

JOS NORTH LOCAL GOVERNMENT COUNCIL FINANCING LOAN BUDGET

DETAILED RECURRENT BUDGET

Economic Code	Description	2025 APPROVED	2025 ACTUAL	2026 APPROVED
		₦	₦	₦
4	LOANS			
4102	LOANS AND DEBTS			
410201	DOMESTIC LOAN STOCK			
41020101	SHORT TERM BORROWINGS (Internal Loans)		198,000,000.00	
	TOTAL DEBT FINANACING		198,000,000.00	

JOS NORTH LOCAL GOVERNMENT COUNCIL

DEBT SERVICES AND LIABILITY

DETAILED RECURRENT BUDGET

Economic Code	Description	2025 APPROVED ₦	2025 ACTUAL ₦	2025 ESTIMATE ₦
4	LIABILITIES/ EQUITY			
41	LIABILITIES/ EQUITY			
4101	DEPOSITS - GENERAL			
410101	CONTRACTUAL LIABILITIES	60,000,000.00	45,000,000.00	
41010101	CONTRACT RETENTION FEES	15,000,000.00		
41010102	ARREARS OF PROMOTION	100,000,000.00	14,500,000.00	
410401	ACCRUED EXPENSES	55,000,000.00		
41040101	ARREARS OF LTG	40,000,000.00		
41040101	DISTURBANCE ALLOWANCE	45,000,000.00	15,000,000.00	
41040101	Bank Charges and Commission	12,000,000.00		
41040102	PENSION & GRATUITY	65,000,000.00	-	
41040103	PROFESSIONAL FEES			
41040104	OVERHEADS	30,000,000.00		
41040105	OTHER GOODS & SERVICES	60,000,000.00		
41040105	Provision for minimum wages	500,000,000.00		
	TOTAL LLIABILITIES AND LORNS	982,000,000.00		

JOS NORTH LOCAL GOVERNMENT COUNCIL

CONSOLIDATED BUDGET SUMMARY (MASTER BUDGET)

S/No	DESCRIPTION	2025 APPROVED	2025 ACTUAL	2026 ESTIMATE
		₦	₦	₦
1	Opening Balance	279,172,963.41		182,079,463.38
2	Receipts:			
3	Statutory Allocation	2,319,728,725.00	3,952,176,415.61	5,500,000,000.00
4	Value Added Tax	4,458,244,058.00	4,836,888,032.60	6,000,000,000.00
5	Ecological fund	200,000,000.00		200,000,000.00
6	Share of Exchange Gain	2,500,000,000.00	234,377,457.34	500,000,000.00
7	Electronic Transfer	150,000,000.00	266,186,848.52	500,000,000.00
8	Excess Crude			
9	Arrears Excess Crude			
10	Sure p fund	150,000,000.00		
11	Tax Revenue	4,800,000.00	560,000.00	8,500,000.00
12	Non-Tax Revenue	152,690,000.00	139,014,000.00	152,690,000.00
13	Investment Income	2,000,000.00	650,000.00	2,000,000.00
14	Interest Earned	1,000,000.00	750,000.00	1,000,000.00
15	Aid & Grants	-		
16	Other Revenue			
17	Transfer from other Government Entities			
	Total Current Year Receipts	10,217,635,746.41	9,430,602,754.07	13,046,269,463.38
	Total Projected Funds Available	10,217,635,746.41	9,430,602,754.07	13,046,269,463.38
18	EXPENDITURE			
19	A: Recurrent Debt			
20	Public Debt Charges-Liabilities	1,202,969,380.00	165,520,632.00	722,956,432.00
21	Internal Loans Repayment			
22	External Loans Repayment			
23	Total Recurrent Debt	1,202,969,380.00	165,520,632.00	722,956,432.00
24	B: Recurrent Non-Debt			
25.00	Salaries & Wages	4,340,416,397.29	2,484,578,460.89	4,851,494,655.71
26.00	Social Benefits		-	-
27.00	Overhead Cost	2,893,510,000.00	976,733,925.00	2,936,500,000.00
28.00	Grants & Contributions		-	
29.00	Subsidies			
30.00	Transfer to other Government Entities (CRF)	2,223,500,000.00	1,498,756,443.95	2,016,500,000.00
31.00	Total Recurrent Non-Debt	4,063,259,415.45	4,960,068,829.84	9,804,494,655.71
32	Total Recurrent Expenditure	4,063,259,415.45	4,960,068,829.84	9,804,494,655.71
33	C: Capital Expenditure Based on Economic Segment			
34	Inventory	435,000,000.00	47,000,000.00	862,462,126.10
35	Investments	-	-	
36	Property, Plant & Equipment	1,403,782,965.48	116,000,000.00	1,769,548,120.00
37	Investment Property	240,000,000.00	107,000,000.00	502,707,720.58
38	Intangible Assets	365,000,000.00	235,000,000.00	107,056,780.99
39	Total Capital Expenditure	2,443,782,965.48	505,000,000.00	3,241,774,747.67
40	Total Expenditure (Budget Size)	9,491,612,963.41	6,185,708,190.14	13,046,269,403.38
41	Budget Surplus/(Deficit)			
42	Financing of Deficit by Borrowing:			
43	Internal Loans	-		
44		-	-	
45	Total Loans	-	-	
46	Closing Balance	-	-	-

JOS NORTH LOCAL GOVERNMENT COUNCIL
SUMMARY OF TOTAL REVENUE BUDGET BY TYPE/NATURE 2026

Economic Code	Description	2025 Approved	2025 Actual	2026 PROPOSE EST
		₦	₦	₦
	SHARE OF FEDERATION ACCOUNT ALLOCATION			
11010101	STATUTORY ALLOCATION	2,500,000,000	3,952,176,416	5,500,000,000
11010102	Share of Exchange Gain		234,377,457	500,000,000
11010103	Electronic Transfer		266,186,849	500,000,000
11010104	FAAC Special Allocations(Ecological fund)	200,000,000	-	200,000,000
11010105			-	-
11010301	Federal/State/Local Government Share of Excess Crude	-	-	-
11010301	Sure P funds	150,000,000		-
	TOTAL ALLOCATION	6,850,000,000		6,700,000,000
	Federal/State/Local Government Share of VAT			
11010201	SHARE OF VAT	4,000,000,000	4,836,888,033	
	Share of Federation Account Allocation - Sub Total	10,850,000,000	4,836,888,033	6,700,000,000
12	INDEPENDENT REVENUE OF FEDERAL/STATE/LOCAL GOVERNMENT			
12010100	Personal Taxes	4,800,000	560,000	8,500,000
	TOTAL TAX	4,800,000	560,000	8,500,000
12020100	Licenses	55,640,000	17,490,000	33,160,000
12020200	Mining Rents	-	-	-
12020300	Royalties		-	
12020400	Fees	83,070,000	56,300,000	66,330,000
12020500	Fines	400,000	600,000	700,000
12020600	Sales	6,000,000	4,200,000	6,000,000
12020700	Earnings	2,280,000	680,000	2,280,000
12020800	Rent on Government Building	5,300,000	4,010,410	5,000,000
12020900	Rent on Land and Others	-	-	-
12021300	Reimbursement	-	-	-
	TOTAL NON TAX	179,640,000	83,280,410	113,470,000
120211	Investment Income	2,000,000	640,000	2,000,000
12021100	Investment Income	2,000,000	640,000	2,000,000
120212				
12021200	Interest	1,000,000		1,000,000
	Independent Revenue - Sub Total	1,000,000		1,000,000
	Aid & Grants			
130101	Domestic Aid	-	-	-
130102	Foreign Aid	-	-	-
130201	Domestic Grants	-	-	-
130202	Foreign Grants	-	-	-
	Aid & Grants - Sub Total	-		-
	OTHER REVENUE			
14070100	Extraordinary Items			
	TRANSFER FROM OTHER GOVERNMENT ENTITIES			
15010100	Transfer to Fund Recurrent Expenditure-Receipt			
	Total Revenue	11,037,440,000.00	4,836,888,032.60	6,824,970,000.00

JOS NORTH LOCAL GOVERNMENT COUNCIL
DETAILED REVENUE BY NATURE
2025 ESTIMATE

ECONOMIC CODE	LOCAL GOVERNMENT (C)			2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
1	REVENUE					
150101	TRANSFER TO FUND RECURRE		OPENING BALANCE	279,172,963.41		182,079,463.38
11010101	STATUTORY ALLOCATION	1009	Statutory Allocation (Federation Account)	2,319,728,725	3,952,176,415.61	5,500,000,000
11010104	FAAC SPECIAL ALLO	1009	FAAC Special Allocation(Ecological fund)	200,000,000		200,000,000
11010105	RECEIPT OF SHARE C	1009	Allocation from State Government			
11010201	SHARE OF VAT	1009	Value Added Tax (VAT)	4,458,244,058	4,836,888,032.60	6,000,000,000
11010201		1009	Share Of Exchange Gain	2,500,000,000.00	234,377,457.34	500,000,000.00
			Electronic Transfer	150,000,000.00	266,186,848.52	500,000,000.00
11010201		1009	Share of non oil		37,444,984.36	50,000,000.00
11010201	EXCESS CRUDE	1009	Share of solid mineral		9,192,882.94	15,000,000.00
11010301	EXCESS CRUDE	1009	Stabilization Fund/Excess Crude Oil (Sure p)	150,000,000.00		
			TOTAL	10,057,145,746.41	3,952,176,415.61	12,765,000,000.00
12010101	COMMUNITY DEVELOPMENT/PO LL TAX	1001	Community or Poll Tax	4,000,000.00		7,000,000.00
12010101	COMMUNITY DEVELOPMENT/PO LL TAX	1001	Arrears of Community or Poll Tax	4,000,000.00	560,000.00	
12010101	COMMUNITY DEVELOPMENT/PO LL TAX	1001	Primary School Education Levy	800,000.00	800,000.00	1,500,000.00
			TOTAL TAXES	8,800,000.00	1,360,000.00	8,500,000.00
12020108	SAND DREDGING	1003	Sand Dredging Fees	10,000.00	60,000.00	120,000.00
12020112	BICYCLES LICENCE & HIRE PERMITS	1003	Bicycle License Fees	80,000.00	60,000.00	120,000.00
12020116	CATTLE DEALER LICENCES	1003	Cattle Dealers License Fees	3,100,000.00	360,000.00	3,500,000.00
12020117	DRIED FISH & MEAT LICENCES	1003	Dried Fish/Meat License Fees	860,000.00	270,000.00	1,200,000.00
12020118	PET (DOG) LICENCES	1003	Dog License Fees	200,000.00		300,000.00
12020119	FISHING PERMITS	1003	Fishing Permit	300,000.00		
12020120	HAWKER'S PERMITS	1003	Hawker Permit	3,500,000.00	2,300,000.00	3,600,000.00
12020120	HAWKER'S PERMITS	1003	Squatter/Hawker Fees	900,000.00	620,000.00	1,000,000.00
12020121	HUNTING PERMITS	1003	Hunting License Fees /Dane gun	100,000.00	80,000.00	300,000.00
12020122	PRODUCE BUYING LICENCES	1003	Produce Buying license/loading and uploading Fees	4,500,000.00	340,000.00	800,000.00
12020123	ANIMAL HEALTH CERTIFICATE LICENCES	1003	Impounding Of Animal Fees	4,500,000.00	340,000.00	3,400,000.00
12020124	ABBATTOIR/SLAUGHTER LICENCES	1003	Slaughter Fees		450,000.00	600,000.00
12020124	ABBATTOIR/SLAUGHTER LICENCES	1003	Butcher License Fees	360,000.00		
12020130	CINEMATOGRAPH LICENCES	1003	Cinematography License Fees/Video House	230,000.00	150,000.00	360,000.00
12020130	CINEMATOGRAPH LICENCES	1003	Registration of video centres		-	180,000.00
12020131	LIQUOR LICENCES	1003	Liquor License Fees		3,800,000.00	4,500,000.00
12020131	LIQUOR LICENCES	1003	Palm Wine License Fees	5,300,000.00	340,000.00	400,000.00
12020131	LIQUOR LICENCES	1003	Native Liquor License Fees	300,000.00	180,000.00	400,000.00
12020132	MOTOR VEHICLE LICENCES	1003	Motor Cycle License/Tricycle	3,500,000.00	420,000.00	4,600,000.00

**DETAILED REVENUE BY NATURE
2025 ESTIMATE**

ECONOMIC CODE	LOCAL GOVERNMENT (C)			2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
12020136	HEALTH FACILITY LICENCES	1003	Dispensary And Maternity	1,200,000.00	560,000.00	1,400,000.00

**DETAILED REVENUE BY NATURE
2025 ESTIMATE**

ECONOMIC CODE	LOCAL GOVERNMENT (C)			2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
12020137	TRADE PERMIT LICENCES	1003	Eating House License Fee (Restaurant) /Renewal	3,500,000.00	1,800,000.00	2,500,000.00
12020137	TRADE PERMIT LICENCES	1003	Filling Station Licence fees	500,000.00	300,000.00	4,500,000.00
12020137	TRADE PERMIT LICENCES	1003	Kiosk License Fee	1,700,000.00	1,300,000.00	3,000,000.00
12020137	TRADE PERMIT LICENCES	1003	Mobile Of Street Registration/Sale Promotion	1,800,000.00	1,100,000.00	2,000,000.00
12020137	TRADE PERMIT LICENCES	1003	Traders License Fees	1,200,000.00	800,000.00	1,500,000.00
12020137	TRADE PERMIT LICENCES	1003	Petty Traders License Fees	840,000.00	580,000.00	1,200,000.00
12020137	TRADE PERMIT LICENCES	1003	Rice Mill/Cassava Grading License Fees	100,000.00	56,000.00	200,000.00
12020137	TRADE PERMIT LICENCES	1003	Ingredients Grinding Mill License Fees	300,000.00	120,000.00	200,000.00
12020137	TRADE PERMIT LICENCES	1003	Corn Grinding Mill License Fees	420,000.00	230,000.00	320,000.00
12020137	TRADE PERMIT LICENCES	1003	Welding Machine License Fees	800,000.00	450,000.00	940,000.00
12020137	TRADE PERMIT LICENCES	1003	Electric (Radio) TV Workshop Fees	500,000.00	460,000.00	750,000.00
12020137	TRADE PERMIT LICENCES	1003	Wood Making/Carpentry/Shop License Fees	830,000.00	600,000.00	750,000.00
12020137	TRADE PERMIT LICENCES	1003	Battery Charges License Fees	200,000.00	60,000.00	500,000.00
12020137	TRADE PERMIT LICENCES	1003	Vulcanizer's Fees	600,000.00	120,000.00	800,000.00
12020137	TRADE PERMIT LICENCES	1003	Motor Mechanic And Car Wash Depot License Fees	1,500,000.00	1,300,000.00	1,800,000.00
12020137	TRADE PERMIT LICENCES	1003	Building Materials License Fees	4,000,000.00	2,700,000.00	4,500,000.00
12020137	TRADE PERMIT LICENCES	1003	Surface Tank Kerosene License Fees	200,000.00	160,000.00	500,000.00
12020137	TRADE PERMIT LICENCES	1003	Petrol Tank	150,000.00		300,000.00
12020137	TRADE PERMIT LICENCES	1003	Photostat Typing Institute License Fees	1,200,000.00	750,000.00	
12020137	TRADE PERMIT LICENCES	1003	Sewing Institute License Fees	600,000.00	340,000.00	600,000.00
12020137	TRADE PERMIT LICENCES	1003	Hair Dressing/Barbing/Plating License Fees	500,000.00	360,000.00	450,000.00
12020137	TRADE PERMIT LICENCES	1003	Local Hair Barbing License Fees	100,000.00		150,000.00
12020138	FORESTRY/TIMBER LICENCE	1003	Felling Of Trees	250,000.00	800,000.00	700,000.00
12020138	FORESTRY/TIMBER LICENCE	1003	Saw Mill Buying Fees	600,000.00	150,000.00	700,000.00
			TOTAL LICENCE	48,120,000.00	25,914,000.00	55,640,000.00
12020417	CONTRACTOR REGISTRATION FEES	1003	General Contractors	4,600,000.00	360,000.00	4,200,000.00
12020418	MARRIAGE/DIVORCE FEES	1003	Marriage Registration Fees/Customary/Certificate	3,800,000.00	1,570,000.00	4,000,000.00
12020427	TENDER FEES	1003	Tenders Fees	3,500,000.00	2,800,000.00	3,000,000.00
12020436	BILL BOARD ADVERTISEMENT FEES	1003	Advertisement Rate License Fees	5,200,000.00	3,100,000.00	5,100,000.00
12020438	SURVEY FEES	1003	Survey Fees	4,000,000.00	300,000.00	4,100,000.00
12020448	DEVELOPMENT LEVIES	1001	Arrears of Development Levy	400,000.00		350,000.00

**DETAILED REVENUE BY NATURE
2025 ESTIMATE**

ECONOMIC CODE	LOCAL GOVERNMENT (C)			2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
12020448	DEVELOPMENT LEVIES	1001	Development Levy	2,000,000.00	1,200,000.00	2,500,000.00
12020449	BUSINESS/TRADE OPERATING FEES	1003	Markets fees (Daily/ Weekly)	2,400,000.00	1,200,000.00	1,600,000.00
12020449	BUSINESS/TRADE OPERATING FEES	1003	Motors park fees	2,200,000.00	1,660,000.00	2,000,000.00
12020449	BUSINESS/TRADE OPERATING FEES	1003	shops and shopping centers	14,000,000.00	12,700,000.00	11,700,000.00
12020449	BUSINESS/TRADE OPERATING FEES	1003	Cattle markets fees	400,000.00	340,000.00	380,000.00
12020459	RIGHT OF OCCUPANCY FEES	1003	Customary Right Of Occupancy (C Of C)/Commercial Resident	1,500,000.00	480,000.00	380,000.00
12020460	BUILDING PLAN APPROVAL FEES	1003	Approval Building Plans Fees	350,000.00	150,000.00	360,000.00
12020466	INDIGENSHIP REGISTRATION FEES	1003	Sales Of Indigence Form	1,600,000.00	860,000.00	1,400,000.00
12020472	N/A	1002	Tenement Rate	68,000,000.00	72,000,000.00	40,000,000.00
12020475	N/A	1002	Ground rent	1,400,000.00	300,000.00	2,000,000.00
			TOTAL FEES	115,350,000.00	102,160,000.00	83,070,000.00
			Fines on consumable goods	370,000.00	280,000.00	400,000.00
			TOTAL FINES	370,000.00	280,000.00	400,000.00
			LG property and products	6,000,000.00	5,000,000.00	6,000,000.00
			TOTAL SALES	6,000,000.00	5,000,000.00	6,000,000.00
12020702	EARNINGS FROM LABORATORY SERVICES	1004	Laboratory Test Fees	1,000,000.00	430,000.00	800,000.00
12020716	N/A	1003	Naming Of Street Registration/Signboard	1,300,000.00	950,000.00	700,000.00
12020718	N/A	1004	Earnings From Environmental Sanitation	1,200,000.00	280,000.00	780,000.00
			TOTAL EARNINGS	3,500,000.00	1,660,000.00	2,280,000.00
12020801	RENT ON GOVT. QUARTERS	1005	Rent on Government Quarters	300,000.00	-	300,000.00
12020803	RENT ON GOVT BUILDINGS	1005	Rent on other Local Government Buildings (Lock – up Shop and Block Stalls)	5,000,000.00	4,000,000.00	5,000,000.00
			TOTAL RENT	6,300,000.00	4,000,000.00	5,300,000.00
			TOTAL RENT ON OTHER GOVT LANDED PROP		-	
12021102	DIVIDEND RECEIVED	1006a	Dividends	2,000,000.00	650,000.00	2,000,000.00
			TOTAL INVESTMENT INCOME	2,000,000.00	650,000.00	2,000,000.00
			TOTAL INTEREST	1,000,000.00	750,000.00	1,000,000.00

**DETAILED REVENUE BY NATURE
2025 ESTIMATE**

ECONOMIC CODE	LOCAL GOVERNMENT (C)			2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
12021301	N/A					
12021302	N/A					
			TOTAL REIMBURSEMENT	-	-	
			TOTAL DOMESTIC AIDS	-	-	
13010201	FOREIGN AID	1007b	Foreign Aid	25,000,000.00		
13010202		1007b				
			TOTAL FOREIGN AIDS	25,000,000.00		
13020301	DOMESTIC GRANTS	1007	Other Grants			
13020302		1007				
13020303	ENDOWMENT INCOME	1007				
			TOTAL DOMESTIC GRANTS	-	-	-
			TOTAL FOREIGN GRANTS	-	-	-
			TOTAL DEBT FORGIVENESS	-		-
14070103	RECOVERIES (STOLEN)	1008	Miscellaneous Revenue			
			TOTAL EXTRAORDINARY ITEMS	-	-	-
			TOTAL RECEIPT FROM OTHER SOURCES	-	-	-

JOS NORTH LOCAL GOVERNMENT COUNCIL
ESTIMATED CAPITAL PROJECTS

Economic Code	Description	2025 Approved	2025 Actual	2026 ESTIMATE
		₦	₦	₦
3	ASSETS			
31050102	MEDICAL STORES	10,000,000.00		35,000,000.00
31050106	AGRICULTURAL INPUTS	50,000,000.00		70,000,000.00
31050106	AGRICULTURAL INPUTS	10,000,000.00	-	30,000,000.00
31050106	AGRICULTURAL INPUTS	170,000,000.00	30,000,000.00	340,000,000.00
31050106	AGRICULTURAL INPUTS	10,000,000.00	-	35,000,000.00
31050106	AGRICULTURAL INPUTS	30,000,000.00	-	70,000,000.00
31050107	FARM STOCK	-	-	
31050108	SCHOLASTIC MATERIALS	45,000,000.00	-	75,000,000.00
31050109	STATIONERIES STORES	30,000,000.00	-	55,462,126.10
31050110	PRINTED MATERIALS	30,000,000.00	-	50,000,000.00
31050117	COMPUTER/INFORMATION TECHNOLOGY STORE	30,000,000.00	-	32,000,000.00
31050118	PROVISIONAL STORE		-	
31050119	EQUIPMENT STORE	-	-	
31050120	PROJECTS STORE (IPPIS, GIFMIS, IPSAS , ETC)	-	-	
31050121	ELECTRICAL/ELECTRONIC STORE	20,000,000.00	17,000,000.00	35,000,000.00
	TOTAL INVENTORY	435,000,000.00	47,000,000.00	862,462,126.10
	TOTAL LOANS GRANTED	-	-	
32	NON-CURRENT ASSETS	-	-	
3201	PROPERTY, PLANT & EQUIPMENT	15,000,000.00	-	49,548,120.00
320101	LAND & BUILDING - GENERAL	20,000,000.00		25,000,000.00
32010101	LAND & BUILDINGS - ADMINISTRATIVE	30,000,000.00	-	35,000,000.00
32010101	LAND & BUILDINGS - ADMINISTRATIVE	50,000,000.00	-	55,000,000.00
32010101	LAND & BUILDINGS - ADMINISTRATIVE	30,000,000.00		35,000,000.00
32010101	LAND & BUILDINGS - ADMINISTRATIVE	20,000,000.00		45,000,000.00
32010102	LAND & BUILDINGS - RESIDENTIAL	25,000,000.00	-	30,000,000.00

ESTIMATED CAPITAL PROJECTS

Economic Code	Description	2025 Approved	2025 Actual	2026 ESTIMATE
		₦	₦	₦
32010201	RAILS	-		
32010202	ROADS & BRIDGES	60,000,000.00	-	60,000,000.00
32010202	ROADS & BRIDGES	60,000,000.00	47,000,000.00	60,000,000.00
32010202	ROADS & BRIDGES	60,000,000.00		60,000,000.00
32010202	ROADS & BRIDGES	60,000,000.00	48,000,000.00	65,000,000.00
32010202	ROADS & BRIDGES	60,000,000.00	-	65,000,000.00
32010202	ROADS & BRIDGES	60,000,000.00	-	65,000,000.00
32010202	ROADS & BRIDGES	60,000,000.00	-	65,000,000.00
32010202	ROADS & BRIDGES	10,000,000.00	8,000,000.00	15,000,000.00
32010207	ELECTRICITY TRANSMISSION NETWORK	135,000,000.00	83,000,000.00	45,000,000.00
32010207	ELECTRICITY TRANSMISSION NETWORK	185,000,000.00	80,000,000.00	80,000,000.00
32010211	SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE)	40,782,965.48	-	55,000,000.00
32010212	MONUMENTS	10,000,000.00	-	15,000,000.00
32010213	HERITAGE ASSETS		-	
32010214	BOREHOLES & OTHER WATER FACILITIES	60,000,000.00	22,000,000.00	65,000,000.00
32010214	BOREHOLES & OTHER WATER FACILITIES	60,000,000.00	-	65,000,000.00
32010301	EARTH MOVING EQUIPMENT - BULL DOZERS ETC.	80,000,000.00	-	85,000,000.00
32010405	MOTOR VEHICLES	45,000,000.00		50,000,000.00
32010406	TRICYCLE /MOTOR VEHICLES		-	
32010405	MOTOR VEHICLES	40,000,000.00		50,000,000.00
32010405	MOTOR VEHICLES	20,000,000.00	-	30,000,000.00
32010405	MOTOR VEHICLES	-	-	
32010405	MOTOR VEHICLES	20,000,000.00		25,000,000.00
32010407	MOTOR CYCLES	-	-	
32010408	BICYCLE	-	-	
320105	OFFICE EQUIPMENT - GENERAL	5,000,000.00	-	15,000,000.00
320106	FURNITURE & FITTINGS - GENERAL	45,000,000.00	-	50,000,000.00
32010604	TELEVISION SETS	38,000,000.00	-	55,000,000.00
			-	
	TOTAL PPE	1,403,782,965.48	288,000,000.00	1,769,548,120.00

ESTIMATED CAPITAL PROJECTS

Economic Code	Description	2025 Approved	2025 Actual	2026 ESTIMATE
		₱	₱	₱
3202	INVESTMENT PROPERTY	-	-	
320201	LAND & BUILDING - GENERAL	100,000,000.00	107,000,000.00	120,000,000.00
32020101	LAND & BUILDINGS - OFFICE	40,000,000.00		100,628,317.20
32020102	LAND & BUILDINGS - RESIDENTIAL	100,000,000.00	-	100,000,000.00
32020103	SILOS	-	-	
32020104	OTHER STORAGE FACILITIES	-	-	
	TOTAL INVESTMENT PROPERTIES	240,000,000.00	107,000,000.00	502,707,720.58
32030109	RESEARCH & DEVELOPMENT	365,000,000.00	235,000,000.00	
32030110	BROADCAST RIGHTS	-	-	
			-	
	TOTAL INTANGIBLE ASSETS	365,000,000.00	235,000,000.00	107,056,780.99
	TOTAL ACCUM PROV FOR BAD DEBTS	-	-	-

JOS NORTH LOCAL GOVERNMENT COUNCIL
DETAILED SUMMARY OF RECURRENT BUDGET
DETAILED RECURRENT BUDGET(PERSONNEL & OVERHEAD)

Economic Code	Description	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST.
		₦	₦	₦
2	EXPENDITURES			
21	PERSONNEL COST	2,797,651,407.36	1,472,456,807.74	2,682,717,497.11
2101	SALARY			
210101	SALARIES AND WAGES	2,797,651,407.36	1,472,456,807.74	2,682,717,497.11
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	1,542,764,989.93	1,012,121,653.15	2,168,777,158.60
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST	2,893,510,000.00	976,733,925.00	2,936,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	347,000,000.00	65,748,827.00	347,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	347,000,000.00	65,748,827.00	347,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	-	#REF!
220202	UTILITIES - GENERAL	30,500,000.00	5,333,607.00	36,000,000.00
22020201	ELECTRICITY CHARGES	22,500,000.00	4,333,607.00	23,500,000.00
22020202	TELEPHONE CHARGES	7,000,000.00	2,200,000.00	12,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	252,500,000.00	109,263,500.00	234,500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	150,500,000.00	49,793,500.00	160,500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	20,000,000.00	8,400,000.00	13,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	33,000,000.00	14,800,000.00	5,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	61,000,000.00	19,770,000.00	61,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	109,000,000.00	34,100,000.00	120,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	77,000,000.00	11,512,720.00	70,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	39,000,000.00	3,535,000.00	49,500,000.00
220205	TRAINING - GENERAL	188,000,000.00	59,127,425.00	198,000,000.00
22020501	LOCAL TRAINING	188,000,000.00	59,127,425.00	198,000,000.00
220206	OTHER SERVICES - GENERAL	235,000,000.00	124,835,000.00	245,000,000.00
22020601	SECURITY SERVICES	235,000,000.00	124,835,000.00	245,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	89,000,000.00	38,390,000.00	102,000,000.00
22020701	FINANCIAL CONSULTING	17,000,000.00	6,000,000.00	8,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	10,000,000.00	2,400,000.00	18,000,000.00
22020703	LEGAL SERVICES	25,000,000.00	13,000,000.00	34,000,000.00
22020704	ENGINEERING SERVICES	12,000,000.00	10,737,877.00	12,000,000.00
22020705	ARCHITECTURAL SERVICES	10,000,000.00		
22020706	SURVEYING SERVICES	3,000,000.00	-	
22020708	MEDICAL CONSULTING	12,000,000.00	980,000.00	5,000,000.00
22020709	AUDITING OF ACCOUNTS	25,000,000.00	16,000,000.00	25,000,000.00
22020710		-	-	-
220208	FUEL & LUBRICANTS - GENERAL	171,000,000.00	63,103,500.00	211,000,000.00
22020801	MOTOR VEHICLE FUEL COST	171,000,000.00	63,103,500.00	211,000,000.00
220209	FINANCIAL CHARGES - GENERAL	3,000,000.00	1,033,938.00	3,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,000,000.00	1,033,938.00	3,000,000.00
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM B	-	-	-
220210	MISCELLANEOUS EXPENSES GENERAL	751,000,000.00	239,836,636.55	1,188,500,000.00
22021001	REFRESHMENT & MEALS	277,000,000.00	124,929,828.00	277,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	28,000,000.00	13,385,000.00	28,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	22,000,000.00	12,150,000.00	41,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	18,000,000.00	9,050,000.00	23,000,000.00
22021007	WELFARE PACKAGES	155,000,000.00	70,450,000.00	155,000,000.00
22021009	SPORTING ACTIVITIES(TRADE FAIR/ V SAT)	50,000,000.00	25,346,000.00	25,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	15,000,000.00	13,000,000.00	15,000,000.00
22021020	ELECTION-LOGISTICS SUPPORT	290,000,000.00	-	280,000,000.00
22021041	CONTINGENCY	344,500,000.00	200,144,216.00	344,500,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	-	-	-
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,000,000.00	1,456,000.00	8,500,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	5,000,000.00	1,456,000.00	8,500,000.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS	-	-	-
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	-	-	-
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. EXPENSES	-	-	-
22040113	CONTRIBUTION TO ECOLOGICAL FUND	-	-	-
220402	FOREIGN GRANTS AND CONTRIBUTIONS	-	-	-
		2,051,100,000.00	653,351,398.69	2,936,500,000.00

