



**KWARA STATE GOVERNMENT
ISIN LOCAL GOVERNMENT AREA,
OWU-ISIN**

APPROVED 2026 BUDGET ESTIMATES

APPROVED BUDGET FOR YEAR 2026

APPROVED BUDGET FOR YEAR 2026



**YEAR 2026 APPROVED ESTIMATES SUBMITTED TO THE
LEGISLATIVE ARM ISIN LOCAL GOVERNMENT AREA TOTALLING
EIGHT BILLION, NINE HUNDRED AND SIXTY THREE MILLION,
SEVEN HUNDRED AND FIVE THOUSAND, THREE HUNDRED AND
FIFTY SIX NAIRA AND TWENTY THREE KOBO ONLY**

 27/01/26

HON. ALABI TEMITOPE OLUMIDE
SPEAKER OF THE HOUSE
ISIN LOCAL GOVERNMENT

 27/01/26

HON. JOLAYEMI BENJAMIN LANRE
EXECUTIVE CHAIRMAN
ISIN LOCAL GOVERNMENT

123314 - ISIN Local Government, Kwara State - 2026 Budget: Summary

Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
Opening Balance	39,119,001.41	39,119,001.41	7,254,983.27
Recurrent Revenue	3,989,271,186.17	4,250,671,457.20	7,996,880,521.04
11 - GOVERNMENT SHARE OF FAAC	3,832,902,904.39	4,070,773,463.76	7,758,104,264.89
12 - INDEPENDENT REVENUE	156,368,281.78	179,897,993.44	238,776,256.15
Recurrent Expenditure	5,086,901,880.13	4,369,639,230.30	6,086,946,213.60
21 - PERSONNEL COST	3,191,494,988.76	2,638,450,086.60	3,655,878,741.66
22 - OTHER RECURRENT COSTS	1,895,406,891.37	1,731,189,143.70	2,431,067,471.94
Transfer to Capital Account	- 1,058,511,692.55	- 79,848,771.69	1,917,189,290.71
Capital Receipts	2,807,909,551.01	849,176,860.10	959,569,851.92
13 - AID AND GRANTS	2,807,909,551.01	849,176,860.10	959,569,851.92
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURE	1,549,897,858.46	760,904,042.01	2,876,759,142.63
Total Revenue (including OB)	6,836,299,738.59	5,138,967,318.71	8,963,705,356.23
Total Expenditure	6,636,799,738.59	5,130,543,272.31	8,963,705,356.23
Closing Balance	199,500,000.00	8,424,046.40	-

Kwara State - ISIN Local Government: 2026 Budget Overview (Original Budget)

Revenue by Economic	2026 Budget
Opening Balance	7,254,983.27
Statutory Allocation	2,009,944,064.12
VAT	3,319,156,439.23
Other FAAC	2,429,003,761.54
LG IGR	33,675,000.00
Share of State IGR	205,101,256.15
Other (Capital Receipts)	959,569,851.92
Total Revenue	8,963,705,356.23

Expenditure by Economic	2026 Budget
Personnel	3,655,878,741.66
Grants / Contributions to State	-
Other Recurrent	2,431,067,471.94
Capital	2,876,759,142.63
Total Expenditure	8,963,705,356.23

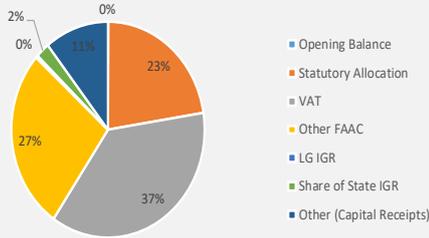
Expenditure by Sector	2026 Budget
Education	1,852,318,105.21
Health	898,884,151.47
Other Social	115,102,474.39
Agriculture	276,905,169.62
Other Economic	2,881,626,280.83
Administration	2,938,869,174.71
Law and Justice	-
Total Expenditure	8,963,705,356.23

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
Purchase of Heavy Plants (Grader/Buildozer)	288,774,092.02
Construction of 3 Quarters at Owu-Isin	180,000,000.00
Construction of Drainage and Ring Culvert across the wards	174,897,525.61
Rehabilitation of roads across the wards	150,000,000.00
Renovation of School Buildings across the wards	150,000,000.00
Purchase of Text Books(maths & english) across the wards	150,000,000.00
Purchase of 400 Computers to CBT centres	150,000,000.00
Renovation & Rehabilitation of the Secretariat	120,000,000.00
Purchase of 4 Transformers across the wards	100,000,000.00
Construction of 11 public toilets across the wards	99,000,000.00
Other Capital Projects	1,314,087,525.00
Total	2,876,759,142.63

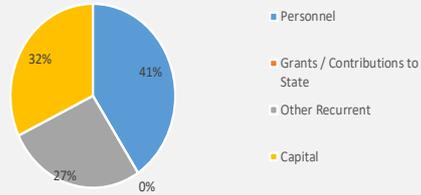
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
ALLA	-	-
EDIDI	-	-
IJARA	-	-
ISANLU I	-	-
ISANLU II	-	-
IWO	-	-
OKE ABA	-	-
OKE ONIGBIN	3,500,000.00	3,500,000.00
OLLA	-	-
OWU ISIN	593,987,525.00	593,987,525.00
SABAJA / PAMO	-	-
LG Wide - ISIN LG	8,366,217,831.23	2,279,271,617.63
Outside ISIN LG	-	-
Outside State - ISIN LG	-	-
Total	8,963,705,356.23	2,876,759,142.63

ISIN Local Government, Kwara State: 2026 Budget Overview (Original Budget)

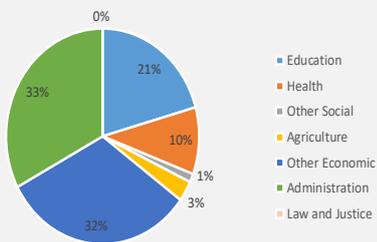
Where is the Money coming from?



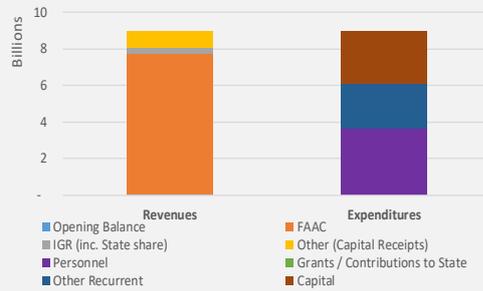
What is the Money being spent On?



Who is Spending the Money?



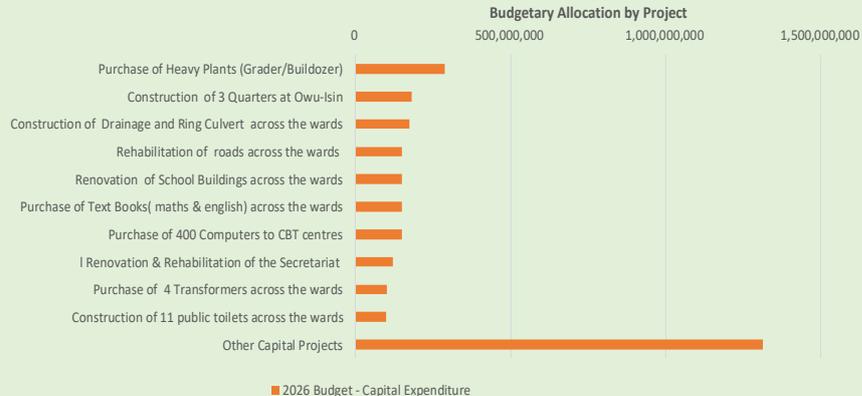
Inflows and Outflows



Where is the Money being Spent?



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



123314 - ISIN Local Government, Kwara State - 2026 Original Budget : Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	3,655,878,741.66	2,431,067,471.94	6,086,946,213.60	2,876,759,142.63	8,963,705,356.23
01000000000	ADMINISTRATION SECTOR	283,316,439.14	2,031,465,210.57	2,314,781,649.71	624,087,525.00	2,938,869,174.71
01110000000	OFFICE OF THE LG CHAIRMAN	23,441,508.76	1,869,965,210.57	1,893,406,719.33	90,000,000.00	1,983,406,719.33
011100100100	OFFICE OF THE CHAIRMAN	9,851,585.56	1,864,965,210.57	1,874,816,796.13	90,000,000.00	1,964,816,796.13
011100100200	OFFICE OF THE VICE CHAIRMAN	3,769,923.20	3,000,000.00	6,769,923.20	-	6,769,923.20
011118300100	INTERNAL AUDIT	220,000.00	2,000,000.00	2,220,000.00	-	2,220,000.00
011100200100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	9,600,000.00	-	9,600,000.00	-	9,600,000.00
01120000000	LOCAL GOVERNMENT COUNCIL	53,032,066.72	79,500,000.00	132,532,066.72	50,000,000.00	182,532,066.72
011200300100	THE COUNCIL	29,342,393.64	78,500,000.00	107,842,393.64	50,000,000.00	157,842,393.64
011200500100	ASSISTANTS/AIDES/ADVISERS	3,420,342.00	-	3,420,342.00	-	3,420,342.00
011200700100	COUNCIL COMMITTEES	13,119,121.12	-	13,119,121.12	-	13,119,121.12
011202100100	OFFICE OF THE HOUSE LEADER	3,601,809.96	-	3,601,809.96	-	3,601,809.96
011202100200	OFFICE OF THE DEPUTY LEADER	3,548,400.00	-	3,548,400.00	-	3,548,400.00
011202200100	CLERK TO THE HOUSE	-	1,000,000.00	1,000,000.00	-	1,000,000.00
01610000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	3,089,759.96	6,000,000.00	9,089,759.96	-	9,089,759.96
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	3,089,759.96	6,000,000.00	9,089,759.96	-	9,089,759.96
01620000000	ADMINISTRATION & GENERAL SERVICES (DIRECTOR PERSONNEL MANA	203,753,103.70	76,000,000.00	279,753,103.70	484,087,525.00	763,840,628.70
016200100100	ADMINISTRATION & GENERAL SERVICES (DIRECTOR PERSONNEL MANAGEMENT)	203,753,103.70	76,000,000.00	279,753,103.70	484,087,525.00	763,840,628.70
02000000000	ECONOMIC SECTOR	1,566,257,571.45	249,602,261.37	1,815,859,832.82	1,342,671,617.63	3,158,531,450.45
02150000000	DEPARTMENT OF AGRICULTURE	60,905,169.62	81,000,000.00	141,905,169.62	135,000,000.00	276,905,169.62
021500100100	DEPARTMENT OF AGRICULTURE	60,905,169.62	81,000,000.00	141,905,169.62	135,000,000.00	276,905,169.62
02200000000	FINANCE (TREASURY) DEPARTMENT	1,395,853,307.15	66,000,000.00	1,461,853,307.15	-	1,461,853,307.15
022000100100	FINANCE (TREASURY) DEPARTMENT	1,395,853,307.15	66,000,000.00	1,461,853,307.15	-	1,461,853,307.15
02340000000	WORKS AND HOUSING DEPARTMENT	89,126,536.36	75,000,000.00	164,126,536.36	1,207,671,617.63	1,371,798,153.99
023400100100	WORKS AND HOUSING DEPARTMENT	89,126,536.36	75,000,000.00	164,126,536.36	1,207,671,617.63	1,371,798,153.99
02380000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	20,372,558.32	27,602,261.37	47,974,819.69	-	47,974,819.69
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	20,372,558.32	27,602,261.37	47,974,819.69	-	47,974,819.69
05000000000	SOCIAL SECTOR	1,806,304,731.07	150,000,000.00	1,956,304,731.07	910,000,000.00	2,866,304,731.07
05170000000	EDUCATION & SOCIAL SERVICES DEPARTMENT	1,112,318,105.21	50,000,000.00	1,162,318,105.21	690,000,000.00	1,852,318,105.21
051700100100	EDUCATION DEPARTMENT	1,112,318,105.21	50,000,000.00	1,162,318,105.21	620,000,000.00	1,782,318,105.21
051700100300	COMMUNITY DEVELOPMENT & CULTURE UNIT	-	-	-	70,000,000.00	70,000,000.00
05210000000	HEALTH DEPARTMENT	578,884,151.47	100,000,000.00	678,884,151.47	220,000,000.00	898,884,151.47
052100100100	HEALTH DEPARTMENT	578,884,151.47	100,000,000.00	678,884,151.47	190,000,000.00	868,884,151.47
052100100200	ENVIRONMENTAL SANITATION UNIT	-	-	-	30,000,000.00	30,000,000.00
05510000000	TRADITIONAL COUNCIL	115,102,474.39	-	115,102,474.39	-	115,102,474.39
055100100100	TRADITIONAL COUNCIL	115,102,474.39	-	115,102,474.39	-	115,102,474.39

123314 - ISIN Local Government, Kwara State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Revenue	6,797,180,737.18	5,099,848,317.30	8,956,450,372.96
020000000000	ECONOMIC SECTOR	6,796,770,737.18	5,099,500,817.30	8,955,750,372.96
021500000000	DEPARTMENT OF AGRICULTURE	3,650,000.00	5,960,000.00	8,060,000.00
021500100100	DEPARTMENT OF AGRICULTURE	3,650,000.00	5,960,000.00	8,060,000.00
022000000000	FINANCE (TREASURY) DEPARTMENT	6,790,945,737.18	5,091,761,817.30	8,944,090,372.96
022000100100	FINANCE (TREASURY) DEPARTMENT	6,790,945,737.18	5,091,761,817.30	8,944,090,372.96
023400000000	WORKS AND HOUSING DEPARTMENT	2,175,000.00	1,779,000.00	3,600,000.00
023400100100	WORKS AND HOUSING DEPARTMENT	2,175,000.00	1,779,000.00	3,600,000.00
050000000000	SOCIAL SECTOR	410,000.00	347,500.00	700,000.00
051700000000	EDUCATION & SOCIAL SERVICES DEPARTMENT	360,000.00	284,000.00	500,000.00
051700100100	EDUCATION DEPARTMENT	360,000.00	284,000.00	500,000.00
052100000000	HEALTH DEPARTMENT	50,000.00	63,500.00	200,000.00
052100100100	HEALTH DEPARTMENT	50,000.00	63,500.00	200,000.00

123314 - ISIN Local Government, Kwara State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	6,797,180,737.18	5,099,848,317.30	8,956,450,372.96
11	GOVERNMENT SHARE OF FAAC	3,832,902,904.39	4,070,773,463.76	7,758,104,264.89
1101	GOVERNMENT SHARE OF FAAC	3,832,902,904.39	4,070,773,463.76	7,758,104,264.89
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	564,245,536.93	1,546,110,818.55	2,009,944,064.12
11010101	STATUTORY ALLOCATION	564,245,536.93	1,546,110,818.55	2,009,944,064.12
110102	LOCAL GOVERNMENT SHARE OF VAT	2,424,855,294.86	1,736,011,337.98	3,319,156,439.23
11010201	SHARE OF VAT	2,424,855,294.86	1,736,011,337.98	3,319,156,439.23
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	843,802,072.60	788,651,307.23	2,429,003,761.54
11010302	Excess Non-Oil	2,886,371.71	31,334,655.63	40,735,052.32
11010303	Exchange Gain	215,400,612.09	168,664,537.68	219,263,898.98
11010305	Electronic Money Transfer Levy (EMTL)	76,708,745.71	39,629,624.35	121,718,511.66
11010399	Other FAAC Distribution	548,806,343.09	549,022,489.57	2,047,286,298.58
12	INDEPENDENT REVENUE	156,368,281.78	179,897,993.44	238,776,256.15
1201	TAX REVENUE	1,120,000.00	947,800.00	1,155,000.00
120101	PERSONAL TAXES	1,120,000.00	947,800.00	1,155,000.00
12010104	Community or Poll Taxes	1,120,000.00	947,800.00	1,155,000.00
1202	NON-TAX REVENUE	155,248,281.78	178,950,193.44	237,621,256.15
120201	LICENCES - GENERAL	5,460,000.00	9,269,746.40	12,160,000.00
12020105	Hawker Permit License	200,000.00	45,000.00	100,000.00
12020106	Liquor License	100,000.00	72,000.00	110,000.00
12020117	Bakery House License	60,000.00	60,000.00	50,000.00
12020132	Radio License	500,000.00	-	-
12020137	Trade License	950,000.00	388,200.00	750,000.00
12020163	Block making Machines License	50,000.00	11,000.00	50,000.00
12020166	Advertisement License (Sign Post)	2,500,000.00	4,827,667.40	6,000,000.00
12020167	Approval of Building Plan License	100,000.00	534,879.00	600,000.00
12020171	Poultry Trading	1,000,000.00	3,331,000.00	4,500,000.00
120204	FEES - GENERAL	9,790,000.00	6,440,750.00	10,400,000.00
12020403	Marriage Registration Fees	260,000.00	284,000.00	400,000.00
12020413	Birth & Death Registration Fees	50,000.00	41,000.00	100,000.00
12020415	General Contractor Registration Fees	500,000.00	-	500,000.00
12020416	Tenders Fees	800,000.00	1,450,000.00	2,000,000.00
12020417	Forestry & Fuel Exploitation Fees	50,000.00	95,000.00	150,000.00
12020419	Produce Buying/Haulage Fees	200,000.00	-	-
12020425	Market Fees (As applicable)	130,000.00	86,750.00	150,000.00
12020433	Certificate of Origin/Affidavit	7,500,000.00	4,176,000.00	6,000,000.00
12020436	Other Registration not Specified above (As applicable)	-	258,000.00	800,000.00
12020437	Entertainment, Drumming & Temporary Booth Fees	100,000.00	-	100,000.00
12020438	Mobile Sales Promotion Fees	200,000.00	50,000.00	200,000.00
120206	SALES - GENERAL	-	212,500.00	450,000.00
12020608	Sales of Forms	-	30,000.00	50,000.00
12020609	Sales of Chemicals/Pesticides/Fungicides/Herbicides	-	22,500.00	100,000.00
12020612	Sales of farm produce	-	10,000.00	100,000.00
12020613	Sales of Goods by public auction	-	150,000.00	200,000.00
120207	EARNINGS - GENERAL	7,600,000.00	5,078,000.00	8,610,000.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	-	85,000.00	150,000.00
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	-	70,000.00	150,000.00
12020706	EARNINGS FROM TOLLS	-	6,000.00	10,000.00
12020707	EARNINGS FROM MEDICAL SERVICES	1,600,000.00	1,303,000.00	1,800,000.00
12020708	EARNINGS FROM AGRICULTURAL PRODUCE/COMMODITIES	1,000,000.00	1,215,000.00	1,500,000.00
12020718	Mechanical Cultivation/Tractor Hiring Services	5,000,000.00	2,399,000.00	5,000,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	715,000.00	164,000.00	800,000.00
12020807	Rent on Market Lets & Government Shops	700,000.00	123,000.00	700,000.00
12020812	Tenement Rate (from Telecom Network, Airtel, MTN, etc) per annum	15,000.00	41,000.00	100,000.00
120209	RENT ON LAND & OTHERS - GENERAL	160,000.00	15,000.00	100,000.00
12020913	Land Rent Temporary Right of Occupancy	160,000.00	15,000.00	100,000.00
120213	RE-IMBURSEMENT GENERAL	131,523,281.78	157,770,197.04	205,101,256.15
12021304	LG Share of State IGR	131,523,281.78	157,770,197.04	205,101,256.15
13	AID AND GRANTS	2,807,909,551.01	849,176,860.10	959,569,851.92
1302	GRANTS	2,807,909,551.01	849,176,860.10	959,569,851.92
130201	DOMESTIC GRANTS	2,807,909,551.01	849,176,860.10	959,569,851.92
13020103	CURRENT GRANTS FROM STATE	2,807,909,551.01	849,176,860.10	959,569,851.92

