520,000.00	-	42,520,000.00
011202100100	THE COUNCILLORS	143,200,000.00	-	143,200,000.00	-	143,200,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	13,232,000.00	4,000,000.00	17,232,000.00	-	17,232,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	13,232,000.00	4,000,000.00	17,232,000.00	-	17,232,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	925,081,135.04	20,500,000.00	945,581,135.04	-	945,581,135.04
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	925,081,135.04	20,500,000.00	945,581,135.04	-	945,581,135.04
020000000000	ECONOMIC SECTOR	565,852,417.80	63,050,000.00	628,902,417.80	2,634,267,265.16	3,263,169,682.96
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	24,169,680.00	9,500,000.00	33,669,680.00	230,000,000.00	263,669,680.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	24,169,680.00	9,500,000.00	33,669,680.00	230,000,000.00	263,669,680.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	507,534,049.80	27,275,000.00	534,809,049.80	-	534,809,049.80
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	507,534,049.80	27,275,000.00	534,809,049.80	-	534,809,049.80
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	5,720,520.00	8,500,000.00	14,220,520.00	-	14,220,520.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	5,720,520.00	8,500,000.00	14,220,520.00	-	14,220,520.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	28,428,168.00	17,775,000.00	46,203,168.00	2,404,267,265.16	2,450,470,433.16
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	28,428,168.00	17,775,000.00	46,203,168.00	2,404,267,265.16	2,450,470,433.16
050000000000	SOCIAL SECTOR	550,622,086.40	62,100,000.00	612,722,086.40	1,760,000,000.00	2,372,722,086.40
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	17,658,856.40	31,400,000.00	49,058,856.40	780,000,000.00	829,058,856.40
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	17,658,856.40	31,400,000.00	49,058,856.40	780,000,000.00	829,058,856.40
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	530,077,142.00	30,700,000.00	560,777,142.00	745,000,000.00	1,305,777,142.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	530,077,142.00	30,700,000.00	560,777,142.00	745,000,000.00	1,305,777,142.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	2,886,088.00	-	2,886,088.00	235,000,000.00	237,886,088.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	2,886,088.00	-	2,886,088.00	235,000,000.00	237,886,088.00

414207 - IGBO ETITI Local Government, Enugu State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Revenue	5,284,642,250.00	4,137,157,870.32	7,500,000,000.00
010000000000	ADMINISTRATION SECTOR	7,800,000.00	9,000,000.00	31,800,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	7,800,000.00	9,000,000.00	31,800,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	7,800,000.00	9,000,000.00	31,800,000.00
020000000000	ECONOMIC SECTOR	5,267,827,250.00	4,119,042,870.32	7,440,185,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	16,300,000.00	17,050,000.00	31,350,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	16,300,000.00	17,050,000.00	31,350,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	5,250,477,250.00	4,100,392,870.32	7,407,785,000.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	5,250,477,250.00	4,100,392,870.32	7,407,785,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,050,000.00	1,600,000.00	1,050,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,050,000.00	1,600,000.00	1,050,000.00
050000000000	SOCIAL SECTOR	9,015,000.00	9,115,000.00	28,015,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	9,015,000.00	9,115,000.00	28,015,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	9,015,000.00	9,115,000.00	28,015,000.00

414207 - IGBO ETITI Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	5,284,642,250.00	4,137,157,870.32	7,500,000,000.00
11	GOVERNMENT SHARE OF FAAC	5,200,000,000.00	3,986,707,620.32	7,200,000,000.00
1101	GOVERNMENT SHARE OF FAAC	5,200,000,000.00	3,986,707,620.32	7,200,000,000.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	900,000,000.00	1,638,562,088.72	2,900,000,000.00
11010101	Statutory Allocation	900,000,000.00	1,638,562,088.72	2,900,000,000.00
110102	LOCAL GOVERNMENT SHARE OF VAT	2,500,000,000.00	2,009,831,592.14	3,200,000,000.00
11010201	Share Of VAT	2,500,000,000.00	2,009,831,592.14	3,200,000,000.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	1,800,000,000.00	338,313,939.46	1,100,000,000.00
11010301	Excess Crude	1,800,000,000.00	338,313,939.46	1,100,000,000.00
12	INDEPENDENT REVENUE	84,642,250.00	150,450,250.00	300,000,000.00
1201	TAX REVENUE	15,135,000.00	20,135,000.00	50,435,000.00
120103	OTHER TAXES	15,135,000.00	20,135,000.00	50,435,000.00
12010320	Community Development/Poll Tax/Rate	15,135,000.00	20,135,000.00	50,435,000.00
1202	NON-TAX REVENUE	69,507,250.00	130,315,250.00	249,565,000.00
120201	LICENCES - GENERAL	27,665,000.00	30,665,000.00	100,665,000.00
12020102	Gold Smith/Black Smith and Gold Dealer licenses	50,000.00	100,000.00	50,000.00
12020106	Albator Lincence	1,500,000.00	1,500,000.00	10,500,000.00
12020109	Liquor License	4,460,000.00	5,160,000.00	13,460,000.00
12020117	Dried fish Licenses	100,000.00	200,000.00	100,000.00
12020121	Hawker's Permits	2,250,000.00	3,250,000.00	16,250,000.00
12020123	Produce Buying Licenses	12,500,000.00	12,550,000.00	26,500,000.00
12020136	Health Facilities Licenses	1,865,000.00	1,865,000.00	10,865,000.00
12020137	Trade Permit Licenses	1,200,000.00	1,200,000.00	3,450,000.00
12020149	Petty Traders License	500,000.00	550,000.00	500,000.00
12020177	Welding Machine Workshop License	250,000.00	500,000.00	250,000.00
12020180	Tricycle Licenses	250,000.00	450,000.00	250,000.00
12020199	Other Licenses	2,740,000.00	3,340,000.00	18,490,000.00
120204	FEES - GENERAL	2,750,000.00	5,750,000.00	8,950,000.00
12020418	Marriage/ Divorce Fees	600,000.00	1,500,000.00	1,600,000.00
12020427	Tender Fees	200,000.00	850,000.00	1,500,000.00
12020433	Development Levy (Other Programme)	-	-	1,500,000.00
12020451	Timber & Forest Fees	200,000.00	300,000.00	1,250,000.00
12020454	Parking Fees	1,000,000.00	2,500,000.00	1,000,000.00
12020499	Other Fees	750,000.00	600,000.00	2,100,000.00
120206	SALES - GENERAL	-	55,000,000.00	91,500,000.00
12020699	Others Sales	-	55,000,000.00	91,500,000.00
120207	EARNINGS -GENERAL	31,642,250.00	31,442,250.00	43,750,000.00
12020702	Earnings from Laboratory Services	5,800,000.00	4,750,000.00	3,750,000.00
12020703	Earnings from Hire of Plants and Equipment	3,500,000.00	4,000,000.00	3,500,000.00
12020704	Earnings from the Use of Govt. Vehicle	3,750,000.00	3,850,000.00	4,750,000.00
12020705	Earnings from the Use of Govt. Halls	1,750,000.00	1,850,000.00	2,750,000.00
12020706	Earnings from Tolls of Expressway	3,200,000.00	3,500,000.00	3,357,750.00
12020711	Earnings from Commercial Activities	4,450,000.00	4,500,000.00	5,450,000.00
12020725	Earning Child Care Centre for Taking Care of Children of Work	2,750,000.00	2,800,000.00	3,750,000.00
12020755	Proceeds from ICT Maintenance Services	3,192,750.00	3,250,000.00	8,192,750.00
12020799	Other Earnings	3,249,500.00	2,942,250.00	8,249,500.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	5,500,000.00	5,503,000.00	2,500,000.00
12020801	Rent on Govt. Quarters	2,800,000.00	2,800,000.00	750,000.00
12020802	Rent on Govt. Offices	1,250,000.00	1,253,000.00	1,300,000.00

414207 - IGBO ETITI Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
12020803	Rent on Govt. Buildings	1,450,000.00	1,450,000.00	450,000.00
120209	RENT ON LAND & OTHERS - GENERAL	1,950,000.00	1,955,000.00	2,200,000.00
12020901	Rent on Govt. Land	1,950,000.00	1,955,000.00	2,200,000.00

414207 - IGBO ETITI Local Government, Enugu State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>7,500,000,000.00</i>
01	FEDERATION ACCOUNT	7,200,000,000.00
011	FAAC DIRECT ALLOCATION	7,200,000,000.00
01101	FAAC DIRECT ALLOCATION	7,200,000,000.00
02	CONSOLIDATED REVENUE FUND	300,000,000.00
021	MAIN ENVELOP	300,000,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	300,000,000.00

414207 - IGBO ETITI Local Government, Enugu State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	5,479,872,475.00	3,222,813,192.83	7,735,715,250.00
010000000000	ADMINISTRATION SECTOR	1,719,868,123.80	538,830,295.46	2,099,823,480.64
011100000000	OFFICE OF THE LG CHAIRMAN	537,477,345.60	470,232,595.46	873,600,345.60
011100100100	CHAIRMAN	391,100,000.00	363,935,700.00	620,400,000.00
011100100200	VICE-CHAIRMAN	2,640,000.00	1,760,000.00	3,960,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	81,420,000.00	54,280,000.00	186,923,000.00
011118300100	INTERNAL AUDIT	10,558,730.40	14,508,757.06	10,558,730.40
011118400100	INFORMATION UNIT	35,000,000.00	23,400,000.00	20,000,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	16,758,615.20	12,348,138.40	31,758,615.20
011200000000	LOCAL GOVT COUNCIL	63,810,000.00	42,274,000.00	263,410,000.00
011200100100	OFFICE OF THE LEADER	18,090,000.00	11,794,000.00	77,690,000.00
011200200100	DEPUTY LEADER	2,520,000.00	1,680,000.00	42,520,000.00
011202100100	THE COUNCILLORS	43,200,000.00	28,800,000.00	143,200,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	12,232,000.00	8,156,000.00	17,232,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	12,232,000.00	8,156,000.00	17,232,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	1,106,348,778.20	18,167,700.00	945,581,135.04
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	1,106,348,778.20	18,167,700.00	945,581,135.04
020000000000	ECONOMIC SECTOR	1,885,659,483.20	1,346,213,814.37	3,263,169,682.96
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	123,157,978.00	101,492,409.20	263,669,680.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	123,157,978.00	101,492,409.20	263,669,680.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	557,077,817.20	431,227,498.17	534,809,049.80
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	557,077,817.20	431,227,498.17	534,809,049.80
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	14,220,520.00	14,630,067.00	14,220,520.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	14,220,520.00	14,630,067.00	14,220,520.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,191,203,168.00	798,863,840.00	2,450,470,433.16
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,191,203,168.00	798,863,840.00	2,450,470,433.16
050000000000	SOCIAL SECTOR	1,874,344,868.00	1,337,769,083.00	2,372,722,086.40
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	166,667,628.00	132,241,357.00	829,058,856.40
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	166,667,628.00	132,241,357.00	829,058,856.40
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	1,414,791,152.00	1,010,353,666.00	1,305,777,142.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	1,414,791,152.00	1,010,353,666.00	1,305,777,142.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	292,886,088.00	195,174,060.00	237,886,088.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	292,886,088.00	195,174,060.00	237,886,088.00

414207 - IGBO ETITI Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	2,473,126,475.00	1,110,289,624.63	2,516,947,984.84
010000000000	ADMINISTRATION SECTOR	1,247,618,123.80	113,786,895.46	1,400,473,480.64
011100000000	OFFICE OF THE LG CHAIRMAN	105,177,345.60	76,058,895.46	213,800,345.60
011100100100	CHAIRMAN	3,600,000.00	2,400,000.00	5,400,000.00
011100100200	VICE-CHAIRMAN	2,640,000.00	1,760,000.00	3,960,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	81,420,000.00	54,280,000.00	186,923,000.00
011118300100	INTERNAL AUDIT	8,008,730.40	10,108,757.06	8,008,730.40
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	9,508,615.20	7,510,138.40	9,508,615.20
011200000000	LOCAL GOVT COUNCIL	48,360,000.00	32,240,000.00	248,360,000.00
011200100100	OFFICE OF THE LEADER	2,640,000.00	1,760,000.00	62,640,000.00
011200200100	DEPUTY LEADER	2,520,000.00	1,680,000.00	42,520,000.00
011202100100	THE COUNCILLORS	43,200,000.00	28,800,000.00	143,200,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	8,232,000.00	5,488,000.00	13,232,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	8,232,000.00	5,488,000.00	13,232,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	1,085,848,778.20	-	925,081,135.04
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	1,085,848,778.20	-	925,081,135.04
020000000000	ECONOMIC SECTOR	587,213,227.20	465,071,140.17	565,852,417.80
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23,261,722.00	19,376,435.00	24,169,680.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23,261,722.00	19,376,435.00	24,169,680.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	529,802,817.20	413,042,498.17	507,534,049.80
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	529,802,817.20	413,042,498.17	507,534,049.80
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	5,720,520.00	8,962,067.00	5,720,520.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	5,720,520.00	8,962,067.00	5,720,520.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	28,428,168.00	23,690,140.00	28,428,168.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	28,428,168.00	23,690,140.00	28,428,168.00
050000000000	SOCIAL SECTOR	638,295,124.00	531,431,589.00	550,622,086.40
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	10,267,628.00	8,556,357.00	17,658,856.40
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	10,267,628.00	8,556,357.00	17,658,856.40
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	625,141,408.00	520,951,172.00	530,077,142.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	625,141,408.00	520,951,172.00	530,077,142.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	2,886,088.00	1,924,060.00	2,886,088.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	2,886,088.00	1,924,060.00	2,886,088.00

414207 - IGBO ETITI Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>247,400,000.00</i>	<i>189,939,237.00</i>	<i>359,500,000.00</i>
010000000000	ADMINISTRATION SECTOR	122,250,000.00	88,276,700.00	234,350,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	82,300,000.00	57,407,000.00	194,800,000.00
011100100100	CHAIRMAN	72,500,000.00	48,169,000.00	185,000,000.00
011118300100	INTERNAL AUDIT	2,550,000.00	4,400,000.00	2,550,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	7,250,000.00	4,838,000.00	7,250,000.00
011200000000	LOCAL GOVT COUNCIL	15,450,000.00	10,034,000.00	15,050,000.00
011200100100	OFFICE OF THE LEADER	15,450,000.00	10,034,000.00	15,050,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	4,000,000.00	2,668,000.00	4,000,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	4,000,000.00	2,668,000.00	4,000,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	20,500,000.00	18,167,700.00	20,500,000.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	20,500,000.00	18,167,700.00	20,500,000.00
020000000000	ECONOMIC SECTOR	63,050,000.00	40,858,537.00	63,050,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	9,500,000.00	5,201,837.00	9,500,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	9,500,000.00	5,201,837.00	9,500,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	27,275,000.00	18,185,000.00	27,275,000.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	27,275,000.00	18,185,000.00	27,275,000.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	8,500,000.00	5,668,000.00	8,500,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	8,500,000.00	5,668,000.00	8,500,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	17,775,000.00	11,803,700.00	17,775,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	17,775,000.00	11,803,700.00	17,775,000.00
050000000000	SOCIAL SECTOR	62,100,000.00	60,804,000.00	62,100,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	31,400,000.00	40,335,000.00	31,400,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	31,400,000.00	40,335,000.00	31,400,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	30,700,000.00	20,469,000.00	30,700,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	30,700,000.00	20,469,000.00	30,700,000.00

414207 - IGBO ETITI Local Government, Enugu State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Capital Expenditure</i>	<i>2,759,346,000.00</i>	<i>1,922,584,331.20</i>	<i>4,859,267,265.16</i>
010000000000	ADMINISTRATION SECTOR	350,000,000.00	336,766,700.00	465,000,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	350,000,000.00	336,766,700.00	465,000,000.00
011100100100	CHAIRMAN	315,000,000.00	313,366,700.00	430,000,000.00
011118400100	INFORMATION UNIT	35,000,000.00	23,400,000.00	20,000,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	-	-	15,000,000.00
020000000000	ECONOMIC SECTOR	1,235,396,256.00	840,284,137.20	2,634,267,265.16
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	90,396,256.00	76,914,137.20	230,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	90,396,256.00	76,914,137.20	230,000,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,145,000,000.00	763,370,000.00	2,404,267,265.16
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,145,000,000.00	763,370,000.00	2,404,267,265.16
050000000000	SOCIAL SECTOR	1,173,949,744.00	745,533,494.00	1,760,000,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	125,000,000.00	83,350,000.00	780,000,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	125,000,000.00	83,350,000.00	780,000,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	758,949,744.00	468,933,494.00	745,000,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	758,949,744.00	468,933,494.00	745,000,000.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	290,000,000.00	193,250,000.00	235,000,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	290,000,000.00	193,250,000.00	235,000,000.00

414207 - IGBO ETITI Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>5,479,872,475.00</u>	<u>3,222,813,192.83</u>	<u>7,735,715,250.00</u>
21	<u>PERSONNEL COST</u>	<u>2,473,126,475.00</u>	<u>1,110,289,624.63</u>	<u>2,516,947,984.84</u>
2101	<u>SALARY</u>	<u>2,103,310,475.00</u>	<u>782,884,632.46</u>	<u>1,810,248,233.44</u>
210101	<u>SALARIES AND WAGES</u>	<u>2,103,310,475.00</u>	<u>782,884,632.46</u>	<u>1,810,248,233.44</u>
21010101	SALARY	2,068,001,744.60	754,575,875.40	1,774,939,503.04
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	35,308,730.40	28,308,757.06	35,308,730.40
2102	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	<u>45,816,000.00</u>	<u>30,544,000.00</u>	<u>359,439,000.00</u>
210201	<u>ALLOWANCES</u>	<u>45,816,000.00</u>	<u>30,544,000.00</u>	<u>359,439,000.00</u>
21020122	Furniture Allowance	45,816,000.00	30,544,000.00	45,816,000.00
21020126	Other Allowances	-	-	313,623,000.00
2103	<u>SOCIAL BENEFITS</u>	<u>324,000,000.00</u>	<u>296,860,992.17</u>	<u>347,260,751.40</u>
210301	<u>SOCIAL BENEFITS</u>	<u>324,000,000.00</u>	<u>296,860,992.17</u>	<u>347,260,751.40</u>
21030102	PENSION	324,000,000.00	296,860,992.17	347,260,751.40
22	<u>OTHER RECURRENT COSTS</u>	<u>247,400,000.00</u>	<u>189,939,237.00</u>	<u>359,500,000.00</u>
2202	<u>OVERHEAD COST</u>	<u>247,400,000.00</u>	<u>189,939,237.00</u>	<u>359,500,000.00</u>
220201	<u>TRAVEL & TRANSPORT - GENERAL</u>	<u>32,625,000.00</u>	<u>20,868,537.00</u>	<u>32,625,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	18,830,000.00	11,569,537.00	18,830,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	13,795,000.00	9,299,000.00	13,795,000.00
220202	<u>UTILITIES - GENERAL</u>	<u>5,250,000.00</u>	<u>26,000,000.00</u>	<u>5,250,000.00</u>
22020201	ELECTRICITY CHARGES	3,300,000.00	22,000,000.00	3,300,000.00
22020202	TELEPHONE CHARGES	1,950,000.00	4,000,000.00	1,950,000.00
220203	<u>MATERIALS & SUPPLIES - GENERAL</u>	<u>27,700,000.00</u>	<u>17,805,000.00</u>	<u>40,200,000.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,750,000.00	5,835,000.00	9,250,000.00
22020302	BOOKS	2,500,000.00	1,667,000.00	1,500,000.00
22020304	MAGAZINES & PERIODICALS	250,000.00	166,000.00	250,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,200,000.00	2,134,000.00	17,200,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	6,300,000.00	4,201,000.00	6,300,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,500,000.00	1,000,000.00	1,500,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,950,000.00	1,300,000.00	1,950,000.00
22020309	UNIFORMS & OTHER CLOTHING	250,000.00	166,000.00	250,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	250,000.00	169,000.00	250,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,750,000.00	1,167,000.00	1,750,000.00
220204	<u>MAINTENANCE SERVICES - GENERAL</u>	<u>23,850,000.00</u>	<u>18,305,000.00</u>	<u>23,850,000.00</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	11,550,000.00	7,704,000.00	11,550,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,350,000.00	4,268,000.00	2,350,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,450,000.00	669,000.00	1,450,000.00
22020406	OTHER MAINTENANCE SERVICES	5,150,000.00	3,432,000.00	5,150,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	1,000,000.00	667,000.00	1,000,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	2,100,000.00	1,399,000.00	2,100,000.00
22020413	MINOR ROAD MAINTENANCE	250,000.00	166,000.00	250,000.00
220205	<u>TRAINING - GENERAL</u>	<u>22,550,000.00</u>	<u>15,035,000.00</u>	<u>22,550,000.00</u>
22020501	LOCAL TRAINING	22,550,000.00	15,035,000.00	22,550,000.00
220206	<u>OTHER SERVICES - GENERAL</u>	<u>66,820,000.00</u>	<u>44,551,700.00</u>	<u>166,820,000.00</u>
22020601	SECURITY SERVICES	45,570,000.00	30,384,700.00	77,070,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	16,500,000.00	11,000,000.00	85,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	4,750,000.00	3,167,000.00	4,750,000.00
220207	<u>CONSULTING & PROFESSIONAL SERVICES - GENERAL</u>	<u>7,000,000.00</u>	<u>4,668,000.00</u>	<u>7,000,000.00</u>
22020702	INFORMATION TECHNOLOGY CONSULTING	3,555,000.00	2,370,000.00	3,555,000.00
22020703	LEGAL SERVICES	70,000.00	46,000.00	70,000.00

414207 - IGBO ETITI Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
22020704	ENGINEERING SERVICES	300,000.00	200,000.00	300,000.00
22020707	AGRICULTURAL CONSULTING	275,000.00	184,000.00	275,000.00
22020708	MEDICAL CONSULTING	2,800,000.00	1,868,000.00	2,800,000.00
220208	FUEL & LUBRICANTS - GENERAL	43,705,000.00	30,538,000.00	43,705,000.00
22020801	MOTOR VEHICLE FUEL COST	21,000,000.00	14,001,000.00	21,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	14,305,000.00	10,037,000.00	14,305,000.00
22020803	PLANT / GENERATOR FUEL COST	8,400,000.00	6,500,000.00	8,400,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	17,900,000.00	12,168,000.00	17,500,000.00
22021001	REFRESHMENT & MEALS	525,000.00	350,000.00	525,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,000,000.00	2,000,000.00	3,000,000.00
22021006	POSTAGES & COURIER SERVICES	750,000.00	500,000.00	750,000.00
22021007	WELFARE PACKAGES	10,050,000.00	6,434,000.00	9,650,000.00
22021009	SPORTING ACTIVITIES	750,000.00	500,000.00	750,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,750,000.00	1,667,000.00	1,750,000.00
22021026	Common services (Committee/Commissions)	1,075,000.00	717,000.00	1,075,000.00
23	Capital Expenditure	2,759,346,000.00	1,922,584,331.20	4,859,267,265.16
2301	FIXED ASSETS PURCHASED	873,949,744.00	686,684,000.00	975,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	873,949,744.00	686,684,000.00	975,000,000.00
23010104	PURCHASE MOTOR CYCLES	240,000,000.00	160,000,000.00	100,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	-	-	25,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	120,700,000.00	60,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	528,949,744.00	352,634,000.00	455,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	25,000,000.00	-	15,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	80,000,000.00	53,350,000.00	320,000,000.00
2302	CONSTRUCTION / PROVISION	1,570,396,256.00	1,063,534,137.20	3,349,267,265.16
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,570,396,256.00	1,063,534,137.20	3,349,267,265.16
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	260,000,000.00	173,350,000.00	340,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	-	180,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	290,000,000.00	223,250,000.00	435,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	125,000,000.00	53,350,000.00	420,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	90,396,256.00	76,914,137.20	230,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	495,000,000.00	330,000,000.00	1,630,267,265.16
23020124	CONSTRUCTION OF MARKETS/PARKS	310,000,000.00	206,670,000.00	114,000,000.00
2303	REHABILITATION / REPAIRS	215,000,000.00	106,349,494.00	160,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	215,000,000.00	106,349,494.00	160,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	180,000,000.00	82,949,494.00	140,000,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	35,000,000.00	23,400,000.00	20,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	50,000,000.00	33,350,000.00	150,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	50,000,000.00	33,350,000.00	150,000,000.00
23040102	EROSION & FLOOD CONTROL	50,000,000.00	33,350,000.00	150,000,000.00
2305	OTHER CAPITAL PROJECTS	50,000,000.00	32,666,700.00	225,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	50,000,000.00	32,666,700.00	225,000,000.00
23050101	RESEARCH AND DEVELOPMENT	25,000,000.00	16,666,700.00	200,000,000.00
23050107	MARGIN FOR INCREASES IN COSTS	25,000,000.00	16,000,000.00	25,000,000.00

414207 - IGBO ETITI Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	5,479,872,475.00	3,222,813,192.83	7,735,715,250.00
701	GENERAL PUBLIC SERVICES	1,625,407,845.80	475,412,030.06	1,904,833,683.84
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	411,186,547.60	380,178,263.06	740,877,028.80
70111	EXECUTIVE AND LEGISLATIVE ORGANS	167,550,000.00	231,303,000.00	542,770,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	243,636,547.60	148,875,263.06	198,107,028.80
7013	GENERAL SERVICES	1,214,221,298.20	95,233,767.00	1,163,956,655.04
70131	GENERAL PERSONNEL SERVICES	1,106,348,778.20	18,167,700.00	945,581,135.04
70132	OVERALL PLANNING AND STATISTICAL SERVICES	14,220,520.00	14,630,067.00	14,220,520.00
70133	OTHER GENERAL SERVICES	93,652,000.00	62,436,000.00	204,155,000.00
703	PUBLIC ORDER AND SAFETY	240,000,000.00	160,000,000.00	125,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	240,000,000.00	160,000,000.00	125,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	240,000,000.00	160,000,000.00	125,000,000.00
704	ECONOMIC AFFAIRS	1,089,361,146.00	750,406,249.20	2,574,140,113.16
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	310,000,000.00	206,670,000.00	114,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	310,000,000.00	206,670,000.00	114,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	123,157,978.00	101,492,409.20	263,669,680.00
70421	AGRICULTURE	123,157,978.00	101,492,409.20	263,669,680.00
7043	FUEL AND ENERGY	80,000,000.00	53,350,000.00	500,000,000.00
70435	ELECTRICITY	80,000,000.00	53,350,000.00	500,000,000.00
7045	TRANSPORT	541,203,168.00	365,493,840.00	1,676,470,433.16
70451	ROAD TRANSPORT	541,203,168.00	365,493,840.00	1,676,470,433.16
7049	ECONOMIC AFFAIRS N.E.C	35,000,000.00	23,400,000.00	20,000,000.00
70491	ECONOMIC AFFAIRS N.E.C.	35,000,000.00	23,400,000.00	20,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	309,644,703.20	207,522,198.40	254,644,703.20
7062	COMMUNITY DEVELOPMENT	16,758,615.20	12,348,138.40	16,758,615.20
70621	COMMUNITY DEVELOPMENT	16,758,615.20	12,348,138.40	16,758,615.20
7063	WATER SUPPLY	292,886,088.00	195,174,060.00	237,886,088.00
70631	WATER SUPPLY	292,886,088.00	195,174,060.00	237,886,088.00
707	HEALTH	1,414,791,152.00	1,010,353,666.00	1,305,777,142.00
7074	PUBLIC HEALTH SERVICES	1,414,791,152.00	1,010,353,666.00	1,305,777,142.00
70741	PUBLIC HEALTH SERVICES	1,414,791,152.00	1,010,353,666.00	1,305,777,142.00
708	RECREATION, CULTURE AND RELIGION	25,000,000.00	-	15,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	25,000,000.00	-	15,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	25,000,000.00	-	15,000,000.00
709	EDUCATION	166,667,628.00	132,241,357.00	829,058,856.40
7091	PRE-PRIMARY AND PRIMARY EDUCATION	166,667,628.00	132,241,357.00	829,058,856.40
70912	PRIMARY EDUCATION	166,667,628.00	132,241,357.00	829,058,856.40
710	SOCIAL PROTECTION	609,000,000.00	486,877,692.17	727,260,751.40
7102	OLD AGE	324,000,000.00	296,860,992.17	347,260,751.40
71021	OLD AGE	324,000,000.00	296,860,992.17	347,260,751.40
7104	FAMILY AND CHILDREN	260,000,000.00	173,350,000.00	355,000,000.00
71041	FAMILY AND CHILDREN	260,000,000.00	173,350,000.00	355,000,000.00
7105	UNEMPLOYMENT	25,000,000.00	16,666,700.00	25,000,000.00
71051	UNEMPLOYMENT	25,000,000.00	16,666,700.00	25,000,000.00

414207 - IGBO ETITI Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>2,473,126,475.00</i>	<i>1,110,289,624.63</i>	<i>2,516,947,984.84</i>
701	GENERAL PUBLIC SERVICES	1,449,632,845.80	231,420,330.06	1,556,958,683.84
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	268,411,547.60	162,690,263.06	426,002,028.80
70111	EXECUTIVE AND LEGISLATIVE ORGANS	54,600,000.00	36,400,000.00	257,720,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	213,811,547.60	126,290,263.06	168,282,028.80
7013	GENERAL SERVICES	1,181,221,298.20	68,730,067.00	1,130,956,655.04
70131	GENERAL PERSONNEL SERVICES	1,085,848,778.20	-	925,081,135.04
70132	OVERALL PLANNING AND STATISTICAL SERVICES	5,720,520.00	8,962,067.00	5,720,520.00
70133	OTHER GENERAL SERVICES	89,652,000.00	59,768,000.00	200,155,000.00
704	ECONOMIC AFFAIRS	51,689,890.00	43,066,575.00	52,597,848.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	23,261,722.00	19,376,435.00	24,169,680.00
70421	AGRICULTURE	23,261,722.00	19,376,435.00	24,169,680.00
7045	TRANSPORT	28,428,168.00	23,690,140.00	28,428,168.00
70451	ROAD TRANSPORT	28,428,168.00	23,690,140.00	28,428,168.00
706	HOUSING AND COMMUNITY AMMENITIES	12,394,703.20	9,434,198.40	12,394,703.20
7062	COMMUNITY DEVELOPMENT	9,508,615.20	7,510,138.40	9,508,615.20
70621	COMMUNITY DEVELOPMENT	9,508,615.20	7,510,138.40	9,508,615.20
7063	WATER SUPPLY	2,886,088.00	1,924,060.00	2,886,088.00
70631	WATER SUPPLY	2,886,088.00	1,924,060.00	2,886,088.00
707	HEALTH	625,141,408.00	520,951,172.00	530,077,142.00
7074	PUBLIC HEALTH SERVICES	625,141,408.00	520,951,172.00	530,077,142.00
70741	PUBLIC HEALTH SERVICES	625,141,408.00	520,951,172.00	530,077,142.00
709	EDUCATION	10,267,628.00	8,556,357.00	17,658,856.40
7091	PRE-PRIMARY AND PRIMARY EDUCATION	10,267,628.00	8,556,357.00	17,658,856.40
70912	PRIMARY EDUCATION	10,267,628.00	8,556,357.00	17,658,856.40
710	SOCIAL PROTECTION	324,000,000.00	296,860,992.17	347,260,751.40
7102	OLD AGE	324,000,000.00	296,860,992.17	347,260,751.40
71021	OLD AGE	324,000,000.00	296,860,992.17	347,260,751.40

414207 - IGBO ETITI Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>247,400,000.00</i>	<i>189,939,237.00</i>	<i>359,500,000.00</i>
701	GENERAL PUBLIC SERVICES	150,775,000.00	107,291,700.00	262,875,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	117,775,000.00	80,788,000.00	229,875,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	87,950,000.00	58,203,000.00	200,050,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	29,825,000.00	22,585,000.00	29,825,000.00
7013	GENERAL SERVICES	33,000,000.00	26,503,700.00	33,000,000.00
70131	GENERAL PERSONNEL SERVICES	20,500,000.00	18,167,700.00	20,500,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	8,500,000.00	5,668,000.00	8,500,000.00
70133	OTHER GENERAL SERVICES	4,000,000.00	2,668,000.00	4,000,000.00
704	ECONOMIC AFFAIRS	27,275,000.00	17,005,537.00	27,275,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	9,500,000.00	5,201,837.00	9,500,000.00
70421	AGRICULTURE	9,500,000.00	5,201,837.00	9,500,000.00
7045	TRANSPORT	17,775,000.00	11,803,700.00	17,775,000.00
70451	ROAD TRANSPORT	17,775,000.00	11,803,700.00	17,775,000.00
706	HOUSING AND COMMUNITY AMMENITIES	7,250,000.00	4,838,000.00	7,250,000.00
7062	COMMUNITY DEVELOPMENT	7,250,000.00	4,838,000.00	7,250,000.00
70621	COMMUNITY DEVELOPMENT	7,250,000.00	4,838,000.00	7,250,000.00
707	HEALTH	30,700,000.00	20,469,000.00	30,700,000.00
7074	PUBLIC HEALTH SERVICES	30,700,000.00	20,469,000.00	30,700,000.00
70741	PUBLIC HEALTH SERVICES	30,700,000.00	20,469,000.00	30,700,000.00
709	EDUCATION	31,400,000.00	40,335,000.00	31,400,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	31,400,000.00	40,335,000.00	31,400,000.00
70912	PRIMARY EDUCATION	31,400,000.00	40,335,000.00	31,400,000.00

414207 - IGBO ETITI Local Government, Enugu State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	2,759,346,000.00	1,922,584,331.20	4,859,267,265.16
701	GENERAL PUBLIC SERVICES	25,000,000.00	136,700,000.00	85,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	25,000,000.00	136,700,000.00	85,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	25,000,000.00	136,700,000.00	85,000,000.00
703	PUBLIC ORDER AND SAFETY	240,000,000.00	160,000,000.00	125,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	240,000,000.00	160,000,000.00	125,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	240,000,000.00	160,000,000.00	125,000,000.00
704	ECONOMIC AFFAIRS	1,010,396,256.00	690,334,137.20	2,494,267,265.16
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	310,000,000.00	206,670,000.00	114,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	310,000,000.00	206,670,000.00	114,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	90,396,256.00	76,914,137.20	230,000,000.00
70421	AGRICULTURE	90,396,256.00	76,914,137.20	230,000,000.00
7043	FUEL AND ENERGY	80,000,000.00	53,350,000.00	500,000,000.00
70435	ELECTRICITY	80,000,000.00	53,350,000.00	500,000,000.00
7045	TRANSPORT	495,000,000.00	330,000,000.00	1,630,267,265.16
70451	ROAD TRANSPORT	495,000,000.00	330,000,000.00	1,630,267,265.16
7049	ECONOMIC AFFAIRS N.E.C	35,000,000.00	23,400,000.00	20,000,000.00
70491	ECONOMIC AFFAIRS N.E.C.	35,000,000.00	23,400,000.00	20,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	290,000,000.00	193,250,000.00	235,000,000.00
7063	WATER SUPPLY	290,000,000.00	193,250,000.00	235,000,000.00
70631	WATER SUPPLY	290,000,000.00	193,250,000.00	235,000,000.00
707	HEALTH	758,949,744.00	468,933,494.00	745,000,000.00
7074	PUBLIC HEALTH SERVICES	758,949,744.00	468,933,494.00	745,000,000.00
70741	PUBLIC HEALTH SERVICES	758,949,744.00	468,933,494.00	745,000,000.00
708	RECREATION, CULTURE AND RELIGION	25,000,000.00	-	15,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	25,000,000.00	-	15,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	25,000,000.00	-	15,000,000.00
709	EDUCATION	125,000,000.00	83,350,000.00	780,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	125,000,000.00	83,350,000.00	780,000,000.00
70912	PRIMARY EDUCATION	125,000,000.00	83,350,000.00	780,000,000.00
710	SOCIAL PROTECTION	285,000,000.00	190,016,700.00	380,000,000.00
7104	FAMILY AND CHILDREN	260,000,000.00	173,350,000.00	355,000,000.00
71041	FAMILY AND CHILDREN	260,000,000.00	173,350,000.00	355,000,000.00
7105	UNEMPLOYMENT	25,000,000.00	16,666,700.00	25,000,000.00
71051	UNEMPLOYMENT	25,000,000.00	16,666,700.00	25,000,000.00

414207 - IGBO ETITI Local Government, Enugu State - 2026 Budget: Total Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	5,479,872,475.00	3,222,813,192.83	7,735,715,250.00
4142	Enugu North	5,479,872,475.00	3,222,813,192.83	7,735,715,250.00
414207	IGBO ETITI	5,479,872,475.00	3,222,813,192.83	7,735,715,250.00
41420721	LG Wide	5,479,872,475.00	3,222,813,192.83	7,735,715,250.00

414207 - IGBO ETITI Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	2,473,126,475.00	1,110,289,624.63	2,516,947,984.84
4142	Enugu North	2,473,126,475.00	1,110,289,624.63	2,516,947,984.84
414207	IGBO ETITI	2,473,126,475.00	1,110,289,624.63	2,516,947,984.84
41420721	LG Wide	2,473,126,475.00	1,110,289,624.63	2,516,947,984.84

414207 - IGBO ETITI Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	247,400,000.00	189,939,237.00	359,500,000.00
4142	Enugu North	247,400,000.00	189,939,237.00	359,500,000.00
414207	IGBO ETITI	247,400,000.00	189,939,237.00	359,500,000.00
41420721	LG Wide	247,400,000.00	189,939,237.00	359,500,000.00

414207 - IGBO ETITI Local Government, Enugu State - 2026 Budget: Capital Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	2,759,346,000.00	1,922,584,331.20	4,859,267,265.16
4142	Enugu North	2,759,346,000.00	1,922,584,331.20	4,859,267,265.16
414207	IGBO ETITI	2,759,346,000.00	1,922,584,331.20	4,859,267,265.16
41420721	LG Wide	2,759,346,000.00	1,922,584,331.20	4,859,267,265.16

414207 - IGBO ETITI Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	5,479,872,475.00	3,222,813,192.83	7,735,715,250.00
01	Agriculture	123,157,978.00	101,492,409.20	263,669,680.00
0101	Effective governance of the Agriculture Sector	32,761,722.00	24,578,272.00	33,669,680.00
010102	Agriculture sector coordination mechanisms	32,761,722.00	24,578,272.00	33,669,680.00
0103	Enhancement of food production and productivity	36,174,600.00	40,764,137.20	145,000,000.00
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	-	16,670,000.20	70,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	36,174,600.00	24,094,137.00	75,000,000.00
0104	Reduction of post-harvest losses	54,221,656.00	36,150,000.00	85,000,000.00
010401	Modern technology for post-harvest storage and value addition	54,221,656.00	36,150,000.00	85,000,000.00
02	Societal Re-orientation	240,000,000.00	160,000,000.00	125,000,000.00
0210	Societal Re-orientation - General	240,000,000.00	160,000,000.00	125,000,000.00
021001	Societal Re-orientation - General	240,000,000.00	160,000,000.00	125,000,000.00
03	Poverty Alleviation	25,000,000.00	16,666,700.00	25,000,000.00
0310	Poverty Alleviation - General	25,000,000.00	16,666,700.00	25,000,000.00
031001	Poverty Alleviation - General	25,000,000.00	16,666,700.00	25,000,000.00
04	Health	1,414,791,152.00	1,010,353,666.00	1,305,777,142.00
0401	Effective governance of the health system	655,841,408.00	541,420,172.00	560,777,142.00
040103	Health sector coordination mechanisms	655,841,408.00	541,420,172.00	560,777,142.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	528,949,744.00	352,634,000.00	455,000,000.00
040301	Reproductive, maternal and neonatal health	378,949,744.00	252,634,000.00	200,000,000.00
040304	Communicable diseases	150,000,000.00	100,000,000.00	255,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	180,000,000.00	82,949,494.00	140,000,000.00
040501	Functional health facilities	180,000,000.00	82,949,494.00	140,000,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	50,000,000.00	33,350,000.00	150,000,000.00
041001	Health Not Elsewhere Classified	50,000,000.00	33,350,000.00	150,000,000.00
05	Education	166,667,628.00	102,241,357.00	629,058,856.40
0501	Effective governance of the education system	41,667,628.00	48,891,357.00	49,058,856.40
050103	Education sector coordination mechanisms	41,667,628.00	48,891,357.00	49,058,856.40
0503	Equity and inclusiveness in the provision of educational services	-	-	160,000,000.00
050301	Inclusive Education	-	-	160,000,000.00
0505	Adequate infrastructure at all levels	125,000,000.00	53,350,000.00	420,000,000.00
050501	Schools' infrastructure construction and rehabilitation	125,000,000.00	53,350,000.00	420,000,000.00
06	Housing and Urban Development	276,758,615.20	185,698,138.40	356,758,615.20
0610	Housing and Urban Development - General	276,758,615.20	185,698,138.40	356,758,615.20
061001	Housing and Urban Development - General	276,758,615.20	185,698,138.40	356,758,615.20
07	Gender	-	-	15,000,000.00
0710	Gender - General	-	-	15,000,000.00
071001	Gender - General	-	-	15,000,000.00
08	Youth	25,000,000.00	-	15,000,000.00
0810	Youth - General	25,000,000.00	-	15,000,000.00
081001	Youth - General	25,000,000.00	-	15,000,000.00
10	Water Resources and Rural Development	292,886,088.00	225,174,060.00	437,886,088.00
1010	Water Resources and Rural Deve - General	292,886,088.00	225,174,060.00	437,886,088.00
101001	Water Resources and Rural Deve - General	292,886,088.00	225,174,060.00	437,886,088.00
11	Information Communication and Technology	35,000,000.00	23,400,000.00	20,000,000.00
1110	Information Communication and Technology - General	35,000,000.00	23,400,000.00	20,000,000.00
111001	Information Communication and Technology - General	35,000,000.00	23,400,000.00	20,000,000.00
12	Growing the Private Sector	310,000,000.00	206,670,000.00	114,000,000.00
1210	Growing the Private Sector - General	310,000,000.00	206,670,000.00	114,000,000.00

414207 - IGBO ETITI Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
121001	Growing the Private Sector - General	310,000,000.00	206,670,000.00	114,000,000.00
13	Reform of Government and Governance	1,625,407,845.80	475,412,030.06	2,084,833,683.84
1310	Reform of Government and Governance - General	1,625,407,845.80	475,412,030.06	2,084,833,683.84
131001	Reform of Government and Governance - General	1,625,407,845.80	475,412,030.06	2,084,833,683.84
14	Power	80,000,000.00	53,350,000.00	320,000,000.00
1410	Power - General	80,000,000.00	53,350,000.00	320,000,000.00
141001	Power - General	80,000,000.00	53,350,000.00	320,000,000.00
17	Road	541,203,168.00	365,493,840.00	1,676,470,433.16
1710	Road - General	541,203,168.00	365,493,840.00	1,676,470,433.16
171001	Road - General	541,203,168.00	365,493,840.00	1,676,470,433.16
23	Social Protection	324,000,000.00	296,860,992.17	347,260,751.40
2305	Social Pensions and Old Age Support	324,000,000.00	296,860,992.17	347,260,751.40
230501	Pensions Payments and Contributions	324,000,000.00	296,860,992.17	347,260,751.40

414207 - IGBO ETITI Local Government, Enugu State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	2,473,126,475.00	1,110,289,624.63	2,516,947,984.84
01	Agriculture	23,261,722.00	19,376,435.00	24,169,680.00
0101	Effective governance of the Agriculture Sector	23,261,722.00	19,376,435.00	24,169,680.00
010102	Agriculture sector coordination mechanisms	23,261,722.00	19,376,435.00	24,169,680.00
04	Health	625,141,408.00	520,951,172.00	530,077,142.00
0401	Effective governance of the health system	625,141,408.00	520,951,172.00	530,077,142.00
040103	Health sector coordination mechanisms	625,141,408.00	520,951,172.00	530,077,142.00
05	Education	10,267,628.00	8,556,357.00	17,658,856.40
0501	Effective governance of the education system	10,267,628.00	8,556,357.00	17,658,856.40
050103	Education sector coordination mechanisms	10,267,628.00	8,556,357.00	17,658,856.40
06	Housing and Urban Development	9,508,615.20	7,510,138.40	9,508,615.20
0610	Housing and Urban Development - General	9,508,615.20	7,510,138.40	9,508,615.20
061001	Housing and Urban Development - General	9,508,615.20	7,510,138.40	9,508,615.20
10	Water Resources and Rural Development	2,886,088.00	1,924,060.00	2,886,088.00
1010	Water Resources and Rural Deve - General	2,886,088.00	1,924,060.00	2,886,088.00
101001	Water Resources and Rural Deve - General	2,886,088.00	1,924,060.00	2,886,088.00
13	Reform of Government and Governance	1,449,632,845.80	231,420,330.06	1,556,958,683.84
1310	Reform of Government and Governance - General	1,449,632,845.80	231,420,330.06	1,556,958,683.84
131001	Reform of Government and Governance - General	1,449,632,845.80	231,420,330.06	1,556,958,683.84
17	Road	28,428,168.00	23,690,140.00	28,428,168.00
1710	Road - General	28,428,168.00	23,690,140.00	28,428,168.00
171001	Road - General	28,428,168.00	23,690,140.00	28,428,168.00
23	Social Protection	324,000,000.00	296,860,992.17	347,260,751.40
2305	Social Pensions and Old Age Support	324,000,000.00	296,860,992.17	347,260,751.40
230501	Pensions Payments and Contributions	324,000,000.00	296,860,992.17	347,260,751.40

414207 - IGBO ETITI Local Government, Enugu State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Other Recurrent Expenditure	247,400,000.00	189,939,237.00	359,500,000.00
01	Agriculture	9,500,000.00	5,201,837.00	9,500,000.00
0101	Effective governance of the Agriculture Sector	9,500,000.00	5,201,837.00	9,500,000.00
010102	Agriculture sector coordination mechanisms	9,500,000.00	5,201,837.00	9,500,000.00
04	Health	30,700,000.00	20,469,000.00	30,700,000.00
0401	Effective governance of the health system	30,700,000.00	20,469,000.00	30,700,000.00
040103	Health sector coordination mechanisms	30,700,000.00	20,469,000.00	30,700,000.00
05	Education	31,400,000.00	40,335,000.00	31,400,000.00
0501	Effective governance of the education system	31,400,000.00	40,335,000.00	31,400,000.00
050103	Education sector coordination mechanisms	31,400,000.00	40,335,000.00	31,400,000.00
06	Housing and Urban Development	7,250,000.00	4,838,000.00	7,250,000.00
0610	Housing and Urban Development - General	7,250,000.00	4,838,000.00	7,250,000.00
061001	Housing and Urban Development - General	7,250,000.00	4,838,000.00	7,250,000.00
13	Reform of Government and Governance	150,775,000.00	107,291,700.00	262,875,000.00
1310	Reform of Government and Governance - General	150,775,000.00	107,291,700.00	262,875,000.00
131001	Reform of Government and Governance - General	150,775,000.00	107,291,700.00	262,875,000.00
17	Road	17,775,000.00	11,803,700.00	17,775,000.00
1710	Road - General	17,775,000.00	11,803,700.00	17,775,000.00
171001	Road - General	17,775,000.00	11,803,700.00	17,775,000.00

414207 - IGBO ETITI Local Government, Enugu State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	2,759,346,000.00	1,922,584,331.20	4,859,267,265.16
01	Agriculture	90,396,256.00	76,914,137.20	230,000,000.00
0103	Enhancement of food production and productivity	36,174,600.00	40,764,137.20	145,000,000.00
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	-	16,670,000.20	70,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	36,174,600.00	24,094,137.00	75,000,000.00
0104	Reduction of post-harvest losses	54,221,656.00	36,150,000.00	85,000,000.00
010401	Modern technology for post-harvest storage and value addition	54,221,656.00	36,150,000.00	85,000,000.00
02	Societal Re-orientation	240,000,000.00	160,000,000.00	125,000,000.00
0210	Societal Re-orientation - General	240,000,000.00	160,000,000.00	125,000,000.00
021001	Societal Re-orientation - General	240,000,000.00	160,000,000.00	125,000,000.00
03	Poverty Alleviation	25,000,000.00	16,666,700.00	25,000,000.00
0310	Poverty Alleviation - General	25,000,000.00	16,666,700.00	25,000,000.00
031001	Poverty Alleviation - General	25,000,000.00	16,666,700.00	25,000,000.00
04	Health	758,949,744.00	468,933,494.00	745,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	528,949,744.00	352,634,000.00	455,000,000.00
040301	Reproductive, maternal and neonatal health	378,949,744.00	252,634,000.00	200,000,000.00
040304	Communicable diseases	150,000,000.00	100,000,000.00	255,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	180,000,000.00	82,949,494.00	140,000,000.00
040501	Functional health facilities	180,000,000.00	82,949,494.00	140,000,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	50,000,000.00	33,350,000.00	150,000,000.00
041001	Health Not Elsewhere Classified	50,000,000.00	33,350,000.00	150,000,000.00
05	Education	125,000,000.00	53,350,000.00	580,000,000.00
0503	Equity and inclusiveness in the provision of educational services	-	-	160,000,000.00
050301	Inclusive Education	-	-	160,000,000.00
0505	Adequate infrastructure at all levels	125,000,000.00	53,350,000.00	420,000,000.00
050501	Schools' infrastructure construction and rehabilitation	125,000,000.00	53,350,000.00	420,000,000.00
06	Housing and Urban Development	260,000,000.00	173,350,000.00	340,000,000.00
0610	Housing and Urban Development - General	260,000,000.00	173,350,000.00	340,000,000.00
061001	Housing and Urban Development - General	260,000,000.00	173,350,000.00	340,000,000.00
07	Gender	-	-	15,000,000.00
0710	Gender - General	-	-	15,000,000.00
071001	Gender - General	-	-	15,000,000.00
08	Youth	25,000,000.00	-	15,000,000.00
0810	Youth - General	25,000,000.00	-	15,000,000.00
081001	Youth - General	25,000,000.00	-	15,000,000.00
10	Water Resources and Rural Development	290,000,000.00	223,250,000.00	435,000,000.00
1010	Water Resources and Rural Deve - General	290,000,000.00	223,250,000.00	435,000,000.00
101001	Water Resources and Rural Deve - General	290,000,000.00	223,250,000.00	435,000,000.00
11	Information Communication and Technology	35,000,000.00	23,400,000.00	20,000,000.00
1110	Information Communication and Technology - General	35,000,000.00	23,400,000.00	20,000,000.00
111001	Information Communication and Technology - General	35,000,000.00	23,400,000.00	20,000,000.00
12	Growing the Private Sector	310,000,000.00	206,670,000.00	114,000,000.00
1210	Growing the Private Sector - General	310,000,000.00	206,670,000.00	114,000,000.00
121001	Growing the Private Sector - General	310,000,000.00	206,670,000.00	114,000,000.00
13	Reform of Government and Governance	25,000,000.00	136,700,000.00	265,000,000.00
1310	Reform of Government and Governance - General	25,000,000.00	136,700,000.00	265,000,000.00
131001	Reform of Government and Governance - General	25,000,000.00	136,700,000.00	265,000,000.00
14	Power	80,000,000.00	53,350,000.00	320,000,000.00
1410	Power - General	80,000,000.00	53,350,000.00	320,000,000.00

414207 - IGBO ETITI Local Government, Enugu State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
141001	Power - General	80,000,000.00	53,350,000.00	320,000,000.00
17	Road	495,000,000.00	330,000,000.00	1,630,267,265.16
1710	Road - General	495,000,000.00	330,000,000.00	1,630,267,265.16
171001	Road - General	495,000,000.00	330,000,000.00	1,630,267,265.16

414207 - IGBO ETITI Local Government, Enugu State - 2026 Budget:

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Total Capital Expenditure						2,759,346,000.00	1,922,584,331.20	4,859,267,265.16
Purchase and distribution of 30 No of Motorcycles to Neighbourhood Watch and forest guard in L.G.A	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23010104 - PURCHASE MOTOR CYCLES	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41420721 - LG Wide	240,000,000.00	160,000,000.00	100,000,000.00
Provision of 1 No Hilux vehicles for civil defence Corps for security matters	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23010105 - PURCHASE OF MOTOR VEHICLES	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41420721 - LG Wide	-	-	25,000,000.00
Preparation, submission and presentation of draft and final budget estimate for 2026-2028	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050107 - MARGIN FOR INCREASES IN COSTS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41420721 - LG Wide	25,000,000.00	16,000,000.00	25,000,000.00
Provision of on-going office furniture/equipment to planning, research and statistics department in the L.G.A such as No 2HP computer sets with its accessories, No. 2 laptop 15.6 intel core iore 15, No. 2 HP LaserJet printers and 102 2 photocopying machines	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41420721 - LG Wide	-	120,700,000.00	60,000,000.00
Provision and distribution of street solar power to 5 communities in the L.G.A	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70435 - ELECTRICITY	41420721 - LG Wide	-	-	180,000,000.00
Youth football tournament	08 - Youth	011100100100 - CHAIRMAN	70811 - RECREATIONAL AND SPORTING SERVICES	70435 - ELECTRICITY	41420721 - LG Wide	25,000,000.00	-	15,000,000.00
MSMES Training and Support up Fund	03 - Poverty Alleviation	011100100100 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	71051 - UNEMPLOYMENT	41420721 - LG Wide	25,000,000.00	16,666,700.00	25,000,000.00
Renovation, expansion, equipping computer base HUB in Igbo Etti ICT Center	11 - Information Communication and Technology	011118400100 - INFORMATION UNIT	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	70491 - ECONOMIC AFFAIRS N.E.C.	41420721 - LG Wide	35,000,000.00	23,400,000.00	20,000,000.00
Strengthening of Gender base violent committee and empowerment of the victims in the L.G.A	07 - Gender	011118500100 - COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	41420721 - LG Wide	-	-	15,000,000.00
Provision And Survey of On- Going 200 Hectares of Land Per 20 Electoral Wards For Establishment of Farm Estate	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41420721 - LG Wide	36,174,600.00	24,094,137.00	75,000,000.00
Clearing and percolation of on-going 200 Hectares land per 20 electoral wards for establishment of farm estate in the L.G.A	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41420721 - LG Wide	54,221,656.00	36,150,000.00	85,000,000.00
Enhance the cultivation of garden eggs, pepper, cocoyam and bent seeds in Igbo Etti farm land	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41420721 - LG Wide	-	16,670,000.20	70,000,000.00
Purchase and installation of 10 transformers to 10 communities in the L.G.A	14 - Power	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70435 - ELECTRICITY	41420721 - LG Wide	80,000,000.00	53,350,000.00	320,000,000.00
Construction/provision of on- going 40 units of two bedroom bungalow for indigent citizens across all communities in L.G.A	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	71041 - FAMILY AND CHILDREN	41420721 - LG Wide	260,000,000.00	173,350,000.00	340,000,000.00
Construction of on-going Ejuna Uhebe-Dim, Nkwor Uzalla, One Ohodo, Eke-Achana, Oghoze Aku, Eke Ugwu, One Ohebe –Dim, New Market building materials in the L.G.A	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41420721 - LG Wide	310,000,000.00	206,670,000.00	114,000,000.00
Construction of on-going access roads to each smart school in the L.G.A	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41420721 - LG Wide	60,000,000.00	40,000,000.00	300,000,000.00
Construction of access roads to each type 2 Primary Health Care Facilities in the L.G.A	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41420721 - LG Wide	60,000,000.00	40,000,000.00	200,000,000.00
Grading, kerbiting and maintenance of on-going all Communities Roads in the L.G.A	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41420721 - LG Wide	75,000,000.00	50,000,000.00	400,267,265.16
Construction of on-going access road to the established farm estate across 20 electoral wards in the L.G.A	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41420721 - LG Wide	60,000,000.00	40,000,000.00	200,000,000.00
Construction of 2 bridges and seven culverts and maintenance of existing road from Umoka-Nkopologwu Ukehe to Ukwogo Nike linking 3 L.G.As	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41420721 - LG Wide	240,000,000.00	160,000,000.00	280,000,000.00
Construction of on-going infrastructures in the established farm estate across 20 electoral Wards in the L.G.A	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41420721 - LG Wide	-	-	250,000,000.00
Support for Adult literacy education programme across all Communities in the L.G.A	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	41420721 - LG Wide	-	-	70,000,000.00
Scholarship/Bursary award to indigent students across all communities in the L.G.A	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	41420721 - LG Wide	-	-	90,000,000.00
Construction of Perimeter fence to each smart school to all 20 electoral words in the L.G.A	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41420721 - LG Wide	125,000,000.00	53,350,000.00	420,000,000.00
Provision of portable borehole water to each smart school to all 20 electoral wards in the L.G.A	10 - Water Resources and Rural Development	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	41420721 - LG Wide	-	30,000,000.00	200,000,000.00
Rehabilitation/Equipment one primary Health care in each 20 Electoral wards in the L.G.A	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70741 - PUBLIC HEALTH SERVICES	41420721 - LG Wide	180,000,000.00	82,949,494.00	140,000,000.00
Erosion control, fortification and maintenance of all Health centers across all communities in the L.G.A	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23040102 - EROSION & FLOOD CONTROL	70741 - PUBLIC HEALTH SERVICES	41420721 - LG Wide	50,000,000.00	33,350,000.00	150,000,000.00
Immunization of all children against killers disease across all Health centers and all communities in the local Govt.	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41420721 - LG Wide	150,000,000.00	100,000,000.00	255,000,000.00
Free Maternal Child Health Care (FMCH) programmes across all Health centers in the L.G.A	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41420721 - LG Wide	378,949,744.00	252,634,000.00	200,000,000.00
Construction/rehabilitation of on-going 8 boreholes in 8 Communities in the L.G.A	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41420721 - LG Wide	80,000,000.00	53,250,000.00	235,000,000.00
Investment/Provision of portable/motorable borehole and provision of sanitation across all the communities in the L.G.A for ODF Sustainability	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41420721 - LG Wide	210,000,000.00	140,000,000.00	-

011100100100	CHAIRMAN			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>391,100,000.00</u>	<u>363,935,700.00</u>	<u>620,400,000.00</u>
21	PERSONNEL COST	3,600,000.00	2,400,000.00	5,400,000.00
2101	SALARY	1,800,000.00	1,200,000.00	1,800,000.00
210101	SALARIES AND WAGES	1,800,000.00	1,200,000.00	1,800,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,800,000.00	1,200,000.00	1,800,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,800,000.00	1,200,000.00	3,600,000.00
210201	ALLOWANCES	1,800,000.00	1,200,000.00	3,600,000.00
21020122	Furniture Allowance	1,800,000.00	1,200,000.00	1,800,000.00
21020126	Other Allowances	0.00	0.00	1,800,000.00
22	OTHER RECURRENT COSTS	72,500,000.00	48,169,000.00	185,000,000.00
2202	OVERHEAD COST	72,500,000.00	48,169,000.00	185,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,500,000.00	1,667,000.00	2,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000.00	1,000,000.00	1,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	667,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	6,000,000.00	3,334,000.00	18,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	1,000,000.00	2,000,000.00
22020302	BOOKS	2,500,000.00	1,667,000.00	1,500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	667,000.00	15,000,000.00
220206	OTHER SERVICES - GENERAL	27,500,000.00	18,334,000.00	127,500,000.00
22020601	SECURITY SERVICES	11,000,000.00	7,334,000.00	42,500,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	16,500,000.00	11,000,000.00	85,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	25,000,000.00	16,667,000.00	25,000,000.00
22020801	MOTOR VEHICLE FUEL COST	9,000,000.00	6,000,000.00	9,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	8,500,000.00	5,667,000.00	8,500,000.00
22020803	PLANT / GENERATOR FUEL COST	7,500,000.00	5,000,000.00	7,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,500,000.00	8,167,000.00	11,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,500,000.00	1,667,000.00	2,500,000.00
22021007	WELFARE PACKAGES	7,500,000.00	5,000,000.00	7,500,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,500,000.00	1,500,000.00	1,500,000.00
23	Capital Expenditure	315,000,000.00	313,366,700.00	430,000,000.00
2301	FIXED ASSETS PURCHASED	265,000,000.00	280,700,000.00	200,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	265,000,000.00	280,700,000.00	200,000,000.00
23010104	PURCHASE MOTOR CYCLES	240,000,000.00	160,000,000.00	100,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	25,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	120,700,000.00	60,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	25,000,000.00	0.00	15,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	180,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	180,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	0.00	180,000,000.00
2305	OTHER CAPITAL PROJECTS	50,000,000.00	32,666,700.00	50,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	50,000,000.00	32,666,700.00	50,000,000.00
23050101	RESEARCH AND DEVELOPMENT	25,000,000.00	16,666,700.00	25,000,000.00
23050107	MARGIN FOR INCREASES IN COSTS	25,000,000.00	16,000,000.00	25,000,000.00
011100100200	VICE-CHAIRMAN			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>2,640,000.00</u>	<u>1,760,000.00</u>	<u>3,960,000.00</u>
21	PERSONNEL COST	2,640,000.00	1,760,000.00	3,960,000.00
2101	SALARY	1,320,000.00	880,000.00	1,320,000.00

210101	SALARIES AND WAGES	1,320,000.00	880,000.00	1,320,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,320,000.00	880,000.00	1,320,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,320,000.00	880,000.00	2,640,000.00
210201	ALLOWANCES	1,320,000.00	880,000.00	2,640,000.00
21020122	Furniture Allowance	1,320,000.00	880,000.00	1,320,000.00
21020126	Other Allowances	0.00	0.00	1,320,000.00

011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	81,420,000.00	54,280,000.00	186,923,000.00
21	PERSONNEL COST	81,420,000.00	54,280,000.00	186,923,000.00
2101	SALARY	67,020,000.00	44,680,000.00	67,020,000.00
210101	SALARIES AND WAGES	67,020,000.00	44,680,000.00	67,020,000.00
21010101	SALARY	67,020,000.00	44,680,000.00	67,020,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	14,400,000.00	9,600,000.00	119,903,000.00
210201	ALLOWANCES	14,400,000.00	9,600,000.00	119,903,000.00
21020122	Furniture Allowance	14,400,000.00	9,600,000.00	14,400,000.00
21020126	Other Allowances	0.00	0.00	105,503,000.00

011118300100	INTERNAL AUDIT			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	10,558,730.40	14,508,757.06	10,558,730.40
21	PERSONNEL COST	8,008,730.40	10,108,757.06	8,008,730.40
2101	SALARY	8,008,730.40	10,108,757.06	8,008,730.40
210101	SALARIES AND WAGES	8,008,730.40	10,108,757.06	8,008,730.40
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	8,008,730.40	10,108,757.06	8,008,730.40
22	OTHER RECURRENT COSTS	2,550,000.00	4,400,000.00	2,550,000.00
2202	OVERHEAD COST	2,550,000.00	4,400,000.00	2,550,000.00
220201	TRAVEL & TRANSPORT - GENERAL	650,000.00	434,000.00	650,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	650,000.00	434,000.00	650,000.00
220204	MAINTENANCE SERVICES - GENERAL	450,000.00	3,000,000.00	450,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	450,000.00	3,000,000.00	450,000.00
220206	OTHER SERVICES - GENERAL	750,000.00	500,000.00	750,000.00
22020601	SECURITY SERVICES	750,000.00	500,000.00	750,000.00
220208	FUEL & LUBRICANTS - GENERAL	700,000.00	466,000.00	700,000.00
22020801	MOTOR VEHICLE FUEL COST	700,000.00	466,000.00	700,000.00

011118400100	INFORMATION UNIT			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	35,000,000.00	23,400,000.00	20,000,000.00
23	Capital Expenditure	35,000,000.00	23,400,000.00	20,000,000.00
2303	REHABILITATION / REPAIRS	35,000,000.00	23,400,000.00	20,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	35,000,000.00	23,400,000.00	20,000,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	35,000,000.00	23,400,000.00	20,000,000.00

011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	16,758,615.20	12,348,138.40	31,758,615.20
21	PERSONNEL COST	9,508,615.20	7,510,138.40	9,508,615.20
2101	SALARY	9,508,615.20	7,510,138.40	9,508,615.20
210101	SALARIES AND WAGES	9,508,615.20	7,510,138.40	9,508,615.20

21010101	SALARY	9,508,615.20	7,510,138.40	9,508,615.20
22	OTHER RECURRENT COSTS	7,250,000.00	4,838,000.00	7,250,000.00
2202	OVERHEAD COST	7,250,000.00	4,838,000.00	7,250,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,050,000.00	700,000.00	1,050,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	700,000.00	467,000.00	700,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	350,000.00	233,000.00	350,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000.00	670,000.00	1,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	250,000.00	167,000.00	250,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	500,000.00	334,000.00	500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	250,000.00	169,000.00	250,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,750,000.00	1,167,000.00	1,750,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	667,000.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	250,000.00	167,000.00	250,000.00
22020406	OTHER MAINTENANCE SERVICES	500,000.00	333,000.00	500,000.00
220206	OTHER SERVICES - GENERAL	1,750,000.00	1,167,000.00	1,750,000.00
22020601	SECURITY SERVICES	1,750,000.00	1,167,000.00	1,750,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,450,000.00	967,000.00	1,450,000.00
22020801	MOTOR VEHICLE FUEL COST	900,000.00	600,000.00	900,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	450,000.00	300,000.00	450,000.00
22020803	PLANT / GENERATOR FUEL COST	100,000.00	67,000.00	100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	250,000.00	167,000.00	250,000.00
22021001	REFRESHMENT & MEALS	150,000.00	100,000.00	150,000.00
22021026	Common services (Committee/Commissions)	100,000.00	67,000.00	100,000.00
23	Capital Expenditure	0.00	0.00	15,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	15,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	15,000,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	15,000,000.00

011200100100	OFFICE OF THE LEADER			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	18,090,000.00	11,794,000.00	77,690,000.00
21	PERSONNEL COST	2,640,000.00	1,760,000.00	62,640,000.00
2101	SALARY	1,320,000.00	880,000.00	1,320,000.00
210101	SALARIES AND WAGES	1,320,000.00	880,000.00	1,320,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,320,000.00	880,000.00	1,320,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,320,000.00	880,000.00	61,320,000.00
210201	ALLOWANCES	1,320,000.00	880,000.00	61,320,000.00
21020122	Furniture Allowance	1,320,000.00	880,000.00	1,320,000.00
21020126	Other Allowances	0.00	0.00	60,000,000.00
22	OTHER RECURRENT COSTS	15,450,000.00	10,034,000.00	15,050,000.00
2202	OVERHEAD COST	15,450,000.00	10,034,000.00	15,050,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,500,000.00	1,667,000.00	2,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,700,000.00	1,134,000.00	1,700,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	800,000.00	533,000.00	800,000.00
220204	MAINTENANCE SERVICES - GENERAL	4,500,000.00	3,000,000.00	4,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,750,000.00	1,167,000.00	1,750,000.00
22020406	OTHER MAINTENANCE SERVICES	750,000.00	500,000.00	750,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	1,000,000.00	667,000.00	1,000,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	1,000,000.00	666,000.00	1,000,000.00
220206	OTHER SERVICES - GENERAL	4,000,000.00	2,667,000.00	4,000,000.00
22020601	SECURITY SERVICES	4,000,000.00	2,667,000.00	4,000,000.00

220208	FUEL & LUBRICANTS - GENERAL	2,550,000.00	1,700,000.00	2,550,000.00
22020801	MOTOR VEHICLE FUEL COST	2,050,000.00	1,367,000.00	2,050,000.00
22020803	PLANT / GENERATOR FUEL COST	500,000.00	333,000.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,900,000.00	1,000,000.00	1,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00	333,000.00	500,000.00
22021007	WELFARE PACKAGES	1,400,000.00	667,000.00	1,000,000.00

011200200100	DEPUTY LEADER			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	2,520,000.00	1,680,000.00	42,520,000.00
21	PERSONNEL COST	2,520,000.00	1,680,000.00	42,520,000.00
2101	SALARY	1,260,000.00	840,000.00	1,260,000.00
210101	SALARIES AND WAGES	1,260,000.00	840,000.00	1,260,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,260,000.00	840,000.00	1,260,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,260,000.00	840,000.00	41,260,000.00
210201	ALLOWANCES	1,260,000.00	840,000.00	41,260,000.00
21020122	Furniture Allowance	1,260,000.00	840,000.00	1,260,000.00
21020126	Other Allowances	0.00	0.00	40,000,000.00

011202100100	THE COUNCILLORS			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	43,200,000.00	28,800,000.00	143,200,000.00
21	PERSONNEL COST	43,200,000.00	28,800,000.00	143,200,000.00
2101	SALARY	21,600,000.00	14,400,000.00	21,600,000.00
210101	SALARIES AND WAGES	21,600,000.00	14,400,000.00	21,600,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	21,600,000.00	14,400,000.00	21,600,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	21,600,000.00	14,400,000.00	121,600,000.00
210201	ALLOWANCES	21,600,000.00	14,400,000.00	121,600,000.00
21020122	Furniture Allowance	21,600,000.00	14,400,000.00	21,600,000.00
21020126	Other Allowances	0.00	0.00	100,000,000.00

016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	12,232,000.00	8,156,000.00	17,232,000.00
21	PERSONNEL COST	8,232,000.00	5,488,000.00	13,232,000.00
2101	SALARY	4,116,000.00	2,744,000.00	4,116,000.00
210101	SALARIES AND WAGES	4,116,000.00	2,744,000.00	4,116,000.00
21010101	SALARY	4,116,000.00	2,744,000.00	4,116,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,116,000.00	2,744,000.00	9,116,000.00
210201	ALLOWANCES	4,116,000.00	2,744,000.00	9,116,000.00
21020122	Furniture Allowance	4,116,000.00	2,744,000.00	4,116,000.00
21020126	Other Allowances	0.00	0.00	5,000,000.00
22	OTHER RECURRENT COSTS	4,000,000.00	2,668,000.00	4,000,000.00
2202	OVERHEAD COST	4,000,000.00	2,668,000.00	4,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	950,000.00	634,000.00	950,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	650,000.00	434,000.00	650,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	200,000.00	300,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,050,000.00	700,000.00	1,050,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	650,000.00	434,000.00	650,000.00
22020406	OTHER MAINTENANCE SERVICES	400,000.00	266,000.00	400,000.00
220206	OTHER SERVICES - GENERAL	750,000.00	500,000.00	750,000.00

22020601	SECURITY SERVICES	750,000.00	500,000.00	750,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,250,000.00	834,000.00	1,250,000.00
22020801	MOTOR VEHICLE FUEL COST	1,200,000.00	800,000.00	1,200,000.00
22020803	PLANT / GENERATOR FUEL COST	50,000.00	34,000.00	50,000.00

012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	1,106,348,778.20	18,167,700.00	945,581,135.04
21	PERSONNEL COST	1,085,848,778.20	0.00	925,081,135.04
2101	SALARY	1,085,848,778.20	0.00	925,081,135.04
210101	SALARIES AND WAGES	1,085,848,778.20	0.00	925,081,135.04
21010101	SALARY	1,085,848,778.20	0.00	925,081,135.04
22	OTHER RECURRENT COSTS	20,500,000.00	18,167,700.00	20,500,000.00
2202	OVERHEAD COST	20,500,000.00	18,167,700.00	20,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	4,500,000.00	3,000,000.00	4,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000.00	2,000,000.00	3,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	1,000,000.00	1,500,000.00
220202	UTILITIES - GENERAL	750,000.00	5,000,000.00	750,000.00
22020201	ELECTRICITY CHARGES	300,000.00	2,000,000.00	300,000.00
22020202	TELEPHONE CHARGES	450,000.00	3,000,000.00	450,000.00
220203	MATERIALS & SUPPLIES - GENERAL	4,050,000.00	2,700,000.00	4,050,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,050,000.00	700,000.00	1,050,000.00
22020304	MAGAZINES & PERIODICALS	250,000.00	166,000.00	250,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	2,750,000.00	1,834,000.00	2,750,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,500,000.00	1,667,000.00	2,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	667,000.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	650,000.00	434,000.00	650,000.00
22020406	OTHER MAINTENANCE SERVICES	850,000.00	566,000.00	850,000.00
220205	TRAINING - GENERAL	5,000,000.00	3,334,000.00	5,000,000.00
22020501	LOCAL TRAINING	5,000,000.00	3,334,000.00	5,000,000.00
220206	OTHER SERVICES - GENERAL	1,825,000.00	1,216,700.00	1,825,000.00
22020601	SECURITY SERVICES	1,825,000.00	1,216,700.00	1,825,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,050,000.00	700,000.00	1,050,000.00
22020801	MOTOR VEHICLE FUEL COST	950,000.00	634,000.00	950,000.00
22020803	PLANT / GENERATOR FUEL COST	100,000.00	66,000.00	100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	825,000.00	550,000.00	825,000.00
22021001	REFRESHMENT & MEALS	375,000.00	250,000.00	375,000.00
22021007	WELFARE PACKAGES	450,000.00	300,000.00	450,000.00

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	123,157,978.00	101,492,409.20	263,669,680.00
21	PERSONNEL COST	23,261,722.00	19,376,435.00	24,169,680.00
2101	SALARY	23,261,722.00	19,376,435.00	24,169,680.00
210101	SALARIES AND WAGES	23,261,722.00	19,376,435.00	24,169,680.00
21010101	SALARY	23,261,722.00	19,376,435.00	24,169,680.00
22	OTHER RECURRENT COSTS	9,500,000.00	5,201,837.00	9,500,000.00
2202	OVERHEAD COST	9,500,000.00	5,201,837.00	9,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,750,000.00	330,837.00	1,750,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,255,000.00	837.00	1,255,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	495,000.00	330,000.00	495,000.00

220203	MATERIALS & SUPPLIES - GENERAL	1,050,000.00	700,000.00	1,050,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	650,000.00	434,000.00	650,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	150,000.00	100,000.00	150,000.00
22020309	UNIFORMS & OTHER CLOTHING	250,000.00	166,000.00	250,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,900,000.00	970,000.00	1,900,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	650,000.00	434,000.00	650,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	550,000.00	367,000.00	550,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	450,000.00	3,000.00	450,000.00
22020406	OTHER MAINTENANCE SERVICES	250,000.00	166,000.00	250,000.00
220206	OTHER SERVICES - GENERAL	2,150,000.00	1,434,000.00	2,150,000.00
22020601	SECURITY SERVICES	2,150,000.00	1,434,000.00	2,150,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	667,000.00	1,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	355,000.00	237,000.00	355,000.00
22020703	LEGAL SERVICES	70,000.00	46,000.00	70,000.00
22020704	ENGINEERING SERVICES	300,000.00	200,000.00	300,000.00
22020707	AGRICULTURAL CONSULTING	275,000.00	184,000.00	275,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,650,000.00	1,100,000.00	1,650,000.00
22020801	MOTOR VEHICLE FUEL COST	1,650,000.00	1,100,000.00	1,650,000.00
23	Capital Expenditure	90,396,256.00	76,914,137.20	230,000,000.00
2302	CONSTRUCTION / PROVISION	90,396,256.00	76,914,137.20	230,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	90,396,256.00	76,914,137.20	230,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	90,396,256.00	76,914,137.20	230,000,000.00

022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	557,077,817.20	431,227,498.17	534,809,049.80
21	PERSONNEL COST	529,802,817.20	413,042,498.17	507,534,049.80
2101	SALARY	205,802,817.20	116,181,506.00	160,273,298.40
210101	SALARIES AND WAGES	205,802,817.20	116,181,506.00	160,273,298.40
21010101	SALARY	205,802,817.20	116,181,506.00	160,273,298.40
2103	SOCIAL BENEFITS	324,000,000.00	296,860,992.17	347,260,751.40
210301	SOCIAL BENEFITS	324,000,000.00	296,860,992.17	347,260,751.40
21030102	PENSION	324,000,000.00	296,860,992.17	347,260,751.40
22	OTHER RECURRENT COSTS	27,275,000.00	18,185,000.00	27,275,000.00
2202	OVERHEAD COST	27,275,000.00	18,185,000.00	27,275,000.00
220201	TRAVEL & TRANSPORT - GENERAL	6,500,000.00	4,334,000.00	6,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,500,000.00	3,000,000.00	4,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	1,334,000.00	2,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	6,550,000.00	4,367,000.00	6,550,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,500,000.00	2,334,000.00	3,500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	3,050,000.00	2,033,000.00	3,050,000.00
220206	OTHER SERVICES - GENERAL	12,500,000.00	8,334,000.00	12,500,000.00
22020601	SECURITY SERVICES	12,500,000.00	8,334,000.00	12,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,050,000.00	700,000.00	1,050,000.00
22020801	MOTOR VEHICLE FUEL COST	800,000.00	534,000.00	800,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	250,000.00	166,000.00	250,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	675,000.00	450,000.00	675,000.00
22021026	Common services (Committee/Commissions)	675,000.00	450,000.00	675,000.00

023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget

2	EXPENDITURES	14,220,520.00	14,630,067.00	14,220,520.00
21	PERSONNEL COST	5,720,520.00	8,962,067.00	5,720,520.00
2101	SALARY	5,720,520.00	8,962,067.00	5,720,520.00
210101	SALARIES AND WAGES	5,720,520.00	8,962,067.00	5,720,520.00
21010101	SALARY	5,720,520.00	8,962,067.00	5,720,520.00
22	OTHER RECURRENT COSTS	8,500,000.00	5,668,000.00	8,500,000.00
2202	OVERHEAD COST	8,500,000.00	5,668,000.00	8,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,200,000.00	800,000.00	1,200,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	550,000.00	366,000.00	550,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	650,000.00	434,000.00	650,000.00
220203	MATERIALS & SUPPLIES - GENERAL	2,500,000.00	1,667,000.00	2,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	950,000.00	634,000.00	950,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,550,000.00	1,033,000.00	1,550,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,500,000.00	1,000,000.00	1,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,050,000.00	700,000.00	1,050,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	450,000.00	300,000.00	450,000.00
220205	TRAINING - GENERAL	1,050,000.00	700,000.00	1,050,000.00
22020501	LOCAL TRAINING	1,050,000.00	700,000.00	1,050,000.00
220206	OTHER SERVICES - GENERAL	850,000.00	567,000.00	850,000.00
22020601	SECURITY SERVICES	850,000.00	567,000.00	850,000.00
220208	FUEL & LUBRICANTS - GENERAL	400,000.00	267,000.00	400,000.00
22020801	MOTOR VEHICLE FUEL COST	250,000.00	167,000.00	250,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	150,000.00	100,000.00	150,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,000,000.00	667,000.00	1,000,000.00
22021007	WELFARE PACKAGES	250,000.00	167,000.00	250,000.00
22021009	SPORTING ACTIVITIES	750,000.00	500,000.00	750,000.00

023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	1,191,203,168.00	798,863,840.00	2,450,470,433.16
21	PERSONNEL COST	28,428,168.00	23,690,140.00	28,428,168.00
2101	SALARY	28,428,168.00	23,690,140.00	28,428,168.00
210101	SALARIES AND WAGES	28,428,168.00	23,690,140.00	28,428,168.00
21010101	SALARY	28,428,168.00	23,690,140.00	28,428,168.00
22	OTHER RECURRENT COSTS	17,775,000.00	11,803,700.00	17,775,000.00
2202	OVERHEAD COST	17,775,000.00	11,803,700.00	17,775,000.00
220201	TRAVEL & TRANSPORT - GENERAL	4,025,000.00	2,634,700.00	4,025,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,725,000.00	1,000,700.00	1,725,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,300,000.00	1,634,000.00	2,300,000.00
220203	MATERIALS & SUPPLIES - GENERAL	2,050,000.00	1,367,000.00	2,050,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	300,000.00	200,000.00	300,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,750,000.00	1,167,000.00	1,750,000.00
220204	MAINTENANCE SERVICES - GENERAL	3,200,000.00	2,134,000.00	3,200,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,900,000.00	1,268,000.00	1,900,000.00
22020406	OTHER MAINTENANCE SERVICES	1,050,000.00	700,000.00	1,050,000.00
22020413	MINOR ROAD MAINTENANCE	250,000.00	166,000.00	250,000.00
220205	TRAINING - GENERAL	1,500,000.00	1,000,000.00	1,500,000.00
22020501	LOCAL TRAINING	1,500,000.00	1,000,000.00	1,500,000.00
220206	OTHER SERVICES - GENERAL	4,245,000.00	2,831,000.00	4,245,000.00
22020601	SECURITY SERVICES	3,245,000.00	2,164,000.00	3,245,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,000,000.00	667,000.00	1,000,000.00

220208	FUEL & LUBRICANTS - GENERAL	2,505,000.00	1,670,000.00	2,505,000.00
22020801	MOTOR VEHICLE FUEL COST	800,000.00	533,000.00	800,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,705,000.00	1,137,000.00	1,705,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	250,000.00	167,000.00	250,000.00
22021007	WELFARE PACKAGES	250,000.00	167,000.00	250,000.00
23	Capital Expenditure	1,145,000,000.00	763,370,000.00	2,404,267,265.16
2301	FIXED ASSETS PURCHASED	80,000,000.00	53,350,000.00	320,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	80,000,000.00	53,350,000.00	320,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	80,000,000.00	53,350,000.00	320,000,000.00
2302	CONSTRUCTION / PROVISION	1,065,000,000.00	710,020,000.00	2,084,267,265.16
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,065,000,000.00	710,020,000.00	2,084,267,265.16
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	260,000,000.00	173,350,000.00	340,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	495,000,000.00	330,000,000.00	1,630,267,265.16
23020124	CONSTRUCTION OF MARKETS/PARKS	310,000,000.00	206,670,000.00	114,000,000.00

051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	166,667,628.00	132,241,357.00	829,058,856.40
21	PERSONNEL COST	10,267,628.00	8,556,357.00	17,658,856.40
2101	SALARY	10,267,628.00	8,556,357.00	17,658,856.40
210101	SALARIES AND WAGES	10,267,628.00	8,556,357.00	17,658,856.40
21010101	SALARY	10,267,628.00	8,556,357.00	17,658,856.40
22	OTHER RECURRENT COSTS	31,400,000.00	40,335,000.00	31,400,000.00
2202	OVERHEAD COST	31,400,000.00	40,335,000.00	31,400,000.00
220201	TRAVEL & TRANSPORT - GENERAL	4,500,000.00	3,000,000.00	4,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,750,000.00	1,167,000.00	1,750,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,750,000.00	1,833,000.00	2,750,000.00
220202	UTILITIES - GENERAL	4,500,000.00	21,000,000.00	4,500,000.00
22020201	ELECTRICITY CHARGES	3,000,000.00	20,000,000.00	3,000,000.00
22020202	TELEPHONE CHARGES	1,500,000.00	1,000,000.00	1,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	4,500,000.00	3,000,000.00	4,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,550,000.00	1,700,000.00	2,550,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	666,000.00	1,000,000.00
22020406	OTHER MAINTENANCE SERVICES	950,000.00	634,000.00	950,000.00
220205	TRAINING - GENERAL	5,000,000.00	3,334,000.00	5,000,000.00
22020501	LOCAL TRAINING	5,000,000.00	3,334,000.00	5,000,000.00
220206	OTHER SERVICES - GENERAL	5,500,000.00	3,667,000.00	5,500,000.00
22020601	SECURITY SERVICES	3,500,000.00	2,334,000.00	3,500,000.00
22020605	CLEANING & FUMIGATION SERVICES	2,000,000.00	1,333,000.00	2,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,000,000.00	2,667,000.00	4,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,700,000.00	1,133,000.00	1,700,000.00
22020708	MEDICAL CONSULTING	2,300,000.00	1,534,000.00	2,300,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,900,000.00	2,667,000.00	1,900,000.00
22020801	MOTOR VEHICLE FUEL COST	1,500,000.00	1,000,000.00	1,500,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	250,000.00	667,000.00	250,000.00
22020803	PLANT / GENERATOR FUEL COST	150,000.00	1,000,000.00	150,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,500,000.00	1,000,000.00	1,500,000.00
22021006	POSTAGES & COURIER SERVICES	750,000.00	500,000.00	750,000.00
22021007	WELFARE PACKAGES	200,000.00	133,000.00	200,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	250,000.00	167,000.00	250,000.00
22021026	Common services (Committee/Commissions)	300,000.00	200,000.00	300,000.00

23	Capital Expenditure	125,000,000.00	83,350,000.00	780,000,000.00
2302	CONSTRUCTION / PROVISION	125,000,000.00	83,350,000.00	620,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	125,000,000.00	83,350,000.00	620,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	30,000,000.00	200,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	125,000,000.00	53,350,000.00	420,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	160,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	160,000,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	160,000,000.00

052100100100	DEPARTMENT OF HEALTH CARE SERVICES			
Code	Description	2025 Revised Budget	2025 Actuals to September	2026 Approved Budget
2	EXPENDITURES	1,414,791,152.00	1,010,353,666.00	1,305,777,142.00
21	PERSONNEL COST	625,141,408.00	520,951,172.00	530,077,142.00
2101	SALARY	625,141,408.00	520,951,172.00	530,077,142.00
210101	SALARIES AND WAGES	625,141,408.00	520,951,172.00	530,077,142.00
21010101	SALARY	625,141,408.00	520,951,172.00	530,077,142.00
22	OTHER RECURRENT COSTS	30,700,000.00	20,469,000.00	30,700,000.00
2202	OVERHEAD COST	30,700,000.00	20,469,000.00	30,700,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,500,000.00	1,667,000.00	2,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000.00	1,000,000.00	1,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	667,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	4,500,000.00	3,000,000.00	4,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	1,000,000.00	1,500,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,500,000.00	1,000,000.00	1,500,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,500,000.00	1,000,000.00	1,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,500,000.00	1,667,000.00	2,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	667,000.00	1,000,000.00
22020406	OTHER MAINTENANCE SERVICES	400,000.00	267,000.00	400,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	1,100,000.00	733,000.00	1,100,000.00
220205	TRAINING - GENERAL	10,000,000.00	6,667,000.00	10,000,000.00
22020501	LOCAL TRAINING	10,000,000.00	6,667,000.00	10,000,000.00
220206	OTHER SERVICES - GENERAL	5,000,000.00	3,334,000.00	5,000,000.00
22020601	SECURITY SERVICES	3,250,000.00	2,167,000.00	3,250,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,750,000.00	1,167,000.00	1,750,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00	1,334,000.00	2,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,500,000.00	1,000,000.00	1,500,000.00
22020708	MEDICAL CONSULTING	500,000.00	334,000.00	500,000.00
220208	FUEL & LUBRICANTS - GENERAL	4,200,000.00	2,800,000.00	4,200,000.00
22020801	MOTOR VEHICLE FUEL COST	1,200,000.00	800,000.00	1,200,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	3,000,000.00	2,000,000.00	3,000,000.00
23	Capital Expenditure	758,949,744.00	468,933,494.00	745,000,000.00
2301	FIXED ASSETS PURCHASED	528,949,744.00	352,634,000.00	455,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	528,949,744.00	352,634,000.00	455,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	528,949,744.00	352,634,000.00	455,000,000.00
2303	REHABILITATION / REPAIRS	180,000,000.00	82,949,494.00	140,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	180,000,000.00	82,949,494.00	140,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	180,000,000.00	82,949,494.00	140,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	50,000,000.00	33,350,000.00	150,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	50,000,000.00	33,350,000.00	150,000,000.00
23040102	EROSION & FLOOD CONTROL	50,000,000.00	33,350,000.00	150,000,000.00

053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>292,886,088.00</u>	<u>195,174,060.00</u>	<u>237,886,088.00</u>
21	PERSONNEL COST	2,886,088.00	1,924,060.00	2,886,088.00
2101	SALARY	2,886,088.00	1,924,060.00	2,886,088.00
210101	SALARIES AND WAGES	2,886,088.00	1,924,060.00	2,886,088.00
21010101	SALARY	2,886,088.00	1,924,060.00	2,886,088.00
23	Capital Expenditure	290,000,000.00	193,250,000.00	235,000,000.00
2302	CONSTRUCTION / PROVISION	290,000,000.00	193,250,000.00	235,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	290,000,000.00	193,250,000.00	235,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	290,000,000.00	193,250,000.00	235,000,000.00

State	ENUGU
Local Government	IGBO EZE NORTH
Year	2026

This is the publication of the 2026 Budget for IGBO EZE NORTH Local Government, ENUGU State. The budget publication contains the following graphical presentations and reports, which are based on the six segments of the National Chart of Accounts (NCOA):

Report / Graphs	Explanation
Budget Overview (Table)	Provides a high level summary of Revenue and Expenditure by Economic segment, Expenditure by Sector, the top 10 (largest) Capital Expenditure projects and expenditure by Ward (Total Expenditure, and Capital Expenditure)
Budget Overview (Graph)	Provides a graphical summary of the information contained in the above tables
Budget Summary	Shows the inflow and out of funds by nature (Economic Segment Sub-Account Type) as well as the Fiscal Year Opening and Closing Cash Balances
Expenditure by Administrative Unit by Main Economic Classification (Personnel, Other Recurrent, Capital)	Shows the appropriations for the budget year for each Administrative Unit, for each of the three main expenditure classifications: Personnel (Economic Sub-Account Type 21), Other Recurrent Expenditure (Economic Sub-Account Type 22) and Capital Expenditure (Economic Sub-Account Type 23)
Total Revenue by Administrative Segment	Shows the amount of Revenue to be collected by each Administrative Unit
Total Revenue by Economic Segment	Shows the Total Revenues by nature (Economic segment)
Total Revenue by Fund Segment	Shows the Total Revenue by Fund source
Capital Receipt by Item	Provides a breakdown of capital receipt (inflows under Economic Sub-Account Types 13 (Aids and Grants) and 14 (Capital Development Fund receipt, which includes loans). If this report is blank, it means there are no envisaged capital receipts.
Total Expenditure by Administrative Segment	Shows the Total Expenditures by Administrative Unit
Personnel Expenditure by Administrative Segment	Shows Personnel Expenditure (Sub-Account Type 21) by Administrative Unit
Other Recurrent Expenditure by Administrative Segment	Shows Other Recurrent Expenditure (Sub-Account Type 22) by Administrative Unit. Other Recurrent Expenditure includes Overheads, Staff Loans, Grants and Contributions, Subsidies, Debt Service (Principal and Interest) and Transfer Payments as applicable
Capital Expenditure by Administrative Segment	Shows Capital Expenditure (Sub-Account Type 23) by Administrative Unit. Capital Expenditure is expenditure that creates a Fixed Asset (and asset that has a life of more than one year), tangible or in-tangible
Total Expenditure by Economic Segment	Shows the Total Expenditure by nature (Economic segment)
Total Expenditure by Functional Segment	Shows the Total Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Personnel Expenditure by Functional Segment	Shows the Personnel Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Other Recurrent Expenditure by Functional Segment	Shows the Other Recurrent Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Capital Expenditure by Functional Segment	Shows the Capital Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Total Expenditure by Geo-Location Segment	Shows the Total Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Personnel Expenditure by Geo-Location Segment	Shows the Personnel Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Other Recurrent Expenditure by Geo-Location Segment	Shows the Other Recurrent Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Capital Expenditure by Geo-Location Segment	Shows the Capital Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Total Expenditure by Programme Segment	Shows the Total Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Personnel Expenditure by Programme Segment	Shows the Personnel Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Other Recurrent Expenditure by Programme Segment	Shows the Other Recurrent Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Programme Segment	Shows the Capital Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Project	Shows Capital Expenditure by Project, including the responsible Administrative Unit, the nature of the expenditure (Economic Segment), and the Function and Programme that the expenditure contributes to
Total Expenditure by Administrative Unit by Economic Segment	Shows the Expenditure by nature (Economic segment) for each Administrative Unit

Enugu State - IGBO EZE NORTH Local Government: 2026 Budget Overview (Original Budget)

Revenue by Economic	2026 Budget
Opening Balance	200,000,000.00
Statutory Allocation	2,500,000,000.00
VAT	3,630,000,000.00
Other FAAC	1,900,000,000.00
LG IGR	51,318,388.59
Share of State IGR	-
Other (Capital Receipts)	-
Total Revenue	8,281,318,388.59

Expenditure by Economic	2026 Budget
Personnel	1,317,499,109.90
Grants / Contributions to State	-
Other Recurrent	2,549,819,278.69
Capital	4,414,000,000.00
Total Expenditure	8,281,318,388.59

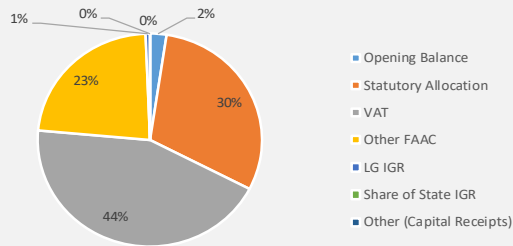
Expenditure by Sector	2026 Budget
Education	66,097,455.72
Health	964,120,742.49
Other Social	92,852,500.00
Agriculture	299,475,781.79
Other Economic	5,199,506,235.55
Administration	1,659,265,673.04
Law and Justice	-
Total Expenditure	8,281,318,388.59

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Rehabilitation and Asphaltting of Umuopu Centre/ Ichama/ Ette Ulo Road 3km	700,000,000.00
Counterpart Funding for TYPE 2 Health Facilities	400,000,000.00
Procurement and Installation of 700 Units of Solar Street Lights in Communities	350,000,000.00
Rehabilitation and Asphaltting of Umuopu Centre /Orié Isiugwu/ Odoru/Abba Igogoro Road	300,000,000.00
Rehabilitation and Asphaltting of Nkwo-Ulo/Ikpamodo/Okpo/Amaja Road 2km	300,000,000.00
Rehabilitation and Asphaltting of C-CNS Road 8 km	252,000,000.00
Public Enlightenment Campaign Programme on government policies, social security and	205,000,000.00
Installation of 106 Supersonic high surveillance circuit cameras across Strategic securit	200,000,000.00
Massive rehabilitation of Community link roads, filling of potholes, erosion control and	200,000,000.00
Rehabilitation/Asphaltting of Nkwo-aji Umuopu/Ejule-Ofante Road 2.5 km	200,000,000.00
Other Capital Projects	1,307,000,000.00
Total	4,414,000,000.00

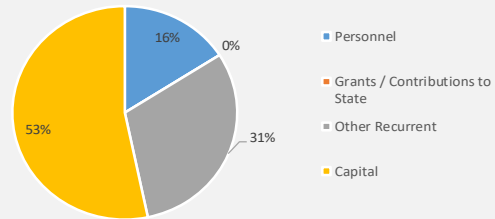
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
ESSODO 1	-	-
ESSODO 11	-	-
ESSODO 111	-	-
ETTE 1	-	-
ETTE 11	-	-
ETTE CENTRAL	-	-
EZZODO	-	-
UMUITODO I	-	-
UMUITODO II	-	-
UMUITODO III	-	-
UMUOZZI I	-	-
UMUOZZI II	-	-
UMUOZZI III	-	-
UMUOZZI IV	-	-
UMUOZZI IX	-	-
UMUOZZI V	-	-
UMUOZZI VI	-	-
UMUOZZI VII	-	-
UMUOZZI VIII	-	-
UMUOZZI X	-	-

IGBO EZE NORTH Local Government, Enugu State: 2026 Budget Overview (Original Budget)

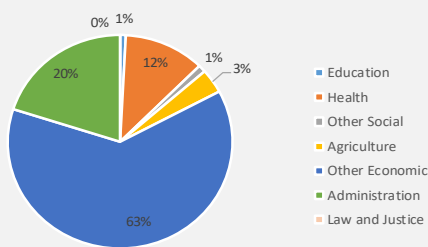
Where is the Money coming from?



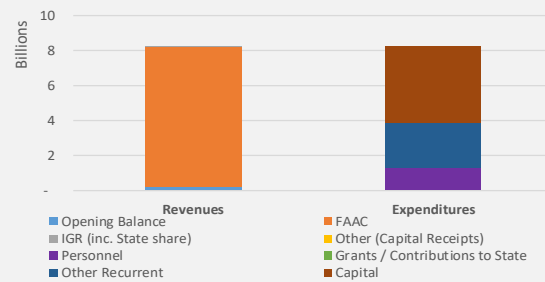
What is the Money being spent On?



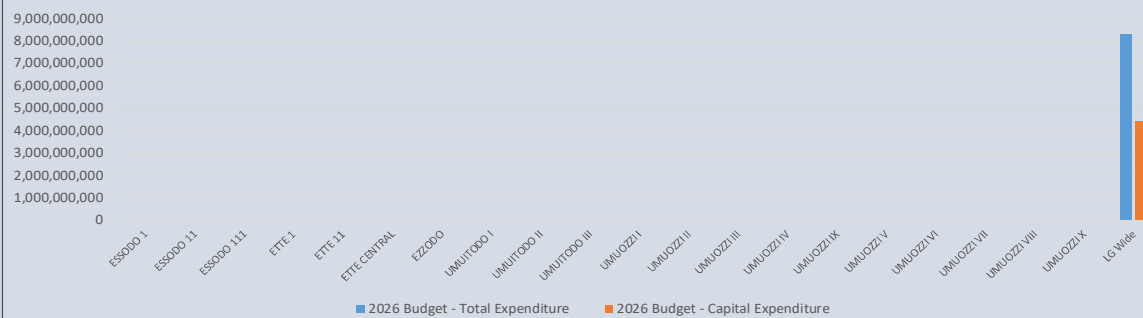
Who is Spending the Money?



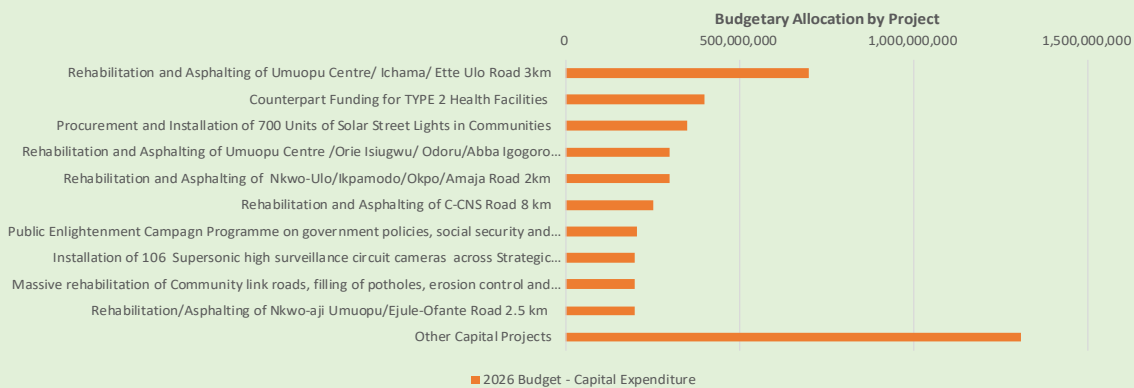
Inflows and Outflows



Where is the Money being Spent?



What Capital Projects are being Implemented (ten largest projects)?



414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 Budget: Summary

Item	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
Opening Balance			200,000,000.00
Recurrent Revenue	6,217,499,592.40	2,813,516,483.32	8,081,318,388.59
11 - GOVERNMENT SHARE OF FAAC	6,186,424,592.40	2,764,641,827.89	8,030,000,000.00
12 - INDEPENDENT REVENUE	31,075,000.00	48,874,655.43	51,318,388.59
Recurrent Expenditure	2,948,299,592.40	2,531,314,109.15	3,867,318,388.59
21 - PERSONNEL COST	1,287,717,578.87	986,326,155.32	1,317,499,109.90
22 - OTHER RECURRENT COSTS	1,660,582,013.53	1,544,987,953.83	2,549,819,278.69
Transfer to Capital Account	3,269,200,000.00	282,202,374.17	4,414,000,000.00
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-
23 - Capital Expenditure	3,269,200,000.00	38,855,000.00	4,414,000,000.00
Total Revenue (including OB)	6,217,499,592.40	2,813,516,483.32	8,281,318,388.59
Total Expenditure	6,217,499,592.40	2,570,169,109.15	8,281,318,388.59

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	1,317,499,109.90	2,549,819,278.69	3,867,318,388.59	4,414,000,000.00	8,281,318,388.59
010000000000	ADMINISTRATION SECTOR	654,895,673.04	329,870,000.00	984,765,673.04	674,500,000.00	1,659,265,673.04
011100000000	OFFICE OF THE LG CHAIRMAN	439,079,480.00	257,895,000.00	696,974,480.00	674,500,000.00	1,371,474,480.00
011100100100	CHAIRMAN	27,120,000.00	245,650,000.00	272,770,000.00	176,500,000.00	449,270,000.00
011100100200	VICE-CHAIRMAN	1,320,000.00	-	1,320,000.00	-	1,320,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	410,639,480.00	-	410,639,480.00	-	410,639,480.00
011118300100	INTERNAL AUDIT	-	4,320,000.00	4,320,000.00	-	4,320,000.00
011118400100	INFORMATION UNIT	-	3,195,000.00	3,195,000.00	30,000,000.00	33,195,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	-	4,730,000.00	4,730,000.00	468,000,000.00	472,730,000.00
011200000000	LOCAL GOVT COUNCIL	49,428,000.00	24,875,000.00	74,303,000.00	-	74,303,000.00
011200100100	OFFICE OF THE LEADER	1,320,000.00	24,875,000.00	26,195,000.00	-	26,195,000.00
011200700100	CLERK OF THE HOUSE	25,248,000.00	-	25,248,000.00	-	25,248,000.00
011202100100	THE COUNCILLORS	22,860,000.00	-	22,860,000.00	-	22,860,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	7,440,000.00	28,875,000.00	36,315,000.00	-	36,315,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	7,440,000.00	28,875,000.00	36,315,000.00	-	36,315,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	158,948,193.04	18,225,000.00	177,173,193.04	-	177,173,193.04
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	158,948,193.04	18,225,000.00	177,173,193.04	-	177,173,193.04
020000000000	ECONOMIC SECTOR	202,462,738.65	2,210,219,278.69	2,412,682,017.34	3,086,300,000.00	5,498,982,017.34
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	38,335,781.79	1,140,000.00	39,475,781.79	260,000,000.00	299,475,781.79
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	38,335,781.79	1,140,000.00	39,475,781.79	260,000,000.00	299,475,781.79
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	72,104,930.11	2,178,813,043.58	2,250,917,973.69	-	2,250,917,973.69
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	72,104,930.11	2,178,813,043.58	2,250,917,973.69	-	2,250,917,973.69
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	8,263,526.89	24,441,235.11	32,704,762.00	-	32,704,762.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	8,263,526.89	24,441,235.11	32,704,762.00	-	32,704,762.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	83,758,499.86	5,825,000.00	89,583,499.86	2,826,300,000.00	2,915,883,499.86
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	83,758,499.86	5,825,000.00	89,583,499.86	2,826,300,000.00	2,915,883,499.86
050000000000	SOCIAL SECTOR	460,140,698.21	9,730,000.00	469,870,698.21	653,200,000.00	1,123,070,698.21
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	45,134,955.72	962,500.00	46,097,455.72	20,000,000.00	66,097,455.72
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	45,134,955.72	962,500.00	46,097,455.72	20,000,000.00	66,097,455.72
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	415,005,742.49	4,115,000.00	419,120,742.49	545,000,000.00	964,120,742.49
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	415,005,742.49	4,115,000.00	419,120,742.49	545,000,000.00	964,120,742.49
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	-	4,652,500.00	4,652,500.00	88,200,000.00	92,852,500.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	-	4,652,500.00	4,652,500.00	88,200,000.00	92,852,500.00

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Revenue	6,217,499,592.40	2,813,516,483.32	8,081,318,388.59
010000000000	ADMINISTRATION SECTOR	1,700,000.00	2,673,754.28	2,807,442.23
011100000000	OFFICE OF THE LG CHAIRMAN	1,700,000.00	2,673,754.28	2,807,442.23
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	1,700,000.00	2,673,754.28	2,807,442.23
020000000000	ECONOMIC SECTOR	6,214,099,592.40	2,808,168,974.76	8,075,703,504.14
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	2,300,000.00	3,617,432.26	3,798,304.34
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	2,300,000.00	3,617,432.26	3,798,304.34
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	6,211,269,592.40	2,803,717,960.28	8,071,029,938.39
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	6,211,269,592.40	2,803,717,960.28	8,071,029,938.39
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	530,000.00	833,582.22	875,261.42
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	530,000.00	833,582.22	875,261.42
050000000000	SOCIAL SECTOR	1,700,000.00	2,673,754.28	2,807,442.23
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	1,700,000.00	2,673,754.28	2,807,442.23
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	1,700,000.00	2,673,754.28	2,807,442.23

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
1	REVENUE	6,217,499,592.40	2,813,516,483.32	8,081,318,388.59
11	GOVERNMENT SHARE OF FAAC	6,186,424,592.40	2,764,641,827.89	8,030,000,000.00
1101	GOVERNMENT SHARE OF FAAC	6,186,424,592.40	2,764,641,827.89	8,030,000,000.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	2,100,000,000.00	1,210,300,768.00	2,500,000,000.00
11010101	Statutory Allocation	2,100,000,000.00	1,210,300,768.00	2,500,000,000.00
110102	LOCAL GOVERNMENT SHARE OF VAT	1,886,424,592.40	1,093,717,078.88	3,630,000,000.00
11010201	Share Of VAT	1,886,424,592.40	1,093,717,078.88	3,630,000,000.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	2,200,000,000.00	460,623,981.01	1,900,000,000.00
11010301	Excess Crude	2,200,000,000.00	460,623,981.01	1,900,000,000.00
12	INDEPENDENT REVENUE	31,075,000.00	48,874,655.43	51,318,388.59
1201	TAX REVENUE	50,000.00	78,639.83	82,571.90
120103	OTHER TAXES	50,000.00	78,639.83	82,571.90
12010309	Tax Collection Agent Debit/Rural Tax	50,000.00	78,639.83	82,571.90
1202	NON-TAX REVENUE	31,025,000.00	48,796,015.60	51,235,816.69
120201	LICENCES - GENERAL	21,520,000.00	33,846,583.58	35,538,914.78
12020113	BRICKMAKING, Etc LICENSE	30,000.00	47,183.90	49,543.10
12020116	Cattle Dealer Licenses	50,000.00	78,639.83	82,571.90
12020117	Dried fish Licenses	50,000.00	78,639.83	82,571.90
12020121	Hawker's Permits	200,000.00	314,559.33	330,287.37
12020122	Hunting Permits	150,000.00	235,919.50	247,715.48
12020123	Produce Buying Licenses	500,000.00	786,398.32	825,718.32
12020127	Tractor Hiring Services	500,000.00	786,398.32	825,718.32
12020128	Borehole Drilling Licenses	500,000.00	786,398.32	825,718.32
12020132	Motor Vehicle Licenses	800,000.00	1,258,237.31	1,321,149.27
12020137	Trade Permit Licenses	17,140,000.00	26,957,734.32	28,305,622.28
12020169	Drug Trading Licenses	1,000,000.00	1,572,796.63	1,651,436.54
12020183	Livestock License	100,000.00	157,279.66	165,143.69
12020184	Butchers Licences	500,000.00	786,398.32	825,718.32
120204	FEES - GENERAL	6,950,000.00	10,930,936.61	11,477,481.54
12020417	Contractor Registration Fees	500,000.00	786,398.32	825,718.32
12020418	Marriage/ Divorce Fees	1,000,000.00	1,572,796.63	1,651,436.54
12020429	Plan Approval Fee	500,000.00	786,398.32	825,718.32
12020433	Development Levy (Other Programme)	1,000,000.00	1,572,796.63	1,651,433.59
12020436	Bill Board Advertisement Fees	100,000.00	157,279.66	165,143.69
12020443	Birth & Death Registration Fees	500,000.00	786,398.32	825,718.32
12020446	Agricultural/Vertinary Services Fees	450,000.00	707,758.49	743,146.43
12020449	Business/Trade Operating Fees	800,000.00	1,258,237.31	1,321,149.27
12020451	Timber & Forest Fees	500,000.00	786,398.32	825,718.32
12020474	Renewal of Registration Fee of Vocation Center	200,000.00	314,559.33	330,287.37
12020487	Registration Fees of Hospital	200,000.00	314,559.33	330,287.37
12020499	Other Fees	1,200,000.00	1,887,355.96	1,981,724.01
120207	EARNINGS -GENERAL	1,855,000.00	2,917,537.76	3,063,414.69
12020711	Earnings from Commercial Activities	1,855,000.00	2,917,537.76	3,063,414.69
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	200,000.00	314,559.33	330,287.37
12020803	Rent on Govt. Buildings	200,000.00	314,559.33	330,287.37
120209	RENT ON LAND & OTHERS - GENERAL	500,000.00	786,398.32	825,718.32
12020901	Rent on Govt. Land	500,000.00	786,398.32	825,718.32

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>8,081,318,388.59</i>
01	FEDERATION ACCOUNT	8,030,000,000.00
011	FAAC DIRECT ALLOCATION	8,030,000,000.00
01101	FAAC DIRECT ALLOCATION	8,030,000,000.00
02	CONSOLIDATED REVENUE FUND	51,318,388.59
021	MAIN ENVELOP	51,318,388.59
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	51,318,388.59

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Expenditure	6,217,499,592.40	2,570,169,109.15	8,281,318,388.59
010000000000	ADMINISTRATION SECTOR	1,666,740,669.59	714,041,003.61	1,659,265,673.04
011100000000	OFFICE OF THE LG CHAIRMAN	1,374,980,388.82	389,429,553.99	1,371,474,480.00
011100100100	CHAIRMAN	449,270,000.00	165,364,422.00	449,270,000.00
011100100200	VICE-CHAIRMAN	1,320,000.00	330,000.00	1,320,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	341,139,480.00	211,529,870.00	410,639,480.00
011118300100	INTERNAL AUDIT	7,325,908.82	10,665,261.99	4,320,000.00
011118400100	INFORMATION UNIT	33,195,000.00	690,000.00	33,195,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	542,730,000.00	850,000.00	472,730,000.00
011200000000	LOCAL GOVT COUNCIL	74,303,000.00	11,427,000.00	74,303,000.00
011200100100	OFFICE OF THE LEADER	26,195,000.00	5,292,000.00	26,195,000.00
011200700100	CLERK OF THE HOUSE	25,248,000.00	420,000.00	25,248,000.00
011202100100	THE COUNCILLORS	22,860,000.00	5,715,000.00	22,860,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	36,315,000.00	29,940,000.00	36,315,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	36,315,000.00	29,940,000.00	36,315,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	181,142,280.77	283,244,449.62	177,173,193.04
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	181,142,280.77	283,244,449.62	177,173,193.04
020000000000	ECONOMIC SECTOR	3,547,833,525.78	1,376,215,990.54	5,498,982,017.34
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	304,113,411.32	42,265,180.85	299,475,781.79
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	304,113,411.32	42,265,180.85	299,475,781.79
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,370,931,167.32	1,154,126,423.33	2,250,917,973.69
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,370,931,167.32	1,154,126,423.33	2,250,917,973.69
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	34,174,451.87	81,312,573.06	32,704,762.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	34,174,451.87	81,312,573.06	32,704,762.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,838,614,495.27	98,511,813.30	2,915,883,499.86
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,838,614,495.27	98,511,813.30	2,915,883,499.86
050000000000	SOCIAL SECTOR	1,002,925,397.02	479,912,115.00	1,123,070,698.21
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	69,733,123.62	50,205,905.83	66,097,455.72
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	69,733,123.62	50,205,905.83	66,097,455.72
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	844,542,273.40	417,546,209.17	964,120,742.49
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	844,542,273.40	417,546,209.17	964,120,742.49
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	88,650,000.00	12,160,000.00	92,852,500.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	88,650,000.00	12,160,000.00	92,852,500.00

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Personnel Expenditure	1,287,717,578.87	986,326,155.32	1,317,499,109.90
010000000000	ADMINISTRATION SECTOR	592,370,669.59	367,466,681.61	654,895,673.04
011100000000	OFFICE OF THE LG CHAIRMAN	372,585,388.82	214,985,131.99	439,079,480.00
011100100100	CHAIRMAN	27,120,000.00	450,000.00	27,120,000.00
011100100200	VICE-CHAIRMAN	1,320,000.00	330,000.00	1,320,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	341,139,480.00	211,529,870.00	410,639,480.00
011118300100	INTERNAL AUDIT	3,005,908.82	2,675,261.99	-
011200000000	LOCAL GOVT COUNCIL	49,428,000.00	6,465,000.00	49,428,000.00
011200100100	OFFICE OF THE LEADER	1,320,000.00	330,000.00	1,320,000.00
011200700100	CLERK OF THE HOUSE	25,248,000.00	420,000.00	25,248,000.00
011202100100	THE COUNCILLORS	22,860,000.00	5,715,000.00	22,860,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	7,440,000.00	1,020,000.00	7,440,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	7,440,000.00	1,020,000.00	7,440,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	162,917,280.77	144,996,549.62	158,948,193.04
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	162,917,280.77	144,996,549.62	158,948,193.04
020000000000	ECONOMIC SECTOR	228,249,012.25	203,141,858.71	202,462,738.65
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	42,973,411.32	38,246,380.85	38,335,781.79
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	42,973,411.32	38,246,380.85	38,335,781.79
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	77,152,888.90	68,666,151.50	72,104,930.11
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	77,152,888.90	68,666,151.50	72,104,930.11
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	9,733,216.76	8,662,573.06	8,263,526.89
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	9,733,216.76	8,662,573.06	8,263,526.89
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	98,389,495.27	87,566,753.30	83,758,499.86
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	98,389,495.27	87,566,753.30	83,758,499.86
050000000000	SOCIAL SECTOR	467,097,897.02	415,717,615.00	460,140,698.21
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	48,770,623.62	43,405,905.83	45,134,955.72
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	48,770,623.62	43,405,905.83	45,134,955.72
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	418,327,273.40	372,311,709.17	415,005,742.49
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	418,327,273.40	372,311,709.17	415,005,742.49

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Other Recurrent Expenditure	1,660,582,013.53	1,544,987,953.83	2,549,819,278.69
010000000000	ADMINISTRATION SECTOR	329,870,000.00	320,374,322.00	329,870,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	257,895,000.00	174,444,422.00	257,895,000.00
011100100100	CHAIRMAN	245,650,000.00	164,914,422.00	245,650,000.00
011118300100	INTERNAL AUDIT	4,320,000.00	7,990,000.00	4,320,000.00
011118400100	INFORMATION UNIT	3,195,000.00	690,000.00	3,195,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	4,730,000.00	850,000.00	4,730,000.00
011200000000	LOCAL GOVT COUNCIL	24,875,000.00	4,962,000.00	24,875,000.00
011200100100	OFFICE OF THE LEADER	24,875,000.00	4,962,000.00	24,875,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	28,875,000.00	2,720,000.00	28,875,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	28,875,000.00	2,720,000.00	28,875,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	18,225,000.00	138,247,900.00	18,225,000.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	18,225,000.00	138,247,900.00	18,225,000.00
020000000000	ECONOMIC SECTOR	1,325,184,513.53	1,172,374,131.83	2,210,219,278.69
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	1,140,000.00	3,318,800.00	1,140,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	1,140,000.00	3,318,800.00	1,140,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,293,778,278.42	1,085,460,271.83	2,178,813,043.58
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,293,778,278.42	1,085,460,271.83	2,178,813,043.58
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	24,441,235.11	72,650,000.00	24,441,235.11
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	24,441,235.11	72,650,000.00	24,441,235.11
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	5,825,000.00	10,945,060.00	5,825,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	5,825,000.00	10,945,060.00	5,825,000.00
050000000000	SOCIAL SECTOR	5,527,500.00	52,239,500.00	9,730,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	962,500.00	6,800,000.00	962,500.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	962,500.00	6,800,000.00	962,500.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	4,115,000.00	45,234,500.00	4,115,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	4,115,000.00	45,234,500.00	4,115,000.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	450,000.00	205,000.00	4,652,500.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	450,000.00	205,000.00	4,652,500.00

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	<i>Total Capital Expenditure</i>	<i>3,269,200,000.00</i>	<i>38,855,000.00</i>	<i>4,414,000,000.00</i>
010000000000	ADMINISTRATION SECTOR	744,500,000.00	26,200,000.00	674,500,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	744,500,000.00	-	674,500,000.00
011100100100	CHAIRMAN	176,500,000.00	-	176,500,000.00
011118400100	INFORMATION UNIT	30,000,000.00	-	30,000,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	538,000,000.00	-	468,000,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	-	26,200,000.00	-
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	-	26,200,000.00	-
020000000000	ECONOMIC SECTOR	1,994,400,000.00	700,000.00	3,086,300,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	260,000,000.00	700,000.00	260,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	260,000,000.00	700,000.00	260,000,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,734,400,000.00	-	2,826,300,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,734,400,000.00	-	2,826,300,000.00
050000000000	SOCIAL SECTOR	530,300,000.00	11,955,000.00	653,200,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	20,000,000.00	-	20,000,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	20,000,000.00	-	20,000,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	422,100,000.00	-	545,000,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	422,100,000.00	-	545,000,000.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	88,200,000.00	11,955,000.00	88,200,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	88,200,000.00	11,955,000.00	88,200,000.00

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
2	EXPENDITURES	6,217,499,592.40	2,570,169,109.15	8,281,318,388.59
21	PERSONNEL COST	1,287,717,578.87	986,326,155.32	1,317,499,109.90
2101	SALARY	800,929,308.00	599,584,861.51	850,103,136.20
210101	SALARIES AND WAGES	800,929,308.00	599,584,861.51	850,103,136.20
21010101	SALARY	772,305,038.16	591,581,259.98	822,803,136.20
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	28,624,269.84	8,003,601.54	27,300,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	486,788,270.87	386,741,293.81	467,395,973.70
210201	ALLOWANCES	486,788,270.87	386,741,293.81	467,395,973.70
21020101	Housing/Rent Allowance	434,540,270.87	386,741,293.81	415,147,973.70
21020122	Furniture Allowance	52,248,000.00	-	52,248,000.00
22	OTHER RECURRENT COSTS	1,660,582,013.53	1,544,987,953.83	2,549,819,278.69
2202	OVERHEAD COST	380,828,735.11	544,290,161.07	385,031,235.11
220201	TRAVEL & TRANSPORT - GENERAL	34,805,000.00	91,065,300.00	35,067,500.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	34,805,000.00	91,065,300.00	35,067,500.00
220202	UTILITIES - GENERAL	4,305,000.00	16,985,060.00	4,305,000.00
22020201	ELECTRICITY CHARGES	4,305,000.00	16,985,060.00	4,305,000.00
220203	MATERIALS & SUPPLIES - GENERAL	41,211,235.11	50,853,000.00	42,186,235.11
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	41,211,235.11	50,853,000.00	42,186,235.11
220204	MAINTENANCE SERVICES - GENERAL	21,422,500.00	16,084,000.00	21,722,500.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	21,422,500.00	16,084,000.00	21,722,500.00
220205	TRAINING - GENERAL	22,512,500.00	27,861,500.00	22,250,000.00
22020501	LOCAL TRAINING	22,512,500.00	27,861,500.00	22,250,000.00
220206	OTHER SERVICES - GENERAL	126,000,000.00	160,147,652.76	127,750,000.00
22020602	OFFICE RENT	1,500,000.00	122,283,935.76	3,250,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	124,500,000.00	37,863,717.00	124,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	18,690,000.00	43,093,000.00	19,040,000.00
22020703	LEGAL SERVICES	18,690,000.00	43,093,000.00	19,040,000.00
220208	FUEL & LUBRICANTS - GENERAL	30,062,500.00	19,751,200.00	30,450,000.00
22020801	MOTOR VEHICLE FUEL COST	30,062,500.00	19,751,200.00	30,450,000.00
220209	FINANCIAL CHARGES - GENERAL	5,000,000.00	1,313,443.31	5,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,000,000.00	1,313,443.31	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	76,820,000.00	117,136,005.00	77,260,000.00
22021001	REFRESHMENT & MEALS	76,820,000.00	117,136,005.00	77,260,000.00
2207	TRANSFERS-PAYMENT	1,279,753,278.42	1,000,697,792.76	2,164,788,043.58
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	1,279,753,278.42	1,000,697,792.76	2,164,788,043.58
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	1,279,753,278.42	1,000,697,792.76	2,164,788,043.58
23	Capital Expenditure	3,269,200,000.00	38,855,000.00	4,414,000,000.00
2301	FIXED ASSETS PURCHASED	398,000,000.00	-	398,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	398,000,000.00	-	398,000,000.00
23010101	PURCHASE / ACQUISITION OF LAND	50,000,000.00	-	50,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	75,000,000.00	-	75,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	10,000,000.00	-	10,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	10,000,000.00	-	10,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	253,000,000.00	-	253,000,000.00
2302	CONSTRUCTION / PROVISION	935,500,000.00	700,000.00	1,386,400,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	935,500,000.00	700,000.00	1,386,400,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	195,000,000.00	-	545,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	40,000,000.00	-	40,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	82,000,000.00	-	60,000,000.00

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	302,100,000.00	-	425,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	126,400,000.00	-	126,400,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	50,000,000.00	-	50,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	35,000,000.00	-	35,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	105,000,000.00	700,000.00	105,000,000.00
2303	REHABILITATION / REPAIRS	1,457,500,000.00	-	2,221,400,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,457,500,000.00	-	2,221,400,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	20,000,000.00	-	20,000,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	56,500,000.00	-	56,500,000.00
23030113	REHABILITATION / REPAIRS - ROADS	1,381,000,000.00	-	2,144,900,000.00
2305	OTHER CAPITAL PROJECTS	478,200,000.00	38,155,000.00	408,200,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	478,200,000.00	38,155,000.00	408,200,000.00
23050101	RESEARCH AND DEVELOPMENT	403,200,000.00	11,955,000.00	333,200,000.00
23050103	MONITORING AND EVALUATION	10,000,000.00	26,200,000.00	10,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	65,000,000.00	-	65,000,000.00

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Expenditure	6,217,499,592.40	2,570,169,109.15	8,281,318,388.59
701	GENERAL PUBLIC SERVICES	1,138,977,788.78	983,749,041.95	1,268,491,365.15
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	457,706,576.14	350,437,667.47	457,658,930.11
70111	EXECUTIVE AND LEGISLATIVE ORGANS	358,393,000.00	185,941,422.00	366,393,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	99,313,576.14	164,496,245.47	91,265,930.11
7013	GENERAL SERVICES	681,271,212.64	633,311,374.48	810,832,435.04
70131	GENERAL PERSONNEL SERVICES	199,642,280.77	336,728,931.42	261,173,193.04
70132	OVERALL PLANNING AND STATISTICAL SERVICES	34,174,451.87	81,312,573.06	32,704,762.00
70133	OTHER GENERAL SERVICES	447,454,480.00	215,269,870.00	516,954,480.00
703	PUBLIC ORDER AND SAFETY	458,000,000.00	-	458,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	458,000,000.00	-	458,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	458,000,000.00	-	458,000,000.00
704	ECONOMIC AFFAIRS	2,045,227,906.59	140,776,994.15	2,785,359,281.65
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	105,000,000.00	700,000.00	105,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	105,000,000.00	700,000.00	105,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	199,113,411.32	41,565,180.85	194,475,781.79
70421	AGRICULTURE	199,113,411.32	41,565,180.85	194,475,781.79
7043	FUEL AND ENERGY	115,000,000.00	-	115,000,000.00
70435	ELECTRICITY	115,000,000.00	-	115,000,000.00
7045	TRANSPORT	1,596,114,495.27	98,511,813.30	2,340,883,499.86
70451	ROAD TRANSPORT	1,596,114,495.27	98,511,813.30	2,340,883,499.86
7046	COMMUNICATION	30,000,000.00	-	30,000,000.00
70461	COMMUNICATION	30,000,000.00	-	30,000,000.00
705	ENVIRONMENTAL PROTECTION	88,625,000.00	52,665,000.00	88,625,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	88,625,000.00	52,665,000.00	88,625,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	88,625,000.00	52,665,000.00	88,625,000.00
706	HOUSING AND COMMUNITY AMMENITIES	243,680,000.00	1,055,000.00	575,882,500.00
7061	HOUSING DEVELOPMENT	56,500,000.00	-	56,500,000.00
70611	HOUSING DEVELOPMENT	56,500,000.00	-	56,500,000.00
7062	COMMUNITY DEVELOPMENT	4,730,000.00	850,000.00	4,730,000.00
70621	COMMUNITY DEVELOPMENT	4,730,000.00	850,000.00	4,730,000.00
7063	WATER SUPPLY	82,450,000.00	205,000.00	64,652,500.00
70631	WATER SUPPLY	82,450,000.00	205,000.00	64,652,500.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	100,000,000.00	-	450,000,000.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	100,000,000.00	-	450,000,000.00
707	HEALTH	850,422,273.40	420,486,209.17	970,000,742.49
7074	PUBLIC HEALTH SERVICES	850,422,273.40	420,486,209.17	970,000,742.49
70741	PUBLIC HEALTH SERVICES	850,422,273.40	420,486,209.17	970,000,742.49
708	RECREATION, CULTURE AND RELIGION	129,915,000.00	24,750,000.00	61,915,000.00
7081	RECREATIONAL AND SPORTING SERVICES	86,000,000.00	3,000,000.00	16,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	86,000,000.00	3,000,000.00	16,000,000.00
7082	CULTURAL SERVICES	40,000,000.00	21,000,000.00	42,000,000.00
70821	CULTURAL SERVICES	40,000,000.00	21,000,000.00	42,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	3,915,000.00	750,000.00	3,915,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	3,915,000.00	750,000.00	3,915,000.00
709	EDUCATION	1,002,651,623.62	752,830,118.98	1,583,044,499.30
7091	PRE-PRIMARY AND PRIMARY EDUCATION	954,651,623.62	728,830,118.98	1,535,044,499.30
70912	PRIMARY EDUCATION	954,651,623.62	728,830,118.98	1,535,044,499.30
7094	TERTIARY EDUCATION	48,000,000.00	24,000,000.00	48,000,000.00

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
70942	SECOND STAGE OF TERTIARY EDUCATION	48,000,000.00	24,000,000.00	48,000,000.00
710	SOCIAL PROTECTION	260,000,000.00	193,856,744.90	490,000,000.00
7102	OLD AGE	250,000,000.00	167,656,744.90	480,000,000.00
71021	OLD AGE	250,000,000.00	167,656,744.90	480,000,000.00
7109	SOCIAL PROTECTION N.E.C.	10,000,000.00	26,200,000.00	10,000,000.00
71091	SOCIAL PROTECTION N.E.C.	10,000,000.00	26,200,000.00	10,000,000.00

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>1,287,717,578.87</i>	<i>986,326,155.32</i>	<i>1,317,499,109.90</i>
701	GENERAL PUBLIC SERVICES	679,256,775.25	444,795,406.17	735,264,130.04
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	158,026,797.72	78,586,413.49	149,972,930.11
70111	EXECUTIVE AND LEGISLATIVE ORGANS	77,868,000.00	7,245,000.00	77,868,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	80,158,797.72	71,341,413.49	72,104,930.11
7013	GENERAL SERVICES	521,229,977.53	366,208,992.68	585,291,199.93
70131	GENERAL PERSONNEL SERVICES	162,917,280.77	144,996,549.62	158,948,193.04
70132	OVERALL PLANNING AND STATISTICAL SERVICES	9,733,216.76	8,662,573.06	8,263,526.89
70133	OTHER GENERAL SERVICES	348,579,480.00	212,549,870.00	418,079,480.00
704	ECONOMIC AFFAIRS	141,362,906.59	125,813,134.15	122,094,281.65
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	42,973,411.32	38,246,380.85	38,335,781.79
70421	AGRICULTURE	42,973,411.32	38,246,380.85	38,335,781.79
7045	TRANSPORT	98,389,495.27	87,566,753.30	83,758,499.86
70451	ROAD TRANSPORT	98,389,495.27	87,566,753.30	83,758,499.86
707	HEALTH	418,327,273.40	372,311,709.17	415,005,742.49
7074	PUBLIC HEALTH SERVICES	418,327,273.40	372,311,709.17	415,005,742.49
70741	PUBLIC HEALTH SERVICES	418,327,273.40	372,311,709.17	415,005,742.49
709	EDUCATION	48,770,623.62	43,405,905.83	45,134,955.72
7091	PRE-PRIMARY AND PRIMARY EDUCATION	48,770,623.62	43,405,905.83	45,134,955.72
70912	PRIMARY EDUCATION	48,770,623.62	43,405,905.83	45,134,955.72

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Other Recurrent Expenditure	1,660,582,013.53	1,544,987,953.83	2,549,819,278.69
701	GENERAL PUBLIC SERVICES	389,721,013.53	538,953,635.78	463,227,235.11
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	299,679,778.42	271,851,253.98	307,686,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	280,525,000.00	178,696,422.00	288,525,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	19,154,778.42	93,154,831.98	19,161,000.00
7013	GENERAL SERVICES	90,041,235.11	267,102,381.80	155,541,235.11
70131	GENERAL PERSONNEL SERVICES	36,725,000.00	191,732,381.80	102,225,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	24,441,235.11	72,650,000.00	24,441,235.11
70133	OTHER GENERAL SERVICES	28,875,000.00	2,720,000.00	28,875,000.00
704	ECONOMIC AFFAIRS	11,465,000.00	14,263,860.00	6,965,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,140,000.00	3,318,800.00	1,140,000.00
70421	AGRICULTURE	1,140,000.00	3,318,800.00	1,140,000.00
7045	TRANSPORT	10,325,000.00	10,945,060.00	5,825,000.00
70451	ROAD TRANSPORT	10,325,000.00	10,945,060.00	5,825,000.00
705	ENVIRONMENTAL PROTECTION	425,000.00	40,710,000.00	425,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	425,000.00	40,710,000.00	425,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	425,000.00	40,710,000.00	425,000.00
706	HOUSING AND COMMUNITY AMMENITIES	5,180,000.00	1,055,000.00	9,382,500.00
7062	COMMUNITY DEVELOPMENT	4,730,000.00	850,000.00	4,730,000.00
70621	COMMUNITY DEVELOPMENT	4,730,000.00	850,000.00	4,730,000.00
7063	WATER SUPPLY	450,000.00	205,000.00	4,652,500.00
70631	WATER SUPPLY	450,000.00	205,000.00	4,652,500.00
707	HEALTH	9,995,000.00	48,174,500.00	9,995,000.00
7074	PUBLIC HEALTH SERVICES	9,995,000.00	48,174,500.00	9,995,000.00
70741	PUBLIC HEALTH SERVICES	9,995,000.00	48,174,500.00	9,995,000.00
708	RECREATION, CULTURE AND RELIGION	49,915,000.00	24,750,000.00	51,915,000.00
7081	RECREATIONAL AND SPORTING SERVICES	6,000,000.00	3,000,000.00	6,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	6,000,000.00	3,000,000.00	6,000,000.00
7082	CULTURAL SERVICES	40,000,000.00	21,000,000.00	42,000,000.00
70821	CULTURAL SERVICES	40,000,000.00	21,000,000.00	42,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	3,915,000.00	750,000.00	3,915,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	3,915,000.00	750,000.00	3,915,000.00
709	EDUCATION	943,881,000.00	709,424,213.15	1,527,909,543.58
7091	PRE-PRIMARY AND PRIMARY EDUCATION	895,881,000.00	685,424,213.15	1,479,909,543.58
70912	PRIMARY EDUCATION	895,881,000.00	685,424,213.15	1,479,909,543.58
7094	TERTIARY EDUCATION	48,000,000.00	24,000,000.00	48,000,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	48,000,000.00	24,000,000.00	48,000,000.00
710	SOCIAL PROTECTION	250,000,000.00	167,656,744.90	480,000,000.00
7102	OLD AGE	250,000,000.00	167,656,744.90	480,000,000.00
71021	OLD AGE	250,000,000.00	167,656,744.90	480,000,000.00

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Capital Expenditure	3,269,200,000.00	38,855,000.00	4,414,000,000.00
701	GENERAL PUBLIC SERVICES	70,000,000.00	-	70,000,000.00
7013	GENERAL SERVICES	70,000,000.00	-	70,000,000.00
70133	OTHER GENERAL SERVICES	70,000,000.00	-	70,000,000.00
703	PUBLIC ORDER AND SAFETY	458,000,000.00	-	458,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	458,000,000.00	-	458,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	458,000,000.00	-	458,000,000.00
704	ECONOMIC AFFAIRS	1,892,400,000.00	700,000.00	2,656,300,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	105,000,000.00	700,000.00	105,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	105,000,000.00	700,000.00	105,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	155,000,000.00	-	155,000,000.00
70421	AGRICULTURE	155,000,000.00	-	155,000,000.00
7043	FUEL AND ENERGY	115,000,000.00	-	115,000,000.00
70435	ELECTRICITY	115,000,000.00	-	115,000,000.00
7045	TRANSPORT	1,487,400,000.00	-	2,251,300,000.00
70451	ROAD TRANSPORT	1,487,400,000.00	-	2,251,300,000.00
7046	COMMUNICATION	30,000,000.00	-	30,000,000.00
70461	COMMUNICATION	30,000,000.00	-	30,000,000.00
705	ENVIRONMENTAL PROTECTION	88,200,000.00	11,955,000.00	88,200,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	88,200,000.00	11,955,000.00	88,200,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	88,200,000.00	11,955,000.00	88,200,000.00
706	HOUSING AND COMMUNITY AMMENITIES	238,500,000.00	-	566,500,000.00
7061	HOUSING DEVELOPMENT	56,500,000.00	-	56,500,000.00
70611	HOUSING DEVELOPMENT	56,500,000.00	-	56,500,000.00
7063	WATER SUPPLY	82,000,000.00	-	60,000,000.00
70631	WATER SUPPLY	82,000,000.00	-	60,000,000.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	100,000,000.00	-	450,000,000.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	100,000,000.00	-	450,000,000.00
707	HEALTH	422,100,000.00	-	545,000,000.00
7074	PUBLIC HEALTH SERVICES	422,100,000.00	-	545,000,000.00
70741	PUBLIC HEALTH SERVICES	422,100,000.00	-	545,000,000.00
708	RECREATION, CULTURE AND RELIGION	80,000,000.00	-	10,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	80,000,000.00	-	10,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	80,000,000.00	-	10,000,000.00
709	EDUCATION	10,000,000.00	-	10,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	10,000,000.00	-	10,000,000.00
70912	PRIMARY EDUCATION	10,000,000.00	-	10,000,000.00
710	SOCIAL PROTECTION	10,000,000.00	26,200,000.00	10,000,000.00
7109	SOCIAL PROTECTION N.E.C.	10,000,000.00	26,200,000.00	10,000,000.00
71091	SOCIAL PROTECTION N.E.C.	10,000,000.00	26,200,000.00	10,000,000.00

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 Budget: Total Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
414	Enugu	6,217,499,592.40	2,570,169,109.15	8,281,318,388.59
4142	Enugu North	6,217,499,592.40	2,570,169,109.15	8,281,318,388.59
414208	IGBO EZE NORTH	6,217,499,592.40	2,570,169,109.15	8,281,318,388.59
41420821	LG Wide	6,217,499,592.40	2,570,169,109.15	8,281,318,388.59

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
414	Enugu	1,287,717,578.87	986,326,155.32	1,317,499,109.90
4142	Enugu North	1,287,717,578.87	986,326,155.32	1,317,499,109.90
414208	IGBO EZE NORTH	1,287,717,578.87	986,326,155.32	1,317,499,109.90
41420821	LG Wide	1,287,717,578.87	986,326,155.32	1,317,499,109.90

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
414	Enugu	1,660,582,013.53	1,544,987,953.83	2,549,819,278.69
4142	Enugu North	1,660,582,013.53	1,544,987,953.83	2,549,819,278.69
414208	IGBO EZE NORTH	1,660,582,013.53	1,544,987,953.83	2,549,819,278.69
41420821	LG Wide	1,660,582,013.53	1,544,987,953.83	2,549,819,278.69

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 Budget: Capital Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
414	Enugu	3,269,200,000.00	38,855,000.00	4,414,000,000.00
4142	Enugu North	3,269,200,000.00	38,855,000.00	4,414,000,000.00
414208	IGBO EZE NORTH	3,269,200,000.00	38,855,000.00	4,414,000,000.00
41420821	LG Wide	3,269,200,000.00	38,855,000.00	4,414,000,000.00