JOS NORTH LOCAL GOVERNMENT COUNCIL

CONSOLIDATED FUND RESERVE

DETAILED RECURRENT BUDGET(PERSONNEL & OVERHEAD)

Economic Code	Description	2025 APPROVED	2025 ACTUAL	2026 APPROVED
		₦	₦	₦
2	EXPENDITURES			
21	PERSONNEL COST	-	-	-
2101	SALARY			
210101	SALARIES AND WAGES			
21010101	SALARY			
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	-	-	-
21020101	NON REGULAR ALLOWANCES			
210202	SOCIAL CONTRIBUTIONS	-	-	-
21020201	NHIS CONTRIBUTION			
21020202	CONTRIBUTORY PENSION (EMPLOYERS)			
21020203	GROUP LIFE INSURANCE			
21020204	EMPLOYEES COMPENSATION FUND			
21020205	HOUSING FUND CONTRIBUTION			
2103	SOCIAL BENEFITS			
210301	SOCIAL BENEFITS	-	-	-
21030101	GRATUITY			
21030102	PENSION			
21030103	DEATH BENEFITS			
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST			
220201	TRAVEL & TRANSPORT - GENERAL	-	-	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220202	UTILITIES - GENERAL	-	-	-
22020201	ELECTRICITY CHARGES			
22020202	TELEPHONE CHARGES			
22020203	INTERNET ACCESS CHARGES			
22020204	SATELLITE BROADCASTING ACCESS CHARGES			
22020205	WATER RATES			
22020206	SEWAGE CHARGES			
22020207	LEASED COMMUNICATION LINES(S)			
22020208	MULTI YEAR TARIFF ORDER			
22020209	INTERACTIVE LEARNING NETWORK			
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL			
220203	MATERIALS & SUPPLIES - GENERAL	-	-	-
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22020302	BOOKS			
22020303	NEWSPAPERS			
22020304	MAGAZINES & PERIODICALS			
22020305	PRINTING OF NON SECURITY DOCUMENTS			
22020306	PRINTING OF SECURITY DOCUMENTS			
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22020308	FIELD & CAMPING MATERIALS SUPPLIES			
22020309	UNIFORMS & OTHER CLOTHING			

JOS NORTH LOCAL GOVERNMENT COUNCIL

CONSOLIDATED FUND RESERVE

DETAILED RECURRENT BUDGET(PERSONNEL & OVERHEAD)

Economic Code	Description	2025 APPROVED	2025 ACTUAL	2026 APPROVED
		₦	₦	₦
22020310	TEACHING AIDS / INSTRUCTION MATERIALS			
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS			
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220204	MAINTENANCE SERVICES - GENERAL	-	-	-
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22020402	MAINTENANCE OF OFFICE FURNITURE			
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
22020405	MAINTENANCE OF PLANTS/GENERATORS			
22020406	OTHER MAINTENANCE SERVICES			
22020407	MAINTENANCE OF AIRCRAFTS			
22020408	MAINTENANCE OF SEA BOATS			
22020409	MAINTENANCE OF RAILWAY EQUIPMENT			
22020410	MAINTENANCE OF STREET LIGHTINGS			
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT			
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES			
22020413	MINOR ROAD MAINTENANCE			
220205	TRAINING - GENERAL	-	-	-
22020501	LOCAL TRAINING			
22020502	INTERNATIONAL TRAINING			
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING FUND			
220206	OTHER SERVICES - GENERAL	-	-	-
22020601	SECURITY SERVICES			
22020602	OFFICE RENT			
22020603	RESIDENTIAL RENT			
22020604	SECURITY VOTE (INCLUDING OPERATIONS)			
22020605	CLEANING & FUMIGATION SERVICES			
22020606	LAND USE CHARGES			
22020607	RESCUE SERVICES			
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	-	-
22020701	FINANCIAL CONSULTING			
22020702	INFORMATION TECHNOLOGY CONSULTING			
22020703	LEGAL SERVICES			
22020704	ENGINEERING SERVICES			
22020705	ARCHITECTURAL SERVICES			
22020706	SURVEYING SERVICES			
22020707	AGRICULTURAL CONSULTING			
22020708	MEDICAL CONSULTING			
22020709	AUDITING OF ACCOUNTS			
22020710				
220208	FUEL & LUBRICANTS - GENERAL	0	0	0
22020801	MOTOR VEHICLE FUEL COST			
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22020803	PLANT / GENERATOR FUEL COST			
22020804	AIRCRAFT FUEL COST			

JOS NORTH LOCAL GOVERNMENT COUNCIL

CONSOLIDATED FUND RESERVE

DETAILED RECURRENT BUDGET(PERSONNEL & OVERHEAD)

Economic Code	Description	2025 APPROVED	2025 ACTUAL	2026 APPROVED
		₦	₦	₦
22020805	SEA BOAT FUEL COST			
22020806	COOKING GAS/FUEL COST			
220209	FINANCIAL CHARGES - GENERAL	0	0	0
22020901	BANK CHARGES (OTHER THAN INTEREST)			
22020902	INSURANCE PREMIUM			
22020903				
22020904	OTHER CRF BANK CHARGES			
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN			
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
220210	MISCELLANEOUS EXPENSES GENERAL	-	-	-
22021001	REFRESHMENT & MEALS			
22021002	HONORARIUM & SITTING ALLOWANCE			
22021003	PUBLICITY & ADVERTISEMENTS			
22021004	MEDICAL EXPENSES-LOCAL			
22021006	POSTAGES & COURIER SERVICES			
22021007	WELFARE PACKAGES			
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES			
22021009	SPORTING ACTIVITIES			
22021010	DIRECT TEACHING & LABORATORY COST			
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
22021020	ELECTION-LOGISTICS SUPPORT			
22021037	MARGIN FOR INCREASE IN COSTS			
22021041	CONTINGENCY			
22021042	RECURRENT ADJUSTMENT			
2204	GRANTS AND CONTRIBUTIONS GENERAL			
220401	LOCAL GRANTS AND CONTRIBUTIONS	0	0	0
22040101	GRANT TO OTHER GOVERNMENTS - CURRENT			
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT			
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT			
22040107	GRANT TO PRIVATE COMPANIES - CURRENT			
22040109	GRANTS TO COMMUNITIES/NGOs			
22040110	GRANTS TO ACADEMIC INSTITUTIONS			
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS			
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. EXPENSES			
22040113	CONTRIBUTION TO ECOLOGICAL FUND			
220402	FOREIGN GRANTS AND CONTRIBUTIONS	0	0	0
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204	EXTERNAL FINANCIAL OBLIGATIONS			
2205	SUBSIDIES GENERAL			
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	0	0	0
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES			
22050102	MEAL SUBSIDY			
22050104	PETROLEUM/ENERGY SUBSIDY			
22050105	EDUCATION SUBSIDY			
22050106	AGRICULTURAL INPUTS SUBSIDY			
22050107	HEALTH SUBSIDY			
22050108	RELIGIOUS PILGRIMAGE SUBSIDY			
2207	TRANSFERS-PAYMENT			

JOS NORTH LOCAL GOVERNMENT COUNCIL

CONSOLIDATED FUND RESERVE

DETAILED RECURRENT BUDGET(PERSONNEL & OVERHEAD)

Economic Code	Description	2025 APPROVED	2025 ACTUAL	2026 APPROVED
		₦	₦	₦
220701	TRANSFER TO FUND RECURRENT EXPENDITURE	0	0	0
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE			
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE			
22070104	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS	0	0	0
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
23	RESEARCH AND DEVELOPMENT - RECURRENT			
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	0	0	0
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			

JOS NORTH LOCAL GOVERNMENT COUNCIL

2001

OFFICE OF THE CHAIRMAN

DETAILED RECURRENT BUDGET(PERSONNEL & OVERHEAD)

Economic Code	Description	2025 APPROVED	2025 ACTUAL	2026 PROPOSE ESTIMATE
		₦	₦	₦
2	EXPENDITURES			
21	PERSONNEL COST	98,617,728.00	113,594,467.49	104,168,593.00
2101	SALARY			
210101	SALARIES AND WAGES			
21010101	SALARY	98,617,728.00	113,594,467.49	104,168,593.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	54,461,353.00	30,098,160.48	69,394,249.00
21020101	NON REGULAR ALLOWANCES	54,461,353.00	30,098,160.48	69,394,249.00
2202	OVERHEAD COST	552,100,000.00	295,174,500.00	935,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	135,000,000.00	17,677,000.00	140,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	135,000,000.00	17,677,000.00	140,000,000.00
220202	UTILITIES - GENERAL	6,010,000.00	-	12,000,000.00
22020201	ELECTRICITY CHARGES	6,000,000.00	-	7,000,000.00
22020202	TELEPHONE CHARGES	10,000.00	-	5,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	25,000,000	8,000,000	25,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	15,000,000.00	-	15,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	8,000,000.00	8,000,000.00	10,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,000,000.00	2,000,000.00	10,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	2,000,000.00	2,000,000.00	5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	5,000,000.00
220205	TRAINING - GENERAL	65,000,000.00	5,468,000.00	65,000,000.00
22020501	LOCAL TRAINING	65,000,000.00	5,468,000.00	65,000,000.00
220206	OTHER SERVICES - GENERAL	165,000,000.00	119,535,000.00	180,000,000.00
22020601	SECURITY SERVICES	165,000,000.00	119,535,000.00	180,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL			
22020703	LEGAL SERVICES			
220208	FUEL & LUBRICANTS - GENERAL	70,000,000.00	24,292,500.00	85,000,000.00
22020801	MOTOR VEHICLE FUEL COST	70,000,000.00	24,292,500.00	85,000,000.00
22020806	COOKING GAS/FUEL COST			
220209	FINANCIAL CHARGES - GENERAL			
220210	MISCELLANEOUS EXPENSES GENERAL	435,000,000.00	118,202,000.00	410,000,000.00
22021001	REFRESHMENT & MEALS	50,000,000.00	19,242,000.00	55,000,000.00
22021020	ELECTION-LOGISTICS SUPPORT	230,000,000.00		200,000,000.00
22021037	MARGIN FOR INCREASE IN COSTS			
22021041	CONTINGENCY	155,000,000.00	98,960,000.00	160,000,000.00
22021042	RECURRENT ADJUSTMENT			
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,000,000.00		3,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,000,000.00		3,000,000.00
22040107	GRANT TO PRIVATE COMPANIES - CURRENT			
22040109	GRANTS TO COMMUNITIES/NGOs	3,000,000.00		3,000,000.00
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)	0		0
		552,100,000	295,174,500.00	935,000,000

**JOS NORTH LOCAL GOVERNMENT COUNCIL
2001 SUMMARY
OFFICE OF THE CHAIRMAN**

	STAFF STRENGTH 2025	STAFF STRENGTH 2026	2025 APPROVED	2025 ACTUAL	2025 PROPOSE EST.
CHAIRMAN					
PERSONNEL COST	42		90,968,510	107,659,017	1,029,156,486
ALLOWANCES			43,888,790	23,640,166	51,749,626
INTERNAL AUDIT					
PERSONNEL COST	22		7,409,274	3,554,362	11,039,561
ALLOWANCES			10,572,563.00	5,521,472.16	11,278,088.00
WOMEN UNIT					
PERSONNEL COST	9		3,756,185	2,381,089	4,663,713
ALLOWANCES			1,249,516	936,522	6,366,535
OVERHEAD			552,100,000	295,174,500	935,000,000
TOTAL 2001 - OFFICE OF THE CHAIRMAN	65		712,112,421	438,867,128	1,101,562,842
TOTAL PERSONNEL COST			98,617,728	113,594,467	104,168,593
TOTAL ALLOWANCES			54,461,353	30,098,160	69,394,249

OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL	GRADE LEVEL	STAFF 2025	STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
210201	ALLOWANCES		DETAILS OF PERSONNEL COST ALLOWANCES						
21020101	NON REGULAR ALLOWANCES	2001	Accommodation 100%				14,567,564.23	7,685,453.32	14,786,564.00
21020101	NON REGULAR ALLOWANCES	2001	Utility 20%				6,453,342.34	3,453,452.00	6,574,534.00
21020101	NON REGULAR ALLOWANCES	2001	Motor Vehicle Maintenance 300%				6,987,896.00	4,565,234.00	7,123,211.00
21020101	NON REGULAR ALLOWANCES	2001	Entertainment 10%				6,234,321.00	3,456,453.00	6,345,432.00
21020101	NON REGULAR ALLOWANCES	2001	Severance ratuity 300%				3,213,342.00	1,234,232.00	10,342,432.00
I		2001	Furniture Allowance				6,432,324.00	3,245,342.00	6,577,453.00

OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL	GRADE LEVEL	STAFF 2025	STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
		2001					43,888,789.57	23,640,166.32	51,749,626.00

OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE
210201	ALLOWANCES	DETAILS OF PERSONNEL COST ALLOWANCES							
21020101	NON REGULAR ALLOWANCES	2001B -	Rent Subsidy				3,897,675.00	2,000,359.56	3,897,654.00
21020101	NON REGULAR ALLOWANCES	2001B -	Transport				3,897,867.00	2,345,342.00	3,998,564.00
21020101	NON REGULAR ALLOWANCES	2001B -	Utility				564,563.00	206,436.84	768,564.00
21020101	NON REGULAR ALLOWANCES	2001B -	Meal Subsidy				564,564.00	345,342.00	678,987.00
21020101	NON REGULAR ALLOWANCES	2001B -	Hazard				564,567.00	312,654.00	678,987.00
21020101	NON REGULAR ALLOWANCES	2001B -	L T G				597,675.00	311,337.76	687,654.00
21020101	NON REGULAR ALLOWANCES	2001B -	Furniture				485,652.00		567,678.00
21020101	NON REGULAR ALLOWANCES	2001B -	Domestic Servant						
		2001B					10,572,563.00	5,521,472.16	11,278,088.00

JOS NORTH LOCAL GOVERNMENT COUNCIL
OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
2	EXPENDITURES								
21	PERSONNEL COST								
2101	SALARY								
210101	SALARIES & WAGES								
21010101	SALARY	2001A	Head of Women Uni	13	1	1	987,876.00	435,342.00	1,102,312.00
21010101	SALARY	2001A	Principal Women De	9	1	1	634,264.00	325,790.00	786,765.00
21010101	SALARY	2001A	Women Dev. Officer	8	2	2	723,124.00	532,970.00	879,876.00
21010101	SALARY	2001A	Women Dev. Assista	7	1	1	834,234.00	812,322.00	987,876.00
			Women Dev. Assista	5	1	2	345,456.00	175,900.00	564,543.00
			Cleaner		1	2	231,231.00	98,765.00	342,341.00
		2001A			7	9	3,756,185.00	2,381,089.00	4,663,713.00

OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
210201	ALLOWANCES		DETAILS OF PERSONNEL COST ALLOWANCES						
21020101	NON REGULAR ALLOWANCES	2001B	Rent Subsidy				497,564.00	346,700.00	567,654.00
21020101	NON REGULAR ALLOWANCES	2001B	Transport				1,345,456.00	385,760.00	1,456,543.00
21020101	NON REGULAR ALLOWANCES	2001B	Utility				1,234,321.00	62,800.00	1,453,453.00
21020101	NON REGULAR ALLOWANCES	2001B	Meal Subsidy				1,110,234.00	65,921.00	1,342,342.00
21020101	NON REGULAR ALLOWANCES	2001B	L T G				1,456,543.00	75,341.00	1,546,543.00
		2001B					5,644,118.00	936,522.00	6,366,535.00

OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
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OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
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OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
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OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
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OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
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OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
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OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
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OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
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OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
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OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
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OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
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OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
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OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
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OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
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OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
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OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
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OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
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OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
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OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
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OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
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OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
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OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
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OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
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OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
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OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
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OFFICE OF THE CHAIRMAN'S DETAIL ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
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JOS NORTH LOCAL GOVERNMENT COUNCIL

OFFICE OF THE CHAIRMAN'S OVERHEAD

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF OVERHEAD COST	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST.
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2001D -	Travelling and Transport	135,000,000.00	17,677,000.00	140,000,000.00
22020501	LOCAL TRAINING	2001D -	Training of Staff/Dev and Welfare	65,000,000.00	5,468,000.00	65,000,000.00
22021001	REFRESHMENT & MEALS	2001D -	Entertainment and Hospitality	50,000,000.00	19,242,000.00	55,000,000.00
22021041	CONTINGENCY	2001D -	Contingency (F&GPC)	155,000,000.00	98,960,000.00	160,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2001D -	Provision for Service Materials	8,000,000.00	8,000,000.00	10,000,000.00
22020601	SECURITY SERVICES	2001D -	Security Votes	165,000,000.00	119,535,000.00	180,000,000.00
22020201	ELECTRICITY CHARGES	2001D -	Utility Services	6,000,000.00		7,000,000.00
22020202	TELEPHONE CHARGES	2001D -	Telephone and Postal Services	10,000.00		5,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2001D -	Printing and Stationery	15,000,000.00		15,000,000.00

OFFICE OF THE CHAIRMAN'S OVERHEAD

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF OVERHEAD COST	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST.
	MAINTENANCE OF OFFICE FURNITURE	2001D -	Maintenance of Office Furniteure / Equipment			5,000,000.00
22020401	MAINTENANCE OF	2001D -	Maintenance of Vehicles and Capital Assets	2,000,000.00	2,000,000.00	5,000,000.00
22020709	AUDITING OF ACCOUNTS	2001D -	Consultancy Service and Special Committee			
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. EXPENSES	2001D -	Contribution and Subvention (Civil Defense)	3,000,000.00		3,000,000.00
22020710						
220208	FUEL & LUBRICANTS - GENERAL		FUEL AND LUBRICANT	70,000,000.00	24,292,500.00	85,000,000.00
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS					
22021020	ELECTION-LOGISTICS SUPPORT		ELECTION 2026	230,000,000.00		200,000,000.00
26010801	LEASED ASSETS					
		2001D		904,010,000.00	295,174,500.00	935,000,000.00

JOS NORTH LOCAL GOVERNMENT COUNCIL
2002
SECRETARY TO THE LOCAL GOVERNMENT
DETAILED RECURRENT BUDGET(PERSONNEL & OVERHEAD)

Economic Code	Description	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
		₦	₦	₦
2	EXPENDITURES			
21	PERSONNEL COST	7,649,411.00	3,127,123.25	9,913,536.00
2101	SALARY			
210101	SALARIES AND WAGES			
21010101	SALARY	7,649,411.00	3,127,123.25	9,913,536.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	8,425,312.00	3,043,433.00	21,024,128.00
21020101	NON REGULAR ALLOWANCES	8,425,312.00	3,043,433.00	21,024,128.00
210202	SOCIAL CONTRIBUTIONS	-	-	-
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST	97,500,000.00	21,380,000.00	84,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	25,000,000.00	925,000.00	20,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	25,000,000.00	925,000.00	20,000,000.00
220202	UTILITIES - GENERAL	500,000.00	400,000.00	500,000.00
22020201	ELECTRICITY CHARGES		-	
22020202	TELEPHONE CHARGES	500,000.00	400,000.00	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	12,000,000	1,020,000	9,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,000,000.00	20,000.00	4,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	8,000,000.00	1,000,000.00	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	5,000,000.00	1,000,000.00	6,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	5,000,000.00	1,000,000.00	5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	1,000,000.00
220205	TRAINING - GENERAL	5,000,000.00	-	4,000,000.00
22020501	LOCAL TRAINING	5,000,000.00	-	4,000,000.00
220206	OTHER SERVICES - GENERAL	10,000,000.00	5,300,000.00	10,000,000.00
22020601	SECURITY SERVICES	10,000,000.00	5,300,000.00	10,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	20,000,000.00	7,000,000.00	15,000,000.00
22020801	MOTOR VEHICLE FUEL COST	20,000,000.00	7,000,000.00	15,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	20,000,000.00	5,874,000.00	20,000,000.00
22021001	REFRESHMENT & MEALS	10,000,000.00	3,500,000.00	10,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE			
22021041	CONTINGENCY	10,000,000.00	2,374,000.00	10,000,000.00
22021042	RECURRENT ADJUSTMENT			
2204	GRANTS AND CONTRIBUTIONS GENERAL			
220401	LOCAL GRANTS AND CONTRIBUTIONS			
2207	TRANSFERS-PAYMENT			
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
23	RESEARCH AND DEVELOPMENT - RECURRENT			
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
		97,500,000.00	21,380,000.00	84,500,000.00

**JOS NORTH LOCAL GOVERNMENT COUNCIL
2002 SUMMARY
SECRETARY TO THE LOCAL GOVERNMENT**

	STAFF STRENGTH 2025	STAFF STRENGTH 2026	2025 APPROVED	2025 ACTUAL	2026 ESTIMATE
SECRETARY					
PERSONNEL COST	8	5	7,649,411	3,127,123	9,913,536
ALLOWANCES			8,425,312	3,043,433	21,024,128
OVERHEAD			97,500,000	21,380,000	84,500,000
TOTAL 2002 - SECRETARY TO THE LOCAL GOVERNMENT	8	5	113,574,723	27,550,556	115,437,664
TOTAL PERSONNEL COST			7,649,411	3,127,123	9,913,536
TOTAL ALLOWANCE			8,425,312	3,043,433	21,024,128

**JOS NORTH LOCAL GOVERNMENT COUNCIL
OFFICE OF THE SECRETARY'S DETAILS ESTABLISHMENT**

ECONOMIC CODE	LOCAL GOVERNMENT (C)	CODE	DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2024	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 EST
2	EXPENDITURES								
21	PERSONNEL COST								
2101	SALARY								
210101	SALARIES & WAGES								
21010101	SALARY	2002A - 1	Secretary to the Local Government	Fixed	1	1	3,987,543.00	2,073,162.25	5,349,876.00
21010101	SALARY	2002A - 2	Confidential	8	2	2	1,465,453.00	345,234.00	1,567,854.00
21010101	SALARY	2002A - 3	Domestic Staff / Cook	6	3	1	956,437.00	243,253.00	1,354,876.00
21010101	SALARY	2002A - 4	Special Assistant		1	1	897,654.00	342,231.00	986,543.00
21010101	SALARY	2002A - 5	Secretarial Assistant						
21010101	SALARY	2002A - 6	Driver	5	1	1	342,324.00	123,243.00	654,387.00
21010101	SALARY	2002A - 7	Domestic Staff / Security	Fixed				-	
		2002A			8	6	7,649,411.00	3,127,123.25	9,913,536.00
210201	ALLOWANCES		DETAILS OF PERSONNEL COST ALLOWANCES						
21020101	NON REGULAR ALLOWANCES	2002B - 1	Accommodation 100%				879,765.00	453,423.00	1,765,983.00
21020101	NON REGULAR ALLOWANCES	2002B - 2	Utility 20%				435,432.00	245,345.00	487,526.00
21020101	NON REGULAR ALLOWANCES	2002B - 3	Entertainment 10%				456,543.00	242,790.00	765,983.00

OFFICE OF THE SECRETARY'S DETAILS ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)	CODE	DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2024	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 EST
21020101	NON REGULAR ALLOWANCES	2002B - 4	Motor Vehicle Maintenance 30%				900,000.00	345,342.00	1,564,876.00
21020101	NON REGULAR ALLOWANCES	2002B - 5	Furniture 300%				2,876,786.00	879,768.00	7,654,328.00
21020101	NON REGULAR ALLOWANCES	2002B - 6	Severance Gratuity 300%				2,876,786.00	876,765.00	8,785,432.00
		2002B					8,425,312.00	3,043,433.00	21,024,128.00

JOS NORTH LOCAL GOVERNMENT COUNCIL

SECRETARY TO THE LOCAL GOVERNMENT'S OVERHEAD

ECONOMIC CODE	LOCAL GOVERNMENT (C)			2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2002D	Travelling and Transport	25,000,000.00	925,000.00	20,000,000.00
22020201	ELECTRICITY CHARGES	2002D	Utility Services			
22020202	TELEPHONE CHARGES	2002D	Telephone and Postal Services	500,000.00	400,000.00	500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2002D	Printing and Stationery	4,000,000.00	20,000.00	4,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2002D	Provision for Service Materials	8,000,000.00	25,000.00	5,000,000.00
22020401	MAINTENANCE OF	2002D	Maintenance of Vehicles and Capital Assets	5,000,000.00	1,000,000.00	5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2002D	Maintenance of Office Furniteure / Equipment			1,000,000.00

22020501	LOCAL TRAINING	2002D	Training of Staff/Dev and Welfare	5,000,000.00		4,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		Security vote	10,000,000.00	5,300,000.00	10,000,000.00
220208	FUEL & LUBRICANTS - GENERAL		FUEL AND LUBRICANT	20,000,000.00	7,000,000.00	15,000,000.00
22021001	REFRESHMENT & MEALS	2002D	Entertainment and Hospitality	10,000,000.00	3,500,000.00	10,000,000.00
22021040						
22021041	CONTINGENCY	2002D	Miscellaneous	10,000,000.00	2,374,000.00	10,000,000.00
		2002D		97,500,000.00	21,380,000.00	84,500,000.00

JOS NORTH LOCAL GOVERNMENT COUNCIL
2003
THE LOCAL GOVERNMENT COUNCIL LEGISLATURES
DETAILED RECURRENT BUDGET(PERSONNEL & OVERHEAD)

Economic Code	Description	2025 APPROVED	2025 ACTUAL	2025 PROPOSE EST
		₦	₦	₦
2	EXPENDITURES			
21	PERSONNEL COST	66,022,171.21	29,949,635.33	112,833,179.00
2101	SALARY			
210101	SALARIES AND WAGES			
21010101	SALARY	66,022,171.21	29,949,635.33	112,833,179.00
21010102	OVER TIME PAYMENTS			
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	161,228,341.00	98,023,284.07	224,569,375.00
21020101	NON REGULAR ALLOWANCES	161,228,341.00	98,023,284.07	224,569,375.00
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST	177,500,000.00	53,000,000.00	169,500,000.00
220201	TRAVEL& TRANSPORT - GENERAL	20,000,000.00		20,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000,000.00		20,000,000.00
220202	UTILITIES - GENERAL	1,500,000.00	-	1,500,000.00
22020201	ELECTRICITY CHARGES	1,000,000.00	-	1,000,000.00
22020202	TELEPHONE CHARGES	1,000,000.00	-	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	15,000,000	6,000,000	35,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	25,000,000.00	6,000,000.00	25,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS			
22020308	FIELD & CAMPING MATERIALS SUPPLIES	10,000,000.00	-	10,000,000.00

**THE LOCAL GOVERNMENT COUNCIL LEGISLATURES
DETAILED RECURRENT BUDGET(PERSONNEL & OVERHEAD)**

Economic Code	Description	2025 APPROVED	2025 ACTUAL	2025 PROPOSE EST
		₦	₦	₦
220204	MAINTENANCE SERVICES - GENERAL	9,000,000.00	1,500,000.00	8,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	6,000,000.00	1,500,000.00	6,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	-	2,000,000.00
220205	TRAINING - GENERAL	20,000,000.00	8,000,000.00	20,000,000.00
22020501	LOCAL TRAINING	20,000,000.00	8,000,000.00	20,000,000.00
220206	OTHER SERVICES - GENERAL	2,000,000.00	2,500,000.00	10,000,000.00
22020601	SECURITY SERVICES	10,000,000.00	2,500,000.00	10,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	-	-
220208	FUEL & LUBRICANTS - GENERAL	10,000,000.00	2,000,000.00	10,000,000.00
22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	2,000,000.00	10,000,000.00
220209	FINANCIAL CHARGES - GENERAL			
220210	MISCELLANEOUS EXPENSES GENERAL	60,000,000.00	27,000,000.00	65,000,000.00
22021001	REFRESHMENT & MEALS	25,000,000.00	9,000,000.00	20,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	35,000,000.00	10,000,000.00	20,000,000.00
22021041	CONTINGENCY	10,000,000.00	8,000,000.00	25,000,000.00
22021042	RECURRENT ADJUSTMENT			
2204	GRANTS AND CONTRIBUTIONS GENERAL			
220401	LOCAL GRANTS AND CONTRIBUTIONS			
		177,500,000.00	53,000,000.00	169,500,000.00

**JOS NORTH LOCAL GOVERNMENT COUNCIL
2003 SUMMARY
THE LOCAL GOVERNMENT COUNCIL LEGISLATURES**

	STAFF STRENGTH 2025	STAFF STRENGTH 2026	APPROVED 2025	2025 ACTUAL	2026 PROPOSE EST
LEGISLATURES					
PERSONNEL COST	23	26	66,022,171	29,949,635	112,833,179
ALLOWANCES			91,471,731	98,023,284	224,569,375.00
OVERHEAD			175,500,000	53,000,000	169,500,000
TOTAL 2003 - THE LOCAL GOVERNMENT COUNCIL	23	26	334,993,902	180,972,919	506,902,554
TOTAL PERSONNEL COST			66,022,171	29,949,635	112,833,179
TOTAL ALLOWANCE			161,228,341	98,023,284	224,569,375.00

LOCAL GOVERNMENT COUNCIL LEGISLATURE'S DETAILED ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED EST	2025 ACTUAL	2026 PROPOSE EST
2	EXPENDITURES								
21	PERSONNEL COST								
2101	SALARY								
210101	SALARIES & WAGES								
21010101	SALARY	2003A -	Leader of the House	Fixed	1	1	9,643,234.00	1,857,244.99	10,976,585.00
21010101	SALARY	2003A -	Deputy Leader	Fixed	1	1	9,232,342.00	1,831,500.00	10,543,876.00
21010101	SALARY	2003A -	Council Member	Fixed	18	18	46,987,432.00	22,690,654.54	52,098,764.00
21010101	SALARY	2003A -	Clerk of the House	12	1	1	2,624,897.76	2,099,907.84	2,987,650.00
21010101	SALARY	2003A -	Personal Assistants	Fixed	20	20	4,087,453.00	950,454.99	6,784,329.00
21010101	SALARY	2003A -	Domestic Aids	Fixed	20	20	11,076,342.00	142,514.25	19,765,432.00
21010101	SALARY	2003A -	Sergeant at Arm		1	1	700,234.65	377,358.72	9,676,543.00
21010101	SALARY	2003A -	8						
21010101	SALARY	2003A -	9						
21010102	OVER TIME PAYMENTS	2003A -	10						
		2003A			62	62	84,351,935.41	29,949,635.33	112,833,179.00
21010103	REVENUE FUND CHARGE- SALARIES								
2102	ALLOWANCES AND SOCIAL CONTRIBUTION								
210201	ALLOWANCES		DETAILS OF PERSONNEL COST ALLOWANCES						