123314 - ISIN Local Government, Kwara State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<u>8,956,450,372.96</u>
01	FEDERATION ACCOUNT	7,758,104,264.89
011	FAAC DIRECT ALLOCATION	7,758,104,264.89
01101	FAAC DIRECT ALLOCATION	7,758,104,264.89
02	CONSOLIDATED REVENUE FUND	238,776,256.15
021	MAIN ENVELOP	238,776,256.15
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	238,776,256.15
08	AIDS AND GRANTS	959,569,851.92
083	LOCAL AIDS AND GRANTS	959,569,851.92
08302	DONATION BY STATE GOVERNMENTS	767,676,926.03
08303	DONATION BY LOCAL GOVERNMENTS	191,892,925.89

123314 - ISIN Local Government, Kwara State - 2026 Budget: Capital Receipts

Receipt Description	Economic Code and Description	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
Total Capital Receipts		2,807,909,551.01	849,176,860.10	959,569,851.92
Contributions from State	13020103 - CURRENT GRANTS FROM STATE	1,217,857,467.31	169,816,748.57	191,892,925.89
Special Release	13020103 - CURRENT GRANTS FROM STATE	1,590,052,083.70	679,360,111.53	767,676,926.03

123314 - ISIN Local Government, Kwara State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	6,636,799,738.59	5,130,543,272.31	8,963,705,356.23
01000000000	ADMINISTRATION SECTOR	2,035,844,750.25	2,021,138,189.05	2,938,869,174.71
01110000000	OFFICE OF THE LG CHAIRMAN	1,555,912,488.89	1,607,150,573.25	1,983,406,719.33
011100100100	OFFICE OF THE CHAIRMAN	1,548,412,488.89	1,599,198,130.85	1,964,816,796.13
011100100200	OFFICE OF THE VICE CHAIRMAN	6,000,000.00	3,002,442.40	6,769,923.20
011118300100	INTERNAL AUDIT	1,500,000.00	-	2,220,000.00
011100200100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	-	4,950,000.00	9,600,000.00
01120000000	LOCAL GOVERNMENT COUNCIL	92,000,000.00	66,657,946.27	182,532,066.72
011200300100	THE COUNCIL	91,500,000.00	51,656,795.23	157,842,393.64
011200500100	ASSISTANTS/AIDES/ADVISERS	-	2,565,256.50	3,420,342.00
011200700100	COUNCIL COMMITTEES	-	8,189,337.60	13,119,121.12
011202100100	OFFICE OF THE HOUSE LEADER	-	2,251,357.47	3,601,809.96
011202100200	OFFICE OF THE DEPUTY LEADER	-	1,995,199.47	3,548,400.00
011202200100	CLERK TO THE HOUSE	500,000.00	-	1,000,000.00
01610000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	8,000,000.00	2,942,319.97	9,089,759.96
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	8,000,000.00	2,942,319.97	9,089,759.96
01620000000	ADMINISTRATION & GENERAL SERVICES (DIRECTOR PERSONNEL MANA	379,932,261.36	344,387,349.56	763,840,628.70
016200100100	ADMINISTRATION & GENERAL SERVICES (DIRECTOR PERSONNEL MANAGEMENT)	379,932,261.36	344,387,349.56	763,840,628.70
02000000000	ECONOMIC SECTOR	2,116,500,974.90	1,520,847,654.33	3,158,531,450.45
02150000000	DEPARTMENT OF AGRICULTURE	125,686,514.24	78,199,055.54	276,905,169.62
021500100100	DEPARTMENT OF AGRICULTURE	125,686,514.24	78,199,055.54	276,905,169.62
02200000000	FINANCE (TREASURY) DEPARTMENT	1,158,349,636.46	1,026,203,122.23	1,461,853,307.15
022000100100	FINANCE (TREASURY) DEPARTMENT	1,158,349,636.46	1,026,203,122.23	1,461,853,307.15
02340000000	WORKS AND HOUSING DEPARTMENT	798,143,863.40	398,939,121.66	1,371,798,153.99
023400100100	WORKS AND HOUSING DEPARTMENT	798,143,863.40	398,939,121.66	1,371,798,153.99
02380000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	34,320,960.80	17,506,354.90	47,974,819.69
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	34,320,960.80	17,506,354.90	47,974,819.69
05000000000	SOCIAL SECTOR	2,484,454,013.44	1,588,557,428.93	2,866,304,731.07
05170000000	EDUCATION & SOCIAL SERVICES DEPARTMENT	1,523,185,098.77	1,084,357,228.55	1,852,318,105.21
051700100100	EDUCATION DEPARTMENT	1,499,685,098.77	1,084,357,228.55	1,782,318,105.21
051700100300	COMMUNITY DEVELOPMENT & CULTURE UNIT	23,500,000.00	-	70,000,000.00
05210000000	HEALTH DEPARTMENT	846,743,763.40	414,519,989.31	898,884,151.47
052100100100	HEALTH DEPARTMENT	813,933,711.94	411,244,529.64	868,884,151.47
052100100200	ENVIRONMENTAL SANITATION UNIT	32,810,051.46	3,275,459.67	30,000,000.00
05510000000	TRADITIONAL COUNCIL	114,525,151.27	89,680,211.07	115,102,474.39
055100100100	TRADITIONAL COUNCIL	114,525,151.27	89,680,211.07	115,102,474.39

123314 - ISIN Local Government, Kwara State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	3,191,494,988.76	2,638,450,086.60	3,655,878,741.66
01000000000	ADMINISTRATION SECTOR	140,144,454.36	187,863,968.52	283,316,439.14
01110000000	OFFICE OF THE LG CHAIRMAN	16,800,000.00	14,041,131.57	23,441,508.76
011100100100	OFFICE OF THE CHAIRMAN	13,800,000.00	6,638,689.17	9,851,585.56
011100100200	OFFICE OF THE VICE CHAIRMAN	3,000,000.00	2,452,442.40	3,769,923.20
011118300100	INTERNAL AUDIT	-	-	220,000.00
011100200100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	-	4,950,000.00	9,600,000.00
01120000000	LOCAL GOVERNMENT COUNCIL	30,000,000.00	32,957,946.27	53,032,066.72
011200300100	THE COUNCIL	30,000,000.00	17,956,795.23	29,342,393.64
011200500100	ASSISTANTS/AIDES/ADVISERS	-	2,565,256.50	3,420,342.00
011200700100	COUNCIL COMMITTEES	-	8,189,337.60	13,119,121.12
011202100100	OFFICE OF THE HOUSE LEADER	-	2,251,357.47	3,601,809.96
011202100200	OFFICE OF THE DEPUTY LEADER	-	1,995,199.47	3,548,400.00
01610000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	3,000,000.00	1,942,319.97	3,089,759.96
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	3,000,000.00	1,942,319.97	3,089,759.96
01620000000	ADMINISTRATION & GENERAL SERVICES (DIRECTOR PERSONNEL MANA	90,344,454.36	138,922,570.71	203,753,103.70
016200100100	ADMINISTRATION & GENERAL SERVICES (DIRECTOR PERSONNEL MANAGEMENT)	90,344,454.36	138,922,570.71	203,753,103.70
02000000000	ECONOMIC SECTOR	1,241,206,572.42	1,119,219,093.47	1,566,257,571.45
02150000000	DEPARTMENT OF AGRICULTURE	40,340,514.24	53,739,855.54	60,905,169.62
021500100100	DEPARTMENT OF AGRICULTURE	40,340,514.24	53,739,855.54	60,905,169.62
02200000000	FINANCE (TREASURY) DEPARTMENT	1,102,349,636.46	1,004,711,144.96	1,395,853,307.15
022000100100	FINANCE (TREASURY) DEPARTMENT	1,102,349,636.46	1,004,711,144.96	1,395,853,307.15
02340000000	WORKS AND HOUSING DEPARTMENT	79,143,863.40	60,768,092.97	89,126,536.36
023400100100	WORKS AND HOUSING DEPARTMENT	79,143,863.40	60,768,092.97	89,126,536.36
02380000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	19,372,558.32	-	20,372,558.32
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	19,372,558.32	-	20,372,558.32
05000000000	SOCIAL SECTOR	1,810,143,961.98	1,331,367,024.61	1,806,304,731.07
05170000000	EDUCATION & SOCIAL SERVICES DEPARTMENT	1,116,685,098.77	846,993,073.90	1,112,318,105.21
051700100100	EDUCATION DEPARTMENT	1,116,685,098.77	846,993,073.90	1,112,318,105.21
05210000000	HEALTH DEPARTMENT	578,933,711.94	394,693,739.64	578,884,151.47
052100100100	HEALTH DEPARTMENT	578,933,711.94	394,693,739.64	578,884,151.47
05510000000	TRADITIONAL COUNCIL	114,525,151.27	89,680,211.07	115,102,474.39
055100100100	TRADITIONAL COUNCIL	114,525,151.27	89,680,211.07	115,102,474.39

123314 - ISIN Local Government, Kwara State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Other Recurrent Expenditure	1,895,406,891.37	1,731,189,143.70	2,431,067,471.94
01000000000	ADMINISTRATION SECTOR	1,583,612,488.89	1,600,858,111.53	2,031,465,210.57
01110000000	OFFICE OF THE LG CHAIRMAN	1,459,112,488.89	1,524,845,968.68	1,869,965,210.57
011100100100	OFFICE OF THE CHAIRMAN	1,454,612,488.89	1,524,295,968.68	1,864,965,210.57
011100100200	OFFICE OF THE VICE CHAIRMAN	3,000,000.00	550,000.00	3,000,000.00
011118300100	INTERNAL AUDIT	1,500,000.00	-	2,000,000.00
01120000000	LOCAL GOVERNMENT COUNCIL	62,000,000.00	33,700,000.00	79,500,000.00
011200300100	THE COUNCIL	61,500,000.00	33,700,000.00	78,500,000.00
011202200100	CLERK TO THE HOUSE	500,000.00	-	1,000,000.00
01610000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	5,000,000.00	1,000,000.00	6,000,000.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	5,000,000.00	1,000,000.00	6,000,000.00
01620000000	ADMINISTRATION & GENERAL SERVICES (DIRECTOR PERSONNEL MANA	57,500,000.00	41,312,142.85	76,000,000.00
016200100100	ADMINISTRATION & GENERAL SERVICES (DIRECTOR PERSONNEL MANAGEMENT)	57,500,000.00	41,312,142.85	76,000,000.00
02000000000	ECONOMIC SECTOR	171,294,402.48	84,591,532.17	249,602,261.37
02150000000	DEPARTMENT OF AGRICULTURE	48,346,000.00	21,819,200.00	81,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE	48,346,000.00	21,819,200.00	81,000,000.00
02200000000	FINANCE (TREASURY) DEPARTMENT	56,000,000.00	21,491,977.27	66,000,000.00
022000100100	FINANCE (TREASURY) DEPARTMENT	56,000,000.00	21,491,977.27	66,000,000.00
02340000000	WORKS AND HOUSING DEPARTMENT	52,000,000.00	23,774,000.00	75,000,000.00
023400100100	WORKS AND HOUSING DEPARTMENT	52,000,000.00	23,774,000.00	75,000,000.00
02380000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	14,948,402.48	17,506,354.90	27,602,261.37
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	14,948,402.48	17,506,354.90	27,602,261.37
05000000000	SOCIAL SECTOR	140,500,000.00	45,739,500.00	150,000,000.00
05170000000	EDUCATION & SOCIAL SERVICES DEPARTMENT	51,500,000.00	42,139,500.00	50,000,000.00
051700100100	EDUCATION DEPARTMENT	38,000,000.00	42,139,500.00	50,000,000.00
051700100300	COMMUNITY DEVELOPMENT & CULTURE UNIT	13,500,000.00	-	-
05210000000	HEALTH DEPARTMENT	89,000,000.00	3,600,000.00	100,000,000.00
052100100100	HEALTH DEPARTMENT	75,000,000.00	3,600,000.00	100,000,000.00
052100100200	ENVIRONMENTAL SANITATION UNIT	14,000,000.00	-	-

123314 - ISIN Local Government, Kwara State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	1,549,897,858.46	760,904,042.01	2,876,759,142.63
01000000000	ADMINISTRATION SECTOR	312,087,807.00	232,416,109.00	624,087,525.00
01110000000	OFFICE OF THE LG CHAIRMAN	80,000,000.00	68,263,473.00	90,000,000.00
011100100100	OFFICE OF THE CHAIRMAN	80,000,000.00	68,263,473.00	90,000,000.00
01120000000	LOCAL GOVERNMENT COUNCIL	-	-	50,000,000.00
011200300100	THE COUNCIL	-	-	50,000,000.00
01620000000	ADMINISTRATION & GENERAL SERVICES (DIRECTOR PERSONNEL MANA	232,087,807.00	164,152,636.00	484,087,525.00
016200100100	ADMINISTRATION & GENERAL SERVICES (DIRECTOR PERSONNEL MANAGEMENT)	232,087,807.00	164,152,636.00	484,087,525.00
02000000000	ECONOMIC SECTOR	704,000,000.00	317,037,028.69	1,342,671,617.63
02150000000	DEPARTMENT OF AGRICULTURE	37,000,000.00	2,640,000.00	135,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE	37,000,000.00	2,640,000.00	135,000,000.00
02340000000	WORKS AND HOUSING DEPARTMENT	667,000,000.00	314,397,028.69	1,207,671,617.63
023400100100	WORKS AND HOUSING DEPARTMENT	667,000,000.00	314,397,028.69	1,207,671,617.63
05000000000	SOCIAL SECTOR	533,810,051.46	211,450,904.32	910,000,000.00
05170000000	EDUCATION & SOCIAL SERVICES DEPARTMENT	355,000,000.00	195,224,654.65	690,000,000.00
051700100100	EDUCATION DEPARTMENT	345,000,000.00	195,224,654.65	620,000,000.00
051700100300	COMMUNITY DEVELOPMENT & CULTURE UNIT	10,000,000.00	-	70,000,000.00
05210000000	HEALTH DEPARTMENT	178,810,051.46	16,226,249.67	220,000,000.00
052100100100	HEALTH DEPARTMENT	160,000,000.00	12,950,790.00	190,000,000.00
052100100200	ENVIRONMENTAL SANITATION UNIT	18,810,051.46	3,275,459.67	30,000,000.00

123314 - ISIN Local Government, Kwara State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	6,636,799,738.52	5,130,543,272.31	8,963,705,356.23
21	PERSONNEL COST	3,191,494,988.76	2,638,450,086.66	3,655,878,741.66
2101	SALARY	2,180,807,172.30	1,777,125,853.81	2,472,639,039.03
210101	SALARIES AND WAGES	2,180,807,172.30	1,777,125,853.81	2,472,639,039.03
21010101	SALARIES	2,131,007,172.30	1,728,184,456.00	2,393,295,703.59
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	49,800,000.00	49,941,397.81	79,343,335.44
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,983,200.00	4,986,000.00	5,000,000.00
210201	ALLOWANCES	5,983,200.00	4,986,000.00	5,000,000.00
21020114	Administrative Allowance	5,983,200.00	4,986,000.00	5,000,000.00
2103	SOCIAL BENEFITS	1,004,704,616.46	856,338,232.79	1,178,239,702.63
210301	SOCIAL BENEFITS	1,004,704,616.46	856,338,232.79	1,178,239,702.63
21030101	GRATUITY	208,642,713.56	326,785,714.29	424,821,428.58
21030102	PENSION	796,061,902.90	529,552,518.50	753,418,274.05
22	OTHER RECURRENT COSTS	1,895,406,891.37	1,731,188,143.70	2,431,062,471.94
2202	OVERHEAD COST	809,915,000.53	1,013,721,636.79	1,465,642,880.59
220201	TRAVEL & TRANSPORT - GENERAL	89,000,000.00	74,682,342.85	114,500,000.00
22020101	LOCAL TRAVEL AND TRANSPORT - TRAINING	89,000,000.00	74,682,342.85	114,500,000.00
220202	UTILITIES - GENERAL	6,500,000.00	2,925,000.00	8,500,000.00
22020201	ELECTRICITY CHARGES	4,000,000.00	2,925,000.00	6,000,000.00
22020203	INTERNET ACCESS CHARGES	2,500,000.00	-	2,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	98,846,000.00	11,280,000.00	115,000,000.00
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	14,000,000.00	7,510,000.00	19,000,000.00
22020303	NEWSPAPERS	2,000,000.00	-	2,000,000.00
22020304	MAGAZINE AND PERIODICALS	5,000,000.00	2,200,000.00	5,000,000.00
22020305	PRINTING OF SECURITY DOCUMENTS	4,000,000.00	190,000.00	6,000,000.00
22020306	PRINTING OF NON - SECURITY DOCUMENTS	1,000,000.00	-	1,000,000.00
22020307	DRUGS / LABORATORY / MEDICAL SUPPLIES	7,000,000.00	1,000,000.00	40,000,000.00
22020308	FIELD AND CAMPING MATERIAL SUPPLIES	19,000,000.00	300,000.00	5,000,000.00
22020309	UNIFORM AND OTHER CLOTHING	5,000,000.00	80,000.00	5,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	19,000,000.00	-	5,000,000.00
22020311	FOOD STUFF/ CATERING MATERIALS SUPPLIES	20,000,000.00	-	20,000,000.00
22020313	PRODUCTION OF REPORTS	2,000,000.00	-	2,000,000.00
22020315	CHEMICALS/ANALYTICAL REAGENTS	846,000.00	-	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	35,000,000.00	18,760,000.00	60,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	16,260,000.00	39,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	2,500,000.00	5,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000.00	-	2,000,000.00
22020405	MAINTENANCE OF PLANTS / GENERATORS	2,000,000.00	-	2,000,000.00
22020406	OTHER MAINTENANCE SERVICES	2,000,000.00	-	5,000,000.00
22020410	MAINTENANCE OF STREET LIGHTING	3,000,000.00	-	5,000,000.00
22020413	MINOR ROAD MAINTAINANCE	2,000,000.00	-	2,000,000.00
220205	TRAINING - GENERAL	43,948,402.48	25,441,354.90	55,102,261.37
22020501	LOCAL TRAINING	43,948,402.48	25,441,354.90	55,102,261.37
220206	OTHER SERVICES - GENERAL	227,295,793.22	541,512,407.01	603,266,502.49
22020601	SECURITY SERVICES	166,000,000.00	163,558,857.42	210,000,000.00
22020605	CLEANING AND FUMIGATION SERVICES	4,000,000.00	2,000,000.00	6,000,000.00
22020610	OTHER SERVICES	57,295,793.22	375,953,549.59	387,266,502.49
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	139,827,805.13	263,218,554.76	295,274,116.73
22020701	FINANCIAL CONSULTING	126,827,805.13	262,518,554.76	281,274,116.73
22020703	LEGAL SERVICES	2,000,000.00	-	3,000,000.00
22020704	ENGINEERING SERVICES	2,000,000.00	-	2,000,000.00
22020705	ARCHITECTURAL SERVICES	2,000,000.00	-	2,000,000.00
22020706	SURVEYING SERVICES	2,000,000.00	-	2,000,000.00
22020708	MEDICAL CONSULTING	5,000,000.00	700,000.00	5,000,000.00
220209	FINANCIAL CHARGES - GENERAL	2,000,000.00	63,277.27	2,000,000.00
22020904	OTHER CRF BANK CHARGES	2,000,000.00	63,277.27	2,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	167,500,000.00	75,838,700.00	212,000,000.00
22021001	REFRESHMENT AND MEALS	6,500,000.00	4,500,000.00	15,000,000.00
22021002	HONORARIUM AND SITTING ALLOWANCE	28,000,000.00	16,400,000.00	28,000,000.00
22021003	PUBLICITY AND ADVERTISEMENT	8,000,000.00	2,350,000.00	10,000,000.00
22021004	MEDICAL EXPENSES: LOCAL	11,500,000.00	200,000.00	13,500,000.00
22021007	WELFARE PACKAGES	47,500,000.00	23,610,000.00	56,500,000.00
22021009	SPORTING ACTIVITIES	18,000,000.00	9,319,500.00	19,000,000.00
22021013	PROMOTION (SERVICE WIDE)	3,000,000.00	3,925,000.00	5,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	6,000,000.00	2,000,000.00	10,000,000.00
22021023	FINAL ACCOUNTS & BUDGET PREPARATION EXPENSES	7,000,000.00	6,670,000.00	10,000,000.00
22021025	SPECIAL ADVOCACY, SENSITIZATION AND CAMPAIGN	1,000,000.00	-	1,000,000.00
22021030	TRADE FAIR EXPENSES	10,000,000.00	-	20,000,000.00
22021033	OTHER MISC EXPENDITURE	16,000,000.00	6,864,200.00	22,000,000.00
22021034	EMPLOYMENT PROGRAMMES	5,000,000.00	-	2,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,065,488,890.54	717,467,506.91	945,424,591.35
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,065,488,890.54	717,467,506.91	945,424,591.35
22040103	GRANTS TO LOCAL GOVERNMENTS - RECURRENT	1,058,488,890.54	716,842,506.91	942,424,591.35
22040104	GRANTS TO LOCAL GOVERNMENTS - CAPITAL	5,000,000.00	-	-
22040109	GRANTS TO COMMUNITIES/NGOS	2,000,000.00	625,000.00	3,000,000.00
2206	PUBLIC DEBT CHARGES	20,000,000.00	-	20,000,000.00
220602	DOMESTIC INTEREST / DISCOUNT	20,000,000.00	-	20,000,000.00
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	20,000,000.00	-	20,000,000.00
23	CAPITAL EXPENDITURE	1,549,897,858.46	760,904,042.01	2,876,739,142.63
2301	FIXED ASSETS PURCHASED	739,087,807.00	280,856,483.08	1,254,361,617.02
230101	PURCHASE OF FIXED ASSETS - GENERAL	739,087,807.00	280,856,483.08	1,254,361,617.02
23010104	PURCHASE MOTOR CYCLES	67,087,807.00	25,900,000.00	75,587,525.00
23010105	PURCHASE OF MOTOR VEHICLES	140,000,000.00	114,263,473.00	160,000,000.00
23010107	PURCHASE OF TRUCKS	200,000,000.00	1,000,000.00	298,774,092.02
23010108	PURCHASE OF BUSES	-	-	50,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	40,000,000.00	46,614,450.00	50,000,000.00
23010113	PURCHASE OF COMPUTERS	110,000,000.00	28,126,160.68	170,000,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	15,000,000.00	-	30,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70,000,000.00	-	50,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	10,000,000.00	-	20,000,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	60,000,000.00	64,952,399.40	170,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	2,000,000.00	-	50,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	25,000,000.00	-	30,000,000.00
23010139	PURCHASE OF TRANSFORMERS AND SPARE PARTS	-	-	100,000,000.00
2302	CONSTRUCTION / PROVISION	392,000,000.00	230,160,827.20	898,897,525.61
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	392,000,000.00	230,160,827.20	898,897,525.61
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70,000,000.00	52,291,636.00	250,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	70,000,000.00	73,159,180.00	50,000,000.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	10,000,000.00	-	20,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	5,000,000.00	-	60,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	167,000,000.00	-	278,897,525.61
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	10,000,000.00	-	70,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	50,000,000.00	104,710,011.20	120,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	10,000,000.00	-	50,000,000.00
2303	REHABILITATION / REPAIRS	388,000,000.00	244,971,272.06	618,500,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	388,000,000.00	244,971,272.06	618,500,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	70,000,000.00	86,446,837.49	100,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	25,000,000.00	12,950,790.00	20,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	110,000,000.00	81,747,644.57	150,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	25,000,000.00	-	40,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	70,000,000.00	48,113,000.00	170,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	88,000,000.00	15,713,000.00	138,500,000.00
2304	PRESERVATION OF THE ENVIRONMENT	18,810,051.46	3,275,459.67	30,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	18,810,051.46	3,275,459.67	30,000,000.00
23040102	EROSION & FLOOD CONTROL	12,810,051.46	-	20,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	6,000,000.00	3,275,459.67	10,000,000.00
2305	OTHER CAPITAL PROJECTS	12,000,000.00	1,640,000.00	75,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	12,000,000.00	1,640,000.00	75,000,000.00
23050108	SPECIAL GRANTS AND INTERVENTION	5,000,000.00	-	50,000,000.00
23050109	PROVISION OF AGRICULTURAL INPUTS	7,000,000.00	1,640,000.00	25,000,000.00