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Expenditure	6,217,499,592.40	2,570,169,109.15	8,281,318,388.59
01	Agriculture	199,113,411.32	41,565,180.85	194,475,781.79
0101	Effective governance of the Agriculture Sector	49,113,411.32	41,565,180.85	44,475,781.79
010102	Agriculture sector coordination mechanisms	49,113,411.32	41,565,180.85	44,475,781.79
0103	Enhancement of food production and productivity	10,000,000.00	-	10,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	10,000,000.00	-	10,000,000.00
0104	Reduction of post-harvest losses	140,000,000.00	-	140,000,000.00
010404	Agricultural produce and quality control	140,000,000.00	-	140,000,000.00
02	Societal Re-orientation	458,000,000.00	-	458,000,000.00
0210	Societal Re-orientation - General	458,000,000.00	-	458,000,000.00
021001	Societal Re-orientation - General	458,000,000.00	-	458,000,000.00
04	Health	844,542,273.40	417,546,209.17	964,120,742.49
0401	Effective governance of the health system	427,442,273.40	417,546,209.17	424,120,742.49
040103	Health sector coordination mechanisms	427,442,273.40	417,546,209.17	424,120,742.49
0405	Provision of adequate and modern health infrastructure for health services delivery	332,100,000.00	-	455,000,000.00
040501	Functional health facilities	297,100,000.00	-	420,000,000.00
040503	Facility electrification, water and sanitation	35,000,000.00	-	35,000,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health comm	70,000,000.00	-	70,000,000.00
040601	Sustainable drug supply	20,000,000.00	-	20,000,000.00
040602	Vaccines supply chain	50,000,000.00	-	50,000,000.00
0407	Evidence generation and utilisation	5,000,000.00	-	5,000,000.00
040701	Routine information system	5,000,000.00	-	5,000,000.00
0408	Institution and maintenance of a responsive public health emergency preparedness system	5,000,000.00	-	5,000,000.00
040801	Integrated national disease surveillance	5,000,000.00	-	5,000,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	5,000,000.00	-	5,000,000.00
040901	Mobilising equity contributions and vulnerable group funds	5,000,000.00	-	5,000,000.00
05	Education	59,733,123.62	50,205,905.83	56,097,455.72
0501	Effective governance of the education system	49,733,123.62	50,205,905.83	46,097,455.72
050103	Education sector coordination mechanisms	49,733,123.62	50,205,905.83	46,097,455.72
0504	Improved quality of teaching and learning outcomes	10,000,000.00	-	10,000,000.00
050402	Instructional and learning materials	10,000,000.00	-	10,000,000.00
06	Housing and Urban Development	104,730,000.00	850,000.00	454,730,000.00
0610	Housing and Urban Development - General	104,730,000.00	850,000.00	454,730,000.00
061001	Housing and Urban Development - General	104,730,000.00	850,000.00	454,730,000.00
07	Gender	10,000,000.00	-	10,000,000.00
0710	Gender - General	10,000,000.00	-	10,000,000.00
071001	Gender - General	10,000,000.00	-	10,000,000.00
08	Youth	80,000,000.00	-	10,000,000.00
0810	Youth - General	80,000,000.00	-	10,000,000.00
081001	Youth - General	80,000,000.00	-	10,000,000.00
09	Environmental Improvement	88,200,000.00	11,955,000.00	88,200,000.00
0910	Environmental Improvement - General	88,200,000.00	11,955,000.00	88,200,000.00
091001	Environmental Improvement - General	88,200,000.00	11,955,000.00	88,200,000.00
10	Water Resources and Rural Development	82,450,000.00	205,000.00	64,652,500.00
1010	Water Resources and Rural Deve - General	82,450,000.00	205,000.00	64,652,500.00
101001	Water Resources and Rural Deve - General	82,450,000.00	205,000.00	64,652,500.00
11	Information Communication and Technology	30,000,000.00	-	30,000,000.00
1110	Information Communication and Technology - General	30,000,000.00	-	30,000,000.00
111001	Information Communication and Technology - General	30,000,000.00	-	30,000,000.00

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
12	Growing the Private Sector	105,000,000.00	700,000.00	105,000,000.00
1210	Growing the Private Sector - General	105,000,000.00	700,000.00	105,000,000.00
121001	Growing the Private Sector - General	105,000,000.00	700,000.00	105,000,000.00
13	Reform of Government and Governance	2,499,116,288.78	1,922,430,000.00	3,440,158,408.73
1310	Reform of Government and Governance - General	2,499,116,288.78	1,922,430,000.00	3,440,158,408.73
131001	Reform of Government and Governance - General	2,499,116,288.78	1,922,430,000.00	3,440,158,408.73
14	Power	65,000,000.00	-	65,000,000.00
1410	Power - General	65,000,000.00	-	65,000,000.00
141001	Power - General	65,000,000.00	-	65,000,000.00
17	Road	1,591,614,495.27	98,511,813.30	2,340,883,499.86
1710	Road - General	1,591,614,495.27	98,511,813.30	2,340,883,499.86
171001	Road - General	1,591,614,495.27	98,511,813.30	2,340,883,499.86
23	Social Protection	-	26,200,000.00	-
2302	Reduce Poverty and Vulnerability	-	26,200,000.00	-
230203	Unemployment benefits	-	26,200,000.00	-

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Personnel Expenditure	<u>1,287,717,578.87</u>	<u>986,326,155.32</u>	<u>1,317,499,109.90</u>
01	Agriculture	42,973,411.32	38,246,380.85	38,335,781.79
0101	Effective governance of the Agriculture Sector	42,973,411.32	38,246,380.85	38,335,781.79
010102	Agriculture sector coordination mechanisms	42,973,411.32	38,246,380.85	38,335,781.79
04	Health	418,327,273.40	372,311,709.17	415,005,742.49
0401	Effective governance of the health system	418,327,273.40	372,311,709.17	415,005,742.49
040103	Health sector coordination mechanisms	418,327,273.40	372,311,709.17	415,005,742.49
05	Education	48,770,623.62	43,405,905.83	45,134,955.72
0501	Effective governance of the education system	48,770,623.62	43,405,905.83	45,134,955.72
050103	Education sector coordination mechanisms	48,770,623.62	43,405,905.83	45,134,955.72
13	Reform of Government and Governance	679,256,775.25	444,795,406.17	735,264,130.04
1310	Reform of Government and Governance - General	679,256,775.25	444,795,406.17	735,264,130.04
131001	Reform of Government and Governance - General	679,256,775.25	444,795,406.17	735,264,130.04
17	Road	98,389,495.27	87,566,753.30	83,758,499.86
1710	Road - General	98,389,495.27	87,566,753.30	83,758,499.86
171001	Road - General	98,389,495.27	87,566,753.30	83,758,499.86

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Other Recurrent Expenditure	<u>1,660,582,013.53</u>	<u>1,544,987,953.83</u>	<u>2,549,819,278.69</u>
01	Agriculture	1,140,000.00	3,318,800.00	1,140,000.00
0101	Effective governance of the Agriculture Sector	1,140,000.00	3,318,800.00	1,140,000.00
010102	Agriculture sector coordination mechanisms	1,140,000.00	3,318,800.00	1,140,000.00
04	Health	4,115,000.00	45,234,500.00	4,115,000.00
0401	Effective governance of the health system	4,115,000.00	45,234,500.00	4,115,000.00
040103	Health sector coordination mechanisms	4,115,000.00	45,234,500.00	4,115,000.00
05	Education	962,500.00	6,800,000.00	962,500.00
0501	Effective governance of the education system	962,500.00	6,800,000.00	962,500.00
050103	Education sector coordination mechanisms	962,500.00	6,800,000.00	962,500.00
06	Housing and Urban Development	4,730,000.00	850,000.00	4,730,000.00
0610	Housing and Urban Development - General	4,730,000.00	850,000.00	4,730,000.00
061001	Housing and Urban Development - General	4,730,000.00	850,000.00	4,730,000.00
10	Water Resources and Rural Development	450,000.00	205,000.00	4,652,500.00
1010	Water Resources and Rural Deve - General	450,000.00	205,000.00	4,652,500.00
101001	Water Resources and Rural Deve - General	450,000.00	205,000.00	4,652,500.00
13	Reform of Government and Governance	1,643,359,513.53	1,477,634,593.83	2,528,394,278.69
1310	Reform of Government and Governance - General	1,643,359,513.53	1,477,634,593.83	2,528,394,278.69
131001	Reform of Government and Governance - General	1,643,359,513.53	1,477,634,593.83	2,528,394,278.69
17	Road	5,825,000.00	10,945,060.00	5,825,000.00
1710	Road - General	5,825,000.00	10,945,060.00	5,825,000.00
171001	Road - General	5,825,000.00	10,945,060.00	5,825,000.00

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Capital Expenditure	3,269,200,000.00	38,855,000.00	4,414,000,000.00
01	Agriculture	155,000,000.00	-	155,000,000.00
0101	Effective governance of the Agriculture Sector	5,000,000.00	-	5,000,000.00
010102	Agriculture sector coordination mechanisms	5,000,000.00	-	5,000,000.00
0103	Enhancement of food production and productivity	10,000,000.00	-	10,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	10,000,000.00	-	10,000,000.00
0104	Reduction of post-harvest losses	140,000,000.00	-	140,000,000.00
010404	Agricultural produce and quality control	140,000,000.00	-	140,000,000.00
02	Societal Re-orientation	458,000,000.00	-	458,000,000.00
0210	Societal Re-orientation - General	458,000,000.00	-	458,000,000.00
021001	Societal Re-orientation - General	458,000,000.00	-	458,000,000.00
04	Health	422,100,000.00	-	545,000,000.00
0401	Effective governance of the health system	5,000,000.00	-	5,000,000.00
040103	Health sector coordination mechanisms	5,000,000.00	-	5,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	332,100,000.00	-	455,000,000.00
040501	Functional health facilities	297,100,000.00	-	420,000,000.00
040503	Facility electrification, water and sanitation	35,000,000.00	-	35,000,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health comm	70,000,000.00	-	70,000,000.00
040601	Sustainable drug supply	20,000,000.00	-	20,000,000.00
040602	Vaccines supply chain	50,000,000.00	-	50,000,000.00
0407	Evidence generation and utilisation	5,000,000.00	-	5,000,000.00
040701	Routine information system	5,000,000.00	-	5,000,000.00
0408	Institution and maintenance of a responsive public health emergency preparedness system	5,000,000.00	-	5,000,000.00
040801	Integrated national disease surveillance	5,000,000.00	-	5,000,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	5,000,000.00	-	5,000,000.00
040901	Mobilising equity contributions and vulnerable group funds	5,000,000.00	-	5,000,000.00
05	Education	10,000,000.00	-	10,000,000.00
0504	Improved quality of teaching and learning outcomes	10,000,000.00	-	10,000,000.00
050402	Instructional and learning materials	10,000,000.00	-	10,000,000.00
06	Housing and Urban Development	100,000,000.00	-	450,000,000.00
0610	Housing and Urban Development - General	100,000,000.00	-	450,000,000.00
061001	Housing and Urban Development - General	100,000,000.00	-	450,000,000.00
07	Gender	10,000,000.00	-	10,000,000.00
0710	Gender - General	10,000,000.00	-	10,000,000.00
071001	Gender - General	10,000,000.00	-	10,000,000.00
08	Youth	80,000,000.00	-	10,000,000.00
0810	Youth - General	80,000,000.00	-	10,000,000.00
081001	Youth - General	80,000,000.00	-	10,000,000.00
09	Environmental Improvement	88,200,000.00	11,955,000.00	88,200,000.00
0910	Environmental Improvement - General	88,200,000.00	11,955,000.00	88,200,000.00
091001	Environmental Improvement - General	88,200,000.00	11,955,000.00	88,200,000.00
10	Water Resources and Rural Development	82,000,000.00	-	60,000,000.00
1010	Water Resources and Rural Deve - General	82,000,000.00	-	60,000,000.00
101001	Water Resources and Rural Deve - General	82,000,000.00	-	60,000,000.00
11	Information Communication and Technology	30,000,000.00	-	30,000,000.00
1110	Information Communication and Technology - General	30,000,000.00	-	30,000,000.00
111001	Information Communication and Technology - General	30,000,000.00	-	30,000,000.00
12	Growing the Private Sector	105,000,000.00	700,000.00	105,000,000.00
1210	Growing the Private Sector - General	105,000,000.00	700,000.00	105,000,000.00

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
121001	Growing the Private Sector - General	105,000,000.00	700,000.00	105,000,000.00
13	Reform of Government and Governance	176,500,000.00	-	176,500,000.00
1310	Reform of Government and Governance - General	176,500,000.00	-	176,500,000.00
131001	Reform of Government and Governance - General	176,500,000.00	-	176,500,000.00
14	Power	65,000,000.00	-	65,000,000.00
1410	Power - General	65,000,000.00	-	65,000,000.00
141001	Power - General	65,000,000.00	-	65,000,000.00
17	Road	1,487,400,000.00	-	2,251,300,000.00
1710	Road - General	1,487,400,000.00	-	2,251,300,000.00
171001	Road - General	1,487,400,000.00	-	2,251,300,000.00
23	Social Protection	-	26,200,000.00	-
2302	Reduce Poverty and Vulnerability	-	26,200,000.00	-
230203	Unemployment benefits	-	26,200,000.00	-

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 Budget:

Capital Projects								
Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
Total Capital Expenditure						3,269,200,000.00	38,855,000.00	4,414,000,000.00
Public Sector Reform through proper monitoring and evaluation of all the on-going projects in the Local Government	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES	41420821 - LG Wide	-	-	10,000,000.00
Renovation of Chairman's Lodge	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030103 - REHABILITATION / REPAIRS - HOUSING	70611 - HOUSING DEVELOPMENT	41420821 - LG Wide	30,000,000.00	-	30,000,000.00
Reconstruction of Neighbourhood Watch Building	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030103 - REHABILITATION / REPAIRS - HOUSING	70611 - HOUSING DEVELOPMENT	41420821 - LG Wide	10,000,000.00	-	10,000,000.00
Reconstruction/Equipping of the DSS/Forest Guard Office	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030103 - REHABILITATION / REPAIRS - HOUSING	70611 - HOUSING DEVELOPMENT	41420821 - LG Wide	16,500,000.00	-	16,500,000.00
Establishment of 50 kva solar power system in the LG headquarter	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41420821 - LG Wide	50,000,000.00	-	50,000,000.00
Celebration/Hosting of special Days/Events; Independence Day, Democracy Day, Children's Day, and visitation of Official Entourage/Dignitaries etc	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050104 - ANNIVERSARIES/CELEBRATIONS	70133 - OTHER GENERAL SERVICES	41420821 - LG Wide	60,000,000.00	-	60,000,000.00
Creation of a functional Website and baseling data survey for the L.G	11 - Information Communication and Technology	011118400100 - INFORMATION UNIT	23050101 - RESEARCH AND DEVELOPMENT	70461 - COMMUNICATION	41420821 - LG Wide	15,000,000.00	-	15,000,000.00
Internet Connectivity Project: Installation of LAN, WIFI internet infrastructure in the Secretariat for internet access within and around Ogbu Community	11 - Information Communication and Technology	011118400100 - INFORMATION UNIT	23050101 - RESEARCH AND DEVELOPMENT	70461 - COMMUNICATION	41420821 - LG Wide	15,000,000.00	-	15,000,000.00
Public Enlightenment Campaign Programme on government policies, social security and order in Igbo-Eze North	02 - Societal Re-orientation	011118500100 - COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	23050101 - RESEARCH AND DEVELOPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41420821 - LG Wide	205,000,000.00	-	205,000,000.00
Provision of Security via Logistical support to Igbo-Eze North Neighbourhood watch/Vigilante security outfit as well as the Police and Army Patrol Groups.	02 - Societal Re-orientation	011118500100 - COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41420821 - LG Wide	20,000,000.00	-	20,000,000.00
Procurement of One Toyota Sienna 2014 Model for Public Mobilization & Enlightenment Programme Executives	02 - Societal Re-orientation	011118500100 - COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41420821 - LG Wide	18,000,000.00	-	18,000,000.00
Procurement of Security Vehicle (Sienna Bus) for the Office of the Chairman	02 - Societal Re-orientation	011118500100 - COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41420821 - LG Wide	15,000,000.00	-	15,000,000.00
Installation of 106 "Supersonic high surveillance circuit cameras" across Strategic security flash-points	02 - Societal Re-orientation	011118500100 - COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41420821 - LG Wide	200,000,000.00	-	200,000,000.00
Financial Support for School sport activities	08 - Youth	011118500100 - COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	41420821 - LG Wide	80,000,000.00	-	10,000,000.00
Support and sponsoring of the training Programme for unemployed youths in various Tech skills such as: Artificial Intelligence and Machine Learning, Cyber Security, Cloud computing, Business Intelligence Analysis, 2D/3D/CGI Animation and Virtual/Augmented Reality	23 - Social Protection	016100100100 - OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	23050103 - MONITORING AND EVALUATION	71091 - SOCIAL PROTECTION N.E.C.	41420821 - LG Wide	-	26,200,000.00	-
Supply and distribution of improved slices, rebarizers and other farm inputs to Igbo-Eze North farmers	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41420821 - LG Wide	10,000,000.00	-	10,000,000.00
Prospecting/Surveying of 4000 Hectars of land for the establishment of farm estate	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010101 - PURCHASE / ACQUISITION OF LAND	70421 - AGRICULTURE	41420821 - LG Wide	50,000,000.00	-	50,000,000.00
Fencing, Perimeter/Central Road Clearing/Farm Estate Gate	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	41420821 - LG Wide	50,000,000.00	-	50,000,000.00
Construction of Infrastructures (Lodge-House, Borehole, Security/Health Posts, Warehouse) in the Farm Estates	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70421 - AGRICULTURE	41420821 - LG Wide	20,000,000.00	-	20,000,000.00
Provision of paved access roads to each parcelled land to the Farm Estate	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020114 - CONSTRUCTION / PROVISION OF ROADS	70421 - AGRICULTURE	41420821 - LG Wide	20,000,000.00	-	20,000,000.00
Mobilization and facilitation of the SONUGU training programme for Igbo-Eze North farmers in partnership with the State Min of Agric	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	41420821 - LG Wide	5,000,000.00	-	5,000,000.00
Re-structuring/Expansion of Market and Provision of 6000 Lock-up shops with Solar Lights, Public Toilet, Abattoir, Perimeter Fencing, Borehole and Security Post	12 - Growing the Private Sector	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	41420821 - LG Wide	50,000,000.00	700,000.00	50,000,000.00
PPP Market Development: Re-structuring/segmentation of Eke Oza Market into special markets such as consumables, Vehicle and Motorcycle Auto parts and maintenance etc. (00120000010104)	12 - Growing the Private Sector	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	41420821 - LG Wide	20,000,000.00	-	20,000,000.00
Engaging and mobilization of Diaspora Indigenes for Sustainable Growth	12 - Growing the Private Sector	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	41420821 - LG Wide	35,000,000.00	-	35,000,000.00
Provision of Solar Powered Lights (Generators) for 500 homes in Igbo-Eze North LGA	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	41420821 - LG Wide	100,000,000.00	-	100,000,000.00
Procurement and Installation of 700 Units of Solar Street Lights in Communities	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	41420821 - LG Wide	-	-	350,000,000.00
Construction of new water bore hole at Umuoque-Agu	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41420821 - LG Wide	15,000,000.00	-	15,000,000.00
Construction of new water bore hole at Adolpe	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41420821 - LG Wide	15,000,000.00	-	15,000,000.00
Construction of new water bore hole at Inyi Oazi	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41420821 - LG Wide	15,000,000.00	-	15,000,000.00
Construction of new water bore hole at Umuoque-Agu	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41420821 - LG Wide	12,000,000.00	-	-
Construction of new water bore hole at Akpatulu Umuno	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41420821 - LG Wide	10,000,000.00	-	-
Construction of new water bore hole at Ette Centre	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41420821 - LG Wide	15,000,000.00	-	15,000,000.00
Procurement and Installation of Transformers	14 - Power	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41420821 - LG Wide	45,000,000.00	-	45,000,000.00
Repair and maintenance/extension of rural electrification facilities in Communities	14 - Power	023400100100 - DEPARTMENT OF WORKS & HOUSING	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70435 - ELECTRICITY	41420821 - LG Wide	20,000,000.00	-	20,000,000.00
Massive rehabilitation of Community link roads, filling of potholes, erosion control and evacuation of debris across 20 the Wards in LGA 100km	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41420821 - LG Wide	200,000,000.00	-	200,000,000.00
Completion of Ongoing Asphaltting/Tarring of INEC/Imfuu Road 2.1 km	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41420821 - LG Wide	31,400,000.00	-	31,400,000.00
Rehabilitation/Asphalting of Nkwo-sji Umuoque/Ejule-Ofante Road 2.5 km	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41420821 - LG Wide	200,000,000.00	-	200,000,000.00
Rehabilitation and Asphalting of Umuoque-Umuze/CSS Umuoque junction Road 4 km	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41420821 - LG Wide	400,000,000.00	-	163,900,000.00
Rehabilitation and Asphalting of Umuoque Centre /Orie Isuigwu/ Odoru/Abba Igogoro Road 4.6 km	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41420821 - LG Wide	300,000,000.00	-	300,000,000.00
Rehabilitation and Asphalting of C-NS Road 8 km	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41420821 - LG Wide	252,000,000.00	-	252,000,000.00
Rehabilitation of MCC / Imfuu Market/ Aguijebe Primary School Road 8.5 km	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41420821 - LG Wide	8,000,000.00	-	8,000,000.00
Rehabilitation of MCC / Umuagaga/ Ugwu Orba/ Aguijebe Road 7.5 km	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41420821 - LG Wide	7,000,000.00	-	7,000,000.00
Rehabilitation of St. Mary's Catholic Church /Umuagaga/ Market/ Comm. Primary School/ Umuoque-Agu 6.5 km	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41420821 - LG Wide	7,000,000.00	-	7,000,000.00
Rehabilitation of MCC/Umuoque/Umuoque-Agu Road 3.2 km	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41420821 - LG Wide	4,000,000.00	-	4,000,000.00
Rehabilitation and Asphalting of Umuoque Centre/ Ichama/ Ette Ulo Road 3km	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41420821 - LG Wide	-	-	700,000,000.00
Rehabilitation and Asphalting of Nkwo-Ulo/Ikpaondo/Okpo/Amaja Road 2km	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41420821 - LG Wide	-	-	300,000,000.00
Rehabilitation of Ogbute/Old Agi Road/MCC Agi Road 6km	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41420821 - LG Wide	3,000,000.00	-	3,000,000.00
Grading and Laterting of Amufo/Os Patrick's Catholic Church Old/O Agukata's Compound/ MCC Nsukka Road 7 km	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41420821 - LG Wide	4,000,000.00	-	4,000,000.00
Grading and Laterting of Uda Community Link Roads 5km	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41420821 - LG Wide	5,000,000.00	-	5,000,000.00
Grading and Laterting of Orie Amachalla / St Patricks Church/ Okpo/ Ofie Ejule Boundary 7.5 km	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41420821 - LG Wide	8,000,000.00	-	8,000,000.00
Grading and Laterting of Niwo Ulo / Holy Ghost Parish Ikpaondo/ Afor Okpo / Adips Boundary 10 km	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41420821 - LG Wide	10,000,000.00	-	10,000,000.00
Grading and Laterting of Niwo Ulo / Comm. Sec Igogoro / Health Centre Igogoro 6.5 km	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41420821 - LG Wide	7,000,000.00	-	7,000,000.00
Grading and Laterting of MCC Umuoque / Umuoque Agu / St Joseph's Catholic Church / Comm Prim Sch Umuoque Agu/ Aguijebe Comm Primary School 7 km	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41420821 - LG Wide	7,000,000.00	-	7,000,000.00
Grading and Laterting of MCC / Umuagaga Community / Umuoque Agu 7.5 km	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41420821 - LG Wide	8,000,000.00	-	8,000,000.00
Grading and Laterting of Poly Electronic Umada / Ogboli / Umuoko Aguijebe 7 km	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41420821 - LG Wide	7,000,000.00	-	7,000,000.00
Grading and Laterting of Comm Primary School Umada / Ogboli / St James Ang Church/ Aguijebe 7 km	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41420821 - LG Wide	7,000,000.00	-	7,000,000.00

414208 - IGBO EZE NORTH Local Government, Enugu State - 2026 Budget:
Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
Grading and Latenting of Comm Prim. Sch Umuida/ Umuonu/ St James College 3km	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41420821 - LG Wide	3,000,000.00	-	3,000,000.00
Grading and Latenting of Comm Prim Sch Umuida / Nkpo - Agu / Uburu Health post/ Ihaleku-Awika 3km	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41420821 - LG Wide	3,000,000.00	-	3,000,000.00
Grading and Latenting of MCCC / Hills More Brothers Limited / Nkpor Agu Umuida Road 6 km	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41420821 - LG Wide	6,000,000.00	-	6,000,000.00
Supply of Educational materials; seats, books etc to Primary Schools in Igbo-eze North	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70912 - PRIMARY EDUCATION	41420821 - LG Wide	10,000,000.00	-	10,000,000.00
Establishment of Sexual assault referral centre for survivors of Gender-Based violence	07 - Gender	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23050101 - RESEARCH AND DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	41420821 - LG Wide	10,000,000.00	-	10,000,000.00
Control and Prevention of Common Killer diseases through vaccination, immunization exercises and NIPDS at least 3 times yearly.	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41420821 - LG Wide	50,000,000.00	-	50,000,000.00
Surveillance, Sensitization and awareness campaign to control and Prevent Common Killer diseases such as COVID-19, CSM, Measles, Gastro-enteritis etc.	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	41420821 - LG Wide	5,000,000.00	-	5,000,000.00
Health Education for secondary school students on the dangers of Drug abuse and the need for maintain good personal Hygiene	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	41420821 - LG Wide	5,000,000.00	-	5,000,000.00
Igbo-Eze North Health Care Support Initiative: Supply of essential drugs and Logistics to Health facilities	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41420821 - LG Wide	20,000,000.00	-	20,000,000.00
Comprehensive Health Insurance: Provision of Health Insurance support for Poor and Vulnerable Households	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41420821 - LG Wide	5,000,000.00	-	5,000,000.00
Construction of Fencing/ Revitalization/Equipping of existing Health Centres in all the Wards.	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41420821 - LG Wide	20,000,000.00	-	20,000,000.00
Renovation of Health Department Office building	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41420821 - LG Wide	5,000,000.00	-	5,000,000.00
Installation of Solar Lights in all the Health Centres	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70741 - PUBLIC HEALTH SERVICES	41420821 - LG Wide	35,000,000.00	-	35,000,000.00
Counterpart Funding for TYPE 2 Health Facilities	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41420821 - LG Wide	277,100,000.00	-	400,000,000.00
Clearing of refuse and fumigation of the LG Secretariat, other offices and Health facilities in Igbo-Eze North.	09 - Environmental Improvement	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41420821 - LG Wide	30,000,000.00	11,955,000.00	30,000,000.00
Routine clearing of grasses and general sanitation within the LG Secretariat.	09 - Environmental Improvement	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41420821 - LG Wide	6,000,000.00	-	6,000,000.00
Collaboration with ESWARA: Partnership with ESWAMA for effective waste management	09 - Environmental Improvement	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41420821 - LG Wide	10,000,000.00	-	10,000,000.00
Orientation of LGA WASH department/WASHCOM Training	09 - Environmental Improvement	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41420821 - LG Wide	1,000,000.00	-	1,000,000.00
Baseline Data Collection	09 - Environmental Improvement	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41420821 - LG Wide	1,200,000.00	-	1,200,000.00
CTL Activities; (Triggering, supportive monitoring phases 1, 2, 3).	09 - Environmental Improvement	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41420821 - LG Wide	5,000,000.00	-	5,000,000.00
Identification of Volunteer Hygiene Promoter and formation of community Hygiene improvement plans (CHiPs)	09 - Environmental Improvement	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41420821 - LG Wide	3,000,000.00	-	3,000,000.00
Training of LGA Staff and WASHCOM on water safety plan (WSP), Village level Operations and Maintenance (VLOM) and Local Area Maintenance (LAMS)	09 - Environmental Improvement	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41420821 - LG Wide	1,000,000.00	-	1,000,000.00
Awareness creation on Menstrual Health and hygiene in Secondary Schools	09 - Environmental Improvement	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41420821 - LG Wide	3,000,000.00	-	3,000,000.00
Community-wide monitoring of water and sanitation activities	09 - Environmental Improvement	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41420821 - LG Wide	3,000,000.00	-	3,000,000.00
Celebration/Commemoration of Global Hand Washing Day, World Water Day, World Menstrual Hygiene Day, World Toilet Day	09 - Environmental Improvement	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23050104 - ANNIVERSARIES/CELEBRATIONS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41420821 - LG Wide	5,000,000.00	-	5,000,000.00
Construction of Gender mainstreamed 5 Public Toilets with urinals in 5 Public Schools and 16 rural communities	09 - Environmental Improvement	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41420821 - LG Wide	20,000,000.00	-	20,000,000.00

011100100100	CHAIRMAN			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	449,270,000.00	165,364,422.00	449,270,000.00
21	PERSONNEL COST	27,120,000.00	450,000.00	27,120,000.00
2101	SALARY	1,800,000.00	450,000.00	1,800,000.00
210101	SALARIES AND WAGES	1,800,000.00	450,000.00	1,800,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,800,000.00	450,000.00	1,800,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	25,320,000.00	0.00	25,320,000.00
210201	ALLOWANCES	25,320,000.00	0.00	25,320,000.00
21020122	Furniture Allowance	25,320,000.00	0.00	25,320,000.00
22	OTHER RECURRENT COSTS	245,650,000.00	164,914,422.00	245,650,000.00
2202	OVERHEAD COST	245,650,000.00	164,914,422.00	245,650,000.00
220201	TRAVEL & TRANSPORT - GENERAL	17,700,000.00	37,051,300.00	17,700,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	17,700,000.00	37,051,300.00	17,700,000.00
220202	UTILITIES - GENERAL	3,450,000.00	5,630,000.00	3,450,000.00
22020201	ELECTRICITY CHARGES	3,450,000.00	5,630,000.00	3,450,000.00
220203	MATERIALS & SUPPLIES - GENERAL	12,000,000.00	11,428,000.00	12,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	12,000,000.00	11,428,000.00	12,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	13,500,000.00	5,214,000.00	13,500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	13,500,000.00	5,214,000.00	13,500,000.00
220205	TRAINING - GENERAL	10,000,000.00	4,971,500.00	10,000,000.00
22020501	LOCAL TRAINING	10,000,000.00	4,971,500.00	10,000,000.00
220206	OTHER SERVICES - GENERAL	124,500,000.00	37,863,717.00	124,500,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	124,500,000.00	37,863,717.00	124,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	15,000,000.00	12,068,000.00	15,000,000.00
22020703	LEGAL SERVICES	15,000,000.00	12,068,000.00	15,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	19,000,000.00	7,943,300.00	19,000,000.00
22020801	MOTOR VEHICLE FUEL COST	19,000,000.00	7,943,300.00	19,000,000.00
220209	FINANCIAL CHARGES - GENERAL	500,000.00	0.00	500,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	500,000.00	0.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	30,000,000.00	42,744,605.00	30,000,000.00
22021001	REFRESHMENT & MEALS	30,000,000.00	42,744,605.00	30,000,000.00
23	Capital Expenditure	176,500,000.00	0.00	176,500,000.00
2302	CONSTRUCTION / PROVISION	50,000,000.00	0.00	50,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	50,000,000.00	0.00	50,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	50,000,000.00	0.00	50,000,000.00
2303	REHABILITATION / REPAIRS	56,500,000.00	0.00	56,500,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	56,500,000.00	0.00	56,500,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	56,500,000.00	0.00	56,500,000.00
2305	OTHER CAPITAL PROJECTS	70,000,000.00	0.00	70,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	70,000,000.00	0.00	70,000,000.00
23050103	MONITORING AND EVALUATION	10,000,000.00	0.00	10,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	60,000,000.00	0.00	60,000,000.00

011100100200	VICE-CHAIRMAN			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	1,320,000.00	330,000.00	1,320,000.00
21	PERSONNEL COST	1,320,000.00	330,000.00	1,320,000.00
2101	SALARY	1,320,000.00	330,000.00	1,320,000.00
210101	SALARIES AND WAGES	1,320,000.00	330,000.00	1,320,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,320,000.00	330,000.00	1,320,000.00

011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	341,139,480.00	211,529,870.00	410,639,480.00
21	PERSONNEL COST	341,139,480.00	211,529,870.00	410,639,480.00
2101	SALARY	341,139,480.00	211,529,870.00	410,639,480.00
210101	SALARIES AND WAGES	341,139,480.00	211,529,870.00	410,639,480.00
21010101	SALARY	341,139,480.00	211,529,870.00	410,639,480.00

011118300100	INTERNAL AUDIT			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	7,325,908.82	10,665,261.99	4,320,000.00
21	PERSONNEL COST	3,005,908.82	2,675,261.99	0.00
2101	SALARY	1,324,269.84	1,178,601.54	0.00
210101	SALARIES AND WAGES	1,324,269.84	1,178,601.54	0.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,324,269.84	1,178,601.54	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,681,638.98	1,496,660.45	0.00
210201	ALLOWANCES	1,681,638.98	1,496,660.45	0.00
21020101	Housing/Rent Allowance	1,681,638.98	1,496,660.45	0.00
22	OTHER RECURRENT COSTS	4,320,000.00	7,990,000.00	4,320,000.00
2202	OVERHEAD COST	4,320,000.00	7,990,000.00	4,320,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	500,000.00	1,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	500,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	750,000.00	240,000.00	750,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	750,000.00	240,000.00	750,000.00
220204	MAINTENANCE SERVICES - GENERAL	440,000.00	0.00	440,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	440,000.00	0.00	440,000.00
220205	TRAINING - GENERAL	750,000.00	3,600,000.00	750,000.00
22020501	LOCAL TRAINING	750,000.00	3,600,000.00	750,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	160,000.00	3,200,000.00	160,000.00
22020703	LEGAL SERVICES	160,000.00	3,200,000.00	160,000.00
220208	FUEL & LUBRICANTS - GENERAL	100,000.00	200,000.00	100,000.00
22020801	MOTOR VEHICLE FUEL COST	100,000.00	200,000.00	100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,120,000.00	250,000.00	1,120,000.00
22021001	REFRESHMENT & MEALS	1,120,000.00	250,000.00	1,120,000.00

011118400100	INFORMATION UNIT			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	33,195,000.00	690,000.00	33,195,000.00
22	OTHER RECURRENT COSTS	3,195,000.00	690,000.00	3,195,000.00
2202	OVERHEAD COST	3,195,000.00	690,000.00	3,195,000.00
220201	TRAVEL & TRANSPORT - GENERAL	300,000.00	110,000.00	300,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	110,000.00	300,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,910,000.00	70,000.00	1,910,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,910,000.00	70,000.00	1,910,000.00
220204	MAINTENANCE SERVICES - GENERAL	150,000.00	30,000.00	150,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	150,000.00	30,000.00	150,000.00
220205	TRAINING - GENERAL	300,000.00	0.00	300,000.00
22020501	LOCAL TRAINING	300,000.00	0.00	300,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	30,000.00	30,000.00	30,000.00
22020703	LEGAL SERVICES	30,000.00	30,000.00	30,000.00

220208	FUEL & LUBRICANTS - GENERAL	100,000.00	0.00	100,000.00
22020801	MOTOR VEHICLE FUEL COST	100,000.00	0.00	100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	405,000.00	450,000.00	405,000.00
22021001	REFRESHMENT & MEALS	405,000.00	450,000.00	405,000.00
23	Capital Expenditure	30,000,000.00	0.00	30,000,000.00
2305	OTHER CAPITAL PROJECTS	30,000,000.00	0.00	30,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	30,000,000.00	0.00	30,000,000.00
23050101	RESEARCH AND DEVELOPMENT	30,000,000.00	0.00	30,000,000.00

011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	542,730,000.00	850,000.00	472,730,000.00
22	OTHER RECURRENT COSTS	4,730,000.00	850,000.00	4,730,000.00
2202	OVERHEAD COST	4,730,000.00	850,000.00	4,730,000.00
220201	TRAVEL & TRANSPORT - GENERAL	300,000.00	50,000.00	300,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	50,000.00	300,000.00
220203	MATERIALS & SUPPLIES - GENERAL	300,000.00	0.00	300,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	0.00	300,000.00
220204	MAINTENANCE SERVICES - GENERAL	75,000.00	0.00	75,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	75,000.00	0.00	75,000.00
220205	TRAINING - GENERAL	375,000.00	0.00	375,000.00
22020501	LOCAL TRAINING	375,000.00	0.00	375,000.00
220208	FUEL & LUBRICANTS - GENERAL	500,000.00	250,000.00	500,000.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	250,000.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,180,000.00	550,000.00	3,180,000.00
22021001	REFRESHMENT & MEALS	3,180,000.00	550,000.00	3,180,000.00
23	Capital Expenditure	538,000,000.00	0.00	468,000,000.00
2301	FIXED ASSETS PURCHASED	253,000,000.00	0.00	253,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	253,000,000.00	0.00	253,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	253,000,000.00	0.00	253,000,000.00
2305	OTHER CAPITAL PROJECTS	285,000,000.00	0.00	215,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	285,000,000.00	0.00	215,000,000.00
23050101	RESEARCH AND DEVELOPMENT	285,000,000.00	0.00	215,000,000.00

011200100100	OFFICE OF THE LEADER			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	26,195,000.00	5,292,000.00	26,195,000.00
21	PERSONNEL COST	1,320,000.00	330,000.00	1,320,000.00
2101	SALARY	1,320,000.00	330,000.00	1,320,000.00
210101	SALARIES AND WAGES	1,320,000.00	330,000.00	1,320,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,320,000.00	330,000.00	1,320,000.00
22	OTHER RECURRENT COSTS	24,875,000.00	4,962,000.00	24,875,000.00
2202	OVERHEAD COST	24,875,000.00	4,962,000.00	24,875,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,000,000.00	1,010,000.00	3,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000.00	1,010,000.00	3,000,000.00
220202	UTILITIES - GENERAL	50,000.00	200,000.00	50,000.00
22020201	ELECTRICITY CHARGES	50,000.00	200,000.00	50,000.00
220203	MATERIALS & SUPPLIES - GENERAL	6,250,000.00	1,010,000.00	6,250,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,250,000.00	1,010,000.00	6,250,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,125,000.00	200,000.00	1,125,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,125,000.00	200,000.00	1,125,000.00

220205	TRAINING - GENERAL	2,500,000.00	200,000.00	2,500,000.00
22020501	LOCAL TRAINING	2,500,000.00	200,000.00	2,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,600,000.00	1,010,000.00	1,600,000.00
22020703	LEGAL SERVICES	1,600,000.00	1,010,000.00	1,600,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,650,000.00	444,000.00	1,650,000.00
22020801	MOTOR VEHICLE FUEL COST	1,650,000.00	444,000.00	1,650,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	8,700,000.00	888,000.00	8,700,000.00
22021001	REFRESHMENT & MEALS	8,700,000.00	888,000.00	8,700,000.00

011200700100	CLERK OF THE HOUSE			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	25,248,000.00	420,000.00	25,248,000.00
21	PERSONNEL COST	25,248,000.00	420,000.00	25,248,000.00
2101	SALARY	1,680,000.00	420,000.00	1,680,000.00
210101	SALARIES AND WAGES	1,680,000.00	420,000.00	1,680,000.00
21010101	SALARY	1,680,000.00	420,000.00	1,680,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	23,568,000.00	0.00	23,568,000.00
210201	ALLOWANCES	23,568,000.00	0.00	23,568,000.00
21020122	Furniture Allowance	23,568,000.00	0.00	23,568,000.00

011202100100	THE COUNCILLORS			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	22,860,000.00	5,715,000.00	22,860,000.00
21	PERSONNEL COST	22,860,000.00	5,715,000.00	22,860,000.00
2101	SALARY	22,860,000.00	5,715,000.00	22,860,000.00
210101	SALARIES AND WAGES	22,860,000.00	5,715,000.00	22,860,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	22,860,000.00	5,715,000.00	22,860,000.00

016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	36,315,000.00	29,940,000.00	36,315,000.00
21	PERSONNEL COST	7,440,000.00	1,020,000.00	7,440,000.00
2101	SALARY	4,080,000.00	1,020,000.00	4,080,000.00
210101	SALARIES AND WAGES	4,080,000.00	1,020,000.00	4,080,000.00
21010101	SALARY	4,080,000.00	1,020,000.00	4,080,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,360,000.00	0.00	3,360,000.00
210201	ALLOWANCES	3,360,000.00	0.00	3,360,000.00
21020122	Furniture Allowance	3,360,000.00	0.00	3,360,000.00
22	OTHER RECURRENT COSTS	28,875,000.00	2,720,000.00	28,875,000.00
2202	OVERHEAD COST	28,875,000.00	2,720,000.00	28,875,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,000,000.00	150,000.00	3,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000.00	150,000.00	3,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	2,500,000.00	150,000.00	2,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,500,000.00	150,000.00	2,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,000,000.00	0.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,000,000.00	0.00	1,000,000.00
220205	TRAINING - GENERAL	1,500,000.00	0.00	1,500,000.00
22020501	LOCAL TRAINING	1,500,000.00	0.00	1,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	2,500,000.00	0.00	2,500,000.00
22020801	MOTOR VEHICLE FUEL COST	2,500,000.00	0.00	2,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	18,375,000.00	2,420,000.00	18,375,000.00

22021001	REFRESHMENT & MEALS	18,375,000.00	2,420,000.00	18,375,000.00
23	Capital Expenditure	0.00	26,200,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	26,200,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	26,200,000.00	0.00
23050103	MONITORING AND EVALUATION	0.00	26,200,000.00	0.00

012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	181,142,280.77	283,244,449.62	177,173,193.04
21	PERSONNEL COST	162,917,280.77	144,996,549.62	158,948,193.04
2101	SALARY	89,548,709.28	79,698,444.56	88,094,996.76
210101	SALARIES AND WAGES	89,548,709.28	79,698,444.56	88,094,996.76
21010101	SALARY	89,548,709.28	79,698,444.56	88,094,996.76
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	73,368,571.49	65,298,105.06	70,853,196.28
210201	ALLOWANCES	73,368,571.49	65,298,105.06	70,853,196.28
21020101	Housing/Rent Allowance	73,368,571.49	65,298,105.06	70,853,196.28
22	OTHER RECURRENT COSTS	18,225,000.00	138,247,900.00	18,225,000.00
2202	OVERHEAD COST	18,225,000.00	138,247,900.00	18,225,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,500,000.00	12,990,000.00	1,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000.00	12,990,000.00	1,500,000.00
220202	UTILITIES - GENERAL	180,000.00	4,250,000.00	180,000.00
22020201	ELECTRICITY CHARGES	180,000.00	4,250,000.00	180,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,800,000.00	16,200,000.00	1,800,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,800,000.00	16,200,000.00	1,800,000.00
220204	MAINTENANCE SERVICES - GENERAL	375,000.00	4,820,000.00	375,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	375,000.00	4,820,000.00	375,000.00
220205	TRAINING - GENERAL	3,750,000.00	4,820,000.00	3,750,000.00
22020501	LOCAL TRAINING	3,750,000.00	4,820,000.00	3,750,000.00
220206	OTHER SERVICES - GENERAL	0.00	58,595,000.00	0.00
22020602	OFFICE RENT	0.00	58,595,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	450,000.00	3,840,000.00	450,000.00
22020703	LEGAL SERVICES	450,000.00	3,840,000.00	450,000.00
220208	FUEL & LUBRICANTS - GENERAL	3,900,000.00	6,360,000.00	3,900,000.00
22020801	MOTOR VEHICLE FUEL COST	3,900,000.00	6,360,000.00	3,900,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,270,000.00	26,372,900.00	6,270,000.00
22021001	REFRESHMENT & MEALS	6,270,000.00	26,372,900.00	6,270,000.00

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	304,113,411.32	42,265,180.85	299,475,781.79
21	PERSONNEL COST	42,973,411.32	38,246,380.85	38,335,781.79
2101	SALARY	18,211,202.04	16,207,988.79	16,505,256.12
210101	SALARIES AND WAGES	18,211,202.04	16,207,988.79	16,505,256.12
21010101	SALARY	18,211,202.04	16,207,988.79	16,505,256.12
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	24,762,209.28	22,038,392.06	21,830,525.67
210201	ALLOWANCES	24,762,209.28	22,038,392.06	21,830,525.67
21020101	Housing/Rent Allowance	24,762,209.28	22,038,392.06	21,830,525.67
22	OTHER RECURRENT COSTS	1,140,000.00	3,318,800.00	1,140,000.00
2202	OVERHEAD COST	1,140,000.00	3,318,800.00	1,140,000.00
220201	TRAVEL & TRANSPORT - GENERAL	150,000.00	150,000.00	150,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	150,000.00	150,000.00	150,000.00

220203	MATERIALS & SUPPLIES - GENERAL	255,000.00	100,000.00	255,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	255,000.00	100,000.00	255,000.00
220204	MAINTENANCE SERVICES - GENERAL	150,000.00	600,000.00	150,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	150,000.00	600,000.00	150,000.00
220205	TRAINING - GENERAL	75,000.00	0.00	75,000.00
22020501	LOCAL TRAINING	75,000.00	0.00	75,000.00
220206	OTHER SERVICES - GENERAL	0.00	243,800.00	0.00
22020602	OFFICE RENT	0.00	243,800.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	75,000.00	675,000.00	75,000.00
22020703	LEGAL SERVICES	75,000.00	675,000.00	75,000.00
220208	FUEL & LUBRICANTS - GENERAL	150,000.00	0.00	150,000.00
22020801	MOTOR VEHICLE FUEL COST	150,000.00	0.00	150,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	285,000.00	1,550,000.00	285,000.00
22021001	REFRESHMENT & MEALS	285,000.00	1,550,000.00	285,000.00
23	Capital Expenditure	260,000,000.00	700,000.00	260,000,000.00
2301	FIXED ASSETS PURCHASED	60,000,000.00	0.00	60,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	60,000,000.00	0.00	60,000,000.00
23010101	PURCHASE / ACQUISITION OF LAND	50,000,000.00	0.00	50,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	10,000,000.00	0.00	10,000,000.00
2302	CONSTRUCTION / PROVISION	195,000,000.00	700,000.00	195,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	195,000,000.00	700,000.00	195,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	20,000,000.00	0.00	20,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	20,000,000.00	0.00	20,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	50,000,000.00	0.00	50,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	105,000,000.00	700,000.00	105,000,000.00
2305	OTHER CAPITAL PROJECTS	5,000,000.00	0.00	5,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	5,000,000.00	0.00	5,000,000.00
23050101	RESEARCH AND DEVELOPMENT	5,000,000.00	0.00	5,000,000.00

022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	1,370,931,167.32	1,154,126,423.33	2,250,917,973.69
21	PERSONNEL COST	77,152,888.90	68,666,151.50	72,104,930.11
2101	SALARY	42,022,295.76	37,399,887.01	40,119,322.32
210101	SALARIES AND WAGES	42,022,295.76	37,399,887.01	40,119,322.32
21010101	SALARY	42,022,295.76	37,399,887.01	40,119,322.32
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	35,130,593.14	31,266,264.49	31,985,607.79
210201	ALLOWANCES	35,130,593.14	31,266,264.49	31,985,607.79
21020101	Housing/Rent Allowance	35,130,593.14	31,266,264.49	31,985,607.79
22	OTHER RECURRENT COSTS	1,293,778,278.42	1,085,460,271.83	2,178,813,043.58
2202	OVERHEAD COST	14,025,000.00	84,762,479.07	14,025,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,500,000.00	10,860,000.00	1,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000.00	10,860,000.00	1,500,000.00
220202	UTILITIES - GENERAL	0.00	2,380,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	2,380,000.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	3,150,000.00	13,450,000.00	3,150,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,150,000.00	13,450,000.00	3,150,000.00
220204	MAINTENANCE SERVICES - GENERAL	450,000.00	2,590,000.00	450,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	450,000.00	2,590,000.00	450,000.00
220205	TRAINING - GENERAL	750,000.00	7,565,000.00	750,000.00
22020501	LOCAL TRAINING	750,000.00	7,565,000.00	750,000.00

220206	OTHER SERVICES - GENERAL	0.00	15,785,135.76	0.00
22020602	OFFICE RENT	0.00	15,785,135.76	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	300,000.00	9,625,000.00	300,000.00
22020703	LEGAL SERVICES	300,000.00	9,625,000.00	300,000.00
220208	FUEL & LUBRICANTS - GENERAL	150,000.00	3,603,900.00	150,000.00
22020801	MOTOR VEHICLE FUEL COST	150,000.00	3,603,900.00	150,000.00
220209	FINANCIAL CHARGES - GENERAL	4,500,000.00	1,313,443.31	4,500,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,500,000.00	1,313,443.31	4,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,225,000.00	17,590,000.00	3,225,000.00
22021001	REFRESHMENT & MEALS	3,225,000.00	17,590,000.00	3,225,000.00
2207	TRANSFERS-PAYMENT	1,279,753,278.42	1,000,697,792.76	2,164,788,043.58
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	1,279,753,278.42	1,000,697,792.76	2,164,788,043.58
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	1,279,753,278.42	1,000,697,792.76	2,164,788,043.58

023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	34,174,451.87	81,312,573.06	32,704,762.00
21	PERSONNEL COST	9,733,216.76	8,662,573.06	8,263,526.89
2101	SALARY	5,482,935.24	4,879,818.08	4,670,271.72
210101	SALARIES AND WAGES	5,482,935.24	4,879,818.08	4,670,271.72
21010101	SALARY	5,482,935.24	4,879,818.08	4,670,271.72
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,250,281.52	3,782,754.98	3,593,255.17
210201	ALLOWANCES	4,250,281.52	3,782,754.98	3,593,255.17
21020101	Housing/Rent Allowance	4,250,281.52	3,782,754.98	3,593,255.17
22	OTHER RECURRENT COSTS	24,441,235.11	72,650,000.00	24,441,235.11
2202	OVERHEAD COST	24,441,235.11	72,650,000.00	24,441,235.11
220201	TRAVEL & TRANSPORT - GENERAL	5,500,000.00	6,025,000.00	5,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,500,000.00	6,025,000.00	5,500,000.00
220202	UTILITIES - GENERAL	500,000.00	3,600,000.00	500,000.00
22020201	ELECTRICITY CHARGES	500,000.00	3,600,000.00	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	11,471,235.11	5,945,000.00	11,471,235.11
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	11,471,235.11	5,945,000.00	11,471,235.11
220204	MAINTENANCE SERVICES - GENERAL	295,000.00	1,850,000.00	295,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	295,000.00	1,850,000.00	295,000.00
220205	TRAINING - GENERAL	1,500,000.00	5,235,000.00	1,500,000.00
22020501	LOCAL TRAINING	1,500,000.00	5,235,000.00	1,500,000.00
220206	OTHER SERVICES - GENERAL	0.00	25,020,000.00	0.00
22020602	OFFICE RENT	0.00	25,020,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	450,000.00	10,775,000.00	450,000.00
22020703	LEGAL SERVICES	450,000.00	10,775,000.00	450,000.00
220208	FUEL & LUBRICANTS - GENERAL	650,000.00	150,000.00	650,000.00
22020801	MOTOR VEHICLE FUEL COST	650,000.00	150,000.00	650,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,075,000.00	14,050,000.00	4,075,000.00
22021001	REFRESHMENT & MEALS	4,075,000.00	14,050,000.00	4,075,000.00

023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	1,838,614,495.27	98,511,813.30	2,915,883,499.86
21	PERSONNEL COST	98,389,495.27	87,566,753.30	83,758,499.86
2101	SALARY	53,018,838.72	47,186,821.70	45,532,137.36
210101	SALARIES AND WAGES	53,018,838.72	47,186,821.70	45,532,137.36

21010101	SALARY	53,018,838.72	47,186,821.70	45,532,137.36
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	45,370,656.55	40,379,931.60	38,226,362.50
210201	ALLOWANCES	45,370,656.55	40,379,931.60	38,226,362.50
21020101	Housing/Rent Allowance	45,370,656.55	40,379,931.60	38,226,362.50
22	OTHER RECURRENT COSTS	5,825,000.00	10,945,060.00	5,825,000.00
2202	OVERHEAD COST	5,825,000.00	10,945,060.00	5,825,000.00
220201	TRAVEL & TRANSPORT - GENERAL	450,000.00	3,750,000.00	450,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	450,000.00	3,750,000.00	450,000.00
220202	UTILITIES - GENERAL	0.00	595,060.00	0.00
22020201	ELECTRICITY CHARGES	0.00	595,060.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	150,000.00	1,400,000.00	150,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	150,000.00	1,400,000.00	150,000.00
220204	MAINTENANCE SERVICES - GENERAL	3,425,000.00	550,000.00	3,425,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,425,000.00	550,000.00	3,425,000.00
220205	TRAINING - GENERAL	300,000.00	1,000,000.00	300,000.00
22020501	LOCAL TRAINING	300,000.00	1,000,000.00	300,000.00
220206	OTHER SERVICES - GENERAL	0.00	850,000.00	0.00
22020602	OFFICE RENT	0.00	850,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	150,000.00	150,000.00	150,000.00
22020703	LEGAL SERVICES	150,000.00	150,000.00	150,000.00
220208	FUEL & LUBRICANTS - GENERAL	900,000.00	0.00	900,000.00
22020801	MOTOR VEHICLE FUEL COST	900,000.00	0.00	900,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	450,000.00	2,650,000.00	450,000.00
22021001	REFRESHMENT & MEALS	450,000.00	2,650,000.00	450,000.00
23	Capital Expenditure	1,734,400,000.00	0.00	2,826,300,000.00
2302	CONSTRUCTION / PROVISION	333,400,000.00	0.00	661,400,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	333,400,000.00	0.00	661,400,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	145,000,000.00	0.00	495,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	82,000,000.00	0.00	60,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	106,400,000.00	0.00	106,400,000.00
2303	REHABILITATION / REPAIRS	1,401,000,000.00	0.00	2,164,900,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,401,000,000.00	0.00	2,164,900,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	20,000,000.00	0.00	20,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	1,381,000,000.00	0.00	2,144,900,000.00

051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	69,733,123.62	50,205,905.83	66,097,455.72
21	PERSONNEL COST	48,770,623.62	43,405,905.83	45,134,955.72
2101	SALARY	26,276,043.00	23,385,705.65	24,693,650.40
210101	SALARIES AND WAGES	26,276,043.00	23,385,705.65	24,693,650.40
21010101	SALARY	26,276,043.00	23,385,705.65	24,693,650.40
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	22,494,580.62	20,020,200.19	20,441,305.32
210201	ALLOWANCES	22,494,580.62	20,020,200.19	20,441,305.32
21020101	Housing/Rent Allowance	22,494,580.62	20,020,200.19	20,441,305.32
22	OTHER RECURRENT COSTS	962,500.00	6,800,000.00	962,500.00
2202	OVERHEAD COST	962,500.00	6,800,000.00	962,500.00
220201	TRAVEL & TRANSPORT - GENERAL	67,500.00	2,350,000.00	67,500.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	67,500.00	2,350,000.00	67,500.00
220202	UTILITIES - GENERAL	0.00	100,000.00	0.00
22020201	ELECTRICITY CHARGES	0.00	100,000.00	0.00

220203	MATERIALS & SUPPLIES - GENERAL	225,000.00	200,000.00	225,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	225,000.00	200,000.00	225,000.00
220204	MAINTENANCE SERVICES - GENERAL	100,000.00	100,000.00	100,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	100,000.00	100,000.00	100,000.00
220205	TRAINING - GENERAL	150,000.00	150,000.00	150,000.00
22020501	LOCAL TRAINING	150,000.00	150,000.00	150,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000.00	1,650,000.00	100,000.00
22020703	LEGAL SERVICES	100,000.00	1,650,000.00	100,000.00
220208	FUEL & LUBRICANTS - GENERAL	50,000.00	650,000.00	50,000.00
22020801	MOTOR VEHICLE FUEL COST	50,000.00	650,000.00	50,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	270,000.00	1,600,000.00	270,000.00
22021001	REFRESHMENT & MEALS	270,000.00	1,600,000.00	270,000.00
23	Capital Expenditure	20,000,000.00	0.00	20,000,000.00
2301	FIXED ASSETS PURCHASED	10,000,000.00	0.00	10,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,000,000.00	0.00	10,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	10,000,000.00	0.00	10,000,000.00
2305	OTHER CAPITAL PROJECTS	10,000,000.00	0.00	10,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	10,000,000.00	0.00	10,000,000.00
23050101	RESEARCH AND DEVELOPMENT	10,000,000.00	0.00	10,000,000.00

052100100100	DEPARTMENT OF HEALTH CARE SERVICES			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	844,542,273.40	417,546,209.17	964,120,742.49
21	PERSONNEL COST	418,327,273.40	372,311,709.17	415,005,742.49
2101	SALARY	190,845,534.12	169,852,724.20	186,788,021.52
210101	SALARIES AND WAGES	190,845,534.12	169,852,724.20	186,788,021.52
21010101	SALARY	190,845,534.12	169,852,724.20	186,788,021.52
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	227,481,739.28	202,458,984.97	228,217,720.97
210201	ALLOWANCES	227,481,739.28	202,458,984.97	228,217,720.97
21020101	Housing/Rent Allowance	227,481,739.28	202,458,984.97	228,217,720.97
22	OTHER RECURRENT COSTS	4,115,000.00	45,234,500.00	4,115,000.00
2202	OVERHEAD COST	4,115,000.00	45,234,500.00	4,115,000.00
220201	TRAVEL & TRANSPORT - GENERAL	300,000.00	16,014,000.00	300,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	16,014,000.00	300,000.00
220202	UTILITIES - GENERAL	125,000.00	230,000.00	125,000.00
22020201	ELECTRICITY CHARGES	125,000.00	230,000.00	125,000.00
220203	MATERIALS & SUPPLIES - GENERAL	450,000.00	660,000.00	450,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	450,000.00	660,000.00	450,000.00
220204	MAINTENANCE SERVICES - GENERAL	337,500.00	130,000.00	337,500.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	337,500.00	130,000.00	337,500.00
220205	TRAINING - GENERAL	150,000.00	170,000.00	150,000.00
22020501	LOCAL TRAINING	150,000.00	170,000.00	150,000.00
220206	OTHER SERVICES - GENERAL	1,500,000.00	21,790,000.00	1,500,000.00
22020602	OFFICE RENT	1,500,000.00	21,790,000.00	1,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	375,000.00	70,000.00	375,000.00
22020703	LEGAL SERVICES	375,000.00	70,000.00	375,000.00
220208	FUEL & LUBRICANTS - GENERAL	412,500.00	150,000.00	412,500.00
22020801	MOTOR VEHICLE FUEL COST	412,500.00	150,000.00	412,500.00
220210	MISCELLANEOUS EXPENSES GENERAL	465,000.00	6,020,500.00	465,000.00
22021001	REFRESHMENT & MEALS	465,000.00	6,020,500.00	465,000.00
23	Capital Expenditure	422,100,000.00	0.00	545,000,000.00

2301	FIXED ASSETS PURCHASED	75,000,000.00	0.00	75,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	75,000,000.00	0.00	75,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	75,000,000.00	0.00	75,000,000.00
2302	CONSTRUCTION / PROVISION	337,100,000.00	0.00	460,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	337,100,000.00	0.00	460,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	302,100,000.00	0.00	425,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	35,000,000.00	0.00	35,000,000.00
2305	OTHER CAPITAL PROJECTS	10,000,000.00	0.00	10,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	10,000,000.00	0.00	10,000,000.00
23050101	RESEARCH AND DEVELOPMENT	10,000,000.00	0.00	10,000,000.00

053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	88,650,000.00	12,160,000.00	92,852,500.00
22	OTHER RECURRENT COSTS	450,000.00	205,000.00	4,652,500.00
2202	OVERHEAD COST	450,000.00	205,000.00	4,652,500.00
220201	TRAVEL & TRANSPORT - GENERAL	37,500.00	55,000.00	300,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	37,500.00	55,000.00	300,000.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	975,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	0.00	975,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	300,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	0.00	300,000.00
220205	TRAINING - GENERAL	412,500.00	150,000.00	150,000.00
22020501	LOCAL TRAINING	412,500.00	150,000.00	150,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	1,750,000.00
22020602	OFFICE RENT	0.00	0.00	1,750,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	350,000.00
22020703	LEGAL SERVICES	0.00	0.00	350,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	387,500.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	387,500.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	440,000.00
22021001	REFRESHMENT & MEALS	0.00	0.00	440,000.00
23	Capital Expenditure	88,200,000.00	11,955,000.00	88,200,000.00
2302	CONSTRUCTION / PROVISION	20,000,000.00	0.00	20,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	20,000,000.00	0.00	20,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	20,000,000.00	0.00	20,000,000.00
2305	OTHER CAPITAL PROJECTS	68,200,000.00	11,955,000.00	68,200,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	68,200,000.00	11,955,000.00	68,200,000.00
23050101	RESEARCH AND DEVELOPMENT	63,200,000.00	11,955,000.00	63,200,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	5,000,000.00	0.00	5,000,000.00

State	ENUGU
Local Government	IGBO-EZE SOUTH
Year	2026

This is the publication of the 2026 Budget for IGBO-EZE SOUTH Local Government, ENUGU State. The budget publication contains the following graphical presentations and reports, which are based on the six segments of the National Chart of Accounts (NCOA):

Report / Graphs	Explanation
Budget Overview (Table)	Provides a high level summary of Revenue and Expenditure by Economic segment, Expenditure by Sector, the top 10 (largest) Capital Expenditure projects and expenditure by Ward (Total Expenditure, and Capital Expenditure)
Budget Overview (Graph)	Provides a graphical summary of the information contained in the above tables
Budget Summary	Shows the inflow and out of funds by nature (Economic Segment Sub-Account Type) as well as the Fiscal Year Opening and Closing Cash Balances
Expenditure by Administrative Unit by Main Economic Classification (Personnel, Other Recurrent, Capital)	Shows the appropriations for the budget year for each Administrative Unit, for each of the three main expenditure classifications: Personnel (Economic Sub-Account Type 21), Other Recurrent Expenditure (Economic Sub-Account Type 22) and Capital Expenditure (Economic Sub-Account Type 23)
Total Revenue by Administrative Segment	Shows the amount of Revenue to be collected by each Administrative Unit
Total Revenue by Economic Segment	Shows the Total Revenues by nature (Economic segment)
Total Revenue by Fund Segment	Shows the Total Revenue by Fund source
Capital Receipt by Item	Provides a breakdown of capital receipt (inflows under Economic Sub-Account Types 13 (Aids and Grants) and 14 (Capital Development Fund receipt, which includes loans). If this report is blank, it means there are no envisaged capital receipts.
Total Expenditure by Administrative Segment	Shows the Total Expenditures by Administrative Unit
Personnel Expenditure by Administrative Segment	Shows Personnel Expenditure (Sub-Account Type 21) by Administrative Unit
Other Recurrent Expenditure by Administrative Segment	Shows Other Recurrent Expenditure (Sub-Account Type 22) by Administrative Unit. Other Recurrent Expenditure includes Overheads, Staff Loans, Grants and Contributions, Subsidies, Debt Service (Principal and Interest) and Transfer Payments as applicable
Capital Expenditure by Administrative Segment	Shows Capital Expenditure (Sub-Account Type 23) by Administrative Unit. Capital Expenditure is expenditure that creates a Fixed Asset (and asset that has a life of more than one year), tangible or in-tangible
Total Expenditure by Economic Segment	Shows the Total Expenditure by nature (Economic segment)
Total Expenditure by Functional Segment	Shows the Total Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Personnel Expenditure by Functional Segment	Shows the Personnel Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Other Recurrent Expenditure by Functional Segment	Shows the Other Recurrent Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Capital Expenditure by Functional Segment	Shows the Capital Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Total Expenditure by Geo-Location Segment	Shows the Total Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Personnel Expenditure by Geo-Location Segment	Shows the Personnel Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Other Recurrent Expenditure by Geo-Location Segment	Shows the Other Recurrent Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Capital Expenditure by Geo-Location Segment	Shows the Capital Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Total Expenditure by Programme Segment	Shows the Total Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Personnel Expenditure by Programme Segment	Shows the Personnel Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Other Recurrent Expenditure by Programme Segment	Shows the Other Recurrent Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Programme Segment	Shows the Capital Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Project	Shows Capital Expenditure by Project, including the responsible Administrative Unit, the nature of the expenditure (Economic Segment), and the Function and Programme that the expenditure contributes to
Total Expenditure by Administrative Unit by Economic Segment	Shows the Expenditure by nature (Economic segment) for each Administrative Unit

Enugu State - IGBO EZE SOUTH Local Government: 2026 Budget Overview (Original Budget)

Revenue by Economic	2026 Budget
Opening Balance	4,000,000.00
Statutory Allocation	2,800,000,000.00
VAT	2,800,000,000.00
Other FAAC	1,000,000,000.00
LG IGR	50,000,000.00
Share of State IGR	-
Other (Capital Receipts)	-
Total Revenue	6,654,000,000.00

Expenditure by Economic	2026 Budget
Personnel	1,169,236,800.00
Grants / Contributions to State	-
Other Recurrent	2,006,059,200.00
Capital	3,478,704,000.00
Total Expenditure	6,654,000,000.00

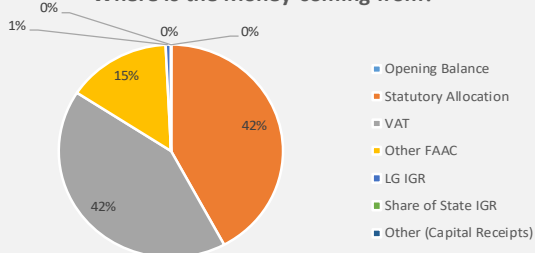
Expenditure by Sector	2026 Budget
Education	842,283,176.00
Health	714,469,676.00
Other Social	845,965,084.00
Agriculture	372,101,731.00
Other Economic	2,787,824,476.00
Administration	1,091,355,857.00
Law and Justice	-
Total Expenditure	6,654,000,000.00

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
perimeter fencing of smart schools,	680,000,000.00
construction of access road and perimeter fencing of farm Estates	300,000,000.00
Pave all the roads leading to farm Estate, all smart schools and type 11 Primary Health	300,000,000.00
purchase of vehicle for chairman,vice chairman and other principal officers	150,000,000.00
constrction of Peter Mba pavilion	150,000,000.00
construction of workers / corpers lodge	150,000,000.00
Rehabilitation of all rural road in igbo eze south,and construction of 2km road asphalt w	150,000,000.00
construction of Eketek road with Drainage App. About 3.7km	150,000,000.00
Provision of security logistics, uniforms and kits	100,000,000.00
construction of legislative building	100,000,000.00
Other Capital Projects	1,248,704,000.00
Total	3,478,704,000.00

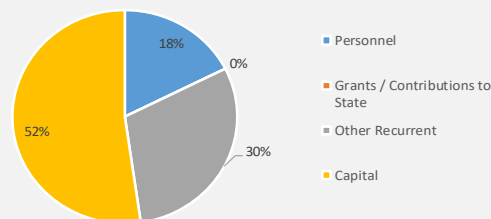
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
ALOR AGU	-	-
AMABO /HAUSA/ YORUBA	-	-
ECHARA	-	-
EZEMA WARD	-	-
IHEAKA (LIKKI/AKUTARA WARD)	-	-
IHEAKA (UGO AKOHI WARD)	-	-
IHEAKPU (AJUONA OGBAGU WARD)	-	-
IHEAKPU (EZZI NGWU WARD)	-	-
ITCHI/UWANI I	-	-
ITCHI/UWANI II	-	-
NKALAGU OBUKPA	-	-
OVOKO (AJUONA WARD)	-	-
OVOKO (UMUELO/OVOKO AGU WAR	-	-
OVOKO (UMUOLO WARD)	-	-
UHNOWERRE	-	-
UNADU	-	-
LG Wide	6,654,000,000.00	3,478,704,000.00
Total	6,654,000,000.00	3,478,704,000.00

IGBO EZE SOUTH Local Government, Enugu State: 2026 Budget Overview (Original Budget)

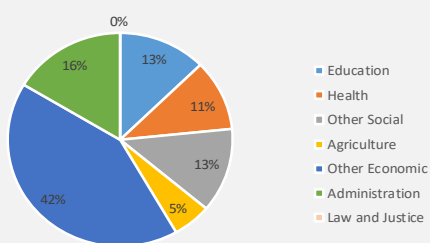
Where is the Money coming from?



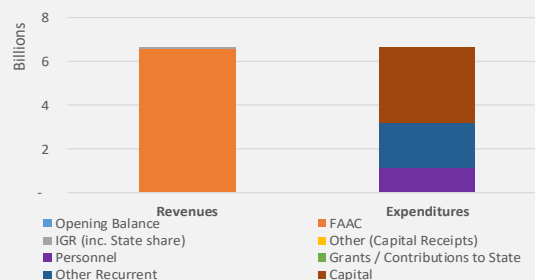
What is the Money being spent On?



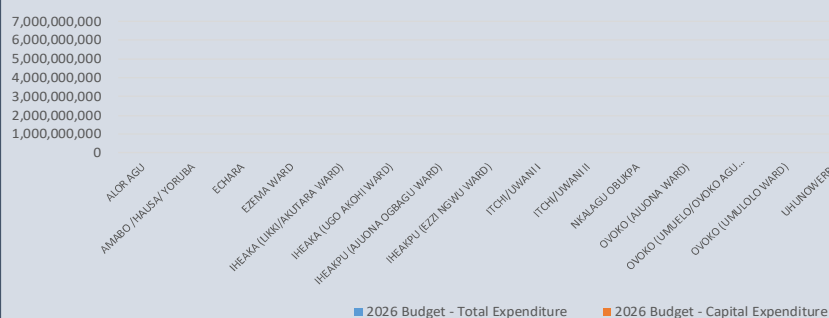
Who is Spending the Money?



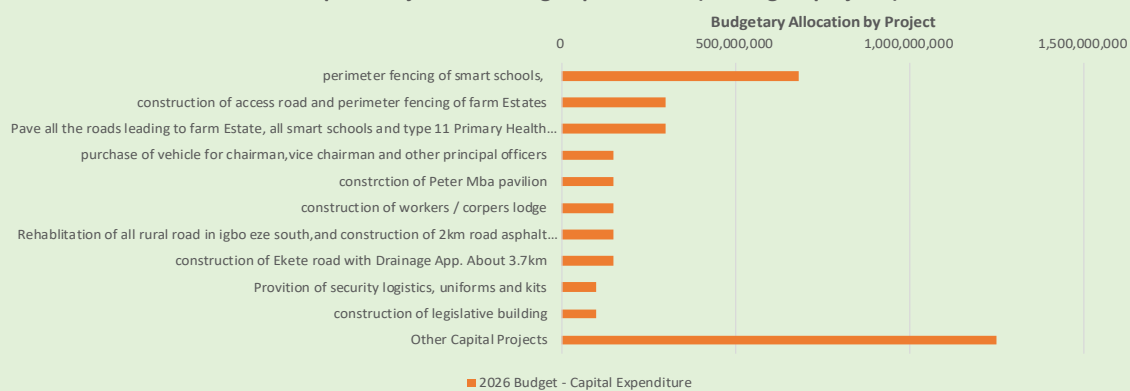
Inflows and Outflows



Where is the Money being Spent?



What Capital Projects are being Implemented (ten largest projects)?



414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026 Budget: Summary

Item	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
Opening Balance	9,200,000.00		4,000,000.00
Recurrent Revenue	5,900,000,000.00	2,781,689,898.84	6,650,000,000.00
11 - GOVERNMENT SHARE OF FAAC	5,850,000,000.00	2,771,787,898.84	6,600,000,000.00
12 - INDEPENDENT REVENUE	50,000,000.00	9,902,000.00	50,000,000.00
Recurrent Expenditure	3,096,856,000.00	1,603,407,666.38	3,175,296,000.00
21 - PERSONNEL COST	1,237,580,666.00	562,968,531.13	1,169,236,800.00
22 - OTHER RECURRENT COSTS	1,859,275,334.00	1,040,439,135.25	2,006,059,200.00
Transfer to Capital Account	2,812,344,000.00	1,178,282,232.46	3,478,704,000.00
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-
23 - Capital Expenditure	2,812,344,000.00	979,196,000.00	3,478,704,000.00
Total Revenue (including OB)	5,909,200,000.00	2,781,689,898.84	6,654,000,000.00
Total Expenditure	5,909,200,000.00	2,582,603,666.38	6,654,000,000.00

414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	1,169,236,800.00	2,006,059,200.00	3,175,296,000.00	3,478,704,000.00	6,654,000,000.00
010000000000	ADMINISTRATION SECTOR	377,562,857.00	273,793,000.00	651,355,857.00	440,000,000.00	1,091,355,857.00
011100000000	OFFICE OF THE LG CHAIRMAN	176,636,763.00	204,238,000.00	380,874,763.00	440,000,000.00	820,874,763.00
011100100100	CHAIRMAN	1,644,000.00	199,149,000.00	200,793,000.00	440,000,000.00	640,793,000.00
011100100200	VICE-CHAIRMAN	1,200,000.00	-	1,200,000.00	-	1,200,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	139,324,000.00	-	139,324,000.00	-	139,324,000.00
011118300100	INTERNAL AUDIT	17,363,213.00	1,399,000.00	18,762,213.00	-	18,762,213.00
011118400100	INFORMATION UNIT	9,558,278.00	2,090,000.00	11,648,278.00	-	11,648,278.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	7,547,272.00	1,600,000.00	9,147,272.00	-	9,147,272.00
011200000000	LOCAL GOVT COUNCIL	40,188,000.00	26,050,000.00	66,238,000.00	-	66,238,000.00
011200100100	OFFICE OF THE LEADER	-	26,050,000.00	26,050,000.00	-	26,050,000.00
011202100100	THE COUNCILLORS	40,188,000.00	-	40,188,000.00	-	40,188,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	5,880,000.00	16,450,000.00	22,330,000.00	-	22,330,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	5,880,000.00	16,450,000.00	22,330,000.00	-	22,330,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	154,858,094.00	27,055,000.00	181,913,094.00	-	181,913,094.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	154,858,094.00	27,055,000.00	181,913,094.00	-	181,913,094.00
020000000000	ECONOMIC SECTOR	234,603,007.00	1,704,619,200.00	1,939,222,207.00	1,220,704,000.00	3,159,926,207.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	40,841,731.00	1,260,000.00	42,101,731.00	330,000,000.00	372,101,731.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	40,841,731.00	1,260,000.00	42,101,731.00	330,000,000.00	372,101,731.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	106,595,195.00	1,672,859,200.00	1,779,454,395.00	-	1,779,454,395.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	106,595,195.00	1,672,859,200.00	1,779,454,395.00	-	1,779,454,395.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	4,692,191.00	12,400,000.00	17,092,191.00	-	17,092,191.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	4,692,191.00	12,400,000.00	17,092,191.00	-	17,092,191.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	82,473,890.00	18,100,000.00	100,573,890.00	890,704,000.00	991,277,890.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	82,473,890.00	18,100,000.00	100,573,890.00	890,704,000.00	991,277,890.00
050000000000	SOCIAL SECTOR	557,070,936.00	27,647,000.00	584,717,936.00	1,818,000,000.00	2,402,717,936.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	49,413,176.00	12,870,000.00	62,283,176.00	780,000,000.00	842,283,176.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	49,413,176.00	12,870,000.00	62,283,176.00	780,000,000.00	842,283,176.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	452,492,676.00	5,977,000.00	458,469,676.00	256,000,000.00	714,469,676.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	452,492,676.00	5,977,000.00	458,469,676.00	256,000,000.00	714,469,676.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	55,165,084.00	8,800,000.00	63,965,084.00	782,000,000.00	845,965,084.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	55,165,084.00	8,800,000.00	63,965,084.00	782,000,000.00	845,965,084.00

414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure

414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Revenue	5,900,000,000.00	2,781,689,898.84	6,650,000,000.00
010000000000	ADMINISTRATION SECTOR	3,241,500.00	1,395,000.00	3,577,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	3,241,500.00	1,395,000.00	3,577,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	3,241,500.00	1,395,000.00	3,577,000.00
020000000000	ECONOMIC SECTOR	5,891,050,000.00	2,777,303,898.84	6,645,540,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	5,062,000.00	1,520,000.00	11,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	5,062,000.00	1,520,000.00	11,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	5,878,865,500.00	2,775,591,898.84	6,642,709,000.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	5,878,865,500.00	2,775,591,898.84	6,642,709,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	7,122,500.00	192,000.00	2,820,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	7,122,500.00	192,000.00	2,820,000.00
050000000000	SOCIAL SECTOR	5,708,500.00	2,991,000.00	883,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	5,708,500.00	2,991,000.00	883,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	5,708,500.00	2,991,000.00	883,000.00

414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
1	REVENUE	5,900,000,000.00	2,781,689,898.84	6,650,000,000.00
11	GOVERNMENT SHARE OF FAAC	5,850,000,000.00	2,771,787,898.84	6,600,000,000.00
1101	GOVERNMENT SHARE OF FAAC	5,850,000,000.00	2,771,787,898.84	6,600,000,000.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	1,400,000,000.00	961,266,244.33	2,800,000,000.00
11010101	Statutory Allocation	1,400,000,000.00	961,266,244.33	2,800,000,000.00
110102	LOCAL GOVERNMENT SHARE OF VAT	2,650,000,000.00	1,286,497,561.24	2,800,000,000.00
11010201	Share Of VAT	2,650,000,000.00	1,286,497,561.24	2,800,000,000.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	1,800,000,000.00	524,024,093.27	1,000,000,000.00
11010301	Excess Crude	1,800,000,000.00	524,024,093.27	1,000,000,000.00
12	INDEPENDENT REVENUE	50,000,000.00	9,902,000.00	50,000,000.00
1201	TAX REVENUE	780,000.00	150,000.00	-
120103	OTHER TAXES	780,000.00	150,000.00	-
12010309	Tax Collection Agent Debit/Rural Tax	780,000.00	150,000.00	-
1202	NON-TAX REVENUE	49,220,000.00	9,752,000.00	50,000,000.00
120201	LICENCES - GENERAL	21,163,600.00	6,182,000.00	1,534,000.00
12020107	Registration of Voluntary Organization	122,000.00	240,000.00	401,000.00
12020108	Barkery House license	39,000.00	10,000.00	-
12020109	Bicycle licenses	15,000.00	5,000.00	15,000.00
12020113	Cattle Dealers License	10,000.00	5,000.00	200,000.00
12020114	Dried Fish/Meat License	40,000.00	20,000.00	-
12020117	Squatters /Hawkers permit fees	50,000.00	40,000.00	-
12020119	Produce Buying License	5,000,000.00	1,500,000.00	-
12020120	Animal Health Care License	16,000.00	50,000.00	100,000.00
12020121	Abattoir/Slaughter License	6,000.00	-	203,000.00
12020123	Borehole Drilling License	5,165,000.00	-	200,000.00
12020125	Native liquor License	5,031,000.00	1,791,000.00	30,000.00
12020126	Trade Permit License	3,000,000.00	1,190,000.00	-
12020128	Approval of Building plan License	55,000.00	50,000.00	-
12020131	Battery charger licenses	27,500.00	4,000.00	27,500.00
12020138	Butchers License	616,500.00	1,140,000.00	-
12020139	Clock/watch Repairs license	5,500.00	-	225,000.00
12020143	Corn Grinding mill licenses	16,500.00	-	16,500.00
12020146	Electric/Radio/TV Workshop License	16,500.00	4,000.00	-
12020149	Forestry and Fuel Exploration License	530,000.00	-	-
12020150	Hair Dressing/Barbing Saloon License	16,500.00	5,000.00	16,000.00
12020152	Ingredients Grinding License	11,000.00	-	11,000.00
12020153	kiosk license	19,600.00	20,000.00	-
12020154	Local Hair Barbing/ plaiting license	23,000.00	-	23,000.00
12020163	Panel Beater licenses	38,500.00	20,000.00	-
12020172	Rice Mill/Cassava grinding License	11,000.00	-	11,000.00
12020174	Sand/Granite/Iron Rod Seller License	1,200,000.00	70,000.00	-
12020176	sewing Institute License	11,000.00	5,000.00	11,000.00
12020179	Vehicle Spare Parts License	16,500.00	-	16,500.00
12020180	Vulcanizer License	16,500.00	5,000.00	16,500.00
12020181	Welding Machine License	11,000.00	6,000.00	11,000.00
12020182	wood making /carpentry workshop	27,500.00	2,000.00	-
120204	FEES - GENERAL	10,426,000.00	1,330,000.00	9,636,000.00
12020417	Contractor Registration Fees	3,385,000.00	50,000.00	3,399,000.00
12020418	Marriage/ Divorce Fees	1,660,000.00	600,000.00	1,667,000.00

414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
12020419	Attestation Of Bachelorhood & Spinsterhood Fees	220,000.00	-	220,000.00
12020429	Plan Approval Fee	550,000.00	30,000.00	2,550,000.00
12020433	Development Levy (Other Programme)	3,400,000.00	100,000.00	-
12020434	Sanitation Fees	-	-	550,000.00
12020443	Birth & Death Registration Fees	550,000.00	50,000.00	550,000.00
12020446	Agricultural/Vertinary Services Fees	11,000.00	-	-
12020495	Certificate of Recognition Fees	650,000.00	500,000.00	700,000.00
120207	EARNINGS -GENERAL	17,630,400.00	2,240,000.00	38,830,000.00
12020702	Earnings from Laboratory Services	10,400.00	-	10,000.00
12020703	Earnings from Hire of Plants and Equipment	1,320,000.00	-	2,320,000.00
12020708	Earnings from Agricultural Produce	1,250,000.00	-	-
12020711	Earnings from Commercial Activities	4,400,000.00	650,000.00	4,500,000.00
12020736	Hire Service (Recreation Centre)	1,650,000.00	290,000.00	-
12020798	Earnings from State Transport Services	9,000,000.00	-	-
12020799	Other Earnings	-	1,300,000.00	32,000,000.00

414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>6,650,000,000.00</i>
01	FEDERATION ACCOUNT	6,600,000,000.00
011	FAAC DIRECT ALLOCATION	6,600,000,000.00
01101	FAAC DIRECT ALLOCATION	6,600,000,000.00
02	CONSOLIDATED REVENUE FUND	50,000,000.00
021	MAIN ENVELOP	50,000,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	50,000,000.00

414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Expenditure	5,909,200,000.00	2,582,603,666.38	6,654,000,000.00
010000000000	ADMINISTRATION SECTOR	1,032,930,355.00	449,443,346.49	1,091,355,857.00
011100000000	OFFICE OF THE LG CHAIRMAN	779,649,875.00	328,875,346.49	820,874,763.00
011100100100	CHAIRMAN	548,429,916.00	237,882,865.49	640,793,000.00
011100100200	VICE-CHAIRMAN	1,320,000.00	600,000.00	1,200,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	190,352,196.00	59,960,000.00	139,324,000.00
011118300100	INTERNAL AUDIT	18,762,213.00	11,273,267.00	18,762,213.00
011118400100	INFORMATION UNIT	11,638,278.00	5,944,000.00	11,648,278.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	9,147,272.00	13,215,214.00	9,147,272.00
011200000000	LOCAL GOVT COUNCIL	61,477,804.00	15,494,000.00	66,238,000.00
011200100100	OFFICE OF THE LEADER	21,050,000.00	4,100,000.00	26,050,000.00
011202100100	THE COUNCILLORS	40,427,804.00	11,394,000.00	40,188,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	10,494,000.00	4,590,000.00	22,330,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	10,494,000.00	4,590,000.00	22,330,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	181,308,676.00	100,484,000.00	181,913,094.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	181,308,676.00	100,484,000.00	181,913,094.00
020000000000	ECONOMIC SECTOR	2,946,497,709.00	1,363,545,753.68	3,159,926,207.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	646,106,815.00	24,229,124.00	372,101,731.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	646,106,815.00	24,229,124.00	372,101,731.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,696,125,613.00	1,007,844,230.68	1,779,454,395.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,696,125,613.00	1,007,844,230.68	1,779,454,395.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	10,592,191.00	5,875,322.00	17,092,191.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	10,592,191.00	5,875,322.00	17,092,191.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	593,673,090.00	325,597,077.00	991,277,890.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	593,673,090.00	325,597,077.00	991,277,890.00
050000000000	SOCIAL SECTOR	1,929,771,936.00	769,614,566.21	2,402,717,936.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	122,883,176.00	203,324,640.00	842,283,176.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	122,883,176.00	203,324,640.00	842,283,176.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	663,523,676.00	183,952,926.21	714,469,676.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	663,523,676.00	183,952,926.21	714,469,676.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	1,143,365,084.00	382,337,000.00	845,965,084.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	1,143,365,084.00	382,337,000.00	845,965,084.00

414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Personnel Expenditure	1,237,580,666.00	562,968,531.13	1,169,236,800.00
010000000000	ADMINISTRATION SECTOR	446,146,439.00	159,794,481.00	377,562,857.00
011100000000	OFFICE OF THE LG CHAIRMAN	227,930,959.00	84,734,481.00	176,636,763.00
011100100100	CHAIRMAN	1,800,000.00	822,000.00	1,644,000.00
011100100200	VICE-CHAIRMAN	1,320,000.00	600,000.00	1,200,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	190,352,196.00	59,960,000.00	139,324,000.00
011118300100	INTERNAL AUDIT	17,363,213.00	8,673,267.00	17,363,213.00
011118400100	INFORMATION UNIT	9,548,278.00	5,644,000.00	9,558,278.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	7,547,272.00	9,035,214.00	7,547,272.00
011200000000	LOCAL GOVT COUNCIL	40,427,804.00	11,394,000.00	40,188,000.00
011202100100	THE COUNCILLORS	40,427,804.00	11,394,000.00	40,188,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	7,200,000.00	960,000.00	5,880,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	7,200,000.00	960,000.00	5,880,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	170,587,676.00	62,706,000.00	154,858,094.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	170,587,676.00	62,706,000.00	154,858,094.00
020000000000	ECONOMIC SECTOR	234,363,291.00	300,687,483.92	234,603,007.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	40,602,815.00	24,049,124.00	40,841,731.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	40,602,815.00	24,049,124.00	40,841,731.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	106,595,195.00	195,473,960.92	106,595,195.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	106,595,195.00	195,473,960.92	106,595,195.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	4,692,191.00	5,245,322.00	4,692,191.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	4,692,191.00	5,245,322.00	4,692,191.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	82,473,090.00	75,919,077.00	82,473,890.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	82,473,090.00	75,919,077.00	82,473,890.00
050000000000	SOCIAL SECTOR	557,070,936.00	102,486,566.21	557,070,936.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	49,413,176.00	26,674,640.00	49,413,176.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	49,413,176.00	26,674,640.00	49,413,176.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	452,492,676.00	73,084,926.21	452,492,676.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	452,492,676.00	73,084,926.21	452,492,676.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	55,165,084.00	2,727,000.00	55,165,084.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	55,165,084.00	2,727,000.00	55,165,084.00

414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Other Recurrent Expenditure	1,859,275,334.00	1,040,439,135.25	2,006,059,200.00
010000000000	ADMINISTRATION SECTOR	236,783,916.00	216,648,865.49	273,793,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	201,718,916.00	171,140,865.49	204,238,000.00
011100100100	CHAIRMAN	196,629,916.00	164,060,865.49	199,149,000.00
011118300100	INTERNAL AUDIT	1,399,000.00	2,600,000.00	1,399,000.00
011118400100	INFORMATION UNIT	2,090,000.00	300,000.00	2,090,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	1,600,000.00	4,180,000.00	1,600,000.00
011200000000	LOCAL GOVT COUNCIL	21,050,000.00	4,100,000.00	26,050,000.00
011200100100	OFFICE OF THE LEADER	21,050,000.00	4,100,000.00	26,050,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	3,294,000.00	3,630,000.00	16,450,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	3,294,000.00	3,630,000.00	16,450,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	10,721,000.00	37,778,000.00	27,055,000.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	10,721,000.00	37,778,000.00	27,055,000.00
020000000000	ECONOMIC SECTOR	1,612,990,418.00	822,380,269.76	1,704,619,200.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	360,000.00	180,000.00	1,260,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	360,000.00	180,000.00	1,260,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,589,530,418.00	812,370,269.76	1,672,859,200.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,589,530,418.00	812,370,269.76	1,672,859,200.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	5,900,000.00	630,000.00	12,400,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	5,900,000.00	630,000.00	12,400,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	17,200,000.00	9,200,000.00	18,100,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	17,200,000.00	9,200,000.00	18,100,000.00
050000000000	SOCIAL SECTOR	9,501,000.00	1,410,000.00	27,647,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	3,470,000.00	180,000.00	12,870,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	3,470,000.00	180,000.00	12,870,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	6,031,000.00	300,000.00	5,977,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	6,031,000.00	300,000.00	5,977,000.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	-	930,000.00	8,800,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	-	930,000.00	8,800,000.00

414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget

414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	<i>Total Capital Expenditure</i>	<i>2,812,344,000.00</i>	<i>979,196,000.00</i>	<i>3,478,704,000.00</i>
010000000000	ADMINISTRATION SECTOR	350,000,000.00	73,000,000.00	440,000,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	350,000,000.00	73,000,000.00	440,000,000.00
011100100100	CHAIRMAN	350,000,000.00	73,000,000.00	440,000,000.00
020000000000	ECONOMIC SECTOR	1,099,144,000.00	240,478,000.00	1,220,704,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	605,144,000.00	-	330,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	605,144,000.00	-	330,000,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	494,000,000.00	240,478,000.00	890,704,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	494,000,000.00	240,478,000.00	890,704,000.00
050000000000	SOCIAL SECTOR	1,363,200,000.00	665,718,000.00	1,818,000,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	70,000,000.00	176,470,000.00	780,000,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	70,000,000.00	176,470,000.00	780,000,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	205,000,000.00	110,568,000.00	256,000,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	205,000,000.00	110,568,000.00	256,000,000.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	1,088,200,000.00	378,680,000.00	782,000,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	1,088,200,000.00	378,680,000.00	782,000,000.00

414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>5,909,200,000.00</u>	<u>2,582,603,666.38</u>	<u>6,654,000,000.00</u>
21	<u>PERSONNEL COST</u>	<u>1,237,580,666.00</u>	<u>562,968,531.13</u>	<u>1,169,236,800.00</u>
2101	<u>SALARY</u>	<u>1,104,859,226.00</u>	<u>401,233,267.21</u>	<u>1,035,280,560.00</u>
210101	<u>SALARIES AND WAGES</u>	<u>1,104,859,226.00</u>	<u>401,233,267.21</u>	<u>1,035,280,560.00</u>
21010101	SALARY	1,101,739,226.00	399,811,267.21	1,032,436,560.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	3,120,000.00	1,422,000.00	2,844,000.00
2102	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	<u>132,721,440.00</u>	<u>161,735,263.92</u>	<u>133,956,240.00</u>
210201	<u>ALLOWANCES</u>	<u>132,721,440.00</u>	<u>161,735,263.92</u>	<u>133,956,240.00</u>
21020122	Furniture Allowance	35,580,000.00	-	36,804,000.00
21020126	Other Allowances	97,141,440.00	161,735,263.92	97,152,240.00
22	<u>OTHER RECURRENT COSTS</u>	<u>1,859,275,334.00</u>	<u>1,040,439,135.25</u>	<u>2,006,059,200.00</u>
2202	<u>OVERHEAD COST</u>	<u>284,244,916.00</u>	<u>235,268,865.49</u>	<u>350,300,000.00</u>
220201	<u>TRAVEL & TRANSPORT - GENERAL</u>	<u>41,468,000.00</u>	<u>31,820,000.00</u>	<u>43,362,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	40,768,000.00	31,700,000.00	40,162,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	700,000.00	120,000.00	3,200,000.00
220202	<u>UTILITIES - GENERAL</u>	<u>1,043,000.00</u>	<u>200,000.00</u>	<u>2,843,000.00</u>
22020201	ELECTRICITY CHARGES	943,000.00	200,000.00	2,743,000.00
22020205	WATER RATES	100,000.00	-	100,000.00
220203	<u>MATERIALS & SUPPLIES - GENERAL</u>	<u>7,599,000.00</u>	<u>7,708,000.00</u>	<u>15,039,000.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,750,000.00	7,678,000.00	14,400,000.00
22020303	NEWSPAPERS	340,000.00	30,000.00	340,000.00
22020304	MAGAZINES & PERIODICALS	259,000.00	-	299,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	250,000.00	-	-
220204	<u>MAINTENANCE SERVICES - GENERAL</u>	<u>11,790,000.00</u>	<u>3,260,000.00</u>	<u>34,600,000.00</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,990,000.00	2,500,000.00	21,390,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,300,000.00	580,000.00	4,150,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,500,000.00	180,000.00	2,500,000.00
22020406	OTHER MAINTENANCE SERVICES	-	-	760,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	-	-	2,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	-	-	1,100,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	-	-	1,700,000.00
22020413	MINOR ROAD MAINTENANCE	-	-	1,000,000.00
220205	<u>TRAINING - GENERAL</u>	<u>12,735,000.00</u>	<u>9,520,000.00</u>	<u>21,695,000.00</u>
22020501	LOCAL TRAINING	12,735,000.00	9,520,000.00	21,695,000.00
220206	<u>OTHER SERVICES - GENERAL</u>	<u>43,180,000.00</u>	<u>67,080,000.00</u>	<u>91,880,000.00</u>
22020601	SECURITY SERVICES	15,000,000.00	7,000,000.00	28,000,000.00
22020602	OFFICE RENT	430,000.00	80,000.00	3,430,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	27,300,000.00	60,000,000.00	60,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	450,000.00	-	450,000.00
220207	<u>CONSULTING & PROFESSIONAL SERVICES - GENERAL</u>	<u>8,000,000.00</u>	<u>-</u>	<u>4,000,000.00</u>
22020701	FINANCIAL CONSULTING	8,000,000.00	-	4,000,000.00
220208	<u>FUEL & LUBRICANTS - GENERAL</u>	<u>21,920,000.00</u>	<u>10,161,900.00</u>	<u>15,170,000.00</u>
22020801	MOTOR VEHICLE FUEL COST	15,860,000.00	9,741,900.00	9,410,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	200,000.00	-	200,000.00
22020803	PLANT / GENERATOR FUEL COST	5,860,000.00	420,000.00	5,560,000.00
220209	<u>FINANCIAL CHARGES - GENERAL</u>	<u>5,240,000.00</u>	<u>3,471,965.49</u>	<u>7,344,000.00</u>
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,240,000.00	3,471,965.49	7,344,000.00
220210	<u>MISCELLANEOUS EXPENSES GENERAL</u>	<u>131,269,916.00</u>	<u>102,047,000.00</u>	<u>114,367,000.00</u>
22021001	REFRESHMENT & MEALS	63,038,916.00	101,707,000.00	55,200,000.00

414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
22021002	HONORARIUM & SITTING ALLOWANCE	4,000,000.00	-	4,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,300,000.00	60,000.00	1,300,000.00
22021004	MEDICAL EXPENSES-LOCAL	10,300,000.00	-	7,250,000.00
22021007	WELFARE PACKAGES	26,900,000.00	120,000.00	22,900,000.00
22021016	Servicom	300,000.00	-	300,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	25,431,000.00	160,000.00	23,417,000.00
2207	TRANSFERS-PAYMENT	1,575,030,418.00	805,170,269.76	1,655,759,200.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	1,575,030,418.00	805,170,269.76	1,655,759,200.00
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	1,575,030,418.00	805,170,269.76	1,655,759,200.00
23	Capital Expenditure	2,812,344,000.00	979,196,000.00	3,478,704,000.00
2301	FIXED ASSETS PURCHASED	1,049,344,000.00	146,680,000.00	449,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,049,344,000.00	146,680,000.00	449,000,000.00
23010104	PURCHASE MOTOR CYCLES	4,200,000.00	-	2,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	150,000,000.00	22,680,000.00	160,000,000.00
23010106	PURCHASE OF VANS	10,000,000.00	35,000,000.00	10,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	70,000,000.00	-	60,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	-	-	7,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	50,000,000.00	51,000,000.00	40,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	20,000,000.00	-	10,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	655,144,000.00	38,000,000.00	60,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	90,000,000.00	-	100,000,000.00
2302	CONSTRUCTION / PROVISION	755,000,000.00	240,478,000.00	2,550,376,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	755,000,000.00	240,478,000.00	2,550,376,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	200,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	50,000,000.00	27,700,000.00	145,376,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	96,000,000.00	-	200,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	100,000,000.00	-	-
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	5,000,000.00	-	30,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	294,000,000.00	212,778,000.00	909,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	120,000,000.00	-	1,026,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70,000,000.00	-	20,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	20,000,000.00	-	20,000,000.00
2303	REHABILITATION / REPAIRS	728,000,000.00	330,000,000.00	199,328,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	728,000,000.00	330,000,000.00	199,328,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	80,000,000.00	-	99,328,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	648,000,000.00	330,000,000.00	100,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	50,000,000.00	26,000,000.00	50,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	50,000,000.00	26,000,000.00	50,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	50,000,000.00	26,000,000.00	50,000,000.00
2305	OTHER CAPITAL PROJECTS	230,000,000.00	236,038,000.00	230,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	230,000,000.00	236,038,000.00	230,000,000.00
23050101	RESEARCH AND DEVELOPMENT	180,000,000.00	177,220,000.00	130,000,000.00
23050103	MONITORING AND EVALUATION	50,000,000.00	58,818,000.00	100,000,000.00

414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Expenditure	5,909,200,000.00	2,582,603,666.38	6,654,000,000.00
701	GENERAL PUBLIC SERVICES	1,704,660,896.00	979,360,771.30	1,347,454,693.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,297,913,833.00	792,017,446.33	958,795,408.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,157,227,720.00	577,656,865.49	815,511,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	140,686,113.00	214,360,580.84	143,284,408.00
7013	GENERAL SERVICES	406,747,063.00	187,343,324.97	388,659,285.00
70131	GENERAL PERSONNEL SERVICES	181,308,676.00	100,484,000.00	181,913,094.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	10,592,191.00	5,875,322.00	17,092,191.00
70133	OTHER GENERAL SERVICES	214,846,196.00	80,984,002.97	189,654,000.00
703	PUBLIC ORDER AND SAFETY	160,000,000.00	-	150,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	160,000,000.00	-	150,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	160,000,000.00	-	150,000,000.00
704	ECONOMIC AFFAIRS	1,039,779,905.00	322,126,201.00	1,091,675,621.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	-	-	10,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	-	-	10,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	646,106,815.00	24,229,124.00	372,101,731.00
70421	AGRICULTURE	646,106,815.00	24,229,124.00	372,101,731.00
7045	TRANSPORT	393,673,090.00	297,897,077.00	709,573,890.00
70451	ROAD TRANSPORT	393,673,090.00	297,897,077.00	709,573,890.00
705	ENVIRONMENTAL PROTECTION	50,600,000.00	26,210,000.00	50,420,000.00
7051	WASTE MANAGEMENT	50,000,000.00	26,000,000.00	50,000,000.00
70511	WASTE MANAGEMENT	50,000,000.00	26,000,000.00	50,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	600,000.00	210,000.00	420,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	600,000.00	210,000.00	420,000.00
706	HOUSING AND COMMUNITY AMMENITIES	434,512,356.00	44,572,214.00	756,816,356.00
7061	HOUSING DEVELOPMENT	146,000,000.00	-	400,000,000.00
70611	HOUSING DEVELOPMENT	146,000,000.00	-	400,000,000.00
7062	COMMUNITY DEVELOPMENT	59,147,272.00	40,915,214.00	161,523,272.00
70621	COMMUNITY DEVELOPMENT	59,147,272.00	40,915,214.00	161,523,272.00
7063	WATER SUPPLY	159,365,084.00	3,657,000.00	175,293,084.00
70631	WATER SUPPLY	159,365,084.00	3,657,000.00	175,293,084.00
7064	STREET LIGHTING	70,000,000.00	-	20,000,000.00
70641	STREET LIGHTING	70,000,000.00	-	20,000,000.00
707	HEALTH	669,403,676.00	186,892,926.21	720,349,676.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	20,000,000.00	-	20,000,000.00
70711	PHARMACEUTICAL PRODUCTS	20,000,000.00	-	20,000,000.00
7074	PUBLIC HEALTH SERVICES	196,911,000.00	113,808,000.00	247,857,000.00
70741	PUBLIC HEALTH SERVICES	196,911,000.00	113,808,000.00	247,857,000.00
7076	HEALTH N.E.C.	452,492,676.00	73,084,926.21	452,492,676.00
70761	HEALTH N.E.C.	452,492,676.00	73,084,926.21	452,492,676.00
708	RECREATION, CULTURE AND RELIGION	50,110,278.00	24,100,000.00	47,960,278.00
7081	RECREATIONAL AND SPORTING SERVICES	6,000,000.00	3,000,000.00	6,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	6,000,000.00	3,000,000.00	6,000,000.00
7082	CULTURAL SERVICES	31,752,000.00	14,796,000.00	29,592,000.00
70821	CULTURAL SERVICES	31,752,000.00	14,796,000.00	29,592,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	12,358,278.00	6,304,000.00	12,368,278.00
70831	BROADCASTING AND PUBLISHING SERVICES	12,358,278.00	6,304,000.00	12,368,278.00
709	EDUCATION	1,274,923,324.00	786,812,183.75	2,009,323,376.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,226,923,324.00	762,812,183.75	1,961,323,376.00

414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
70912	PRIMARY EDUCATION	1,226,923,324.00	762,812,183.75	1,961,323,376.00
7094	TERTIARY EDUCATION	48,000,000.00	24,000,000.00	48,000,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	48,000,000.00	24,000,000.00	48,000,000.00
710	SOCIAL PROTECTION	525,209,565.00	212,529,370.12	480,000,000.00
7102	OLD AGE	345,209,565.00	174,529,370.12	400,000,000.00
71021	OLD AGE	345,209,565.00	174,529,370.12	400,000,000.00
7109	SOCIAL PROTECTION N.E.C.	180,000,000.00	38,000,000.00	80,000,000.00
71091	SOCIAL PROTECTION N.E.C.	180,000,000.00	38,000,000.00	80,000,000.00

414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>1,237,580,666.00</i>	<i>562,968,531.13</i>	<i>1,169,236,800.00</i>
701	GENERAL PUBLIC SERVICES	540,338,275.00	345,834,549.92	471,744,693.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	167,506,212.00	216,963,227.92	166,990,408.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	43,547,804.00	12,816,000.00	43,032,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	123,958,408.00	204,147,227.92	123,958,408.00
7013	GENERAL SERVICES	372,832,063.00	128,871,322.00	304,754,285.00
70131	GENERAL PERSONNEL SERVICES	170,587,676.00	62,706,000.00	154,858,094.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	4,692,191.00	5,245,322.00	4,692,191.00
70133	OTHER GENERAL SERVICES	197,552,196.00	60,920,000.00	145,204,000.00
704	ECONOMIC AFFAIRS	123,075,905.00	99,968,201.00	123,315,621.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	40,602,815.00	24,049,124.00	40,841,731.00
70421	AGRICULTURE	40,602,815.00	24,049,124.00	40,841,731.00
7045	TRANSPORT	82,473,090.00	75,919,077.00	82,473,890.00
70451	ROAD TRANSPORT	82,473,090.00	75,919,077.00	82,473,890.00
706	HOUSING AND COMMUNITY AMMENITIES	62,712,356.00	11,762,214.00	62,712,356.00
7062	COMMUNITY DEVELOPMENT	7,547,272.00	9,035,214.00	7,547,272.00
70621	COMMUNITY DEVELOPMENT	7,547,272.00	9,035,214.00	7,547,272.00
7063	WATER SUPPLY	55,165,084.00	2,727,000.00	55,165,084.00
70631	WATER SUPPLY	55,165,084.00	2,727,000.00	55,165,084.00
707	HEALTH	452,492,676.00	73,084,926.21	452,492,676.00
7076	HEALTH N.E.C.	452,492,676.00	73,084,926.21	452,492,676.00
70761	HEALTH N.E.C.	452,492,676.00	73,084,926.21	452,492,676.00
708	RECREATION, CULTURE AND RELIGION	9,548,278.00	5,644,000.00	9,558,278.00
7083	BROADCASTING AND PUBLISHING SERVICES	9,548,278.00	5,644,000.00	9,558,278.00
70831	BROADCASTING AND PUBLISHING SERVICES	9,548,278.00	5,644,000.00	9,558,278.00
709	EDUCATION	49,413,176.00	26,674,640.00	49,413,176.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	49,413,176.00	26,674,640.00	49,413,176.00
70912	PRIMARY EDUCATION	49,413,176.00	26,674,640.00	49,413,176.00

414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget

414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Other Recurrent Expenditure	1,859,275,334.00	1,040,439,135.25	2,006,059,200.00
701	GENERAL PUBLIC SERVICES	286,322,621.00	245,846,221.38	345,710,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	252,407,621.00	187,374,218.41	261,805,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	235,679,916.00	177,160,865.49	242,479,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	16,727,705.00	10,213,352.92	19,326,000.00
7013	GENERAL SERVICES	33,915,000.00	58,472,002.97	83,905,000.00
70131	GENERAL PERSONNEL SERVICES	10,721,000.00	37,778,000.00	27,055,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	5,900,000.00	630,000.00	12,400,000.00
70133	OTHER GENERAL SERVICES	17,294,000.00	20,064,002.97	44,450,000.00
704	ECONOMIC AFFAIRS	17,560,000.00	9,380,000.00	19,360,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	360,000.00	180,000.00	1,260,000.00
70421	AGRICULTURE	360,000.00	180,000.00	1,260,000.00
7045	TRANSPORT	17,200,000.00	9,200,000.00	18,100,000.00
70451	ROAD TRANSPORT	17,200,000.00	9,200,000.00	18,100,000.00
705	ENVIRONMENTAL PROTECTION	600,000.00	210,000.00	420,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	600,000.00	210,000.00	420,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	600,000.00	210,000.00	420,000.00
706	HOUSING AND COMMUNITY AMMENITIES	1,600,000.00	5,110,000.00	10,400,000.00
7062	COMMUNITY DEVELOPMENT	1,600,000.00	4,180,000.00	1,600,000.00
70621	COMMUNITY DEVELOPMENT	1,600,000.00	4,180,000.00	1,600,000.00
7063	WATER SUPPLY	-	930,000.00	8,800,000.00
70631	WATER SUPPLY	-	930,000.00	8,800,000.00
707	HEALTH	11,911,000.00	3,240,000.00	11,857,000.00
7074	PUBLIC HEALTH SERVICES	11,911,000.00	3,240,000.00	11,857,000.00
70741	PUBLIC HEALTH SERVICES	11,911,000.00	3,240,000.00	11,857,000.00
708	RECREATION, CULTURE AND RELIGION	40,562,000.00	18,456,000.00	38,402,000.00
7081	RECREATIONAL AND SPORTING SERVICES	6,000,000.00	3,000,000.00	6,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	6,000,000.00	3,000,000.00	6,000,000.00
7082	CULTURAL SERVICES	31,752,000.00	14,796,000.00	29,592,000.00
70821	CULTURAL SERVICES	31,752,000.00	14,796,000.00	29,592,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	2,810,000.00	660,000.00	2,810,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	2,810,000.00	660,000.00	2,810,000.00
709	EDUCATION	1,155,510,148.00	583,667,543.75	1,179,910,200.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,107,510,148.00	559,667,543.75	1,131,910,200.00
70912	PRIMARY EDUCATION	1,107,510,148.00	559,667,543.75	1,131,910,200.00
7094	TERTIARY EDUCATION	48,000,000.00	24,000,000.00	48,000,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	48,000,000.00	24,000,000.00	48,000,000.00
710	SOCIAL PROTECTION	345,209,565.00	174,529,370.12	400,000,000.00
7102	OLD AGE	345,209,565.00	174,529,370.12	400,000,000.00
71021	OLD AGE	345,209,565.00	174,529,370.12	400,000,000.00

414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Capital Expenditure	2,812,344,000.00	979,196,000.00	3,478,704,000.00
701	GENERAL PUBLIC SERVICES	878,000,000.00	387,680,000.00	530,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	878,000,000.00	387,680,000.00	530,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	878,000,000.00	387,680,000.00	530,000,000.00
703	PUBLIC ORDER AND SAFETY	160,000,000.00	-	150,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	160,000,000.00	-	150,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	160,000,000.00	-	150,000,000.00
704	ECONOMIC AFFAIRS	899,144,000.00	212,778,000.00	949,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	-	-	10,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	-	-	10,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	605,144,000.00	-	330,000,000.00
70421	AGRICULTURE	605,144,000.00	-	330,000,000.00
7045	TRANSPORT	294,000,000.00	212,778,000.00	609,000,000.00
70451	ROAD TRANSPORT	294,000,000.00	212,778,000.00	609,000,000.00
705	ENVIRONMENTAL PROTECTION	50,000,000.00	26,000,000.00	50,000,000.00
7051	WASTE MANAGEMENT	50,000,000.00	26,000,000.00	50,000,000.00
70511	WASTE MANAGEMENT	50,000,000.00	26,000,000.00	50,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	370,200,000.00	27,700,000.00	683,704,000.00
7061	HOUSING DEVELOPMENT	146,000,000.00	-	400,000,000.00
70611	HOUSING DEVELOPMENT	146,000,000.00	-	400,000,000.00
7062	COMMUNITY DEVELOPMENT	50,000,000.00	27,700,000.00	152,376,000.00
70621	COMMUNITY DEVELOPMENT	50,000,000.00	27,700,000.00	152,376,000.00
7063	WATER SUPPLY	104,200,000.00	-	111,328,000.00
70631	WATER SUPPLY	104,200,000.00	-	111,328,000.00
7064	STREET LIGHTING	70,000,000.00	-	20,000,000.00
70641	STREET LIGHTING	70,000,000.00	-	20,000,000.00
707	HEALTH	205,000,000.00	110,568,000.00	256,000,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	20,000,000.00	-	20,000,000.00
70711	PHARMACEUTICAL PRODUCTS	20,000,000.00	-	20,000,000.00
7074	PUBLIC HEALTH SERVICES	185,000,000.00	110,568,000.00	236,000,000.00
70741	PUBLIC HEALTH SERVICES	185,000,000.00	110,568,000.00	236,000,000.00
709	EDUCATION	70,000,000.00	176,470,000.00	780,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	70,000,000.00	176,470,000.00	780,000,000.00
70912	PRIMARY EDUCATION	70,000,000.00	176,470,000.00	780,000,000.00
710	SOCIAL PROTECTION	180,000,000.00	38,000,000.00	80,000,000.00
7109	SOCIAL PROTECTION N.E.C.	180,000,000.00	38,000,000.00	80,000,000.00
71091	SOCIAL PROTECTION N.E.C.	180,000,000.00	38,000,000.00	80,000,000.00

414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026 Budget: Total Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
414	Enugu	5,909,200,000.00	2,582,603,666.38	6,654,000,000.00
4142	Enugu North	5,909,200,000.00	2,582,603,666.38	6,654,000,000.00
414209	IGBO EZE SOUTH	5,909,200,000.00	2,582,603,666.38	6,654,000,000.00
41420921	LG Wide	5,909,200,000.00	2,582,603,666.38	6,654,000,000.00

414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
414	Enugu	1,237,580,666.00	562,968,531.13	1,169,236,800.00
4142	Enugu North	1,237,580,666.00	562,968,531.13	1,169,236,800.00
414209	IGBO EZE SOUTH	1,237,580,666.00	562,968,531.13	1,169,236,800.00
41420921	LG Wide	1,237,580,666.00	562,968,531.13	1,169,236,800.00

414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
414	Enugu	1,859,275,334.00	1,040,439,135.25	2,006,059,200.00
4142	Enugu North	1,859,275,334.00	1,040,439,135.25	2,006,059,200.00
414209	IGBO EZE SOUTH	1,859,275,334.00	1,040,439,135.25	2,006,059,200.00
41420921	LG Wide	1,859,275,334.00	1,040,439,135.25	2,006,059,200.00

414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026 Budget: Capital Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
414	Enugu	2,812,344,000.00	979,196,000.00	3,478,704,000.00
4142	Enugu North	2,812,344,000.00	979,196,000.00	3,478,704,000.00
414209	IGBO EZE SOUTH	2,812,344,000.00	979,196,000.00	3,478,704,000.00
41420921	LG Wide	2,812,344,000.00	979,196,000.00	3,478,704,000.00

414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Expenditure	5,909,200,000.00	2,582,603,666.38	6,654,000,000.00
01	Agriculture	646,106,815.00	24,229,124.00	372,101,731.00
0101	Effective governance of the Agriculture Sector	40,962,815.00	24,229,124.00	42,101,731.00
010102	Agriculture sector coordination mechanisms	40,962,815.00	24,229,124.00	42,101,731.00
0103	Enhancement of food production and productivity	605,144,000.00	-	330,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	605,144,000.00	-	330,000,000.00
02	Societal Re-orientation	2,090,000.00	300,000.00	2,090,000.00
0210	Societal Re-orientation - General	2,090,000.00	300,000.00	2,090,000.00
021001	Societal Re-orientation - General	2,090,000.00	300,000.00	2,090,000.00
04	Health	663,523,676.00	183,952,926.21	714,469,676.00
0401	Effective governance of the health system	458,523,676.00	73,384,926.21	458,469,676.00
040103	Health sector coordination mechanisms	458,523,676.00	73,384,926.21	458,469,676.00
0402	Community engagement and participation in health	5,000,000.00	750,000.00	20,000,000.00
040201	Community interventions	5,000,000.00	750,000.00	20,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	20,000,000.00	-	20,000,000.00
040302	Child health	20,000,000.00	-	20,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	150,000,000.00	58,818,000.00	196,000,000.00
040501	Functional health facilities	150,000,000.00	58,818,000.00	196,000,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health comm	30,000,000.00	51,000,000.00	20,000,000.00
040601	Sustainable drug supply	30,000,000.00	51,000,000.00	20,000,000.00
05	Education	122,883,176.00	203,324,640.00	842,283,176.00
0501	Effective governance of the education system	52,883,176.00	26,854,640.00	62,283,176.00
050103	Education sector coordination mechanisms	52,883,176.00	26,854,640.00	62,283,176.00
0504	Improved quality of teaching and learning outcomes	40,000,000.00	176,470,000.00	40,000,000.00
050403	Teaching and non-teaching staff capacity building	40,000,000.00	-	40,000,000.00
050405	Teachers' recruitment and deployment	-	176,470,000.00	-
0505	Adequate infrastructure at all levels	25,000,000.00	-	720,000,000.00
050501	Schools' infrastructure construction and rehabilitation	25,000,000.00	-	720,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	5,000,000.00	-	20,000,000.00
051001	Education Not Elsewhere Classified	5,000,000.00	-	20,000,000.00
06	Housing and Urban Development	9,147,272.00	13,215,214.00	9,147,272.00
0610	Housing and Urban Development - General	9,147,272.00	13,215,214.00	9,147,272.00
061001	Housing and Urban Development - General	9,147,272.00	13,215,214.00	9,147,272.00
09	Environmental Improvement	50,000,000.00	26,000,000.00	50,000,000.00
0910	Environmental Improvement - General	50,000,000.00	26,000,000.00	50,000,000.00
091001	Environmental Improvement - General	50,000,000.00	26,000,000.00	50,000,000.00
10	Water Resources and Rural Development	1,173,365,084.00	356,337,000.00	895,293,084.00
1010	Water Resources and Rural Deve - General	1,173,365,084.00	356,337,000.00	895,293,084.00
101001	Water Resources and Rural Deve - General	1,173,365,084.00	356,337,000.00	895,293,084.00
11	Information Communication and Technology	9,548,278.00	5,644,000.00	9,558,278.00
1110	Information Communication and Technology - General	9,548,278.00	5,644,000.00	9,558,278.00
111001	Information Communication and Technology - General	9,548,278.00	5,644,000.00	9,558,278.00
12	Growing the Private Sector	-	-	10,000,000.00
1210	Growing the Private Sector - General	-	-	10,000,000.00
121001	Growing the Private Sector - General	-	-	10,000,000.00
13	Reform of Government and Governance	2,718,862,609.00	1,444,003,685.17	2,867,106,893.00
1310	Reform of Government and Governance - General	2,718,862,609.00	1,444,003,685.17	2,867,106,893.00
131001	Reform of Government and Governance - General	2,718,862,609.00	1,444,003,685.17	2,867,106,893.00
14	Power	120,000,000.00	27,700,000.00	172,376,000.00

414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
1410	Power - General	120,000,000.00	27,700,000.00	172,376,000.00
141001	Power - General	120,000,000.00	27,700,000.00	172,376,000.00
17	Road	393,673,090.00	297,897,077.00	709,573,890.00
1710	Road - General	393,673,090.00	297,897,077.00	709,573,890.00
171001	Road - General	393,673,090.00	297,897,077.00	709,573,890.00

414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Personnel Expenditure	1,237,580,666.00	562,968,531.13	1,169,236,800.00
01	Agriculture	40,602,815.00	24,049,124.00	40,841,731.00
0101	Effective governance of the Agriculture Sector	40,602,815.00	24,049,124.00	40,841,731.00
010102	Agriculture sector coordination mechanisms	40,602,815.00	24,049,124.00	40,841,731.00
04	Health	452,492,676.00	73,084,926.21	452,492,676.00
0401	Effective governance of the health system	452,492,676.00	73,084,926.21	452,492,676.00
040103	Health sector coordination mechanisms	452,492,676.00	73,084,926.21	452,492,676.00
05	Education	49,413,176.00	26,674,640.00	49,413,176.00
0501	Effective governance of the education system	49,413,176.00	26,674,640.00	49,413,176.00
050103	Education sector coordination mechanisms	49,413,176.00	26,674,640.00	49,413,176.00
06	Housing and Urban Development	7,547,272.00	9,035,214.00	7,547,272.00
0610	Housing and Urban Development - General	7,547,272.00	9,035,214.00	7,547,272.00
061001	Housing and Urban Development - General	7,547,272.00	9,035,214.00	7,547,272.00
10	Water Resources and Rural Development	55,165,084.00	2,727,000.00	55,165,084.00
1010	Water Resources and Rural Deve - General	55,165,084.00	2,727,000.00	55,165,084.00
101001	Water Resources and Rural Deve - General	55,165,084.00	2,727,000.00	55,165,084.00
11	Information Communication and Technology	9,548,278.00	5,644,000.00	9,558,278.00
1110	Information Communication and Technology - General	9,548,278.00	5,644,000.00	9,558,278.00
111001	Information Communication and Technology - General	9,548,278.00	5,644,000.00	9,558,278.00
13	Reform of Government and Governance	540,338,275.00	345,834,549.92	471,744,693.00
1310	Reform of Government and Governance - General	540,338,275.00	345,834,549.92	471,744,693.00
131001	Reform of Government and Governance - General	540,338,275.00	345,834,549.92	471,744,693.00
17	Road	82,473,090.00	75,919,077.00	82,473,890.00
1710	Road - General	82,473,090.00	75,919,077.00	82,473,890.00
171001	Road - General	82,473,090.00	75,919,077.00	82,473,890.00

414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget

414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Other Recurrent Expenditure	1,859,275,334.00	1,040,439,135.25	2,006,059,200.00
01	Agriculture	360,000.00	180,000.00	1,260,000.00
0101	Effective governance of the Agriculture Sector	360,000.00	180,000.00	1,260,000.00
010102	Agriculture sector coordination mechanisms	360,000.00	180,000.00	1,260,000.00
02	Societal Re-orientation	2,090,000.00	300,000.00	2,090,000.00
0210	Societal Re-orientation - General	2,090,000.00	300,000.00	2,090,000.00
021001	Societal Re-orientation - General	2,090,000.00	300,000.00	2,090,000.00
04	Health	6,031,000.00	300,000.00	5,977,000.00
0401	Effective governance of the health system	6,031,000.00	300,000.00	5,977,000.00
040103	Health sector coordination mechanisms	6,031,000.00	300,000.00	5,977,000.00
05	Education	3,470,000.00	180,000.00	12,870,000.00
0501	Effective governance of the education system	3,470,000.00	180,000.00	12,870,000.00
050103	Education sector coordination mechanisms	3,470,000.00	180,000.00	12,870,000.00
06	Housing and Urban Development	1,600,000.00	4,180,000.00	1,600,000.00
0610	Housing and Urban Development - General	1,600,000.00	4,180,000.00	1,600,000.00
061001	Housing and Urban Development - General	1,600,000.00	4,180,000.00	1,600,000.00
10	Water Resources and Rural Development	-	930,000.00	8,800,000.00
1010	Water Resources and Rural Deve - General	-	930,000.00	8,800,000.00
101001	Water Resources and Rural Deve - General	-	930,000.00	8,800,000.00
13	Reform of Government and Governance	1,828,524,334.00	1,025,169,135.25	1,955,362,200.00
1310	Reform of Government and Governance - General	1,828,524,334.00	1,025,169,135.25	1,955,362,200.00
131001	Reform of Government and Governance - General	1,828,524,334.00	1,025,169,135.25	1,955,362,200.00
17	Road	17,200,000.00	9,200,000.00	18,100,000.00
1710	Road - General	17,200,000.00	9,200,000.00	18,100,000.00
171001	Road - General	17,200,000.00	9,200,000.00	18,100,000.00

414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Capital Expenditure	2,812,344,000.00	979,196,000.00	3,478,704,000.00
01	Agriculture	605,144,000.00	-	330,000,000.00
0103	Enhancement of food production and productivity	605,144,000.00	-	330,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	605,144,000.00	-	330,000,000.00
04	Health	205,000,000.00	110,568,000.00	256,000,000.00
0402	Community engagement and participation in health	5,000,000.00	750,000.00	20,000,000.00
040201	Community interventions	5,000,000.00	750,000.00	20,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	20,000,000.00	-	20,000,000.00
040302	Child health	20,000,000.00	-	20,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	150,000,000.00	58,818,000.00	196,000,000.00
040501	Functional health facilities	150,000,000.00	58,818,000.00	196,000,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health comm	30,000,000.00	51,000,000.00	20,000,000.00
040601	Sustainable drug supply	30,000,000.00	51,000,000.00	20,000,000.00
05	Education	70,000,000.00	176,470,000.00	780,000,000.00
0504	Improved quality of teaching and learning outcomes	40,000,000.00	176,470,000.00	40,000,000.00
050403	Teaching and non-teaching staff capacity building	40,000,000.00	-	40,000,000.00
050405	Teachers' recruitment and deployment	-	176,470,000.00	-
0505	Adequate infrastructure at all levels	25,000,000.00	-	720,000,000.00
050501	Schools' infrastructure construction and rehabilitation	25,000,000.00	-	720,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	5,000,000.00	-	20,000,000.00
051001	Education Not Elsewhere Classified	5,000,000.00	-	20,000,000.00
09	Environmental Improvement	50,000,000.00	26,000,000.00	50,000,000.00
0910	Environmental Improvement - General	50,000,000.00	26,000,000.00	50,000,000.00
091001	Environmental Improvement - General	50,000,000.00	26,000,000.00	50,000,000.00
10	Water Resources and Rural Development	1,118,200,000.00	352,680,000.00	831,328,000.00
1010	Water Resources and Rural Deve - General	1,118,200,000.00	352,680,000.00	831,328,000.00
101001	Water Resources and Rural Deve - General	1,118,200,000.00	352,680,000.00	831,328,000.00
12	Growing the Private Sector	-	-	10,000,000.00
1210	Growing the Private Sector - General	-	-	10,000,000.00
121001	Growing the Private Sector - General	-	-	10,000,000.00
13	Reform of Government and Governance	350,000,000.00	73,000,000.00	440,000,000.00
1310	Reform of Government and Governance - General	350,000,000.00	73,000,000.00	440,000,000.00
131001	Reform of Government and Governance - General	350,000,000.00	73,000,000.00	440,000,000.00
14	Power	120,000,000.00	27,700,000.00	172,376,000.00
1410	Power - General	120,000,000.00	27,700,000.00	172,376,000.00
141001	Power - General	120,000,000.00	27,700,000.00	172,376,000.00
17	Road	294,000,000.00	212,778,000.00	609,000,000.00
1710	Road - General	294,000,000.00	212,778,000.00	609,000,000.00
171001	Road - General	294,000,000.00	212,778,000.00	609,000,000.00

414209 - IGBO EZE SOUTH Local Government, Enugu State - 2026
Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
Total Capital Expenditure						2,812,344,000.00	979,196,000.00	3,478,704,000.00
Refurbishing of 2 hilux security bus	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010106 - PURCHASE OF VANS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41420921 - LG Wide	30,000,000.00	25,000,000.00	10,000,000.00
Provision of security logistics, uniforms and kits	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41420921 - LG Wide	90,000,000.00	-	100,000,000.00
clearing of forest /bush combing to reduce the activities of bandits in the community	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41420921 - LG Wide	70,000,000.00	-	50,000,000.00
construction of legislative building	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41420921 - LG Wide	-	-	100,000,000.00
construction of judiciary building	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41420921 - LG Wide	-	-	100,000,000.00
purchase of rice for distribution to the less privileged during festive periods	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	41420921 - LG Wide	50,000,000.00	38,000,000.00	30,000,000.00
establishment of skill acquisition center in the LGA	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	41420921 - LG Wide	100,000,000.00	-	-
Empowering of our youths in different skills	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	41420921 - LG Wide	30,000,000.00	-	50,000,000.00
Purchase of 3000 bags of fertilizer to support 1000 farmers in the LGA	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41420921 - LG Wide	5,144,000.00	-	30,000,000.00
Provision /surveying of 200 hectares of land per a ward for the establishment of farm Estate	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41420921 - LG Wide	600,000,000.00	-	-
construction of access road and perimeter fencing of farm Estates	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020114 - CONSTRUCTION / PROVISION OF ROADS	70421 - AGRICULTURE	41420921 - LG Wide	-	-	300,000,000.00
Renovation of old Borehole at council premises/Drilling of boreholes in deserving communities in igbo eze south	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS & HOUSING	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	41420921 - LG Wide	80,000,000.00	-	99,328,000.00
construction /expansion of Onie Igbo eze and Ibagwa Nkwio and timber shade market.	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	70611 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	41420921 - LG Wide	-	-	10,000,000.00
provision/Installation of solar street lights to the communities in igbo eze south	14 - Power	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70641 - STREET LIGHTING	41420921 - LG Wide	70,000,000.00	-	20,000,000.00
Provision of 200 unit mixed KVA transformer and purchase of accessories for serving 250 KVA transformer for rural electrification	14 - Power	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	41420921 - LG Wide	30,000,000.00	27,700,000.00	100,000,000.00
Extention and completion of electricity to some villages in Igbo eze south	14 - Power	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70621 - COMMUNITY DEVELOPMENT	41420921 - LG Wide	20,000,000.00	-	45,376,000.00
Provision Of Gen plant in the sacetraltte head quarters	14 - Power	023400100100 - DEPARTMENT OF WORKS & HOUSING	23010119 - PURCHASE OF POWER GENERATING SET	70621 - COMMUNITY DEVELOPMENT	41420921 - LG Wide	-	-	7,000,000.00
Rehabilitation of all rural road in igbo eze south,and construction of 2km road asphalt work	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41420921 - LG Wide	135,000,000.00	203,778,000.00	150,000,000.00
construction of Eketek road with Drainage App. About 3.7km	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41420921 - LG Wide	-	-	150,000,000.00
Contribution to road project	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41420921 - LG Wide	-	9,000,000.00	9,000,000.00
Pave all the roads leading to farm Estate, all smart schools and type 11 Primary Health centre across the 16 wards in igbo Eze	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41420921 - LG Wide	159,000,000.00	-	300,000,000.00
Special intervention in School equip	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70912 - PRIMARY EDUCATION	41420921 - LG Wide	20,000,000.00	-	10,000,000.00
perimeter fencing of smart schools,	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70912 - PRIMARY EDUCATION	41420921 - LG Wide	-	-	680,000,000.00
Employment of qualified Teachers	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	41420921 - LG Wide	-	176,470,000.00	-
Training and retraining of staff	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	41420921 - LG Wide	40,000,000.00	-	40,000,000.00
construction of stadium	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70912 - PRIMARY EDUCATION	41420921 - LG Wide	5,000,000.00	-	30,000,000.00
bursery award /education grant to our youths	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	41420921 - LG Wide	5,000,000.00	-	20,000,000.00
immunization of children (0 to 5yrs)of age	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70711 - PHARMACEUTICAL PRODUCTS	41420921 - LG Wide	20,000,000.00	-	20,000,000.00
creation of awareness campaign on HIV/AIDS	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	41420921 - LG Wide	5,000,000.00	750,000.00	20,000,000.00
Procurement and distribution of Anthelmintics to health facilities and primary school in Igbo Eze south	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41420921 - LG Wide	30,000,000.00	51,000,000.00	20,000,000.00
Umigation of health centers /local govt. /Nkwio Ibagwa/Onie Igbo eze /Afor Unadu /Eke Ovoko	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	41420921 - LG Wide	50,000,000.00	58,818,000.00	100,000,000.00
Contruction of 16 nos type 2 primary health care clinic with staff quarters,gate house solarpowered and borehole	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41420921 - LG Wide	100,000,000.00	-	-
perimeter fencing of Primary Health Care Centers	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70741 - PUBLIC HEALTH SERVICES	41420921 - LG Wide	-	-	96,000,000.00
Evacuation of refuse dump in local government head quatres /Nkwio Ibagwa, Onie Igbo Eze Afor Unadu,	09 - Environmental Improvement	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	70511 - WASTE MANAGEMENT	41420921 - LG Wide	50,000,000.00	26,000,000.00	50,000,000.00
purchase of vehicle for chairman,vic chairman and other principal officers	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41420921 - LG Wide	150,000,000.00	-	150,000,000.00
purchase of 2 motorcycles for WASH department	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23010104 - PURCHASE MOTOR CYCLES	70631 - WATER SUPPLY	41420921 - LG Wide	4,200,000.00	-	2,000,000.00
Repair of couzl Vehicles	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41420921 - LG Wide	-	22,680,000.00	10,000,000.00
furnishing of secretariat	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41420921 - LG Wide	40,000,000.00	-	50,000,000.00
Provision of office materials	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41420921 - LG Wide	30,000,000.00	-	10,000,000.00
Remodeling of council secretarat	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41420921 - LG Wide	648,000,000.00	330,000,000.00	100,000,000.00
construction of toilet in the market places/schools	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020124 - CONSTRUCTION OF MARKETS/PARKS	70631 - WATER SUPPLY	41420921 - LG Wide	20,000,000.00	-	10,000,000.00
constriction of Peter Mba pavilion	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	41420921 - LG Wide	120,000,000.00	-	150,000,000.00
construction of workers / corpors lodge	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70611 - HOUSING DEVELOPMENT	41420921 - LG Wide	26,000,000.00	-	150,000,000.00
landscaping of the secretariat	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	41420921 - LG Wide	-	-	100,000,000.00

Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget

011100100100	CHAIRMAN			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	548,429,916.00	237,882,865.49	640,793,000.00
21	PERSONNEL COST	1,800,000.00	822,000.00	1,644,000.00
2101	SALARY	1,800,000.00	822,000.00	1,644,000.00
210101	SALARIES AND WAGES	1,800,000.00	822,000.00	1,644,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,800,000.00	822,000.00	1,644,000.00
22	OTHER RECURRENT COSTS	196,629,916.00	164,060,865.49	199,149,000.00
2202	OVERHEAD COST	196,629,916.00	164,060,865.49	199,149,000.00
220201	TRAVEL & TRANSPORT - GENERAL	23,000,000.00	20,000,000.00	18,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	23,000,000.00	20,000,000.00	18,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	3,000,000.00	2,300,000.00	5,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	2,300,000.00	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,510,000.00	1,820,000.00	18,670,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,010,000.00	1,500,000.00	12,010,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	320,000.00	500,000.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	360,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	0.00	0.00	2,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	0.00	0.00	1,100,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	0.00	0.00	1,700,000.00
22020413	MINOR ROAD MAINTENANCE	0.00	0.00	1,000,000.00
220205	TRAINING - GENERAL	3,085,000.00	3,000,000.00	2,085,000.00
22020501	LOCAL TRAINING	3,085,000.00	3,000,000.00	2,085,000.00
220206	OTHER SERVICES - GENERAL	42,300,000.00	67,000,000.00	88,000,000.00
22020601	SECURITY SERVICES	15,000,000.00	7,000,000.00	28,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	27,300,000.00	60,000,000.00	60,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	8,000,000.00	0.00	4,000,000.00
22020701	FINANCIAL CONSULTING	8,000,000.00	0.00	4,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	10,500,000.00	4,741,900.00	6,050,000.00
22020801	MOTOR VEHICLE FUEL COST	10,450,000.00	4,741,900.00	6,000,000.00
22020803	PLANT / GENERATOR FUEL COST	50,000.00	0.00	50,000.00
220209	FINANCIAL CHARGES - GENERAL	240,000.00	3,171,965.49	6,344,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	240,000.00	3,171,965.49	6,344,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	103,994,916.00	62,027,000.00	50,500,000.00
22021001	REFRESHMENT & MEALS	49,494,916.00	62,027,000.00	10,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,000,000.00	0.00	4,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	0.00	4,000,000.00
22021007	WELFARE PACKAGES	25,000,000.00	0.00	20,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	20,500,000.00	0.00	12,500,000.00
23	Capital Expenditure	350,000,000.00	73,000,000.00	440,000,000.00
2301	FIXED ASSETS PURCHASED	150,000,000.00	73,000,000.00	140,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	150,000,000.00	73,000,000.00	140,000,000.00
23010106	PURCHASE OF VANS	10,000,000.00	35,000,000.00	10,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	50,000,000.00	38,000,000.00	30,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	90,000,000.00	0.00	100,000,000.00
2302	CONSTRUCTION / PROVISION	70,000,000.00	0.00	250,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	70,000,000.00	0.00	250,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	200,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	70,000,000.00	0.00	50,000,000.00
2305	OTHER CAPITAL PROJECTS	130,000,000.00	0.00	50,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	130,000,000.00	0.00	50,000,000.00

23050101	RESEARCH AND DEVELOPMENT	130,000,000.00	0.00	50,000,000.00

011100100200	VICE-CHAIRMAN			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	1,320,000.00	600,000.00	1,200,000.00
21	PERSONNEL COST	1,320,000.00	600,000.00	1,200,000.00
2101	SALARY	1,320,000.00	600,000.00	1,200,000.00
210101	SALARIES AND WAGES	1,320,000.00	600,000.00	1,200,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,320,000.00	600,000.00	1,200,000.00

011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	190,352,196.00	59,960,000.00	139,324,000.00
21	PERSONNEL COST	190,352,196.00	59,960,000.00	139,324,000.00
2101	SALARY	175,352,196.00	59,960,000.00	119,920,000.00
210101	SALARIES AND WAGES	175,352,196.00	59,960,000.00	119,920,000.00
21010101	SALARY	175,352,196.00	59,960,000.00	119,920,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,000,000.00	0.00	19,404,000.00
210201	ALLOWANCES	15,000,000.00	0.00	19,404,000.00
21020122	Furniture Allowance	15,000,000.00	0.00	19,404,000.00

011118300100	INTERNAL AUDIT			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	18,762,213.00	11,273,267.00	18,762,213.00
21	PERSONNEL COST	17,363,213.00	8,673,267.00	17,363,213.00
2101	SALARY	7,396,557.00	2,673,267.00	7,396,557.00
210101	SALARIES AND WAGES	7,396,557.00	2,673,267.00	7,396,557.00
21010101	SALARY	7,396,557.00	2,673,267.00	7,396,557.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,966,656.00	6,000,000.00	9,966,656.00
210201	ALLOWANCES	9,966,656.00	6,000,000.00	9,966,656.00
21020126	Other Allowances	9,966,656.00	6,000,000.00	9,966,656.00
22	OTHER RECURRENT COSTS	1,399,000.00	2,600,000.00	1,399,000.00
2202	OVERHEAD COST	1,399,000.00	2,600,000.00	1,399,000.00
220201	TRAVEL & TRANSPORT - GENERAL	500,000.00	190,000.00	500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	190,000.00	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	289,000.00	30,000.00	289,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	160,000.00	30,000.00	160,000.00
22020303	NEWSPAPERS	120,000.00	0.00	120,000.00
22020304	MAGAZINES & PERIODICALS	9,000.00	0.00	9,000.00
220204	MAINTENANCE SERVICES - GENERAL	180,000.00	50,000.00	180,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	180,000.00	50,000.00	180,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	430,000.00	2,330,000.00	430,000.00
22021001	REFRESHMENT & MEALS	300,000.00	2,330,000.00	300,000.00
22021016	Servicom	130,000.00	0.00	130,000.00

011118400100	INFORMATION UNIT			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	11,638,278.00	5,944,000.00	11,648,278.00
21	PERSONNEL COST	9,548,278.00	5,644,000.00	9,558,278.00
2101	SALARY	8,689,344.00	1,420,000.00	8,689,344.00
210101	SALARIES AND WAGES	8,689,344.00	1,420,000.00	8,689,344.00

21010101	SALARY	8,689,344.00	1,420,000.00	8,689,344.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	858,934.00	4,224,000.00	868,934.00
210201	ALLOWANCES	858,934.00	4,224,000.00	868,934.00
21020126	Other Allowances	858,934.00	4,224,000.00	868,934.00
22	OTHER RECURRENT COSTS	2,090,000.00	300,000.00	2,090,000.00
2202	OVERHEAD COST	2,090,000.00	300,000.00	2,090,000.00
220201	TRAVEL & TRANSPORT - GENERAL	230,000.00	40,000.00	230,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	230,000.00	40,000.00	230,000.00
220203	MATERIALS & SUPPLIES - GENERAL	320,000.00	100,000.00	320,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000.00	70,000.00	200,000.00
22020303	NEWSPAPERS	120,000.00	30,000.00	120,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,540,000.00	160,000.00	1,540,000.00
22021001	REFRESHMENT & MEALS	340,000.00	100,000.00	340,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	60,000.00	1,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	0.00	200,000.00

011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	9,147,272.00	13,215,214.00	9,147,272.00
21	PERSONNEL COST	7,547,272.00	9,035,214.00	7,547,272.00
2101	SALARY	6,952,066.00	2,729,214.00	6,952,066.00
210101	SALARIES AND WAGES	6,952,066.00	2,729,214.00	6,952,066.00
21010101	SALARY	6,952,066.00	2,729,214.00	6,952,066.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	595,206.00	6,306,000.00	595,206.00
210201	ALLOWANCES	595,206.00	6,306,000.00	595,206.00
21020126	Other Allowances	595,206.00	6,306,000.00	595,206.00
22	OTHER RECURRENT COSTS	1,600,000.00	4,180,000.00	1,600,000.00
2202	OVERHEAD COST	1,600,000.00	4,180,000.00	1,600,000.00
220201	TRAVEL & TRANSPORT - GENERAL	600,000.00	50,000.00	600,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	600,000.00	50,000.00	600,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,000,000.00	4,130,000.00	1,000,000.00
22021001	REFRESHMENT & MEALS	300,000.00	4,130,000.00	300,000.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	0.00	200,000.00
22021016	Servicom	100,000.00	0.00	100,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	400,000.00	0.00	400,000.00