LOCAL GOVERNMENT COUNCIL LEGISLATURE'S DETAILED ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED EST	2025 ACTUAL	2026 PROPOSE EST
21020101	NON REGULAR ALLOWANCES	2003B -	Accommodation				1,432,546.00	261,787.67	1,432,546.00
21020101	NON REGULAR ALLOWANCES	2003B -	Utility 20%				5,474,458.00	486,780.00	5,961,238.00
21020101	NON REGULAR ALLOWANCES	2003B -	Rent 10%				5,717,824.00	730,170.00	6,447,994.00
21020101	NON REGULAR ALLOWANCES	2003B -	Entertainment 10%				5,388,455.00	486,780.00	5,654,387.00
21020101	NON REGULAR ALLOWANCES	2003B -	Motor Vehicle Allowance 30%				3,559,604.00	1,216,950.00	7,652,098.00
21020101	NON REGULAR ALLOWANCES	2003D -	Furniture 300%			20	4,887,342.00	4,590,804.40	9,765,543.00
21020101	NON REGULAR ALLOWANCES	2003B -	Constituency Allowance 5%				2,657,342.00	243,390.00	4,657,876.00
21020101	NON REGULAR ALLOWANCES	2003B -	Severance Gratuity				83,607,500.00	4,590,800.00	80,675,404.00
21020101	NON REGULAR ALLOWANCES	2003B -	Newspaper				4,782,266.00	425,390.00	5,467,843.00
21020101	NON REGULAR ALLOWANCES	2003B -	15						
21020101	NON REGULAR ALLOWANCES	2003B -	16						
21020101	NON REGULAR ALLOWANCES	2003B -	17						
21020101	NON REGULAR ALLOWANCES		Furniture ALLOW I leader				2,433,900.00	1,356,987.00	5,698,764.00

LOCAL GOVERNMENT COUNCIL LEGISLATURE'S DETAILED ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED EST	2025 ACTUAL	2026 PROPOSE EST
21020101	NON REGULAR ALLOWANCES		Dep leader				243,000.00	1,287,659.00	5,278,698.00
21020101	NON REGULAR ALLOWANCES		other councilors				41,044,104.00	82,345,786.00	85,876,984.00
		2003B					161,228,341.00	98,023,284.07	224,569,375.00

THE LEGISLATURE'S OVERHEAD

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF OVERHEAD COST	2025APPROVED	2025 ACTUAL	2025 PROPOSE EST
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2003D - 3	Travelling and Transport	20,000,000.00	6,000,000.00	20,000,000.00
22020201	ELECTRICITY CHARGES	2003D - 3	Utility Services	1,000,000.00		1,000,000.00
22020202	TELEPHONE CHARGES	2003D - 4	Telephone and Postal Services	500,000.00		500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2003D - 5	Printing and Stationery	25,000,000.00	6,000,000.00	25,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2003D - 5	Provision for Service Materials	10,000,000.00		10,000,000.00
22020401	MAINTENANCE OF	2003D - 5	Maintenance of Vehicles and Capital Assets	6,000,000.00	1,500,000.00	6,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2003D - 6	Maintenance of Office Furniteure / Equipment	3,000,000.00		2,000,000.00
22020501	LOCAL TRAINING	2003D - 7	Training of Staff/Dev and Welfare	20,000,000.00	8,000,000.00	20,000,000.00

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF OVERHEAD COST	2025APPROVED	2025 ACTUAL	2025 PROPOSE EST
22020502	INTERNATIONAL TRAINING					
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING FUND					
220206	OTHER SERVICES - GENERAL					
22020601	SECURITY SERVICES	2003D -	Security	10,000,000.00	2,500,000.00	10,000,000.00
220208	FUEL & LUBRICANTS - GENERAL		FUEL AND LUBRICANT	10,000,000.00	2,000,000.00	10,000,000.00
22021001	REFRESHMENT & MEALS	2003D -	Entertainment and Hospitality	25,000,000.00	9,000,000.00	20,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE		HONORARIUM AND SITTING ALLOWANCE	35,000,000.00	10,000,000.00	20,000,000.00
22021019						
22021020	ELECTION-LOGISTICS SUPPORT					
22021041	CONTINGENCY	2003D -	Miscellaneous Expenses	10,000,000.00	8,000,000.00	25,000,000.00
		2003D		175,500,000.00	53,000,000.00	169,500,000.00

**JOS NORTH LOCAL GOVERNMENT COUNCIL
2004**

**PERSONNEL MANAGEMENT DEPARTMENT
DETAILED RECURRENT BUDGET(PERSONNEL & OVERHEAD)**

Economic Code	Description	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
		₦	₦	₦
2	EXPENDITURES			
21	PERSONNEL COST	129,589,660.00	107,686,084.11	130,485,800.72
2101	SALARY			
210101	SALARIES AND WAGES			
21010101	SALARY	129,589,660.00	107,686,084.11	130,485,800.72
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES			
21020101	NON REGULAR ALLOWANCES	142,434,816.06	108,130,893.71	171,410,769.60
2202	OVERHEAD COST	384,500,000.00	186,689,439.00	421,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	35,000,000.00	14,357,486.00	35,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	35,000,000.00	14,357,486.00	35,000,000.00
220202	UTILITIES - GENERAL	2,500,000.00	-	2,000,000.00
22020201	ELECTRICITY CHARGES	1,000,000.00	-	1,000,000.00
22020202	TELEPHONE CHARGES	1,500,000.00	-	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	26,000,000	9,315,000	21,000,000
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22020302	BOOKS			
22020303	NEWSPAPERS			
22020304	MAGAZINES & PERIODICALS			
22020305	PRINTING OF NON SECURITY DOCUMENTS	20,000,000.00	6,325,000.00	15,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS			
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22020308	FIELD & CAMPING MATERIALS SUPPLIES	6,000,000.00	2,990,000.00	6,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	6,000,000.00	600,000.00	5,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSP	3,000,000.00		3,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	600,000.00	2,500,000.00
220205	TRAINING - GENERAL	50,000,000.00	32,050,625.00	60,000,000.00
22020501	LOCAL TRAINING	50,000,000.00	32,050,625.00	60,000,000.00
22020502	INTERNATIONAL TRAINING			
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING FUND			
220206	OTHER SERVICES - GENERAL	65,000,000.00	13,475,000.00	75,000,000.00
22020601	SECURITY SERVICES	30,000,000.00	-	45,000,000.00
22020606	LEGAL SERVICES	35,000,000.00	13,475,000.00	30,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	15,000,000.00	9,419,000.00	18,000,000.00
22020801	MOTOR VEHICLE FUEL COST	15,000,000.00	9,419,000.00	18,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	170,000,000.00	107,472,328.00	205,000,000.00
22021001	REFRESHMENT & MEALS	75,000,000.00	69,472,328.00	80,000,000.00
22021020	ELECTION-LOGISTICS SUPPORT	60,000,000.00		80,000,000.00
22021037	MARGIN FOR INCREASE IN COSTS			
22021041	CONTINGENCY	35,000,000.00	38,000,000.00	45,000,000.00
22021042	RECURRENT ADJUSTMENT			
2204	GRANTS AND CONTRIBUTIONS GENERAL			

DETAILED RECURRENT BUDGET(PERSONNEL & OVERHEAD)

Economic Code	Description	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
		₪	₪	₪
23	RESEARCH AND DEVELOPMENT - RECURRENT			
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
		384,500,000.00	186,689,439.00	421,500,000.00

**JOS NORTH LOCAL GOVERNMENT COUNCIL
PERSONNEL MANAGEMENT DEPARTMENT'S OVERHEAD**

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF OVERHEAD COST	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2004D -	Travelling and Transport	35,000,000.00	14,357,486.00	35,000,000.00
22020201	ELECTRICITY CHARGES	2004D -	Utility Services	1,000,000.00		1,000,000.00
22020202	TELEPHONE CHARGES	2004D -	Telephone and Postal Services	1,500,000.00		1,000,000.00
22020305	PRINTING OF NON	2004D -	Printing and Stationery	20,000,000.00	6,325,000.00	15,000,000.00
22020307	DRUGS/LABORAT					
22020308	FIELD & CAMPING	2004D -	Provision for Service Materials	6,000,000.00	2,990,000.00	6,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2004D -	Maintenance of Vehicles and Capital Assets	3,000,000.00		3,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2004D -	Maintenance of Office Furniture / Equipment	3,000,000.00	600,000.00	2,500,000.00
22020501	LOCAL TRAINING	2004D -	Training of Staff/Dev and Welfare	55,000,000.00	32,050,625.00	60,000,000.00

PERSONNEL MANAGEMENT DEPARTMENT'S OVERHEAD

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF OVERHEAD COST	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
22020601	SECURITY SERVICES	2004D -	Security (watchmen)	30,000,000.00		45,000,000.00
22020703	LEGAL SERVICES	2004D -	Legal services	35,000,000.00	13,475,000.00	30,000,000.00
220208	FUEL & LUBRICANTS - GENERAL		FUEL AND LUBRICANT	15,000,000.00	9,419,000.00	18,000,000.00
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS					
22021001	REFRESHMENT & MEALS	2004D -	Entertainment and Hospitality	75,000,000.00	69,472,328.00	80,000,000.00
22021020	ELECTION-LOGISTICS SUPPO		Election 2026	60,000,000.00		80,000,000.00
22021041	CONTINGENCY	2004D -	Miscellaneous Expenses	45,000,000.00	38,000,000.00	45,000,000.00
		2004D		384,500,000.00	186,689,439.00	421,500,000.00

**JOS NORTH LOCAL GOVERNMENT COUNCIL
2004 SUMMARY
PERSONNEL MANAGEMENT DEPARTMENT**

	STAFF STRENGHT 2025	STAFF STRENGTH 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
GENERAL ADMIN	165	182			
PERSONNEL COST			129,589,660.01	107,686,084.11	130,485,800.72
TOTAL ALLOWANCE			142,434,816	108,130,894	171,410,769.60
OVERHEAD			384,500,000	186,689,439	421,500,000.00
TOTAL					
PERSONNEL COST			129,589,660.01	107,686,084.11	128,485,800.72
ALLOWANCES			142,434,816	108,130,894	171,410,770
TOTAL 2004 - 2025 PERSONNEL DEPT.	165	182	656,524,476.07	402,506,416.82	721,396,570.32

PERSONNEL MANAGEMENT DEPARTMENT, DETAILED ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE
2	EXPENDITURES								
21	PERSONNEL COST								
2101	SALARY								
210101	SALARIES & WAGES		GENERAL ADMIN - PERSONNEL COST						
21010101	SALARY	2004A - 1	Director of Personnel Management	16	1	1	3,674,487.48	3,389,280.48	3,765,654.23
21010101	SALARY	2004A - 2	Deputy Director	15	1	1	3,765,567.45	3,389,280.48	3,765,567.45
		2004A - 3	Deputy Director Training	15	1	1	3,954,365.46	3,389,280.48	3,954,365.46
21010101	SALARY	2004A - 4	Chief Admin Officer	14	12	13	3,754,654.34	3,224,794.16	3,987,543.83
21010101	SALARY	2004A - 5	Assistant Chief Admin Officer	13	18	16	16,453,234.23	10,143,784.56	16,231,965.43
21010101	SALARY	2004A - 6	Principal Executive Officer	12	10	12	12,563,432.23	11,190,847.20	12,563,432.23
21010101	SALARY	2004A - 7	Principal Executive Officer II	10	11	9	13,765,432.23	10,586,651.84	13,765,432.23
21010101	SALARY	2004A - 8	Senior Executive Officer I	9	10	16	11,243,564.34	11,545,118.24	13,652,873.90

PERSONNEL MANAGEMENT DEPARTMENT, DETAILED ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE
21010101	SALARY	2004A - 9	HIGHER Executive Officer I	8	7	8	11,967,453.43	10,880,996.00	11,967,453.43
21010101	SALARY	2004A - 1	Executive Officer	7	9	8	7,564,346.43	7,400,860.08	8,432,896.85
21010101	SALARY	2004A - 1	Assistant Executive Officer	6	9	4	11,432,654.41	10,205,353.88	11,432,654.41
21010101	SALARY	2004A - 1	Senior Clerical Officer	5	3	4	13,786,453.45	12,118,905.20	10,987,650.32
21010101	SALARY	2004A - 1	Chief Typist	9	4	5	4,765,453.21	2,104,569.00	4,765,453.21
21010101	SALARY	2004A - 1	Clerical Officer	4	6	6	2,654,453.31	2,623,464.12	2,876,340.43
21010101	SALARY	2004A - 1	Cleaner	3	3	4	5,456,654.56	4,264,976.04	5,549,064.08
21010101	SALARY	2004A - 1	Cleaner	2	1	2	1,987,453.23	427,922.35	1,987,453.23
21010101	SALARY	2004A - 1	Village Heads Adhoc	Flat			800,000.00	800,000.00	800,000.00
21010101	SALARY	2004A - 18							
		2004A			106	110	129,589,659.79	107,686,084.11	130,485,800.72
21020101	NON REGULAR ALLOWANCES		GENERAL ADMIN ALLOWANCES						
21020101	NON REGULAR ALLOWANCES	2004B - 1	Rent 20%				45,532,765.43	36,142,584.87	52,876,430.42

PERSONNEL MANAGEMENT DEPARTMENT, DETAILED ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE
			JOINT TRADITIONAL COUNCIL ALLOWANCES						
21020101	NON REGULAR ALLOWANCES	2004B - 1	Rent Subsidy				4,931,411.80	2,952,032.40	5,342,115.60
21020101	NON REGULAR ALLOWANCES	2004B - 2	Transport Allowance				3,641,213.91	1,712,178.00	3,765,342.76
21020101	NON REGULAR ALLOWANCES	2004B - 3	Meal Subsidy				699,489.14	354,258.00	721,567.34
21020101	NON REGULAR ALLOWANCES	2004B - 4	Utility Allowance				1,791,667.86	885,610.80	1,976,675.86
21020101	NON REGULAR ALLOWANCES	2004B - 5	Entertainment						
21020101	NON REGULAR ALLOWANCES	2004B - 6	Furniture Allowance						
21020101	NON REGULAR ALLOWANCES	2004B - 7	L T G				17,817.96	826,778.88	1,234,765.56

PERSONNEL MANAGEMENT DEPARTMENT, DETAILED ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE
					0	0	11,081,600.67	6,730,858.08	13,040,467.12

JOS NORTH LOCAL GOVERNMENT COUNCIL

2005

FINANCE AND SUPPLIES DEPARTMENT

DETAILED RECURRENT BUDGET(PERSONNEL & OVERHEAD)

Economic Code	Description	2025	2025 ACTUAL	2026 PROPOSE EST
		₦	₦	₦
2	EXPENDITURES			
21	PERSONNEL COST	77,252,488.33	63,670,354.45	98,719,939.50
2101	SALARY			
210101	SALARIES AND WAGES			
21010101	SALARY	77,252,488.33	63,670,354.45	98,719,939.50
21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	193,559,264.24	173,957,816.38	213,653,849.75
21020101	NON REGULAR ALLOWANCES	193,559,264.24	173,957,816.38	213,653,849.75
210202	SOCIAL CONTRIBUTIONS	-	-	-
2202	OVERHEAD COST	176,500,000.00	60,500,165.00	165,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	25,000,000.00	2,274,727.00	20,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	25,000,000.00	2,274,727.00	20,000,000.00
220202	UTILITIES - GENERAL	500,000.00	-	500,000.00
22020202	TELEPHONE CHARGES	500,000.00	-	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	40,000,000	19,658,500	40,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	35,000,000.00	16,658,500.00	35,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	5,000,000.00	3,000,000.00	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	-	-	8,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	-	-	5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	3,000,000.00
220205	TRAINING - GENERAL	6,000,000.00	4,290,000.00	6,000,000.00
22020501	LOCAL TRAINING	6,000,000.00	4,290,000.00	6,000,000.00
22020502	INTERNATIONAL TRAINING			
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING FUND			
220206	OTHER SERVICES - GENERAL	-	-	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	28,000,000.00	17,033,938.00	28,000,000.00
22020701	FINANCIAL CONSULTING	3,000,000.00	1,033,938.00	3,000,000.00
22020709	AUDITING OF ACCOUNTS (CONSULTANCY SERVICES AND SPECIAL COMMITTEE)	25,000,000.00	16,000,000.00	25,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	10,000,000	1,693,000.00	10,000,000
22020801	MOTOR VEHICLE FUEL COST	10,000,000	1,693,000.00	10,000,000
220209	FINANCIAL CHARGES - GENERAL	3,000,000.00	1,033,938.00	3,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,000,000.00	1,033,938.00	3,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	67,000,000.00	15,550,000.00	53,000,000.00
22021001	REFRESHMENT & MEALS	40,000,000.00	4,015,500.00	30,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	8,000,000.00	3,385,000.00	8,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS			
22021004	MEDICAL EXPENSES-LOCAL			
22021006	POSTAGES & COURIER SERVICES			
22021007	WELFARE PACKAGES			
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES			
22021009	SPORTING ACTIVITIES			
22021010	DIRECT TEACHING & LABORATORY COST			
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
22021020	ELECTION-LOGISTICS SUPPORT			
22021037	MARGIN FOR INCREASE IN COSTS			

DETAILED RECURRENT BUDGET(PERSONNEL & OVERHEAD)

Economic Code	Description	2025	2025 ACTUAL	2026 PROPOSE EST
		₱	₱	₱
22021041	CONTINGENCY	19,000,000.00	8,149,500.00	15,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL			
220401	LOCAL GRANTS AND CONTRIBUTIONS			
220402	FOREIGN GRANTS AND CONTRIBUTIONS			
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION			
22040204	EXTERNAL FINANCIAL OBLIGATIONS			
2205	SUBSIDIES GENERAL			
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
2207	TRANSFERS-PAYMENT			
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
22070104	CRF REVENUE REMITTANCE BY PSEs			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
23	RESEARCH AND DEVELOPMENT - RECURRENT			
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
		176,500,000.00	60,500,165.00	165,500,000.00

**JOS NORTH LOCAL GOVERNMENT COUNCIL
2005 SUMMARY
FINANCE AND SUPPLIES DEPARTMENT**

	STAFF STRENGTH 2025	STAFF STRENGTH 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
FINANCE MAIN					
PERSONNEL COST	148	159	56,728,915	46,025,600	72,386,547
ALLOWANCES			160,567,506	145,496,423	171,740,258
REVENUE SECTION					
PERSONNEL COST	50	45	-	-	-
ALLOWANCES			-	-	-
STORES SECTION					
PERSONNEL COST	14	12	20,523,573	17,644,754	26,333,393
ALLOWANCES			32,991,758.59	28,461,393.22	41,913,591.73
OVERHEAD			176,500,000	60,500,165	165,500,000
TOTAL 2005 - FINANCE	157	171	447,311,753	298,128,336	477,873,789
		*			
TOTAL PERSONNEL			77,252,488	63,670,354	98,719,940
ALLOWANCES			193,559,264	173,957,816	213,653,850

FINANCE AND SUPPLY DEPARTMENT, DETAILED ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 ESTIMATE
2	EXPENDITURES								
21	PERSONNEL COST								
2101	SALARY								
210101	SALARIES & WAGES		MAIN ACCOUNT						
21010101	SALARY	2005A - 1	Director of Finance and	16	2	2	2,545,354.61	2,385,127.41	2,545,354.61
21010101	SALARY	2005A - 2	Deputy Director	15	3	4	2,490,231.54	2,385,127.41	3,545,354.61
21010101	SALARY	2005A - 3	Chief Accountant	14	10	9	2,980,345.34	2,562,467.83	3,100,324.34
21010101	SALARY	2005A - 4	Assistant Chief Accountant	13	10	11	3,546,342.21	3,209,467.40	3,654,453.24
21010101	SALARY	2005A - 5	Principal Accountant	12	30	29	3,903,564.56	2,803,570.12	4,200,342.43
21010101	SALARY	2005A - 6	Senior Accountant	10	10	13	4,100,034.40	3,967,198.98	5,511,453.30
21010101	SALARY	2005A - 7	Accountant I	9	3	4	5,945,654.34	3,812,635.67	5,100,431.34
21010101	SALARY	2005A - 8	Accountant II	8	2	3	980,342.34	901,294.15	1,100,342.65
21010101	SALARY	2005A - 9	Chief Executive Officer A	14	12	13	2,976,716.23	945,716.31	3,000,453.34
21010101	SALARY	2005A - 10	Assistant Chief Executive Officer	13	8	9	2,121,675.45	2,856,921.80	4,923,434.43
21010101	SALARY	2005A - 11	Principal Executive Officer	12	18	19	1,765,342.43	1,563,790.32	5,876,342.23
21010101	SALARY	2005A - 12	Principal Executive Officer	10	8	9	3,876,342.65	3,417,283.32	4,941,453.32
21010101	SALARY	2005A - 13	Senior Executive Officer	9	5	6	2,054,345.06	2,142,789.00	3,508,453.36
21010101	SALARY	2005A - 14	Higher Executive Officer	8	1	2	2,675,453.48	244,225.64	3,756,342.38
21010101	SALARY	2005A - 15	Executive Officer Acct	7	10	11	4,674,352.56	5,419,221.23	5,231,453.40
21010101	SALARY	2005A - 16	Asst Executive Officer -	6	5	4	4,768,346.67	4,300,956.20	6,657,657.59
21010101	SALARY	2005A - 17	Senior Clerical Officer A	5	2	3	2,453,675.34	1,404,871.31	2,654,564.34
21010101	SALARY	2005A - 18	Clerical Officer Acct	4	2	5	1,435,453.08	1,109,673.01	1,543,678.43
21010101	SALARY	2005A - 19	Asst Clerical Officer	3	2	3	1,435,342.94	593,262.92	1,534,657.45
21010101	SALARY	2005A - 20	Account Assistants						
		2005A			148	159	56,728,915.23	46,025,600.03	72,386,546.79

FINANCE AND SUPPLY DEPARTMENT, DETAILED ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 ESTIMATE
21020101	NON REGULAR ALLOWANCES		DETAILS OF PERSONNEL COST ALLOWANCES						
21020101	NON REGULAR ALLOWANCES	2005B - 1	Rent Subsidy				60,904,562.80	58,606,790.42	65,873,982.42
21020101	NON REGULAR ALLOWANCES	2005B - 2	Transport				64,563,234.08	54,806,602.31	65,876,903.90
21020101	NON REGULAR ALLOWANCES	2005B - 3	Utility				12,434,786.07	12,175,942.65	15,985,430.65
21020101	NON REGULAR ALLOWANCES	2005B - 4	Meal Subsidy				11,654,321.31	10,723,834.22	12,684,053.37
21020101	NON REGULAR ALLOWANCES	2005B - 5	Entertainment						
21020101	NON REGULAR ALLOWANCES	2005B - 7	Plashchema				2,342,546.34	2,009,528.59	2,463,213.80
21020101	NON REGULAR ALLOWANCES	2005B - 9	L T G				7,967,342.05	6,678,334.12	8,056,238.32
21020101	NON REGULAR ALLOWANCES	2005B - 14	Domestic				700,713.00	495,390.85	800,435.56
		2005B					160,567,505.65	145,496,423.16	171,740,258.02
			DETAILS OF PC - STORE SECTION						
21010101	SALARY	2005G - 1	Chief Store Officer	14	3	3	9,342,657.56	9,122,879.34	11,768,456.90
21010101	SALARY	2005G - 2	Principal Store Officer I	12	2	2	1,342,543.65	1,120,671.00	3,453,453.56

FINANCE AND SUPPLY DEPARTMENT, DETAILED ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 ESTIMATE	
21010101	SALARY	2005G - 3	Principal Store Officer II	10	3	2	3,980,453.34	2,679,064.76	5,000,455.45	
21010101	SALARY	2005G - 4	Senior Store Officer	9	4	3	4,768,453.02	4,254,872.90	4,978,675.34	
21010101	SALARY	2005G - 5	Higher Store Officer	8	1	1	546,234.21	234,876.42	567,565.23	
21010101	SALARY	2005G - 6	Store Officer	7	1	1	543,231.32	232,390.00	564,786.23	
21010101	SALARY	2005G - 7	Asst Store Officer							
21010101	SALARY	2005G - 8	Store Assistant I							
21010101	SALARY	2005G - 9	Store Assistant II							
21010101	SALARY	2005G - 1	Store Attendant							
21010101	SALARY	2005G - 11								
21010101	SALARY	2005G - 12								
		2005G			14	12	20,523,573.10	17,644,754.42	26,333,392.71	
			DETAILS OF PC - STORE SECTION - ALLOWANCES							
21020101	NON REGULAR ALLOWANCES	2005H - 1	Rent				12,435,324.34	11,670,562.00	15,674,320.28	
21020101	NON REGULAR ALLOWANCES	2005H - 2	Transport				11,232,432.34	10,875,207.54	15,664,891.43	
21020101	NON REGULAR ALLOWANCES	2005H - 3	Utility				2,567,334.23	1,424,987.43	2,567,849.04	
21020101	NON REGULAR ALLOWANCES	2005H - 4	Meal Subsidy				4,345,325.34	3,186,763.43	5,326,987.37	
21020101	NON REGULAR ALLOWANCES	2005H - 6	L T G				2,411,342.34	1,303,872.82	2,679,543.61	
		2005H			0	0	32,991,758.59	28,461,393.22	41,913,591.73	

FINANCE AND SUPPLIES DEPARTMENT'S OVERHEAD

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF OVERHEAD COST	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2005D - 1	Travelling and Transport	25,000,000.00	2,274,727.00	20,000,000.00
22020201	ELECTRICITY CHARGES	2005D - 3a	Utility Services			
22020202	TELEPHONE CHARGES	2005D - 4	Telephone and Postal Services	500,000.00		500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2005D - 5	Printing and Stationery	35,000,000.00	16,658,500.00	35,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2005D - 13	Provision for Service Materials	5,000,000.00	3,000,000.00	5,000,000.00
22020401	MAINTENANCE OF MO	2005D - 7	Maintenance of Vehicles and Capital Assets			5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2005D - 6a	Maintenance of Office Furniture / Equipment			3,000,000.00
22020501	LOCAL TRAINING	2005D - 10	Training of Staff/Dev and Welfare	6,000,000.00	4,290,000.00	6,000,000.00
22020601	SECURITY SERVICES	2005D - 14	Security			

FINANCE AND SUPPLIES DEPARTMENT'S OVERHEAD

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF OVERHEAD COST	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
22020709	AUDITING OF ACCOUNTS	2005D - 8a	Consultancy Service and Special Committee	25,000,000.00	16,000,000.00	25,000,000.00
22020710						
220208	FUEL & LUBRICANTS - GENERAL		FUEL AND LUBRICANT	10,000,000.00	1,693,000.00	10,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2005D - 15	Bank Charges	3,000,000.00	1,033,938.00	3,000,000.00
22021001	REFRESHMENT & MEALS	2005D - 11	Entertainment and Hospitality	40,000,000.00	4,015,500.00	30,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE		HONORARIUM AND SITTING ALLOWANCE	8,000,000.00	3,385,000.00	8,000,000.00
22021040						
22021041	CONTINGENCY	2005D - 12	Miscellaneous Expenses	19,000,000.00	8,149,500.00	15,000,000.00
		2005D		176,500,000.00	60,500,165.00	165,500,000.00

**JOS NORTH LOCAL GOVERNMENT COUNCIL
2006 SUMMARY
SOCIAL SERVICES DEPARTMENT**

	STAFF STRENGTH 2025	STAFF STRENGTH 2026	2025 APPROVED	2025 ACTUAL	2026 ESTIMATE
<i>ADULT EDUCATION</i>					
PERSONNEL COST	30	35	24,162,697	13,602,841	25,008,003
ALLOWANCES			31,058,658	3,935,029	32,162,591
<i>SOCIAL WELFARE</i>					
PERSONNEL COST	13	18	12,218,639	5,395,063	10,813,843
ALLOWANCES			24,143,043	4,525,967	27,146,754
<i>COMMUNITY DEVELOPMENT</i>					
PERSONNEL COST	15	17	6,503,729	2,667,008	6,890,823
ALLOWANCES			21,091,674	3,581,159	24,333,423
<i>INFORMATION</i>					
PERSONNEL COST	23	24	10,620,076	8,334,867	10,384,444
ALLOWANCES			27,470,247	2,968,790.66	28,918,540.89
OVERHEAD			429,500,000	113,315,000	423,500,000
TOTAL 2006 - SOCIAL SERVICES	81	94	514,627,472	158,471,743	589,158,422
TOTAL PERSONNEL			53,505,141	29,999,780	53,097,113
TOTAL ALLOWANCE			76,293,375	15,010,945	112,561,309

DETAILED RECURRENT BUDGET(PERSONNEL & OVERHEAD)

Economic Code	Description	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST.
		₱	₱	₱
2	EXPENDITURES			
21	PERSONNEL COST	53,505,141.00	29,999,779.64	53,097,113.00
2101	SALARY			
210101	SALARIES AND WAGES			
21010101	SALARY	53,505,141.00	29,999,779.64	53,097,113.00
210201	ALLOWANCES	76,293,375.00	15,010,945.06	112,561,308.89
21020101	NON REGULAR ALLOWANCES	76,293,375.00	15,010,945.06	112,561,308.89
210202	SOCIAL CONTRIBUTIONS	-	-	-
2202	OVERHEAD COST	429,500,000.00	113,315,000.00	423,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	12,000,000.00	7,600,000.00	12,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	12,000,000.00	2,140,200.00	12,000,000.00
220202	UTILITIES - GENERAL	-	-	-
22020201	ELECTRICITY CHARGES	-	-	-
220203	MATERIALS & SUPPLIES - GENERAL	32,000,000	4,510,000	27,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	20,000,000.00	210,000.00	15,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	10,000,000.00	3,400,000.00	10,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2,000,000.00	900,000.00	2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	-	-	3,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	-	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	3,000,000.00
220205	TRAINING - GENERAL	12,000,000.00	2,150,000.00	10,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	8,000,000.00	4,800,000.00	8,500,000.00
22020701	FINANCIAL CONSULTING			
22020702	INFORMATION TECHNOLOGY CONSULTING	5,000,000.00	2,400,000.00	4,500,000.00
22020703	LEGAL SERVICES	3,000,000.00	2,400,000.00	4,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	10,000,000.00	1,800,000.00	8,000,000.00
22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	1,800,000.00	8,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	165,000,000.00	62,743,000.00	247,000,000.00