123314 - ISIN Local Government, Kwara State - 2026 Budget: Total Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	6,636,799,738.59	5,130,543,272.31	8,963,705,356.23
701	GENERAL PUBLIC SERVICES	3,093,515,347.51	2,906,720,808.76	4,270,097,301.55
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	2,581,262,125.35	2,473,621,311.33	3,352,792,093.20
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,421,412,488.89	1,447,418,189.10	1,888,718,786.05
70112	FINANCIAL AND FISCAL AFFAIRS	1,159,849,636.46	1,026,203,122.23	1,464,073,307.15
7013	GENERAL SERVICES	512,253,222.16	433,099,497.43	917,305,208.35
70131	GENERAL PERSONNEL SERVICES	469,932,261.36	412,650,822.56	860,240,628.70
70132	OVERALL PLANNING AND STATISTICAL SERVICES	34,320,960.80	17,506,354.90	47,974,819.69
70133	OTHER GENERAL SERVICES	8,000,000.00	2,942,319.97	9,089,759.96
703	PUBLIC ORDER AND SAFETY	160,000,000.00	160,094,857.42	200,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	160,000,000.00	160,094,857.42	200,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	160,000,000.00	160,094,857.42	200,000,000.00
704	ECONOMIC AFFAIRS	125,686,514.24	78,199,055.54	376,905,169.62
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	125,686,514.24	78,199,055.54	276,905,169.62
70421	AGRICULTURE	125,686,514.24	78,199,055.54	236,905,169.62
70422	FORESTRY	-	-	40,000,000.00
7043	FUEL AND ENERGY	-	-	100,000,000.00
70435	ELECTRICITY	-	-	100,000,000.00
705	ENVIRONMENTAL PROTECTION	32,810,051.46	3,275,459.67	30,000,000.00
7051	WASTE MANAGEMENT	20,000,000.00	3,275,459.67	10,000,000.00
70511	WASTE MANAGEMENT	20,000,000.00	3,275,459.67	10,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	12,810,051.46	-	20,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	12,810,051.46	-	20,000,000.00
706	HOUSING AND COMMUNITY AMENITIES	844,643,863.40	396,971,121.66	1,270,398,153.99
7061	HOUSING DEVELOPMENT	206,143,863.40	84,542,092.97	267,726,536.36
70611	HOUSING DEVELOPMENT	206,143,863.40	84,542,092.97	267,726,536.36
7062	COMMUNITY DEVELOPMENT	13,500,000.00	-	-
70621	COMMUNITY DEVELOPMENT	13,500,000.00	-	-
7063	WATER SUPPLY	70,000,000.00	86,446,837.49	100,000,000.00
70631	WATER SUPPLY	70,000,000.00	86,446,837.49	100,000,000.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	555,000,000.00	225,982,191.20	902,671,617.63
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	555,000,000.00	225,982,191.20	902,671,617.63
707	HEALTH	753,933,711.94	411,244,529.64	798,884,151.47
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	-	-	30,000,000.00
70711	PHARMACEUTICAL PRODUCTS	-	-	30,000,000.00
7072	OUTPATIENT SERVICES	5,000,000.00	-	-
70721	GENERAL MEDICAL SERVICES	5,000,000.00	-	-
7074	PUBLIC HEALTH SERVICES	748,933,711.94	411,244,529.64	768,884,151.47
70741	PUBLIC HEALTH SERVICES	748,933,711.94	411,244,529.64	768,884,151.47
708	RECREATION, CULTURE AND RELIGION	124,525,151.27	89,680,211.07	185,102,474.39
7081	RECREATIONAL AND SPORTING SERVICES	10,000,000.00	-	70,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	10,000,000.00	-	70,000,000.00
7082	CULTURAL SERVICES	114,525,151.27	89,680,211.07	115,102,474.39
70821	CULTURAL SERVICES	114,525,151.27	89,680,211.07	115,102,474.39
709	EDUCATION	1,499,685,098.77	1,084,357,228.55	1,782,318,105.21
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,499,685,098.77	1,084,357,228.55	1,782,318,105.21
70912	PRIMARY EDUCATION	1,499,685,098.77	1,084,357,228.55	1,782,318,105.21
710	SOCIAL PROTECTION	2,000,000.00	-	50,000,000.00
7109	SOCIAL PROTECTION N.E.C.	2,000,000.00	-	50,000,000.00
71091	SOCIAL PROTECTION N.E.C.	2,000,000.00	-	50,000,000.00

123314 - ISIN Local Government, Kwara State - 2026 Budget: Personnel Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	3,191,494,988.76	2,638,450,086.60	3,655,878,741.66
701	GENERAL PUBLIC SERVICES	1,261,866,649.14	1,192,575,113.48	1,699,542,304.61
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	1,149,149,636.46	1,051,710,222.80	1,472,326,882.63
70111	EXECUTIVE AND LEGISLATIVE ORGANS	46,800,000.00	46,999,077.84	76,253,575.48
70112	FINANCIAL AND FISCAL AFFAIRS	1,102,349,636.46	1,004,711,144.96	1,396,073,307.15
7013	GENERAL SERVICES	112,717,012.68	140,864,890.68	227,215,421.98
70131	GENERAL PERSONNEL SERVICES	90,344,454.36	138,922,570.71	203,753,103.70
70132	OVERALL PLANNING AND STATISTICAL SERVICES	19,372,558.32	-	20,372,558.32
70133	OTHER GENERAL SERVICES	3,000,000.00	1,942,319.97	3,089,759.96
704	ECONOMIC AFFAIRS	40,340,514.24	53,739,855.54	60,905,169.62
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	40,340,514.24	53,739,855.54	60,905,169.62
70421	AGRICULTURE	40,340,514.24	53,739,855.54	60,905,169.62
706	HOUSING AND COMMUNITY AMMENITIES	79,143,863.40	60,768,092.97	89,126,536.36
7061	HOUSING DEVELOPMENT	79,143,863.40	60,768,092.97	89,126,536.36
70611	HOUSING DEVELOPMENT	79,143,863.40	60,768,092.97	89,126,536.36
707	HEALTH	578,933,711.94	394,693,739.64	578,884,151.47
7074	PUBLIC HEALTH SERVICES	578,933,711.94	394,693,739.64	578,884,151.47
70741	PUBLIC HEALTH SERVICES	578,933,711.94	394,693,739.64	578,884,151.47
708	RECREATION, CULTURE AND RELIGION	114,525,151.27	89,680,211.07	115,102,474.39
7082	CULTURAL SERVICES	114,525,151.27	89,680,211.07	115,102,474.39
70821	CULTURAL SERVICES	114,525,151.27	89,680,211.07	115,102,474.39
709	EDUCATION	1,116,685,098.77	846,993,073.90	1,112,318,105.21
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,116,685,098.77	846,993,073.90	1,112,318,105.21
70912	PRIMARY EDUCATION	1,116,685,098.77	846,993,073.90	1,112,318,105.21

123314 - ISIN Local Government, Kwara State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Other Recurrent Expenditure	1,895,406,891.37	1,731,189,143.70	2,431,067,471.94
701	GENERAL PUBLIC SERVICES	1,494,560,891.37	1,479,761,586.28	1,925,067,471.94
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	1,417,112,488.89	1,419,943,088.53	1,815,465,210.57
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,359,612,488.89	1,398,451,111.26	1,747,465,210.57
70112	FINANCIAL AND FISCAL AFFAIRS	57,500,000.00	21,491,977.27	68,000,000.00
7013	GENERAL SERVICES	77,448,402.48	59,818,497.75	109,602,261.37
70131	GENERAL PERSONNEL SERVICES	57,500,000.00	41,312,142.85	76,000,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	14,948,402.48	17,506,354.90	27,602,261.37
70133	OTHER GENERAL SERVICES	5,000,000.00	1,000,000.00	6,000,000.00
703	PUBLIC ORDER AND SAFETY	160,000,000.00	160,094,857.42	200,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	160,000,000.00	160,094,857.42	200,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	160,000,000.00	160,094,857.42	200,000,000.00
704	ECONOMIC AFFAIRS	48,346,000.00	21,819,200.00	81,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	48,346,000.00	21,819,200.00	81,000,000.00
70421	AGRICULTURE	48,346,000.00	21,819,200.00	81,000,000.00
705	ENVIRONMENTAL PROTECTION	14,000,000.00	-	-
7051	WASTE MANAGEMENT	14,000,000.00	-	-
70511	WASTE MANAGEMENT	14,000,000.00	-	-
706	HOUSING AND COMMUNITY AMMENITIES	65,500,000.00	23,774,000.00	75,000,000.00
7061	HOUSING DEVELOPMENT	52,000,000.00	23,774,000.00	75,000,000.00
70611	HOUSING DEVELOPMENT	52,000,000.00	23,774,000.00	75,000,000.00
7062	COMMUNITY DEVELOPMENT	13,500,000.00	-	-
70621	COMMUNITY DEVELOPMENT	13,500,000.00	-	-
707	HEALTH	75,000,000.00	3,600,000.00	100,000,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	-	-	30,000,000.00
70711	PHARMACEUTICAL PRODUCTS	-	-	30,000,000.00
7072	OUTPATIENT SERVICES	5,000,000.00	-	-
70721	GENERAL MEDICAL SERVICES	5,000,000.00	-	-
7074	PUBLIC HEALTH SERVICES	70,000,000.00	3,600,000.00	70,000,000.00
70741	PUBLIC HEALTH SERVICES	70,000,000.00	3,600,000.00	70,000,000.00
709	EDUCATION	38,000,000.00	42,139,500.00	50,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	38,000,000.00	42,139,500.00	50,000,000.00
70912	PRIMARY EDUCATION	38,000,000.00	42,139,500.00	50,000,000.00

123314 - ISIN Local Government, Kwara State - 2026 Budget: Capital Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	1,549,897,858.46	760,904,042.01	2,876,759,142.63
701	GENERAL PUBLIC SERVICES	337,087,807.00	234,384,109.00	645,487,525.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	15,000,000.00	1,968,000.00	65,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	15,000,000.00	1,968,000.00	65,000,000.00
7013	GENERAL SERVICES	322,087,807.00	232,416,109.00	580,487,525.00
70131	GENERAL PERSONNEL SERVICES	322,087,807.00	232,416,109.00	580,487,525.00
704	ECONOMIC AFFAIRS	37,000,000.00	2,640,000.00	235,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	37,000,000.00	2,640,000.00	135,000,000.00
70421	AGRICULTURE	37,000,000.00	2,640,000.00	95,000,000.00
70422	FORESTRY	-	-	40,000,000.00
7043	FUEL AND ENERGY	-	-	100,000,000.00
70435	ELECTRICITY	-	-	100,000,000.00
705	ENVIRONMENTAL PROTECTION	18,810,051.46	3,275,459.67	30,000,000.00
7051	WASTE MANAGEMENT	6,000,000.00	3,275,459.67	10,000,000.00
70511	WASTE MANAGEMENT	6,000,000.00	3,275,459.67	10,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	12,810,051.46	-	20,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	12,810,051.46	-	20,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	700,000,000.00	312,429,028.69	1,106,271,617.63
7061	HOUSING DEVELOPMENT	75,000,000.00	-	103,600,000.00
70611	HOUSING DEVELOPMENT	75,000,000.00	-	103,600,000.00
7063	WATER SUPPLY	70,000,000.00	86,446,837.49	100,000,000.00
70631	WATER SUPPLY	70,000,000.00	86,446,837.49	100,000,000.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	555,000,000.00	225,982,191.20	902,671,617.63
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	555,000,000.00	225,982,191.20	902,671,617.63
707	HEALTH	100,000,000.00	12,950,790.00	120,000,000.00
7074	PUBLIC HEALTH SERVICES	100,000,000.00	12,950,790.00	120,000,000.00
70741	PUBLIC HEALTH SERVICES	100,000,000.00	12,950,790.00	120,000,000.00
708	RECREATION, CULTURE AND RELIGION	10,000,000.00	-	70,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	10,000,000.00	-	70,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	10,000,000.00	-	70,000,000.00
709	EDUCATION	345,000,000.00	195,224,654.65	620,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	345,000,000.00	195,224,654.65	620,000,000.00
70912	PRIMARY EDUCATION	345,000,000.00	195,224,654.65	620,000,000.00
710	SOCIAL PROTECTION	2,000,000.00	-	50,000,000.00
7109	SOCIAL PROTECTION N.E.C.	2,000,000.00	-	50,000,000.00
71091	SOCIAL PROTECTION N.E.C.	2,000,000.00	-	50,000,000.00

123314 - ISIN Local Government, Kwara State - 2026 Budget: Total Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
123	KWARA STATE	6,636,799,738.59	5,130,543,272.31	8,963,705,356.23
1233	KWARA SOUTH	6,636,799,738.59	5,130,543,272.31	8,963,705,356.23
123314	ISIN	6,636,799,738.59	5,130,543,272.31	8,963,705,356.23
12331408	OKE ONIGBIN	3,000,000.00	-	3,500,000.00
12331410	OWU ISIN	324,087,807.00	233,416,109.00	593,987,525.00
12331497	LG Wide - ISIN LG	6,309,711,931.59	4,897,127,163.31	8,366,217,831.23

123314 - ISIN Local Government, Kwara State - 2026 Budget: Personnel Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
123	KWARA STATE	3,191,494,988.76	2,638,450,086.60	3,655,878,741.66
1233	KWARA SOUTH	3,191,494,988.76	2,638,450,086.60	3,655,878,741.66
123314	ISIN	3,191,494,988.76	2,638,450,086.60	3,655,878,741.66
12331497	LG Wide - ISIN LG	3,191,494,988.76	2,638,450,086.60	3,655,878,741.66

123314 - ISIN Local Government, Kwara State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
123	KWARA STATE	1,895,406,891.37	1,731,189,143.70	2,431,067,471.94
1233	KWARA SOUTH	1,895,406,891.37	1,731,189,143.70	2,431,067,471.94
123314	ISIN	1,895,406,891.37	1,731,189,143.70	2,431,067,471.94
12331497	LG Wide - ISIN LG	1,895,406,891.37	1,731,189,143.70	2,431,067,471.94

123314 - ISIN Local Government, Kwara State - 2026 Budget: Capital Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
123	KWARA STATE	1,549,897,858.46	760,904,042.01	2,876,759,142.63
1233	KWARA SOUTH	1,549,897,858.46	760,904,042.01	2,876,759,142.63
123314	ISIN	1,549,897,858.46	760,904,042.01	2,876,759,142.63
12331408	OKE ONIGBIN	3,000,000.00	-	3,500,000.00
12331410	OWU ISIN	324,087,807.00	233,416,109.00	593,987,525.00
12331497	LG Wide - ISIN LG	1,222,810,051.46	527,487,933.01	2,279,271,617.63