011200100100	OFFICE OF THE LEADER			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	21,050,000.00	4,100,000.00	26,050,000.00
22	OTHER RECURRENT COSTS	21,050,000.00	4,100,000.00	26,050,000.00
2202	OVERHEAD COST	21,050,000.00	4,100,000.00	26,050,000.00
220201	TRAVEL & TRANSPORT - GENERAL	9,500,000.00	2,000,000.00	9,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	9,500,000.00	2,000,000.00	9,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	850,000.00	300,000.00	3,850,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	300,000.00	1,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	350,000.00	0.00	2,350,000.00
220205	TRAINING - GENERAL	4,000,000.00	0.00	4,000,000.00
22020501	LOCAL TRAINING	4,000,000.00	0.00	4,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	700,000.00	300,000.00	700,000.00
22020801	MOTOR VEHICLE FUEL COST	700,000.00	300,000.00	700,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,000,000.00	1,500,000.00	8,000,000.00

22021001	REFRESHMENT & MEALS	3,000,000.00	1,500,000.00	7,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	3,000,000.00	0.00	1,000,000.00

011202100100	THE COUNCILLORS			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	40,427,804.00	11,394,000.00	40,188,000.00
21	PERSONNEL COST	40,427,804.00	11,394,000.00	40,188,000.00
2101	SALARY	21,047,804.00	11,394,000.00	22,788,000.00
210101	SALARIES AND WAGES	21,047,804.00	11,394,000.00	22,788,000.00
21010101	SALARY	21,047,804.00	11,394,000.00	22,788,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	19,380,000.00	0.00	17,400,000.00
210201	ALLOWANCES	19,380,000.00	0.00	17,400,000.00
21020122	Furniture Allowance	19,380,000.00	0.00	17,400,000.00

016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	10,494,000.00	4,590,000.00	22,330,000.00
21	PERSONNEL COST	7,200,000.00	960,000.00	5,880,000.00
2101	SALARY	6,000,000.00	960,000.00	5,880,000.00
210101	SALARIES AND WAGES	6,000,000.00	960,000.00	5,880,000.00
21010101	SALARY	6,000,000.00	960,000.00	5,880,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,200,000.00	0.00	0.00
210201	ALLOWANCES	1,200,000.00	0.00	0.00
21020122	Furniture Allowance	1,200,000.00	0.00	0.00
22	OTHER RECURRENT COSTS	3,294,000.00	3,630,000.00	16,450,000.00
2202	OVERHEAD COST	3,294,000.00	3,630,000.00	16,450,000.00
220201	TRAVEL & TRANSPORT - GENERAL	800,000.00	700,000.00	800,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	800,000.00	700,000.00	800,000.00
220203	MATERIALS & SUPPLIES - GENERAL	800,000.00	200,000.00	800,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	200,000.00	500,000.00
22020303	NEWSPAPERS	100,000.00	0.00	100,000.00
22020304	MAGAZINES & PERIODICALS	200,000.00	0.00	200,000.00
220204	MAINTENANCE SERVICES - GENERAL	550,000.00	350,000.00	550,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	350,000.00	500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	0.00	50,000.00
220205	TRAINING - GENERAL	400,000.00	120,000.00	400,000.00
22020501	LOCAL TRAINING	400,000.00	120,000.00	400,000.00
220208	FUEL & LUBRICANTS - GENERAL	400,000.00	1,500,000.00	2,200,000.00
22020801	MOTOR VEHICLE FUEL COST	200,000.00	1,500,000.00	2,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	200,000.00	0.00	200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	344,000.00	760,000.00	11,700,000.00
22021001	REFRESHMENT & MEALS	44,000.00	760,000.00	11,400,000.00
22021003	PUBLICITY & ADVERTISEMENTS	300,000.00	0.00	300,000.00

012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	181,308,676.00	100,484,000.00	181,913,094.00
21	PERSONNEL COST	170,587,676.00	62,706,000.00	154,858,094.00
2101	SALARY	154,941,103.00	42,706,000.00	139,211,521.00
210101	SALARIES AND WAGES	154,941,103.00	42,706,000.00	139,211,521.00
21010101	SALARY	154,941,103.00	42,706,000.00	139,211,521.00

2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,646,573.00	20,000,000.00	15,646,573.00
210201	ALLOWANCES	15,646,573.00	20,000,000.00	15,646,573.00
21020126	Other Allowances	15,646,573.00	20,000,000.00	15,646,573.00
22	OTHER RECURRENT COSTS	10,721,000.00	37,778,000.00	27,055,000.00
2202	OVERHEAD COST	10,721,000.00	37,778,000.00	27,055,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,638,000.00	2,300,000.00	4,632,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,638,000.00	2,300,000.00	4,632,000.00
220202	UTILITIES - GENERAL	1,043,000.00	200,000.00	2,843,000.00
22020201	ELECTRICITY CHARGES	943,000.00	200,000.00	2,743,000.00
22020205	WATER RATES	100,000.00	0.00	100,000.00
220203	MATERIALS & SUPPLIES - GENERAL	240,000.00	4,678,000.00	4,280,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	190,000.00	4,678,000.00	4,190,000.00
22020304	MAGAZINES & PERIODICALS	50,000.00	0.00	90,000.00
220204	MAINTENANCE SERVICES - GENERAL	700,000.00	200,000.00	1,200,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	600,000.00	100,000.00	900,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00	300,000.00
220205	TRAINING - GENERAL	5,000,000.00	5,300,000.00	12,000,000.00
22020501	LOCAL TRAINING	5,000,000.00	5,300,000.00	12,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	300,000.00	3,000,000.00	300,000.00
22020801	MOTOR VEHICLE FUEL COST	300,000.00	3,000,000.00	300,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,800,000.00	22,100,000.00	1,800,000.00
22021001	REFRESHMENT & MEALS	900,000.00	22,100,000.00	900,000.00
22021007	WELFARE PACKAGES	900,000.00	0.00	900,000.00

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	646,106,815.00	24,229,124.00	372,101,731.00
21	PERSONNEL COST	40,602,815.00	24,049,124.00	40,841,731.00
2101	SALARY	39,702,815.00	11,849,124.00	39,941,731.00
210101	SALARIES AND WAGES	39,702,815.00	11,849,124.00	39,941,731.00
21010101	SALARY	39,702,815.00	11,849,124.00	39,941,731.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	900,000.00	12,200,000.00	900,000.00
210201	ALLOWANCES	900,000.00	12,200,000.00	900,000.00
21020126	Other Allowances	900,000.00	12,200,000.00	900,000.00
22	OTHER RECURRENT COSTS	360,000.00	180,000.00	1,260,000.00
2202	OVERHEAD COST	360,000.00	180,000.00	1,260,000.00
220201	TRAVEL & TRANSPORT - GENERAL	100,000.00	50,000.00	600,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000.00	50,000.00	600,000.00
220204	MAINTENANCE SERVICES - GENERAL	100,000.00	40,000.00	200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	40,000.00	200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	160,000.00	90,000.00	460,000.00
22021001	REFRESHMENT & MEALS	160,000.00	90,000.00	460,000.00
23	Capital Expenditure	605,144,000.00	0.00	330,000,000.00
2301	FIXED ASSETS PURCHASED	605,144,000.00	0.00	30,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	605,144,000.00	0.00	30,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	605,144,000.00	0.00	30,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	300,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	300,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	300,000,000.00

022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)			

Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	1,696,125,613.00	1,007,844,230.68	1,779,454,395.00
21	PERSONNEL COST	106,595,195.00	195,473,960.92	106,595,195.00
2101	SALARY	96,595,195.00	127,112,258.00	96,595,195.00
210101	SALARIES AND WAGES	96,595,195.00	127,112,258.00	96,595,195.00
21010101	SALARY	96,595,195.00	127,112,258.00	96,595,195.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,000,000.00	68,361,702.92	10,000,000.00
210201	ALLOWANCES	10,000,000.00	68,361,702.92	10,000,000.00
21020126	Other Allowances	10,000,000.00	68,361,702.92	10,000,000.00
22	OTHER RECURRENT COSTS	1,589,530,418.00	812,370,269.76	1,672,859,200.00
2202	OVERHEAD COST	14,500,000.00	7,200,000.00	17,100,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,500,000.00	2,100,000.00	2,400,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,500,000.00	2,100,000.00	2,400,000.00
220203	MATERIALS & SUPPLIES - GENERAL	850,000.00	200,000.00	2,600,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	600,000.00	200,000.00	2,600,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	250,000.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	400,000.00	120,000.00	2,400,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000.00	0.00	2,200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	120,000.00	200,000.00
220206	OTHER SERVICES - GENERAL	430,000.00	80,000.00	3,430,000.00
22020602	OFFICE RENT	430,000.00	80,000.00	3,430,000.00
220208	FUEL & LUBRICANTS - GENERAL	320,000.00	0.00	320,000.00
22020801	MOTOR VEHICLE FUEL COST	210,000.00	0.00	210,000.00
22020803	PLANT / GENERATOR FUEL COST	110,000.00	0.00	110,000.00
220209	FINANCIAL CHARGES - GENERAL	5,000,000.00	300,000.00	1,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,000,000.00	300,000.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,000,000.00	4,400,000.00	4,950,000.00
22021001	REFRESHMENT & MEALS	3,500,000.00	4,400,000.00	3,500,000.00
22021004	MEDICAL EXPENSES-LOCAL	1,500,000.00	0.00	1,450,000.00
2207	TRANSFERS-PAYMENT	1,575,030,418.00	805,170,269.76	1,655,759,200.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	1,575,030,418.00	805,170,269.76	1,655,759,200.00
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	1,575,030,418.00	805,170,269.76	1,655,759,200.00

023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	10,592,191.00	5,875,322.00	17,092,191.00
21	PERSONNEL COST	4,692,191.00	5,245,322.00	4,692,191.00
2101	SALARY	4,265,628.00	844,622.00	4,265,628.00
210101	SALARIES AND WAGES	4,265,628.00	844,622.00	4,265,628.00
21010101	SALARY	4,265,628.00	844,622.00	4,265,628.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	426,563.00	4,400,700.00	426,563.00
210201	ALLOWANCES	426,563.00	4,400,700.00	426,563.00
21020126	Other Allowances	426,563.00	4,400,700.00	426,563.00
22	OTHER RECURRENT COSTS	5,900,000.00	630,000.00	12,400,000.00
2202	OVERHEAD COST	5,900,000.00	630,000.00	12,400,000.00
220201	TRAVEL & TRANSPORT - GENERAL	900,000.00	40,000.00	900,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	900,000.00	40,000.00	900,000.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	200,000.00	1,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	200,000.00	1,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,000,000.00	390,000.00	10,000,000.00
22021001	REFRESHMENT & MEALS	2,000,000.00	270,000.00	9,000,000.00

22021007	WELFARE PACKAGES	1,000,000.00	120,000.00	1,000,000.00

023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	593,673,090.00	325,597,077.00	991,277,890.00
21	PERSONNEL COST	82,473,090.00	75,919,077.00	82,473,890.00
2101	SALARY	74,973,090.00	70,399,196.00	74,973,090.00
210101	SALARIES AND WAGES	74,973,090.00	70,399,196.00	74,973,090.00
21010101	SALARY	74,973,090.00	70,399,196.00	74,973,090.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,500,000.00	5,519,881.00	7,500,800.00
210201	ALLOWANCES	7,500,000.00	5,519,881.00	7,500,800.00
21020126	Other Allowances	7,500,000.00	5,519,881.00	7,500,800.00
22	OTHER RECURRENT COSTS	17,200,000.00	9,200,000.00	18,100,000.00
2202	OVERHEAD COST	17,200,000.00	9,200,000.00	18,100,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	4,200,000.00	1,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	4,200,000.00	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	6,500,000.00	380,000.00	6,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000.00	200,000.00	4,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,500,000.00	180,000.00	2,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	9,700,000.00	620,000.00	5,600,000.00
22020801	MOTOR VEHICLE FUEL COST	4,000,000.00	200,000.00	200,000.00
22020803	PLANT / GENERATOR FUEL COST	5,700,000.00	420,000.00	5,400,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	4,000,000.00	5,000,000.00
22021001	REFRESHMENT & MEALS	0.00	4,000,000.00	5,000,000.00
23	Capital Expenditure	494,000,000.00	240,478,000.00	890,704,000.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	7,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	7,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00	7,000,000.00
2302	CONSTRUCTION / PROVISION	414,000,000.00	240,478,000.00	784,376,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	414,000,000.00	240,478,000.00	784,376,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	50,000,000.00	27,700,000.00	145,376,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	294,000,000.00	212,778,000.00	609,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70,000,000.00	0.00	20,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	0.00	0.00	10,000,000.00
2303	REHABILITATION / REPAIRS	80,000,000.00	0.00	99,328,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	80,000,000.00	0.00	99,328,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	80,000,000.00	0.00	99,328,000.00

051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	122,883,176.00	203,324,640.00	842,283,176.00
21	PERSONNEL COST	49,413,176.00	26,674,640.00	49,413,176.00
2101	SALARY	45,165,668.00	15,894,240.00	45,165,668.00
210101	SALARIES AND WAGES	45,165,668.00	15,894,240.00	45,165,668.00
21010101	SALARY	45,165,668.00	15,894,240.00	45,165,668.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,247,508.00	10,780,400.00	4,247,508.00
210201	ALLOWANCES	4,247,508.00	10,780,400.00	4,247,508.00
21020126	Other Allowances	4,247,508.00	10,780,400.00	4,247,508.00
22	OTHER RECURRENT COSTS	3,470,000.00	180,000.00	12,870,000.00
2202	OVERHEAD COST	3,470,000.00	180,000.00	12,870,000.00
220201	TRAVEL & TRANSPORT - GENERAL	500,000.00	20,000.00	3,000,000.00

22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	20,000.00	3,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	900,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	500,000.00
22020406	OTHER MAINTENANCE SERVICES	0.00	0.00	400,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,970,000.00	160,000.00	8,970,000.00
22021001	REFRESHMENT & MEALS	0.00	0.00	3,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	400,000.00	0.00	400,000.00
22021016	Servicom	70,000.00	0.00	70,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	2,500,000.00	160,000.00	5,500,000.00
23	Capital Expenditure	70,000,000.00	176,470,000.00	780,000,000.00
2301	FIXED ASSETS PURCHASED	20,000,000.00	0.00	10,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	20,000,000.00	0.00	10,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	20,000,000.00	0.00	10,000,000.00
2302	CONSTRUCTION / PROVISION	5,000,000.00	0.00	710,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	5,000,000.00	0.00	710,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	5,000,000.00	0.00	30,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	680,000,000.00
2305	OTHER CAPITAL PROJECTS	45,000,000.00	176,470,000.00	60,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	45,000,000.00	176,470,000.00	60,000,000.00
23050101	RESEARCH AND DEVELOPMENT	45,000,000.00	176,470,000.00	60,000,000.00

052100100100	DEPARTMENT OF HEALTH CARE SERVICES			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	663,523,676.00	183,952,926.21	714,469,676.00
21	PERSONNEL COST	452,492,676.00	73,084,926.21	452,492,676.00
2101	SALARY	410,492,676.00	49,142,346.21	410,492,676.00
210101	SALARIES AND WAGES	410,492,676.00	49,142,346.21	410,492,676.00
21010101	SALARY	410,492,676.00	49,142,346.21	410,492,676.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	42,000,000.00	23,942,580.00	42,000,000.00
210201	ALLOWANCES	42,000,000.00	23,942,580.00	42,000,000.00
21020126	Other Allowances	42,000,000.00	23,942,580.00	42,000,000.00
22	OTHER RECURRENT COSTS	6,031,000.00	300,000.00	5,977,000.00
2202	OVERHEAD COST	6,031,000.00	300,000.00	5,977,000.00
220201	TRAVEL & TRANSPORT - GENERAL	200,000.00	100,000.00	200,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	100,000.00	200,000.00
220203	MATERIALS & SUPPLIES - GENERAL	100,000.00	0.00	100,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	0.00	100,000.00
220205	TRAINING - GENERAL	250,000.00	200,000.00	210,000.00
22020501	LOCAL TRAINING	250,000.00	200,000.00	210,000.00
220206	OTHER SERVICES - GENERAL	450,000.00	0.00	450,000.00
22020605	CLEANING & FUMIGATION SERVICES	450,000.00	0.00	450,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,031,000.00	0.00	5,017,000.00
22021001	REFRESHMENT & MEALS	3,000,000.00	0.00	3,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	2,031,000.00	0.00	2,017,000.00
23	Capital Expenditure	205,000,000.00	110,568,000.00	256,000,000.00
2301	FIXED ASSETS PURCHASED	50,000,000.00	51,000,000.00	40,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	50,000,000.00	51,000,000.00	40,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	50,000,000.00	51,000,000.00	40,000,000.00
2302	CONSTRUCTION / PROVISION	100,000,000.00	0.00	96,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	100,000,000.00	0.00	96,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	100,000,000.00	0.00	0.00

23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	96,000,000.00
2305	OTHER CAPITAL PROJECTS	55,000,000.00	59,568,000.00	120,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	55,000,000.00	59,568,000.00	120,000,000.00
23050101	RESEARCH AND DEVELOPMENT	5,000,000.00	750,000.00	20,000,000.00
23050103	MONITORING AND EVALUATION	50,000,000.00	58,818,000.00	100,000,000.00

053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	1,143,365,084.00	382,337,000.00	845,965,084.00
21	PERSONNEL COST	55,165,084.00	2,727,000.00	55,165,084.00
2101	SALARY	50,165,084.00	2,727,000.00	50,165,084.00
210101	SALARIES AND WAGES	50,165,084.00	2,727,000.00	50,165,084.00
21010101	SALARY	50,165,084.00	2,727,000.00	50,165,084.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,000,000.00	0.00	5,000,000.00
210201	ALLOWANCES	5,000,000.00	0.00	5,000,000.00
21020126	Other Allowances	5,000,000.00	0.00	5,000,000.00
22	OTHER RECURRENT COSTS	0.00	930,000.00	8,800,000.00
2202	OVERHEAD COST	0.00	930,000.00	8,800,000.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	30,000.00	500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	30,000.00	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	150,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	0.00	150,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	150,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	100,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	50,000.00
220205	TRAINING - GENERAL	0.00	900,000.00	3,000,000.00
22020501	LOCAL TRAINING	0.00	900,000.00	3,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	5,000,000.00
22021001	REFRESHMENT & MEALS	0.00	0.00	1,000,000.00
22021007	WELFARE PACKAGES	0.00	0.00	1,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	0.00	0.00	3,000,000.00
23	Capital Expenditure	1,088,200,000.00	378,680,000.00	782,000,000.00
2301	FIXED ASSETS PURCHASED	224,200,000.00	22,680,000.00	222,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	224,200,000.00	22,680,000.00	222,000,000.00
23010104	PURCHASE MOTOR CYCLES	4,200,000.00	0.00	2,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	150,000,000.00	22,680,000.00	160,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	70,000,000.00	0.00	60,000,000.00
2302	CONSTRUCTION / PROVISION	166,000,000.00	0.00	410,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	166,000,000.00	0.00	410,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	26,000,000.00	0.00	150,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	120,000,000.00	0.00	250,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	20,000,000.00	0.00	10,000,000.00
2303	REHABILITATION / REPAIRS	648,000,000.00	330,000,000.00	100,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	648,000,000.00	330,000,000.00	100,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	648,000,000.00	330,000,000.00	100,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	50,000,000.00	26,000,000.00	50,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	50,000,000.00	26,000,000.00	50,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	50,000,000.00	26,000,000.00	50,000,000.00

State	Enugu
Local Government	Isi Uzo
Year	2026

This is the publication of the 2026 Budget for Isi Uzo Local Government, Enugu State. The budget publication contains the following graphical presentations and reports, which are based on the six segments of the National Chart of Accounts (NCOA):

Report / Graphs	Explanation
Budget Overview (Table)	Provides a high level summary of Revenue and Expenditure by Economic segment, Expenditure by Sector, the top 10 (largest) Capital Expenditure projects and expenditure by Ward (Total Expenditure, and Capital Expenditure)
Budget Overview (Graph)	Provides a graphical summary of the information contained in the above tables
Budget Summary	Shows the inflow and out of funds by nature (Economic Segment Sub-Account Type) as well as the Fiscal Year Opening and Closing Cash Balances
Expenditure by Administrative Unit by Main Economic Classification (Personnel, Other Recurrent, Capital)	Shows the appropriations for the budget year for each Administrative Unit, for each of the three main expenditure classifications: Personnel (Economic Sub-Account Type 21), Other Recurrent Expenditure (Economic Sub-Account Type 22) and Capital Expenditure (Economic Sub-Account Type 23)
Total Revenue by Administrative Segment	Shows the amount of Revenue to be collected by each Administrative Unit
Total Revenue by Economic Segment	Shows the Total Revenues by nature (Economic segment)
Total Revenue by Fund Segment	Shows the Total Revenue by Fund source
Capital Receipt by Item	Provides a breakdown of capital receipt (inflows under Economic Sub-Account Types 13 (Aids and Grants) and 14 (Capital Development Fund receipt, which includes loans). If this report is blank, it means there are no envisaged capital receipts.
Total Expenditure by Administrative Segment	Shows the Total Expenditures by Administrative Unit
Personnel Expenditure by Administrative Segment	Shows Personnel Expenditure (Sub-Account Type 21) by Administrative Unit
Other Recurrent Expenditure by Administrative Segment	Shows Other Recurrent Expenditure (Sub-Account Type 22) by Administrative Unit. Other Recurrent Expenditure includes Overheads, Staff Loans, Grants and Contributions, Subsidies, Debt Service (Principal and Interest) and Transfer Payments as applicable
Capital Expenditure by Administrative Segment	Shows Capital Expenditure (Sub-Account Type 23) by Administrative Unit. Capital Expenditure is expenditure that creates a Fixed Asset (and asset that has a life of more than one year), tangible or in-tangible
Total Expenditure by Economic Segment	Shows the Total Expenditure by nature (Economic segment)
Total Expenditure by Functional Segment	Shows the Total Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Personnel Expenditure by Functional Segment	Shows the Personnel Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Other Recurrent Expenditure by Functional Segment	Shows the Other Recurrent Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Capital Expenditure by Functional Segment	Shows the Capital Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Total Expenditure by Geo-Location Segment	Shows the Total Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Personnel Expenditure by Geo-Location Segment	Shows the Personnel Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Other Recurrent Expenditure by Geo-Location Segment	Shows the Other Recurrent Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Capital Expenditure by Geo-Location Segment	Shows the Capital Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Total Expenditure by Programme Segment	Shows the Total Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Personnel Expenditure by Programme Segment	Shows the Personnel Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Other Recurrent Expenditure by Programme Segment	Shows the Other Recurrent Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Programme Segment	Shows the Capital Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Project	Shows Capital Expenditure by Project, including the responsible Administrative Unit, the nature of the expenditure (Economic Segment), and the Function and Programme that the expenditure contributes to
Total Expenditure by Administrative Unit by Economic Segment	Shows the Expenditure by nature (Economic segment) for each Administrative Unit

Enugu State - ISI UZO Local Government: 2026 Budget Overview (Original Budget)

Revenue by Economic	2026 Budget
Opening Balance	300,000.00
Statutory Allocation	2,750,000,000.00
VAT	2,950,000,000.00
Other FAAC	1,000,000,000.00
LG IGR	200,000,000.00
Share of State IGR	-
Other (Capital Receipts)	-
Total Revenue	6,900,300,000.00

Expenditure by Economic	2026 Budget
Personnel	2,515,759,040.00
Grants / Contributions to State	-
Other Recurrent	453,511,000.00
Capital	3,931,029,960.00
Total Expenditure	6,900,300,000.00

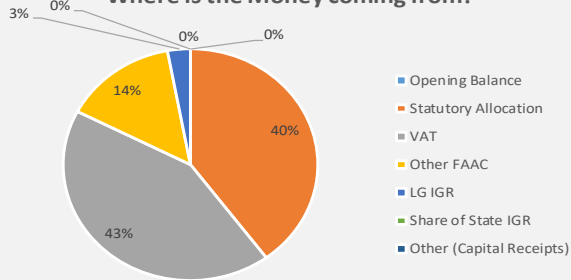
Expenditure by Sector	2026 Budget
Education	179,421,404.00
Health	420,267,160.00
Other Social	113,000,000.00
Agriculture	576,852,206.00
Other Economic	2,324,123,789.00
Administration	3,286,635,441.00
Law and Justice	-
Total Expenditure	6,900,300,000.00

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Construction of access road to each Parcelated Land to the Farm-Estate , each Sm	1,200,000,000.00
Provision / Surveying of 200 Hectares of Land per ward for the Esterbilishment o	400,000,000.00
MSMEs Training and support in LGA and Skills Acquisition Center in Neke	310,000,000.00
Installation of Solar power System in the secretairat and street solar and Light u	120,000,000.00
Construction of New legislative complex in Ikem	120,000,000.00
Grading and Lierating Ikem Junction /IKEM Nkwor/ Ogbadigbo Road with culvert	120,000,000.00
Land scaping / Alsphating and planting of Trees and flowers withing the LGA H	120,000,000.00
Grading and Lierating Ikem Junction /IKEM Nkwor/ Ogbadigbo Road with culvert	120,000,000.00
Water Harvesting and Treatment counter part with CSDP and construction of 5 p	105,000,000.00
Construction of New legislative complex in Ikem	100,000,000.00
Other Capital Projects	1,216,029,960.00
Total	3,931,029,960.00

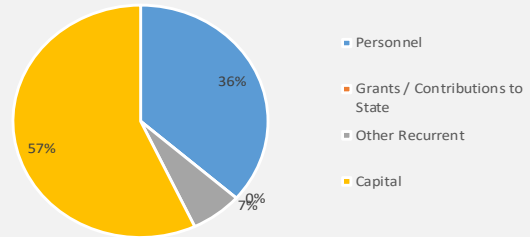
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
EHAMUFU I	45,000,000.00	45,000,000.00
EHAMUFU II	133,600,000.00	133,600,000.00
EHAMUFU III	-	-
EHAMUFU IV	120,000,000.00	120,000,000.00
IKEM I	160,000,000.00	160,000,000.00
IKEM II	1,139,711,000.00	1,139,711,000.00
MBU I	50,000,000.00	50,000,000.00
MBU II	-	-
NEKE I	30,000,000.00	30,000,000.00
NEKE II	120,000,000.00	120,000,000.00
UMUALOR	-	-
LG Wide	5,101,989,000.00	2,132,718,960.00
Total	6,900,300,000.00	3,931,029,960.00

ISI UZO Local Government, Enugu State: 2026 Budget Overview (Original Budget)

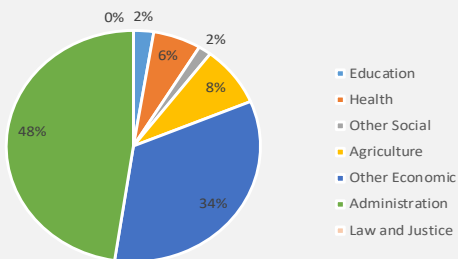
Where is the Money coming from?



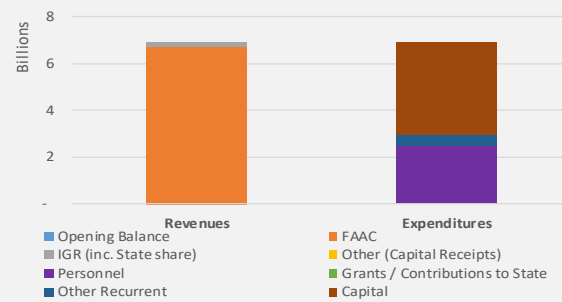
What is the Money being spent On?



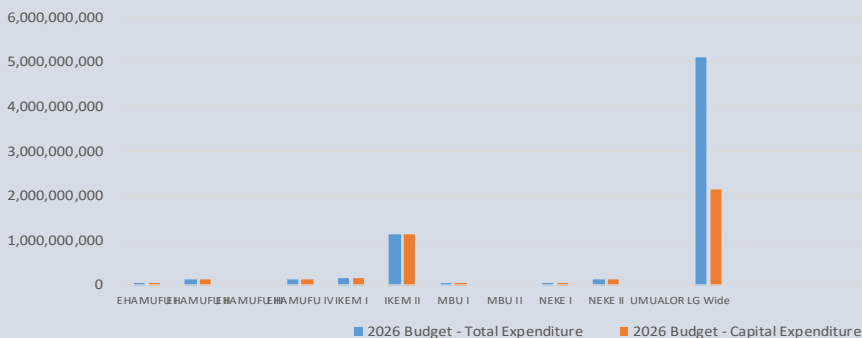
Who is Spending the Money?



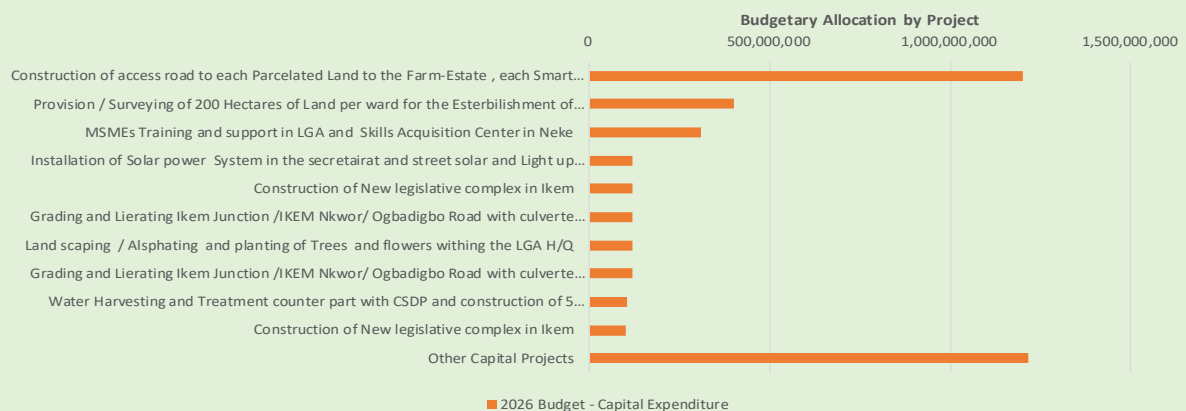
Inflows and Outflows



Where is the Money being Spent?



What Capital Projects are being Implemented (ten largest projects)?



414110 - ISI UZO Local Government, Enugu State - 2026 Budget: Summary

Item	2025 Revised Budget	2026 Approved Budget
Opening Balance	5,800,000.00	300,000.00
Recurrent Revenue	6,135,250,063.00	6,900,000,000.00
11 - GOVERNMENT SHARE OF FAAC	5,985,250,063.00	6,700,000,000.00
12 - INDEPENDENT REVENUE	150,000,000.00	200,000,000.00
Recurrent Expenditure	2,495,113,640.00	2,969,270,040.00
21 - PERSONNEL COST	2,158,162,640.00	2,515,759,040.00
22 - OTHER RECURRENT COSTS	336,951,000.00	453,511,000.00
Transfer to Capital Account	3,645,936,423.00	3,931,029,960.00
Capital Receipts	-	-
13 - AID AND GRANTS	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-
23 - Capital Expenditure	3,645,936,423.00	3,931,029,960.00
Total Revenue (including OB)	6,141,050,063.00	6,900,300,000.00
Total Expenditure	6,141,050,063.00	6,900,300,000.00
Closing Balance	-	-

414110 - ISI UZO Local Government, Enugu State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	2,515,759,040.00	453,511,000.00	2,969,270,040.00	3,931,029,960.00	6,900,300,000.00
010000000000	ADMINISTRATION SECTOR	1,264,646,481.00	294,270,000.00	1,558,916,481.00	1,727,718,960.00	3,286,635,441.00
011100000000	OFFICE OF THE LG CHAIRMAN	211,419,040.00	259,500,000.00	470,919,040.00	1,352,918,960.00	1,823,838,000.00
011100100100	CHAIRMAN	1,800,000.00	259,500,000.00	261,300,000.00	1,312,918,960.00	1,574,218,960.00
011100100200	VICE-CHAIRMAN	1,320,000.00	-	1,320,000.00	-	1,320,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	208,299,040.00	-	208,299,040.00	-	208,299,040.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	-	-	-	40,000,000.00	40,000,000.00
011200000000	LOCAL GOVT COUNCIL	13,380,000.00	17,150,000.00	30,530,000.00	-	30,530,000.00
011200100100	OFFICE OF THE LEADER	10,800,000.00	17,150,000.00	27,950,000.00	-	27,950,000.00
011202100100	THE COUNCILLORS	1,320,000.00	-	1,320,000.00	-	1,320,000.00
011202200100	ASSISTANTS/AIDES/ADVISERS	1,260,000.00	-	1,260,000.00	-	1,260,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	1,200,000.00	5,770,000.00	6,970,000.00	-	6,970,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	1,200,000.00	5,770,000.00	6,970,000.00	-	6,970,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	1,038,647,441.00	11,850,000.00	1,050,497,441.00	374,800,000.00	1,425,297,441.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	1,038,647,441.00	11,850,000.00	1,050,497,441.00	374,800,000.00	1,425,297,441.00
020000000000	ECONOMIC SECTOR	829,954,995.00	146,021,000.00	975,975,995.00	1,925,000,000.00	2,900,975,995.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	86,052,206.00	5,800,000.00	91,852,206.00	485,000,000.00	576,852,206.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	86,052,206.00	5,800,000.00	91,852,206.00	485,000,000.00	576,852,206.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	542,311,646.00	112,521,000.00	654,832,646.00	90,000,000.00	744,832,646.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	542,311,646.00	112,521,000.00	654,832,646.00	90,000,000.00	744,832,646.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	31,850,400.00	13,900,000.00	45,750,400.00	-	45,750,400.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	31,850,400.00	13,900,000.00	45,750,400.00	-	45,750,400.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	169,740,743.00	13,800,000.00	183,540,743.00	1,350,000,000.00	1,533,540,743.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	169,740,743.00	13,800,000.00	183,540,743.00	1,350,000,000.00	1,533,540,743.00
050000000000	SOCIAL SECTOR	421,157,564.00	13,220,000.00	434,377,564.00	278,311,000.00	712,688,564.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	116,790,404.00	8,320,000.00	125,110,404.00	54,311,000.00	179,421,404.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	116,790,404.00	8,320,000.00	125,110,404.00	54,311,000.00	179,421,404.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	304,367,160.00	4,900,000.00	309,267,160.00	111,000,000.00	420,267,160.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	304,367,160.00	4,900,000.00	309,267,160.00	111,000,000.00	420,267,160.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	-	-	-	113,000,000.00	113,000,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	-	-	-	113,000,000.00	113,000,000.00

414110 - ISI UZO Local Government, Enugu State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2026 Approved Budget
	<i>Total Revenue</i>	<i>6,135,250,063.00</i>	<i>6,900,000,000.00</i>
010000000000	ADMINISTRATION SECTOR	6,245,000.00	9,445,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	6,245,000.00	9,445,000.00
011118400100	INFORMATION UNIT	945,000.00	3,145,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	5,300,000.00	6,300,000.00
020000000000	ECONOMIC SECTOR	6,107,985,523.00	6,867,376,300.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	30,823,800.00	44,323,800.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	30,823,800.00	44,323,800.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	6,070,311,723.00	6,810,702,500.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	6,070,311,723.00	6,810,702,500.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	6,850,000.00	12,350,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	6,850,000.00	12,350,000.00
050000000000	SOCIAL SECTOR	21,019,540.00	23,178,700.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	13,289,540.00	17,748,700.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	13,289,540.00	17,748,700.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	7,730,000.00	5,430,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	7,730,000.00	5,430,000.00

414110 - ISI UZO Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Revised Budget	2026 Approved Budget
1	REVENUE	6,135,250,063.00	6,900,000,000.00
11	GOVERNMENT SHARE OF FAAC	5,985,250,063.00	6,700,000,000.00
1101	GOVERNMENT SHARE OF FAAC	5,985,250,063.00	6,700,000,000.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	1,282,860,023.00	2,750,000,000.00
11010101	Statutory Allocation	1,282,860,023.00	2,750,000,000.00
110102	LOCAL GOVERNMENT SHARE OF VAT	2,966,040,000.00	2,950,000,000.00
11010201	Share Of VAT	2,966,040,000.00	2,950,000,000.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	1,736,350,040.00	1,000,000,000.00
11010301	Excess Crude	1,736,350,040.00	1,000,000,000.00
12	INDEPENDENT REVENUE	150,000,000.00	200,000,000.00
1201	TAX REVENUE	3,380,000.00	3,480,000.00
120103	OTHER TAXES	3,380,000.00	3,480,000.00
12010309	Tax Collection Agent Debit/Rural Tax	3,380,000.00	3,480,000.00
1202	NON-TAX REVENUE	146,620,000.00	196,520,000.00
120201	LICENCES - GENERAL	85,233,840.00	109,678,000.00
12020105	Radio/Television Station Licenses	945,000.00	3,145,000.00
12020111	Bake House License	3,639,540.00	5,598,700.00
12020113	BRICKMAKING, Etc LICENSE	3,050,000.00	6,550,000.00
12020115	Dane Gun Licenses	150,000.00	4,150,000.00
12020118	Meat Licenses	1,950,000.00	3,950,000.00
12020121	Hawker's Permits	380,000.00	1,080,000.00
12020122	Hunting Permits	150,000.00	150,000.00
12020123	Produce Buying Licenses	7,080,000.00	8,080,000.00
12020127	Tractor Hiring Services	300,000.00	300,000.00
12020128	Borehole Drilling Licenses	50,000.00	150,000.00
12020132	Motor Vehicle Licenses	4,500,000.00	4,500,000.00
12020134	Patent Medicine & Drug Stores Licenses	50,000.00	150,000.00
12020137	Trade Permit Licenses	17,703,800.00	22,803,800.00
12020138	Forestry Licenses	100,000.00	2,100,000.00
12020143	Gaming Licenses (Current)	5,300,000.00	6,300,000.00
12020152	Gaming Machine Licenses	510,000.00	510,000.00
12020153	Snookers Licenses	50,000.00	50,000.00
12020154	Forestry Game Licenses	850,000.00	1,850,000.00
12020155	Temporary Occupation Licenses (TOL)	2,850,000.00	3,850,000.00
12020158	Motorcycle Licenses	3,000,000.00	4,800,000.00
12020160	Cold Room License	5,550,000.00	950,000.00
12020164	Promoters Licenses	500,000.00	1,500,000.00
12020184	Butchers Licences	9,500,000.00	11,500,000.00
12020192	Loto Agent License	11,210,000.00	7,100,000.00
12020195	Permit Licences and Concession	5,865,500.00	8,560,500.00
120204	FEES - GENERAL	31,582,000.00	40,292,000.00
12020401	Court Fees	20,000.00	20,000.00

414110 - ISI UZO Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Revised Budget	2026 Approved Budget
12020404	Trade Union Fees	792,000.00	792,000.00
12020417	Contractor Registration Fees	6,400,000.00	7,400,000.00
12020418	Marriage/ Divorce Fees	6,200,000.00	7,200,000.00
12020427	Tender Fees	500,000.00	1,500,000.00
12020436	Bill Board Advertisement Fees	2,300,000.00	3,210,000.00
12020438	Survey/ Planning/ Building Fees	3,800,000.00	5,800,000.00
12020442	Association Fees	10,000.00	10,000.00
12020443	Birth & Death Registration Fees	100,000.00	500,000.00
12020446	Agricultural/Vertinary Services Fees	500,000.00	500,000.00
12020448	Development Levies	50,000.00	50,000.00
12020451	Timber & Forest Fees	5,000,000.00	6,000,000.00
12020453	Applications Fees	5,510,000.00	6,510,000.00
12020454	Parking Fees	300,000.00	300,000.00
12020479	Inspection of Food Handling Environmental Fees	100,000.00	500,000.00
120205	FINES - GENERAL	150,000.00	150,000.00
12020505	Sewerage Control Fines	150,000.00	150,000.00
120206	SALES - GENERAL	2,150,000.00	5,150,000.00
12020610	Proceeds From Sales Of Farm Produce	2,150,000.00	5,150,000.00
120207	EARNINGS -GENERAL	22,950,000.00	35,750,000.00
12020705	Earnings from the Use of Govt. Halls	1,750,000.00	4,050,000.00
12020708	Earnings from Agricultural Produce	5,500,000.00	7,000,000.00
12020711	Earnings from Commercial Activities	10,000,000.00	17,000,000.00
12020798	Earnings from State Transport Services	5,500,000.00	7,500,000.00
12020799	Other Earnings	200,000.00	200,000.00
120209	RENT ON LAND & OTHERS - GENERAL	4,554,160.00	5,500,000.00
12020906	Rent on Government Properties	4,554,160.00	5,500,000.00

414110 - ISI UZO Local Government, Enugu State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>6,900,000,000.00</i>
01	FEDERATION ACCOUNT	6,700,000,000.00
011	FAAC DIRECT ALLOCATION	6,700,000,000.00
01101	FAAC DIRECT ALLOCATION	6,700,000,000.00
02	CONSOLIDATED REVENUE FUND	200,000,000.00
021	MAIN ENVELOP	200,000,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	200,000,000.00

414110 - ISI UZO Local Government, Enugu State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2026 Approved Budget
	Total Expenditure	6,141,050,063.00	6,900,300,000.00
010000000000	ADMINISTRATION SECTOR	2,534,204,355.00	3,286,635,441.00
011100000000	OFFICE OF THE LG CHAIRMAN	1,324,539,040.00	1,823,838,000.00
011100100100	CHAIRMAN	1,074,920,000.00	1,574,218,960.00
011100100200	VICE-CHAIRMAN	1,320,000.00	1,320,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	208,299,040.00	208,299,040.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	40,000,000.00	40,000,000.00
011200000000	LOCAL GOVT COUNCIL	29,330,000.00	30,530,000.00
011200100100	OFFICE OF THE LEADER	26,750,000.00	27,950,000.00
011202100100	THE COUNCILLORS	1,320,000.00	1,320,000.00
011202200100	ASSISTANTS/AIDES/ADVISERS	1,260,000.00	1,260,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	7,220,000.00	6,970,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	7,220,000.00	6,970,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	1,173,115,315.00	1,425,297,441.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	1,173,115,315.00	1,425,297,441.00
020000000000	ECONOMIC SECTOR	2,928,680,258.00	2,900,975,995.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	421,269,146.00	576,852,206.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	421,269,146.00	576,852,206.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	669,164,879.00	744,832,646.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	669,164,879.00	744,832,646.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	25,189,400.00	45,750,400.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	25,189,400.00	45,750,400.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,813,056,833.00	1,533,540,743.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,813,056,833.00	1,533,540,743.00
050000000000	SOCIAL SECTOR	678,165,450.00	712,688,564.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	175,786,390.00	179,421,404.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	175,786,390.00	179,421,404.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	389,379,060.00	420,267,160.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	389,379,060.00	420,267,160.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	113,000,000.00	113,000,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	113,000,000.00	113,000,000.00

414110 - ISI UZO Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2026 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>2,158,162,640.00</i>	<i>2,515,759,040.00</i>
010000000000	ADMINISTRATION SECTOR	1,040,264,355.00	1,264,646,481.00
011100000000	OFFICE OF THE LG CHAIRMAN	211,419,040.00	211,419,040.00
011100100100	CHAIRMAN	1,800,000.00	1,800,000.00
011100100200	VICE-CHAIRMAN	1,320,000.00	1,320,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	208,299,040.00	208,299,040.00
011200000000	LOCAL GOVT COUNCIL	13,380,000.00	13,380,000.00
011200100100	OFFICE OF THE LEADER	10,800,000.00	10,800,000.00
011202100100	THE COUNCILLORS	1,320,000.00	1,320,000.00
011202200100	ASSISTANTS/AIDES/ADVISERS	1,260,000.00	1,260,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	1,200,000.00	1,200,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	1,200,000.00	1,200,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	814,265,315.00	1,038,647,441.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	814,265,315.00	1,038,647,441.00
020000000000	ECONOMIC SECTOR	695,752,835.00	829,954,995.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	60,569,146.00	86,052,206.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	60,569,146.00	86,052,206.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	481,153,879.00	542,311,646.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	481,153,879.00	542,311,646.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	16,289,400.00	31,850,400.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	16,289,400.00	31,850,400.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	137,740,410.00	169,740,743.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	137,740,410.00	169,740,743.00
050000000000	SOCIAL SECTOR	422,145,450.00	421,157,564.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	108,666,390.00	116,790,404.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	108,666,390.00	116,790,404.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	313,479,060.00	304,367,160.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	313,479,060.00	304,367,160.00

414110 - ISI UZO Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>336,951,000.00</i>	<i>453,511,000.00</i>
010000000000	ADMINISTRATION SECTOR	203,320,000.00	294,270,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	169,500,000.00	259,500,000.00
011100100100	CHAIRMAN	169,500,000.00	259,500,000.00
011200000000	LOCAL GOVT COUNCIL	15,950,000.00	17,150,000.00
011200100100	OFFICE OF THE LEADER	15,950,000.00	17,150,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	6,020,000.00	5,770,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	6,020,000.00	5,770,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	11,850,000.00	11,850,000.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	11,850,000.00	11,850,000.00
020000000000	ECONOMIC SECTOR	120,411,000.00	146,021,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	4,700,000.00	5,800,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	4,700,000.00	5,800,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	98,011,000.00	112,521,000.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	98,011,000.00	112,521,000.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	8,900,000.00	13,900,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	8,900,000.00	13,900,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	8,800,000.00	13,800,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	8,800,000.00	13,800,000.00
050000000000	SOCIAL SECTOR	13,220,000.00	13,220,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	8,320,000.00	8,320,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	8,320,000.00	8,320,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	4,900,000.00	4,900,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	4,900,000.00	4,900,000.00

414110 - ISI UZO Local Government, Enugu State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2026 Approved Budget
	<i>Total Capital Expenditure</i>	<i>3,645,936,423.00</i>	<i>3,931,029,960.00</i>
010000000000	ADMINISTRATION SECTOR	1,290,620,000.00	1,727,718,960.00
011100000000	OFFICE OF THE LG CHAIRMAN	943,620,000.00	1,352,918,960.00
011100100100	CHAIRMAN	903,620,000.00	1,312,918,960.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	40,000,000.00	40,000,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	347,000,000.00	374,800,000.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	347,000,000.00	374,800,000.00
020000000000	ECONOMIC SECTOR	2,112,516,423.00	1,925,000,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	356,000,000.00	485,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	356,000,000.00	485,000,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	90,000,000.00	90,000,000.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	90,000,000.00	90,000,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,666,516,423.00	1,350,000,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,666,516,423.00	1,350,000,000.00
050000000000	SOCIAL SECTOR	242,800,000.00	278,311,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	58,800,000.00	54,311,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	58,800,000.00	54,311,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	71,000,000.00	111,000,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	71,000,000.00	111,000,000.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	113,000,000.00	113,000,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	113,000,000.00	113,000,000.00

414110 - ISI UZO Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Revised Budget	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>6,141,050,063.00</u>	<u>6,900,300,000.00</u>
<u>21</u>	<u>PERSONNEL COST</u>	<u>2,158,162,640.00</u>	<u>2,515,759,040.00</u>
2101	SALARY	1,556,955,877.00	1,885,478,703.00
210101	SALARIES AND WAGES	1,556,955,877.00	1,885,478,703.00
21010101	SALARY	1,541,715,877.00	1,870,238,703.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	15,240,000.00	15,240,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	309,206,763.00	330,280,337.00
210201	ALLOWANCES	309,206,763.00	330,280,337.00
21020106	Leave allowances	309,206,763.00	330,280,337.00
2103	SOCIAL BENEFITS	292,000,000.00	300,000,000.00
210301	SOCIAL BENEFITS	292,000,000.00	300,000,000.00
21030102	PENSION	292,000,000.00	300,000,000.00
<u>22</u>	<u>OTHER RECURRENT COSTS</u>	<u>336,951,000.00</u>	<u>453,511,000.00</u>
2202	OVERHEAD COST	249,900,000.00	351,950,000.00
220201	TRAVEL & TRANSPORT - GENERAL	20,350,000.00	40,550,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,350,000.00	40,550,000.00
220202	UTILITIES - GENERAL	3,000,000.00	3,000,000.00
22020202	TELEPHONE CHARGES	3,000,000.00	3,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	12,580,000.00	17,580,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,780,000.00	1,780,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	9,050,000.00	14,050,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	950,000.00	950,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	800,000.00	800,000.00
220204	MAINTENANCE SERVICES - GENERAL	44,210,000.00	106,160,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,760,000.00	10,960,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	9,050,000.00	14,050,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	24,200,000.00	80,200,000.00
22020406	OTHER MAINTENANCE SERVICES	1,200,000.00	950,000.00
220205	TRAINING - GENERAL	10,200,000.00	14,200,000.00
22020501	LOCAL TRAINING	10,200,000.00	14,200,000.00
220206	OTHER SERVICES - GENERAL	72,200,000.00	82,200,000.00
22020601	SECURITY SERVICES	72,200,000.00	82,200,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,250,000.00	21,200,000.00
22020701	FINANCIAL CONSULTING	3,500,000.00	3,500,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	800,000.00	800,000.00
22020703	LEGAL SERVICES	1,100,000.00	1,100,000.00
22020707	AGRICULTURAL CONSULTING	2,250,000.00	3,200,000.00
22020708	MEDICAL CONSULTING	12,600,000.00	12,600,000.00
220208	FUEL & LUBRICANTS - GENERAL	14,950,000.00	14,950,000.00
22020801	MOTOR VEHICLE FUEL COST	14,050,000.00	14,050,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	900,000.00	900,000.00
220209	FINANCIAL CHARGES - GENERAL	4,560,000.00	4,560,000.00

414110 - ISI UZO Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Revised Budget	2026 Approved Budget
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,560,000.00	4,560,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	47,600,000.00	47,550,000.00
22021001	REFRESHMENT & MEALS	6,800,000.00	6,800,000.00
22021004	MEDICAL EXPENSES-LOCAL	950,000.00	900,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	800,000.00	800,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	36,300,000.00	36,300,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	2,750,000.00	2,750,000.00
2207	TRANSFERS-PAYMENT	87,051,000.00	101,561,000.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	87,051,000.00	101,561,000.00
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	87,051,000.00	101,561,000.00
23	Capital Expenditure	3,645,936,423.00	3,931,029,960.00
2301	FIXED ASSETS PURCHASED	271,620,000.00	156,718,960.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	271,620,000.00	156,718,960.00
23010101	PURCHASE / ACQUISITION OF LAND	35,000,000.00	40,000,000.00
23010104	PURCHASE MOTOR CYCLES	30,000,000.00	60,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	200,000,000.00	50,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000.00	5,000,000.00
23010113	PURCHASE OF COMPUTERS	1,620,000.00	1,718,960.00
2302	CONSTRUCTION / PROVISION	2,644,716,423.00	2,901,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,644,716,423.00	2,901,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70,000,000.00	278,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	40,000,000.00	110,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	87,200,000.00	120,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	117,000,000.00	197,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	41,000,000.00	61,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	15,000,000.00	20,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	321,000,000.00	445,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,681,516,423.00	1,440,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	247,000,000.00	160,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	25,000,000.00	70,000,000.00
2303	REHABILITATION / REPAIRS	105,000,000.00	340,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	105,000,000.00	340,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	30,000,000.00	50,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	40,000,000.00	120,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	20,000,000.00	110,000,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	15,000,000.00	60,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	10,000,000.00	120,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	10,000,000.00	120,000,000.00
23040102	EROSION & FLOOD CONTROL	10,000,000.00	120,000,000.00
2305	OTHER CAPITAL PROJECTS	614,600,000.00	413,311,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	614,600,000.00	413,311,000.00
23050101	RESEARCH AND DEVELOPMENT	598,500,000.00	397,211,000.00

414110 - ISI UZO Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Revised Budget	2026 Approved Budget
23050103	MONITORING AND EVALUATION	16,100,000.00	16,100,000.00

414110 - ISI UZO Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Revised Budget	2026 Approved Budget
	<i>Total Expenditure</i>	<i>6,141,050,063.00</i>	<i>6,900,300,000.00</i>
701	GENERAL PUBLIC SERVICES	2,029,558,634.00	2,474,218,487.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	962,734,879.00	1,162,701,606.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	675,570,000.00	807,868,960.00
70112	FINANCIAL AND FISCAL AFFAIRS	287,164,879.00	354,832,646.00
7013	GENERAL SERVICES	1,066,823,755.00	1,311,516,881.00
70131	GENERAL PERSONNEL SERVICES	826,115,315.00	1,050,497,441.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	25,189,400.00	45,750,400.00
70133	OTHER GENERAL SERVICES	215,519,040.00	215,269,040.00
703	PUBLIC ORDER AND SAFETY	10,000,000.00	60,000,000.00
7031	POLICE SERVICES	10,000,000.00	60,000,000.00
70311	POLICE SERVICES	10,000,000.00	60,000,000.00
704	ECONOMIC AFFAIRS	2,481,325,979.00	2,545,192,949.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	90,000,000.00	90,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	90,000,000.00	90,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	421,269,146.00	576,852,206.00
70421	AGRICULTURE	421,269,146.00	576,852,206.00
7043	FUEL AND ENERGY	87,200,000.00	120,000,000.00
70435	ELECTRICITY	87,200,000.00	120,000,000.00
7045	TRANSPORT	1,868,056,833.00	1,743,540,743.00
70451	ROAD TRANSPORT	1,868,056,833.00	1,743,540,743.00
7049	ECONOMIC AFFAIRS N.E.C	14,800,000.00	14,800,000.00
70491	ECONOMIC AFFAIRS N.E.C.	14,800,000.00	14,800,000.00
705	ENVIRONMENTAL PROTECTION	22,000,000.00	132,000,000.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	10,000,000.00	120,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	10,000,000.00	120,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	12,000,000.00	12,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	12,000,000.00	12,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	644,500,000.00	306,500,000.00
7061	HOUSING DEVELOPMENT	40,000,000.00	110,000,000.00
70611	HOUSING DEVELOPMENT	40,000,000.00	110,000,000.00
7062	COMMUNITY DEVELOPMENT	531,000,000.00	43,000,000.00
70621	COMMUNITY DEVELOPMENT	531,000,000.00	43,000,000.00
7063	WATER SUPPLY	73,500,000.00	153,500,000.00
70631	WATER SUPPLY	73,500,000.00	153,500,000.00
707	HEALTH	389,379,060.00	420,267,160.00
7074	PUBLIC HEALTH SERVICES	389,379,060.00	420,267,160.00
70741	PUBLIC HEALTH SERVICES	389,379,060.00	420,267,160.00
708	RECREATION, CULTURE AND RELIGION	15,000,000.00	20,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	15,000,000.00	20,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	15,000,000.00	20,000,000.00
709	EDUCATION	200,786,390.00	250,621,404.00

414110 - ISI UZO Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Revised Budget	2026 Approved Budget
7091	PRE-PRIMARY AND PRIMARY EDUCATION	200,786,390.00	249,421,404.00
70912	PRIMARY EDUCATION	200,786,390.00	249,421,404.00
7098	EDUCATION N.E.C.	-	1,200,000.00
70981	EDUCATION N.E.C	-	1,200,000.00
710	SOCIAL PROTECTION	348,500,000.00	691,500,000.00
7102	OLD AGE	292,000,000.00	300,000,000.00
71021	OLD AGE	292,000,000.00	300,000,000.00
7105	UNEMPLOYMENT	46,500,000.00	381,500,000.00
71051	UNEMPLOYMENT	46,500,000.00	381,500,000.00
7109	SOCIAL PROTECTION N.E.C.	10,000,000.00	10,000,000.00
71091	SOCIAL PROTECTION N.E.C.	10,000,000.00	10,000,000.00

414110 - ISI UZO Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Revised Budget	2026 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>2,158,162,640.00</i>	<i>2,515,759,040.00</i>
701	GENERAL PUBLIC SERVICES	1,245,707,634.00	1,538,808,527.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	205,653,879.00	258,811,646.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	16,500,000.00	16,500,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	189,153,879.00	242,311,646.00
7013	GENERAL SERVICES	1,040,053,755.00	1,279,996,881.00
70131	GENERAL PERSONNEL SERVICES	814,265,315.00	1,038,647,441.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	16,289,400.00	31,850,400.00
70133	OTHER GENERAL SERVICES	209,499,040.00	209,499,040.00
704	ECONOMIC AFFAIRS	198,309,556.00	255,792,949.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	60,569,146.00	86,052,206.00
70421	AGRICULTURE	60,569,146.00	86,052,206.00
7045	TRANSPORT	137,740,410.00	169,740,743.00
70451	ROAD TRANSPORT	137,740,410.00	169,740,743.00
707	HEALTH	313,479,060.00	304,367,160.00
7074	PUBLIC HEALTH SERVICES	313,479,060.00	304,367,160.00
70741	PUBLIC HEALTH SERVICES	313,479,060.00	304,367,160.00
709	EDUCATION	108,666,390.00	116,790,404.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	108,666,390.00	116,790,404.00
70912	PRIMARY EDUCATION	108,666,390.00	116,790,404.00
710	SOCIAL PROTECTION	292,000,000.00	300,000,000.00
7102	OLD AGE	292,000,000.00	300,000,000.00
71021	OLD AGE	292,000,000.00	300,000,000.00

414110 - ISI UZO Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Revised Budget	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>336,951,000.00</i>	<i>453,511,000.00</i>
701	GENERAL PUBLIC SERVICES	310,231,000.00	420,691,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	283,461,000.00	389,171,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	185,450,000.00	276,650,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	98,011,000.00	112,521,000.00
7013	GENERAL SERVICES	26,770,000.00	31,520,000.00
70131	GENERAL PERSONNEL SERVICES	11,850,000.00	11,850,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	8,900,000.00	13,900,000.00
70133	OTHER GENERAL SERVICES	6,020,000.00	5,770,000.00
704	ECONOMIC AFFAIRS	13,500,000.00	19,600,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	4,700,000.00	5,800,000.00
70421	AGRICULTURE	4,700,000.00	5,800,000.00
7045	TRANSPORT	8,800,000.00	13,800,000.00
70451	ROAD TRANSPORT	8,800,000.00	13,800,000.00
707	HEALTH	4,900,000.00	4,900,000.00
7074	PUBLIC HEALTH SERVICES	4,900,000.00	4,900,000.00
70741	PUBLIC HEALTH SERVICES	4,900,000.00	4,900,000.00
709	EDUCATION	8,320,000.00	8,320,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	8,320,000.00	8,320,000.00
70912	PRIMARY EDUCATION	8,320,000.00	8,320,000.00

414110 - ISI UZO Local Government, Enugu State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Revised Budget	2026 Approved Budget
	<i>Total Capital Expenditure</i>	<i>3,645,936,423.00</i>	<i>3,931,029,960.00</i>
701	GENERAL PUBLIC SERVICES	473,620,000.00	514,718,960.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	473,620,000.00	514,718,960.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	473,620,000.00	514,718,960.00
703	PUBLIC ORDER AND SAFETY	10,000,000.00	60,000,000.00
7031	POLICE SERVICES	10,000,000.00	60,000,000.00
70311	POLICE SERVICES	10,000,000.00	60,000,000.00
704	ECONOMIC AFFAIRS	2,269,516,423.00	2,269,800,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	90,000,000.00	90,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	90,000,000.00	90,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	356,000,000.00	485,000,000.00
70421	AGRICULTURE	356,000,000.00	485,000,000.00
7043	FUEL AND ENERGY	87,200,000.00	120,000,000.00
70435	ELECTRICITY	87,200,000.00	120,000,000.00
7045	TRANSPORT	1,721,516,423.00	1,560,000,000.00
70451	ROAD TRANSPORT	1,721,516,423.00	1,560,000,000.00
7049	ECONOMIC AFFAIRS N.E.C	14,800,000.00	14,800,000.00
70491	ECONOMIC AFFAIRS N.E.C.	14,800,000.00	14,800,000.00
705	ENVIRONMENTAL PROTECTION	22,000,000.00	132,000,000.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	10,000,000.00	120,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	10,000,000.00	120,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	12,000,000.00	12,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	12,000,000.00	12,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	644,500,000.00	306,500,000.00
7061	HOUSING DEVELOPMENT	40,000,000.00	110,000,000.00
70611	HOUSING DEVELOPMENT	40,000,000.00	110,000,000.00
7062	COMMUNITY DEVELOPMENT	531,000,000.00	43,000,000.00
70621	COMMUNITY DEVELOPMENT	531,000,000.00	43,000,000.00
7063	WATER SUPPLY	73,500,000.00	153,500,000.00
70631	WATER SUPPLY	73,500,000.00	153,500,000.00
707	HEALTH	71,000,000.00	111,000,000.00
7074	PUBLIC HEALTH SERVICES	71,000,000.00	111,000,000.00
70741	PUBLIC HEALTH SERVICES	71,000,000.00	111,000,000.00
708	RECREATION, CULTURE AND RELIGION	15,000,000.00	20,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	15,000,000.00	20,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	15,000,000.00	20,000,000.00
709	EDUCATION	83,800,000.00	125,511,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	83,800,000.00	124,311,000.00
70912	PRIMARY EDUCATION	83,800,000.00	124,311,000.00
7098	EDUCATION N.E.C.	-	1,200,000.00
70981	EDUCATION N.E.C	-	1,200,000.00
710	SOCIAL PROTECTION	56,500,000.00	391,500,000.00

414110 - ISI UZO Local Government, Enugu State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Revised Budget	2026 Approved Budget
7105	UNEMPLOYMENT	46,500,000.00	381,500,000.00
71051	UNEMPLOYMENT	46,500,000.00	381,500,000.00
7109	SOCIAL PROTECTION N.E.C.	10,000,000.00	10,000,000.00
71091	SOCIAL PROTECTION N.E.C.	10,000,000.00	10,000,000.00

414110 - ISI UZO Local Government, Enugu State - 2026 Budget: Total Expenditure by Location

Code	Location	2025 Revised Budget	2026 Approved Budget
414	Enugu	6,141,050,063.00	6,900,300,000.00
4141	Enugu East	6,141,050,063.00	6,900,300,000.00
414110	ISI UZO	6,141,050,063.00	6,900,300,000.00
41411001	EHAMUFU I	21,000,000.00	45,000,000.00
41411002	EHAMUFU II	43,600,000.00	133,600,000.00
41411004	EHAMUFU IV	55,000,000.00	120,000,000.00
41411005	IKEM I	35,000,000.00	160,000,000.00
41411006	IKEM II	669,200,000.00	1,139,711,000.00
41411007	MBU I	30,000,000.00	50,000,000.00
41411009	NEKE I	20,000,000.00	30,000,000.00
41411010	NEKE II	350,000,000.00	120,000,000.00
41411021	LG Wide	4,917,250,063.00	5,101,989,000.00

414110 - ISI UZO Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2025 Revised Budget	2026 Approved Budget
414	Enugu	2,158,162,640.00	2,515,759,040.00
4141	Enugu East	2,158,162,640.00	2,515,759,040.00
414110	ISI UZO	2,158,162,640.00	2,515,759,040.00
41411021	LG Wide	2,158,162,640.00	2,515,759,040.00

414110 - ISI UZO Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2025 Revised Budget	2026 Approved Budget
414	Enugu	336,951,000.00	453,511,000.00
4141	Enugu East	336,951,000.00	453,511,000.00
414110	ISI UZO	336,951,000.00	453,511,000.00
41411021	LG Wide	336,951,000.00	453,511,000.00

414110 - ISI UZO Local Government, Enugu State - 2026 Budget: Capital Expenditure by Location

Code	Location	2025 Revised Budget	2026 Approved Budget
414	Enugu	3,645,936,423.00	3,931,029,960.00
4141	Enugu East	3,645,936,423.00	3,931,029,960.00
414110	ISI UZO	3,645,936,423.00	3,931,029,960.00
41411001	EHAMUFU I	21,000,000.00	45,000,000.00
41411002	EHAMUFU II	43,600,000.00	133,600,000.00
41411004	EHAMUFU IV	55,000,000.00	120,000,000.00
41411005	IKEM I	35,000,000.00	160,000,000.00
41411006	IKEM II	669,200,000.00	1,139,711,000.00
41411007	MBU I	30,000,000.00	50,000,000.00
41411009	NEKE I	20,000,000.00	30,000,000.00
41411010	NEKE II	350,000,000.00	120,000,000.00
41411021	LG Wide	2,422,136,423.00	2,132,718,960.00

414110 - ISI UZO Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2026 Approved Budget
	Total Expenditure	6,141,050,063.00	6,900,300,000.00
01	Agriculture	421,269,146.00	576,852,206.00
0101	Effective governance of the Agriculture Sector	87,371,646.00	115,971,646.00
010102	Agriculture sector coordination mechanisms	87,371,646.00	115,971,646.00
0104	Reduction of post-harvest losses	333,897,500.00	460,880,560.00
010404	Agricultural produce and quality control	333,897,500.00	460,880,560.00
04	Health	389,379,060.00	420,267,160.00
0401	Effective governance of the health system	389,379,060.00	420,267,160.00
040103	Health sector coordination mechanisms	389,379,060.00	420,267,160.00
05	Education	175,786,390.00	179,421,404.00
0501	Effective governance of the education system	116,986,390.00	125,110,404.00
050103	Education sector coordination mechanisms	116,986,390.00	125,110,404.00
0502	Increase in access, retention, and completion rate at all levels	58,800,000.00	54,311,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	58,800,000.00	54,311,000.00
06	Housing and Urban Development	40,000,000.00	40,000,000.00
0610	Housing and Urban Development - General	40,000,000.00	40,000,000.00
061001	Housing and Urban Development - General	40,000,000.00	40,000,000.00
07	Gender	10,000,000.00	10,000,000.00
0710	Gender - General	10,000,000.00	10,000,000.00
071001	Gender - General	10,000,000.00	10,000,000.00
08	Youth	15,000,000.00	20,000,000.00
0810	Youth - General	15,000,000.00	20,000,000.00
081001	Youth - General	15,000,000.00	20,000,000.00
10	Water Resources and Rural Development	85,000,000.00	85,000,000.00
1010	Water Resources and Rural Deve - General	85,000,000.00	85,000,000.00
101001	Water Resources and Rural Deve - General	85,000,000.00	85,000,000.00
11	Information Communication and Technology	40,000,000.00	130,000,000.00
1110	Information Communication and Technology - General	40,000,000.00	130,000,000.00
111001	Information Communication and Technology - General	40,000,000.00	130,000,000.00
12	Growing the Private Sector	90,000,000.00	90,000,000.00
1210	Growing the Private Sector - General	90,000,000.00	90,000,000.00
121001	Growing the Private Sector - General	90,000,000.00	90,000,000.00
13	Reform of Government and Governance	2,824,299,044.00	3,446,959,230.00
1310	Reform of Government and Governance - General	2,824,299,044.00	3,446,959,230.00
131001	Reform of Government and Governance - General	2,824,299,044.00	3,446,959,230.00
17	Road	1,730,316,423.00	1,573,800,000.00
1710	Road - General	1,730,316,423.00	1,573,800,000.00
171001	Road - General	1,730,316,423.00	1,573,800,000.00
23	Social Protection	320,000,000.00	328,000,000.00
2301	Effective Governance of Social Protection	28,000,000.00	28,000,000.00
230104	Social Protection Information and Registry System	28,000,000.00	28,000,000.00
2305	Social Pensions and Old Age Support	292,000,000.00	300,000,000.00

414110 - ISI UZO Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2026 Approved Budget
230501	Pensions Payments and Contributions	292,000,000.00	300,000,000.00

414110 - ISI UZO Local Government, Enugu State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2026 Approved Budget
	Total Personnel Expenditure	<u>2,158,162,640.00</u>	<u>2,515,759,040.00</u>
01	Agriculture	60,569,146.00	86,052,206.00
0101	Effective governance of the Agriculture Sector	47,671,646.00	70,171,646.00
010102	Agriculture sector coordination mechanisms	47,671,646.00	70,171,646.00
0104	Reduction of post-harvest losses	12,897,500.00	15,880,560.00
010404	Agricultural produce and quality control	12,897,500.00	15,880,560.00
04	Health	313,479,060.00	304,367,160.00
0401	Effective governance of the health system	313,479,060.00	304,367,160.00
040103	Health sector coordination mechanisms	313,479,060.00	304,367,160.00
05	Education	108,666,390.00	116,790,404.00
0501	Effective governance of the education system	108,666,390.00	116,790,404.00
050103	Education sector coordination mechanisms	108,666,390.00	116,790,404.00
13	Reform of Government and Governance	1,383,448,044.00	1,708,549,270.00
1310	Reform of Government and Governance - General	1,383,448,044.00	1,708,549,270.00
131001	Reform of Government and Governance - General	1,383,448,044.00	1,708,549,270.00
23	Social Protection	292,000,000.00	300,000,000.00
2305	Social Pensions and Old Age Support	292,000,000.00	300,000,000.00
230501	Pensions Payments and Contributions	292,000,000.00	300,000,000.00

414110 - ISI UZO Local Government, Enugu State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2026 Approved Budget
	Total Other Recurrent Expenditure	336,951,000.00	453,511,000.00
01	Agriculture	4,700,000.00	5,800,000.00
0101	Effective governance of the Agriculture Sector	4,700,000.00	5,800,000.00
010102	Agriculture sector coordination mechanisms	4,700,000.00	5,800,000.00
04	Health	4,900,000.00	4,900,000.00
0401	Effective governance of the health system	4,900,000.00	4,900,000.00
040103	Health sector coordination mechanisms	4,900,000.00	4,900,000.00
05	Education	8,320,000.00	8,320,000.00
0501	Effective governance of the education system	8,320,000.00	8,320,000.00
050103	Education sector coordination mechanisms	8,320,000.00	8,320,000.00
13	Reform of Government and Governance	310,231,000.00	420,691,000.00
1310	Reform of Government and Governance - General	310,231,000.00	420,691,000.00
131001	Reform of Government and Governance - General	310,231,000.00	420,691,000.00
17	Road	8,800,000.00	13,800,000.00
1710	Road - General	8,800,000.00	13,800,000.00
171001	Road - General	8,800,000.00	13,800,000.00

414110 - ISI UZO Local Government, Enugu State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2026 Approved Budget
	Total Capital Expenditure	3,645,936,423.00	3,931,029,960.00
01	Agriculture	356,000,000.00	485,000,000.00
0101	Effective governance of the Agriculture Sector	35,000,000.00	40,000,000.00
010102	Agriculture sector coordination mechanisms	35,000,000.00	40,000,000.00
0104	Reduction of post-harvest losses	321,000,000.00	445,000,000.00
010404	Agricultural produce and quality control	321,000,000.00	445,000,000.00
04	Health	71,000,000.00	111,000,000.00
0401	Effective governance of the health system	71,000,000.00	111,000,000.00
040103	Health sector coordination mechanisms	71,000,000.00	111,000,000.00
05	Education	58,800,000.00	54,311,000.00
0502	Increase in access, retention, and completion rate at all levels	58,800,000.00	54,311,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	58,800,000.00	54,311,000.00
06	Housing and Urban Development	40,000,000.00	40,000,000.00
0610	Housing and Urban Development - General	40,000,000.00	40,000,000.00
061001	Housing and Urban Development - General	40,000,000.00	40,000,000.00
07	Gender	10,000,000.00	10,000,000.00
0710	Gender - General	10,000,000.00	10,000,000.00
071001	Gender - General	10,000,000.00	10,000,000.00
08	Youth	15,000,000.00	20,000,000.00
0810	Youth - General	15,000,000.00	20,000,000.00
081001	Youth - General	15,000,000.00	20,000,000.00
10	Water Resources and Rural Development	85,000,000.00	85,000,000.00
1010	Water Resources and Rural Deve - General	85,000,000.00	85,000,000.00
101001	Water Resources and Rural Deve - General	85,000,000.00	85,000,000.00
11	Information Communication and Technology	40,000,000.00	130,000,000.00
1110	Information Communication and Technology - General	40,000,000.00	130,000,000.00
111001	Information Communication and Technology - General	40,000,000.00	130,000,000.00
12	Growing the Private Sector	90,000,000.00	90,000,000.00
1210	Growing the Private Sector - General	90,000,000.00	90,000,000.00
121001	Growing the Private Sector - General	90,000,000.00	90,000,000.00
13	Reform of Government and Governance	1,130,620,000.00	1,317,718,960.00
1310	Reform of Government and Governance - General	1,130,620,000.00	1,317,718,960.00
131001	Reform of Government and Governance - General	1,130,620,000.00	1,317,718,960.00
17	Road	1,721,516,423.00	1,560,000,000.00
1710	Road - General	1,721,516,423.00	1,560,000,000.00
171001	Road - General	1,721,516,423.00	1,560,000,000.00
23	Social Protection	28,000,000.00	28,000,000.00
2301	Effective Governance of Social Protection	28,000,000.00	28,000,000.00
230104	Social Protection Information and Registry System	28,000,000.00	28,000,000.00

414110 - ISI UZO Local Government, Enugu State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2026 Approved Budget
Total Capital Expenditure						3,645,936,423.00	3,931,029,960.00
Purchasing of 10 motorcycles to neighborhood watch and purchase of 2 Drone with 8 batteries and other equipments in LGA	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010104 - PURCHASE MOTOR CYCLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41411006 - IKEM II	30,000,000.00	60,000,000.00
Renovation of police station at Ikem	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70311 - POLICE SERVICES	41411005 - IKEM I	10,000,000.00	60,000,000.00
HSMES Training and support in LGA and Skills Acquisition Center in Nkele	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	71051 - UNEMPLOYMENT	41411006 - IKEM II	20,000,000.00	310,000,000.00
Women Empowerment programmes widows, poor and vulnerable in LGA	07 - Gender	011100100100 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	41411006 - IKEM II	10,000,000.00	10,000,000.00
Youths Football tournament and ISI-UZO day cultural festival, Agric / Trade Exhibition and Charity Outreach in LGA	08 - Youth	011100100100 - CHAIRMAN	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	41411006 - IKEM II	15,000,000.00	20,000,000.00
Renovation / equipping Nkele ICT centre in LGA	11 - Information Communication and Technology	011100100100 - CHAIRMAN	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	71051 - UNEMPLOYMENT	41411021 - LG Wide	15,000,000.00	60,000,000.00
Community technology center Enu-Amufu West and East , setting up ISI-UZO ICT center and provision of ISI-UZO Social Register	11 - Information Communication and Technology	011100100100 - CHAIRMAN	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70912 - PRIMARY EDUCATION	41411006 - IKEM II	70,000,000.00	70,000,000.00
Repair of Ebe-Umunu bridge in Enuamuru and construction of Ogoomkpuru box culvert with roads in Nkele	17 - Road	011100100100 - CHAIRMAN	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41411002 - EHAMUFU II	20,000,000.00	90,000,000.00
Grading and Lierating Ikem Junction (IKEM NIKOF) Ogoadigbo Road with culverts and Grading and Lierating of 6km Nkele Mbu road	17 - Road	011100100100 - CHAIRMAN	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41411004 - EHAMUFU IV	35,000,000.00	120,000,000.00
Baseling data collection	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	41411021 - LG Wide	-	1,200,000.00
CLTs and Sanitation Marketing training (Toilet Business Owners (TBOs)	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	70621 - COMMUNITY DEVELOPMENT	41411021 - LG Wide	490,000,000.00	2,000,000.00
Land scaping / Alshaping and planting of Trees and flowers withing the LGA H/Q	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23040102 - EROSION & FLOOD CONTROL	70941 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	41411021 - LG Wide	10,000,000.00	120,000,000.00
Water Harvesting and treatment counter part with CSDP and construction of 5 public Toilets in the market in 5 wards in LGA	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41411021 - LG Wide	25,000,000.00	105,000,000.00
partitioning/ furnishing of old offices in LGA	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41411021 - LG Wide	20,000,000.00	58,000,000.00
Reconstruction and tuensising of 3 others Staff quarters Fencing of the Secretariate in Ikem	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41411021 - LG Wide	137,000,000.00	70,000,000.00
Construction of New legislative complex in Ikem	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41411005 - IKEM I	25,000,000.00	100,000,000.00
Renovation and up grading of Guest House in LGA	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41411021 - LG Wide	10,000,000.00	50,000,000.00
Purchase of Office furniture for WASH department in the LGA	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23020112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41411021 - LG Wide	5,000,000.00	5,000,000.00
Purchase of Office equipment; zno. HP Computer set with its accessories, z no. HP Laptop (15.6 Intel Celeron, Core I5, 8GB Ram) in LGA	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41411021 - LG Wide	1,620,000.00	1,718,960.00
Design and survey New City Plan and Low Income Housing Estate Development (z site) in LGA	06 - Housing and Urban Development	011100100100 - CHAIRMAN	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	41411006 - IKEM II	40,000,000.00	40,000,000.00
Purchase of 10 official Vehicles in LGA	13 - Reform of Government and Governance	012500100100 - DIRECTOR OF ADMIN/PERSONNEL MANAGEMENT	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41411021 - LG Wide	200,000,000.00	50,000,000.00
partitioning/ furnishing of old offices in LGA	13 - Reform of Government and Governance	012500100100 - DIRECTOR OF ADMIN/PERSONNEL MANAGEMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41411004 - EHAMUFU IV	20,000,000.00	-
Support to monitoring and evaluation TEAM Capital projects and support CSDP Capital projects in LGA	13 - Reform of Government and Governance	012500100100 - DIRECTOR OF ADMIN/PERSONNEL MANAGEMENT	23050103 - MONITORING AND EVALUATION	70491 - ECONOMIC AFFAIRS N.E.C.	41411021 - LG Wide	14,800,000.00	14,800,000.00
Reconstruction and tuensising of 3 others Staff quarters Fencing of the Secretariate in Ikem	13 - Reform of Government and Governance	012500100100 - DIRECTOR OF ADMIN/PERSONNEL MANAGEMENT	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	41411021 - LG Wide	-	70,000,000.00
Installation of Solar power system in the secretariat and street solar and Light up Isi-uzo Solar projects	13 - Reform of Government and Governance	012500100100 - DIRECTOR OF ADMIN/PERSONNEL MANAGEMENT	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41411021 - LG Wide	87,200,000.00	120,000,000.00
Construction of New legislative complex in Ikem	13 - Reform of Government and Governance	012500100100 - DIRECTOR OF ADMIN/PERSONNEL MANAGEMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41411021 - LG Wide	25,000,000.00	120,000,000.00
purchase Agro processing machine (Garri,Palm-oil) and repair of 2 Tractors , Agricultural summit and support to Farmers through Agric Extension in LGA	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010101 - PURCHASE / ACQUISITION OF LAND	70421 - AGRICULTURE	41411006 - IKEM II	35,000,000.00	40,000,000.00
Demonstration farm maize and Cassava at Uchok Mgbouj and Stock at least 2000 birds at Ikem poultry Farm	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41411001 - EHAMUFU I	21,000,000.00	45,000,000.00
Provision of surveying or zoo measures or Land per ward for the establishment of Farm Estate in LGA, Clearing and parcelation of the 200 Hectares of Land and Construction of Infrastructures in the Farm Estate	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41411006 - IKEM II	300,000,000.00	400,000,000.00
Construction of isi-uzo corner shops in Ikem / Umra - modern building material Market at Eke-Amufu and Relocation / Reconstruction / Expansion of Eke Eha-Amufu market	12 - Growing the Private Sector	022000100100 - DEPARTMENT OF FINANCE AND ACCOUNTS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41411006 - IKEM II	90,000,000.00	90,000,000.00
Repair of Ebe-Umunu bridge in Enuamuru and construction of Ogoomkpuru box culvert with roads in Nkele	17 - Road	022900100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41411009 - NEKE I	20,000,000.00	30,000,000.00
Grading and Lierating Ikem Junction (IKEM NIKOF) Ogoadigbo Road with culverts and Grading and Lierating of 6km Nkele Mbu road	17 - Road	022900100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41411010 - NEKE II	350,000,000.00	120,000,000.00
Construction of access road to each parcelated Land to the Farm-Estate , each Smart Schools and PHCs in LGA	17 - Road	022900100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41411021 - LG Wide	1,296,516,423.00	1,200,000,000.00
ISI-UZO back to School program , support for SSCE / WAEC, SUPPORT for Adult and Literacy Education , Scholarship / Busany Award to Indigent students in LGA	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	41411006 - IKEM II	25,000,000.00	34,311,000.00
Education Summit and procurement of Educational materials in LGA	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	41411006 - IKEM II	33,800,000.00	20,000,000.00
Setting up task force on Health workers and provision for health advocacy, seminars and orientation and establishment of task force on WASH in LGA	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41411006 - IKEM II	17,400,000.00	17,400,000.00
Repair and procurement of z Ambulances for emergency and purchase of z Motorcycles for health Workers, Free medical outreach programmes in LGA	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41411002 - EHAMUFU II	23,600,000.00	43,600,000.00
Renovation and up grading of Mbu medical facilities	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23030105 - REHABILITATION/ REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41411007 - MBU I	30,000,000.00	50,000,000.00
Training of LGA Staff and WASHCOM on Water Safety plan and (WSP), Village Level Operations and Maintenance (VLOM) Local Area Mechanics (LAMs) in LGA	23 - Social Protection	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23050101 - RESEARCH AND DEVELOPMENT	71051 - UNEMPLOYMENT	41411006 - IKEM II	1,000,000.00	1,000,000.00
Community-based water and sanitation monitoring / logistics (e.g. z wards up #5,000 per day) in LGA	23 - Social Protection	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23050103 - MONITORING AND EVALUATION	70631 - WATER SUPPLY	41411006 - IKEM II	1,300,000.00	1,300,000.00
Training of LGA Staff and WASHCOM on (Volunteer hygiene promotion (VHPs), Community Hygiene Improvement Plans (CHIPs), Mainstreaming gender Equality and Menstrual haeth hygiene (MHH) in LGA	23 - Social Protection	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23050101 - RESEARCH AND DEVELOPMENT	70621 - COMMUNITY DEVELOPMENT	41411006 - IKEM II	1,000,000.00	1,000,000.00
Orientation of LGA WASH department / WASHCOM training and Baseling data collection in LGA	23 - Social Protection	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	41411006 - IKEM II	2,200,000.00	2,200,000.00
CLTs and Sanitation Marketing training (Toilet Business Owners (TBOs); And CLTs Activities (Triggering, supportive monitoring Phase 1,2,3) in LGA	23 - Social Protection	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	71051 - UNEMPLOYMENT	41411006 - IKEM II	7,000,000.00	7,000,000.00
Identification of Volunteer Hygiene promoter and formation of community Hygiene improvement plans (CHIPs) and WASHCOM strengthening phase 1 and 2 in LGA	23 - Social Protection	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23050101 - RESEARCH AND DEVELOPMENT	71051 - UNEMPLOYMENT	41411006 - IKEM II	3,500,000.00	3,500,000.00
Establishment of Environmental Health Clubs in Schools and implementation of Menstrual Hygiene and Hygiene in Schools in LGA	23 - Social Protection	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41411006 - IKEM II	4,000,000.00	4,000,000.00
Global Hand Washing Day in LGA, World Water Day, World Menstrual Day and World Toilet Day in LGA	23 - Social Protection	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23050101 - RESEARCH AND DEVELOPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41411006 - IKEM II	8,000,000.00	8,000,000.00
Rehabilitation / Construction of z boreholes in 8 communities in the Local Government Area	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41411021 - LG Wide	45,000,000.00	45,000,000.00
Construction of ventilated improved gender mainstreamed 10 toilet apartments with urinals in 6 urban schools and 16 rural communities	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70621 - COMMUNITY DEVELOPMENT	41411021 - LG Wide	40,000,000.00	40,000,000.00

011100100100	CHAIRMAN		
Code	Description	2025 Revised Budget	2026 Approved Budget
2	EXPENDITURES	1,074,920,000.00	1,574,218,960.00
21	PERSONNEL COST	1,800,000.00	1,800,000.00
2101	SALARY	1,800,000.00	1,800,000.00
210101	SALARIES AND WAGES	1,800,000.00	1,800,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,800,000.00	1,800,000.00
22	OTHER RECURRENT COSTS	169,500,000.00	259,500,000.00
2202	OVERHEAD COST	169,500,000.00	259,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	8,200,000.00	28,200,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,200,000.00	28,200,000.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	24,200,000.00	80,200,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	24,200,000.00	80,200,000.00
220205	TRAINING - GENERAL	4,400,000.00	8,400,000.00
22020501	LOCAL TRAINING	4,400,000.00	8,400,000.00
220206	OTHER SERVICES - GENERAL	72,200,000.00	82,200,000.00
22020601	SECURITY SERVICES	72,200,000.00	82,200,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	11,900,000.00	11,900,000.00
22020708	MEDICAL CONSULTING	11,900,000.00	11,900,000.00
220208	FUEL & LUBRICANTS - GENERAL	7,000,000.00	7,000,000.00
22020801	MOTOR VEHICLE FUEL COST	7,000,000.00	7,000,000.00
220209	FINANCIAL CHARGES - GENERAL	3,300,000.00	3,300,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,300,000.00	3,300,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	36,300,000.00	36,300,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	36,300,000.00	36,300,000.00
23	Capital Expenditure	903,620,000.00	1,312,918,960.00
2301	FIXED ASSETS PURCHASED	36,620,000.00	66,718,960.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	36,620,000.00	66,718,960.00
23010104	PURCHASE MOTOR CYCLES	30,000,000.00	60,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000.00	5,000,000.00
23010113	PURCHASE OF COMPUTERS	1,620,000.00	1,718,960.00
2302	CONSTRUCTION / PROVISION	282,000,000.00	543,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	282,000,000.00	543,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	45,000,000.00	158,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	25,000,000.00	105,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	15,000,000.00	20,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	35,000,000.00	120,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	137,000,000.00	70,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	25,000,000.00	70,000,000.00
2303	REHABILITATION / REPAIRS	55,000,000.00	260,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	55,000,000.00	260,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	20,000,000.00	90,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	20,000,000.00	110,000,000.00

23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	15,000,000.00	60,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	10,000,000.00	120,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	10,000,000.00	120,000,000.00
23040102	EROSION & FLOOD CONTROL	10,000,000.00	120,000,000.00
2305	OTHER CAPITAL PROJECTS	520,000,000.00	323,200,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	520,000,000.00	323,200,000.00
23050101	RESEARCH AND DEVELOPMENT	520,000,000.00	323,200,000.00

011100100200	VICE-CHAIRMAN		
Code	Description	2025 Revised Budget	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>1,320,000.00</u>	<u>1,320,000.00</u>
21	PERSONNEL COST	1,320,000.00	1,320,000.00
2101	SALARY	1,320,000.00	1,320,000.00
210101	SALARIES AND WAGES	1,320,000.00	1,320,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,320,000.00	1,320,000.00

011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN		
Code	Description	2025 Revised Budget	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>208,299,040.00</u>	<u>208,299,040.00</u>
21	PERSONNEL COST	208,299,040.00	208,299,040.00
2101	SALARY	208,299,040.00	208,299,040.00
210101	SALARIES AND WAGES	208,299,040.00	208,299,040.00
21010101	SALARY	208,299,040.00	208,299,040.00

011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE		
Code	Description	2025 Revised Budget	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>40,000,000.00</u>	<u>40,000,000.00</u>
23	Capital Expenditure	40,000,000.00	40,000,000.00
2302	CONSTRUCTION / PROVISION	40,000,000.00	40,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	40,000,000.00	40,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	40,000,000.00	40,000,000.00

011200100100	OFFICE OF THE LEADER		
Code	Description	2025 Revised Budget	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>26,750,000.00</u>	<u>27,950,000.00</u>
21	PERSONNEL COST	10,800,000.00	10,800,000.00
2101	SALARY	10,800,000.00	10,800,000.00
210101	SALARIES AND WAGES	10,800,000.00	10,800,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	10,800,000.00	10,800,000.00
22	OTHER RECURRENT COSTS	15,950,000.00	17,150,000.00
2202	OVERHEAD COST	15,950,000.00	17,150,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,500,000.00	3,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,500,000.00	3,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	950,000.00	950,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	950,000.00	950,000.00

220204	MAINTENANCE SERVICES - GENERAL	3,500,000.00	4,700,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,500,000.00	4,700,000.00
220205	TRAINING - GENERAL	2,000,000.00	2,000,000.00
22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	2,700,000.00	2,700,000.00
22020801	MOTOR VEHICLE FUEL COST	2,700,000.00	2,700,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,300,000.00	3,300,000.00
22021001	REFRESHMENT & MEALS	3,300,000.00	3,300,000.00

011202100100	THE COUNCILLORS		
Code	Description	2025 Revised Budget	2026 Approved Budget
2	EXPENDITURES	1,320,000.00	1,320,000.00
21	PERSONNEL COST	1,320,000.00	1,320,000.00
2101	SALARY	1,320,000.00	1,320,000.00
210101	SALARIES AND WAGES	1,320,000.00	1,320,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,320,000.00	1,320,000.00

011202200100	ASSISTANTS/AIDES/ADVISERS		
Code	Description	2025 Revised Budget	2026 Approved Budget
2	EXPENDITURES	1,260,000.00	1,260,000.00
21	PERSONNEL COST	1,260,000.00	1,260,000.00
2101	SALARY	1,260,000.00	1,260,000.00
210101	SALARIES AND WAGES	1,260,000.00	1,260,000.00
21010101	SALARY	1,260,000.00	1,260,000.00

016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL		
Code	Description	2025 Revised Budget	2026 Approved Budget
2	EXPENDITURES	7,220,000.00	6,970,000.00
21	PERSONNEL COST	1,200,000.00	1,200,000.00
2101	SALARY	1,200,000.00	1,200,000.00
210101	SALARIES AND WAGES	1,200,000.00	1,200,000.00
21010101	SALARY	1,200,000.00	1,200,000.00
22	OTHER RECURRENT COSTS	6,020,000.00	5,770,000.00
2202	OVERHEAD COST	6,020,000.00	5,770,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	1,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	770,000.00	770,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	770,000.00	770,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,200,000.00	950,000.00
22020406	OTHER MAINTENANCE SERVICES	1,200,000.00	950,000.00
220205	TRAINING - GENERAL	850,000.00	850,000.00
22020501	LOCAL TRAINING	850,000.00	850,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,100,000.00	1,100,000.00
22020703	LEGAL SERVICES	1,100,000.00	1,100,000.00
220208	FUEL & LUBRICANTS - GENERAL	300,000.00	300,000.00

22020801	MOTOR VEHICLE FUEL COST	300,000.00	300,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	800,000.00	800,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	800,000.00	800,000.00

012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT		
Code	Description	2025 Revised Budget	2026 Approved Budget
2	EXPENDITURES	1,173,115,315.00	1,425,297,441.00
21	PERSONNEL COST	814,265,315.00	1,038,647,441.00
2101	SALARY	735,299,915.00	950,086,741.00
210101	SALARIES AND WAGES	735,299,915.00	950,086,741.00
21010101	SALARY	735,299,915.00	950,086,741.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	78,965,400.00	88,560,700.00
210201	ALLOWANCES	78,965,400.00	88,560,700.00
21020106	Leave allowances	78,965,400.00	88,560,700.00
22	OTHER RECURRENT COSTS	11,850,000.00	11,850,000.00
2202	OVERHEAD COST	11,850,000.00	11,850,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000.00	2,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	2,000,000.00
220202	UTILITIES - GENERAL	2,100,000.00	2,100,000.00
22020202	TELEPHONE CHARGES	2,100,000.00	2,100,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,900,000.00	1,900,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,900,000.00	1,900,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,600,000.00	1,600,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,600,000.00	1,600,000.00
220205	TRAINING - GENERAL	900,000.00	900,000.00
22020501	LOCAL TRAINING	900,000.00	900,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,350,000.00	1,350,000.00
22020801	MOTOR VEHICLE FUEL COST	1,350,000.00	1,350,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,000,000.00	2,000,000.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00
23	Capital Expenditure	347,000,000.00	374,800,000.00
2301	FIXED ASSETS PURCHASED	200,000,000.00	50,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	200,000,000.00	50,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	200,000,000.00	50,000,000.00
2302	CONSTRUCTION / PROVISION	132,200,000.00	310,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	132,200,000.00	310,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	25,000,000.00	120,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	0.00	70,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	87,200,000.00	120,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	20,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	14,800,000.00	14,800,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	14,800,000.00	14,800,000.00
23050103	MONITORING AND EVALUATION	14,800,000.00	14,800,000.00

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES		

Code	Description	2025 Revised Budget	2026 Approved Budget
2	EXPENDITURES	421,269,146.00	576,852,206.00
21	PERSONNEL COST	60,569,146.00	86,052,206.00
2101	SALARY	47,671,646.00	70,171,646.00
210101	SALARIES AND WAGES	47,671,646.00	70,171,646.00
21010101	SALARY	47,671,646.00	70,171,646.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,897,500.00	15,880,560.00
210201	ALLOWANCES	12,897,500.00	15,880,560.00
21020106	Leave allowances	12,897,500.00	15,880,560.00
22	OTHER RECURRENT COSTS	4,700,000.00	5,800,000.00
2202	OVERHEAD COST	4,700,000.00	5,800,000.00
220201	TRAVEL & TRANSPORT - GENERAL	500,000.00	700,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	700,000.00
220203	MATERIALS & SUPPLIES - GENERAL	50,000.00	50,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	50,000.00	50,000.00
220204	MAINTENANCE SERVICES - GENERAL	500,000.00	500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,250,000.00	3,200,000.00
22020707	AGRICULTURAL CONSULTING	2,250,000.00	3,200,000.00
220208	FUEL & LUBRICANTS - GENERAL	650,000.00	650,000.00
22020801	MOTOR VEHICLE FUEL COST	650,000.00	650,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	750,000.00	700,000.00
22021004	MEDICAL EXPENSES-LOCAL	750,000.00	700,000.00
23	Capital Expenditure	356,000,000.00	485,000,000.00
2301	FIXED ASSETS PURCHASED	35,000,000.00	40,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	35,000,000.00	40,000,000.00
23010101	PURCHASE / ACQUISITION OF LAND	35,000,000.00	40,000,000.00
2302	CONSTRUCTION / PROVISION	321,000,000.00	445,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	321,000,000.00	445,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	321,000,000.00	445,000,000.00

022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)		
Code	Description	2025 Revised Budget	2026 Approved Budget
2	EXPENDITURES	669,164,879.00	744,832,646.00
21	PERSONNEL COST	481,153,879.00	542,311,646.00
2101	SALARY	132,610,756.00	186,610,756.00
210101	SALARIES AND WAGES	132,610,756.00	186,610,756.00
21010101	SALARY	132,610,756.00	186,610,756.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	56,543,123.00	55,700,890.00
210201	ALLOWANCES	56,543,123.00	55,700,890.00
21020106	Leave allowances	56,543,123.00	55,700,890.00
2103	SOCIAL BENEFITS	292,000,000.00	300,000,000.00
210301	SOCIAL BENEFITS	292,000,000.00	300,000,000.00
21030102	PENSION	292,000,000.00	300,000,000.00
22	OTHER RECURRENT COSTS	98,011,000.00	112,521,000.00

2202	OVERHEAD COST	10,960,000.00	10,960,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,050,000.00	1,050,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,050,000.00	1,050,000.00
220202	UTILITIES - GENERAL	900,000.00	900,000.00
22020202	TELEPHONE CHARGES	900,000.00	900,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,850,000.00	1,850,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,850,000.00	1,850,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,100,000.00	1,100,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,100,000.00	1,100,000.00
220205	TRAINING - GENERAL	950,000.00	950,000.00
22020501	LOCAL TRAINING	950,000.00	950,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,500,000.00	3,500,000.00
22020701	FINANCIAL CONSULTING	3,500,000.00	3,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	350,000.00	350,000.00
22020801	MOTOR VEHICLE FUEL COST	350,000.00	350,000.00
220209	FINANCIAL CHARGES - GENERAL	1,260,000.00	1,260,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,260,000.00	1,260,000.00
2207	TRANSFERS-PAYMENT	87,051,000.00	101,561,000.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	87,051,000.00	101,561,000.00
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	87,051,000.00	101,561,000.00
23	Capital Expenditure	90,000,000.00	90,000,000.00
2302	CONSTRUCTION / PROVISION	90,000,000.00	90,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	90,000,000.00	90,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	90,000,000.00	90,000,000.00

023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE		
Code	Description	2025 Revised Budget	2026 Approved Budget
2	EXPENDITURES	25,189,400.00	45,750,400.00
21	PERSONNEL COST	16,289,400.00	31,850,400.00
2101	SALARY	11,723,600.00	21,959,700.00
210101	SALARIES AND WAGES	11,723,600.00	21,959,700.00
21010101	SALARY	11,723,600.00	21,959,700.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,565,800.00	9,890,700.00
210201	ALLOWANCES	4,565,800.00	9,890,700.00
21020106	Leave allowances	4,565,800.00	9,890,700.00
22	OTHER RECURRENT COSTS	8,900,000.00	13,900,000.00
2202	OVERHEAD COST	8,900,000.00	13,900,000.00
220201	TRAVEL & TRANSPORT - GENERAL	300,000.00	300,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	300,000.00
220203	MATERIALS & SUPPLIES - GENERAL	3,250,000.00	8,250,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,250,000.00	8,250,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,750,000.00	2,750,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,750,000.00	2,750,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	800,000.00	800,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	800,000.00	800,000.00

220208	FUEL & LUBRICANTS - GENERAL	900,000.00	900,000.00
22020801	MOTOR VEHICLE FUEL COST	900,000.00	900,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	900,000.00	900,000.00
22021001	REFRESHMENT & MEALS	900,000.00	900,000.00

023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY		
Code	Description	2025 Revised Budget	2026 Approved Budget
2	EXPENDITURES	1,813,056,833.00	1,533,540,743.00
21	PERSONNEL COST	137,740,410.00	169,740,743.00
2101	SALARY	94,950,756.00	123,950,756.00
210101	SALARIES AND WAGES	94,950,756.00	123,950,756.00
21010101	SALARY	94,950,756.00	123,950,756.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	42,789,654.00	45,789,987.00
210201	ALLOWANCES	42,789,654.00	45,789,987.00
21020106	Leave allowances	42,789,654.00	45,789,987.00
22	OTHER RECURRENT COSTS	8,800,000.00	13,800,000.00
2202	OVERHEAD COST	8,800,000.00	13,800,000.00
220201	TRAVEL & TRANSPORT - GENERAL	950,000.00	950,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	950,000.00	950,000.00
220204	MAINTENANCE SERVICES - GENERAL	6,350,000.00	11,350,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	6,350,000.00	11,350,000.00
220208	FUEL & LUBRICANTS - GENERAL	900,000.00	900,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	900,000.00	900,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	600,000.00	600,000.00
22021001	REFRESHMENT & MEALS	600,000.00	600,000.00
23	Capital Expenditure	1,666,516,423.00	1,350,000,000.00
2302	CONSTRUCTION / PROVISION	1,646,516,423.00	1,320,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,646,516,423.00	1,320,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,646,516,423.00	1,320,000,000.00
2303	REHABILITATION / REPAIRS	20,000,000.00	30,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	20,000,000.00	30,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	20,000,000.00	30,000,000.00

051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE		
Code	Description	2025 Revised Budget	2026 Approved Budget
2	EXPENDITURES	175,786,390.00	179,421,404.00
21	PERSONNEL COST	108,666,390.00	116,790,404.00
2101	SALARY	75,111,604.00	82,111,504.00
210101	SALARIES AND WAGES	75,111,604.00	82,111,504.00
21010101	SALARY	75,111,604.00	82,111,504.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	33,554,786.00	34,678,900.00
210201	ALLOWANCES	33,554,786.00	34,678,900.00
21020106	Leave allowances	33,554,786.00	34,678,900.00
22	OTHER RECURRENT COSTS	8,320,000.00	8,320,000.00
2202	OVERHEAD COST	8,320,000.00	8,320,000.00

220201	TRAVEL & TRANSPORT - GENERAL	1,650,000.00	1,650,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,650,000.00	1,650,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,010,000.00	1,010,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,010,000.00	1,010,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,910,000.00	1,910,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,910,000.00	1,910,000.00
220205	TRAINING - GENERAL	500,000.00	500,000.00
22020501	LOCAL TRAINING	500,000.00	500,000.00
220208	FUEL & LUBRICANTS - GENERAL	500,000.00	500,000.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,750,000.00	2,750,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	2,750,000.00	2,750,000.00
23	Capital Expenditure	58,800,000.00	54,311,000.00
2305	OTHER CAPITAL PROJECTS	58,800,000.00	54,311,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	58,800,000.00	54,311,000.00
23050101	RESEARCH AND DEVELOPMENT	58,800,000.00	54,311,000.00

052100100100	DEPARTMENT OF HEALTH CARE SERVICES		
Code	Description	2025 Revised Budget	2026 Approved Budget
2	EXPENDITURES	389,379,060.00	420,267,160.00
21	PERSONNEL COST	313,479,060.00	304,367,160.00
2101	SALARY	233,588,560.00	224,588,560.00
210101	SALARIES AND WAGES	233,588,560.00	224,588,560.00
21010101	SALARY	233,588,560.00	224,588,560.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	79,890,500.00	79,778,600.00
210201	ALLOWANCES	79,890,500.00	79,778,600.00
21020106	Leave allowances	79,890,500.00	79,778,600.00
22	OTHER RECURRENT COSTS	4,900,000.00	4,900,000.00
2202	OVERHEAD COST	4,900,000.00	4,900,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,200,000.00	1,200,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,200,000.00	1,200,000.00
220203	MATERIALS & SUPPLIES - GENERAL	800,000.00	800,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	800,000.00	800,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,100,000.00	1,100,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,100,000.00	1,100,000.00
220205	TRAINING - GENERAL	600,000.00	600,000.00
22020501	LOCAL TRAINING	600,000.00	600,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	700,000.00	700,000.00
22020708	MEDICAL CONSULTING	700,000.00	700,000.00
220208	FUEL & LUBRICANTS - GENERAL	300,000.00	300,000.00
22020801	MOTOR VEHICLE FUEL COST	300,000.00	300,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	200,000.00	200,000.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	200,000.00
23	Capital Expenditure	71,000,000.00	111,000,000.00
2302	CONSTRUCTION / PROVISION	41,000,000.00	61,000,000.00

230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	41,000,000.00	61,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	41,000,000.00	61,000,000.00
2303	REHABILITATION / REPAIRS	30,000,000.00	50,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	30,000,000.00	50,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	30,000,000.00	50,000,000.00

053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE		
Code	Description	2025 Revised Budget	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>113,000,000.00</u>	<u>113,000,000.00</u>
23	Capital Expenditure	113,000,000.00	113,000,000.00
2302	CONSTRUCTION / PROVISION	92,000,000.00	92,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	92,000,000.00	92,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	92,000,000.00	92,000,000.00
2305	OTHER CAPITAL PROJECTS	21,000,000.00	21,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	21,000,000.00	21,000,000.00
23050101	RESEARCH AND DEVELOPMENT	19,700,000.00	19,700,000.00
23050103	MONITORING AND EVALUATION	1,300,000.00	1,300,000.00

State	ENUGU
Local Government	NKANU EAST
Year	2026

This is the publication of the 2026 Budget for NKANU EAST Local Government, ENUGU State. The budget publication contains the following graphical presentations and reports, which are based on the six segments of the National Chart of Accounts (NCOA):

Report / Graphs	Explanation
Budget Overview (Table)	Provides a high level summary of Revenue and Expenditure by Economic segment, Expenditure by Sector, the top 10 (largest) Capital Expenditure projects and expenditure by Ward (Total Expenditure, and Capital Expenditure)
Budget Overview (Graph)	Provides a graphical summary of the information contained in the above tables
Budget Summary	Shows the inflow and out of funds by nature (Economic Segment Sub-Account Type) as well as the Fiscal Year Opening and Closing Cash Balances
Expenditure by Administrative Unit by Main Economic Classification (Personnel, Other Recurrent, Capital)	Shows the appropriations for the budget year for each Administrative Unit, for each of the three main expenditure classifications: Personnel (Economic Sub-Account Type 21), Other Recurrent Expenditure (Economic Sub-Account Type 22) and Capital Expenditure (Economic Sub-Account Type 23)
Total Revenue by Administrative Segment	Shows the amount of Revenue to be collected by each Administrative Unit
Total Revenue by Economic Segment	Shows the Total Revenues by nature (Economic segment)
Total Revenue by Fund Segment	Shows the Total Revenue by Fund source
Capital Receipt by Item	Provides a breakdown of capital receipt (inflows under Economic Sub-Account Types 13 (Aids and Grants) and 14 (Capital Development Fund receipt, which includes loans). If this report is blank, it means there are no envisaged capital receipts.
Total Expenditure by Administrative Segment	Shows the Total Expenditures by Administrative Unit
Personnel Expenditure by Administrative Segment	Shows Personnel Expenditure (Sub-Account Type 21) by Administrative Unit
Other Recurrent Expenditure by Administrative Segment	Shows Other Recurrent Expenditure (Sub-Account Type 22) by Administrative Unit. Other Recurrent Expenditure includes Overheads, Staff Loans, Grants and Contributions, Subsidies, Debt Service (Principal and Interest) and Transfer Payments as applicable
Capital Expenditure by Administrative Segment	Shows Capital Expenditure (Sub-Account Type 23) by Administrative Unit. Capital Expenditure is expenditure that creates a Fixed Asset (and asset that has a life of more than one year), tangible or in-tangible
Total Expenditure by Economic Segment	Shows the Total Expenditure by nature (Economic segment)
Total Expenditure by Functional Segment	Shows the Total Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Personnel Expenditure by Functional Segment	Shows the Personnel Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Other Recurrent Expenditure by Functional Segment	Shows the Other Recurrent Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Capital Expenditure by Functional Segment	Shows the Capital Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Total Expenditure by Geo-Location Segment	Shows the Total Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Personnel Expenditure by Geo-Location Segment	Shows the Personnel Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Other Recurrent Expenditure by Geo-Location Segment	Shows the Other Recurrent Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Capital Expenditure by Geo-Location Segment	Shows the Capital Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Total Expenditure by Programme Segment	Shows the Total Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Personnel Expenditure by Programme Segment	Shows the Personnel Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Other Recurrent Expenditure by Programme Segment	Shows the Other Recurrent Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Programme Segment	Shows the Capital Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Project	Shows Capital Expenditure by Project, including the responsible Administrative Unit, the nature of the expenditure (Economic Segment), and the Function and Programme that the expenditure contributes to
Total Expenditure by Administrative Unit by Economic Segment	Shows the Expenditure by nature (Economic segment) for each Administrative Unit

Enugu State - NKANU EAST Local Government: 2026 Budget Overview (Original Budget)

Revenue by Economic	2026 Budget
Opening Balance	10,000,000.00
Statutory Allocation	2,900,000,000.00
VAT	3,000,000,000.00
Other FAAC	1,000,000,000.00
LG IGR	50,000,000.00
Share of State IGR	-
Other (Capital Receipts)	-
Total Revenue	6,960,000,000.00

Expenditure by Economic	2026 Budget
Personnel	998,900,000.00
Grants / Contributions to State	-
Other Recurrent	2,159,355,000.00
Capital	3,801,745,000.00
Total Expenditure	6,960,000,000.00

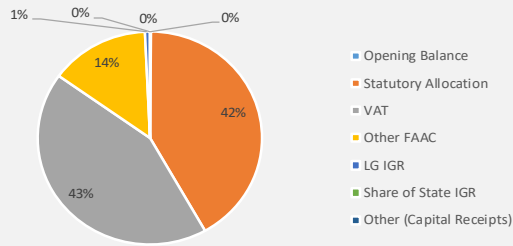
Expenditure by Sector	2026 Budget
Education	759,609,000.00
Health	936,057,000.00
Other Social	2,200,000.00
Agriculture	827,030,000.00
Other Economic	3,637,314,000.00
Administration	797,790,000.00
Law and Justice	-
Total Expenditure	6,960,000,000.00

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Establishment of Smart farms across the 14 wards of the council	780,000,000.00
Construction of type 2 health centers center @	700,000,000.00
Construction of Smart schools	700,000,000.00
construction and asphaltting of 11km road Amafor Ugbawka	670,745,000.00
Construction of boreholes at 7 major marketss	100,000,000.00
Construction of ventilated improved gender mainstreamed toilet apartment with urinal	100,000,000.00
Construction of boreholes at Council's H/Q and 14 strategic location, one in each polit	100,000,000.00
completion and furnishing of commerical hall @ the secretariat with chairs, tables, Acs,	100,000,000.00
Construction of ventilated improved gender mainstreamed toilet apartment with urinal	80,000,000.00
Rehabilitation of podium of 1200 capacity	52,000,000.00
<i>Other Capital Projects</i>	419,000,000.00
Total	3,801,745,000.00

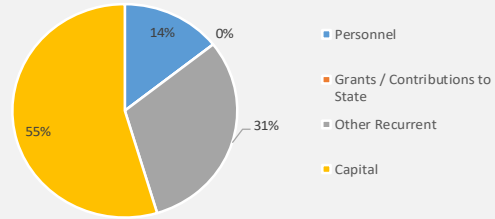
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
AKPAWFU/ISIENU-AMAGUNZE	-	-
AMAGUNZE	-	-
AMANKANU/OBAHU	-	-
AMECHI/IDODO/ORUKU	25,000,000.00	25,000,000.00
IHUOKPARA	-	-
MBURUBU	-	-
NARA I	-	-
NARA II	-	-
NKEREFI I	-	-
NKEREFI II	-	-
NOMEH	-	-
OWO	-	-
UGBAWKA I	10,000,000.00	10,000,000.00
UGBAWKA II	670,745,000.00	670,745,000.00
LG Wide	6,254,255,000.00	3,096,000,000.00
Total	6,960,000,000.00	3,801,745,000.00

NKANU EAST Local Government, Enugu State: 2026 Budget Overview (Original Budget)

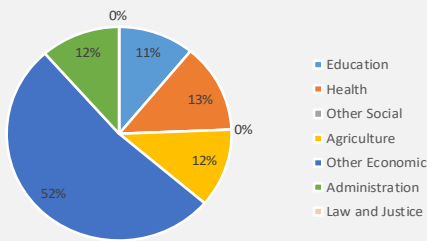
Where is the Money coming from?



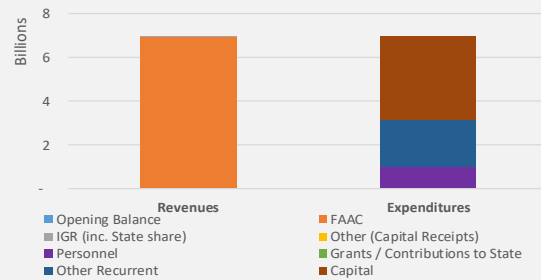
What is the Money being spent On?



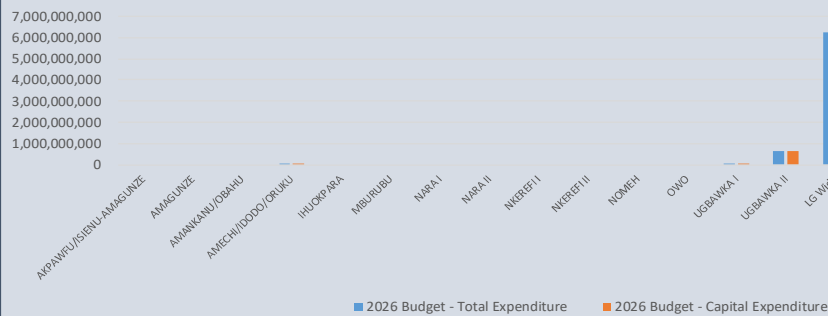
Who is Spending the Money?



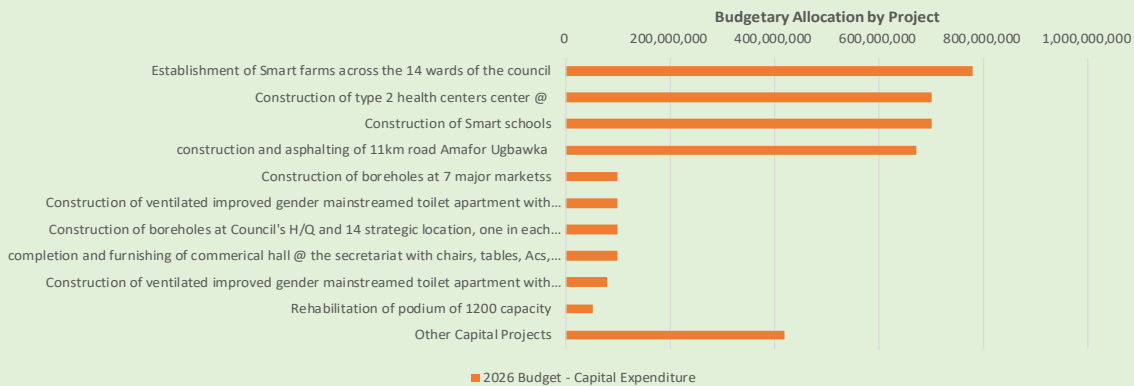
Inflows and Outflows



Where is the Money being Spent?



What Capital Projects are being Implemented (ten largest projects)?



414111 - NKANU EAST Local Government, Enugu State - 2026 Budget: Summary

Item	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
Opening Balance	7,600,000.00		10,000,000.00
Recurrent Revenue	4,570,000,000.00	4,180,260,270.57	6,950,000,000.00
11 - GOVERNMENT SHARE OF FAAC	4,550,000,000.00	4,160,087,241.11	6,900,000,000.00
12 - INDEPENDENT REVENUE	20,000,000.00	20,173,029.46	50,000,000.00
Recurrent Expenditure	2,480,630,000.00	941,003,087.62	3,158,255,000.00
21 - PERSONNEL COST	929,620,000.00	-	998,900,000.00
22 - OTHER RECURRENT COSTS	1,551,010,000.00	941,003,087.62	2,159,355,000.00
Transfer to Capital Account	2,096,970,000.00	3,239,257,182.95	3,801,745,000.00
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-
23 - Capital Expenditure	2,096,970,000.00	1,586,000,000.00	3,801,745,000.00
Total Revenue (including OB)	4,577,600,000.00	4,180,260,270.57	6,960,000,000.00
Total Expenditure	4,577,600,000.00	2,527,003,087.62	6,960,000,000.00

414111 - NKANU EAST Local Government, Enugu State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	998,900,000.00	2,159,355,000.00	3,158,255,000.00	3,801,745,000.00	6,960,000,000.00
010000000000	ADMINISTRATION SECTOR	450,790,000.00	207,000,000.00	657,790,000.00	140,000,000.00	797,790,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	133,208,000.00	138,160,000.00	271,368,000.00	135,000,000.00	406,368,000.00
011100100100	CHAIRMAN	13,560,000.00	132,520,000.00	146,080,000.00	120,000,000.00	266,080,000.00
011100100200	VICE-CHAIRMAN	1,560,000.00	-	1,560,000.00	-	1,560,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	115,200,000.00	-	115,200,000.00	-	115,200,000.00
011118300100	INTERNAL AUDIT	2,888,000.00	5,640,000.00	8,528,000.00	-	8,528,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	-	-	-	15,000,000.00	15,000,000.00
011200000000	LOCAL GOVT COUNCIL	31,380,000.00	29,400,000.00	60,780,000.00	-	60,780,000.00
011200100100	OFFICE OF THE LEADER	31,380,000.00	-	31,380,000.00	-	31,380,000.00
011202100100	THE COUNCILLORS	-	29,400,000.00	29,400,000.00	-	29,400,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	7,200,000.00	25,920,000.00	33,120,000.00	-	33,120,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	7,200,000.00	25,920,000.00	33,120,000.00	-	33,120,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	279,002,000.00	13,520,000.00	292,522,000.00	5,000,000.00	297,522,000.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	279,002,000.00	13,520,000.00	292,522,000.00	5,000,000.00	297,522,000.00
020000000000	ECONOMIC SECTOR	294,244,000.00	1,943,355,000.00	2,237,599,000.00	2,226,745,000.00	4,464,344,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	30,830,000.00	2,200,000.00	33,030,000.00	794,000,000.00	827,030,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	30,830,000.00	2,200,000.00	33,030,000.00	794,000,000.00	827,030,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	151,332,000.00	1,926,155,000.00	2,077,487,000.00	-	2,077,487,000.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	151,332,000.00	1,926,155,000.00	2,077,487,000.00	-	2,077,487,000.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	6,597,000.00	8,200,000.00	14,797,000.00	-	14,797,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	6,597,000.00	8,200,000.00	14,797,000.00	-	14,797,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	105,485,000.00	6,800,000.00	112,285,000.00	1,432,745,000.00	1,545,030,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	105,485,000.00	6,800,000.00	112,285,000.00	1,432,745,000.00	1,545,030,000.00
050000000000	SOCIAL SECTOR	253,866,000.00	9,000,000.00	262,866,000.00	1,435,000,000.00	1,697,866,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	52,409,000.00	2,200,000.00	54,609,000.00	705,000,000.00	759,609,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	52,409,000.00	2,200,000.00	54,609,000.00	705,000,000.00	759,609,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	201,457,000.00	4,600,000.00	206,057,000.00	730,000,000.00	936,057,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	201,457,000.00	4,600,000.00	206,057,000.00	730,000,000.00	936,057,000.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	-	2,200,000.00	2,200,000.00	-	2,200,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	-	2,200,000.00	2,200,000.00	-	2,200,000.00

414111 - NKANU EAST Local Government, Enugu State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	<i>Total Revenue</i>	<i>4,570,000,000.00</i>	<i>4,180,260,270.57</i>	<i>6,950,000,000.00</i>
010000000000	ADMINISTRATION SECTOR	850,000.00	270,000.00	850,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	850,000.00	270,000.00	850,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	850,000.00	270,000.00	850,000.00
020000000000	ECONOMIC SECTOR	4,568,950,000.00	4,179,940,270.57	6,948,950,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	3,300,000.00	264,500.00	3,300,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	3,300,000.00	264,500.00	3,300,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	4,563,600,000.00	4,179,558,270.57	6,943,899,700.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	4,563,600,000.00	4,179,558,270.57	6,943,899,700.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	2,050,000.00	117,500.00	1,750,300.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	2,050,000.00	117,500.00	1,750,300.00
050000000000	SOCIAL SECTOR	200,000.00	50,000.00	200,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	200,000.00	50,000.00	200,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	200,000.00	50,000.00	200,000.00

414111 - NKANU EAST Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
1	REVENUE	4,570,000,000.00	4,180,260,270.57	6,950,000,000.00
11	GOVERNMENT SHARE OF FAAC	4,550,000,000.00	4,160,087,241.11	6,900,000,000.00
1101	GOVERNMENT SHARE OF FAAC	4,550,000,000.00	4,160,087,241.11	6,900,000,000.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	750,000,000.00	1,729,693,745.33	2,900,000,000.00
11010101	Statutory Allocation	750,000,000.00	1,729,693,745.33	2,900,000,000.00
110102	LOCAL GOVERNMENT SHARE OF VAT	2,100,000,000.00	1,908,899,809.52	3,000,000,000.00
11010201	Share Of VAT	2,100,000,000.00	1,908,899,809.52	3,000,000,000.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	1,700,000,000.00	521,493,686.26	1,000,000,000.00
11010301	Excess Crude	1,700,000,000.00	521,493,686.26	1,000,000,000.00
12	INDEPENDENT REVENUE	20,000,000.00	20,173,029.46	50,000,000.00
1201	TAX REVENUE	-	18,070,754.96	28,000,000.00
120103	OTHER TAXES	-	18,070,754.96	28,000,000.00
12010309	Tax Collection Agent Debit/Rural Tax	-	18,070,754.96	28,000,000.00
1202	NON-TAX REVENUE	20,000,000.00	2,102,274.50	22,000,000.00
120201	LICENCES - GENERAL	5,680,000.00	1,457,000.00	5,380,300.00
12020107	Registration of Voluntary Organization	200,000.00	-	200,000.00
12020110	Brick Making	300,000.00	-	300.00
12020114	Dried Fish/Meat License	200,000.00	22,500.00	200,000.00
12020117	Squatters /Hawkers permit fees	200,000.00	112,500.00	200,000.00
12020119	Produce Buying License	100,000.00	-	100,000.00
12020121	Abattoir/Slaughter License	60,000.00	-	60,000.00
12020122	Tractor Hiring Services	200,000.00	117,500.00	200,000.00
12020125	Native liquor License	220,000.00	30,000.00	220,000.00
12020126	Trade Permit License	200,000.00	-	200,000.00
12020127	Advertisement License	150,000.00	382,500.00	150,000.00
12020128	Approval of Building plan License	300,000.00	-	300,000.00
12020138	Butchers License	40,000.00	-	40,000.00
12020143	Corn Grinding mill licenses	50,000.00	50,000.00	50,000.00
12020146	Electric/Radio/TV Workshop License	10,000.00	-	10,000.00
12020147	Entertainment Drumming & Temporary both permit License	140,000.00	-	140,000.00
12020149	Forestry and Fuel Exploration License	100,000.00	-	100,000.00
12020150	Hair Dressing/Barbing Saloon License	100,000.00	-	100,000.00
12020152	Ingredients Grinding License	60,000.00	-	60,000.00
12020153	kiosk license	10,000.00	-	10,000.00
12020154	Local Hair Barbing/ plaiting license	50,000.00	-	50,000.00
12020158	Motor Vehicle License	800,000.00	500,000.00	800,000.00
12020165	Pety Trader	30,000.00	-	30,000.00
12020166	Photo Studio License	50,000.00	-	50,000.00
12020172	Rice Mill/Cassava grinding License	600,000.00	242,000.00	600,000.00
12020174	Sand/Granite/Iron Rod Seller License	1,000,000.00	-	1,000,000.00
12020175	Saw Milling License	300,000.00	-	300,000.00
12020176	sewing Institute License	50,000.00	-	50,000.00
12020180	Vulcanizer License	10,000.00	-	10,000.00
12020181	Welding Machine License	50,000.00	-	50,000.00
12020182	wood making /carpentry workshop	50,000.00	-	50,000.00
12020185	Minor Industry License	50,000.00	-	50,000.00
120204	FEES - GENERAL	9,020,000.00	630,267.00	9,020,000.00
12020404	Trade Union Fees	200,000.00	-	200,000.00
12020418	Marriage/ Divorce Fees	550,000.00	165,000.00	550,000.00

414111 - NKANU EAST Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
12020427	Tender Fees	100,000.00	-	100,000.00
12020429	Plan Approval Fee	200,000.00	-	200,000.00
12020430	Professional Registration Fees	10,000.00	-	10,000.00
12020433	Development Levy (Other Programme)	1,600,000.00	265,725.00	1,600,000.00
12020436	Bill Board Advertisement Fees	2,000,000.00	-	2,000,000.00
12020442	Association Fees	460,000.00	-	460,000.00
12020443	Birth & Death Registration Fees	100,000.00	105,000.00	100,000.00
12020446	Agricultural/Vertinary Services Fees	100,000.00	-	100,000.00
12020450	Inspection Fees	50,000.00	-	50,000.00
12020451	Timber & Forest Fees	2,200,000.00	-	2,200,000.00
12020454	Parking Fees	100,000.00	94,542.00	100,000.00
12020495	Certificate of Recognition Fees	1,000,000.00	-	1,000,000.00
12020498	Right of Way Permit Fees/Cutting of Road	50,000.00	-	50,000.00
12020499	Other Fees	300,000.00	-	300,000.00
120206	SALES - GENERAL	450,000.00	-	450,000.00
12020605	Sales Of Stores/Scraps/Unserviceable Items	200,000.00	-	200,000.00
12020609	Sales Of Improved Seeds/Chemical	50,000.00	-	50,000.00
12020611	Proceeds From Sales Of Goods By Public Auctions	100,000.00	-	100,000.00
12020613	Proceeds From Sales Of Drugs And Medications	100,000.00	-	100,000.00
120207	EARNINGS -GENERAL	3,300,000.00	15,007.50	5,599,700.00
12020703	Earnings from Hire of Plants and Equipment	800,000.00	-	800,000.00
12020705	Earnings from the Use of Govt. Halls	-	-	2,299,700.00
12020708	Earnings from Agricultural Produce	500,000.00	-	500,000.00
12020711	Earnings from Commercial Activities	1,000,000.00	15,007.50	1,000,000.00
12020769	Hire of Park Structures	800,000.00	-	800,000.00
12020799	Other Earnings	200,000.00	-	200,000.00
120209	RENT ON LAND & OTHERS - GENERAL	1,550,000.00	-	1,550,000.00
12020902	Rent on Oil Plot & Aerodromes	1,550,000.00	-	1,550,000.00

414111 - NKANU EAST Local Government, Enugu State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>6,950,000,000.00</i>
01	FEDERATION ACCOUNT	6,900,000,000.00
011	FAAC DIRECT ALLOCATION	6,900,000,000.00
01101	FAAC DIRECT ALLOCATION	6,900,000,000.00
02	CONSOLIDATED REVENUE FUND	50,000,000.00
021	MAIN ENVELOP	50,000,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	50,000,000.00

414111 - NKANU EAST Local Government, Enugu State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Expenditure	4,577,600,000.00	2,527,003,087.62	6,960,000,000.00
010000000000	ADMINISTRATION SECTOR	651,060,000.00	110,000,000.00	797,790,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	350,140,000.00	95,000,000.00	406,368,000.00
011100100100	CHAIRMAN	165,800,000.00	40,000,000.00	266,080,000.00
011100100200	VICE-CHAIRMAN	1,400,000.00	-	1,560,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	121,040,000.00	-	115,200,000.00
011118300100	INTERNAL AUDIT	6,900,000.00	-	8,528,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	55,000,000.00	55,000,000.00	15,000,000.00
011200000000	LOCAL GOVT COUNCIL	34,980,000.00	-	60,780,000.00
011200100100	OFFICE OF THE LEADER	16,980,000.00	-	31,380,000.00
011202100100	THE COUNCILLORS	18,000,000.00	-	29,400,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	14,400,000.00	-	33,120,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	14,400,000.00	-	33,120,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	251,540,000.00	15,000,000.00	297,522,000.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	251,540,000.00	15,000,000.00	297,522,000.00
020000000000	ECONOMIC SECTOR	3,577,700,000.00	1,982,003,087.62	4,464,344,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	334,140,000.00	14,000,000.00	827,030,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	334,140,000.00	14,000,000.00	827,030,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,448,350,000.00	941,003,087.62	2,077,487,000.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,448,350,000.00	941,003,087.62	2,077,487,000.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	26,370,000.00	-	14,797,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	26,370,000.00	-	14,797,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,768,840,000.00	1,027,000,000.00	1,545,030,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,768,840,000.00	1,027,000,000.00	1,545,030,000.00
050000000000	SOCIAL SECTOR	348,840,000.00	435,000,000.00	1,697,866,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	63,440,000.00	405,000,000.00	759,609,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	63,440,000.00	405,000,000.00	759,609,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	257,400,000.00	30,000,000.00	936,057,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	257,400,000.00	30,000,000.00	936,057,000.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	28,000,000.00	-	2,200,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	28,000,000.00	-	2,200,000.00

414111 - NKANU EAST Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>929,620,000.00</i>	<i>-</i>	<i>998,900,000.00</i>
010000000000	ADMINISTRATION SECTOR	373,760,000.00	-	450,790,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	127,840,000.00	-	133,208,000.00
011100100100	CHAIRMAN	1,800,000.00	-	13,560,000.00
011100100200	VICE-CHAIRMAN	1,400,000.00	-	1,560,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	121,040,000.00	-	115,200,000.00
011118300100	INTERNAL AUDIT	3,600,000.00	-	2,888,000.00
011200000000	LOCAL GOVT COUNCIL	16,980,000.00	-	31,380,000.00
011200100100	OFFICE OF THE LEADER	16,980,000.00	-	31,380,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	2,400,000.00	-	7,200,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	2,400,000.00	-	7,200,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	226,540,000.00	-	279,002,000.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	226,540,000.00	-	279,002,000.00
020000000000	ECONOMIC SECTOR	285,220,000.00	-	294,244,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	34,640,000.00	-	30,830,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	34,640,000.00	-	30,830,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	135,840,000.00	-	151,332,000.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	135,840,000.00	-	151,332,000.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	13,870,000.00	-	6,597,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	13,870,000.00	-	6,597,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	100,870,000.00	-	105,485,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	100,870,000.00	-	105,485,000.00
050000000000	SOCIAL SECTOR	270,640,000.00	-	253,866,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	52,940,000.00	-	52,409,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	52,940,000.00	-	52,409,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	217,700,000.00	-	201,457,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	217,700,000.00	-	201,457,000.00

414111 - NKANU EAST Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>1,551,010,000.00</i>	<i>941,003,087.62</i>	<i>2,159,355,000.00</i>
010000000000	ADMINISTRATION SECTOR	167,300,000.00	-	207,000,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	127,300,000.00	-	138,160,000.00
011100100100	CHAIRMAN	124,000,000.00	-	132,520,000.00
011118300100	INTERNAL AUDIT	3,300,000.00	-	5,640,000.00
011200000000	LOCAL GOVT COUNCIL	18,000,000.00	-	29,400,000.00
011202100100	THE COUNCILLORS	18,000,000.00	-	29,400,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	12,000,000.00	-	25,920,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	12,000,000.00	-	25,920,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	10,000,000.00	-	13,520,000.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	10,000,000.00	-	13,520,000.00
020000000000	ECONOMIC SECTOR	1,340,510,000.00	941,003,087.62	1,943,355,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	5,500,000.00	-	2,200,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	5,500,000.00	-	2,200,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,312,510,000.00	941,003,087.62	1,926,155,000.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,312,510,000.00	941,003,087.62	1,926,155,000.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	12,500,000.00	-	8,200,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	12,500,000.00	-	8,200,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	10,000,000.00	-	6,800,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	10,000,000.00	-	6,800,000.00
050000000000	SOCIAL SECTOR	43,200,000.00	-	9,000,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	5,500,000.00	-	2,200,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	5,500,000.00	-	2,200,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	9,700,000.00	-	4,600,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	9,700,000.00	-	4,600,000.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	28,000,000.00	-	2,200,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	28,000,000.00	-	2,200,000.00

414111 - NKANU EAST Local Government, Enugu State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	<i>Total Capital Expenditure</i>	<i>2,096,970,000.00</i>	<i>1,586,000,000.00</i>	<i>3,801,745,000.00</i>
010000000000	ADMINISTRATION SECTOR	110,000,000.00	110,000,000.00	140,000,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	95,000,000.00	95,000,000.00	135,000,000.00
011100100100	CHAIRMAN	40,000,000.00	40,000,000.00	120,000,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	55,000,000.00	55,000,000.00	15,000,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	15,000,000.00	15,000,000.00	5,000,000.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	15,000,000.00	15,000,000.00	5,000,000.00
020000000000	ECONOMIC SECTOR	1,951,970,000.00	1,041,000,000.00	2,226,745,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	294,000,000.00	14,000,000.00	794,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	294,000,000.00	14,000,000.00	794,000,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,657,970,000.00	1,027,000,000.00	1,432,745,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,657,970,000.00	1,027,000,000.00	1,432,745,000.00
050000000000	SOCIAL SECTOR	35,000,000.00	435,000,000.00	1,435,000,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	5,000,000.00	405,000,000.00	705,000,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	5,000,000.00	405,000,000.00	705,000,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	30,000,000.00	30,000,000.00	730,000,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	30,000,000.00	30,000,000.00	730,000,000.00

414111 - NKANU EAST Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>4,577,600,000.00</u>	<u>2,527,003,087.62</u>	<u>6,960,000,000.00</u>
21	<u>PERSONNEL COST</u>	<u>929,620,000.00</u>	<u>-</u>	<u>998,900,000.00</u>
2101	<u>SALARY</u>	<u>842,120,000.00</u>	<u>-</u>	<u>882,726,000.00</u>
210101	<u>SALARIES AND WAGES</u>	<u>842,120,000.00</u>	<u>-</u>	<u>882,726,000.00</u>
21010101	SALARY	835,620,000.00	-	876,611,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	6,500,000.00	-	6,115,000.00
2102	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	<u>87,500,000.00</u>	<u>-</u>	<u>116,174,000.00</u>
210201	<u>ALLOWANCES</u>	<u>87,500,000.00</u>	<u>-</u>	<u>116,174,000.00</u>
21020122	Furniture Allowance	87,500,000.00	-	116,174,000.00
22	<u>OTHER RECURRENT COSTS</u>	<u>1,551,010,000.00</u>	<u>941,003,087.62</u>	<u>2,159,355,000.00</u>
2202	<u>OVERHEAD COST</u>	<u>250,000,000.00</u>	<u>-</u>	<u>250,000,000.00</u>
220201	<u>TRAVEL & TRANSPORT - GENERAL</u>	<u>13,700,000.00</u>	<u>-</u>	<u>5,900,000.00</u>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	13,700,000.00	-	5,900,000.00
220203	<u>MATERIALS & SUPPLIES - GENERAL</u>	<u>13,500,000.00</u>	<u>-</u>	<u>14,700,000.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	13,500,000.00	-	14,700,000.00
220204	<u>MAINTENANCE SERVICES - GENERAL</u>	<u>15,000,000.00</u>	<u>-</u>	<u>12,300,000.00</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	15,000,000.00	-	12,300,000.00
220205	<u>TRAINING - GENERAL</u>	<u>9,500,000.00</u>	<u>-</u>	<u>3,500,000.00</u>
22020501	LOCAL TRAINING	9,500,000.00	-	3,500,000.00
220206	<u>OTHER SERVICES - GENERAL</u>	<u>68,000,000.00</u>	<u>-</u>	<u>68,000,000.00</u>
22020605	CLEANING & FUMIGATION SERVICES	68,000,000.00	-	68,000,000.00
220207	<u>CONSULTING & PROFESSIONAL SERVICES - GENERAL</u>	<u>4,500,000.00</u>	<u>-</u>	<u>2,200,000.00</u>
22020701	FINANCIAL CONSULTING	4,500,000.00	-	2,200,000.00
220208	<u>FUEL & LUBRICANTS - GENERAL</u>	<u>5,500,000.00</u>	<u>-</u>	<u>6,500,000.00</u>
22020801	MOTOR VEHICLE FUEL COST	5,500,000.00	-	6,500,000.00
220209	<u>FINANCIAL CHARGES - GENERAL</u>	<u>3,000,000.00</u>	<u>-</u>	<u>3,000,000.00</u>
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,000,000.00	-	3,000,000.00
220210	<u>MISCELLANEOUS EXPENSES GENERAL</u>	<u>117,300,000.00</u>	<u>-</u>	<u>133,900,000.00</u>
22021001	REFRESHMENT & MEALS	117,300,000.00	-	133,900,000.00
2207	<u>TRANSFERS-PAYMENT</u>	<u>1,301,010,000.00</u>	<u>941,003,087.62</u>	<u>1,909,355,000.00</u>
220701	<u>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</u>	<u>1,301,010,000.00</u>	<u>941,003,087.62</u>	<u>1,909,355,000.00</u>
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE	1,301,010,000.00	941,003,087.62	1,909,355,000.00
23	<u>Capital Expenditure</u>	<u>2,096,970,000.00</u>	<u>1,586,000,000.00</u>	<u>3,801,745,000.00</u>
2301	<u>FIXED ASSETS PURCHASED</u>	<u>40,000,000.00</u>	<u>40,000,000.00</u>	<u>70,000,000.00</u>
230101	<u>PURCHASE OF FIXED ASSETS - GENERAL</u>	<u>40,000,000.00</u>	<u>40,000,000.00</u>	<u>70,000,000.00</u>
23010104	PURCHASE MOTOR CYCLES	-	-	20,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000.00	5,000,000.00	5,000,000.00
23010113	PURCHASE OF COMPUTERS	13,000,000.00	13,000,000.00	3,000,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00	2,000,000.00	2,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	10,000,000.00	10,000,000.00	10,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	10,000,000.00	10,000,000.00	10,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	-	-	20,000,000.00
2302	<u>CONSTRUCTION / PROVISION</u>	<u>1,819,970,000.00</u>	<u>1,309,000,000.00</u>	<u>3,384,745,000.00</u>
230201	<u>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</u>	<u>1,819,970,000.00</u>	<u>1,309,000,000.00</u>	<u>3,384,745,000.00</u>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	20,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	50,000,000.00	50,000,000.00	50,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	295,000,000.00	10,000,000.00	15,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	170,000,000.00	70,000,000.00	200,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	-	-	700,000,000.00

414111 - NKANU EAST Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	400,000,000.00	700,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	40,000,000.00	40,000,000.00	-
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	284,000,000.00	4,000,000.00	784,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	295,970,000.00	330,000,000.00	710,745,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	185,000,000.00	405,000,000.00	185,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	500,000,000.00	-	20,000,000.00
2303	REHABILITATION / REPAIRS	162,000,000.00	162,000,000.00	272,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	162,000,000.00	162,000,000.00	272,000,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	52,000,000.00	52,000,000.00	52,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	20,000,000.00	20,000,000.00	20,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	10,000,000.00	10,000,000.00	120,000,000.00
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	80,000,000.00	80,000,000.00	80,000,000.00
2305	OTHER CAPITAL PROJECTS	75,000,000.00	75,000,000.00	75,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	75,000,000.00	75,000,000.00	75,000,000.00
23050101	RESEARCH AND DEVELOPMENT	25,000,000.00	25,000,000.00	25,000,000.00
23050103	MONITORING AND EVALUATION	20,000,000.00	20,000,000.00	20,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	30,000,000.00	30,000,000.00	30,000,000.00