DETAILED RECURRENT BUDGET(PERSONNEL & OVERHEAD)

Economic Code	Description	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST.
		₦	₦	₦
22021001	REFRESHMENT & MEALS	15,000,000.00	7,500,000.00	15,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE			
22021003	PUBLICITY & ADVERTISEMENTS	20,000,000.00	11,170,000.00	20,000,000.00
22021007	WELFARE PACKAGES	155,000,000.00	70,450,000.00	155,000,000.00
22021009	SPORTING ACTIVITIES	22,000,000.00	9,500,000.00	22,000,000.00
22021041	CONTINGENCY	9,000,000.00	11,448,613.00	35,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL			
220401	LOCAL GRANTS AND CONTRIBUTIONS	11,000,000.00	3,956,000.00	11,000,000.00
22040101	GRANT TO OTHER GOVERNMENTS - CURRENT	4,000,000.00	2,500,000.00	4,000,000.00
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	5,000,000.00	-	5,000,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	2,000,000.00	1,456,000.00	2,000,000.00
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. EXPENSES			
		429,500,000.00	113,315,000.00	423,500,000.00

SOCIAL SERVICES DEPARTMENT, DETAILED ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE
2	EXPENDITURES								
21	PERSONNEL COST								
2101	SALARY								
210101	SALARIES & WAGES		ADULT EDUCATION - PERSONNEL COST						
21010101	SALARY	2006A - 1	Chief Adult Education C	16	1	1	1,232,432.00	768,453.54	1,896,673.98
21010101	SALARY	2006A - 2	Assistant Chief Adult E	13		2	1,765,453.00	987,654.90	1,465,987.34
21010101	SALARY	2006A - 3	Assistant Chief Adult E	12	8	5	3,343,654.00	726,278.64	3,537,896.86
21010101	SALARY	2006A - 4	Principal Asst Adult Ed	10	2	2	2,112,000.00	1,030,598.79	2,307,860.47
21010101	SALARY	2006A - 5	Senior Adult Education	9	2	2	3,112,212.00	865,920.00	3,268,903.72
21010101	SALARY	2006A - 7	Higher Adult Education	8	2	2	1,342,453.00	453,432.00	1,347,872.43
21010101	SALARY	2006A - 8	Asst Adult Edu Officer	7					
21010101	SALARY	2006A	Higher Adult Education	7	2	2	1,432,432.00	1,193,291.28	1,535,987.45
21010101	SALARY	2006A - 9	Chief Adult Education C	6	2	3	1,432,543.00	1,297,597.68	1,543,879.54
21010101	SALARY	2006A - 1	Asst Adult Education O	7					
21010101	SALARY	2006A - 1	Chief Organizer	6	5	3	1,101,000.00	865,644.24	1,201,547.89
21010101	SALARY	2006A - 1	Senior Organizer I	5	5	4	2,321,432.00	1,262,663.51	2,437,875.52
			Senior Organizer 1	4	4	5	2,878,432.00	2,387,786.00	2,075,643.20
			Senior Organizer 1	3	1	2	987,654.00	897,876.00	1,286,874.34
			Senior Organizer 1	2	1	2	1,101,000.00	865,644.24	1,101,000.00
		2006A			30	35	24,162,697.00	13,602,840.82	25,008,002.74
21020101	NON REGULAR ALLOWANCES		DETAILS OF ADULT EDUCATION - ALLOWANCES						

SOCIAL SERVICES DEPARTMENT, DETAILED ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE
21020101	NON REGULAR ALLOWANCES	2006B - 1	Rent Subsidy				10,876,453.00	1,613,167.00	10,876,543.89
21020101	NON REGULAR ALLOWANCES	2006B - 2	Transport				10,076,453.00	501,645.00	10,876,543.98
21020101	NON REGULAR ALLOWANCES	2006B - 3	Utility				4,654,321.00	239,471.96	4,657,876.98
21020101	NON REGULAR ALLOWANCES	2006B - 4	Meal Subsidy				3,564,324.00	103,788.60	3,657,876.84
21020101	NON REGULAR ALLOWANCES	2006B - 6	Plaschema				1,232,765.00	863,789.00	1,768,984.00
21020101	NON REGULAR ALLOWANCES	2006B - 9	L T G				654,342.00	613,167.05	324,765.00
		2006B					31,058,658.00	3,935,028.61	32,162,590.69
			SOCIAL WELFARE SECTION						
21010101	SALARY	2006E - 1	Deputy Director Social	15	1	2	1,987,564.00	765,430.00	1,265,987.42
21010101	SALARY	2006E - 2	Chief Welfare Officer	14	2	3	1,189,765.00	798,543.00	1,234,768.90
21010101	SALARY	2006E - 3	Principal Social Welfare	13	1	2	568,543.00	299,784.00	876,543.76
21010101	SALARY	2006E - 4	Senior Social Welfare	12	3	4	1,432,543.00	1,004,321.00	1,865,432.90
21010101	SALARY	2006E - 5	Social Welfare Officer	10	4	5	1,997,432.00	769,010.21	1,786,543.45
21010101	SALARY	2006E - 6	Senior Sport Organizing	9	2	2	1,453,451.00	298,672.00	1,654,328.87
21010101	SALARY	2006E - 7	Social Welfare Officer	8	1	2	1,589,786.00	113,560.00	176,908.43
21010101	SALARY	2006E - 8	Assist. Social Welfare	7	1	2	435,234.00	101,763.00	876,875.43

SOCIAL SERVICES DEPARTMENT, DETAILED ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE
21010101	SALARY	2006E - 1	Senior Social Welfare A	6	4	3	1,564,321.00	1,243,980.00	1,076,453.74
		2006E			19	25	12,218,639.00	5,395,063.21	10,813,842.90
			DETAILS SOCIAL WELFARE ALLOWANCES						
21020101	NON REGULAR ALLOWANCES	2006F - 1	Rent Subsidy				8,010,000.00	987,562.00	8,976,543.00
21020101	NON REGULAR ALLOWANCES	2006F - 2	Transport				8,200,453.00	897,498.00	8,765,432.00
21020101	NON REGULAR ALLOWANCES	2006F - 3	Utility				3,995,342.00	876,287.00	3,546,872.00
21020101	NON REGULAR ALLOWANCES	2006F - 4	Meal Subsidy				1,995,342.00	854,670.00	2,345,671.00
21020101	NON REGULAR ALLOWANCES	2006F - 5	Plaschema				965,453.00	786,190.00	965,453.00
21020101	NON REGULAR ALLOWANCES	2006F - 6	L T G				976,453.00	123,760.00	2,546,782.87
		2006F			0	0	24,143,043.00	4,525,967.00	27,146,753.87
			DETAILS OF PC - COMMUNITY DEV SECTION						
21010101	SALARY	2006G - 3	Asst Chief Comm Dev	15	1	2	1,476,342.00	258,995.20	1,576,543.83
21010101	SALARY	2006G - 4	Principal Comm Dev In	14	2	2	1,104,315.00	546,477.84	1,242,768.42
21010101	SALARY	2006G - 5	Senior Community Dev	13	1	1	996,765.00	220,195.68	996,765.00
21010101	SALARY	2006G - 6	Comm Dev Inspector	12	1	2	564,321.00	195,625.84	564,321.98
21010101	SALARY	2006G - 7	Comm Dev Inspector	10	3	4	453,564.00	327,830.00	542,768.12
21010101	SALARY	2006G - 8	Asst Comm Dev Inspe	9	2	2	578,657.00	385,961.00	523,567.90

SOCIAL SERVICES DEPARTMENT, DETAILED ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE	
21010101	SALARY	2006G - 1	Senior Community Dev	8	2	2	564,534.00	365,961.30	656,432.90	
21010101	SALARY	2006G - 1	Comm Dev Asst I	7	2	2	765,231.00	365,961.30	787,654.90	
		2006G			15	17	6,503,729.00	2,667,008.16	6,890,823.05	
			DETAILS OF COMMUNITY DEVELOPMENT - ALLOWANCES							
21020101	NON REGULAR ALLOWANCES	2006H - 1	Rent				7,324,432.00	1,121,197.20	7,654,905.31	
21020101	NON REGULAR ALLOWANCES	2006H - 2	Transport				7,243,546.00	1,076,811.40	7,654,328.50	
21020101	NON REGULAR ALLOWANCES	2006H - 3	Utility				2,834,354.00	578,401.62	2,658,764.00	
21020101	NON REGULAR ALLOWANCES	2006H - 4	Meal Subsidy				2,456,345.00	295,127.12	2,675,872.00	
21020101	NON REGULAR ALLOWANCES	2006H - 5	Plaschema				876,543.98	342,346.18	1,235,673.89	
21020101	NON REGULAR ALLOWANCES	2006H - 6	L T G				356,453.00	167,275.27	2,453,879.56	
		2006H			0	0	21,091,673.98	3,581,158.79	24,333,423.26	
			DETAILS OF PC - INFORMATION SECTION							
21010101	SALARY	2006J - 1	Chief Information Office	14	3	3	1,276,453.00	930,876.98	1,286,894.89	
21010101	SALARY	2006J - 2	Asst Chief Information	13	2	2	1,135,673.00	800,234.84	1,375,432.65	
21010101	SALARY	2006J - 3	Principal Information O	12	5	4	1,175,345.00	752,241.21	1,297,630.72	
21010101	SALARY	2006J - 4	Senior Information Offi	10	3	4	1,197,345.00	897,654.00	1,305,432.75	
21010101	SALARY	2006J - 5	Information Officer I	9	1	2	1,324,657.00	1,018,978.40	1,332,763.92	

SOCIAL SERVICES DEPARTMENT, DETAILED ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF PERSONNEL COST	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE	
21010101	SALARY	2006J - 6	Information Officer II	8	2	2	1,297,234.00	633,392.00	641,499.00	
21010101	SALARY	2006J - 7	Asst Information Office	7	1	2	1,102,343.00	998,785.00	933,764.09	
21010101	SALARY	2006J - 9	Asst Information Office	6	2	2	990,342.00	900,768.00	990,342.00	
21010101	SALARY	2006J - 11	Information Asst	4	2	2	556,342.00	324,768.00	656,342.00	
21010101	SALARY	2006J - 12	Chief Cultural Assistant	3	2	1	564,342.00	255,879.00	564,342.00	
		2006J			23	24	10,620,076.00	8,334,867.45	10,384,444.02	
			DETAILS OF PC - INFORMATION - ALLOWANCES							
21020101	NON REGULAR ALLOWANCES	2006K - 1	Rent				8,897,453.00	1,641,965.68	9,786,543.00	
21020101	NON REGULAR ALLOWANCES	2006K - 2	Transport				8,786,453.00	548,305.08	9,786,543.87	
21020101	NON REGULAR ALLOWANCES	2006K - 3	Utility				4,456,324.00	245,431.34	4,564,896.00	
21020101	NON REGULAR ALLOWANCES	2006K - 4	Meal Subsidy				2,432,786.00	128,153.92	2,215,679.00	
21020101	NON REGULAR ALLOWANCES	2006K - 5	plaschema				2,897,231.00	404,934.64	2,564,879.02	
		2006K			0	0	27,470,247.00	2,968,790.66	28,918,540.89	

SOCIAL SERVICES DEPARTMENT'S OVERHEAD

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF OVERHEAD COST	2025 APPROVED	2025 ACTUAL	2026 PROPOSE
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22020102	LOCAL TRAVEL & TRANSPORT: OT	2005D	Travelling and Transport	12,000,000.00	2,140,200.00	12,000,000.00
22020305	PRINTING OF NON SECURITY DOC	2005D	Printing and Stationery	20,000,000.00	210,000.00	15,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS		PHOTOGRAPHY AND PORTRAIT	10,000,000.00	3,400,000.00	10,000,000.00
22020308	FIELD & CAMPING MATERIALS SU	2005D	Provision for Service Materials	2,000,000.00	900,000.00	2,000,000.00
22020311	FOOD AND NUTRITION		Food and nutrition	5,000,000		5,000,000
22020501	LOCAL TRAINING	2005D	Training of Staff/Dev and Welfare	10,000,000.00	2,150,000.00	10,000,000.00
22020702	INFORMATION TECHNOLOGY CON	2005D	Consultancy Service and Special Commi	4,500,000.00	3,100,000.00	4,500,000.00
22020703	LEGAL SERVICES		LEGAL SERVICES	3,000,000.00	2,400,000.00	4,000,000.00
220208	FUEL & LUBRICANTS - GENERAL		FUELING AND LUBRICANT	10,000,000.00	1,800,000.00	8,000,000.00
22021001	REFRESHMENT & MEALS	2005D	Entertainment and Hospitality	15,000,000.00	7,500,000.00	15,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS		PUBLIICITY AND ADVERTISEMENT	20,000,000.00	11,170,000.00	20,000,000.00
22021007	WELFARE PACKAGES		SPECIAL DAY CELEBRATION	155,000,000.00	70,450,000.00	155,000,000.00
22021009	SPORTING ACTIVITIES	2006 1	Sports & Culture	22,000,000.00	9,500,000.00	22,000,000.00
22021041	CONTINGENCY	2005D	Miscellaneous Expenses	35,000,000.00	11,448,613.00	35,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTI		WELFARE AND FINANCIAL ASSISTAN	100,000,000.00	9,030,000.00	100,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS		N-SIP	4,000,000.00	2,500,000.00	4,000,000.00
22040111	CONTRIBUTION TO TRADITIONAL					
22040112	CONTRIBUTION TO MIN. FOR LG/	2005D	Contribution and Subvention	2,000,000.00	1,456,000.00	2,000,000.00
		2005D		429,500,000.00	113,315,000.00	423,500,000.00

JOS NORTH LOCAL GOVERNMENT
2005
PRIAMARY HEALTH CARE DEPARTMENT

Economic Code	Description	2025 APPROVED	2025 ACTUAL	2026 ESTIMATE
		₦	₦	₦
2	EXPENDITURES			
21	PERSONNEL COST	283,171,825.36	244,628,981.55	297,437,168.87
2101	SALARY			
210101	SALARIES AND WAGES			
21010101	SALARY	300,938,665.00	244,628,981.55	297,437,168.87
21010102	OVER TIME PAYMENTS			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	419,176,522.82	371,249,887.65	533,736,415.28
21020101	NON REGULAR ALLOWANCES	419,176,522.82	371,249,887.65	533,736,415.28
210202	SOCIAL CONTRIBUTIONS	-	-	-
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST	111,000,000.00	49,983,000.00	114,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	20,000,000.00	7,600,000.00	20,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	7,600,000.00	20,000,000.00
220202	UTILITIES - GENERAL	3,000,000.00	1,600,000.00	2,500,000.00
22020201	ELECTRICITY CHARGES	1,000,000.00	400,000.00	500,000.00
22020202	TELEPHONE CHARGES	2,000,000.00	1,200,000.00	2,000,000.00
22020203	INTERNET ACCESS CHARGES			
22020204	SATELLITE BROADCASTING ACCESS CHARGES			
22020205	WATER RATES			
22020206	SEWAGE CHARGES			
22020207	LEASED COMMUNICATION LINES(S)			
22020208	MULTI YEAR TARIFF ORDER			
22020209	INTERACTIVE LEARNING NETWORK			
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL			
220203	MATERIALS & SUPPLIES - GENERAL	18,500,000	11,100,000	18,500,000
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22020302	BOOKS			
22020303	NEWSPAPERS			
22020304	MAGAZINES & PERIODICALS			
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,500,000.00	1,200,000.00	2,500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS			
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	14,000,000.00	9,000,000.00	14,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2,000,000.00	900,000.00	2,000,000.00
22020309	UNIFORMS & OTHER CLOTHING			
22020310	TEACHING AIDS / INSTRUCTION MATERIALS			
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS			
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220204	MAINTENANCE SERVICES - GENERAL	3,500,000.00	2,300,000.00	3,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	3,500,000.00	2,300,000.00	3,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			
22020405	MAINTENANCE OF PLANTS/GENERATORS			
22020406	OTHER MAINTENANCE SERVICES			
22020407	MAINTENANCE OF AIRCRAFTS			
22020408	MAINTENANCE OF SEA BOATS			
22020409	MAINTENANCE OF RAILWAY EQUIPMENT			
22020410	MAINTENANCE OF STREET LIGHTINGS			

JOS NORTH LOCAL GOVERNMENT
2005
PRIAMARY HEALTH CARE DEPARTMENT

Economic Code	Description	2025 APPROVED	2025 ACTUAL	2026 ESTIMATE
		₦	₦	₦
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT			
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES			
22020413	MINOR ROAD MAINTENANCE			
220205	TRAINING - GENERAL	10,000,000.00	3,400,000.00	10,000,000.00
22020501	LOCAL TRAINING	10,000,000.00	3,400,000.00	10,000,000.00
22020502	INTERNATIONAL TRAINING			
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING FUND			
220206	OTHER SERVICES - GENERAL	10,000,000.00	6,543,000.00	10,000,000.00
22020601	SECURITY SERVICES	1,000,000.00	453,000.00	1,000,000.00
22020602	OFFICE RENT	1,000,000.00	460,000.00	1,000,000.00
22020603	RESIDENTIAL RENT			
22020604	SECURITY VOTE (INCLUDING OPERATIONS)			
22020605	CLEANING & FUMIGATION SERVICES			
22020606	LAND USE CHARGES			
22020607	RESCUE SERVICES	8,000,000.00	5,630,000.00	8,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00	980,000.00	5,000,000.00
22020701	FINANCIAL CONSULTING			
22020702	INFORMATION TECHNOLOGY CONSULTING			
22020703	LEGAL SERVICES			
22020704	ENGINEERING SERVICES			
22020705	ARCHITECTURAL SERVICES			
22020706	SURVEYING SERVICES			
22020707	AGRICULTURAL CONSULTING			
22020708	MEDICAL CONSULTING	2,000,000.00	980,000.00	5,000,000.00
22020709	AUDITING OF ACCOUNTS	-	-	-
22020710				
220208	FUEL & LUBRICANTS - GENERAL			
22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	2,600,000.00	10,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST			
22020803	PLANT / GENERATOR FUEL COST			
22020804	AIRCRAFT FUEL COST			
22020805	SEA BOAT FUEL COST			
22020806	COOKING GAS/FUEL COST			
220209	FINANCIAL CHARGES - GENERAL			
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	-	-
22020902	INSURANCE PREMIUM			
22020903				
22020904	OTHER CRF BANK CHARGES			
22020905	INTEREST/DISCOUNT ON FOREIGN LOAN			
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL			
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS			
220210	MISCELLANEOUS EXPENSES GENERAL	27,000,000.00	8,830,000.00	27,000,000.00
22021001	REFRESHMENT & MEALS	10,000,000.00	2,600,000.00	10,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE			
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	980,000.00	2,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS			
22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	1,600,000.00	5,000,000.00
22021006	POSTAGES & COURIER SERVICES			
22021007	WELFARE PACKAGES			
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES			
22021009	SPORTING ACTIVITIES			
22021010	DIRECT TEACHING & LABORATORY COST			

**JOS NORTH LOCAL GOVERNMENT
2005
PRIAMARY HEALTH CARE DEPARTMENT**

Economic Code	Description	2025 APPROVED	2025 ACTUAL	2026 ESTIMATE
		₦	₦	₦
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION			
22021020	ELECTION-LOGISTICS SUPPORT			
22021037	MARGIN FOR INCREASE IN COSTS			
22021041	CONTINGENCY	10,000,000.00	3,650,000.00	10,000,000.00
22021042	RECURRENT ADJUSTMENT			
2204	GRANTS AND CONTRIBUTIONS GENERAL	7,500,000.00	4,330,000.00	7,500,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,500,000.00	2,580,000.00	3,500,000.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS			0
2205	SUBSIDIES GENERAL			
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	4,000,000.00	1,750,000.00	4,000,000.00
2207	TRANSFERS-PAYMENT			
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED			
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP			
23	RESEARCH AND DEVELOPMENT - RECURRENT			
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
		111,000,000.00	49,983,000.00	111,000,000.00

**JOS NORTH LOCAL GOVERNMENT COUNCIL
2007 SUMMARY
PRIMARY HEALTH CARE DEPARTMENT**

	STAFF STRENGTH 2025	STAFF STRENGTH 2026	2025 APPROVED	2025 ACTUAL	2026 ESTIMATE
<i>CURATIVE</i>					
PERSONNEL COST	299	315	283,171,825	244,628,982	297,437,168.87
ALLOWANCES			419,176,523	371,249,888	533,736,415
OVERHEAD			111,000,000	49,983,000	114,000,000
TOTAL 2007 - MEDICAL AND HEALTH SERVICES	299	315	534,495,134	415,142,674	945,173,584
TOTAL PERSONNEL COST			283,171,825	244,628,982	297,437,169
TOTAL ALLOWANCES			419,176,523	371,249,888	533,736,415

PRIMARY HEALTH CARE DEPARTMENT, DETAILED ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)			GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2026 ACTUAL	2026 PROPOSE EST.
2	EXPENDITURES								
21	PERSONNEL COST								
2101	SALARY								
210101	SALARIES & WAGES		DETAILS OF PERSONNEL COST PHC BASIC HEALTH						
21010101	SALARY	2007A	DPHC	16	1	2	2,453,234.00	1,712,669.30	2,654,345.00
21010101	SALARY	2007A	Asst Coordinator PHC	15	1	1	2,453,234.00	1,712,669.30	2,543,231.00
21010101	SALARY	2007A	Chief Community He	14	9	9	13,765,342.00	11,523,059.40	13,876,564.00
21010101	SALARY	2007A	Chief Nursing Officer	14	15	15	13,876,453.00	11,685,309.95	13,956,234.00
21010101	SALARY	2007A - 5							
21010101	SALARY	2007A	Asst Chief Communit	13	13	13	23,264,700.64	22,264,700.64	23,453,231.00
21010101	SALARY	2007A - 7							
21010101	SALARY	2007A	Asst Chief Nursing O	12	5	5	9,978,657.00	7,708,063.52	10,101,786.00
21010101	SALARY	2007A	Chiief Medical Lab Te	14	4	4	8,745,342.00	7,788,026.40	8,975,432.00
21010101	SALARY	2007A	Asst Chiief Medical L	13	3	3	6,654,342.00	5,138,007.84	6,654,342.00
21010101	SALARY	2007A	Chief Community He	14	10	10	21,453,321.00	20,936,058.00	22,654,342.00
21010101	SALARY	2007A	Prin Nursing Officers	13	2	2	4,764,342.00	3,425,338.56	4,876,342.00
21010101	SALARY	2007A	Prin Community Hea	12	4	4	6,867,342.00	5,531,642.40	7,234,321.00
21010101	SALARY	2007A	Nursing Officer I	8		2	5,456,564.00	4,096,081.80	5,654,564.00
21010101	SALARY	2007A	Nursing Officer II						
21010101	SALARY	2007A	Prin Community Hea	12	20	20	20,987,654.00	19,763,650.00	23,123,546.00
21010101	SALARY	2007A	Prin Community Hea	10	29	30	24,879,342.05	23,181,359.04	24,934,234.00
21010101	SALARY	2007A	Higher Community H	9	18	19	16,900,564.34	15,680,526.48	17,121,453.34
21010101	SALARY	2007A	Community Heath As	8	12	13	12,342,341.21	9,830,596.32	12,435,564.21
21010101	SALARY	2007A	Community Heath W	7	3	3	2,980,653.12	2,108,927.16	3,102,567.32

PRIMARY HEALTH CARE DEPARTMENT, DETAILED ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2026 ACTUAL	2026 PROPOSE EST.	
21010101	SALARY	2007A	Chief Junior Community Health Extension Workers	8	15	15	11,564,342.00	10,288,245.40	11,765,453.00
21010101	SALARY	2007A	Prin Junior Communi	7	11	7	7,895,564.00	6,326,781.48	8,342,342.00
21010101	SALARY	2007A	Junior Community He	6	6	6	3,324,432.00	2,804,196.24	4,765,453.00
21010101	SALARY	2007A	Environmental Health Officers						
21010101	SALARY	2007A	Junior Community He	5	3	3	1,654,342.00	853,261.20	1,896,543.00
21010101	SALARY	2007A	Asst Chief Medical La	10	3	3	4,300,000.00	3,850,871.76	4,500,000.00
21010101	SALARY	2007A	Prin Medical Lab Tec	10	4	4	4,453,234.00	3,866,559.84	5,768,453.00
21010101	SALARY	2007A	Prin Medical Lab Technicians						
21010101	SALARY	2007A	Senior Medical Lab T	9	3	3	3,964,342.00	2,613,422.88	4,121,345.00
21010101	SALARY	2007A	Higher Medical Lab T	8	9	10	7,976,453.00	7,372,947.24	8,453,345.00
21010101	SALARY	2007A	Medical Lab Technici	7	3	3	3,564,342.00	2,108,927.16	3,867,342.00
21010101	SALARY	2007A	Chief Medical Lab As	8	6	6	5,300,000.00	4,915,298.16	6,342,123.00
21010101	SALARY	2007A	Medical Lab Assist.						
21010101	SALARY	2007A	PMRO I	10	4	4	4,100,432.00	3,863,559.84	5,234,654.00
21010101	SALARY	2007A	PMRO II	9	2	2	2,945,342.00	1,742,281.92	3,121,342.00
21010101	SALARY	2007A	MRA	6	3	3	1,765,432.00	1,402,098.12	2,897,234.00
21010101	SALARY	2007A	CC/ATT	5	10	11	3,997,342.00	2,844,204.00	4,112,345.00
21010101	SALARY	2007A	SC/ATT	4	43	45	10,675,345.00	9,060,374.60	10,795,643.00
21010101	SALARY	2007A	Health Attendants	3	30	35	7,867,453.00	6,629,265.60	8,101,453.00
21010101	SALARY	2007A	Health Attendants						
21010101	SALARY	2007A	NYSC - DR - MBBS						
21010101	SALARY	2007A	Students on Industrial Attachment - IT						
					304	315	283,171,825.36	244,628,981.55	297,437,168.87

PRIMARY HEALTH CARE DEPARTMENT, DETAILED ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2026 ACTUAL	2026 PROPOSE EST.
21020101	NON REGULAR ALLOWANCES		DETAILS OF BASIC HEALTH ALLOWANCES					
21020101	NON REGULAR ALLOWANCES	2007B	Hazard			76,897,654.00	70,367,543.00	81,543,675.76
21020101	NON REGULAR ALLOWANCES	2007B	Shift Duty			66,564,342.00	60,453,231.00	85,987,321.00
21020101	NON REGULAR ALLOWANCES	2007B	Call Duty			57,500,211.00	43,893,198.00	68,453,432.00
21020101	NON REGULAR ALLOWANCES	2007B	Rural Posting			23,453,543.00	20,154,790.00	25,896,453.00

PRIMARY HEALTH CARE DEPARTMENT, DETAILED ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)			GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2026 ACTUAL	2026 PROPOSE EST.
21020101	NON REGULAR ALLOWANCES	2007B	LTG				54,538,764.00	45,876,543.00	73,765,987.90
21020101	NON REGULAR ALLOWANCES	2007B	Rent				65,432,768.82	60,654,218.76	93,879,654.89
21020101	ALLOWANCE	2007B	Plaschema				25,432,987.00	23,453,289.89	42,657,890.76
21020101	NON REGULAR ALLOWANCES	2007B	Meal Subsidy				23,657,987.00	23,087,653.00	25,675,432.97
21020101	NON REGULAR ALLOWANCES	2007B	Entertainment				25,698,266.00	23,309,421.00	35,876,567.00
		2007B					419,176,522.82	371,249,887.65	533,736,415.28

PRIMARY HEALTH CARE DEPARTMENT'S OVERHEAD

ECONOMIC CODE	LOCAL GOVERNMENT (C)	DETAILS OF OVERHEAD		2025 APPROVER	2025 ACTUAL	2026 PROPOSE EST
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2007D -	Travelling and Transport	20,000,000.00	7,600,000.00	20,000,000.00
22020201	ELECTRICITY CHARGES	2007D -	Utility Services	500,000.00	300,000.00	500,000.00
22020202	TELEPHONE CHARGES	2007D -	Telephone and Postal Services	2,000,000.00	1,200,000.00	2,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2007D -	Printing and Stationery	2,500,000.00	2,000,000.00	2,500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS					
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES		DRUGS LABORATORY AND MEDICAL SUPP	14,000,000.00	9,000,000.00	14,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2007D -	Provision for Service Materials	2,000,000.00	900,000.00	2,000,000.00
22020309	UNIFORMS & OTHER CLOTHING					

ECONOMIC CODE	LOCAL GOVERNMENT (C)	DETAILS OF OVERHEAD		2025 APPROVER	2025 ACTUAL	2026 PROPOSE EST
22020310	TEACHING AIDS / INSTRUCTION MATERIALS					
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES					
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS					
22020401	MAINTENANCE OF	2007D -	Maintenance of Vehicles and Capital Assets	3,500,000.00	2,300,000.00	3,500,000.00
220205	TRAINING - GENERAL					
22020501	LOCAL TRAINING	2007D -	Training of Staff/Dev and Welfare	10,000,000.00	3,400,000.00	10,000,000.00
220206	OTHER SERVICES - GENERAL					
22020601	SECURITY SERVICES	2007D -	Security	1,000,000.00	453,000.00	1,000,000.00

ECONOMIC CODE	LOCAL GOVERNMENT (C)	DETAILS OF OVERHEAD	2025 APPROVER	2025 ACTUAL	2026 PROPOSE EST	
22020602	OFFICE RENT		OFFICE RENT	1,000,000.00	460,000.00	1,000,000.00
22020606	LAND USE CHARGES					
22020607	RESCUE SERVICES		ROLL BACK MALARIA	8,000,000.00	5,630,000.00	8,000,000.00
22020708	MEDICAL CONSULTING	2007D -	Consultancy Service and Special Committee	2,000,000.00	980,000.00	5,000,000.00
220208	FUEL & LUBRICANTS - GENERAL		FUEL AND LUBRICANT	10,000,000.00	2,600,000.00	10,000,000.00
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS					
22021001	REFRESHMENT & MEALS	2007D -	Entertainment and Hospitality	10,000,000.00	2,600,000.00	10,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE					
22021003	PUBLICITY & ADVERTISEMENTS		Sensitization Programme	2,000,000.00	980,000.00	2,000,000.00
22021004	MEDICAL EXPENSES-LOCAL		Immunization plus days IPDS	5,000,000.00	1,600,000.00	5,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	2007D -	Child Health Week	4,000,000.00	1,750,000.00	4,000,000.00