123314 - ISIN Local Government, Kwara State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	6,636,799,738.59	5,130,543,272.31	8,963,705,356.23
01	Agriculture	83,346,000.00	23,459,200.00	201,000,000.00
	Effective governance of the Agriculture Sector	48,346,000.00	21,819,200.00	81,000,000.00
010102	Agriculture sector coordination mechanisms	48,346,000.00	21,819,200.00	81,000,000.00
0102	Development of the livestock value chain	20,000,000.00	-	33,000,000.00
010203	Poultry, pig, and micro livestock production	20,000,000.00	-	33,000,000.00
0103	Enhancement of food production and productivity	5,000,000.00	1,640,000.00	20,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-c	5,000,000.00	1,640,000.00	20,000,000.00
0104	Reduction of post-harvest losses	5,000,000.00	-	20,000,000.00
010401	Modern technology for post-harvest storage and value addition	5,000,000.00	-	20,000,000.00
0107	Promotion of enabling environment for increased agricultural developm	5,000,000.00	-	47,000,000.00
010701	Integrated rural development (agricultural land development, farm mechanization	5,000,000.00	-	47,000,000.00
04	Health	753,933,711.94	411,244,529.64	798,884,151.47
0401	Effective governance of the health system	75,000,000.00	3,600,000.00	100,000,000.00
040103	Health sector coordination mechanisms	75,000,000.00	3,600,000.00	100,000,000.00
0402	Community engagement and participation in health	5,000,000.00	-	50,000,000.00
040201	Community interventions	5,000,000.00	-	50,000,000.00
0405	Provision of adequate and modern health infrastructure for health servi	95,000,000.00	12,950,790.00	70,000,000.00
040501	Functional health facilities	95,000,000.00	12,950,790.00	70,000,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	578,933,711.94	394,693,739.64	578,884,151.47
041001	Health Not Elsewhere Classified	578,933,711.94	394,693,739.64	578,884,151.47
05	Education	1,499,685,098.77	1,084,357,228.55	1,782,318,105.21
0501	Effective governance of the education system	161,971,038.40	109,502,154.87	238,798,560.47
050102	Human and institutional capacity performance management	88,971,038.40	67,362,654.87	98,798,560.47
050103	Education sector coordination mechanisms	73,000,000.00	42,139,500.00	140,000,000.00
0504	Improved quality of teaching and learning outcomes	70,000,000.00	64,952,399.40	190,000,000.00
050402	Instructional and learning materials	70,000,000.00	64,952,399.40	190,000,000.00
0505	Adequate infrastructure at all levels	140,000,000.00	102,146,094.57	190,000,000.00
050501	Schools' infrastructure construction and rehabilitation	110,000,000.00	81,747,644.57	150,000,000.00
050502	Furnishing	20,000,000.00	20,398,450.00	20,000,000.00
050503	Libraries and laboratories	10,000,000.00	-	20,000,000.00
0506	Improved education information management system (EIMS)	100,000,000.00	28,126,160.68	150,000,000.00
050601	ICT equipment, software and expertise	100,000,000.00	28,126,160.68	150,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	1,027,714,060.37	779,630,419.03	1,013,519,544.74
051001	Education Not Elsewhere Classified	1,027,714,060.37	779,630,419.03	1,013,519,544.74
06	Housing and Urban Development	127,000,000.00	23,774,000.00	178,600,000.00
0610	Housing and Urban Development - General	127,000,000.00	23,774,000.00	178,600,000.00
061001	Housing and Urban Development - General	127,000,000.00	23,774,000.00	178,600,000.00
08	Youth	10,000,000.00	-	70,000,000.00
0810	Youth - General	10,000,000.00	-	70,000,000.00
081001	Youth - General	10,000,000.00	-	70,000,000.00
09	Environmental Improvement	95,310,051.46	-	119,000,000.00
0910	Environmental Improvement - General	95,310,051.46	-	119,000,000.00
091001	Environmental Improvement - General	95,310,051.46	-	119,000,000.00
10	Water Resources and Rural Development	70,000,000.00	86,446,837.49	100,000,000.00
1010	Water Resources and Rural Deve - General	70,000,000.00	86,446,837.49	100,000,000.00
101001	Water Resources and Rural Deve - General	70,000,000.00	86,446,837.49	100,000,000.00
12	Growing the Private Sector	50,000,000.00	104,710,011.20	120,000,000.00
1210	Growing the Private Sector - General	50,000,000.00	104,710,011.20	120,000,000.00
121001	Growing the Private Sector - General	50,000,000.00	104,710,011.20	120,000,000.00
13	Reform of Government and Governance	3,587,524,876.42	3,348,438,465.43	4,880,231,481.92
1310	Reform of Government and Governance - General	3,587,524,876.42	3,348,438,465.43	4,880,231,481.92
131001	Reform of Government and Governance - General	3,587,524,876.42	3,348,438,465.43	4,880,231,481.92
14	Power	-	-	100,000,000.00
1410	Power - General	-	-	100,000,000.00
141001	Power - General	-	-	100,000,000.00
17	Road	360,000,000.00	48,113,000.00	613,671,617.63
1710	Road - General	360,000,000.00	48,113,000.00	613,671,617.63
171001	Road - General	360,000,000.00	48,113,000.00	613,671,617.63

123314 - ISIN Local Government, Kwara State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	3,191,494,988.76	2,638,450,086.60	3,655,878,741.66
04	Health	578,933,711.94	394,693,739.64	578,884,151.47
0410	Health Sector Expenditures Not Elsewhere Classified	578,933,711.94	394,693,739.64	578,884,151.47
041001	Health Not Elsewhere Classified	578,933,711.94	394,693,739.64	578,884,151.47
05	Education	1,116,685,098.77	846,993,073.90	1,112,318,105.21
0501	Effective governance of the education system	88,971,038.40	67,362,654.87	98,798,560.47
050102	Human and institutional capacity performance management	88,971,038.40	67,362,654.87	98,798,560.47
0510	Education Sector Expenditures Not Elsewhere Classified	1,027,714,060.37	779,630,419.03	1,013,519,544.74
051001	Education Not Elsewhere Classified	1,027,714,060.37	779,630,419.03	1,013,519,544.74
13	Reform of Government and Governance	1,495,876,178.05	1,396,763,273.06	1,964,676,484.98
1310	Reform of Government and Governance - General	1,495,876,178.05	1,396,763,273.06	1,964,676,484.98
131001	Reform of Government and Governance - General	1,495,876,178.05	1,396,763,273.06	1,964,676,484.98

123314 - ISIN Local Government, Kwara State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	1,895,406,891.37	1,731,189,143.70	2,431,067,471.94
01	Agriculture	48,346,000.00	21,819,200.00	81,000,000.00
0101	Effective governance of the Agriculture Sector	48,346,000.00	21,819,200.00	81,000,000.00
010102	Agriculture sector coordination mechanisms	48,346,000.00	21,819,200.00	81,000,000.00
04	Health	75,000,000.00	3,600,000.00	100,000,000.00
0401	Effective governance of the health system	75,000,000.00	3,600,000.00	100,000,000.00
040103	Health sector coordination mechanisms	75,000,000.00	3,600,000.00	100,000,000.00
05	Education	38,000,000.00	42,139,500.00	50,000,000.00
0501	Effective governance of the education system	38,000,000.00	42,139,500.00	50,000,000.00
050103	Education sector coordination mechanisms	38,000,000.00	42,139,500.00	50,000,000.00
06	Housing and Urban Development	52,000,000.00	23,774,000.00	75,000,000.00
0610	Housing and Urban Development - General	52,000,000.00	23,774,000.00	75,000,000.00
061001	Housing and Urban Development - General	52,000,000.00	23,774,000.00	75,000,000.00
09	Environmental Improvement	27,500,000.00	-	-
0910	Environmental Improvement - General	27,500,000.00	-	-
091001	Environmental Improvement - General	27,500,000.00	-	-
13	Reform of Government and Governance	1,654,560,891.37	1,639,856,443.70	2,125,067,471.94
1310	Reform of Government and Governance - General	1,654,560,891.37	1,639,856,443.70	2,125,067,471.94
131001	Reform of Government and Governance - General	1,654,560,891.37	1,639,856,443.70	2,125,067,471.94

123314 - ISIN Local Government, Kwara State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	1,549,897,858.46	760,904,042.01	2,876,759,142.63
01	Agriculture	35,000,000.00	1,640,000.00	120,000,000.00
0102	Development of the livestock value chain	20,000,000.00	-	33,000,000.00
010203	Poultry, pig, and micro livestock production	20,000,000.00	-	33,000,000.00
0103	Enhancement of food production and productivity	5,000,000.00	1,640,000.00	20,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-c	5,000,000.00	1,640,000.00	20,000,000.00
0104	Reduction of post-harvest losses	5,000,000.00	-	20,000,000.00
010401	Modern technology for post-harvest storage and value addition	5,000,000.00	-	20,000,000.00
0107	Promotion of enabling environment for increased agricultural developm	5,000,000.00	-	47,000,000.00
010701	Integrated rural development (agricultural land development, farm mechanization	5,000,000.00	-	47,000,000.00
04	Health	100,000,000.00	12,950,790.00	120,000,000.00
0402	Community engagement and participation in health	5,000,000.00	-	50,000,000.00
040201	Community interventions	5,000,000.00	-	50,000,000.00
0405	Provision of adequate and modern health infrastructure for health servi	95,000,000.00	12,950,790.00	70,000,000.00
040501	Functional health facilities	95,000,000.00	12,950,790.00	70,000,000.00
05	Education	345,000,000.00	195,224,654.65	620,000,000.00
0501	Effective governance of the education system	35,000,000.00	-	90,000,000.00
050103	Education sector coordination mechanisms	35,000,000.00	-	90,000,000.00
0504	Improved quality of teaching and learning outcomes	70,000,000.00	64,952,399.40	190,000,000.00
050402	Instructional and learning materials	70,000,000.00	64,952,399.40	190,000,000.00
0505	Adequate infrastructure at all levels	140,000,000.00	102,146,094.57	190,000,000.00
050501	Schools' infrastructure construction and rehabilitation	110,000,000.00	81,747,644.57	150,000,000.00
050502	Furnishing	20,000,000.00	20,398,450.00	20,000,000.00
050503	Libraries and laboratories	10,000,000.00	-	20,000,000.00
0506	Improved education information management system (EIMS)	100,000,000.00	28,126,160.68	150,000,000.00
050601	ICT equipment, software and expertise	100,000,000.00	28,126,160.68	150,000,000.00
06	Housing and Urban Development	75,000,000.00	-	103,600,000.00
0610	Housing and Urban Development - General	75,000,000.00	-	103,600,000.00
061001	Housing and Urban Development - General	75,000,000.00	-	103,600,000.00
08	Youth	10,000,000.00	-	70,000,000.00
0810	Youth - General	10,000,000.00	-	70,000,000.00
081001	Youth - General	10,000,000.00	-	70,000,000.00
09	Environmental Improvement	67,810,051.46	-	119,000,000.00
0910	Environmental Improvement - General	67,810,051.46	-	119,000,000.00
091001	Environmental Improvement - General	67,810,051.46	-	119,000,000.00
10	Water Resources and Rural Development	70,000,000.00	86,446,837.49	100,000,000.00
1010	Water Resources and Rural Deve - General	70,000,000.00	86,446,837.49	100,000,000.00
101001	Water Resources and Rural Deve - General	70,000,000.00	86,446,837.49	100,000,000.00
12	Growing the Private Sector	50,000,000.00	104,710,011.20	120,000,000.00
1210	Growing the Private Sector - General	50,000,000.00	104,710,011.20	120,000,000.00
121001	Growing the Private Sector - General	50,000,000.00	104,710,011.20	120,000,000.00
13	Reform of Government and Governance	437,087,807.00	311,818,748.67	790,487,525.00
1310	Reform of Government and Governance - General	437,087,807.00	311,818,748.67	790,487,525.00
131001	Reform of Government and Governance - General	437,087,807.00	311,818,748.67	790,487,525.00
14	Power	-	-	100,000,000.00
1410	Power - General	-	-	100,000,000.00
141001	Power - General	-	-	100,000,000.00
17	Road	360,000,000.00	48,113,000.00	613,671,617.63
1710	Road - General	360,000,000.00	48,113,000.00	613,671,617.63
171001	Road - General	360,000,000.00	48,113,000.00	613,671,617.63

123314 - ISIN Local Government, Kwara State - 2026 Budget: Capital Projects

Project Name	Location Code and Description	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
Total Capital Expenditure		1,549,897,858.46	760,904,042.01	2,876,759,142.63
Purchase of Official Car (1 No of Jeep) for Office of	12331410 - OWU ISIN	80,000,000.00	68,263,473.00	90,000,000.00
Purchase of Legislative Bus	12331497 - LG Wide - ISIN LG	-	-	50,000,000.00
Construction of 3 Quarters at Owu-Isin	12331410 - OWU ISIN	10,000,000.00	52,291,636.00	180,000,000.00
Repair of Area Office at Oke onigbin	12331408 - OKE ONIGBIN	3,000,000.00	-	3,500,000.00
Purchase of 3 Nos of Toyota Corolla Vehicle for Office	12331410 - OWU ISIN	60,000,000.00	46,000,000.00	70,000,000.00
Purchase of 20 Motorcycles	12331410 - OWU ISIN	67,087,807.00	25,900,000.00	75,587,525.00
Internet & installations	12331410 - OWU ISIN	2,000,000.00	-	5,000,000.00
Renovation & Rehabilitation of the Secretariat	12331410 - OWU ISIN	70,000,000.00	13,745,000.00	120,000,000.00
Provision of Office Furniture to all offices(200 Tables & Chairs) at #150,000 by Table & Chair	12331410 - OWU ISIN	20,000,000.00	26,216,000.00	30,000,000.00
Purchase of Heavy Plant (Tractor)	12331410 - OWU ISIN	-	1,000,000.00	10,000,000.00
Expansion of Local Government Farm (Cashew)	12331410 - OWU ISIN	5,000,000.00	-	7,000,000.00
Establishment of Local Government Poultry Farm at Owu-isin	12331497 - LG Wide - ISIN LG	20,000,000.00	-	20,000,000.00
Fumigation	12331497 - LG Wide - ISIN LG	2,000,000.00	-	5,000,000.00
Establishment of Local Government Garri Processing Industry	12331497 - LG Wide - ISIN LG	5,000,000.00	-	20,000,000.00
Procurement of Chemical & Fertilizer(Assorted) for farmers across the wards	12331497 - LG Wide - ISIN LG	5,000,000.00	1,640,000.00	20,000,000.00
Repair & Rehabilitation of Existing Poultry	12331497 - LG Wide - ISIN LG	-	-	13,000,000.00
Establishment of LG Farm across the wards	12331497 - LG Wide - ISIN LG	-	-	40,000,000.00
Purchase of Mech. Equip to Workshop(4 Complete Tools box)	12331410 - OWU ISIN	10,000,000.00	-	6,400,000.00
Construction of Market Stall	12331497 - LG Wide - ISIN LG	5,000,000.00	15,200,000.00	50,000,000.00
Rehabilitation of Owu-Isin Secretariat Road	12331497 - LG Wide - ISIN LG	20,000,000.00	-	20,000,000.00
Construction/Completion of Shopping Complex	12331497 - LG Wide - ISIN LG	45,000,000.00	89,510,011.20	70,000,000.00
Furnishing of Doctor's Quarters	12331497 - LG Wide - ISIN LG	15,000,000.00	-	30,000,000.00
Construction of Drainage and Ring Culvert across the wards	12331497 - LG Wide - ISIN LG	110,000,000.00	-	174,897,525.61
Purchase of Heavy Plants (Grader/Buildozer)	12331497 - LG Wide - ISIN LG	200,000,000.00	-	288,774,092.02
Drilling 11 of Boreholes across the wards	12331497 - LG Wide - ISIN LG	70,000,000.00	86,446,837.49	77,000,000.00
Rehabilitation of roads across the wards	12331497 - LG Wide - ISIN LG	50,000,000.00	48,113,000.00	150,000,000.00
erection of street lights across 11 wards of the local govts	12331497 - LG Wide - ISIN LG	70,000,000.00	73,159,180.00	50,000,000.00
Construction of 11 public toilets across the wards	12331497 - LG Wide - ISIN LG	55,000,000.00	-	99,000,000.00
Repair of Legislative House	12331497 - LG Wide - ISIN LG	15,000,000.00	1,968,000.00	15,000,000.00
Purchase of Security equipment for the local Govts(Guns, Bullets)	12331497 - LG Wide - ISIN LG	2,000,000.00	-	50,000,000.00
Purchase of equipment for Workshop(vulganising machine)	12331497 - LG Wide - ISIN LG	-	-	1,000,000.00
Purchase of equipment for Workshop(come along)	12331497 - LG Wide - ISIN LG	-	-	600,000.00
Purchase of equipment for Workshop(crease pump)	12331497 - LG Wide - ISIN LG	-	-	250,000.00
Purchase of equipment for Workshop(set of heavy duty socket)	12331497 - LG Wide - ISIN LG	-	-	250,000.00
Purchase of equipment for Workshop(Diagonistic machine)	12331497 - LG Wide - ISIN LG	-	-	1,500,000.00
Repairs & rehabilitation of Boreholes across the wards	12331497 - LG Wide - ISIN LG	-	-	23,000,000.00
Purchase of 4 Transformers across the wards	12331497 - LG Wide - ISIN LG	-	-	100,000,000.00
Renovation of School Buildings across the wards	12331497 - LG Wide - ISIN LG	110,000,000.00	81,747,644.57	150,000,000.00
Printing of Exercise books	12331497 - LG Wide - ISIN LG	10,000,000.00	-	20,000,000.00
Purchase of Text Books(maths & english) across the wards	12331497 - LG Wide - ISIN LG	50,000,000.00	64,952,399.40	150,000,000.00
Construction CBT Centre at Oke- Onigbin	12331497 - LG Wide - ISIN LG	10,000,000.00	-	50,000,000.00
Bursary awards to 400 Students in Higher Institution	12331497 - LG Wide - ISIN LG	10,000,000.00	-	20,000,000.00
Purchase of 400 Computers to CBT centres	12331497 - LG Wide - ISIN LG	100,000,000.00	28,126,160.68	150,000,000.00
Youth Empowerment	12331497 - LG Wide - ISIN LG	15,000,000.00	-	20,000,000.00
Provision of Equ. to Community Science Technical Schools across the wards	12331497 - LG Wide - ISIN LG	10,000,000.00	-	20,000,000.00
Construction of library	12331497 - LG Wide - ISIN LG	10,000,000.00	-	20,000,000.00
Procurement of Furniture to Schools	12331497 - LG Wide - ISIN LG	20,000,000.00	20,398,450.00	20,000,000.00
Construction of Recreation Center at Oke-Onigbin	12331497 - LG Wide - ISIN LG	10,000,000.00	-	70,000,000.00
Construction of Doctor,s Quarter at owu isin	12331497 - LG Wide - ISIN LG	60,000,000.00	-	70,000,000.00
Renovation of Health Centre across the wards	12331497 - LG Wide - ISIN LG	25,000,000.00	12,950,790.00	20,000,000.00
Free Eye Care(Glasses) for 3000 people	12331497 - LG Wide - ISIN LG	5,000,000.00	-	50,000,000.00
Provision of Hospital Equipment to all health centres in the local Government	12331497 - LG Wide - ISIN LG	70,000,000.00	-	50,000,000.00
Clean & Green JAAC	12331497 - LG Wide - ISIN LG	6,000,000.00	3,275,459.67	10,000,000.00
Ecological provisions for gully erosions & other natural disasters	12331497 - LG Wide - ISIN LG	12,810,051.46	-	20,000,000.00

MDA: 011100200100 - ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	-	-	-
21	PERSONNEL COST	-	-	-
2101	SALARY	-	-	-
210101	SALARIES AND WAGES	-	-	-
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	-	-	-

MDA: 055100100100 - TRADITIONAL COUNCIL

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	114,525,151.27	89,680,211.07	115,102,474.39
708	RECREATION, CULTURE AND RELIGION	114,525,151.27	89,680,211.07	115,102,474.39
7082	CULTURAL SERVICES	114,525,151.27	89,680,211.07	115,102,474.39
70821	CULTURAL SERVICES	114,525,151.27	89,680,211.07	115,102,474.39