414111 - NKANU EAST Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Expenditure	4,577,600,000.00	2,527,003,087.62	6,960,000,000.00
701	GENERAL PUBLIC SERVICES	871,980,000.00	141,939,793.25	1,102,994,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	333,230,000.00	7,485,294.10	403,045,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	178,180,000.00	7,150,000.00	225,580,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	155,050,000.00	335,294.10	177,465,000.00
7013	GENERAL SERVICES	538,750,000.00	134,454,499.15	699,949,000.00
70131	GENERAL PERSONNEL SERVICES	257,540,000.00	17,454,499.15	327,432,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	28,770,000.00	-	17,197,000.00
70133	OTHER GENERAL SERVICES	252,440,000.00	117,000,000.00	355,320,000.00
703	PUBLIC ORDER AND SAFETY	20,000,000.00	20,000,000.00	100,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	20,000,000.00	20,000,000.00	100,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	20,000,000.00	20,000,000.00	100,000,000.00
704	ECONOMIC AFFAIRS	1,305,980,000.00	409,000,000.00	1,725,060,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	500,000,000.00	-	20,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	500,000,000.00	-	20,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	334,140,000.00	14,000,000.00	827,030,000.00
70421	AGRICULTURE	334,140,000.00	14,000,000.00	827,030,000.00
7043	FUEL AND ENERGY	50,000,000.00	50,000,000.00	50,000,000.00
70435	ELECTRICITY	50,000,000.00	50,000,000.00	50,000,000.00
7045	TRANSPORT	406,840,000.00	330,000,000.00	823,030,000.00
70451	ROAD TRANSPORT	406,840,000.00	330,000,000.00	823,030,000.00
7046	COMMUNICATION	15,000,000.00	15,000,000.00	5,000,000.00
70461	COMMUNICATION	15,000,000.00	15,000,000.00	5,000,000.00
705	ENVIRONMENTAL PROTECTION	50,600,000.00	50,600,000.00	50,600,000.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	20,000,000.00	20,000,000.00	20,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	20,000,000.00	20,000,000.00	20,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	30,600,000.00	30,000,000.00	30,600,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	30,600,000.00	30,000,000.00	30,600,000.00
706	HOUSING AND COMMUNITY AMMENITIES	673,000,000.00	480,000,000.00	397,200,000.00
7061	HOUSING DEVELOPMENT	295,000,000.00	10,000,000.00	15,000,000.00
70611	HOUSING DEVELOPMENT	295,000,000.00	10,000,000.00	15,000,000.00
7063	WATER SUPPLY	198,000,000.00	70,000,000.00	202,200,000.00
70631	WATER SUPPLY	198,000,000.00	70,000,000.00	202,200,000.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	180,000,000.00	400,000,000.00	180,000,000.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	180,000,000.00	400,000,000.00	180,000,000.00
707	HEALTH	263,280,000.00	32,450,000.00	941,937,000.00
7074	PUBLIC HEALTH SERVICES	263,280,000.00	32,450,000.00	941,937,000.00
70741	PUBLIC HEALTH SERVICES	263,280,000.00	32,450,000.00	941,937,000.00
708	RECREATION, CULTURE AND RELIGION	101,720,000.00	73,482,250.00	64,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	46,000,000.00	42,500,000.00	6,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	46,000,000.00	42,500,000.00	6,000,000.00
7082	CULTURAL SERVICES	55,000,000.00	30,682,250.00	55,000,000.00
70821	CULTURAL SERVICES	55,000,000.00	30,682,250.00	55,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	720,000.00	300,000.00	3,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	720,000.00	300,000.00	3,000,000.00
709	EDUCATION	979,040,000.00	1,032,215,418.84	2,022,209,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	931,040,000.00	1,012,215,418.84	1,974,209,000.00
70912	PRIMARY EDUCATION	931,040,000.00	1,012,215,418.84	1,974,209,000.00
7094	TERTIARY EDUCATION	48,000,000.00	20,000,000.00	48,000,000.00

414111 - NKANU EAST Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
70942	SECOND STAGE OF TERTIARY EDUCATION	48,000,000.00	20,000,000.00	48,000,000.00
710	SOCIAL PROTECTION	312,000,000.00	287,915,625.53	556,000,000.00
7102	OLD AGE	292,000,000.00	267,915,625.53	536,000,000.00
71021	OLD AGE	292,000,000.00	267,915,625.53	536,000,000.00
7104	FAMILY AND CHILDREN	10,000,000.00	10,000,000.00	10,000,000.00
71041	FAMILY AND CHILDREN	10,000,000.00	10,000,000.00	10,000,000.00
7109	SOCIAL PROTECTION N.E.C.	10,000,000.00	10,000,000.00	10,000,000.00
71091	SOCIAL PROTECTION N.E.C.	10,000,000.00	10,000,000.00	10,000,000.00

414111 - NKANU EAST Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>929,620,000.00</i>	<i>-</i>	<i>998,900,000.00</i>
701	GENERAL PUBLIC SERVICES	523,470,000.00	-	608,719,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	159,620,000.00	-	200,720,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	20,180,000.00	-	46,500,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	139,440,000.00	-	154,220,000.00
7013	GENERAL SERVICES	363,850,000.00	-	407,999,000.00
70131	GENERAL PERSONNEL SERVICES	226,540,000.00	-	279,002,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	13,870,000.00	-	6,597,000.00
70133	OTHER GENERAL SERVICES	123,440,000.00	-	122,400,000.00
704	ECONOMIC AFFAIRS	135,510,000.00	-	136,315,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	34,640,000.00	-	30,830,000.00
70421	AGRICULTURE	34,640,000.00	-	30,830,000.00
7045	TRANSPORT	100,870,000.00	-	105,485,000.00
70451	ROAD TRANSPORT	100,870,000.00	-	105,485,000.00
707	HEALTH	217,700,000.00	-	201,457,000.00
7074	PUBLIC HEALTH SERVICES	217,700,000.00	-	201,457,000.00
70741	PUBLIC HEALTH SERVICES	217,700,000.00	-	201,457,000.00
709	EDUCATION	52,940,000.00	-	52,409,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	52,940,000.00	-	52,409,000.00
70912	PRIMARY EDUCATION	52,940,000.00	-	52,409,000.00

414111 - NKANU EAST Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Other Recurrent Expenditure	1,551,010,000.00	941,003,087.62	2,159,355,000.00
701	GENERAL PUBLIC SERVICES	231,510,000.00	24,939,793.25	287,275,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	173,610,000.00	7,485,294.10	202,325,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	158,000,000.00	7,150,000.00	179,080,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	15,610,000.00	335,294.10	23,245,000.00
7013	GENERAL SERVICES	57,900,000.00	17,454,499.15	84,950,000.00
70131	GENERAL PERSONNEL SERVICES	31,000,000.00	17,454,499.15	48,430,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	14,900,000.00	-	10,600,000.00
70133	OTHER GENERAL SERVICES	12,000,000.00	-	25,920,000.00
704	ECONOMIC AFFAIRS	15,500,000.00	-	9,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	5,500,000.00	-	2,200,000.00
70421	AGRICULTURE	5,500,000.00	-	2,200,000.00
7045	TRANSPORT	10,000,000.00	-	6,800,000.00
70451	ROAD TRANSPORT	10,000,000.00	-	6,800,000.00
705	ENVIRONMENTAL PROTECTION	600,000.00	-	600,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	600,000.00	-	600,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	600,000.00	-	600,000.00
706	HOUSING AND COMMUNITY AMMENITIES	28,000,000.00	-	2,200,000.00
7063	WATER SUPPLY	28,000,000.00	-	2,200,000.00
70631	WATER SUPPLY	28,000,000.00	-	2,200,000.00
707	HEALTH	15,580,000.00	2,450,000.00	10,480,000.00
7074	PUBLIC HEALTH SERVICES	15,580,000.00	2,450,000.00	10,480,000.00
70741	PUBLIC HEALTH SERVICES	15,580,000.00	2,450,000.00	10,480,000.00
708	RECREATION, CULTURE AND RELIGION	46,720,000.00	18,482,250.00	49,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	6,000,000.00	2,500,000.00	6,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	6,000,000.00	2,500,000.00	6,000,000.00
7082	CULTURAL SERVICES	40,000,000.00	15,682,250.00	40,000,000.00
70821	CULTURAL SERVICES	40,000,000.00	15,682,250.00	40,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	720,000.00	300,000.00	3,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	720,000.00	300,000.00	3,000,000.00
709	EDUCATION	921,100,000.00	627,215,418.84	1,264,800,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	873,100,000.00	607,215,418.84	1,216,800,000.00
70912	PRIMARY EDUCATION	873,100,000.00	607,215,418.84	1,216,800,000.00
7094	TERTIARY EDUCATION	48,000,000.00	20,000,000.00	48,000,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	48,000,000.00	20,000,000.00	48,000,000.00
710	SOCIAL PROTECTION	292,000,000.00	267,915,625.53	536,000,000.00
7102	OLD AGE	292,000,000.00	267,915,625.53	536,000,000.00
71021	OLD AGE	292,000,000.00	267,915,625.53	536,000,000.00

414111 - NKANU EAST Local Government, Enugu State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Capital Expenditure	2,096,970,000.00	1,586,000,000.00	3,801,745,000.00
701	GENERAL PUBLIC SERVICES	117,000,000.00	117,000,000.00	207,000,000.00
7013	GENERAL SERVICES	117,000,000.00	117,000,000.00	207,000,000.00
70133	OTHER GENERAL SERVICES	117,000,000.00	117,000,000.00	207,000,000.00
703	PUBLIC ORDER AND SAFETY	20,000,000.00	20,000,000.00	100,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	20,000,000.00	20,000,000.00	100,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	20,000,000.00	20,000,000.00	100,000,000.00
704	ECONOMIC AFFAIRS	1,154,970,000.00	409,000,000.00	1,579,745,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	500,000,000.00	-	20,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	500,000,000.00	-	20,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	294,000,000.00	14,000,000.00	794,000,000.00
70421	AGRICULTURE	294,000,000.00	14,000,000.00	794,000,000.00
7043	FUEL AND ENERGY	50,000,000.00	50,000,000.00	50,000,000.00
70435	ELECTRICITY	50,000,000.00	50,000,000.00	50,000,000.00
7045	TRANSPORT	295,970,000.00	330,000,000.00	710,745,000.00
70451	ROAD TRANSPORT	295,970,000.00	330,000,000.00	710,745,000.00
7046	COMMUNICATION	15,000,000.00	15,000,000.00	5,000,000.00
70461	COMMUNICATION	15,000,000.00	15,000,000.00	5,000,000.00
705	ENVIRONMENTAL PROTECTION	50,000,000.00	50,000,000.00	50,000,000.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	20,000,000.00	20,000,000.00	20,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	20,000,000.00	20,000,000.00	20,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	30,000,000.00	30,000,000.00	30,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	30,000,000.00	30,000,000.00	30,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	645,000,000.00	480,000,000.00	395,000,000.00
7061	HOUSING DEVELOPMENT	295,000,000.00	10,000,000.00	15,000,000.00
70611	HOUSING DEVELOPMENT	295,000,000.00	10,000,000.00	15,000,000.00
7063	WATER SUPPLY	170,000,000.00	70,000,000.00	200,000,000.00
70631	WATER SUPPLY	170,000,000.00	70,000,000.00	200,000,000.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	180,000,000.00	400,000,000.00	180,000,000.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	180,000,000.00	400,000,000.00	180,000,000.00
707	HEALTH	30,000,000.00	30,000,000.00	730,000,000.00
7074	PUBLIC HEALTH SERVICES	30,000,000.00	30,000,000.00	730,000,000.00
70741	PUBLIC HEALTH SERVICES	30,000,000.00	30,000,000.00	730,000,000.00
708	RECREATION, CULTURE AND RELIGION	55,000,000.00	55,000,000.00	15,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	40,000,000.00	40,000,000.00	-
70811	RECREATIONAL AND SPORTING SERVICES	40,000,000.00	40,000,000.00	-
7082	CULTURAL SERVICES	15,000,000.00	15,000,000.00	15,000,000.00
70821	CULTURAL SERVICES	15,000,000.00	15,000,000.00	15,000,000.00
709	EDUCATION	5,000,000.00	405,000,000.00	705,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	5,000,000.00	405,000,000.00	705,000,000.00
70912	PRIMARY EDUCATION	5,000,000.00	405,000,000.00	705,000,000.00
710	SOCIAL PROTECTION	20,000,000.00	20,000,000.00	20,000,000.00
7104	FAMILY AND CHILDREN	10,000,000.00	10,000,000.00	10,000,000.00
71041	FAMILY AND CHILDREN	10,000,000.00	10,000,000.00	10,000,000.00
7109	SOCIAL PROTECTION N.E.C.	10,000,000.00	10,000,000.00	10,000,000.00
71091	SOCIAL PROTECTION N.E.C.	10,000,000.00	10,000,000.00	10,000,000.00

414111 - NKANU EAST Local Government, Enugu State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget

414111 - NKANU EAST Local Government, Enugu State - 2026 Budget: Total Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
414	Enugu	4,577,600,000.00	2,527,003,087.62	6,960,000,000.00
4141	Enugu East	4,577,600,000.00	2,527,003,087.62	6,960,000,000.00
414111	NKANU EAST	4,577,600,000.00	2,527,003,087.62	6,960,000,000.00
41411104	AMECHI/IDODO/ORUKU	285,000,000.00	-	25,000,000.00
41411109	NKEREFI I	70,000,000.00	70,000,000.00	-
41411113	UGBAWKA I	20,000,000.00	20,000,000.00	10,000,000.00
41411114	UGBAWKA II	165,970,000.00	200,000,000.00	670,745,000.00
41411121	LG Wide	4,036,630,000.00	2,237,003,087.62	6,254,255,000.00

414111 - NKANU EAST Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
414	Enugu	929,620,000.00	0.00	998,900,000.00
4141	Enugu East	929,620,000.00	0.00	998,900,000.00
414111	NKANU EAST	929,620,000.00	0.00	998,900,000.00
41411121	LG Wide	929,620,000.00	-	998,900,000.00

414111 - NKANU EAST Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
414	Enugu	1,551,010,000.00	941,003,087.62	2,159,355,000.00
4141	Enugu East	1,551,010,000.00	941,003,087.62	2,159,355,000.00
414111	NKANU EAST	1,551,010,000.00	941,003,087.62	2,159,355,000.00
41411121	LG Wide	1,551,010,000.00	941,003,087.62	2,159,355,000.00

414111 - NKANU EAST Local Government, Enugu State - 2026 Budget: Capital Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
414	Enugu	2,096,970,000.00	1,586,000,000.00	3,801,745,000.00
4141	Enugu East	2,096,970,000.00	1,586,000,000.00	3,801,745,000.00
414111	NKANU EAST	2,096,970,000.00	1,586,000,000.00	3,801,745,000.00
41411104	AMECHI/IDODO/ORUKU	285,000,000.00	-	25,000,000.00
41411109	NKEREFI I	70,000,000.00	70,000,000.00	-
41411113	UGBAWKA I	20,000,000.00	20,000,000.00	10,000,000.00
41411114	UGBAWKA II	165,970,000.00	200,000,000.00	670,745,000.00
41411121	LG Wide	1,556,000,000.00	1,296,000,000.00	3,096,000,000.00

414111 - NKANU EAST Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Expenditure	4,577,600,000.00	2,527,003,087.62	6,960,000,000.00
01	Agriculture	334,140,000.00	14,000,000.00	827,030,000.00
0101	Effective governance of the Agriculture Sector	40,140,000.00	-	33,030,000.00
010102	Agriculture sector coordination mechanisms	40,140,000.00	-	33,030,000.00
0103	Enhancement of food production and productivity	294,000,000.00	14,000,000.00	794,000,000.00
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	284,000,000.00	4,000,000.00	784,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	10,000,000.00	10,000,000.00	10,000,000.00
02	Societal Re-orientation	30,000,000.00	30,000,000.00	110,000,000.00
0210	Societal Re-orientation - General	30,000,000.00	30,000,000.00	110,000,000.00
021001	Societal Re-orientation - General	30,000,000.00	30,000,000.00	110,000,000.00
03	Poverty Alleviation	20,000,000.00	20,000,000.00	20,000,000.00
0310	Poverty Alleviation - General	20,000,000.00	20,000,000.00	20,000,000.00
031001	Poverty Alleviation - General	20,000,000.00	20,000,000.00	20,000,000.00
04	Health	257,400,000.00	30,000,000.00	936,057,000.00
0401	Effective governance of the health system	227,400,000.00	-	206,057,000.00
040103	Health sector coordination mechanisms	227,400,000.00	-	206,057,000.00
0402	Community engagement and participation in health	5,000,000.00	5,000,000.00	5,000,000.00
040201	Community interventions	5,000,000.00	5,000,000.00	5,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	10,000,000.00	10,000,000.00	10,000,000.00
040302	Child health	5,000,000.00	5,000,000.00	5,000,000.00
040305	Non-communicable diseases	5,000,000.00	5,000,000.00	5,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	10,000,000.00	10,000,000.00	710,000,000.00
040501	Functional health facilities	10,000,000.00	10,000,000.00	710,000,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health comm	5,000,000.00	5,000,000.00	5,000,000.00
040602	Vaccines supply chain	5,000,000.00	5,000,000.00	5,000,000.00
05	Education	63,440,000.00	405,000,000.00	759,609,000.00
0501	Effective governance of the education system	58,440,000.00	-	54,609,000.00
050103	Education sector coordination mechanisms	58,440,000.00	-	54,609,000.00
0502	Increase in access, retention, and completion rate at all levels	5,000,000.00	5,000,000.00	5,000,000.00
050202	Advocacy and sensitization	5,000,000.00	5,000,000.00	5,000,000.00
0505	Adequate infrastructure at all levels	-	400,000,000.00	700,000,000.00
050501	Schools' infrastructure construction and rehabilitation	-	400,000,000.00	700,000,000.00
06	Housing and Urban Development	295,000,000.00	10,000,000.00	15,000,000.00
0610	Housing and Urban Development - General	295,000,000.00	10,000,000.00	15,000,000.00
061001	Housing and Urban Development - General	295,000,000.00	10,000,000.00	15,000,000.00
08	Youth	40,000,000.00	40,000,000.00	-
0810	Youth - General	40,000,000.00	40,000,000.00	-
081001	Youth - General	40,000,000.00	40,000,000.00	-
09	Environmental Improvement	50,000,000.00	50,000,000.00	50,000,000.00
0910	Environmental Improvement - General	50,000,000.00	50,000,000.00	50,000,000.00
091001	Environmental Improvement - General	50,000,000.00	50,000,000.00	50,000,000.00
10	Water Resources and Rural Development	378,000,000.00	470,000,000.00	382,200,000.00
1010	Water Resources and Rural Deve - General	378,000,000.00	470,000,000.00	382,200,000.00
101001	Water Resources and Rural Deve - General	378,000,000.00	470,000,000.00	382,200,000.00
11	Information Communication and Technology	15,000,000.00	15,000,000.00	5,000,000.00
1110	Information Communication and Technology - General	15,000,000.00	15,000,000.00	5,000,000.00
111001	Information Communication and Technology - General	15,000,000.00	15,000,000.00	5,000,000.00
12	Growing the Private Sector	505,000,000.00	5,000,000.00	25,000,000.00
1210	Growing the Private Sector - General	505,000,000.00	5,000,000.00	25,000,000.00

414111 - NKANU EAST Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
121001	Growing the Private Sector - General	505,000,000.00	5,000,000.00	25,000,000.00
13	Reform of Government and Governance	2,132,780,000.00	1,058,003,087.62	2,957,074,000.00
1310	Reform of Government and Governance - General	2,132,780,000.00	1,058,003,087.62	2,957,074,000.00
131001	Reform of Government and Governance - General	2,132,780,000.00	1,058,003,087.62	2,957,074,000.00
14	Power	50,000,000.00	50,000,000.00	50,000,000.00
1410	Power - General	50,000,000.00	50,000,000.00	50,000,000.00
141001	Power - General	50,000,000.00	50,000,000.00	50,000,000.00
17	Road	406,840,000.00	330,000,000.00	823,030,000.00
1710	Road - General	406,840,000.00	330,000,000.00	823,030,000.00
171001	Road - General	406,840,000.00	330,000,000.00	823,030,000.00

414111 - NKANU EAST Local Government, Enugu State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Personnel Expenditure	929,620,000.00	-	998,900,000.00
01	Agriculture	34,640,000.00	-	30,830,000.00
0101	Effective governance of the Agriculture Sector	34,640,000.00	-	30,830,000.00
010102	Agriculture sector coordination mechanisms	34,640,000.00	-	30,830,000.00
04	Health	217,700,000.00	-	201,457,000.00
0401	Effective governance of the health system	217,700,000.00	-	201,457,000.00
040103	Health sector coordination mechanisms	217,700,000.00	-	201,457,000.00
05	Education	52,940,000.00	-	52,409,000.00
0501	Effective governance of the education system	52,940,000.00	-	52,409,000.00
050103	Education sector coordination mechanisms	52,940,000.00	-	52,409,000.00
13	Reform of Government and Governance	523,470,000.00	-	608,719,000.00
1310	Reform of Government and Governance - General	523,470,000.00	-	608,719,000.00
131001	Reform of Government and Governance - General	523,470,000.00	-	608,719,000.00
17	Road	100,870,000.00	-	105,485,000.00
1710	Road - General	100,870,000.00	-	105,485,000.00
171001	Road - General	100,870,000.00	-	105,485,000.00

414111 - NKANU EAST Local Government, Enugu State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Other Recurrent Expenditure	1,551,010,000.00	941,003,087.62	2,159,355,000.00
01	Agriculture	5,500,000.00	-	2,200,000.00
0101	Effective governance of the Agriculture Sector	5,500,000.00	-	2,200,000.00
010102	Agriculture sector coordination mechanisms	5,500,000.00	-	2,200,000.00
04	Health	9,700,000.00	-	4,600,000.00
0401	Effective governance of the health system	9,700,000.00	-	4,600,000.00
040103	Health sector coordination mechanisms	9,700,000.00	-	4,600,000.00
05	Education	5,500,000.00	-	2,200,000.00
0501	Effective governance of the education system	5,500,000.00	-	2,200,000.00
050103	Education sector coordination mechanisms	5,500,000.00	-	2,200,000.00
10	Water Resources and Rural Development	28,000,000.00	-	2,200,000.00
1010	Water Resources and Rural Deve - General	28,000,000.00	-	2,200,000.00
101001	Water Resources and Rural Deve - General	28,000,000.00	-	2,200,000.00
13	Reform of Government and Governance	1,492,310,000.00	941,003,087.62	2,141,355,000.00
1310	Reform of Government and Governance - General	1,492,310,000.00	941,003,087.62	2,141,355,000.00
131001	Reform of Government and Governance - General	1,492,310,000.00	941,003,087.62	2,141,355,000.00
17	Road	10,000,000.00	-	6,800,000.00
1710	Road - General	10,000,000.00	-	6,800,000.00
171001	Road - General	10,000,000.00	-	6,800,000.00

414111 - NKANU EAST Local Government, Enugu State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Capital Expenditure	2,096,970,000.00	1,586,000,000.00	3,801,745,000.00
01	Agriculture	294,000,000.00	14,000,000.00	794,000,000.00
0103	Enhancement of food production and productivity	294,000,000.00	14,000,000.00	794,000,000.00
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	284,000,000.00	4,000,000.00	784,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	10,000,000.00	10,000,000.00	10,000,000.00
02	Societal Re-orientation	30,000,000.00	30,000,000.00	110,000,000.00
0210	Societal Re-orientation - General	30,000,000.00	30,000,000.00	110,000,000.00
021001	Societal Re-orientation - General	30,000,000.00	30,000,000.00	110,000,000.00
03	Poverty Alleviation	20,000,000.00	20,000,000.00	20,000,000.00
0310	Poverty Alleviation - General	20,000,000.00	20,000,000.00	20,000,000.00
031001	Poverty Alleviation - General	20,000,000.00	20,000,000.00	20,000,000.00
04	Health	30,000,000.00	30,000,000.00	730,000,000.00
0402	Community engagement and participation in health	5,000,000.00	5,000,000.00	5,000,000.00
040201	Community interventions	5,000,000.00	5,000,000.00	5,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	10,000,000.00	10,000,000.00	10,000,000.00
040302	Child health	5,000,000.00	5,000,000.00	5,000,000.00
040305	Non-communicable diseases	5,000,000.00	5,000,000.00	5,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	10,000,000.00	10,000,000.00	710,000,000.00
040501	Functional health facilities	10,000,000.00	10,000,000.00	710,000,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health comm	5,000,000.00	5,000,000.00	5,000,000.00
040602	Vaccines supply chain	5,000,000.00	5,000,000.00	5,000,000.00
05	Education	5,000,000.00	405,000,000.00	705,000,000.00
0502	Increase in access, retention, and completion rate at all levels	5,000,000.00	5,000,000.00	5,000,000.00
050202	Advocacy and sensitization	5,000,000.00	5,000,000.00	5,000,000.00
0505	Adequate infrastructure at all levels	-	400,000,000.00	700,000,000.00
050501	Schools' infrastructure construction and rehabilitation	-	400,000,000.00	700,000,000.00
06	Housing and Urban Development	295,000,000.00	10,000,000.00	15,000,000.00
0610	Housing and Urban Development - General	295,000,000.00	10,000,000.00	15,000,000.00
061001	Housing and Urban Development - General	295,000,000.00	10,000,000.00	15,000,000.00
08	Youth	40,000,000.00	40,000,000.00	-
0810	Youth - General	40,000,000.00	40,000,000.00	-
081001	Youth - General	40,000,000.00	40,000,000.00	-
09	Environmental Improvement	50,000,000.00	50,000,000.00	50,000,000.00
0910	Environmental Improvement - General	50,000,000.00	50,000,000.00	50,000,000.00
091001	Environmental Improvement - General	50,000,000.00	50,000,000.00	50,000,000.00
10	Water Resources and Rural Development	350,000,000.00	470,000,000.00	380,000,000.00
1010	Water Resources and Rural Deve - General	350,000,000.00	470,000,000.00	380,000,000.00
101001	Water Resources and Rural Deve - General	350,000,000.00	470,000,000.00	380,000,000.00
11	Information Communication and Technology	15,000,000.00	15,000,000.00	5,000,000.00
1110	Information Communication and Technology - General	15,000,000.00	15,000,000.00	5,000,000.00
111001	Information Communication and Technology - General	15,000,000.00	15,000,000.00	5,000,000.00
12	Growing the Private Sector	505,000,000.00	5,000,000.00	25,000,000.00
1210	Growing the Private Sector - General	505,000,000.00	5,000,000.00	25,000,000.00
121001	Growing the Private Sector - General	505,000,000.00	5,000,000.00	25,000,000.00
13	Reform of Government and Governance	117,000,000.00	117,000,000.00	207,000,000.00
1310	Reform of Government and Governance - General	117,000,000.00	117,000,000.00	207,000,000.00
131001	Reform of Government and Governance - General	117,000,000.00	117,000,000.00	207,000,000.00
14	Power	50,000,000.00	50,000,000.00	50,000,000.00
1410	Power - General	50,000,000.00	50,000,000.00	50,000,000.00

414111 - NKANU EAST Local Government, Enugu State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
141001	Power - General	50,000,000.00	50,000,000.00	50,000,000.00
17	Road	295,970,000.00	330,000,000.00	710,745,000.00
1710	Road - General	295,970,000.00	330,000,000.00	710,745,000.00
171001	Road - General	295,970,000.00	330,000,000.00	710,745,000.00

414111 - NKANU EAST Local Government, Enugu State - 2026 Budget:
Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
Total Capital Expenditure						2,096,970,000.00	1,586,000,000.00	3,801,745,000.00
Reconstruction and Furnishing of Amehi-Idodo Police Station	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41411104 - AMECHI/IDODO/ORUKU	-	-	20,000,000.00
Purchase of 20 motorcycles for neighbourhood watch	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23010104 - PURCHASE MOTOR CYCLES	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41411121 - LG Wide	-	-	20,000,000.00
Renovation and furnishing of magistrate, high court and customary courts	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23020121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41411121 - LG Wide	-	-	20,000,000.00
Amagunze	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23050103 - MONITORING AND EVALUATION	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41411121 - LG Wide	20,000,000.00	20,000,000.00	20,000,000.00
Support to Law enforcement Agencies	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41411121 - LG Wide	-	-	20,000,000.00
Purchase of Security gadgets (boots, whistles, torchlights, raincoats etc)	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	41411121 - LG Wide	10,000,000.00	10,000,000.00	10,000,000.00
Runway Award for indigent citizens of Nkanu-East LGA	03 - Poverty Alleviation	011100100100 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	41411121 - LG Wide	10,000,000.00	10,000,000.00	10,000,000.00
Women and Youth empowerment & Skill acquisition	03 - Poverty Alleviation	011185001000 - COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	23050104 - ANNIVERSARIES/CELEBRATIONS	70821 - CULTURAL SERVICES	41411121 - LG Wide	5,000,000.00	5,000,000.00	5,000,000.00
Provision for cultural festival /activities	02 - Societal Re-orientation	011185001000 - COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	23050104 - ANNIVERSARIES/CELEBRATIONS	70821 - CULTURAL SERVICES	41411121 - LG Wide	5,000,000.00	5,000,000.00	5,000,000.00
Trade affair/Exhibition of local products	12 - Growing the Private Sector	011185001000 - COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	23050104 - ANNIVERSARIES/CELEBRATIONS	70821 - CULTURAL SERVICES	41411121 - LG Wide	5,000,000.00	5,000,000.00	5,000,000.00
Celebration of independence day	02 - Societal Re-orientation	011185001000 - COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	23050104 - ANNIVERSARIES/CELEBRATIONS	70821 - CULTURAL SERVICES	41411121 - LG Wide	5,000,000.00	5,000,000.00	5,000,000.00
Construction of Ugbowka stadium	08 - Youth	011185001000 - COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	41411121 - LG Wide	40,000,000.00	40,000,000.00	-
Purchase of computers: 4 HP computer set with its accessories, internet facilities and 4 laptop computers	11 - Information Communication and Technology	012500100100 - DIRECTOR OF ADMIN/PERSONNEL MANAGEMENT	23010113 - PURCHASE OF COMPUTERS	70461 - COMMUNICATION	41411121 - LG Wide	13,000,000.00	13,000,000.00	3,000,000.00
Purchase of 2 HP laserjet printers	11 - Information Communication and Technology	012500100100 - DIRECTOR OF ADMIN/PERSONNEL MANAGEMENT	23010114 - PURCHASE OF COMPUTER PRINTERS	70461 - COMMUNICATION	41411121 - LG Wide	2,000,000.00	2,000,000.00	2,000,000.00
Plantation of 50 hectares of cassava @ council H/Q	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41411121 - LG Wide	4,000,000.00	4,000,000.00	4,000,000.00
Establishment of Smart farms across the 14 wards of the council	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41411121 - LG Wide	280,000,000.00	-	780,000.00
Purchase and distribution of farm inputs: seedlings etc to 1000 farmers in all the communities	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41411121 - LG Wide	10,000,000.00	10,000,000.00	10,000,000.00
Provision of housing scheme/estate management @ Amehi-Idodo	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70611 - HOUSING DEVELOPMENT	41411104 - AMECHI/IDODO/ORUKU	285,000,000.00	-	5,000,000.00
Completion/Construction of cennecence @ the council H/Q	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70611 - HOUSING DEVELOPMENT	41411121 - LG Wide	10,000,000.00	10,000,000.00	10,000,000.00
Rehabilitation of natural tourist centres in the council	09 - Environmental Improvement	023400100100 - DEPARTMENT OF WORKS & HOUSING	23030118 - REHABILITATION / REPAIRS - HOUSING RECREATIONAL FACILITIES	70541 - PROTECTOR OF BIODIVERSITY AND LANDSCAPE	41411121 - LG Wide	20,000,000.00	20,000,000.00	20,000,000.00
Landscaping and beautification of the council and environs	09 - Environmental Improvement	023400100100 - DEPARTMENT OF WORKS & HOUSING	23030122 - REHABILITATION/REPAIRS OF BOUNDARIES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41411121 - LG Wide	30,000,000.00	30,000,000.00	30,000,000.00
Construction of boreholes at 7 major markets	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41411121 - LG Wide	70,000,000.00	70,000,000.00	100,000,000.00
Construction of ventilated improved gender mainstreamed toilet apartment with urinals at the council headquarters and at the 7 major markets	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	41411121 - LG Wide	80,000,000.00	400,000,000.00	80,000,000.00
Construction of ventilated improved gender mainstreamed toilet apartment with urinals at 14 strategic locations, one each political ward	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	41411121 - LG Wide	100,000,000.00	-	100,000,000.00
Construction of boreholes at Council's H/Q and 14 strategic location, one in each political ward	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41411121 - LG Wide	100,000,000.00	-	100,000,000.00
Construction of the 7 major markets to standard with modern facilities @ Afar Ugbowka, Afar Amehi Idodo, Eke Amagunze, Orie Nara , Eke Nkerefi and Owo markets	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020122 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41411121 - LG Wide	500,000,000.00	-	20,000,000.00
Entrance gate and fencing of the secretariat	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS & HOUSING	23030122 - REHABILITATION/REPAIRS OF BOUNDARIES	70133 - OTHER GENERAL SERVICES	41411121 - LG Wide	50,000,000.00	50,000,000.00	50,000,000.00
Rehabilitation of podium of 1200 capacity	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS & HOUSING	23030103 - REHABILITATION / REPAIRS - HOUSING	70133 - OTHER GENERAL SERVICES	41411121 - LG Wide	52,000,000.00	52,000,000.00	52,000,000.00
Purchase of office furniture for the equipment of new department completion and furnishing of commercial hall @ the secretariat with chairs, tables, Acs, fans, public address system, projector	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS & HOUSING	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41411121 - LG Wide	5,000,000.00	5,000,000.00	5,000,000.00
Electrification of rural communities	14 - Power	023400100100 - DEPARTMENT OF WORKS & HOUSING	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41411121 - LG Wide	10,000,000.00	10,000,000.00	100,000,000.00
Construction/completion of Nkerefi bridge	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41411121 - LG Wide	50,000,000.00	50,000,000.00	50,000,000.00
Construction/Completion of Ojorowo bridge @ Ugbowka	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41411109 - NKEREFI I	70,000,000.00	70,000,000.00	-
Grading and Laterting of roads at various locations of LGA	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41411113 - UGBAWKA I	20,000,000.00	20,000,000.00	10,000,000.00
Construction of 3 corners junction(Council Garden)	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41411121 - LG Wide	10,000,000.00	10,000,000.00	20,000,000.00
construction and asphaltting of 11km road Amafor Ugbowka	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41411114 - UGBAWKA II	165,970,000.00	200,000,000.00	670,745,000.00
Celebration of children's day	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23050104 - ANNIVERSARIES/CELEBRATIONS	70912 - PRIMARY EDUCATION	41411121 - LG Wide	5,000,000.00	5,000,000.00	5,000,000.00
Construction of Smart schools	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41411121 - LG Wide	-	400,000,000.00	700,000,000.00
Construction of type 2 health centers center @	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41411121 - LG Wide	-	-	700,000,000.00
National Programme on Immunization in all communities	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	41411121 - LG Wide	5,000,000.00	5,000,000.00	5,000,000.00
New Born and Child Health Week	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23050104 - ANNIVERSARIES/CELEBRATIONS	70741 - PUBLIC HEALTH SERVICES	41411121 - LG Wide	5,000,000.00	5,000,000.00	5,000,000.00
World health days(malaria,Aids & etc)	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70741 - PUBLIC HEALTH SERVICES	41411121 - LG Wide	5,000,000.00	5,000,000.00	5,000,000.00
Refuse Disposal	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41411121 - LG Wide	10,000,000.00	10,000,000.00	10,000,000.00
Purchase and distribution of hospital equipment/Drugs	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE						

414111 - NKANU EAST Local Government, Enugu State - 2026 Budget:

Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget

011100100100	CHAIRMAN			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	165,800,000.00	40,000,000.00	266,080,000.00
21	PERSONNEL COST	1,800,000.00	0.00	13,560,000.00
2101	SALARY	1,800,000.00	0.00	1,800,000.00
210101	SALARIES AND WAGES	1,800,000.00	0.00	1,800,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,800,000.00	0.00	1,800,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	11,760,000.00
210201	ALLOWANCES	0.00	0.00	11,760,000.00
21020122	Furniture Allowance	0.00	0.00	11,760,000.00
22	OTHER RECURRENT COSTS	124,000,000.00	0.00	132,520,000.00
2202	OVERHEAD COST	124,000,000.00	0.00	132,520,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,000,000.00	0.00	2,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	0.00	2,000,000.00
220206	OTHER SERVICES - GENERAL	68,000,000.00	0.00	68,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	68,000,000.00	0.00	68,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	54,000,000.00	0.00	62,520,000.00
22021001	REFRESHMENT & MEALS	54,000,000.00	0.00	62,520,000.00
23	Capital Expenditure	40,000,000.00	40,000,000.00	120,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	40,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	40,000,000.00
23010104	PURCHASE MOTOR CYCLES	0.00	0.00	20,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	0.00	20,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	20,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	20,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	20,000,000.00
2303	REHABILITATION / REPAIRS	0.00	0.00	20,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	20,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	20,000,000.00
2305	OTHER CAPITAL PROJECTS	40,000,000.00	40,000,000.00	40,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	40,000,000.00	40,000,000.00	40,000,000.00
23050101	RESEARCH AND DEVELOPMENT	20,000,000.00	20,000,000.00	20,000,000.00
23050103	MONITORING AND EVALUATION	20,000,000.00	20,000,000.00	20,000,000.00

011100100200	VICE-CHAIRMAN			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	1,400,000.00	0.00	1,560,000.00
21	PERSONNEL COST	1,400,000.00	0.00	1,560,000.00
2101	SALARY	1,400,000.00	0.00	1,560,000.00
210101	SALARIES AND WAGES	1,400,000.00	0.00	1,560,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,400,000.00	0.00	1,560,000.00

011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	121,040,000.00	0.00	115,200,000.00
21	PERSONNEL COST	121,040,000.00	0.00	115,200,000.00
2101	SALARY	121,040,000.00	0.00	115,200,000.00
210101	SALARIES AND WAGES	121,040,000.00	0.00	115,200,000.00
21010101	SALARY	121,040,000.00	0.00	115,200,000.00

011118300100	INTERNAL AUDIT			

Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	6,900,000.00	0.00	8,528,000.00
21	PERSONNEL COST	3,600,000.00	0.00	2,888,000.00
2101	SALARY	3,300,000.00	0.00	2,755,000.00
210101	SALARIES AND WAGES	3,300,000.00	0.00	2,755,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	3,300,000.00	0.00	2,755,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	300,000.00	0.00	133,000.00
210201	ALLOWANCES	300,000.00	0.00	133,000.00
21020122	Furniture Allowance	300,000.00	0.00	133,000.00
22	OTHER RECURRENT COSTS	3,300,000.00	0.00	5,640,000.00
2202	OVERHEAD COST	3,300,000.00	0.00	5,640,000.00
220201	TRAVEL & TRANSPORT - GENERAL	500,000.00	0.00	500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	0.00	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	500,000.00	0.00	2,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	0.00	2,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	500,000.00	0.00	500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	0.00	500,000.00
220205	TRAINING - GENERAL	500,000.00	0.00	500,000.00
22020501	LOCAL TRAINING	500,000.00	0.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,300,000.00	0.00	1,640,000.00
22021001	REFRESHMENT & MEALS	1,300,000.00	0.00	1,640,000.00

011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	55,000,000.00	55,000,000.00	15,000,000.00
23	Capital Expenditure	55,000,000.00	55,000,000.00	15,000,000.00
2302	CONSTRUCTION / PROVISION	40,000,000.00	40,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	40,000,000.00	40,000,000.00	0.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	40,000,000.00	40,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	15,000,000.00	15,000,000.00	15,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	15,000,000.00	15,000,000.00	15,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	15,000,000.00	15,000,000.00	15,000,000.00

011200100100	OFFICE OF THE LEADER			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	16,980,000.00	0.00	31,380,000.00
21	PERSONNEL COST	16,980,000.00	0.00	31,380,000.00
2101	SALARY	16,980,000.00	0.00	16,980,000.00
210101	SALARIES AND WAGES	16,980,000.00	0.00	16,980,000.00
21010101	SALARY	16,980,000.00	0.00	16,980,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	14,400,000.00
210201	ALLOWANCES	0.00	0.00	14,400,000.00
21020122	Furniture Allowance	0.00	0.00	14,400,000.00

011202100100	THE COUNCILLORS			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	18,000,000.00	0.00	29,400,000.00
22	OTHER RECURRENT COSTS	18,000,000.00	0.00	29,400,000.00
2202	OVERHEAD COST	18,000,000.00	0.00	29,400,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	18,000,000.00	0.00	29,400,000.00
22021001	REFRESHMENT & MEALS	18,000,000.00	0.00	29,400,000.00

016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	14,400,000.00	0.00	33,120,000.00
21	PERSONNEL COST	2,400,000.00	0.00	7,200,000.00
2101	SALARY	1,200,000.00	0.00	6,000,000.00
210101	SALARIES AND WAGES	1,200,000.00	0.00	6,000,000.00
21010101	SALARY	1,200,000.00	0.00	6,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,200,000.00	0.00	1,200,000.00
210201	ALLOWANCES	1,200,000.00	0.00	1,200,000.00
21020122	Furniture Allowance	1,200,000.00	0.00	1,200,000.00
22	OTHER RECURRENT COSTS	12,000,000.00	0.00	25,920,000.00
2202	OVERHEAD COST	12,000,000.00	0.00	25,920,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	0.00	2,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	0.00	2,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000.00	0.00	2,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	0.00	2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,000,000.00	0.00	2,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	0.00	2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	2,000,000.00	0.00	4,000,000.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	0.00	4,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,000,000.00	0.00	15,920,000.00
22021001	REFRESHMENT & MEALS	7,000,000.00	0.00	15,920,000.00

012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	251,540,000.00	15,000,000.00	297,522,000.00
21	PERSONNEL COST	226,540,000.00	0.00	279,002,000.00
2101	SALARY	206,540,000.00	0.00	242,868,000.00
210101	SALARIES AND WAGES	206,540,000.00	0.00	242,868,000.00
21010101	SALARY	206,540,000.00	0.00	242,868,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	20,000,000.00	0.00	36,134,000.00
210201	ALLOWANCES	20,000,000.00	0.00	36,134,000.00
21020122	Furniture Allowance	20,000,000.00	0.00	36,134,000.00
22	OTHER RECURRENT COSTS	10,000,000.00	0.00	13,520,000.00
2202	OVERHEAD COST	10,000,000.00	0.00	13,520,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	0.00	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	0.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000.00	0.00	1,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	0.00	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,000,000.00	0.00	1,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	0.00	1,000,000.00
220205	TRAINING - GENERAL	1,000,000.00	0.00	1,000,000.00
22020501	LOCAL TRAINING	1,000,000.00	0.00	1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,000,000.00	0.00	1,000,000.00
22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	0.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,000,000.00	0.00	8,520,000.00
22021001	REFRESHMENT & MEALS	5,000,000.00	0.00	8,520,000.00
23	Capital Expenditure	15,000,000.00	15,000,000.00	5,000,000.00
2301	FIXED ASSETS PURCHASED	15,000,000.00	15,000,000.00	5,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	15,000,000.00	15,000,000.00	5,000,000.00

23010113	PURCHASE OF COMPUTERS	13,000,000.00	13,000,000.00	3,000,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00	2,000,000.00	2,000,000.00

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	334,140,000.00	14,000,000.00	827,030,000.00
21	PERSONNEL COST	34,640,000.00	0.00	30,830,000.00
2101	SALARY	25,640,000.00	0.00	27,610,000.00
210101	SALARIES AND WAGES	25,640,000.00	0.00	27,610,000.00
21010101	SALARY	25,640,000.00	0.00	27,610,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,000,000.00	0.00	3,220,000.00
210201	ALLOWANCES	9,000,000.00	0.00	3,220,000.00
21020122	Furniture Allowance	9,000,000.00	0.00	3,220,000.00
22	OTHER RECURRENT COSTS	5,500,000.00	0.00	2,200,000.00
2202	OVERHEAD COST	5,500,000.00	0.00	2,200,000.00
220201	TRAVEL & TRANSPORT - GENERAL	500,000.00	0.00	500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	0.00	500,000.00
220204	MAINTENANCE SERVICES - GENERAL	500,000.00	0.00	500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	0.00	500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000.00	0.00	700,000.00
22020701	FINANCIAL CONSULTING	3,000,000.00	0.00	700,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,500,000.00	0.00	500,000.00
22021001	REFRESHMENT & MEALS	1,500,000.00	0.00	500,000.00
23	Capital Expenditure	294,000,000.00	14,000,000.00	794,000,000.00
2301	FIXED ASSETS PURCHASED	10,000,000.00	10,000,000.00	10,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,000,000.00	10,000,000.00	10,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	10,000,000.00	10,000,000.00	10,000,000.00
2302	CONSTRUCTION / PROVISION	284,000,000.00	4,000,000.00	784,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	284,000,000.00	4,000,000.00	784,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	284,000,000.00	4,000,000.00	784,000,000.00

022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	1,448,350,000.00	941,003,087.62	2,077,487,000.00
21	PERSONNEL COST	135,840,000.00	0.00	151,332,000.00
2101	SALARY	125,840,000.00	0.00	134,228,000.00
210101	SALARIES AND WAGES	125,840,000.00	0.00	134,228,000.00
21010101	SALARY	125,840,000.00	0.00	134,228,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,000,000.00	0.00	17,104,000.00
210201	ALLOWANCES	10,000,000.00	0.00	17,104,000.00
21020122	Furniture Allowance	10,000,000.00	0.00	17,104,000.00
22	OTHER RECURRENT COSTS	1,312,510,000.00	941,003,087.62	1,926,155,000.00
2202	OVERHEAD COST	11,500,000.00	0.00	16,800,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	0.00	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	0.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000.00	0.00	2,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	0.00	2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,000,000.00	0.00	1,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	0.00	1,000,000.00
220205	TRAINING - GENERAL	1,000,000.00	0.00	1,000,000.00
22020501	LOCAL TRAINING	1,000,000.00	0.00	1,000,000.00

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	0.00	1,000,000.00
22020701	FINANCIAL CONSULTING	1,000,000.00	0.00	1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	500,000.00	0.00	500,000.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	0.00	500,000.00
220209	FINANCIAL CHARGES - GENERAL	3,000,000.00	0.00	3,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,000,000.00	0.00	3,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,000,000.00	0.00	7,300,000.00
22021001	REFRESHMENT & MEALS	3,000,000.00	0.00	7,300,000.00
2207	TRANSFERS-PAYMENT	1,301,010,000.00	941,003,087.62	1,909,355,000.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	1,301,010,000.00	941,003,087.62	1,909,355,000.00
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE	1,301,010,000.00	941,003,087.62	1,909,355,000.00

023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	26,370,000.00	0.00	14,797,000.00
21	PERSONNEL COST	13,870,000.00	0.00	6,597,000.00
2101	SALARY	7,870,000.00	0.00	5,837,000.00
210101	SALARIES AND WAGES	7,870,000.00	0.00	5,837,000.00
21010101	SALARY	7,870,000.00	0.00	5,837,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,000,000.00	0.00	760,000.00
210201	ALLOWANCES	6,000,000.00	0.00	760,000.00
21020122	Furniture Allowance	6,000,000.00	0.00	760,000.00
22	OTHER RECURRENT COSTS	12,500,000.00	0.00	8,200,000.00
2202	OVERHEAD COST	12,500,000.00	0.00	8,200,000.00
220201	TRAVEL & TRANSPORT - GENERAL	500,000.00	0.00	500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	0.00	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	8,000,000.00	0.00	4,700,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,000,000.00	0.00	4,700,000.00
220205	TRAINING - GENERAL	500,000.00	0.00	500,000.00
22020501	LOCAL TRAINING	500,000.00	0.00	500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	0.00	500,000.00
22020701	FINANCIAL CONSULTING	500,000.00	0.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,000,000.00	0.00	2,000,000.00
22021001	REFRESHMENT & MEALS	3,000,000.00	0.00	2,000,000.00

023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	1,768,840,000.00	1,027,000,000.00	1,545,030,000.00
21	PERSONNEL COST	100,870,000.00	0.00	105,485,000.00
2101	SALARY	90,870,000.00	0.00	99,328,000.00
210101	SALARIES AND WAGES	90,870,000.00	0.00	99,328,000.00
21010101	SALARY	90,870,000.00	0.00	99,328,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,000,000.00	0.00	6,157,000.00
210201	ALLOWANCES	10,000,000.00	0.00	6,157,000.00
21020122	Furniture Allowance	10,000,000.00	0.00	6,157,000.00
22	OTHER RECURRENT COSTS	10,000,000.00	0.00	6,800,000.00
2202	OVERHEAD COST	10,000,000.00	0.00	6,800,000.00
220204	MAINTENANCE SERVICES - GENERAL	7,000,000.00	0.00	4,800,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,000,000.00	0.00	4,800,000.00
220208	FUEL & LUBRICANTS - GENERAL	2,000,000.00	0.00	1,000,000.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	0.00	1,000,000.00

220210	MISCELLANEOUS EXPENSES GENERAL	1,000,000.00	0.00	1,000,000.00
22021001	REFRESHMENT & MEALS	1,000,000.00	0.00	1,000,000.00
23	Capital Expenditure	1,657,970,000.00	1,027,000,000.00	1,432,745,000.00
2301	FIXED ASSETS PURCHASED	5,000,000.00	5,000,000.00	5,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	5,000,000.00	5,000,000.00	5,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000.00	5,000,000.00	5,000,000.00
2302	CONSTRUCTION / PROVISION	1,490,970,000.00	860,000,000.00	1,175,745,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,490,970,000.00	860,000,000.00	1,175,745,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	50,000,000.00	50,000,000.00	50,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	295,000,000.00	10,000,000.00	15,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	170,000,000.00	70,000,000.00	200,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	295,970,000.00	330,000,000.00	710,745,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	180,000,000.00	400,000,000.00	180,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	500,000,000.00	0.00	20,000,000.00
2303	REHABILITATION / REPAIRS	162,000,000.00	162,000,000.00	252,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	162,000,000.00	162,000,000.00	252,000,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	52,000,000.00	52,000,000.00	52,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	20,000,000.00	20,000,000.00	20,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	10,000,000.00	10,000,000.00	100,000,000.00
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	80,000,000.00	80,000,000.00	80,000,000.00

051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	63,440,000.00	405,000,000.00	759,609,000.00
21	PERSONNEL COST	52,940,000.00	0.00	52,409,000.00
2101	SALARY	42,940,000.00	0.00	46,294,000.00
210101	SALARIES AND WAGES	42,940,000.00	0.00	46,294,000.00
21010101	SALARY	42,940,000.00	0.00	46,294,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,000,000.00	0.00	6,115,000.00
210201	ALLOWANCES	10,000,000.00	0.00	6,115,000.00
21020122	Furniture Allowance	10,000,000.00	0.00	6,115,000.00
22	OTHER RECURRENT COSTS	5,500,000.00	0.00	2,200,000.00
2202	OVERHEAD COST	5,500,000.00	0.00	2,200,000.00
220201	TRAVEL & TRANSPORT - GENERAL	500,000.00	0.00	200,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	0.00	200,000.00
220203	MATERIALS & SUPPLIES - GENERAL	500,000.00	0.00	0.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	500,000.00	0.00	0.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,000,000.00	0.00	2,000,000.00
22021001	REFRESHMENT & MEALS	4,000,000.00	0.00	2,000,000.00
23	Capital Expenditure	5,000,000.00	405,000,000.00	705,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	400,000,000.00	700,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	400,000,000.00	700,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0.00	400,000,000.00	700,000,000.00
2305	OTHER CAPITAL PROJECTS	5,000,000.00	5,000,000.00	5,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	5,000,000.00	5,000,000.00	5,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	5,000,000.00	5,000,000.00	5,000,000.00

052100100100	DEPARTMENT OF HEALTH CARE SERVICES			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget

2	EXPENDITURES	257,400,000.00	30,000,000.00	936,057,000.00
21	PERSONNEL COST	217,700,000.00	0.00	201,457,000.00
2101	SALARY	196,700,000.00	0.00	182,266,000.00
210101	SALARIES AND WAGES	196,700,000.00	0.00	182,266,000.00
21010101	SALARY	196,700,000.00	0.00	182,266,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	21,000,000.00	0.00	19,191,000.00
210201	ALLOWANCES	21,000,000.00	0.00	19,191,000.00
21020122	Furniture Allowance	21,000,000.00	0.00	19,191,000.00
22	OTHER RECURRENT COSTS	9,700,000.00	0.00	4,600,000.00
2202	OVERHEAD COST	9,700,000.00	0.00	4,600,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,200,000.00	0.00	200,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,200,000.00	0.00	200,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,500,000.00	0.00	500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	0.00	500,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,500,000.00	0.00	500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000.00	0.00	500,000.00
220205	TRAINING - GENERAL	1,500,000.00	0.00	500,000.00
22020501	LOCAL TRAINING	1,500,000.00	0.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,000,000.00	0.00	2,900,000.00
22021001	REFRESHMENT & MEALS	4,000,000.00	0.00	2,900,000.00
23	Capital Expenditure	30,000,000.00	30,000,000.00	730,000,000.00
2301	FIXED ASSETS PURCHASED	10,000,000.00	10,000,000.00	10,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,000,000.00	10,000,000.00	10,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	10,000,000.00	10,000,000.00	10,000,000.00
2302	CONSTRUCTION / PROVISION	5,000,000.00	5,000,000.00	705,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	5,000,000.00	5,000,000.00	705,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0.00	0.00	700,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	5,000,000.00	5,000,000.00	5,000,000.00
2305	OTHER CAPITAL PROJECTS	15,000,000.00	15,000,000.00	15,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	15,000,000.00	15,000,000.00	15,000,000.00
23050101	RESEARCH AND DEVELOPMENT	5,000,000.00	5,000,000.00	5,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	10,000,000.00	10,000,000.00	10,000,000.00

053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	28,000,000.00	0.00	2,200,000.00
22	OTHER RECURRENT COSTS	28,000,000.00	0.00	2,200,000.00
2202	OVERHEAD COST	28,000,000.00	0.00	2,200,000.00
220201	TRAVEL & TRANSPORT - GENERAL	7,500,000.00	0.00	0.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,500,000.00	0.00	0.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	2,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	0.00	2,000,000.00
220205	TRAINING - GENERAL	5,000,000.00	0.00	0.00
22020501	LOCAL TRAINING	5,000,000.00	0.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	15,500,000.00	0.00	200,000.00
22021001	REFRESHMENT & MEALS	15,500,000.00	0.00	200,000.00

State	ENUGU
Local Government	NKANU WEST
Year	2026

This is the publication of the 2026 Budget for NKANU WEST Local Government, ENUGU State. The budget publication contains the following graphical presentations and reports, which are based on the six segments of the National Chart of Accounts (NCOA):

Report / Graphs	Explanation
Budget Overview (Table)	Provides a high level summary of Revenue and Expenditure by Economic segment, Expenditure by Sector, the top 10 (largest) Capital Expenditure projects and expenditure by Ward (Total Expenditure, and Capital Expenditure)
Budget Overview (Graph)	Provides a graphical summary of the information contained in the above tables
Budget Summary	Shows the inflow and out of funds by nature (Economic Segment Sub-Account Type) as well as the Fiscal Year Opening and Closing Cash Balances
Expenditure by Administrative Unit by Main Economic Classification (Personnel, Other Recurrent, Capital)	Shows the appropriations for the budget year for each Administrative Unit, for each of the three main expenditure classifications: Personnel (Economic Sub-Account Type 21), Other Recurrent Expenditure (Economic Sub-Account Type 22) and Capital Expenditure (Economic Sub-Account Type 23)
Total Revenue by Administrative Segment	Shows the amount of Revenue to be collected by each Administrative Unit
Total Revenue by Economic Segment	Shows the Total Revenues by nature (Economic segment)
Total Revenue by Fund Segment	Shows the Total Revenue by Fund source
Capital Receipt by Item	Provides a breakdown of capital receipt (inflows under Economic Sub-Account Types 13 (Aids and Grants) and 14 (Capital Development Fund receipt, which includes loans). If this report is blank, it means there are no envisaged capital receipts.
Total Expenditure by Administrative Segment	Shows the Total Expenditures by Administrative Unit
Personnel Expenditure by Administrative Segment	Shows Personnel Expenditure (Sub-Account Type 21) by Administrative Unit
Other Recurrent Expenditure by Administrative Segment	Shows Other Recurrent Expenditure (Sub-Account Type 22) by Administrative Unit. Other Recurrent Expenditure includes Overheads, Staff Loans, Grants and Contributions, Subsidies, Debt Service (Principal and Interest) and Transfer Payments as applicable
Capital Expenditure by Administrative Segment	Shows Capital Expenditure (Sub-Account Type 23) by Administrative Unit. Capital Expenditure is expenditure that creates a Fixed Asset (and asset that has a life of more than one year), tangible or in-tangible
Total Expenditure by Economic Segment	Shows the Total Expenditure by nature (Economic segment)
Total Expenditure by Functional Segment	Shows the Total Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Personnel Expenditure by Functional Segment	Shows the Personnel Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Other Recurrent Expenditure by Functional Segment	Shows the Other Recurrent Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Capital Expenditure by Functional Segment	Shows the Capital Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Total Expenditure by Geo-Location Segment	Shows the Total Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Personnel Expenditure by Geo-Location Segment	Shows the Personnel Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Other Recurrent Expenditure by Geo-Location Segment	Shows the Other Recurrent Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Capital Expenditure by Geo-Location Segment	Shows the Capital Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Total Expenditure by Programme Segment	Shows the Total Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Personnel Expenditure by Programme Segment	Shows the Personnel Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Other Recurrent Expenditure by Programme Segment	Shows the Other Recurrent Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Programme Segment	Shows the Capital Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Project	Shows Capital Expenditure by Project, including the responsible Administrative Unit, the nature of the expenditure (Economic Segment), and the Function and Programme that the expenditure contributes to
Total Expenditure by Administrative Unit by Economic Segment	Shows the Expenditure by nature (Economic segment) for each Administrative Unit

Enugu State - NIKANU WEST Local Government: 2026 Budget Overview (Original Budget)

Revenue by Economic	2026 Budget
Opening Balance	19,600,000.00
Statutory Allocation	3,600,000,000.00
VAT	3,500,000,000.00
Other FAAC	900,000,000.00
LG IGR	200,100,000.00
Share of State IGR	-
Other (Capital Receipts)	-
Total Revenue	8,219,700,000.00

Expenditure by Economic	2026 Budget
Personnel	3,505,109,000.00
Grants / Contributions to State	-
Other Recurrent	394,591,000.00
Capital	4,320,000,000.00
Total Expenditure	8,219,700,000.00

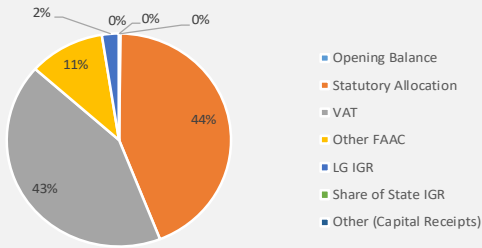
Expenditure by Sector	2026 Budget
Education	2,073,901,429.48
Health	829,631,254.00
Other Social	350,000,000.00
Agriculture	62,930,052.16
Other Economic	3,269,256,691.92
Administration	1,633,980,572.44
Law and Justice	-
Total Expenditure	8,219,700,000.00

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Construction and Asphalting of road with culverts & drainages.	700,000,000.00
Rehabilitation of roads.	400,000,000.00
Purchase of official car-purchase of Laptops computers, printers and photocopying ma	300,000,000.00
Construction and Asphalting of road with culverts & drainages.	300,000,000.00
Provision of deep boreholes.	250,000,000.00
counterpart fund for building of type 2 hospitals in all the wards	200,000,000.00
Procurement of 2 no Transformers.	200,000,000.00
Construction and Asphalting of road.	200,000,000.00
Evaquation of refuse dump.	150,000,000.00
Construction of morden shops @ Ozalla	150,000,000.00
Other Capital Projects	1,470,000,000.00
Total	4,320,000,000.00

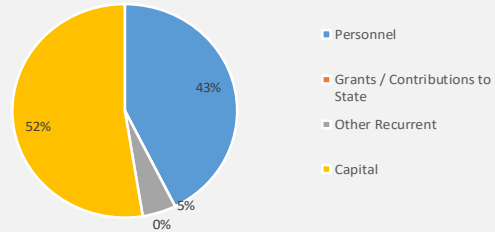
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
AGBANI	180,000,000.00	180,000,000.00
AKEGBE-UGWU (OKWUO)	-	-
AKPUGO II	-	-
AKPUGO III	200,000,000.00	200,000,000.00
AKPUGO IV	-	-
AMODU	-	-
AMURRI	-	-
IBITE AKEGBE UGWU	-	-
NDIUNO UWANI (AKPUGO I)	-	-
OBE	-	-
OBINAGU UWANI (AKPUGO I)	-	-
OBUEFFIA	-	-
OZALLA	150,000,000.00	150,000,000.00
UMUEZE	-	-
LG Wide	7,689,700,000.00	3,790,000,000.00
Total	8,219,700,000.00	4,320,000,000.00

NKANU WEST Local Government, Enugu State: 2026 Budget Overview (Original Budget)

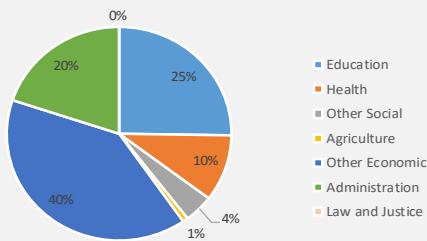
Where is the Money coming from?



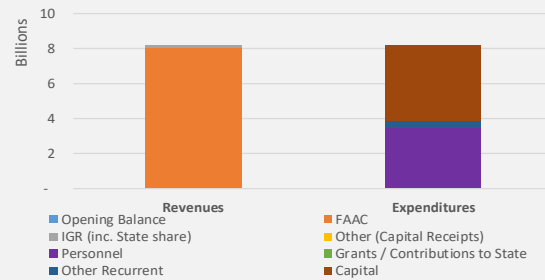
What is the Money being spent On?



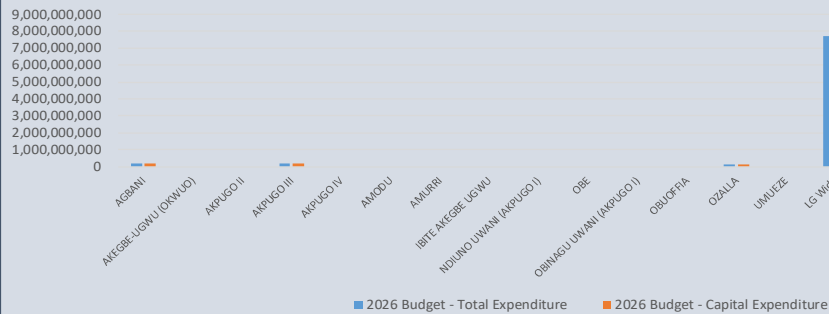
Who is Spending the Money?



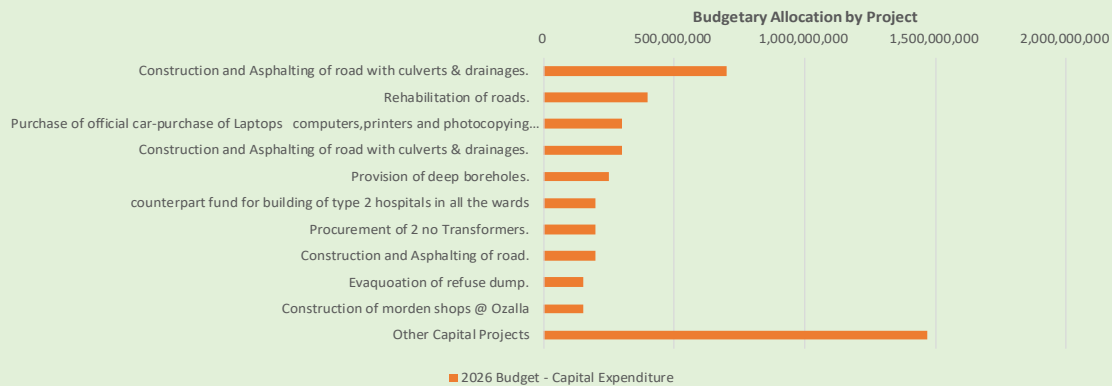
Inflows and Outflows



Where is the Money being Spent?



What Capital Projects are being Implemented (ten largest projects)?



414112 - NKANU WEST Local Government, Enugu State - 2026 Budget: Summary

Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
Opening Balance	5,800,000.00		19,600,000.00
Recurrent Revenue	4,697,285,000.00	4,035,797,613.07	8,200,100,000.00
11 - GOVERNMENT SHARE OF FAAC	4,650,000,000.00	3,968,884,413.07	8,000,000,000.00
12 - INDEPENDENT REVENUE	47,285,000.00	66,913,200.00	200,100,000.00
Recurrent Expenditure	2,391,480,000.00	1,642,553,622.00	3,899,700,000.00
21 - PERSONNEL COST	2,092,851,700.00	1,514,877,622.00	3,505,109,000.00
22 - OTHER RECURRENT COSTS	298,628,300.00	127,676,000.00	394,591,000.00
Transfer to Capital Account	2,311,605,000.00	2,393,243,991.07	4,320,000,000.00
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-
23 - Capital Expenditure	2,311,605,000.00	1,047,000,000.00	4,320,000,000.00
Total Revenue (including OB)	4,703,085,000.00	4,035,797,613.07	8,219,700,000.00
Total Expenditure	4,703,085,000.00	2,689,553,622.00	8,219,700,000.00

414112 - NKANU WEST Local Government, Enugu State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	3,505,109,000.00	394,591,000.00	3,899,700,000.00	4,320,000,000.00	8,219,700,000.00
010000000000	ADMINISTRATION SECTOR	521,830,572.44	207,150,000.00	728,980,572.44	905,000,000.00	1,633,980,572.44
011100000000	OFFICE OF THE LG CHAIRMAN	193,176,700.00	155,430,000.00	348,606,700.00	905,000,000.00	1,253,606,700.00
011100100100	CHAIRMAN	3,600,000.00	148,760,000.00	152,360,000.00	830,000,000.00	982,360,000.00
011100100200	VICE-CHAIRMAN	2,640,000.00	-	2,640,000.00	-	2,640,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	123,936,700.00	-	123,936,700.00	-	123,936,700.00
011118300100	INTERNAL AUDIT	-	1,400,000.00	1,400,000.00	-	1,400,000.00
011118400100	INFORMATION UNIT	-	3,200,000.00	3,200,000.00	45,000,000.00	48,200,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	63,000,000.00	2,070,000.00	65,070,000.00	30,000,000.00	95,070,000.00
011200000000	LOCAL GOVT COUNCIL	59,980,000.00	26,650,000.00	86,630,000.00	-	86,630,000.00
011200100100	OFFICE OF THE LEADER	57,340,000.00	26,650,000.00	83,990,000.00	-	83,990,000.00
011202100100	THE COUNCILLORS	2,640,000.00	-	2,640,000.00	-	2,640,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	2,400,000.00	10,020,000.00	12,420,000.00	-	12,420,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	2,400,000.00	10,020,000.00	12,420,000.00	-	12,420,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	266,273,872.44	15,050,000.00	281,323,872.44	-	281,323,872.44
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	266,273,872.44	15,050,000.00	281,323,872.44	-	281,323,872.44
020000000000	ECONOMIC SECTOR	782,445,744.08	179,741,000.00	962,186,744.08	2,370,000,000.00	3,332,186,744.08
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	30,730,052.16	2,200,000.00	32,930,052.16	30,000,000.00	62,930,052.16
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	30,730,052.16	2,200,000.00	32,930,052.16	30,000,000.00	62,930,052.16
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	568,844,824.36	145,591,000.00	714,435,824.36	-	714,435,824.36
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	568,844,824.36	145,591,000.00	714,435,824.36	-	714,435,824.36
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	16,112,906.16	19,400,000.00	35,512,906.16	-	35,512,906.16
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	16,112,906.16	19,400,000.00	35,512,906.16	-	35,512,906.16
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	166,757,961.40	12,550,000.00	179,307,961.40	2,340,000,000.00	2,519,307,961.40
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	166,757,961.40	12,550,000.00	179,307,961.40	2,340,000,000.00	2,519,307,961.40
050000000000	SOCIAL SECTOR	2,200,832,683.48	7,700,000.00	2,208,532,683.48	1,045,000,000.00	3,253,532,683.48
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	1,885,801,429.48	3,100,000.00	1,888,901,429.48	185,000,000.00	2,073,901,429.48
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	85,801,429.48	3,100,000.00	88,901,429.48	185,000,000.00	273,901,429.48
051702600100	EDUCATION SECRETARY	1,800,000,000.00	-	1,800,000,000.00	-	1,800,000,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	315,031,254.00	4,600,000.00	319,631,254.00	510,000,000.00	829,631,254.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	315,031,254.00	4,600,000.00	319,631,254.00	510,000,000.00	829,631,254.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	-	-	-	350,000,000.00	350,000,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	-	-	-	350,000,000.00	350,000,000.00

414112 - NKANU WEST Local Government, Enugu State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Revenue</i>	<i>4,697,285,000.00</i>	<i>4,035,797,613.07</i>	<i>8,200,100,000.00</i>
010000000000	ADMINISTRATION SECTOR	2,600,000.00	1,000,000.00	3,000,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	2,600,000.00	1,000,000.00	3,000,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	2,600,000.00	1,000,000.00	3,000,000.00
020000000000	ECONOMIC SECTOR	4,692,855,000.00	4,033,817,613.07	8,193,800,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	1,825,000.00	1,555,000.00	3,900,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	1,825,000.00	1,555,000.00	3,900,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	4,690,945,000.00	4,032,142,213.07	8,189,900,000.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	4,690,945,000.00	4,032,142,213.07	8,189,900,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	85,000.00	120,400.00	-
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	85,000.00	120,400.00	-
050000000000	SOCIAL SECTOR	1,830,000.00	980,000.00	3,300,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	830,000.00	980,000.00	2,300,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	830,000.00	980,000.00	2,300,000.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	1,000,000.00	-	1,000,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	1,000,000.00	-	1,000,000.00

414112 - NKANU WEST Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	4,697,285,000.00	4,035,797,613.07	8,200,100,000.00
11	GOVERNMENT SHARE OF FAAC	4,650,000,000.00	3,968,884,413.07	8,000,000,000.00
1101	GOVERNMENT SHARE OF FAAC	4,650,000,000.00	3,968,884,413.07	8,000,000,000.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	850,000,000.00	1,828,733,104.76	3,600,000,000.00
11010101	Statutory Allocation	850,000,000.00	1,828,733,104.76	3,600,000,000.00
110102	LOCAL GOVERNMENT SHARE OF VAT	2,100,000,000.00	1,921,825,151.87	3,500,000,000.00
11010201	Share Of VAT	2,100,000,000.00	1,921,825,151.87	3,500,000,000.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	1,700,000,000.00	218,326,156.44	900,000,000.00
11010303	Exchange Gain	-	59,084,556.85	250,000,000.00
11010305	Electronic Money Transfer Levy (EMTL)	-	61,118,240.82	220,000,000.00
11010308	Solid Mineral	-	6,197,007.31	80,000,000.00
11010399	Other FAAC Distribution	1,700,000,000.00	91,926,351.46	350,000,000.00
12	INDEPENDENT REVENUE	47,285,000.00	66,913,200.00	200,100,000.00
1201	TAX REVENUE	7,800,000.00	12,392,800.00	17,485,000.00
120103	OTHER TAXES	7,800,000.00	12,392,800.00	17,485,000.00
12010309	Tax Collection Agent Debit/Rural Tax	7,800,000.00	12,392,800.00	17,485,000.00
1202	NON-TAX REVENUE	39,485,000.00	54,520,400.00	182,615,000.00
120201	LICENCES - GENERAL	18,888,840.00	12,930,400.00	25,518,840.00
12020101	Veterinary License	100,000.00	-	100,000.00
12020113	BRICKMAKING, Etc LICENSE	85,000.00	120,400.00	-
12020116	Cattle Dealer Licenses	1,030,000.00	810,000.00	2,000,000.00
12020117	Dried fish Licenses	50,000.00	-	-
12020118	Meat Licenses	30,000.00	430,000.00	1,500,000.00
12020121	Hawker's Permits	265,040.00	550,000.00	265,040.00
12020123	Produce Buying Licenses	145,000.00	95,000.00	-
12020127	Tractor Hiring Services	500,000.00	650,000.00	1,800,000.00
12020137	Trade Permit Licenses	1,550,800.00	1,815,000.00	1,550,000.00
12020158	Motorcycle Licenses	5,000,000.00	-	5,000,000.00
12020160	Cold Room License	750,000.00	450,000.00	750,000.00
12020184	Butchers Licences	50,000.00	100,000.00	50,000.00
12020195	Permit Licences and Concession	9,333,000.00	7,910,000.00	12,503,800.00
120204	FEES - GENERAL	15,392,000.00	41,100,000.00	151,892,000.00
12020401	Court Fees	300,000.00	-	300,000.00
12020417	Contractor Registration Fees	400,000.00	-	400,000.00
12020418	Marriage/ Divorce Fees	1,500,000.00	120,000.00	1,500,000.00
12020419	Attestation Of Bachelorhood & Spinsterhood Fees	1,000,000.00	560,000.00	1,000,000.00
12020427	Tender Fees	100,000.00	-	-
12020429	Plan Approval Fee	2,000,000.00	-	2,000,000.00
12020431	Environmental Impact Assessment Fees	1,000,000.00	-	1,000,000.00
12020433	Development Levy (Other Programme)	5,000,000.00	37,500,000.00	140,000,000.00
12020436	Bill Board Advertisement Fees	300,000.00	-	-
12020442	Association Fees	500,000.00	-	2,000,000.00
12020443	Birth & Death Registration Fees	100,000.00	320,000.00	500,000.00
12020449	Business/Trade Operating Fees	292,000.00	-	292,000.00
12020450	Inspection Fees	100,000.00	-	100,000.00
12020454	Parking Fees	300,000.00	-	300,000.00
12020499	Other Fees	2,500,000.00	2,600,000.00	2,500,000.00
120205	FINES - GENERAL	150,000.00	-	150,000.00
12020501	Penalty for Offences - General	150,000.00	-	150,000.00

414112 - NKANU WEST Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
120206	SALES - GENERAL	150,000.00	-	150,000.00
12020605	Sales Of Stores/Scraps/Unserviceable Items	150,000.00	-	150,000.00
120207	EARNINGS -GENERAL	3,350,000.00	490,000.00	3,350,000.00
12020705	Earnings from the Use of Govt. Halls	150,000.00	170,000.00	150,000.00
12020708	Earnings from Agricultural Produce	1,500,000.00	-	1,500,000.00
12020711	Earnings from Commercial Activities	1,500,000.00	-	1,500,000.00
12020799	Other Earnings	200,000.00	320,000.00	200,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	1,554,160.00	-	1,554,160.00
12020801	Rent on Govt. Quarters	1,554,160.00	-	1,554,160.00

414112 - NKANU WEST Local Government, Enugu State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>8,200,100,000.00</i>
01	FEDERATION ACCOUNT	8,000,000,000.00
011	FAAC DIRECT ALLOCATION	8,000,000,000.00
01101	FAAC DIRECT ALLOCATION	8,000,000,000.00
02	CONSOLIDATED REVENUE FUND	200,100,000.00
021	MAIN ENVELOP	200,100,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	200,100,000.00

414112 - NKANU WEST Local Government, Enugu State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	4,703,085,000.00	2,689,553,622.00	8,219,700,000.00
010000000000	ADMINISTRATION SECTOR	1,079,962,710.00	453,386,891.32	1,633,980,572.44
011100000000	OFFICE OF THE LG CHAIRMAN	717,346,376.00	135,508,000.00	1,253,606,700.00
011100100100	CHAIRMAN	412,160,000.00	115,220,000.00	982,360,000.00
011100100200	VICE-CHAIRMAN	2,400,000.00	660,000.00	2,640,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	141,611,376.00	-	123,936,700.00
011118300100	INTERNAL AUDIT	1,400,000.00	1,400,000.00	1,400,000.00
011118400100	INFORMATION UNIT	90,705,000.00	2,900,000.00	48,200,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	69,070,000.00	15,328,000.00	95,070,000.00
011200000000	LOCAL GOVT COUNCIL	36,260,000.00	15,570,000.00	86,630,000.00
011200100100	OFFICE OF THE LEADER	33,860,000.00	14,910,000.00	83,990,000.00
011202100100	THE COUNCILLORS	2,400,000.00	660,000.00	2,640,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	17,350,000.00	4,950,000.00	12,420,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	17,350,000.00	4,950,000.00	12,420,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	309,006,334.00	297,358,891.32	281,323,872.44
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	309,006,334.00	297,358,891.32	281,323,872.44
020000000000	ECONOMIC SECTOR	1,584,945,630.00	1,020,780,444.64	3,332,186,744.08
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	52,414,248.00	27,782,651.36	62,930,052.16
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	52,414,248.00	27,782,651.36	62,930,052.16
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	433,329,056.00	283,940,890.44	714,435,824.36
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	433,329,056.00	283,940,890.44	714,435,824.36
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	20,138,984.00	16,934,205.32	35,512,906.16
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	20,138,984.00	16,934,205.32	35,512,906.16
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,079,063,342.00	692,122,697.52	2,519,307,961.40
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,079,063,342.00	692,122,697.52	2,519,307,961.40
050000000000	SOCIAL SECTOR	2,038,176,660.00	1,215,386,286.04	3,253,532,683.48
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	906,757,956.00	900,002,504.60	2,073,901,429.48
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	109,757,956.00	103,002,504.60	273,901,429.48
051702600100	EDUCATION SECRETARY	797,000,000.00	797,000,000.00	1,800,000,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	931,418,704.00	315,383,781.44	829,631,254.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	931,418,704.00	315,383,781.44	829,631,254.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	200,000,000.00	-	350,000,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	200,000,000.00	-	350,000,000.00

414112 - NKANU WEST Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	2,092,851,700.00	1,514,877,622.00	3,505,109,000.00
010000000000	ADMINISTRATION SECTOR	530,397,710.00	308,366,891.32	521,830,572.44
011100000000	OFFICE OF THE LG CHAIRMAN	210,411,376.00	6,018,000.00	193,176,700.00
011100100100	CHAIRMAN	3,400,000.00	900,000.00	3,600,000.00
011100100200	VICE-CHAIRMAN	2,400,000.00	660,000.00	2,640,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	141,611,376.00	-	123,936,700.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	63,000,000.00	4,458,000.00	63,000,000.00
011200000000	LOCAL GOVT COUNCIL	17,980,000.00	8,490,000.00	59,980,000.00
011200100100	OFFICE OF THE LEADER	15,580,000.00	7,830,000.00	57,340,000.00
011202100100	THE COUNCILLORS	2,400,000.00	660,000.00	2,640,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	2,400,000.00	600,000.00	2,400,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	2,400,000.00	600,000.00	2,400,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	299,606,334.00	293,258,891.32	266,273,872.44
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	299,606,334.00	293,258,891.32	266,273,872.44
020000000000	ECONOMIC SECTOR	478,327,330.00	161,174,444.64	782,445,744.08
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	30,214,248.00	15,582,651.36	30,730,052.16
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	30,214,248.00	15,582,651.36	30,730,052.16
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	381,610,756.00	79,034,890.44	568,844,824.36
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	381,610,756.00	79,034,890.44	568,844,824.36
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	2,638,984.00	7,434,205.32	16,112,906.16
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	2,638,984.00	7,434,205.32	16,112,906.16
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	63,863,342.00	59,122,697.52	166,757,961.40
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	63,863,342.00	59,122,697.52	166,757,961.40
050000000000	SOCIAL SECTOR	1,084,126,660.00	1,045,336,286.04	2,200,832,683.48
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	830,107,956.00	829,352,504.60	1,885,801,429.48
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	33,107,956.00	32,352,504.60	85,801,429.48
051702600100	EDUCATION SECRETARY	797,000,000.00	797,000,000.00	1,800,000,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	254,018,704.00	215,983,781.44	315,031,254.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	254,018,704.00	215,983,781.44	315,031,254.00

414112 - NKANU WEST Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>298,628,300.00</i>	<i>127,676,000.00</i>	<i>394,591,000.00</i>
010000000000	ADMINISTRATION SECTOR	201,760,000.00	95,020,000.00	207,150,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	159,130,000.00	79,490,000.00	155,430,000.00
011100100100	CHAIRMAN	148,760,000.00	74,320,000.00	148,760,000.00
011118300100	INTERNAL AUDIT	1,400,000.00	1,400,000.00	1,400,000.00
011118400100	INFORMATION UNIT	7,900,000.00	2,900,000.00	3,200,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	1,070,000.00	870,000.00	2,070,000.00
011200000000	LOCAL GOVT COUNCIL	18,280,000.00	7,080,000.00	26,650,000.00
011200100100	OFFICE OF THE LEADER	18,280,000.00	7,080,000.00	26,650,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	14,950,000.00	4,350,000.00	10,020,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	14,950,000.00	4,350,000.00	10,020,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	9,400,000.00	4,100,000.00	15,050,000.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	9,400,000.00	4,100,000.00	15,050,000.00
020000000000	ECONOMIC SECTOR	81,818,300.00	26,606,000.00	179,741,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	2,200,000.00	2,200,000.00	2,200,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	2,200,000.00	2,200,000.00	2,200,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	51,718,300.00	6,906,000.00	145,591,000.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	51,718,300.00	6,906,000.00	145,591,000.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	17,500,000.00	9,500,000.00	19,400,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	17,500,000.00	9,500,000.00	19,400,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	10,400,000.00	8,000,000.00	12,550,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	10,400,000.00	8,000,000.00	12,550,000.00
050000000000	SOCIAL SECTOR	15,050,000.00	6,050,000.00	7,700,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	6,650,000.00	1,650,000.00	3,100,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	6,650,000.00	1,650,000.00	3,100,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	8,400,000.00	4,400,000.00	4,600,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	8,400,000.00	4,400,000.00	4,600,000.00

414112 - NKANU WEST Local Government, Enugu State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	2,311,605,000.00	1,047,000,000.00	4,320,000,000.00
010000000000	ADMINISTRATION SECTOR	347,805,000.00	50,000,000.00	905,000,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	347,805,000.00	50,000,000.00	905,000,000.00
011100100100	CHAIRMAN	260,000,000.00	40,000,000.00	830,000,000.00
011118400100	INFORMATION UNIT	82,805,000.00	-	45,000,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	5,000,000.00	10,000,000.00	30,000,000.00
020000000000	ECONOMIC SECTOR	1,024,800,000.00	833,000,000.00	2,370,000,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	20,000,000.00	10,000,000.00	30,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	20,000,000.00	10,000,000.00	30,000,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	-	198,000,000.00	-
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	-	198,000,000.00	-
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,004,800,000.00	625,000,000.00	2,340,000,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,004,800,000.00	625,000,000.00	2,340,000,000.00
050000000000	SOCIAL SECTOR	939,000,000.00	164,000,000.00	1,045,000,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	70,000,000.00	69,000,000.00	185,000,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	70,000,000.00	69,000,000.00	185,000,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	669,000,000.00	95,000,000.00	510,000,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	669,000,000.00	95,000,000.00	510,000,000.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	200,000,000.00	-	350,000,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	200,000,000.00	-	350,000,000.00

414112 - NKANU WEST Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>4,703,085,000.00</u>	<u>2,689,553,622.00</u>	<u>8,219,700,000.00</u>
21	<u>PERSONNEL COST</u>	<u>2,092,851,700.00</u>	<u>1,514,877,622.00</u>	<u>3,505,109,000.00</u>
2101	<u>SALARY</u>	<u>1,724,311,376.00</u>	<u>1,514,877,622.00</u>	<u>2,977,373,275.00</u>
210101	<u>SALARIES AND WAGES</u>	<u>1,724,311,376.00</u>	<u>1,514,877,622.00</u>	<u>2,977,373,275.00</u>
21010101	SALARY	1,720,211,376.00	1,504,827,622.00	2,957,273,275.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	4,100,000.00	10,050,000.00	20,100,000.00
2102	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	<u>68,540,324.00</u>	<u>-</u>	<u>132,735,725.00</u>
210201	<u>ALLOWANCES</u>	<u>68,540,324.00</u>	<u>-</u>	<u>132,735,725.00</u>
21020106	Leave allowances	35,060,324.00	-	60,215,725.00
21020119	Wardrobe Allowance	16,780,000.00	-	43,000,000.00
21020122	Furniture Allowance	16,700,000.00	-	29,520,000.00
2103	<u>SOCIAL BENEFITS</u>	<u>300,000,000.00</u>	<u>-</u>	<u>395,000,000.00</u>
210301	<u>SOCIAL BENEFITS</u>	<u>300,000,000.00</u>	<u>-</u>	<u>395,000,000.00</u>
21030102	PENSION	300,000,000.00	-	395,000,000.00
22	<u>OTHER RECURRENT COSTS</u>	<u>298,628,300.00</u>	<u>127,676,000.00</u>	<u>394,591,000.00</u>
2202	<u>OVERHEAD COST</u>	<u>254,190,000.00</u>	<u>124,350,000.00</u>	<u>255,800,000.00</u>
220201	<u>TRAVEL & TRANSPORT - GENERAL</u>	<u>9,300,000.00</u>	<u>8,700,000.00</u>	<u>13,150,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,300,000.00	7,800,000.00	9,250,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	900,000.00	3,900,000.00
220202	<u>UTILITIES - GENERAL</u>	<u>3,100,000.00</u>	<u>100,000.00</u>	<u>4,100,000.00</u>
22020201	ELECTRICITY CHARGES	3,000,000.00	-	3,600,000.00
22020202	TELEPHONE CHARGES	100,000.00	100,000.00	500,000.00
220203	<u>MATERIALS & SUPPLIES - GENERAL</u>	<u>26,870,000.00</u>	<u>14,270,000.00</u>	<u>29,070,000.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	14,200,000.00	11,200,000.00	14,260,000.00
22020302	BOOKS	250,000.00	250,000.00	1,150,000.00
22020303	NEWSPAPERS	1,480,000.00	1,380,000.00	1,120,000.00
22020304	MAGAZINES & PERIODICALS	740,000.00	640,000.00	490,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	300,000.00	10,500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	8,500,000.00	300,000.00	500,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,000,000.00	-	550,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	100,000.00	100,000.00	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	100,000.00	100,000.00	500,000.00
220204	<u>MAINTENANCE SERVICES - GENERAL</u>	<u>20,920,000.00</u>	<u>17,720,000.00</u>	<u>29,960,000.00</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,600,000.00	9,600,000.00	15,250,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,650,000.00	2,550,000.00	5,010,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000.00	1,000,000.00	4,200,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	750,000.00	650,000.00	1,200,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,900,000.00	1,900,000.00	2,350,000.00
22020406	OTHER MAINTENANCE SERVICES	2,020,000.00	2,020,000.00	-
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	-	-	1,100,000.00
22020413	MINOR ROAD MAINTENANCE	-	-	850,000.00
220205	<u>TRAINING - GENERAL</u>	<u>7,080,000.00</u>	<u>5,980,000.00</u>	<u>10,900,000.00</u>
22020501	LOCAL TRAINING	7,080,000.00	5,980,000.00	10,900,000.00
220206	<u>OTHER SERVICES - GENERAL</u>	<u>60,000,000.00</u>	<u>30,000,000.00</u>	<u>60,000,000.00</u>
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	60,000,000.00	30,000,000.00	60,000,000.00
220207	<u>CONSULTING & PROFESSIONAL SERVICES - GENERAL</u>	<u>11,300,000.00</u>	<u>8,100,000.00</u>	<u>14,350,000.00</u>
22020701	FINANCIAL CONSULTING	4,000,000.00	3,000,000.00	7,200,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,900,000.00	1,900,000.00	3,200,000.00
22020703	LEGAL SERVICES	3,000,000.00	3,000,000.00	3,000,000.00

414112 - NKANU WEST Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
22020704	ENGINEERING SERVICES	1,200,000.00	-	-
22020707	AGRICULTURAL CONSULTING	200,000.00	200,000.00	250,000.00
22020708	MEDICAL CONSULTING	1,000,000.00	-	700,000.00
220208	FUEL & LUBRICANTS - GENERAL	6,780,000.00	6,780,000.00	10,430,000.00
22020801	MOTOR VEHICLE FUEL COST	3,780,000.00	3,780,000.00	5,930,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	700,000.00	700,000.00	700,000.00
22020803	PLANT / GENERATOR FUEL COST	2,150,000.00	2,150,000.00	3,750,000.00
22020804	AIRCRAFT FUEL COST	150,000.00	150,000.00	50,000.00
220209	FINANCIAL CHARGES - GENERAL	1,800,000.00	1,800,000.00	1,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	600,000.00	600,000.00	-
22020902	INSURANCE PREMIUM	1,000,000.00	1,000,000.00	1,000,000.00
22020904	OTHER CRF BANK CHARGES	200,000.00	200,000.00	-
220210	MISCELLANEOUS EXPENSES GENERAL	107,040,000.00	30,900,000.00	82,840,000.00
22021001	REFRESHMENT & MEALS	51,550,000.00	3,150,000.00	38,700,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	15,740,000.00	-	19,940,000.00
22021003	PUBLICITY & ADVERTISEMENTS	6,400,000.00	2,400,000.00	2,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	5,100,000.00	5,100,000.00	3,500,000.00
22021006	POSTAGES & COURIER SERVICES	100,000.00	100,000.00	100,000.00
22021007	WELFARE PACKAGES	12,600,000.00	11,600,000.00	10,600,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	7,000,000.00	-	-
22021022	Donations	8,550,000.00	8,550,000.00	8,000,000.00
2207	TRANSFERS-PAYMENT	44,438,300.00	3,326,000.00	138,791,000.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	44,438,300.00	3,326,000.00	138,791,000.00
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	44,438,300.00	3,326,000.00	138,791,000.00
23	Capital Expenditure	2,311,605,000.00	1,047,000,000.00	4,320,000,000.00
2301	FIXED ASSETS PURCHASED	160,000,000.00	40,000,000.00	520,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	160,000,000.00	40,000,000.00	520,000,000.00
23010107	PURCHASE OF TRUCKS	60,000,000.00	-	100,000,000.00
23010113	PURCHASE OF COMPUTERS	50,000,000.00	-	300,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	20,000,000.00	25,000,000.00	20,000,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	30,000,000.00	15,000,000.00	100,000,000.00
2302	CONSTRUCTION / PROVISION	2,031,605,000.00	710,000,000.00	3,315,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,031,605,000.00	710,000,000.00	3,315,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	86,800,000.00	50,000,000.00	90,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	80,000,000.00	-	300,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	200,000,000.00	-	350,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	644,000,000.00	70,000,000.00	410,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	33,000,000.00	45,000,000.00	120,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	10,000,000.00	-	25,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	20,000,000.00	10,000,000.00	30,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	685,000,000.00	470,000,000.00	1,740,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,000,000.00	30,000,000.00	80,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	100,000,000.00	35,000,000.00	150,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	72,805,000.00	-	20,000,000.00
2303	REHABILITATION / REPAIRS	55,000,000.00	53,000,000.00	160,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	55,000,000.00	53,000,000.00	160,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	25,000,000.00	25,000,000.00	100,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	30,000,000.00	28,000,000.00	60,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	40,000,000.00	-	220,000,000.00

414112 - NKANU WEST Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	40,000,000.00	-	220,000,000.00
23040102	EROSION & FLOOD CONTROL	10,000,000.00	-	70,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	30,000,000.00	-	150,000,000.00
2305	OTHER CAPITAL PROJECTS	25,000,000.00	244,000,000.00	105,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	25,000,000.00	244,000,000.00	105,000,000.00
23050101	RESEARCH AND DEVELOPMENT	25,000,000.00	46,000,000.00	105,000,000.00
23050107	MARGIN FOR INCREASES IN COSTS	-	198,000,000.00	-

414112 - NKANU WEST Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget

414112 - NKANU WEST Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	4,703,085,000.00	2,689,553,622.00	8,219,700,000.00
701	GENERAL PUBLIC SERVICES	950,455,750.00	746,033,987.08	1,405,659,302.96
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	462,349,056.00	426,790,890.44	952,465,824.36
70111	EXECUTIVE AND LEGISLATIVE ORGANS	372,058,300.00	342,776,000.00	770,421,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	90,290,756.00	84,014,890.44	182,044,824.36
7013	GENERAL SERVICES	488,106,694.00	319,243,096.64	453,193,478.60
70131	GENERAL PERSONNEL SERVICES	309,006,334.00	297,358,891.32	281,323,872.44
70132	OVERALL PLANNING AND STATISTICAL SERVICES	20,138,984.00	16,934,205.32	35,512,906.16
70133	OTHER GENERAL SERVICES	158,961,376.00	4,950,000.00	136,356,700.00
703	PUBLIC ORDER AND SAFETY	120,000,000.00	30,000,000.00	180,000,000.00
7031	POLICE SERVICES	120,000,000.00	30,000,000.00	180,000,000.00
70311	POLICE SERVICES	120,000,000.00	30,000,000.00	180,000,000.00
704	ECONOMIC AFFAIRS	1,011,677,590.00	624,905,348.88	2,452,238,013.56
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	100,000,000.00	35,000,000.00	150,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	100,000,000.00	35,000,000.00	150,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	52,414,248.00	27,782,651.36	62,930,052.16
70421	AGRICULTURE	52,414,248.00	27,782,651.36	62,930,052.16
7043	FUEL AND ENERGY	100,000,000.00	25,000,000.00	320,000,000.00
70435	ELECTRICITY	100,000,000.00	25,000,000.00	320,000,000.00
7045	TRANSPORT	759,263,342.00	537,122,697.52	1,919,307,961.40
70451	ROAD TRANSPORT	759,263,342.00	537,122,697.52	1,919,307,961.40
705	ENVIRONMENTAL PROTECTION	40,000,000.00	-	220,000,000.00
7051	WASTE MANAGEMENT	30,000,000.00	-	150,000,000.00
70511	WASTE MANAGEMENT	30,000,000.00	-	150,000,000.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	10,000,000.00	-	70,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	10,000,000.00	-	70,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	264,070,000.00	5,328,000.00	415,070,000.00
7062	COMMUNITY DEVELOPMENT	64,070,000.00	5,328,000.00	65,070,000.00
70621	COMMUNITY DEVELOPMENT	64,070,000.00	5,328,000.00	65,070,000.00
7063	WATER SUPPLY	200,000,000.00	-	350,000,000.00
70631	WATER SUPPLY	200,000,000.00	-	350,000,000.00
707	HEALTH	971,418,704.00	315,383,781.44	829,631,254.00
7074	PUBLIC HEALTH SERVICES	891,418,704.00	270,383,781.44	619,631,254.00
70741	PUBLIC HEALTH SERVICES	891,418,704.00	270,383,781.44	619,631,254.00
7076	HEALTH N.E.C.	80,000,000.00	45,000,000.00	210,000,000.00
70761	HEALTH N.E.C.	80,000,000.00	45,000,000.00	210,000,000.00
708	RECREATION, CULTURE AND RELIGION	17,900,000.00	2,900,000.00	28,200,000.00
7081	RECREATIONAL AND SPORTING SERVICES	10,000,000.00	-	25,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	10,000,000.00	-	25,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	7,900,000.00	2,900,000.00	3,200,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	7,900,000.00	2,900,000.00	3,200,000.00
709	EDUCATION	906,650,000.00	912,650,000.00	2,108,100,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	866,650,000.00	871,650,000.00	1,983,100,000.00
70912	PRIMARY EDUCATION	866,650,000.00	871,650,000.00	1,983,100,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	41,000,000.00	125,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	41,000,000.00	125,000,000.00
710	SOCIAL PROTECTION	420,912,956.00	52,352,504.60	580,801,429.48
7102	OLD AGE	300,000,000.00	-	395,000,000.00
71021	OLD AGE	300,000,000.00	-	395,000,000.00

414112 - NKANU WEST Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
7104	FAMILY AND CHILDREN	5,000,000.00	10,000,000.00	30,000,000.00
71041	FAMILY AND CHILDREN	5,000,000.00	10,000,000.00	30,000,000.00
7105	UNEMPLOYMENT	82,805,000.00	10,000,000.00	70,000,000.00
71051	UNEMPLOYMENT	82,805,000.00	10,000,000.00	70,000,000.00
7109	SOCIAL PROTECTION N.E.C.	33,107,956.00	32,352,504.60	85,801,429.48
71091	SOCIAL PROTECTION N.E.C.	33,107,956.00	32,352,504.60	85,801,429.48

414112 - NKANU WEST Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>2,092,851,700.00</i>	<i>1,514,877,622.00</i>	<i>3,505,109,000.00</i>
701	GENERAL PUBLIC SERVICES	551,647,450.00	390,377,987.08	648,788,302.96
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	105,390,756.00	89,084,890.44	240,064,824.36
70111	EXECUTIVE AND LEGISLATIVE ORGANS	23,780,000.00	10,050,000.00	66,220,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	81,610,756.00	79,034,890.44	173,844,824.36
7013	GENERAL SERVICES	446,256,694.00	301,293,096.64	408,723,478.60
70131	GENERAL PERSONNEL SERVICES	299,606,334.00	293,258,891.32	266,273,872.44
70132	OVERALL PLANNING AND STATISTICAL SERVICES	2,638,984.00	7,434,205.32	16,112,906.16
70133	OTHER GENERAL SERVICES	144,011,376.00	600,000.00	126,336,700.00
704	ECONOMIC AFFAIRS	94,077,590.00	74,705,348.88	197,488,013.56
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	30,214,248.00	15,582,651.36	30,730,052.16
70421	AGRICULTURE	30,214,248.00	15,582,651.36	30,730,052.16
7045	TRANSPORT	63,863,342.00	59,122,697.52	166,757,961.40
70451	ROAD TRANSPORT	63,863,342.00	59,122,697.52	166,757,961.40
706	HOUSING AND COMMUNITY AMMENITIES	63,000,000.00	4,458,000.00	63,000,000.00
7062	COMMUNITY DEVELOPMENT	63,000,000.00	4,458,000.00	63,000,000.00
70621	COMMUNITY DEVELOPMENT	63,000,000.00	4,458,000.00	63,000,000.00
707	HEALTH	254,018,704.00	215,983,781.44	315,031,254.00
7074	PUBLIC HEALTH SERVICES	254,018,704.00	215,983,781.44	315,031,254.00
70741	PUBLIC HEALTH SERVICES	254,018,704.00	215,983,781.44	315,031,254.00
709	EDUCATION	797,000,000.00	797,000,000.00	1,800,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	797,000,000.00	797,000,000.00	1,800,000,000.00
70912	PRIMARY EDUCATION	797,000,000.00	797,000,000.00	1,800,000,000.00
710	SOCIAL PROTECTION	333,107,956.00	32,352,504.60	480,801,429.48
7102	OLD AGE	300,000,000.00	-	395,000,000.00
71021	OLD AGE	300,000,000.00	-	395,000,000.00
7109	SOCIAL PROTECTION N.E.C.	33,107,956.00	32,352,504.60	85,801,429.48
71091	SOCIAL PROTECTION N.E.C.	33,107,956.00	32,352,504.60	85,801,429.48

414112 - NKANU WEST Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>298,628,300.00</i>	<i>127,676,000.00</i>	<i>394,591,000.00</i>
701	GENERAL PUBLIC SERVICES	262,008,300.00	107,656,000.00	366,871,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	220,158,300.00	89,706,000.00	322,401,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	211,478,300.00	84,726,000.00	314,201,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	8,680,000.00	4,980,000.00	8,200,000.00
7013	GENERAL SERVICES	41,850,000.00	17,950,000.00	44,470,000.00
70131	GENERAL PERSONNEL SERVICES	9,400,000.00	4,100,000.00	15,050,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	17,500,000.00	9,500,000.00	19,400,000.00
70133	OTHER GENERAL SERVICES	14,950,000.00	4,350,000.00	10,020,000.00
704	ECONOMIC AFFAIRS	12,600,000.00	10,200,000.00	14,750,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	2,200,000.00	2,200,000.00	2,200,000.00
70421	AGRICULTURE	2,200,000.00	2,200,000.00	2,200,000.00
7045	TRANSPORT	10,400,000.00	8,000,000.00	12,550,000.00
70451	ROAD TRANSPORT	10,400,000.00	8,000,000.00	12,550,000.00
706	HOUSING AND COMMUNITY AMMENITIES	1,070,000.00	870,000.00	2,070,000.00
7062	COMMUNITY DEVELOPMENT	1,070,000.00	870,000.00	2,070,000.00
70621	COMMUNITY DEVELOPMENT	1,070,000.00	870,000.00	2,070,000.00
707	HEALTH	8,400,000.00	4,400,000.00	4,600,000.00
7074	PUBLIC HEALTH SERVICES	8,400,000.00	4,400,000.00	4,600,000.00
70741	PUBLIC HEALTH SERVICES	8,400,000.00	4,400,000.00	4,600,000.00
708	RECREATION, CULTURE AND RELIGION	7,900,000.00	2,900,000.00	3,200,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	7,900,000.00	2,900,000.00	3,200,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	7,900,000.00	2,900,000.00	3,200,000.00
709	EDUCATION	6,650,000.00	1,650,000.00	3,100,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	6,650,000.00	1,650,000.00	3,100,000.00
70912	PRIMARY EDUCATION	6,650,000.00	1,650,000.00	3,100,000.00

414112 - NKANU WEST Local Government, Enugu State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	2,311,605,000.00	1,047,000,000.00	4,320,000,000.00
701	GENERAL PUBLIC SERVICES	136,800,000.00	248,000,000.00	390,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	136,800,000.00	248,000,000.00	390,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	136,800,000.00	248,000,000.00	390,000,000.00
703	PUBLIC ORDER AND SAFETY	120,000,000.00	30,000,000.00	180,000,000.00
7031	POLICE SERVICES	120,000,000.00	30,000,000.00	180,000,000.00
70311	POLICE SERVICES	120,000,000.00	30,000,000.00	180,000,000.00
704	ECONOMIC AFFAIRS	905,000,000.00	540,000,000.00	2,240,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	100,000,000.00	35,000,000.00	150,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	100,000,000.00	35,000,000.00	150,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	20,000,000.00	10,000,000.00	30,000,000.00
70421	AGRICULTURE	20,000,000.00	10,000,000.00	30,000,000.00
7043	FUEL AND ENERGY	100,000,000.00	25,000,000.00	320,000,000.00
70435	ELECTRICITY	100,000,000.00	25,000,000.00	320,000,000.00
7045	TRANSPORT	685,000,000.00	470,000,000.00	1,740,000,000.00
70451	ROAD TRANSPORT	685,000,000.00	470,000,000.00	1,740,000,000.00
705	ENVIRONMENTAL PROTECTION	40,000,000.00	-	220,000,000.00
7051	WASTE MANAGEMENT	30,000,000.00	-	150,000,000.00
70511	WASTE MANAGEMENT	30,000,000.00	-	150,000,000.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	10,000,000.00	-	70,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	10,000,000.00	-	70,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	200,000,000.00	-	350,000,000.00
7063	WATER SUPPLY	200,000,000.00	-	350,000,000.00
70631	WATER SUPPLY	200,000,000.00	-	350,000,000.00
707	HEALTH	709,000,000.00	95,000,000.00	510,000,000.00
7074	PUBLIC HEALTH SERVICES	629,000,000.00	50,000,000.00	300,000,000.00
70741	PUBLIC HEALTH SERVICES	629,000,000.00	50,000,000.00	300,000,000.00
7076	HEALTH N.E.C.	80,000,000.00	45,000,000.00	210,000,000.00
70761	HEALTH N.E.C.	80,000,000.00	45,000,000.00	210,000,000.00
708	RECREATION, CULTURE AND RELIGION	10,000,000.00	-	25,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	10,000,000.00	-	25,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	10,000,000.00	-	25,000,000.00
709	EDUCATION	103,000,000.00	114,000,000.00	305,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	63,000,000.00	73,000,000.00	180,000,000.00
70912	PRIMARY EDUCATION	63,000,000.00	73,000,000.00	180,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	41,000,000.00	125,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	41,000,000.00	125,000,000.00
710	SOCIAL PROTECTION	87,805,000.00	20,000,000.00	100,000,000.00
7104	FAMILY AND CHILDREN	5,000,000.00	10,000,000.00	30,000,000.00
71041	FAMILY AND CHILDREN	5,000,000.00	10,000,000.00	30,000,000.00
7105	UNEMPLOYMENT	82,805,000.00	10,000,000.00	70,000,000.00
71051	UNEMPLOYMENT	82,805,000.00	10,000,000.00	70,000,000.00

414112 - NKANU WEST Local Government, Enugu State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget

414112 - NKANU WEST Local Government, Enugu State - 2026 Budget: Total Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	4,703,085,000.00	2,689,553,622.00	8,219,700,000.00
4141	Enugu East	4,703,085,000.00	2,689,553,622.00	8,219,700,000.00
414112	NKANU WEST	4,703,085,000.00	2,689,553,622.00	8,219,700,000.00
41411201	AGBANI	85,000,000.00	55,000,000.00	180,000,000.00
41411204	AKPUGO III	-	250,000,000.00	200,000,000.00
41411213	OZALLA	160,000,000.00	60,000,000.00	150,000,000.00
41411221	LG Wide	4,458,085,000.00	2,324,553,622.00	7,689,700,000.00

414112 - NKANU WEST Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	2,092,851,700.00	1,514,877,622.00	3,505,109,000.00
4141	Enugu East	2,092,851,700.00	1,514,877,622.00	3,505,109,000.00
414112	NKANU WEST	2,092,851,700.00	1,514,877,622.00	3,505,109,000.00
41411221	LG Wide	2,092,851,700.00	1,514,877,622.00	3,505,109,000.00

414112 - NKANU WEST Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	298,628,300.00	127,676,000.00	394,591,000.00
4141	Enugu East	298,628,300.00	127,676,000.00	394,591,000.00
414112	NKANU WEST	298,628,300.00	127,676,000.00	394,591,000.00
41411221	LG Wide	298,628,300.00	127,676,000.00	394,591,000.00

414112 - NKANU WEST Local Government, Enugu State - 2026 Budget: Capital Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	2,311,605,000.00	1,047,000,000.00	4,320,000,000.00
4141	Enugu East	2,311,605,000.00	1,047,000,000.00	4,320,000,000.00
414112	NKANU WEST	2,311,605,000.00	1,047,000,000.00	4,320,000,000.00
41411201	AGBANI	85,000,000.00	55,000,000.00	180,000,000.00
41411204	AKPUGO III	-	250,000,000.00	200,000,000.00
41411213	OZALLA	160,000,000.00	60,000,000.00	150,000,000.00
41411221	LG Wide	2,066,605,000.00	682,000,000.00	3,790,000,000.00

414112 - NKANU WEST Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	4,703,085,000.00	2,689,553,622.00	8,219,700,000.00
01	Agriculture	52,414,248.00	27,782,651.36	62,930,052.16
0101	Effective governance of the Agriculture Sector	32,414,248.00	17,782,651.36	32,930,052.16
010102	Agriculture sector coordination mechanisms	32,414,248.00	17,782,651.36	32,930,052.16
0103	Enhancement of food production and productivity	20,000,000.00	10,000,000.00	30,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	20,000,000.00	10,000,000.00	30,000,000.00
02	Societal Re-orientation	120,000,000.00	30,000,000.00	180,000,000.00
0210	Societal Re-orientation - General	120,000,000.00	30,000,000.00	180,000,000.00
021001	Societal Re-orientation - General	120,000,000.00	30,000,000.00	180,000,000.00
04	Health	964,418,704.00	360,383,781.44	949,631,254.00
0401	Effective governance of the health system	262,418,704.00	220,383,781.44	319,631,254.00
040103	Health sector coordination mechanisms	262,418,704.00	220,383,781.44	319,631,254.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	50,000,000.00	30,000,000.00	130,000,000.00
040304	Communicable diseases	50,000,000.00	30,000,000.00	130,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	589,000,000.00	50,000,000.00	300,000,000.00
040501	Functional health facilities	589,000,000.00	50,000,000.00	300,000,000.00
0407	Evidence generation and utilisation	30,000,000.00	15,000,000.00	80,000,000.00
040701	Routine information system	30,000,000.00	15,000,000.00	80,000,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	33,000,000.00	45,000,000.00	120,000,000.00
041001	Health Not Elsewhere Classified	33,000,000.00	45,000,000.00	120,000,000.00
05	Education	873,650,000.00	798,650,000.00	1,988,100,000.00
0501	Effective governance of the education system	803,650,000.00	798,650,000.00	1,803,100,000.00
050103	Education sector coordination mechanisms	803,650,000.00	798,650,000.00	1,803,100,000.00
0503	Equity and inclusiveness in the provision of educational services	10,000,000.00	26,000,000.00	25,000,000.00
050301	Inclusive Education	10,000,000.00	26,000,000.00	25,000,000.00
0505	Adequate infrastructure at all levels	60,000,000.00	43,000,000.00	160,000,000.00
050501	Schools' infrastructure construction and rehabilitation	60,000,000.00	43,000,000.00	160,000,000.00
06	Housing and Urban Development	84,070,000.00	30,328,000.00	85,070,000.00
0610	Housing and Urban Development - General	84,070,000.00	30,328,000.00	85,070,000.00
061001	Housing and Urban Development - General	84,070,000.00	30,328,000.00	85,070,000.00
08	Youth	10,000,000.00	-	25,000,000.00
0810	Youth - General	10,000,000.00	-	25,000,000.00
081001	Youth - General	10,000,000.00	-	25,000,000.00
09	Environmental Improvement	40,000,000.00	-	220,000,000.00
0910	Environmental Improvement - General	40,000,000.00	-	220,000,000.00
091001	Environmental Improvement - General	40,000,000.00	-	220,000,000.00
10	Water Resources and Rural Development	200,000,000.00	-	350,000,000.00
1010	Water Resources and Rural Deve - General	200,000,000.00	-	350,000,000.00
101001	Water Resources and Rural Deve - General	200,000,000.00	-	350,000,000.00
11	Information Communication and Technology	7,900,000.00	2,900,000.00	3,200,000.00
1110	Information Communication and Technology - General	7,900,000.00	2,900,000.00	3,200,000.00
111001	Information Communication and Technology - General	7,900,000.00	2,900,000.00	3,200,000.00
12	Growing the Private Sector	100,000,000.00	35,000,000.00	150,000,000.00
1210	Growing the Private Sector - General	100,000,000.00	35,000,000.00	150,000,000.00
121001	Growing the Private Sector - General	100,000,000.00	35,000,000.00	150,000,000.00
13	Reform of Government and Governance	1,054,319,092.00	805,156,684.60	1,572,417,264.36
1310	Reform of Government and Governance - General	1,054,319,092.00	805,156,684.60	1,572,417,264.36
131001	Reform of Government and Governance - General	1,054,319,092.00	805,156,684.60	1,572,417,264.36
14	Power	80,000,000.00	-	300,000,000.00

414112 - NKANU WEST Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
1410	Power - General	80,000,000.00	-	300,000,000.00
141001	Power - General	80,000,000.00	-	300,000,000.00
17	Road	695,400,000.00	478,000,000.00	1,752,550,000.00
1710	Road - General	695,400,000.00	478,000,000.00	1,752,550,000.00
171001	Road - General	695,400,000.00	478,000,000.00	1,752,550,000.00
23	Social Protection	420,912,956.00	52,352,504.60	580,801,429.48
2301	Effective Governance of Social Protection	33,107,956.00	32,352,504.60	85,801,429.48
230102	Social protection coordination and mechanisms	33,107,956.00	32,352,504.60	85,801,429.48
2302	Reduce Poverty and Vulnerability	10,000,000.00	10,000,000.00	50,000,000.00
230203	Unemployment benefits	10,000,000.00	10,000,000.00	50,000,000.00
2303	Promote gender equity and social justice	5,000,000.00	10,000,000.00	30,000,000.00
230301	Women's Economic Empowerment	5,000,000.00	10,000,000.00	30,000,000.00
2305	Social Pensions and Old Age Support	300,000,000.00	-	395,000,000.00
230501	Pensions Payments and Contributions	300,000,000.00	-	395,000,000.00
2310	Social Protection Not Elsewhere Classified	72,805,000.00	-	20,000,000.00
231001	Social Protection Not Elsewhere Classified	72,805,000.00	-	20,000,000.00

414112 - NKANU WEST Local Government, Enugu State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	2,092,851,700.00	1,514,877,622.00	3,505,109,000.00
01	Agriculture	30,214,248.00	15,582,651.36	30,730,052.16
0101	Effective governance of the Agriculture Sector	30,214,248.00	15,582,651.36	30,730,052.16
010102	Agriculture sector coordination mechanisms	30,214,248.00	15,582,651.36	30,730,052.16
04	Health	254,018,704.00	215,983,781.44	315,031,254.00
0401	Effective governance of the health system	254,018,704.00	215,983,781.44	315,031,254.00
040103	Health sector coordination mechanisms	254,018,704.00	215,983,781.44	315,031,254.00
05	Education	797,000,000.00	797,000,000.00	1,800,000,000.00
0501	Effective governance of the education system	797,000,000.00	797,000,000.00	1,800,000,000.00
050103	Education sector coordination mechanisms	797,000,000.00	797,000,000.00	1,800,000,000.00
06	Housing and Urban Development	63,000,000.00	4,458,000.00	63,000,000.00
0610	Housing and Urban Development - General	63,000,000.00	4,458,000.00	63,000,000.00
061001	Housing and Urban Development - General	63,000,000.00	4,458,000.00	63,000,000.00
13	Reform of Government and Governance	615,510,792.00	449,500,684.60	815,546,264.36
1310	Reform of Government and Governance - General	615,510,792.00	449,500,684.60	815,546,264.36
131001	Reform of Government and Governance - General	615,510,792.00	449,500,684.60	815,546,264.36
23	Social Protection	333,107,956.00	32,352,504.60	480,801,429.48
2301	Effective Governance of Social Protection	33,107,956.00	32,352,504.60	85,801,429.48
230102	Social protection coordination and mechanisms	33,107,956.00	32,352,504.60	85,801,429.48
2305	Social Pensions and Old Age Support	300,000,000.00	-	395,000,000.00
230501	Pensions Payments and Contributions	300,000,000.00	-	395,000,000.00

414112 - NKANU WEST Local Government, Enugu State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Other Recurrent Expenditure	298,628,300.00	127,676,000.00	394,591,000.00
01	Agriculture	2,200,000.00	2,200,000.00	2,200,000.00
0101	Effective governance of the Agriculture Sector	2,200,000.00	2,200,000.00	2,200,000.00
010102	Agriculture sector coordination mechanisms	2,200,000.00	2,200,000.00	2,200,000.00
04	Health	8,400,000.00	4,400,000.00	4,600,000.00
0401	Effective governance of the health system	8,400,000.00	4,400,000.00	4,600,000.00
040103	Health sector coordination mechanisms	8,400,000.00	4,400,000.00	4,600,000.00
05	Education	6,650,000.00	1,650,000.00	3,100,000.00
0501	Effective governance of the education system	6,650,000.00	1,650,000.00	3,100,000.00
050103	Education sector coordination mechanisms	6,650,000.00	1,650,000.00	3,100,000.00
06	Housing and Urban Development	1,070,000.00	870,000.00	2,070,000.00
0610	Housing and Urban Development - General	1,070,000.00	870,000.00	2,070,000.00
061001	Housing and Urban Development - General	1,070,000.00	870,000.00	2,070,000.00
11	Information Communication and Technology	7,900,000.00	2,900,000.00	3,200,000.00
1110	Information Communication and Technology - General	7,900,000.00	2,900,000.00	3,200,000.00
111001	Information Communication and Technology - General	7,900,000.00	2,900,000.00	3,200,000.00
13	Reform of Government and Governance	262,008,300.00	107,656,000.00	366,871,000.00
1310	Reform of Government and Governance - General	262,008,300.00	107,656,000.00	366,871,000.00
131001	Reform of Government and Governance - General	262,008,300.00	107,656,000.00	366,871,000.00
17	Road	10,400,000.00	8,000,000.00	12,550,000.00
1710	Road - General	10,400,000.00	8,000,000.00	12,550,000.00
171001	Road - General	10,400,000.00	8,000,000.00	12,550,000.00

414112 - NKANU WEST Local Government, Enugu State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	2,311,605,000.00	1,047,000,000.00	4,320,000,000.00
01	Agriculture	20,000,000.00	10,000,000.00	30,000,000.00
0103	Enhancement of food production and productivity	20,000,000.00	10,000,000.00	30,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	20,000,000.00	10,000,000.00	30,000,000.00
02	Societal Re-orientation	120,000,000.00	30,000,000.00	180,000,000.00
0210	Societal Re-orientation - General	120,000,000.00	30,000,000.00	180,000,000.00
021001	Societal Re-orientation - General	120,000,000.00	30,000,000.00	180,000,000.00
04	Health	702,000,000.00	140,000,000.00	630,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	50,000,000.00	30,000,000.00	130,000,000.00
040304	Communicable diseases	50,000,000.00	30,000,000.00	130,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	589,000,000.00	50,000,000.00	300,000,000.00
040501	Functional health facilities	589,000,000.00	50,000,000.00	300,000,000.00
0407	Evidence generation and utilisation	30,000,000.00	15,000,000.00	80,000,000.00
040701	Routine information system	30,000,000.00	15,000,000.00	80,000,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	33,000,000.00	45,000,000.00	120,000,000.00
041001	Health Not Elsewhere Classified	33,000,000.00	45,000,000.00	120,000,000.00
05	Education	70,000,000.00	69,000,000.00	185,000,000.00
0503	Equity and inclusiveness in the provision of educational services	10,000,000.00	26,000,000.00	25,000,000.00
050301	Inclusive Education	10,000,000.00	26,000,000.00	25,000,000.00
0505	Adequate infrastructure at all levels	60,000,000.00	43,000,000.00	160,000,000.00
050501	Schools' infrastructure construction and rehabilitation	60,000,000.00	43,000,000.00	160,000,000.00
06	Housing and Urban Development	20,000,000.00	25,000,000.00	20,000,000.00
0610	Housing and Urban Development - General	20,000,000.00	25,000,000.00	20,000,000.00
061001	Housing and Urban Development - General	20,000,000.00	25,000,000.00	20,000,000.00
08	Youth	10,000,000.00	-	25,000,000.00
0810	Youth - General	10,000,000.00	-	25,000,000.00
081001	Youth - General	10,000,000.00	-	25,000,000.00
09	Environmental Improvement	40,000,000.00	-	220,000,000.00
0910	Environmental Improvement - General	40,000,000.00	-	220,000,000.00
091001	Environmental Improvement - General	40,000,000.00	-	220,000,000.00
10	Water Resources and Rural Development	200,000,000.00	-	350,000,000.00
1010	Water Resources and Rural Deve - General	200,000,000.00	-	350,000,000.00
101001	Water Resources and Rural Deve - General	200,000,000.00	-	350,000,000.00
12	Growing the Private Sector	100,000,000.00	35,000,000.00	150,000,000.00
1210	Growing the Private Sector - General	100,000,000.00	35,000,000.00	150,000,000.00
121001	Growing the Private Sector - General	100,000,000.00	35,000,000.00	150,000,000.00
13	Reform of Government and Governance	176,800,000.00	248,000,000.00	390,000,000.00
1310	Reform of Government and Governance - General	176,800,000.00	248,000,000.00	390,000,000.00
131001	Reform of Government and Governance - General	176,800,000.00	248,000,000.00	390,000,000.00
14	Power	80,000,000.00	-	300,000,000.00
1410	Power - General	80,000,000.00	-	300,000,000.00
141001	Power - General	80,000,000.00	-	300,000,000.00
17	Road	685,000,000.00	470,000,000.00	1,740,000,000.00
1710	Road - General	685,000,000.00	470,000,000.00	1,740,000,000.00
171001	Road - General	685,000,000.00	470,000,000.00	1,740,000,000.00
23	Social Protection	87,805,000.00	20,000,000.00	100,000,000.00
2302	Reduce Poverty and Vulnerability	10,000,000.00	10,000,000.00	50,000,000.00
230203	Unemployment benefits	10,000,000.00	10,000,000.00	50,000,000.00
2303	Promote gender equity and social justice	5,000,000.00	10,000,000.00	30,000,000.00

414112 - NKANU WEST Local Government, Enugu State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
230301	Women's Economic Empowerment	5,000,000.00	10,000,000.00	30,000,000.00
2310	Social Protection Not Elsewhere Classified	72,805,000.00	-	20,000,000.00
231001	Social Protection Not Elsewhere Classified	72,805,000.00	-	20,000,000.00

414112 - NKANU WEST Local Government, Enugu State - 2026 Budget:

Capital Projects								
Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
Total Capital Expenditure						2,311,605,000.00	1,047,000,000.00	4,320,000,000.00
Procurement of security equipment	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70311 - POLICE SERVICES	41411201 - AGBANI	60,000,000.00	30,000,000.00	80,000,000.00
Purchase of security Rflux	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23010107 - PURCHASE OF TRUCKS	70311 - POLICE SERVICES	41411221 - LG Wide	60,000,000.00	-	100,000,000.00
Skill development/youth empowerment	23 - Social Protection	011100100100 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	71051 - UNEMPLOYMENT	41411221 - LG Wide	10,000,000.00	10,000,000.00	50,000,000.00
Purchase of official car-purchase of Laptops computers,printers and photocopying machine,	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41411221 - LG Wide	50,000,000.00	-	300,000,000.00
Procurement of 2 no Transformers.	14 - Power	011100100100 - CHAIRMAN	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41411221 - LG Wide	50,000,000.00	-	200,000,000.00
General electrification/Installation/energization of transformers and extension to other communities/villages.	14 - Power	011100100100 - CHAIRMAN	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41411221 - LG Wide	30,000,000.00	-	100,000,000.00
Mini cultural carnival - Promotion of grassroot sports- through Inter house sports programme.	08 - Youth	011118400100 - INFORMATION UNIT	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	41411221 - LG Wide	10,000,000.00	-	25,000,000.00
Purchase of ICT equipments.	23 - Social Protection	011118400100 - INFORMATION UNIT	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	71051 - UNEMPLOYMENT	41411221 - LG Wide	72,805,000.00	-	20,000,000.00
Family suport programme for women	23 - Social Protection	011138500100 - COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	41411221 - LG Wide	5,000,000.00	10,000,000.00	30,000,000.00
Mechanized farming-sensitization-Training and distribution of improved seedlings to farmers.	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41411221 - LG Wide	20,000,000.00	10,000,000.00	30,000,000.00
0	13 - Reform of Government and Governance	022000100100 - DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	23050107 - MARGIN FOR INCREASES IN COSTS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41411221 - LG Wide	-	198,000,000.00	-
Erosion control.	09 - Environmental Improvement	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23040102 - EROSION & FLOOD CONTROL	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	41411221 - LG Wide	10,000,000.00	-	70,000,000.00
Evaguoation of refuse dump.	09 - Environmental Improvement	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	70511 - WASTE MANAGEMENT	41411221 - LG Wide	30,000,000.00	-	150,000,000.00
Construction of morden shops @ Ozalla	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41411213 - OZALLA	100,000,000.00	35,000,000.00	150,000,000.00
Installation of Inter Com-Solar Light - CCTV	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	41411221 - LG Wide	20,000,000.00	25,000,000.00	20,000,000.00
Fumigation of the council's surroundings, health centres,development centres and primary schools	04 - Health	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41411221 - LG Wide	33,000,000.00	45,000,000.00	120,000,000.00
Construction of mult. Posposed hall for LG depts- Toilet-Civic Centre	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70741 - PUBLIC HEALTH SERVICES	41411221 - LG Wide	40,000,000.00	-	-
Construction of chamrens lodge	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41411221 - LG Wide	80,000,000.00	50,000,000.00	80,000,000.00
Office Renovation- furnitures and Furnishing/Fencing of the Collapse	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41411221 - LG Wide	6,800,000.00	-	10,000,000.00
Construction and Asphaltng of road.	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41411204 - AKPUGO III	-	250,000,000.00	200,000,000.00
Construction and Asphaltng of road with culverts & drainages.	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41411221 - LG Wide	200,000,000.00	-	300,000,000.00
Construction and Asphaltng of road with culverts & drainages.	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41411221 - LG Wide	350,000,000.00	-	700,000,000.00
Construction of Culverts.	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41411221 - LG Wide	35,000,000.00	-	140,000,000.00
Rehabilitation of roads.	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41411221 - LG Wide	100,000,000.00	220,000,000.00	400,000,000.00
Renovation/Reconstruction of a block of 3 classrooms primary school	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41411221 - LG Wide	30,000,000.00	28,000,000.00	60,000,000.00
Bursary/Scholarship awards.	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23050101 - RESEARCH AND DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	41411221 - LG Wide	10,000,000.00	26,000,000.00	25,000,000.00
Provision of school decks and Educational Material to Primary Schools.	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	41411221 - LG Wide	30,000,000.00	15,000,000.00	100,000,000.00
Renovation of 1 Health centre.	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41411201 - AGBANI	25,000,000.00	25,000,000.00	100,000,000.00
Construction of 1 Health centre.	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41411213 - OZALLA	60,000,000.00	25,000,000.00	-
Medical outreach-Commoration of health envents.	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	41411221 - LG Wide	30,000,000.00	15,000,000.00	80,000,000.00
Immunization-Malaria control -free maternal and Equiping health centre.	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	41411221 - LG Wide	50,000,000.00	30,000,000.00	130,000,000.00
counterpart fund for building of type 2 hospitals in all the wards	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41411221 - LG Wide	504,000,000.00	-	200,000,000.00
Provision of deep boreholes.	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41411221 - LG Wide	180,000,000.00	-	250,000,000.00
Rehabilitation of boreholes.	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41411221 - LG Wide	20,000,000.00	-	100,000,000.00

414112 - NKANU WEST Local Government, Enugu State - 2026 Budget:

Capital Projects								
Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget

011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	412,160,000.00	115,220,000.00	982,360,000.00
21	PERSONNEL COST	3,400,000.00	900,000.00	3,600,000.00
2101	SALARY	1,700,000.00	900,000.00	1,800,000.00
210101	SALARIES AND WAGES	1,700,000.00	900,000.00	1,800,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,700,000.00	900,000.00	1,800,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,700,000.00	0.00	1,800,000.00
210201	ALLOWANCES	1,700,000.00	0.00	1,800,000.00
21020122	Furniture Allowance	1,700,000.00	0.00	1,800,000.00
22	OTHER RECURRENT COSTS	148,760,000.00	74,320,000.00	148,760,000.00
2202	OVERHEAD COST	148,760,000.00	74,320,000.00	148,760,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,500,000.00	1,900,000.00	2,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000.00	1,000,000.00	1,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	900,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	3,040,000.00	1,940,000.00	3,040,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	1,000,000.00	1,500,000.00
22020303	NEWSPAPERS	300,000.00	200,000.00	300,000.00
22020304	MAGAZINES & PERIODICALS	240,000.00	140,000.00	240,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	300,000.00	500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	500,000.00	300,000.00	500,000.00
220204	MAINTENANCE SERVICES - GENERAL	7,800,000.00	4,600,000.00	7,800,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,600,000.00	1,600,000.00	2,600,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	900,000.00	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000.00	1,000,000.00	2,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	200,000.00	100,000.00	200,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	1,000,000.00	2,000,000.00
220205	TRAINING - GENERAL	1,000,000.00	1,000,000.00	1,000,000.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	1,000,000.00
220206	OTHER SERVICES - GENERAL	60,000,000.00	30,000,000.00	60,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	60,000,000.00	30,000,000.00	60,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	7,600,000.00	7,600,000.00	7,600,000.00
22020701	FINANCIAL CONSULTING	3,000,000.00	3,000,000.00	3,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,600,000.00	1,600,000.00	1,600,000.00
22020703	LEGAL SERVICES	3,000,000.00	3,000,000.00	3,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	4,680,000.00	4,680,000.00	4,680,000.00
22020801	MOTOR VEHICLE FUEL COST	1,980,000.00	1,980,000.00	1,980,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	700,000.00	700,000.00	700,000.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00	2,000,000.00
220209	FINANCIAL CHARGES - GENERAL	1,000,000.00	1,000,000.00	1,000,000.00
22020902	INSURANCE PREMIUM	1,000,000.00	1,000,000.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	61,140,000.00	21,600,000.00	61,140,000.00
22021001	REFRESHMENT & MEALS	28,000,000.00	0.00	28,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	11,540,000.00	0.00	11,540,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00	2,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	1,500,000.00	1,500,000.00	1,500,000.00
22021006	POSTAGES & COURIER SERVICES	100,000.00	100,000.00	100,000.00
22021007	WELFARE PACKAGES	10,000,000.00	10,000,000.00	10,000,000.00
22021022	Donations	8,000,000.00	8,000,000.00	8,000,000.00
23	Capital Expenditure	260,000,000.00	40,000,000.00	830,000,000.00
2301	FIXED ASSETS PURCHASED	110,000,000.00	0.00	400,000,000.00

230101	PURCHASE OF FIXED ASSETS - GENERAL	110,000,000.00	0.00	400,000,000.00
23010107	PURCHASE OF TRUCKS	60,000,000.00	0.00	100,000,000.00
23010113	PURCHASE OF COMPUTERS	50,000,000.00	0.00	300,000,000.00
2302	CONSTRUCTION / PROVISION	140,000,000.00	30,000,000.00	380,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	140,000,000.00	30,000,000.00	380,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	80,000,000.00	0.00	300,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	60,000,000.00	30,000,000.00	80,000,000.00
2305	OTHER CAPITAL PROJECTS	10,000,000.00	10,000,000.00	50,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	10,000,000.00	10,000,000.00	50,000,000.00
23050101	RESEARCH AND DEVELOPMENT	10,000,000.00	10,000,000.00	50,000,000.00

011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	2,400,000.00	660,000.00	2,640,000.00
21	PERSONNEL COST	2,400,000.00	660,000.00	2,640,000.00
2101	SALARY	1,200,000.00	660,000.00	1,320,000.00
210101	SALARIES AND WAGES	1,200,000.00	660,000.00	1,320,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,200,000.00	660,000.00	1,320,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,200,000.00	0.00	1,320,000.00
210201	ALLOWANCES	1,200,000.00	0.00	1,320,000.00
21020122	Furniture Allowance	1,200,000.00	0.00	1,320,000.00

011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	141,611,376.00	0.00	123,936,700.00
21	PERSONNEL COST	141,611,376.00	0.00	123,936,700.00
2101	SALARY	129,011,376.00	0.00	98,736,700.00
210101	SALARIES AND WAGES	129,011,376.00	0.00	98,736,700.00
21010101	SALARY	129,011,376.00	0.00	98,736,700.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,600,000.00	0.00	25,200,000.00
210201	ALLOWANCES	12,600,000.00	0.00	25,200,000.00
21020122	Furniture Allowance	12,600,000.00	0.00	25,200,000.00

011118300100	INTERNAL AUDIT			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	1,400,000.00	1,400,000.00	1,400,000.00
22	OTHER RECURRENT COSTS	1,400,000.00	1,400,000.00	1,400,000.00
2202	OVERHEAD COST	1,400,000.00	1,400,000.00	1,400,000.00
220201	TRAVEL & TRANSPORT - GENERAL	200,000.00	200,000.00	450,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	200,000.00	450,000.00
220203	MATERIALS & SUPPLIES - GENERAL	300,000.00	300,000.00	200,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	300,000.00	200,000.00
220204	MAINTENANCE SERVICES - GENERAL	250,000.00	250,000.00	300,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	100,000.00	200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	100,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	50,000.00	50,000.00	0.00
22020406	OTHER MAINTENANCE SERVICES	100,000.00	100,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	650,000.00	650,000.00	450,000.00
22021001	REFRESHMENT & MEALS	500,000.00	500,000.00	200,000.00
22021004	MEDICAL EXPENSES-LOCAL	100,000.00	100,000.00	250,000.00
22021007	WELFARE PACKAGES	50,000.00	50,000.00	0.00

011118400100	INFORMATION UNIT			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	90,705,000.00	2,900,000.00	48,200,000.00
22	OTHER RECURRENT COSTS	7,900,000.00	2,900,000.00	3,200,000.00
2202	OVERHEAD COST	7,900,000.00	2,900,000.00	3,200,000.00
220201	TRAVEL & TRANSPORT - GENERAL	300,000.00	300,000.00	250,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	300,000.00	250,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,500,000.00	1,500,000.00	200,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	400,000.00	400,000.00	200,000.00
22020303	NEWSPAPERS	600,000.00	600,000.00	0.00
22020304	MAGAZINES & PERIODICALS	500,000.00	500,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	300,000.00	300,000.00	300,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	100,000.00	200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	100,000.00
22020406	OTHER MAINTENANCE SERVICES	200,000.00	200,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	2,200,000.00
22020701	FINANCIAL CONSULTING	0.00	0.00	2,200,000.00
220208	FUEL & LUBRICANTS - GENERAL	300,000.00	300,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	300,000.00	300,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,500,000.00	500,000.00	250,000.00
22021001	REFRESHMENT & MEALS	500,000.00	500,000.00	150,000.00
22021003	PUBLICITY & ADVERTISEMENTS	4,000,000.00	0.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	0.00	100,000.00
22021007	WELFARE PACKAGES	1,000,000.00	0.00	0.00
23	Capital Expenditure	82,805,000.00	0.00	45,000,000.00
2302	CONSTRUCTION / PROVISION	82,805,000.00	0.00	45,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	82,805,000.00	0.00	45,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	10,000,000.00	0.00	25,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	72,805,000.00	0.00	20,000,000.00

011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	69,070,000.00	15,328,000.00	95,070,000.00
21	PERSONNEL COST	63,000,000.00	4,458,000.00	63,000,000.00
2101	SALARY	63,000,000.00	4,458,000.00	63,000,000.00
210101	SALARIES AND WAGES	63,000,000.00	4,458,000.00	63,000,000.00
21010101	SALARY	63,000,000.00	4,458,000.00	63,000,000.00
22	OTHER RECURRENT COSTS	1,070,000.00	870,000.00	2,070,000.00
2202	OVERHEAD COST	1,070,000.00	870,000.00	2,070,000.00
220201	TRAVEL & TRANSPORT - GENERAL	200,000.00	200,000.00	450,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	200,000.00	450,000.00
220203	MATERIALS & SUPPLIES - GENERAL	100,000.00	100,000.00	60,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	100,000.00	60,000.00
220204	MAINTENANCE SERVICES - GENERAL	420,000.00	420,000.00	510,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000.00	200,000.00	450,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	150,000.00	60,000.00
22020406	OTHER MAINTENANCE SERVICES	70,000.00	70,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	350,000.00	150,000.00	1,050,000.00
22021001	REFRESHMENT & MEALS	200,000.00	0.00	550,000.00
22021004	MEDICAL EXPENSES-LOCAL	100,000.00	100,000.00	300,000.00

22021007	WELFARE PACKAGES	50,000.00	50,000.00	200,000.00
23	Capital Expenditure	5,000,000.00	10,000,000.00	30,000,000.00
2305	OTHER CAPITAL PROJECTS	5,000,000.00	10,000,000.00	30,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	5,000,000.00	10,000,000.00	30,000,000.00
23050101	RESEARCH AND DEVELOPMENT	5,000,000.00	10,000,000.00	30,000,000.00

011200100100	OFFICE OF THE LEADER			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	33,860,000.00	14,910,000.00	83,990,000.00
21	PERSONNEL COST	15,580,000.00	7,830,000.00	57,340,000.00
2101	SALARY	0.00	7,830,000.00	15,660,000.00
210101	SALARIES AND WAGES	0.00	7,830,000.00	15,660,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	7,830,000.00	15,660,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,580,000.00	0.00	41,680,000.00
210201	ALLOWANCES	15,580,000.00	0.00	41,680,000.00
21020119	Wardrobe Allowance	15,580,000.00	0.00	41,680,000.00
22	OTHER RECURRENT COSTS	18,280,000.00	7,080,000.00	26,650,000.00
2202	OVERHEAD COST	18,280,000.00	7,080,000.00	26,650,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000.00	2,000,000.00	2,900,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	2,000,000.00	1,400,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	1,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,780,000.00	1,780,000.00	1,950,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	1,500,000.00	1,500,000.00
22020302	BOOKS	0.00	0.00	250,000.00
22020303	NEWSPAPERS	280,000.00	280,000.00	200,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,300,000.00	1,300,000.00	4,700,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	3,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	300,000.00	1,700,000.00
220205	TRAINING - GENERAL	2,000,000.00	2,000,000.00	3,000,000.00
22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00	3,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	2,700,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	1,550,000.00
22020803	PLANT / GENERATOR FUEL COST	0.00	0.00	1,150,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,200,000.00	0.00	11,400,000.00
22021001	REFRESHMENT & MEALS	7,000,000.00	0.00	3,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,200,000.00	0.00	8,400,000.00