ECONOMIC CODE	LOCAL GOVERNMENT (C)	DETAILS OF OVERHEAD		2025 APPROVER	2025 ACTUAL	2026 PROPOSE EST
22021004	MEDICAL EXPENSES-LOCAL	2007D -	HIV/AIDS Programme	3,500,000.00	2,580,000.00	3,500,000.00
22021041	CONTINGENCY	2007D -	Miscellaneous Expenses	10,000,000.00	3,650,000.00	10,000,000.00
		2007D		111,000,000.00	49,983,000.00	114,000,000.00

JOS NORTH LOCAL GOVERNMENT COUNCIL
2008
AGRICULTURE AND NATURAL RESOURCES DEPARTMENT
DETAILED RECURRENT BUDGET (PERSONNEL & OVERHEAD)

Economic Code	Description	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
		₦	₦	₦
2	EXPENDITURES			
21	PERSONNEL COST	48,633,315.43	46,308,422.92	77,155,940.34
2101	SALARY			
210101	SALARIES AND WAGES			
21010101	SALARY	48,633,315.43	46,308,422.92	77,155,940.34
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	136,561,115.78	79,957,982.81	154,102,194.08
21020101	NON REGULAR ALLOWANCES	136,561,115.78	79,957,982.81	154,102,194.08
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST	102,000,000.00	43,370,000.00	98,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	15,000,000.00	4,650,000.00	15,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,000,000.00	4,650,000.00	15,000,000.00
220202	UTILITIES - GENERAL		-	
220203	MATERIALS & SUPPLIES - GENERAL	15,000,000.00	9,760,000.00	14,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,500,000.00	2,980,000.00	4,500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS			
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	8,000,000.00	5,800,000.00	8,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2,500,000.00	980,000.00	2,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	6,000,000.00	1,460,000.00	6,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	2,000,000.00	460,000.00	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	1,000,000.00	4,000,000.00
220205	TRAINING - GENERAL	3,500,000.00	1,960,000.00	3,500,000.00
22020501	LOCAL TRAINING	3,500,000.00	1,960,000.00	3,500,000.00
220206	OTHER SERVICES - GENERAL		-	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	-	-
22020710				
220208	FUEL & LUBRICANTS - GENERAL	8,000,000.00	1,980,000.00	9,000,000.00
22020801	MOTOR VEHICLE FUEL COST	8,000,000.00	1,980,000.00	9,000,000.00
220209	FINANCIAL CHARGES - GENERAL			
220210	MISCELLANEOUS EXPENSES GENERAL	FALSE	21,960,000.00	39,000,000.00
22021001	REFRESHMENT & MEALS	10,000,000.00	2,410,000.00	10,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE			
22021003	PUBLICITY & ADVERTISEMENTS	-		-
22021004	MEDICAL EXPENSES-LOCAL (FADAMA II & III)	14,000,000.00	3,050,000.00	4,000,000.00
22021009	(TRADE FAIR)	23,000,000.00	14,000,000.00	20,000,000.00
22021041	CONTINGENCY	5,000,000.00	2,500,000.00	5,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL			
220401	LOCAL GRANTS AND CONTRIBUTIONS			
220402	FOREIGN GRANTS AND CONTRIBUTIONS			
2205	SUBSIDIES GENERAL			
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
2208	TRANSFERS-PAYMENT TO INDIVIDUALS			
220801	TRANSFERS-PAYMENT TO INDIVIDUALS			
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
		102,000,000.00	43,370,000.00	98,500,000.00

JOS NORTH LOCAL GOVERNMENT COUNCIL
2008 SUMMARY
AGRICULTURE AND NATURAL RESOURCES DEPARTMENT

	STAFF STRENGTH 2025	STAFF STRENGTH 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
AGRIC MAIN					
PERSONNEL COST	23	30	22,390,299	15,046,947	25,481,100
ALLOWANCES			45,895,798	28,886,206	48,534,558
VETERINARY					
PERSONNEL COST	17	15	30,757,524	20,772,045	33,770,899
ALLOWANCES			43,803,047	28,720,942	52,403,047
FORESTRY					
PERSONNEL COST	25	20	3,794,306	1,561,403	4,163,656
ALLOWANCES			16,255,013	6,673,025	19,193,521
HOME ECONOMICS					
PERSONNEL COST	18	20	8,763,078	6,260,152	9,775,078
ALLOWANCES			19,578,599	9,904,784	22,650,409
COOPERATIVE					
PERSONNEL COST	3	7	5,318,407	2,667,876	3,965,207
ALLOWANCES			11,028,659	5,773,025	11,320,659
OVERHEAD			102,000,000	43,370,000	98,500,000
TOTAL 2008 - AGRICULTURE AND NATURAL RESOURCES	86	92	287,194,431	169,636,406	329,758,134
TOTAL PERSONNEL			48,633,315	46,308,423	77,155,940
TOTAL ALLOWANCE			136,561,116	79,957,983	154,102,194

AGRICULTURE AND NATURAL RESOURCES DEPARTMENT, DETAILED ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)		GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	2025 ACTUAL	
2	EXPENDITURES							
21	PERSONNEL COST							
2101	SALARY							
210101	SALARIES & WAGES	DETAILS OF PERSONNEL COST AGRIC						
21010101	SALARY	2008A - 1	Director of Agric	16	1	1	2,342,324.00	1,564,543.00
21010101	SALARY	2008A - 2	Deputy Director	15	1	2	1,996,786.00	1,342,321.00
21010101	SALARY	2008A - 3	Deputy Director of Agric - B					
21010101	SALARY	2008A - 4	Chief Agric Offi	14	2	2	2,100,344.00	1,611,222.96
21010101	SALARY	2008A - 5	Chief Agric Supt					
21010101	SALARY	2008A - 6	Asst Chief Agric	13	1	2	5,433,564.00	3,803,910.36
21010101	SALARY	2008A - 7	Prin Agric Supt	12	6	5	3,865,231.00	3,394,761.20
21010101	SALARY	2008A - 8	Prin Agric Supt	10	4	4	2,456,785.00	1,433,202.88
21010101	SALARY	2008A - 9	Senior Agric Su	9	1	3	1,876,453.00	482,916.84
21010101	SALARY	2008A - 1	Higher Agric Su	8				
21010101	SALARY	2008A - 1	Agric Supt	7				
21010101	SALARY	2008A - 1	Asst Agric Supt					
21010101	SALARY	2008A - 1	Chief Field Agric Overseer					
21010101	SALARY	2008A - 1	Asst Chief Field	6	3	3	976,342.00	723,610.24
21010101	SALARY	2008A - 1	Senior Agric Ov	5	1	2	453,675.00	193,265.88
21010101	SALARY	2008A - 1	Senior Tractor I	3	2	3	643,453.00	320,602.08

21010101	SALARY	2008A - 1	Agric Overseer						
21010101	SALARY	2008A - 1	Nursery Demonstrator						
21010101	SALARY	2008A - 1	Agric Field Ove	4	1	1	245,342.00	176,590.44	
21010101	SALARY	2008A - 2	Watch Night						
		2008A			23	28	22,390,299.00	15,046,946.88	
21020101	NON REGULAR ALLOWANC ES		DETAILS OF AGRIC MAIN ALLOWANCES						
21020101	NON REGULAR ALLOWANC ES	2008B - 1	Rent				10,356,744.20	7,320,212.00	
21020101	NON REGULAR ALLOWANC ES	2008B - 2	Transportation				8,532,189.54	5,250,754.60	
21020101	NON REGULAR ALLOWANC ES	2008B - 3	Meal Subsity				5,620,822.37	3,260,966.52	
21020101	NON REGULAR ALLOWANC ES	2008B - 4	Utility				5,804,622.98	3,653,905.32	

21020101	NON REGULAR ALLOWANC ES	2008B - 5	Plaschema				5,238,542.32	2,969,516.28	
21020101	NON REGULAR ALLOWANC ES	2008B - 6	L T G				10,342,876.29	6,430,851.72	
21020101	NON REGULAR ALLOWANC ES	2008B - 7							
		2008B					45,895,797.70	28,886,206.44	
			DETAILS OF PC - VETERINARY SECTION						
21010101	SALARY	2008G - 1	Chief Livestock	15		1	1,646,453.00	1,233,541.00	
21010101	SALARY	2008G - 2	Asst Chief Live	14	4	4	3,765,453.00	3,254,784.88	
21010101	SALARY	2008G - 3	Prin Livestock S	12	4	3	3,795,432.00	3,490,379.84	
21010101	SALARY	2008G - 4	Prin Livestock S	10	4	4	2,564,564.00	2,256,430.00	
21010101	SALARY	2008G - 5	Senior Livestoc	9	3	3	2,234,342.00	2,252,393.64	
21010101	SALARY	2008G - 6	Higher Livestoc	8	2	1	1,965,453.00	1,876,502.00	
21010101	SALARY	2008G - 7	Livestock Supt						
21010101	SALARY	2008G - 8	Asst Livestock Supt						
21010101	SALARY	2008G - 9	Chief Livestock	7	8	5	6,434,675.23	2,026,780.00	
21010101	SALARY	2008G - 10	Asst Chief Live	6	8	8	5,243,045.20	2,852,034.20	
21010101	SALARY	2008G - 11	Senor Liverstoc	5	2	2	1,654,453.00	1,267,521.60	

21010101	SALARY	2008G -	Livestock Overseer	4	1	2	1,453,654.00	261,678.32
21010101	SALARY	2008G -	Asst Livestock Overseer					
21010101	SALARY	2008G -	Hide & Skin Overseer					
21010101	SALARY	2008G -	Chief Poultry Overseer					
21010101	SALARY	2008G -	Asst Chief Poultry Overseer					
21010101	SALARY	2008G -	Chief Clinic Attendant					
21010101	SALARY	2008G -	Senior Poultry Supt					
			Watch Night					
		2008G			36	33	30,757,524.43	20,772,045.48
		DETAILS OF PC - LVETERINARY SECTION - ALLOWANCES						
21020101	NON REGULAR ALLOWANCES	2008H -	Hazard				5,586,564.45	3,336,600.00
21020101	NON REGULAR ALLOWANCES	2008H -	Shift Duty				3,987,453.78	2,236,059.84
21020101	NON REGULAR ALLOWANCES	2008H -	Call Duty				5,654,786.76	4,003,912.00

21020101	NON REGULAR ALLOWANC ES	2008H -	L T G				4,564,675.00	4,076,409.00
21020101	NON REGULAR ALLOWANC ES	2008H -	Rural Posting				2,786,543.00	1,532,870.00
21020101	NON REGULAR ALLOWANC ES	2008H -	Rent Subsidy				5,657,432.00	3,152,289.00
21020101	NON REGULAR ALLOWANC ES	2008H -	Transportation				5,535,654.00	3,124,380.00
21020101	NON REGULAR ALLOWANC ES	2008H -	Meal				5,234,365.00	4,879,043.00
21020101	NON REGULAR ALLOWANC ES	2008H -	Utility				2,342,342.00	1,124,509.00

		2008J			16	19	8,763,078.00	6,260,151.80
			DETAILS OF PC - HOME ECONOMICS - ALLOWANCES					
21020101	NON REGULAR ALLOWANC ES	2008K - 1	Rent				2,456,453.00	1,946,605.63
21020101	NON REGULAR ALLOWANC ES	2008K - 2	Transport				5,102,343.00	928,437.36
21020101	NON REGULAR ALLOWANC ES	2008K - 3	Utility				1,765,453.00	491,252.88
21020101	NON REGULAR ALLOWANC ES	2008K - 4	Meal Subsidy				1,365,543.00	196,501.94
21020101	NON REGULAR ALLOWANC ES	2008K - 5	Plaschema				1,234,354.00	1,019,569.60

21020101	NON REGULAR ALLOWANC ES	2008K - 6	L T G				7,654,453.00	5,322,416.48	
		2008K			0	0	19,578,599.00	9,904,783.89	
		DETAILS OF PC - COOPERATIVE SECTION							
21010101	SALARY	2008L - 1	Chief Cooperat	7	1	2	3,756,654.00	2,213,895.68	
21010101	SALARY	2008L - 2	Asst Chief Coor	6	1	2	994,321.00	255,041.40	
21010101	SALARY	2008L - 3	Prin Cooperativ	5	1	2	567,432.00	198,938.88	
21010101	SALARY	2008L - 4	Prin Cooperative Supt II						
21010101	SALARY	2008L - 5	Senior Cooperative Supt						
21010101	SALARY	2008L - 6	Higher Cooperative Supt						
21010101	SALARY	2008L - 7	Coopertive Supt						
21010101	SALARY	2008L - 8	Chief Cooperative PWSP						
21010101	SALARY	2008L - 9	Senior Cooperative Supt						
21010101	SALARY	2008L - 1	Cooperative PWSP						
21010101	SALARY	2008L - 1	Cooperative PWSP						
21010101	SALARY	2008L - 1	Cooperative PWSP						
		2008L			3	6	5,318,407.00	2,667,875.96	
		DETAILS OF PC - COOPERATIVE - ALLOWANCES							

21020101	NON REGULAR ALLOWANC ES	2008K - 1	Rent				5,398,546.23	3,302,699.64
21020101	NON REGULAR ALLOWANC ES	2008K - 2	Transport				2,342,453.43	1,164,348.96
21020101	NON REGULAR ALLOWANC ES	2008K - 3	Utility				985,765.87	583,860.52
21020101	NON REGULAR ALLOWANC ES	2008K - 4	Meal Subsidy				976,564.00	34,678.92
21020101	NON REGULAR ALLOWANC ES	2008K - 5	Plaschema				434,765.34	329,639.16
21020101	NON REGULAR ALLOWANC ES	2008K - 6	L T G				890,564.22	357,798.12
		2008K			0	0	11,028,659.09	5,773,025.32

			DETAILS OF PC - FORESTRY SECTION						
21010101	SALARY	2008L - 1	Higher Agric Su	8	1	2	989,767.00	256,454.60	
21010101	SALARY	2008L - 2	Agric Supt	7	1	2	675,453.00	457,980.00	
21010101	SALARY	2008L - 3	Chief Forest Ov	6	3	3	1,675,654.00	744,377.76	
21010101	SALARY	2008L - 4	Forester	4	1	2	453,432.00	102,590.44	
21010101	SALARY	2008L - 5							
21010101	SALARY	2008L - 6							
		2008L			6	9	3,794,306.00	1,561,402.80	
			DETAILS OF PC - FORESTRY - ALLOWANCES						
21020101	NON REGULAR ALLOWANC ES	2008K - 1	Rent				2,657,654.00	2,302,699.64	
21020101	NON REGULAR ALLOWANC ES	2008K - 2	Transport				2,987,876.00	1,164,348.96	
21020101	NON REGULAR ALLOWANC ES	2008K - 3	Utility				1,576,564.00	353,860.52	

21020101	NON REGULAR ALLOWANC ES	2008K - 4	Meal Subsidy				3,345,342.00	234,678.92
21020101	NON REGULAR ALLOWANC ES	2008K - 5	Plaschema				2,345,234.00	1,259,639.16
21020101	NON REGULAR ALLOWANC ES	2008K - 6	L T G				3,342,343.00	1,357,798.12
		2008K			0	0	16,255,013.00	6,673,025.32

2026 ESTIMATE
2,987,786.00
2,657,543.00
2,543,546.00
5,678,432.00
3,987,432.00
2,765,341.00
1,994,532.00
1,110,234.00
645,342.00
765,456.34

345,456.00
25,481,100.34
12,435,655.00
8,645,342.00
5,756,453.00
5,908,453.00

5,235,421.00
10,553,234.00
48,534,558.00
1,946,453.00
3,865,453.00
3,995,432.00
2,794,564.00
2,874,342.00
1,995,753.00
6,953,564.00
5,834,231.00
1,754,453.00

1,756,654.00
33,770,899.00
6,686,564.45
4,187,453.78
6,754,786.76

4,764,675.00
3,886,543.00
6,857,432.00
6,635,654.00
6,434,365.00
3,542,342.00

2,653,231.00
52,403,046.99
734,745.00
2,656,675.00
1,664,876.00
1,885,765.00
1,856,453.00
976,564.00

9,775,078.00
2,677,453.00
5,432,563.00
2,876,543.00
1,365,543.00
1,543,854.00

5,438,546.23
2,455,453.43
935,765.87
990,564.00
564,765.34
935,564.22
11,320,659.09

1,089,767.00
741,453.00
1,754,154.00
578,282.00
4,163,656.00
3,734,654.00
3,337,876.00
2,785,564.00

3,345,342.00
3,445,538.00
2,544,547.00
19,193,521.00

AGRICULTURE AND NATURAL RESOURCES DEPARTMENT'S OVREHEAD

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF OVERHEAD COST	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2008D -	Travelling and Transport	15,000,000.00	4,650,000.00	15,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING					
22020305	PRINTING OF NON SECURITY DOCUMENTS	2008D -	Printing and Stationery	4,500,000.00	2,980,000.00	4,500,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	2008D -	Drugs and Vaccines	8,000,000.00	5,800,000.00	8,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2008D -	Provision for Service Materials	2,500,000.00	980,000.00	2,500,000.00
22020401	MAINTENANCE OF	2008D -	Maintenance of Vehicles and Capital Assets	2,000,000.00	460,000.00	2,000,000.00

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF OVERHEAD COST	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
22020402	MAINTENANCE OF OFFICE FURNITURE	2008D - 6	Maintenance of Office Furniteure / Equipment	4,000,000.00	1,000,000.00	4,000,000.00
220205	TRAINING - GENERAL					
22020501	LOCAL TRAINING	2008D - 1	Training of Staff/Dev and Welfare	3,500,000.00	1,960,000.00	3,500,000.00
22020501	LOCAL TRAINING	2008D - 2	Workshop and Seminars	2,500,000.00	1,600,000.00	2,000,000.00
22020601	SECURITY SERVICES	2008D - 14				
220208	FUEL & LUBRICANTS - GENERAL		FUEL AND LUBRICANT	8,000,000.00	1,980,000.00	8,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL					
22021001	REFRESHMENT & MEALS	2008D - 1	Entertainment and Hospitality	10,000,000.00	2,410,000.00	10,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	2008D - 1	fadama II-III	14,000,000.00	3,050,000.00	14,000,000.00

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF OVERHEAD COST	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
22021009	SPORTING ACTIVITIES	2008D -	Trade Fair	23,000,000.00	14,000,000.00	20,000,000.00
22021041	CONTINGENCY	2008D -	Miscellaneous Expenses	5,000,000.00	2,500,000.00	5,000,000.00
22021042	RECURRENT ADJUSTMENT					
			TOTAL OVERHEAD	102,000,000.00	43,370,000.00	98,500,000.00

**JOS NORTH LOCAL GOVERNMENT COUNCIL
2009
WORKS DEPARTMENT**

DETAILED RECURRENT BUDGET(PERSONNEL & OVERHEAD)

Economic Code	Description	2025 APPROVED	2025 ACTUAL	2026 PROPO EST.
		₦	₦	₦
2	EXPENDITURES			
21	PERSONNEL COST	45,761,420.01	36,664,856.00	51,179,026.00
2101	SALARY			
210101	SALARIES AND WAGES			
21010101	SALARY	45,761,420.01	36,664,856.00	51,179,026.00
210201	ALLOWANCES	87,743,429.03	23,955,005.00	110,492,886.00
21020101	NON REGULAR ALLOWANCES	87,743,429.03	23,955,005.00	110,492,886.00
210202	SOCIAL CONTRIBUTIONS	-	-	-
22	OTHER RECURRENT COSTS			
2202	OVERHEAD COST	125,500,000.00	33,325,280.00	128,500,000.00
220201	TRAVEL& TRANSPORT - GENERAL	15,000,000.00	3,248,134.00	15,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,000,000.00	3,248,134.00	15,000,000.00
220202	UTILITIES - GENERAL	10,000,000.00	2,933,607.00	10,000,000.00
22020201	ELECTRICITY CHARGES	10,000,000.00	2,933,607.00	10,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	7,500,000	5,000,000	7,500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,500,000.00	-	4,500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS			3,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	3,000,000.00	-	3,000,000.00

**JOS NORTH LOCAL GOVERNMENT COUNCIL
2009
WORKS DEPARTMENT**

DETAILED RECURRENT BUDGET(PERSONNEL & OVERHEAD)

Economic Code	Description	2025 APPROVED	2025 ACTUAL	2026 PROPO EST.
		₦	₦	₦
220204	MAINTENANCE SERVICES - GENERAL	49,000,000.00	24,190,000.00	45,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT E	25,000,000.00	6,122,720.00	25,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	20,000,000.00	2,035,000.00	20,000,000.00
220205	TRAINING - GENERAL	2,000,000.00	970,000.00	2,500,000
22020501	LOCAL TRAINING	2,000,000.00	970,000.00	2,500,000.00
220206	OTHER SERVICES - GENERAL	-	-	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	12,000,000.00	10,737,877.00	12,000,000.00
22020701	FINANCIAL CONSULTING			
22020702	INFORMATION TECHNOLOGY CONSULTING			
22020703	LEGAL SERVICES			-
22020704	ENGINEERING SERVICES	12,000,000.00	10,737,877.00	12,000,000.00
22020705	ARCHITECTURAL SERVICES			
22020706	SURVEYING SERVICES			
22020707	AGRICULTURAL CONSULTING			
22020708	MEDICAL CONSULTING			
22020709	AUDITING OF ACCOUNTS			
22020710				
220208	FUEL & LUBRICANTS - GENERAL	15,000,000.00	7,500,000.00	15,000,000.00
22020801	MOTOR VEHICLE FUEL COST	15,000,000.00	2,500,000.00	15,000,000.00

**JOS NORTH LOCAL GOVERNMENT COUNCIL
2009
WORKS DEPARTMENT**

DETAILED RECURRENT BUDGET(PERSONNEL & OVERHEAD)

Economic Code	Description	2025 APPROVED	2025 ACTUAL	2026 PROPO EST.
		₦	₦	₦
220209	FINANCIAL CHARGES - GENERAL			
220210	MISCELLANEOUS EXPENSES GENERAL	16,500,000.00	6,350,000.00	20,000,000.00
22021001	REFRESHMENT & MEALS	9,000,000.00	1,430,000.00	10,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS			
22021041	CONTINGENCY	10,000,000.00	3,347,942.00	10,000,000.00
		125,500,000.00	33,325,280.00	123,000,000.00

**JOS NORTH LOCAL GOVERNMENT COUNCIL
2009
WORKS DEPARTMENT**

DETAILED RECURRENT BUDGET(PERSONNEL & OVERHEAD)

Economic Code	Description	2025 APPROVED	2025 ACTUAL	2026 PROPO EST.
		₦	₦	₦

0

0

0

**JOS NORTH LOCAL GOVERNMENT COUNCIL
2009
WORKS DEPARTMENT**

DETAILED RECURRENT BUDGET(PERSONNEL & OVERHEAD)

Economic Code	Description	2025 APPROVED	2025 ACTUAL	2026 PROPO EST.
		#	#	#

0

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JOS NORTH LOCAL GOVERNMENT COUNCIL

**2009 SUMMARY
WORKS DEPARTMENT**

	STAFF STRENGTH 2025	STAFF STRENGTH 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST.
WORKS MAIN					
PERSONNEL COST	20	23	13,532,730.86	8,697,366	14,851,159.00
ALLOWANCES			30,919,787.00	17,330,680	37,130,875.00
BUILDING					
PERSONNEL COST	14	15	8,751,041.32	7,240,802	9,886,802.00
ALLOWANCES			19,237,358.97	10,097,445	22,649,390.00
LAND AND SURVEY					
PERSONNEL COST	18	20	6,156,291.00	3,311,319	7,478,900.00
ALLOWANCES			10,594,265.00	3,864,372	11,612,363.00
MECHANICAL					
PERSONNEL COST	16	20	8,323,963.46	5,870,905	8,788,425.00
ALLOWANCES			9,963,964.00	4,275,969	11,774,256.00
CIVIL AND ELECTRICAL					
PERSONNEL COST	8	8	3,976,895.09	977,114	4,417,379.00
ALLOWANCES			6,330,034.06	2,175,977	9,877,581.00

JOS NORTH LOCAL GOVERNMENT COUNCIL

**2009 SUMMARY
WORKS DEPARTMENT**

	STAFF STRENGTH 2025	STAFF STRENGTH 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST.
ELECTRICAL					
PERSONNEL COST	11	12	5,020,498.28	3,267,350	5,756,361.00
ALLOWANCES			10,698,020.00	4,410,562	17,448,421.00
OVERHEAD			125,500,000.00	33,325,280	128,500,000.00
TOTAL 2009 - WORKS	87	98	259,004,849	93,945,141	290,171,912
TOTAL PERSONNEL			45,761,420	36,664,856	51,179,026
TOTAL ALLOWANCE			87,743,429	23,955,005	110,492,886

WORKS DEPARTMENT, DETAILED ESTABLISHMENT

ECONOMIC CODE	LOCAL GOVERNMENT (C)
2	EXPENDITURES
21	PERSONNEL COST
2101	SALARY
210101	SALARIES & WAGES
21010101	SALARY
21020101	NON REGULAR ALLOWANCES

	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED
DETAILS OF PERSONNEL COST WORKS GENERAL				
2009A - Director Works	16	1	1	1,564,345.43
2009A - Deputy Director	15	1	1	1,564,345.32
2009A - Senior Watchman	5	3	3	987,678.00
2009A - Security Men	4	5	8	2,675,654.34
2009A - Watchman	3	5	11	2,324,123.23
2009A - Watchman	2	1	2	2,897,675.54
2009A - Auxiliary Watchmen / Drivers				
2009A - Auxiliary Drivers		2	2	987,675.00
2009A - messenger	6	2	2	531,234.00
2009A		20	30	13,532,730.86
DETAILS OF WORKS MAIN ALLOWANCES				

21010101	SALARY	2009E - Prin Technical Officer - Electrical				
21010101	SALARY	2009E - Prin Technical Officer II - Building/Electrical				
21010101	SALARY	2009E - Senior Works Supt	9	3	5	987,534.43
21010101	SALARY	2009E - Senior Technical Officer - Building/Electrical				
21010101	SALARY	2009E - Higher Technical Offic	8	1	1	721,322.32
21010101	SALARY	2009E - Higher Works Supt	8	1	1	697,342.64
21010101	SALARY	2009E - Technical Officer - Electrical				
21010101	SALARY	2009E - Technical Officer - Building				
21010101	SALARY	2009E - Chief Foreman	7	2	3	843,211.43
21010101	SALARY	2009E - Senior Foreman				
21010101	SALARY	2009E - Asst Foreman	6	1	1	834,667.32
21010101	SALARY	2009E - Draught Men	7	1	1	784,231.36
21010101	SALARY	2009E - Senior Technical Asst - Electrical				
21010101	SALARY	2009E - Works Asst				
21010101	SALARY	2009E - Furniture - Craftsman/	5	1	1	765,435.00
		2009E		14	18	8,751,041.32
		DETAILS OF PC - BUILDING SECTION - ALLOWANCES				
21020101	NON REGULAR ALLOWANCES	2009F - Rent Subsidy				5,321,210.00

21010101	SALARY	2009L -	Prin Technical Officer	10	1	1	754,568.64	
21010101	SALARY	2009L -	Prin Engineer - Civil					
21010101	SALARY	2009L -	Prin Technical Officer II - Civil					
21010101	SALARY	2009L -	Prin Works Supr - Civil					
21010101	SALARY	2009L -	Senior Work Supr - Civil	9	1	1	865,737.20	
21010101	SALARY	2009L -	Higher Tech Officer - Civil	7	2	1	728,132.32	
21010101	SALARY	2009L -	Chief Foreman - Civil	6	1	1	953,132.65	
21010101	SALARY	2009L -	Senior Foreman - Civil	5	1	1	675,324.28	
21010101	SALARY	2009L -	Senior Tech Asst - Civil					
21010101	SALARY	2009L -	Road Foreman					
21010101	SALARY	2009L -	Road Overseer					
21010101	SALARY	2009L -	Artisan					
21010101	SALARY	2009L -	Artisan					
		2009L			8	7	3,976,895.09	
			DETAILS OF - CIVIL SECTION - ALLOWANCES					
21020101	NON REGULAR ALLOWANCES	2009K -	Rent				1,715,750.00	
21020101	NON REGULAR ALLOWANCES	2009K -	Transport				1,654,324.00	

21020101	NON REGULAR ALLOWANCES	2009K - Plaschema				245,345.00
21020101	NON REGULAR ALLOWANCES	2009K - L T G				2,578,453.00
21020101	NON REGULAR ALLOWANCES	2009K - 7				
		2009K				10,698,020.00
21020102	N/A					
210202	SOCIAL CONTRIBUTIONS					
21020201	NHIS CONTRIBUTION					
21020202	CONTRIBUTORY PENSION (EMPLOYERS)					
21020203	GROUP LIFE INSURANCE					
21020204	EMPLOYEES COMPENSATION FUND					
21020205	HOUSING FUND CONTRIBUTION					
2103	SOCIAL BENEFITS					
210301	SOCIAL BENEFITS					
21030101	GRATUITY					

220204	MAINTENANCE SERVICES - GENERAL					
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT					
22020402	MAINTENANCE OF OFFICE FURNITURE					
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS					
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS					
22020405	MAINTENANCE OF PLANTS/GENERATORS					
22020406	OTHER MAINTENANCE SERVICES					
22020407	MAINTENANCE OF AIRCRAFTS					
22020408	MAINTENANCE OF SEA BOATS					
22020409	MAINTENANCE OF RAILWAY EQUIPMENT					
22020410	MAINTENANCE OF STREET LIGHTINGS					

22021037	MARGIN FOR INCREASE IN COSTS				
22021038					
22021039					
22021040					
22021041	CONTINGENCY				
22021042	RECURRENT ADJUSTMENT				
22021043					
22021044					
22021045					
22021046					
2203					
220301					
22030101					
22030102					
22030103					
22030104					
22030105					
22030106					
22030107					
22030108					
2204	GRANTS AND CONTRIBUTIONS GENERAL				
220401	LOCAL GRANTS AND CONTRIBUTIONS				
22040101	GRANT TO OTHER GOVERNMENTS - CURRENT				