MDA: 052100100100 - HEALTH DEPARTMENT

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	50,000.00	63,500.00	200,000.00
12	INDEPENDENT REVENUE	50,000.00	63,500.00	200,000.00
1202	NON-TAX REVENUE	50,000.00	63,500.00	200,000.00
120204	FEES- GENERAL	50,000.00	41,000.00	100,000.00
12020413	Birth & Death Registration Fees	50,000.00	41,000.00	100,000.00
120206	SALES - GENERAL	-	22,500.00	100,000.00
12020609	Sales of Chemicals/Pesticides/Fungicides/Herbicides	-	22,500.00	100,000.00

500 Rows (3-502)		44		
Lookup	Code	Description	Level	Error Check
1	01000000000	ADMINISTRATION SECTOR		1
2	01110000000	OFFICE OF THE LG CHAIRMAN		2
3	011100100100	OFFICE OF THE CHAIRMAN		3
4	011100100200	OFFICE OF THE VICE CHAIRMAN		3
5	011118300100	INTERNAL AUDIT		3
6	011100200100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN		3
7	01120000000	LOCAL GOVERNMENT COUNCIL		2
8	011200300100	THE COUNCIL		3
9	011200500100	ASSISTANTS/AIDES/ADVISERS		3
10	011200700100	COUNCIL COMMITTEES		3
11	011202100100	OFFICE OF THE HOUSE LEADER		3
12	011202100200	OFFICE OF THE DEPUTY LEADER		3
13	011202100300	OFFICE OF THE MAJORITY LEADER		3
14	011202100400	OFFICE OF THE DEPUTY MAJORITY LEADER		3
15	011202100500	OFFICE OF THE MINORITY LEADER;		3
16	011202100600	OFFICE OF THE DEPUTY MINORITY LEADER		3
17	011202100700	OFFICE OF THE CHIEF WHIP		3
18	011202100800	OFFICE OF THE DEPUTY CHIEF WHIP		3
19	011202200100	CLERK TO THE HOUSE		3
20	01250000000	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE		2
21	012500100100	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE		3
22	01610000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT		2
23	016100100100	SECRETARY TO THE LOCAL GOVERNMENT		3
24	01620000000	ADMINISTRATION & GENERAL SERVICES (DIRECTOR PERSONNEL MANAGEMENT)		2
25	016200100100	ADMINISTRATION & GENERAL SERVICES (DIRECTOR PERSONNEL MANAGEMENT)		3
26	02000000000	ECONOMIC SECTOR		1
27	02150000000	DEPARTMENT OF AGRICULTURE		2
28	021500100100	DEPARTMENT OF AGRICULTURE		3
29	02200000000	FINANCE (TREASURY) DEPARTMENT		2
30	022000100100	FINANCE (TREASURY) DEPARTMENT		3
31	02340000000	WORKS AND HOUSING DEPARTMENT		2
32	023400100100	WORKS AND HOUSING DEPARTMENT		3
33	02380000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)		2
34	023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)		3
35	05000000000	SOCIAL SECTOR		1
36	05170000000	EDUCATION & SOCIAL SERVICES DEPARTMENT		2
37	051700100100	EDUCATION DEPARTMENT		3
38	051700100200	WOMEN DEVELOPMENT UNIT		3
39	051700100300	COMMUNITY DEVELOPMENT & CULTURE UNIT		3
40	05210000000	HEALTH DEPARTMENT		2
41	052100100100	HEALTH DEPARTMENT		3
42	052100100200	ENVIRONMENTAL SANITATION UNIT		3
43	05510000000	TRADITIONAL COUNCIL		2
44	055100100100	TRADITIONAL COUNCIL		3
45				

30 1,000 Rows (3-1002)		362		
Lookup	Code	Description	Level	Error Check
1	2	EXPENDITURES		1
2	21	PERSONNEL COST		2
3	2101	SALARY		3
4	210101	SALARIES AND WAGES		4
5	21010101	SALARIES		5
6	21010102	OVERTIME PAYMENT		5
7	21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES		5
8	21010104	CLEARANCE OF SALARY ARREARS		5
9	21010105	PROMOTION ARREARS		5
10	2102	ALLOWANCES AND SOCIAL CONTRIBUTION		3
11	210201	ALLOWANCES		4
12	21020101	Housing /Rent Allowance		5
13	21020102	Transport Allowance		5
14	21020103	Meal Subsidy		5
15	21020104	Utility Allowance		5
16	21020105	Entertainment Allowance		5
17	21020106	Leave Transport Grant		5
18	21020107	Domestic Staff Allowance		5
19	21020108	Responsibility Allowance		5
20	21020109	Furniture Allowance		5
21	21020110	Shift Allowance		5
22	21020111	Motor Vehicle Allowance		5
23	21020112	Personal Assistance Allowance		5
24	21020113	Acting Allowance		5
25	21020114	Administrative Allowance		5
26	21020115	CONTRACT APPOINTMENT		5
27	21020116	Board Member Allowance		5
28	21020117	PART TIME LECTURE		5
29	21020118	Call Duty Allowance		5
30	21020119	Clinical Allowance		5
31	21020120	Exams Supervision Allowance		5
32	21020121	NON REGULAR ALLOWANCES		5
33	21020122	Hazard Allowance		5
34	21020123	Inducement Allowance		5
35	21020124	Journal Allowance		5
36	21020127	CRFC-Leave Grant		5
37	21020128	Local Society Allowance		5
38	21020129	Repatriation/Assistance to the Needy		5
39	21020130	Medical Allowance		5
40	21020131	Council Allowance		5
41	21020132	CRFC Allowance for Chairman		5
42	21020133	CRFC Allowance for Members		5
43	21020134	Research Academic Allowance		5
44	21020135	STUDENT ALLOWANCE		5
45	21020136	Rural Posting Allowance		5
46	21020137	Science Teachers Allowance		5
47	21020138	Teaching Allowance		5
48	21020139	Weighing Allowance		5
49	21020140	Part-Time Post Teach		5
50	21020141	Teaching Practice/SIWES Allowance		5
51	21020142	TSS Allowance		5
52	21020143	N.Y.S.C Allowances		5
53	21020144	Security Allowance		5
54	210202	SOCIAL CONTRIBUTIONS		4
55	21020201	NHIS CONTRIBUTION		5
56	21020202	CONTRIBUTORY PENSION (EMPLOYERS)		5
57	21020203	GROUP LIFE INSURANCE		5
58	21020204	EMPLOYEES COMPENSATION FUND		5
59	21020205	HOUSING FUND CONTRIBUTION		5
60	21020206	REFUND OF 7.5% CONTRIBUTORY PENSION		5
61	2103	SOCIAL BENEFITS		3
62	210301	SOCIAL BENEFITS		4
63	21030101	GRATUITY		5
64	21030102	PENSION		5
65	21030103	DEATH BENEFITS		5
66	21030104	CLEARANCE OF GRATUITY ARREARS		5
67	21030105	CLEARANCE OF PENSION ARREARS		5
68	21030106	SEVERANCE BENEFITS/PAYMENT FOR POLITICAL OFFICE HOLDERS		5
69	22	OTHER RECURRENT COSTS		2
70	2202	OVERHEAD COST		3
71	220201	TRAVEL & TRANSPORT - GENERAL		4
72	22020101	LOCAL TRAVEL AND TRANSPORT - TRAINING		5
73	22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS		5
74	22020103	INT'L TRAVEL & TRANSPORT - TRAINING		5
75	22020104	INT'L TRAVEL & TRANSPORT - OTHERS		5
76	220202	UTILITIES - GENERAL		4
77	22020201	ELECTRICITY CHARGES		5
78	22020202	TELEPHONE CHARGES		5
79	22020203	INTERNET ACCESS CHARGES		5
80	22020204	SATELLITE BROADCAST CHARGES		5

81	22020205	WATER RATE	5
82	22020206	SEWERAGE CHARGES	5
83	22020207	LEASED COMMUNICATION LINES(S)	5
84	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	5
85	220203	MATERIALS & SUPPLIES - GENERAL	4
86	22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	5
87	22020302	BOOKS	5
88	22020303	NEWSPAPERS	5
89	22020304	MAGAZINE AND PERIODICALS	5
90	22020305	PRINTING OF SECURITY DOCUMENTS	5
91	22020306	PRINTING OF NON - SECURITY DOCUMENTS	5
92	22020307	DRUGS / LABORATORY / MEDICAL SUPPLIES	5
93	22020308	FIELD AND CAMPING MATERIAL SUPPLIES	5
94	22020309	UNIFORM AND OTHER CLOTHING	5
95	22020310	TEACHING AIDS / INSTRUCTION MATERIALS	5
96	22020311	FOOD STUFF/ CATERING MATERIALS SUPPLIES	5
97	22020312	CHEMICALS FOR WATER TREATMENT	5
98	22020313	PRODUCTION OF REPORTS	5
99	22020315	CHEMICALS/ANALYTICAL REAGENTS	5
100	22020316	START-UP PACKS & SKILL DEVELOPMENT CERTIFICATE	5
101	220204	MAINTENANCE SERVICES - GENERAL	4
102	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5
103	22020402	MAINTENANCE OF OFFICE FURNITURE	5
104	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5
105	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENT	5
106	22020405	MAINTENANCE OF PLANTS / GENERATORS	5
107	22020406	OTHER MAINTENANCE SERVICES	5
108	22020407	MAINTENANCE OF AIRCRAFTS	5
109	22020408	MAINTENANCE OF SEA BOATS	5
110	22020409	MAINTENANCE OF RAILWAY EQUIPMENT	5
111	22020410	MAINTENANCE OF STREET LIGHTING	5
112	22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT	5
113	22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	5
114	22020413	MINOR ROAD MAINTAINANCE	5
115	22020414	MAINTENANCE OF LIBRARY	5
116	220205	TRAINING - GENERAL	4
117	22020501	LOCAL TRAINING	5
118	22020502	INTERNATIONAL TRAINING	5
119	22020503	WORKSHOP / SEMINAR / CONFERENCES	5
120	22020504	PUPILAGE PROGRAMME FOR SCIENTIFIC OFFICERS	5
121	22020506	PROJECT SEED HOLIDAY PROGRAMME FOR (SS2-SS3) STUDENTS	5
122	22020507	E-LEARNING INTEGRATED IN SCHOOLS	5
123	22020509	SPECIALIZED TRAINING/SEMINARS AND CONFRENCES FOR MGT STAFF AND OTHER STAKE HOLDE	5
124	22020510	CAPACITY BUILDING	5
125	22020511	CAPACITY BUILDING ON LACTATION MANAGEMENT	5
126	220206	OTHER SERVICES - GENERAL	4
127	22020601	SECURITY SERVICES	5
128	22020602	OFFICE RENT	5
129	22020603	RESIDENTIAL RENT	5
130	22020604	SECURITY VOTE (INCLUDING OPERATIONS)	5
131	22020605	CLEANING AND FUMIGATION SERVICES	5
132	22020606	INTERNAL AUDIT EXPENSES	5
133	22020607	RESCUE SERVICES	5
134	22020609	MONITORING / SUPERVISION	5
135	22020610	OTHER SERVICES	5
136	22020611	HOSTING/MOBILIZATION OF POLITICAL ASSOCIATIONS AND INTEREST GROUPS	5
137	22020612	BURIAL EXPENSES	5
138	22020613	SOFTWARE RENEWALS	5
139	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4
140	22020701	FINANCIAL CONSULTING	5
141	22020702	INFORMATION TECHNOLOGY CONSULTING	5
142	22020703	LEGAL SERVICES	5
143	22020704	ENGINEERING SERVICES	5
144	22020705	ARCHITECTURAL SERVICES	5
145	22020706	SURVEYING SERVICES	5
146	22020707	AGRICULTURAL CONSULTING	5
147	22020708	MEDICAL CONSULTING	5
148	22020709	RESEARCH SERVICES	5
149	220208	FUEL & LUBRICANTS - GENERAL	4
150	22020801	FUEL AND LUBRICANT - GENERAL	5
151	22020802	OTHER TRANSPORT EQUIPMENT FJEL COST	5
152	22020803	PLANT / GENERATOR FUEL COST	5
153	22020805	SEA BOAT FJEL COST	5
154	22020806	COOKING GAS/FUEL COST	5
155	220209	FINANCIAL CHARGES - GENERAL	4
156	22020901	BANK CHARGES (OTHER THAN INTEREST)	5
157	22020902	INSURANCE PREMIUN	5
158	22020903	LOSS ON FOREIGN EXCHANGE	5
159	22020904	OTHER CRF BANK CHARGES	5

193	2203	LOANS AND ADVANCES	3
194	220301	STAFF LOANS & ADVANCES	4
195	22030101	MOTOR CYCLE ADVANCES	5
196	22030102	BICYCLE ADVANCES	5
197	22030103	REFURBISHING ADVANCES	5
198	22030104	CORRESPONDENCE ADVANCES	5
199	22030105	SPETACLE ADVANCES	5
200	22030106	MOTOR VEHICLE ADVANCE	5
201	22030107	FURNISHING ADVANCES	5
202	22030108	HOUSING LOANS	5
203	2204	GRANTS AND CONTRIBUTIONS GENERAL	3
204	220401	LOCAL GRANTS AND CONTRIBUTIONS	4
205	22040101	GRANTS TO STATE GOVERNMENT - RECURRENT	5
206	22040102	GRANTS TO STATE GOVERNMENT - CAPITAL	5
207	22040103	GRANTS TO LOCAL GOVERNMENTS - RECURRENT	5
208	22040104	GRANTS TO LOCAL GOVERNMENTS - CAPITAL	5
209	22040105	GRANTS TO GOVERNMENT AGENCIES - RECURRENT	5
210	22040106	GRANT TO GOVERNMENT AGENCIES - CAPITAL	5
211	22040107	GRANT TO PRIVATE COMPANIES - RECURRENT	5
212	22040108	GRANT TO PRIVATE COMPANIES - CAPITAL	5
213	22040109	GRANTS TO COMMUNITIES/NGOS	5
214	220402	FOREIGN GRANTS AND CONTRIBUTIONS	4
215	2205	SUBSIDIES GENERAL	3
216	220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	4
217	22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	5
218	22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	5
219	22050103	SUBVENTION	5
220	22050104	PETROLEUM/ ENERGY SUBSIDY	5
221	22050105	EDUCATIONAL SUBSIDY	5
222	22050106	HEALTH SUBSIDY	5
223	22050107	RELIGIOUS PILGRIMAGE SUBSIDY	5
224	220502	SUBSIDY TO PRIVATE COMPANIES	4
225	22050201	SUBSIDY TO PRIVATE COMPANIES	5
226	2206	PUBLIC DEBT CHARGES	3
227	220601	FOREIGN INTEREST / DISCOUNT	4
228	22060101	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS	5
229	22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	5
230	220602	DOMESTIC INTEREST / DISCOUNT	4
231	22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	5
232	22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	5
233	220603	FOREIGN PRINCIPAL	4
234	22060301	FOREIGN PRINCIPAL - SHORT TERM BORROWINGS	5
235	22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	5
236	220604	DOMESTIC PRINCIPAL	4
237	22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	5
238	22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	5
239	22060403	PAYMENT OF DEBT AND OTHER LIABILITIES	5
240	2207	TRANSFERS-PAYMENT	3
241	220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	4
242	22070105	PAYMENT OF COST OF IGR COLLECTION	5
243	22070106	RETAINED REVENUE BY DEPT/AGENCY	5
244	2208	TRANSFERS-PAYMENT TO INDIVIDUALS	3
245	220801	TRANSFERS-PAYMENT TO INDIVIDUALS	4
246	22080101	TRANSFERS-PAYMENT TO UNEMPLOYED	5
247	22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP	5
248	23	CAPITAL EXPENDITURE	2
249	2301	FIXED ASSETS PURCHASED	3
250	230101	PURCHASE OF FIXED ASSETS - GENERAL	4
251	23010101	PURCHASE / ACQUISITION OF LAND	5
252	23010102	PURCHASE OF OFFICE BUILDINGS	5
253	23010103	PURCHASE OF RESIDENTIAL BUILDINGS	5
254	23010104	PURCHASE MOTOR CYCLES	5
255	23010105	PURCHASE OF MOTOR VEHICLES	5
256	23010106	PURCHASE OF VANS	5
257	23010107	PURCHASE OF TRUCKS	5
258	23010108	PURCHASE OF BUSES	5
259	23010109	PURCHASE OF SEA BOATS	5
260	23010110	PURCHASE OF SHIPS	5
261	23010111	PURCHASE OF TRAINS	5
262	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5
263	23010113	PURCHASE OF COMPUTERS	5
264	23010114	PURCHASE OF COMPUTER PRINTERS	5
265	23010115	PURCHASE OF PHOTOCOPYING MACHINES	5
266	23010116	PURCHASE OF TYPEWRITERS	5
267	23010117	PURCHASE OF SHREDDING MACHINES	5
268	23010118	PURCHASE OF SCANNERS	5
269	23010119	PURCHASE OF POWER GENERATING SET	5
270	23010120	PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	5
271	23010121	PURCHASE OF RESIDENTIAL FURNITURE	5
272	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	5
273	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	5
274	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	5
275	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	5
276	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	5
277	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	5
278	23010128	PURCHASE OF SECURITY EQUIPMENT	5
279	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	5
280	23010130	PURCHASE OF RECREATIONAL FACILITIES	5
281	23010131	PURCHASE OF AIR NAVIGATIONAL EQUIPMENT	5
282	23010133	PURCHASES OF SURVEYING EQUIPMENT	5
283	23010134	PURCHASE OF DIVING EQUIPMENT	5
284	23010137	PURCHASE OF SHIP SPARE/MAINTENANCE	5
285	23010138	PURCHASE OF AERO SPARES/MAINTENANCE	5
286	23010139	PURCHASE OF TRANSFORMERS AND SPARE PARTS	5
287	23010140	PURCHASE OF CRANES VEHICLE	5
288	23010141	INSURANCE OF PUBLIC PROPERTY	5
289	23010142	PURCHASE OF INFORMATION EQUIPMENTS	5
290	23010143	PURCHASE OF MOBILE FILM EQUIPMENT CINITOVERS	5
291	23010144	PURCHASE OF REFUSE COLLECTION EQUIPMENT	5
292	23010145	PURCHASE OF ICT EQUIPMENTS	5