011202100100	THE COUNCILLORS			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	2,400,000.00	660,000.00	2,640,000.00
21	PERSONNEL COST	2,400,000.00	660,000.00	2,640,000.00
2101	SALARY	1,200,000.00	660,000.00	1,320,000.00
210101	SALARIES AND WAGES	1,200,000.00	660,000.00	1,320,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,200,000.00	660,000.00	1,320,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,200,000.00	0.00	1,320,000.00
210201	ALLOWANCES	1,200,000.00	0.00	1,320,000.00
21020119	Wardrobe Allowance	1,200,000.00	0.00	1,320,000.00

016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	17,350,000.00	4,950,000.00	12,420,000.00

21	PERSONNEL COST	2,400,000.00	600,000.00	2,400,000.00
2101	SALARY	1,200,000.00	600,000.00	1,200,000.00
210101	SALARIES AND WAGES	1,200,000.00	600,000.00	1,200,000.00
21010101	SALARY	1,200,000.00	600,000.00	1,200,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,200,000.00	0.00	1,200,000.00
210201	ALLOWANCES	1,200,000.00	0.00	1,200,000.00
21020122	Furniture Allowance	1,200,000.00	0.00	1,200,000.00
22	OTHER RECURRENT COSTS	14,950,000.00	4,350,000.00	10,020,000.00
2202	OVERHEAD COST	14,950,000.00	4,350,000.00	10,020,000.00
220201	TRAVEL & TRANSPORT - GENERAL	600,000.00	600,000.00	2,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	600,000.00	600,000.00	1,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,450,000.00	450,000.00	770,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	0.00	350,000.00
22020302	BOOKS	50,000.00	50,000.00	200,000.00
22020303	NEWSPAPERS	300,000.00	300,000.00	120,000.00
22020304	MAGAZINES & PERIODICALS	0.00	0.00	100,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	100,000.00	100,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	900,000.00	900,000.00	2,200,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000.00	300,000.00	1,700,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00	500,000.00
22020406	OTHER MAINTENANCE SERVICES	400,000.00	400,000.00	0.00
220205	TRAINING - GENERAL	500,000.00	500,000.00	850,000.00
22020501	LOCAL TRAINING	500,000.00	500,000.00	850,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	2,100,000.00
22020701	FINANCIAL CONSULTING	0.00	0.00	500,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	0.00	1,600,000.00
220208	FUEL & LUBRICANTS - GENERAL	700,000.00	700,000.00	1,300,000.00
22020801	MOTOR VEHICLE FUEL COST	400,000.00	400,000.00	1,300,000.00
22020803	PLANT / GENERATOR FUEL COST	150,000.00	150,000.00	0.00
22020804	AIRCRAFT FUEL COST	150,000.00	150,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,800,000.00	1,200,000.00	800,000.00
22021001	REFRESHMENT & MEALS	9,600,000.00	0.00	550,000.00
22021003	PUBLICITY & ADVERTISEMENTS	400,000.00	400,000.00	0.00
22021004	MEDICAL EXPENSES-LOCAL	500,000.00	500,000.00	250,000.00
22021007	WELFARE PACKAGES	300,000.00	300,000.00	0.00

012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	309,006,334.00	297,358,891.32	281,323,872.44
21	PERSONNEL COST	299,606,334.00	293,258,891.32	266,273,872.44
2101	SALARY	290,654,513.00	293,258,891.32	252,322,051.44
210101	SALARIES AND WAGES	290,654,513.00	293,258,891.32	252,322,051.44
21010101	SALARY	290,654,513.00	293,258,891.32	252,322,051.44
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	8,951,821.00	0.00	13,951,821.00
210201	ALLOWANCES	8,951,821.00	0.00	13,951,821.00
21020106	Leave allowances	8,951,821.00	0.00	13,951,821.00
22	OTHER RECURRENT COSTS	9,400,000.00	4,100,000.00	15,050,000.00
2202	OVERHEAD COST	9,400,000.00	4,100,000.00	15,050,000.00
220201	TRAVEL & TRANSPORT - GENERAL	500,000.00	500,000.00	1,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	500,000.00	1,000,000.00

220202	UTILITIES - GENERAL	3,100,000.00	100,000.00	4,100,000.00
22020201	ELECTRICITY CHARGES	3,000,000.00	0.00	3,600,000.00
22020202	TELEPHONE CHARGES	100,000.00	100,000.00	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,200,000.00	1,200,000.00	4,300,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	3,500,000.00
22020302	BOOKS	200,000.00	200,000.00	450,000.00
22020303	NEWSPAPERS	0.00	0.00	350,000.00
220204	MAINTENANCE SERVICES - GENERAL	900,000.00	900,000.00	650,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	500,000.00	500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00	150,000.00
22020406	OTHER MAINTENANCE SERVICES	200,000.00	200,000.00	0.00
220205	TRAINING - GENERAL	1,100,000.00	0.00	3,000,000.00
22020501	LOCAL TRAINING	1,100,000.00	0.00	3,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	300,000.00	300,000.00	0.00
22020702	INFORMATION TECHNOLOGY CONSULTING	300,000.00	300,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	200,000.00	200,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	200,000.00	200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,100,000.00	900,000.00	2,000,000.00
22021001	REFRESHMENT & MEALS	1,200,000.00	0.00	1,500,000.00
22021004	MEDICAL EXPENSES-LOCAL	500,000.00	500,000.00	500,000.00
22021007	WELFARE PACKAGES	400,000.00	400,000.00	0.00

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	52,414,248.00	27,782,651.36	62,930,052.16
21	PERSONNEL COST	30,214,248.00	15,582,651.36	30,730,052.16
2101	SALARY	28,671,646.00	15,582,651.36	28,187,450.16
210101	SALARIES AND WAGES	28,671,646.00	15,582,651.36	28,187,450.16
21010101	SALARY	28,671,646.00	15,582,651.36	28,187,450.16
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,542,602.00	0.00	2,542,602.00
210201	ALLOWANCES	1,542,602.00	0.00	2,542,602.00
21020106	Leave allowances	1,542,602.00	0.00	2,542,602.00
22	OTHER RECURRENT COSTS	2,200,000.00	2,200,000.00	2,200,000.00
2202	OVERHEAD COST	2,200,000.00	2,200,000.00	2,200,000.00
220201	TRAVEL & TRANSPORT - GENERAL	300,000.00	300,000.00	500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	300,000.00	300,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	200,000.00
220203	MATERIALS & SUPPLIES - GENERAL	100,000.00	100,000.00	50,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	100,000.00	50,000.00
220204	MAINTENANCE SERVICES - GENERAL	350,000.00	350,000.00	500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000.00	200,000.00	400,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00	100,000.00
22020406	OTHER MAINTENANCE SERVICES	50,000.00	50,000.00	0.00
220205	TRAINING - GENERAL	400,000.00	400,000.00	0.00
22020501	LOCAL TRAINING	400,000.00	400,000.00	0.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	200,000.00	200,000.00	250,000.00
22020707	AGRICULTURAL CONSULTING	200,000.00	200,000.00	250,000.00
220208	FUEL & LUBRICANTS - GENERAL	100,000.00	100,000.00	150,000.00
22020801	MOTOR VEHICLE FUEL COST	100,000.00	100,000.00	100,000.00
22020803	PLANT / GENERATOR FUEL COST	0.00	0.00	50,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	750,000.00	750,000.00	750,000.00

22021001	REFRESHMENT & MEALS	350,000.00	350,000.00	250,000.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	300,000.00	200,000.00
22021007	WELFARE PACKAGES	100,000.00	100,000.00	300,000.00
23	Capital Expenditure	20,000,000.00	10,000,000.00	30,000,000.00
2302	CONSTRUCTION / PROVISION	20,000,000.00	10,000,000.00	30,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	20,000,000.00	10,000,000.00	30,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	20,000,000.00	10,000,000.00	30,000,000.00

022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	433,329,056.00	283,940,890.44	714,435,824.36
21	PERSONNEL COST	381,610,756.00	79,034,890.44	568,844,824.36
2101	SALARY	74,223,555.00	79,034,890.44	166,302,222.36
210101	SALARIES AND WAGES	74,223,555.00	79,034,890.44	166,302,222.36
21010101	SALARY	74,223,555.00	79,034,890.44	166,302,222.36
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,387,201.00	0.00	7,542,602.00
210201	ALLOWANCES	7,387,201.00	0.00	7,542,602.00
21020106	Leave allowances	7,387,201.00	0.00	7,542,602.00
2103	SOCIAL BENEFITS	300,000,000.00	0.00	395,000,000.00
210301	SOCIAL BENEFITS	300,000,000.00	0.00	395,000,000.00
21030102	PENSION	300,000,000.00	0.00	395,000,000.00
22	OTHER RECURRENT COSTS	51,718,300.00	6,906,000.00	145,591,000.00
2202	OVERHEAD COST	7,280,000.00	3,580,000.00	6,800,000.00
220201	TRAVEL & TRANSPORT - GENERAL	800,000.00	800,000.00	650,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	800,000.00	800,000.00	650,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,500,000.00	0.00	1,650,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	0.00	1,100,000.00
22020302	BOOKS	0.00	0.00	250,000.00
22020303	NEWSPAPERS	0.00	0.00	150,000.00
22020304	MAGAZINES & PERIODICALS	0.00	0.00	150,000.00
220204	MAINTENANCE SERVICES - GENERAL	800,000.00	800,000.00	200,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000.00	300,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00	200,000.00
22020406	OTHER MAINTENANCE SERVICES	300,000.00	300,000.00	0.00
220205	TRAINING - GENERAL	380,000.00	380,000.00	950,000.00
22020501	LOCAL TRAINING	380,000.00	380,000.00	950,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	0.00	1,500,000.00
22020701	FINANCIAL CONSULTING	1,000,000.00	0.00	1,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	200,000.00	200,000.00	350,000.00
22020801	MOTOR VEHICLE FUEL COST	200,000.00	200,000.00	250,000.00
22020803	PLANT / GENERATOR FUEL COST	0.00	0.00	100,000.00
220209	FINANCIAL CHARGES - GENERAL	800,000.00	800,000.00	0.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	600,000.00	600,000.00	0.00
22020904	OTHER CRF BANK CHARGES	200,000.00	200,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,800,000.00	600,000.00	1,500,000.00
22021001	REFRESHMENT & MEALS	1,200,000.00	0.00	1,500,000.00
22021004	MEDICAL EXPENSES-LOCAL	500,000.00	500,000.00	0.00
22021007	WELFARE PACKAGES	100,000.00	100,000.00	0.00
2207	TRANSFERS-PAYMENT	44,438,300.00	3,326,000.00	138,791,000.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	44,438,300.00	3,326,000.00	138,791,000.00
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	44,438,300.00	3,326,000.00	138,791,000.00

23	Capital Expenditure	0.00	198,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	198,000,000.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	198,000,000.00	0.00
23050107	MARGIN FOR INCREASES IN COSTS	0.00	198,000,000.00	0.00

023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	20,138,984.00	16,934,205.32	35,512,906.16
21	PERSONNEL COST	2,638,984.00	7,434,205.32	16,112,906.16
2101	SALARY	2,192,732.00	7,434,205.32	14,666,654.16
210101	SALARIES AND WAGES	2,192,732.00	7,434,205.32	14,666,654.16
21010101	SALARY	2,192,732.00	7,434,205.32	14,666,654.16
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	446,252.00	0.00	1,446,252.00
210201	ALLOWANCES	446,252.00	0.00	1,446,252.00
21020106	Leave allowances	446,252.00	0.00	1,446,252.00
22	OTHER RECURRENT COSTS	17,500,000.00	9,500,000.00	19,400,000.00
2202	OVERHEAD COST	17,500,000.00	9,500,000.00	19,400,000.00
220201	TRAVEL & TRANSPORT - GENERAL	300,000.00	300,000.00	300,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	300,000.00	200,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	100,000.00
220203	MATERIALS & SUPPLIES - GENERAL	14,500,000.00	6,500,000.00	15,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,500,000.00	6,500,000.00	5,500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	0.00	0.00	10,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	8,000,000.00	0.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	800,000.00	800,000.00	1,250,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000.00	200,000.00	0.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00	250,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000.00	500,000.00	1,000,000.00
220205	TRAINING - GENERAL	600,000.00	600,000.00	1,000,000.00
22020501	LOCAL TRAINING	600,000.00	600,000.00	1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	150,000.00
22020803	PLANT / GENERATOR FUEL COST	0.00	0.00	150,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,300,000.00	1,300,000.00	1,200,000.00
22021001	REFRESHMENT & MEALS	700,000.00	700,000.00	1,200,000.00
22021004	MEDICAL EXPENSES-LOCAL	500,000.00	500,000.00	0.00
22021007	WELFARE PACKAGES	100,000.00	100,000.00	0.00

023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	1,079,063,342.00	692,122,697.52	2,519,307,961.40
21	PERSONNEL COST	63,863,342.00	59,122,697.52	166,757,961.40
2101	SALARY	58,950,756.00	59,122,697.52	156,845,375.40
210101	SALARIES AND WAGES	58,950,756.00	59,122,697.52	156,845,375.40
21010101	SALARY	58,950,756.00	59,122,697.52	156,845,375.40
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,912,586.00	0.00	9,912,586.00
210201	ALLOWANCES	4,912,586.00	0.00	9,912,586.00
21020106	Leave allowances	4,912,586.00	0.00	9,912,586.00
22	OTHER RECURRENT COSTS	10,400,000.00	8,000,000.00	12,550,000.00
2202	OVERHEAD COST	10,400,000.00	8,000,000.00	12,550,000.00
220201	TRAVEL & TRANSPORT - GENERAL	800,000.00	800,000.00	600,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	800,000.00	800,000.00	600,000.00

220204	MAINTENANCE SERVICES - GENERAL	6,000,000.00	6,000,000.00	9,850,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,500,000.00	4,500,000.00	5,200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00	150,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0.00	0.00	2,200,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	900,000.00	900,000.00	350,000.00
22020406	OTHER MAINTENANCE SERVICES	500,000.00	500,000.00	0.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	0.00	0.00	1,100,000.00
22020413	MINOR ROAD MAINTENANCE	0.00	0.00	850,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,200,000.00	0.00	0.00
22020704	ENGINEERING SERVICES	1,200,000.00	0.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	200,000.00	200,000.00	900,000.00
22020801	MOTOR VEHICLE FUEL COST	200,000.00	200,000.00	600,000.00
22020803	PLANT / GENERATOR FUEL COST	0.00	0.00	300,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,200,000.00	1,000,000.00	1,200,000.00
22021001	REFRESHMENT & MEALS	1,200,000.00	0.00	1,200,000.00
22021004	MEDICAL EXPENSES-LOCAL	500,000.00	500,000.00	0.00
22021007	WELFARE PACKAGES	500,000.00	500,000.00	0.00
23	Capital Expenditure	1,004,800,000.00	625,000,000.00	2,340,000,000.00
2301	FIXED ASSETS PURCHASED	20,000,000.00	25,000,000.00	20,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	20,000,000.00	25,000,000.00	20,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	20,000,000.00	25,000,000.00	20,000,000.00
2302	CONSTRUCTION / PROVISION	944,800,000.00	600,000,000.00	2,100,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	944,800,000.00	600,000,000.00	2,100,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	86,800,000.00	50,000,000.00	90,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	33,000,000.00	45,000,000.00	120,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	685,000,000.00	470,000,000.00	1,740,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	40,000,000.00	0.00	0.00
23020124	CONSTRUCTION OF MARKETS/PARKS	100,000,000.00	35,000,000.00	150,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	40,000,000.00	0.00	220,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	40,000,000.00	0.00	220,000,000.00
23040102	EROSION & FLOOD CONTROL	10,000,000.00	0.00	70,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	30,000,000.00	0.00	150,000,000.00

051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	109,757,956.00	103,002,504.60	273,901,429.48
21	PERSONNEL COST	33,107,956.00	32,352,504.60	85,801,429.48
2101	SALARY	29,111,504.00	32,352,504.60	78,804,977.48
210101	SALARIES AND WAGES	29,111,504.00	32,352,504.60	78,804,977.48
21010101	SALARY	29,111,504.00	32,352,504.60	78,804,977.48
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,996,452.00	0.00	6,996,452.00
210201	ALLOWANCES	3,996,452.00	0.00	6,996,452.00
21020106	Leave allowances	3,996,452.00	0.00	6,996,452.00
22	OTHER RECURRENT COSTS	6,650,000.00	1,650,000.00	3,100,000.00
2202	OVERHEAD COST	6,650,000.00	1,650,000.00	3,100,000.00
220201	TRAVEL & TRANSPORT - GENERAL	300,000.00	300,000.00	350,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	300,000.00	350,000.00
220203	MATERIALS & SUPPLIES - GENERAL	200,000.00	200,000.00	550,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	100,000.00	50,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	100,000.00	100,000.00	500,000.00
220204	MAINTENANCE SERVICES - GENERAL	200,000.00	200,000.00	600,000.00

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	100,000.00	500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00	100,000.00
220205	TRAINING - GENERAL	100,000.00	100,000.00	500,000.00
22020501	LOCAL TRAINING	100,000.00	100,000.00	500,000.00
220208	FUEL & LUBRICANTS - GENERAL	100,000.00	100,000.00	200,000.00
22020801	MOTOR VEHICLE FUEL COST	100,000.00	100,000.00	150,000.00
22020804	AIRCRAFT FUEL COST	0.00	0.00	50,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,750,000.00	750,000.00	900,000.00
22021001	REFRESHMENT & MEALS	600,000.00	600,000.00	500,000.00
22021004	MEDICAL EXPENSES-LOCAL	100,000.00	100,000.00	300,000.00
22021007	WELFARE PACKAGES	0.00	0.00	100,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	5,000,000.00	0.00	0.00
22021022	Donations	50,000.00	50,000.00	0.00
23	Capital Expenditure	70,000,000.00	69,000,000.00	185,000,000.00
2301	FIXED ASSETS PURCHASED	30,000,000.00	15,000,000.00	100,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	30,000,000.00	15,000,000.00	100,000,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	30,000,000.00	15,000,000.00	100,000,000.00
2303	REHABILITATION / REPAIRS	30,000,000.00	28,000,000.00	60,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	30,000,000.00	28,000,000.00	60,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	30,000,000.00	28,000,000.00	60,000,000.00
2305	OTHER CAPITAL PROJECTS	10,000,000.00	26,000,000.00	25,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	10,000,000.00	26,000,000.00	25,000,000.00
23050101	RESEARCH AND DEVELOPMENT	10,000,000.00	26,000,000.00	25,000,000.00

051702600100	EDUCATION SECRETARY			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>797,000,000.00</u>	<u>797,000,000.00</u>	<u>1,800,000,000.00</u>
21	PERSONNEL COST	797,000,000.00	797,000,000.00	1,800,000,000.00
2101	SALARY	797,000,000.00	797,000,000.00	1,800,000,000.00
210101	SALARIES AND WAGES	797,000,000.00	797,000,000.00	1,800,000,000.00
21010101	SALARY	797,000,000.00	797,000,000.00	1,800,000,000.00

052100100100	DEPARTMENT OF HEALTH CARE SERVICES			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>931,418,704.00</u>	<u>315,383,781.44</u>	<u>829,631,254.00</u>
21	PERSONNEL COST	254,018,704.00	215,983,781.44	315,031,254.00
2101	SALARY	246,195,294.00	215,983,781.44	297,207,844.00
210101	SALARIES AND WAGES	246,195,294.00	215,983,781.44	297,207,844.00
21010101	SALARY	246,195,294.00	215,983,781.44	297,207,844.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,823,410.00	0.00	17,823,410.00
210201	ALLOWANCES	7,823,410.00	0.00	17,823,410.00
21020106	Leave allowances	7,823,410.00	0.00	17,823,410.00
22	OTHER RECURRENT COSTS	8,400,000.00	4,400,000.00	4,600,000.00
2202	OVERHEAD COST	8,400,000.00	4,400,000.00	4,600,000.00
220201	TRAVEL & TRANSPORT - GENERAL	500,000.00	500,000.00	1,200,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	500,000.00	600,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	0.00	600,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,200,000.00	200,000.00	800,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000.00	200,000.00	250,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,000,000.00	0.00	550,000.00
220204	MAINTENANCE SERVICES - GENERAL	900,000.00	900,000.00	1,100,000.00

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	500,000.00	500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00	600,000.00
22020406	OTHER MAINTENANCE SERVICES	200,000.00	200,000.00	0.00
220205	TRAINING - GENERAL	1,000,000.00	1,000,000.00	600,000.00
22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	600,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	0.00	700,000.00
22020708	MEDICAL CONSULTING	1,000,000.00	0.00	700,000.00
220208	FUEL & LUBRICANTS - GENERAL	300,000.00	300,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	300,000.00	300,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,500,000.00	1,500,000.00	200,000.00
22021001	REFRESHMENT & MEALS	500,000.00	500,000.00	100,000.00
22021004	MEDICAL EXPENSES-LOCAL	500,000.00	500,000.00	100,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	2,000,000.00	0.00	0.00
22021022	Donations	500,000.00	500,000.00	0.00
23	Capital Expenditure	669,000,000.00	95,000,000.00	510,000,000.00
2302	CONSTRUCTION / PROVISION	644,000,000.00	70,000,000.00	410,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	644,000,000.00	70,000,000.00	410,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	644,000,000.00	70,000,000.00	410,000,000.00
2303	REHABILITATION / REPAIRS	25,000,000.00	25,000,000.00	100,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	25,000,000.00	25,000,000.00	100,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	25,000,000.00	25,000,000.00	100,000,000.00

053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	200,000,000.00	0.00	350,000,000.00
23	Capital Expenditure	200,000,000.00	0.00	350,000,000.00
2302	CONSTRUCTION / PROVISION	200,000,000.00	0.00	350,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	200,000,000.00	0.00	350,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	200,000,000.00	0.00	350,000,000.00

State	ENUGU
Local Government	NSUKKA
Year	2026

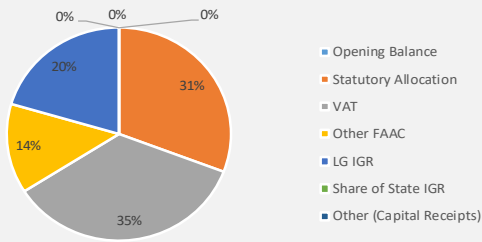
This is the publication of the 2026 Budget for NSUKKA Local Government, ENUGU State. The budget publication contains the following graphical presentations and reports, which are based on the six segments of the National Chart of Accounts (NCOA):

Report / Graphs	Explanation
Budget Overview (Table)	Provides a high level summary of Revenue and Expenditure by Economic segment, Expenditure by Sector, the top 10 (largest) Capital Expenditure projects and expenditure by Ward (Total Expenditure, and Capital Expenditure)
Budget Overview (Graph)	Provides a graphical summary of the information contained in the above tables
Budget Summary	Shows the inflow and out of funds by nature (Economic Segment Sub-Account Type) as well as the Fiscal Year Opening and Closing Cash Balances
Expenditure by Administrative Unit by Main Economic Classification (Personnel, Other Recurrent, Capital)	Shows the appropriations for the budget year for each Administrative Unit, for each of the three main expenditure classifications: Personnel (Economic Sub-Account Type 21), Other Recurrent Expenditure (Economic Sub-Account Type 22) and Capital Expenditure (Economic Sub-Account Type 23)
Total Revenue by Administrative Segment	Shows the amount of Revenue to be collected by each Administrative Unit
Total Revenue by Economic Segment	Shows the Total Revenues by nature (Economic segment)
Total Revenue by Fund Segment	Shows the Total Revenue by Fund source
Capital Receipt by Item	Provides a breakdown of capital receipt (inflows under Economic Sub-Account Types 13 (Aids and Grants) and 14 (Capital Development Fund receipt, which includes loans). If this report is blank, it means there are no envisaged capital receipts.
Total Expenditure by Administrative Segment	Shows the Total Expenditures by Administrative Unit
Personnel Expenditure by Administrative Segment	Shows Personnel Expenditure (Sub-Account Type 21) by Administrative Unit
Other Recurrent Expenditure by Administrative Segment	Shows Other Recurrent Expenditure (Sub-Account Type 22) by Administrative Unit. Other Recurrent Expenditure includes Overheads, Staff Loans, Grants and Contributions, Subsidies, Debt Service (Principal and Interest) and Transfer Payments as applicable
Capital Expenditure by Administrative Segment	Shows Capital Expenditure (Sub-Account Type 23) by Administrative Unit. Capital Expenditure is expenditure that creates a Fixed Asset (and asset that has a life of more than one year), tangible or in-tangible
Total Expenditure by Economic Segment	Shows the Total Expenditure by nature (Economic segment)
Total Expenditure by Functional Segment	Shows the Total Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Personnel Expenditure by Functional Segment	Shows the Personnel Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Other Recurrent Expenditure by Functional Segment	Shows the Other Recurrent Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Capital Expenditure by Functional Segment	Shows the Capital Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Total Expenditure by Geo-Location Segment	Shows the Total Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Personnel Expenditure by Geo-Location Segment	Shows the Personnel Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Other Recurrent Expenditure by Geo-Location Segment	Shows the Other Recurrent Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Capital Expenditure by Geo-Location Segment	Shows the Capital Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Total Expenditure by Programme Segment	Shows the Total Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Personnel Expenditure by Programme Segment	Shows the Personnel Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Other Recurrent Expenditure by Programme Segment	Shows the Other Recurrent Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Programme Segment	Shows the Capital Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Project	Shows Capital Expenditure by Project, including the responsible Administrative Unit, the nature of the expenditure (Economic Segment), and the Function and Programme that the expenditure contributes to
Total Expenditure by Administrative Unit by Economic Segment	Shows the Expenditure by nature (Economic segment) for each Administrative Unit

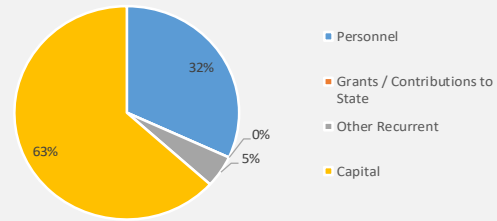
Enugu State - NSUKKA Local Government: 2026 Budget Overview (Original Budget)					
Revenue by Economic		2026 Budget	Expenditure by Capital Project (10 Largest Projects)		Capital Expenditure
Opening Balance		-	Bridge Construction over Eme River.		2,033,000,000.00
Statutory Allocation		3,400,000,000.00	Construction of 4.9km Amaji Uwelu - Umueze - Umudialmabia road in Nkpunano ward		1,714,600,000.00
VAT		3,900,000,000.00	Provision/Surveying of 200Hectares of land per ward for establishment of Farm Estate		1,000,000,000.00
Other FAAC		1,500,000,000.00	Counterpart contribution to the construction of 20no Type 2 Primary Healthcare Clinic		379,000,000.00
LG IGR		2,260,550,000.00	Counterpart Fund with the state Government on Massive road construction.		300,000,000.00
Share of State IGR		-	Construction of 1no Corpers Lodge at GRA Nsukka LGA.		269,900,000.00
Other (Capital Receipts)		-	Installation and building of Security command control Camera.		150,000,000.00
Total Revenue		11,060,550,000.00	Drilling of boreholes in 22no Communities in Nsukka LGA.		150,000,000.00
Expenditure by Economic		2026 Budget	Construction of Shops at Afor Opi Market.		130,000,000.00
Personnel		3,524,455,000.00	Construction and alsphalting of roads with dual drainge 1.230km Odoru road.		129,100,000.00
Grants / Contributions to State		-	Other Capital Projects		744,700,000.00
Other Recurrent		535,795,000.00	Total		7,000,300,000.00
Capital		7,000,300,000.00			
Total Expenditure		11,060,550,000.00			
Expenditure by Sector		2026 Budget			
Education		271,729,643.00			
Health		1,755,496,248.00			
Other Social		206,423,888.00			
Agriculture		1,294,304,951.00			
Other Economic		5,971,720,348.00			
Administration		1,560,874,922.00			
Law and Justice		-			
Total Expenditure		11,060,550,000.00			
Expenditure by Ward		2026 Budget - Total Expenditure		Capital Expenditure	
AGBEMERE/UMABOR		Total Expenditure		Capital Expenditure	
AKAIBITE		-		-	
AKPA/OZZI		-		-	
ALOR-UNO		-		-	
EDE-NTA		-		-	
EDE-UKWU		-		-	
EDEM-ANI		-		-	
EHA-NDIAGU		-		-	
EHA-UNO		-		-	
EJUONA/UWANI		-		-	
IBAGWANI/IBAGWAGA OKPALIGBO		-		-	
IBEKU		-		-	
IHE		-		-	
MKPUNANO		-		-	
NRU		-		-	
OBIMO/IKWOKA		-		-	
OBUKPA		-		-	
OGBOZALLA/IDI		-		-	
OKPUJE/OKUTU/ANUKA		-		-	
OWERRE/UMUJOYO		-		-	

NSUKKA Local Government, Enugu State: 2026 Budget Overview (Original Budget)

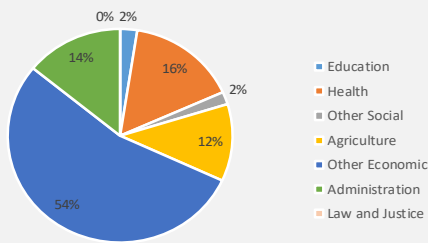
Where is the Money coming from?



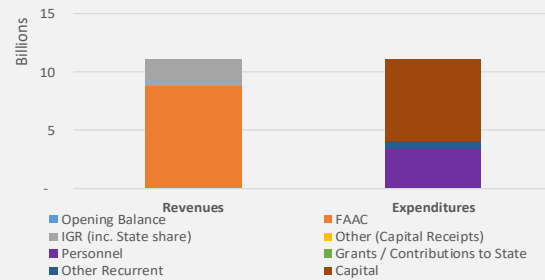
What is the Money being spent On?



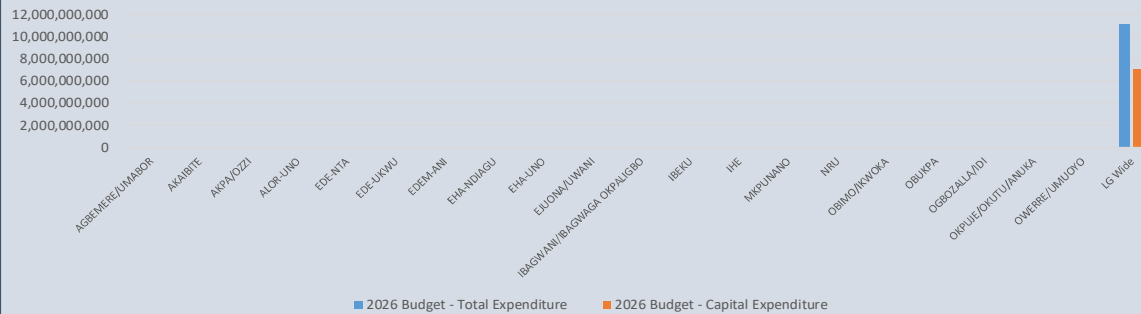
Who is Spending the Money?



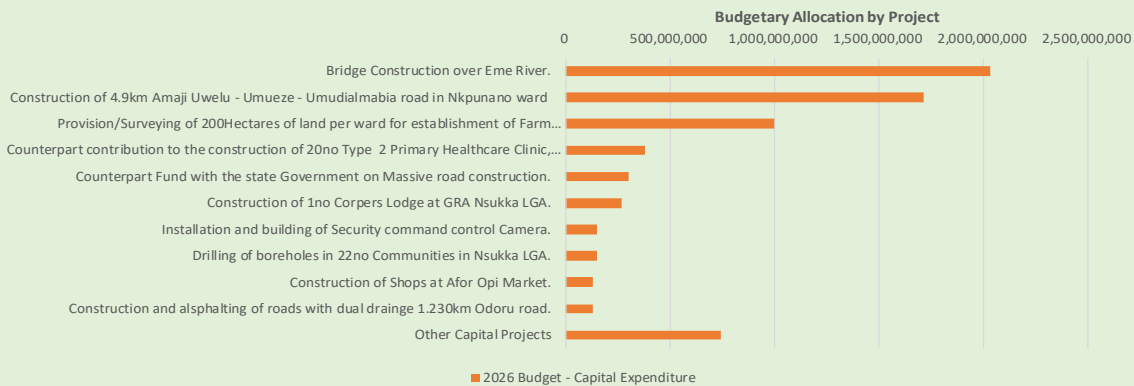
Inflows and Outflows



Where is the Money being Spent?



What Capital Projects are being Implemented (ten largest projects)?



414213 - NSUKKA Local Government, Enugu State - 2026 Budget: Summary

Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
Opening Balance	372,219,123.68		
Recurrent Revenue	9,322,600,000.00	3,023,971,727.14	11,060,550,000.00
11 - GOVERNMENT SHARE OF FAAC	7,100,000,000.00	2,980,915,937.10	8,800,000,000.00
12 - INDEPENDENT REVENUE	2,222,600,000.00	43,055,790.04	2,260,550,000.00
Recurrent Expenditure	4,528,819,123.68	1,647,530,805.42	4,060,250,000.00
21 - PERSONNEL COST	4,120,434,123.68	1,363,868,436.00	3,524,455,000.00
22 - OTHER RECURRENT COSTS	408,385,000.00	283,662,369.42	535,795,000.00
Transfer to Capital Account	5,166,000,000.00	1,376,440,921.72	7,000,300,000.00
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-
23 - Capital Expenditure	5,166,000,000.00	560,810,000.00	7,000,300,000.00
Total Revenue (including OB)	9,694,819,123.68	3,023,971,727.14	11,060,550,000.00
Total Expenditure	9,694,819,123.68	2,208,340,805.42	11,060,550,000.00

414213 - NSUKKA Local Government, Enugu State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	3,524,455,000.00	535,795,000.00	4,060,250,000.00	7,000,300,000.00	11,060,550,000.00
010000000000	ADMINISTRATION SECTOR	895,624,922.00	306,750,000.00	1,202,374,922.00	358,500,000.00	1,560,874,922.00
011100000000	OFFICE OF THE LG CHAIRMAN	356,224,882.00	242,550,000.00	598,774,882.00	358,500,000.00	957,274,882.00
011100100100	CHAIRMAN	3,600,000.00	235,700,000.00	239,300,000.00	285,000,000.00	524,300,000.00
011100100200	VICE-CHAIRMAN	2,640,000.00	-	2,640,000.00	-	2,640,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	312,926,484.00	-	312,926,484.00	-	312,926,484.00
011118300100	INTERNAL AUDIT	10,536,512.00	4,650,000.00	15,186,512.00	-	15,186,512.00
011118400100	INFORMATION UNIT	18,953,404.00	1,000,000.00	19,953,404.00	60,500,000.00	80,453,404.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	7,568,482.00	1,200,000.00	8,768,482.00	13,000,000.00	21,768,482.00
011200000000	LOCAL GOVT COUNCIL	48,360,000.00	36,000,000.00	84,360,000.00	-	84,360,000.00
011200100100	OFFICE OF THE LEADER	2,640,000.00	36,000,000.00	38,640,000.00	-	38,640,000.00
011200200100	DEPUTY LEADER	2,520,000.00	-	2,520,000.00	-	2,520,000.00
011202100100	THE COUNCILLORS	43,200,000.00	-	43,200,000.00	-	43,200,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	2,400,000.00	15,000,000.00	17,400,000.00	-	17,400,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	2,400,000.00	15,000,000.00	17,400,000.00	-	17,400,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	488,640,040.00	13,200,000.00	501,840,040.00	-	501,840,040.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	488,640,040.00	13,200,000.00	501,840,040.00	-	501,840,040.00
020000000000	ECONOMIC SECTOR	1,219,680,299.00	223,245,000.00	1,442,925,299.00	5,823,100,000.00	7,266,025,299.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	245,804,951.00	2,000,000.00	247,804,951.00	1,046,500,000.00	1,294,304,951.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	245,804,951.00	2,000,000.00	247,804,951.00	1,046,500,000.00	1,294,304,951.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	814,729,878.00	197,245,000.00	1,011,974,878.00	-	1,011,974,878.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	814,729,878.00	197,245,000.00	1,011,974,878.00	-	1,011,974,878.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	30,569,642.00	12,000,000.00	42,569,642.00	-	42,569,642.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	30,569,642.00	12,000,000.00	42,569,642.00	-	42,569,642.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	128,575,828.00	12,000,000.00	140,575,828.00	4,776,600,000.00	4,917,175,828.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	128,575,828.00	12,000,000.00	140,575,828.00	4,776,600,000.00	4,917,175,828.00
050000000000	SOCIAL SECTOR	1,409,149,779.00	5,800,000.00	1,414,949,779.00	818,700,000.00	2,233,649,779.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	114,229,643.00	2,500,000.00	116,729,643.00	155,000,000.00	271,729,643.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	114,229,643.00	2,500,000.00	116,729,643.00	155,000,000.00	271,729,643.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	1,239,796,248.00	2,000,000.00	1,241,796,248.00	513,700,000.00	1,755,496,248.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	1,239,796,248.00	2,000,000.00	1,241,796,248.00	513,700,000.00	1,755,496,248.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	55,123,888.00	1,300,000.00	56,423,888.00	150,000,000.00	206,423,888.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	55,123,888.00	1,300,000.00	56,423,888.00	150,000,000.00	206,423,888.00

414213 - NSUKKA Local Government, Enugu State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Revenue</i>	<i>9,322,600,000.00</i>	<i>3,023,971,727.14</i>	<i>11,060,550,000.00</i>
010000000000	ADMINISTRATION SECTOR	14,900,000.00	832,375.00	14,900,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	14,900,000.00	832,375.00	14,900,000.00
011118400100	INFORMATION UNIT	200,000.00	-	200,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	14,700,000.00	832,375.00	14,700,000.00
020000000000	ECONOMIC SECTOR	9,284,500,000.00	3,021,559,352.14	11,022,450,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	2,000,000.00	277,000.00	2,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	2,000,000.00	277,000.00	2,000,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	9,248,800,000.00	3,016,879,148.14	10,986,750,000.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	9,248,800,000.00	3,016,879,148.14	10,986,750,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	33,700,000.00	4,403,204.00	33,700,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	33,700,000.00	4,403,204.00	33,700,000.00
050000000000	SOCIAL SECTOR	23,200,000.00	1,580,000.00	23,200,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	23,200,000.00	1,580,000.00	23,200,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	23,200,000.00	1,580,000.00	23,200,000.00

414213 - NSUKKA Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	9,322,600,000.00	3,023,971,727.14	11,060,550,000.00
11	GOVERNMENT SHARE OF FAAC	7,100,000,000.00	2,980,915,937.10	8,800,000,000.00
1101	GOVERNMENT SHARE OF FAAC	7,100,000,000.00	2,980,915,937.10	8,800,000,000.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	1,200,000,000.00	1,077,042,079.95	3,400,000,000.00
11010101	Statutory Allocation	1,200,000,000.00	1,077,042,079.95	3,400,000,000.00
110102	LOCAL GOVERNMENT SHARE OF VAT	3,400,000,000.00	1,392,083,294.83	3,900,000,000.00
11010201	Share Of VAT	3,400,000,000.00	1,392,083,294.83	3,900,000,000.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	2,500,000,000.00	511,790,562.32	1,500,000,000.00
11010301	Excess Crude	2,500,000,000.00	511,790,562.32	1,500,000,000.00
12	INDEPENDENT REVENUE	2,222,600,000.00	43,055,790.04	2,260,550,000.00
1201	TAX REVENUE	150,000,000.00	-	150,000,000.00
120103	OTHER TAXES	150,000,000.00	-	150,000,000.00
12010320	Community Development/Poll Tax/Rate	50,000,000.00	-	50,000,000.00
12010321	Current and arrears of Tenement Rate	100,000,000.00	-	100,000,000.00
1202	NON-TAX REVENUE	2,072,600,000.00	43,055,790.04	2,110,550,000.00
120201	LICENCES - GENERAL	76,650,000.00	7,772,000.00	79,650,000.00
12020105	Radio/Television Station Licenses	200,000.00	-	200,000.00
12020111	Bake House License	200,000.00	35,000.00	200,000.00
12020113	BRICKMAKING, Etc LICENSE	300,000.00	45,000.00	300,000.00
12020114	Cart Licenses	300,000.00	52,000.00	300,000.00
12020121	Hawker's Permits	500,000.00	105,000.00	500,000.00
12020123	Produce Buying Licenses	700,000.00	120,000.00	700,000.00
12020128	Borehole Drilling Licenses	400,000.00	-	400,000.00
12020136	Health Facilities Licenses	20,000,000.00	1,545,000.00	20,000,000.00
12020143	Gaming Licenses (Current)	30,000,000.00	2,560,000.00	30,000,000.00
12020155	Temporary Occupation Licenses (TOL)	5,000,000.00	90,000.00	5,000,000.00
12020184	Butchers Licences	3,000,000.00	-	3,000,000.00
12020195	Permit Licences and Concession	16,050,000.00	3,220,000.00	19,050,000.00
120204	FEES - GENERAL	67,400,000.00	11,020,579.00	67,400,000.00
12020411	Change of Ownership (Vehicle Test & Drivers Test)	500,000.00	-	500,000.00
12020417	Contractor Registration Fees	1,000,000.00	-	1,000,000.00
12020418	Marriage/ Divorce Fees	1,200,000.00	69,000.00	1,200,000.00
12020427	Tender Fees	600,000.00	-	600,000.00
12020433	Development Levy (Other Programme)	25,000,000.00	5,500,000.00	25,000,000.00
12020442	Association Fees	500,000.00	70,000.00	500,000.00
12020450	Inspection Fees	500,000.00	-	500,000.00
12020451	Timber & Forest Fees	500,000.00	-	500,000.00
12020454	Parking Fees	25,000,000.00	4,238,204.00	25,000,000.00
12020483	Registration of Youth Clubs and Orgnisations	2,000,000.00	196,000.00	2,000,000.00
12020499	Other Fees	10,600,000.00	947,375.00	10,600,000.00
120205	FINES - GENERAL	3,000,000.00	530,000.00	3,000,000.00
12020501	Penalty for Offences - General	3,000,000.00	530,000.00	3,000,000.00
120206	SALES - GENERAL	1,850,000,000.00	-	1,875,000,000.00
12020605	Sales Of Stores/Scraps/Unserviceable Items	1,850,000,000.00	-	1,875,000,000.00
120207	EARNINGS -GENERAL	75,550,000.00	23,733,211.04	85,500,000.00
12020703	Earnings from Hire of Plants and Equipment	2,000,000.00	-	2,000,000.00
12020705	Earnings from the Use of Govt. Halls	-	-	500,000.00
12020710	Earnings from Guest Houses	20,000,000.00	2,450,000.00	20,000,000.00
12020711	Earnings from Commercial Activities	50,550,000.00	20,583,211.04	60,000,000.00

414213 - NSUKKA Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
12020751	Gate Taking from Stadium	3,000,000.00	700,000.00	3,000,000.00

414213 - NSUKKA Local Government, Enugu State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>11,060,550,000.00</i>
01	FEDERATION ACCOUNT	8,800,000,000.00
011	FAAC DIRECT ALLOCATION	8,800,000,000.00
01101	FAAC DIRECT ALLOCATION	8,800,000,000.00
02	CONSOLIDATED REVENUE FUND	2,260,550,000.00
021	MAIN ENVELOP	2,260,550,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	2,260,550,000.00

414213 - NSUKKA Local Government, Enugu State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	9,694,819,123.68	2,208,340,805.42	11,060,550,000.00
010000000000	ADMINISTRATION SECTOR	3,286,505,995.68	561,918,200.00	1,560,874,922.00
011100000000	OFFICE OF THE LG CHAIRMAN	1,247,254,239.00	272,083,923.00	957,274,882.00
011100100100	CHAIRMAN	795,242,000.00	153,500,000.00	524,300,000.00
011100100200	VICE-CHAIRMAN	2,640,000.00	660,000.00	2,640,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	232,926,484.00	91,233,545.00	312,926,484.00
011118300100	INTERNAL AUDIT	9,736,512.00	6,518,421.00	15,186,512.00
011118400100	INFORMATION UNIT	184,757,932.00	10,682,646.00	80,453,404.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	21,951,311.00	9,489,311.00	21,768,482.00
011200000000	LOCAL GOVT COUNCIL	68,338,000.00	36,330,000.00	84,360,000.00
011200100100	OFFICE OF THE LEADER	22,618,000.00	13,470,000.00	38,640,000.00
011200200100	DEPUTY LEADER	2,520,000.00	1,260,000.00	2,520,000.00
011202100100	THE COUNCILLORS	43,200,000.00	21,600,000.00	43,200,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	7,520,000.00	4,490,000.00	17,400,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	7,520,000.00	4,490,000.00	17,400,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	1,963,393,756.68	249,014,277.00	501,840,040.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	1,963,393,756.68	249,014,277.00	501,840,040.00
020000000000	ECONOMIC SECTOR	4,346,294,918.00	1,008,764,990.42	7,266,025,299.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	207,939,130.00	83,075,931.00	1,294,304,951.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	207,939,130.00	83,075,931.00	1,294,304,951.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	687,261,722.00	382,026,652.42	1,011,974,878.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	687,261,722.00	382,026,652.42	1,011,974,878.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	26,258,806.00	17,147,155.00	42,569,642.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	26,258,806.00	17,147,155.00	42,569,642.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	3,424,835,260.00	526,515,252.00	4,917,175,828.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	3,424,835,260.00	526,515,252.00	4,917,175,828.00
050000000000	SOCIAL SECTOR	2,062,018,210.00	637,657,615.00	2,233,649,779.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	119,996,687.00	39,472,573.00	271,729,643.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	119,996,687.00	39,472,573.00	271,729,643.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	1,516,021,523.00	521,601,042.00	1,755,496,248.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	1,516,021,523.00	521,601,042.00	1,755,496,248.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	426,000,000.00	76,584,000.00	206,423,888.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	426,000,000.00	76,584,000.00	206,423,888.00

414213 - NSUKKA Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	4,120,434,123.68	1,363,868,436.00	3,524,455,000.00
010000000000	ADMINISTRATION SECTOR	2,278,825,995.68	381,167,200.00	895,624,922.00
011100000000	OFFICE OF THE LG CHAIRMAN	269,622,239.00	111,552,923.00	356,224,882.00
011100100100	CHAIRMAN	3,600,000.00	900,000.00	3,600,000.00
011100100200	VICE-CHAIRMAN	2,640,000.00	660,000.00	2,640,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	232,926,484.00	91,233,545.00	312,926,484.00
011118300100	INTERNAL AUDIT	8,536,512.00	5,598,421.00	10,536,512.00
011118400100	INFORMATION UNIT	14,167,932.00	7,409,646.00	18,953,404.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	7,751,311.00	5,751,311.00	7,568,482.00
011200000000	LOCAL GOVT COUNCIL	48,360,000.00	24,180,000.00	48,360,000.00
011200100100	OFFICE OF THE LEADER	2,640,000.00	1,320,000.00	2,640,000.00
011200200100	DEPUTY LEADER	2,520,000.00	1,260,000.00	2,520,000.00
011202100100	THE COUNCILLORS	43,200,000.00	21,600,000.00	43,200,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	2,400,000.00	600,000.00	2,400,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	2,400,000.00	600,000.00	2,400,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	1,958,443,756.68	244,834,277.00	488,640,040.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	1,958,443,756.68	244,834,277.00	488,640,040.00
020000000000	ECONOMIC SECTOR	717,159,918.00	423,812,621.00	1,219,680,299.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	126,739,130.00	82,725,931.00	245,804,951.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	126,739,130.00	82,725,931.00	245,804,951.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	516,856,722.00	285,374,283.00	814,729,878.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	516,856,722.00	285,374,283.00	814,729,878.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	21,078,806.00	15,227,155.00	30,569,642.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	21,078,806.00	15,227,155.00	30,569,642.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	52,485,260.00	40,485,252.00	128,575,828.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	52,485,260.00	40,485,252.00	128,575,828.00
050000000000	SOCIAL SECTOR	1,124,448,210.00	558,888,615.00	1,409,149,779.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	53,796,687.00	38,602,573.00	114,229,643.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	53,796,687.00	38,602,573.00	114,229,643.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	1,070,651,523.00	520,286,042.00	1,239,796,248.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	1,070,651,523.00	520,286,042.00	1,239,796,248.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	-	-	55,123,888.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	-	-	55,123,888.00

414213 - NSUKKA Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>408,385,000.00</i>	<i>283,662,369.42</i>	<i>535,795,000.00</i>
010000000000	ADMINISTRATION SECTOR	220,680,000.00	175,195,000.00	306,750,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	190,632,000.00	154,975,000.00	242,550,000.00
011100100100	CHAIRMAN	187,642,000.00	152,600,000.00	235,700,000.00
011118300100	INTERNAL AUDIT	1,200,000.00	920,000.00	4,650,000.00
011118400100	INFORMATION UNIT	590,000.00	495,000.00	1,000,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	1,200,000.00	960,000.00	1,200,000.00
011200000000	LOCAL GOVT COUNCIL	19,978,000.00	12,150,000.00	36,000,000.00
011200100100	OFFICE OF THE LEADER	19,978,000.00	12,150,000.00	36,000,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	5,120,000.00	3,890,000.00	15,000,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	5,120,000.00	3,890,000.00	15,000,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	4,950,000.00	4,180,000.00	13,200,000.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	4,950,000.00	4,180,000.00	13,200,000.00
020000000000	ECONOMIC SECTOR	185,135,000.00	106,282,369.42	223,245,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	1,200,000.00	350,000.00	2,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	1,200,000.00	350,000.00	2,000,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	170,405,000.00	96,652,369.42	197,245,000.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	170,405,000.00	96,652,369.42	197,245,000.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	5,180,000.00	1,920,000.00	12,000,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	5,180,000.00	1,920,000.00	12,000,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	8,350,000.00	7,360,000.00	12,000,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	8,350,000.00	7,360,000.00	12,000,000.00
050000000000	SOCIAL SECTOR	2,570,000.00	2,185,000.00	5,800,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	1,200,000.00	870,000.00	2,500,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	1,200,000.00	870,000.00	2,500,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	1,370,000.00	1,315,000.00	2,000,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	1,370,000.00	1,315,000.00	2,000,000.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	-	-	1,300,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	-	-	1,300,000.00

414213 - NSUKKA Local Government, Enugu State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Capital Expenditure</i>	<i>5,166,000,000.00</i>	<i>560,810,000.00</i>	<i>7,000,300,000.00</i>
010000000000	ADMINISTRATION SECTOR	787,000,000.00	5,556,000.00	358,500,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	787,000,000.00	5,556,000.00	358,500,000.00
011100100100	CHAIRMAN	604,000,000.00	-	285,000,000.00
011118400100	INFORMATION UNIT	170,000,000.00	2,778,000.00	60,500,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	13,000,000.00	2,778,000.00	13,000,000.00
020000000000	ECONOMIC SECTOR	3,444,000,000.00	478,670,000.00	5,823,100,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	80,000,000.00	-	1,046,500,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	80,000,000.00	-	1,046,500,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	3,364,000,000.00	478,670,000.00	4,776,600,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	3,364,000,000.00	478,670,000.00	4,776,600,000.00
050000000000	SOCIAL SECTOR	935,000,000.00	76,584,000.00	818,700,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	65,000,000.00	-	155,000,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	65,000,000.00	-	155,000,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	444,000,000.00	-	513,700,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	444,000,000.00	-	513,700,000.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	426,000,000.00	76,584,000.00	150,000,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	426,000,000.00	76,584,000.00	150,000,000.00

414213 - NSUKKA Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	9,694,819,123.68	2,208,340,805.42	11,060,550,000.00
21	PERSONNEL COST	4,120,434,123.68	1,363,868,436.00	3,524,455,000.00
2101	SALARY	2,538,183,640.68	601,302,102.00	1,096,141,461.00
210101	SALARIES AND WAGES	2,538,183,640.68	601,302,102.00	1,096,141,461.00
21010101	SALARY	2,281,635,826.68	491,965,435.00	759,593,647.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	256,547,814.00	109,336,667.00	336,547,814.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,198,250,483.00	575,367,734.00	1,908,313,539.00
210201	ALLOWANCES	1,198,250,483.00	575,367,734.00	1,908,313,539.00
21020122	Furniture Allowance	1,198,250,483.00	575,367,734.00	1,908,313,539.00
2103	SOCIAL BENEFITS	384,000,000.00	187,198,600.00	520,000,000.00
210301	SOCIAL BENEFITS	384,000,000.00	187,198,600.00	520,000,000.00
21030102	PENSION	384,000,000.00	187,198,600.00	520,000,000.00
22	OTHER RECURRENT COSTS	408,385,000.00	283,662,369.42	535,795,000.00
2202	OVERHEAD COST	243,000,000.00	189,640,000.00	353,330,000.00
220201	TRAVEL & TRANSPORT - GENERAL	21,950,000.00	11,420,000.00	39,400,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,950,000.00	9,420,000.00	31,400,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,000,000.00	2,000,000.00	8,000,000.00
220202	UTILITIES - GENERAL	1,000,000.00	850,000.00	1,800,000.00
22020201	ELECTRICITY CHARGES	800,000.00	700,000.00	1,000,000.00
22020202	TELEPHONE CHARGES	200,000.00	150,000.00	800,000.00
220203	MATERIALS & SUPPLIES - GENERAL	16,760,000.00	8,945,000.00	23,620,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,160,000.00	3,645,000.00	11,020,000.00
22020303	NEWSPAPERS	600,000.00	300,000.00	600,000.00
22020309	UNIFORMS & OTHER CLOTHING	10,000,000.00	5,000,000.00	12,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	18,010,000.00	13,890,000.00	30,390,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	15,100,000.00	12,240,000.00	24,300,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,910,000.00	1,250,000.00	5,090,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	400,000.00	1,000,000.00
220205	TRAINING - GENERAL	14,700,000.00	8,150,000.00	26,400,000.00
22020501	LOCAL TRAINING	14,700,000.00	8,150,000.00	26,400,000.00
220206	OTHER SERVICES - GENERAL	65,552,000.00	45,500,000.00	71,500,000.00
22020601	SECURITY SERVICES	-	-	5,000,000.00
22020602	OFFICE RENT	2,000,000.00	2,000,000.00	2,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	60,000,000.00	40,000,000.00	60,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	3,552,000.00	3,500,000.00	4,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	18,300,000.00	12,010,000.00	32,200,000.00
22020701	FINANCIAL CONSULTING	-	-	700,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	6,000,000.00	4,090,000.00	13,100,000.00
22020703	LEGAL SERVICES	9,000,000.00	6,900,000.00	12,500,000.00
22020706	SURVEYING SERVICES	2,700,000.00	890,000.00	5,000,000.00
22020707	AGRICULTURAL CONSULTING	500,000.00	30,000.00	500,000.00
22020708	MEDICAL CONSULTING	100,000.00	100,000.00	400,000.00
220208	FUEL & LUBRICANTS - GENERAL	2,000,000.00	4,000,000.00	4,000,000.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	4,000,000.00	4,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	84,728,000.00	84,875,000.00	124,020,000.00
22021001	REFRESHMENT & MEALS	17,890,000.00	17,875,000.00	24,430,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	5,508,000.00	3,000,000.00	8,500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	-	-	2,600,000.00
22021004	MEDICAL EXPENSES-LOCAL	10,150,000.00	8,490,000.00	18,150,000.00

414213 - NSUKKA Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
22021007	WELFARE PACKAGES	10,000,000.00	12,000,000.00	14,000,000.00
22021009	SPORTING ACTIVITIES	7,000,000.00	9,000,000.00	10,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	8,000,000.00	9,000,000.00	8,000,000.00
22021022	Donations	5,700,000.00	5,600,000.00	11,000,000.00
22021026	Common services (Committee/Commissions)	20,480,000.00	19,910,000.00	27,340,000.00
2207	TRANSFERS-PAYMENT	165,385,000.00	94,022,369.42	182,465,000.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	165,385,000.00	94,022,369.42	182,465,000.00
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE	165,385,000.00	94,022,369.42	182,465,000.00
23	Capital Expenditure	5,166,000,000.00	560,810,000.00	7,000,300,000.00
2301	FIXED ASSETS PURCHASED	719,000,000.00	81,500,000.00	310,500,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	719,000,000.00	81,500,000.00	310,500,000.00
23010105	PURCHASE OF MOTOR VEHICLES	215,000,000.00	-	115,000,000.00
23010113	PURCHASE OF COMPUTERS	20,000,000.00	-	10,500,000.00
23010119	PURCHASE OF POWER GENERATING SET	165,000,000.00	81,500,000.00	25,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	15,000,000.00	-	10,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	304,000,000.00	-	150,000,000.00
2302	CONSTRUCTION / PROVISION	3,899,000,000.00	364,310,000.00	6,496,800,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,899,000,000.00	364,310,000.00	6,496,800,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	5,000,000.00	2,778,000.00	5,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	-	-	269,900,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	65,000,000.00	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	396,000,000.00	76,584,000.00	150,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	439,000,000.00	-	508,700,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	65,000,000.00	-	1,036,500,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,544,000,000.00	282,170,000.00	4,226,700,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	20,000,000.00	-	115,000,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLSARS/ RIGHT OF WAYS	5,000,000.00	-	5,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	210,000,000.00	-	130,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	150,000,000.00	2,778,000.00	50,000,000.00
2303	REHABILITATION / REPAIRS	125,000,000.00	-	30,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	125,000,000.00	-	30,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	30,000,000.00	-	-
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	10,000,000.00	-	10,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	65,000,000.00	-	20,000,000.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	20,000,000.00	-	-
2304	PRESERVATION OF THE ENVIRONMENT	365,000,000.00	115,000,000.00	115,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	365,000,000.00	115,000,000.00	115,000,000.00
23040101	TREE PLANTING	260,000,000.00	-	50,000,000.00
23040102	EROSION & FLOOD CONTROL	85,000,000.00	115,000,000.00	45,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	20,000,000.00	-	20,000,000.00
2305	OTHER CAPITAL PROJECTS	58,000,000.00	-	48,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	58,000,000.00	-	48,000,000.00
23050101	RESEARCH AND DEVELOPMENT	50,000,000.00	-	40,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	8,000,000.00	-	8,000,000.00

414213 - NSUKKA Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget

414213 - NSUKKA Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget

414213 - NSUKKA Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	9,694,819,123.68	2,208,340,805.42	11,060,550,000.00
701	GENERAL PUBLIC SERVICES	3,085,317,280.68	753,721,450.42	1,843,197,556.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	689,833,234.00	297,814,104.00	785,996,390.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	542,220,000.00	190,490,000.00	461,300,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	147,613,234.00	107,324,104.00	324,696,390.00
7013	GENERAL SERVICES	2,230,099,046.68	361,884,977.00	874,736,166.00
70131	GENERAL PERSONNEL SERVICES	1,963,393,756.68	249,014,277.00	501,840,040.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	26,258,806.00	17,147,155.00	42,569,642.00
70133	OTHER GENERAL SERVICES	240,446,484.00	95,723,545.00	330,326,484.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	165,385,000.00	94,022,369.42	182,465,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	165,385,000.00	94,022,369.42	182,465,000.00
703	PUBLIC ORDER AND SAFETY	304,000,000.00	-	150,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	304,000,000.00	-	150,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	304,000,000.00	-	150,000,000.00
704	ECONOMIC AFFAIRS	3,377,774,390.00	497,369,183.00	5,877,080,779.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	210,000,000.00	-	130,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	210,000,000.00	-	130,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	207,939,130.00	83,075,931.00	1,294,304,951.00
70421	AGRICULTURE	207,939,130.00	83,075,931.00	1,294,304,951.00
7043	FUEL AND ENERGY	165,000,000.00	81,500,000.00	25,000,000.00
70435	ELECTRICITY	165,000,000.00	81,500,000.00	25,000,000.00
7045	TRANSPORT	2,624,835,260.00	330,015,252.00	4,367,275,828.00
70451	ROAD TRANSPORT	2,624,835,260.00	330,015,252.00	4,367,275,828.00
7046	COMMUNICATION	170,000,000.00	2,778,000.00	60,500,000.00
70461	COMMUNICATION	170,000,000.00	2,778,000.00	60,500,000.00
705	ENVIRONMENTAL PROTECTION	120,000,000.00	115,000,000.00	75,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	120,000,000.00	115,000,000.00	75,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	120,000,000.00	115,000,000.00	75,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	764,951,311.00	86,073,311.00	540,092,370.00
7062	COMMUNITY DEVELOPMENT	13,951,311.00	9,489,311.00	13,768,482.00
70621	COMMUNITY DEVELOPMENT	13,951,311.00	9,489,311.00	13,768,482.00
7063	WATER SUPPLY	426,000,000.00	76,584,000.00	206,423,888.00
70631	WATER SUPPLY	426,000,000.00	76,584,000.00	206,423,888.00
7064	STREET LIGHTING	65,000,000.00	-	-
70641	STREET LIGHTING	65,000,000.00	-	-
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	260,000,000.00	-	319,900,000.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	260,000,000.00	-	319,900,000.00
707	HEALTH	1,516,021,523.00	521,601,042.00	1,755,496,248.00
7074	PUBLIC HEALTH SERVICES	1,516,021,523.00	521,601,042.00	1,755,496,248.00
70741	PUBLIC HEALTH SERVICES	1,516,021,523.00	521,601,042.00	1,755,496,248.00
708	RECREATION, CULTURE AND RELIGION	22,757,932.00	7,904,646.00	27,953,404.00
7081	RECREATIONAL AND SPORTING SERVICES	8,000,000.00	-	8,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	8,000,000.00	-	8,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	14,757,932.00	7,904,646.00	19,953,404.00
70831	BROADCASTING AND PUBLISHING SERVICES	14,757,932.00	7,904,646.00	19,953,404.00
709	EDUCATION	119,996,687.00	39,472,573.00	271,729,643.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	119,996,687.00	39,472,573.00	271,729,643.00
70912	PRIMARY EDUCATION	119,996,687.00	39,472,573.00	271,729,643.00
710	SOCIAL PROTECTION	384,000,000.00	187,198,600.00	520,000,000.00

414213 - NSUKKA Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
7102	OLD AGE	384,000,000.00	187,198,600.00	520,000,000.00
71021	OLD AGE	384,000,000.00	187,198,600.00	520,000,000.00

414213 - NSUKKA Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	4,120,434,123.68	1,363,868,436.00	3,524,455,000.00
701	GENERAL PUBLIC SERVICES	2,410,842,280.68	481,409,081.00	1,194,402,556.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	195,993,234.00	129,514,104.00	359,866,390.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	54,600,000.00	25,740,000.00	54,600,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	141,393,234.00	103,774,104.00	305,266,390.00
7013	GENERAL SERVICES	2,214,849,046.68	351,894,977.00	834,536,166.00
70131	GENERAL PERSONNEL SERVICES	1,958,443,756.68	244,834,277.00	488,640,040.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	21,078,806.00	15,227,155.00	30,569,642.00
70133	OTHER GENERAL SERVICES	235,326,484.00	91,833,545.00	315,326,484.00
704	ECONOMIC AFFAIRS	179,224,390.00	123,211,183.00	374,380,779.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	126,739,130.00	82,725,931.00	245,804,951.00
70421	AGRICULTURE	126,739,130.00	82,725,931.00	245,804,951.00
7045	TRANSPORT	52,485,260.00	40,485,252.00	128,575,828.00
70451	ROAD TRANSPORT	52,485,260.00	40,485,252.00	128,575,828.00
706	HOUSING AND COMMUNITY AMMENITIES	7,751,311.00	5,751,311.00	62,692,370.00
7062	COMMUNITY DEVELOPMENT	7,751,311.00	5,751,311.00	7,568,482.00
70621	COMMUNITY DEVELOPMENT	7,751,311.00	5,751,311.00	7,568,482.00
7063	WATER SUPPLY	-	-	55,123,888.00
70631	WATER SUPPLY	-	-	55,123,888.00
707	HEALTH	1,070,651,523.00	520,286,042.00	1,239,796,248.00
7074	PUBLIC HEALTH SERVICES	1,070,651,523.00	520,286,042.00	1,239,796,248.00
70741	PUBLIC HEALTH SERVICES	1,070,651,523.00	520,286,042.00	1,239,796,248.00
708	RECREATION, CULTURE AND RELIGION	14,167,932.00	7,409,646.00	18,953,404.00
7083	BROADCASTING AND PUBLISHING SERVICES	14,167,932.00	7,409,646.00	18,953,404.00
70831	BROADCASTING AND PUBLISHING SERVICES	14,167,932.00	7,409,646.00	18,953,404.00
709	EDUCATION	53,796,687.00	38,602,573.00	114,229,643.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	53,796,687.00	38,602,573.00	114,229,643.00
70912	PRIMARY EDUCATION	53,796,687.00	38,602,573.00	114,229,643.00
710	SOCIAL PROTECTION	384,000,000.00	187,198,600.00	520,000,000.00
7102	OLD AGE	384,000,000.00	187,198,600.00	520,000,000.00
71021	OLD AGE	384,000,000.00	187,198,600.00	520,000,000.00

414213 - NSUKKA Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>408,385,000.00</i>	<i>283,662,369.42</i>	<i>535,795,000.00</i>
701	GENERAL PUBLIC SERVICES	394,475,000.00	272,312,369.42	513,795,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	213,840,000.00	168,300,000.00	291,130,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	207,620,000.00	164,750,000.00	271,700,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	6,220,000.00	3,550,000.00	19,430,000.00
7013	GENERAL SERVICES	15,250,000.00	9,990,000.00	40,200,000.00
70131	GENERAL PERSONNEL SERVICES	4,950,000.00	4,180,000.00	13,200,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	5,180,000.00	1,920,000.00	12,000,000.00
70133	OTHER GENERAL SERVICES	5,120,000.00	3,890,000.00	15,000,000.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	165,385,000.00	94,022,369.42	182,465,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	165,385,000.00	94,022,369.42	182,465,000.00
704	ECONOMIC AFFAIRS	9,550,000.00	7,710,000.00	14,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,200,000.00	350,000.00	2,000,000.00
70421	AGRICULTURE	1,200,000.00	350,000.00	2,000,000.00
7045	TRANSPORT	8,350,000.00	7,360,000.00	12,000,000.00
70451	ROAD TRANSPORT	8,350,000.00	7,360,000.00	12,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	1,200,000.00	960,000.00	2,500,000.00
7062	COMMUNITY DEVELOPMENT	1,200,000.00	960,000.00	1,200,000.00
70621	COMMUNITY DEVELOPMENT	1,200,000.00	960,000.00	1,200,000.00
7063	WATER SUPPLY	-	-	1,300,000.00
70631	WATER SUPPLY	-	-	1,300,000.00
707	HEALTH	1,370,000.00	1,315,000.00	2,000,000.00
7074	PUBLIC HEALTH SERVICES	1,370,000.00	1,315,000.00	2,000,000.00
70741	PUBLIC HEALTH SERVICES	1,370,000.00	1,315,000.00	2,000,000.00
708	RECREATION, CULTURE AND RELIGION	590,000.00	495,000.00	1,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	590,000.00	495,000.00	1,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	590,000.00	495,000.00	1,000,000.00
709	EDUCATION	1,200,000.00	870,000.00	2,500,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,200,000.00	870,000.00	2,500,000.00
70912	PRIMARY EDUCATION	1,200,000.00	870,000.00	2,500,000.00

414213 - NSUKKA Local Government, Enugu State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	5,166,000,000.00	560,810,000.00	7,000,300,000.00
701	GENERAL PUBLIC SERVICES	280,000,000.00	-	135,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	280,000,000.00	-	135,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	280,000,000.00	-	135,000,000.00
703	PUBLIC ORDER AND SAFETY	304,000,000.00	-	150,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	304,000,000.00	-	150,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	304,000,000.00	-	150,000,000.00
704	ECONOMIC AFFAIRS	3,189,000,000.00	366,448,000.00	5,488,700,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	210,000,000.00	-	130,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	210,000,000.00	-	130,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	80,000,000.00	-	1,046,500,000.00
70421	AGRICULTURE	80,000,000.00	-	1,046,500,000.00
7043	FUEL AND ENERGY	165,000,000.00	81,500,000.00	25,000,000.00
70435	ELECTRICITY	165,000,000.00	81,500,000.00	25,000,000.00
7045	TRANSPORT	2,564,000,000.00	282,170,000.00	4,226,700,000.00
70451	ROAD TRANSPORT	2,564,000,000.00	282,170,000.00	4,226,700,000.00
7046	COMMUNICATION	170,000,000.00	2,778,000.00	60,500,000.00
70461	COMMUNICATION	170,000,000.00	2,778,000.00	60,500,000.00
705	ENVIRONMENTAL PROTECTION	120,000,000.00	115,000,000.00	75,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	120,000,000.00	115,000,000.00	75,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	120,000,000.00	115,000,000.00	75,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	756,000,000.00	79,362,000.00	474,900,000.00
7062	COMMUNITY DEVELOPMENT	5,000,000.00	2,778,000.00	5,000,000.00
70621	COMMUNITY DEVELOPMENT	5,000,000.00	2,778,000.00	5,000,000.00
7063	WATER SUPPLY	426,000,000.00	76,584,000.00	150,000,000.00
70631	WATER SUPPLY	426,000,000.00	76,584,000.00	150,000,000.00
7064	STREET LIGHTING	65,000,000.00	-	-
70641	STREET LIGHTING	65,000,000.00	-	-
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	260,000,000.00	-	319,900,000.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	260,000,000.00	-	319,900,000.00
707	HEALTH	444,000,000.00	-	513,700,000.00
7074	PUBLIC HEALTH SERVICES	444,000,000.00	-	513,700,000.00
70741	PUBLIC HEALTH SERVICES	444,000,000.00	-	513,700,000.00
708	RECREATION, CULTURE AND RELIGION	8,000,000.00	-	8,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	8,000,000.00	-	8,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	8,000,000.00	-	8,000,000.00
709	EDUCATION	65,000,000.00	-	155,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	65,000,000.00	-	155,000,000.00
70912	PRIMARY EDUCATION	65,000,000.00	-	155,000,000.00

414213 - NSUKKA Local Government, Enugu State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget

414213 - NSUKKA Local Government, Enugu State - 2026 Budget: Total Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	9,694,819,123.68	2,208,340,805.42	11,060,550,000.00
4142	Enugu North	9,694,819,123.68	2,208,340,805.42	11,060,550,000.00
414213	NSUKKA	9,694,819,123.68	2,208,340,805.42	11,060,550,000.00
41421321	LG Wide	9,694,819,123.68	2,208,340,805.42	11,060,550,000.00

414213 - NSUKKA Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	4,120,434,123.68	1,363,868,436.00	3,524,455,000.00
4142	Enugu North	4,120,434,123.68	1,363,868,436.00	3,524,455,000.00
414213	NSUKKA	4,120,434,123.68	1,363,868,436.00	3,524,455,000.00
41421321	LG Wide	4,120,434,123.68	1,363,868,436.00	3,524,455,000.00

414213 - NSUKKA Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	408,385,000.00	283,662,369.42	535,795,000.00
4142	Enugu North	408,385,000.00	283,662,369.42	535,795,000.00
414213	NSUKKA	408,385,000.00	283,662,369.42	535,795,000.00
41421321	LG Wide	408,385,000.00	283,662,369.42	535,795,000.00

414213 - NSUKKA Local Government, Enugu State - 2026 Budget: Capital Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	5,166,000,000.00	560,810,000.00	7,000,300,000.00
4142	Enugu North	5,166,000,000.00	560,810,000.00	7,000,300,000.00
414213	NSUKKA	5,166,000,000.00	560,810,000.00	7,000,300,000.00
41421321	LG Wide	5,166,000,000.00	560,810,000.00	7,000,300,000.00

414213 - NSUKKA Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	9,694,819,123.68	2,208,340,805.42	11,060,550,000.00
01	Agriculture	81,200,000.00	350,000.00	1,048,500,000.00
0101	Effective governance of the Agriculture Sector	1,200,000.00	350,000.00	2,000,000.00
010102	Agriculture sector coordination mechanisms	1,200,000.00	350,000.00	2,000,000.00
0103	Enhancement of food production and productivity	80,000,000.00	-	1,046,500,000.00
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	65,000,000.00	-	1,036,500,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	15,000,000.00	-	10,000,000.00
04	Health	1,516,021,523.00	521,601,042.00	1,755,496,248.00
0401	Effective governance of the health system	1,072,021,523.00	521,601,042.00	1,241,796,248.00
040103	Health sector coordination mechanisms	1,072,021,523.00	521,601,042.00	1,241,796,248.00
0405	Provision of adequate and modern health infrastructure for health services delivery	444,000,000.00	-	513,700,000.00
040501	Functional health facilities	444,000,000.00	-	513,700,000.00
05	Education	119,996,687.00	39,472,573.00	271,729,643.00
0501	Effective governance of the education system	54,996,687.00	39,472,573.00	116,729,643.00
050103	Education sector coordination mechanisms	54,996,687.00	39,472,573.00	116,729,643.00
0505	Adequate infrastructure at all levels	15,000,000.00	-	115,000,000.00
050501	Schools' infrastructure construction and rehabilitation	15,000,000.00	-	115,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	50,000,000.00	-	40,000,000.00
051001	Education Not Elsewhere Classified	50,000,000.00	-	40,000,000.00
06	Housing and Urban Development	268,951,311.00	6,711,311.00	328,668,482.00
0610	Housing and Urban Development - General	268,951,311.00	6,711,311.00	328,668,482.00
061001	Housing and Urban Development - General	268,951,311.00	6,711,311.00	328,668,482.00
08	Youth	8,000,000.00	-	8,000,000.00
0810	Youth - General	8,000,000.00	-	8,000,000.00
081001	Youth - General	8,000,000.00	-	8,000,000.00
09	Environmental Improvement	120,000,000.00	115,000,000.00	75,000,000.00
0910	Environmental Improvement - General	120,000,000.00	115,000,000.00	75,000,000.00
091001	Environmental Improvement - General	120,000,000.00	115,000,000.00	75,000,000.00
10	Water Resources and Rural Development	426,000,000.00	76,584,000.00	206,423,888.00
1010	Water Resources and Rural Deve - General	426,000,000.00	76,584,000.00	206,423,888.00
101001	Water Resources and Rural Deve - General	426,000,000.00	76,584,000.00	206,423,888.00
11	Information Communication and Technology	184,757,932.00	10,682,646.00	80,453,404.00
1110	Information Communication and Technology - General	184,757,932.00	10,682,646.00	80,453,404.00
111001	Information Communication and Technology - General	184,757,932.00	10,682,646.00	80,453,404.00
12	Growing the Private Sector	210,000,000.00	-	130,000,000.00
1210	Growing the Private Sector - General	210,000,000.00	-	130,000,000.00
121001	Growing the Private Sector - General	210,000,000.00	-	130,000,000.00
13	Reform of Government and Governance	3,536,056,410.68	836,447,381.42	2,239,002,507.00
1310	Reform of Government and Governance - General	3,536,056,410.68	836,447,381.42	2,239,002,507.00
131001	Reform of Government and Governance - General	3,536,056,410.68	836,447,381.42	2,239,002,507.00
14	Power	230,000,000.00	81,500,000.00	25,000,000.00
1410	Power - General	230,000,000.00	81,500,000.00	25,000,000.00
141001	Power - General	230,000,000.00	81,500,000.00	25,000,000.00
17	Road	2,604,835,260.00	330,015,252.00	4,367,275,828.00
1710	Road - General	2,604,835,260.00	330,015,252.00	4,367,275,828.00
171001	Road - General	2,604,835,260.00	330,015,252.00	4,367,275,828.00
23	Social Protection	389,000,000.00	189,976,600.00	525,000,000.00
2303	Promote gender equity and social justice	5,000,000.00	2,778,000.00	5,000,000.00
230301	Women's Economic Empowerment	5,000,000.00	2,778,000.00	5,000,000.00

414213 - NSUKKA Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
2305	Social Pensions and Old Age Support	384,000,000.00	187,198,600.00	520,000,000.00
230501	Pensions Payments and Contributions	384,000,000.00	187,198,600.00	520,000,000.00

414213 - NSUKKA Local Government, Enugu State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	4,120,434,123.68	1,363,868,436.00	3,524,455,000.00
04	Health	1,070,651,523.00	520,286,042.00	1,239,796,248.00
0401	Effective governance of the health system	1,070,651,523.00	520,286,042.00	1,239,796,248.00
040103	Health sector coordination mechanisms	1,070,651,523.00	520,286,042.00	1,239,796,248.00
05	Education	53,796,687.00	38,602,573.00	114,229,643.00
0501	Effective governance of the education system	53,796,687.00	38,602,573.00	114,229,643.00
050103	Education sector coordination mechanisms	53,796,687.00	38,602,573.00	114,229,643.00
06	Housing and Urban Development	7,751,311.00	5,751,311.00	7,568,482.00
0610	Housing and Urban Development - General	7,751,311.00	5,751,311.00	7,568,482.00
061001	Housing and Urban Development - General	7,751,311.00	5,751,311.00	7,568,482.00
10	Water Resources and Rural Development	-	-	55,123,888.00
1010	Water Resources and Rural Deve - General	-	-	55,123,888.00
101001	Water Resources and Rural Deve - General	-	-	55,123,888.00
11	Information Communication and Technology	14,167,932.00	7,409,646.00	18,953,404.00
1110	Information Communication and Technology - General	14,167,932.00	7,409,646.00	18,953,404.00
111001	Information Communication and Technology - General	14,167,932.00	7,409,646.00	18,953,404.00
13	Reform of Government and Governance	2,537,581,410.68	564,135,012.00	1,440,207,507.00
1310	Reform of Government and Governance - General	2,537,581,410.68	564,135,012.00	1,440,207,507.00
131001	Reform of Government and Governance - General	2,537,581,410.68	564,135,012.00	1,440,207,507.00
17	Road	52,485,260.00	40,485,252.00	128,575,828.00
1710	Road - General	52,485,260.00	40,485,252.00	128,575,828.00
171001	Road - General	52,485,260.00	40,485,252.00	128,575,828.00
23	Social Protection	384,000,000.00	187,198,600.00	520,000,000.00
2305	Social Pensions and Old Age Support	384,000,000.00	187,198,600.00	520,000,000.00
230501	Pensions Payments and Contributions	384,000,000.00	187,198,600.00	520,000,000.00

414213 - NSUKKA Local Government, Enugu State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Other Recurrent Expenditure	408,385,000.00	283,662,369.42	535,795,000.00
01	Agriculture	1,200,000.00	350,000.00	2,000,000.00
0101	Effective governance of the Agriculture Sector	1,200,000.00	350,000.00	2,000,000.00
010102	Agriculture sector coordination mechanisms	1,200,000.00	350,000.00	2,000,000.00
04	Health	1,370,000.00	1,315,000.00	2,000,000.00
0401	Effective governance of the health system	1,370,000.00	1,315,000.00	2,000,000.00
040103	Health sector coordination mechanisms	1,370,000.00	1,315,000.00	2,000,000.00
05	Education	1,200,000.00	870,000.00	2,500,000.00
0501	Effective governance of the education system	1,200,000.00	870,000.00	2,500,000.00
050103	Education sector coordination mechanisms	1,200,000.00	870,000.00	2,500,000.00
06	Housing and Urban Development	1,200,000.00	960,000.00	1,200,000.00
0610	Housing and Urban Development - General	1,200,000.00	960,000.00	1,200,000.00
061001	Housing and Urban Development - General	1,200,000.00	960,000.00	1,200,000.00
10	Water Resources and Rural Development	-	-	1,300,000.00
1010	Water Resources and Rural Deve - General	-	-	1,300,000.00
101001	Water Resources and Rural Deve - General	-	-	1,300,000.00
11	Information Communication and Technology	590,000.00	495,000.00	1,000,000.00
1110	Information Communication and Technology - General	590,000.00	495,000.00	1,000,000.00
111001	Information Communication and Technology - General	590,000.00	495,000.00	1,000,000.00
13	Reform of Government and Governance	394,475,000.00	272,312,369.42	513,795,000.00
1310	Reform of Government and Governance - General	394,475,000.00	272,312,369.42	513,795,000.00
131001	Reform of Government and Governance - General	394,475,000.00	272,312,369.42	513,795,000.00
17	Road	8,350,000.00	7,360,000.00	12,000,000.00
1710	Road - General	8,350,000.00	7,360,000.00	12,000,000.00
171001	Road - General	8,350,000.00	7,360,000.00	12,000,000.00

414213 - NSUKKA Local Government, Enugu State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	5,166,000,000.00	560,810,000.00	7,000,300,000.00
01	Agriculture	80,000,000.00	-	1,046,500,000.00
0103	Enhancement of food production and productivity	80,000,000.00	-	1,046,500,000.00
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	65,000,000.00	-	1,036,500,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	15,000,000.00	-	10,000,000.00
04	Health	444,000,000.00	-	513,700,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	444,000,000.00	-	513,700,000.00
040501	Functional health facilities	444,000,000.00	-	513,700,000.00
05	Education	65,000,000.00	-	155,000,000.00
0505	Adequate infrastructure at all levels	15,000,000.00	-	115,000,000.00
050501	Schools' infrastructure construction and rehabilitation	15,000,000.00	-	115,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	50,000,000.00	-	40,000,000.00
051001	Education Not Elsewhere Classified	50,000,000.00	-	40,000,000.00
06	Housing and Urban Development	260,000,000.00	-	319,900,000.00
0610	Housing and Urban Development - General	260,000,000.00	-	319,900,000.00
061001	Housing and Urban Development - General	260,000,000.00	-	319,900,000.00
08	Youth	8,000,000.00	-	8,000,000.00
0810	Youth - General	8,000,000.00	-	8,000,000.00
081001	Youth - General	8,000,000.00	-	8,000,000.00
09	Environmental Improvement	120,000,000.00	115,000,000.00	75,000,000.00
0910	Environmental Improvement - General	120,000,000.00	115,000,000.00	75,000,000.00
091001	Environmental Improvement - General	120,000,000.00	115,000,000.00	75,000,000.00
10	Water Resources and Rural Development	426,000,000.00	76,584,000.00	150,000,000.00
1010	Water Resources and Rural Deve - General	426,000,000.00	76,584,000.00	150,000,000.00
101001	Water Resources and Rural Deve - General	426,000,000.00	76,584,000.00	150,000,000.00
11	Information Communication and Technology	170,000,000.00	2,778,000.00	60,500,000.00
1110	Information Communication and Technology - General	170,000,000.00	2,778,000.00	60,500,000.00
111001	Information Communication and Technology - General	170,000,000.00	2,778,000.00	60,500,000.00
12	Growing the Private Sector	210,000,000.00	-	130,000,000.00
1210	Growing the Private Sector - General	210,000,000.00	-	130,000,000.00
121001	Growing the Private Sector - General	210,000,000.00	-	130,000,000.00
13	Reform of Government and Governance	604,000,000.00	-	285,000,000.00
1310	Reform of Government and Governance - General	604,000,000.00	-	285,000,000.00
131001	Reform of Government and Governance - General	604,000,000.00	-	285,000,000.00
14	Power	230,000,000.00	81,500,000.00	25,000,000.00
1410	Power - General	230,000,000.00	81,500,000.00	25,000,000.00
141001	Power - General	230,000,000.00	81,500,000.00	25,000,000.00
17	Road	2,544,000,000.00	282,170,000.00	4,226,700,000.00
1710	Road - General	2,544,000,000.00	282,170,000.00	4,226,700,000.00
171001	Road - General	2,544,000,000.00	282,170,000.00	4,226,700,000.00
23	Social Protection	5,000,000.00	2,778,000.00	5,000,000.00
2303	Promote gender equity and social justice	5,000,000.00	2,778,000.00	5,000,000.00
230301	Women's Economic Empowerment	5,000,000.00	2,778,000.00	5,000,000.00

414213 - NSUKKA Local Government, Enugu State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget

414213 - NSUKKA Local Government, Enugu State - 2026 Budget: Capital

Projects								
Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
Total Capital Expenditure						5,166,000,000.00	566,810,000.00	7,000,300,900.00
Installation and building of Security command control Camera.	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	230101028 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41421321 - LG Wide	304,000,000.00	-	150,000,000.00
Purchase of 1no Hilux Van for the Chairman, Legislative Bus, 4no Siena Buses, 70no Motor cycles and other Security gadgets for the Securitymen/ Neighborhood Watch.	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41421321 - LG Wide	215,000,000.00	-	115,000,000.00
Renovation of Chairman's office	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41421321 - LG Wide	15,000,000.00	-	-
Renovation and Painting of all the buildings within the LGA Secretariat.	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41421321 - LG Wide	50,000,000.00	-	20,000,000.00
Repair of recovered earth moving moving equipment	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030125 - REHABILITATION/REPAIRS- POWER GENERATING PLANTS	70451 - ROAD TRANSPORT	41421321 - LG Wide	20,000,000.00	-	-
Establishment of Information, Communication Technology Hub at the LG Secretariat.	11 - Information Communication and Technology	011118400100 - INFORMATION UNIT	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	41421321 - LG Wide	150,000,000.00	2,778,000.00	50,000,000.00
Purchase of 40no Laptops for the HODs, Executives and Councillors	11 - Information Communication and Technology	011118400100 - INFORMATION UNIT	23010113 - PURCHASE OF COMPUTERS	70461 - COMMUNICATION	41421321 - LG Wide	20,000,000.00	-	10,500,000.00
Furnishing of 1no Women Skill Acquisition Centre with adjoining offices and conveniences at Nsukka LGA.	23 - Social Protection	011185001000 - COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	41421321 - LG Wide	5,000,000.00	2,778,000.00	5,000,000.00
Support to school inter house sports and cultural carnivals.	08 - Youth	011185001000 - COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	23050104 - ANNIVERSARIES/CELEBRATIONS	70811 - RECREATIONAL AND SPORTING SERVICES	41421321 - LG Wide	8,000,000.00	-	8,000,000.00
Purchase and distribution of 2000 bags of fertilizer to the farmers and purchase of improved Palm seedlings.	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41421321 - LG Wide	15,000,000.00	-	10,000,000.00
Establishment of 1no green house at the works yard.	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41421321 - LG Wide	15,000,000.00	-	5,000,000.00
Empowering some Farmers in crop Farming.	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41421321 - LG Wide	10,000,000.00	-	10,000,000.00
Provision of palliatives such as food items to the poor and vulnerable in the LGA	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41421321 - LG Wide	40,000,000.00	-	20,000,000.00
Provision/surveying of 200Hectares of land per ward for establishment of Farm Estates(SWards)	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41421321 - LG Wide	-	-	1,000,000,000.00
Clearing and Parcelation of the 200 Hectares of land.	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41421321 - LG Wide	-	-	1,500,000.00
Beautification of 6no roundabouts from Opi to the Nsukka urban.	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23040101 - TREE PLANTING	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	41421321 - LG Wide	260,000,000.00	-	50,000,000.00
Construction of 1no Corpers Lodge at GRA Nsukka LGA.	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	41421321 - LG Wide	-	-	269,900,000.00
Construction 10no Ultra Modern toilets in some Primary Schools and markets.	09 - Environmental Improvement	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41421321 - LG Wide	15,000,000.00	-	10,000,000.00
Monthly environmental cleaning up ie clearing of gutters and Dustbins including Afor Opi market and other areas.	09 - Environmental Improvement	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41421321 - LG Wide	20,000,000.00	-	20,000,000.00
Erosion and flood control at Ugunwoye, Enugu road at Ieja opposite St. Raphael's Catholic Church and some area in Nsukka LGA.	09 - Environmental Improvement	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41421321 - LG Wide	85,000,000.00	115,000,000.00	45,000,000.00
Construction of Shops at Afor Opi Market.	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41421321 - LG Wide	210,000,000.00	-	130,000,000.00
Purchase and installation of 11no 500KVA Transformers in 11 Communities in the LGC.	14 - Power	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	41421321 - LG Wide	165,000,000.00	81,500,000.00	25,000,000.00
Installation of Solar light within Nsukka Urban.	14 - Power	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70641 - STREET LIGHTING	41421321 - LG Wide	65,000,000.00	-	-
Bridge Construction over Eme River.	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421321 - LG Wide	224,000,000.00	-	2,033,000,000.00
Construction and alphasling of roads with dual drainage 1.230km Odozu road.	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421321 - LG Wide	970,000,000.00	-	129,100,000.00
Construction of 4.9km Amaji Uwele - Umuzeze - Umuadamaaba road in Nipunano ward	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421321 - LG Wide	950,000,000.00	102,170,000.00	1,714,600,000.00
Counterpart Fund with the state Government on Massive road construction.	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421321 - LG Wide	400,000,000.00	180,000,000.00	300,000,000.00
Grading of access roads to each Parcelated Land for Farm Estate	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421321 - LG Wide	-	-	20,000,000.00
Paving of roads leading to 20no Smart Schools and 20no Type 11 Primary Health Centres in Nsukka LGA.	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421321 - LG Wide	-	-	30,000,000.00
Renovation of 1no primary school at Opi Agu community.	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23030105 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41421321 - LG Wide	10,000,000.00	-	10,000,000.00
Provision of scholarship to students to study abroad.	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	41421321 - LG Wide	50,000,000.00	-	40,000,000.00
Provision of toilet facilities in Primary Schools in the LGA.	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70912 - PRIMARY EDUCATION	41421321 - LG Wide	5,000,000.00	-	5,000,000.00
Fencing of 20no Smart Schools in Nsukka LGA.	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70912 - PRIMARY EDUCATION	41421321 - LG Wide	-	-	100,000,000.00
Counterpart contribution to the construction of 20no Type 2 Primary Healthcare Clinic, Staff Quarters and gateman house.(10 Units of the clinics staff quarters to be constructed each for 2 years.)	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41421321 - LG Wide	379,000,000.00	-	379,000,000.00
Provision of drugs and medical equipment at Eha Azebor Health Center	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41421321 - LG Wide	10,000,000.00	-	10,000,000.00
Fumigation of 10no healthcentres and 4 rounds Immunization Programme	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41421321 - LG Wide	50,000,000.00	-	19,700,000.00
Fencing of Health Center at Ede Enu Ede Obafe.	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23020122 - CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAIS	70741 - PUBLIC HEALTH SERVICES	41421321 - LG Wide	5,000,000.00	-	5,000,000.00
Fencing of 20no Type 2 PHCs in Nsukka LGC	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41421321 - LG Wide	-	-	100,000,000.00
Drilling of boreholes in 22no Communities in Nsukka LGA.	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41421321 - LG Wide	396,000,000.00	76,584,000.00	150,000,000.00
Rehabilitation of 4no boreholes in 4 Communities in Nsukka LGA.	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	41421321 - LG Wide	30,000,000.00	-	-

414213 - NSUKKA Local Government, Enugu State - 2026 Budget: Capital

Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget

011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	795,242,000.00	153,500,000.00	524,300,000.00
21	PERSONNEL COST	3,600,000.00	900,000.00	3,600,000.00
2101	SALARY	1,800,000.00	900,000.00	1,800,000.00
210101	SALARIES AND WAGES	1,800,000.00	900,000.00	1,800,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,800,000.00	900,000.00	1,800,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,800,000.00	0.00	1,800,000.00
210201	ALLOWANCES	1,800,000.00	0.00	1,800,000.00
21020122	Furniture Allowance	1,800,000.00	0.00	1,800,000.00
22	OTHER RECURRENT COSTS	187,642,000.00	152,600,000.00	235,700,000.00
2202	OVERHEAD COST	187,642,000.00	152,600,000.00	235,700,000.00
220201	TRAVEL & TRANSPORT - GENERAL	14,000,000.00	6,000,000.00	18,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,000,000.00	4,000,000.00	10,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,000,000.00	2,000,000.00	8,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	12,600,000.00	6,800,000.00	14,600,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	1,500,000.00	2,000,000.00
22020303	NEWSPAPERS	600,000.00	300,000.00	600,000.00
22020309	UNIFORMS & OTHER CLOTHING	10,000,000.00	5,000,000.00	12,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	6,500,000.00	4,700,000.00	8,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	4,000,000.00	6,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	300,000.00	1,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	400,000.00	1,000,000.00
220205	TRAINING - GENERAL	10,000,000.00	5,000,000.00	12,000,000.00
22020501	LOCAL TRAINING	10,000,000.00	5,000,000.00	12,000,000.00
220206	OTHER SERVICES - GENERAL	65,552,000.00	45,500,000.00	71,500,000.00
22020601	SECURITY SERVICES	0.00	0.00	5,000,000.00
22020602	OFFICE RENT	2,000,000.00	2,000,000.00	2,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	60,000,000.00	40,000,000.00	60,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	3,552,000.00	3,500,000.00	4,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	8,000,000.00	6,000,000.00	13,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	3,000,000.00	2,000,000.00	5,000,000.00
22020703	LEGAL SERVICES	5,000,000.00	4,000,000.00	8,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	2,000,000.00	4,000,000.00	4,000,000.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	4,000,000.00	4,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	68,990,000.00	74,600,000.00	94,600,000.00
22021001	REFRESHMENT & MEALS	14,290,000.00	15,000,000.00	17,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	0.00	3,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	0.00	2,600,000.00
22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	5,000,000.00	5,000,000.00
22021007	WELFARE PACKAGES	10,000,000.00	12,000,000.00	14,000,000.00
22021009	SPORTING ACTIVITIES	7,000,000.00	9,000,000.00	10,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	8,000,000.00	9,000,000.00	8,000,000.00
22021022	Donations	5,700,000.00	5,600,000.00	11,000,000.00
22021026	Common services (Committee/Commissions)	19,000,000.00	19,000,000.00	24,000,000.00
23	Capital Expenditure	604,000,000.00	0.00	285,000,000.00
2301	FIXED ASSETS PURCHASED	519,000,000.00	0.00	265,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	519,000,000.00	0.00	265,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	215,000,000.00	0.00	115,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	304,000,000.00	0.00	150,000,000.00
2303	REHABILITATION / REPAIRS	85,000,000.00	0.00	20,000,000.00

230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	85,000,000.00	0.00	20,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	65,000,000.00	0.00	20,000,000.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	20,000,000.00	0.00	0.00

011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	2,640,000.00	660,000.00	2,640,000.00
21	PERSONNEL COST	2,640,000.00	660,000.00	2,640,000.00
2101	SALARY	1,320,000.00	660,000.00	1,320,000.00
210101	SALARIES AND WAGES	1,320,000.00	660,000.00	1,320,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,320,000.00	660,000.00	1,320,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,320,000.00	0.00	1,320,000.00
210201	ALLOWANCES	1,320,000.00	0.00	1,320,000.00
21020122	Furniture Allowance	1,320,000.00	0.00	1,320,000.00

011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	232,926,484.00	91,233,545.00	312,926,484.00
21	PERSONNEL COST	232,926,484.00	91,233,545.00	312,926,484.00
2101	SALARY	223,206,484.00	91,233,545.00	303,206,484.00
210101	SALARIES AND WAGES	223,206,484.00	91,233,545.00	303,206,484.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	223,206,484.00	91,233,545.00	303,206,484.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,720,000.00	0.00	9,720,000.00
210201	ALLOWANCES	9,720,000.00	0.00	9,720,000.00
21020122	Furniture Allowance	9,720,000.00	0.00	9,720,000.00

011118300100	INTERNAL AUDIT			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	9,736,512.00	6,518,421.00	15,186,512.00
21	PERSONNEL COST	8,536,512.00	5,598,421.00	10,536,512.00
2101	SALARY	4,841,330.00	3,853,122.00	4,841,330.00
210101	SALARIES AND WAGES	4,841,330.00	3,853,122.00	4,841,330.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	4,841,330.00	3,853,122.00	4,841,330.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,695,182.00	1,745,299.00	5,695,182.00
210201	ALLOWANCES	3,695,182.00	1,745,299.00	5,695,182.00
21020122	Furniture Allowance	3,695,182.00	1,745,299.00	5,695,182.00
22	OTHER RECURRENT COSTS	1,200,000.00	920,000.00	4,650,000.00
2202	OVERHEAD COST	1,200,000.00	920,000.00	4,650,000.00
220201	TRAVEL & TRANSPORT - GENERAL	400,000.00	350,000.00	1,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	400,000.00	350,000.00	1,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	150,000.00	120,000.00	300,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	150,000.00	120,000.00	300,000.00
220204	MAINTENANCE SERVICES - GENERAL	150,000.00	120,000.00	800,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	70,000.00	500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	50,000.00	300,000.00
220205	TRAINING - GENERAL	0.00	0.00	400,000.00
22020501	LOCAL TRAINING	0.00	0.00	400,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	150,000.00	100,000.00	500,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	150,000.00	100,000.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	350,000.00	230,000.00	1,150,000.00
22021001	REFRESHMENT & MEALS	100,000.00	100,000.00	500,000.00

22021004	MEDICAL EXPENSES-LOCAL	200,000.00	100,000.00	500,000.00
22021026	Common services (Committee/Commissions)	50,000.00	30,000.00	150,000.00

011118400100	INFORMATION UNIT			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	184,757,932.00	10,682,646.00	80,453,404.00
21	PERSONNEL COST	14,167,932.00	7,409,646.00	18,953,404.00
2101	SALARY	7,986,934.00	5,644,077.00	7,972,586.00
210101	SALARIES AND WAGES	7,986,934.00	5,644,077.00	7,972,586.00
21010101	SALARY	7,986,934.00	5,644,077.00	7,972,586.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,180,998.00	1,765,569.00	10,980,818.00
210201	ALLOWANCES	6,180,998.00	1,765,569.00	10,980,818.00
21020122	Furniture Allowance	6,180,998.00	1,765,569.00	10,980,818.00
22	OTHER RECURRENT COSTS	590,000.00	495,000.00	1,000,000.00
2202	OVERHEAD COST	590,000.00	495,000.00	1,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	200,000.00	150,000.00	600,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	150,000.00	600,000.00
220203	MATERIALS & SUPPLIES - GENERAL	20,000.00	20,000.00	30,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000.00	20,000.00	30,000.00
220204	MAINTENANCE SERVICES - GENERAL	70,000.00	50,000.00	70,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	50,000.00	30,000.00	50,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	20,000.00	20,000.00	20,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000.00	100,000.00	100,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	100,000.00	100,000.00	100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	200,000.00	175,000.00	200,000.00
22021001	REFRESHMENT & MEALS	50,000.00	45,000.00	50,000.00
22021004	MEDICAL EXPENSES-LOCAL	50,000.00	40,000.00	50,000.00
22021026	Common services (Committee/Commissions)	100,000.00	90,000.00	100,000.00
23	Capital Expenditure	170,000,000.00	2,778,000.00	60,500,000.00
2301	FIXED ASSETS PURCHASED	20,000,000.00	0.00	10,500,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	20,000,000.00	0.00	10,500,000.00
23010113	PURCHASE OF COMPUTERS	20,000,000.00	0.00	10,500,000.00
2302	CONSTRUCTION / PROVISION	150,000,000.00	2,778,000.00	50,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	150,000,000.00	2,778,000.00	50,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	150,000,000.00	2,778,000.00	50,000,000.00

011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	21,951,311.00	9,489,311.00	21,768,482.00
21	PERSONNEL COST	7,751,311.00	5,751,311.00	7,568,482.00
2101	SALARY	4,117,390.00	4,117,390.00	4,279,734.00
210101	SALARIES AND WAGES	4,117,390.00	4,117,390.00	4,279,734.00
21010101	SALARY	4,117,390.00	4,117,390.00	4,279,734.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,633,921.00	1,633,921.00	3,288,748.00
210201	ALLOWANCES	3,633,921.00	1,633,921.00	3,288,748.00
21020122	Furniture Allowance	3,633,921.00	1,633,921.00	3,288,748.00
22	OTHER RECURRENT COSTS	1,200,000.00	960,000.00	1,200,000.00
2202	OVERHEAD COST	1,200,000.00	960,000.00	1,200,000.00
220201	TRAVEL & TRANSPORT - GENERAL	800,000.00	650,000.00	800,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	800,000.00	650,000.00	800,000.00
220203	MATERIALS & SUPPLIES - GENERAL	20,000.00	20,000.00	20,000.00

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000.00	20,000.00	20,000.00
220204	MAINTENANCE SERVICES - GENERAL	200,000.00	170,000.00	200,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	150,000.00	130,000.00	150,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	40,000.00	50,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	180,000.00	120,000.00	180,000.00
22021001	REFRESHMENT & MEALS	50,000.00	30,000.00	50,000.00
22021004	MEDICAL EXPENSES-LOCAL	100,000.00	70,000.00	100,000.00
22021026	Common services (Committee/Commissions)	30,000.00	20,000.00	30,000.00
23	Capital Expenditure	13,000,000.00	2,778,000.00	13,000,000.00
2302	CONSTRUCTION / PROVISION	5,000,000.00	2,778,000.00	5,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	5,000,000.00	2,778,000.00	5,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	5,000,000.00	2,778,000.00	5,000,000.00
2305	OTHER CAPITAL PROJECTS	8,000,000.00	0.00	8,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	8,000,000.00	0.00	8,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	8,000,000.00	0.00	8,000,000.00

011200100100	OFFICE OF THE LEADER			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	22,618,000.00	13,470,000.00	38,640,000.00
21	PERSONNEL COST	2,640,000.00	1,320,000.00	2,640,000.00
2101	SALARY	1,320,000.00	660,000.00	1,320,000.00
210101	SALARIES AND WAGES	1,320,000.00	660,000.00	1,320,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,320,000.00	660,000.00	1,320,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,320,000.00	660,000.00	1,320,000.00
210201	ALLOWANCES	1,320,000.00	660,000.00	1,320,000.00
21020122	Furniture Allowance	1,320,000.00	660,000.00	1,320,000.00
22	OTHER RECURRENT COSTS	19,978,000.00	12,150,000.00	36,000,000.00
2202	OVERHEAD COST	19,978,000.00	12,150,000.00	36,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,500,000.00	1,700,000.00	8,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,500,000.00	1,700,000.00	8,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	700,000.00	700,000.00	1,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	700,000.00	700,000.00	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,500,000.00	1,600,000.00	5,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	1,300,000.00	4,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	300,000.00	1,500,000.00
220205	TRAINING - GENERAL	2,000,000.00	1,200,000.00	4,000,000.00
22020501	LOCAL TRAINING	2,000,000.00	1,200,000.00	4,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000.00	1,500,000.00	6,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	500,000.00	2,500,000.00
22020703	LEGAL SERVICES	1,000,000.00	500,000.00	1,500,000.00
22020706	SURVEYING SERVICES	1,000,000.00	500,000.00	2,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	9,278,000.00	5,450,000.00	11,500,000.00
22021001	REFRESHMENT & MEALS	1,500,000.00	1,200,000.00	3,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	5,508,000.00	3,000,000.00	5,500,000.00
22021004	MEDICAL EXPENSES-LOCAL	1,800,000.00	1,000,000.00	2,000,000.00
22021026	Common services (Committee/Commissions)	470,000.00	250,000.00	1,000,000.00

011200200100	DEPUTY LEADER			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	2,520,000.00	1,260,000.00	2,520,000.00
21	PERSONNEL COST	2,520,000.00	1,260,000.00	2,520,000.00

2101	SALARY	1,260,000.00	630,000.00	1,260,000.00
210101	SALARIES AND WAGES	1,260,000.00	630,000.00	1,260,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,260,000.00	630,000.00	1,260,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,260,000.00	630,000.00	1,260,000.00
210201	ALLOWANCES	1,260,000.00	630,000.00	1,260,000.00
21020122	Furniture Allowance	1,260,000.00	630,000.00	1,260,000.00

011202100100	THE COUNCILLORS			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	43,200,000.00	21,600,000.00	43,200,000.00
21	PERSONNEL COST	43,200,000.00	21,600,000.00	43,200,000.00
2101	SALARY	21,600,000.00	10,800,000.00	21,600,000.00
210101	SALARIES AND WAGES	21,600,000.00	10,800,000.00	21,600,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	21,600,000.00	10,800,000.00	21,600,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	21,600,000.00	10,800,000.00	21,600,000.00
210201	ALLOWANCES	21,600,000.00	10,800,000.00	21,600,000.00
21020122	Furniture Allowance	21,600,000.00	10,800,000.00	21,600,000.00

016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	7,520,000.00	4,490,000.00	17,400,000.00
21	PERSONNEL COST	2,400,000.00	600,000.00	2,400,000.00
2101	SALARY	1,200,000.00	600,000.00	1,200,000.00
210101	SALARIES AND WAGES	1,200,000.00	600,000.00	1,200,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,200,000.00	600,000.00	1,200,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,200,000.00	0.00	1,200,000.00
210201	ALLOWANCES	1,200,000.00	0.00	1,200,000.00
21020122	Furniture Allowance	1,200,000.00	0.00	1,200,000.00
22	OTHER RECURRENT COSTS	5,120,000.00	3,890,000.00	15,000,000.00
2202	OVERHEAD COST	5,120,000.00	3,890,000.00	15,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	600,000.00	300,000.00	1,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	600,000.00	300,000.00	1,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	100,000.00	50,000.00	500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	50,000.00	500,000.00
220204	MAINTENANCE SERVICES - GENERAL	120,000.00	80,000.00	700,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	60,000.00	500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	20,000.00	20,000.00	200,000.00
220205	TRAINING - GENERAL	500,000.00	300,000.00	3,000,000.00
22020501	LOCAL TRAINING	500,000.00	300,000.00	3,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,300,000.00	2,660,000.00	3,650,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	100,000.00	70,000.00	150,000.00
22020703	LEGAL SERVICES	3,000,000.00	2,400,000.00	3,000,000.00
22020706	SURVEYING SERVICES	200,000.00	190,000.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	500,000.00	500,000.00	5,650,000.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	500,000.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	200,000.00	5,000,000.00
22021026	Common services (Committee/Commissions)	0.00	0.00	150,000.00

012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	1,963,393,756.68	249,014,277.00	501,840,040.00

21	PERSONNEL COST	1,958,443,756.68	244,834,277.00	488,640,040.00
2101	SALARY	1,861,740,326.68	171,525,741.00	289,299,588.00
210101	SALARIES AND WAGES	1,861,740,326.68	171,525,741.00	289,299,588.00
21010101	SALARY	1,861,740,326.68	171,525,741.00	289,299,588.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	96,703,430.00	73,308,536.00	199,340,452.00
210201	ALLOWANCES	96,703,430.00	73,308,536.00	199,340,452.00
21020122	Furniture Allowance	96,703,430.00	73,308,536.00	199,340,452.00
22	OTHER RECURRENT COSTS	4,950,000.00	4,180,000.00	13,200,000.00
2202	OVERHEAD COST	4,950,000.00	4,180,000.00	13,200,000.00
220201	TRAVEL & TRANSPORT - GENERAL	800,000.00	700,000.00	1,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	800,000.00	700,000.00	1,500,000.00
220202	UTILITIES - GENERAL	1,000,000.00	850,000.00	1,800,000.00
22020201	ELECTRICITY CHARGES	800,000.00	700,000.00	1,000,000.00
22020202	TELEPHONE CHARGES	200,000.00	150,000.00	800,000.00
220203	MATERIALS & SUPPLIES - GENERAL	500,000.00	450,000.00	1,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	450,000.00	1,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	400,000.00	400,000.00	1,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	400,000.00	400,000.00	1,500,000.00
220205	TRAINING - GENERAL	1,000,000.00	700,000.00	2,500,000.00
22020501	LOCAL TRAINING	1,000,000.00	700,000.00	2,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	200,000.00	150,000.00	1,400,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	200,000.00	150,000.00	1,400,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,050,000.00	930,000.00	3,000,000.00
22021001	REFRESHMENT & MEALS	200,000.00	200,000.00	500,000.00
22021004	MEDICAL EXPENSES-LOCAL	700,000.00	650,000.00	2,000,000.00
22021026	Common services (Committee/Commissions)	150,000.00	80,000.00	500,000.00

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	207,939,130.00	83,075,931.00	1,294,304,951.00
21	PERSONNEL COST	126,739,130.00	82,725,931.00	245,804,951.00
2101	SALARY	34,644,256.00	25,737,470.00	33,434,257.00
210101	SALARIES AND WAGES	34,644,256.00	25,737,470.00	33,434,257.00
21010101	SALARY	34,644,256.00	25,737,470.00	33,434,257.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	92,094,874.00	56,988,461.00	212,370,694.00
210201	ALLOWANCES	92,094,874.00	56,988,461.00	212,370,694.00
21020122	Furniture Allowance	92,094,874.00	56,988,461.00	212,370,694.00
22	OTHER RECURRENT COSTS	1,200,000.00	350,000.00	2,000,000.00
2202	OVERHEAD COST	1,200,000.00	350,000.00	2,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	280,000.00	120,000.00	300,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	280,000.00	120,000.00	300,000.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	200,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	0.00	200,000.00
220204	MAINTENANCE SERVICES - GENERAL	70,000.00	50,000.00	150,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	50,000.00	30,000.00	100,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	20,000.00	20,000.00	50,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	30,000.00	800,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	0.00	300,000.00
22020707	AGRICULTURAL CONSULTING	500,000.00	30,000.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	350,000.00	150,000.00	550,000.00
22021001	REFRESHMENT & MEALS	100,000.00	50,000.00	200,000.00

22021004	MEDICAL EXPENSES-LOCAL	100,000.00	50,000.00	200,000.00
22021026	Common services (Committee/Commissions)	150,000.00	50,000.00	150,000.00
23	Capital Expenditure	80,000,000.00	0.00	1,046,500,000.00
2301	FIXED ASSETS PURCHASED	15,000,000.00	0.00	10,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	15,000,000.00	0.00	10,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	15,000,000.00	0.00	10,000,000.00
2302	CONSTRUCTION / PROVISION	65,000,000.00	0.00	1,036,500,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	65,000,000.00	0.00	1,036,500,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	65,000,000.00	0.00	1,036,500,000.00

022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	687,261,722.00	382,026,652.42	1,011,974,878.00
21	PERSONNEL COST	516,856,722.00	285,374,283.00	814,729,878.00
2101	SALARY	83,373,588.00	62,296,129.00	89,108,400.00
210101	SALARIES AND WAGES	83,373,588.00	62,296,129.00	89,108,400.00
21010101	SALARY	83,373,588.00	62,296,129.00	89,108,400.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	49,483,134.00	35,879,554.00	205,621,478.00
210201	ALLOWANCES	49,483,134.00	35,879,554.00	205,621,478.00
21020122	Furniture Allowance	49,483,134.00	35,879,554.00	205,621,478.00
2103	SOCIAL BENEFITS	384,000,000.00	187,198,600.00	520,000,000.00
210301	SOCIAL BENEFITS	384,000,000.00	187,198,600.00	520,000,000.00
21030102	PENSION	384,000,000.00	187,198,600.00	520,000,000.00
22	OTHER RECURRENT COSTS	170,405,000.00	96,652,369.42	197,245,000.00
2202	OVERHEAD COST	5,020,000.00	2,630,000.00	14,780,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,020,000.00	500,000.00	3,580,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,020,000.00	500,000.00	3,580,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000.00	450,000.00	1,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	450,000.00	1,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,000,000.00	430,000.00	4,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	700,000.00	300,000.00	3,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	130,000.00	1,000,000.00
220205	TRAINING - GENERAL	500,000.00	350,000.00	1,500,000.00
22020501	LOCAL TRAINING	500,000.00	350,000.00	1,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	300,000.00	1,200,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	500,000.00	300,000.00	1,200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,000,000.00	600,000.00	3,000,000.00
22021001	REFRESHMENT & MEALS	300,000.00	200,000.00	1,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	700,000.00	400,000.00	1,500,000.00
22021026	Common services (Committee/Commissions)	0.00	0.00	500,000.00
2207	TRANSFERS-PAYMENT	165,385,000.00	94,022,369.42	182,465,000.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	165,385,000.00	94,022,369.42	182,465,000.00
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE	165,385,000.00	94,022,369.42	182,465,000.00

023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	26,258,806.00	17,147,155.00	42,569,642.00
21	PERSONNEL COST	21,078,806.00	15,227,155.00	30,569,642.00
2101	SALARY	13,809,010.00	9,957,359.00	13,100,852.00
210101	SALARIES AND WAGES	13,809,010.00	9,957,359.00	13,100,852.00
21010101	SALARY	13,809,010.00	9,957,359.00	13,100,852.00

2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,269,796.00	5,269,796.00	17,468,790.00
210201	ALLOWANCES	7,269,796.00	5,269,796.00	17,468,790.00
21020122	Furniture Allowance	7,269,796.00	5,269,796.00	17,468,790.00
22	OTHER RECURRENT COSTS	5,180,000.00	1,920,000.00	12,000,000.00
2202	OVERHEAD COST	5,180,000.00	1,920,000.00	12,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	400,000.00	300,000.00	800,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	400,000.00	300,000.00	800,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,500,000.00	200,000.00	3,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	200,000.00	3,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	280,000.00	200,000.00	1,400,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000.00	120,000.00	900,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	80,000.00	80,000.00	500,000.00
220205	TRAINING - GENERAL	500,000.00	400,000.00	1,500,000.00
22020501	LOCAL TRAINING	500,000.00	400,000.00	1,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,800,000.00	450,000.00	3,300,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	300,000.00	250,000.00	800,000.00
22020706	SURVEYING SERVICES	1,500,000.00	200,000.00	2,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	700,000.00	370,000.00	1,500,000.00
22021001	REFRESHMENT & MEALS	300,000.00	130,000.00	700,000.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	180,000.00	500,000.00
22021026	Common services (Committee/Commissions)	100,000.00	60,000.00	300,000.00

023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	3,424,835,260.00	526,515,252.00	4,917,175,828.00
21	PERSONNEL COST	52,485,260.00	40,485,252.00	128,575,828.00
2101	SALARY	31,574,292.00	31,574,292.00	34,664,860.00
210101	SALARIES AND WAGES	31,574,292.00	31,574,292.00	34,664,860.00
21010101	SALARY	31,574,292.00	31,574,292.00	34,664,860.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	20,910,968.00	8,910,960.00	93,910,968.00
210201	ALLOWANCES	20,910,968.00	8,910,960.00	93,910,968.00
21020122	Furniture Allowance	20,910,968.00	8,910,960.00	93,910,968.00
22	OTHER RECURRENT COSTS	8,350,000.00	7,360,000.00	12,000,000.00
2202	OVERHEAD COST	8,350,000.00	7,360,000.00	12,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	600,000.00	400,000.00	2,050,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	600,000.00	400,000.00	2,050,000.00
220203	MATERIALS & SUPPLIES - GENERAL	100,000.00	90,000.00	300,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	90,000.00	300,000.00
220204	MAINTENANCE SERVICES - GENERAL	6,300,000.00	5,750,000.00	7,300,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,000,000.00	5,500,000.00	7,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	300,000.00	250,000.00	300,000.00
220205	TRAINING - GENERAL	0.00	0.00	1,000,000.00
22020501	LOCAL TRAINING	0.00	0.00	1,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	150,000.00	120,000.00	150,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	150,000.00	120,000.00	150,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,200,000.00	1,000,000.00	1,200,000.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	300,000.00
22021004	MEDICAL EXPENSES-LOCAL	500,000.00	400,000.00	500,000.00
22021026	Common services (Committee/Commissions)	400,000.00	300,000.00	400,000.00
23	Capital Expenditure	3,364,000,000.00	478,670,000.00	4,776,600,000.00
2301	FIXED ASSETS PURCHASED	165,000,000.00	81,500,000.00	25,000,000.00

230101	PURCHASE OF FIXED ASSETS - GENERAL	165,000,000.00	81,500,000.00	25,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	165,000,000.00	81,500,000.00	25,000,000.00
2302	CONSTRUCTION / PROVISION	2,834,000,000.00	282,170,000.00	4,636,600,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,834,000,000.00	282,170,000.00	4,636,600,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	0.00	0.00	269,900,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	65,000,000.00	0.00	0.00
23020114	CONSTRUCTION / PROVISION OF ROADS	2,544,000,000.00	282,170,000.00	4,226,700,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	15,000,000.00	0.00	10,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	210,000,000.00	0.00	130,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	365,000,000.00	115,000,000.00	115,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	365,000,000.00	115,000,000.00	115,000,000.00
23040101	TREE PLANTING	260,000,000.00	0.00	50,000,000.00
23040102	EROSION & FLOOD CONTROL	85,000,000.00	115,000,000.00	45,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	20,000,000.00	0.00	20,000,000.00

051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	119,996,687.00	39,472,573.00	271,729,643.00
21	PERSONNEL COST	53,796,687.00	38,602,573.00	114,229,643.00
2101	SALARY	28,429,957.00	21,064,492.00	38,362,918.00
210101	SALARIES AND WAGES	28,429,957.00	21,064,492.00	38,362,918.00
21010101	SALARY	28,429,957.00	21,064,492.00	38,362,918.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	25,366,730.00	17,538,081.00	75,866,725.00
210201	ALLOWANCES	25,366,730.00	17,538,081.00	75,866,725.00
21020122	Furniture Allowance	25,366,730.00	17,538,081.00	75,866,725.00
22	OTHER RECURRENT COSTS	1,200,000.00	870,000.00	2,500,000.00
2202	OVERHEAD COST	1,200,000.00	870,000.00	2,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	200,000.00	150,000.00	400,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	150,000.00	400,000.00
220203	MATERIALS & SUPPLIES - GENERAL	50,000.00	30,000.00	100,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000.00	30,000.00	100,000.00
220204	MAINTENANCE SERVICES - GENERAL	250,000.00	170,000.00	500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000.00	150,000.00	400,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	20,000.00	100,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	700,000.00
22020701	FINANCIAL CONSULTING	0.00	0.00	700,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	700,000.00	520,000.00	800,000.00
22021001	REFRESHMENT & MEALS	300,000.00	220,000.00	400,000.00
22021004	MEDICAL EXPENSES-LOCAL	400,000.00	300,000.00	400,000.00
23	Capital Expenditure	65,000,000.00	0.00	155,000,000.00
2302	CONSTRUCTION / PROVISION	5,000,000.00	0.00	105,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	5,000,000.00	0.00	105,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	5,000,000.00	0.00	105,000,000.00
2303	REHABILITATION / REPAIRS	10,000,000.00	0.00	10,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	10,000,000.00	0.00	10,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	10,000,000.00	0.00	10,000,000.00
2305	OTHER CAPITAL PROJECTS	50,000,000.00	0.00	40,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	50,000,000.00	0.00	40,000,000.00
23050101	RESEARCH AND DEVELOPMENT	50,000,000.00	0.00	40,000,000.00

052100100100	DEPARTMENT OF HEALTH CARE SERVICES			

Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	1,516,021,523.00	521,601,042.00	1,755,496,248.00
21	PERSONNEL COST	1,070,651,523.00	520,286,042.00	1,239,796,248.00
2101	SALARY	215,960,073.00	160,048,485.00	228,324,588.00
210101	SALARIES AND WAGES	215,960,073.00	160,048,485.00	228,324,588.00
21010101	SALARY	215,960,073.00	160,048,485.00	228,324,588.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	854,691,450.00	360,237,557.00	1,011,471,660.00
210201	ALLOWANCES	854,691,450.00	360,237,557.00	1,011,471,660.00
21020122	Furniture Allowance	854,691,450.00	360,237,557.00	1,011,471,660.00
22	OTHER RECURRENT COSTS	1,370,000.00	1,315,000.00	2,000,000.00
2202	OVERHEAD COST	1,370,000.00	1,315,000.00	2,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	150,000.00	100,000.00	220,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	150,000.00	100,000.00	220,000.00
220203	MATERIALS & SUPPLIES - GENERAL	20,000.00	15,000.00	50,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000.00	15,000.00	50,000.00
220204	MAINTENANCE SERVICES - GENERAL	170,000.00	170,000.00	150,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	150,000.00	150,000.00	100,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	20,000.00	20,000.00	50,000.00
220205	TRAINING - GENERAL	200,000.00	200,000.00	300,000.00
22020501	LOCAL TRAINING	200,000.00	200,000.00	300,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	600,000.00	600,000.00	800,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	500,000.00	500,000.00	500,000.00
22020708	MEDICAL CONSULTING	100,000.00	100,000.00	300,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	230,000.00	230,000.00	480,000.00
22021001	REFRESHMENT & MEALS	100,000.00	100,000.00	150,000.00
22021004	MEDICAL EXPENSES-LOCAL	100,000.00	100,000.00	300,000.00
22021026	Common services (Committee/Commissions)	30,000.00	30,000.00	30,000.00
23	Capital Expenditure	444,000,000.00	0.00	513,700,000.00
2302	CONSTRUCTION / PROVISION	444,000,000.00	0.00	513,700,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	444,000,000.00	0.00	513,700,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	439,000,000.00	0.00	508,700,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	5,000,000.00	0.00	5,000,000.00

053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE			
Code	Description	2025 Original Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	426,000,000.00	76,584,000.00	206,423,888.00
21	PERSONNEL COST	0.00	0.00	55,123,888.00
2101	SALARY	0.00	0.00	21,045,864.00
210101	SALARIES AND WAGES	0.00	0.00	21,045,864.00
21010101	SALARY	0.00	0.00	21,045,864.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	34,078,024.00
210201	ALLOWANCES	0.00	0.00	34,078,024.00
21020122	Furniture Allowance	0.00	0.00	34,078,024.00
22	OTHER RECURRENT COSTS	0.00	0.00	1,300,000.00
2202	OVERHEAD COST	0.00	0.00	1,300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	0.00	150,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	0.00	150,000.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	20,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	0.00	20,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	120,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	100,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	20,000.00
220205	TRAINING - GENERAL	0.00	0.00	200,000.00
22020501	LOCAL TRAINING	0.00	0.00	200,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	0.00	600,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	0.00	500,000.00
22020708	MEDICAL CONSULTING	0.00	0.00	100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	210,000.00
22021001	REFRESHMENT & MEALS	0.00	0.00	80,000.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	0.00	100,000.00
22021026	Common services (Committee/Commissions)	0.00	0.00	30,000.00
23	Capital Expenditure	426,000,000.00	76,584,000.00	150,000,000.00
2302	CONSTRUCTION / PROVISION	396,000,000.00	76,584,000.00	150,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	396,000,000.00	76,584,000.00	150,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	396,000,000.00	76,584,000.00	150,000,000.00
2303	REHABILITATION / REPAIRS	30,000,000.00	0.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	30,000,000.00	0.00	0.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	30,000,000.00	0.00	0.00

State	Enugu
Local Government	Oji River
Year	2026

This is the publication of the 2026 Budget for Oji River Local Government, Enugu State. The budget publication contains the following graphical presentations and reports, which are based on the six segments of the National Chart of Accounts (NCOA):

Report / Graphs	Explanation
Budget Overview (Table)	Provides a high level summary of Revenue and Expenditure by Economic segment, Expenditure by Sector, the top 10 (largest) Capital Expenditure projects and expenditure by Ward (Total Expenditure, and Capital Expenditure)
Budget Overview (Graph)	Provides a graphical summary of the information contained in the above tables
Budget Summary	Shows the inflow and out of funds by nature (Economic Segment Sub-Account Type) as well as the Fiscal Year Opening and Closing Cash Balances
Expenditure by Administrative Unit by Main Economic Classification (Personnel, Other Recurrent, Capital)	Shows the appropriations for the budget year for each Administrative Unit, for each of the three main expenditure classifications: Personnel (Economic Sub-Account Type 21), Other Recurrent Expenditure (Economic Sub-Account Type 22) and Capital Expenditure (Economic Sub-Account Type 23)
Total Revenue by Administrative Segment	Shows the amount of Revenue to be collected by each Administrative Unit
Total Revenue by Economic Segment	Shows the Total Revenues by nature (Economic segment)
Total Revenue by Fund Segment	Shows the Total Revenue by Fund source
Capital Receipt by Item	Provides a breakdown of capital receipt (inflows under Economic Sub-Account Types 13 (Aids and Grants) and 14 (Capital Development Fund receipt, which includes loans). If this report is blank, it means there are no envisaged capital receipts.
Total Expenditure by Administrative Segment	Shows the Total Expenditures by Administrative Unit
Personnel Expenditure by Administrative Segment	Shows Personnel Expenditure (Sub-Account Type 21) by Administrative Unit
Other Recurrent Expenditure by Administrative Segment	Shows Other Recurrent Expenditure (Sub-Account Type 22) by Administrative Unit. Other Recurrent Expenditure includes Overheads, Staff Loans, Grants and Contributions, Subsidies, Debt Service (Principal and Interest) and Transfer Payments as applicable
Capital Expenditure by Administrative Segment	Shows Capital Expenditure (Sub-Account Type 23) by Administrative Unit. Capital Expenditure is expenditure that creates a Fixed Asset (and asset that has a life of more than one year), tangible or in-tangible
Total Expenditure by Economic Segment	Shows the Total Expenditure by nature (Economic segment)
Total Expenditure by Functional Segment	Shows the Total Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Personnel Expenditure by Functional Segment	Shows the Personnel Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Other Recurrent Expenditure by Functional Segment	Shows the Other Recurrent Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Capital Expenditure by Functional Segment	Shows the Capital Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Total Expenditure by Geo-Location Segment	Shows the Total Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Personnel Expenditure by Geo-Location Segment	Shows the Personnel Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Other Recurrent Expenditure by Geo-Location Segment	Shows the Other Recurrent Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Capital Expenditure by Geo-Location Segment	Shows the Capital Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Total Expenditure by Programme Segment	Shows the Total Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Personnel Expenditure by Programme Segment	Shows the Personnel Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Other Recurrent Expenditure by Programme Segment	Shows the Other Recurrent Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Programme Segment	Shows the Capital Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Project	Shows Capital Expenditure by Project, including the responsible Administrative Unit, the nature of the expenditure (Economic Segment), and the Function and Programme that the expenditure contributes to
Total Expenditure by Administrative Unit by Economic Segment	Shows the Expenditure by nature (Economic segment) for each Administrative Unit

Enugu State - OJI RIVER Local Government: 2026 Budget Overview (Original Budget)

Revenue by Economic	2026 Budget
Opening Balance	399,248,900.00
Statutory Allocation	2,300,000,000.00
VAT	2,700,000,000.00
Other FAAC	900,000,000.00
LG IGR	3,000,000,000.00
Share of State IGR	-
Other (Capital Receipts)	-
Total Revenue	9,299,248,900.00

Expenditure by Economic	2026 Budget
Personnel	1,359,809,673.56
Grants / Contributions to State	-
Other Recurrent	1,691,307,226.44
Capital	6,248,132,000.00
Total Expenditure	9,299,248,900.00

Expenditure by Sector	2026 Budget
Education	702,546,836.00
Health	1,160,072,146.00
Other Social	12,500,000.00
Agriculture	609,740,860.16
Other Economic	4,212,177,909.39
Administration	2,602,211,148.45
Law and Justice	-
Total Expenditure	9,299,248,900.00

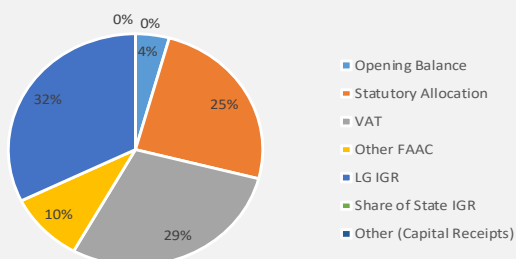
Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
1.KM OF ROAD FOR EVERY WARD ASPHATING	660,000,000.00
SMART SCHOOL SHARE	600,000,000.00
FARM ESTATE PROGRAM	500,000,000.00
CONSTRUCTION OF 10 NOS TYPE 2 PRIMARY HEALTHCARE CLINIC WITH STAFF QUARTERS	500,000,000.00
CONSTRUCTION AND RETICULATION OF 5 BOREHOLE WITH OVER HEAD TANK IN	400,000,000.00
PROCUREMENT OF NEIGHBOURHOOD WATCH, SECURITY KITS AND GAGETS TO IN	350,000,000.00
BUILDING A SOCCER PITCHIES IN DEVELOPMENT CENTRES OJI RIVER L.G	300,000,000.00
PURCHASE OF ONE RIG FOR DRILLING OF BOLEHOLES	300,000,000.00
PROCURMENTS OF GRADER AND ROLLER MACHINE	300,000,000.00
CONSTRUCTION OF ENUGU AKWU ACHI ROAD TO INYI. EARTH WORK AND GUTTER	300,000,000.00
Other Capital Projects	2,038,132,000.00
Total	6,248,132,000.00

Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
ACHIAGU I	-	-
ACHIAGU II	-	-
ACHIAGU III	-	-
ACHIUNO I	-	-
ACHIUNO II	-	-
ACHIUNO III	-	-
ACHIUNO IV	-	-
AKPUGOEZE	-	-
AW/LAW	-	-
INYI I	-	-
INYI II	-	-
INYI III	-	-
INYI IV	-	-
OJI-RIVER I	-	-
OJI-RIVER II	-	-
OJI-RIVER III	-	-
OJI-RIVER IV	-	-
UGWUOBA I	-	-
UGWUOBA II	-	-
UGWUOBA III	-	-

OJI RIVER Local Government, Enugu State: 2026 Budget Overview (Original Budget)									

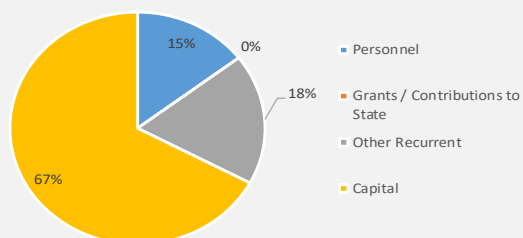
Where is the Money coming from?

Source	Percentage
Opening Balance	4%
Statutory Allocation	25%
VAT	29%
Other FAAC	10%
LG IGR	32%
Share of State IGR	0%
Other (Capital Receipts)	0%



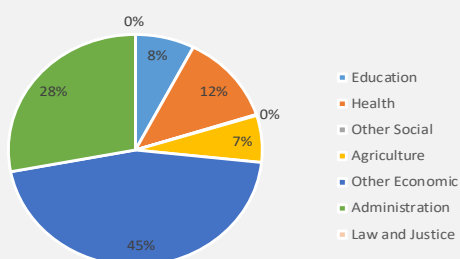
What is the Money being spent On?

Category	Percentage
Capital	67%
Other Recurrent	18%
Personnel	15%
Grants / Contributions to State	0%



Who is Spending the Money?

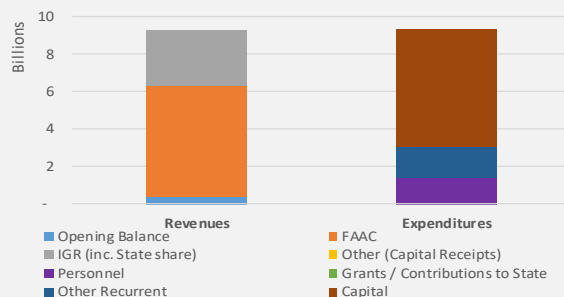
Sector	Percentage
Education	8%
Health	12%
Other Social	0%
Agriculture	7%
Other Economic	45%
Administration	28%
Law and Justice	0%



Inflows and Outflows

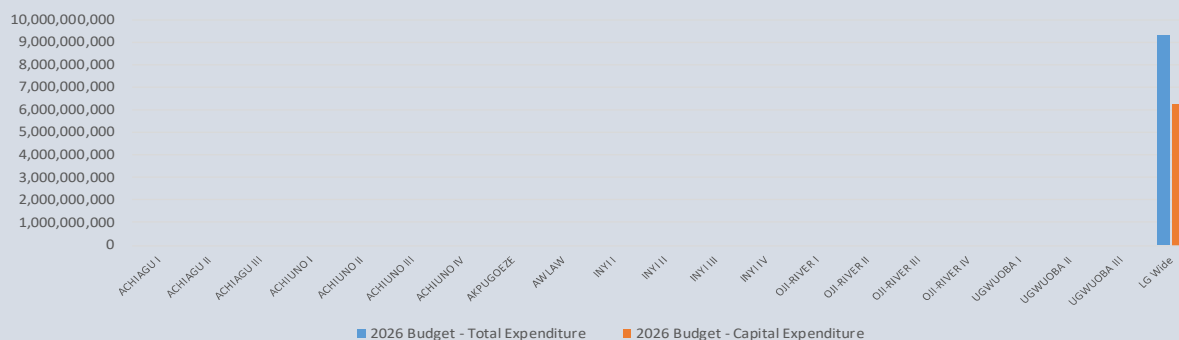
Billions

Category	Opening Balance	FAAC	IGR (inc. State share)	Personnel	Other Recurrent	Other (Capital Receipts)	Grants / Contributions to State	Capital
Revenues	0.2	5.8	3.0	0.1	0.0	0.0	0.0	0.0
Expenditures	0.0	0.0	0.0	0.0	1.0	0.5	0.0	6.0



Where is the Money being Spent?

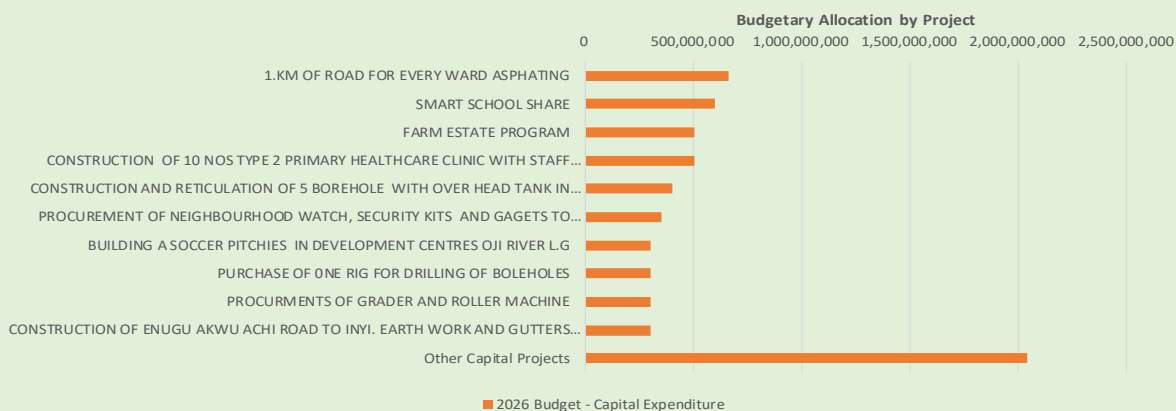
Category	2026 Budget - Total Expenditure	2026 Budget - Capital Expenditure
ACHIAGU I	~100,000,000	~100,000,000
ACHIAGU II	~100,000,000	~100,000,000
ACHIAGU III	~100,000,000	~100,000,000
ACHIUNO I	~100,000,000	~100,000,000
ACHIUNO II	~100,000,000	~100,000,000
ACHIUNO III	~100,000,000	~100,000,000
AKUGOJEZ	~100,000,000	~100,000,000
ANLAW	~100,000,000	~100,000,000
INY I	~100,000,000	~100,000,000
INY II	~100,000,000	~100,000,000
INY III	~100,000,000	~100,000,000
INY IV	~100,000,000	~100,000,000
OJI RIVER I	~100,000,000	~100,000,000
OJI RIVER II	~100,000,000	~100,000,000
OJI RIVER III	~100,000,000	~100,000,000
OJI RIVER IV	~100,000,000	~100,000,000
UGWUOBA I	~100,000,000	~100,000,000
UGWUOBA II	~100,000,000	~100,000,000
UGWUOBA III	~100,000,000	~100,000,000
LG Wide	~9,000,000,000	~6,000,000,000



What Capital Projects are being Implemented (ten largest projects)?