22040113	CONTRIBUTION TO ECOLOGICAL FUND					
220402	FOREIGN GRANTS AND CONTRIBUTIONS					
22040201	N/A					
22040202	N/A					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
2205	SUBSIDIES GENERAL					
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS					
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES					
22050102	MEAL SUBSIDY					
22050103						
22050104	PETROLEUM/ENERGY SUBSIDY					
22050105	EDUCATION SUBSIDY					
22050106	AGRICULTURAL INPUTS SUBSIDY					
22050107	HEALTH SUBSIDY					
22050108	RELIGIOUS PILGRIMAGE SUBSIDY					
220502	SUBSIDY TO PRIVATE COMPANIES					
22050201	N/A					
2206						
220601						

22060101					
22060102					
220602					
22060201					
22060202					
220603					
22060301					
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	N/A				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				

24010213	DEPRECIATION CHARGES -WASTE DISPOSAL EQUIPMENTS				
240103	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL				
24010301	DEPRECIATION CHARGES - EARTH MOVING EQUIPMENT - BULL DOZERS ETC.				
24010302	DEPRECIATION CHARGES - INDUSTRIAL EQUIPMENT				
24010303	DEPRECIATION CHARGES - NAVIGATIONAL EQUIPMENT				
24010304	DEPRECIATION CHARGES - POWER PLANTS				
24010305	DEPRECIATION CHARGES - POWER GENERATING SETS				
24010306	DEPRECIATION CHARGES - BROADCAST & COMMUNICATION EQUIPMENTS				
240104	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL				
24010401	DEPRECIATION CHARGES - SHIPS				

24010402	DEPRECIATION CHARGES - AIR CRAFTS				
24010403	DEPRECIATION CHARGES - TRAINS				
24010404	DEPRECIATION CHARGES - SEA BOATS				
24010405	DEPRECIATION CHARGES - MOTOR VEHICLES				
24010406	DEPRECIATION CHARGES - TRICYCLE				
24010407	DEPRECIATION CHARGES - MOTOR CYCLES				
24010408	DEPRECIATION CHARGES - BICYCLE				
240105	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL				
24010501	DEPRECIATION CHARGES - COMPUTERS				
24010502	DEPRECIATION CHARGES - PRINTERS				
24010503	DEPRECIATION CHARGES - SCANNERS				
24010504	DEPRECIATION CHARGES - FAX MACHINE				
24010505	DEPRECIATION CHARGES - PHOTOCOPIERS				
24010506	DEPRECIATION CHARGES - TYPE-WRITERS				
24010507	DEPRECIATION CHARGES - SHREDDING MACHINES				
24010508	DEPRECIATION CHARGES - PROJECTORS				
24010509	DEPRECIATION CHARGES - BINDING EQUIPMENT				
240106	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL				
24010601	DEPRECIATION CHARGES - CHAIRS				
24010602	DEPRECIATION CHARGES - TABLES				
24010603	DEPRECIATION CHARGES - FILE CABINETS/ CUPBOARDS				
24010604	DEPRECIATION CHARGES - TELEVISION SETS				

24010605	DEPRECIATION CHARGES - RADIO SETS				
24010606	DEPRECIATION CHARGES - AIR -CONDITIONER				
24010607	DEPRECIATION CHARGES - STOOLS				
24010608	DEPRECIATION CHARGES - SHELVES				
24010609	DEPRECIATION CHARGES - CEILING FANS				
24010610	DEPRECIATION CHARGES - REFRIGERATORS				
240107	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS				
24010701	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS (PPE)				
240108	DEPRECIATION CHARGES - LEASED ASSETS-FINANCE LEASE				
24010801	LEASED ASSETS				
240109	DEPRECIATION CHARGES - SPECIALISED ASSETS				
24010901	DEPRECIATION CHARGES - MILITARY EQUIPMENTS				
24010902	DEPRECIATION CHARGES - POLICE/PARA-MILITARY EQUIPMENTS				
24010903					
24010904	DEPRECIATION CHARGES - LABORATORY/MEDICAL EQUIPMENTS				

25	AMMORTIZATION CHARGES - INTANGIBLE ASSETS				
2501	AMMORTIZATION CHARGES - INTANGIBLE ASSETS				
250101	AMMORTIZATION CHARGES - INTANGIBLE ASSETS				
25010101	AMMORTIZATION CHARGES - GOODWILL				
25010102	AMMORTIZATION CHARGES - PATENT RIGHT				
25010103	AMMORTIZATION CHARGES - COPYRIGHT				
25010104	AMMORTIZATION CHARGES - TRADE MARK				
25010105	AMMORTIZATION CHARGES - FRANCHISE				
25010106	AMORTIZATION CHARGES - R&D				
25010107	AMORTIZATION CHARGES - BROADCAST RIGHTS				
26	IMPAIRMENT CHARGES				
2601	IMPAIRMENT CHARGES- PPE				
260101	IMPAIRMENT CHARGES - LAND & BUILDINGS -GENERAL				
26010101	IMPAIRMENT CHARGES - LAND & BUILDINGS - OFFICE				
26010102	IMPAIRMENT CHARGES - LAND & BUILDINGS - RESIDENTIAL				
26010103	IMPAIRMENT CHARGES - SILOS				
26010104	IMPAIRMENT CHARGES - OTHER STORAGE FACILITIES				

260103	IMPAIRMENT CHARGES - PLANT & MACHINERY - GENERAL				
26010301	IMPAIRMENT CHARGES - EARTH MOVING EQUIPMENT - BULL DOZERS ETC.				
26010302	IMPAIRMENT CHARGES - INDUSTRIAL EQUIPMENT				
26010303	IMPAIRMENT CHARGES - NAVIGATIONAL EQUIPMENT				
26010304	IMPAIRMENT CHARGES - POWER PLANTS				
26010305	IMPAIRMENT CHARGES - POWER GENERATING SETS				
260104	IMPAIRMENT CHARGES - TRANSPORTATION EQUIPMENT - GENERAL				
26010401	IMPAIRMENT CHARGES - SHIPS				
26010402	IMPAIRMENT CHARGES - AIR CRAFTS				
26010403	IMPAIRMENT CHARGES - TRAINS				
26010404	IMPAIRMENT CHARGES - SEA BOATS				
26010405	IMPAIRMENT CHARGES - MOTOR VEHICLES				
26010406	IMPAIRMENT CHARGES - TRICYCLE				
26010407	IMPAIRMENT CHARGES - MOTOR CYCLES				
26010408	IMPAIRMENT CHARGES - BICYCLE				

260105	IMPAIRMENT CHARGES - OFFICE EQUIPMENT - GENERAL				
26010501	IMPAIRMENT CHARGES - COMPUTERS				
26010502	IMPAIRMENT CHARGES - PRINTERS				
26010503	IMPAIRMENT CHARGES - SCANNERS				
26010504	IMPAIRMENT CHARGES - FAX MACHINE				
26010505	IMPAIRMENT CHARGES - PHOTOCOPIERS				
26010506	IMPAIRMENT CHARGES - TYPE-WRITERS				
26010507	IMPAIRMENT CHARGES - SHREDDING MACHINES				
26010508	IMPAIRMENT CHARGES - PROJECTORS				
26010509	IMPAIRMENT CHARGES - BINDING EQUIPMENT				
260106	IMPAIRMENT CHARGES - FURNITURE & FITTINGS - GENERAL				
26010601	IMPAIRMENT CHARGES - CHAIRS				
26010602	IMPAIRMENT CHARGES - TABLES				
26010603	IMPAIRMENT CHARGES - FILE CABINETS/ CUPBOARDS				
26010604	IMPAIRMENT CHARGES - TELEVISION SETS				
26010605	IMPAIRMENT CHARGES - RADIO SETS				
26010606	IMPAIRMENT CHARGES - AIR -CONDITIONER				
26010607	IMPAIRMENT CHARGES - STOOLS				
26010608	IMPAIRMENT CHARGES - SHELVES				
26010609	IMPAIRMENT CHARGES - CEILING FANS				
26010610	IMPAIRMENT CHARGES - REFRIGERATORS				

26020104	IMPAIRMENT CHARGES - INVESTMENT PROPERTY - OTHER STORAGE FACILITIES					
2603	IMPAIRMENT CHARGES - INTANGIBLE ASSETS					
260301	IMPAIRMENT CHARGES - INTANGIBLE ASSETS					
26030101	IMPAIRMENT CHARGES - GOODWILL (ACQUIRED)					
26030102	IMPAIRMENT CHARGES - PATENT RIGHT					
26030103	IMPAIRMENT CHARGES - COPYRIGHT					
26030104	IMPAIRMENT CHARGES - TRADE MARK					
26030105	IMPAIRMENT CHARGES - FRANCHISE					
26030106	IMPAIRMENT CHARGES - R&D					
26030107	IMPAIRMENTCHARGES - BROADCAST RIGHTS					
27	BAD DEBTS CHARGES					
2701	BAD DEBTS CHARGES					
270101	FOREIGN BAD DEBTS CHARGES					
27010101	BILATERAL BAD DEBTS CHARGES					
270102	DOMESTIC BAD DEBTS CHARGES					
27010201	BAD DEBTS CHARGES - STATES					

2025 ACTUAL	2026 PROPOSE EST.
675,453.00	1,967,564.00
765,908.00	1,657,453.00
562,690.00	994,342.00
2,134,342.00	2,879,453.00
1,207,186.32	2,765,453.00
2,453,453.34	2,987,675.00
435,432.00	911,324.00
462,901.00	687,895.00
8,697,365.66	14,851,159.00

3,909,183.43	8,564,531.00
3,000,200.00	7,654,345.00
484,985.00	1,654,564.00
506,185.00	1,543,234.00
1,564,453.00	5,768,745.00
7,865,674.00	11,945,456.00
17,330,680.43	37,130,875.00
1,950,769.22	2,452,342.00
865,345.28	1,123,897.00

678,900.54	997,834.00
600,780.00	876,342.00
600,780.75	761,232.00
724,970.00	987,234.00
615,789.90	935,231.00
615,900.65	876,345.00
587,565.90	876,345.00
7,240,802.24	9,886,802.00
2,644,030.00	6,435,342.00

3,678,900.00	5,998,345.00
131,655.81	453,671.00
209,315.00	487,345.00
890,644.32	1,287,234.00
2,542,900.00	7,987,453.00
10,097,445.13	22,649,390.00
456,453.00	1,234,231.00
564,534.00	1,234,564.00
342,341.00	1,234,543.00
654,765.23	1,100,342.00
456,790.00	897,678.00

490,782.00	897,867.00
345,654.00	879,675.00
3,311,319.23	7,478,900.00
1,987,786.00	4,564,567.00
1,234,342.00	2,456,434.00
234,432.00	678,567.00
232,345.00	567,453.00
175,467.37	3,345,342.00
3,864,372.37	11,612,363.00

634,321.00	986,785.00
497,657.00	964,563.00
865,309.75	992,331.00
750,690.45	997,675.00
992,653.67	1,114,532.00
1,765,674.00	1,897,654.00
108,240.00	878,432.00
256,358.72	956,453.00
5,870,904.59	8,788,425.00

143,292.06	345,231.00
128,275.00	342,321.00
209,770.00	345,234.00
197,775.33	3,200,000.00
2,175,977.39	9,877,581.00
564,342.00	953,876.00
432,234.00	987,896.00
452,890.00	654,231.00

243,678.00	675,456.00
287,543.00	453,675.00
423,890.00	498,453.00
789,652.00	875,432.00
73,121.28	657,342.00
3,267,350.28	5,756,361.00
1,657,453.00	5,987,876.00
834,432.00	4,675,654.00
231,231.00	543,241.00
189,765.00	786,432.00

WORKS DEPARTMENT'S OVERHEAD

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF OVERHEAD COST	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST.
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2009	Travelling and Transport	15,000,000.00	3,248,134.00	15,000,000.00
22020201	ELECTRICITY CHARGES	2009	Utility Services	10,000,000.00	2,933,607.00	10,000,000.00
22020202	TELEPHONE CHARGES	2009	Telephone and Postal Services			
22020305	PRINTING OF NON SECURITY DOCUMENTS	2009	Printing and Stationery	4,500,000.00		4,500,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2009	Provision for Service Materials	3,000,000.00		3,000,000.00

22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2009	Maintenance of Vehicles and Capital Assets	25,000,000.00	6,122,720.00	25,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2009	Maintenance of Office Furniture / Equipment	20,000,000.00	2,035,000.00	20,000,000.00
220205	TRAINING - GENERAL					
22020501	LOCAL TRAINING	2009	Training of Staff/Dev and Welfare	2,000,000.00	970,000.00	2,500,000.00
22020501	LOCAL TRAINING	2009	Workshop and Seminars			1,500,000.00
22020704	ENGINEERING SERVICES	2009	Consultancy Service and Special Committee (Engineering Services and Architectural Services)	12,000,000.00	10,737,877.00	12,000,000.00

220208	FUEL & LUBRICANTS - GENERAL		FUEL AND LUBRICANT	15,000,000.00	2,500,000.00	15,000,000.00
22021001	REFRESHMENT & MEALS	2009	Entertainment and Hospitality	9,000,000.00	1,430,000.00	10,000,000.00
22021041	CONTINGENCY	2009	Miscellaneous Expenses	10,000,000.00	3,347,942.00	10,000,000.00
		2009D		125,500,000.00	33,325,280.00	128,500,000.00

JOS NORTH LOCAL GOVERNMENT COUNCIL

**2010 SUMMARY
BUDGET, PLANNING, RESEARCH AND STATISTICS DEPARTMENT**

	STAFF STRENGTH 2025	STAFF STRENGTH 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST.
<i>BUDGET AND PLANNING</i>					
PERSONNEL COST	31	38	14,651,126	8,226,364	18,331,409.00
ALLOWANCES			9,493,285	12,053,345	25,179,079.00
<i>DATA PROCESSING</i>					
PERSONNEL COST					3,429,170.00
ALLOWANCES					9,745,203.00
<i>FIELD ENUMERATOR</i>	4	5			
PERSONNEL COST					1,278,429.00
ALLOWANCES					4,996,199.00
<i>COMPUTER CADRE</i>					
PERSONNEL COST	7	2	4,455,575	3,339,254	5,089,975.00
ALLOWANCES			7,178,456	3,792,552	9,540,790.00
<i>STATISTICAL CADRE</i>					
PERSONNEL COST		2	3,755,653	3,458,509	3,755,653.00
ALLOWANCES			2,346,450	1,694,596	3,984,781.00
<i>MONITORING AND EVALUATION</i>					
PERSONNEL COST			3,070,758	3,458,509	3,755,653.00
ALLOWANCES			5,661,561.00	2,694,596.00	8,984,781.00

JOS NORTH LOCAL GOVERNMENT COUNCIL

**2010 SUMMARY
BUDGET, PLANNING, RESEARCH AND STATISTICS DEPARTMENT**

	STAFF STRENGTH 2025	STAFF STRENGTH 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST.
OVERHEAD			116,000,000	42,319,961	115,500,000.00
TOTAL 2010 - BUDGET AND PLANNING	42	47	166,612,864	84,382,783	213,571,122.00
TOTAL PERSONNEL COST			22,862,354	13,129,648	35,640,289.00
TOTAL ALLOWANCES			19,333,302.00	11,463,135.00	62,430,833.00

**JOSNORTH LOCALGOVERNMENT COUNCIL 2010 BUDGET PLANNING RESEACH AND STATISTIC DEPARTMENT
DETAILED RECURRENT BUDGET(PERSONNEL & OVERHEAD)**

Economic Code	Description	2025 APPROVED	2025 ACTUAL	2026 PROPOSE ESTIMATE
		₦	₦	₦
2	EXPENDITURES			
21	PERSONNEL COST	22,177,459.00	13,129,648.00	35,640,289.00
2101	SALARY			
210101	SALARIES AND WAGES			
21010101	SALARY	22,177,459.00	13,129,648.00	35,640,289.00
210201	ALLOWANCES	19,333,302.00	11,463,135.00	62,430,833.00
21020101	NON REGULAR ALLOWANCES	19,333,302.00	11,463,135.00	62,430,833.00
2202	OVERHEAD COST	116,000,000.00	42,319,961.00	115,500,000.00
220201	TRAVEL& TRANSPORT - GENERAL	15,000,000.00	9,000,000.00	15,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,000,000.00	2,500,000.00	15,000,000.00
220202	UTILITIES - GENERAL	2,000,000.00	-	1,000,000.00
22020201	ELECTRICITY CHARGES	-	-	1,000,000.00
22020202	TELEPHONE CHARGES	2,000,000.00		1,000,000.00
22020203	INTERNET ACCESS CHARGES			500,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES			
220203	MATERIALS & SUPPLIES - GENERAL	26,000,000	16,500,000	14,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS			
22020306	PRINTING OF SECURITY DOCUMENTS	10,000,000.00	5,000,000.00	10,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22020308	FIELD & CAMPING MATERIALS SUPPLIES	4,000,000.00	-	4,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	2,000,000.00	-	2,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	1,000,000.00	-	1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	-	1,000,000.00
220205	TRAINING - GENERAL	2,000,000.00	2,738,800.00	8,000,000.00
22020501	LOCAL TRAINING	2,000,000.00	2,738,800.00	3,000,000.00
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING FUND	6,000,000.00		5,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,000,000.00	-	5,000,000.00
22020701	FINANCIAL CONSULTING	5,000,000.00		5,000,000.00
22020703	LEGAL SERVICES			
220208	FUEL & LUBRICANTS - GENERAL	3,000,000.00	2,130,000.00	10,000,000.00
22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	2,130,000.00	10,000,000.00
220209	FINANCIAL CHARGES - GENERAL			
220210	MISCELLANEOUS EXPENSES GENERAL	40,000,000.00	19,380,000.00	51,000,000.00
22021001	REFRESHMENT & MEALS	15,000,000.00	4,560,000.00	15,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE			
22021003	PUBLICITY & ADVERTISEMENTS	4,000,000.00	1,170,000.00	4,000,000.00
22021009	SPORTING ACTIVITIES (V-SAT/ COMPUTERS MAINTENANCE	5,000,000.00	1,496,000.00	5,000,000.00
22021010	DIRECT TEACHING & LABORATORY COST			
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	15,000,000.00	13,000,000.00	15,000,000.00
22021020	ELECTION-LOGISTICS SUPPORT			
22021037	MARGIN FOR INCREASE IN COSTS			
22021041	CONTINGENCY	12,000,000.00	9,725,161.00	12,000,000.00
		116,000,000.00	42,319,961.00	114,000,000.00

BUDGET AND PLANNING DEPARTMENT, DETAILED ESTABLISHME

ECONOMIC CODE	LOCAL GOVERNMENT (C)
2	EXPENDITURES
21	PERSONNEL COST
2101	SALARY
210101	SALARIES & WAGES
21010101	SALARY

	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED	
DETAILS OF BUDGET AND PLA					
2010A - 1	Director Planning BPR	16	1	2	1,876,564.00
2010A - 2	Director Planning	15	1	2	1,232,342.00
2010A - 3	Chief Planning Officer	14	6	7	657,453.00
2010A - 4	Asst Chief Planning Off	12	11	12	987,786.00
2010A - 5	Prin Planning Officer	10	4	5	2,564,534.00
2010A - 6	Senior Planning Officer	9	5	6	1,987,876.00
2010A - 7	Planning Officer I	8	1	2	2,543,231.00
2010A - 8	Planning Officer II	7	1	2	678,567.00
	Data Processing Office	6	1		567,453.00
	Asst Data Processing C	5		1	786,756.00
	Data Processing Asst I	4		1	768,564.00

21020101	NON REGULAR ALLOWANCES
21020101	SALARY

2010D - 1
2010D - 2
2010D - 3
2010D - 4
2010D - 5
2010D - 6
2010D - 7
2010D - 8

2010D

DETAILS OF FIELD ENUMERATOR/FIELD ASSISTANTS ALLOWANC				
Rent				
Transportation				
Meal Subsity				
Utility				
Plaschema				
L T G				
Entertainment				
Domestic Servants				
				-

21010101	SALARY	2010C - 5
21010101	SALARY	2010C - 6
21010101	SALARY	2010C - 7
21010101	SALARY	2010C - 8
21010101	SALARY	2010C - 9
		2010C

Statistician II	4	2	989,768.00
	6	13	3,070,758.00

DETAILS OF MONITORING AND EVALUATION ALLOWANCES

21020101	NON REGULAR ALLO	2010D - 1
21020101	NON REGULAR ALLO	2010D - 2
21020101	NON REGULAR ALLO	2010D - 3
21020101	NON REGULAR ALLO	2010D - 4
21020101	NON REGULAR ALLO	2010D - 5
21020101	NON REGULAR ALLO	2010D - 6
21020101	NON REGULAR ALLOWANCES	2010D - 7
21020101	NON REGULAR ALLOWANCES	2010D - 8
		2010D

Rent			2,400,768.00
Transportation			1,657,453.00
Meal Substity			200,768.00
Utility			98,675.00
Plaschema			100,221.00
L T G			350,342.00
Entertainment			321,211.00
Domestic Servants			532,123.00
			5,661,561.00

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2025 ACTUAL	2026 PROPOSE EST.
1,216,573.56	2,236,541.00
911,384.40	1,854,231.00
300,234.82	1,432,342.00
485,624.88	1,453,236.00
1,675,654.00	2,987,564.00
1,270,473.32	2,113,432.00
1,346,809.19	2,987,321.00
260,349.60	896,756.00
342,356.43	768,543.00
182,361.28	787,987.00
234,543.00	813,456.00

8,226,364.48	18,331,409.00
1,473,171.20	1,987,324.00
567,906.24	987,564.00
469,225.94	987,564.00
329,001.84	897,564.00
987,675.00	1,987,654.00
12,053,344.70	25,179,079.00

ES	
	1,987,453.00
	1,986,657.00
	328,654.00
	234,670.00
	458,765.00
-	4,996,199.00

890,672.00	1,897,657.00
980,564.00	1,879,657.00
230,987.00	876,121.00
234,232.00	698,765.00
234,342.00	876,564.00
985,632.00	2,111,342.00
112,672.00	654,342.00
123,451.00	546,342.00

631,134.00	998,768.00
3,458,509.00	3,755,653.00
1,350,321.00	3,657,456.00
345,432.00	2,786,453.00
80,864.00	453,654.00
62,872.00	121,980.00
85,432.00	234,231.00
211,980.00	654,321.00
210,897.00	453,541.00
346,798.00	623,145.00
2,694,596.00	8,984,781.00

BUDGET, PLANNING, RESEARCH AND STATISTICS DEPARTMENT'S OVERHEAD

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF OVERHEAD COST	2025 APPROVED	2025 ACTUAL	2026 PROPOSE
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2010D	Travelling and Transport	15,000,000.00	2,500,000.00	15,000,000.00
22020107						
220202	UTILITIES - GENERAL					
22020201	ELECTRICITY CHARGES	2010D	Utility Services	-	-	1,000,000.00
22020202	TELEPHONE CHARGES	2010D	Telephone and Postal Services	2,000,000.00		1,000,000.00
22020203	INTERNET ACCESS CHARGES					500,000.00
220203	MATERIALS & SUPPLIES - GENERAL					
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES					
22020302	BOOKS					
22020303	NEWSPAPERS					
22020304	MAGAZINES & PERIODICALS					

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF OVERHEAD COST	2025 APPROVED	2025 ACTUAL	2026 PROPOSE
22020305	PRINTING OF NON SECURITY DOCUMENTS	2010D	Printing and Stationery	10,000,000.00	5,000,000.00	10,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	2010D	BUDGET PRODUCTION	15,000,000.00	13,000,000.00	15,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	2010D	monitoring and Evaluation	8,000,000.00		8,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2010D	Provision for Service Materials	4,000,000.00		4,000,000.00
22020401	MAINTENANCE OF	2010D	Maintenance of Vehicles and Capital Assets	1,000,000.00		1,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2010D	Maintenance of Office Furniteure / Equipment	1,000,000.00		1,000,000.00
22020501	LOCAL TRAINING	2010D	Training of Staff/Dev and Welfare	3,000,000.00	2,738,800.00	3,000,000.00

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF OVERHEAD COST	2025 APPROVED	2025 ACTUAL	2026 PROPOSE
22020501	LOCAL TRAINING	2010D	Workshop and Seminars	6,000,000.00		5,000,000.00
22020701	FINANCIAL CONSULTING	2010D	Consultancy Service and Special Committee	5,000,000.00		5,000,000.00
22020710	MISCELLANEOUS EXPENSES GENERAL					
220208	FUEL & LUBRICANTS - GENERAL		FUEL AND LUBRICANT	10,000,000.00	2,130,000.00	10,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL		PUBLICITY AND ADVERTISEMENT	4,000,000.00	1,170,000.00	4,000,000.00
22021001	REFRESHMENT & MEALS	2010D	Entertainment and Hospitality	15,000,000.00	4,560,000.00	15,000,000.00
22021009	SPORTING ACTIVITIES	2010D	V-SAT / Computer Maintenance	5,000,000.00	1,496,000.00	5,000,000.00
22021040						
22021041	CONTINGENCY	2010D	Miscellaneous Expenses	12,000,000.00	9,725,161.00	12,000,000.00

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF OVERHEAD COST	2025 APPROVED	2025 ACTUAL	2026 PROPOSE
22021042	RECURRENT ADJUSTMENT					
				116,000,000.00	42,319,961.00	115,500,000.00

**JOS NORTH LOCAL GOVERNMENT COUNCIL
2014
PRIMARY EDUCATION AUTHORITY DEPARTMENT**

DETAILED RECURRENT BUDGET(PERSONNEL & OVERHEAD)

Economic Code	Description	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST.
		₦	₦	₦
2	EXPENDITURES			
21	PERSONNEL COST	965,968,718.00	728,781,067.00	1,565,968,718.00
2101	SALARY			
210101	SALARIES AND WAGES			
21010101	SALARY	965,968,718.00	728,781,067.00	1,565,968,718.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION			
210201	ALLOWANCES	168,129,995.00	181,626,742.00	277,912,710.00
21020101	NON REGULAR ALLOWANCES	168,129,995.00	181,626,742.00	277,912,710.00
2202	OVERHEAD COST	46,500,000.00	11,240,000.00	57,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	5,000,000.00	750,000.00	10,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING			
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	750,000.00	10,000,000.00
220202	UTILITIES - GENERAL	4,000,000.00	2,000,000.00	4,000,000.00
22020201	ELECTRICITY CHARGES	3,000,000.00	1,400,000.00	3,000,000.00
22020202	TELEPHONE CHARGES	1,000,000.00	600,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000.00	1,650,000.00	10,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,000,000.00	1,400,000.00	5,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS			
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2,000,000.00	250,000.00	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	10,000,000.00	1,690,000.00	12,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENTS	5,000,000.00	890,000.00	7,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE			
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5000000	800,000.00	5,000,000.00
220205	TRAINING - GENERAL	3,500,000.00	1,500,000.00	5,000,000.00
22020501	LOCAL TRAINING	4,000,000.00	1,500,000.00	5,000,000.00
22020502	INTERNATIONAL TRAINING			
220206	OTHER SERVICES - GENERAL	-	-	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00	1,000,000.00	2,000,000.00
	FINANCIAL CONSULTING			
22020702	INFORMATION TECHNOLOGY CONSULTING	2,500,000.00	1,000,000.00	2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	3,000,000.00	500,000.00	3,000,000.00
22020801	MOTOR VEHICLE FUEL COST	2,500,000.00	500,000.00	3,000,000.00
220209	FINANCIAL CHARGES - GENERAL			
220210	MISCELLANEOUS EXPENSES GENERAL	7,000,000.00	2,150,000.00	11,500,000.00
22021001	REFRESHMENT & MEALS	2,000,000.00	250,000.00	2,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	3,000,000.00	1,200,000.00	4,000,000.00
22021009	SPORTING ACTIVITIES	3,000,000.00	350,000.00	3,000,000.00
22021041	CONTINGENCY	2,500,000.00	350,000.00	2,500,000.00
22021042	RECURRENT ADJUSTMENT			
2204	GRANTS AND CONTRIBUTIONS GENERAL			
220401	LOCAL GRANTS AND CONTRIBUTIONS			
220402	FOREIGN GRANTS AND CONTRIBUTIONS			

**JOS NORTH LOCAL GOVERNMENT COUNCIL
2014
PRIMARY EDUCATION AUTHORITY DEPARTMENT**

Economic Code	Description	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST.
		₦	₦	₦
2205	SUBSIDIES GENERAL			
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS			
2207	TRANSFERS-PAYMENT			
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT			
23	RESEARCH AND DEVELOPMENT - RECURRENT			
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)			
		46,500,000.00	11,240,000.00	57,500,000.00

JOS NORTH LOCAL GOVERNMENT COUNCIL

**2011 SUMMARY
PRIMARY EDUCATION AUTHORITY DEPARTMENT**

	STAFF STRENGTH 2025	STAFF STRENGTH 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST.
<i>NON TEACHING STAFF</i>					
PERSONNEL COST	540	556	121,266,525	87,926,686	121,266,525
ALLOWANCES			80,676,761	93,281,308	114,895,281
<i>TEACHING STAFF</i>					
PERSONNEL COST	1231	1411	844,702,193	640,854,381	1,444,702,193
ALLOWANCES			87,453,234	88,345,434	163,017,429
OVERHEAD			46,500,000.00	11,240,000.00	57,500,000.00
TOTAL 2014 - EDUCATION	1771	1967	1,180,598,713	921,647,809	1,901,381,428
TOTAL PERSONNEL			965,968,718	728,781,067	1,565,968,718
TOTAL ALLOWANCE			168,129,995	181,626,742	277,912,710

21020101	NON REGULAR ALLOWANCES

2014B - 1
2014B - 2
2014B - 3
2014B - 4
2014B - 5
2014B - 6
2014B - 7
2014B - 8
2014B - 9
2014B - 10
2014B - 11

TEACHING STAFF - ALLOWANCES				
Rent Subsidy				13,765,453.00
Transport				11,435,211.00
Utility				7,993,875.00
Meal Subsidy				5,878,431.00
Exams				14,786,341.00
Furniture Allowances				25,300,000.00
Hazard				19,895,431.00
Domestic				30,100,000.00
Learned				15,876,234.00
L T G				17,986,453.00
Teaching				