293	2302	CONSTRUCTION / PROVISION	3
294	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	4
295	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	5
296	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	5
297	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	5
298	23020104	CONSTRUCTION / PROVISION OF HOUSING	5
299	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	5
300	23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	5
301	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	5
302	23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	5
303	23020111	CONSTRUCTION / PROVISION OF LIBRARIES	5
304	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	5
305	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	5
306	23020114	CONSTRUCTION / PROVISION OF ROADS	5
307	23020115	CONSTRUCTION / PROVISION OF RAIL-WAYS	5
308	23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	5
309	23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	5
310	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	5
311	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	5
312	23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	5
313	23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	5
314	23020124	CONSTRUCTION OF MARKETS/PARKS	5
315	23020125	CONSTRUCTION OF POWER GENERATING PLANTS	5
316	23020126	CONSTRUCTION/PROVISION OF CEMETERIES	5
317	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	5
318	23020128	CONSTRUCTION OF PILGRIMS CAMP	5
319	2303	REHABILITATION / REPAIRS	3
320	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	4
321	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	5
322	23030102	REHABILITATION / REPAIRS - ELECTRICITY	5
323	23030103	REHABILITATION / REPAIRS - HOUSING	5
324	23030104	REHABILITATION / REPAIRS - WATER FACILITIES	5
325	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	5
326	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	5
327	23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	5
328	23030110	REHABILITATION / REPAIRS - LIBRARIES	5
329	23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	5
330	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	5
331	23030113	REHABILITATION / REPAIRS - ROADS	5
332	23030114	REHABILITATION / REPAIRS - RAILWAYS	5
333	23030115	REHABILITATION / REPAIRS - WATER-WAY	5
334	23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	5
335	23030119	REHABILITATION / REPAIRS - AIR NAVIGATIONAL EQUIPMENT	5
336	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	5
337	23030122	REHABILITATION/REPAIRS OF BOUNDARIES	5
338	23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	5
339	23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	5
340	23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	5
341	23030126	REHABILITATION/REPAIRS OF CEMETERIES	5
342	23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	5
343	23030128	REHABILITATION/REPAIRS- OFFICE EQUIPMENT	5
344	23030129	REHABILITATION/REPAIRS- MOSQUES	5
345	2304	PRESERVATION OF THE ENVIRONMENT	3
346	230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	4
347	23040101	TREE PLANTING	5
348	23040102	EROSION & FLOOD CONTROL	5
349	23040103	WILDLIFE CONSERVATION	5
350	23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	5
351	23040105	WATER POLLUTION PREVENTION & CONTROL	5
352	23040106	FISH PRESERVATION	5
353	2305	OTHER CAPITAL PROJECTS	3
354	230501	ACQUISITION OF NON TANGIBLE ASSETS	4
355	23050101	RESEARCH AND DEVELOPMENT	5
356	23050102	COMPUTER SOFTWARE ACQUISITION	5
357	23050103	MONITORING AND EVALUATION	5
358	23050104	ANNIVERSARIES/CELEBRATIONS	5
359	23050107	MARGIN FOR INCREASES IN COSTS	5
360	23050108	SPECIAL GRANTS AND INTERVENTION	5
361	23050109	PROVISION OF AGRICULTURAL INPUTS	5
362	23050199	CONTINGENCY FUND	5
363			

Lookup	Description	Level	Error Check
1	701		
2	7011		
3	70111		
4	70112		
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6	7012		
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Lookup	Code	Description	Level	Error Check
15	200 Rows (5 to 204)		112	
1	01	FEDERATION ACCOUNT		1
2	011	FAAC DIRECT ALLOCATION		2
3	01101	FAAC DIRECT ALLOCATION		3
4	02	CONSOLIDATED REVENUE FUND		1
5	021	MAIN ENVELOP		2
6	02101	MAIN ENVELOP - BUDGETARY ALLOCATION		3
7	022	CRF CHARGES		2
8	02201	PENSION AND GRATUITIES		3
9	02202	SERVICE WIDE VOTE		3
10	02203	CAPITAL SUPPLEMENTATION		3
11	02204	OTHER CRF CHARGES		3
12	03	CAPITAL DEVELOPMENT FUND		1
13	031	CDF MAIN		2
14	03101	CAPITAL DEVELOPMENT FUND		3
15	04	CONTINGENCY FUND		1
16	041	CONTINGENCY FUND MAIN		2
17	04101	CONTINGENCY FUND		3
18	05	DEBT RELIEF GAINS		1
19	051	DEBT RELIEF FUND MAIN		2
20	05101	DEBT RELIEF GAINS		3
21	06	SPECIAL AND TRUST FUNDS		1
22	061	SPECIAL AND TRUST FUNDS		2
23	06103	PETROLEUM EQUALISATION FUND		3
24	07	OTHER PUBLIC FUNDS		1
25	071	OTHER PUBLIC FUNDS		2
26	07102	FERTILIZER REVOLVING FUND		3
27	07106	NIGERIAN EX-SERVICEMEN REWARD FUND		3
28	07107	COCOA RESEARCH INSTITUTE OF NIGERIA FUND		3
29	07108	FERTILIZER REVOLVING FUND		3
30	07109	SINKING FUND FOR JUDGEMENT DEBT FUND		3
31	08	AIDS AND GRANTS		1
32	081	MULTILATERAL AIDS AND GRANTS		2
33	08101	AFRICAN DEVELOPMENT BANK		3
34	08102	AFRICAN DEVELOPMENT FUND		3
35	08103	ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)		3
36	08104	ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE		3
37	08105	ECOWAS FUND		3
38	08106	EUROPEAN DEVELOPMENT FUND		3
39	08107	EUROPEAN UNION		3
40	08108	EUROPEAN INVESTMENT BANK		3
41	08109	IDA - AFRICAN FACILITY		3
42	08110	INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)		3
43	08111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)		3
44	08112	INTERNATIONAL FINANCE CORPORATION		3
45	08113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT		3
46	08114	INTERNATIONAL MONETARY FUND		3
47	08115	NIGERIA TRUST FUND		3
48	08116	NORDIC DEVELOPMENT FUND		3
49	08117	ORGANISATION OF PETROLEUM EXPORTING COUNTRIES		3
50	08118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)		3
51	08119	UNITED NATIONS CHILDREN'S FUND (UNICEF)		3
52	08120	UNITED NATIONS FUND FOR POPULATION ACTIVITIES		3
53	08121	WORLD BANK TRUST FUND		3
54	08122	WORLD FOOD PROGRAMME		3
55	08123	UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)		3
56	08124	GLOBAL 2000		3
57	08125	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)		3
58	08126	MULTI-DONOR BUDGET SUPPORT		3
59	082	BILATERAL AIDS AND GRANTS		2
60	08201	SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)		3
61	08202	UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)		3
62	08203	DEPARTMENT FOR INTERNATIONAL DEVELOPMENT (DFID)		3
63	08204	CANADIAN INTERNATIONAL DEVELOPMENT AGENCY (CIDA)		3
64	08205	SAUDI FUND FOR DEVELOPMENT		3
65	083	LOCAL AIDS AND GRANTS		2
66	08301	DONATION BY LOCAL NGOS		3
67	08302	DONATION BY STATE GOVERNMENTS		3
68	08303	DONATION BY LOCAL GOVERNMENTS		3
69	08304	DONATIONS BY FED. GOVERNMENT OWNED COMPANIES		3
70	08305	DONATIONS BY PRIVATE SECTOR COMPANIES		3
71	08306	DONATIONS BY INDIVIDUALS		3
72	09	LOANS/DEBTS		1
73	091	MULTILATERAL LOANS/DEBTS		2
74	09101	AFRICAN DEVELOPMENT BANK		3
75	09102	AFRICAN DEVELOPMENT FUND		3
76	09103	ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)		3
77	09104	ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE		3
78	09105	ECOWAS FUND		3
79	09106	EUROPEAN DEVELOPMENT FUND		3
80	09107	EUROPEAN UNION		3
81	09108	EUROPEAN INVESTMENT BANK		3
82	09109	IDA - AFRICAN FACILITY		3
83	09110	INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)		3
84	09111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)		3
85	09112	INTERNATIONAL FINANCE CORPORATION		3
86	09113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT		3
87	09114	INTERNATIONAL MONETARY FUND		3
88	09115	NIGERIA TRUST FUND		3
89	09116	NORDIC DEVELOPMENT FUND		3
90	09117	ORGANISATION OF PETROLEUM EXPORTING COUNTRIES		3
91	09118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)		3
92	09119	UNITED NATIONS CHILDREN'S FUND (UNICEF)		3
93	09120	UNITED NATIONS FUND FOR POPULATION ACTIVITIES		3
94	09121	WORLD BANK TRUST FUND		3
95	09122	WORLD FOOD PROGRAMME		3
96	09123	UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)		3
97	09124	GLOBAL 2000		3
98	09125	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)		3
99	09126	MULTI-DONOR BUDGET SUPPORT		3
100	092	BILATERAL LOANS/DEBTS		2
101	09201	BI-LATERAL LOANS		3
102	093	LOCAL LOANS/DEBTS		2
103	09301	FEDERAL GOVERNMENT		3
104	09302	CENTRAL BANK OF NIGERIA (CBN)		3
105	09303	BOND		3
106	09304	COMMERCIAL BANK		3
107	09305	OTHER BANKS		3
108	10	RETAINED INDEPENDENT REVENUE		1
109	101	RETAINED INDEPENDENT REVENUE		2
110	10101	RETAINED INTERNALLY GENERATED REVENUE		3
111	10102	PTA CONTRIBUTIONS		3
112	10103	SCHOOL LEVIES		3
113				
114				

200 Rows (3-202)		177		
Lookup	Code	Description	Level	Error Check
1	701	GENERAL PUBLIC SERVICES		1
2	7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL A		2
3	70111	EXECUTIVE AND LEGISLATIVE ORGANS		3
4	70112	FINANCIAL AND FISCAL AFFAIRS		3
5	70113	EXTERNAL AFFAIRS		3
6	7012	FOREIGN ECONOMIC AID		2
7	70121	ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION		3
8	70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS		3
9	7013	GENERAL SERVICES		2
10	70131	GENERAL PERSONNEL SERVICES		3
11	70132	OVERALL PLANNING AND STATISTICAL SERVICES		3
12	70133	OTHER GENERAL SERVICES		3
13	7014	BASIC RESEARCH		2
14	70141	BASIC RESEARCH		3
15	7015	R&D GENERAL PUBLIC SERVICES		2
16	70151	R&D GENERAL PUBLIC SERVICES		3
17	7016	GENERAL PUBLIC SERVICES N.E.C.		2
18	70161	GENERAL PUBLIC SERVICES N.E.C.		3
19	7017	PUBLIC DEBT TRANSACTIONS		2
20	70171	PUBLIC DEBT TRANSACTIONS		3
21	7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT		2
22	70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT		3
23	703	PUBLIC ORDER AND SAFETY		1
24	7031	POLICE SERVICES		2
25	70311	POLICE SERVICES		3
26	7032	FIRE PROTECTION SERVICES		2
27	70321	FIRE PROTECTION SERVICES		3
28	7033	LAW COURTS		2
29	70331	LAW COURTS		3
30	7034	PRISONS		2
31	70341	PRISONS		3
32	7035	R & D PUBLIC ORDER AND SAFETY		2
33	70351	R&D PUBLIC ORDER AND SAFETY		3
34	7036	PUBLIC ORDER AND SAFETY N.E.C.		2
35	70361	PUBLIC ORDER AND SAFETY N.E.C.		3
36	704	ECONOMIC AFFAIRS		1
37	7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS		2
38	70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS		3
39	70412	GENERAL LABOUR AFFAIRS		3
40	7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING		2
41	70421	AGRICULTURE		3
42	70422	FORESTRY		3
43	70423	FISHING AND HUNTING		3
44	7043	FUEL AND ENERGY		2
45	70431	COAL AND OTHER SOLID MINERAL FUEL		3
46	70432	PETROLUEN AND NATURAL GAS		3
47	70433	NUCLEAR FUEL		3
48	70434	OTHER FUELS		3
49	70435	ELECTRICITY		3
50	70436	NON ELECTRIC ENERGY		3
51	7044	MINING, MANUFACTURING, AND CONSTRUCTION		2
52	70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS		3
53	70442	MANUFACTURING		3
54	70443	CONSTRUCTION		3
55	7045	TRANSPORT		2
56	70451	ROAD TRANSPORT		3
57	70452	WATER TRANSPORT		3
58	70453	RAILWAY TRANSPORT		3
59	70454	AIR TRANSPORT		3
60	70455	PIPELINE AND OTHER TRANSPORT		3
61	7046	COMMUNICATION		2
62	70461	COMMUNICATION		3
63	7047	OTHER INDUSTRIES		2
64	70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING		3
65	70472	HOTELS AND RESTUARANTS		3
66	70473	TOURISM		3
67	70474	MULTIPURPOSE DEVELOPMENT PROJECTS		3
68	7048	R & D ECONOMIC AFFAIRS		2
69	70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS		3
70	70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING		3
71	70483	FUEL AND ENERGY		3
72	70484	R & D MINING, MANUFACTURING AND CONSTRUCTION		3
73	70485	R & D TRANSPORT		3
74	70486	R & D COMMUNICATION		3
75	70487	R & D OTHER INDUSTRIES		3
76	7049	ECONOMIC AFFAIRS N.E.C		2
77	70491	ECONOMIC AFFAIRS N.E.C.		3
78	705	ENVIRONMENTAL PROTECTION		1
79	7051	WASTE MANAGEMENT		2
80	70511	WASTE MANAGEMENT		3
81	7052	WASTE WATER MANAGEMENT		2
82	70521	WASTE WATER MANAGEMENT		3
83	7053	POLLUTION ABATEMENT		2
84	70531	POLLUTION ABATEMENT		3
85	7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE		2
86	70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE		3
87	7055	R&D ENVIRONMENTAL PROTECTION		2
88	70551	R & D ENVIRONMENTAL PROTECTION		3
89	7056	ENVIRONMENTAL PROTECTION N.E.C.		2
90	70561	ENVIRONMENTAL PROTECTION N.E.C.		3
91	706	HOUSING AND COMMUNITY AMMENITIES		1
92	7061	HOUSING DEVELOPMENT		2
93	70611	HOUSING DEVELOPMENT		3
94	7062	COMMUNITY DEVELOPMENT		2
95	70621	COMMUNITY DEVELOPMENT		3

96	7063	WATER SUPPLY	2
97	70631	WATER SUPPLY	3
98	7064	STREET LIGHTING	2
99	70641	STREET LIGHTING	3
100	7065	R & D HOUSING AND COMMUNITY AMMENITIES	2
101	70651	R & D HOUSING AND COMMUNITY AMENITIES	3
102	7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	2
103	70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	3
104	707	HEALTH	1
105	7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	2
106	70711	PHARMACEUTICAL PRODUCTS	3
107	70712	OTHER MEDICAL PRODUCTS	3
108	70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	3
109	7072	OUTPATIENT SERVICES	2
110	70721	GENERAL MEDICAL SERVICES	3
111	70722	SPECIALIZED MEDICAL SERVICES	3
112	70723	DENTAL SERVICES	3
113	70724	PARAMEDICAL SERVICES	3
114	7073	HOSPITAL SERVICES	2
115	70731	GENERAL HOSPITAL SERVICES	3
116	70732	SPECIALIZED HOSPITAL SERVICES	3
117	70733	MEDICAL AND MATERNITY CENTRE SERVICES	3
118	70734	NURSING AND CONVALESCENT HOME SERVICES	3
119	7074	PUBLIC HEALTH SERVICES	2
120	70741	PUBLIC HEALTH SERVICES	3
121	7075	R & D HEALTH	2
122	70751	R & D HEALTH	3
123	7076	HEALTH N.E.C.	2
124	70761	HEALTH N.E.C.	3
125	708	RECREATION, CULTURE AND RELIGION	1
126	7081	RECREATIONAL AND SPORTING SERVICES	2
127	70811	RECREATIONAL AND SPORTING SERVICES	3
128	7082	CULTURAL SERVICES	2
129	70821	CULTURAL SERVICES	3
130	7083	BROADCASTING AND PUBLISHING SERVICES	2
131	70831	BROADCASTING AND PUBLISHING SERVICES	3
132	7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	2
133	70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	3
134	7085	R & D RECREATION, CULTURE AND RELIGION	2
135	70851	R & D RECREATION, CULTURE AND RELIGION	3
136	7086	RECREATION, CULTURE AND RELIGION N.E.C.	2
137	70861	RECREATION, CULTURE AND RELIGION N.E.C.	3
138	709	EDUCATION	1
139	7091	PRE-PRIMARY AND PRIMARY EDUCATION	2
140	70911	PRE-PRIMARY EDUCATION	3
141	70912	PRIMARY EDUCATION	3
142	7092	SECONDARY EDUCATION	2
143	70921	LOWER SECONDARY EDUCATION	3
144	70922	UPPER-SECONDARY EDUCATION	3
145	7093	POSTSECONDARY NONTERTIARY EDUCATION	2
146	70931	POST-SECONDARY NON-TERTIARY EDUCATION	3
147	7094	TERTIARY EDUCATION	2
148	70941	FIRST STAGE OF TERTIARY EDUCATION	3
149	70942	SECOND STAGE OF TERTIARY EDUCATION	3
150	7095	EDUCATION NOT DEFINABLE BY LEVEL	2
151	70951	EDUCATION NOT DEFINABLE BY LEVEL	3
152	7096	SUBSIDIARY SERVICES TO EDUCATION	2
153	70961	SUBSIDIARY SERVICES TO EDUCATION	3
154	7097	R & D EDUCATION	2
155	70971	R & D EDUCATION	3
156	7098	EDUCATION N.E.C.	2
157	70981	EDUCATION N.E.C.	3
158	710	SOCIAL PROTECTION	1
159	7101	SICKNESS AND DISABILITY	2
160	71011	SICKNESS	3
161	71012	DISABILITY	3
162	7102	OLD AGE	2
163	71021	OLD AGE	3
164	7103	SURVIVORS	2
165	71031	SURVIVORS	3
166	7104	FAMILY AND CHILDREN	2
167	71041	FAMILY AND CHILDREN	3
168	7105	UNEMPLOYMENT	2
169	71051	UNEMPLOYMENT	3
170	7106	HOUSING	2
171	71061	HOUSING	3
172	7107	SOCIAL EXCLUSION N.E.C	2
173	71071	SOCIAL EXCLUSION N.E.C.	3
174	7108	R & D SOCIAL PROTECTION	2
175	71081	R & D SOCIAL PROTECTION	3
176	7109	SOCIAL PROTECTION N.E.C.	2
177	71091	SOCIAL PROTECTION N.E.C.	3
178			