Project Name	Budgetary Allocation (Naira)
1.KM OF ROAD FOR EVERY WARD ASPHATING	1,100,000,000
SMART SCHOOL SHARE	1,000,000,000
FARM ESTATE PROGRAM	900,000,000
CONSTRUCTION OF 10 NOS TYPE 2 PRIMARY HEALTHCARE CLINIC WITH STAFF...	850,000,000
CONSTRUCTION AND RETICULATION OF 5 BOREHOLE WITH OVER HEAD TANK IN...	750,000,000
PROCUREMENT OF NEIGHBOURHOOD WATCH, SECURITY KITS AND GAGETS TO...	700,000,000
BUILDING A SOCCER PITCHIES IN DEVELOPMENT CENTRES OJI RIVER LG	650,000,000
PURCHASE OF ONE RIG FOR DRILLING OF BOLEHOLES	600,000,000
PROCURMENTS OF GRADER AND ROLLER MACHINE	550,000,000
CONSTRUCTION OF ENUGU AKWU ACHI ROAD TO INYI. EARTH WORK AND GUTTERS...	500,000,000
Other Capital Projects	2,200,000,000

Legend: 2026 Budget - Capital Expenditure



414314 - OJI RIVER Local Government, Enugu State - 2026 Budget: Summary

Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
Opening Balance	227,788,328.00		399,248,900.00
Recurrent Revenue	11,268,000,000.00	2,163,939,214.05	8,900,000,000.00
11 - GOVERNMENT SHARE OF FAAC	4,200,000,000.00	2,157,751,890.05	5,900,000,000.00
12 - INDEPENDENT REVENUE	7,068,000,000.00	6,187,324.00	3,000,000,000.00
Recurrent Expenditure	2,532,286,027.56	1,546,318,399.25	3,051,116,900.00
21 - PERSONNEL COST	1,376,554,234.92	614,511,415.48	1,359,809,673.56
22 - OTHER RECURRENT COSTS	1,155,731,792.64	931,806,983.77	1,691,307,226.44
Transfer to Capital Account	8,963,502,300.44	617,620,814.80	6,248,132,000.00
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-
23 - Capital Expenditure	8,963,502,300.44	490,594,864.20	6,248,132,000.00
Total Revenue (including OB)	11,495,788,328.00	2,163,939,214.05	9,299,248,900.00
Total Expenditure	11,495,788,328.00	2,036,913,263.45	9,299,248,900.00

414314 - OJI RIVER Local Government, Enugu State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	1,359,809,673.56	1,691,307,226.44	3,051,116,900.00	6,248,132,000.00	9,299,248,900.00
010000000000	ADMINISTRATION SECTOR	596,661,548.45	186,917,600.00	783,579,148.45	1,818,632,000.00	2,602,211,148.45
011100000000	OFFICE OF THE LG CHAIRMAN	364,575,600.00	138,867,600.00	503,443,200.00	-	503,443,200.00
011100100100	CHAIRMAN	1,800,000.00	135,517,600.00	137,317,600.00	-	137,317,600.00
011100100200	VICE-CHAIRMAN	1,320,000.00	-	1,320,000.00	-	1,320,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	361,455,600.00	-	361,455,600.00	-	361,455,600.00
011118300100	INTERNAL AUDIT	-	2,600,000.00	2,600,000.00	-	2,600,000.00
011118400100	INFORMATION UNIT	-	500,000.00	500,000.00	-	500,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	-	250,000.00	250,000.00	-	250,000.00
011200000000	LOCAL GOVT COUNCIL	48,360,000.00	19,400,000.00	67,760,000.00	-	67,760,000.00
011200100100	OFFICE OF THE LEADER	45,720,000.00	19,400,000.00	65,120,000.00	-	65,120,000.00
011202100100	THE COUNCILLORS	2,640,000.00	-	2,640,000.00	-	2,640,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	2,400,000.00	10,950,000.00	13,350,000.00	1,728,632,000.00	1,741,982,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	2,400,000.00	10,950,000.00	13,350,000.00	1,728,632,000.00	1,741,982,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	181,325,948.45	17,700,000.00	199,025,948.45	90,000,000.00	289,025,948.45
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	181,325,948.45	17,700,000.00	199,025,948.45	90,000,000.00	289,025,948.45
020000000000	ECONOMIC SECTOR	228,480,343.11	1,483,438,426.44	1,711,918,769.55	3,110,000,000.00	4,821,918,769.55
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	66,390,860.16	3,350,000.00	69,740,860.16	540,000,000.00	609,740,860.16
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	66,390,860.16	3,350,000.00	69,740,860.16	540,000,000.00	609,740,860.16
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	86,002,957.95	1,459,857,226.44	1,545,860,184.39	-	1,545,860,184.39
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	86,002,957.95	1,459,857,226.44	1,545,860,184.39	-	1,545,860,184.39
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	11,465,268.00	9,000,000.00	20,465,268.00	150,000,000.00	170,465,268.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	11,465,268.00	9,000,000.00	20,465,268.00	150,000,000.00	170,465,268.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	64,621,257.00	11,231,200.00	75,852,457.00	2,420,000,000.00	2,495,852,457.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	64,621,257.00	11,231,200.00	75,852,457.00	2,420,000,000.00	2,495,852,457.00
050000000000	SOCIAL SECTOR	534,667,782.00	20,951,200.00	555,618,982.00	1,319,500,000.00	1,875,118,982.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	48,446,836.00	4,100,000.00	52,546,836.00	650,000,000.00	702,546,836.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	48,446,836.00	4,100,000.00	52,546,836.00	650,000,000.00	702,546,836.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	480,220,946.00	10,351,200.00	490,572,146.00	669,500,000.00	1,160,072,146.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	480,220,946.00	10,351,200.00	490,572,146.00	669,500,000.00	1,160,072,146.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	6,000,000.00	6,500,000.00	12,500,000.00	-	12,500,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	6,000,000.00	6,500,000.00	12,500,000.00	-	12,500,000.00

414314 - OJI RIVER Local Government, Enugu State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Revenue</i>	<i>11,268,000,000.00</i>	<i>2,163,939,214.05</i>	<i>8,900,000,000.00</i>
020000000000	ECONOMIC SECTOR	11,268,000,000.00	2,163,939,214.05	8,900,000,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	11,268,000,000.00	2,163,939,214.05	8,900,000,000.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	11,268,000,000.00	2,163,939,214.05	8,900,000,000.00

414314 - OJI RIVER Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	11,268,000,000.00	2,163,939,214.05	8,900,000,000.00
11	GOVERNMENT SHARE OF FAAC	4,200,000,000.00	2,157,751,890.05	5,900,000,000.00
1101	GOVERNMENT SHARE OF FAAC	4,200,000,000.00	2,157,751,890.05	5,900,000,000.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	700,000,000.00	997,321,799.62	2,300,000,000.00
11010101	Statutory Allocation	700,000,000.00	997,321,799.62	2,300,000,000.00
110102	LOCAL GOVERNMENT SHARE OF VAT	2,000,000,000.00	605,914,790.91	2,700,000,000.00
11010201	Share Of VAT	2,000,000,000.00	605,914,790.91	2,700,000,000.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	1,500,000,000.00	554,515,299.52	900,000,000.00
11010301	Excess Crude	1,500,000,000.00	554,515,299.52	900,000,000.00
12	INDEPENDENT REVENUE	7,068,000,000.00	6,187,324.00	3,000,000,000.00
1201	TAX REVENUE	8,000,000.00	1,000,162.00	3,000,000.00
120103	OTHER TAXES	8,000,000.00	1,000,162.00	3,000,000.00
12010309	Tax Collection Agent Debit/Rural Tax	8,000,000.00	1,000,162.00	3,000,000.00
1202	NON-TAX REVENUE	7,060,000,000.00	5,187,162.00	2,997,000,000.00
120201	LICENCES - GENERAL	17,200,000.00	5,187,162.00	17,200,000.00
12020111	Bake House License	10,500.00	8,000.00	10,500.00
12020113	BRICKMAKING, Etc LICENSE	10,000.00	9,000.00	10,000.00
12020114	Cart Licenses	2,000.00	-	2,000.00
12020116	Cattle Dealer Licenses	5,000,000.00	3,000,000.00	5,000,000.00
12020117	Dried fish Licenses	10,000.00	15,000.00	10,000.00
12020118	Meat Licenses	50,000.00	-	50,000.00
12020119	Pet (Dog) Licenses	50,000.00	-	50,000.00
12020120	Fishing Permits	300,000.00	-	300,000.00
12020121	Hawker's Permits	10,000.00	-	10,000.00
12020123	Produce Buying Licenses	100,000.00	-	100,000.00
12020127	Tractor Hiring Services	300,000.00	-	300,000.00
12020128	Borehole Drilling Licenses	5,000,000.00	150,000.00	5,000,000.00
12020132	Motor Vehicle Licenses	700,000.00	-	700,000.00
12020135	Private Schools Licenses	250,000.00	-	250,000.00
12020137	Trade Permit Licenses	200,000.00	-	200,000.00
12020142	Newspapers Vendors Licence	50,000.00	-	50,000.00
12020153	Snookers Licenses	50,000.00	-	50,000.00
12020154	Forestry Game Licenses	100,000.00	-	100,000.00
12020160	Cold Room License	100,000.00	-	100,000.00
12020180	Tricycle Licenses	7,500.00	5,000.00	7,500.00
12020184	Butchers Licences	2,000,000.00	1,000,000.00	2,000,000.00
12020189	Renewal of License for Water Producing Companies	2,900,000.00	1,000,162.00	2,900,000.00
120204	FEES - GENERAL	18,500,000.00	-	18,500,000.00
12020404	Trade Union Fees	550,000.00	-	550,000.00
12020415	Trade Testing Fees	2,500,000.00	-	2,500,000.00
12020417	Contractor Registration Fees	5,500,000.00	-	5,500,000.00
12020418	Marriage/ Divorce Fees	300,000.00	-	300,000.00
12020429	Plan Approval Fee	500,000.00	-	500,000.00
12020431	Environmental Impact Assessment Fees	200,000.00	-	200,000.00
12020433	Development Levy (Other Programme)	2,500,000.00	-	2,500,000.00
12020442	Association Fees	3,000,000.00	-	3,000,000.00
12020443	Birth & Death Registration Fees	2,000,000.00	-	2,000,000.00
12020446	Agricultural/Vertinary Services Fees	300,000.00	-	300,000.00
12020453	Applications Fees	300,000.00	-	300,000.00

414314 - OJI RIVER Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
12020454	Parking Fees	500,000.00	-	500,000.00
12020495	Certificate of Recognition Fees	350,000.00	-	350,000.00
120205	FINES - GENERAL	150,000.00	-	150,000.00
12020501	Penalty for Offences - General	150,000.00	-	150,000.00
120206	SALES - GENERAL	5,000,000.00	-	5,000,000.00
12020604	Sales Of Id Cards	500,000.00	-	500,000.00
12020605	Sales Of Stores/Scraps/Unserviceable Items	1,000,000.00	-	1,000,000.00
12020610	Proceeds From Sales Of Farm Produce	3,500,000.00	-	3,500,000.00
120207	EARNINGS -GENERAL	12,000,000.00	-	12,000,000.00
12020703	Earnings from Hire of Plants and Equipment	4,000,000.00	-	4,000,000.00
12020704	Earnings from the Use of Govt. Vehicle	600,000.00	-	600,000.00
12020708	Earnings from Agricultural Produce	1,000,000.00	-	1,000,000.00
12020709	Earnings from Tourism/Culture/Arts Centres	300,000.00	-	300,000.00
12020711	Earnings from Commercial Activities	1,500,000.00	-	1,500,000.00
12020769	Hire of Park Structures	3,600,000.00	-	3,600,000.00
12020773	Hire of Open Space	500,000.00	-	500,000.00
12020799	Other Earnings	500,000.00	-	500,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	550,000.00	-	550,000.00
12020801	Rent on Govt. Quarters	400,000.00	-	400,000.00
12020804	Rent on Conference Centres	150,000.00	-	150,000.00
120209	RENT ON LAND & OTHERS - GENERAL	4,006,000,000.00	-	1,680,000,000.00
12020901	Rent on Govt. Land	1,000,000,000.00	-	674,000,000.00
12020903	Rents & Premium on the Allocation of Land	3,000,000,000.00	-	1,000,000,000.00
12020904	Rents of Plots & Sites Services Programme	3,500,000.00	-	3,500,000.00
12020905	Lease Rental	2,500,000.00	-	2,500,000.00
120211	INVESTMENT INCOME	3,000,600,000.00	-	1,263,600,000.00
12021101	Operating Surplus	600,000.00	-	600,000.00
12021103	Other Investment Income	3,000,000,000.00	-	1,263,000,000.00

414314 - OJI RIVER Local Government, Enugu State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>8,900,000,000.00</i>
01	FEDERATION ACCOUNT	5,900,000,000.00
011	FAAC DIRECT ALLOCATION	5,900,000,000.00
01101	FAAC DIRECT ALLOCATION	5,900,000,000.00
02	CONSOLIDATED REVENUE FUND	3,000,000,000.00
021	MAIN ENVELOP	3,000,000,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	3,000,000,000.00

414314 - OJI RIVER Local Government, Enugu State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	11,495,788,328.00	2,036,913,263.45	9,299,248,900.00
010000000000	ADMINISTRATION SECTOR	2,417,310,326.67	751,144,350.48	2,602,211,148.45
011100000000	OFFICE OF THE LG CHAIRMAN	409,557,600.00	320,702,372.28	503,443,200.00
011100100100	CHAIRMAN	137,317,600.00	189,417,372.28	137,317,600.00
011100100200	VICE-CHAIRMAN	1,320,000.00	660,000.00	1,320,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	267,570,000.00	128,025,000.00	361,455,600.00
011118300100	INTERNAL AUDIT	2,600,000.00	2,050,000.00	2,600,000.00
011118400100	INFORMATION UNIT	500,000.00	400,000.00	500,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	250,000.00	150,000.00	250,000.00
011200000000	LOCAL GOVT COUNCIL	67,760,000.00	27,220,000.00	67,760,000.00
011200100100	OFFICE OF THE LEADER	65,120,000.00	26,560,000.00	65,120,000.00
011202100100	THE COUNCILLORS	2,640,000.00	660,000.00	2,640,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	1,583,836,000.00	270,537,873.20	1,741,982,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	1,583,836,000.00	270,537,873.20	1,741,982,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	356,156,726.67	132,684,105.00	289,025,948.45
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	356,156,726.67	132,684,105.00	289,025,948.45
020000000000	ECONOMIC SECTOR	7,417,319,563.46	887,684,786.97	4,821,918,769.55
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	577,753,113.34	63,045,133.08	609,740,860.16
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	577,753,113.34	63,045,133.08	609,740,860.16
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,012,283,227.64	695,886,091.49	1,545,860,184.39
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,012,283,227.64	695,886,091.49	1,545,860,184.39
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	177,115,196.04	14,032,634.00	170,465,268.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	177,115,196.04	14,032,634.00	170,465,268.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	5,650,168,026.44	114,720,928.40	2,495,852,457.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	5,650,168,026.44	114,720,928.40	2,495,852,457.00
050000000000	SOCIAL SECTOR	1,661,158,437.87	398,084,126.00	1,875,118,982.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	589,168,545.20	28,964,918.00	702,546,836.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	589,168,545.20	28,964,918.00	702,546,836.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	1,049,488,966.67	362,619,208.00	1,160,072,146.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	1,049,488,966.67	362,619,208.00	1,160,072,146.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	22,500,926.00	6,500,000.00	12,500,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	22,500,926.00	6,500,000.00	12,500,000.00

414314 - OJI RIVER Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>1,376,554,234.92</i>	<i>614,511,415.48</i>	<i>1,359,809,673.56</i>
010000000000	ADMINISTRATION SECTOR	528,906,726.67	232,937,650.00	596,661,548.45
011100000000	OFFICE OF THE LG CHAIRMAN	270,690,000.00	129,585,000.00	364,575,600.00
011100100100	CHAIRMAN	1,800,000.00	900,000.00	1,800,000.00
011100100200	VICE-CHAIRMAN	1,320,000.00	660,000.00	1,320,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	267,570,000.00	128,025,000.00	361,455,600.00
011200000000	LOCAL GOVT COUNCIL	48,360,000.00	12,090,000.00	48,360,000.00
011200100100	OFFICE OF THE LEADER	45,720,000.00	11,430,000.00	45,720,000.00
011202100100	THE COUNCILLORS	2,640,000.00	660,000.00	2,640,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	2,400,000.00	600,000.00	2,400,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	2,400,000.00	600,000.00	2,400,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	207,456,726.67	90,662,650.00	181,325,948.45
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	207,456,726.67	90,662,650.00	181,325,948.45
020000000000	ECONOMIC SECTOR	240,940,270.38	114,239,875.48	228,480,343.11
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	59,903,113.34	33,195,133.08	66,390,860.16
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	59,903,113.34	33,195,133.08	66,390,860.16
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	97,501,435.00	43,001,480.00	86,002,957.95
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	97,501,435.00	43,001,480.00	86,002,957.95
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	18,115,196.04	5,732,634.00	11,465,268.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	18,115,196.04	5,732,634.00	11,465,268.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	65,420,526.00	32,310,628.40	64,621,257.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	65,420,526.00	32,310,628.40	64,621,257.00
050000000000	SOCIAL SECTOR	606,707,237.87	267,333,890.00	534,667,782.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	60,068,545.20	24,223,418.00	48,446,836.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	60,068,545.20	24,223,418.00	48,446,836.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	530,637,766.67	243,110,472.00	480,220,946.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	530,637,766.67	243,110,472.00	480,220,946.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	16,000,926.00	-	6,000,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	16,000,926.00	-	6,000,000.00

414314 - OJI RIVER Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>1,155,731,792.64</i>	<i>931,806,983.77</i>	<i>1,691,307,226.44</i>
010000000000	ADMINISTRATION SECTOR	187,917,600.00	235,297,372.28	186,917,600.00
011100000000	OFFICE OF THE LG CHAIRMAN	138,867,600.00	191,117,372.28	138,867,600.00
011100100100	CHAIRMAN	135,517,600.00	188,517,372.28	135,517,600.00
011118300100	INTERNAL AUDIT	2,600,000.00	2,050,000.00	2,600,000.00
011118400100	INFORMATION UNIT	500,000.00	400,000.00	500,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	250,000.00	150,000.00	250,000.00
011200000000	LOCAL GOVT COUNCIL	19,400,000.00	15,130,000.00	19,400,000.00
011200100100	OFFICE OF THE LEADER	19,400,000.00	15,130,000.00	19,400,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	10,950,000.00	10,050,000.00	10,950,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	10,950,000.00	10,050,000.00	10,950,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	18,700,000.00	19,000,000.00	17,700,000.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	18,700,000.00	19,000,000.00	17,700,000.00
020000000000	ECONOMIC SECTOR	939,862,992.64	677,934,611.49	1,483,438,426.44
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	2,850,000.00	2,850,000.00	3,350,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	2,850,000.00	2,850,000.00	3,350,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	914,781,792.64	652,884,611.49	1,459,857,226.44
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	914,781,792.64	652,884,611.49	1,459,857,226.44
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	9,000,000.00	8,300,000.00	9,000,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	9,000,000.00	8,300,000.00	9,000,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	13,231,200.00	13,900,000.00	11,231,200.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	13,231,200.00	13,900,000.00	11,231,200.00
050000000000	SOCIAL SECTOR	27,951,200.00	18,575,000.00	20,951,200.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	4,100,000.00	3,675,000.00	4,100,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	4,100,000.00	3,675,000.00	4,100,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	17,351,200.00	8,400,000.00	10,351,200.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	17,351,200.00	8,400,000.00	10,351,200.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	6,500,000.00	6,500,000.00	6,500,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	6,500,000.00	6,500,000.00	6,500,000.00

414314 - OJI RIVER Local Government, Enugu State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	8,963,502,300.44	490,594,864.20	6,248,132,000.00
010000000000	ADMINISTRATION SECTOR	1,700,486,000.00	282,909,328.20	1,818,632,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	1,570,486,000.00	259,887,873.20	1,728,632,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	1,570,486,000.00	259,887,873.20	1,728,632,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	130,000,000.00	23,021,455.00	90,000,000.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	130,000,000.00	23,021,455.00	90,000,000.00
020000000000	ECONOMIC SECTOR	6,236,516,300.44	95,510,300.00	3,110,000,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	515,000,000.00	27,000,000.00	540,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	515,000,000.00	27,000,000.00	540,000,000.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	150,000,000.00	-	150,000,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	150,000,000.00	-	150,000,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	5,571,516,300.44	68,510,300.00	2,420,000,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	5,571,516,300.44	68,510,300.00	2,420,000,000.00
050000000000	SOCIAL SECTOR	1,026,500,000.00	112,175,236.00	1,319,500,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	525,000,000.00	1,066,500.00	650,000,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	525,000,000.00	1,066,500.00	650,000,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	501,500,000.00	111,108,736.00	669,500,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	501,500,000.00	111,108,736.00	669,500,000.00

414314 - OJI RIVER Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>11,495,788,328.00</u>	<u>2,036,913,263.45</u>	<u>9,299,248,900.00</u>
21	<u>PERSONNEL COST</u>	<u>1,376,554,234.92</u>	<u>614,511,415.48</u>	<u>1,359,809,673.56</u>
2101	<u>SALARY</u>	<u>700,749,786.78</u>	<u>614,511,415.48</u>	<u>758,504,274.51</u>
210101	<u>SALARIES AND WAGES</u>	<u>700,749,786.78</u>	<u>614,511,415.48</u>	<u>758,504,274.51</u>
21010101	SALARY	673,449,786.78	600,861,415.48	731,204,274.51
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	27,300,000.00	13,650,000.00	27,300,000.00
2102	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	<u>675,804,448.14</u>	<u>-</u>	<u>601,305,399.05</u>
210201	<u>ALLOWANCES</u>	<u>675,804,448.14</u>	<u>-</u>	<u>601,305,399.05</u>
21020106	Leave allowances	661,764,448.14	-	587,265,399.05
21020122	Furniture Allowance	14,040,000.00	-	14,040,000.00
22	<u>OTHER RECURRENT COSTS</u>	<u>1,155,731,792.64</u>	<u>931,806,983.77</u>	<u>1,691,307,226.44</u>
2202	<u>OVERHEAD COST</u>	<u>259,500,000.00</u>	<u>297,222,372.28</u>	<u>250,000,000.00</u>
220201	<u>TRAVEL & TRANSPORT - GENERAL</u>	<u>25,300,000.00</u>	<u>27,900,000.00</u>	<u>25,300,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,500,000.00	10,950,000.00	10,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	9,800,000.00	11,950,000.00	9,800,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00	5,000,000.00
220202	<u>UTILITIES - GENERAL</u>	<u>2,150,000.00</u>	<u>7,950,000.00</u>	<u>2,150,000.00</u>
22020201	ELECTRICITY CHARGES	1,400,000.00	5,400,000.00	1,400,000.00
22020203	INTERNET ACCESS CHARGES	750,000.00	2,550,000.00	750,000.00
220203	<u>MATERIALS & SUPPLIES - GENERAL</u>	<u>18,718,800.00</u>	<u>28,150,000.00</u>	<u>19,218,800.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,800,000.00	13,100,000.00	8,800,000.00
22020303	NEWSPAPERS	600,000.00	2,050,000.00	600,000.00
22020304	MAGAZINES & PERIODICALS	200,000.00	1,050,000.00	200,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,600,000.00	1,600,000.00	1,600,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	6,518,800.00	9,350,000.00	7,018,800.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,000,000.00	1,000,000.00	1,000,000.00
220204	<u>MAINTENANCE SERVICES - GENERAL</u>	<u>34,841,200.00</u>	<u>42,150,000.00</u>	<u>33,841,200.00</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	11,800,000.00	14,400,000.00	11,800,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	9,581,200.00	12,750,000.00	9,581,200.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,500,000.00	5,400,000.00	5,500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,360,000.00	3,200,000.00	3,360,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,300,000.00	3,250,000.00	1,300,000.00
22020406	OTHER MAINTENANCE SERVICES	3,200,000.00	3,100,000.00	2,200,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	100,000.00	50,000.00	100,000.00
220205	<u>TRAINING - GENERAL</u>	<u>9,900,000.00</u>	<u>16,575,000.00</u>	<u>9,900,000.00</u>
22020501	LOCAL TRAINING	9,650,000.00	16,550,000.00	9,900,000.00
22020502	INTERNATIONAL TRAINING	250,000.00	25,000.00	-
220206	<u>OTHER SERVICES - GENERAL</u>	<u>81,150,000.00</u>	<u>66,000,000.00</u>	<u>74,150,000.00</u>
22020601	SECURITY SERVICES	10,200,000.00	10,100,000.00	10,200,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	69,950,000.00	54,900,000.00	62,950,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,000,000.00	1,000,000.00	1,000,000.00
220207	<u>CONSULTING & PROFESSIONAL SERVICES - GENERAL</u>	<u>13,390,000.00</u>	<u>21,517,372.28</u>	<u>13,390,000.00</u>
22020701	FINANCIAL CONSULTING	2,500,000.00	1,800,000.00	2,500,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	-	5,000,000.00	-
22020703	LEGAL SERVICES	2,000,000.00	5,000,000.00	2,000,000.00
22020704	ENGINEERING SERVICES	500,000.00	400,000.00	500,000.00
22020705	ARCHITECTURAL SERVICES	1,000,000.00	967,372.28	1,000,000.00
22020706	SURVEYING SERVICES	1,090,000.00	1,050,000.00	1,090,000.00
22020707	AGRICULTURAL CONSULTING	2,500,000.00	3,500,000.00	2,000,000.00

414314 - OJI RIVER Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
22020708	MEDICAL CONSULTING	3,800,000.00	3,800,000.00	4,300,000.00
220208	FUEL & LUBRICANTS - GENERAL	19,550,000.00	21,000,000.00	17,550,000.00
22020801	MOTOR VEHICLE FUEL COST	15,900,000.00	16,600,000.00	14,900,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,000,000.00	2,000,000.00	1,000,000.00
22020803	PLANT / GENERATOR FUEL COST	1,650,000.00	2,400,000.00	1,650,000.00
220209	FINANCIAL CHARGES - GENERAL	600,000.00	600,000.00	600,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	300,000.00	300,000.00	300,000.00
22020902	INSURANCE PREMIUM	300,000.00	300,000.00	300,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	53,900,000.00	65,380,000.00	53,900,000.00
22021001	REFRESHMENT & MEALS	11,850,000.00	11,100,000.00	11,850,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	11,200,000.00	8,900,000.00	11,200,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,700,000.00	3,100,000.00	3,700,000.00
22021004	MEDICAL EXPENSES-LOCAL	5,900,000.00	6,380,000.00	5,900,000.00
22021006	POSTAGES & COURIER SERVICES	500,000.00	500,000.00	500,000.00
22021007	WELFARE PACKAGES	6,500,000.00	11,300,000.00	6,500,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	3,298,800.00	2,500,000.00	3,298,800.00
22021009	SPORTING ACTIVITIES	2,000,000.00	4,500,000.00	2,000,000.00
22021010	DIRECT TEACHING & LABORATORY COST	600,000.00	500,000.00	600,000.00
22021016	Servicom	3,551,200.00	4,800,000.00	3,551,200.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	1,000,000.00	5,000,000.00	1,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	3,800,000.00	6,800,000.00	3,800,000.00
2207	TRANSFERS-PAYMENT	896,231,792.64	634,584,611.49	1,441,307,226.44
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	896,231,792.64	634,584,611.49	1,441,307,226.44
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	896,231,792.64	634,584,611.49	1,441,307,226.44
23	Capital Expenditure	8,963,502,300.44	490,594,864.20	6,248,132,000.00
2301	FIXED ASSETS PURCHASED	531,516,300.44	70,699,700.00	1,100,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	531,516,300.44	70,699,700.00	1,100,000,000.00
23010104	PURCHASE MOTOR CYCLES	30,000,000.00	8,070,000.00	30,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	20,000,000.00	9,220,700.00	20,000,000.00
23010113	PURCHASE OF COMPUTERS	20,000,000.00	1,400,000.00	20,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	20,000,000.00	1,900,000.00	30,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	10,000,000.00	-	20,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	260,000,000.00	50,109,000.00	380,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	171,516,300.44	-	600,000,000.00
2302	CONSTRUCTION / PROVISION	7,495,000,000.00	175,337,480.20	4,280,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	7,495,000,000.00	175,337,480.20	4,280,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	60,000,000.00	12,156,300.00	100,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	-	1,066,500.00	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	500,000,000.00	4,306,300.00	400,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	400,000,000.00	107,000,000.00	500,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	500,000,000.00	-	600,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	440,000,000.00	1,000,000.00	300,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	505,000,000.00	27,000,000.00	520,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	4,720,000,000.00	11,817,000.00	1,610,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,000,000.00	5,140,000.00	50,000,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	40,000,000.00	-	-
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	100,000,000.00	2,000,000.00	50,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	100,000,000.00	-	100,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	30,000,000.00	3,851,380.20	50,000,000.00

414314 - OJI RIVER Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
2303	REHABILITATION / REPAIRS	115,000,000.00	42,587,000.00	130,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	115,000,000.00	42,587,000.00	130,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	25,000,000.00	-	50,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	20,000,000.00	32,170,000.00	30,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	50,000,000.00	1,050,000.00	20,000,000.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	20,000,000.00	9,367,000.00	30,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	200,000,000.00	2,000,000.00	100,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	200,000,000.00	2,000,000.00	100,000,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	200,000,000.00	2,000,000.00	100,000,000.00
2305	OTHER CAPITAL PROJECTS	621,986,000.00	199,970,684.00	638,132,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	621,986,000.00	199,970,684.00	638,132,000.00
23050101	RESEARCH AND DEVELOPMENT	478,986,000.00	25,846,664.00	414,132,000.00
23050103	MONITORING AND EVALUATION	110,000,000.00	173,694,020.00	160,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	33,000,000.00	430,000.00	64,000,000.00

414314 - OJI RIVER Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	11,495,788,328.00	2,036,913,263.45	9,299,248,900.00
701	GENERAL PUBLIC SERVICES	1,061,045,957.71	606,850,262.52	1,074,812,374.40
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	542,310,761.67	378,676,795.18	512,841,506.40
70111	EXECUTIVE AND LEGISLATIVE ORGANS	422,854,326.67	314,990,022.28	404,883,548.45
70112	FINANCIAL AND FISCAL AFFAIRS	119,456,435.00	63,686,772.90	107,957,957.95
7013	GENERAL SERVICES	508,735,196.04	228,173,467.34	561,970,868.00
70131	GENERAL PERSONNEL SERVICES	30,700,000.00	33,392,205.34	46,700,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	27,115,196.04	14,032,634.00	20,465,268.00
70133	OTHER GENERAL SERVICES	450,920,000.00	180,748,628.00	494,805,600.00
7015	R&D GENERAL PUBLIC SERVICES	10,000,000.00	-	-
70151	R&D GENERAL PUBLIC SERVICES	10,000,000.00	-	-
703	PUBLIC ORDER AND SAFETY	320,000,000.00	175,413,020.00	460,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	320,000,000.00	175,413,020.00	460,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	320,000,000.00	175,413,020.00	460,000,000.00
704	ECONOMIC AFFAIRS	5,877,921,139.78	180,617,441.68	2,805,593,317.16
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	300,000,000.00	-	150,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	300,000,000.00	-	150,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	577,753,113.34	63,045,133.08	609,740,860.16
70421	AGRICULTURE	577,753,113.34	63,045,133.08	609,740,860.16
7043	FUEL AND ENERGY	160,000,000.00	14,156,300.00	150,000,000.00
70435	ELECTRICITY	160,000,000.00	14,156,300.00	150,000,000.00
7045	TRANSPORT	4,810,168,026.44	99,564,628.40	1,845,852,457.00
70451	ROAD TRANSPORT	4,810,168,026.44	99,564,628.40	1,845,852,457.00
7046	COMMUNICATION	30,000,000.00	3,851,380.20	50,000,000.00
70461	COMMUNICATION	30,000,000.00	3,851,380.20	50,000,000.00
705	ENVIRONMENTAL PROTECTION	200,600,000.00	2,175,000.00	100,600,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	200,600,000.00	2,175,000.00	100,600,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	200,600,000.00	2,175,000.00	100,600,000.00
706	HOUSING AND COMMUNITY AMMENITIES	1,012,750,926.00	10,956,300.00	1,162,750,000.00
7061	HOUSING DEVELOPMENT	340,000,000.00	-	300,000,000.00
70611	HOUSING DEVELOPMENT	340,000,000.00	-	300,000,000.00
7062	COMMUNITY DEVELOPMENT	250,000.00	150,000.00	250,000.00
70621	COMMUNITY DEVELOPMENT	250,000.00	150,000.00	250,000.00
7063	WATER SUPPLY	522,500,926.00	10,806,300.00	712,500,000.00
70631	WATER SUPPLY	522,500,926.00	10,806,300.00	712,500,000.00
7065	R & D HOUSING AND COMMUNITY AMMENITIES	150,000,000.00	-	150,000,000.00
70651	R & D HOUSING AND COMMUNITY AMENITIES	150,000,000.00	-	150,000,000.00
707	HEALTH	1,055,368,966.67	365,069,208.00	1,165,872,146.00
7074	PUBLIC HEALTH SERVICES	1,055,368,966.67	365,069,208.00	1,165,872,146.00
70741	PUBLIC HEALTH SERVICES	1,055,368,966.67	365,069,208.00	1,165,872,146.00
708	RECREATION, CULTURE AND RELIGION	508,226,000.00	20,521,000.00	388,892,000.00
7081	RECREATIONAL AND SPORTING SERVICES	456,486,000.00	5,000,000.00	334,632,000.00
70811	RECREATIONAL AND SPORTING SERVICES	456,486,000.00	5,000,000.00	334,632,000.00
7082	CULTURAL SERVICES	50,760,000.00	15,001,000.00	50,760,000.00
70821	CULTURAL SERVICES	50,760,000.00	15,001,000.00	50,760,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	980,000.00	520,000.00	3,500,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	980,000.00	520,000.00	3,500,000.00
709	EDUCATION	1,247,575,337.84	463,351,327.70	1,694,729,062.44
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,199,575,337.84	443,351,327.70	1,646,729,062.44

414314 - OJI RIVER Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
70912	PRIMARY EDUCATION	1,199,575,337.84	443,351,327.70	1,646,729,062.44
7094	TERTIARY EDUCATION	48,000,000.00	20,000,000.00	48,000,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	48,000,000.00	20,000,000.00	48,000,000.00
710	SOCIAL PROTECTION	212,300,000.00	211,959,703.55	446,000,000.00
7102	OLD AGE	152,300,000.00	156,628,203.55	336,000,000.00
71021	OLD AGE	152,300,000.00	156,628,203.55	336,000,000.00
7104	FAMILY AND CHILDREN	30,000,000.00	14,265,000.00	60,000,000.00
71041	FAMILY AND CHILDREN	30,000,000.00	14,265,000.00	60,000,000.00
7105	UNEMPLOYMENT	30,000,000.00	40,000,000.00	50,000,000.00
71051	UNEMPLOYMENT	30,000,000.00	40,000,000.00	50,000,000.00
7109	SOCIAL PROTECTION N.E.C.	-	1,066,500.00	-
71091	SOCIAL PROTECTION N.E.C.	-	1,066,500.00	-

414314 - OJI RIVER Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>1,376,554,234.92</i>	<i>614,511,415.48</i>	<i>1,359,809,673.56</i>
701	GENERAL PUBLIC SERVICES	644,523,357.71	281,671,764.00	694,129,774.40
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	356,438,161.67	147,314,130.00	318,808,906.40
70111	EXECUTIVE AND LEGISLATIVE ORGANS	258,936,726.67	104,312,650.00	232,805,948.45
70112	FINANCIAL AND FISCAL AFFAIRS	97,501,435.00	43,001,480.00	86,002,957.95
7013	GENERAL SERVICES	288,085,196.04	134,357,634.00	375,320,868.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	18,115,196.04	5,732,634.00	11,465,268.00
70133	OTHER GENERAL SERVICES	269,970,000.00	128,625,000.00	363,855,600.00
704	ECONOMIC AFFAIRS	125,323,639.34	65,505,761.48	131,012,117.16
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	59,903,113.34	33,195,133.08	66,390,860.16
70421	AGRICULTURE	59,903,113.34	33,195,133.08	66,390,860.16
7045	TRANSPORT	65,420,526.00	32,310,628.40	64,621,257.00
70451	ROAD TRANSPORT	65,420,526.00	32,310,628.40	64,621,257.00
706	HOUSING AND COMMUNITY AMMENITIES	16,000,926.00	-	6,000,000.00
7063	WATER SUPPLY	16,000,926.00	-	6,000,000.00
70631	WATER SUPPLY	16,000,926.00	-	6,000,000.00
707	HEALTH	530,637,766.67	243,110,472.00	480,220,946.00
7074	PUBLIC HEALTH SERVICES	530,637,766.67	243,110,472.00	480,220,946.00
70741	PUBLIC HEALTH SERVICES	530,637,766.67	243,110,472.00	480,220,946.00
709	EDUCATION	60,068,545.20	24,223,418.00	48,446,836.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	60,068,545.20	24,223,418.00	48,446,836.00
70912	PRIMARY EDUCATION	60,068,545.20	24,223,418.00	48,446,836.00

414314 - OJI RIVER Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Other Recurrent Expenditure	1,155,731,792.64	931,806,983.77	1,691,307,226.44
701	GENERAL PUBLIC SERVICES	236,522,600.00	283,104,870.52	260,682,600.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	185,872,600.00	231,362,665.18	194,032,600.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	163,917,600.00	210,677,372.28	172,077,600.00
70112	FINANCIAL AND FISCAL AFFAIRS	21,955,000.00	20,685,292.90	21,955,000.00
7013	GENERAL SERVICES	50,650,000.00	51,742,205.34	66,650,000.00
70131	GENERAL PERSONNEL SERVICES	30,700,000.00	33,392,205.34	46,700,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	9,000,000.00	8,300,000.00	9,000,000.00
70133	OTHER GENERAL SERVICES	10,950,000.00	10,050,000.00	10,950,000.00
704	ECONOMIC AFFAIRS	16,081,200.00	16,750,000.00	14,581,200.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	2,850,000.00	2,850,000.00	3,350,000.00
70421	AGRICULTURE	2,850,000.00	2,850,000.00	3,350,000.00
7045	TRANSPORT	13,231,200.00	13,900,000.00	11,231,200.00
70451	ROAD TRANSPORT	13,231,200.00	13,900,000.00	11,231,200.00
705	ENVIRONMENTAL PROTECTION	600,000.00	175,000.00	600,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	600,000.00	175,000.00	600,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	600,000.00	175,000.00	600,000.00
706	HOUSING AND COMMUNITY AMMENITIES	6,750,000.00	6,650,000.00	6,750,000.00
7062	COMMUNITY DEVELOPMENT	250,000.00	150,000.00	250,000.00
70621	COMMUNITY DEVELOPMENT	250,000.00	150,000.00	250,000.00
7063	WATER SUPPLY	6,500,000.00	6,500,000.00	6,500,000.00
70631	WATER SUPPLY	6,500,000.00	6,500,000.00	6,500,000.00
707	HEALTH	23,231,200.00	10,850,000.00	16,151,200.00
7074	PUBLIC HEALTH SERVICES	23,231,200.00	10,850,000.00	16,151,200.00
70741	PUBLIC HEALTH SERVICES	23,231,200.00	10,850,000.00	16,151,200.00
708	RECREATION, CULTURE AND RELIGION	57,740,000.00	18,521,000.00	60,260,000.00
7081	RECREATIONAL AND SPORTING SERVICES	6,000,000.00	3,000,000.00	6,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	6,000,000.00	3,000,000.00	6,000,000.00
7082	CULTURAL SERVICES	50,760,000.00	15,001,000.00	50,760,000.00
70821	CULTURAL SERVICES	50,760,000.00	15,001,000.00	50,760,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	980,000.00	520,000.00	3,500,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	980,000.00	520,000.00	3,500,000.00
709	EDUCATION	662,506,792.64	439,127,909.70	996,282,226.44
7091	PRE-PRIMARY AND PRIMARY EDUCATION	614,506,792.64	419,127,909.70	948,282,226.44
70912	PRIMARY EDUCATION	614,506,792.64	419,127,909.70	948,282,226.44
7094	TERTIARY EDUCATION	48,000,000.00	20,000,000.00	48,000,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	48,000,000.00	20,000,000.00	48,000,000.00
710	SOCIAL PROTECTION	152,300,000.00	156,628,203.55	336,000,000.00
7102	OLD AGE	152,300,000.00	156,628,203.55	336,000,000.00
71021	OLD AGE	152,300,000.00	156,628,203.55	336,000,000.00

414314 - OJI RIVER Local Government, Enugu State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	8,963,502,300.44	490,594,864.20	6,248,132,000.00
701	GENERAL PUBLIC SERVICES	180,000,000.00	42,073,628.00	120,000,000.00
7013	GENERAL SERVICES	170,000,000.00	42,073,628.00	120,000,000.00
70133	OTHER GENERAL SERVICES	170,000,000.00	42,073,628.00	120,000,000.00
7015	R&D GENERAL PUBLIC SERVICES	10,000,000.00	-	-
70151	R&D GENERAL PUBLIC SERVICES	10,000,000.00	-	-
703	PUBLIC ORDER AND SAFETY	320,000,000.00	175,413,020.00	460,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	320,000,000.00	175,413,020.00	460,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	320,000,000.00	175,413,020.00	460,000,000.00
704	ECONOMIC AFFAIRS	5,736,516,300.44	98,361,680.20	2,660,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	300,000,000.00	-	150,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	300,000,000.00	-	150,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	515,000,000.00	27,000,000.00	540,000,000.00
70421	AGRICULTURE	515,000,000.00	27,000,000.00	540,000,000.00
7043	FUEL AND ENERGY	160,000,000.00	14,156,300.00	150,000,000.00
70435	ELECTRICITY	160,000,000.00	14,156,300.00	150,000,000.00
7045	TRANSPORT	4,731,516,300.44	53,354,000.00	1,770,000,000.00
70451	ROAD TRANSPORT	4,731,516,300.44	53,354,000.00	1,770,000,000.00
7046	COMMUNICATION	30,000,000.00	3,851,380.20	50,000,000.00
70461	COMMUNICATION	30,000,000.00	3,851,380.20	50,000,000.00
705	ENVIRONMENTAL PROTECTION	200,000,000.00	2,000,000.00	100,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	200,000,000.00	2,000,000.00	100,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	200,000,000.00	2,000,000.00	100,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	990,000,000.00	4,306,300.00	1,150,000,000.00
7061	HOUSING DEVELOPMENT	340,000,000.00	-	300,000,000.00
70611	HOUSING DEVELOPMENT	340,000,000.00	-	300,000,000.00
7063	WATER SUPPLY	500,000,000.00	4,306,300.00	700,000,000.00
70631	WATER SUPPLY	500,000,000.00	4,306,300.00	700,000,000.00
7065	R & D HOUSING AND COMMUNITY AMMENITIES	150,000,000.00	-	150,000,000.00
70651	R & D HOUSING AND COMMUNITY AMENITIES	150,000,000.00	-	150,000,000.00
707	HEALTH	501,500,000.00	111,108,736.00	669,500,000.00
7074	PUBLIC HEALTH SERVICES	501,500,000.00	111,108,736.00	669,500,000.00
70741	PUBLIC HEALTH SERVICES	501,500,000.00	111,108,736.00	669,500,000.00
708	RECREATION, CULTURE AND RELIGION	450,486,000.00	2,000,000.00	328,632,000.00
7081	RECREATIONAL AND SPORTING SERVICES	450,486,000.00	2,000,000.00	328,632,000.00
70811	RECREATIONAL AND SPORTING SERVICES	450,486,000.00	2,000,000.00	328,632,000.00
709	EDUCATION	525,000,000.00	-	650,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	525,000,000.00	-	650,000,000.00
70912	PRIMARY EDUCATION	525,000,000.00	-	650,000,000.00
710	SOCIAL PROTECTION	60,000,000.00	55,331,500.00	110,000,000.00
7104	FAMILY AND CHILDREN	30,000,000.00	14,265,000.00	60,000,000.00
71041	FAMILY AND CHILDREN	30,000,000.00	14,265,000.00	60,000,000.00
7105	UNEMPLOYMENT	30,000,000.00	40,000,000.00	50,000,000.00
71051	UNEMPLOYMENT	30,000,000.00	40,000,000.00	50,000,000.00
7109	SOCIAL PROTECTION N.E.C.	-	1,066,500.00	-
71091	SOCIAL PROTECTION N.E.C.	-	1,066,500.00	-

414314 - OJI RIVER Local Government, Enugu State - 2026 Budget: Total Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	11,495,788,328.00	2,036,913,263.45	9,299,248,900.00
4143	Enugu West	11,495,788,328.00	2,036,913,263.45	9,299,248,900.00
414314	OJI RIVER	11,495,788,328.00	2,036,913,263.45	9,299,248,900.00
41431421	LG Wide	11,495,788,328.00	2,036,913,263.45	9,299,248,900.00

414314 - OJI RIVER Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	1,376,554,234.92	614,511,415.48	1,359,809,673.56
4143	Enugu West	1,376,554,234.92	614,511,415.48	1,359,809,673.56
414314	OJI RIVER	1,376,554,234.92	614,511,415.48	1,359,809,673.56
41431421	LG Wide	1,376,554,234.92	614,511,415.48	1,359,809,673.56

414314 - OJI RIVER Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	1,155,731,792.64	931,806,983.77	1,691,307,226.44
4143	Enugu West	1,155,731,792.64	931,806,983.77	1,691,307,226.44
414314	OJI RIVER	1,155,731,792.64	931,806,983.77	1,691,307,226.44
41431421	LG Wide	1,155,731,792.64	931,806,983.77	1,691,307,226.44

414314 - OJI RIVER Local Government, Enugu State - 2026 Budget: Capital Expenditure by Location

Code	Location	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	8,963,502,300.44	490,594,864.20	6,248,132,000.00
4143	Enugu West	8,963,502,300.44	490,594,864.20	6,248,132,000.00
414314	OJI RIVER	8,963,502,300.44	490,594,864.20	6,248,132,000.00
41431421	LG Wide	8,963,502,300.44	490,594,864.20	6,248,132,000.00

414314 - OJI RIVER Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	11,495,788,328.00	2,036,913,263.45	9,299,248,900.00
01	Agriculture	577,753,113.34	63,045,133.08	609,740,860.16
0101	Effective governance of the Agriculture Sector	62,753,113.34	36,045,133.08	69,740,860.16
010102	Agriculture sector coordination mechanisms	62,753,113.34	36,045,133.08	69,740,860.16
0103	Enhancement of food production and productivity	515,000,000.00	5,000,000.00	540,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	515,000,000.00	5,000,000.00	540,000,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	-	22,000,000.00	-
010501	Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	-	22,000,000.00	-
02	Societal Re-orientation	500,000.00	400,000.00	500,000.00
0210	Societal Re-orientation - General	500,000.00	400,000.00	500,000.00
021001	Societal Re-orientation - General	500,000.00	400,000.00	500,000.00
03	Poverty Alleviation	-	1,066,500.00	-
0310	Poverty Alleviation - General	-	1,066,500.00	-
031001	Poverty Alleviation - General	-	1,066,500.00	-
04	Health	1,049,488,966.67	362,619,208.00	1,160,072,146.00
0401	Effective governance of the health system	547,988,966.67	251,510,472.00	490,572,146.00
040103	Health sector coordination mechanisms	547,988,966.67	251,510,472.00	490,572,146.00
0402	Community engagement and participation in health	101,500,000.00	4,108,736.00	169,500,000.00
040201	Community interventions	101,500,000.00	4,108,736.00	169,500,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	400,000,000.00	107,000,000.00	500,000,000.00
040501	Functional health facilities	400,000,000.00	107,000,000.00	500,000,000.00
05	Education	589,168,545.20	27,898,418.00	702,546,836.00
0501	Effective governance of the education system	64,168,545.20	27,898,418.00	52,546,836.00
050103	Education sector coordination mechanisms	64,168,545.20	27,898,418.00	52,546,836.00
0505	Adequate infrastructure at all levels	525,000,000.00	-	650,000,000.00
050501	Schools' infrastructure construction and rehabilitation	525,000,000.00	-	650,000,000.00
06	Housing and Urban Development	250,000.00	150,000.00	250,000.00
0610	Housing and Urban Development - General	250,000.00	150,000.00	250,000.00
061001	Housing and Urban Development - General	250,000.00	150,000.00	250,000.00
08	Youth	470,486,000.00	2,000,000.00	378,632,000.00
0810	Youth - General	470,486,000.00	2,000,000.00	378,632,000.00
081001	Youth - General	470,486,000.00	2,000,000.00	378,632,000.00
09	Environmental Improvement	200,000,000.00	2,000,000.00	100,000,000.00
0910	Environmental Improvement - General	200,000,000.00	2,000,000.00	100,000,000.00
091001	Environmental Improvement - General	200,000,000.00	2,000,000.00	100,000,000.00
10	Water Resources and Rural Development	522,500,926.00	10,806,300.00	712,500,000.00
1010	Water Resources and Rural Deve - General	522,500,926.00	10,806,300.00	712,500,000.00
101001	Water Resources and Rural Deve - General	522,500,926.00	10,806,300.00	712,500,000.00
11	Information Communication and Technology	30,000,000.00	3,851,380.20	50,000,000.00
1110	Information Communication and Technology - General	30,000,000.00	3,851,380.20	50,000,000.00
111001	Information Communication and Technology - General	30,000,000.00	3,851,380.20	50,000,000.00
12	Growing the Private Sector	300,000,000.00	-	150,000,000.00
1210	Growing the Private Sector - General	300,000,000.00	-	150,000,000.00
121001	Growing the Private Sector - General	300,000,000.00	-	150,000,000.00
13	Reform of Government and Governance	2,545,472,750.35	1,395,090,395.77	3,179,154,600.84
1310	Reform of Government and Governance - General	2,545,472,750.35	1,395,090,395.77	3,179,154,600.84
131001	Reform of Government and Governance - General	2,545,472,750.35	1,395,090,395.77	3,179,154,600.84
14	Power	160,000,000.00	14,156,300.00	150,000,000.00
1410	Power - General	160,000,000.00	14,156,300.00	150,000,000.00

414314 - OJI RIVER Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
141001	Power - General	160,000,000.00	14,156,300.00	150,000,000.00
17	Road	5,010,168,026.44	99,564,628.40	2,045,852,457.00
1710	Road - General	5,010,168,026.44	99,564,628.40	2,045,852,457.00
171001	Road - General	5,010,168,026.44	99,564,628.40	2,045,852,457.00
23	Social Protection	40,000,000.00	54,265,000.00	60,000,000.00
2302	Reduce Poverty and Vulnerability	30,000,000.00	40,000,000.00	50,000,000.00
230202	Unconditional Cash Transfers alleviate extreme poverty and support vulnerable households	30,000,000.00	40,000,000.00	50,000,000.00
2303	Promote gender equity and social justice	10,000,000.00	14,265,000.00	10,000,000.00
230301	Women's Economic Empowerment	10,000,000.00	14,265,000.00	10,000,000.00

414314 - OJI RIVER Local Government, Enugu State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	<u>1,376,554,234.92</u>	<u>614,511,415.48</u>	<u>1,359,809,673.56</u>
01	Agriculture	59,903,113.34	33,195,133.08	66,390,860.16
0101	Effective governance of the Agriculture Sector	59,903,113.34	33,195,133.08	66,390,860.16
010102	Agriculture sector coordination mechanisms	59,903,113.34	33,195,133.08	66,390,860.16
04	Health	530,637,766.67	243,110,472.00	480,220,946.00
0401	Effective governance of the health system	530,637,766.67	243,110,472.00	480,220,946.00
040103	Health sector coordination mechanisms	530,637,766.67	243,110,472.00	480,220,946.00
05	Education	60,068,545.20	24,223,418.00	48,446,836.00
0501	Effective governance of the education system	60,068,545.20	24,223,418.00	48,446,836.00
050103	Education sector coordination mechanisms	60,068,545.20	24,223,418.00	48,446,836.00
10	Water Resources and Rural Development	16,000,926.00	-	6,000,000.00
1010	Water Resources and Rural Deve - General	16,000,926.00	-	6,000,000.00
101001	Water Resources and Rural Deve - General	16,000,926.00	-	6,000,000.00
13	Reform of Government and Governance	644,523,357.71	281,671,764.00	694,129,774.40
1310	Reform of Government and Governance - General	644,523,357.71	281,671,764.00	694,129,774.40
131001	Reform of Government and Governance - General	644,523,357.71	281,671,764.00	694,129,774.40
17	Road	65,420,526.00	32,310,628.40	64,621,257.00
1710	Road - General	65,420,526.00	32,310,628.40	64,621,257.00
171001	Road - General	65,420,526.00	32,310,628.40	64,621,257.00

414314 - OJI RIVER Local Government, Enugu State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Other Recurrent Expenditure	1,155,731,792.64	931,806,983.77	1,691,307,226.44
01	Agriculture	2,850,000.00	2,850,000.00	3,350,000.00
0101	Effective governance of the Agriculture Sector	2,850,000.00	2,850,000.00	3,350,000.00
010102	Agriculture sector coordination mechanisms	2,850,000.00	2,850,000.00	3,350,000.00
02	Societal Re-orientation	500,000.00	400,000.00	500,000.00
0210	Societal Re-orientation - General	500,000.00	400,000.00	500,000.00
021001	Societal Re-orientation - General	500,000.00	400,000.00	500,000.00
04	Health	17,351,200.00	8,400,000.00	10,351,200.00
0401	Effective governance of the health system	17,351,200.00	8,400,000.00	10,351,200.00
040103	Health sector coordination mechanisms	17,351,200.00	8,400,000.00	10,351,200.00
05	Education	4,100,000.00	3,675,000.00	4,100,000.00
0501	Effective governance of the education system	4,100,000.00	3,675,000.00	4,100,000.00
050103	Education sector coordination mechanisms	4,100,000.00	3,675,000.00	4,100,000.00
06	Housing and Urban Development	250,000.00	150,000.00	250,000.00
0610	Housing and Urban Development - General	250,000.00	150,000.00	250,000.00
061001	Housing and Urban Development - General	250,000.00	150,000.00	250,000.00
10	Water Resources and Rural Development	6,500,000.00	6,500,000.00	6,500,000.00
1010	Water Resources and Rural Deve - General	6,500,000.00	6,500,000.00	6,500,000.00
101001	Water Resources and Rural Deve - General	6,500,000.00	6,500,000.00	6,500,000.00
13	Reform of Government and Governance	1,110,949,392.64	895,931,983.77	1,655,024,826.44
1310	Reform of Government and Governance - General	1,110,949,392.64	895,931,983.77	1,655,024,826.44
131001	Reform of Government and Governance - General	1,110,949,392.64	895,931,983.77	1,655,024,826.44
17	Road	13,231,200.00	13,900,000.00	11,231,200.00
1710	Road - General	13,231,200.00	13,900,000.00	11,231,200.00
171001	Road - General	13,231,200.00	13,900,000.00	11,231,200.00

414314 - OJI RIVER Local Government, Enugu State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	8,963,502,300.44	490,594,864.20	6,248,132,000.00
01	Agriculture	515,000,000.00	27,000,000.00	540,000,000.00
0103	Enhancement of food production and productivity	515,000,000.00	5,000,000.00	540,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	515,000,000.00	5,000,000.00	540,000,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	-	22,000,000.00	-
010501	Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	-	22,000,000.00	-
03	Poverty Alleviation	-	1,066,500.00	-
0310	Poverty Alleviation - General	-	1,066,500.00	-
031001	Poverty Alleviation - General	-	1,066,500.00	-
04	Health	501,500,000.00	111,108,736.00	669,500,000.00
0402	Community engagement and participation in health	101,500,000.00	4,108,736.00	169,500,000.00
040201	Community interventions	101,500,000.00	4,108,736.00	169,500,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	400,000,000.00	107,000,000.00	500,000,000.00
040501	Functional health facilities	400,000,000.00	107,000,000.00	500,000,000.00
05	Education	525,000,000.00	-	650,000,000.00
0505	Adequate infrastructure at all levels	525,000,000.00	-	650,000,000.00
050501	Schools' infrastructure construction and rehabilitation	525,000,000.00	-	650,000,000.00
08	Youth	470,486,000.00	2,000,000.00	378,632,000.00
0810	Youth - General	470,486,000.00	2,000,000.00	378,632,000.00
081001	Youth - General	470,486,000.00	2,000,000.00	378,632,000.00
09	Environmental Improvement	200,000,000.00	2,000,000.00	100,000,000.00
0910	Environmental Improvement - General	200,000,000.00	2,000,000.00	100,000,000.00
091001	Environmental Improvement - General	200,000,000.00	2,000,000.00	100,000,000.00
10	Water Resources and Rural Development	500,000,000.00	4,306,300.00	700,000,000.00
1010	Water Resources and Rural Deve - General	500,000,000.00	4,306,300.00	700,000,000.00
101001	Water Resources and Rural Deve - General	500,000,000.00	4,306,300.00	700,000,000.00
11	Information Communication and Technology	30,000,000.00	3,851,380.20	50,000,000.00
1110	Information Communication and Technology - General	30,000,000.00	3,851,380.20	50,000,000.00
111001	Information Communication and Technology - General	30,000,000.00	3,851,380.20	50,000,000.00
12	Growing the Private Sector	300,000,000.00	-	150,000,000.00
1210	Growing the Private Sector - General	300,000,000.00	-	150,000,000.00
121001	Growing the Private Sector - General	300,000,000.00	-	150,000,000.00
13	Reform of Government and Governance	790,000,000.00	217,486,648.00	830,000,000.00
1310	Reform of Government and Governance - General	790,000,000.00	217,486,648.00	830,000,000.00
131001	Reform of Government and Governance - General	790,000,000.00	217,486,648.00	830,000,000.00
14	Power	160,000,000.00	14,156,300.00	150,000,000.00
1410	Power - General	160,000,000.00	14,156,300.00	150,000,000.00
141001	Power - General	160,000,000.00	14,156,300.00	150,000,000.00
17	Road	4,931,516,300.44	53,354,000.00	1,970,000,000.00
1710	Road - General	4,931,516,300.44	53,354,000.00	1,970,000,000.00
171001	Road - General	4,931,516,300.44	53,354,000.00	1,970,000,000.00
23	Social Protection	40,000,000.00	54,265,000.00	60,000,000.00
2302	Reduce Poverty and Vulnerability	30,000,000.00	40,000,000.00	50,000,000.00
230202	Unconditional Cash Transfers alleviate extreme poverty and support vulnerable households	30,000,000.00	40,000,000.00	50,000,000.00
2303	Promote gender equity and social justice	10,000,000.00	14,265,000.00	10,000,000.00
230301	Women's Economic Empowerment	10,000,000.00	14,265,000.00	10,000,000.00

414314 - OJI RIVER Local Government, Enugu State - 2026 Budget:

Capital Projects								
Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
Total Capital Expenditure						8,963,502,300.44	490,594,864.20	6,248,132,000.00
PROCUREMENT OF COMPUTERS FOR H.O.D.S	13 - Reform of Government and Governance	012500100100 - DIRECTOR OF ADMIN/PERSONNEL MANAGEMENT	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41431421 - LG Wide	20,000,000.00	1,400,000.00	20,000,000.00
PROCUREMENTS OF FIVE (5) MOTOR ENGINE AND BODY WORKS	13 - Reform of Government and Governance	012500100100 - DIRECTOR OF ADMIN/PERSONNEL MANAGEMENT	23010104 - PURCHASE MOTOR CYCLES	70133 - OTHER GENERAL SERVICES	41431421 - LG Wide	30,000,000.00	3,600,000.00	30,000,000.00
RENOVATION , RELOOFING AND PAINTING OF SOME COUNCIL DELAPIDATED BUILDINGS	13 - Reform of Government and Governance	012500100100 - DIRECTOR OF ADMIN/PERSONNEL MANAGEMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41431421 - LG Wide	50,000,000.00	-	20,000,000.00
OJI RIVER DEVELOPMENT ECONOMIC SUMMIT	13 - Reform of Government and Governance	012500100100 - DIRECTOR OF ADMIN/PERSONNEL MANAGEMENT	23050101 - RESEARCH AND DEVELOPMENT	70151 - R&D GENERAL PUBLIC SERVICES	41431421 - LG Wide	10,000,000.00	-	-
PURCHASE OF OFFICE EQUIPMENTS FOR WASH DEPARTMENT	13 - Reform of Government and Governance	012500100100 - DIRECTOR OF ADMIN/PERSONNEL MANAGEMENT	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41431421 - LG Wide	20,000,000.00	9,220,700.00	20,000,000.00
LOGISTICS FOR OJI RIVER LG CONTINGENTS TO ABUJA	13 - Reform of Government and Governance	012500100100 - DIRECTOR OF ADMIN/PERSONNEL MANAGEMENT	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41431421 - LG Wide	-	8,800,755.00	-
PROCUREMENT OF NEIGHBOURHOOD WATCH, 'SECURITY KITS' AND 'GAGETS' TO INCREASE ON SECURITY NET WORK IN OJI RIVER LG	13 - Reform of Government and Governance	010100100100 - OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41431421 - LG Wide	250,000,000.00	30,863,000.00	350,000,000.00
MAINTENANCE OF NEIGHBOURHOOD WATCH VEHICLES AND OTHER SECURITY AGENCIES J.T.F.	13 - Reform of Government and Governance	010100100100 - OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41431421 - LG Wide	10,000,000.00	19,246,000.00	30,000,000.00
PURCHASE OF MOTOR BIKE FOR NEIGHBOURHOOD WATCH IN OJI RIVER.	13 - Reform of Government and Governance	010100100100 - OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	23010104 - PURCHASE MOTOR CYCLES	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41431421 - LG Wide	-	4,470,000.00	-
CASTING OF BARRICADE TO BLOCK KIDNAPERS ROUT	13 - Reform of Government and Governance	010100100100 - OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41431421 - LG Wide	-	5,140,000.00	-
SECURITY MEETINGS OF COMMITTEE AGAINST FULANI HERDSMEN AND OTHER SECURITY CHALLENGES	13 - Reform of Government and Governance	010100100100 - OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	23050103 - MONITORING AND EVALUATION	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41431421 - LG Wide	60,000,000.00	115,694,020.00	80,000,000.00
PROCUREMENT OF FOOD ITEMS TO LESS PRIVILEGE IN OJI RIVER.	23 - Social Protection	010100100100 - OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	23050103 - MONITORING AND EVALUATION	71051 - UNEMPLOYMENT	41431421 - LG Wide	30,000,000.00	40,000,000.00	50,000,000.00
WOMEN EMPOWERMENT IN OJI RIVER TO ALLEVIATE POVERTY	23 - Social Protection	010100100100 - OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	41431421 - LG Wide	10,000,000.00	14,265,000.00	10,000,000.00
DEVELOPMENTS OF PARKS IN OJI RIVER	13 - Reform of Government and Governance	010100100100 - OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	23020124 - CONSTRUCTION OF MARKETS/PARKS	70611 - HOUSING DEVELOPMENT	41431421 - LG Wide	100,000,000.00	-	100,000,000.00
EMPOWERMENT OF YOUTHS AND WOMEN WITH MEANINGFUL ENGAGEMENTS	08 - Youth	010100100100 - OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	41431421 - LG Wide	20,000,000.00	-	50,000,000.00
HOSTING OF OJI RIVER LG SPORTS FESTIVAL	08 - Youth	010100100100 - OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	41431421 - LG Wide	10,486,600.00	1,000,000.00	28,632,000.00
ENSURE ADEQUATE WASTE DISPOSAL, FORMATIONS AND 'PAUPERS AROUND THE LG	09 - Environmental Improvement	010100100100 - OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	23040105 - WATER POLLUTION PREVENTION & CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	41431421 - LG Wide	200,000,000.00	2,000,000.00	100,000,000.00
CONSTRUCTION AND RETICULATION OF 5 BOREHOLE WITH OVER HEAD TANK IN ALL THE 20 WARDS IN OJI RIVER.	10 - Water Resources and Rural Development	010100100100 - OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41431421 - LG Wide	500,000,000.00	4,306,300.00	400,000,000.00
PURCHASE OF ONE RIG FOR DRILLING OF BOLEHOLES	10 - Water Resources and Rural Development	010100100100 - OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70631 - WATER SUPPLY	41431421 - LG Wide	-	-	300,000,000.00
ESTABLISHMENT OF OJI RIVER LGC ICT HUB/ CENTER AT THE COUNCIL BUILDING A PUBLIC TOILET IN MAJOR MARKETS AND PARKS IN OJI RIVER, OJI WONDERFUL, NKWO INYI, EKE EGBO, AND AFOR UGWUOBA MARKET WITH BORE HOLES	11 - Information Communication and Technology	010100100100 - OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	41431421 - LG Wide	30,000,000.00	3,851,380.20	50,000,000.00
DEVELOPMENTS OF OJI RIVER INDUSTRIAL CITY.	12 - Growing the Private Sector	010100100100 - OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41431421 - LG Wide	100,000,000.00	-	50,000,000.00
REFURBISHMENT & EQUIPMENT OF SLG OFFICE	13 - Reform of Government and Governance	010100100100 - OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41431421 - LG Wide	200,000,000.00	-	100,000,000.00
LOGISTICS FOR HOUSE, CHURCHES, SHOPS ENUMERATION FOR REVENUE.	13 - Reform of Government and Governance	010100100100 - OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41431421 - LG Wide	-	1,050,000.00	-
PUBLIC ENLIGHTENMENT FOR COMMUNITY ENGAGEMENT FOR SALT PROGRAM.	13 - Reform of Government and Governance	010100100100 - OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41431421 - LG Wide	10,000,000.00	2,173.00	-
STAKEHOLDERS MEETING	13 - Reform of Government and Governance	010100100100 - OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41431421 - LG Wide	20,000,000.00	-	-
DIGGING, CONSTRUCTION AND HARSHING OF OJI RIVER HQ FISH POND.	01 - Agriculture	010100100100 - OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES	41431421 - LG Wide	20,000,000.00	18,000,000.00	30,000,000.00
PROCUREMENT OF AGRICULTURAL FARM INPUT FOR RURAL FARMERS.	01 - Agriculture	012500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41431421 - LG Wide	-	22,000,000.00	-
SENSITIZATION ON CROP HARVESTING, STORAGE MANAGEMENT SEED PRESERVATION AND FOOD PROCESSING ACROSS 20 WARDS IN OJI RIVER.	01 - Agriculture	012500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41431421 - LG Wide	10,000,000.00	-	20,000,000.00
FARM ESTATE PROGRAM	01 - Agriculture	012500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41431421 - LG Wide	5,000,000.00	-	20,000,000.00
FENCING AND PAINTING OF COUNCIL COMPOUND	13 - Reform of Government and Governance	012500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020122 - CONSTRUCTION OF BOUNDARY WALLS/ RIGHT OF WAYS	70421 - AGRICULTURE	41431421 - LG Wide	500,000,000.00	5,000,000.00	500,000,000.00
CREATING AND OPENING UP STREETS IN OJI MKRIVER	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70611 - HOUSING DEVELOPMENT	41431421 - LG Wide	40,000,000.00	-	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70611 - HOUSING DEVELOPMENT	41431421 - LG Wide	200,000,000.00	-	200,000,000.00
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23030125 - REHABILITATION/REPAIRS- POWER GENERATING PLANTS	70811 - RECREATIONAL AND SPORTING SERVICES	41431421 - LG Wide	440,000,000.00	1,000,000.00	300,000,000.00
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020123 - CONSTRUCTION OF TRAFFIC / STREET LIGHTS	70451 - ROAD TRANSPORT	41431421 - LG Wide	20,000,000.00	9,367,000.00	30,000,000.00
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020123 - CONSTRUCTION OF TRAFFIC / STREET LIGHTS	70435 - ELECTRICITY	41431421 - LG Wide	-	2,000,000.00	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020123 - CONSTRUCTION OF TRAFFIC / STREET LIGHTS	70435 - ELECTRICITY	41431421 - LG Wide	100,000,000.00	-	50,000,000.00
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020123 - CONSTRUCTION OF TRAFFIC / STREET LIGHTS	70435 - ELECTRICITY	41431421 - LG Wide	60,000,000.00	12,156,300.00	100,000,000.00
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	20,000,000.00	32,170,000.00	30,000,000.00
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70451 - ROAD TRANSPORT	41431421 - LG Wide	171,516,300.44	-	300,000,000.00
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	820,000,000.00	-	200,000,000.00
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	300,000,000.00	-	100,000,000.00
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	250,000,000.00	-	300,000,000.00
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	3,050,000,000.00	-	660,000,000.00
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	100,000,000.00	11,817,000.00	150,000,000.00
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	150,000,000.00	-	150,000,000.00
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	-	1,066,500.00	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	-	1,066,500.00	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	-	1,066,500.00	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	-	1,066,500.00	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	-	1,066,500.00	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	-	1,066,500.00	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	-	1,066,500.00	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	-	1,066,500.00	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	-	1,066,500.00	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	-	1,066,500.00	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	-	1,066,500.00	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	-	1,066,500.00	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	-	1,066,500.00	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	-	1,066,500.00	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	-	1,066,500.00	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	-	1,066,500.00	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	-	1,066,500.00	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	-	1,066,500.00	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	-	1,066,500.00	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	-	1,066,500.00	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	-	1,066,500.00	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	-	1,066,500.00	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	-	1,066,500.00	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	-	1,066,500.00	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	-	1,066,500.00	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	-	1,066,500.00	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	-	1,066,500.00	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	-	1,066,500.00	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	-	1,066,500.00	-
BUILDING A SOCCER PITCHES IN DEVELOPMENT CENTRES OJI RIVER LG	08 - Youth	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431421 - LG Wide	-	1,066,500.0	

414314 - OJI RIVER Local Government, Enugu State - 2026 Budget:

Capital Projects								
Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
AWARENESS CAMPAIGN AGAINST MONKEY POX	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	41431421 - LG Wide	10,000,000.00	-	10,000,000.00
DRUG ABUSE PREVENTION PROGRAM	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23050104 - ANNIVERSARIES/CELEBRATIONS	70741 - PUBLIC HEALTH SERVICES	41431421 - LG Wide	3,000,000.00	-	10,000,000.00
AWARENESS CAMPAIGN AGAINST LASAAR FEVER	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	41431421 - LG Wide	5,000,000.00	-	10,000,000.00
CONSTRUCTION OF NEW HEALTH CENTERS AT AMAETITI ACHI	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41431421 - LG Wide	-	2,000,000.00	-

011100100100	CHAIRMAN			
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	137,317,600.00	189,417,372.28	137,317,600.00
21	PERSONNEL COST	1,800,000.00	900,000.00	1,800,000.00
2101	SALARY	1,800,000.00	900,000.00	1,800,000.00
210101	SALARIES AND WAGES	1,800,000.00	900,000.00	1,800,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,800,000.00	900,000.00	1,800,000.00
22	OTHER RECURRENT COSTS	135,517,600.00	188,517,372.28	135,517,600.00
2202	OVERHEAD COST	135,517,600.00	188,517,372.28	135,517,600.00
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000.00	12,000,000.00	10,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	2,000,000.00	2,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	5,000,000.00	3,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00	5,000,000.00
220202	UTILITIES - GENERAL	1,200,000.00	7,000,000.00	1,200,000.00
22020201	ELECTRICITY CHARGES	1,000,000.00	5,000,000.00	1,000,000.00
22020203	INTERNET ACCESS CHARGES	200,000.00	2,000,000.00	200,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,668,800.00	11,000,000.00	1,668,800.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	5,000,000.00	1,000,000.00
22020303	NEWSPAPERS	500,000.00	2,000,000.00	500,000.00
22020304	MAGAZINES & PERIODICALS	100,000.00	1,000,000.00	100,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	68,800.00	3,000,000.00	68,800.00
220204	MAINTENANCE SERVICES - GENERAL	12,160,000.00	20,000,000.00	12,160,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	5,000,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	5,000,000.00	2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	5,000,000.00	5,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,160,000.00	2,000,000.00	2,160,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	3,000,000.00	1,000,000.00
220205	TRAINING - GENERAL	3,500,000.00	10,000,000.00	3,500,000.00
22020501	LOCAL TRAINING	3,500,000.00	10,000,000.00	3,500,000.00
220206	OTHER SERVICES - GENERAL	70,000,000.00	64,000,000.00	70,000,000.00
22020601	SECURITY SERVICES	10,000,000.00	10,000,000.00	10,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	60,000,000.00	54,000,000.00	60,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	7,590,000.00	16,517,372.28	7,590,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	0.00	5,000,000.00	0.00
22020703	LEGAL SERVICES	2,000,000.00	5,000,000.00	2,000,000.00
22020705	ARCHITECTURAL SERVICES	500,000.00	467,372.28	500,000.00
22020706	SURVEYING SERVICES	90,000.00	50,000.00	90,000.00
22020707	AGRICULTURAL CONSULTING	2,000,000.00	3,000,000.00	2,000,000.00
22020708	MEDICAL CONSULTING	3,000,000.00	3,000,000.00	3,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	4,100,000.00	7,000,000.00	4,100,000.00
22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	5,000,000.00	3,000,000.00
22020803	PLANT / GENERATOR FUEL COST	1,100,000.00	2,000,000.00	1,100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	25,298,800.00	41,000,000.00	25,298,800.00
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00	5,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000.00	1,500,000.00	2,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,000,000.00	2,500,000.00	3,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	2,000,000.00	3,500,000.00	2,000,000.00
22021007	WELFARE PACKAGES	5,000,000.00	10,000,000.00	5,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,798,800.00	2,000,000.00	2,798,800.00
22021009	SPORTING ACTIVITIES	2,000,000.00	4,500,000.00	2,000,000.00

22021016	Servicom	500,000.00	2,000,000.00	500,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	1,000,000.00	5,000,000.00	1,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	2,000,000.00	5,000,000.00	2,000,000.00

011100100200	VICE-CHAIRMAN			
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>1,320,000.00</u>	<u>660,000.00</u>	<u>1,320,000.00</u>
21	PERSONNEL COST	1,320,000.00	660,000.00	1,320,000.00
2101	SALARY	1,320,000.00	660,000.00	1,320,000.00
210101	SALARIES AND WAGES	1,320,000.00	660,000.00	1,320,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,320,000.00	660,000.00	1,320,000.00

011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN			
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>267,570,000.00</u>	<u>128,025,000.00</u>	<u>361,455,600.00</u>
21	PERSONNEL COST	267,570,000.00	128,025,000.00	361,455,600.00
2101	SALARY	256,050,000.00	128,025,000.00	349,935,600.00
210101	SALARIES AND WAGES	256,050,000.00	128,025,000.00	349,935,600.00
21010101	SALARY	256,050,000.00	128,025,000.00	349,935,600.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	11,520,000.00	0.00	11,520,000.00
210201	ALLOWANCES	11,520,000.00	0.00	11,520,000.00
21020122	Furniture Allowance	11,520,000.00	0.00	11,520,000.00

011118300100	INTERNAL AUDIT			
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>2,600,000.00</u>	<u>2,050,000.00</u>	<u>2,600,000.00</u>
22	OTHER RECURRENT COSTS	2,600,000.00	2,050,000.00	2,600,000.00
2202	OVERHEAD COST	2,600,000.00	2,050,000.00	2,600,000.00
220201	TRAVEL & TRANSPORT - GENERAL	200,000.00	150,000.00	200,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	150,000.00	200,000.00
220203	MATERIALS & SUPPLIES - GENERAL	100,000.00	100,000.00	100,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	100,000.00	100,000.00
220204	MAINTENANCE SERVICES - GENERAL	500,000.00	500,000.00	500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	300,000.00	500,000.00
22020701	FINANCIAL CONSULTING	500,000.00	300,000.00	500,000.00
220208	FUEL & LUBRICANTS - GENERAL	500,000.00	300,000.00	500,000.00
22020801	MOTOR VEHICLE FUEL COST	500,000.00	300,000.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	800,000.00	700,000.00	800,000.00
22021001	REFRESHMENT & MEALS	600,000.00	500,000.00	600,000.00
22021016	Servicom	200,000.00	200,000.00	200,000.00

011118400100	INFORMATION UNIT			
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>500,000.00</u>	<u>400,000.00</u>	<u>500,000.00</u>
22	OTHER RECURRENT COSTS	500,000.00	400,000.00	500,000.00
2202	OVERHEAD COST	500,000.00	400,000.00	500,000.00

220208	FUEL & LUBRICANTS - GENERAL	200,000.00	200,000.00	200,000.00
22020801	MOTOR VEHICLE FUEL COST	200,000.00	200,000.00	200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00	200,000.00	300,000.00
22021003	PUBLICITY & ADVERTISEMENTS	200,000.00	100,000.00	200,000.00
22021016	Servicom	100,000.00	100,000.00	100,000.00

011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE			
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	250,000.00	150,000.00	250,000.00
22	OTHER RECURRENT COSTS	250,000.00	150,000.00	250,000.00
2202	OVERHEAD COST	250,000.00	150,000.00	250,000.00
220201	TRAVEL & TRANSPORT - GENERAL	100,000.00	50,000.00	100,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000.00	50,000.00	100,000.00
220203	MATERIALS & SUPPLIES - GENERAL	50,000.00	0.00	50,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	50,000.00	0.00	50,000.00
220204	MAINTENANCE SERVICES - GENERAL	100,000.00	100,000.00	100,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00	100,000.00

011200100100	OFFICE OF THE LEADER			
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	65,120,000.00	26,560,000.00	65,120,000.00
21	PERSONNEL COST	45,720,000.00	11,430,000.00	45,720,000.00
2101	SALARY	22,860,000.00	11,430,000.00	22,860,000.00
210101	SALARIES AND WAGES	22,860,000.00	11,430,000.00	22,860,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	22,860,000.00	11,430,000.00	22,860,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	22,860,000.00	0.00	22,860,000.00
210201	ALLOWANCES	22,860,000.00	0.00	22,860,000.00
21020106	Leave allowances	22,860,000.00	0.00	22,860,000.00
22	OTHER RECURRENT COSTS	19,400,000.00	15,130,000.00	19,400,000.00
2202	OVERHEAD COST	19,400,000.00	15,130,000.00	19,400,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000.00	1,000,000.00	2,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	0.00	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	600,000.00	600,000.00	600,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	300,000.00	300,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	300,000.00	300,000.00	300,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,800,000.00	1,450,000.00	1,800,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	800,000.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00	200,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	200,000.00	200,000.00	200,000.00
22020406	OTHER MAINTENANCE SERVICES	300,000.00	200,000.00	300,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	100,000.00	50,000.00	100,000.00
220205	TRAINING - GENERAL	2,000,000.00	2,000,000.00	2,000,000.00
22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00	2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	4,000,000.00	3,400,000.00	4,000,000.00
22020801	MOTOR VEHICLE FUEL COST	3,500,000.00	3,000,000.00	3,500,000.00
22020803	PLANT / GENERATOR FUEL COST	500,000.00	400,000.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	9,000,000.00	6,680,000.00	9,000,000.00
22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00	1,000,000.00

22021002	HONORARIUM & SITTING ALLOWANCE	6,500,000.00	5,000,000.00	6,500,000.00
22021004	MEDICAL EXPENSES-LOCAL	1,000,000.00	180,000.00	1,000,000.00
22021016	Servicom	500,000.00	500,000.00	500,000.00

011202100100	THE COUNCILLORS			
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	2,640,000.00	660,000.00	2,640,000.00
21	PERSONNEL COST	2,640,000.00	660,000.00	2,640,000.00
2101	SALARY	1,320,000.00	660,000.00	1,320,000.00
210101	SALARIES AND WAGES	1,320,000.00	660,000.00	1,320,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,320,000.00	660,000.00	1,320,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,320,000.00	0.00	1,320,000.00
210201	ALLOWANCES	1,320,000.00	0.00	1,320,000.00
21020122	Furniture Allowance	1,320,000.00	0.00	1,320,000.00

016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL			
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	1,583,836,000.00	270,537,873.20	1,741,982,000.00
21	PERSONNEL COST	2,400,000.00	600,000.00	2,400,000.00
2101	SALARY	1,200,000.00	600,000.00	1,200,000.00
210101	SALARIES AND WAGES	1,200,000.00	600,000.00	1,200,000.00
21010101	SALARY	1,200,000.00	600,000.00	1,200,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,200,000.00	0.00	1,200,000.00
210201	ALLOWANCES	1,200,000.00	0.00	1,200,000.00
21020122	Furniture Allowance	1,200,000.00	0.00	1,200,000.00
22	OTHER RECURRENT COSTS	10,950,000.00	10,050,000.00	10,950,000.00
2202	OVERHEAD COST	10,950,000.00	10,050,000.00	10,950,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00	1,300,000.00	1,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	1,000,000.00	500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	300,000.00	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,900,000.00	1,600,000.00	1,900,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	700,000.00	500,000.00	700,000.00
22020303	NEWSPAPERS	100,000.00	50,000.00	100,000.00
22020304	MAGAZINES & PERIODICALS	100,000.00	50,000.00	100,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,000,000.00	1,000,000.00	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,300,000.00	1,850,000.00	2,300,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	900,000.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	0.00	200,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000.00	400,000.00	500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	100,000.00	50,000.00	100,000.00
22020406	OTHER MAINTENANCE SERVICES	500,000.00	500,000.00	500,000.00
220205	TRAINING - GENERAL	500,000.00	1,000,000.00	500,000.00
22020501	LOCAL TRAINING	500,000.00	1,000,000.00	500,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,050,000.00	800,000.00	1,050,000.00
22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	800,000.00	1,000,000.00
22020803	PLANT / GENERATOR FUEL COST	50,000.00	0.00	50,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,200,000.00	3,500,000.00	4,200,000.00
22021001	REFRESHMENT & MEALS	300,000.00	200,000.00	300,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,200,000.00	2,000,000.00	2,200,000.00

22021004	MEDICAL EXPENSES-LOCAL	700,000.00	500,000.00	700,000.00
22021006	POSTAGES & COURIER SERVICES	500,000.00	500,000.00	500,000.00
22021007	WELFARE PACKAGES	500,000.00	300,000.00	500,000.00
23	Capital Expenditure	1,570,486,000.00	259,887,873.20	1,728,632,000.00
2301	FIXED ASSETS PURCHASED	260,000,000.00	54,579,000.00	680,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	260,000,000.00	54,579,000.00	680,000,000.00
23010104	PURCHASE MOTOR CYCLES	0.00	4,470,000.00	0.00
23010128	PURCHASE OF SECURITY EQUIPMENT	260,000,000.00	50,109,000.00	380,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	0.00	300,000,000.00
2302	CONSTRUCTION / PROVISION	730,000,000.00	13,297,680.20	600,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	730,000,000.00	13,297,680.20	600,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	500,000,000.00	4,306,300.00	400,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,000,000.00	5,140,000.00	50,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	100,000,000.00	0.00	100,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	30,000,000.00	3,851,380.20	50,000,000.00
2303	REHABILITATION / REPAIRS	0.00	1,050,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	1,050,000.00	0.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	1,050,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	200,000,000.00	2,000,000.00	100,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	200,000,000.00	2,000,000.00	100,000,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	200,000,000.00	2,000,000.00	100,000,000.00
2305	OTHER CAPITAL PROJECTS	380,486,000.00	188,961,193.00	348,632,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	380,486,000.00	188,961,193.00	348,632,000.00
23050101	RESEARCH AND DEVELOPMENT	270,486,000.00	15,267,173.00	188,632,000.00
23050103	MONITORING AND EVALUATION	110,000,000.00	173,694,020.00	160,000,000.00

012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT			
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	356,156,726.67	132,684,105.00	289,025,948.45
21	PERSONNEL COST	207,456,726.67	90,662,650.00	181,325,948.45
2101	SALARY	160,284,990.60	90,662,650.00	134,154,212.38
210101	SALARIES AND WAGES	160,284,990.60	90,662,650.00	134,154,212.38
21010101	SALARY	160,284,990.60	90,662,650.00	134,154,212.38
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	47,171,736.07	0.00	47,171,736.07
210201	ALLOWANCES	47,171,736.07	0.00	47,171,736.07
21020106	Leave allowances	47,171,736.07	0.00	47,171,736.07
22	OTHER RECURRENT COSTS	18,700,000.00	19,000,000.00	17,700,000.00
2202	OVERHEAD COST	18,700,000.00	19,000,000.00	17,700,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,000,000.00	3,500,000.00	3,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000.00	1,500,000.00	1,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	2,000,000.00	1,500,000.00
220202	UTILITIES - GENERAL	400,000.00	400,000.00	400,000.00
22020201	ELECTRICITY CHARGES	400,000.00	400,000.00	400,000.00
220203	MATERIALS & SUPPLIES - GENERAL	3,500,000.00	4,000,000.00	3,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	2,000,000.00	1,500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	2,000,000.00	2,000,000.00	2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	4,000,000.00	4,500,000.00	3,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	500,000.00	500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,500,000.00	2,000,000.00
22020406	OTHER MAINTENANCE SERVICES	1,500,000.00	1,500,000.00	500,000.00

220205	TRAINING - GENERAL	1,500,000.00	1,500,000.00	1,500,000.00
22020501	LOCAL TRAINING	1,500,000.00	1,500,000.00	1,500,000.00
220206	OTHER SERVICES - GENERAL	200,000.00	100,000.00	200,000.00
22020601	SECURITY SERVICES	200,000.00	100,000.00	200,000.00
220208	FUEL & LUBRICANTS - GENERAL	2,500,000.00	2,000,000.00	2,500,000.00
22020801	MOTOR VEHICLE FUEL COST	2,500,000.00	2,000,000.00	2,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,600,000.00	3,000,000.00	3,600,000.00
22021001	REFRESHMENT & MEALS	2,000,000.00	1,500,000.00	2,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	1,000,000.00	1,000,000.00	1,000,000.00
22021016	Servicom	300,000.00	200,000.00	300,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	300,000.00	300,000.00	300,000.00
23	Capital Expenditure	130,000,000.00	23,021,455.00	90,000,000.00
2301	FIXED ASSETS PURCHASED	70,000,000.00	14,220,700.00	70,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	70,000,000.00	14,220,700.00	70,000,000.00
23010104	PURCHASE MOTOR CYCLES	30,000,000.00	3,600,000.00	30,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	20,000,000.00	9,220,700.00	20,000,000.00
23010113	PURCHASE OF COMPUTERS	20,000,000.00	1,400,000.00	20,000,000.00
2303	REHABILITATION / REPAIRS	50,000,000.00	0.00	20,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	50,000,000.00	0.00	20,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	50,000,000.00	0.00	20,000,000.00
2305	OTHER CAPITAL PROJECTS	10,000,000.00	8,800,755.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	10,000,000.00	8,800,755.00	0.00
23050101	RESEARCH AND DEVELOPMENT	10,000,000.00	8,800,755.00	0.00

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	577,753,113.34	63,045,133.08	609,740,860.16
21	PERSONNEL COST	59,903,113.34	33,195,133.08	66,390,860.16
2101	SALARY	23,178,237.14	33,195,133.08	23,178,831.14
210101	SALARIES AND WAGES	23,178,237.14	33,195,133.08	23,178,831.14
21010101	SALARY	23,178,237.14	33,195,133.08	23,178,831.14
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	36,724,876.20	0.00	43,212,029.02
210201	ALLOWANCES	36,724,876.20	0.00	43,212,029.02
21020106	Leave allowances	36,724,876.20	0.00	43,212,029.02
22	OTHER RECURRENT COSTS	2,850,000.00	2,850,000.00	3,350,000.00
2202	OVERHEAD COST	2,850,000.00	2,850,000.00	3,350,000.00
220201	TRAVEL & TRANSPORT - GENERAL	700,000.00	700,000.00	700,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	700,000.00	700,000.00	700,000.00
220203	MATERIALS & SUPPLIES - GENERAL	100,000.00	100,000.00	600,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	100,000.00	100,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	0.00	0.00	500,000.00
220204	MAINTENANCE SERVICES - GENERAL	150,000.00	150,000.00	150,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	100,000.00	100,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	50,000.00	50,000.00
220205	TRAINING - GENERAL	200,000.00	200,000.00	200,000.00
22020501	LOCAL TRAINING	200,000.00	200,000.00	200,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	500,000.00	500,000.00
22020707	AGRICULTURAL CONSULTING	500,000.00	500,000.00	0.00
22020708	MEDICAL CONSULTING	0.00	0.00	500,000.00
220208	FUEL & LUBRICANTS - GENERAL	400,000.00	400,000.00	400,000.00

22020801	MOTOR VEHICLE FUEL COST	400,000.00	400,000.00	400,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	800,000.00	800,000.00	800,000.00
22021001	REFRESHMENT & MEALS	500,000.00	500,000.00	500,000.00
22021004	MEDICAL EXPENSES-LOCAL	100,000.00	100,000.00	100,000.00
22021016	Servicom	200,000.00	200,000.00	200,000.00
23	Capital Expenditure	515,000,000.00	27,000,000.00	540,000,000.00
2301	FIXED ASSETS PURCHASED	10,000,000.00	0.00	20,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,000,000.00	0.00	20,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	10,000,000.00	0.00	20,000,000.00
2302	CONSTRUCTION / PROVISION	505,000,000.00	27,000,000.00	520,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	505,000,000.00	27,000,000.00	520,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	505,000,000.00	27,000,000.00	520,000,000.00

022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	1,012,283,227.64	695,886,091.49	1,545,860,184.39
21	PERSONNEL COST	97,501,435.00	43,001,480.00	86,002,957.95
2101	SALARY	36,024,770.76	43,001,480.00	36,024,768.71
210101	SALARIES AND WAGES	36,024,770.76	43,001,480.00	36,024,768.71
21010101	SALARY	36,024,770.76	43,001,480.00	36,024,768.71
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	61,476,664.24	0.00	49,978,189.24
210201	ALLOWANCES	61,476,664.24	0.00	49,978,189.24
21020106	Leave allowances	61,476,664.24	0.00	49,978,189.24
22	OTHER RECURRENT COSTS	914,781,792.64	652,884,611.49	1,459,857,226.44
2202	OVERHEAD COST	18,550,000.00	18,300,000.00	18,550,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,000,000.00	3,500,000.00	3,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000.00	2,000,000.00	1,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	1,500,000.00	1,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	3,500,000.00	3,500,000.00	3,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	1,500,000.00	1,500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	500,000.00	500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,500,000.00	1,500,000.00	1,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	5,800,000.00	5,800,000.00	5,800,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	2,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000.00	1,000,000.00	1,000,000.00
22020406	OTHER MAINTENANCE SERVICES	800,000.00	800,000.00	800,000.00
220205	TRAINING - GENERAL	400,000.00	300,000.00	400,000.00
22020501	LOCAL TRAINING	400,000.00	300,000.00	400,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00	1,500,000.00	2,000,000.00
22020701	FINANCIAL CONSULTING	2,000,000.00	1,500,000.00	2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	2,000,000.00	2,000,000.00	2,000,000.00
22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	1,000,000.00	1,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,000,000.00	1,000,000.00	1,000,000.00
220209	FINANCIAL CHARGES - GENERAL	600,000.00	600,000.00	600,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	300,000.00	300,000.00	300,000.00
22020902	INSURANCE PREMIUM	300,000.00	300,000.00	300,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,250,000.00	1,100,000.00	1,250,000.00
22021001	REFRESHMENT & MEALS	100,000.00	100,000.00	100,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00	400,000.00	500,000.00

22021004	MEDICAL EXPENSES-LOCAL	500,000.00	500,000.00	500,000.00
22021016	Servicom	150,000.00	100,000.00	150,000.00
2207	TRANSFERS-PAYMENT	896,231,792.64	634,584,611.49	1,441,307,226.44
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	896,231,792.64	634,584,611.49	1,441,307,226.44
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	896,231,792.64	634,584,611.49	1,441,307,226.44

023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	177,115,196.04	14,032,634.00	170,465,268.00
21	PERSONNEL COST	18,115,196.04	5,732,634.00	11,465,268.00
2101	SALARY	6,086,685.04	5,732,634.00	6,086,685.04
210101	SALARIES AND WAGES	6,086,685.04	5,732,634.00	6,086,685.04
21010101	SALARY	6,086,685.04	5,732,634.00	6,086,685.04
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,028,511.00	0.00	5,378,582.96
210201	ALLOWANCES	12,028,511.00	0.00	5,378,582.96
21020106	Leave allowances	12,028,511.00	0.00	5,378,582.96
22	OTHER RECURRENT COSTS	9,000,000.00	8,300,000.00	9,000,000.00
2202	OVERHEAD COST	9,000,000.00	8,300,000.00	9,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,300,000.00	800,000.00	1,300,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	500,000.00	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	300,000.00	300,000.00
220203	MATERIALS & SUPPLIES - GENERAL	4,000,000.00	4,000,000.00	4,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	2,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000.00	1,000,000.00	1,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,000,000.00	1,000,000.00	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	650,000.00	550,000.00	650,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	600,000.00	500,000.00	600,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	50,000.00	50,000.00
220205	TRAINING - GENERAL	750,000.00	750,000.00	750,000.00
22020501	LOCAL TRAINING	750,000.00	750,000.00	750,000.00
220208	FUEL & LUBRICANTS - GENERAL	400,000.00	300,000.00	400,000.00
22020801	MOTOR VEHICLE FUEL COST	400,000.00	300,000.00	400,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,900,000.00	1,900,000.00	1,900,000.00
22021001	REFRESHMENT & MEALS	1,500,000.00	1,500,000.00	1,500,000.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	200,000.00	200,000.00
22021016	Servicom	200,000.00	200,000.00	200,000.00
23	Capital Expenditure	150,000,000.00	0.00	150,000,000.00
2305	OTHER CAPITAL PROJECTS	150,000,000.00	0.00	150,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	150,000,000.00	0.00	150,000,000.00
23050101	RESEARCH AND DEVELOPMENT	150,000,000.00	0.00	150,000,000.00

023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY			
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	5,650,168,026.44	114,720,928.40	2,495,852,457.00
21	PERSONNEL COST	65,420,526.00	32,310,628.40	64,621,257.00
2101	SALARY	24,779,938.30	32,310,628.40	24,779,938.30
210101	SALARIES AND WAGES	24,779,938.30	32,310,628.40	24,779,938.30
21010101	SALARY	24,779,938.30	32,310,628.40	24,779,938.30
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	40,640,587.70	0.00	39,841,318.70

210201	ALLOWANCES	40,640,587.70	0.00	39,841,318.70
21020106	Leave allowances	40,640,587.70	0.00	39,841,318.70
22	OTHER RECURRENT COSTS	13,231,200.00	13,900,000.00	11,231,200.00
2202	OVERHEAD COST	13,231,200.00	13,900,000.00	11,231,200.00
220201	TRAVEL & TRANSPORT - GENERAL	1,500,000.00	2,500,000.00	1,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	2,000,000.00	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	500,000.00
220202	UTILITIES - GENERAL	500,000.00	500,000.00	500,000.00
22020203	INTERNET ACCESS CHARGES	500,000.00	500,000.00	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	500,000.00	500,000.00	500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	500,000.00	500,000.00
220204	MAINTENANCE SERVICES - GENERAL	6,131,200.00	6,000,000.00	6,131,200.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000.00	4,000,000.00	4,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,131,200.00	2,000,000.00	2,131,200.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00	1,900,000.00	2,000,000.00
22020704	ENGINEERING SERVICES	500,000.00	400,000.00	500,000.00
22020705	ARCHITECTURAL SERVICES	500,000.00	500,000.00	500,000.00
22020706	SURVEYING SERVICES	1,000,000.00	1,000,000.00	1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	2,000,000.00	2,000,000.00	0.00
22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	1,000,000.00	0.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,000,000.00	1,000,000.00	0.00
220210	MISCELLANEOUS EXPENSES GENERAL	600,000.00	500,000.00	600,000.00
22021001	REFRESHMENT & MEALS	200,000.00	200,000.00	200,000.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	200,000.00	200,000.00
22021016	Servicom	200,000.00	100,000.00	200,000.00
23	Capital Expenditure	5,571,516,300.44	68,510,300.00	2,420,000,000.00
2301	FIXED ASSETS PURCHASED	171,516,300.44	0.00	300,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	171,516,300.44	0.00	300,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	171,516,300.44	0.00	300,000,000.00
2302	CONSTRUCTION / PROVISION	5,360,000,000.00	26,973,300.00	2,060,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	5,360,000,000.00	26,973,300.00	2,060,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	60,000,000.00	12,156,300.00	100,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	440,000,000.00	1,000,000.00	300,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	4,720,000,000.00	11,817,000.00	1,610,000,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	40,000,000.00	0.00	0.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	100,000,000.00	2,000,000.00	50,000,000.00
2303	REHABILITATION / REPAIRS	40,000,000.00	41,537,000.00	60,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	40,000,000.00	41,537,000.00	60,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	20,000,000.00	32,170,000.00	30,000,000.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	20,000,000.00	9,367,000.00	30,000,000.00

051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE			
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	589,168,545.20	28,964,918.00	702,546,836.00
21	PERSONNEL COST	60,068,545.20	24,223,418.00	48,446,836.00
2101	SALARY	16,461,852.84	24,223,418.00	16,461,852.84
210101	SALARIES AND WAGES	16,461,852.84	24,223,418.00	16,461,852.84
21010101	SALARY	16,461,852.84	24,223,418.00	16,461,852.84
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	43,606,692.36	0.00	31,984,983.16
210201	ALLOWANCES	43,606,692.36	0.00	31,984,983.16

21020106	Leave allowances	43,606,692.36	0.00	31,984,983.16
22	OTHER RECURRENT COSTS	4,100,000.00	3,675,000.00	4,100,000.00
2202	OVERHEAD COST	4,100,000.00	3,675,000.00	4,100,000.00
220201	TRAVEL & TRANSPORT - GENERAL	500,000.00	500,000.00	500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	300,000.00	300,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	200,000.00	200,000.00
220203	MATERIALS & SUPPLIES - GENERAL	750,000.00	700,000.00	750,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	100,000.00	100,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000.00	100,000.00	100,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	550,000.00	500,000.00	550,000.00
220204	MAINTENANCE SERVICES - GENERAL	250,000.00	250,000.00	250,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000.00	200,000.00	200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	50,000.00	50,000.00
220205	TRAINING - GENERAL	250,000.00	25,000.00	250,000.00
22020501	LOCAL TRAINING	0.00	0.00	250,000.00
22020502	INTERNATIONAL TRAINING	250,000.00	25,000.00	0.00
220208	FUEL & LUBRICANTS - GENERAL	400,000.00	400,000.00	400,000.00
22020801	MOTOR VEHICLE FUEL COST	400,000.00	400,000.00	400,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,950,000.00	1,800,000.00	1,950,000.00
22021001	REFRESHMENT & MEALS	350,000.00	300,000.00	350,000.00
22021010	DIRECT TEACHING & LABORATORY COST	600,000.00	500,000.00	600,000.00
22021016	Servicom	500,000.00	500,000.00	500,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	500,000.00	500,000.00	500,000.00
23	Capital Expenditure	525,000,000.00	1,066,500.00	650,000,000.00
2302	CONSTRUCTION / PROVISION	500,000,000.00	1,066,500.00	600,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	500,000,000.00	1,066,500.00	600,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	0.00	1,066,500.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	500,000,000.00	0.00	600,000,000.00
2303	REHABILITATION / REPAIRS	25,000,000.00	0.00	50,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	25,000,000.00	0.00	50,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	25,000,000.00	0.00	50,000,000.00

052100100100	DEPARTMENT OF HEALTH CARE SERVICES			
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	1,049,488,966.67	362,619,208.00	1,160,072,146.00
21	PERSONNEL COST	530,637,766.67	243,110,472.00	480,220,946.00
2101	SALARY	133,382,386.10	243,110,472.00	133,382,386.10
210101	SALARIES AND WAGES	133,382,386.10	243,110,472.00	133,382,386.10
21010101	SALARY	133,382,386.10	243,110,472.00	133,382,386.10
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	397,255,380.57	0.00	346,838,559.90
210201	ALLOWANCES	397,255,380.57	0.00	346,838,559.90
21020106	Leave allowances	397,255,380.57	0.00	346,838,559.90
22	OTHER RECURRENT COSTS	17,351,200.00	8,400,000.00	10,351,200.00
2202	OVERHEAD COST	17,351,200.00	8,400,000.00	10,351,200.00
220201	TRAVEL & TRANSPORT - GENERAL	1,400,000.00	1,300,000.00	1,400,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	300,000.00	300,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,100,000.00	1,000,000.00	1,100,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,500,000.00	1,500,000.00	1,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	500,000.00	500,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,000,000.00	1,000,000.00	1,000,000.00

220204	MAINTENANCE SERVICES - GENERAL	400,000.00	400,000.00	400,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000.00	200,000.00	200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00	100,000.00
22020406	OTHER MAINTENANCE SERVICES	100,000.00	100,000.00	100,000.00
220205	TRAINING - GENERAL	300,000.00	300,000.00	300,000.00
22020501	LOCAL TRAINING	300,000.00	300,000.00	300,000.00
220206	OTHER SERVICES - GENERAL	10,950,000.00	1,900,000.00	3,950,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	9,950,000.00	900,000.00	2,950,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,000,000.00	1,000,000.00	1,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	300,000.00	300,000.00	300,000.00
22020708	MEDICAL CONSULTING	300,000.00	300,000.00	300,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,800,000.00	2,000,000.00	1,800,000.00
22020801	MOTOR VEHICLE FUEL COST	1,800,000.00	2,000,000.00	1,800,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	701,200.00	700,000.00	701,200.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	300,000.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	200,000.00	200,000.00
22021016	Servicom	201,200.00	200,000.00	201,200.00
23	Capital Expenditure	501,500,000.00	111,108,736.00	669,500,000.00
2301	FIXED ASSETS PURCHASED	20,000,000.00	1,900,000.00	30,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	20,000,000.00	1,900,000.00	30,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	20,000,000.00	1,900,000.00	30,000,000.00
2302	CONSTRUCTION / PROVISION	400,000,000.00	107,000,000.00	500,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	400,000,000.00	107,000,000.00	500,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	400,000,000.00	107,000,000.00	500,000,000.00
2305	OTHER CAPITAL PROJECTS	81,500,000.00	2,208,736.00	139,500,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	81,500,000.00	2,208,736.00	139,500,000.00
23050101	RESEARCH AND DEVELOPMENT	48,500,000.00	1,778,736.00	75,500,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	33,000,000.00	430,000.00	64,000,000.00

053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE			
Code	Description	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	22,500,926.00	6,500,000.00	12,500,000.00
21	PERSONNEL COST	16,000,926.00	0.00	6,000,000.00
2101	SALARY	16,000,926.00	0.00	6,000,000.00
210101	SALARIES AND WAGES	16,000,926.00	0.00	6,000,000.00
21010101	SALARY	16,000,926.00	0.00	6,000,000.00
22	OTHER RECURRENT COSTS	6,500,000.00	6,500,000.00	6,500,000.00
2202	OVERHEAD COST	6,500,000.00	6,500,000.00	6,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	600,000.00	600,000.00	600,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	500,000.00	500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000.00	100,000.00	100,000.00
220202	UTILITIES - GENERAL	50,000.00	50,000.00	50,000.00
22020203	INTERNET ACCESS CHARGES	50,000.00	50,000.00	50,000.00
220203	MATERIALS & SUPPLIES - GENERAL	550,000.00	550,000.00	550,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	500,000.00	500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	50,000.00	50,000.00	50,000.00
220204	MAINTENANCE SERVICES - GENERAL	600,000.00	600,000.00	600,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000.00	200,000.00	200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00	200,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	200,000.00	200,000.00	200,000.00

220205	TRAINING - GENERAL	500,000.00	500,000.00	500,000.00
22020501	LOCAL TRAINING	500,000.00	500,000.00	500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	500,000.00	500,000.00
22020708	MEDICAL CONSULTING	500,000.00	500,000.00	500,000.00
220208	FUEL & LUBRICANTS - GENERAL	200,000.00	200,000.00	200,000.00
22020801	MOTOR VEHICLE FUEL COST	200,000.00	200,000.00	200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,500,000.00	3,500,000.00	3,500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	500,000.00
22021007	WELFARE PACKAGES	1,000,000.00	1,000,000.00	1,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	500,000.00	500,000.00	500,000.00
22021016	Servicom	500,000.00	500,000.00	500,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,000,000.00	1,000,000.00	1,000,000.00

State	Enugu
Local Government	Udenu
Year	2026

This is the publication of the 2026 Budget for Udenu Local Government, Enugu State. The budget publication contains the following graphical presentations and reports, which are based on the six segments of the National Chart of Accounts (NCOA):

Report / Graphs	Explanation
Budget Overview (Table)	Provides a high level summary of Revenue and Expenditure by Economic segment, Expenditure by Sector, the top 10 (largest) Capital Expenditure projects and expenditure by Ward (Total Expenditure, and Capital Expenditure)
Budget Overview (Graph)	Provides a graphical summary of the information contained in the above tables
Budget Summary	Shows the inflow and out of funds by nature (Economic Segment Sub-Account Type) as well as the Fiscal Year Opening and Closing Cash Balances
Expenditure by Administrative Unit by Main Economic Classification (Personnel, Other Recurrent, Capital)	Shows the appropriations for the budget year for each Administrative Unit, for each of the three main expenditure classifications: Personnel (Economic Sub-Account Type 21), Other Recurrent Expenditure (Economic Sub-Account Type 22) and Capital Expenditure (Economic Sub-Account Type 23)
Total Revenue by Administrative Segment	Shows the amount of Revenue to be collected by each Administrative Unit
Total Revenue by Economic Segment	Shows the Total Revenues by nature (Economic segment)
Total Revenue by Fund Segment	Shows the Total Revenue by Fund source
Capital Receipt by Item	Provides a breakdown of capital receipt (inflows under Economic Sub-Account Types 13 (Aids and Grants) and 14 (Capital Development Fund receipt, which includes loans). If this report is blank, it means there are no envisaged capital receipts.
Total Expenditure by Administrative Segment	Shows the Total Expenditures by Administrative Unit
Personnel Expenditure by Administrative Segment	Shows Personnel Expenditure (Sub-Account Type 21) by Administrative Unit
Other Recurrent Expenditure by Administrative Segment	Shows Other Recurrent Expenditure (Sub-Account Type 22) by Administrative Unit. Other Recurrent Expenditure includes Overheads, Staff Loans, Grants and Contributions, Subsidies, Debt Service (Principal and Interest) and Transfer Payments as applicable
Capital Expenditure by Administrative Segment	Shows Capital Expenditure (Sub-Account Type 23) by Administrative Unit. Capital Expenditure is expenditure that creates a Fixed Asset (and asset that has a life of more than one year), tangible or in-tangible
Total Expenditure by Economic Segment	Shows the Total Expenditure by nature (Economic segment)
Total Expenditure by Functional Segment	Shows the Total Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Personnel Expenditure by Functional Segment	Shows the Personnel Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Other Recurrent Expenditure by Functional Segment	Shows the Other Recurrent Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Capital Expenditure by Functional Segment	Shows the Capital Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Total Expenditure by Geo-Location Segment	Shows the Total Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Personnel Expenditure by Geo-Location Segment	Shows the Personnel Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Other Recurrent Expenditure by Geo-Location Segment	Shows the Other Recurrent Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Capital Expenditure by Geo-Location Segment	Shows the Capital Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Total Expenditure by Programme Segment	Shows the Total Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Personnel Expenditure by Programme Segment	Shows the Personnel Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Other Recurrent Expenditure by Programme Segment	Shows the Other Recurrent Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Programme Segment	Shows the Capital Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Project	Shows Capital Expenditure by Project, including the responsible Administrative Unit, the nature of the expenditure (Economic Segment), and the Function and Programme that the expenditure contributes to
Total Expenditure by Administrative Unit by Economic Segment	Shows the Expenditure by nature (Economic segment) for each Administrative Unit

Enugu State - UDENU Local Government: 2026 Budget Overview (Original Budget)

Revenue by Economic	2026 Budget
Opening Balance	800,000.00
Statutory Allocation	2,600,000,000.00
VAT	2,800,000,000.00
Other FAAC	1,000,000,000.00
LG IGR	250,000,000.00
Share of State IGR	-
Other (Capital Receipts)	-
Total Revenue	6,650,800,000.00

Expenditure by Economic	2026 Budget
Personnel	1,094,249,416.00
Grants / Contributions to State	-
Other Recurrent	1,927,531,000.00
Capital	3,629,019,584.00
Total Expenditure	6,650,800,000.00

Expenditure by Sector	2026 Budget
Education	251,685,540.00
Health	634,321,088.00
Other Social	-
Agriculture	284,414,248.00
Other Economic	4,401,968,190.00
Administration	1,078,410,934.00
Law and Justice	-
Total Expenditure	6,650,800,000.00

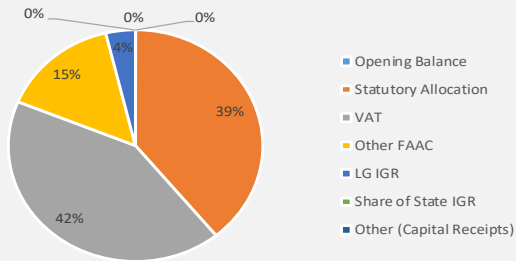
Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Construction of access road to each parcelated to the farm	600,000,000.00
Construction of access road to each Smart School and PHCs	600,000,000.00
Grading / Rehabilitation of 10km Umuezejor to Acho River and to Ubahu Ohullor	191,000,000.00
Conterpart fund for building of smart school between the state and the LGC in a	175,227,584.00
Conterpart fund for building of type 3 hospital between the state and the LGC in a	160,792,000.00
Construction and Alshfaltering of 5km Amalla Old road	150,000,000.00
Asphalting of 5km Obinagu Imilike Etiti road	120,000,000.00
Clearing and parcelation of the 200 Hectares of land	100,000,000.00
Construction of Infrastructures in the Farm Estate	100,000,000.00
Procurement of modern security garget and equipping the police and support fo	100,000,000.00
Other Capital Projects	1,332,000,000.00
Total	3,629,019,584.00

Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
AMALA	-	-
EZIMO	-	-
IMILIKE	-	-
OBOLLO-AFOR	-	-
OBOLLO-EKE	-	-
OBOLLO-ETITI	-	-
OGBODU-ABA	-	-
ORBA I	-	-
ORBA II	-	-
UDUNEDEM	-	-
LG Wide	6,650,800,000.00	3,629,019,584.00
Total	6,650,800,000.00	3,629,019,584.00

UDENU Local Government, Enugu State: 2026 Budget Overview (Original Budget)

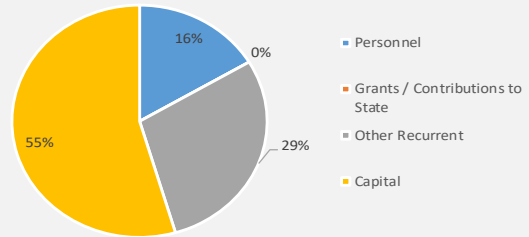
Where is the Money coming from?

Source	Percentage
Opening Balance	0%
Statutory Allocation	39%
VAT	0%
Other FAAC	15%
LG IGR	4%
Share of State IGR	42%
Other (Capital Receipts)	0%



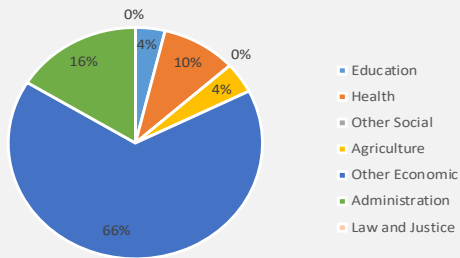
What is the Money being spent On?

Category	Percentage
Personnel	16%
Grants / Contributions to State	0%
Other Recurrent	29%
Capital	55%



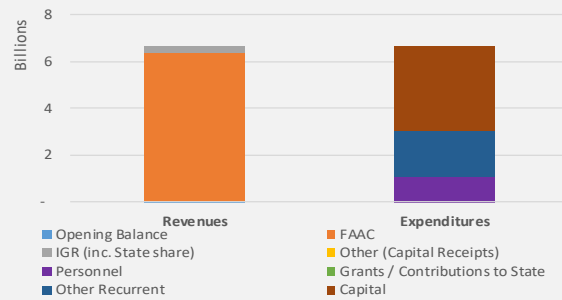
Who is Spending the Money?

Sector	Percentage
Education	66%
Health	10%
Agriculture	4%
Other Economic	4%
Administration	16%
Law and Justice	0%



Inflows and Outflows

Category	Sub-category	Value (Billions)
Revenues	FAAC	6.5
	IGR (inc. State share)	0.2
Expenditures	Opening Balance	2.0
	Personnel	1.0
	Other Recurrent	0.5
	Capital	3.5



Where is the Money being Spent?

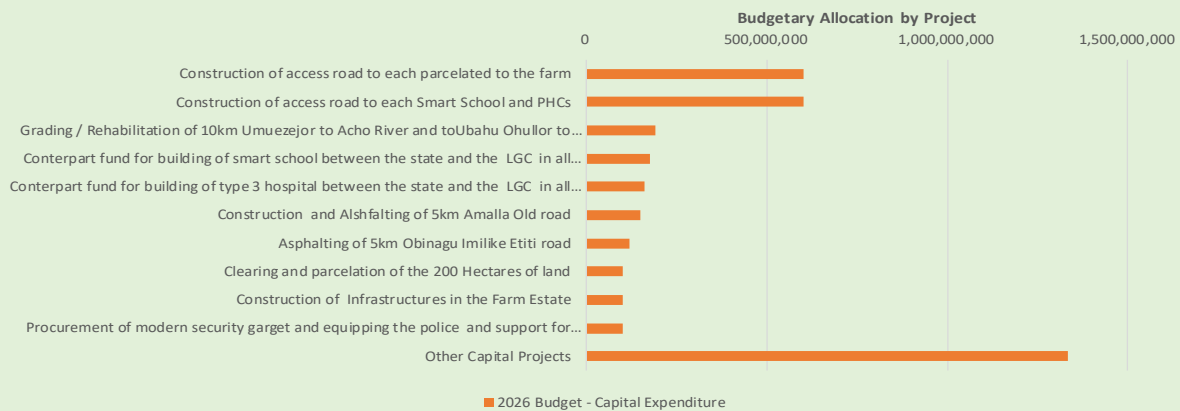
Department	2026 Budget - Total Expenditure	2026 Budget - Capital Expenditure
AMALA	0	0
EZIMO	0	0
IMILIKEBBOLLO-A	0	0
EBOLLO-ET	0	0
EBODU-ABAORBA I	0	0
ORBA II	0	0
UDUNEDM	0	0
LG Wide	~6,800,000,000	~3,600,000,000



What Capital Projects are being Implemented (ten largest projects)?

Project	Budgetary Allocation (Naira)
Construction of access road to each parcelated to the farm	~1,200,000,000
Construction of access road to each Smart School and PHCs	~1,200,000,000
Grading / Rehabilitation of 10km Umuezejor to Acho River and toUbahu Ohullor to...	~600,000,000
Conterpart fund for building of smart school between the state and the LGC in all...	~500,000,000
Conterpart fund for building of type 3 hospital between the state and the LGC in all...	~500,000,000
Construction and Alshfalting of 5km Amalla Old road	~400,000,000
Asphalting of 5km Obinagu Imilike Etitì road	~400,000,000
Clearing and parcelation of the 200 Hectares of land	~300,000,000
Construction of Infrastructures in the Farm Estate	~300,000,000
Procurement of modern security garget and equipping the police and support for...	~300,000,000
Other Capital Projects	~1,400,000,000

Legend: ■ 2026 Budget - Capital Expenditure



414215 - UDENU Local Government, Enugu State - 2026 Budget: Summary

Item	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Opening Balance	3,500,000.00	2,850,000.00	800,000.00
Recurrent Revenue	5,066,450,000.00	3,093,099,382.07	6,650,000,000.00
11 - GOVERNMENT SHARE OF FAAC	4,866,450,000.00	3,032,539,382.07	6,400,000,000.00
12 - INDEPENDENT REVENUE	200,000,000.00	60,560,000.00	250,000,000.00
Recurrent Expenditure	2,545,502,728.54	2,052,380,676.06	3,021,780,416.00
21 - PERSONNEL COST	1,004,651,728.54	761,577,188.39	1,094,249,416.00
22 - OTHER RECURRENT COSTS	1,540,851,000.00	1,290,803,487.67	1,927,531,000.00
Transfer to Capital Account	2,524,447,271.46	1,043,568,706.01	3,629,019,584.00
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-
23 - Capital Expenditure	2,524,447,271.46	840,188,000.00	3,629,019,584.00
Total Revenue (including OB)	5,069,950,000.00	3,095,949,382.07	6,650,800,000.00
Total Expenditure	5,069,950,000.00	2,892,568,676.06	6,650,800,000.00

414215 - UDENU Local Government, Enugu State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	1,094,249,416.00	1,927,531,000.00	3,021,780,416.00	3,629,019,584.00	6,650,800,000.00
010000000000	ADMINISTRATION SECTOR	403,520,934.00	314,890,000.00	718,410,934.00	360,000,000.00	1,078,410,934.00
011100000000	OFFICE OF THE LG CHAIRMAN	113,614,920.00	264,670,000.00	378,284,920.00	110,000,000.00	488,284,920.00
011100100100	CHAIRMAN	2,000,000.00	258,000,000.00	260,000,000.00	-	260,000,000.00
011100100200	VICE-CHAIRMAN	1,320,000.00	-	1,320,000.00	-	1,320,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	110,294,920.00	-	110,294,920.00	-	110,294,920.00
011118300100	INTERNAL AUDIT	-	1,400,000.00	1,400,000.00	-	1,400,000.00
011118400100	INFORMATION UNIT	-	3,200,000.00	3,200,000.00	50,000,000.00	53,200,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	-	2,070,000.00	2,070,000.00	60,000,000.00	62,070,000.00
011200000000	LOCAL GOVT COUNCIL	27,199,680.00	21,150,000.00	48,349,680.00	-	48,349,680.00
011200100100	OFFICE OF THE LEADER	27,199,680.00	-	27,199,680.00	-	27,199,680.00
011202100100	THE COUNCILLORS	-	21,150,000.00	21,150,000.00	-	21,150,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	10,800,000.00	11,020,000.00	21,820,000.00	150,000,000.00	171,820,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	10,800,000.00	11,020,000.00	21,820,000.00	150,000,000.00	171,820,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	251,906,334.00	18,050,000.00	269,956,334.00	100,000,000.00	369,956,334.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	251,906,334.00	18,050,000.00	269,956,334.00	100,000,000.00	369,956,334.00
020000000000	ECONOMIC SECTOR	291,691,438.00	1,604,691,000.00	1,896,382,438.00	2,790,000,000.00	4,686,382,438.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	52,214,248.00	2,200,000.00	54,414,248.00	230,000,000.00	284,414,248.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	52,214,248.00	2,200,000.00	54,414,248.00	230,000,000.00	284,414,248.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	131,610,756.00	1,586,491,000.00	1,718,101,756.00	-	1,718,101,756.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	131,610,756.00	1,586,491,000.00	1,718,101,756.00	-	1,718,101,756.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	4,003,092.00	3,700,000.00	7,703,092.00	-	7,703,092.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	4,003,092.00	3,700,000.00	7,703,092.00	-	7,703,092.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	103,863,342.00	12,300,000.00	116,163,342.00	2,560,000,000.00	2,676,163,342.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	103,863,342.00	12,300,000.00	116,163,342.00	2,560,000,000.00	2,676,163,342.00
050000000000	SOCIAL SECTOR	399,037,044.00	7,950,000.00	406,987,044.00	479,019,584.00	886,006,628.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	63,107,956.00	3,350,000.00	66,457,956.00	185,227,584.00	251,685,540.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	63,107,956.00	3,350,000.00	66,457,956.00	185,227,584.00	251,685,540.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	335,929,088.00	4,600,000.00	340,529,088.00	293,792,000.00	634,321,088.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	335,929,088.00	4,600,000.00	340,529,088.00	293,792,000.00	634,321,088.00

414215 - UDENU Local Government, Enugu State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Revenue</i>	<i>5,066,450,000.00</i>	<i>3,093,099,382.07</i>	<i>6,650,000,000.00</i>
020000000000	ECONOMIC SECTOR	5,066,450,000.00	3,093,099,382.07	6,650,000,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	5,066,450,000.00	3,093,099,382.07	6,650,000,000.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	5,066,450,000.00	3,093,099,382.07	6,650,000,000.00

414215 - UDENU Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	5,066,450,000.00	3,093,099,382.07	6,650,000,000.00
11	GOVERNMENT SHARE OF FAAC	4,866,450,000.00	3,032,539,382.07	6,400,000,000.00
1101	GOVERNMENT SHARE OF FAAC	4,866,450,000.00	3,032,539,382.07	6,400,000,000.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	1,255,800,000.00	1,099,715,289.51	2,600,000,000.00
11010101	Statutory Allocation	1,255,800,000.00	1,099,715,289.51	2,600,000,000.00
110102	LOCAL GOVERNMENT SHARE OF VAT	2,120,650,000.00	1,607,373,867.45	2,800,000,000.00
11010201	Share Of VAT	2,120,650,000.00	1,607,373,867.45	2,800,000,000.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	1,490,000,000.00	325,450,225.11	1,000,000,000.00
11010301	Excess Crude	1,490,000,000.00	325,450,225.11	1,000,000,000.00
12	INDEPENDENT REVENUE	200,000,000.00	60,560,000.00	250,000,000.00
1201	TAX REVENUE	117,080,000.00	200,000.00	60,780,000.00
120103	OTHER TAXES	117,080,000.00	200,000.00	60,780,000.00
12010309	Tax Collection Agent Debit/Rural Tax	60,080,000.00	200,000.00	60,780,000.00
12010312	Enugu State Property and Land Use Tax	57,000,000.00	-	-
1202	NON-TAX REVENUE	82,920,000.00	60,360,000.00	189,220,000.00
120201	LICENCES - GENERAL	54,173,840.00	34,315,000.00	145,473,840.00
12020107	Registration of Voluntary Organization	5,300,000.00	3,500,000.00	9,800,000.00
12020108	Barkery House license	45,000.00	60,000.00	7,945,000.00
12020110	Brick Making	50,000.00	40,000.00	150,000.00
12020111	Cart/truck licenses	30,000.00	-	30,000.00
12020114	Dried Fish/Meat License	50,000.00	35,000.00	150,000.00
12020117	Squatters /Hawkers permit fees	1,300,000.00	50,000.00	1,300,000.00
12020119	Produce Buying License	1,100,000.00	750,000.00	5,500,000.00
12020121	Abattoir/Slaughter License	1,000,000.00	800,000.00	8,000,000.00
12020122	Tractor Hiring Services	5,500,000.00	4,500,000.00	5,500,000.00
12020125	Native liquor License	11,150,000.00	8,350,000.00	20,150,000.00
12020126	Trade Permit License	15,950,000.00	10,500,000.00	25,950,000.00
12020127	Advertisement License	400,000.00	-	500,000.00
12020131	Battery charger licenses	10,000.00	-	210,000.00
12020136	Bulky Cigarettes License	50,000.00	-	50,000.00
12020138	Butchers License	500,000.00	400,000.00	6,500,000.00
12020141	Cold room licenses	50,000.00	-	12,950,000.00
12020143	Corn Grinding mill licenses	50,000.00	20,000.00	150,000.00
12020146	Electric/Radio/TV Workshop License	45,000.00	-	245,000.00
12020150	Hair Dressing/Barbing Saloon License	60,000.00	-	260,000.00
12020152	Ingredients Grinding License	30,000.00	-	130,000.00
12020154	Local Hair Barbing/ plaiting license	150,000.00	-	750,000.00
12020158	Motor Vehicle License	3,500,000.00	-	3,500,000.00
12020162	Painting, Spraying and Sign Writing Workshop	50,000.00	30,000.00	250,000.00
12020163	Panel Beater licenses	80,000.00	-	280,000.00
12020165	Pety Trader	50,000.00	-	50,000.00
12020166	Photo Studio License	100,000.00	-	900,000.00
12020167	Photostat/Typing Institute License	50,000.00	-	250,000.00
12020172	Rice Mill/Cassava grinding License	80,000.00	60,000.00	5,580,000.00
12020174	Sand/Granite/Iron Rod Seller License	300,000.00	300,000.00	5,300,000.00
12020175	Saw Milling License	100,000.00	-	5,100,000.00
12020176	sewing Institute License	50,000.00	-	50,000.00
12020179	Vehicle Spare Parts License	100,000.00	-	3,100,000.00
12020180	Vulcanizer License	50,000.00	-	250,000.00

414215 - UDENU Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
12020181	Welding Machine License	100,000.00	200,000.00	2,100,000.00
12020182	wood making /carpentry workshop	50,000.00	-	750,000.00
12020183	Workshop Receipt	5,493,800.00	4,700,000.00	5,493,800.00
12020185	Minor Industry License	1,150,000.00	-	6,150,000.00
12020186	Gold smith and Gold licenses	50,040.00	20,000.00	150,040.00
120204	FEES - GENERAL	15,142,000.00	13,400,000.00	18,742,000.00
12020417	Contractor Registration Fees	5,400,000.00	5,200,000.00	5,400,000.00
12020418	Marriage/ Divorce Fees	5,200,000.00	4,700,000.00	5,200,000.00
12020419	Attestation Of Bachelorhood & Spinsterhood Fees	-	-	500,000.00
12020426	Court Summons Fees	-	-	700,000.00
12020427	Tender Fees	100,000.00	-	500,000.00
12020436	Bill Board Advertisement Fees	300,000.00	-	300,000.00
12020443	Birth & Death Registration Fees	100,000.00	-	100,000.00
12020449	Business/Trade Operating Fees	292,000.00	-	292,000.00
12020450	Inspection Fees	100,000.00	-	100,000.00
12020454	Parking Fees	300,000.00	-	300,000.00
12020483	Registration of Youth Clubs and Orgnisations	850,000.00	800,000.00	1,850,000.00
12020495	Certificate of Recognition Fees	2,500,000.00	2,700,000.00	3,500,000.00
120205	FINES - GENERAL	150,000.00	-	150,000.00
12020501	Penalty for Offences - General	150,000.00	-	150,000.00
120206	SALES - GENERAL	150,000.00	5,520,000.00	10,550,000.00
12020604	Sales Of Id Cards	-	-	4,000,000.00
12020605	Sales Of Stores/Scraps/Unserviceable Items	-	5,400,000.00	5,000,000.00
12020610	Proceeds From Sales Of Farm Produce	-	-	1,400,000.00
12020611	Proceeds From Sales Of Goods By Public Auctions	150,000.00	120,000.00	150,000.00
120207	EARNINGS -GENERAL	9,750,000.00	4,520,000.00	9,750,000.00
12020704	Earnings from the Use of Govt. Vehicle	3,500,000.00	-	3,500,000.00
12020711	Earnings from Commercial Activities	5,500,000.00	4,520,000.00	5,500,000.00
12020778	Earnings from Hall Hire	550,000.00	-	550,000.00
12020799	Other Earnings	200,000.00	-	200,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	3,554,160.00	2,605,000.00	4,554,160.00
12020801	Rent on Govt. Quarters	3,554,160.00	2,605,000.00	4,554,160.00

414215 - UDENU Local Government, Enugu State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>6,650,000,000.00</i>
01	FEDERATION ACCOUNT	6,400,000,000.00
011	FAAC DIRECT ALLOCATION	6,400,000,000.00
01101	FAAC DIRECT ALLOCATION	6,400,000,000.00
02	CONSOLIDATED REVENUE FUND	250,000,000.00
021	MAIN ENVELOP	250,000,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	250,000,000.00

414215 - UDENU Local Government, Enugu State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	5,069,950,000.00	2,892,568,676.06	6,650,800,000.00
010000000000	ADMINISTRATION SECTOR	774,028,221.54	676,222,570.39	1,078,410,934.00
011100000000	OFFICE OF THE LG CHAIRMAN	339,854,000.00	308,014,920.00	488,284,920.00
011100100100	CHAIRMAN	189,450,000.00	159,220,000.00	260,000,000.00
011100100200	VICE-CHAIRMAN	1,320,000.00	1,320,000.00	1,320,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	106,014,000.00	106,294,920.00	110,294,920.00
011118300100	INTERNAL AUDIT	600,000.00	1,230,000.00	1,400,000.00
011118400100	INFORMATION UNIT	11,500,000.00	13,100,000.00	53,200,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	30,970,000.00	26,850,000.00	62,070,000.00
011200000000	LOCAL GOVT COUNCIL	44,049,000.00	49,749,680.00	48,349,680.00
011200100100	OFFICE OF THE LEADER	27,199,000.00	27,199,680.00	27,199,680.00
011202100100	THE COUNCILLORS	16,850,000.00	22,550,000.00	21,150,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	49,420,000.00	51,700,000.00	171,820,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	49,420,000.00	51,700,000.00	171,820,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	340,705,221.54	266,757,970.39	369,956,334.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	340,705,221.54	266,757,970.39	369,956,334.00
020000000000	ECONOMIC SECTOR	2,343,005,959.00	1,939,855,657.67	4,686,382,438.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	72,703,931.00	71,403,140.00	284,414,248.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	72,703,931.00	71,403,140.00	284,414,248.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,404,333,055.00	1,138,835,363.67	1,718,101,756.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,404,333,055.00	1,138,835,363.67	1,718,101,756.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	5,515,004.00	6,747,810.00	7,703,092.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	5,515,004.00	6,747,810.00	7,703,092.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	860,453,969.00	722,869,344.00	2,676,163,342.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	860,453,969.00	722,869,344.00	2,676,163,342.00
050000000000	SOCIAL SECTOR	1,952,915,819.46	276,490,448.00	886,006,628.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	1,615,567,478.46	36,215,770.00	251,685,540.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	1,615,567,478.46	36,215,770.00	251,685,540.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	337,348,341.00	240,274,678.00	634,321,088.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	337,348,341.00	240,274,678.00	634,321,088.00

414215 - UDENU Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	1,004,651,728.54	761,577,188.39	1,094,249,416.00
010000000000	ADMINISTRATION SECTOR	378,838,221.54	325,272,570.39	403,520,934.00
011100000000	OFFICE OF THE LG CHAIRMAN	109,134,000.00	109,414,920.00	113,614,920.00
011100100100	CHAIRMAN	1,800,000.00	1,800,000.00	2,000,000.00
011100100200	VICE-CHAIRMAN	1,320,000.00	1,320,000.00	1,320,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	106,014,000.00	106,294,920.00	110,294,920.00
011200000000	LOCAL GOVT COUNCIL	27,199,000.00	27,199,680.00	27,199,680.00
011200100100	OFFICE OF THE LEADER	27,199,000.00	27,199,680.00	27,199,680.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	10,800,000.00	10,800,000.00	10,800,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	10,800,000.00	10,800,000.00	10,800,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	231,705,221.54	177,857,970.39	251,906,334.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	231,705,221.54	177,857,970.39	251,906,334.00
020000000000	ECONOMIC SECTOR	274,204,959.00	212,414,270.00	291,691,438.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	60,603,931.00	59,203,140.00	52,214,248.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	60,603,931.00	59,203,140.00	52,214,248.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	106,982,055.00	89,281,976.00	131,610,756.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	106,982,055.00	89,281,976.00	131,610,756.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	3,355,004.00	3,397,810.00	4,003,092.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	3,355,004.00	3,397,810.00	4,003,092.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	103,263,969.00	60,531,344.00	103,863,342.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	103,263,969.00	60,531,344.00	103,863,342.00
050000000000	SOCIAL SECTOR	351,608,548.00	223,890,348.00	399,037,044.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	68,210,207.00	32,915,770.00	63,107,956.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	68,210,207.00	32,915,770.00	63,107,956.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	283,398,341.00	190,974,578.00	335,929,088.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	283,398,341.00	190,974,578.00	335,929,088.00

414215 - UDENU Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>1,540,851,000.00</i>	<i>1,290,803,487.67</i>	<i>1,927,531,000.00</i>
010000000000	ADMINISTRATION SECTOR	223,190,000.00	215,950,000.00	314,890,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	190,720,000.00	163,600,000.00	264,670,000.00
011100100100	CHAIRMAN	187,650,000.00	157,420,000.00	258,000,000.00
011118300100	INTERNAL AUDIT	600,000.00	1,230,000.00	1,400,000.00
011118400100	INFORMATION UNIT	1,500,000.00	3,100,000.00	3,200,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	970,000.00	1,850,000.00	2,070,000.00
011200000000	LOCAL GOVT COUNCIL	16,850,000.00	22,550,000.00	21,150,000.00
011202100100	THE COUNCILLORS	16,850,000.00	22,550,000.00	21,150,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	8,620,000.00	10,900,000.00	11,020,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	8,620,000.00	10,900,000.00	11,020,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	7,000,000.00	18,900,000.00	18,050,000.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	7,000,000.00	18,900,000.00	18,050,000.00
020000000000	ECONOMIC SECTOR	1,311,561,000.00	1,067,253,387.67	1,604,691,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	2,100,000.00	2,200,000.00	2,200,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	2,100,000.00	2,200,000.00	2,200,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,297,351,000.00	1,049,553,387.67	1,586,491,000.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,297,351,000.00	1,049,553,387.67	1,586,491,000.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	2,160,000.00	3,350,000.00	3,700,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	2,160,000.00	3,350,000.00	3,700,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	9,950,000.00	12,150,000.00	12,300,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	9,950,000.00	12,150,000.00	12,300,000.00
050000000000	SOCIAL SECTOR	6,100,000.00	7,600,100.00	7,950,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	2,150,000.00	3,300,000.00	3,350,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	2,150,000.00	3,300,000.00	3,350,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	3,950,000.00	4,300,100.00	4,600,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	3,950,000.00	4,300,100.00	4,600,000.00

414215 - UDENU Local Government, Enugu State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Capital Expenditure</i>	<i>2,524,447,271.46</i>	<i>840,188,000.00</i>	<i>3,629,019,584.00</i>
010000000000	ADMINISTRATION SECTOR	172,000,000.00	135,000,000.00	360,000,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	40,000,000.00	35,000,000.00	110,000,000.00
011118400100	INFORMATION UNIT	10,000,000.00	10,000,000.00	50,000,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	30,000,000.00	25,000,000.00	60,000,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	30,000,000.00	30,000,000.00	150,000,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	30,000,000.00	30,000,000.00	150,000,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	102,000,000.00	70,000,000.00	100,000,000.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	102,000,000.00	70,000,000.00	100,000,000.00
020000000000	ECONOMIC SECTOR	757,240,000.00	660,188,000.00	2,790,000,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	10,000,000.00	10,000,000.00	230,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	10,000,000.00	10,000,000.00	230,000,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	747,240,000.00	650,188,000.00	2,560,000,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	747,240,000.00	650,188,000.00	2,560,000,000.00
050000000000	SOCIAL SECTOR	1,595,207,271.46	45,000,000.00	479,019,584.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	1,545,207,271.46	-	185,227,584.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	1,545,207,271.46	-	185,227,584.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	50,000,000.00	45,000,000.00	293,792,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	50,000,000.00	45,000,000.00	293,792,000.00

414215 - UDENU Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
2	<u>EXPENDITURES</u>	<u>5,069,950,000.00</u>	<u>2,892,568,676.06</u>	<u>6,650,800,000.00</u>
21	<u>PERSONNEL COST</u>	<u>1,004,651,728.54</u>	<u>761,577,188.39</u>	<u>1,094,249,416.00</u>
2101	<u>SALARY</u>	<u>623,051,869.44</u>	<u>598,366,300.00</u>	<u>700,712,514.00</u>
210101	<u>SALARIES AND WAGES</u>	<u>623,051,869.44</u>	<u>598,366,300.00</u>	<u>700,712,514.00</u>
21010101	SALARY	606,112,869.44	581,426,620.00	683,572,834.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	16,939,000.00	16,939,680.00	17,139,680.00
2102	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	<u>381,599,859.10</u>	<u>163,210,888.39</u>	<u>393,536,902.00</u>
210201	<u>ALLOWANCES</u>	<u>381,599,859.10</u>	<u>163,210,888.39</u>	<u>393,536,902.00</u>
21020106	Leave allowances	329,884,859.10	111,495,008.39	341,821,022.00
21020122	Furniture Allowance	38,335,000.00	38,335,880.00	38,335,880.00
21020126	Other Allowances	13,380,000.00	13,380,000.00	13,380,000.00
22	<u>OTHER RECURRENT COSTS</u>	<u>1,540,851,000.00</u>	<u>1,290,803,487.67</u>	<u>1,927,531,000.00</u>
2202	<u>OVERHEAD COST</u>	<u>250,000,000.00</u>	<u>249,950,100.00</u>	<u>350,000,000.00</u>
220201	<u>TRAVEL & TRANSPORT - GENERAL</u>	<u>18,650,000.00</u>	<u>23,250,100.00</u>	<u>40,450,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	11,150,000.00	14,150,100.00	23,350,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,500,000.00	9,100,000.00	17,100,000.00
220202	<u>UTILITIES - GENERAL</u>	<u>1,600,000.00</u>	<u>4,000,000.00</u>	<u>4,100,000.00</u>
22020201	ELECTRICITY CHARGES	1,500,000.00	3,500,000.00	3,600,000.00
22020202	TELEPHONE CHARGES	100,000.00	500,000.00	500,000.00
220203	<u>MATERIALS & SUPPLIES - GENERAL</u>	<u>7,140,000.00</u>	<u>12,030,000.00</u>	<u>12,080,000.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,490,000.00	7,230,000.00	6,860,000.00
22020302	BOOKS	250,000.00	1,550,000.00	1,750,000.00
22020303	NEWSPAPERS	500,000.00	1,100,000.00	1,070,000.00
22020304	MAGAZINES & PERIODICALS	300,000.00	800,000.00	850,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000.00	100,000.00	300,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	200,000.00	300,000.00	200,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,000,000.00	500,000.00	550,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	300,000.00	450,000.00	500,000.00
220204	<u>MAINTENANCE SERVICES - GENERAL</u>	<u>51,640,000.00</u>	<u>46,480,000.00</u>	<u>98,610,000.00</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	18,800,000.00	22,700,000.00	33,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,340,000.00	3,930,000.00	4,510,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,500,000.00	6,250,000.00	15,700,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	100,000.00	-	500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	400,000.00	650,000.00	850,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	8,000,000.00	8,100,000.00	18,700,000.00
22020413	MINOR ROAD MAINTENANCE	16,500,000.00	4,850,000.00	24,850,000.00
220205	<u>TRAINING - GENERAL</u>	<u>8,600,000.00</u>	<u>13,370,000.00</u>	<u>14,500,000.00</u>
22020501	LOCAL TRAINING	8,600,000.00	13,370,000.00	14,500,000.00
220206	<u>OTHER SERVICES - GENERAL</u>	<u>58,000,000.00</u>	<u>62,200,000.00</u>	<u>72,200,000.00</u>
22020601	SECURITY SERVICES	25,000,000.00	30,000,000.00	35,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	30,000,000.00	30,000,000.00	35,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	3,000,000.00	2,200,000.00	2,200,000.00
220207	<u>CONSULTING & PROFESSIONAL SERVICES - GENERAL</u>	<u>18,700,000.00</u>	<u>18,450,000.00</u>	<u>20,450,000.00</u>
22020701	FINANCIAL CONSULTING	6,400,000.00	7,000,000.00	8,300,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	2,000,000.00	2,800,000.00	3,200,000.00
22020703	LEGAL SERVICES	1,000,000.00	1,000,000.00	1,000,000.00
22020704	ENGINEERING SERVICES	1,000,000.00	1,000,000.00	1,000,000.00
22020706	SURVEYING SERVICES	-	700,000.00	800,000.00
22020707	AGRICULTURAL CONSULTING	3,300,000.00	3,250,000.00	3,250,000.00