21020101	NON REGULAR ALLOWANCES	2014D - 8	Learned					9,987,564.00
21020101	NON REGULAR ALLOWANCES	2014D - 9	Domestic Staff					11,986,342.00
21020101	NON REGULAR ALLOWANCES	2014D - 10	Teaching Allowance					11,768,431.00
21020101	NON REGULAR ALLOWANCES	2014D - 11	L T G					19,431,236.00
21020101	NON REGULAR ALLOWANCES	2014D - 12	Education Secretary					7,544,513.00
21020101	NON REGULAR ALLOWANCES	2014D - 13	Adhoc Staff Allowance					11,214,500.00
		2014D				0	0	111,018,718.00
21020102	N/A							
210202	SOCIAL CONTRIBUTIONS							
21020201	NHIS CONTRIBUTION							
21020202	CONTRIBUTORY PENSION (EMPLOYERS)							
21020203	GROUP LIFE INSURANCE							

22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)				
220204	MAINTENANCE SERVICES - GENERAL				
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT				
22020402	MAINTENANCE OF OFFICE FURNITURE				
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS				
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS				
22020405	MAINTENANCE OF PLANTS/GENERATORS				
22020406	OTHER MAINTENANCE SERVICES				
22020407	MAINTENANCE OF AIRCRAFTS				
22020408	MAINTENANCE OF SEA BOATS				
22020409	MAINTENANCE OF RAILWAY EQUIPMENT				

22020905	INTEREST/DISCOUNT ON FOREIGN LOAN					
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS					
22020907	DOMESTIC INTEREST/DISCOUNT - TREASURY BILL					
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS					
220210	MISCELLANEOUS EXPENSES GENERAL					
22021001	REFRESHMENT & MEALS					
22021002	HONORARIUM & SITTING ALLOWANCE					
22021003	PUBLICITY & ADVERTISEMENTS					
22021004	MEDICAL EXPENSES-LOCAL					
22021005	N/A					
22021006	POSTAGES & COURIER SERVICES					
22021007	WELFARE PACKAGES					

22040111	CONTRIBUTION TO TRADITIONAL COUNCILS					
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. EXPENSES					
22040113	CONTRIBUTION TO ECOLOGICAL FUND					
220402	FOREIGN GRANTS AND CONTRIBUTIONS					
22040201	N/A					
22040202	N/A					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
2205	SUBSIDIES GENERAL					
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS					
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES					
22050102	MEAL SUBSIDY					
22050103						
22050104	PETROLEUM/ENERGY SUBSIDY					
22050105	EDUCATION SUBSIDY					
22050106	AGRICULTURAL INPUTS SUBSIDY					
22050107	HEALTH SUBSIDY					
22050108	RELIGIOUS PILGRIMAGE SUBSIDY					

22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
24	DEPRECIATION CHARGES				
2401	DEPRECIATION CHARGES - PPE				
240101	DEPRECIATION CHARGES - LAND & BUILDINGS -GENERAL				
24010101	DEPRECIATION CHARGES - LAND & BUILDINGS - OFFICE				
24010102	DEPRECIATION CHARGES - LAND & BUILDINGS - RESIDENTIAL				

24010213	DEPRECIATION CHARGES -WASTE DISPOSAL EQUIPMENTS					
240103	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL					
24010301	DEPRECIATION CHARGES - EARTH MOVING EQUIPMENT - BULL DOZERS ETC.					
24010302	DEPRECIATION CHARGES - INDUSTRIAL EQUIPMENT					
24010303	DEPRECIATION CHARGES - NAVIGATIONAL EQUIPMENT					
24010304	DEPRECIATION CHARGES - POWER PLANTS					
24010305	DEPRECIATION CHARGES - POWER GENERATING SETS					
24010306	DEPRECIATION CHARGES - BROADCAST & COMMUNICATION EQUIPMENTS					
240104	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL					
24010401	DEPRECIATION CHARGES - SHIPS					

24010402	DEPRECIATION CHARGES - AIR CRAFTS				
24010403	DEPRECIATION CHARGES - TRAINS				
24010404	DEPRECIATION CHARGES - SEA BOATS				
24010405	DEPRECIATION CHARGES - MOTOR VEHICLES				
24010406	DEPRECIATION CHARGES - TRICYCLE				
24010407	DEPRECIATION CHARGES - MOTOR CYCLES				
24010408	DEPRECIATION CHARGES - BICYCLE				
240105	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL				
24010501	DEPRECIATION CHARGES - COMPUTERS				
24010502	DEPRECIATION CHARGES - PRINTERS				
24010503	DEPRECIATION CHARGES - SCANNERS				
24010504	DEPRECIATION CHARGES - FAX MACHINE				
24010505	DEPRECIATION CHARGES - PHOTOCOPIERS				
24010506	DEPRECIATION CHARGES - TYPE-WRITERS				
24010507	DEPRECIATION CHARGES - SHREDDING MACHINES				
24010508	DEPRECIATION CHARGES - PROJECTORS				
24010509	DEPRECIATION CHARGES - BINDING EQUIPMENT				
240106	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL				
24010601	DEPRECIATION CHARGES - CHAIRS				
24010602	DEPRECIATION CHARGES - TABLES				
24010603	DEPRECIATION CHARGES - FILE CABINETS/ CUPBOARDS				
24010604	DEPRECIATION CHARGES - TELEVISION SETS				

24010605	DEPRECIATION CHARGES - RADIO SETS				
24010606	DEPRECIATION CHARGES - AIR -CONDITIONER				
24010607	DEPRECIATION CHARGES - STOOLS				
24010608	DEPRECIATION CHARGES - SHELVES				
24010609	DEPRECIATION CHARGES - CEILING FANS				
24010610	DEPRECIATION CHARGES - REFRIGERATORS				
240107	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS				
24010701	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS (PPE)				
240108	DEPRECIATION CHARGES - LEASED ASSETS-FINANCE LEASE				
24010801	LEASED ASSETS				
240109	DEPRECIATION CHARGES - SPECIALISED ASSETS				
24010901	DEPRECIATION CHARGES - MILITARY EQUIPMENTS				
24010902	DEPRECIATION CHARGES - POLICE/PARA-MILITARY EQUIPMENTS				
24010903					
24010904	DEPRECIATION CHARGES - LABORATORY/MEDICAL EQUIPMENTS				

25	AMMORTIZATION CHARGES - INTANGIBLE ASSETS				
2501	AMMORTIZATION CHARGES - INTANGIBLE ASSETS				
250101	AMMORTIZATION CHARGES - INTANGIBLE ASSETS				
25010101	AMMORTIZATION CHARGES - GOODWILL				
25010102	AMMORTIZATION CHARGES - PATENT RIGHT				
25010103	AMMORTIZATION CHARGES - COPYRIGHT				
25010104	AMMORTIZATION CHARGES - TRADE MARK				
25010105	AMMORTIZATION CHARGES - FRANCHISE				
25010106	AMORTIZATION CHARGES - R&D				
25010107	AMORTIZATION CHARGES - BROADCAST RIGHTS				
26	IMPAIRMENT CHARGES				
2601	IMPAIRMENT CHARGES- PPE				
260101	IMPAIRMENT CHARGES - LAND & BUILDINGS -GENERAL				
26010101	IMPAIRMENT CHARGES - LAND & BUILDINGS - OFFICE				
26010102	IMPAIRMENT CHARGES - LAND & BUILDINGS - RESIDENTIAL				
26010103	IMPAIRMENT CHARGES - SILOS				
26010104	IMPAIRMENT CHARGES - OTHER STORAGE FACILITIES				

260103	IMPAIRMENT CHARGES - PLANT & MACHINERY - GENERAL					
26010301	IMPAIRMENT CHARGES - EARTH MOVING EQUIPMENT - BULL DOZERS ETC.					
26010302	IMPAIRMENT CHARGES - INDUSTRIAL EQUIPMENT					
26010303	IMPAIRMENT CHARGES - NAVIGATIONAL EQUIPMENT					
26010304	IMPAIRMENT CHARGES - POWER PLANTS					
26010305	IMPAIRMENT CHARGES - POWER GENERATING SETS					
260104	IMPAIRMENT CHARGES - TRANSPORTATION EQUIPMENT - GENERAL					
26010401	IMPAIRMENT CHARGES - SHIPS					
26010402	IMPAIRMENT CHARGES - AIR CRAFTS					
26010403	IMPAIRMENT CHARGES - TRAINS					
26010404	IMPAIRMENT CHARGES - SEA BOATS					
26010405	IMPAIRMENT CHARGES - MOTOR VEHICLES					
26010406	IMPAIRMENT CHARGES - TRICYCLE					
26010407	IMPAIRMENT CHARGES - MOTOR CYCLES					
26010408	IMPAIRMENT CHARGES - BICYCLE					

260105	IMPAIRMENT CHARGES - OFFICE EQUIPMENT - GENERAL					
26010501	IMPAIRMENT CHARGES - COMPUTERS					
26010502	IMPAIRMENT CHARGES - PRINTERS					
26010503	IMPAIRMENT CHARGES - SCANNERS					
26010504	IMPAIRMENT CHARGES - FAX MACHINE					
26010505	IMPAIRMENT CHARGES - PHOTOCOPIERS					
26010506	IMPAIRMENT CHARGES - TYPE-WRITERS					
26010507	IMPAIRMENT CHARGES - SHREDDING MACHINES					
26010508	IMPAIRMENT CHARGES - PROJECTORS					
26010509	IMPAIRMENT CHARGES - BINDING EQUIPMENT					
260106	IMPAIRMENT CHARGES - FURNITURE & FITTINGS - GENERAL					
26010601	IMPAIRMENT CHARGES - CHAIRS					
26010602	IMPAIRMENT CHARGES - TABLES					
26010603	IMPAIRMENT CHARGES - FILE CABINETS/ CUPBOARDS					
26010604	IMPAIRMENT CHARGES - TELEVISION SETS					
26010605	IMPAIRMENT CHARGES - RADIO SETS					
26010606	IMPAIRMENT CHARGES - AIR -CONDITIONER					
26010607	IMPAIRMENT CHARGES - STOOLS					
26010608	IMPAIRMENT CHARGES - SHELVES					
26010609	IMPAIRMENT CHARGES - CEILING FANS					
26010610	IMPAIRMENT CHARGES - REFRIGERATORS					

26020104	IMPAIRMENT CHARGES - INVESTMENT PROPERTY - OTHER STORAGE FACILITIES					
2603	IMPAIRMENT CHARGES - INTANGIBLE ASSETS					
260301	IMPAIRMENT CHARGES - INTANGIBLE ASSETS					
26030101	IMPAIRMENT CHARGES - GOODWILL (ACQUIRED)					
26030102	IMPAIRMENT CHARGES - PATENT RIGHT					
26030103	IMPAIRMENT CHARGES - COPYRIGHT					
26030104	IMPAIRMENT CHARGES - TRADE MARK					
26030105	IMPAIRMENT CHARGES - FRANCHISE					
26030106	IMPAIRMENT CHARGES - R&D					
26030107	IMPAIRMENT CHARGES - BROADCAST RIGHTS					
27	BAD DEBTS CHARGES					
2701	BAD DEBTS CHARGES					
270101	FOREIGN BAD DEBTS CHARGES					
27010101	BILATERAL BAD DEBTS CHARGES					
270102	DOMESTIC BAD DEBTS CHARGES					
27010201	BAD DEBTS CHARGES - STATES					
27010202	BAD DEBTS CHARGES - LOCAL GOVERNMENTS					

MENT

2025 ACTUAL	2026 PROPOSE EST.
76,543,120.00	687,655,342.00
80,765,341.00	94,682,453.00
97,850,250.00	58,554,242.00
89,671,450.00	120,464,324.00
54,654,780.00	98,557,453.00
80,976,541.00	90,256,342.00
87,651,905.00	98,134,213.00
52,960,431.00	98,873,453.00
19,780,563.00	97,524,371.00
640,854,381.00	1,444,702,193.00

13,658,902.00	13,765,453.00
11,876,097.00	11,435,211.00
7,890,452.00	7,993,875.00
5,679,032.00	5,878,431.00
12,765,342.00	14,786,341.00
14,890,453.00	25,300,000.00
6,342,190.00	19,895,431.00
12,983,120.00	30,100,000.00
9,764,231.00	15,876,234.00
12,890,432.00	17,986,453.00

108,740,251.00	163,017,429.00
3,214,670.00	5,342,321.00
16,231,890.00	18,456,342.00
11,234,765.00	13,567,456.00
10,984,321.00	13,243,231.00
10,236,789.00	11,897,675.00
9,123,678.00	11,231,234.00
9,256,651.00	10,657,453.00
7,231,876.00	8,876,567.00
3,987,612.00	5,231,231.00
2,234,679.00	3,454,324.00
7,543,120.00	8,976,564.00
5,321,980.00	6,453,452.00
2,308,976.00	3,878,675.00
87,926,686.00	121,266,525.00

PRIMARY EDUCATION AUTHORITY DEPARTMENT'S OVERHEAD

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF OVERHEAD COST	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST.
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING					
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2005D	Travelling and Transport	5,000,000.00	750,000.00	10,000,000.00
220202	UTILITIES - GENERAL					
22020201	ELECTRICITY CHARGES	2005D	Utility Services	3,000,000.00	1,400,000.00	3,000,000.00
22020202	TELEPHONE CHARGES	2005D	Telephone and Postal Services	1,000,000.00	600,000.00	1,000,000.00
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL					
220203	MATERIALS & SUPPLIES - GENERAL		HIV/AIDS PROGRAMME	3,000,000.00		
22020304	MAGAZINES & PERIODICALS					

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF OVERHEAD COST	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST.
22020305	PRINTING OF NON SECURITY DOCUMENTS	2005D	Printing and Stationery	5,000,000.00	1,400,000.00	5,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS					
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES					
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2005D	Provision for Service Materials	2,000,000.00	250,000.00	5,000,000.00
22020309	UNIFORMS & OTHER CLOTHING					
220204	MAINTENANCE SERVICES - GENERAL					
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT	2005D	Maintenance of Vehicles and Capital Assets	5,000,000.00	890,000.00	7,000,000.00

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF OVERHEAD COST	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST.
22020402	MAINTENANCE OF OFFICE FURNITURE	2005D	Maintenance of Office Furniteure / Equipment	2,500,000.00	800,000.00	5,000,000.00
22020501	LOCAL TRAINING	2005D	Training of Staff/Dev and Welfare	4,000,000.00	1,500,000.00	5,000,000.00
22020701	FINANCIAL CONSULTING					
22020702	INFORMATION TECHNOLOGY CONSULTING	2005D	Consultancy Service and Special Committee	2,500,000.00	1,000,000.00	2,000,000.00
22020709	AUDITING OF ACCOUNTS					
22020710						
220208	FUEL & LUBRICANTS - GENERAL		fuel and lubricant	3,000,000.00	500,000.00	3,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL					
22021001	REFRESHMENT & MEALS	2005D	Entertainment and Hospitality	2,000,000.00	250,000.00	2,000,000.00

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF OVERHEAD COST	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST.
22021002	HONORARIUM & SITTING ALLOWANCE					
22021003	PUBLICITY & ADVERTISEMENTS					
22021004	MEDICAL EXPENSES-LOCAL	2006	Medical Expenses	3,000,000.00	1,200,000.00	4,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES					
22021009	SPORTING ACTIVITIES	2006 13	Sports & Culture	3,000,000.00	350,000.00	3,000,000.00
22021040						
22021041	CONTINGENCY	2005D	Miscellaneous Expenses	2,500,000.00	350,000.00	2,500,000.00
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS					
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. EXPENSES	2005D	Contribution and Subvention			

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF OVERHEAD COST	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST.
		2005D		46,500,000.00	11,240,000.00	57,500,000.00

JOS NORTH LOCAL GOVERNMENT COUNCIL
2015
WATER, SANITATION AND HYGIENE (WASH) DEPARTMENT
DETAILED RECURRENT BUDGET(PERSONNEL & OVERHEAD)

Economic Code	Description	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST.
		₦	₦	₦
2	EXPENDITURES			
21	PERSONNEL COST	50,854,402.00	35,882,553.00	104,339,815.00
2101	SALARY			
210101	SALARIES AND WAGES			
21010101	SALARY	50,854,402.00	35,882,553.00	104,339,815.00
210201	ALLOWANCES	31,772,705.00	70,531,681.66	159,635,795.00
21020101	NON REGULAR ALLOWANCES	31,772,705.00	70,531,681.66	159,635,795.00
2202	OVERHEAD COST	121,500,000.00	31,502,280.00	118,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	15,000,000.00	1,026,280.00	15,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,000,000.00	1,026,280.00	15,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220202	UTILITIES - GENERAL	500,000.00	150,000.00	500,000.00
22020201	ELECTRICITY CHARGES		-	-
22020202	TELEPHONE CHARGES	500,000.00	150,000.00	500,000.00
22020203	INTERNET ACCESS CHARGES			
22020204	SATELLITE BROADCASTING ACCESS CHARGES			
22020205	WATER RATES			
22020206	SEWAGE CHARGES			
22020207	LEASED COMMUNICATION LINES(S)			
22020208	MULTI YEAR TARIFF ORDER			
22020209	INTERACTIVE LEARNING NETWORK			
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL			
220203	MATERIALS & SUPPLIES - GENERAL	8,500,000	1,750,000	8,500,000
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22020302	BOOKS			
22020303	NEWSPAPERS			
22020304	MAGAZINES & PERIODICALS			
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,000,000.00	-	5,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS			
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22020308	FIELD & CAMPING MATERIALS SUPPLIES	3,500,000.00	1,750,000.00	3,500,000.00
22020309	UNIFORMS & OTHER CLOTHING			
22020310	TEACHING AIDS / INSTRUCTION MATERIALS			
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES			
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS			
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)			
220204	MAINTENANCE SERVICES - GENERAL	5,000,000.00	500,000.00	5,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	2,000,000.00	-	2,000,000.00

JOS NORTH LOCAL GOVERNMENT COUNCIL
2015
WATER, SANITATION AND HYGIENE (WASH) DEPARTMENT
DETAILED RECURRENT BUDGET(PERSONNEL & OVERHEAD)

Economic Code	Description	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST.
		₦	₦	₦
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	500,000.00	3,000,000.00
22020413	MINOR ROAD MAINTENANCE			
220205	TRAINING - GENERAL	5,000,000.00	-	5,000,000.00
22020501	LOCAL TRAINING	5,000,000.00	-	5,000,000.00
22020502	INTERNATIONAL TRAINING			
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING FUND			
220206	OTHER SERVICES - GENERAL	19,000,000.00	7,080,000.00	19,000,000.00
22020601	SECURITY SERVICES	-	-	-
22020603	RESIDENTIAL RENT			
22020604	SECURITY VOTE (INCLUDING OPERATIONS)			
22020605	CLEANING & FUMIGATION SERVICES	4,000,000.00	680,000.00	4,000,000.00
22020606	LAND USE CHARGES	15,000,000.00	6,400,000.00	15,000,000.00
22020607	RESCUE SERVICES			
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,500,000.00		5,500,000.00
22020701	FINANCIAL CONSULTING			
22020702	INFORMATION TECHNOLOGY CONSULTING	5,500,000.00		5,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	3,000,000.00		3,000,000.00
22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	-	3,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	25,000,000.00	5,503,000.00	25,000,000.00
22021001	REFRESHMENT & MEALS	10,000,000.00	-	10,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE			
22021003	PUBLICITY & ADVERTISEMENTS			
22021004	MEDICAL EXPENSES-LOCAL	10,000,000.00	4,800,000.00	10,000,000.00
22021041	CONTINGENCY	5,000,000.00	703,000.00	5,000,000.00
22021042	RECURRENT ADJUSTMENT			
2204	GRANTS AND CONTRIBUTIONS GENERAL			
220401	LOCAL GRANTS AND CONTRIBUTIONS			
		121,500,000.00	31,502,280.00	118,500,000.00

JOS NORTH LOCAL GOVERNMENT COUNCIL

**2015 SUMMARY
WATER, SANITATION AND HYGIENE (WASH) DEPARTMENT**

	STAFF STRENGTH 2025	STAFF STRENGTH 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST.
WASH					
PERSONNEL COST	109	122	50,854,402	35,882,553	104,339,815.00
ALLOWANCES			126,542,020	70,531,682	159,635,795.00
OVERHEAD			121,500,000	31,502,280	118,500,000.00
TOTAL 2015 - WASH	109	122	204,127,107	137,916,515	382,475,610
TOTAL PERSONNEL			50,854,402	35,882,553	104,339,815
TOTAL ALLOWANCE			31,772,705	70,531,682	159,635,795

WATER, SANITATION AND HYGINE (WASH) DEPARTMENT DETAILED ESTABLISHME

ECONOMIC CODE	LOCAL GOVERNMENT (C)	DETAILS OF PERSONNEL CO	GRADE LEVEL	No. OF STAFF 2025	No. OF STAFF 2026	2025 APPROVED
2	EXPENDITURES					
21	PERSONNEL COST					
2101	SALARY					
210101	SALARIES & WAGES	WASH - PERSONNEL COST				
21010101	SALARY	2015A - Director	15	1	1	3,112,564.00
21010101	SALARY	2015A - Deputy Director (Water)	14	1	1	3,654,543.00
21010101	SALARY	2015A - Deputy Director (Sanitation & Hygiene)	14	4	4	6,321,234.00
21010101	SALARY	2015A - Deputy Director (Community Mobilization)	14	4	4	5,100,200.00
21010101	SALARY	2015A - Deputy Director (Hygiene Promotion)	14	12	12	9,342,675.00
21010101	SALARY	2015A - Assistant Director (Water)	12	5	5	4,342,654.00
21010101	SALARY	2015A - Assistant Director (Sanitation & Hygiene)	12	2	2	3,100,000.00
21010101	SALARY	2015A - Assistant Director (Community Mobilization)	12	1	1	5,342,345.00
21010101	SALARY	2015A - Assistant Director (Hygiene Promotion)	12	2	2	2,786,564.00
21010101	SALARY	2015A - Chief Water Officer	10	2	2	2,897,654.00
21010101	SALARY	2015A - Chief Sanitation Development Officer	10	6	6	2,324,123.00
21010101	SALARY	2015A - Chief Community Mobilization Officer	10	8	2	2,879,564.00
21010101	SALARY	2015A - Water Officer	9	14	16	7,980,678.00
21010101	SALARY	2015A - Sanitation Development Officer	9	8	3	2,114,564.00
21010101	SALARY	2015A - Community Mobilization Officer	9	3	5	2,675,432.00
21010101	SALARY	2015A - Technical Officer	9	3	4	2,657,453.00
21010101	SALARY	2015A - Sanitation Development Assistant	8	5	10	10,675,643.00
21010101	SALARY	2015A - Community Mobilization Assistant	8	5	5	6,453,452.00

21010101	SALARY	2015A -	Technical Assistant	8	4	5	5,100,342.00
21010101	SALARY	2015A -	Drillers	5	5	6	5,002,343.00
21010101	SALARY	2015A -	Plumbers	5	4	5	5,113,456.00
21010101	SALARY	2015A -	Other Staff	5	10	25	4,876,564.00
		2015A			109	126	103,854,047.00
21020101	NON REGULAR ALLOWAN CES		WASH - ALLOWANCES				
21020101	NON REGULAR ALLOWAN CES	2015B -	Rent Subsidy				30,564,342.00
21020101	NON REGULAR ALLOWAN CES	2015B -	Transport				20,994,546.00
21020101	NON REGULAR ALLOWAN CES	2015B -	Utility				2,978,675.00

22	OTHER RECURRENT COSTS				
2202	OVERHEAD COST				
220201	TRAVEL & TRANSPORT - GENERAL				
22020101	LOCAL TRAVEL & TRANSPORT : TRAINING				
22020102	LOCAL TRAVEL & TRANSPORT : OTHERS				
22020103	INTERNATIONAL TRAVEL & TRANSPORT : TRAINING				
22020104	INTERNATIONAL TRAVEL & TRANSPORT : OTHERS				
22020105					
22020106					
22020107					
220202	UTILITIES - GENERAL				

22020904	OTHER CRF BANK CHARGES					
22020905	INTEREST/DI SCOUNT ON FOREIGN LOAN					
22020906	FOREIGN INTEREST/DISCOUNT - SHORT TERM BORROWINGS					
22020907	DOMESTIC INTEREST/DI SCOUNT - TREASURY BILL					
22020908	DOMESTIC INTEREST/DISCOUNT - SHORT TERM BORROWINGS					
220210	MISCELLANE OUS EXPENSES GENERAL					
22021001	REFRESHME NT & MEALS					
22021002	HONORARIU M & SITTING ALLOWANC E					
22021003	PUBLICITY & ADVERTISE MENTS					

220402	FOREIGN GRANTS AND CONTRIBUTIONS					
22040201	N/A					
22040202	N/A					
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION					
22040204	EXTERNAL FINANCIAL OBLIGATIONS					
2205	SUBSIDIES GENERAL					
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS					
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES					
22050102	MEAL SUBSIDY					
22050103						
22050104	PETROLEUM/ENERGY SUBSIDY					
22050105	EDUCATION SUBSIDY					
22050106	AGRICULTURAL INPUTS SUBSIDY					
22050107	HEALTH SUBSIDY					
22050108	RELIGIOUS PILGRIMAGE SUBSIDY					
220502	SUBSIDY TO PRIVATE COMPANIES					
22050201	N/A					
2206						

220601					
22060101					
22060102					
220602					
22060201					
22060202					
220603					
22060301					
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	N/A				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				

220901	LOSS ON FOREIGN EXCHANGE					
22090101	LOSS ON FOREIGN EXCHANGE					
23	RESEARCH AND DEVELOPMENT - RECURRENT					
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
23050101	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)					
24	DEPRECIATION CHARGES					
2401	DEPRECIATION CHARGES - PPE					
240101	DEPRECIATION CHARGES - LAND & BUILDINGS -GENERAL					

24010202	DEPRECIATI ON CHARGES - ROADS & BRIDGES
24010203	DEPRECIATI ON CHARGES - AIRPORTS
24010204	DEPRECIATI ON CHARGES - HARBOURS/ SEA PORTS
24010205	DEPRECIATI ON CHARGES - ZOOS, PARKS & RESERVES
24010206	DEPRECIATI ON CHARGES - SECURITY INSTALLATI ONS/ EQUIPMENT

24010207	DEPRECIATION CHARGES - ELECTRICITY TRANSMISSION NETWORK
24010208	DEPRECIATION CHARGES - WATER DISTRIBUTION NETWORK
24010209	DEPRECIATION CHARGES - SEWAGE/ DRAINAGE NETWORK
24010210	DEPRECIATION CHARGES - DAMS

24010211	DEPRECIATION CHARGES - SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE)
24010212	DEPRECIATION CHARGES - BOREHOLES & OTHER WATER FACILITIES
24010213	DEPRECIATION CHARGES - WASTE DISPOSAL EQUIPMENTS
240103	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL

24010301	DEPRECIATION CHARGES - EARTH MOVING EQUIPMENT - BULL DOZERS ETC.					
24010302	DEPRECIATION CHARGES - INDUSTRIAL EQUIPMENT					
24010303	DEPRECIATION CHARGES - NAVIGATIONAL EQUIPMENT					
24010304	DEPRECIATION CHARGES - POWER PLANTS					
24010305	DEPRECIATION CHARGES - POWER GENERATING SETS					
24010306	DEPRECIATION CHARGES - BROADCAST & COMMUNICATION EQUIPMENTS					
240104	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL					
24010401	DEPRECIATION CHARGES - SHIPS					

24010402	DEPRECIATION CHARGES - AIR CRAFTS				
24010403	DEPRECIATION CHARGES - TRAINS				
24010404	DEPRECIATION CHARGES - SEA BOATS				
24010405	DEPRECIATION CHARGES - MOTOR VEHICLES				
24010406	DEPRECIATION CHARGES - TRICYCLE				
24010407	DEPRECIATION CHARGES - MOTOR CYCLES				
24010408	DEPRECIATION CHARGES - BICYCLE				
240105	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL				
24010501	DEPRECIATION CHARGES - COMPUTERS				
24010502	DEPRECIATION CHARGES - PRINTERS				
24010503	DEPRECIATION CHARGES - SCANNERS				
24010504	DEPRECIATION CHARGES - FAX MACHINE				
24010505	DEPRECIATION CHARGES - PHOTOCOPIERS				
24010506	DEPRECIATION CHARGES - TYPE-WRITERS				
24010507	DEPRECIATION CHARGES - SHREDDING MACHINES				
24010508	DEPRECIATION CHARGES - PROJECTORS				
24010509	DEPRECIATION CHARGES - BINDING EQUIPMENT				
240106	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL				
24010601	DEPRECIATION CHARGES - CHAIRS				
24010602	DEPRECIATION CHARGES - TABLES				

24010603	DEPRECIATION CHARGES - FILE CABINETS/ CUPBOARDS				
24010604	DEPRECIATION CHARGES - TELEVISION SETS				
24010605	DEPRECIATION CHARGES - RADIO SETS				
24010606	DEPRECIATION CHARGES - AIR -CONDITIONER				
24010607	DEPRECIATION CHARGES - STOOLS				
24010608	DEPRECIATION CHARGES - SHELVES				
24010609	DEPRECIATION CHARGES - CEILING FANS				
24010610	DEPRECIATION CHARGES - REFRIGERATORS				
240107	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS				
24010701	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS (PPE)				
240108	DEPRECIATION CHARGES - LEASED ASSETS- FINANCE LEASE				
24010801	LEASED ASSETS				

24020101	DEPRECIATI ON CHARGES - INVESTMEN T - LAND & BUILDINGS - OFFICE
24020102	DEPRECIATI ON CHARGES - INVESTMEN T - LAND & BUILDINGS - RESIDENTIA L
24020103	DEPRECIATI ON CHARGES - INVESTMEN T - SILOS

24020104	DEPRECIATION CHARGES - INVESTMENT - STORAGE FACILITIES					
25	AMMORTIZATION CHARGES - INTANGIBLE ASSETS					
2501	AMMORTIZATION CHARGES - INTANGIBLE ASSETS					
250101	AMMORTIZATION CHARGES - INTANGIBLE ASSETS					
25010101	AMMORTIZATION CHARGES - GOODWILL					
25010102	AMMORTIZATION CHARGES - PATENT RIGHT					
25010103	AMMORTIZATION CHARGES - COPYRIGHT					
25010104	AMMORTIZATION CHARGES - TRADE MARK					
25010105	AMMORTIZATION CHARGES - FRANCHISE					
25010106	AMORTIZATION CHARGES - R&D					
25010107	AMORTIZATION CHARGES - BROADCAST RIGHTS					
26	IMPAIRMENT CHARGES					
2601	IMPAIRMENT CHARGES- PPE					
260101	IMPAIRMENT CHARGES - LAND & BUILDINGS -GENERAL					
26010101	IMPAIRMENT CHARGES - LAND & BUILDINGS - OFFICE					