Lookup	Code	Description	Level	Error Check
15	200 Rows (5 to 204)		112	
1	01	FEDERATION ACCOUNT		1
2	011	FAAC DIRECT ALLOCATION		1
3	01101	FAAC DIRECT ALLOCATION		3
4	02	CONSOLIDATED REVENUE FUND		1
5	021	MAIN ENVELOP		2
6	02101	MAIN ENVELOP - BUDGETARY ALLOCATION		3
7	022	CRF CHARGES		2
8	02201	PENSION AND GRATUITIES		3
9	02202	SERVICE WIDE VOTE		3
10	02203	CAPITAL SUPPLEMENTATION		3
11	02204	OTHER CRF CHARGES		3
12	03	CAPITAL DEVELOPMENT FUND		1
13	031	CDF MAIN		2
14	03101	CAPITAL DEVELOPMENT FUND		3
15	04	CONTINGENCY FUND		1
16	041	CONTINGENCY FUND MAIN		2
17	04101	CONTINGENCY FUND		3
18	05	DEBT RELIEF GAINS		1
19	051	DEBT RELIEF FUND MAIN		2
20	05101	DEBT RELIEF GAINS		3
21	06	SPECIAL AND TRUST FUNDS		1
22	061	SPECIAL AND TRUST FUNDS		2
23	06103	PETROLEUM EQUALISATION FUND		3
24	07	OTHER PUBLIC FUNDS		1
25	071	OTHER PUBLIC FUNDS		2
26	07102	FERTILIZER REVOLVING FUND		3
27	07106	NIGERIAN EX-SERVICEMEN REWARD FUND		3
28	07107	COCOA RESEARCH INSTITUTE OF NIGERIA FUND		3
29	07108	FERTILIZER REVOLVING FUND		3
30	07109	SINKING FUND FOR JUDGEMENT DEBT FUND		3
31	08	AIDS AND GRANTS		1
32	081	MULTILATERAL AIDS AND GRANTS		2
33	08101	AFRICAN DEVELOPMENT BANK		3
34	08102	AFRICAN DEVELOPMENT FUND		3
35	08103	ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)		3
36	08104	ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE		3
37	08105	ECOWAS FUND		3
38	08106	EUROPEAN DEVELOPMENT FUND		3
39	08107	EUROPEAN UNION		3
40	08108	EUROPEAN INVESTMENT BANK		3
41	08109	IDA - AFRICAN FACILITY		3
42	08110	INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)		3
43	08111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)		3
44	08112	INTERNATIONAL FINANCE CORPORATION		3
45	08113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT		3
46	08114	INTERNATIONAL MONETARY FUND		3
47	08115	NIGERIA TRUST FUND		3
48	08116	NORDIC DEVELOPMENT FUND		3
49	08117	ORGANISATION OF PETROLEUM EXPORTING COUNTRIES		3
50	08118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)		3
51	08119	UNITED NATIONS CHILDREN'S FUND (UNICEF)		3
52	08120	UNITED NATIONS FUND FOR POPULATION ACTIVITIES		3
53	08121	WORLD BANK TRUST FUND		3
54	08122	WORLD FOOD PROGRAMME		3
55	08123	UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)		3
56	08124	GLOBAL 2000		3
57	08125	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)		3
58	08126	MULTI-DONOR BUDGET SUPPORT		3
59	082	BILATERAL AIDS AND GRANTS		2
60	08201	SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)		3
61	08202	UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)		3
62	08203	DEPARTMENT FOR INTERNATIONAL DEVELOPMENT (DFID)		3
63	08204	CANADIAN INTERNATIONAL DEVELOPMENT AGENCY (CIDA)		3
64	08205	SAUDI FUND FOR DEVELOPMENT		3
65	083	LOCAL AIDS AND GRANTS		2
66	08301	DONATION BY LOCAL NGOS		3
67	08302	DONATION BY STATE GOVERNMENTS		3
68	08303	DONATION BY LOCAL GOVERNMENTS		3
69	08304	DONATIONS BY FED. GOVERNMENT OWNED COMPANIES		3
70	08305	DONATIONS BY PRIVATE SECTOR COMPANIES		3
71	08306	DONATIONS BY INDIVIDUALS		3
72	09	LOANS/DEBTS		1
73	091	MULTILATERAL LOANS/DEBTS		2
74	09101	AFRICAN DEVELOPMENT BANK		3
75	09102	AFRICAN DEVELOPMENT FUND		3
76	09103	ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)		3
77	09104	ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE		3
78	09105	ECOWAS FUND		3
79	09106	EUROPEAN DEVELOPMENT FUND		3
80	09107	EUROPEAN UNION		3
81	09108	EUROPEAN INVESTMENT BANK		3
82	09109	IDA - AFRICAN FACILITY		3
83	09110	INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)		3
84	09111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)		3
85	09112	INTERNATIONAL FINANCE CORPORATION		3
86	09113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT		3
87	09114	INTERNATIONAL MONETARY FUND		3
88	09115	NIGERIA TRUST FUND		3
89	09116	NORDIC DEVELOPMENT FUND		3
90	09117	ORGANISATION OF PETROLEUM EXPORTING COUNTRIES		3
91	09118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)		3
92	09119	UNITED NATIONS CHILDREN'S FUND (UNICEF)		3
93	09120	UNITED NATIONS FUND FOR POPULATION ACTIVITIES		3
94	09121	WORLD BANK TRUST FUND		3
95	09122	WORLD FOOD PROGRAMME		3
96	09123	UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)		3
97	09124	GLOBAL 2000		3
98	09125	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)		3
99	09126	MULTI-DONOR BUDGET SUPPORT		3
100	092	BILATERAL LOANS/DEBTS		2
101	09201	BI-LATERAL LOANS		3
102	093	LOCAL LOANS/DEBTS		2
103	09301	FEDERAL GOVERNMENT		3
104	09302	CENTRAL BANK OF NIGERIA (CBN)		3
105	09303	BOND		3
106	09304	COMMERCIAL BANK		3
107	09305	OTHER BANKS		3
108	10	RETAINED INDEPENDENT REVENUE		1
109	101	RETAINED INDEPENDENT REVENUE		2
110	10101	RETAINED INTERNALLY GENERATED REVENUE		3
111	10102	PTA CONTRIBUTIONS		3
112	10103	SCHOOL LEVIES		3
113				

500 Rows (3-502)			264	
Lookup	Code	Description	Level	Error Check
1	1	NORTH-CENTRAL		1
2	123	KWARA STATE		1
3	1231	KWARA CENTRAL		2
4	123101	ASA		3
5	12310101	ADIGBONGBO / AWE / ORIMARO		4
6	12310102	AFON		4
7	12310103	AGO-OJA / OSHIN / SAPATI / LADUBA		4
8	12310104	BALLAH / OTTE		4
9	12310105	BUDO-EGBA		4
10	12310106	EFUE / BERIKODO		4
11	12310107	ELEBUE / AGBONA / FATA		4
12	12310108	GAMBARI / AIYEKALE		4
13	12310109	ILA-OJA		4
14	12310110	ODO-ODE / ABOTO		4
15	12310111	OGBONDOROKO / REKE		4
16	12310112	OGELE		4
17	12310113	OKESHO		4
18	12310114	ONIRE / ODEGIWA / ALAPA		4
19	12310115	OWODE / GBOGUN		4
20	12310116	YOWERE / SOSOKI		4
21	12310117	YOWERE II / OKEWERU		4
22	12310197	LG Wide - ASA LG		4
23	12310198	Outside ASA LG		4
24	12310199	Outside State - ASA LG		4
25	123106	ILORIN EAST		3
26	12310601	AGBEYANGI / GBADAMU / OSIN		4
27	12310602	APADO		4
28	12310603	BALOGUN GAMBARI II		4
29	12310604	GAMBARI I		4
30	12310605	IBAGUN		4
31	12310606	IPONRIN		4
32	12310607	MAGAJI ARE I		4
33	12310608	MAGAJI ARE II		4
34	12310609	MARAFI / PEPELE		4
35	12310610	MAYA / ILE-APA		4
36	12310611	OKE-OYI / OKE-OSE / ALALUBOSA		4
37	12310612	ZANGO		4
38	12310697	LG Wide - ILORIN EAST LG		4
39	12310698	Outside ILORIN EAST LG		4
40	12310699	Outside State - ILORIN EAST LG		4
41	123107	ILORIN SOUTH		3
42	12310701	AKANBI I		4
43	12310702	AKANBI II		4
44	12310703	AKANBI III		4
45	12310704	AKANBI IV		4
46	12310705	AKANBI V		4
47	12310706	BALOGUN FULANI I		4
48	12310707	BALOGUN FULANI II		4
49	12310708	BALOGUN FULANI III		4
50	12310709	OKAKA I		4
51	12310710	OKAKA II		4
52	12310711	OKE-OGUN		4
53	12310797	LG Wide - ILORIN SOUTH LG		4
54	12310798	Outside ILORIN SOUTH LG		4
55	12310799	Outside State - ILORIN SOUTH LG		4
56	123108	ILORIN WEST		3
57	12310801	ADEWOLE		4
58	12310802	AJIKOBI		4
59	12310803	BABOKO		4
60	12310804	BADARI		4
61	12310805	BALOGUN ALANAMU CENTRAL		4
62	12310806	MAGAJI NGERI		4
63	12310807	OLOJE		4
64	12310808	OGIDI		4
65	12310809	OJUEKUN / ZARUMI		4
66	12310810	OKO-ERIN		4
67	12310811	UBANDAWAKI		4
68	12310812	WARRAH / EGBEJILA / OSIN		4
69	12310897	LG Wide - ILORIN WEST LG		4
70	12310898	Outside ILORIN WEST LG		4
71	12310899	Outside State - ILORIN WEST LG		4
72	1232	KWARA NORTH		2
73	123202	BARUTEN		3
74	12320201	BORIYA / SHIYA		4
75	12320202	GURE / GWASORO		4
76	12320203	GWEDBERERU / BABANE		4
77	12320204	GWANARA		4
78	12320205	ILESHA		4
79	12320206	KENU / TABERU		4
80	12320207	KPAURA / YAKIRU		4
81	12320208	KIYORU / BWEN		4
82	12320209	OKUTA		4
83	12320210	SHINAWU / TUNBUYAN		4
84	12320211	YASHIKIRA		4
85	12320297	LG Wide - BARUTEN LG		4
86	12320298	Outside BARUTEN LG		4
87	12320299	Outside State - BARUTEN LG		4
88	123203	EDU		3
89	12320301	LAFIAGI I		4
90	12320302	LAFIAGI II		4
91	12320303	LAFIAGI III		4
92	12320304	LAFIAGI IV		4
93	12320305	TSARAGI I		4
94	12320306	TSARAGI II		4
95	12320307	TSARAGI III		4
96	12320308	TSONGA I		4
97	12320309	TSONGA II		4
98	12320310	TSONGA III		4
99	12320397	LG Wide - EDU LG		4
100	12320398	Outside EDU LG		4
101	12320399	Outside State - EDU LG		4

102	1232100	KAI AMA	3
103	12321001	ADENA	4
104	12321002	BANI	4
105	12321003	GWANABE I	4
106	12321004	GWANABE II	4
107	12321005	GWARI A (GWARIA)	4
108	12321006	KAIAMA I	4
109	12321007	KAIAMA II	4
110	12321008	KAIAMA III	4
111	12321009	KEMANJI	4
112	12321010	WAJIBE	4
113	12321097	LG Wide - KAI AMA LG	4
114	12321098	Outside KAI AMA LG	4
115	12321099	Outside State - KAI AMA LG	4
116	123211	MORO	3
117	12321101	ABATI / ALARA	4
118	12321102	AJANAKU	4
119	12321103	AROBADI	4
120	12321104	BABADUDU	4
121	12321105	BODE-SAADU	4
122	12321106	EJIDONGARI	4
123	12321107	JEBBA	4
124	12321108	LAWWA	4
125	12321109	LOGUN / JEHUNKUNNU	4
126	12321110	MALETE / GBUGUDU	4
127	12321111	MEGIDA	4
128	12321112	OKEMI	4
129	12321113	OKUTALA	4
130	12321114	OLORU	4
131	12321115	PAKUNMO	4
132	12321116	SHAO	4
133	12321117	WOFI / AYAKI	4
134	12321197	LG Wide - MORO LG	4
135	12321198	Outside MORO LG	4
136	12321199	Outside State - MORO LG	4
137	123216	PATIGI	3
138	12321601	KPADA I	4
139	12321602	KPADA II	4
140	12321603	KPADA III	4
141	12321604	LADE I	4
142	12321605	LADE II	4
143	12321606	LADE III	4
144	12321607	PATIGI I	4
145	12321608	PATIGI II	4
146	12321609	PATIGI III	4
147	12321610	PATIGI IV	4
148	12321697	LG Wide - PATIGI LG	4
149	12321698	Outside PATIGI LG	4
150	12321699	Outside State - PATIGI LG	4
151	1233	KWARA SOUTH	2
152	123304	EKITI	3
153	12330401	IKURUJ	4
154	12330402	ISAPA	4
155	12330403	KORO	4
156	12330404	OBBO-AYEGUNLE I	4
157	12330405	OBBO-AYEGUNLE II	4
158	12330406	OLE	4
159	12330407	OKE-OPIN / ETAN	4
160	12330408	OPIN	4
161	12330409	OST I	4
162	12330410	OST II	4
163	12330497	LG Wide - EKITI LG	4
164	12330498	Outside EKITI LG	4
165	12330499	Outside State - EKITI LG	4
166	123305	IFELODUN	3
167	12330501	AGUNJIN	4
168	12330502	IDOFIAN I	4
169	12330503	IDOFIAN II	4
170	12330504	IGBAJA I	4
171	12330505	IGBAJA II	4
172	12330506	IGBAJA III	4
173	12330507	ILE-IRE	4
174	12330508	OKE-ODE I	4
175	12330509	OKE-ODE II	4
176	12330510	OKE-ODE III	4
177	12330511	OMUPO	4
178	12330512	ORU	4
179	12330513	ORO-AGO	4
180	12330514	SHARE I	4
181	12330515	SHARE II	4
182	12330516	SHARE III	4
183	12330517	SHARE IV	4
184	12330518	SHARE V	4
185	12330597	LG Wide - IFELODUN LG	4
186	12330598	Outside IFELODUN LG	4
187	12330599	Outside State - IFELODUN LG	4
188	123309	IREPODUN	3
189	12330901	AJASE IPO I	4
190	12330902	AJASE IPO II	4
191	12330903	ARANOUN	4
192	12330904	ESIE / DAN	4
193	12330905	IPETU / RORE / ARAN-ORIN	4
194	12330906	OKO	4
195	12330907	OMU-ARAN I (ARAN)	4
196	12330908	OMU-ARAN II (IHAYE)	4
197	12330909	OMU-ARAN III (IFAJA)	4
198	12330910	ORO I	4
199	12330911	ORO II	4
200	12330997	LG Wide - IREPODUN LG	4
201	12330998	Outside IREPODUN LG	4
202	12330999	Outside State - IREPODUN LG	4
203	123312	OFFA	3
204	12331201	BALOGUN	4
205	12331202	ESSA - A	4
206	12331203	ESSA - B	4
207	12331204	ESSA - C	4
208	12331205	IGBOIDUN	4
209	12331206	OJOMU CENTRAL I	4
210	12331207	OJOMU CENTRAL II	4
211	12331208	OJOMU NORTH / NORTH WEST	4
212	12331209	OJOMU SOUTH EAST	4
213	12331210	SHAWO CENTRAL	4
214	12331211	SHAWO SOUTH EAST	4
215	12331212	SHAWO SOUTH WEST	4
216	12331297	LG Wide - OFFA LG	4
217	12331298	Outside OFFA LG	4
218	12331299	Outside State - OFFA LG	4
219	123313	OKE-ERO	3
220	12331301	AYEGDUN	4
221	12331302	EKAN	4
222	12331303	IDOPIN / ODO-ASHE	4
223	12331304	IDOPIN IGBANA I	4
224	12331305	IDOPIN IGBANA II	4
225	12331306	ILOFFA	4
226	12331307	IMODE / EGOSI	4
227	12331308	IMODI / ILALE / ERINMOPE	4
228	12331309	ODO-OWA I	4
229	12331310	ODO-OWA II	4
230	12331397	LG Wide - OKE-ERO LG	4
231	12331398	Outside OKE-ERO LG	4
232	12331399	Outside State - OKE-ERO LG	4
233	123314	ISIN	3
234	12331401	ALLA	4
235	12331402	EDIDI	4
236	12331403	IFARA	4
237	12331404	ISANLU I	4
238	12331405	ISANLU II	4
239	12331406	IWO	4
240	12331407	OKE ABA	4
241	12331408	OKE-ONIGBIN	4
242	12331409	OLLA	4
243	12331410	OWU ISIN	4
244	12331411	SABAJA / PAMO	4
245	12331497	LG Wide - ISIN LG	4
246	12331498	Outside ISIN LG	4
247	12331499	Outside State - ISIN LG	4
248	123315	OYUN	3
249	12331501	ERIN-ILE NORTH	4
250	12331502	ERIN-ILE SOUTH	4
251	12331503	IGBONNA	4
252	12331504	IGOSUN	4
253	12331505	ILAGBO	4
254	12331506	IKOTUN	4
255	12331507	ILEMONA	4
256	12331508	INAJA / AHOGBADA	4
257	12331509	IPEE	4
258	12331510	IRRA	4
259	12331511	OJOKU	4
260	12331597	LG Wide - OYUN LG	4
261	12331598	Outside OYUN LG	4
262	12331599	Outside State - OYUN LG	4
263			
264			

Lookup	Code	Description	Level	Error Check
	500 Rows (3-502)	173		
1	01	Agriculture		1
2	0101	Effective governance of the Agriculture Sector		2
3	010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews		3
4	010102	Agriculture sector coordination mechanisms		3
5	0102	Development of the livestock value chain		2
6	010201	Ruminant (cattle, sheep & goats) production and marketing		3
7	010202	Meat processing and marketing		3
8	010203	Poultry, pig, and micro livestock production		3
9	010204	Dairy development		3
10	010205	Animal health and livestock diseases management		3
11	010206	Livestock feeds development		3
12	0103	Enhancement of food production and productivity		2
13	010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)		3
14	010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)		3
15	010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)		3
16	0104	Reduction of post-harvest losses		2
17	010401	Modern technology for post-harvest storage and value addition		3
18	010402	Buffer stocking and commodity warehousing		3
19	010403	Market linkage		3
20	010404	Agricultural produce and quality control		3
21	0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)		2
22	010501	Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)		3
23	010502	Commercial coastal and inland fishing		3
24	010503	Fish processing and post-harvest management		3
25	010504	Marine industrial fishing		3
26	0106	Promotion of forest resource conservation and preservation of biodiversity		2
27	010601	Forest regeneration and conservation		3
28	010602	Eco-tourism development		3
29	010603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme		3
30	0107	Promotion of enabling environment for increased agricultural development		2
31	010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructure)		3
32	010702	Youth and women In agriculture empowerment & smallholder agricultural credit strengthening		3
33	010703	Agricultural data and statistic management and institutionalisation of information and communication technology		3
34	010704	Adaptive research, unified and all-inclusive extension services delivery		3
35	010705	Public Private Partnerships (corporate private sector, NGOs, donors & development partners, farmers org		3
36	010706	Capacity building for stakeholders and professional human resources development		3
37	0110	Agriculture Sector Expenditures Not Elsewhere Classified		2
38	011001	Agriculture Programme Not Elsewhere Classified		3
39	02	Societal Re-orientation		1
40	0210	Societal Re-orientation - General		2
41	021001	Societal Re-orientation - General		3
42	03	Poverty Alleviation		1
43	0310	Poverty Alleviation - General		2
44	031001	Poverty Alleviation - General		3
45	04	Health		1
46	0401	Effective governance of the health system		2
47	040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews		3
48	040102	Human and institutional capacity performance management		3
49	040103	Health sector coordination mechanisms		3
50	040104	Integrated supportive supervision		3
51	0402	Community engagement and participation in health		2
52	040201	Community interventions		3
53	040202	Community structures		3
54	0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens		2
55	040301	Reproductive, maternal and neonatal health		3
56	040302	Child health		3
57	040303	Adolescent health		3
58	040304	Communicable diseases		3
59	040305	Non-communicable diseases		3
60	040306	Nutrition		3
61	040307	Emergency services		3
62	0404	Provision of the right number and right skill mix of competent, motivated, and productive health workers		2
63	040401	Pre-service training		3
64	040402	HRH Performance management		3
65	040403	In service training (continuing education)		3
66	0405	Provision of adequate and modern health infrastructure for health services delivery		2
67	040501	Functional health facilities		3
68	040502	Planned Preventive Maintenance (PPM)		3
69	040503	Facility electrification, water and sanitation		3
70	0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities		2
71	040601	Sustainable drug supply		3
72	040602	Vaccines supply chain		3