414215 - UDENU Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
22020708	MEDICAL CONSULTING	5,000,000.00	2,700,000.00	2,900,000.00
220208	FUEL & LUBRICANTS - GENERAL	12,670,000.00	12,450,000.00	28,250,000.00
22020801	MOTOR VEHICLE FUEL COST	7,720,000.00	7,750,000.00	19,500,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,550,000.00	1,750,000.00	1,750,000.00
22020803	PLANT / GENERATOR FUEL COST	2,400,000.00	2,950,000.00	7,000,000.00
220209	FINANCIAL CHARGES - GENERAL	3,850,000.00	3,200,000.00	3,300,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,850,000.00	2,200,000.00	2,300,000.00
22020902	INSURANCE PREMIUM	1,000,000.00	1,000,000.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	69,150,000.00	54,520,000.00	56,060,000.00
22021001	REFRESHMENT & MEALS	40,650,000.00	23,770,000.00	23,900,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	7,000,000.00	7,200,000.00	7,300,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,300,000.00	2,300,000.00
22021004	MEDICAL EXPENSES-LOCAL	5,350,000.00	6,600,000.00	6,760,000.00
22021006	POSTAGES & COURIER SERVICES	300,000.00	700,000.00	700,000.00
22021007	WELFARE PACKAGES	2,400,000.00	2,200,000.00	3,200,000.00
22021009	SPORTING ACTIVITIES	3,000,000.00	3,200,000.00	3,200,000.00
22021016	Servicom	450,000.00	450,000.00	500,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	3,000,000.00	3,000,000.00	3,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	5,000,000.00	5,100,000.00	5,200,000.00
2207	TRANSFERS-PAYMENT	1,290,851,000.00	1,040,853,387.67	1,577,531,000.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	1,290,851,000.00	1,040,853,387.67	1,577,531,000.00
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	1,290,851,000.00	1,040,853,387.67	1,577,531,000.00
23	Capital Expenditure	2,524,447,271.46	840,188,000.00	3,629,019,584.00
2301	FIXED ASSETS PURCHASED	192,000,000.00	145,000,000.00	320,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	192,000,000.00	145,000,000.00	320,000,000.00
23010113	PURCHASE OF COMPUTERS	12,000,000.00	-	10,000,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	10,000,000.00	-	20,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	100,000,000.00	90,000,000.00	120,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	10,000,000.00	-	10,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	20,000,000.00	15,000,000.00	30,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	10,000,000.00	10,000,000.00	30,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	30,000,000.00	30,000,000.00	100,000,000.00
2302	CONSTRUCTION / PROVISION	2,322,447,271.46	685,188,000.00	3,246,019,584.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,322,447,271.46	685,188,000.00	3,246,019,584.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	30,000,000.00	25,000,000.00	50,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	30,000,000.00	20,440,000.00	370,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	-	-	160,792,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	1,535,207,271.46	-	175,227,584.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	-	-	200,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	677,240,000.00	594,748,000.00	2,030,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	40,000,000.00	35,000,000.00	160,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	10,000,000.00	10,000,000.00	100,000,000.00
2305	OTHER CAPITAL PROJECTS	10,000,000.00	10,000,000.00	63,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	10,000,000.00	10,000,000.00	63,000,000.00
23050101	RESEARCH AND DEVELOPMENT	10,000,000.00	10,000,000.00	41,200,000.00
23050103	MONITORING AND EVALUATION	-	-	13,800,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	-	-	8,000,000.00

414215 - UDENU Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	5,069,950,000.00	2,892,568,676.06	6,650,800,000.00
701	GENERAL PUBLIC SERVICES	857,280,280.54	753,767,606.17	999,619,782.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	358,706,055.00	316,038,326.00	461,445,436.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	243,819,000.00	216,289,680.00	318,669,680.00
70112	FINANCIAL AND FISCAL AFFAIRS	114,887,055.00	99,748,646.00	142,775,756.00
7013	GENERAL SERVICES	498,574,225.54	437,729,280.17	538,174,346.00
70131	GENERAL PERSONNEL SERVICES	263,225,221.54	231,386,550.17	295,956,334.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	5,515,004.00	6,747,810.00	7,703,092.00
70133	OTHER GENERAL SERVICES	229,834,000.00	199,594,920.00	234,514,920.00
703	PUBLIC ORDER AND SAFETY	30,000,000.00	30,000,000.00	100,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	30,000,000.00	30,000,000.00	100,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	30,000,000.00	30,000,000.00	100,000,000.00
704	ECONOMIC AFFAIRS	963,157,900.00	819,272,484.00	3,090,577,590.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	40,000,000.00	35,000,000.00	160,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	40,000,000.00	35,000,000.00	160,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	72,703,931.00	71,403,140.00	284,414,248.00
70421	AGRICULTURE	72,703,931.00	71,403,140.00	284,414,248.00
7043	FUEL AND ENERGY	30,000,000.00	20,440,000.00	370,000,000.00
70435	ELECTRICITY	30,000,000.00	20,440,000.00	370,000,000.00
7045	TRANSPORT	790,453,969.00	667,429,344.00	2,146,163,342.00
70451	ROAD TRANSPORT	790,453,969.00	667,429,344.00	2,146,163,342.00
7046	COMMUNICATION	30,000,000.00	25,000,000.00	130,000,000.00
70461	COMMUNICATION	30,000,000.00	25,000,000.00	130,000,000.00
705	ENVIRONMENTAL PROTECTION	-	-	2,400,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	-	-	2,400,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	-	-	2,400,000.00
706	HOUSING AND COMMUNITY AMMENITIES	970,000.00	1,850,000.00	2,070,000.00
7062	COMMUNITY DEVELOPMENT	970,000.00	1,850,000.00	2,070,000.00
70621	COMMUNITY DEVELOPMENT	970,000.00	1,850,000.00	2,070,000.00
707	HEALTH	343,228,341.00	244,194,678.00	640,201,088.00
7074	PUBLIC HEALTH SERVICES	343,228,341.00	244,194,678.00	640,201,088.00
70741	PUBLIC HEALTH SERVICES	343,228,341.00	244,194,678.00	640,201,088.00
708	RECREATION, CULTURE AND RELIGION	71,220,000.00	49,580,000.00	54,920,000.00
7081	RECREATIONAL AND SPORTING SERVICES	6,000,000.00	4,000,000.00	6,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	6,000,000.00	4,000,000.00	6,000,000.00
7082	CULTURAL SERVICES	63,000,000.00	42,000,000.00	45,000,000.00
70821	CULTURAL SERVICES	63,000,000.00	42,000,000.00	45,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	720,000.00	480,000.00	720,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	720,000.00	480,000.00	720,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	1,500,000.00	3,100,000.00	3,200,000.00
70861	RECREATION, CULTURE AND RELIGION N.E.C.	1,500,000.00	3,100,000.00	3,200,000.00
709	EDUCATION	2,592,093,478.46	740,689,625.17	1,335,011,540.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	2,544,093,478.46	708,689,625.17	1,287,011,540.00
70912	PRIMARY EDUCATION	2,544,093,478.46	708,689,625.17	1,287,011,540.00
7094	TERTIARY EDUCATION	48,000,000.00	32,000,000.00	48,000,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	48,000,000.00	32,000,000.00	48,000,000.00
710	SOCIAL PROTECTION	212,000,000.00	253,214,282.72	426,000,000.00
7102	OLD AGE	202,000,000.00	243,214,282.72	396,000,000.00
71021	OLD AGE	202,000,000.00	243,214,282.72	396,000,000.00

414215 - UDENU Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
7104	FAMILY AND CHILDREN	10,000,000.00	10,000,000.00	30,000,000.00
71041	FAMILY AND CHILDREN	10,000,000.00	10,000,000.00	30,000,000.00

414215 - UDENU Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>1,004,651,728.54</i>	<i>761,577,188.39</i>	<i>1,094,249,416.00</i>
701	GENERAL PUBLIC SERVICES	489,175,280.54	417,952,356.39	539,134,782.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	137,301,055.00	119,601,656.00	162,130,436.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	30,319,000.00	30,319,680.00	30,519,680.00
70112	FINANCIAL AND FISCAL AFFAIRS	106,982,055.00	89,281,976.00	131,610,756.00
7013	GENERAL SERVICES	351,874,225.54	298,350,700.39	377,004,346.00
70131	GENERAL PERSONNEL SERVICES	231,705,221.54	177,857,970.39	251,906,334.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	3,355,004.00	3,397,810.00	4,003,092.00
70133	OTHER GENERAL SERVICES	116,814,000.00	117,094,920.00	121,094,920.00
704	ECONOMIC AFFAIRS	163,867,900.00	119,734,484.00	156,077,590.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	60,603,931.00	59,203,140.00	52,214,248.00
70421	AGRICULTURE	60,603,931.00	59,203,140.00	52,214,248.00
7045	TRANSPORT	103,263,969.00	60,531,344.00	103,863,342.00
70451	ROAD TRANSPORT	103,263,969.00	60,531,344.00	103,863,342.00
707	HEALTH	283,398,341.00	190,974,578.00	335,929,088.00
7074	PUBLIC HEALTH SERVICES	283,398,341.00	190,974,578.00	335,929,088.00
70741	PUBLIC HEALTH SERVICES	283,398,341.00	190,974,578.00	335,929,088.00
709	EDUCATION	68,210,207.00	32,915,770.00	63,107,956.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	68,210,207.00	32,915,770.00	63,107,956.00
70912	PRIMARY EDUCATION	68,210,207.00	32,915,770.00	63,107,956.00

414215 - UDENU Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Other Recurrent Expenditure	1,540,851,000.00	1,290,803,487.67	1,927,531,000.00
701	GENERAL PUBLIC SERVICES	266,105,000.00	265,815,249.78	360,485,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	221,405,000.00	196,436,670.00	299,315,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	213,500,000.00	185,970,000.00	288,150,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	7,905,000.00	10,466,670.00	11,165,000.00
7013	GENERAL SERVICES	44,700,000.00	69,378,579.78	61,170,000.00
70131	GENERAL PERSONNEL SERVICES	31,520,000.00	53,528,579.78	44,050,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	2,160,000.00	3,350,000.00	3,700,000.00
70133	OTHER GENERAL SERVICES	11,020,000.00	12,500,000.00	13,420,000.00
704	ECONOMIC AFFAIRS	12,050,000.00	14,350,000.00	14,500,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	2,100,000.00	2,200,000.00	2,200,000.00
70421	AGRICULTURE	2,100,000.00	2,200,000.00	2,200,000.00
7045	TRANSPORT	9,950,000.00	12,150,000.00	12,300,000.00
70451	ROAD TRANSPORT	9,950,000.00	12,150,000.00	12,300,000.00
705	ENVIRONMENTAL PROTECTION	-	-	2,400,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	-	-	2,400,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	-	-	2,400,000.00
706	HOUSING AND COMMUNITY AMMENITIES	970,000.00	1,850,000.00	2,070,000.00
7062	COMMUNITY DEVELOPMENT	970,000.00	1,850,000.00	2,070,000.00
70621	COMMUNITY DEVELOPMENT	970,000.00	1,850,000.00	2,070,000.00
707	HEALTH	9,830,000.00	8,220,100.00	10,480,000.00
7074	PUBLIC HEALTH SERVICES	9,830,000.00	8,220,100.00	10,480,000.00
70741	PUBLIC HEALTH SERVICES	9,830,000.00	8,220,100.00	10,480,000.00
708	RECREATION, CULTURE AND RELIGION	71,220,000.00	49,580,000.00	54,920,000.00
7081	RECREATIONAL AND SPORTING SERVICES	6,000,000.00	4,000,000.00	6,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	6,000,000.00	4,000,000.00	6,000,000.00
7082	CULTURAL SERVICES	63,000,000.00	42,000,000.00	45,000,000.00
70821	CULTURAL SERVICES	63,000,000.00	42,000,000.00	45,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	720,000.00	480,000.00	720,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	720,000.00	480,000.00	720,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	1,500,000.00	3,100,000.00	3,200,000.00
70861	RECREATION, CULTURE AND RELIGION N.E.C.	1,500,000.00	3,100,000.00	3,200,000.00
709	EDUCATION	978,676,000.00	707,773,855.17	1,086,676,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	930,676,000.00	675,773,855.17	1,038,676,000.00
70912	PRIMARY EDUCATION	930,676,000.00	675,773,855.17	1,038,676,000.00
7094	TERTIARY EDUCATION	48,000,000.00	32,000,000.00	48,000,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	48,000,000.00	32,000,000.00	48,000,000.00
710	SOCIAL PROTECTION	202,000,000.00	243,214,282.72	396,000,000.00
7102	OLD AGE	202,000,000.00	243,214,282.72	396,000,000.00
71021	OLD AGE	202,000,000.00	243,214,282.72	396,000,000.00

414215 - UDENU Local Government, Enugu State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	2,524,447,271.46	840,188,000.00	3,629,019,584.00
701	GENERAL PUBLIC SERVICES	102,000,000.00	70,000,000.00	100,000,000.00
7013	GENERAL SERVICES	102,000,000.00	70,000,000.00	100,000,000.00
70133	OTHER GENERAL SERVICES	102,000,000.00	70,000,000.00	100,000,000.00
703	PUBLIC ORDER AND SAFETY	30,000,000.00	30,000,000.00	100,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	30,000,000.00	30,000,000.00	100,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	30,000,000.00	30,000,000.00	100,000,000.00
704	ECONOMIC AFFAIRS	787,240,000.00	685,188,000.00	2,920,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	40,000,000.00	35,000,000.00	160,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	40,000,000.00	35,000,000.00	160,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	10,000,000.00	10,000,000.00	230,000,000.00
70421	AGRICULTURE	10,000,000.00	10,000,000.00	230,000,000.00
7043	FUEL AND ENERGY	30,000,000.00	20,440,000.00	370,000,000.00
70435	ELECTRICITY	30,000,000.00	20,440,000.00	370,000,000.00
7045	TRANSPORT	677,240,000.00	594,748,000.00	2,030,000,000.00
70451	ROAD TRANSPORT	677,240,000.00	594,748,000.00	2,030,000,000.00
7046	COMMUNICATION	30,000,000.00	25,000,000.00	130,000,000.00
70461	COMMUNICATION	30,000,000.00	25,000,000.00	130,000,000.00
707	HEALTH	50,000,000.00	45,000,000.00	293,792,000.00
7074	PUBLIC HEALTH SERVICES	50,000,000.00	45,000,000.00	293,792,000.00
70741	PUBLIC HEALTH SERVICES	50,000,000.00	45,000,000.00	293,792,000.00
709	EDUCATION	1,545,207,271.46	-	185,227,584.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,545,207,271.46	-	185,227,584.00
70912	PRIMARY EDUCATION	1,545,207,271.46	-	185,227,584.00
710	SOCIAL PROTECTION	10,000,000.00	10,000,000.00	30,000,000.00
7104	FAMILY AND CHILDREN	10,000,000.00	10,000,000.00	30,000,000.00
71041	FAMILY AND CHILDREN	10,000,000.00	10,000,000.00	30,000,000.00

414215 - UDENU Local Government, Enugu State - 2026 Budget: Total Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	5,069,950,000.00	2,892,568,676.06	6,650,800,000.00
4142	Enugu North	5,069,950,000.00	2,892,568,676.06	6,650,800,000.00
414215	UDENU	5,069,950,000.00	2,892,568,676.06	6,650,800,000.00
41421521	LG Wide	5,069,950,000.00	2,892,568,676.06	6,650,800,000.00

414215 - UDENU Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	1,004,651,728.54	761,577,188.39	1,094,249,416.00
4142	Enugu North	1,004,651,728.54	761,577,188.39	1,094,249,416.00
414215	UDENU	1,004,651,728.54	761,577,188.39	1,094,249,416.00
41421521	LG Wide	1,004,651,728.54	761,577,188.39	1,094,249,416.00

414215 - UDENU Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	1,540,851,000.00	1,290,803,487.67	1,927,531,000.00
4142	Enugu North	1,540,851,000.00	1,290,803,487.67	1,927,531,000.00
414215	UDENU	1,540,851,000.00	1,290,803,487.67	1,927,531,000.00
41421521	LG Wide	1,540,851,000.00	1,290,803,487.67	1,927,531,000.00

414215 - UDENU Local Government, Enugu State - 2026 Budget: Capital Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
414	Enugu	2,524,447,271.46	840,188,000.00	3,629,019,584.00
4142	Enugu North	2,524,447,271.46	840,188,000.00	3,629,019,584.00
414215	UDENU	2,524,447,271.46	840,188,000.00	3,629,019,584.00
41421521	LG Wide	2,524,447,271.46	840,188,000.00	3,629,019,584.00

414215 - UDENU Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	5,069,950,000.00	2,892,568,676.06	6,650,800,000.00
01	Agriculture	72,703,931.00	71,403,140.00	284,414,248.00
0101	Effective governance of the Agriculture Sector	62,703,931.00	61,403,140.00	54,414,248.00
010102	Agriculture sector coordination mechanisms	62,703,931.00	61,403,140.00	54,414,248.00
0103	Enhancement of food production and productivity	10,000,000.00	10,000,000.00	230,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	10,000,000.00	10,000,000.00	230,000,000.00
02	Societal Re-orientation	30,000,000.00	30,000,000.00	100,000,000.00
0210	Societal Re-orientation - General	30,000,000.00	30,000,000.00	100,000,000.00
021001	Societal Re-orientation - General	30,000,000.00	30,000,000.00	100,000,000.00
04	Health	337,348,341.00	240,274,678.00	634,321,088.00
0401	Effective governance of the health system	287,348,341.00	195,274,678.00	346,829,088.00
040103	Health sector coordination mechanisms	287,348,341.00	195,274,678.00	340,529,088.00
040104	Integrated supportive supervision	-	-	6,300,000.00
0402	Community engagement and participation in health	-	-	22,500,000.00
040201	Community interventions	-	-	22,500,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources	-	-	3,000,000.00
040403	In service training (continuing education)	-	-	3,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	-	-	160,792,000.00
040501	Functional health facilities	-	-	160,792,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	50,000,000.00	45,000,000.00	100,000,000.00
040601	Sustainable drug supply	20,000,000.00	15,000,000.00	50,000,000.00
040602	Vaccines supply chain	30,000,000.00	30,000,000.00	50,000,000.00
0407	Evidence generation and utilisation	-	-	1,200,000.00
040704	Monitoring and Evaluation (M&E)	-	-	1,200,000.00
05	Education	1,615,567,478.46	36,215,770.00	251,685,540.00
0501	Effective governance of the education system	70,360,207.00	36,215,770.00	66,457,956.00
050103	Education sector coordination mechanisms	70,360,207.00	36,215,770.00	66,457,956.00
0504	Improved quality of teaching and learning outcomes	10,000,000.00	-	10,000,000.00
050402	Instructional and learning materials	10,000,000.00	-	10,000,000.00
0505	Adequate infrastructure at all levels	1,535,207,271.46	-	175,227,584.00
050501	Schools' infrastructure construction and rehabilitation	1,535,207,271.46	-	175,227,584.00
06	Housing and Urban Development	970,000.00	1,850,000.00	2,070,000.00
0610	Housing and Urban Development - General	970,000.00	1,850,000.00	2,070,000.00
061001	Housing and Urban Development - General	970,000.00	1,850,000.00	2,070,000.00
08	Youth	20,000,000.00	15,000,000.00	30,000,000.00
0810	Youth - General	20,000,000.00	15,000,000.00	30,000,000.00
081001	Youth - General	20,000,000.00	15,000,000.00	30,000,000.00
11	Information Communication and Technology	11,500,000.00	13,100,000.00	103,200,000.00
1110	Information Communication and Technology - General	11,500,000.00	13,100,000.00	103,200,000.00
111001	Information Communication and Technology - General	11,500,000.00	13,100,000.00	103,200,000.00
12	Growing the Private Sector	40,000,000.00	35,000,000.00	160,000,000.00
1210	Growing the Private Sector - General	40,000,000.00	35,000,000.00	160,000,000.00
121001	Growing the Private Sector - General	40,000,000.00	35,000,000.00	160,000,000.00
13	Reform of Government and Governance	2,111,406,280.54	1,751,855,744.06	2,538,945,782.00
1310	Reform of Government and Governance - General	2,111,406,280.54	1,751,855,744.06	2,538,945,782.00
131001	Reform of Government and Governance - General	2,111,406,280.54	1,751,855,744.06	2,538,945,782.00
14	Power	30,000,000.00	20,440,000.00	370,000,000.00
1410	Power - General	30,000,000.00	20,440,000.00	370,000,000.00
141001	Power - General	30,000,000.00	20,440,000.00	370,000,000.00

414215 - UDENU Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
17	Road	790,453,969.00	667,429,344.00	2,146,163,342.00
1710	Road - General	790,453,969.00	667,429,344.00	2,146,163,342.00
171001	Road - General	790,453,969.00	667,429,344.00	2,146,163,342.00
23	Social Protection	10,000,000.00	10,000,000.00	30,000,000.00
2303	Promote gender equity and social justice	10,000,000.00	10,000,000.00	30,000,000.00
230301	Women's Economic Empowerment	10,000,000.00	10,000,000.00	30,000,000.00

414215 - UDENU Local Government, Enugu State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	1,004,651,728.54	761,577,188.39	1,094,249,416.00
01	Agriculture	60,603,931.00	59,203,140.00	52,214,248.00
0101	Effective governance of the Agriculture Sector	60,603,931.00	59,203,140.00	52,214,248.00
010102	Agriculture sector coordination mechanisms	60,603,931.00	59,203,140.00	52,214,248.00
04	Health	283,398,341.00	190,974,578.00	335,929,088.00
0401	Effective governance of the health system	283,398,341.00	190,974,578.00	335,929,088.00
040103	Health sector coordination mechanisms	283,398,341.00	190,974,578.00	335,929,088.00
05	Education	68,210,207.00	32,915,770.00	63,107,956.00
0501	Effective governance of the education system	68,210,207.00	32,915,770.00	63,107,956.00
050103	Education sector coordination mechanisms	68,210,207.00	32,915,770.00	63,107,956.00
13	Reform of Government and Governance	489,175,280.54	417,952,356.39	539,134,782.00
1310	Reform of Government and Governance - General	489,175,280.54	417,952,356.39	539,134,782.00
131001	Reform of Government and Governance - General	489,175,280.54	417,952,356.39	539,134,782.00
17	Road	103,263,969.00	60,531,344.00	103,863,342.00
1710	Road - General	103,263,969.00	60,531,344.00	103,863,342.00
171001	Road - General	103,263,969.00	60,531,344.00	103,863,342.00

414215 - UDENU Local Government, Enugu State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Other Recurrent Expenditure	1,540,851,000.00	1,290,803,487.67	1,927,531,000.00
01	Agriculture	2,100,000.00	2,200,000.00	2,200,000.00
0101	Effective governance of the Agriculture Sector	2,100,000.00	2,200,000.00	2,200,000.00
010102	Agriculture sector coordination mechanisms	2,100,000.00	2,200,000.00	2,200,000.00
04	Health	3,950,000.00	4,300,100.00	4,600,000.00
0401	Effective governance of the health system	3,950,000.00	4,300,100.00	4,600,000.00
040103	Health sector coordination mechanisms	3,950,000.00	4,300,100.00	4,600,000.00
05	Education	2,150,000.00	3,300,000.00	3,350,000.00
0501	Effective governance of the education system	2,150,000.00	3,300,000.00	3,350,000.00
050103	Education sector coordination mechanisms	2,150,000.00	3,300,000.00	3,350,000.00
06	Housing and Urban Development	970,000.00	1,850,000.00	2,070,000.00
0610	Housing and Urban Development - General	970,000.00	1,850,000.00	2,070,000.00
061001	Housing and Urban Development - General	970,000.00	1,850,000.00	2,070,000.00
11	Information Communication and Technology	1,500,000.00	3,100,000.00	3,200,000.00
1110	Information Communication and Technology - General	1,500,000.00	3,100,000.00	3,200,000.00
111001	Information Communication and Technology - General	1,500,000.00	3,100,000.00	3,200,000.00
13	Reform of Government and Governance	1,520,231,000.00	1,263,903,387.67	1,899,811,000.00
1310	Reform of Government and Governance - General	1,520,231,000.00	1,263,903,387.67	1,899,811,000.00
131001	Reform of Government and Governance - General	1,520,231,000.00	1,263,903,387.67	1,899,811,000.00
17	Road	9,950,000.00	12,150,000.00	12,300,000.00
1710	Road - General	9,950,000.00	12,150,000.00	12,300,000.00
171001	Road - General	9,950,000.00	12,150,000.00	12,300,000.00

414215 - UDENU Local Government, Enugu State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	2,524,447,271.46	840,188,000.00	3,629,019,584.00
01	Agriculture	10,000,000.00	10,000,000.00	230,000,000.00
0103	Enhancement of food production and productivity	10,000,000.00	10,000,000.00	230,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	10,000,000.00	10,000,000.00	230,000,000.00
02	Societal Re-orientation	30,000,000.00	30,000,000.00	100,000,000.00
0210	Societal Re-orientation - General	30,000,000.00	30,000,000.00	100,000,000.00
021001	Societal Re-orientation - General	30,000,000.00	30,000,000.00	100,000,000.00
04	Health	50,000,000.00	45,000,000.00	293,792,000.00
0401	Effective governance of the health system	-	-	6,300,000.00
040104	Integrated supportive supervision	-	-	6,300,000.00
0402	Community engagement and participation in health	-	-	22,500,000.00
040201	Community interventions	-	-	22,500,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources	-	-	3,000,000.00
040403	In service training (continuing education)	-	-	3,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	-	-	160,792,000.00
040501	Functional health facilities	-	-	160,792,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	50,000,000.00	45,000,000.00	100,000,000.00
040601	Sustainable drug supply	20,000,000.00	15,000,000.00	50,000,000.00
040602	Vaccines supply chain	30,000,000.00	30,000,000.00	50,000,000.00
0407	Evidence generation and utilisation	-	-	1,200,000.00
040704	Monitoring and Evaluation (M&E)	-	-	1,200,000.00
05	Education	1,545,207,271.46	-	185,227,584.00
0504	Improved quality of teaching and learning outcomes	10,000,000.00	-	10,000,000.00
050402	Instructional and learning materials	10,000,000.00	-	10,000,000.00
0505	Adequate infrastructure at all levels	1,535,207,271.46	-	175,227,584.00
050501	Schools' infrastructure construction and rehabilitation	1,535,207,271.46	-	175,227,584.00
08	Youth	20,000,000.00	15,000,000.00	30,000,000.00
0810	Youth - General	20,000,000.00	15,000,000.00	30,000,000.00
081001	Youth - General	20,000,000.00	15,000,000.00	30,000,000.00
11	Information Communication and Technology	10,000,000.00	10,000,000.00	100,000,000.00
1110	Information Communication and Technology - General	10,000,000.00	10,000,000.00	100,000,000.00
111001	Information Communication and Technology - General	10,000,000.00	10,000,000.00	100,000,000.00
12	Growing the Private Sector	40,000,000.00	35,000,000.00	160,000,000.00
1210	Growing the Private Sector - General	40,000,000.00	35,000,000.00	160,000,000.00
121001	Growing the Private Sector - General	40,000,000.00	35,000,000.00	160,000,000.00
13	Reform of Government and Governance	102,000,000.00	70,000,000.00	100,000,000.00
1310	Reform of Government and Governance - General	102,000,000.00	70,000,000.00	100,000,000.00
131001	Reform of Government and Governance - General	102,000,000.00	70,000,000.00	100,000,000.00
14	Power	30,000,000.00	20,440,000.00	370,000,000.00
1410	Power - General	30,000,000.00	20,440,000.00	370,000,000.00
141001	Power - General	30,000,000.00	20,440,000.00	370,000,000.00
17	Road	677,240,000.00	594,748,000.00	2,030,000,000.00
1710	Road - General	677,240,000.00	594,748,000.00	2,030,000,000.00
171001	Road - General	677,240,000.00	594,748,000.00	2,030,000,000.00
23	Social Protection	10,000,000.00	10,000,000.00	30,000,000.00
2303	Promote gender equity and social justice	10,000,000.00	10,000,000.00	30,000,000.00
230301	Women's Economic Empowerment	10,000,000.00	10,000,000.00	30,000,000.00

414215 - UDENU Local Government, Enugu State - 2026 Budget: Capital

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Total Capital Expenditure								
Provision of necessary equipment for skill acquisition centres,ICT	11 - Information Communication and Technology	011118400100 - INFORMATION UNIT	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	41421521 - LG Wide	10,000,000.00	10,000,000.00	50,000,000.00
Organising and training rural women on home economics/Empowerment	23 - Social Protection	011118500100 - COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	23050101 - RESEARCH AND DEVELOPMENT	70141 - FAMILY AND CHILDREN	41421521 - LG Wide	10,000,000.00	10,000,000.00	30,000,000.00
Provision of necessary equipment for sports development	08 - Youth	011118500100 - COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70461 - COMMUNICATION	41421521 - LG Wide	20,000,000.00	15,000,000.00	30,000,000.00
Purchase of 15 no Laptop	13 - Reform of Government and Governance	012500100100 - DIRECTOR OF ADMIN/PERSONNEL MANAGEMENT	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	41421521 - LG Wide	12,000,000.00	-	10,000,000.00
Furnishing of the council's surroundings	13 - Reform of Government and Governance	012500100100 - DIRECTOR OF ADMIN/PERSONNEL MANAGEMENT	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70133 - OTHER GENERAL SERVICES	41421521 - LG Wide	50,000,000.00	45,000,000.00	20,000,000.00
Construction of councils' Legislative building include plastering,doors,Alumaco windows,wiring ,painting and equping	13 - Reform of Government and Governance	012500100100 - DIRECTOR OF ADMIN/PERSONNEL MANAGEMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	41421521 - LG Wide	30,000,000.00	25,000,000.00	50,000,000.00
purchase of 5no printer and 2no photocopier	13 - Reform of Government and Governance	012500100100 - DIRECTOR OF ADMIN/PERSONNEL MANAGEMENT	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	41421521 - LG Wide	10,000,000.00	-	20,000,000.00
Procurement of modern security garget and equipping the police and support for registered neighbourhood Associations.	02 - Societal Re-orientation	016100100100 - OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41421521 - LG Wide	30,000,000.00	30,000,000.00	100,000,000.00
Equipping of ICT Centre	11 - Information Communication and Technology	015100100100 - OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	41421521 - LG Wide	-	-	50,000,000.00
To Purchase and distribution of Improved seedlings to farmers and mechanized farming	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41421521 - LG Wide	10,000,000.00	10,000,000.00	30,000,000.00
Clearing and parcelation of the 200 Hectares of land	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41421521 - LG Wide	-	-	100,000,000.00
Construction of Infrastructures in the Farm Estate	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41421521 - LG Wide	-	-	100,000,000.00
Development of commercial market at Veterinary Ifeoluwa	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41421521 - LG Wide	40,000,000.00	35,000,000.00	-
Development of commercial market at Oboko Eke market to Ultra model market and motor park	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41421521 - LG Wide	-	-	80,000,000.00
Development of commercial market / building of public toilet at Ogboho Aba	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	41421521 - LG Wide	-	-	80,000,000.00
Energyization and electrification 500kv transformer at Ihakupi Obollo Afor	14 - Power	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41421521 - LG Wide	30,000,000.00	20,440,000.00	50,000,000.00
Energyization and electrification 500kv transformer at IGUGU	14 - Power	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41421521 - LG Wide	-	-	50,000,000.00
Energyization and electrification stree light at Inland road Umundu community	14 - Power	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41421521 - LG Wide	-	-	50,000,000.00
Rural Electrification to Umuoma, Umuonyeke, Umuosogwu, Uo Nnumoaka, Ndaaburu	14 - Power	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41421521 - LG Wide	-	-	50,000,000.00
Rural Electrification at Odrun Umuotodo Obollo Nkwu	14 - Power	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41421521 - LG Wide	-	-	70,000,000.00
Energyization and electrification 500kv transformer for Imilike - Ani and Umuodumegwu community	14 - Power	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41421521 - LG Wide	-	-	50,000,000.00
Rural Electrification to Obodo Amogu - Ikem Amogu - Ohukamogu	14 - Power	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41421521 - LG Wide	-	-	50,000,000.00
Construction and Althfaling of 5km Amalla Old road	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421521 - LG Wide	272,000,000.00	250,000,000.00	150,000,000.00
Grading/ Rehabilitation of Ugbo Ewu road	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421521 - LG Wide	205,240,000.00	146,748,000.00	69,000,000.00
Grading / Rehabilitation of 10km Amutenyi, Oboko Eke and Leke road	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421521 - LG Wide	-	-	100,000,000.00
Grading / Rehabilitation of 10km Orba Green house	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421521 - LG Wide	-	-	70,000,000.00
Grading / Rehabilitation of Obodo Opanda Ezimo Agu road	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421521 - LG Wide	200,000,000.00	198,000,000.00	60,000,000.00
Grading / Rehabilitation of Anumikpu Ogaranya - Umuokoyi and Amagu - Agudale road	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421521 - LG Wide	-	-	70,000,000.00
Asphalting of 5km Obinagu Imilike Etti road	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421521 - LG Wide	-	-	120,000,000.00
Grading / Rehabilitation of 10km Umuzejeor to Acho River and toIbuhari Ohululi to Benue with Security street light	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421521 - LG Wide	-	-	191,000,000.00
Construction of access road to each parcelated to the farm	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421521 - LG Wide	-	-	600,000,000.00
Construction of access road to each Smart School and PHCs	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421521 - LG Wide	-	-	600,000,000.00
The project will include the provision and distribution of pupils writing ,relevant text books and exercise books in 25 primary schools	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70912 - PRIMARY EDUCATION	41421521 - LG Wide	10,000,000.00	-	10,000,000.00
Conterpart fund for building of smart school between the state and the LGC in all the wards in udenu	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41421521 - LG Wide	1,535,207,271.46	-	175,227,584.00
Purchase and distribution of drugs health facilities.	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41421521 - LG Wide	20,000,000.00	15,000,000.00	50,000,000.00
Immunise children against the six deadly child killer diseases and purchase of drugs	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41421521 - LG Wide	30,000,000.00	30,000,000.00	50,000,000.00
Conterpart fund for building of 3 hospital between the state and the LGC in all the wards in udenu	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41421521 - LG Wide	-	-	160,792,000.00
Establishment of task force on WASH	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	41421521 - LG Wide	-	-	5,000,000.00
Training of LGA staff and WASHCOM on Water Safety and (WSP), Village Level operations and Maintenance (VLOM) Local Area Mechanic (LAMs)	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	41421521 - LG Wide	-	-	1,000,000.00
Community-based Water and sanitation monitoring / logistics (eg Swards @ #5000 per day)	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	41421521 - LG Wide	-	-	1,300,000.00
Training of LGA staff and WASHCOM on (Volunteer Hygiene promotion (VHPs), community Hygiene Improvement plans (CHIPs), Mainstreaming gender Equality and Menstrual health hygiene (MHH).	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	41421521 - LG Wide	-	-	1,000,000.00
Orientation of LGA WASH department / WASHCOM training	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	41421521 - LG Wide	-	-	1,000,000.00
Baseling data collection	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	41421521 - LG Wide	-	-	1,200,000.00
CLTs and Sanitation marketing training (Toilet Business Owers (TBOs)	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	41421521 - LG Wide	-	-	2,000,000.00
CLTs Activities: (Triggering supportive monitoring Phase 1,2,3)	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	41421521 - LG Wide	-	-	5,000,000.00
WASHCOM strengthening phase 1 and 2	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	41421521 - LG Wide	-	-	500,000.00
Identification of Volunteer Hygiene promoter and formation of community Hygiene Improvement plans (CHIPs)	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	41421521 - LG Wide	-	-	3,000,000.00
Establishment of Environmental Health Clubs in Schools	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	41421521 - LG Wide	-	-	1,000,000.00
Implementation of Menstrual Hygiene and hygiene in Schools	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	41421521 - LG Wide	-	-	3,000,000.00
Global Hand Washing Day	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23050104 - ANNIVERSARIES/CELEBRATIONS	70741 - PUBLIC HEALTH SERVICES	41421521 - LG Wide	-	-	2,000,000.00
World Water Day	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23050104 - ANNIVERSARIES/CELEBRATIONS	70741 - PUBLIC HEALTH SERVICES	41421521 - LG Wide	-	-	2,000,000.00
World Menstrual Day	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23050104 - ANNIVERSARIES/CELEBRATIONS	70741 - PUBLIC HEALTH SERVICES	41421521 - LG Wide	-	-	2,000,000.00
World Toilet Day	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23050104 - ANNIVERSARIES/CELEBRATIONS	70741 - PUBLIC HEALTH SERVICES	41421521 - LG Wide	-	-	2,000,000.00

011100100100	CHAIRMAN			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	189,450,000.00	159,220,000.00	260,000,000.00
21	PERSONNEL COST	1,800,000.00	1,800,000.00	2,000,000.00
2101	SALARY	1,800,000.00	1,800,000.00	2,000,000.00
210101	SALARIES AND WAGES	1,800,000.00	1,800,000.00	2,000,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,800,000.00	1,800,000.00	2,000,000.00
22	OTHER RECURRENT COSTS	187,650,000.00	157,420,000.00	258,000,000.00
2202	OVERHEAD COST	187,650,000.00	157,420,000.00	258,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	8,000,000.00	7,200,000.00	26,200,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,500,000.00	4,000,000.00	14,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,500,000.00	3,200,000.00	12,200,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000.00	1,050,000.00	1,100,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	200,000.00	100,000.00
22020302	BOOKS	0.00	100,000.00	200,000.00
22020303	NEWSPAPERS	200,000.00	150,000.00	100,000.00
22020304	MAGAZINES & PERIODICALS	200,000.00	200,000.00	200,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000.00	100,000.00	300,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	200,000.00	300,000.00	200,000.00
220204	MAINTENANCE SERVICES - GENERAL	32,400,000.00	21,600,000.00	74,200,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,500,000.00	6,100,000.00	17,600,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00	500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,500,000.00	4,000,000.00	13,500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	100,000.00	0.00	500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	100,000.00	300,000.00	500,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	7,000,000.00	7,000,000.00	17,600,000.00
22020413	MINOR ROAD MAINTENANCE	14,000,000.00	4,000,000.00	24,000,000.00
220205	TRAINING - GENERAL	4,500,000.00	4,370,000.00	4,400,000.00
22020501	LOCAL TRAINING	4,500,000.00	4,370,000.00	4,400,000.00
220206	OTHER SERVICES - GENERAL	58,000,000.00	62,200,000.00	72,200,000.00
22020601	SECURITY SERVICES	25,000,000.00	30,000,000.00	35,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	30,000,000.00	30,000,000.00	35,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	3,000,000.00	2,200,000.00	2,200,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	13,100,000.00	10,000,000.00	11,900,000.00
22020701	FINANCIAL CONSULTING	2,100,000.00	1,000,000.00	2,300,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	1,200,000.00	1,600,000.00
22020703	LEGAL SERVICES	1,000,000.00	1,000,000.00	1,000,000.00
22020704	ENGINEERING SERVICES	1,000,000.00	1,000,000.00	1,000,000.00
22020706	SURVEYING SERVICES	0.00	700,000.00	800,000.00
22020707	AGRICULTURAL CONSULTING	3,000,000.00	3,000,000.00	3,000,000.00
22020708	MEDICAL CONSULTING	5,000,000.00	2,100,000.00	2,200,000.00
220208	FUEL & LUBRICANTS - GENERAL	7,000,000.00	5,900,000.00	21,500,000.00
22020801	MOTOR VEHICLE FUEL COST	3,500,000.00	3,200,000.00	14,800,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,500,000.00	1,700,000.00	1,700,000.00
22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	1,000,000.00	5,000,000.00
220209	FINANCIAL CHARGES - GENERAL	3,850,000.00	3,200,000.00	3,300,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,850,000.00	2,200,000.00	2,300,000.00
22020902	INSURANCE PREMIUM	1,000,000.00	1,000,000.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	59,800,000.00	41,900,000.00	43,200,000.00
22021001	REFRESHMENT & MEALS	36,000,000.00	17,200,000.00	17,200,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	7,000,000.00	7,200,000.00	7,300,000.00

22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,300,000.00	2,300,000.00
22021004	MEDICAL EXPENSES-LOCAL	1,500,000.00	1,200,000.00	1,300,000.00
22021006	POSTAGES & COURIER SERVICES	300,000.00	700,000.00	700,000.00
22021007	WELFARE PACKAGES	2,000,000.00	2,000,000.00	3,000,000.00
22021009	SPORTING ACTIVITIES	3,000,000.00	3,200,000.00	3,200,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	3,000,000.00	3,000,000.00	3,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	5,000,000.00	5,100,000.00	5,200,000.00

011100100200	VICE-CHAIRMAN			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>1,320,000.00</u>	<u>1,320,000.00</u>	<u>1,320,000.00</u>
21	PERSONNEL COST	1,320,000.00	1,320,000.00	1,320,000.00
2101	SALARY	1,320,000.00	1,320,000.00	1,320,000.00
210101	SALARIES AND WAGES	1,320,000.00	1,320,000.00	1,320,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,320,000.00	1,320,000.00	1,320,000.00

011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>106,014,000.00</u>	<u>106,294,920.00</u>	<u>110,294,920.00</u>
21	PERSONNEL COST	106,014,000.00	106,294,920.00	110,294,920.00
2101	SALARY	74,879,000.00	75,159,040.00	79,159,040.00
210101	SALARIES AND WAGES	74,879,000.00	75,159,040.00	79,159,040.00
21010101	SALARY	74,879,000.00	75,159,040.00	79,159,040.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	31,135,000.00	31,135,880.00	31,135,880.00
210201	ALLOWANCES	31,135,000.00	31,135,880.00	31,135,880.00
21020122	Furniture Allowance	31,135,000.00	31,135,880.00	31,135,880.00

011118300100	INTERNAL AUDIT			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>600,000.00</u>	<u>1,230,000.00</u>	<u>1,400,000.00</u>
22	OTHER RECURRENT COSTS	600,000.00	1,230,000.00	1,400,000.00
2202	OVERHEAD COST	600,000.00	1,230,000.00	1,400,000.00
220201	TRAVEL & TRANSPORT - GENERAL	200,000.00	450,000.00	450,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	450,000.00	450,000.00
220203	MATERIALS & SUPPLIES - GENERAL	100,000.00	180,000.00	200,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	180,000.00	200,000.00
220204	MAINTENANCE SERVICES - GENERAL	100,000.00	230,000.00	300,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	50,000.00	150,000.00	200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	80,000.00	100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	200,000.00	370,000.00	450,000.00
22021001	REFRESHMENT & MEALS	100,000.00	170,000.00	200,000.00
22021004	MEDICAL EXPENSES-LOCAL	100,000.00	200,000.00	250,000.00

011118400100	INFORMATION UNIT			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>11,500,000.00</u>	<u>13,100,000.00</u>	<u>53,200,000.00</u>
22	OTHER RECURRENT COSTS	1,500,000.00	3,100,000.00	3,200,000.00
2202	OVERHEAD COST	1,500,000.00	3,100,000.00	3,200,000.00
220201	TRAVEL & TRANSPORT - GENERAL	100,000.00	250,000.00	250,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000.00	250,000.00	250,000.00
220203	MATERIALS & SUPPLIES - GENERAL	100,000.00	150,000.00	200,000.00

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	150,000.00	200,000.00
220204	MAINTENANCE SERVICES - GENERAL	100,000.00	250,000.00	300,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	150,000.00	200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	100,000.00	100,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	2,200,000.00	2,200,000.00
22020701	FINANCIAL CONSULTING	1,000,000.00	2,200,000.00	2,200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	200,000.00	250,000.00	250,000.00
22021001	REFRESHMENT & MEALS	100,000.00	150,000.00	150,000.00
22021004	MEDICAL EXPENSES-LOCAL	100,000.00	100,000.00	100,000.00
23	Capital Expenditure	10,000,000.00	10,000,000.00	50,000,000.00
2302	CONSTRUCTION / PROVISION	10,000,000.00	10,000,000.00	50,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	10,000,000.00	10,000,000.00	50,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	10,000,000.00	10,000,000.00	50,000,000.00

011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	30,970,000.00	26,850,000.00	62,070,000.00
22	OTHER RECURRENT COSTS	970,000.00	1,850,000.00	2,070,000.00
2202	OVERHEAD COST	970,000.00	1,850,000.00	2,070,000.00
220201	TRAVEL & TRANSPORT - GENERAL	200,000.00	400,000.00	450,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	400,000.00	450,000.00
220203	MATERIALS & SUPPLIES - GENERAL	40,000.00	50,000.00	60,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	40,000.00	50,000.00	60,000.00
220204	MAINTENANCE SERVICES - GENERAL	230,000.00	450,000.00	510,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000.00	400,000.00	450,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	30,000.00	50,000.00	60,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	500,000.00	950,000.00	1,050,000.00
22021001	REFRESHMENT & MEALS	250,000.00	500,000.00	550,000.00
22021004	MEDICAL EXPENSES-LOCAL	100,000.00	300,000.00	300,000.00
22021016	Servicom	150,000.00	150,000.00	200,000.00
23	Capital Expenditure	30,000,000.00	25,000,000.00	60,000,000.00
2301	FIXED ASSETS PURCHASED	20,000,000.00	15,000,000.00	30,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	20,000,000.00	15,000,000.00	30,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	20,000,000.00	15,000,000.00	30,000,000.00
2305	OTHER CAPITAL PROJECTS	10,000,000.00	10,000,000.00	30,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	10,000,000.00	10,000,000.00	30,000,000.00
23050101	RESEARCH AND DEVELOPMENT	10,000,000.00	10,000,000.00	30,000,000.00

011200100100	OFFICE OF THE LEADER			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	27,199,000.00	27,199,680.00	27,199,680.00
21	PERSONNEL COST	27,199,000.00	27,199,680.00	27,199,680.00
2101	SALARY	13,819,000.00	13,819,680.00	13,819,680.00
210101	SALARIES AND WAGES	13,819,000.00	13,819,680.00	13,819,680.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	13,819,000.00	13,819,680.00	13,819,680.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	13,380,000.00	13,380,000.00	13,380,000.00
210201	ALLOWANCES	13,380,000.00	13,380,000.00	13,380,000.00
21020126	Other Allowances	13,380,000.00	13,380,000.00	13,380,000.00

011202100100	THE COUNCILLORS			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget

2	EXPENDITURES	16,850,000.00	22,550,000.00	21,150,000.00
22	OTHER RECURRENT COSTS	16,850,000.00	22,550,000.00	21,150,000.00
2202	OVERHEAD COST	16,850,000.00	22,550,000.00	21,150,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,500,000.00	5,500,000.00	4,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	3,000,000.00	3,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	2,500,000.00	1,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	950,000.00	1,350,000.00	950,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	900,000.00	500,000.00
22020302	BOOKS	250,000.00	250,000.00	250,000.00
22020303	NEWSPAPERS	200,000.00	200,000.00	200,000.00
220204	MAINTENANCE SERVICES - GENERAL	4,700,000.00	5,700,000.00	4,700,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	4,000,000.00	3,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,700,000.00	1,700,000.00	1,700,000.00
220205	TRAINING - GENERAL	2,000,000.00	3,000,000.00	4,000,000.00
22020501	LOCAL TRAINING	2,000,000.00	3,000,000.00	4,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	2,400,000.00	2,700,000.00	2,700,000.00
22020801	MOTOR VEHICLE FUEL COST	1,550,000.00	1,550,000.00	1,550,000.00
22020803	PLANT / GENERATOR FUEL COST	850,000.00	1,150,000.00	1,150,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,300,000.00	4,300,000.00	4,300,000.00
22021001	REFRESHMENT & MEALS	1,600,000.00	1,600,000.00	1,600,000.00
22021004	MEDICAL EXPENSES-LOCAL	1,700,000.00	2,700,000.00	2,700,000.00

016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	49,420,000.00	51,700,000.00	171,820,000.00
21	PERSONNEL COST	10,800,000.00	10,800,000.00	10,800,000.00
2101	SALARY	3,600,000.00	3,600,000.00	3,600,000.00
210101	SALARIES AND WAGES	3,600,000.00	3,600,000.00	3,600,000.00
21010101	SALARY	3,600,000.00	3,600,000.00	3,600,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,200,000.00	7,200,000.00	7,200,000.00
210201	ALLOWANCES	7,200,000.00	7,200,000.00	7,200,000.00
21020122	Furniture Allowance	7,200,000.00	7,200,000.00	7,200,000.00
22	OTHER RECURRENT COSTS	8,620,000.00	10,900,000.00	11,020,000.00
2202	OVERHEAD COST	8,620,000.00	10,900,000.00	11,020,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000.00	2,050,000.00	2,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000.00	1,500,000.00	1,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	550,000.00	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	600,000.00	700,000.00	770,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	600,000.00	300,000.00	350,000.00
22020302	BOOKS	0.00	150,000.00	200,000.00
22020303	NEWSPAPERS	0.00	150,000.00	120,000.00
22020304	MAGAZINES & PERIODICALS	0.00	100,000.00	100,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,950,000.00	2,200,000.00	2,200,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,450,000.00	1,700,000.00	1,700,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	500,000.00
220205	TRAINING - GENERAL	0.00	800,000.00	850,000.00
22020501	LOCAL TRAINING	0.00	800,000.00	850,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00	3,100,000.00	3,100,000.00
22020701	FINANCIAL CONSULTING	1,000,000.00	1,500,000.00	1,500,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	1,600,000.00	1,600,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,320,000.00	1,250,000.00	1,300,000.00

22020801	MOTOR VEHICLE FUEL COST	1,320,000.00	1,250,000.00	1,300,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	750,000.00	800,000.00	800,000.00
22021001	REFRESHMENT & MEALS	500,000.00	550,000.00	550,000.00
22021004	MEDICAL EXPENSES-LOCAL	250,000.00	250,000.00	250,000.00
23	Capital Expenditure	30,000,000.00	30,000,000.00	150,000,000.00
2301	FIXED ASSETS PURCHASED	30,000,000.00	30,000,000.00	100,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	30,000,000.00	30,000,000.00	100,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	30,000,000.00	30,000,000.00	100,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	50,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	50,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	0.00	50,000,000.00

012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	340,705,221.54	266,757,970.39	369,956,334.00
21	PERSONNEL COST	231,705,221.54	177,857,970.39	251,906,334.00
2101	SALARY	190,753,421.44	129,336,497.00	207,954,513.00
210101	SALARIES AND WAGES	190,753,421.44	129,336,497.00	207,954,513.00
21010101	SALARY	190,753,421.44	129,336,497.00	207,954,513.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	40,951,800.10	48,521,473.39	43,951,821.00
210201	ALLOWANCES	40,951,800.10	48,521,473.39	43,951,821.00
21020106	Leave allowances	40,951,800.10	48,521,473.39	43,951,821.00
22	OTHER RECURRENT COSTS	7,000,000.00	18,900,000.00	18,050,000.00
2202	OVERHEAD COST	7,000,000.00	18,900,000.00	18,050,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,500,000.00	3,000,000.00	2,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	2,000,000.00	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	1,000,000.00	1,000,000.00
220202	UTILITIES - GENERAL	1,600,000.00	4,000,000.00	4,100,000.00
22020201	ELECTRICITY CHARGES	1,500,000.00	3,500,000.00	3,600,000.00
22020202	TELEPHONE CHARGES	100,000.00	500,000.00	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,200,000.00	4,500,000.00	4,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,100,000.00	3,500,000.00	3,500,000.00
22020302	BOOKS	0.00	450,000.00	450,000.00
22020303	NEWSPAPERS	100,000.00	350,000.00	350,000.00
22020304	MAGAZINES & PERIODICALS	0.00	200,000.00	200,000.00
220204	MAINTENANCE SERVICES - GENERAL	550,000.00	1,600,000.00	1,600,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	400,000.00	1,450,000.00	1,450,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	150,000.00	150,000.00
220205	TRAINING - GENERAL	1,100,000.00	3,000,000.00	3,000,000.00
22020501	LOCAL TRAINING	1,100,000.00	3,000,000.00	3,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	250,000.00	800,000.00	850,000.00
22020801	MOTOR VEHICLE FUEL COST	150,000.00	550,000.00	600,000.00
22020803	PLANT / GENERATOR FUEL COST	100,000.00	250,000.00	250,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	800,000.00	2,000,000.00	2,000,000.00
22021001	REFRESHMENT & MEALS	300,000.00	1,500,000.00	1,500,000.00
22021004	MEDICAL EXPENSES-LOCAL	500,000.00	500,000.00	500,000.00
23	Capital Expenditure	102,000,000.00	70,000,000.00	100,000,000.00
2301	FIXED ASSETS PURCHASED	72,000,000.00	45,000,000.00	50,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	72,000,000.00	45,000,000.00	50,000,000.00
23010113	PURCHASE OF COMPUTERS	12,000,000.00	0.00	10,000,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	10,000,000.00	0.00	20,000,000.00

23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	50,000,000.00	45,000,000.00	20,000,000.00
2302	CONSTRUCTION / PROVISION	30,000,000.00	25,000,000.00	50,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	30,000,000.00	25,000,000.00	50,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	30,000,000.00	25,000,000.00	50,000,000.00

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	72,703,931.00	71,403,140.00	284,414,248.00
21	PERSONNEL COST	60,603,931.00	59,203,140.00	52,214,248.00
2101	SALARY	27,671,926.00	25,660,538.00	28,671,646.00
210101	SALARIES AND WAGES	27,671,926.00	25,660,538.00	28,671,646.00
21010101	SALARY	27,671,926.00	25,660,538.00	28,671,646.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	32,932,005.00	33,542,602.00	23,542,602.00
210201	ALLOWANCES	32,932,005.00	33,542,602.00	23,542,602.00
21020106	Leave allowances	32,932,005.00	33,542,602.00	23,542,602.00
22	OTHER RECURRENT COSTS	2,100,000.00	2,200,000.00	2,200,000.00
2202	OVERHEAD COST	2,100,000.00	2,200,000.00	2,200,000.00
220201	TRAVEL & TRANSPORT - GENERAL	350,000.00	500,000.00	500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	150,000.00	300,000.00	300,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	200,000.00	200,000.00
220203	MATERIALS & SUPPLIES - GENERAL	50,000.00	50,000.00	50,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000.00	50,000.00	50,000.00
220204	MAINTENANCE SERVICES - GENERAL	500,000.00	500,000.00	500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	400,000.00	400,000.00	400,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00	100,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	300,000.00	250,000.00	250,000.00
22020707	AGRICULTURAL CONSULTING	300,000.00	250,000.00	250,000.00
220208	FUEL & LUBRICANTS - GENERAL	150,000.00	150,000.00	150,000.00
22020801	MOTOR VEHICLE FUEL COST	100,000.00	100,000.00	100,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	50,000.00	50,000.00	50,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	750,000.00	750,000.00	750,000.00
22021001	REFRESHMENT & MEALS	250,000.00	250,000.00	250,000.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	200,000.00	200,000.00
22021016	Servicom	300,000.00	300,000.00	300,000.00
23	Capital Expenditure	10,000,000.00	10,000,000.00	230,000,000.00
2301	FIXED ASSETS PURCHASED	10,000,000.00	10,000,000.00	30,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,000,000.00	10,000,000.00	30,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	10,000,000.00	10,000,000.00	30,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	200,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	200,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	0.00	0.00	200,000,000.00

022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	1,404,333,055.00	1,138,835,363.67	1,718,101,756.00
21	PERSONNEL COST	106,982,055.00	89,281,976.00	131,610,756.00
2101	SALARY	62,223,555.00	71,894,775.00	74,223,555.00
210101	SALARIES AND WAGES	62,223,555.00	71,894,775.00	74,223,555.00
21010101	SALARY	62,223,555.00	71,894,775.00	74,223,555.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	44,758,500.00	17,387,201.00	57,387,201.00
210201	ALLOWANCES	44,758,500.00	17,387,201.00	57,387,201.00

21020106	Leave allowances	44,758,500.00	17,387,201.00	57,387,201.00
22	OTHER RECURRENT COSTS	1,297,351,000.00	1,049,553,387.67	1,586,491,000.00
2202	OVERHEAD COST	6,500,000.00	8,700,000.00	8,960,000.00
220201	TRAVEL & TRANSPORT - GENERAL	600,000.00	1,000,000.00	1,050,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	400,000.00	650,000.00	650,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	350,000.00	400,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000.00	1,650,000.00	1,650,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,100,000.00	1,100,000.00
22020302	BOOKS	0.00	250,000.00	250,000.00
22020303	NEWSPAPERS	0.00	150,000.00	150,000.00
22020304	MAGAZINES & PERIODICALS	0.00	150,000.00	150,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,100,000.00	2,100,000.00	2,200,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	2,000,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00	200,000.00
220205	TRAINING - GENERAL	600,000.00	900,000.00	950,000.00
22020501	LOCAL TRAINING	600,000.00	900,000.00	950,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,800,000.00	1,500,000.00	1,500,000.00
22020701	FINANCIAL CONSULTING	1,800,000.00	1,500,000.00	1,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	300,000.00	300,000.00	350,000.00
22020801	MOTOR VEHICLE FUEL COST	200,000.00	200,000.00	250,000.00
22020803	PLANT / GENERATOR FUEL COST	100,000.00	100,000.00	100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,100,000.00	1,250,000.00	1,260,000.00
22021001	REFRESHMENT & MEALS	800,000.00	900,000.00	900,000.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	350,000.00	360,000.00
2207	TRANSFERS-PAYMENT	1,290,851,000.00	1,040,853,387.67	1,577,531,000.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	1,290,851,000.00	1,040,853,387.67	1,577,531,000.00
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	1,290,851,000.00	1,040,853,387.67	1,577,531,000.00

023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	5,515,004.00	6,747,810.00	7,703,092.00
21	PERSONNEL COST	3,355,004.00	3,397,810.00	4,003,092.00
2101	SALARY	2,898,752.00	2,951,558.00	2,972,732.00
210101	SALARIES AND WAGES	2,898,752.00	2,951,558.00	2,972,732.00
21010101	SALARY	2,898,752.00	2,951,558.00	2,972,732.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	456,252.00	446,252.00	1,030,360.00
210201	ALLOWANCES	456,252.00	446,252.00	1,030,360.00
21020106	Leave allowances	456,252.00	446,252.00	1,030,360.00
22	OTHER RECURRENT COSTS	2,160,000.00	3,350,000.00	3,700,000.00
2202	OVERHEAD COST	2,160,000.00	3,350,000.00	3,700,000.00
220201	TRAVEL & TRANSPORT - GENERAL	300,000.00	200,000.00	300,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000.00	100,000.00	200,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	100,000.00	100,000.00
220203	MATERIALS & SUPPLIES - GENERAL	600,000.00	1,100,000.00	1,250,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	500,000.00	500,000.00
22020302	BOOKS	0.00	350,000.00	400,000.00
22020303	NEWSPAPERS	0.00	100,000.00	150,000.00
22020304	MAGAZINES & PERIODICALS	100,000.00	150,000.00	200,000.00
220204	MAINTENANCE SERVICES - GENERAL	310,000.00	450,000.00	550,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000.00	250,000.00	300,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	110,000.00	200,000.00	250,000.00

220205	TRAINING - GENERAL	0.00	200,000.00	200,000.00
22020501	LOCAL TRAINING	0.00	200,000.00	200,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	800,000.00	800,000.00
22020701	FINANCIAL CONSULTING	500,000.00	800,000.00	800,000.00
220208	FUEL & LUBRICANTS - GENERAL	300,000.00	300,000.00	300,000.00
22020801	MOTOR VEHICLE FUEL COST	150,000.00	150,000.00	150,000.00
22020803	PLANT / GENERATOR FUEL COST	150,000.00	150,000.00	150,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	150,000.00	300,000.00	300,000.00
22021001	REFRESHMENT & MEALS	150,000.00	150,000.00	150,000.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	150,000.00	150,000.00

023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	860,453,969.00	722,869,344.00	2,676,163,342.00
21	PERSONNEL COST	103,263,969.00	60,531,344.00	103,863,342.00
2101	SALARY	58,369,870.00	55,605,818.00	58,950,756.00
210101	SALARIES AND WAGES	58,369,870.00	55,605,818.00	58,950,756.00
21010101	SALARY	58,369,870.00	55,605,818.00	58,950,756.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	44,894,099.00	4,925,526.00	44,912,586.00
210201	ALLOWANCES	44,894,099.00	4,925,526.00	44,912,586.00
21020106	Leave allowances	44,894,099.00	4,925,526.00	44,912,586.00
22	OTHER RECURRENT COSTS	9,950,000.00	12,150,000.00	12,300,000.00
2202	OVERHEAD COST	9,950,000.00	12,150,000.00	12,300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	700,000.00	950,000.00	950,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	400,000.00	600,000.00	600,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	350,000.00	350,000.00
220204	MAINTENANCE SERVICES - GENERAL	7,950,000.00	9,800,000.00	9,850,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	5,100,000.00	5,200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	150,000.00	150,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,000,000.00	2,250,000.00	2,200,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	300,000.00	350,000.00	350,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	1,000,000.00	1,100,000.00	1,100,000.00
22020413	MINOR ROAD MAINTENANCE	2,500,000.00	850,000.00	850,000.00
220208	FUEL & LUBRICANTS - GENERAL	800,000.00	850,000.00	900,000.00
22020801	MOTOR VEHICLE FUEL COST	600,000.00	600,000.00	600,000.00
22020803	PLANT / GENERATOR FUEL COST	200,000.00	250,000.00	300,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	500,000.00	550,000.00	600,000.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	350,000.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	250,000.00	250,000.00
23	Capital Expenditure	747,240,000.00	650,188,000.00	2,560,000,000.00
2302	CONSTRUCTION / PROVISION	747,240,000.00	650,188,000.00	2,560,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	747,240,000.00	650,188,000.00	2,560,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	30,000,000.00	20,440,000.00	370,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	677,240,000.00	594,748,000.00	2,030,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	40,000,000.00	35,000,000.00	160,000,000.00

051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	1,615,567,478.46	36,215,770.00	251,685,540.00
21	PERSONNEL COST	68,210,207.00	32,915,770.00	63,107,956.00
2101	SALARY	34,625,081.00	28,919,318.00	29,111,504.00

210101	SALARIES AND WAGES	34,625,081.00	28,919,318.00	29,111,504.00
21010101	SALARY	34,625,081.00	28,919,318.00	29,111,504.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	33,585,126.00	3,996,452.00	33,996,452.00
210201	ALLOWANCES	33,585,126.00	3,996,452.00	33,996,452.00
21020106	Leave allowances	33,585,126.00	3,996,452.00	33,996,452.00
22	OTHER RECURRENT COSTS	2,150,000.00	3,300,000.00	3,350,000.00
2202	OVERHEAD COST	2,150,000.00	3,300,000.00	3,350,000.00
220201	TRAVEL & TRANSPORT - GENERAL	400,000.00	600,000.00	600,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	350,000.00	350,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	250,000.00	250,000.00
220203	MATERIALS & SUPPLIES - GENERAL	350,000.00	500,000.00	550,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000.00	50,000.00	50,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	300,000.00	450,000.00	500,000.00
220204	MAINTENANCE SERVICES - GENERAL	550,000.00	600,000.00	600,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	500,000.00	500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	100,000.00	100,000.00
220205	TRAINING - GENERAL	0.00	500,000.00	500,000.00
22020501	LOCAL TRAINING	0.00	500,000.00	500,000.00
220208	FUEL & LUBRICANTS - GENERAL	150,000.00	200,000.00	200,000.00
22020801	MOTOR VEHICLE FUEL COST	150,000.00	150,000.00	150,000.00
22020803	PLANT / GENERATOR FUEL COST	0.00	50,000.00	50,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	700,000.00	900,000.00	900,000.00
22021001	REFRESHMENT & MEALS	300,000.00	500,000.00	500,000.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	300,000.00	300,000.00
22021007	WELFARE PACKAGES	200,000.00	100,000.00	100,000.00
23	Capital Expenditure	1,545,207,271.46	0.00	185,227,584.00
2301	FIXED ASSETS PURCHASED	10,000,000.00	0.00	10,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,000,000.00	0.00	10,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	10,000,000.00	0.00	10,000,000.00
2302	CONSTRUCTION / PROVISION	1,535,207,271.46	0.00	175,227,584.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,535,207,271.46	0.00	175,227,584.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	1,535,207,271.46	0.00	175,227,584.00

052100100100	DEPARTMENT OF HEALTH CARE SERVICES			
Code	Description	2025 Revised Budget	nce January to September	2026 Approved Budget
2	EXPENDITURES	337,348,341.00	240,274,678.00	634,321,088.00
21	PERSONNEL COST	283,398,341.00	190,974,578.00	335,929,088.00
2101	SALARY	151,091,264.00	188,299,076.00	198,929,088.00
210101	SALARIES AND WAGES	151,091,264.00	188,299,076.00	198,929,088.00
21010101	SALARY	151,091,264.00	188,299,076.00	198,929,088.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	132,307,077.00	2,675,502.00	137,000,000.00
210201	ALLOWANCES	132,307,077.00	2,675,502.00	137,000,000.00
21020106	Leave allowances	132,307,077.00	2,675,502.00	137,000,000.00
22	OTHER RECURRENT COSTS	3,950,000.00	4,300,100.00	4,600,000.00
2202	OVERHEAD COST	3,950,000.00	4,300,100.00	4,600,000.00
220201	TRAVEL & TRANSPORT - GENERAL	800,000.00	1,150,100.00	1,200,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	400,000.00	550,100.00	600,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	400,000.00	600,000.00	600,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,150,000.00	750,000.00	800,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	150,000.00	250,000.00	250,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,000,000.00	500,000.00	550,000.00

220204	MAINTENANCE SERVICES - GENERAL	1,200,000.00	1,000,000.00	1,100,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	500,000.00	500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	500,000.00	600,000.00
220205	TRAINING - GENERAL	400,000.00	600,000.00	600,000.00
22020501	LOCAL TRAINING	400,000.00	600,000.00	600,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	600,000.00	700,000.00
22020708	MEDICAL CONSULTING	0.00	600,000.00	700,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	400,000.00	200,000.00	200,000.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	100,000.00	100,000.00
22021007	WELFARE PACKAGES	200,000.00	100,000.00	100,000.00
23	Capital Expenditure	50,000,000.00	45,000,000.00	293,792,000.00
2301	FIXED ASSETS PURCHASED	50,000,000.00	45,000,000.00	100,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	50,000,000.00	45,000,000.00	100,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	50,000,000.00	45,000,000.00	100,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	160,792,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	160,792,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0.00	0.00	160,792,000.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	33,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	33,000,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	11,200,000.00
23050103	MONITORING AND EVALUATION	0.00	0.00	13,800,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	0.00	8,000,000.00

State	Enugu
Local Government	Udi
Year	2026

This is the publication of the 2026 Budget for Udi Local Government, Enugu State. The budget publication contains the following graphical presentations and reports, which are based on the six segments of the National Chart of Accounts (NCOA):

Report / Graphs	Explanation
Budget Overview (Table)	Provides a high level summary of Revenue and Expenditure by Economic segment, Expenditure by Sector, the top 10 (largest) Capital Expenditure projects and expenditure by Ward (Total Expenditure, and Capital Expenditure)
Budget Overview (Graph)	Provides a graphical summary of the information contained in the above tables
Budget Summary	Shows the inflow and out of funds by nature (Economic Segment Sub-Account Type) as well as the Fiscal Year Opening and Closing Cash Balances
Expenditure by Administrative Unit by Main Economic Classification (Personnel, Other Recurrent, Capital)	Shows the appropriations for the budget year for each Administrative Unit, for each of the three main expenditure classifications: Personnel (Economic Sub-Account Type 21), Other Recurrent Expenditure (Economic Sub-Account Type 22) and Capital Expenditure (Economic Sub-Account Type 23)
Total Revenue by Administrative Segment	Shows the amount of Revenue to be collected by each Administrative Unit
Total Revenue by Economic Segment	Shows the Total Revenues by nature (Economic segment)
Total Revenue by Fund Segment	Shows the Total Revenue by Fund source
Capital Receipt by Item	Provides a breakdown of capital receipt (inflows under Economic Sub-Account Types 13 (Aids and Grants) and 14 (Capital Development Fund receipt, which includes loans). If this report is blank, it means there are no envisaged capital receipts.
Total Expenditure by Administrative Segment	Shows the Total Expenditures by Administrative Unit
Personnel Expenditure by Administrative Segment	Shows Personnel Expenditure (Sub-Account Type 21) by Administrative Unit
Other Recurrent Expenditure by Administrative Segment	Shows Other Recurrent Expenditure (Sub-Account Type 22) by Administrative Unit. Other Recurrent Expenditure includes Overheads, Staff Loans, Grants and Contributions, Subsidies, Debt Service (Principal and Interest) and Transfer Payments as applicable
Capital Expenditure by Administrative Segment	Shows Capital Expenditure (Sub-Account Type 23) by Administrative Unit. Capital Expenditure is expenditure that creates a Fixed Asset (and asset that has a life of more than one year), tangible or in-tangible
Total Expenditure by Economic Segment	Shows the Total Expenditure by nature (Economic segment)
Total Expenditure by Functional Segment	Shows the Total Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Personnel Expenditure by Functional Segment	Shows the Personnel Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Other Recurrent Expenditure by Functional Segment	Shows the Other Recurrent Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Capital Expenditure by Functional Segment	Shows the Capital Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Total Expenditure by Geo-Location Segment	Shows the Total Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Personnel Expenditure by Geo-Location Segment	Shows the Personnel Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Other Recurrent Expenditure by Geo-Location Segment	Shows the Other Recurrent Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Capital Expenditure by Geo-Location Segment	Shows the Capital Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Total Expenditure by Programme Segment	Shows the Total Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Personnel Expenditure by Programme Segment	Shows the Personnel Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Other Recurrent Expenditure by Programme Segment	Shows the Other Recurrent Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Programme Segment	Shows the Capital Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Project	Shows Capital Expenditure by Project, including the responsible Administrative Unit, the nature of the expenditure (Economic Segment), and the Function and Programme that the expenditure contributes to
Total Expenditure by Administrative Unit by Economic Segment	Shows the Expenditure by nature (Economic segment) for each Administrative Unit

Enugu State - UDI Local Government: 2026 Budget Overview (Original Budget)

Revenue by Economic	2026 Budget
Opening Balance	66,766,518.88
Statutory Allocation	3,000,000,000.00
VAT	3,400,000,000.00
Other FAAC	1,000,000,000.00
LG IGR	50,000,000.00
Share of State IGR	-
Other (Capital Receipts)	-
Total Revenue	7,516,766,518.88

Expenditure by Economic	2026 Budget
Personnel	1,492,931,944.24
Grants / Contributions to State	-
Other Recurrent	2,275,165,574.64
Capital	3,748,669,000.00
Total Expenditure	7,516,766,518.88

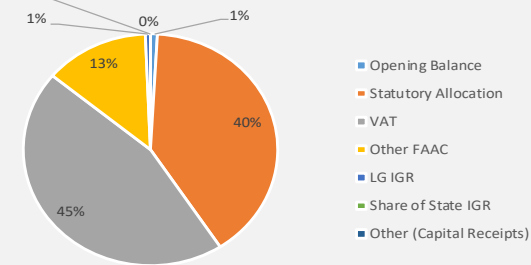
Expenditure by Sector	2026 Budget
Education	76,619,335.33
Health	394,165,967.93
Other Social	178,719,640.39
Agriculture	433,359,973.94
Other Economic	4,667,639,083.48
Administration	1,766,262,517.80
Law and Justice	-
Total Expenditure	7,516,766,518.88

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Provision of Security through support of Neighbourhood watch/Vigilante security	300,000,000.00
ROOFING AND COMPLETION OF MODERN HALL THAT CAN BE USED FOR BANQUET	300,000,000.00
PARTNERSHIP PROJECTS WITH THE STATE GOVERNMENT ON CONSTRUCTION OF	300,000,000.00
CULTIVATION OF HIGH BREED CASSAVA, CUCUMBER AND HIGHLY IMPROVED MAZ	200,000,000.00
LANDSCAPING/PLANTING OF TREE AND GRASSES /CREATION OF WORKWAYS INS	200,000,000.00
CONSTRUCTION AND ASPHALTING OF ABOUT 150KM ROADS LEADING TO SMART	200,000,000.00
Clearing of bushes and cutting of trees on both sides of the road in all the comm	150,000,000.00
PURCHASE OF OFFICIAL CARS; (1 HILUX AND 1 EXECUTIVE CAR) FOR THE CHAIR	150,000,000.00
OPENING OF 25KM NEW LINK ROAD LINKING OKPATU-AWHUM-NIKE ROAD (EARTH	150,000,000.00
OPENING OF NEW LINK ROAD FROM OKPATU TO MKPA RIVER ROAD (EARTH WO	150,000,000.00
Other Capital Projects	1,648,669,000.00
Total	3,748,669,000.00

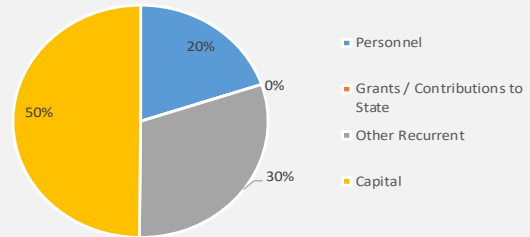
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
ABIA	-	-
ABOR	-	-
AFFA/OGHU/IKONO	-	-
AKPA KWUME/NZE	-	-
AMOKWE	-	-
AWHUM/UKANA	-	-
EBE	-	-
EGEDE/UMUOKA	-	-
EKE	-	-
NACHI	-	-
NGWO ASAA	-	-
NGWO UNO	-	-
NSUDE	-	-
OBINAGU	-	-
OBIOMA	-	-
OKPATU	-	-
UDI/AGBUDU	-	-
UMUABI	-	-
UMUAGA	-	-
UMULUMGBE	-	-

UDI Local Government, Enugu State: 2026 Budget Overview (Original Budget)

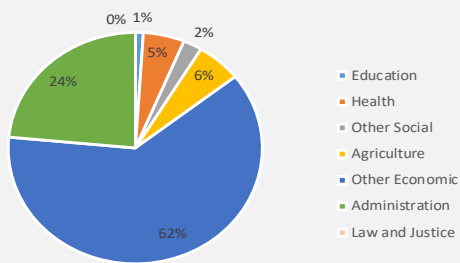
Where is the Money coming from?



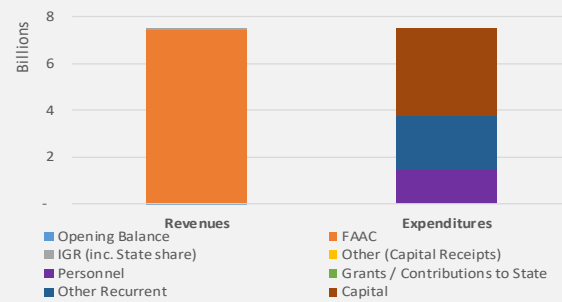
What is the Money being spent On?



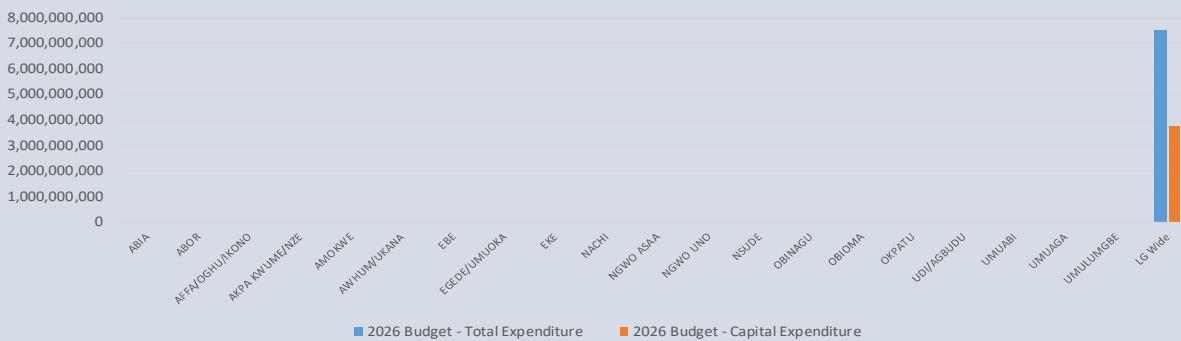
Who is Spending the Money?



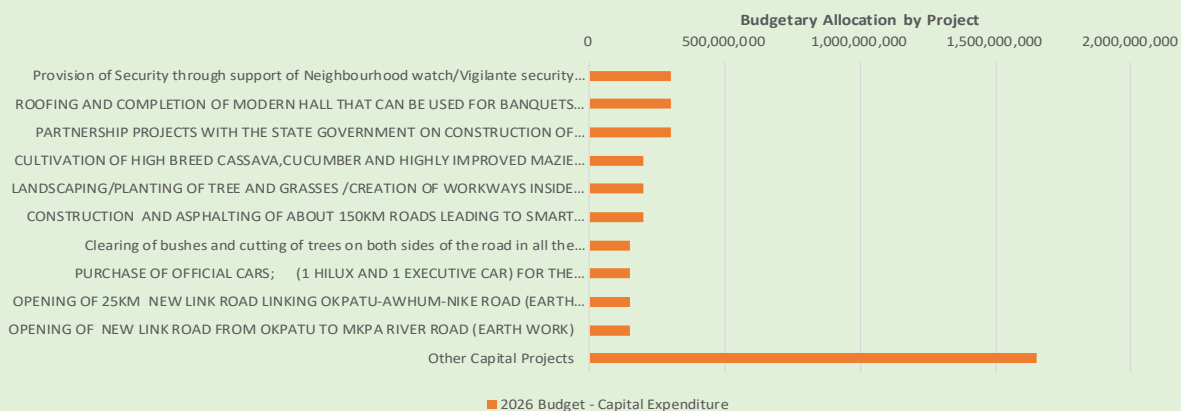
Inflows and Outflows



Where is the Money being Spent?



What Capital Projects are being Implemented (ten largest projects)?



414316 - UDI Local Government, Enugu State - 2026 Budget: Summary

Item	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
Opening Balance	165,240,564.83		66,766,518.88
Recurrent Revenue	6,059,000,000.00	3,383,905,164.64	7,450,000,000.00
11 - GOVERNMENT SHARE OF FAAC	6,009,000,000.00	3,374,107,331.14	7,400,000,000.00
12 - INDEPENDENT REVENUE	50,000,000.00	9,797,833.50	50,000,000.00
Recurrent Expenditure	3,341,757,564.83	2,249,721,521.10	3,768,097,518.88
21 - PERSONNEL COST	1,357,498,541.49	723,042,887.17	1,492,931,944.24
22 - OTHER RECURRENT COSTS	1,984,259,023.34	1,526,678,633.93	2,275,165,574.64
Transfer to Capital Account	2,882,483,000.00	1,134,183,643.54	3,748,669,000.00
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-
23 - Capital Expenditure	2,882,483,000.00	1,345,654,235.00	3,748,669,000.00
Total Revenue (including OB)	6,224,240,564.83	3,383,905,164.64	7,516,766,518.88
Total Expenditure	6,224,240,564.83	3,595,375,756.10	7,516,766,518.88

414316 - UDI Local Government, Enugu State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	1,492,931,944.24	2,275,165,574.64	3,768,097,518.88	3,748,669,000.00	7,516,766,518.88
010000000000	ADMINISTRATION SECTOR	737,662,517.80	280,600,000.00	1,018,262,517.80	748,000,000.00	1,766,262,517.80
011100000000	OFFICE OF THE LG CHAIRMAN	359,190,159.93	191,520,000.00	550,710,159.93	748,000,000.00	1,298,710,159.93
011100100100	CHAIRMAN	1,800,000.00	183,300,000.00	185,100,000.00	628,000,000.00	813,100,000.00
011100100200	VICE-CHAIRMAN	1,560,000.00	-	1,560,000.00	-	1,560,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	330,480,000.00	-	330,480,000.00	-	330,480,000.00
011118300100	INTERNAL AUDIT	11,872,422.70	5,120,000.00	16,992,422.70	-	16,992,422.70
011118400100	INFORMATION UNIT	5,043,706.44	1,300,000.00	6,343,706.44	-	6,343,706.44
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	8,434,030.79	1,800,000.00	10,234,030.79	120,000,000.00	130,234,030.79
011200000000	LOCAL GOVT COUNCIL	48,360,000.00	48,530,000.00	96,890,000.00	-	96,890,000.00
011202100100	THE COUNCILLORS	48,360,000.00	48,530,000.00	96,890,000.00	-	96,890,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	2,400,000.00	20,600,000.00	23,000,000.00	-	23,000,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	2,400,000.00	20,600,000.00	23,000,000.00	-	23,000,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	327,712,357.87	19,950,000.00	347,662,357.87	-	347,662,357.87
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	327,712,357.87	19,950,000.00	347,662,357.87	-	347,662,357.87
020000000000	ECONOMIC SECTOR	399,914,482.78	1,972,415,574.64	2,372,330,057.42	2,728,669,000.00	5,100,999,057.42
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	75,959,973.94	7,400,000.00	83,359,973.94	350,000,000.00	433,359,973.94
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	75,959,973.94	7,400,000.00	83,359,973.94	350,000,000.00	433,359,973.94
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	218,317,513.45	1,942,665,574.64	2,160,983,088.09	-	2,160,983,088.09
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	218,317,513.45	1,942,665,574.64	2,160,983,088.09	-	2,160,983,088.09
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	18,067,308.24	9,450,000.00	27,517,308.24	-	27,517,308.24
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	18,067,308.24	9,450,000.00	27,517,308.24	-	27,517,308.24
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	87,569,687.15	12,900,000.00	100,469,687.15	2,378,669,000.00	2,479,138,687.15
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	87,569,687.15	12,900,000.00	100,469,687.15	2,378,669,000.00	2,479,138,687.15
050000000000	SOCIAL SECTOR	355,354,943.66	22,150,000.00	377,504,943.66	272,000,000.00	649,504,943.66
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	61,169,335.33	5,450,000.00	66,619,335.33	10,000,000.00	76,619,335.33
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	61,169,335.33	5,450,000.00	66,619,335.33	10,000,000.00	76,619,335.33
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	263,165,967.93	9,000,000.00	272,165,967.93	122,000,000.00	394,165,967.93
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	263,165,967.93	9,000,000.00	272,165,967.93	122,000,000.00	394,165,967.93
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	31,019,640.39	7,700,000.00	38,719,640.39	140,000,000.00	178,719,640.39
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	31,019,640.39	7,700,000.00	38,719,640.39	140,000,000.00	178,719,640.39

414316 - UDI Local Government, Enugu State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	<i>Total Revenue</i>	<i>6,059,000,000.00</i>	<i>3,383,905,164.64</i>	<i>7,450,000,000.00</i>
020000000000	ECONOMIC SECTOR	6,059,000,000.00	3,383,905,164.64	7,450,000,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	6,059,000,000.00	3,383,905,164.64	7,450,000,000.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	6,059,000,000.00	3,383,905,164.64	7,450,000,000.00

414316 - UDI Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
1	REVENUE	6,059,000,000.00	3,383,905,164.64	7,450,000,000.00
11	GOVERNMENT SHARE OF FAAC	6,009,000,000.00	3,374,107,331.14	7,400,000,000.00
1101	GOVERNMENT SHARE OF FAAC	6,009,000,000.00	3,374,107,331.14	7,400,000,000.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	1,500,000,000.00	848,689,913.41	3,000,000,000.00
11010101	Statutory Allocation	1,500,000,000.00	848,689,913.41	3,000,000,000.00
110102	LOCAL GOVERNMENT SHARE OF VAT	3,500,000,000.00	2,058,051,785.60	3,400,000,000.00
11010201	Share Of VAT	3,500,000,000.00	2,058,051,785.60	3,400,000,000.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	1,009,000,000.00	467,365,632.13	1,000,000,000.00
11010301	Excess Crude	1,009,000,000.00	467,365,632.13	1,000,000,000.00
12	INDEPENDENT REVENUE	50,000,000.00	9,797,833.50	50,000,000.00
1201	TAX REVENUE	5,000,000.00	1,020,000.00	5,000,000.00
120103	OTHER TAXES	5,000,000.00	1,020,000.00	5,000,000.00
12010309	Tax Collection Agent Debit/Rural Tax	5,000,000.00	1,020,000.00	5,000,000.00
1202	NON-TAX REVENUE	45,000,000.00	8,777,833.50	45,000,000.00
120201	LICENCES - GENERAL	9,240,000.00	1,297,600.00	9,240,000.00
12020105	Radio/Television Station Licenses	20,000.00	-	20,000.00
12020107	Boats & Canoe (Small Craft) License	500,000.00	350,000.00	500,000.00
12020110	Inland Water-Way License	100,000.00	-	100,000.00
12020111	Bake House License	190,000.00	-	190,000.00
12020113	BRICKMAKING, Etc LICENSE	40,000.00	-	40,000.00
12020114	Cart Licenses	50,000.00	-	50,000.00
12020115	Dane Gun Licenses	20,000.00	-	20,000.00
12020117	Dried fish Licenses	300,000.00	28,000.00	300,000.00
12020118	Meat Licenses	5,000.00	-	5,000.00
12020119	Pet (Dog) Licenses	300,000.00	-	300,000.00
12020121	Hawker's Permits	600,000.00	-	600,000.00
12020122	Hunting Permits	2,000,000.00	355,600.00	2,000,000.00
12020123	Produce Buying Licenses	2,000,000.00	564,000.00	2,000,000.00
12020134	Patent Medicine & Drug Stores Licenses	20,000.00	-	20,000.00
12020136	Health Facilities Licenses	20,000.00	-	20,000.00
12020137	Trade Permit Licenses	2,485,000.00	-	2,485,000.00
12020138	Forestry Licenses	100,000.00	-	100,000.00
12020143	Gaming Licenses (Current)	30,000.00	-	30,000.00
12020150	Pools Proprietor Licenses	22,000.00	-	22,000.00
12020153	Snookers Licenses	48,000.00	-	48,000.00
12020158	Motorcycle Licenses	200,000.00	-	200,000.00
12020160	Cold Room License	30,000.00	-	30,000.00
12020163	Lottery Licenses	10,000.00	-	10,000.00
12020180	Tricycle Licenses	10,000.00	-	10,000.00
12020181	License for Water Producing Companies	20,000.00	-	20,000.00
12020182	Livestock Movement Control License	20,000.00	-	20,000.00
12020185	Pharmacy License	100,000.00	-	100,000.00
120204	FEES - GENERAL	14,180,000.00	4,207,600.00	14,180,000.00
12020411	Change of Ownership (Vehicle Test & Drivers Test)	1,000,000.00	-	1,000,000.00
12020417	Contractor Registration Fees	500,000.00	-	500,000.00
12020418	Marriage/ Divorce Fees	400,000.00	389,600.00	400,000.00
12020419	Attestation Of Bachelorhood & Spinsterhood Fees	200,000.00	100,000.00	200,000.00
12020427	Tender Fees	200,000.00	-	200,000.00
12020429	Plan Approval Fee	500,000.00	356,000.00	500,000.00

414316 - UDI Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
12020436	Bill Board Advertisement Fees	2,000,000.00	-	2,000,000.00
12020441	Laboratory Fees	100,000.00	-	100,000.00
12020442	Association Fees	100,000.00	-	100,000.00
12020443	Birth & Death Registration Fees	150,000.00	132,000.00	150,000.00
12020444	Burial Fees	50,000.00	-	50,000.00
12020446	Agricultural/Vertinary Services Fees	20,000.00	-	20,000.00
12020449	Business/Trade Operating Fees	200,000.00	-	200,000.00
12020453	Applications Fees	1,000,000.00	-	1,000,000.00
12020454	Parking Fees	5,260,000.00	2,650,000.00	5,260,000.00
12020456	Road Traffic Exam Fees	2,500,000.00	580,000.00	2,500,000.00
120205	FINES - GENERAL	150,000.00	380,000.00	150,000.00
12020507	Identification of Illegal Miners Fines	150,000.00	380,000.00	150,000.00
120206	SALES - GENERAL	2,500,000.00	-	2,500,000.00
12020605	Sales Of Stores/Scraps/Unserviceable Items	2,000,000.00	-	2,000,000.00
12020606	Sales Of Vaccines	500,000.00	-	500,000.00
120207	EARNINGS -GENERAL	18,430,000.00	2,892,633.50	18,430,000.00
12020703	Earnings from Hire of Plants and Equipment	4,000,000.00	1,292,000.00	4,000,000.00
12020705	Earnings from the Use of Govt. Halls	3,000,000.00	-	3,000,000.00
12020711	Earnings from Commercial Activities	3,000,000.00	836,633.50	3,000,000.00
12020799	Other Earnings	8,430,000.00	764,000.00	8,430,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	500,000.00	-	500,000.00
12020807	Rent on Junior Staff Quarters	500,000.00	-	500,000.00

414316 - UDI Local Government, Enugu State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>7,450,000,000.00</i>
01	FEDERATION ACCOUNT	7,400,000,000.00
011	FAAC DIRECT ALLOCATION	7,400,000,000.00
01101	FAAC DIRECT ALLOCATION	7,400,000,000.00
02	CONSOLIDATED REVENUE FUND	50,000,000.00
021	MAIN ENVELOP	50,000,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	50,000,000.00

414316 - UDI Local Government, Enugu State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Expenditure	6,224,240,564.83	3,595,375,756.10	7,516,766,518.88
010000000000	ADMINISTRATION SECTOR	1,403,001,658.52	900,175,760.84	1,766,262,517.80
011100000000	OFFICE OF THE LG CHAIRMAN	986,593,977.47	649,637,946.89	1,298,710,159.93
011100100100	CHAIRMAN	545,100,000.00	394,527,000.00	813,100,000.00
011100100200	VICE-CHAIRMAN	1,560,000.00	910,000.00	1,560,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	210,480,000.00	85,025,000.00	330,480,000.00
011118300100	INTERNAL AUDIT	15,910,138.66	10,177,580.89	16,992,422.70
011118400100	INFORMATION UNIT	6,293,313.27	4,012,766.08	6,343,706.44
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	207,250,525.53	154,985,599.93	130,234,030.79
011200000000	LOCAL GOVT COUNCIL	58,690,000.00	30,105,000.00	96,890,000.00
011202100100	THE COUNCILLORS	58,690,000.00	30,105,000.00	96,890,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	19,100,000.00	17,260,000.00	23,000,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	19,100,000.00	17,260,000.00	23,000,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	338,617,681.06	203,172,813.95	347,662,357.87
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	338,617,681.06	203,172,813.95	347,662,357.87
020000000000	ECONOMIC SECTOR	4,364,073,982.53	2,444,328,045.12	5,100,999,057.42
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	248,407,894.99	95,591,272.08	433,359,973.94
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	248,407,894.99	95,591,272.08	433,359,973.94
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,959,674,977.26	1,361,619,607.05	2,160,983,088.09
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,959,674,977.26	1,361,619,607.05	2,160,983,088.09
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	25,838,424.00	18,584,914.00	27,517,308.24
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	25,838,424.00	18,584,914.00	27,517,308.24
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	2,130,152,686.28	968,532,251.99	2,479,138,687.15
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	2,130,152,686.28	968,532,251.99	2,479,138,687.15
050000000000	SOCIAL SECTOR	457,164,923.78	250,871,950.14	649,504,943.66
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	70,113,698.35	39,878,824.04	76,619,335.33
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	70,113,698.35	39,878,824.04	76,619,335.33
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	292,204,174.43	160,993,126.10	394,165,967.93
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	292,204,174.43	160,993,126.10	394,165,967.93
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	94,847,051.00	50,000,000.00	178,719,640.39
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	94,847,051.00	50,000,000.00	178,719,640.39

414316 - UDI Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Personnel Expenditure	1,357,498,541.49	723,042,887.17	1,492,931,944.24
010000000000	ADMINISTRATION SECTOR	608,801,658.52	304,241,460.84	737,662,517.80
011100000000	OFFICE OF THE LG CHAIRMAN	238,973,977.47	99,963,646.89	359,190,159.93
011100100100	CHAIRMAN	1,800,000.00	1,050,000.00	1,800,000.00
011100100200	VICE-CHAIRMAN	1,560,000.00	910,000.00	1,560,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	210,480,000.00	85,025,000.00	330,480,000.00
011118300100	INTERNAL AUDIT	11,790,138.66	6,877,580.89	11,872,422.70
011118400100	INFORMATION UNIT	4,993,313.27	2,912,766.08	5,043,706.44
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	8,350,525.53	3,188,299.93	8,434,030.79
011200000000	LOCAL GOVT COUNCIL	42,960,000.00	14,105,000.00	48,360,000.00
011202100100	THE COUNCILLORS	42,960,000.00	14,105,000.00	48,360,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	2,400,000.00	900,000.00	2,400,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	2,400,000.00	900,000.00	2,400,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	324,467,681.06	189,272,813.95	327,712,357.87
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	324,467,681.06	189,272,813.95	327,712,357.87
020000000000	ECONOMIC SECTOR	396,821,959.18	231,479,476.19	399,914,482.78
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	75,207,894.99	43,871,272.08	75,959,973.94
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	75,207,894.99	43,871,272.08	75,959,973.94
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	216,155,953.91	126,090,973.12	218,317,513.45
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	216,155,953.91	126,090,973.12	218,317,513.45
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	17,888,424.00	10,434,914.00	18,067,308.24
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	17,888,424.00	10,434,914.00	18,067,308.24
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	87,569,686.28	51,082,316.99	87,569,687.15
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	87,569,686.28	51,082,316.99	87,569,687.15
050000000000	SOCIAL SECTOR	351,874,923.78	187,321,950.14	355,354,943.66
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	60,563,698.35	35,328,824.04	61,169,335.33
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	60,563,698.35	35,328,824.04	61,169,335.33
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	261,204,174.43	151,993,126.10	263,165,967.93
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	261,204,174.43	151,993,126.10	263,165,967.93
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	30,107,051.00	-	31,019,640.39
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	30,107,051.00	-	31,019,640.39

414316 - UDI Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Other Recurrent Expenditure	1,984,259,023.34	1,526,678,633.93	2,275,165,574.64
010000000000	ADMINISTRATION SECTOR	199,200,000.00	254,150,000.00	280,600,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	152,620,000.00	207,890,000.00	191,520,000.00
011100100100	CHAIRMAN	146,300,000.00	202,590,000.00	183,300,000.00
011118300100	INTERNAL AUDIT	4,120,000.00	3,300,000.00	5,120,000.00
011118400100	INFORMATION UNIT	1,300,000.00	1,100,000.00	1,300,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	900,000.00	900,000.00	1,800,000.00
011200000000	LOCAL GOVT COUNCIL	15,730,000.00	16,000,000.00	48,530,000.00
011202100100	THE COUNCILLORS	15,730,000.00	16,000,000.00	48,530,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	16,700,000.00	16,360,000.00	20,600,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	16,700,000.00	16,360,000.00	20,600,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	14,150,000.00	13,900,000.00	19,950,000.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	14,150,000.00	13,900,000.00	19,950,000.00
020000000000	ECONOMIC SECTOR	1,766,769,023.34	1,258,978,633.93	1,972,415,574.64
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	3,200,000.00	3,200,000.00	7,400,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	3,200,000.00	3,200,000.00	7,400,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,743,519,023.34	1,235,528,633.93	1,942,665,574.64
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,743,519,023.34	1,235,528,633.93	1,942,665,574.64
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	7,950,000.00	8,150,000.00	9,450,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	7,950,000.00	8,150,000.00	9,450,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	12,100,000.00	12,100,000.00	12,900,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	12,100,000.00	12,100,000.00	12,900,000.00
050000000000	SOCIAL SECTOR	18,290,000.00	13,550,000.00	22,150,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	4,550,000.00	4,550,000.00	5,450,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	4,550,000.00	4,550,000.00	5,450,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	9,000,000.00	9,000,000.00	9,000,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	9,000,000.00	9,000,000.00	9,000,000.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	4,740,000.00	-	7,700,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	4,740,000.00	-	7,700,000.00

414316 - UDI Local Government, Enugu State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Capital Expenditure	2,882,483,000.00	1,345,654,235.00	3,748,669,000.00
010000000000	ADMINISTRATION SECTOR	595,000,000.00	341,784,300.00	748,000,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	595,000,000.00	341,784,300.00	748,000,000.00
011100100100	CHAIRMAN	397,000,000.00	190,887,000.00	628,000,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	198,000,000.00	150,897,300.00	120,000,000.00
020000000000	ECONOMIC SECTOR	2,200,483,000.00	953,869,935.00	2,728,669,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	170,000,000.00	48,520,000.00	350,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	170,000,000.00	48,520,000.00	350,000,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	2,030,483,000.00	905,349,935.00	2,378,669,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	2,030,483,000.00	905,349,935.00	2,378,669,000.00
050000000000	SOCIAL SECTOR	87,000,000.00	50,000,000.00	272,000,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	5,000,000.00	-	10,000,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	5,000,000.00	-	10,000,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	22,000,000.00	-	122,000,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	22,000,000.00	-	122,000,000.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	60,000,000.00	50,000,000.00	140,000,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	60,000,000.00	50,000,000.00	140,000,000.00

414316 - UDI Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
2	EXPENDITURES	6,224,240,564.83	3,595,375,756.10	7,516,766,518.88
21	PERSONNEL COST	1,357,498,541.49	723,042,887.17	1,492,931,944.24
2101	SALARY	886,384,879.64	477,578,539.93	1,012,421,638.66
210101	SALARIES AND WAGES	886,384,879.64	477,578,539.93	1,012,421,638.66
21010101	SALARY	850,616,475.65	456,713,637.60	976,570,950.63
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	35,768,403.99	20,864,902.33	35,850,688.03
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	471,113,661.84	245,464,347.24	480,510,305.58
210201	ALLOWANCES	471,113,661.84	245,464,347.24	480,510,305.58
21020106	Leave allowances	125,372,221.47	73,133,795.86	126,590,326.34
21020119	Wardrobe Allowance	15,360,000.00	-	15,360,000.00
21020122	Furniture Allowance	1,200,000.00	-	1,200,000.00
21020126	Other Allowances	329,181,440.37	172,330,551.38	337,359,979.24
22	OTHER RECURRENT COSTS	1,984,259,023.34	1,526,678,633.93	2,275,165,574.64
2202	OVERHEAD COST	254,740,000.00	305,825,000.00	350,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	34,950,000.00	43,250,000.00	48,550,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	24,550,000.00	28,700,000.00	35,150,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,400,000.00	14,550,000.00	13,400,000.00
220202	UTILITIES - GENERAL	800,000.00	800,000.00	800,000.00
22020201	ELECTRICITY CHARGES	400,000.00	400,000.00	400,000.00
22020202	TELEPHONE CHARGES	400,000.00	400,000.00	400,000.00
220203	MATERIALS & SUPPLIES - GENERAL	19,170,000.00	21,400,000.00	21,230,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	14,570,000.00	16,500,000.00	16,630,000.00
22020303	NEWSPAPERS	300,000.00	400,000.00	300,000.00
22020304	MAGAZINES & PERIODICALS	300,000.00	500,000.00	300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000.00	1,000,000.00	1,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	2,000,000.00	2,000,000.00	2,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,000,000.00	1,000,000.00	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	39,700,000.00	49,350,000.00	42,900,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	18,050,000.00	20,400,000.00	20,250,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,650,000.00	11,950,000.00	11,650,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	8,000,000.00	12,000,000.00	8,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	5,000,000.00	3,000,000.00
220205	TRAINING - GENERAL	5,300,000.00	6,780,000.00	15,300,000.00
22020501	LOCAL TRAINING	5,300,000.00	6,780,000.00	15,300,000.00
220206	OTHER SERVICES - GENERAL	29,000,000.00	46,000,000.00	65,000,000.00
22020601	SECURITY SERVICES	5,000,000.00	8,000,000.00	5,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	24,000,000.00	38,000,000.00	60,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	12,800,000.00	12,600,000.00	14,300,000.00
22020701	FINANCIAL CONSULTING	5,500,000.00	5,500,000.00	6,500,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	6,500,000.00	6,500,000.00	6,500,000.00
22020703	LEGAL SERVICES	300,000.00	100,000.00	300,000.00
22020707	AGRICULTURAL CONSULTING	500,000.00	500,000.00	1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	10,800,000.00	13,755,000.00	11,100,000.00
22020801	MOTOR VEHICLE FUEL COST	7,800,000.00	10,755,000.00	8,100,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,000,000.00	1,000,000.00	1,000,000.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00	2,000,000.00
220209	FINANCIAL CHARGES - GENERAL	1,000,000.00	800,000.00	1,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000,000.00	800,000.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	101,220,000.00	111,090,000.00	129,820,000.00

414316 - UDI Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
22021001	REFRESHMENT & MEALS	18,250,000.00	18,750,000.00	32,350,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	10,300,000.00	9,800,000.00	12,800,000.00
22021004	MEDICAL EXPENSES-LOCAL	4,850,000.00	7,150,000.00	7,050,000.00
22021007	WELFARE PACKAGES	5,850,000.00	7,850,000.00	5,450,000.00
22021016	Servicom	10,720,000.00	11,950,000.00	20,620,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	1,250,000.00	5,140,000.00	1,250,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	9,000,000.00	8,450,000.00	9,300,000.00
22021022	Donations	5,000,000.00	10,000,000.00	5,000,000.00
22021026	Common services (Committee/Commissions)	36,000,000.00	32,000,000.00	36,000,000.00
2207	TRANSFERS-PAYMENT	1,729,519,023.34	1,220,853,633.93	1,925,165,574.64
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	1,729,519,023.34	1,220,853,633.93	1,925,165,574.64
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	1,729,519,023.34	1,220,853,633.93	1,925,165,574.64
23	Capital Expenditure	2,882,483,000.00	1,345,654,235.00	3,748,669,000.00
2301	FIXED ASSETS PURCHASED	243,000,000.00	99,288,000.00	508,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	243,000,000.00	99,288,000.00	508,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	-	-	150,000,000.00
23010107	PURCHASE OF TRUCKS	5,000,000.00	-	5,000,000.00
23010108	PURCHASE OF BUSES	-	-	20,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,000,000.00	4,600,000.00	15,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	8,000,000.00	-	8,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	10,000,000.00	-	10,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	210,000,000.00	94,688,000.00	300,000,000.00
2302	CONSTRUCTION / PROVISION	1,763,483,000.00	816,766,185.00	2,318,669,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,763,483,000.00	816,766,185.00	2,318,669,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	100,000,000.00	-	50,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	100,000,000.00	91,645,685.00	100,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	10,000,000.00	-	20,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	103,000,000.00	71,000,000.00	63,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	250,000,000.00	155,000,000.00	300,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	160,000,000.00	48,520,000.00	340,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	760,483,000.00	308,901,500.00	985,669,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	270,000,000.00	141,699,000.00	440,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	10,000,000.00	-	20,000,000.00
2303	REHABILITATION / REPAIRS	416,000,000.00	278,002,750.00	599,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	416,000,000.00	278,002,750.00	599,000,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	80,000,000.00	60,570,000.00	5,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	-	-	120,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	1,000,000.00	-	101,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	5,000,000.00	-	10,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	-	-	3,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	330,000,000.00	217,432,750.00	360,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	193,000,000.00	150,897,300.00	110,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	193,000,000.00	150,897,300.00	110,000,000.00
23040102	EROSION & FLOOD CONTROL	85,000,000.00	65,000,000.00	10,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	100,000,000.00	82,497,300.00	-
23040105	WATER POLLUTION PREVENTION & CONTROL	8,000,000.00	3,400,000.00	100,000,000.00
2305	OTHER CAPITAL PROJECTS	267,000,000.00	700,000.00	213,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	267,000,000.00	700,000.00	213,000,000.00
23050101	RESEARCH AND DEVELOPMENT	104,000,000.00	700,000.00	180,000,000.00

414316 - UDI Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
23050103	MONITORING AND EVALUATION	3,000,000.00	-	3,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	30,000,000.00	-	30,000,000.00
23050107	MARGIN FOR INCREASES IN COSTS	130,000,000.00	-	-

414316 - UDI Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Expenditure	6,224,240,564.83	3,595,375,756.10	7,516,766,518.88
701	GENERAL PUBLIC SERVICES	1,298,256,903.47	897,396,567.02	1,519,424,308.10
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	462,220,798.41	390,147,965.74	694,164,641.99
70111	EXECUTIVE AND LEGISLATIVE ORGANS	215,350,000.00	238,735,000.00	440,550,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	246,870,798.41	151,412,965.74	253,614,641.99
7013	GENERAL SERVICES	704,036,105.06	506,548,601.28	823,259,666.11
70131	GENERAL PERSONNEL SERVICES	388,617,681.06	226,078,687.28	377,662,357.87
70132	OVERALL PLANNING AND STATISTICAL SERVICES	25,838,424.00	18,584,914.00	27,517,308.24
70133	OTHER GENERAL SERVICES	289,580,000.00	261,885,000.00	418,080,000.00
7015	R&D GENERAL PUBLIC SERVICES	2,000,000.00	700,000.00	2,000,000.00
70151	R&D GENERAL PUBLIC SERVICES	2,000,000.00	700,000.00	2,000,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	130,000,000.00	-	-
70161	GENERAL PUBLIC SERVICES N.E.C.	130,000,000.00	-	-
703	PUBLIC ORDER AND SAFETY	360,000,000.00	190,887,000.00	510,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	360,000,000.00	190,887,000.00	510,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	360,000,000.00	190,887,000.00	510,000,000.00
704	ECONOMIC AFFAIRS	1,324,860,581.27	626,920,774.07	1,698,798,661.09
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	110,000,000.00	66,500,000.00	70,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	110,000,000.00	66,500,000.00	70,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	248,407,894.99	95,591,272.08	433,359,973.94
70421	AGRICULTURE	248,407,894.99	95,591,272.08	433,359,973.94
7043	FUEL AND ENERGY	100,000,000.00	91,645,685.00	100,000,000.00
70435	ELECTRICITY	100,000,000.00	91,645,685.00	100,000,000.00
7045	TRANSPORT	865,152,686.28	372,083,816.99	1,094,138,687.15
70451	ROAD TRANSPORT	865,152,686.28	372,083,816.99	1,094,138,687.15
7046	COMMUNICATION	1,300,000.00	1,100,000.00	1,300,000.00
70461	COMMUNICATION	1,300,000.00	1,100,000.00	1,300,000.00
705	ENVIRONMENTAL PROTECTION	225,400,000.00	150,967,300.00	122,400,000.00
7051	WASTE MANAGEMENT	223,000,000.00	150,897,300.00	120,000,000.00
70511	WASTE MANAGEMENT	223,000,000.00	150,897,300.00	120,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	2,400,000.00	70,000.00	2,400,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	2,400,000.00	70,000.00	2,400,000.00
706	HOUSING AND COMMUNITY AMMENITIES	657,097,576.53	332,091,049.93	836,953,671.18
7061	HOUSING DEVELOPMENT	470,000,000.00	217,432,750.00	640,000,000.00
70611	HOUSING DEVELOPMENT	470,000,000.00	217,432,750.00	640,000,000.00
7062	COMMUNITY DEVELOPMENT	89,250,525.53	64,658,299.93	15,234,030.79
70621	COMMUNITY DEVELOPMENT	89,250,525.53	64,658,299.93	15,234,030.79
7063	WATER SUPPLY	97,847,051.00	50,000,000.00	181,719,640.39
70631	WATER SUPPLY	97,847,051.00	50,000,000.00	181,719,640.39
707	HEALTH	298,084,174.43	164,423,126.10	400,045,967.93
7074	PUBLIC HEALTH SERVICES	298,084,174.43	164,423,126.10	400,045,967.93
70741	PUBLIC HEALTH SERVICES	298,084,174.43	164,423,126.10	400,045,967.93
708	RECREATION, CULTURE AND RELIGION	103,113,313.27	35,652,766.08	117,843,706.44
7081	RECREATIONAL AND SPORTING SERVICES	11,000,000.00	3,500,000.00	16,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	11,000,000.00	3,500,000.00	16,000,000.00
7082	CULTURAL SERVICES	86,400,000.00	28,880,000.00	94,400,000.00
70821	CULTURAL SERVICES	86,400,000.00	28,880,000.00	94,400,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	5,713,313.27	3,272,766.08	7,443,706.44
70831	BROADCASTING AND PUBLISHING SERVICES	5,713,313.27	3,272,766.08	7,443,706.44

414316 - UDI Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
709	EDUCATION	1,520,428,015.85	965,645,509.25	1,743,300,204.13
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,472,428,015.85	937,645,509.25	1,695,300,204.13
70912	PRIMARY EDUCATION	1,472,428,015.85	937,645,509.25	1,695,300,204.13
7094	TERTIARY EDUCATION	48,000,000.00	28,000,000.00	48,000,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	48,000,000.00	28,000,000.00	48,000,000.00
710	SOCIAL PROTECTION	437,000,000.00	231,391,663.65	568,000,000.00
7102	OLD AGE	400,000,000.00	231,391,663.65	450,000,000.00
71021	OLD AGE	400,000,000.00	231,391,663.65	450,000,000.00
7105	UNEMPLOYMENT	9,000,000.00	-	18,000,000.00
71051	UNEMPLOYMENT	9,000,000.00	-	18,000,000.00
7109	SOCIAL PROTECTION N.E.C.	28,000,000.00	-	100,000,000.00
71091	SOCIAL PROTECTION N.E.C.	28,000,000.00	-	100,000,000.00

414316 - UDI Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>1,357,498,541.49</i>	<i>723,042,887.17</i>	<i>1,492,931,944.24</i>
701	GENERAL PUBLIC SERVICES	829,502,197.63	434,666,281.95	960,569,602.26
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	274,266,092.57	149,033,554.00	281,909,936.15
70111	EXECUTIVE AND LEGISLATIVE ORGANS	46,320,000.00	16,065,000.00	51,720,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	227,946,092.57	132,968,554.00	230,189,936.15
7013	GENERAL SERVICES	555,236,105.06	285,632,727.95	678,659,666.11
70131	GENERAL PERSONNEL SERVICES	324,467,681.06	189,272,813.95	327,712,357.87
70132	OVERALL PLANNING AND STATISTICAL SERVICES	17,888,424.00	10,434,914.00	18,067,308.24
70133	OTHER GENERAL SERVICES	212,880,000.00	85,925,000.00	332,880,000.00
704	ECONOMIC AFFAIRS	162,777,581.27	94,953,589.07	163,529,661.09
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	75,207,894.99	43,871,272.08	75,959,973.94
70421	AGRICULTURE	75,207,894.99	43,871,272.08	75,959,973.94
7045	TRANSPORT	87,569,686.28	51,082,316.99	87,569,687.15
70451	ROAD TRANSPORT	87,569,686.28	51,082,316.99	87,569,687.15
706	HOUSING AND COMMUNITY AMMENITIES	38,457,576.53	3,188,299.93	39,453,671.18
7062	COMMUNITY DEVELOPMENT	8,350,525.53	3,188,299.93	8,434,030.79
70621	COMMUNITY DEVELOPMENT	8,350,525.53	3,188,299.93	8,434,030.79
7063	WATER SUPPLY	30,107,051.00	-	31,019,640.39
70631	WATER SUPPLY	30,107,051.00	-	31,019,640.39
707	HEALTH	261,204,174.43	151,993,126.10	263,165,967.93
7074	PUBLIC HEALTH SERVICES	261,204,174.43	151,993,126.10	263,165,967.93
70741	PUBLIC HEALTH SERVICES	261,204,174.43	151,993,126.10	263,165,967.93
708	RECREATION, CULTURE AND RELIGION	4,993,313.27	2,912,766.08	5,043,706.44
7083	BROADCASTING AND PUBLISHING SERVICES	4,993,313.27	2,912,766.08	5,043,706.44
70831	BROADCASTING AND PUBLISHING SERVICES	4,993,313.27	2,912,766.08	5,043,706.44
709	EDUCATION	60,563,698.35	35,328,824.04	61,169,335.33
7091	PRE-PRIMARY AND PRIMARY EDUCATION	60,563,698.35	35,328,824.04	61,169,335.33
70912	PRIMARY EDUCATION	60,563,698.35	35,328,824.04	61,169,335.33

414316 - UDI Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Other Recurrent Expenditure	1,984,259,023.34	1,526,678,633.93	2,275,165,574.64
701	GENERAL PUBLIC SERVICES	276,754,705.84	457,430,285.07	351,854,705.84
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	187,954,705.84	241,114,411.74	262,254,705.84
70111	EXECUTIVE AND LEGISLATIVE ORGANS	169,030,000.00	222,670,000.00	238,830,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	18,924,705.84	18,444,411.74	23,424,705.84
7013	GENERAL SERVICES	88,800,000.00	216,315,873.33	89,600,000.00
70131	GENERAL PERSONNEL SERVICES	64,150,000.00	36,805,873.33	49,950,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	7,950,000.00	8,150,000.00	9,450,000.00
70133	OTHER GENERAL SERVICES	16,700,000.00	171,360,000.00	30,200,000.00
704	ECONOMIC AFFAIRS	16,600,000.00	16,400,000.00	21,600,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	3,200,000.00	3,200,000.00	7,400,000.00
70421	AGRICULTURE	3,200,000.00	3,200,000.00	7,400,000.00
7045	TRANSPORT	12,100,000.00	12,100,000.00	12,900,000.00
70451	ROAD TRANSPORT	12,100,000.00	12,100,000.00	12,900,000.00
7046	COMMUNICATION	1,300,000.00	1,100,000.00	1,300,000.00
70461	COMMUNICATION	1,300,000.00	1,100,000.00	1,300,000.00
705	ENVIRONMENTAL PROTECTION	2,400,000.00	70,000.00	2,400,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	2,400,000.00	70,000.00	2,400,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	2,400,000.00	70,000.00	2,400,000.00
706	HOUSING AND COMMUNITY AMMENITIES	5,640,000.00	900,000.00	9,500,000.00
7062	COMMUNITY DEVELOPMENT	900,000.00	900,000.00	1,800,000.00
70621	COMMUNITY DEVELOPMENT	900,000.00	900,000.00	1,800,000.00
7063	WATER SUPPLY	4,740,000.00	-	7,700,000.00
70631	WATER SUPPLY	4,740,000.00	-	7,700,000.00
707	HEALTH	14,880,000.00	12,430,000.00	14,880,000.00
7074	PUBLIC HEALTH SERVICES	14,880,000.00	12,430,000.00	14,880,000.00
70741	PUBLIC HEALTH SERVICES	14,880,000.00	12,430,000.00	14,880,000.00
708	RECREATION, CULTURE AND RELIGION	63,120,000.00	32,740,000.00	72,800,000.00
7081	RECREATIONAL AND SPORTING SERVICES	6,000,000.00	3,500,000.00	6,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	6,000,000.00	3,500,000.00	6,000,000.00
7082	CULTURAL SERVICES	56,400,000.00	28,880,000.00	64,400,000.00
70821	CULTURAL SERVICES	56,400,000.00	28,880,000.00	64,400,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	720,000.00	360,000.00	2,400,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	720,000.00	360,000.00	2,400,000.00
709	EDUCATION	1,204,864,317.50	775,316,685.21	1,352,130,868.80
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,156,864,317.50	747,316,685.21	1,304,130,868.80
70912	PRIMARY EDUCATION	1,156,864,317.50	747,316,685.21	1,304,130,868.80
7094	TERTIARY EDUCATION	48,000,000.00	28,000,000.00	48,000,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	48,000,000.00	28,000,000.00	48,000,000.00
710	SOCIAL PROTECTION	400,000,000.00	231,391,663.65	450,000,000.00
7102	OLD AGE	400,000,000.00	231,391,663.65	450,000,000.00
71021	OLD AGE	400,000,000.00	231,391,663.65	450,000,000.00

414316 - UDI Local Government, Enugu State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Capital Expenditure	2,882,483,000.00	1,345,654,235.00	3,748,669,000.00
701	GENERAL PUBLIC SERVICES	192,000,000.00	5,300,000.00	207,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	-	-	150,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	-	150,000,000.00
7013	GENERAL SERVICES	60,000,000.00	4,600,000.00	55,000,000.00
70133	OTHER GENERAL SERVICES	60,000,000.00	4,600,000.00	55,000,000.00
7015	R&D GENERAL PUBLIC SERVICES	2,000,000.00	700,000.00	2,000,000.00
70151	R&D GENERAL PUBLIC SERVICES	2,000,000.00	700,000.00	2,000,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	130,000,000.00	-	-
70161	GENERAL PUBLIC SERVICES N.E.C.	130,000,000.00	-	-
703	PUBLIC ORDER AND SAFETY	360,000,000.00	190,887,000.00	510,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	360,000,000.00	190,887,000.00	510,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	360,000,000.00	190,887,000.00	510,000,000.00
704	ECONOMIC AFFAIRS	1,145,483,000.00	515,567,185.00	1,513,669,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	110,000,000.00	66,500,000.00	70,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	110,000,000.00	66,500,000.00	70,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	170,000,000.00	48,520,000.00	350,000,000.00
70421	AGRICULTURE	170,000,000.00	48,520,000.00	350,000,000.00
7043	FUEL AND ENERGY	100,000,000.00	91,645,685.00	100,000,000.00
70435	ELECTRICITY	100,000,000.00	91,645,685.00	100,000,000.00
7045	TRANSPORT	765,483,000.00	308,901,500.00	993,669,000.00
70451	ROAD TRANSPORT	765,483,000.00	308,901,500.00	993,669,000.00
705	ENVIRONMENTAL PROTECTION	223,000,000.00	150,897,300.00	120,000,000.00
7051	WASTE MANAGEMENT	223,000,000.00	150,897,300.00	120,000,000.00
70511	WASTE MANAGEMENT	223,000,000.00	150,897,300.00	120,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	613,000,000.00	328,002,750.00	788,000,000.00
7061	HOUSING DEVELOPMENT	470,000,000.00	217,432,750.00	640,000,000.00
70611	HOUSING DEVELOPMENT	470,000,000.00	217,432,750.00	640,000,000.00
7062	COMMUNITY DEVELOPMENT	80,000,000.00	60,570,000.00	5,000,000.00
70621	COMMUNITY DEVELOPMENT	80,000,000.00	60,570,000.00	5,000,000.00
7063	WATER SUPPLY	63,000,000.00	50,000,000.00	143,000,000.00
70631	WATER SUPPLY	63,000,000.00	50,000,000.00	143,000,000.00
707	HEALTH	22,000,000.00	-	122,000,000.00
7074	PUBLIC HEALTH SERVICES	22,000,000.00	-	122,000,000.00
70741	PUBLIC HEALTH SERVICES	22,000,000.00	-	122,000,000.00
708	RECREATION, CULTURE AND RELIGION	35,000,000.00	-	40,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	5,000,000.00	-	10,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	5,000,000.00	-	10,000,000.00
7082	CULTURAL SERVICES	30,000,000.00	-	30,000,000.00
70821	CULTURAL SERVICES	30,000,000.00	-	30,000,000.00
709	EDUCATION	255,000,000.00	155,000,000.00	330,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	255,000,000.00	155,000,000.00	330,000,000.00
70912	PRIMARY EDUCATION	255,000,000.00	155,000,000.00	330,000,000.00
710	SOCIAL PROTECTION	37,000,000.00	-	118,000,000.00
7105	UNEMPLOYMENT	9,000,000.00	-	18,000,000.00
71051	UNEMPLOYMENT	9,000,000.00	-	18,000,000.00
7109	SOCIAL PROTECTION N.E.C.	28,000,000.00	-	100,000,000.00
71091	SOCIAL PROTECTION N.E.C.	28,000,000.00	-	100,000,000.00

414316 - UDI Local Government, Enugu State - 2026 Budget: Total Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
414	Enugu	6,224,240,564.83	3,595,375,756.10	7,516,766,518.88
4143	Enugu West	6,224,240,564.83	3,595,375,756.10	7,516,766,518.88
414316	UDI	6,224,240,564.83	3,595,375,756.10	7,516,766,518.88
41431621	LG Wide	6,224,240,564.83	3,595,375,756.10	7,516,766,518.88

414316 - UDI Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
414	Enugu	1,357,498,541.49	723,042,887.17	1,492,931,944.24
4143	Enugu West	1,357,498,541.49	723,042,887.17	1,492,931,944.24
414316	UDI	1,357,498,541.49	723,042,887.17	1,492,931,944.24
41431621	LG Wide	1,357,498,541.49	723,042,887.17	1,492,931,944.24

414316 - UDI Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
414	Enugu	1,984,259,023.34	1,526,678,633.93	2,275,165,574.64
4143	Enugu West	1,984,259,023.34	1,526,678,633.93	2,275,165,574.64
414316	UDI	1,984,259,023.34	1,526,678,633.93	2,275,165,574.64
41431621	LG Wide	1,984,259,023.34	1,526,678,633.93	2,275,165,574.64

414316 - UDI Local Government, Enugu State - 2026 Budget: Capital Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
414	Enugu	2,882,483,000.00	1,345,654,235.00	3,748,669,000.00
4143	Enugu West	2,882,483,000.00	1,345,654,235.00	3,748,669,000.00
414316	UDI	2,882,483,000.00	1,345,654,235.00	3,748,669,000.00
41431621	LG Wide	2,882,483,000.00	1,345,654,235.00	3,748,669,000.00

414316 - UDI Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Expenditure	6,224,240,564.83	3,595,375,756.10	7,516,766,518.88
01	Agriculture	248,407,894.99	95,591,272.08	433,359,973.94
0101	Effective governance of the Agriculture Sector	78,407,894.99	47,071,272.08	83,359,973.94
010102	Agriculture sector coordination mechanisms	78,407,894.99	47,071,272.08	83,359,973.94
0103	Enhancement of food production and productivity	170,000,000.00	48,520,000.00	350,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	170,000,000.00	48,520,000.00	350,000,000.00
03	Poverty Alleviation	28,000,000.00	-	100,000,000.00
0310	Poverty Alleviation - General	28,000,000.00	-	100,000,000.00
031001	Poverty Alleviation - General	28,000,000.00	-	100,000,000.00
04	Health	292,204,174.43	160,993,126.10	394,165,967.93
0401	Effective governance of the health system	270,204,174.43	160,993,126.10	272,165,967.93
040103	Health sector coordination mechanisms	270,204,174.43	160,993,126.10	272,165,967.93
0402	Community engagement and participation in health	22,000,000.00	-	122,000,000.00
040201	Community interventions	22,000,000.00	-	122,000,000.00
05	Education	70,113,698.35	39,878,824.04	76,619,335.33
0501	Effective governance of the education system	65,113,698.35	39,878,824.04	66,619,335.33
050103	Education sector coordination mechanisms	65,113,698.35	39,878,824.04	66,619,335.33
0505	Adequate infrastructure at all levels	5,000,000.00	-	10,000,000.00
050501	Schools' infrastructure construction and rehabilitation	5,000,000.00	-	10,000,000.00
06	Housing and Urban Development	9,250,525.53	4,088,299.93	10,234,030.79
0610	Housing and Urban Development - General	9,250,525.53	4,088,299.93	10,234,030.79
061001	Housing and Urban Development - General	9,250,525.53	4,088,299.93	10,234,030.79
08	Youth	14,000,000.00	-	28,000,000.00
0810	Youth - General	14,000,000.00	-	28,000,000.00
081001	Youth - General	14,000,000.00	-	28,000,000.00
09	Environmental Improvement	223,000,000.00	150,897,300.00	120,000,000.00
0910	Environmental Improvement - General	223,000,000.00	150,897,300.00	120,000,000.00
091001	Environmental Improvement - General	223,000,000.00	150,897,300.00	120,000,000.00
10	Water Resources and Rural Development	94,847,051.00	50,000,000.00	178,719,640.39
1010	Water Resources and Rural Deve - General	94,847,051.00	50,000,000.00	178,719,640.39
101001	Water Resources and Rural Deve - General	94,847,051.00	50,000,000.00	178,719,640.39
11	Information Communication and Technology	6,293,313.27	4,012,766.08	6,343,706.44
1110	Information Communication and Technology - General	6,293,313.27	4,012,766.08	6,343,706.44
111001	Information Communication and Technology - General	6,293,313.27	4,012,766.08	6,343,706.44
12	Growing the Private Sector	110,000,000.00	66,500,000.00	70,000,000.00
1210	Growing the Private Sector - General	110,000,000.00	66,500,000.00	70,000,000.00
121001	Growing the Private Sector - General	110,000,000.00	66,500,000.00	70,000,000.00
13	Reform of Government and Governance	4,167,971,220.97	2,559,684,665.88	4,910,185,176.90
1310	Reform of Government and Governance - General	4,167,971,220.97	2,559,684,665.88	4,910,185,176.90
131001	Reform of Government and Governance - General	4,167,971,220.97	2,559,684,665.88	4,910,185,176.90
14	Power	100,000,000.00	91,645,685.00	100,000,000.00
1410	Power - General	100,000,000.00	91,645,685.00	100,000,000.00
141001	Power - General	100,000,000.00	91,645,685.00	100,000,000.00
17	Road	860,152,686.28	372,083,816.99	1,089,138,687.15
1710	Road - General	860,152,686.28	372,083,816.99	1,089,138,687.15
171001	Road - General	860,152,686.28	372,083,816.99	1,089,138,687.15

414316 - UDI Local Government, Enugu State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Personnel Expenditure	1,357,498,541.49	723,042,887.17	1,492,931,944.24
01	Agriculture	75,207,894.99	43,871,272.08	75,959,973.94
0101	Effective governance of the Agriculture Sector	75,207,894.99	43,871,272.08	75,959,973.94
010102	Agriculture sector coordination mechanisms	75,207,894.99	43,871,272.08	75,959,973.94
04	Health	261,204,174.43	151,993,126.10	263,165,967.93
0401	Effective governance of the health system	261,204,174.43	151,993,126.10	263,165,967.93
040103	Health sector coordination mechanisms	261,204,174.43	151,993,126.10	263,165,967.93
05	Education	60,563,698.35	35,328,824.04	61,169,335.33
0501	Effective governance of the education system	60,563,698.35	35,328,824.04	61,169,335.33
050103	Education sector coordination mechanisms	60,563,698.35	35,328,824.04	61,169,335.33
06	Housing and Urban Development	8,350,525.53	3,188,299.93	8,434,030.79
0610	Housing and Urban Development - General	8,350,525.53	3,188,299.93	8,434,030.79
061001	Housing and Urban Development - General	8,350,525.53	3,188,299.93	8,434,030.79
10	Water Resources and Rural Development	30,107,051.00	-	31,019,640.39
1010	Water Resources and Rural Deve - General	30,107,051.00	-	31,019,640.39
101001	Water Resources and Rural Deve - General	30,107,051.00	-	31,019,640.39
11	Information Communication and Technology	4,993,313.27	2,912,766.08	5,043,706.44
1110	Information Communication and Technology - General	4,993,313.27	2,912,766.08	5,043,706.44
111001	Information Communication and Technology - General	4,993,313.27	2,912,766.08	5,043,706.44
13	Reform of Government and Governance	829,502,197.63	434,666,281.95	960,569,602.26
1310	Reform of Government and Governance - General	829,502,197.63	434,666,281.95	960,569,602.26
131001	Reform of Government and Governance - General	829,502,197.63	434,666,281.95	960,569,602.26
17	Road	87,569,686.28	51,082,316.99	87,569,687.15
1710	Road - General	87,569,686.28	51,082,316.99	87,569,687.15
171001	Road - General	87,569,686.28	51,082,316.99	87,569,687.15

414316 - UDI Local Government, Enugu State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Other Recurrent Expenditure	1,984,259,023.34	1,526,678,633.93	2,275,165,574.64
01	Agriculture	3,200,000.00	3,200,000.00	7,400,000.00
0101	Effective governance of the Agriculture Sector	3,200,000.00	3,200,000.00	7,400,000.00
010102	Agriculture sector coordination mechanisms	3,200,000.00	3,200,000.00	7,400,000.00
04	Health	9,000,000.00	9,000,000.00	9,000,000.00
0401	Effective governance of the health system	9,000,000.00	9,000,000.00	9,000,000.00
040103	Health sector coordination mechanisms	9,000,000.00	9,000,000.00	9,000,000.00
05	Education	4,550,000.00	4,550,000.00	5,450,000.00
0501	Effective governance of the education system	4,550,000.00	4,550,000.00	5,450,000.00
050103	Education sector coordination mechanisms	4,550,000.00	4,550,000.00	5,450,000.00
06	Housing and Urban Development	900,000.00	900,000.00	1,800,000.00
0610	Housing and Urban Development - General	900,000.00	900,000.00	1,800,000.00
061001	Housing and Urban Development - General	900,000.00	900,000.00	1,800,000.00
10	Water Resources and Rural Development	4,740,000.00	-	7,700,000.00
1010	Water Resources and Rural Deve - General	4,740,000.00	-	7,700,000.00
101001	Water Resources and Rural Deve - General	4,740,000.00	-	7,700,000.00
11	Information Communication and Technology	1,300,000.00	1,100,000.00	1,300,000.00
1110	Information Communication and Technology - General	1,300,000.00	1,100,000.00	1,300,000.00
111001	Information Communication and Technology - General	1,300,000.00	1,100,000.00	1,300,000.00
13	Reform of Government and Governance	1,948,469,023.34	1,495,828,633.93	2,229,615,574.64
1310	Reform of Government and Governance - General	1,948,469,023.34	1,495,828,633.93	2,229,615,574.64
131001	Reform of Government and Governance - General	1,948,469,023.34	1,495,828,633.93	2,229,615,574.64
17	Road	12,100,000.00	12,100,000.00	12,900,000.00
1710	Road - General	12,100,000.00	12,100,000.00	12,900,000.00
171001	Road - General	12,100,000.00	12,100,000.00	12,900,000.00

414316 - UDI Local Government, Enugu State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
	Total Capital Expenditure	2,882,483,000.00	1,345,654,235.00	3,748,669,000.00
01	Agriculture	170,000,000.00	48,520,000.00	350,000,000.00
0103	Enhancement of food production and productivity	170,000,000.00	48,520,000.00	350,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	170,000,000.00	48,520,000.00	350,000,000.00
03	Poverty Alleviation	28,000,000.00	-	100,000,000.00
0310	Poverty Alleviation - General	28,000,000.00	-	100,000,000.00
031001	Poverty Alleviation - General	28,000,000.00	-	100,000,000.00
04	Health	22,000,000.00	-	122,000,000.00
0402	Community engagement and participation in health	22,000,000.00	-	122,000,000.00
040201	Community interventions	22,000,000.00	-	122,000,000.00
05	Education	5,000,000.00	-	10,000,000.00
0505	Adequate infrastructure at all levels	5,000,000.00	-	10,000,000.00
050501	Schools' infrastructure construction and rehabilitation	5,000,000.00	-	10,000,000.00
08	Youth	14,000,000.00	-	28,000,000.00
0810	Youth - General	14,000,000.00	-	28,000,000.00
081001	Youth - General	14,000,000.00	-	28,000,000.00
09	Environmental Improvement	223,000,000.00	150,897,300.00	120,000,000.00
0910	Environmental Improvement - General	223,000,000.00	150,897,300.00	120,000,000.00
091001	Environmental Improvement - General	223,000,000.00	150,897,300.00	120,000,000.00
10	Water Resources and Rural Development	60,000,000.00	50,000,000.00	140,000,000.00
1010	Water Resources and Rural Deve - General	60,000,000.00	50,000,000.00	140,000,000.00
101001	Water Resources and Rural Deve - General	60,000,000.00	50,000,000.00	140,000,000.00
12	Growing the Private Sector	110,000,000.00	66,500,000.00	70,000,000.00
1210	Growing the Private Sector - General	110,000,000.00	66,500,000.00	70,000,000.00
121001	Growing the Private Sector - General	110,000,000.00	66,500,000.00	70,000,000.00
13	Reform of Government and Governance	1,390,000,000.00	629,189,750.00	1,720,000,000.00
1310	Reform of Government and Governance - General	1,390,000,000.00	629,189,750.00	1,720,000,000.00
131001	Reform of Government and Governance - General	1,390,000,000.00	629,189,750.00	1,720,000,000.00
14	Power	100,000,000.00	91,645,685.00	100,000,000.00
1410	Power - General	100,000,000.00	91,645,685.00	100,000,000.00
141001	Power - General	100,000,000.00	91,645,685.00	100,000,000.00
17	Road	760,483,000.00	308,901,500.00	988,669,000.00
1710	Road - General	760,483,000.00	308,901,500.00	988,669,000.00
171001	Road - General	760,483,000.00	308,901,500.00	988,669,000.00