73	0407	Evidence generation and utilisation	2
74	040701	Routine information system	3
75	040702	Surveys and facility assessments	3
76	040703	Research and development (Institutional Review Board, Clinical Trials)	3
77	040704	Monitoring and Evaluation (M&E)	3
78	0408	Institution and maintenance of a responsive public health emergency preparedness system	2
79	040801	Integrated national disease surveillance	3
80	040802	Public health laboratories	3
81	040803	Emergency Operation Centres (EOC)	3
82	0409	Provision of universal health coverage and financial risk protection for citizens	2
83	040901	Mobilising equity contributions and vulnerable group funds	3
84	040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	3
85	0410	Health Sector Expenditures Not Elsewhere Classified	2
86	041001	Health Not Elsewhere Classified	3
87	05	Education	1
88	0501	Effective governance of the education system	2
89	050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	3
90	050102	Human and institutional capacity performance management	3
91	050103	Education sector coordination mechanisms	3
92	050104	Integrated supportive supervision	3
93	0502	Increase in access, retention, and completion rate at all levels	2
94	050201	Early Childhood Care, Development and Education (ECCDE)	3
95	050202	Advocacy and sensitization	3
96	050203	School feeding	3
97	050204	School-based health	3
98	050205	Parental and community support	3
99	050206	Tertiary institutions' new courses accreditation	3
100	0503	Equity and inclusiveness in the provision of educational services	2
101	050301	Inclusive Education	3
102	050302	Special education	3
103	050303	Nomadic and migrants' education	3
104	050304	Second chance education	3
105	050305	Girls/Boys child education	3
106	050306	Emergency Response	3
107	0504	Improved quality of teaching and learning outcomes	2
108	050401	All levels of education quality assurance	3
109	050402	Instructional and learning materials	3
110	050403	Teaching and non-teaching staff capacity building	3
111	050404	Curriculum review and development	3
112	050405	Teachers' recruitment and deployment	3
113	050406	School examination and MLA	3
114	0505	Adequate infrastructure at all levels	2
115	050501	Schools' infrastructure construction and rehabilitation	3
116	050502	Furnishing	3
117	050503	Libraries and laboratories	3
118	050504	Water, sanitation and hygiene	3
119	050505	School safety	3
120	0506	Improved education information management system (EIMS)	2
121	050601	ICT equipment, software and expertise	3
122	050602	Research and development	3
123	050603	Data and data management	3
124	0510	Education Sector Expenditures Not Elsewhere Classified	2
125	051001	Education Not Elsewhere Classified	3
126	06	Housing and Urban Development	1
127	0610	Housing and Urban Development - General	2
128	061001	Housing and Urban Development - General	3
129	07	Gender	1
130	0710	Gender - General	2
131	071001	Gender - General	3
132	08	Youth	1
133	0810	Youth - General	2
134	081001	Youth - General	3
135	09	Environmental Improvement	1
136	0910	Environmental Improvement - General	2
137	091001	Environmental Improvement - General	3
138	10	Water Resources and Rural Development	1

139	1010	Water Resources and Rural Deve - General	2
140	101001	Water Resources and Rural Deve - General	3
141	11	Information Communication and Technology	1
142	1110	Information Communication and Technology - General	2
143	111001	Information Communication and Technology - General	3
144	12	Growing the Private Sector	1
145	1210	Growing the Private Sector - General	2
146	121001	Growing the Private Sector - General	3
147	13	Reform of Government and Governance	1
148	1310	Reform of Government and Governance - General	2
149	131001	Reform of Government and Governance - General	3
150	14	Power	1
151	1410	Power - General	2
152	141001	Power - General	3
153	15	Rail	1
154	1510	Rail - General	2
155	151001	Rail - General	3
156	16	Water Ways	1
157	1610	Water Ways - General	2
158	161001	Water Ways - General	3
159	17	Road	1
160	1710	Road - General	2
161	171001	Road - General	3
162	18	Airways	1
163	1810	Airways - General	2
164	181001	Airways - General	3
165	19	COVID-19	1
166	1910	COVID-19 - General	2
167	191001	COVID-19 - General	3
168	20	CLIMATE CHANGE	1
169	2010	CLIMATE CHANGE - General	2
170	201001	CLIMATE CHANGE - General	3
171	21	Oil and Gas Infrastructure	1
172	2110	Oil and Gas Infrastructure - General	2
173	211001	Oil and Gas Infrastructure - General	3
174			
175			

Lookup	Code	Description	Level	Error Check
1	1	REVENUE		1
2	11	GOVERNMENT SHARE OF FAAC		2
3	1101	GOVERNMENT SHARE OF FAAC		3
4	110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES		4
5	11010101	STATUTORY ALLOCATION		5
6	110102	LOCAL GOVERNMENT SHARE OF VAT		4
7	11010201	SHARE OF VAT		5
8	110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES		4
9	11010301	Excess Crude		5
10	11010302	Excess Non-Oil		5
11	11010303	Exchange Gain		5
12	11010304	Ecological Fund		5
13	11010305	Electronic Money Transfer Levy (EMTL)		5
14	11010306	FOREX Equalisation Mineral		5
15	11010307	FOREX Equalisation Non-Mineral		5
16	11010308	Solid Mineral		5
17	11010309	Derivation Refunds		5
18	11010310	NNPC Refund		5
19	11010311	NLNG Dividend		5
20	11010312	Stabilization Funds		5
21	11010313	State Infrastructure & Security		5
22	11010314	Signature Bonus		5
23	11010399	Other FAAC Distribution		5
24	12	INDEPENDENT REVENUE		2
25	1201	TAX REVENUE		3
26	120101	PERSONAL TAXES		4
27	12010104	Community or Poll Taxes		5
28	120103	OTHER TAXES		4
29	12010301	Cattle Tax (Where Applicable)		5
30	12010304	STAMP DUTY		5
31	12010305	POOL BETTING TAX		5
32	12010306	DEVELOPMENT TAX/LEVY		5
33	12010307	CAPITAL GAIN TAX		5
34	12010308	LIVESTOCK TAX		5
35	12010311	Haulage Tax		5
36	12010313	Arrears of Community/ Poll Tax		5
37	12010314	Arrears of Development Tax or Levy		5
38	12010315	Primary Education Development Levy		5
39	12010316	Special Service Tax: Electricity, Sanitation, etc		5
40	12010317	Other Special Service Tax e.g. Electricity, Water, Night Guard, Entertainment, etc		5
41	1202	NON-TAX REVENUE		3
42	120201	LICENCES - GENERAL		4
43	12020101	Bicycle License		5
44	12020102	Canoe License		5
45	12020103	Dog/Cat License		5
46	12020104	Cart/Truck License		5
47	12020105	Hawker Permit License		5
48	12020106	Liquor License		5
49	12020107	Palm wine Tappers/Selling License		5
50	12020108	Learning Driving License		5
51	12020109	Native Liquor License		5
52	12020110	Bulk Cigarettes License		5
53	12020111	Squatters/Hawkers Permit		5
54	12020112	Toll Gate (Where applicable)		5
55	12020113	Motorcycle License		5
56	12020114	Warf/Canoe Landing License		5
57	12020115	Eating House License		5
58	12020116	Kiosk License		5
59	12020117	Bakery House License		5
60	12020118	Registration of Meat Van license		5
61	12020119	Cattle Dealers License		5
62	12020120	Dried Fish/Dried Meat License		5
63	12020121	Cold Room License		5
64	12020122	Butcher License		5
65	12020123	Auctioneer License		5
66	12020124	Goldsmith & Gold Sellers License		5
67	12020125	Dane Gun License		5
68	12020126	Hunting License		5
69	12020128	Control of Noise Permit		5
70	12020129	Cinematography License		5
71	12020131	Tent at Sea Beach Permit		5
72	12020132	Radio License		5
73	12020133	Television License		5
74	12020134	Road Closure Permit		5
75	12020135	Dislodging of Septic Tank Licence		5
76	12020136	Sand Dredging License		5
77	12020137	Trade License		5
78	12020138	Minor Industry License		5
79	12020139	Petty Trade License		5
80	12020140	Sand, Granite, Iron, Sellers License		5
81	12020141	Sawmill License		5
82	12020142	Milling License		5
83	12020143	Ingredient Grinding Mill License		5
84	12020144	Corn Grinding Mill License		5
85	12020145	Brown Sugar Machine License		5
86	12020146	Painting, Spraying and Sign writing Workshop License		5
87	12020147	Photo Studio License		5
88	12020148	Welding Machine License		5
89	12020149	Electronic Radio /TV Workshop License		5
90	12020150	Blacksmith Workshop License		5
91	12020151	Wood making/Carpentry Workshop License		5
92	12020152	Battery Charges License		5
93	12020153	Printing Press License		5
94	12020154	Panel Beater License		5
95	12020155	Vulgarizers License		5

96	12020156	Vehicle Spare parts License	5
97	12020157	Clock/Watch Repairers License	5
98	12020158	Cloth Driers License	5
99	12020159	Motor Mechanic & Car Wash Depo License	5
100	12020160	Building Materials Sellers License	5
101	12020161	Kerosene Sellers License	5
102	12020162	Photostat/Typing/Computer Institute License	5
103	12020163	Block making Machines License	5
104	12020164	Sewing Institute License	5
105	12020165	Hair Dressing/Barbing Salon License	5
106	12020166	Advertisement License (Sign Post)	5
107	12020167	Approval of Building Plan License	5
108	12020168	Laundry Service Licenses	5
109	12020169	Medicine Store Licenses	5
110	12020170	Vehicle Radio Permit	5
111	12020171	Poultry Trading	5
112	12020172	Pit sheading licenses	5
113	120204	FEES - GENERAL	4
114	12020401	Survey Fees	5
115	12020402	Slaughter/Abattoir Fees	5
116	12020403	Marriage Registration Fees	5
117	12020404	Naming of Streets Registration Fees	5
118	12020405	Night Soil Disposal/ Deposit Fees(Not applicable)	5
119	12020406	Registration of Septic Tank/Equipment Dislodging Fees	5
120	12020407	Registration of Effluent Disposal Fees	5
121	12020408	Burial Fees	5
122	12020409	Vault Fees	5
123	12020410	Maternity & Dispensary Fees	5
124	12020411	Laboratory Test Fees	5
125	12020412	Pest Control & Disinfectant Fees	5
126	12020413	Birth & Death Registration Fees	5
127	12020414	Impounding of Animal Fees	5
128	12020415	General Contractor Registration Fees	5
129	12020416	Tenders Fees	5
130	12020417	Forestry & Fuel Exploitation Fees	5
131	12020418	Felling of Trees Fees	5
132	12020419	Produce Buying/Haulage Fees	5
133	12020420	Refuse Disposal - Fee	5
134	12020421	Mortuary House & Cemetery Fees	5
135	12020422	Private borehole Operating fees	5
136	12020423	Haulage Fees	5
137	12020424	Motor Garage/Park Fees (As applicable)	5
138	12020425	Market Fees (As applicable)	5
139	12020426	Workshop Fees	5
140	12020427	Mortgage Sub -lease Approval Fees	5
141	12020428	Customary Right of Occupancy fees	5
142	12020430	Recovery of Loss & Overpayment (As applicable)	5
143	12020431	Payment in lieu of Resignation Notice (As applicable)	5
144	12020432	Age Declaration/Affidavit	5
145	12020433	Certificate of Origin/Affidavit	5
146	12020434	Registration of Cultural Organization	5
147	12020435	Towing of Vehicle Fees	5
148	12020436	Other Registration not Specified above (As applicable)	5
149	12020437	Entertainment, Drumming & Temporary Booth Fees	5
150	12020438	Mobile Sales Promotion Fees	5
151	12020439	Commercial Motor Vehicle/Motor Cycle/Tricycle Stickers Fees	5
152	12020440	Sanitation/Pollution Fees	5
153	12020441	Food selling Fees	5
154	120205	FINES - GENERAL	4
155	12020501	Towing of Vehicle Fines	5
156	12020502	Fines on Overdue/Lost of library Books	5
157	12020503	Towing of Vehicle Fee	5
158	12020504	Impounding of Stray Animal Fine	5
159	12020505	Penalty on Tenement Rate	5
160	12020506	Penalty for Traffic Offences	5
161	12020507	Land trespasses	5
162	12020508	Court Fine	5
163	12020509	Mobile Court Judgement	5
164	12020510	Sanitation fines(arrest of stray Animals, Sanitation Defaulters)	5
165	120206	SALES - GENERAL	4
166	12020601	Sales of Stores (As applicable)	5
167	12020602	Sales of Unserviceable Stores (Refer to scrap value/auctioneer)	5
168	12020603	Sales of Agricultural Produce(As applicable)	5
169	12020604	Sales of Meat	5
170	12020605	Sales of Fabrics	5
171	12020606	Sales of Fishes	5
172	12020607	Sales of Vegetables	5
173	12020608	Sales of Forms	5
174	12020609	Sales of Chemicals/Pesticides/Fungicides/Herbicides	5
175	12020610	Sales of Hides and Skin	5
176	12020611	Sales of Fertilizers	5
177	12020612	Sales of farm produce	5
178	12020613	Sales of Goods by public auction	5
179	120207	EARNINGS -GENERAL	4
180	12020701	EARNINGS FROM CONSULTANCY SERVICES	5
181	12020702	EARNINGS FROM LABORATORY SERVICES	5
182	12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	5
183	12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	5
184	12020705	EARNINGS FROM THE USE OF GOVT. HALLS	5
185	12020706	EARNINGS FROM TOLLS	5
186	12020707	EARNINGS FROM MEDICAL SERVICES	5
187	12020708	EARNINGS FROM AGRICULTURAL PRODUCE/COMMODITIES	5
188	12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	5
189	12020710	EARNINGS FROM HOTELS/GUEST HOUSES	5
190	12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	5
191	12020713	Earning from Commercial Activities/Printing	5
192	12020714	Earning from Workshops/Training Servises (Works School)	5
193	12020715	Land Clearing Operation	5
194	12020716	Earning from Pure Water Factories	5
195	12020717	Earning from Bakery Industries	5
196	12020718	Mechanical Cultivation/Tractor Hiring Services	5
197	12020719	Commercial Public Toilet	5
198	12020725	Earning from Environmental Sanitation Activities	5
199	12020726	Commission on Transfer Plot	5
200	12020727	Earnings from any other services	5
201	120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	4
202	12020801	RENT ON LOCAL GOVERNMENT QUARTERS	5
203	12020802	RENT ON LOCAL GOVERNMENT OFFICES	5
204	12020804	RENT ON CONFERENCE CENTRES/HALLS	5
205	12020805	RENT ON LOCAL GOVERNMENT BUILDINGS / OTHER PREMISES	5
206	12020807	Rent on Market Lets & Government Shops	5
207	12020811	Transfer of Ownership	5
208	12020812	Tenement Rate (from Telecom Network, Airtel, MTN, etc) per annum	5

209	120209	RENT ON LAND & OTHERS - GENERAL	4
210	12020901	Rent on Govt. Lands	5
211	12020903	Rents and Premium on Allocation of Land	5
212	12020905	Lease Rental	5
213	12020913	Land Rent Temporary Right of Occupancy	5
214	12020917	Federal Govt. Grant in lieu of Tenement Rates	5
215	12020918	State Govt. Grant in lieu of Tenement Rates	5
216	12020919	Rent of Plot for Farming Activities	5
217	120210	REPAYMENTS - GENERAL	4
218	12021001	Interest/Repayment of Car Loan	5
219	12021002	REPAYMENT ON MOTOR VEHICLE ADVANCES	5
220	12021003	BICYCLE ADVANCES (PRINCIPAL)	5
221	12021004	MOTOR VEHICLE REFURBISHING LOAN	5
222	12021005	HOUSE REFURBISHING LOAN	5
223	12021006	REFUNDS	5
224	12021007	Refund of Compensation	5
225	12021008	Refund of Overpayment	5
226	12021009	Repayment of Furniture Loans	5
227	12021010	Repayment of Loan and Advances to Parastatals	5
228	12021011	Repayment of Motorcycle Loan	5
229	12021012	Repayment of Housing Loan	5
230	12021013	Repayment of Car Loan Political Office Holder	5
231	12021014	Re-Imbursement in Respect of Pension	5
232	120211	INVESTMENT INCOME	4
233	12021101	Dividends Receivable	5
234	12021103	OTHER INVESTMENT INCOME	5
235	120212	INTEREST EARNED	4
236	12021201	Interest on Motorcycle & Bicycles Advance /Receivables	5
237	12021202	Interest on Loans to other Local Governments (Receivable)	5
238	12021203	Interest on Loans to SMES, Parastatals, and Limited Liability Companies (Receivable)	5
239	12021204	Interest on Staff Housing & other Loans (Receivable)	5
240	12021205	REFURBISHING LOAN (INTEREST)	5
241	12021206	Unclaimed Deposits (As applicable)	5
242	120213	RE-IMBURSEMENT GENERAL	4
243	12021303	Special Allocation / Reimburse (non-FAAC)	5
244	12021304	LG Share of State IGR	5
245	13	AID AND GRANTS	2
246	1301	AID	3
247	130101	DOMESTIC AIDS	4
248	13010101	CURRENT DOMESTIC AIDS	5
249	13010102	CAPITAL DOMESTIC AIDS	5
250	130102	FOREIGN AIDS	4
251	13010201	CURRENT FOREIGN AIDS	5
252	13010202	CAPITAL FOREIGN AIDS	5
253	1302	GRANTS	3
254	130201	DOMESTIC GRANTS	4
255	13020101	CURRENT GRANTS FROM FGN	5
256	13020102	CAPITAL GRANTS FROM FGN	5
257	13020103	CURRENT GRANTS FROM STATE	5
258	13020104	CAPITAL GRANTS FROM STATE	5
259	13020105	CURRENT GRANTS FROM OTHER SOURCES	5
260	13020106	CAPITAL GRANTS FROM OTHER SOURCES	5
261	130202	FOREIGN GRANTS	4
262	13020201	CURRENT FOREIGN GRANTS	5
263	13020202	CAPITAL FOREIGN GRANTS	5
264	14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	2
265	1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF	3
266	140101	TRANSFER FROM CRF TO CDF GENERAL	4
267	1402	OTHER CAPITAL RECEIPTS	3
268	140201	OTHER CAPITAL RECEIPTS	4
269	14020101	OTHER CAPITAL RECEIPTS TO CDF	5
270	14020102	SALE OF FIXED ASSETS	5
271	1403	LOANS/ BORROWINGS RECEIPT	3
272	140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	4
273	14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	5
274	14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	5
275	14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET	5
276	14030104	DOMESTIC LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	5
277	140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	4
278	14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	5
279	14030202	INTERNATIONAL LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	5
280	14030203	INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET	5
281	14030204	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	5
282	1404	DEBT FORGIVENESS	3
283	140401	FOREIGN DEBT FORGIVENESS	4
284	14040101	FOREIGN DEBT FORGIVENESS	5
285	140402	DOMESTIC DEBT FORGIVENESS	4
286	14040201	DOMESTIC DEBT FORGIVENESS	5
287	1405	GAIN ON DISPOSAL OF ASSET	3
288	140501	GAIN ON DISPOSAL OF ASSET - PPE	4
289	14050101	GAIN ON DISPOSAL OF ASSET - PPE	5
290	140502	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY	4
291	14050201	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY	5
292	140503	GAIN ON DISPOSAL OF ASSET - INTANGIBLE	4
293	14050301	GAIN ON DISPOSAL OF ASSET - INTANGIBLE	5
294	1406	MINORITY INTEREST SHARE OF SURPLUS	3
295	140601	MINORITY INTEREST SHARE OF SURPLUS	4
296	14060101	MINORITY INTEREST SHARE OF SURPLUS	5
297	1407	EXTRAORDINARY ITEMS	3
298	140701	EXTRAORDINARY ITEMS	4
299	14070101	EXTRAORDINARY ITEMS	5
300	14070102	UNSPECIFIED CAPITAL REVENUE	5
301	1408	GAIN ON SWAPPED ASSETS	3
302	140801	GAIN ON SWAPPED ASSETS - PPE	4
303	14080101	GAIN ON SWAPPED ASSETS - PPE	5
304	140802	GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY	4
305	14080201	GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY	5
306	140803	GAIN ON SWAPPED ASSETS - INTANGIBLE	4
307	14080301	GAIN ON SWAPPED ASSETS - INTANGIBLE	5
308	140804	GAIN ON SWAPPED ASSETS - INVENTORY	4
309	14080401	GAIN ON SWAPPED ASSETS - INVENTORY	5
310	1409	GAIN ON SWAPPED SERVICES	3
311	140901	GAIN ON SWAPPED SERVICES	4
312	14090101	GAIN ON SWAPPED SERVICES RENDERED	5
313	1410	GAIN ON FOREIGN EXCHANGE	3
314	141001	GAIN ON FOREIGN EXCHANGE	4
315	14100101	GAIN ON FOREIGN EXCHANGE	5
316	141001	GAIN ON FOREIGN EXCHANGE	4
317	14100101	GAIN ON FOREIGN EXCHANGE	5
318			