414316 - UDI Local Government, Enugu State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
Total Capital Expenditure						2,882,483,000.00	1,345,654,235.00	3,748,669,000.00
Provision of Security Through Support of Neighbourhood watch/Vigilante security outfit as well as the Police and Army Patrol Groups.	13 - Reform of Government and Governance	01110010010 - CHAIRMAN	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41431621 - LG Wide	210,000,000.00	94,688,000.00	300,000,000.00
Clearing of bushes and cutting of trees on both sides of the road in all the communities of Udi lga for security to prevent kidnapping and robbery	13 - Reform of Government and Governance	01110010010 - CHAIRMAN	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41431621 - LG Wide	100,000,000.00	75,199,000.00	150,000,000.00
Supply of water to strategic security check points across Udi LGA and fueling/repair of different security vehicles for operations	13 - Reform of Government and Governance	01110010010 - CHAIRMAN	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41431621 - LG Wide	40,000,000.00	21,000,000.00	40,000,000.00
Completion and furnishing of two-rooms block for high court at Udi local government head quarters	13 - Reform of Government and Governance	01110010010 - CHAIRMAN	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41431621 - LG Wide	10,000,000.00	-	20,000,000.00
ORGANIZING YOUTH SKILLS ACQUISITION PROGRAMME	08 - Youth	01110010010 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	71051 - UNEMPLOYMENT	41431621 - LG Wide	9,000,000.00	-	18,000,000.00
BURSARY AWARD SCHEME FOR ABOUT 500 INDIGENT STUDENTS OF UDI LGA PROGRAMME	03 - Poverty Alleviation	01110010010 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	41431621 - LG Wide	28,000,000.00	-	100,000,000.00
Different sports competition for the Local Govt. on Ward and school bases.	08 - Youth	01118500100 - COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	41431621 - LG Wide	5,000,000.00	-	10,000,000.00
SUSTAINABLE ENVIRONMENTAL DEVELOPMENT THROUGH ENVIRONMENTAL SANITATION, CLEARING OF REFUSE AND FUMIGATION OF THE LG SECRETARIAT, OTHER OFFICES AND HEALTH FACILITIES AND ALSO WITHIN THE COMMUNITIES OF THE COUNCIL AREA.	09 - Environmental Improvement	011118500100 - COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	23040105 - WATER POLLUTION PREVENTION & CONTROL	70511 - WASTE MANAGEMENT	41431621 - LG Wide	8,000,000.00	3,400,000.00	100,000,000.00
EROSION CONTROL AND CONSTRUCTION OF CULVERT AT ABOR	09 - Environmental Improvement	011118500100 - COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	23040102 - EROSION & FLOOD CONTROL	70511 - WASTE MANAGEMENT	41431621 - LG Wide	35,000,000.00	25,000,000.00	-
EROSION CONTROL AT UKANA AND UMUKOJA	09 - Environmental Improvement	011118500100 - COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	23040102 - EROSION & FLOOD CONTROL	70511 - WASTE MANAGEMENT	41431621 - LG Wide	50,000,000.00	40,000,000.00	10,000,000.00
Demolishing of illegal structures casting away of refuse and deslating of drainage and waste dumping.	09 - Environmental Improvement	011118500100 - COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	70511 - WASTE MANAGEMENT	41431621 - LG Wide	100,000,000.00	82,497,300.00	-
PURCHASE AND DISTRIBUTION OF 500 BAGS OF FERTILIZER TO ALL COMMUNITIES	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41431621 - LG Wide	10,000,000.00	-	10,000,000.00
CLEARING AND CULTIVATION OF 20 HECTARES OF LAND PER A WARD FOR FARMING AND ONE HECTARE EACH FOR THE SMART SCHOOLS	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41431621 - LG Wide	5,000,000.00	-	40,000,000.00
CLEARING AND PARCELATION OF THE 200 HECTARES PILOTING 5 WARDS	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41431621 - LG Wide	150,000,000.00	48,520,000.00	100,000,000.00
CULTIVATION OF HIGH BREED CASSAVA,CUCUMBER AND HIGHLY IMPROVED MAIZE SEEDLINGS,HIGH BREED CHICKEN	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41431621 - LG Wide	5,000,000.00	-	200,000,000.00
DEVELOPMENT OF TIMBER MARKET AT NINTHMILE	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	41431621 - LG Wide	5,000,000.00	-	10,000,000.00
COMPLETION OF 1015 MILE MODERN MARKET / FENCING OF THE MARKET, PROVISION OF TRANSFORMER, TOILET FACILITIES AND CONSTRUCTION OF LOCK UP SHOPS	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	41431621 - LG Wide	5,000,000.00	-	10,000,000.00
CONSTRUCTION OF TOILETS AT NINTHMILE MODERN MARKET	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	41431621 - LG Wide	50,000,000.00	30,000,000.00	-
CONSTRUCTION OF ABATOIT AT NINTHMILE MODERN MARKET	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	41431621 - LG Wide	50,000,000.00	36,500,000.00	50,000,000.00
COMPLETION OF CHAIRMAN'S LODGE WITH LAND SCAPING AT THE LOCAL GOVERNMENT HEADQUARTERS	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	41431621 - LG Wide	100,000,000.00	-	50,000,000.00
PERIMETER WANSICOTTING TO PROTECT THE WALL OF CHAIRMAN'S OFFICE, SECRETARY'S OFFICE AND VICE-CHAIRMAN'S OFFICE	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	41431621 - LG Wide	20,000,000.00	-	30,000,000.00
LANDSCAPING/PANTING OF TREE AND GRASSES/CREATION OF WORKWAYS INSIDE THE COUNCIL AREA AND OUTSIDE THE FENCE AREA UDI COUNCIL HEADQUARTERS	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	41431621 - LG Wide	20,000,000.00	-	200,000,000.00
REHABILITATION OF CHAIRMAN'S ADMINISTRATIVE/ACCOUNTS BLOCK,OLD LEGISLATIVE HALL, GENERAL STORE,EDUCATION,HEALTH/WORKS BLOCK AND PLANNING/NEW COUNCIL HALL CHAMBERS AND CONSTRUCTION OF MODERN TOILET FACILITIES AT LGC.	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	41431621 - LG Wide	200,000,000.00	185,332,750.00	10,000,000.00
ROOFING AND COMPLETION OF MODERN HALL THAT CAN BE USED FOR BANQUETS AND RECEPTION WHICH CAN ACCOMMODATE MORE THAN ONE THOUSAND PEOPLE PER A FUNCTION IN UDI LOCAL GOVERNMENT HEAD QUARTERS	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	41431621 - LG Wide	100,000,000.00	32,100,000.00	300,000,000.00
REINFORCEMENT OF CONFERENCE HALL	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	41431621 - LG Wide	30,000,000.00	-	50,000,000.00
Celebration of different ENUGO STATE CULTURES AND MINICULTURES/SPECIAL DAYS	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23050104 - ANNIVERSARIES/CELEBRATIONS	70821 - CULTURAL SERVICES	41431621 - LG Wide	30,000,000.00	-	30,000,000.00
PURCHASE,PROVISION AND SUPPLY OF 120 OFFICE TABLES,250 CHAIRS,PHOTOCOPY MACHINES,3NOS HP COMPUTER SET WITH ITS ACCESSORIES, DESKTOPS, 3 NOS HP LAPTOPS(15.6 INTELCELERON,CORE I5, 8GB RAM), INTERNET AND DIGITAL FACILITIES, AND OTHER RELATED EQUIPMENTS AT THE LOCAL GOVERNMENT HEAD QUARTERS	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	41431621 - LG Wide	10,000,000.00	4,600,000.00	15,000,000.00
COMMUNITY AND SOCIAL DEVELOPMENT PROJECTS FUNDING OF LOCAL GOVT. REVIEW COMMITTEE DESK OFFICE . 2. FUNDING OF COMMUNITY BASED TARGETTING TEAM FOR BUILDING OF SOCIAL REGISTER.	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23050101 - RESEARCH AND DEVELOPMENT	70151 - R&D GENERAL PUBLIC SERVICES	41431621 - LG Wide	2,000,000.00	700,000.00	2,000,000.00
ENHANCING ACCESSIBILITY OF BASIC AMENITIES (E.G BOREHOLES)THROUGH COMMUNITY AND SOCIAL DEVELOPMENT AGENCY(CSDA)/PROJECTS IN THE 40 (FORTY) COMMUNITIES OF THE LOCAL COUNCIL	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41431621 - LG Wide	3,000,000.00	-	3,000,000.00
PURCHASE AND HIRING OF INDUSTRIAL EQUIPMENTS ,TRUCK AND MAINTNANCE OF RELATED ONES	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23010107 - PURCHASE OF TRUCKS	70451 - ROAD TRANSPORT	41431621 - LG Wide	5,000,000.00	-	5,000,000.00
PURCHASE OF OFFICIAL CARS. (1 HILUX AND 1 EXECUTIVE CAR) FOR THE CHAIRMAN, 1 HUMMER BUS FOR THE LEGISLATORS, 1 EXECUTIVE CAR EACH FOR THE VICE CHAIRMAN, S.L.G, 2 SPAS, 6 SUPERVISORS, DPM, TREASURER, TOWN ENGINEER, PLANNING OFFICER AND CASHIER.	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41431621 - LG Wide	-	-	150,000,000.00
PARTNERSHIP PROJECTS WITH THE STATE GOVERNMENT ON CONSTRUCTION OF SMART PRIMARY SCHOOLS AND TYPE 2 HEALTH CENTERS ACROSS THE 20 WARDS OF UDI LGA.	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41431621 - LG Wide	250,000,000.00	155,000,000.00	300,000,000.00
DISTRIBUTION OF VOTERS CARD	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	41431621 - LG Wide	50,000,000.00	-	40,000,000.00
CONSTRUCTION OF WASTE BINS FOR ENHANCEMENT OF PROPER WASTE DISPOSAL WITHIN AND AROUND THE LOCALITY AND LGA HEADQUARTERS	09 - Environmental Improvement	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70511 - WASTE MANAGEMENT	41431621 - LG Wide	30,000,000.00	-	10,000,000.00
REHABILITATION OF OKPATO TOWN HALL	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23030103 - REHABILITATION / REPAIRS - HOUSING	70621 - COMMUNITY DEVELOPMENT	41431621 - LG Wide	80,000,000.00	60,570,000.00	5,000,000.00
FUELING OF 20 NOS ONG BUSES FOR THE SMART SCHOOLS AT UDI LOCAL GOVERNMENT AREA	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	70912 - PURCHASE OF BUSES	70912 - PRIMARY EDUCATION	41431621 - LG Wide	-	-	20,000,000.00
WITHHOLDING TAX	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23050107 - MARGIN FOR INCREASES IN COSTS	70161 - GENERAL PUBLIC SERVICES N.E.C.	41431621 - LG Wide	130,000,000.00	-	-
PURCHASE, INSTALLATION AND DISTRIBUTION OF 300KVA TRANSFORMER WITH SUB STATIONS TO SOME COMMUNITIES OF UDI LOCAL COUNCIL (UMUKOJA AFFA ETC)	14 - Power	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	41431621 - LG Wide	100,000,000.00	91,645,585.00	100,000,000.00
PROVISION OF EFFECTIVE ROAD TRANSPORT SYSTEM THROUGH MASSIVEGRADING AND REHABILITATION OF COMMUNITY LINK ROADS AND EROSION CONTROL ACROSS VARIOUS COMMUNITIES IN SOME OF THE WARDS IN THE LGA	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431621 - LG Wide	5,000,000.00	-	44,000,000.00
REHABILITATION OF EXISTING 1/400 ft 14m ROAD AT NARCO FILLING STATION NINTHMILE CORNER GOING TO ABOR LGA	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	41431621 - LG Wide	-	-	3,000,000.00
PATCHING OF POTHOLE, OVERLAY OF ASPHALTH OF EKE/EGEDE/AFFA/ANPAKUMU-NZE ROAD	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431621 - LG Wide	50,000,000.00	40,000,000.00	50,000,000.00
Earthwork at 400 south and piling of potholes, overlay of asphalt in all the wards in udi local government roads.	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431621 - LG Wide	40,000,000.00	33,500,000.00	50,000,000.00
MASSIVE GRADING OF ROAD AT ONE WARD ONE ROAD INITIATIVE (EARTHWORK/ADJUKU EZIANYI AMAGU EBE	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431621 - LG Wide	30,483,000.00	15,324,000.00	66,669,000.00
CONSTRUCTION OF CULVERTS AND MAINTNANCE OF DRAINAGES AT THE COUNCIL AREA	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431621 - LG Wide	10,000,000.00	-	15,000,000.00
CONSTRUCTION AND ASPHALTING OF ABOUT 150KM ROADS LEADING TO SMART SCHOOLS IN ALL THE WARDS AT UDI LOCAL GOVERNMENT AREA	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431621 - LG Wide	60,000,000.00	-	200,000,000.00
CONSTRUCTION OF 150METERS DRAINAGE SYSTEM ALONG CHIDAN HOTEL UMULUMBE AND EARTH WORK	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431621 - LG Wide	50,000,000.00	35,000,000.00	10,000,000.00
OPENING OF 25KM NEW LINK ROAD LINKING OKPATO-AWHOF-NIKE ROAD (EARTH WORK)	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431621 - LG Wide	300,000,000.00	155,077,500.00	150,000,000.00
OPENING OF NEW LINK ROAD FROM OKPATO TO MKPA RIVER ROAD (EARTH WORK)	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431621 - LG Wide	15,000,000.00	10,000,000.00	150,000,000.00

414316 - UDI Local Government, Enugu State - 2026 Budget: Capital

Projects								
Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to June	2026 Approved Budget
CONSTRUCTION OF 100METERS DOUBLE DRAINAGE AND CULVERT ALONG UMUKKA AND UMULUNGBE	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431621 - LG Wide	200,000,000.00	20,000,000.00	150,000,000.00
OPENING OF EARTH ROADS FOR SECURITY AT AWHUM,OKPATU,UMULUNGBE AND AKPAKWUME	17 - Road	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41431621 - LG Wide	-	-	100,000,000.00
ENHANCING UNIVERSAL BASIC EDUCATION BY RENOVATION AND REHABILITATION OF DILAPIDATED PRIMARY SCHOOL BUILDINGS WITHIN THE LOCALITY(eg OBINAGU)	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41431621 - LG Wide	5,000,000.00	-	10,000,000.00
HEALTH PROGRAMMES (i)NPI PROGRAMME	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	41431621 - LG Wide	2,000,000.00	-	2,000,000.00
HEALTH PROGRAMMES(ii) HIV PREVENTION AND CONTROL	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	41431621 - LG Wide	2,000,000.00	-	2,000,000.00
HEALTH PROGRAMMES(iii) MALARIA CONTROL PROGRAMME	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	41431621 - LG Wide	3,000,000.00	-	3,000,000.00
HEALTH PROGRAMMES(iv) ERADICATION OF MEASLES DEWORMING OF CHILDREN	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	41431621 - LG Wide	2,000,000.00	-	2,000,000.00
HEALTH PROGRAMMES(v) TB PREVENTION AND CONTROL	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	41431621 - LG Wide	1,000,000.00	-	1,000,000.00
REHABILITATION OF 10 EXISTING HEALTH CENTRES WITHIN THE WHOLE COMMUNITIES	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41431621 - LG Wide	1,000,000.00	-	1,000,000.00
PURCHASE AND DISTRIBUTION OF MEDICAL EQUIPMENT AND DRUGS	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41431621 - LG Wide	6,000,000.00	-	6,000,000.00
FUMIGATION OF HEALTH CENTERS AND COUNCIL HEAD QUARTERS	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41431621 - LG Wide	2,000,000.00	-	2,000,000.00
PAINTING AND RENOVATION WORK AT UDI GENERAL HOSPITAL	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	41431621 - LG Wide	-	-	100,000,000.00
EMERGENCY INTERVENTION TO HEALTH SECTORS INCLUDING AWARENESS CAMPAIGN, SENSITIZATION AND MEDICAL OUTREACH	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE SERVICES	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	41431621 - LG Wide	3,000,000.00	-	3,000,000.00
REHABILITATION/REACTIVATION AND RETICULATION OF EXISTING BORE-HOLE AT LOCAL GOVERNMENT HEAD QUARTERS AFTER CONVERTING TO SOLAR SUMO TO ELECTRICITY BOREHOLE	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	41431621 - LG Wide	-	-	20,000,000.00
REHABILITATION AND REACTIVATION OF BOREHOLE AT UKANA, AKPAKWUME,ABOR, EGEDE AND EBE	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	41431621 - LG Wide	-	-	100,000,000.00
CONSTRUCTION/REHABILITATION, REACTIVATION AND RETICULATION OF 10 NOS BORE-HOLES WITHIN THE COMMUNITIES OF THE LOCAL COUNCIL. EG AKPAKWUME,UKANA,ETC	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41431621 - LG Wide	60,000,000.00	50,000,000.00	20,000,000.00

011100100100	CHAIRMAN			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	545,100,000.00	394,527,000.00	813,100,000.00
21	PERSONNEL COST	1,800,000.00	1,050,000.00	1,800,000.00
2101	SALARY	1,800,000.00	1,050,000.00	1,800,000.00
210101	SALARIES AND WAGES	1,800,000.00	1,050,000.00	1,800,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,800,000.00	1,050,000.00	1,800,000.00
22	OTHER RECURRENT COSTS	146,300,000.00	202,590,000.00	183,300,000.00
2202	OVERHEAD COST	146,300,000.00	202,590,000.00	183,300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	15,000,000.00	23,550,000.00	16,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	14,100,000.00	10,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	9,450,000.00	6,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	2,600,000.00	4,900,000.00	2,600,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	4,000,000.00	2,000,000.00
22020303	NEWSPAPERS	300,000.00	400,000.00	300,000.00
22020304	MAGAZINES & PERIODICALS	300,000.00	500,000.00	300,000.00
220204	MAINTENANCE SERVICES - GENERAL	23,000,000.00	34,000,000.00	23,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,000,000.00	10,000,000.00	7,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	7,000,000.00	5,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	8,000,000.00	12,000,000.00	8,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	5,000,000.00	3,000,000.00
220205	TRAINING - GENERAL	3,000,000.00	5,000,000.00	3,000,000.00
22020501	LOCAL TRAINING	3,000,000.00	5,000,000.00	3,000,000.00
220206	OTHER SERVICES - GENERAL	29,000,000.00	46,000,000.00	65,000,000.00
22020601	SECURITY SERVICES	5,000,000.00	8,000,000.00	5,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	24,000,000.00	38,000,000.00	60,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000.00	10,000,000.00	10,000,000.00
22020701	FINANCIAL CONSULTING	5,000,000.00	5,000,000.00	5,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	5,000,000.00	5,000,000.00	5,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	4,000,000.00	7,000,000.00	4,000,000.00
22020801	MOTOR VEHICLE FUEL COST	4,000,000.00	7,000,000.00	4,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	59,700,000.00	72,140,000.00	59,700,000.00
22021001	REFRESHMENT & MEALS	7,000,000.00	8,000,000.00	7,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	1,000,000.00	3,800,000.00	1,000,000.00
22021007	WELFARE PACKAGES	4,000,000.00	6,500,000.00	4,000,000.00
22021016	Servicom	700,000.00	2,000,000.00	700,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	1,000,000.00	4,890,000.00	1,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	5,000,000.00	4,950,000.00	5,000,000.00
22021022	Donations	5,000,000.00	10,000,000.00	5,000,000.00
22021026	Common services (Committee/Commissions)	36,000,000.00	32,000,000.00	36,000,000.00
23	Capital Expenditure	397,000,000.00	190,887,000.00	628,000,000.00
2301	FIXED ASSETS PURCHASED	210,000,000.00	94,688,000.00	300,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	210,000,000.00	94,688,000.00	300,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	210,000,000.00	94,688,000.00	300,000,000.00
2302	CONSTRUCTION / PROVISION	150,000,000.00	96,199,000.00	210,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	150,000,000.00	96,199,000.00	210,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	10,000,000.00	0.00	20,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	40,000,000.00	21,000,000.00	40,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,000,000.00	75,199,000.00	150,000,000.00
2305	OTHER CAPITAL PROJECTS	37,000,000.00	0.00	118,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	37,000,000.00	0.00	118,000,000.00

23050101	RESEARCH AND DEVELOPMENT	37,000,000.00	0.00	118,000,000.00

011100100200	VICE-CHAIRMAN			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	1,560,000.00	910,000.00	1,560,000.00
21	PERSONNEL COST	1,560,000.00	910,000.00	1,560,000.00
2101	SALARY	1,560,000.00	910,000.00	1,560,000.00
210101	SALARIES AND WAGES	1,560,000.00	910,000.00	1,560,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,560,000.00	910,000.00	1,560,000.00

011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	210,480,000.00	85,025,000.00	330,480,000.00
21	PERSONNEL COST	210,480,000.00	85,025,000.00	330,480,000.00
2101	SALARY	195,120,000.00	85,025,000.00	315,120,000.00
210101	SALARIES AND WAGES	195,120,000.00	85,025,000.00	315,120,000.00
21010101	SALARY	195,120,000.00	85,025,000.00	315,120,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,360,000.00	0.00	15,360,000.00
210201	ALLOWANCES	15,360,000.00	0.00	15,360,000.00
21020119	Wardrobe Allowance	15,360,000.00	0.00	15,360,000.00

011118300100	INTERNAL AUDIT			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	15,910,138.66	10,177,580.89	16,992,422.70
21	PERSONNEL COST	11,790,138.66	6,877,580.89	11,872,422.70
2101	SALARY	8,228,403.99	4,799,902.33	8,310,688.03
210101	SALARIES AND WAGES	8,228,403.99	4,799,902.33	8,310,688.03
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	8,228,403.99	4,799,902.33	8,310,688.03
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,561,734.67	2,077,678.56	3,561,734.67
210201	ALLOWANCES	3,561,734.67	2,077,678.56	3,561,734.67
21020106	Leave allowances	3,561,734.67	2,077,678.56	3,561,734.67
22	OTHER RECURRENT COSTS	4,120,000.00	3,300,000.00	5,120,000.00
2202	OVERHEAD COST	4,120,000.00	3,300,000.00	5,120,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,150,000.00	850,000.00	2,150,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	800,000.00	600,000.00	1,800,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	350,000.00	250,000.00	350,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000.00	1,000,000.00	1,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	500,000.00	500,000.00	500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000.00	250,000.00	300,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	100,000.00	200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,470,000.00	1,100,000.00	1,470,000.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	300,000.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	200,000.00	200,000.00
22021016	Servicom	720,000.00	350,000.00	720,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	250,000.00	250,000.00	250,000.00

011118400100	INFORMATION UNIT			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	6,293,313.27	4,012,766.08	6,343,706.44
21	PERSONNEL COST	4,993,313.27	2,912,766.08	5,043,706.44

2101	SALARY	3,676,440.94	2,144,590.55	3,713,665.39
210101	SALARIES AND WAGES	3,676,440.94	2,144,590.55	3,713,665.39
21010101	SALARY	3,676,440.94	2,144,590.55	3,713,665.39
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,316,872.33	768,175.53	1,330,041.06
210201	ALLOWANCES	1,316,872.33	768,175.53	1,330,041.06
21020106	Leave allowances	1,316,872.33	768,175.53	1,330,041.06
22	OTHER RECURRENT COSTS	1,300,000.00	1,100,000.00	1,300,000.00
2202	OVERHEAD COST	1,300,000.00	1,100,000.00	1,300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	300,000.00	300,000.00	300,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	200,000.00	200,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000.00	100,000.00	100,000.00
220203	MATERIALS & SUPPLIES - GENERAL	200,000.00	200,000.00	200,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000.00	200,000.00	200,000.00
220204	MAINTENANCE SERVICES - GENERAL	300,000.00	300,000.00	300,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	100,000.00	100,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00	200,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	300,000.00	100,000.00	300,000.00
22020703	LEGAL SERVICES	300,000.00	100,000.00	300,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	200,000.00	200,000.00	200,000.00
22021016	Servicom	200,000.00	200,000.00	200,000.00

011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	207,250,525.53	154,985,599.93	130,234,030.79
21	PERSONNEL COST	8,350,525.53	3,188,299.93	8,434,030.79
2101	SALARY	6,102,960.20	1,877,220.15	6,163,989.80
210101	SALARIES AND WAGES	6,102,960.20	1,877,220.15	6,163,989.80
21010101	SALARY	6,102,960.20	1,877,220.15	6,163,989.80
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,247,565.33	1,311,079.78	2,270,040.99
210201	ALLOWANCES	2,247,565.33	1,311,079.78	2,270,040.99
21020106	Leave allowances	2,247,565.33	1,311,079.78	2,270,040.99
22	OTHER RECURRENT COSTS	900,000.00	900,000.00	1,800,000.00
2202	OVERHEAD COST	900,000.00	900,000.00	1,800,000.00
220201	TRAVEL & TRANSPORT - GENERAL	200,000.00	200,000.00	1,100,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000.00	100,000.00	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000.00	100,000.00	100,000.00
220203	MATERIALS & SUPPLIES - GENERAL	100,000.00	100,000.00	100,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	100,000.00	100,000.00
220204	MAINTENANCE SERVICES - GENERAL	100,000.00	100,000.00	100,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	50,000.00	50,000.00	50,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	50,000.00	50,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	500,000.00	500,000.00	500,000.00
22021001	REFRESHMENT & MEALS	150,000.00	150,000.00	150,000.00
22021004	MEDICAL EXPENSES-LOCAL	100,000.00	100,000.00	100,000.00
22021007	WELFARE PACKAGES	150,000.00	150,000.00	150,000.00
22021016	Servicom	100,000.00	100,000.00	100,000.00
23	Capital Expenditure	198,000,000.00	150,897,300.00	120,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	193,000,000.00	150,897,300.00	110,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	193,000,000.00	150,897,300.00	110,000,000.00
23040102	EROSION & FLOOD CONTROL	85,000,000.00	65,000,000.00	10,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	100,000,000.00	82,497,300.00	0.00

23040105	WATER POLLUTION PREVENTION & CONTROL	8,000,000.00	3,400,000.00	100,000,000.00
2305	OTHER CAPITAL PROJECTS	5,000,000.00	0.00	10,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	5,000,000.00	0.00	10,000,000.00
23050101	RESEARCH AND DEVELOPMENT	5,000,000.00	0.00	10,000,000.00

011202100100	THE COUNCILLORS			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	58,690,000.00	30,105,000.00	96,890,000.00
21	PERSONNEL COST	42,960,000.00	14,105,000.00	48,360,000.00
2101	SALARY	24,180,000.00	14,105,000.00	24,180,000.00
210101	SALARIES AND WAGES	24,180,000.00	14,105,000.00	24,180,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	24,180,000.00	14,105,000.00	24,180,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	18,780,000.00	0.00	24,180,000.00
210201	ALLOWANCES	18,780,000.00	0.00	24,180,000.00
21020126	Other Allowances	18,780,000.00	0.00	24,180,000.00
22	OTHER RECURRENT COSTS	15,730,000.00	16,000,000.00	48,530,000.00
2202	OVERHEAD COST	15,730,000.00	16,000,000.00	48,530,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000.00	2,000,000.00	5,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	2,000,000.00	5,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,030,000.00	1,000,000.00	3,030,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,030,000.00	1,000,000.00	3,030,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,000,000.00	2,000,000.00	2,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	2,000,000.00
220205	TRAINING - GENERAL	0.00	0.00	10,000,000.00
22020501	LOCAL TRAINING	0.00	0.00	10,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,700,000.00	11,000,000.00	28,500,000.00
22021001	REFRESHMENT & MEALS	2,500,000.00	2,500,000.00	15,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	5,500,000.00	5,000,000.00	8,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	500,000.00	500,000.00	1,500,000.00
22021016	Servicom	200,000.00	1,000,000.00	2,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	2,000,000.00	2,000,000.00	2,000,000.00

016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	19,100,000.00	17,260,000.00	23,000,000.00
21	PERSONNEL COST	2,400,000.00	900,000.00	2,400,000.00
2101	SALARY	1,200,000.00	900,000.00	1,200,000.00
210101	SALARIES AND WAGES	1,200,000.00	900,000.00	1,200,000.00
21010101	SALARY	1,200,000.00	900,000.00	1,200,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,200,000.00	0.00	1,200,000.00
210201	ALLOWANCES	1,200,000.00	0.00	1,200,000.00
21020122	Furniture Allowance	1,200,000.00	0.00	1,200,000.00
22	OTHER RECURRENT COSTS	16,700,000.00	16,360,000.00	20,600,000.00
2202	OVERHEAD COST	16,700,000.00	16,360,000.00	20,600,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,800,000.00	2,800,000.00	3,800,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,400,000.00	2,400,000.00	3,400,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	400,000.00	400,000.00	400,000.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00	2,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,000,000.00	1,800,000.00	2,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	900,000.00	1,000,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	900,000.00	1,000,000.00
220205	TRAINING - GENERAL	500,000.00	480,000.00	500,000.00
22020501	LOCAL TRAINING	500,000.00	480,000.00	500,000.00
220208	FUEL & LUBRICANTS - GENERAL	4,000,000.00	3,880,000.00	4,000,000.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	1,880,000.00	2,000,000.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00	2,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,400,000.00	5,400,000.00	8,300,000.00
22021001	REFRESHMENT & MEALS	600,000.00	600,000.00	1,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,800,000.00	4,800,000.00	4,800,000.00
22021016	Servicom	0.00	0.00	2,000,000.00

012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>338,617,681.06</u>	<u>203,172,813.95</u>	<u>347,662,357.87</u>
21	PERSONNEL COST	324,467,681.06	189,272,813.95	327,712,357.87
2101	SALARY	206,221,631.92	120,295,951.95	208,283,848.24
210101	SALARIES AND WAGES	206,221,631.92	120,295,951.95	208,283,848.24
21010101	SALARY	206,221,631.92	120,295,951.95	208,283,848.24
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	118,246,049.14	68,976,862.00	119,428,509.63
210201	ALLOWANCES	118,246,049.14	68,976,862.00	119,428,509.63
21020106	Leave allowances	118,246,049.14	68,976,862.00	119,428,509.63
22	OTHER RECURRENT COSTS	14,150,000.00	13,900,000.00	19,950,000.00
2202	OVERHEAD COST	14,150,000.00	13,900,000.00	19,950,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,250,000.00	2,000,000.00	3,250,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,250,000.00	1,000,000.00	2,250,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	1,000,000.00
220202	UTILITIES - GENERAL	800,000.00	800,000.00	800,000.00
22020201	ELECTRICITY CHARGES	400,000.00	400,000.00	400,000.00
22020202	TELEPHONE CHARGES	400,000.00	400,000.00	400,000.00
220203	MATERIALS & SUPPLIES - GENERAL	5,000,000.00	5,000,000.00	5,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	3,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,000,000.00	1,000,000.00	1,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,000,000.00	1,000,000.00	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,000,000.00	2,000,000.00	2,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000.00	1,500,000.00	1,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	500,000.00
220205	TRAINING - GENERAL	800,000.00	800,000.00	800,000.00
22020501	LOCAL TRAINING	800,000.00	800,000.00	800,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	500,000.00	500,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	500,000.00	500,000.00	500,000.00
220208	FUEL & LUBRICANTS - GENERAL	800,000.00	800,000.00	800,000.00
22020801	MOTOR VEHICLE FUEL COST	800,000.00	800,000.00	800,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,000,000.00	2,000,000.00	6,800,000.00
22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00	1,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	500,000.00	500,000.00	500,000.00
22021007	WELFARE PACKAGES	300,000.00	300,000.00	300,000.00
22021016	Servicom	200,000.00	200,000.00	5,000,000.00

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>248,407,894.99</u>	<u>95,591,272.08</u>	<u>433,359,973.94</u>

21	PERSONNEL COST	75,207,894.99	43,871,272.08	75,959,973.94
2101	SALARY	41,012,665.71	23,924,055.00	41,422,792.37
210101	SALARIES AND WAGES	41,012,665.71	23,924,055.00	41,422,792.37
21010101	SALARY	41,012,665.71	23,924,055.00	41,422,792.37
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	34,195,229.28	19,947,217.08	34,537,181.57
210201	ALLOWANCES	34,195,229.28	19,947,217.08	34,537,181.57
21020126	Other Allowances	34,195,229.28	19,947,217.08	34,537,181.57
22	OTHER RECURRENT COSTS	3,200,000.00	3,200,000.00	7,400,000.00
2202	OVERHEAD COST	3,200,000.00	3,200,000.00	7,400,000.00
220201	TRAVEL & TRANSPORT - GENERAL	700,000.00	700,000.00	2,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	500,000.00	1,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	200,000.00	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,000,000.00	1,000,000.00	2,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	500,000.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	1,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	500,000.00	1,000,000.00
22020707	AGRICULTURAL CONSULTING	500,000.00	500,000.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,000,000.00	1,000,000.00	1,900,000.00
22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	500,000.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	200,000.00	400,000.00
22021016	Servicom	500,000.00	500,000.00	1,000,000.00
23	Capital Expenditure	170,000,000.00	48,520,000.00	350,000,000.00
2301	FIXED ASSETS PURCHASED	10,000,000.00	0.00	10,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,000,000.00	0.00	10,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	10,000,000.00	0.00	10,000,000.00
2302	CONSTRUCTION / PROVISION	160,000,000.00	48,520,000.00	340,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	160,000,000.00	48,520,000.00	340,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	160,000,000.00	48,520,000.00	340,000,000.00

022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	1,959,674,977.26	1,361,619,607.05	2,160,983,088.09
21	PERSONNEL COST	216,155,953.91	126,090,973.12	218,317,513.45
2101	SALARY	136,910,577.72	79,864,503.67	138,279,683.50
210101	SALARIES AND WAGES	136,910,577.72	79,864,503.67	138,279,683.50
21010101	SALARY	136,910,577.72	79,864,503.67	138,279,683.50
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	79,245,376.19	46,226,469.44	80,037,829.95
210201	ALLOWANCES	79,245,376.19	46,226,469.44	80,037,829.95
21020126	Other Allowances	79,245,376.19	46,226,469.44	80,037,829.95
22	OTHER RECURRENT COSTS	1,743,519,023.34	1,235,528,633.93	1,942,665,574.64
2202	OVERHEAD COST	14,000,000.00	14,675,000.00	17,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,500,000.00	4,500,000.00	3,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,500,000.00	3,500,000.00	2,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	4,000,000.00	4,000,000.00	4,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00	2,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,000,000.00	1,000,000.00	1,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,000,000.00	1,000,000.00	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,300,000.00	2,300,000.00	3,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,800,000.00	1,800,000.00	3,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	500,000.00

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	500,000.00	1,500,000.00
22020701	FINANCIAL CONSULTING	500,000.00	500,000.00	1,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	700,000.00	575,000.00	1,000,000.00
22020801	MOTOR VEHICLE FUEL COST	700,000.00	575,000.00	1,000,000.00
220209	FINANCIAL CHARGES - GENERAL	1,000,000.00	800,000.00	1,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000,000.00	800,000.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,000,000.00	2,000,000.00	3,000,000.00
22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00	1,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	500,000.00	500,000.00	1,000,000.00
22021016	Servicom	500,000.00	500,000.00	1,000,000.00
2207	TRANSFERS-PAYMENT	1,729,519,023.34	1,220,853,633.93	1,925,165,574.64
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	1,729,519,023.34	1,220,853,633.93	1,925,165,574.64
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	1,729,519,023.34	1,220,853,633.93	1,925,165,574.64

023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	25,838,424.00	18,584,914.00	27,517,308.24
21	PERSONNEL COST	17,888,424.00	10,434,914.00	18,067,308.24
2101	SALARY	11,232,317.14	6,552,185.00	11,344,640.31
210101	SALARIES AND WAGES	11,232,317.14	6,552,185.00	11,344,640.31
21010101	SALARY	11,232,317.14	6,552,185.00	11,344,640.31
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,656,106.86	3,882,729.00	6,722,667.93
210201	ALLOWANCES	6,656,106.86	3,882,729.00	6,722,667.93
21020126	Other Allowances	6,656,106.86	3,882,729.00	6,722,667.93
22	OTHER RECURRENT COSTS	7,950,000.00	8,150,000.00	9,450,000.00
2202	OVERHEAD COST	7,950,000.00	8,150,000.00	9,450,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,500,000.00	1,500,000.00	3,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	1,000,000.00	2,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,500,000.00	1,500,000.00	1,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	1,500,000.00	1,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	700,000.00	700,000.00	700,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000.00	200,000.00	200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	1,000,000.00	1,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	1,000,000.00	1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	300,000.00	500,000.00	300,000.00
22020801	MOTOR VEHICLE FUEL COST	300,000.00	500,000.00	300,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,950,000.00	2,950,000.00	2,950,000.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	2,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	250,000.00	250,000.00	250,000.00
22021016	Servicom	700,000.00	700,000.00	700,000.00

023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	2,130,152,686.28	968,532,251.99	2,479,138,687.15
21	PERSONNEL COST	87,569,686.28	51,082,316.99	87,569,687.15
2101	SALARY	55,022,132.57	32,096,244.00	55,022,133.44
210101	SALARIES AND WAGES	55,022,132.57	32,096,244.00	55,022,133.44
21010101	SALARY	55,022,132.57	32,096,244.00	55,022,133.44
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	32,547,553.71	18,986,073.00	32,547,553.71

210201	ALLOWANCES	32,547,553.71	18,986,073.00	32,547,553.71
21020126	Other Allowances	32,547,553.71	18,986,073.00	32,547,553.71
22	OTHER RECURRENT COSTS	12,100,000.00	12,100,000.00	12,900,000.00
2202	OVERHEAD COST	12,100,000.00	12,100,000.00	12,900,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,700,000.00	1,700,000.00	2,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,200,000.00	1,200,000.00	1,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	500,000.00	500,000.00	500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	500,000.00	500,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,500,000.00	2,500,000.00	2,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	500,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,000,000.00	1,000,000.00	1,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,000,000.00	1,000,000.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,400,000.00	6,400,000.00	6,400,000.00
22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	2,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	500,000.00	500,000.00	500,000.00
22021016	Servicom	3,900,000.00	3,900,000.00	3,900,000.00
23	Capital Expenditure	2,030,483,000.00	905,349,935.00	2,378,669,000.00
2301	FIXED ASSETS PURCHASED	15,000,000.00	4,600,000.00	190,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	15,000,000.00	4,600,000.00	190,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	150,000,000.00
23010107	PURCHASE OF TRUCKS	5,000,000.00	0.00	5,000,000.00
23010108	PURCHASE OF BUSES	0.00	0.00	20,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,000,000.00	4,600,000.00	15,000,000.00
2302	CONSTRUCTION / PROVISION	1,393,483,000.00	622,047,185.00	1,748,669,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,393,483,000.00	622,047,185.00	1,748,669,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	100,000,000.00	0.00	50,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	100,000,000.00	91,645,685.00	100,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	3,000,000.00	0.00	3,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	250,000,000.00	155,000,000.00	300,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	760,483,000.00	308,901,500.00	985,669,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	170,000,000.00	66,500,000.00	290,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	10,000,000.00	0.00	20,000,000.00
2303	REHABILITATION / REPAIRS	410,000,000.00	278,002,750.00	368,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	410,000,000.00	278,002,750.00	368,000,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	80,000,000.00	60,570,000.00	5,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	0.00	0.00	3,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	330,000,000.00	217,432,750.00	360,000,000.00
2305	OTHER CAPITAL PROJECTS	212,000,000.00	700,000.00	72,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	212,000,000.00	700,000.00	72,000,000.00
23050101	RESEARCH AND DEVELOPMENT	52,000,000.00	700,000.00	42,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	30,000,000.00	0.00	30,000,000.00
23050107	MARGIN FOR INCREASES IN COSTS	130,000,000.00	0.00	0.00

051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	70,113,698.35	39,878,824.04	76,619,335.33
21	PERSONNEL COST	60,563,698.35	35,328,824.04	61,169,335.33
2101	SALARY	36,727,757.72	21,424,525.34	37,095,035.30
210101	SALARIES AND WAGES	36,727,757.72	21,424,525.34	37,095,035.30

21010101	SALARY	36,727,757.72	21,424,525.34	37,095,035.30
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	23,835,940.63	13,904,298.70	24,074,300.04
210201	ALLOWANCES	23,835,940.63	13,904,298.70	24,074,300.04
21020126	Other Allowances	23,835,940.63	13,904,298.70	24,074,300.04
22	OTHER RECURRENT COSTS	4,550,000.00	4,550,000.00	5,450,000.00
2202	OVERHEAD COST	4,550,000.00	4,550,000.00	5,450,000.00
220201	TRAVEL & TRANSPORT - GENERAL	150,000.00	150,000.00	1,050,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000.00	100,000.00	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,000.00	50,000.00	50,000.00
220203	MATERIALS & SUPPLIES - GENERAL	200,000.00	200,000.00	200,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000.00	200,000.00	200,000.00
220204	MAINTENANCE SERVICES - GENERAL	300,000.00	300,000.00	300,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	100,000.00	100,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00	200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,900,000.00	3,900,000.00	3,900,000.00
22021001	REFRESHMENT & MEALS	400,000.00	400,000.00	400,000.00
22021004	MEDICAL EXPENSES-LOCAL	100,000.00	100,000.00	100,000.00
22021007	WELFARE PACKAGES	400,000.00	400,000.00	400,000.00
22021016	Servicom	2,000,000.00	2,000,000.00	2,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,000,000.00	1,000,000.00	1,000,000.00
23	Capital Expenditure	5,000,000.00	0.00	10,000,000.00
2303	REHABILITATION / REPAIRS	5,000,000.00	0.00	10,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	5,000,000.00	0.00	10,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	5,000,000.00	0.00	10,000,000.00

052100100100	DEPARTMENT OF HEALTH CARE SERVICES			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	292,204,174.43	160,993,126.10	394,165,967.93
21	PERSONNEL COST	261,204,174.43	151,993,126.10	263,165,967.93
2101	SALARY	142,260,578.73	82,609,361.95	143,032,936.28
210101	SALARIES AND WAGES	142,260,578.73	82,609,361.95	143,032,936.28
21010101	SALARY	142,260,578.73	82,609,361.95	143,032,936.28
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	118,943,595.70	69,383,764.16	120,133,031.66
210201	ALLOWANCES	118,943,595.70	69,383,764.16	120,133,031.66
21020126	Other Allowances	118,943,595.70	69,383,764.16	120,133,031.66
22	OTHER RECURRENT COSTS	9,000,000.00	9,000,000.00	9,000,000.00
2202	OVERHEAD COST	9,000,000.00	9,000,000.00	9,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,000,000.00	3,000,000.00	3,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	2,000,000.00	2,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,000,000.00	1,000,000.00	1,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,000,000.00	2,000,000.00	2,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	1,000,000.00
220205	TRAINING - GENERAL	500,000.00	500,000.00	500,000.00
22020501	LOCAL TRAINING	500,000.00	500,000.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,500,000.00	2,500,000.00	2,500,000.00
22021001	REFRESHMENT & MEALS	500,000.00	500,000.00	500,000.00
22021004	MEDICAL EXPENSES-LOCAL	500,000.00	500,000.00	500,000.00
22021007	WELFARE PACKAGES	500,000.00	500,000.00	500,000.00

22021016	Servicom	500,000.00	500,000.00	500,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	500,000.00	500,000.00	500,000.00
23	Capital Expenditure	22,000,000.00	0.00	122,000,000.00
2301	FIXED ASSETS PURCHASED	8,000,000.00	0.00	8,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	8,000,000.00	0.00	8,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	8,000,000.00	0.00	8,000,000.00
2303	REHABILITATION / REPAIRS	1,000,000.00	0.00	101,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,000,000.00	0.00	101,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	1,000,000.00	0.00	101,000,000.00
2305	OTHER CAPITAL PROJECTS	13,000,000.00	0.00	13,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	13,000,000.00	0.00	13,000,000.00
23050101	RESEARCH AND DEVELOPMENT	10,000,000.00	0.00	10,000,000.00
23050103	MONITORING AND EVALUATION	3,000,000.00	0.00	3,000,000.00

053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE			
Code	Description	2025 Revised Budget	Performance January to June	2026 Approved Budget
2	EXPENDITURES	94,847,051.00	50,000,000.00	178,719,640.39
21	PERSONNEL COST	30,107,051.00	0.00	31,019,640.39
2101	SALARY	15,129,413.00	0.00	15,892,226.01
210101	SALARIES AND WAGES	15,129,413.00	0.00	15,892,226.01
21010101	SALARY	15,129,413.00	0.00	15,892,226.01
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	14,977,638.00	0.00	15,127,414.38
210201	ALLOWANCES	14,977,638.00	0.00	15,127,414.38
21020126	Other Allowances	14,977,638.00	0.00	15,127,414.38
22	OTHER RECURRENT COSTS	4,740,000.00	0.00	7,700,000.00
2202	OVERHEAD COST	4,740,000.00	0.00	7,700,000.00
220201	TRAVEL & TRANSPORT - GENERAL	700,000.00	0.00	1,400,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	0.00	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	0.00	400,000.00
220203	MATERIALS & SUPPLIES - GENERAL	40,000.00	0.00	100,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	40,000.00	0.00	100,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,000,000.00	0.00	2,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	0.00	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	0.00	1,000,000.00
220205	TRAINING - GENERAL	500,000.00	0.00	500,000.00
22020501	LOCAL TRAINING	500,000.00	0.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,500,000.00	0.00	3,700,000.00
22021001	REFRESHMENT & MEALS	500,000.00	0.00	1,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	500,000.00	0.00	1,000,000.00
22021007	WELFARE PACKAGES	500,000.00	0.00	100,000.00
22021016	Servicom	500,000.00	0.00	800,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	500,000.00	0.00	800,000.00
23	Capital Expenditure	60,000,000.00	50,000,000.00	140,000,000.00
2302	CONSTRUCTION / PROVISION	60,000,000.00	50,000,000.00	20,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	60,000,000.00	50,000,000.00	20,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	60,000,000.00	50,000,000.00	20,000,000.00
2303	REHABILITATION / REPAIRS	0.00	0.00	120,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	120,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	0.00	120,000,000.00

State	Enugu
Local Government	Uzo-Uwani
Year	2026

This is the publication of the 2026 Budget for Uzo-Uwani Local Government, Enugu State. The budget publication contains the following graphical presentations and reports, which are based on the six segments of the National Chart of Accounts (NCOA):

Report / Graphs	Explanation
Budget Overview (Table)	Provides a high level summary of Revenue and Expenditure by Economic segment, Expenditure by Sector, the top 10 (largest) Capital Expenditure projects and expenditure by Ward (Total Expenditure, and Capital Expenditure)
Budget Overview (Graph)	Provides a graphical summary of the information contained in the above tables
Budget Summary	Shows the inflow and out of funds by nature (Economic Segment Sub-Account Type) as well as the Fiscal Year Opening and Closing Cash Balances
Expenditure by Administrative Unit by Main Economic Classification (Personnel, Other Recurrent, Capital)	Shows the appropriations for the budget year for each Administrative Unit, for each of the three main expenditure classifications: Personnel (Economic Sub-Account Type 21), Other Recurrent Expenditure (Economic Sub-Account Type 22) and Capital Expenditure (Economic Sub-Account Type 23)
Total Revenue by Administrative Segment	Shows the amount of Revenue to be collected by each Administrative Unit
Total Revenue by Economic Segment	Shows the Total Revenues by nature (Economic segment)
Total Revenue by Fund Segment	Shows the Total Revenue by Fund source
Capital Receipt by Item	Provides a breakdown of capital receipt (inflows under Economic Sub-Account Types 13 (Aids and Grants) and 14 (Capital Development Fund receipt, which includes loans). If this report is blank, it means there are no envisaged capital receipts.
Total Expenditure by Administrative Segment	Shows the Total Expenditures by Administrative Unit
Personnel Expenditure by Administrative Segment	Shows Personnel Expenditure (Sub-Account Type 21) by Administrative Unit
Other Recurrent Expenditure by Administrative Segment	Shows Other Recurrent Expenditure (Sub-Account Type 22) by Administrative Unit. Other Recurrent Expenditure includes Overheads, Staff Loans, Grants and Contributions, Subsidies, Debt Service (Principal and Interest) and Transfer Payments as applicable
Capital Expenditure by Administrative Segment	Shows Capital Expenditure (Sub-Account Type 23) by Administrative Unit. Capital Expenditure is expenditure that creates a Fixed Asset (and asset that has a life of more than one year), tangible or in-tangible
Total Expenditure by Economic Segment	Shows the Total Expenditure by nature (Economic segment)
Total Expenditure by Functional Segment	Shows the Total Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Personnel Expenditure by Functional Segment	Shows the Personnel Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Other Recurrent Expenditure by Functional Segment	Shows the Other Recurrent Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Capital Expenditure by Functional Segment	Shows the Capital Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Total Expenditure by Geo-Location Segment	Shows the Total Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Personnel Expenditure by Geo-Location Segment	Shows the Personnel Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Other Recurrent Expenditure by Geo-Location Segment	Shows the Other Recurrent Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Capital Expenditure by Geo-Location Segment	Shows the Capital Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Total Expenditure by Programme Segment	Shows the Total Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Personnel Expenditure by Programme Segment	Shows the Personnel Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Other Recurrent Expenditure by Programme Segment	Shows the Other Recurrent Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Programme Segment	Shows the Capital Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Project	Shows Capital Expenditure by Project, including the responsible Administrative Unit, the nature of the expenditure (Economic Segment), and the Function and Programme that the expenditure contributes to
Total Expenditure by Administrative Unit by Economic Segment	Shows the Expenditure by nature (Economic segment) for each Administrative Unit

Enugu State - UZO UWANI Local Government: 2026 Budget Overview (Original Budget)

Revenue by Economic	2026 Budget
Opening Balance	2,656,785.00
Statutory Allocation	2,400,000,000.00
VAT	3,030,000,000.00
Other FAAC	800,000,000.00
LG IGR	90,000,000.00
Share of State IGR	-
Other (Capital Receipts)	-
Total Revenue	6,322,656,785.00

Expenditure by Economic	2026 Budget
Personnel	2,630,676,000.00
Grants / Contributions to State	-
Other Recurrent	365,305,000.00
Capital	3,326,675,785.00
Total Expenditure	6,322,656,785.00

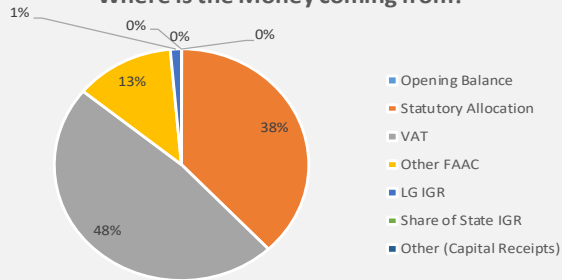
Expenditure by Sector	2026 Budget
Education	151,579,960.00
Health	1,111,608,073.00
Other Social	343,900,000.00
Agriculture	144,961,788.00
Other Economic	3,373,473,032.00
Administration	1,197,133,932.00
Law and Justice	-
Total Expenditure	6,322,656,785.00

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Const of 15 No Type 2 health Facilities in 15 wards (70% of 40% of total cost)	478,000,000.00
Asphalting of all roads leading to smart schools	335,000,000.00
Orie-Amidi 1.7km Asphalt	300,000,000.00
Drilling of Borehole in all the smart schools	230,000,000.00
Purch of Hospital Equipments	150,675,785.00
Purch of 2 No Bulldozers, 2No D8 Grader & 1 No Escavator	150,000,000.00
Purchase of Security Gargets/Equipments	100,000,000.00
Const. of Police Post at Nkpologu	60,000,000.00
Naka-Nkpologu Ultra Mordern Timber Mkt	60,000,000.00
Grad/Lat of Duu/ Amagu Umulokpa/Adaba/Ukpata/Uvuru/Nkpologu 41km Rd	60,000,000.00
Other Capital Projects	1,403,000,000.00
Total	3,326,675,785.00

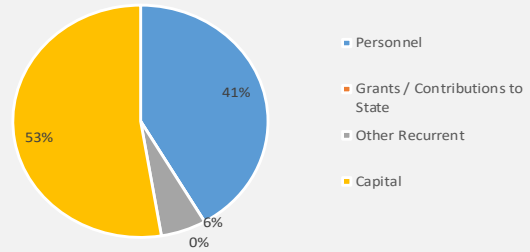
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
ABBI	-	-
ADABA-NKUME	20,000,000.00	20,000,000.00
ADANI	25,000,000.00	25,000,000.00
AKPOGU	-	-
IGGA/ASABA	15,000,000.00	15,000,000.00
NIMBO I	-	-
NIMBO II	15,000,000.00	15,000,000.00
NKPOLOGU	155,000,000.00	155,000,000.00
NROBO	15,000,000.00	15,000,000.00
OGURUGU	-	-
OJO	-	-
UGBENE I	-	-
UGBENE II	-	-
UKPATA	-	-
UMULOKPA	86,500,000.00	86,500,000.00
UVURU	-	-
LG Wide	5,991,156,785.00	2,995,175,785.00
Total	6,322,656,785.00	3,326,675,785.00

UZO UWANI Local Government, Enugu State: 2026 Budget Overview (Original Budget)

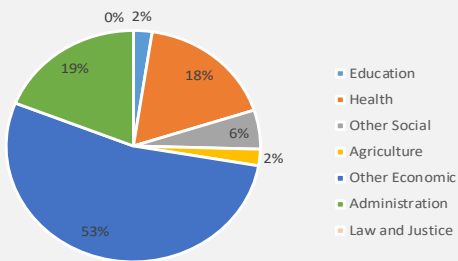
Where is the Money coming from?



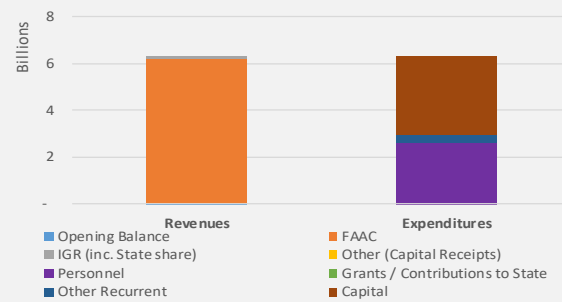
What is the Money being spent On?



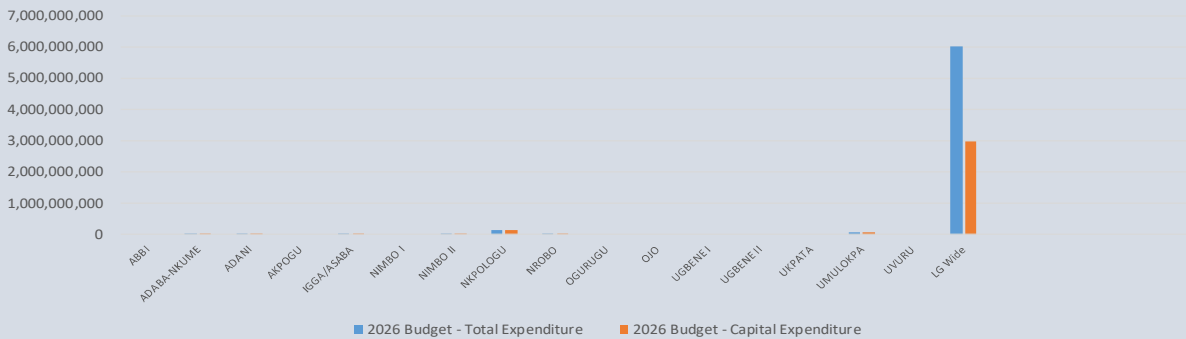
Who is Spending the Money?



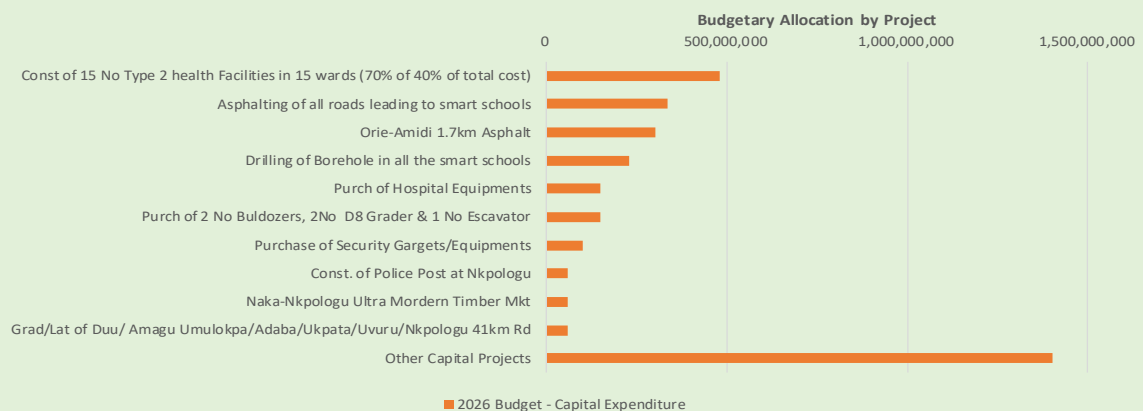
Inflows and Outflows



Where is the Money being Spent?



What Capital Projects are being Implemented (ten largest projects)?



414217 - UZO UWANI Local Government, Enugu State - 2026 Budget: Summary

Item	2025 Original Budget	2026 Approved Budget
Opening Balance	950,000.00	2,656,785.00
Recurrent Revenue	5,670,000,000.00	6,320,000,000.00
11 - GOVERNMENT SHARE OF FAAC	5,600,000,000.00	6,230,000,000.00
12 - INDEPENDENT REVENUE	70,000,000.00	90,000,000.00
Recurrent Expenditure	3,479,950,000.00	2,995,981,000.00
21 - PERSONNEL COST	3,116,803,783.00	2,630,676,000.00
22 - OTHER RECURRENT COSTS	363,146,217.00	365,305,000.00
Transfer to Capital Account	2,191,000,000.00	3,326,675,785.00
Capital Receipts	-	-
13 - AID AND GRANTS	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-
23 - Capital Expenditure	2,191,000,000.00	3,326,675,785.00
Total Revenue (including OB)	5,670,950,000.00	6,322,656,785.00
Total Expenditure	5,670,950,000.00	6,322,656,785.00
Closing Balance	-	-

414217 - UZO UWANI Local Government, Enugu State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	2,630,676,000.00	365,305,000.00	2,995,981,000.00	3,326,675,785.00	6,322,656,785.00
010000000000	ADMINISTRATION SECTOR	482,541,932.00	191,092,000.00	673,633,932.00	523,500,000.00	1,197,133,932.00
011100000000	OFFICE OF THE LG CHAIRMAN	164,290,780.00	129,790,000.00	294,080,780.00	523,500,000.00	817,580,780.00
011100100100	CHAIRMAN	23,400,000.00	113,650,000.00	137,050,000.00	513,500,000.00	650,550,000.00
011100100200	VICE-CHAIRMAN	17,160,000.00	-	17,160,000.00	-	17,160,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	73,120,000.00	-	73,120,000.00	-	73,120,000.00
011118300100	INTERNAL AUDIT	27,364,408.00	4,340,000.00	31,704,408.00	-	31,704,408.00
011118400100	INFORMATION UNIT	4,819,736.00	7,640,000.00	12,459,736.00	10,000,000.00	22,459,736.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	18,426,636.00	4,160,000.00	22,586,636.00	-	22,586,636.00
011200000000	LOCAL GOVT COUNCIL	67,140,000.00	35,680,000.00	102,820,000.00	-	102,820,000.00
011200100100	OFFICE OF THE LEADER	17,160,000.00	35,680,000.00	52,840,000.00	-	52,840,000.00
011200200100	DEPUTY LEADER	16,380,000.00	-	16,380,000.00	-	16,380,000.00
011202100100	THE COUNCILLORS	33,600,000.00	-	33,600,000.00	-	33,600,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	8,160,000.00	8,598,000.00	16,758,000.00	-	16,758,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	8,160,000.00	8,598,000.00	16,758,000.00	-	16,758,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	242,951,152.00	17,024,000.00	259,975,152.00	-	259,975,152.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	242,951,152.00	17,024,000.00	259,975,152.00	-	259,975,152.00
020000000000	ECONOMIC SECTOR	1,727,961,820.00	149,973,000.00	1,877,934,820.00	1,640,500,000.00	3,518,434,820.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	34,641,788.00	5,320,000.00	39,961,788.00	105,000,000.00	144,961,788.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	34,641,788.00	5,320,000.00	39,961,788.00	105,000,000.00	144,961,788.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,575,773,144.00	120,471,000.00	1,696,244,144.00	-	1,696,244,144.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,575,773,144.00	120,471,000.00	1,696,244,144.00	-	1,696,244,144.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	21,694,240.00	9,486,000.00	31,180,240.00	-	31,180,240.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	21,694,240.00	9,486,000.00	31,180,240.00	-	31,180,240.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	95,852,648.00	14,696,000.00	110,548,648.00	1,535,500,000.00	1,646,048,648.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	95,852,648.00	14,696,000.00	110,548,648.00	1,535,500,000.00	1,646,048,648.00
050000000000	SOCIAL SECTOR	420,172,248.00	24,240,000.00	444,412,248.00	1,162,675,785.00	1,607,088,033.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	30,539,960.00	2,040,000.00	32,579,960.00	119,000,000.00	151,579,960.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	30,539,960.00	2,040,000.00	32,579,960.00	119,000,000.00	151,579,960.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	389,632,288.00	13,300,000.00	402,932,288.00	708,675,785.00	1,111,608,073.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	389,632,288.00	13,300,000.00	402,932,288.00	708,675,785.00	1,111,608,073.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	-	8,900,000.00	8,900,000.00	335,000,000.00	343,900,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	-	8,900,000.00	8,900,000.00	335,000,000.00	343,900,000.00

414217 - UZO UWANI Local Government, Enugu State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2026 Approved Budget
	<i>Total Revenue</i>	<i>5,670,000,000.00</i>	<i>6,320,000,000.00</i>
020000000000	ECONOMIC SECTOR	5,668,700,000.00	6,318,700,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	28,065,000.00	28,065,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	28,065,000.00	28,065,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	5,640,635,000.00	6,290,635,000.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	5,640,635,000.00	6,290,635,000.00
050000000000	SOCIAL SECTOR	1,300,000.00	1,300,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	1,300,000.00	1,300,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	1,300,000.00	1,300,000.00

414217 - UZO UWANI Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Original Budget	2026 Approved Budget
1	REVENUE	5,670,000,000.00	6,320,000,000.00
11	GOVERNMENT SHARE OF FAAC	5,600,000,000.00	6,230,000,000.00
1101	GOVERNMENT SHARE OF FAAC	5,600,000,000.00	6,230,000,000.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	2,200,000,000.00	2,400,000,000.00
11010101	Statutory Allocation	2,200,000,000.00	2,400,000,000.00
110102	LOCAL GOVERNMENT SHARE OF VAT	2,800,000,000.00	3,030,000,000.00
11010201	Share Of VAT	2,800,000,000.00	3,030,000,000.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	600,000,000.00	800,000,000.00
11010399	Other FAAC Distribution	600,000,000.00	800,000,000.00
12	INDEPENDENT REVENUE	70,000,000.00	90,000,000.00
1201	TAX REVENUE	20,300,000.00	40,300,000.00
120103	OTHER TAXES	20,300,000.00	40,300,000.00
12010309	Tax Collection Agent Debit/Rural Tax	20,300,000.00	40,300,000.00
1202	NON-TAX REVENUE	49,700,000.00	49,700,000.00
120201	LICENCES - GENERAL	9,510,000.00	9,510,000.00
12020101	Veterinary License	300,000.00	300,000.00
12020107	Boats & Canoe (Small Craft) License	230,000.00	230,000.00
12020111	Bake House License	100,000.00	100,000.00
12020113	BRICKMAKING, Etc LICENSE	220,000.00	220,000.00
12020116	Cattle Dealer Licenses	1,700,000.00	1,700,000.00
12020117	Dried fish Licenses	400,000.00	400,000.00
12020119	Pet (Dog) Licenses	100,000.00	100,000.00
12020120	Fishing Permits	200,000.00	200,000.00
12020121	Hawker's Permits	210,000.00	210,000.00
12020122	Hunting Permits	50,000.00	50,000.00
12020123	Produce Buying Licenses	1,800,000.00	1,800,000.00
12020137	Trade Permit Licenses	1,000,000.00	1,000,000.00
12020180	Tricycle Licenses	480,000.00	480,000.00
12020195	Permit Licences and Concession	2,720,000.00	2,720,000.00
120204	FEES - GENERAL	30,900,000.00	30,900,000.00
12020417	Contractor Registration Fees	6,800,000.00	6,800,000.00
12020418	Marriage/ Divorce Fees	500,000.00	500,000.00
12020431	Environmental Impact Assessment Fees	2,500,000.00	2,500,000.00
12020436	Bill Board Advertisement Fees	300,000.00	300,000.00
12020446	Agricultural/Vetinary Services Fees	20,000,000.00	20,000,000.00
12020473	Registration of Vocational Centre	800,000.00	800,000.00
120206	SALES - GENERAL	2,895,000.00	2,895,000.00
12020610	Proceeds From Sales Of Farm Produce	2,895,000.00	2,895,000.00
120207	EARNINGS -GENERAL	3,490,000.00	3,490,000.00
12020704	Earnings from the Use of Govt. Vehicle	250,000.00	250,000.00
12020705	Earnings from the Use of Govt. Halls	120,000.00	120,000.00
12020708	Earnings from Agricultural Produce	1,330,000.00	1,330,000.00

414217 - UZO UWANI Local Government, Enugu State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2025 Original Budget	2026 Approved Budget
12020711	Earnings from Commercial Activities	500,000.00	500,000.00
12020799	Other Earnings	1,290,000.00	1,290,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	1,670,000.00	1,670,000.00
12020801	Rent on Govt. Quarters	470,000.00	470,000.00
12020802	Rent on Govt. Offices	1,200,000.00	1,200,000.00
120209	RENT ON LAND & OTHERS - GENERAL	1,235,000.00	1,235,000.00
12020901	Rent on Govt. Land	1,235,000.00	1,235,000.00

414217 - UZO UWANI Local Government, Enugu State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>6,320,000,000.00</i>
01	FEDERATION ACCOUNT	6,230,000,000.00
011	FAAC DIRECT ALLOCATION	6,230,000,000.00
01101	FAAC DIRECT ALLOCATION	6,230,000,000.00
02	CONSOLIDATED REVENUE FUND	90,000,000.00
021	MAIN ENVELOP	90,000,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	90,000,000.00

414217 - UZO UWANI Local Government, Enugu State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2026 Approved Budget
	Total Expenditure	5,670,950,000.00	6,322,656,785.00
010000000000	ADMINISTRATION SECTOR	999,116,053.00	1,197,133,932.00
011100000000	OFFICE OF THE LG CHAIRMAN	634,417,585.00	817,580,780.00
011100100100	CHAIRMAN	487,050,000.00	650,550,000.00
011100100200	VICE-CHAIRMAN	17,160,000.00	17,160,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	59,280,000.00	73,120,000.00
011118300100	INTERNAL AUDIT	24,577,982.00	31,704,408.00
011118400100	INFORMATION UNIT	20,433,276.00	22,459,736.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	25,916,327.00	22,586,636.00
011200000000	LOCAL GOVT COUNCIL	102,820,000.00	102,820,000.00
011200100100	OFFICE OF THE LEADER	52,840,000.00	52,840,000.00
011200200100	DEPUTY LEADER	16,380,000.00	16,380,000.00
011202100100	THE COUNCILLORS	33,600,000.00	33,600,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	16,758,000.00	16,758,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	16,758,000.00	16,758,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	245,120,468.00	259,975,152.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	245,120,468.00	259,975,152.00
020000000000	ECONOMIC SECTOR	3,569,482,916.00	3,518,434,820.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	121,715,016.00	144,961,788.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	121,715,016.00	144,961,788.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	2,263,949,940.00	1,696,244,144.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	2,263,949,940.00	1,696,244,144.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	14,032,139.00	31,180,240.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	14,032,139.00	31,180,240.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,169,785,821.00	1,646,048,648.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,169,785,821.00	1,646,048,648.00
050000000000	SOCIAL SECTOR	1,102,351,031.00	1,607,088,033.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	119,031,085.00	151,579,960.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	119,031,085.00	151,579,960.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	888,319,946.00	1,111,608,073.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	888,319,946.00	1,111,608,073.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	95,000,000.00	343,900,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	95,000,000.00	343,900,000.00

414217 - UZO UWANI Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2026 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>3,116,803,783.00</i>	<i>2,630,676,000.00</i>
010000000000	ADMINISTRATION SECTOR	448,024,053.00	482,541,932.00
011100000000	OFFICE OF THE LG CHAIRMAN	144,627,585.00	164,290,780.00
011100100100	CHAIRMAN	23,400,000.00	23,400,000.00
011100100200	VICE-CHAIRMAN	17,160,000.00	17,160,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	59,280,000.00	73,120,000.00
011118300100	INTERNAL AUDIT	20,237,982.00	27,364,408.00
011118400100	INFORMATION UNIT	2,793,276.00	4,819,736.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	21,756,327.00	18,426,636.00
011200000000	LOCAL GOVT COUNCIL	67,140,000.00	67,140,000.00
011200100100	OFFICE OF THE LEADER	17,160,000.00	17,160,000.00
011200200100	DEPUTY LEADER	16,380,000.00	16,380,000.00
011202100100	THE COUNCILLORS	33,600,000.00	33,600,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	8,160,000.00	8,160,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	8,160,000.00	8,160,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	228,096,468.00	242,951,152.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	228,096,468.00	242,951,152.00
020000000000	ECONOMIC SECTOR	2,259,668,699.00	1,727,961,820.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	26,395,016.00	34,641,788.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	26,395,016.00	34,641,788.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	2,133,637,723.00	1,575,773,144.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	2,133,637,723.00	1,575,773,144.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	4,546,139.00	21,694,240.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	4,546,139.00	21,694,240.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	95,089,821.00	95,852,648.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	95,089,821.00	95,852,648.00
050000000000	SOCIAL SECTOR	409,111,031.00	420,172,248.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	38,991,085.00	30,539,960.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	38,991,085.00	30,539,960.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	370,119,946.00	389,632,288.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	370,119,946.00	389,632,288.00

414217 - UZO UWANI Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>363,146,217.00</i>	<i>365,305,000.00</i>
010000000000	ADMINISTRATION SECTOR	191,092,000.00	191,092,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	129,790,000.00	129,790,000.00
011100100100	CHAIRMAN	113,650,000.00	113,650,000.00
011118300100	INTERNAL AUDIT	4,340,000.00	4,340,000.00
011118400100	INFORMATION UNIT	7,640,000.00	7,640,000.00
011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE	4,160,000.00	4,160,000.00
011200000000	LOCAL GOVT COUNCIL	35,680,000.00	35,680,000.00
011200100100	OFFICE OF THE LEADER	35,680,000.00	35,680,000.00
016100000000	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	8,598,000.00	8,598,000.00
016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL	8,598,000.00	8,598,000.00
012500000000	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	17,024,000.00	17,024,000.00
012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT	17,024,000.00	17,024,000.00
020000000000	ECONOMIC SECTOR	159,814,217.00	149,973,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	5,320,000.00	5,320,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	5,320,000.00	5,320,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	130,312,217.00	120,471,000.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	130,312,217.00	120,471,000.00
023800000000	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	9,486,000.00	9,486,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE	9,486,000.00	9,486,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	14,696,000.00	14,696,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	14,696,000.00	14,696,000.00
050000000000	SOCIAL SECTOR	12,240,000.00	24,240,000.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	2,040,000.00	2,040,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	2,040,000.00	2,040,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	10,200,000.00	13,300,000.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	10,200,000.00	13,300,000.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	-	8,900,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	-	8,900,000.00

414217 - UZO UWANI Local Government, Enugu State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Original Budget	2026 Approved Budget
	<i>Total Capital Expenditure</i>	<i>2,191,000,000.00</i>	<i>3,326,675,785.00</i>
010000000000	ADMINISTRATION SECTOR	360,000,000.00	523,500,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	360,000,000.00	523,500,000.00
011100100100	CHAIRMAN	350,000,000.00	513,500,000.00
011118400100	INFORMATION UNIT	10,000,000.00	10,000,000.00
020000000000	ECONOMIC SECTOR	1,150,000,000.00	1,640,500,000.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	90,000,000.00	105,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	90,000,000.00	105,000,000.00
023400000000	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,060,000,000.00	1,535,500,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY	1,060,000,000.00	1,535,500,000.00
050000000000	SOCIAL SECTOR	681,000,000.00	1,162,675,785.00
051700000000	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	78,000,000.00	119,000,000.00
051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	78,000,000.00	119,000,000.00
052100000000	DEPARTMENT OF HEALTH CARE SERVICES	508,000,000.00	708,675,785.00
052100100100	DEPARTMENT OF HEALTH CARE SERVICES	508,000,000.00	708,675,785.00
053500000000	DEPARTMENT OF WATER, SANITATION AND HYGIENE (WASH)	95,000,000.00	335,000,000.00
053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE	95,000,000.00	335,000,000.00

414217 - UZO UWANI Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>5,670,950,000.00</u>	<u>6,322,656,785.00</u>
<u>21</u>	<u>PERSONNEL COST</u>	<u>3,116,803,783.00</u>	<u>2,630,676,000.00</u>
<u>2101</u>	<u>SALARY</u>	<u>2,668,123,783.00</u>	<u>2,171,996,000.00</u>
210101	SALARIES AND WAGES	2,668,123,783.00	2,171,996,000.00
21010101	SALARY	2,645,623,783.00	2,149,496,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	22,500,000.00	22,500,000.00
<u>2102</u>	<u>ALLOWANCES AND SOCIAL CONTRIBUTION</u>	<u>103,680,000.00</u>	<u>113,680,000.00</u>
210201	ALLOWANCES	103,680,000.00	113,680,000.00
21020122	Furniture Allowance	103,680,000.00	113,680,000.00
<u>2103</u>	<u>SOCIAL BENEFITS</u>	<u>345,000,000.00</u>	<u>345,000,000.00</u>
210301	SOCIAL BENEFITS	345,000,000.00	345,000,000.00
21030102	PENSION	345,000,000.00	345,000,000.00
<u>22</u>	<u>OTHER RECURRENT COSTS</u>	<u>363,146,217.00</u>	<u>365,305,000.00</u>
<u>2202</u>	<u>OVERHEAD COST</u>	<u>250,000,000.00</u>	<u>262,000,000.00</u>
220201	TRAVEL & TRANSPORT - GENERAL	50,628,000.00	52,628,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	29,834,000.00	31,834,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	9,694,000.00	9,694,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	5,100,000.00	5,100,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	6,000,000.00	6,000,000.00
220202	UTILITIES - GENERAL	1,754,000.00	4,954,000.00
22020201	ELECTRICITY CHARGES	1,040,000.00	1,540,000.00
22020202	TELEPHONE CHARGES	714,000.00	714,000.00
22020205	WATER RATES	-	1,500,000.00
22020206	SEWERAGE CHARGES	-	1,200,000.00
220203	MATERIALS & SUPPLIES - GENERAL	22,301,160.00	23,501,160.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	19,179,160.00	19,179,160.00
22020302	BOOKS	306,000.00	306,000.00
22020304	MAGAZINES & PERIODICALS	2,408,000.00	2,408,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	408,000.00	408,000.00
22020309	UNIFORMS & OTHER CLOTHING	-	1,200,000.00
220204	MAINTENANCE SERVICES - GENERAL	30,306,400.00	30,306,400.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	17,668,000.00	17,668,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	12,128,400.00	12,128,400.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	510,000.00	510,000.00
220205	TRAINING - GENERAL	14,876,000.00	14,876,000.00
22020501	LOCAL TRAINING	14,876,000.00	14,876,000.00
220206	OTHER SERVICES - GENERAL	30,000,000.00	32,000,000.00
22020601	SECURITY SERVICES	30,000,000.00	30,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	-	2,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	22,328,240.00	25,428,240.00
22020701	FINANCIAL CONSULTING	5,928,240.00	5,928,240.00
22020702	INFORMATION TECHNOLOGY CONSULTING	2,550,000.00	2,550,000.00

414217 - UZO UWANI Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2026 Approved Budget
22020703	LEGAL SERVICES	9,770,000.00	9,770,000.00
22020704	ENGINEERING SERVICES	3,060,000.00	3,060,000.00
22020706	SURVEYING SERVICES	1,020,000.00	1,020,000.00
22020708	MEDICAL CONSULTING	-	3,100,000.00
220208	FUEL & LUBRICANTS - GENERAL	9,140,000.00	9,140,000.00
22020801	MOTOR VEHICLE FUEL COST	9,140,000.00	9,140,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	68,666,200.00	69,166,200.00
22021001	REFRESHMENT & MEALS	12,026,000.00	11,892,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,030,000.00	1,030,000.00
22021004	MEDICAL EXPENSES-LOCAL	21,754,400.00	22,388,400.00
22021006	POSTAGES & COURIER SERVICES	285,600.00	285,600.00
22021007	WELFARE PACKAGES	23,270,200.00	23,270,200.00
22021021	SPECIAL DAYS/CELEBRATIONS	10,300,000.00	10,300,000.00
2207	TRANSFERS-PAYMENT	113,146,217.00	103,305,000.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	113,146,217.00	103,305,000.00
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	113,146,217.00	103,305,000.00
23	Capital Expenditure	2,191,000,000.00	3,326,675,785.00
2301	FIXED ASSETS PURCHASED	295,000,000.00	495,675,785.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	295,000,000.00	495,675,785.00
23010101	PURCHASE / ACQUISITION OF LAND	15,000,000.00	15,000,000.00
23010104	PURCHASE MOTOR CYCLES	12,000,000.00	12,000,000.00
23010107	PURCHASE OF TRUCKS	9,500,000.00	-
23010108	PURCHASE OF BUSES	23,500,000.00	36,000,000.00
23010113	PURCHASE OF COMPUTERS	10,000,000.00	10,000,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	-	15,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	93,000,000.00	190,675,785.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	10,000,000.00	20,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	8,000,000.00	8,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	53,000,000.00	35,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	51,000,000.00	140,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	10,000,000.00	10,000,000.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	-	4,000,000.00
2302	CONSTRUCTION / PROVISION	1,738,000,000.00	2,632,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,738,000,000.00	2,632,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	85,000,000.00	98,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	43,000,000.00	96,500,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	75,000,000.00	315,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	400,000,000.00	498,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	28,000,000.00	45,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	60,000,000.00	60,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,032,000,000.00	1,380,500,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	15,000,000.00	24,000,000.00

414217 - UZO UWANI Local Government, Enugu State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2025 Original Budget	2026 Approved Budget
23020124	CONSTRUCTION OF MARKETS/PARKS	-	115,000,000.00
2303	REHABILITATION / REPAIRS	48,000,000.00	79,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	48,000,000.00	79,000,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	10,000,000.00	-
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	25,000,000.00	39,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	13,000,000.00	30,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	-	10,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	20,000,000.00	20,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	20,000,000.00	20,000,000.00
23040102	EROSION & FLOOD CONTROL	20,000,000.00	20,000,000.00
2305	OTHER CAPITAL PROJECTS	90,000,000.00	100,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	90,000,000.00	100,000,000.00
23050101	RESEARCH AND DEVELOPMENT	40,000,000.00	35,000,000.00
23050103	MONITORING AND EVALUATION	50,000,000.00	50,000,000.00
23050108	ACQUISITION OF FINANCIAL ASSETS	-	15,000,000.00

414217 - UZO UWANI Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Original Budget	2026 Approved Budget
	Total Expenditure	5,670,950,000.00	6,322,656,785.00
701	GENERAL PUBLIC SERVICES	2,569,748,529.00	2,130,011,944.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	469,228,517.00	583,277,552.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	291,030,000.00	366,030,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	178,198,517.00	217,247,552.00
7013	GENERAL SERVICES	1,987,373,795.00	1,443,429,392.00
70131	GENERAL PERSONNEL SERVICES	1,897,303,656.00	1,322,371,152.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	14,032,139.00	31,180,240.00
70133	OTHER GENERAL SERVICES	76,038,000.00	89,878,000.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	113,146,217.00	103,305,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	113,146,217.00	103,305,000.00
703	PUBLIC ORDER AND SAFETY	235,000,000.00	280,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	235,000,000.00	280,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	235,000,000.00	280,000,000.00
704	ECONOMIC AFFAIRS	1,301,500,837.00	1,852,510,436.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	10,000,000.00	135,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10,000,000.00	135,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	106,715,016.00	129,961,788.00
70421	AGRICULTURE	106,715,016.00	129,961,788.00
7043	FUEL AND ENERGY	43,000,000.00	96,500,000.00
70435	ELECTRICITY	43,000,000.00	96,500,000.00
7045	TRANSPORT	1,141,785,821.00	1,491,048,648.00
70451	ROAD TRANSPORT	1,141,785,821.00	1,491,048,648.00
706	HOUSING AND COMMUNITY AMMENITIES	120,916,327.00	366,486,636.00
7062	COMMUNITY DEVELOPMENT	25,916,327.00	22,586,636.00
70621	COMMUNITY DEVELOPMENT	25,916,327.00	22,586,636.00
7063	WATER SUPPLY	95,000,000.00	343,900,000.00
70631	WATER SUPPLY	95,000,000.00	343,900,000.00
707	HEALTH	888,319,946.00	1,111,608,073.00
7074	PUBLIC HEALTH SERVICES	888,319,946.00	1,111,608,073.00
70741	PUBLIC HEALTH SERVICES	888,319,946.00	1,111,608,073.00
708	RECREATION, CULTURE AND RELIGION	18,433,276.00	20,459,736.00
7081	RECREATIONAL AND SPORTING SERVICES	8,000,000.00	8,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	8,000,000.00	8,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	10,433,276.00	12,459,736.00
70831	BROADCASTING AND PUBLISHING SERVICES	10,433,276.00	12,459,736.00
709	EDUCATION	119,031,085.00	151,579,960.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	119,031,085.00	151,579,960.00
70912	PRIMARY EDUCATION	119,031,085.00	151,579,960.00
710	SOCIAL PROTECTION	418,000,000.00	410,000,000.00
7102	OLD AGE	345,000,000.00	345,000,000.00
71021	OLD AGE	345,000,000.00	345,000,000.00

414217 - UZO UWANI Local Government, Enugu State - 2026 Budget: Total Expenditure by Function

Code	Function	2025 Original Budget	2026 Approved Budget
7104	FAMILY AND CHILDREN	73,000,000.00	65,000,000.00
71041	FAMILY AND CHILDREN	73,000,000.00	65,000,000.00

414217 - UZO UWANI Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2025 Original Budget	2026 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>3,116,803,783.00</i>	<i>2,630,676,000.00</i>
701	GENERAL PUBLIC SERVICES	2,216,658,312.00	1,711,762,944.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	264,392,517.00	303,441,552.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	107,700,000.00	107,700,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	156,692,517.00	195,741,552.00
7013	GENERAL SERVICES	1,952,265,795.00	1,408,321,392.00
70131	GENERAL PERSONNEL SERVICES	1,880,279,656.00	1,305,347,152.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	4,546,139.00	21,694,240.00
70133	OTHER GENERAL SERVICES	67,440,000.00	81,280,000.00
704	ECONOMIC AFFAIRS	121,484,837.00	130,494,436.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	26,395,016.00	34,641,788.00
70421	AGRICULTURE	26,395,016.00	34,641,788.00
7045	TRANSPORT	95,089,821.00	95,852,648.00
70451	ROAD TRANSPORT	95,089,821.00	95,852,648.00
706	HOUSING AND COMMUNITY AMMENITIES	21,756,327.00	18,426,636.00
7062	COMMUNITY DEVELOPMENT	21,756,327.00	18,426,636.00
70621	COMMUNITY DEVELOPMENT	21,756,327.00	18,426,636.00
707	HEALTH	370,119,946.00	389,632,288.00
7074	PUBLIC HEALTH SERVICES	370,119,946.00	389,632,288.00
70741	PUBLIC HEALTH SERVICES	370,119,946.00	389,632,288.00
708	RECREATION, CULTURE AND RELIGION	2,793,276.00	4,819,736.00
7083	BROADCASTING AND PUBLISHING SERVICES	2,793,276.00	4,819,736.00
70831	BROADCASTING AND PUBLISHING SERVICES	2,793,276.00	4,819,736.00
709	EDUCATION	38,991,085.00	30,539,960.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	38,991,085.00	30,539,960.00
70912	PRIMARY EDUCATION	38,991,085.00	30,539,960.00
710	SOCIAL PROTECTION	345,000,000.00	345,000,000.00
7102	OLD AGE	345,000,000.00	345,000,000.00
71021	OLD AGE	345,000,000.00	345,000,000.00

414217 - UZO UWANI Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2025 Original Budget	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>363,146,217.00</i>	<i>365,305,000.00</i>
701	GENERAL PUBLIC SERVICES	319,090,217.00	309,249,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	170,836,000.00	170,836,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	149,330,000.00	149,330,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	21,506,000.00	21,506,000.00
7013	GENERAL SERVICES	35,108,000.00	35,108,000.00
70131	GENERAL PERSONNEL SERVICES	17,024,000.00	17,024,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	9,486,000.00	9,486,000.00
70133	OTHER GENERAL SERVICES	8,598,000.00	8,598,000.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	113,146,217.00	103,305,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	113,146,217.00	103,305,000.00
704	ECONOMIC AFFAIRS	20,016,000.00	20,016,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	5,320,000.00	5,320,000.00
70421	AGRICULTURE	5,320,000.00	5,320,000.00
7045	TRANSPORT	14,696,000.00	14,696,000.00
70451	ROAD TRANSPORT	14,696,000.00	14,696,000.00
706	HOUSING AND COMMUNITY AMMENITIES	4,160,000.00	13,060,000.00
7062	COMMUNITY DEVELOPMENT	4,160,000.00	4,160,000.00
70621	COMMUNITY DEVELOPMENT	4,160,000.00	4,160,000.00
7063	WATER SUPPLY	-	8,900,000.00
70631	WATER SUPPLY	-	8,900,000.00
707	HEALTH	10,200,000.00	13,300,000.00
7074	PUBLIC HEALTH SERVICES	10,200,000.00	13,300,000.00
70741	PUBLIC HEALTH SERVICES	10,200,000.00	13,300,000.00
708	RECREATION, CULTURE AND RELIGION	7,640,000.00	7,640,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	7,640,000.00	7,640,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	7,640,000.00	7,640,000.00
709	EDUCATION	2,040,000.00	2,040,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	2,040,000.00	2,040,000.00
70912	PRIMARY EDUCATION	2,040,000.00	2,040,000.00

414217 - UZO UWANI Local Government, Enugu State - 2026 Budget: Capital Expenditure by Function

Code	Function	2025 Original Budget	2026 Approved Budget
	<i>Total Capital Expenditure</i>	<i>2,191,000,000.00</i>	<i>3,326,675,785.00</i>
701	GENERAL PUBLIC SERVICES	34,000,000.00	109,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	34,000,000.00	109,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	34,000,000.00	109,000,000.00
703	PUBLIC ORDER AND SAFETY	235,000,000.00	280,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	235,000,000.00	280,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	235,000,000.00	280,000,000.00
704	ECONOMIC AFFAIRS	1,160,000,000.00	1,702,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	10,000,000.00	135,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10,000,000.00	135,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	75,000,000.00	90,000,000.00
70421	AGRICULTURE	75,000,000.00	90,000,000.00
7043	FUEL AND ENERGY	43,000,000.00	96,500,000.00
70435	ELECTRICITY	43,000,000.00	96,500,000.00
7045	TRANSPORT	1,032,000,000.00	1,380,500,000.00
70451	ROAD TRANSPORT	1,032,000,000.00	1,380,500,000.00
706	HOUSING AND COMMUNITY AMMENITIES	95,000,000.00	335,000,000.00
7063	WATER SUPPLY	95,000,000.00	335,000,000.00
70631	WATER SUPPLY	95,000,000.00	335,000,000.00
707	HEALTH	508,000,000.00	708,675,785.00
7074	PUBLIC HEALTH SERVICES	508,000,000.00	708,675,785.00
70741	PUBLIC HEALTH SERVICES	508,000,000.00	708,675,785.00
708	RECREATION, CULTURE AND RELIGION	8,000,000.00	8,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	8,000,000.00	8,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	8,000,000.00	8,000,000.00
709	EDUCATION	78,000,000.00	119,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	78,000,000.00	119,000,000.00
70912	PRIMARY EDUCATION	78,000,000.00	119,000,000.00
710	SOCIAL PROTECTION	73,000,000.00	65,000,000.00
7104	FAMILY AND CHILDREN	73,000,000.00	65,000,000.00
71041	FAMILY AND CHILDREN	73,000,000.00	65,000,000.00

414217 - UZO UWANI Local Government, Enugu State - 2026 Budget: Total Expenditure by Location

Code	Location	2025 Original Budget	2026 Approved Budget
414	Enugu	5,670,950,000.00	6,322,656,785.00
4142	Enugu North	5,670,950,000.00	6,322,656,785.00
414217	UZO UWANI	5,670,950,000.00	6,322,656,785.00
41421702	ADABA-NKUME	20,000,000.00	20,000,000.00
41421703	ADANI	15,000,000.00	25,000,000.00
41421704	AKPOGU	7,500,000.00	-
41421705	IGGA/ASABA	15,000,000.00	15,000,000.00
41421706	NIMBO I	9,500,000.00	-
41421707	NIMBO II	10,000,000.00	15,000,000.00
41421708	NKPOLOGU	75,000,000.00	155,000,000.00
41421709	NROBO	15,000,000.00	15,000,000.00
41421715	UMULOKPA	35,500,000.00	86,500,000.00
41421721	LG Wide	5,468,450,000.00	5,991,156,785.00

414217 - UZO UWANI Local Government, Enugu State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2025 Original Budget	2026 Approved Budget
414	Enugu	3,116,803,783.00	2,630,676,000.00
4142	Enugu North	3,116,803,783.00	2,630,676,000.00
414217	UZO UWANI	3,116,803,783.00	2,630,676,000.00
41421721	LG Wide	3,116,803,783.00	2,630,676,000.00

414217 - UZO UWANI Local Government, Enugu State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2025 Original Budget	2026 Approved Budget
414	Enugu	363,146,217.00	365,305,000.00
4142	Enugu North	363,146,217.00	365,305,000.00
414217	UZO UWANI	363,146,217.00	365,305,000.00
41421721	LG Wide	363,146,217.00	365,305,000.00

414217 - UZO UWANI Local Government, Enugu State - 2026 Budget: Capital Expenditure by Location

Code	Location	2025 Original Budget	2026 Approved Budget
414	Enugu	2,191,000,000.00	3,326,675,785.00
4142	Enugu North	2,191,000,000.00	3,326,675,785.00
414217	UZO UWANI	2,191,000,000.00	3,326,675,785.00
41421702	ADABA-NKUME	20,000,000.00	20,000,000.00
41421703	ADANI	15,000,000.00	25,000,000.00
41421704	AKPOGU	7,500,000.00	-
41421705	IGGA/ASABA	15,000,000.00	15,000,000.00
41421706	NIMBO I	9,500,000.00	-
41421707	NIMBO II	10,000,000.00	15,000,000.00
41421708	NKPOLOGU	75,000,000.00	155,000,000.00
41421709	NROBO	15,000,000.00	15,000,000.00
41421715	UMULOKPA	35,500,000.00	86,500,000.00
41421721	LG Wide	1,988,500,000.00	2,995,175,785.00

414217 - UZO UWANI Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2026 Approved Budget
	Total Expenditure	5,670,950,000.00	6,322,656,785.00
01	Agriculture	106,715,016.00	129,961,788.00
0101	Effective governance of the Agriculture Sector	31,715,016.00	39,961,788.00
010102	Agriculture sector coordination mechanisms	31,715,016.00	39,961,788.00
0102	Development of the livestock value chain	15,000,000.00	15,000,000.00
010205	Animal health and livestock diseases management	15,000,000.00	15,000,000.00
0103	Enhancement of food production and productivity	60,000,000.00	75,000,000.00
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	10,000,000.00	10,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	50,000,000.00	65,000,000.00
02	Societal Re-orientation	235,000,000.00	280,000,000.00
0210	Societal Re-orientation - General	235,000,000.00	280,000,000.00
021001	Societal Re-orientation - General	235,000,000.00	280,000,000.00
03	Poverty Alleviation	1,928,279,656.00	1,345,347,152.00
0310	Poverty Alleviation - General	1,928,279,656.00	1,345,347,152.00
031001	Poverty Alleviation - General	1,928,279,656.00	1,345,347,152.00
04	Health	879,199,946.00	1,093,488,073.00
0401	Effective governance of the health system	386,199,946.00	414,812,288.00
040103	Health sector coordination mechanisms	386,199,946.00	414,812,288.00
0402	Community engagement and participation in health	30,000,000.00	20,000,000.00
040201	Community interventions	30,000,000.00	20,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	15,000,000.00	10,000,000.00
040304	Communicable diseases	15,000,000.00	10,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	428,000,000.00	628,675,785.00
040501	Functional health facilities	418,000,000.00	628,675,785.00
040503	Facility electrification, water and sanitation	10,000,000.00	-
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	20,000,000.00	20,000,000.00
040601	Sustainable drug supply	20,000,000.00	20,000,000.00
05	Education	162,031,085.00	194,579,960.00
0501	Effective governance of the education system	99,031,085.00	90,579,960.00
050103	Education sector coordination mechanisms	99,031,085.00	90,579,960.00
0504	Improved quality of teaching and learning outcomes	10,000,000.00	20,000,000.00
050402	Instructional and learning materials	10,000,000.00	20,000,000.00
0505	Adequate infrastructure at all levels	53,000,000.00	84,000,000.00
050501	Schools' infrastructure construction and rehabilitation	43,000,000.00	74,000,000.00
050504	Water, sanitation and hygiene	10,000,000.00	10,000,000.00
06	Housing and Urban Development	139,006,148.00	138,439,284.00
0610	Housing and Urban Development - General	139,006,148.00	138,439,284.00
061001	Housing and Urban Development - General	139,006,148.00	138,439,284.00
08	Youth	14,000,000.00	14,000,000.00
0810	Youth - General	14,000,000.00	14,000,000.00
081001	Youth - General	14,000,000.00	14,000,000.00
09	Environmental Improvement	15,000,000.00	24,000,000.00

414217 - UZO UWANI Local Government, Enugu State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2026 Approved Budget
0910	Environmental Improvement - General	15,000,000.00	24,000,000.00
091001	Environmental Improvement - General	15,000,000.00	24,000,000.00
10	Water Resources and Rural Development	95,000,000.00	343,900,000.00
1010	Water Resources and Rural Deve - General	95,000,000.00	343,900,000.00
101001	Water Resources and Rural Deve - General	95,000,000.00	343,900,000.00
11	Information Communication and Technology	13,793,276.00	54,819,736.00
1110	Information Communication and Technology - General	13,793,276.00	54,819,736.00
111001	Information Communication and Technology - General	13,793,276.00	54,819,736.00
12	Growing the Private Sector	10,000,000.00	135,000,000.00
1210	Growing the Private Sector - General	10,000,000.00	135,000,000.00
121001	Growing the Private Sector - General	10,000,000.00	135,000,000.00
13	Reform of Government and Governance	608,228,873.00	702,424,792.00
1310	Reform of Government and Governance - General	608,228,873.00	702,424,792.00
131001	Reform of Government and Governance - General	608,228,873.00	702,424,792.00
14	Power	43,000,000.00	96,500,000.00
1410	Power - General	43,000,000.00	96,500,000.00
141001	Power - General	43,000,000.00	96,500,000.00
17	Road	1,046,696,000.00	1,395,196,000.00
1710	Road - General	1,046,696,000.00	1,395,196,000.00
171001	Road - General	1,046,696,000.00	1,395,196,000.00
23	Social Protection	375,000,000.00	375,000,000.00
2302	Reduce Poverty and Vulnerability	5,000,000.00	5,000,000.00
230202	Unconditional Cash Transfers alleviate extreme poverty and support vulnerable households	5,000,000.00	5,000,000.00
2303	Promote gender equity and social justice	25,000,000.00	25,000,000.00
230301	Women's Economic Empowerment	25,000,000.00	25,000,000.00
2305	Social Pensions and Old Age Support	345,000,000.00	345,000,000.00
230501	Pensions Payments and Contributions	345,000,000.00	345,000,000.00

414217 - UZO UWANI Local Government, Enugu State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2026 Approved Budget
	Total Personnel Expenditure	3,116,803,783.00	2,630,676,000.00
01	Agriculture	26,395,016.00	34,641,788.00
0101	Effective governance of the Agriculture Sector	26,395,016.00	34,641,788.00
010102	Agriculture sector coordination mechanisms	26,395,016.00	34,641,788.00
03	Poverty Alleviation	1,880,279,656.00	1,305,347,152.00
0310	Poverty Alleviation - General	1,880,279,656.00	1,305,347,152.00
031001	Poverty Alleviation - General	1,880,279,656.00	1,305,347,152.00
04	Health	370,119,946.00	389,632,288.00
0401	Effective governance of the health system	370,119,946.00	389,632,288.00
040103	Health sector coordination mechanisms	370,119,946.00	389,632,288.00
05	Education	38,991,085.00	30,539,960.00
0501	Effective governance of the education system	38,991,085.00	30,539,960.00
050103	Education sector coordination mechanisms	38,991,085.00	30,539,960.00
06	Housing and Urban Development	116,846,148.00	114,279,284.00
0610	Housing and Urban Development - General	116,846,148.00	114,279,284.00
061001	Housing and Urban Development - General	116,846,148.00	114,279,284.00
11	Information Communication and Technology	2,793,276.00	4,819,736.00
1110	Information Communication and Technology - General	2,793,276.00	4,819,736.00
111001	Information Communication and Technology - General	2,793,276.00	4,819,736.00
13	Reform of Government and Governance	336,378,656.00	406,415,792.00
1310	Reform of Government and Governance - General	336,378,656.00	406,415,792.00
131001	Reform of Government and Governance - General	336,378,656.00	406,415,792.00
23	Social Protection	345,000,000.00	345,000,000.00
2305	Social Pensions and Old Age Support	345,000,000.00	345,000,000.00
230501	Pensions Payments and Contributions	345,000,000.00	345,000,000.00

414217 - UZO UWANI Local Government, Enugu State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2026 Approved Budget
	Total Other Recurrent Expenditure	363,146,217.00	365,305,000.00
01	Agriculture	5,320,000.00	5,320,000.00
0101	Effective governance of the Agriculture Sector	5,320,000.00	5,320,000.00
010102	Agriculture sector coordination mechanisms	5,320,000.00	5,320,000.00
04	Health	16,080,000.00	19,180,000.00
0401	Effective governance of the health system	16,080,000.00	19,180,000.00
040103	Health sector coordination mechanisms	16,080,000.00	19,180,000.00
05	Education	50,040,000.00	50,040,000.00
0501	Effective governance of the education system	50,040,000.00	50,040,000.00
050103	Education sector coordination mechanisms	50,040,000.00	50,040,000.00
06	Housing and Urban Development	4,160,000.00	4,160,000.00
0610	Housing and Urban Development - General	4,160,000.00	4,160,000.00
061001	Housing and Urban Development - General	4,160,000.00	4,160,000.00
08	Youth	6,000,000.00	6,000,000.00
0810	Youth - General	6,000,000.00	6,000,000.00
081001	Youth - General	6,000,000.00	6,000,000.00
10	Water Resources and Rural Development	-	8,900,000.00
1010	Water Resources and Rural Deve - General	-	8,900,000.00
101001	Water Resources and Rural Deve - General	-	8,900,000.00
13	Reform of Government and Governance	266,850,217.00	257,009,000.00
1310	Reform of Government and Governance - General	266,850,217.00	257,009,000.00
131001	Reform of Government and Governance - General	266,850,217.00	257,009,000.00
17	Road	14,696,000.00	14,696,000.00
1710	Road - General	14,696,000.00	14,696,000.00
171001	Road - General	14,696,000.00	14,696,000.00

414217 - UZO UWANI Local Government, Enugu State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2026 Approved Budget
	Total Capital Expenditure	2,191,000,000.00	3,326,675,785.00
01	Agriculture	75,000,000.00	90,000,000.00
0102	Development of the livestock value chain	15,000,000.00	15,000,000.00
010205	Animal health and livestock diseases management	15,000,000.00	15,000,000.00
0103	Enhancement of food production and productivity	60,000,000.00	75,000,000.00
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	10,000,000.00	10,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	50,000,000.00	65,000,000.00
02	Societal Re-orientation	235,000,000.00	280,000,000.00
0210	Societal Re-orientation - General	235,000,000.00	280,000,000.00
021001	Societal Re-orientation - General	235,000,000.00	280,000,000.00
03	Poverty Alleviation	48,000,000.00	40,000,000.00
0310	Poverty Alleviation - General	48,000,000.00	40,000,000.00
031001	Poverty Alleviation - General	48,000,000.00	40,000,000.00
04	Health	493,000,000.00	684,675,785.00
0401	Effective governance of the health system	-	6,000,000.00
040103	Health sector coordination mechanisms	-	6,000,000.00
0402	Community engagement and participation in health	30,000,000.00	20,000,000.00
040201	Community interventions	30,000,000.00	20,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	15,000,000.00	10,000,000.00
040304	Communicable diseases	15,000,000.00	10,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	428,000,000.00	628,675,785.00
040501	Functional health facilities	418,000,000.00	628,675,785.00
040503	Facility electrification, water and sanitation	10,000,000.00	-
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	20,000,000.00	20,000,000.00
040601	Sustainable drug supply	20,000,000.00	20,000,000.00
05	Education	73,000,000.00	114,000,000.00
0501	Effective governance of the education system	10,000,000.00	10,000,000.00
050103	Education sector coordination mechanisms	10,000,000.00	10,000,000.00
0504	Improved quality of teaching and learning outcomes	10,000,000.00	20,000,000.00
050402	Instructional and learning materials	10,000,000.00	20,000,000.00
0505	Adequate infrastructure at all levels	53,000,000.00	84,000,000.00
050501	Schools' infrastructure construction and rehabilitation	43,000,000.00	74,000,000.00
050504	Water, sanitation and hygiene	10,000,000.00	10,000,000.00
06	Housing and Urban Development	18,000,000.00	20,000,000.00
0610	Housing and Urban Development - General	18,000,000.00	20,000,000.00
061001	Housing and Urban Development - General	18,000,000.00	20,000,000.00
08	Youth	8,000,000.00	8,000,000.00
0810	Youth - General	8,000,000.00	8,000,000.00
081001	Youth - General	8,000,000.00	8,000,000.00
09	Environmental Improvement	15,000,000.00	24,000,000.00
0910	Environmental Improvement - General	15,000,000.00	24,000,000.00
091001	Environmental Improvement - General	15,000,000.00	24,000,000.00

414217 - UZO UWANI Local Government, Enugu State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2025 Original Budget	2026 Approved Budget
10	Water Resources and Rural Development	95,000,000.00	335,000,000.00
1010	Water Resources and Rural Deve - General	95,000,000.00	335,000,000.00
101001	Water Resources and Rural Deve - General	95,000,000.00	335,000,000.00
11	Information Communication and Technology	11,000,000.00	50,000,000.00
1110	Information Communication and Technology - General	11,000,000.00	50,000,000.00
111001	Information Communication and Technology - General	11,000,000.00	50,000,000.00
12	Growing the Private Sector	10,000,000.00	135,000,000.00
1210	Growing the Private Sector - General	10,000,000.00	135,000,000.00
121001	Growing the Private Sector - General	10,000,000.00	135,000,000.00
13	Reform of Government and Governance	5,000,000.00	39,000,000.00
1310	Reform of Government and Governance - General	5,000,000.00	39,000,000.00
131001	Reform of Government and Governance - General	5,000,000.00	39,000,000.00
14	Power	43,000,000.00	96,500,000.00
1410	Power - General	43,000,000.00	96,500,000.00
141001	Power - General	43,000,000.00	96,500,000.00
17	Road	1,032,000,000.00	1,380,500,000.00
1710	Road - General	1,032,000,000.00	1,380,500,000.00
171001	Road - General	1,032,000,000.00	1,380,500,000.00
23	Social Protection	30,000,000.00	30,000,000.00
2302	Reduce Poverty and Vulnerability	5,000,000.00	5,000,000.00
230202	Unconditional Cash Transfers alleviate extreme poverty and support vulnerable households	5,000,000.00	5,000,000.00
2303	Promote gender equity and social justice	25,000,000.00	25,000,000.00
230301	Women's Economic Empowerment	25,000,000.00	25,000,000.00

414217 - UZO UWANI Local Government, Enugu State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2026 Approved Budget
Total Capital Expenditure						2,191,000,000.00	3,326,675,785.00
Purchase of Security Gargets/Equipments	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41421721 - LG Wide	50,000,000.00	100,000,000.00
Nisan Hilux for Nimbo Police Station	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23010107 - PURCHASE OF TRUCKS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41421706 - NKPOLOGU	9,500,000.00	-
8 No Motorcycles for Forest guards /Neighbourhood Watch	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23010104 - PURCHASE MOTOR CYCLES	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41421721 - LG Wide	12,000,000.00	12,000,000.00
Const. of Police Post at Nkpologu	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41421708 - NKPOLOGU	60,000,000.00	60,000,000.00
3 Buses for Neighbourhood	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23010108 - PURCHASE OF BUSES	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41421721 - LG Wide	13,500,000.00	18,000,000.00
3 Buses for Forest Guards	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23010108 - PURCHASE OF BUSES	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41421721 - LG Wide	12,000,000.00	12,000,000.00
Military Welfare/Logistics	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23050103 - MONITORING AND EVALUATION	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41421721 - LG Wide	50,000,000.00	50,000,000.00
Const. of 6 No Security check points	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41421721 - LG Wide	15,000,000.00	18,000,000.00
Aid to Police & DSS	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	41421721 - LG Wide	15,000,000.00	10,000,000.00
Const. of 1 No Skill Acquisition Center in Nkpologu, Adani, Ukpabi & Umulokpa	03 - Poverty Alleviation	011100100100 - CHAIRMAN	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	41421721 - LG Wide	10,000,000.00	20,000,000.00
Food Items for the less privilege	03 - Poverty Alleviation	011100100100 - CHAIRMAN	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	71041 - FAMILY AND CHILDREN	41421721 - LG Wide	38,000,000.00	20,000,000.00
Training of 1000 Women on health issues in each Dev. Center	23 - Social Protection	011100100100 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	41421721 - LG Wide	10,000,000.00	10,000,000.00
Purchase of Sports Equipments	08 - Youth	011100100100 - CHAIRMAN	23010128 - PURCHASE OF SECURITY EQUIPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	41421721 - LG Wide	8,000,000.00	8,000,000.00
Purch/Instull of CCTV at LG Secretariat	11 - Information Communication and Technology	011100100100 - CHAIRMAN	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41421721 - LG Wide	1,000,000.00	10,000,000.00
Installation of Internet at LG Secretariat	11 - Information Communication and Technology	011100100100 - CHAIRMAN	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41421721 - LG Wide	-	30,000,000.00
Purch 2 No Photocopier & Furniture for all heads of departments & Units	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010115 - PURCHASE OF PHOTOCOPIING MACHINES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41421721 - LG Wide	-	15,000,000.00
Renovation of Admin block/Hall at the LG Secretariat in Umulokpa	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41421721 - LG Wide	-	20,000,000.00
Purch of 4 No 43 inch Television set	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41421721 - LG Wide	-	4,000,000.00
Renov. Of Corper's Lodge	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41421721 - LG Wide	5,000,000.00	-
Supply of 8 No 500KVA Transformers for distribution in Uzo-Uwani LGA	14 - Power	011100100100 - CHAIRMAN	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70435 - ELECTRICITY	41421721 - LG Wide	10,000,000.00	50,000,000.00
50 Pieces of Sola Street Lights within the Council headquarters Umulokpa	14 - Power	011100100100 - CHAIRMAN	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70435 - ELECTRICITY	41421715 - UMULOKPA	7,500,000.00	12,500,000.00
Rural Electrification of Ogbosu Umulokpa	14 - Power	011100100100 - CHAIRMAN	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70435 - ELECTRICITY	41421715 - UMULOKPA	18,000,000.00	34,000,000.00
50 pieces of Sola Lights in Akpugo	14 - Power	011100100100 - CHAIRMAN	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70435 - ELECTRICITY	41421704 - AKPUGO	7,500,000.00	-
Purchase of Lap Taps for HODS/Others	11 - Information Communication and Technology	011118400100 - INFORMATION UNIT	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41421721 - LG Wide	10,000,000.00	10,000,000.00
Credit to Farmers	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23050108 - ACQUISITION OF FINANCIAL ASSETS	70421 - AGRICULTURE	41421721 - LG Wide	-	15,000,000.00
Purch Chemicals/Fertilizers for Farmers	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	41421721 - LG Wide	15,000,000.00	15,000,000.00
Preparation of Timne for youths & women cooperative societies in Adanioc, Adaba River Bay, Eshi River Nimbo & Umulokpa	23 - Social Protection	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010101 - PURCHASE / ACQUISITION OF LAND	71041 - FAMILY AND CHILDREN	41421703 - ADANI	15,000,000.00	15,000,000.00
Maintenance of 50 Hectres of Cassava Farm in Umulokpa	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41421715 - UMULOKPA	10,000,000.00	10,000,000.00
Clearing and percelation of 200 hectares of land in all the wards	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	41421721 - LG Wide	50,000,000.00	50,000,000.00
Fumigation of LG Secretariat	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41421721 - LG Wide	10,000,000.00	10,000,000.00
Renov. Of Chairman's Lodge	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS & HOUSING	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	41421721 - LG Wide	8,000,000.00	10,000,000.00
Recontruction/Expansion of Eke Umulokpa Mkt	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	41421715 - UMULOKPA	-	15,000,000.00
Nkpologu Mkt Renovation/Building of Luck-up shops	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	41421721 - LG Wide	-	20,000,000.00
Const of Afor Nkpologu Mkt	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	41421708 - NKPOLOGU	-	20,000,000.00
Fumigation of Markets	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS & HOUSING	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	41421721 - LG Wide	10,000,000.00	10,000,000.00
Upgrading & Expansion of Adani Mkt	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS & HOUSING	23030124 - REHABILITATION/REPAIRS- MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	41421703 - ADANI	-	10,000,000.00
Naka-Nkpologu Ultra Modern Timber Mkt	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	41421708 - NKPOLOGU	-	60,000,000.00
Completion of LG heaquarter fencing	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421721 - LG Wide	-	50,000,000.00
Grading/Lat. of Nkpologu/Adaba/Akpugo Rd	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421721 - LG Wide	20,000,000.00	45,000,000.00
Grad/Lat of Igga Local Roads	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421702 - ADABA-NKUME	20,000,000.00	20,000,000.00
Repair/Maintenance of Asaba Bridge with Baricades	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421715 - UMULOKPA	-	15,000,000.00
Onubuogbo Nkpologu to Amagu Umulokpa Rd side clering	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421721 - LG Wide	15,000,000.00	30,000,000.00
Grad/Lat of Daa/ Amagu Umulokpa/Adaba/Ukpata/Uvuru/Nkpologu 41km Rd	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421721 - LG Wide	50,000,000.00	60,000,000.00
Clearing/Lat of Edem/Nrobo/Abb/Nimbo Rd	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421721 - LG Wide	-	30,000,000.00
Nkpologu to Adani Rd side clearing	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421721 - LG Wide	15,000,000.00	20,000,000.00
Clearing/ Lat of Nkpologu/Ugbene/Eziani Rd	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421721 - LG Wide	-	30,000,000.00
Asphalting of all roads leading to smart schools	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421721 - LG Wide	335,000,000.00	335,000,000.00
Clearing/Grad of Oshagu Rd	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421721 - LG Wide	10,000,000.00	20,000,000.00
Clearing/Grad Ogige Umuanoogo/Ugbene/EzianiRd	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421721 - LG Wide	15,000,000.00	15,000,000.00
Purch of 2 No Bulldozers, 2No D8 Grader & 1 No Escavator	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421721 - LG Wide	10,000,000.00	150,000,000.00
Clearing/Grad of Camp Nkpologu Rd	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421721 - LG Wide	10,000,000.00	-
clearing & perimeter fencing phase 1 & 11 Allocation to building of shops under private public partnership scheme	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421721 - LG Wide	22,000,000.00	30,000,000.00
Clearing/Grad of Ugwu-Ono Rd	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421721 - LG Wide	10,000,000.00	-
Clearing/Grad of Enugu Ejona Rd	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421721 - LG Wide	10,000,000.00	-
Clearing/Grad/Lat of Igga/Umejeje new Rd with 2 big Culverts	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421721 - LG Wide	-	50,500,000.00
Const of Opanda/Eshi/Kogi StateRd	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421721 - LG Wide	30,000,000.00	30,000,000.00
Clearing/Grad of Dinamu Rd	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421721 - LG Wide	10,000,000.00	-
Fencing of LA Secretariat Umulokpa	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421721 - LG Wide	20,000,000.00	-

414217 - UZO UWANI Local Government, Enugu State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Original Budget	2026 Approved Budget
Clearing/Grad/Sandfilling of Ogurugu/Ugbamaja Rd	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421721 - LG Wide	20,000,000.00	-
Landscaping/concrete paving & const of pedestrian walkways at the LG Secretariat Umulokpa	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421721 - LG Wide	-	30,000,000.00
Grad/Lat of Adaba/Nkume Link Rd	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421721 - LG Wide	15,000,000.00	15,000,000.00
Grad/Lat of Obimo/Nkpologu/Nimbo/Adani 40km Rd	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421721 - LG Wide	350,000,000.00	50,000,000.00
Grad/Lat of Ogbo-Uvuru/Ukigata/Ishi-Obinna Adani 30km farm access Rd	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421721 - LG Wide	20,000,000.00	30,000,000.00
Grad/Lat of Umueje Rd	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421721 - LG Wide	15,000,000.00	-
Grad/Lat of Nkpunator 2.5km Access Rd to GreenSmart Sch	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421721 - LG Wide	-	15,000,000.00
Grad/Sandfilling of Asaba/Omasi-Agu Link Rd	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421721 - LG Wide	10,000,000.00	10,000,000.00
Orie-Amidi 1.7km Asphalt	17 - Road	023400100100 - DEPARTMENT OF WORKS & HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	41421721 - LG Wide	-	300,000,000.00
Fumigation of Primary Schools in the LGA	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41421721 - LG Wide	10,000,000.00	10,000,000.00
Renov of Pri Sch in Opana	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41421707 - NIMBO II	10,000,000.00	15,000,000.00
Scolaship/Buseny Awards	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	41421721 - LG Wide	10,000,000.00	10,000,000.00
Const of 8 No of new classroom blocks	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41421721 - LG Wide	-	15,000,000.00
Renov. Of 4 No Pri Schs in the LGA	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41421721 - LG Wide	15,000,000.00	24,000,000.00
#500000 each for 1st Class graduates	23 - Social Protection	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	41421721 - LG Wide	5,000,000.00	5,000,000.00
Const of Pri Sch in	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	41421721 - LG Wide	18,000,000.00	20,000,000.00
Provision of Pri Sch Materials	05 - Education	051700100100 - DEPARTMENT OF EDUCATION AND SOCIAL WELFARE	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70912 - PRIMARY EDUCATION	41421721 - LG Wide	10,000,000.00	20,000,000.00
Fumigation of Health Facilities	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41421721 - LG Wide	15,000,000.00	10,000,000.00
Free MCH/LHA	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41421721 - LG Wide	30,000,000.00	20,000,000.00
Const of 15 No Type 2 health Facilities in 15 wards (70% of 40% of total cost)	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	41421721 - LG Wide	375,000,000.00	478,000,000.00
Purch of Hospital Equipments	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41421721 - LG Wide	43,000,000.00	150,675,785.00
Maintenance/Purch of100 PCS of Solar System in the LGA	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23030102 - REHABILITATION / REPAIRS - ELECTRICITY EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41421721 - LG Wide	10,000,000.00	-
Provision of Hospital Drugs	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	41421721 - LG Wide	20,000,000.00	20,000,000.00
Provision of Bus for Health Department	04 - Health	052100100100 - DEPARTMENT OF HEALTH CARE	23010108 - PURCHASE OF BUSES	70741 - PUBLIC HEALTH SERVICES	41421721 - LG Wide	-	6,000,000.00
Const. of four rooms Toilets & Urinals each in Adani Rice Mill, Umulokpa, Nkpologu & Igga Mkts	09 - Environmental Improvement	052100100100 - DEPARTMENT OF HEALTH CARE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70741 - PUBLIC HEALTH SERVICES	41421721 - LG Wide	15,000,000.00	24,000,000.00
Materials for Flood Victims	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23040102 - EROSION & FLOOD CONTROL	70631 - WATER SUPPLY	41421721 - LG Wide	20,000,000.00	20,000,000.00
Drilling of Borehole in Igga	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41421705 - IGGA/ASABA	15,000,000.00	15,000,000.00
Drilling of Borehole in Nrobo	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41421709 - NROBO	15,000,000.00	15,000,000.00
Drilling of Borehole in LG Secretariat	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41421721 - LG Wide	15,000,000.00	15,000,000.00
Drilling of Borehole at Amidi Nkpologu	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41421708 - NKPLOGU	15,000,000.00	15,000,000.00
Ugbene borehole WASH prtnership	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41421721 - LG Wide	15,000,000.00	10,000,000.00
Otobo-Owereze Borehole Drilling	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41421721 - LG Wide	-	15,000,000.00
Drilling of Borehole in all the smart schools	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF WATER, SANITATION AND HYGIENE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	41421721 - LG Wide	-	230,000,000.00

011100100100	CHAIRMAN		
Code	Description	2025 Original Budget	2026 Approved Budget
2	EXPENDITURES	487,050,000.00	650,550,000.00
21	PERSONNEL COST	23,400,000.00	23,400,000.00
2101	SALARY	1,800,000.00	1,800,000.00
210101	SALARIES AND WAGES	1,800,000.00	1,800,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,800,000.00	1,800,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	21,600,000.00	21,600,000.00
210201	ALLOWANCES	21,600,000.00	21,600,000.00
21020122	Furniture Allowance	21,600,000.00	21,600,000.00
22	OTHER RECURRENT COSTS	113,650,000.00	113,650,000.00
2202	OVERHEAD COST	113,650,000.00	113,650,000.00
220201	TRAVEL & TRANSPORT - GENERAL	22,320,000.00	22,320,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,100,000.00	6,100,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,120,000.00	5,120,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	5,100,000.00	5,100,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	6,000,000.00	6,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	6,100,000.00	6,100,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,100,000.00	4,100,000.00
22020304	MAGAZINES & PERIODICALS	2,000,000.00	2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	7,190,000.00	7,190,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,090,000.00	3,090,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,100,000.00	4,100,000.00
220205	TRAINING - GENERAL	4,000,000.00	4,000,000.00
22020501	LOCAL TRAINING	4,000,000.00	4,000,000.00
220206	OTHER SERVICES - GENERAL	30,000,000.00	30,000,000.00
22020601	SECURITY SERVICES	30,000,000.00	30,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	8,540,000.00	8,540,000.00
22020703	LEGAL SERVICES	8,540,000.00	8,540,000.00
220208	FUEL & LUBRICANTS - GENERAL	5,100,000.00	5,100,000.00
22020801	MOTOR VEHICLE FUEL COST	5,100,000.00	5,100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	30,400,000.00	30,400,000.00
22021001	REFRESHMENT & MEALS	5,100,000.00	5,100,000.00
22021004	MEDICAL EXPENSES-LOCAL	15,000,000.00	15,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	10,300,000.00	10,300,000.00
23	Capital Expenditure	350,000,000.00	513,500,000.00
2301	FIXED ASSETS PURCHASED	142,000,000.00	229,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	142,000,000.00	229,000,000.00
23010104	PURCHASE MOTOR CYCLES	12,000,000.00	12,000,000.00
23010107	PURCHASE OF TRUCKS	9,500,000.00	0.00
23010108	PURCHASE OF BUSES	23,500,000.00	30,000,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0.00	15,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	8,000,000.00	8,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	38,000,000.00	20,000,000.00

23010128	PURCHASE OF SECURITY EQUIPMENT	51,000,000.00	140,000,000.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	0.00	4,000,000.00
2302	CONSTRUCTION / PROVISION	128,000,000.00	194,500,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	128,000,000.00	194,500,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	85,000,000.00	98,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	43,000,000.00	96,500,000.00
2303	REHABILITATION / REPAIRS	5,000,000.00	20,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	5,000,000.00	20,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	5,000,000.00	20,000,000.00
2305	OTHER CAPITAL PROJECTS	75,000,000.00	70,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	75,000,000.00	70,000,000.00
23050101	RESEARCH AND DEVELOPMENT	25,000,000.00	20,000,000.00
23050103	MONITORING AND EVALUATION	50,000,000.00	50,000,000.00

011100100200	VICE-CHAIRMAN		
Code	Description	2025 Original Budget	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>17,160,000.00</u>	<u>17,160,000.00</u>
21	PERSONNEL COST	17,160,000.00	17,160,000.00
2101	SALARY	1,320,000.00	1,320,000.00
210101	SALARIES AND WAGES	1,320,000.00	1,320,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,320,000.00	1,320,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,840,000.00	15,840,000.00
210201	ALLOWANCES	15,840,000.00	15,840,000.00
21020122	Furniture Allowance	15,840,000.00	15,840,000.00

011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN		
Code	Description	2025 Original Budget	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>59,280,000.00</u>	<u>73,120,000.00</u>
21	PERSONNEL COST	59,280,000.00	73,120,000.00
2101	SALARY	44,880,000.00	48,720,000.00
210101	SALARIES AND WAGES	44,880,000.00	48,720,000.00
21010101	SALARY	44,880,000.00	48,720,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	14,400,000.00	24,400,000.00
210201	ALLOWANCES	14,400,000.00	24,400,000.00
21020122	Furniture Allowance	14,400,000.00	24,400,000.00

011118300100	INTERNAL AUDIT		
Code	Description	2025 Original Budget	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>24,577,982.00</u>	<u>31,704,408.00</u>
21	PERSONNEL COST	20,237,982.00	27,364,408.00
2101	SALARY	20,237,982.00	27,364,408.00
210101	SALARIES AND WAGES	20,237,982.00	27,364,408.00

21010101	SALARY	20,237,982.00	27,364,408.00
22	OTHER RECURRENT COSTS	4,340,000.00	4,340,000.00
2202	OVERHEAD COST	4,340,000.00	4,340,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,300,000.00	1,300,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	816,000.00	816,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	484,000.00	484,000.00
220203	MATERIALS & SUPPLIES - GENERAL	816,000.00	816,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	510,000.00	510,000.00
22020302	BOOKS	306,000.00	306,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,020,000.00	1,020,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	714,000.00	714,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	306,000.00	306,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	918,000.00	918,000.00
22020701	FINANCIAL CONSULTING	918,000.00	918,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	286,000.00	286,000.00
22021001	REFRESHMENT & MEALS	102,400.00	102,400.00
22021004	MEDICAL EXPENSES-LOCAL	71,400.00	71,400.00
22021007	WELFARE PACKAGES	112,200.00	112,200.00

011118400100	INFORMATION UNIT		
Code	Description	2025 Original Budget	2026 Approved Budget
2	EXPENDITURES	20,433,276.00	22,459,736.00
21	PERSONNEL COST	2,793,276.00	4,819,736.00
2101	SALARY	2,793,276.00	4,819,736.00
210101	SALARIES AND WAGES	2,793,276.00	4,819,736.00
21010101	SALARY	2,793,276.00	4,819,736.00
22	OTHER RECURRENT COSTS	7,640,000.00	7,640,000.00
2202	OVERHEAD COST	7,640,000.00	7,640,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,028,000.00	1,028,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,028,000.00	1,028,000.00
220203	MATERIALS & SUPPLIES - GENERAL	263,160.00	263,160.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	263,160.00	263,160.00
220204	MAINTENANCE SERVICES - GENERAL	306,400.00	306,400.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	204,000.00	204,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	102,400.00	102,400.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	420,240.00	420,240.00
22020701	FINANCIAL CONSULTING	420,240.00	420,240.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,622,200.00	5,622,200.00
22021001	REFRESHMENT & MEALS	336,600.00	336,600.00
22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	5,000,000.00
22021006	POSTAGES & COURIER SERVICES	285,600.00	285,600.00
23	Capital Expenditure	10,000,000.00	10,000,000.00
2301	FIXED ASSETS PURCHASED	10,000,000.00	10,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,000,000.00	10,000,000.00

23010113	PURCHASE OF COMPUTERS	10,000,000.00	10,000,000.00

011118500100	COMMUNITY DEVELOPMENT AND SOCIAL WELFARE		
Code	Description	2025 Original Budget	2026 Approved Budget
2	EXPENDITURES	25,916,327.00	22,586,636.00
21	PERSONNEL COST	21,756,327.00	18,426,636.00
2101	SALARY	21,756,327.00	18,426,636.00
210101	SALARIES AND WAGES	21,756,327.00	18,426,636.00
21010101	SALARY	21,756,327.00	18,426,636.00
22	OTHER RECURRENT COSTS	4,160,000.00	4,160,000.00
2202	OVERHEAD COST	4,160,000.00	4,160,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,040,000.00	1,040,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,040,000.00	1,040,000.00
220203	MATERIALS & SUPPLIES - GENERAL	2,100,000.00	2,100,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,100,000.00	2,100,000.00
220204	MAINTENANCE SERVICES - GENERAL	816,000.00	816,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	510,000.00	510,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	306,000.00	306,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	204,000.00	204,000.00
22021001	REFRESHMENT & MEALS	204,000.00	70,000.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	134,000.00

011200100100	OFFICE OF THE LEADER		
Code	Description	2025 Original Budget	2026 Approved Budget
2	EXPENDITURES	52,840,000.00	52,840,000.00
21	PERSONNEL COST	17,160,000.00	17,160,000.00
2101	SALARY	1,320,000.00	1,320,000.00
210101	SALARIES AND WAGES	1,320,000.00	1,320,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,320,000.00	1,320,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,840,000.00	15,840,000.00
210201	ALLOWANCES	15,840,000.00	15,840,000.00
21020122	Furniture Allowance	15,840,000.00	15,840,000.00
22	OTHER RECURRENT COSTS	35,680,000.00	35,680,000.00
2202	OVERHEAD COST	35,680,000.00	35,680,000.00
220201	TRAVEL & TRANSPORT - GENERAL	5,100,000.00	5,100,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,100,000.00	5,100,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,326,000.00	1,326,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	510,000.00	510,000.00
22020304	MAGAZINES & PERIODICALS	408,000.00	408,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	408,000.00	408,000.00
220204	MAINTENANCE SERVICES - GENERAL	4,030,000.00	4,030,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	3,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,030,000.00	1,030,000.00

220205	TRAINING - GENERAL	1,034,000.00	1,034,000.00
22020501	LOCAL TRAINING	1,034,000.00	1,034,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,740,000.00	1,740,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	510,000.00	510,000.00
22020703	LEGAL SERVICES	1,230,000.00	1,230,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	22,450,000.00	22,450,000.00
22021001	REFRESHMENT & MEALS	1,020,000.00	1,020,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,030,000.00	1,030,000.00
22021007	WELFARE PACKAGES	20,400,000.00	20,400,000.00

011200200100	DEPUTY LEADER		
Code	Description	2025 Original Budget	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>16,380,000.00</u>	<u>16,380,000.00</u>
21	PERSONNEL COST	16,380,000.00	16,380,000.00
2101	SALARY	1,260,000.00	1,260,000.00
210101	SALARIES AND WAGES	1,260,000.00	1,260,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,260,000.00	1,260,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,120,000.00	15,120,000.00
210201	ALLOWANCES	15,120,000.00	15,120,000.00
21020122	Furniture Allowance	15,120,000.00	15,120,000.00

011202100100	THE COUNCILLORS		
Code	Description	2025 Original Budget	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>33,600,000.00</u>	<u>33,600,000.00</u>
21	PERSONNEL COST	33,600,000.00	33,600,000.00
2101	SALARY	16,800,000.00	16,800,000.00
210101	SALARIES AND WAGES	16,800,000.00	16,800,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	16,800,000.00	16,800,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	16,800,000.00	16,800,000.00
210201	ALLOWANCES	16,800,000.00	16,800,000.00
21020122	Furniture Allowance	16,800,000.00	16,800,000.00

016100100100	OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT COUNCIL		
Code	Description	2025 Original Budget	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>16,758,000.00</u>	<u>16,758,000.00</u>
21	PERSONNEL COST	8,160,000.00	8,160,000.00
2101	SALARY	4,080,000.00	4,080,000.00
210101	SALARIES AND WAGES	4,080,000.00	4,080,000.00
21010101	SALARY	4,080,000.00	4,080,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,080,000.00	4,080,000.00
210201	ALLOWANCES	4,080,000.00	4,080,000.00
21020122	Furniture Allowance	4,080,000.00	4,080,000.00

22	OTHER RECURRENT COSTS	8,598,000.00	8,598,000.00
2202	OVERHEAD COST	8,598,000.00	8,598,000.00
220201	TRAVEL & TRANSPORT - GENERAL	4,110,000.00	4,110,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,070,000.00	2,070,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,040,000.00	2,040,000.00
220203	MATERIALS & SUPPLIES - GENERAL	510,000.00	510,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	510,000.00	510,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,020,000.00	1,020,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	510,000.00	510,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	510,000.00	510,000.00
220205	TRAINING - GENERAL	612,000.00	612,000.00
22020501	LOCAL TRAINING	612,000.00	612,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,530,000.00	1,530,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	1,530,000.00	1,530,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	816,000.00	816,000.00
22021001	REFRESHMENT & MEALS	510,000.00	510,000.00
22021007	WELFARE PACKAGES	306,000.00	306,000.00

012500100100	DEPARTMENT OF ADMINISTRATION AND PERSONNEL MANAGEMENT		
Code	Description	2025 Original Budget	2026 Approved Budget
2	EXPENDITURES	245,120,468.00	259,975,152.00
21	PERSONNEL COST	228,096,468.00	242,951,152.00
2101	SALARY	228,096,468.00	242,951,152.00
210101	SALARIES AND WAGES	228,096,468.00	242,951,152.00
21010101	SALARY	228,096,468.00	242,951,152.00
22	OTHER RECURRENT COSTS	17,024,000.00	17,024,000.00
2202	OVERHEAD COST	17,024,000.00	17,024,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,050,000.00	2,050,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,050,000.00	2,050,000.00
220202	UTILITIES - GENERAL	1,754,000.00	1,754,000.00
22020201	ELECTRICITY CHARGES	1,040,000.00	1,040,000.00
22020202	TELEPHONE CHARGES	714,000.00	714,000.00
220203	MATERIALS & SUPPLIES - GENERAL	2,000,000.00	2,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,040,000.00	2,040,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,020,000.00	1,020,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,020,000.00	1,020,000.00
220205	TRAINING - GENERAL	5,100,000.00	5,100,000.00
22020501	LOCAL TRAINING	5,100,000.00	5,100,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,530,000.00	1,530,000.00
22020701	FINANCIAL CONSULTING	1,530,000.00	1,530,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,550,000.00	2,550,000.00
22021001	REFRESHMENT & MEALS	1,530,000.00	1,530,000.00
22021007	WELFARE PACKAGES	1,020,000.00	1,020,000.00

021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES		
Code	Description	2025 Original Budget	2026 Approved Budget
2	EXPENDITURES	121,715,016.00	144,961,788.00
21	PERSONNEL COST	26,395,016.00	34,641,788.00
2101	SALARY	26,395,016.00	34,641,788.00
210101	SALARIES AND WAGES	26,395,016.00	34,641,788.00
21010101	SALARY	26,395,016.00	34,641,788.00
22	OTHER RECURRENT COSTS	5,320,000.00	5,320,000.00
2202	OVERHEAD COST	5,320,000.00	5,320,000.00
220201	TRAVEL & TRANSPORT - GENERAL	2,040,000.00	2,040,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,040,000.00	2,040,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,230,000.00	1,230,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,230,000.00	1,230,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,540,000.00	1,540,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,336,000.00	1,336,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	204,000.00	204,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	510,000.00	510,000.00
22021001	REFRESHMENT & MEALS	153,000.00	153,000.00
22021004	MEDICAL EXPENSES-LOCAL	153,000.00	153,000.00
22021007	WELFARE PACKAGES	204,000.00	204,000.00
23	Capital Expenditure	90,000,000.00	105,000,000.00
2301	FIXED ASSETS PURCHASED	30,000,000.00	30,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	30,000,000.00	30,000,000.00
23010101	PURCHASE / ACQUISITION OF LAND	15,000,000.00	15,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	15,000,000.00	15,000,000.00
2302	CONSTRUCTION / PROVISION	60,000,000.00	60,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	60,000,000.00	60,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	60,000,000.00	60,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	15,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	15,000,000.00
23050108	ACQUISITION OF FINANCIAL ASSETS	0.00	15,000,000.00

022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)		
Code	Description	2025 Original Budget	2026 Approved Budget
2	EXPENDITURES	2,263,949,940.00	1,696,244,144.00
21	PERSONNEL COST	2,133,637,723.00	1,575,773,144.00
2101	SALARY	1,788,637,723.00	1,230,773,144.00
210101	SALARIES AND WAGES	1,788,637,723.00	1,230,773,144.00
21010101	SALARY	1,788,637,723.00	1,230,773,144.00
2103	SOCIAL BENEFITS	345,000,000.00	345,000,000.00
210301	SOCIAL BENEFITS	345,000,000.00	345,000,000.00
21030102	PENSION	345,000,000.00	345,000,000.00

22	OTHER RECURRENT COSTS	130,312,217.00	120,471,000.00
2202	OVERHEAD COST	17,166,000.00	17,166,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,030,000.00	3,030,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	2,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,030,000.00	1,030,000.00
220203	MATERIALS & SUPPLIES - GENERAL	2,040,000.00	2,040,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,040,000.00	2,040,000.00
220204	MAINTENANCE SERVICES - GENERAL	3,060,000.00	3,060,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,040,000.00	2,040,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,020,000.00	1,020,000.00
220205	TRAINING - GENERAL	2,090,000.00	2,090,000.00
22020501	LOCAL TRAINING	2,090,000.00	2,090,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,060,000.00	3,060,000.00
22020701	FINANCIAL CONSULTING	3,060,000.00	3,060,000.00
220208	FUEL & LUBRICANTS - GENERAL	2,040,000.00	2,040,000.00
22020801	MOTOR VEHICLE FUEL COST	2,040,000.00	2,040,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,846,000.00	1,846,000.00
22021001	REFRESHMENT & MEALS	1,030,000.00	1,030,000.00
22021004	MEDICAL EXPENSES-LOCAL	816,000.00	816,000.00
2207	TRANSFERS-PAYMENT	113,146,217.00	103,305,000.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	113,146,217.00	103,305,000.00
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	113,146,217.00	103,305,000.00

023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTIC OFFICE		
Code	Description	2025 Original Budget	2026 Approved Budget
2	EXPENDITURES	14,032,139.00	31,180,240.00
21	PERSONNEL COST	4,546,139.00	21,694,240.00
2101	SALARY	4,546,139.00	21,694,240.00
210101	SALARIES AND WAGES	4,546,139.00	21,694,240.00
21010101	SALARY	4,546,139.00	21,694,240.00
22	OTHER RECURRENT COSTS	9,486,000.00	9,486,000.00
2202	OVERHEAD COST	9,486,000.00	9,486,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,530,000.00	1,530,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,020,000.00	1,020,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	510,000.00	510,000.00
220203	MATERIALS & SUPPLIES - GENERAL	4,080,000.00	4,080,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,080,000.00	4,080,000.00
220204	MAINTENANCE SERVICES - GENERAL	816,000.00	816,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	510,000.00	510,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	306,000.00	306,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,530,000.00	1,530,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	510,000.00	510,000.00
22020706	SURVEYING SERVICES	1,020,000.00	1,020,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,530,000.00	1,530,000.00

22021001	REFRESHMENT & MEALS	510,000.00	510,000.00
22021004	MEDICAL EXPENSES-LOCAL	510,000.00	510,000.00
22021007	WELFARE PACKAGES	510,000.00	510,000.00

023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LAND & SURVEY		
Code	Description	2025 Original Budget	2026 Approved Budget
2	EXPENDITURES	1,169,785,821.00	1,646,048,648.00
21	PERSONNEL COST	95,089,821.00	95,852,648.00
2101	SALARY	95,089,821.00	95,852,648.00
210101	SALARIES AND WAGES	95,089,821.00	95,852,648.00
21010101	SALARY	95,089,821.00	95,852,648.00
22	OTHER RECURRENT COSTS	14,696,000.00	14,696,000.00
2202	OVERHEAD COST	14,696,000.00	14,696,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,000,000.00	3,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000.00	3,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	5,000,000.00	5,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	3,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,060,000.00	3,060,000.00
22020704	ENGINEERING SERVICES	3,060,000.00	3,060,000.00
220208	FUEL & LUBRICANTS - GENERAL	2,000,000.00	2,000,000.00
22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,636,000.00	1,636,000.00
22021001	REFRESHMENT & MEALS	1,020,000.00	1,020,000.00
22021007	WELFARE PACKAGES	616,000.00	616,000.00
23	Capital Expenditure	1,060,000,000.00	1,535,500,000.00
2301	FIXED ASSETS PURCHASED	10,000,000.00	10,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,000,000.00	10,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	10,000,000.00	10,000,000.00
2302	CONSTRUCTION / PROVISION	1,042,000,000.00	1,505,500,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,042,000,000.00	1,505,500,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	10,000,000.00	10,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	1,032,000,000.00	1,380,500,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	0.00	115,000,000.00
2303	REHABILITATION / REPAIRS	8,000,000.00	20,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	8,000,000.00	20,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	8,000,000.00	10,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	0.00	10,000,000.00

051700100100	DEPARTMENT OF EDUCATION AND SOCIAL WELFARE		
Code	Description	2025 Original Budget	2026 Approved Budget
2	EXPENDITURES	119,031,085.00	151,579,960.00
21	PERSONNEL COST	38,991,085.00	30,539,960.00

2101	SALARY	38,991,085.00	30,539,960.00
210101	SALARIES AND WAGES	38,991,085.00	30,539,960.00
21010101	SALARY	38,991,085.00	30,539,960.00
22	OTHER RECURRENT COSTS	2,040,000.00	2,040,000.00
2202	OVERHEAD COST	2,040,000.00	2,040,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,020,000.00	1,020,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	510,000.00	510,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	510,000.00	510,000.00
220203	MATERIALS & SUPPLIES - GENERAL	306,000.00	306,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	306,000.00	306,000.00
220204	MAINTENANCE SERVICES - GENERAL	408,000.00	408,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	204,000.00	204,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	204,000.00	204,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	306,000.00	306,000.00
22021001	REFRESHMENT & MEALS	204,000.00	204,000.00
22021007	WELFARE PACKAGES	102,000.00	102,000.00
23	Capital Expenditure	78,000,000.00	119,000,000.00
2301	FIXED ASSETS PURCHASED	10,000,000.00	20,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,000,000.00	20,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	10,000,000.00	20,000,000.00
2302	CONSTRUCTION / PROVISION	28,000,000.00	45,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	28,000,000.00	45,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	28,000,000.00	45,000,000.00
2303	REHABILITATION / REPAIRS	25,000,000.00	39,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	25,000,000.00	39,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	25,000,000.00	39,000,000.00
2305	OTHER CAPITAL PROJECTS	15,000,000.00	15,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	15,000,000.00	15,000,000.00
23050101	RESEARCH AND DEVELOPMENT	15,000,000.00	15,000,000.00

052100100100	DEPARTMENT OF HEALTH CARE SERVICES		
Code	Description	2025 Original Budget	2026 Approved Budget
2	EXPENDITURES	888,319,946.00	1,111,608,073.00
21	PERSONNEL COST	370,119,946.00	389,632,288.00
2101	SALARY	370,119,946.00	389,632,288.00
210101	SALARIES AND WAGES	370,119,946.00	389,632,288.00
21010101	SALARY	370,119,946.00	389,632,288.00
22	OTHER RECURRENT COSTS	10,200,000.00	13,300,000.00
2202	OVERHEAD COST	10,200,000.00	13,300,000.00
220201	TRAVEL & TRANSPORT - GENERAL	3,060,000.00	3,060,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,060,000.00	3,060,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,530,000.00	1,530,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,530,000.00	1,530,000.00
220204	MAINTENANCE SERVICES - GENERAL	3,060,000.00	3,060,000.00

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,040,000.00	2,040,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,020,000.00	1,020,000.00
220205	TRAINING - GENERAL	2,040,000.00	2,040,000.00
22020501	LOCAL TRAINING	2,040,000.00	2,040,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	3,100,000.00
22020708	MEDICAL CONSULTING	0.00	3,100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	510,000.00	510,000.00
22021001	REFRESHMENT & MEALS	306,000.00	306,000.00
22021004	MEDICAL EXPENSES-LOCAL	204,000.00	204,000.00
23	Capital Expenditure	508,000,000.00	708,675,785.00
2301	FIXED ASSETS PURCHASED	93,000,000.00	196,675,785.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	93,000,000.00	196,675,785.00
23010108	PURCHASE OF BUSES	0.00	6,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	93,000,000.00	190,675,785.00
2302	CONSTRUCTION / PROVISION	405,000,000.00	512,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	405,000,000.00	512,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	390,000,000.00	488,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	15,000,000.00	24,000,000.00
2303	REHABILITATION / REPAIRS	10,000,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	10,000,000.00	0.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	10,000,000.00	0.00

053500100100	DEPARTMENT OF WATER, SANITATION AND HYGIENE		
Code	Description	2025 Original Budget	2026 Approved Budget
2	EXPENDITURES	95,000,000.00	343,900,000.00
22	OTHER RECURRENT COSTS	0.00	8,900,000.00
2202	OVERHEAD COST	0.00	8,900,000.00
220201	TRAVEL & TRANSPORT - GENERAL	0.00	2,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	0.00	2,000,000.00
220202	UTILITIES - GENERAL	0.00	3,200,000.00
22020201	ELECTRICITY CHARGES	0.00	500,000.00
22020205	WATER RATES	0.00	1,500,000.00
22020206	SEWERAGE CHARGES	0.00	1,200,000.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	1,200,000.00
22020309	UNIFORMS & OTHER CLOTHING	0.00	1,200,000.00
220206	OTHER SERVICES - GENERAL	0.00	2,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	0.00	2,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	500,000.00
22021004	MEDICAL EXPENSES-LOCAL	0.00	500,000.00
23	Capital Expenditure	95,000,000.00	335,000,000.00
2302	CONSTRUCTION / PROVISION	75,000,000.00	315,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	75,000,000.00	315,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	75,000,000.00	315,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	20,000,000.00	20,000,000.00

230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	20,000,000.00	20,000,000.00
23040102	EROSION & FLOOD CONTROL	20,000,000.00	20,000,000.00