26010102	IMPAIRMENT CHARGES - LAND & BUILDINGS - RESIDENTIAL
26010103	IMPAIRMENT CHARGES - SILOS
26010104	IMPAIRMENT CHARGES - OTHER STORAGE FACILITIES
260102	IMPAIRMENT CHARGES - INFRASTRUCTURE - GENERAL
26010201	IMPAIRMENT CHARGES - RAILS

26010202	IMPAIRMENT CHARGES - ROADS & BRIDGES
26010203	IMPAIRMENT CHARGES - AIRPORTS
26010204	IMPAIRMENT CHARGES - HARBOURS/ SEA PORTS
26010205	IMPAIRMENT CHARGES - ZOOS, PARKS & RESERVES
26010206	IMPAIRMENT CHARGES - SECURITY INSTALLATIONS/ EQUIPMENT

26010207	IMPAIRMENT CHARGES - ELECTRICITY TRANSMISSION NETWORK
26010208	IMPAIRMENT CHARGES - WATER DISTRIBUTION NETWORK
26010209	IMPAIRMENT CHARGES - SEWAGE/ DRAINAGE NETWORK
26010210	IMPAIRMENT CHARGES - DAMS

26010211	IMPAIRMENT CHARGES - SPECIALISED RESEARCH EQUIPMENT (E.G. SATELLITE)
26010212	IMPAIRMENT CHARGES - BOREHOLES & OTHER WATER FACILITIES
26010213	IMPAIRMENT CHARGES - WASTE DISPOSAL EQUIPMENTS
260103	IMPAIRMENT CHARGES - PLANT & MACHINERY - GENERAL

26010301	IMPAIRMENT CHARGES - EARTH MOVING EQUIPMENT - BULL DOZERS ETC.					
26010302	IMPAIRMENT CHARGES - INDUSTRIAL EQUIPMENT					
26010303	IMPAIRMENT CHARGES - NAVIGATIONAL EQUIPMENT					
26010304	IMPAIRMENT CHARGES - POWER PLANTS					
26010305	IMPAIRMENT CHARGES - POWER GENERATING SETS					
260104	IMPAIRMENT CHARGES - TRANSPORTATION EQUIPMENT - GENERAL					
26010401	IMPAIRMENT CHARGES - SHIPS					
26010402	IMPAIRMENT CHARGES - AIR CRAFTS					
26010403	IMPAIRMENT CHARGES - TRAINS					
26010404	IMPAIRMENT CHARGES - SEA BOATS					
26010405	IMPAIRMENT CHARGES - MOTOR VEHICLES					
26010406	IMPAIRMENT CHARGES - TRICYCLE					
26010407	IMPAIRMENT CHARGES - MOTOR CYCLES					
26010408	IMPAIRMENT CHARGES - BICYCLE					

260105	IMPAIRMENT CHARGES - OFFICE EQUIPMENT - GENERAL					
26010501	IMPAIRMENT CHARGES - COMPUTERS					
26010502	IMPAIRMENT CHARGES - PRINTERS					
26010503	IMPAIRMENT CHARGES - SCANNERS					
26010504	IMPAIRMENT CHARGES - FAX MACHINE					
26010505	IMPAIRMENT CHARGES - PHOTOCOPIERS					
26010506	IMPAIRMENT CHARGES - TYPE-WRITERS					
26010507	IMPAIRMENT CHARGES - SHREDDING MACHINES					
26010508	IMPAIRMENT CHARGES - PROJECTORS					
26010509	IMPAIRMENT CHARGES - BINDING EQUIPMENT					
260106	IMPAIRMENT CHARGES - FURNITURE & FITTINGS - GENERAL					
26010601	IMPAIRMENT CHARGES - CHAIRS					
26010602	IMPAIRMENT CHARGES - TABLES					
26010603	IMPAIRMENT CHARGES - FILE CABINETS/ CUPBOARDS					
26010604	IMPAIRMENT CHARGES - TELEVISION SETS					
26010605	IMPAIRMENT CHARGES - RADIO SETS					
26010606	IMPAIRMENT CHARGES - AIR -CONDITIONER					
26010607	IMPAIRMENT CHARGES - STOOLS					
26010608	IMPAIRMENT CHARGES - SHELVES					
26010609	IMPAIRMENT CHARGES - CEILING FANS					

26010610	IMPAIRMENT CHARGES - REFRIGERATORS				
260107	IMPAIRMENT CHARGES - SERVICE CONCESSION ASSETS				
26010701	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS (PPE)				
260108	DEPRECIATION CHARGES - LEASED ASSETS-FINANCE LEASE				
26010801	LEASED ASSETS				
260109	DEPRECIATION CHARGES - SPECIALISED ASSETS				
26010901	DEPRECIATION CHARGES - MILITARY EQUIPMENTS				
26010902	DEPRECIATION CHARGES - POLICE/PARA-MILITARY EQUIPMENTS				
26010903					

26010904	DEPRECIATION CHARGES - LABORATORY/MEDICAL EQUIPMENTS				
260110	DEPRECIATION CHARGES - INVESTMENT PROPERTY				
26011001	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS (PPE)				
2602	IMPAIRMENT CHARGES - INVESTMENT PROPERTY				
260201	IMPAIRMENT CHARGES - INVESTMENT - LAND & BUILDING - GENERAL				

26020101	IMPAIRMEN T CHARGES - INVESTMEN T - LAND & BUILDINGS - OFFICE
26020102	IMPAIRMEN T CHARGES - INVESTMEN T - LAND & BUILDINGS - RESIDENTIA L
26020103	IMPAIRMEN T CHARGES - INVESTMEN T - SILOS

26020104	IMPAIRMENT CHARGES - INVESTMENT PROPERTY - OTHER STORAGE FACILITIES				
2603	IMPAIRMENT CHARGES - INTANGIBLE ASSETS				
260301	IMPAIRMENT CHARGES - INTANGIBLE ASSETS				
26030101	IMPAIRMENT CHARGES - GOODWILL (ACQUIRED)				
26030102	IMPAIRMENT CHARGES - PATENT RIGHT				
26030103	IMPAIRMENT CHARGES - COPYRIGHT				
26030104	IMPAIRMENT CHARGES - TRADE MARK				
26030105	IMPAIRMENT CHARGES - FRANCHISE				
26030106	IMPAIRMENT CHARGES - R&D				
26030107	IMPAIRMENT CHARGES - BROADCAST RIGHTS				
27	BAD DEBTS CHARGES				
2701	BAD DEBTS CHARGES				
270101	FOREIGN BAD DEBTS CHARGES				
27010101	BILATERAL BAD DEBTS CHARGES				

INT

2025 ACTUAL	2026 PROPOSE EST.
2,765,430.00	3,112,876.00
2,125,679.00	3,754,643.00
5,453,321.00	6,453,341.00
3,145,670.00	5,453,231.00
10,104,380.00	8,654,453.00
3,321,098.00	3,674,324.00
2,670,982.00	3,100,000.00
899,560.00	5,342,345.00
1,432,896.00	2,786,564.00
1,325,690.00	2,967,654.00
3,765,320.00	2,543,421.00
1,311,870.00	2,934,231.00
6,224,670.00	5,342,543.00
1,753,870	2,453,632.00
1,006,780.00	2,786,546.00
1,085,872	2,987,453.00
9,879,052	10,987,657.00
3,453,467.00	6,786,546.00

1,790,431.00	5,453,342.00
1,578,900.00	5,342,125.00
1,491,340.00	5,435,213.00
2,540,981.00	5,987,675.00
35,882,553.00	104,339,815.00
18,900,672.21	35,786,453.00
4,876,430.45	30,121,345.00
1,543,098.00	3,231,234.00

WATER, SANITATION AND HYGIENE (WASH) DEPARTMENT'S OVERHEAD

ECONOMIC CODE	LOCAL GOVERNMENT (C)	DETAILS OF OVERHEAD COSTS	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
22020101	LOCAL TRAVEL & TRANSPORT:	TRAINING			
22020102	LOCAL TRAVEL &	2005D - Travelling and Transport	15,000,000.00	1,026,280.00	15,000,000.00
22020201	ELECTRICITY CHA	2005D - Utility Services			
22020202	TELEPHONE CHA	2005D - Telephone and Postal Service	500,000.00	150,000.00	500,000.00
22020305	PRINTING OF NO	2005D - Printing and Stationery	5,000,000.00		5,000,000.00
22020308	FIELD & CAMPIN	2005D - Provision for Service Material	3,500,000.00	1,750,000.00	3,500,000.00
22020401	MAINTENANCE C	2005D - Maintenance of Vehicles and	2,000,000.00		2,000,000.00
22020402	MAINTENANCE C	2005D - Maintenance of Office Furnit	3,000,000.00	500,000.00	3,000,000.00
22020501	LOCAL TRAINING	2005D - Training of Staff/Dev and We	5,000,000.00		5,000,000.00
22020605	CLEANING & FUMIGATION SERVICES		4,000,000.00	680,000.00	4,000,000.00
22020606	LAND USE CHARGES	EVACAUTION OF REFUSE	15,000,000.00	6,400,000.00	15,000,000.00
22020607	RESCUE SERVICES	ENVIRONMENTAL SANITA	33,000,000.00	15,493,000.00	30,000,000.00
22020702	INFORMATION T	2005D - Consultancy Service and Sp	5,500,000.00		5,500,000.00
220208	FUEL & LUBRICANTS - GENERAL		3,000,000.00		3,000,000.00
22021001	REFRESHMENT &	2005D - Entertainment and Hospitalit	10,000,000.00		10,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE				
22021004	MEDICAL EXPENS	2006 CONTINGENCY	10,000,000.00	4,800,000.00	10,000,000.00
22021041	CONTINGENCY	2005D - Miscellaneous Expenses	5,000,000.00	703,000.00	5,000,000.00
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS				
22040112	CONTRIBUTION	2005D - Contribution and Subvention	2,000,000.00		2,000,000.00
		2005D	121,500,000.00	31,502,280.00	118,500,000.00

JOS NORTH LOCAL GOVERNMENT COUNCIL
DETAILED RECURRENT BUDGET (PERSONNEL & OVERHEAD)

Economic Code	Description	2025	2025 ACTUAL	2026 PROPOSE EST.
		APPROVED		
		₦	₦	₦
2	EXPENDITURES			
21	PERSONNEL COST	36,238,033.00	19,033,835.00	41,778,378.68
2101	SALARY			
210101	SALARIES AND WAGES	36,238,033.00	19,033,835.00	41,778,378.68
21010101	SALARY			
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	43,645,459.00	23,433,797.00	57,852,645.00
21020101	NON REGULAR ALLOWANCES	43,645,459.00	23,433,797.00	57,852,645.00
2202	OVERHEAD COST	103,500,000.00	34,934,300.00	104,500,000.00
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000.00	1,000,000.00	10,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	1,000,000.00	10,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
220202	UTILITIES - GENERAL	500,000.00	-	500,000.00
22020201	ELECTRICITY CHARGES		-	-
22020202	TELEPHONE CHARGES	500,000.00	-	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	27,500,000	15,000,000	23,000,000
22020305	PRINTING OF NON SECURITY DOCUMENTS	24,500,000.00	15,000,000.00	20,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS			
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES			
22020308	FIELD & CAMPING MATERIALS SUPPLIES	3,000,000.00	-	3,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	11,000,000.00		11,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT	6,000,000.00	-	6,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	-	5,000,000.00
22020413	MINOR ROAD MAINTENANCE			
220205	TRAINING - GENERAL	4,000,000.00	-	4,000,000.00
22020501	LOCAL TRAINING	4,000,000.00	-	4,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,500,000.00		6,000,000.00
22020701	FINANCIAL CONSULTING			
22020702	INFORMATION TECHNOLOGY CONSULTING	6,500,000.00	-	6,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	14,000,000.00	3,700,000.00	15,000,000.00
22020801	MOTOR VEHICLE FUEL COST	4,000,000.00	2,500,000.00	5,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	10,000,000.00	1,200,000.00	10,000,000.00
22020803	PLANT / GENERATOR FUEL COST			
220210	MISCELLANEOUS EXPENSES GENERAL	30,000,000.00	15,234,300.00	35,000,000.00
22021001	REFRESHMENT & MEALS	10,000,000.00	950,000.00	10,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE			
22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	8,974,300.00	15,000,000.00
22021041	CONTINGENCY	10,000,000.00	5,310,000.00	10,000,000.00
22021042	RECURRENT ADJUSTMENT			
		103,500,000.00	34,934,300.00	104,500,000.00

22060301					
2207	TRANSFERS-PAYMENT				
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT				
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE				
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE				
22070103	N/A				
22070104	CRF REVENUE REMITTANCE BY PSEs				
2208	TRANSFERS-PAYMENT TO INDIVIDUALS				
220801	TRANSFERS-PAYMENT TO INDIVIDUALS				
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED				
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP				
2209	LOSS ON FOREIGN EXCHANGE				
220901	LOSS ON FOREIGN EXCHANGE				
22090101	LOSS ON FOREIGN EXCHANGE				
23	RESEARCH AND DEVELOPMENT - RECURRENT				
2305	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				
230501	RESEARCH AND DEVELOPMENT - RECURRENT (R&D)				

24010306	DEPRECIATION CHARGES - BROADCAST & COMMUNICATION EQUIPMENTS					
240104	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL					
24010401	DEPRECIATION CHARGES - SHIPS					
24010402	DEPRECIATION CHARGES - AIR CRAFTS					
24010403	DEPRECIATION CHARGES - TRAINS					
24010404	DEPRECIATION CHARGES - SEA BOATS					
24010405	DEPRECIATION CHARGES - MOTOR VEHICLES					
24010406	DEPRECIATION CHARGES - TRICYCLE					
24010407	DEPRECIATION CHARGES - MOTOR CYCLES					
24010408	DEPRECIATION CHARGES - BICYCLE					
240105	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL					
24010501	DEPRECIATION CHARGES - COMPUTERS					
24010502	DEPRECIATION CHARGES - PRINTERS					
24010503	DEPRECIATION CHARGES - SCANNERS					
24010504	DEPRECIATION CHARGES - FAX MACHINE					
24010505	DEPRECIATION CHARGES - PHOTOCOPIERS					
24010506	DEPRECIATION CHARGES - TYPE-WRITERS					
24010507	DEPRECIATION CHARGES - SHREDDING MACHINES					
24010508	DEPRECIATION CHARGES - PROJECTORS					
24010509	DEPRECIATION CHARGES - BINDING EQUIPMENT					

24020103	DEPRECIATION CHARGES - INVESTMENT - SILOS					
24020104	DEPRECIATION CHARGES - INVESTMENT - STORAGE FACILITIES					
25	AMMORTIZATION CHARGES - INTANGIBLE ASSETS					
2501	AMMORTIZATION CHARGES - INTANGIBLE ASSETS					
250101	AMMORTIZATION CHARGES - INTANGIBLE ASSETS					
25010101	AMMORTIZATION CHARGES - GOODWILL					
25010102	AMMORTIZATION CHARGES - PATENT RIGHT					
25010103	AMMORTIZATION CHARGES - COPYRIGHT					
25010104	AMMORTIZATION CHARGES - TRADE MARK					
25010105	AMMORTIZATION CHARGES - FRANCHISE					
25010106	AMORTIZATION CHARGES - R&D					
25010107	AMORTIZATION CHARGES - BROADCAST RIGHTS					
26	IMPAIRMENT CHARGES					
2601	IMPAIRMENT CHARGES- PPE					
260101	IMPAIRMENT CHARGES - LAND & BUILDINGS -GENERAL					
26010101	IMPAIRMENT CHARGES - LAND & BUILDINGS - OFFICE					
26010102	IMPAIRMENT CHARGES - LAND & BUILDINGS - RESIDENTIAL					

260103	IMPAIRMENT CHARGES - PLANT & MACHINERY - GENERAL					
26010301	IMPAIRMENT CHARGES - EARTH MOVING EQUIPMENT - BULL DOZERS ETC.					
26010302	IMPAIRMENT CHARGES - INDUSTRIAL EQUIPMENT					
26010303	IMPAIRMENT CHARGES - NAVIGATIONAL EQUIPMENT					
26010304	IMPAIRMENT CHARGES - POWER PLANTS					
26010305	IMPAIRMENT CHARGES - POWER GENERATING SETS					
260104	IMPAIRMENT CHARGES - TRANSPORTATION EQUIPMENT - GENERAL					
26010401	IMPAIRMENT CHARGES - SHIPS					
26010402	IMPAIRMENT CHARGES - AIR CRAFTS					
26010403	IMPAIRMENT CHARGES - TRAINS					
26010404	IMPAIRMENT CHARGES - SEA BOATS					
26010405	IMPAIRMENT CHARGES - MOTOR VEHICLES					
26010406	IMPAIRMENT CHARGES - TRICYCLE					
26010407	IMPAIRMENT CHARGES - MOTOR CYCLES					
26010408	IMPAIRMENT CHARGES - BICYCLE					
260105	IMPAIRMENT CHARGES - OFFICE EQUIPMENT - GENERAL					

26010501	IMPAIRMENT CHARGES - COMPUTERS				
26010502	IMPAIRMENT CHARGES - PRINTERS				
26010503	IMPAIRMENT CHARGES - SCANNERS				
26010504	IMPAIRMENT CHARGES - FAX MACHINE				
26010505	IMPAIRMENT CHARGES - PHOTOCOPIERS				
26010506	IMPAIRMENT CHARGES - TYPE-WRITERS				
26010507	IMPAIRMENT CHARGES - SHREDDING MACHINES				
26010508	IMPAIRMENT CHARGES - PROJECTORS				
26010509	IMPAIRMENT CHARGES - BINDING EQUIPMENT				
260106	IMPAIRMENT CHARGES - FURNITURE & FITTINGS - GENERAL				
26010601	IMPAIRMENT CHARGES - CHAIRS				
26010602	IMPAIRMENT CHARGES - TABLES				
26010603	IMPAIRMENT CHARGES - FILE CABINETS/ CUPBOARDS				
26010604	IMPAIRMENT CHARGES - TELEVISION SETS				
26010605	IMPAIRMENT CHARGES - RADIO SETS				
26010606	IMPAIRMENT CHARGES - AIR -CONDITIONER				
26010607	IMPAIRMENT CHARGES - STOOLS				
26010608	IMPAIRMENT CHARGES - SHELVES				
26010609	IMPAIRMENT CHARGES - CEILING FANS				
26010610	IMPAIRMENT CHARGES - REFRIGERATORS				
260107	IMPAIRMENT CHARGES - SERVICE CONCESSION ASSETS				

26030101	IMPAIRMENT CHARGES - GOODWILL (ACQUIRED)					
26030102	IMPAIRMENT CHARGES - PATENT RIGHT					
26030103	IMPAIRMENT CHARGES - COPYRIGHT					
26030104	IMPAIRMENT CHARGES - TRADE MARK					
26030105	IMPAIRMENT CHARGES - FRANCHISE					
26030106	IMPAIRMENT CHARGES - R&D					
26030107	IMPAIRMENTCHARGES - BROADCAST RIGHTS					
27	BAD DEBTS CHARGES					
2701	BAD DEBTS CHARGES					
270101	FOREIGN BAD DEBTS CHARGES					
27010101	BILATERAL BAD DEBTS CHARGES					
270102	DOMESTIC BAD DEBTS CHARGES					
27010201	BAD DEBTS CHARGES - STATES					
27010202	BAD DEBTS CHARGES - LOCAL GOVERNMENTS					
27010203	BAD DEBTS CHARGES - MINISTRIES, DEPARTMENTS & AGENCIES					
27010204	BAD DEBTS CHARGES - COMMERCIAL DEBTS					
27010205	BAD DEBTS CHARGES - OTHER DEBTS					
28	LOSS ON DISPOSAL					
2801	LOSS ON DISPOSAL OF ASSET					
280101	LOSS ON DISPOSAL OF ASSET - PPE					
28010101	LOSS ON DISPOSAL OF ASSET - PPE					
280102	LOSS ON DISPOSAL OF ASSET - INVESTMENT PROPERTY					
28010201	LOSS ON DISPOSAL OF ASSET - INVESTMENT PROPERTY					
280103	LOSS ON DISPOSAL OF ASSET - INTANGIBLE					

2025 ACTUAL	2026 PROPOSE EST.
564,543.00	2,765,453.34
768,564.00	2,657,342.34
2,564,675.00	5,675,342.00
3,456,452.00	5,324,451.00
4,563,234.00	7,142,546.00
564,342.00	2,563,432.00
5,642,341.00	12,341,122.00
675,342.00	2,654,345.00
234,342.00	654,345.00
19,033,835.00	41,778,378.68
3,453,452.00	25,342,654.00

REVENUE DEPT. OVERHEAD COST

ECONOMIC CODE	LOCAL GOVERNMENT (C)		DETAILS OF OVERHEAD COST	2025 APPROVED	2025 ACTUAL	2026 PROPOSE ESTIMATE
22020101	LOCAL TRAVEL & TRANSPORT:		TRAINING			
22020102	LOCAL TRAVEL	2005D -	Travelling and Transport	10,000,000.00	1,000,000.00	10,000,000.00
22020201	ELECTRICITY	2005D -	Utility Services			
22020202	TELEPHONE	2005D -	Telephone and Postal Services	500,000.00		500,000.00
22020305	PRINTING OF	2005D -	Printing and Stationery	24,500,000.00	15,000,000.00	20,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS					
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES					
22020308	FIELD & CAM	2005D -	Provision for Service Materials	3,000,000.00		3,000,000.00
220204	MAINTENANCE SERVICES - GENERAL					
22020401	MAINTENANCE	2005D -	Maintenance of Vehicles and Capital Assets	6,000,000.00		6,000,000.00
22020402	MAINTENANCE	2005D -	Maintenance of Office Furniture / Equipment	5,000,000.00		5,000,000.00
220205	TRAINING - GENERAL					
22020501	LOCAL TRAINING	2005D -	Training of Staff/Dev and Welfare	4,000,000.00		4,000,000.00
22020702	INFORMATION	2005D -	Consultancy Service and Special Committee	6,500,000.00		6,000,000.00
22020710						
220208	FUEL & LUBRICANTS - GENERAL			10,000,000.00	1,200,000.00	10,000,000.00
22020801	MOTOR VEHICLE FUEL COST			4,000,000.00	2,500,000.00	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL					
22021001	REFRESHMENTS	2005D -	Entertainment and Hospitality	10,000,000.00	950,000.00	10,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE					
22021003	PUBLICITY & ADVERTISEMENTS			10,000,000.00	8,974,300.00	15,000,000.00
22021004	MEDICAL EXP	2006	CONTINGENCY			
22021040						
22021041	CONTINGENCY	2005D -	Miscellaneous Expenses	10,000,000.00	5,310,000.00	10,000,000.00

REVENUE DEPT. OVERHEAD COST

ECONOMIC CODE	LOCAL GOVERNMENT (C)	DETAILS OF OVERHEAD COST	2025 APPROVED	2025 ACTUAL	2026 PROPOSE ESTIMATE
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS				
22040112	CONTRIBUTION TO TRADITIONAL COUNCILS	2005D - Contribution and Subvention			
		2005D	103,500,000.00	34,934,300.00	104,500,000.00

**JOS NORTH LOCAL GOVERNMENT COUNCIL
2025 SUMMARY
REVENUE DEPARTMENT**

	STAFF STRENGTH 2025	STAFF STRENGTH 2026	2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST.
<i>REVENUE</i>					
PERSONNEL COST	42	50	38,019,126	19,033,835	41,778,379
ALLOWANCES			43,645,459	23,433,797	57,852,645
OVERHEAD			103,500,000	34,934,300	104,500,000
TOTAL 2013- REVENUE DEPT	42	50	185,164,585	77,401,932	204,131,024
TOTAL PERSONNEL			38,019,126	19,033,835	41,778,379
TOTAL ALLOWANCE			43,645,459	23,433,797	57,852,645

DEBT SERVICES / LIABILITIES

ECONOMIC CODE	LOCAL GOVERNMENT (C)			2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST.
4	LIABILITIES/ EQUITY					
41020101	SHORT TERM BORROWINGS	2012	Bank Charges and Commission	5,000,000.00	4,876,983.00	7,956,432.00
410401	ACCRUED EXPENSES	2012	General Expenses / Other Payables	257,969,380.00	136,878,649.00	280,000,000.00
41040101	PERSONNEL EMOLUMENTS	2012	Arrears of Salaries months	150,000,000.00		15,000,000.00
41040101	PERSONNEL EMOLUMENTS	2012	Arrears of L T G	40,000,000.00		40,000,000.00
41040101	PERSONNEL EMOLUMENTS	2012	Arrears of Past Political Officer Holders	50,000,000.00		60,000,000.00
41040101	PERSONNEL EMOLUMENTS	2012	Arrears of Promotion	50,000,000.00		15,000,000.00
41040102	PENSION & GRATUITY	2012	Pension & Gratuity (Other Charges)	60,000,000.00		70,000,000.00
41040103	PROFESSIONAL FEES	2012	Disturbance allowance	40,000,000.00		65,000,000.00
41040104	OVERHEADS	2012	General Overheads	10,000,000.00	23,765,000.00	50,000,000.00
41040105	OTHER GOODS & SERVICES	2012	Settlement of Contract Debts	40,000,000.00		100,000,000.00
41040105	OTHER GOODS & SERVICES		Provision for minimum wage	500,000,000.00		20,000,000.00
				1,202,969,380.00	165,520,632.00	722,956,432.00

JOS NORTH LOCAL GOVERNMENT COUNCIL
CRF CHARGES
2021 ESTIMATE

ECONOMIC CODE	LOCAL GOVERNMENT (C)		2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
22020503	CONT. TO LOCAL GOVT. SERVICE COMM. TRAINING FUND	Training Fund	30,000,000.00	48,777,926.88	50,000,000.00
		SUBEB Overhead	35,000,000.00		
		SUBEB Adhoc Staff	6,500,000.00	6,000,000.00	7,500,000.00
		Contribution to Plateau State University	15,000,000.00	6,000,000.00	6,000,000.00
22040111	CONTRIBUTION	5% Traditional Council	900,000,000.00	229,471,856.57	300,000,000.00
22040112	CONTRIBUTION TO MIN. FOR LG/BUREAU FOR ADM. EXPENSES	Administrative Charges	30,000,000.00	48,777,926.88	50,000,000.00
		LG Political office holders		42,912,148.60	100000000
		Contribution to Ministry of Education (LGPB)	20,000,000.00	2,400,000.00	5,000,000.00
22040112		LGSC SALARIES	40,000,000.00	36,000,000.00	35,000,000.00
22040112		Local Government Pension & Admin Charges	850,000,000.00	839,728,900.03	845,000,000.00
22040112		Salary Consultant	2,000,000.00	5,186,106.60	6,000,000.00
22040112		Minimum Gratuity Payment	150,000,000.00	24,000,000.00	50,000,000.00
22040112		Environmental Sanitation Staff Cleaners			
22040112		Operation Rainbow	60,000,000.00	97,501,578.39	100,000,000.00
22040112		LG Auditor General		6,000,000.00	6,000,000.00
22040112		Audit Fees	40,000,000.00		
22040112		LGC Election / General Election/2026			150,000,000.00
22040112		Primary Health Care Agency	20,000,000.00	6,000,000.00	6,000,000.00
22040112		Contribution to MDGs/SDGs	10,000,000.00		
		Pilgrimage to Holy Land	10,000,000.00		
22040112		Development Agency	5,000,000.00		
22040112		LG Overhead		100,000,000.00	300,000,000.00
22040112					-
		TOTAL CRF CHARGES	2,223,500,000.00	1,498,756,443.95	2,016,500,000.00

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JOS NORTH CAPITAL BUDGET BY NATURE

0 CODE	LOCAL GOVERNMENT	OLD COD		2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
		4001	AGRICULTURAL AND RURAL DEVELOPMENT			
3	ASSETS	4001				
31050106	AGRICULTURAL	4001				
31050106	AGRICULTURAL	4001	Subsidy on fertilizer	50,000,000.00		50,000,000.00
31050106	AGRICULTURAL	4001	Purchase of Herbicide	10,000,000.00		10,000,000.00
31050107	FARM STOCK	4001	Procurement of fertilizer	150,000,000.00		170,000,000.00
31050126	SHIP SPARE STO	4001				
31050127	FURNITURE STO	4001				
320103	PLANT & MACHI	4001				
32010301	EARTH MOVING	4001	Procurement of Capital Investment Tractor	40,000,000.00		
32010301	EARTH MOVING	4001				
32030108	EARTH MOVING	4001				
32030109	RESEARCH & DE	4001	Agricultural Trade Fair	20,000,000.00		22,000,000.00
32030110	BROADCAST RIGH	4001				
				270,000,000.00	-	252,000,000.00
31050106	AGRICULTURAL	4002	Counterpart Fundin FADAMA II & III	10,000,000.00		10,000,000.00
31050130	ANIMAL FEED ST	4002				
31050131	VETERINARY ST	4002	Purchase of Veterinary Drugs	10,000,000.00		10,000,000.00
				20,000,000.00		20,000,000.00
		4003	FORESTRY			
31050106	AGRICULTURAL	4003	Seedlings and Plantation(GREEN GROWTH)	20,000,000.00		20,000,000.00
				20,000,000.00	-	20,000,000.00
		4006	RURAL ELECTRIFICATION			-
3	ASSETS	4006				-
32010206	SECURITY INSTA	4006	Electrification of office within the council Secretariat	5,000,000.00		
32010207	ELECTRICITY TR		Purchase and installation of solar street light within 20 wards of jos north LGC	100,000,000.00	17,500,000.00	100,000,000.00
32010207	ELECTRICITY TR	4006	Purchase of 500KVA trasformer at Dong	40,000,000.00	35,000,000.00	40,000,000.00
32010207	ELECTRICITY TR	4006	Purchase of transformer at Abba Na shehu			45,000,000.00
32010207	ELECTRICITY TR	4006	Supply & installation of seven(7) 500kva transformers within Jos North	245,000,000.00	165,000,000.00	80,000,000.00
32010207	ELECTRICITY TR	4006	Electrification within the 20 wards of Jos north	80,000,000.00		150,000,000.00
32010207	ELECTRICITY	4006	Purchase installation of transformer at ECWA staff farin gada	40,000,000.00		45,000,000.00
32010207	ELECTRICITY	4006	Installation of Street light at Rwang pam, church st. langtang st panyam st. shendam st and vanderpuye st.			25,000,000.00
32010207	ELECTRICITY TR	4006	supply and installation of 500KVA at angwan peter, angwan abuja and ikukumum(tudun wada)	60,000,000.00		
32010207	ELECTRICITY TR	4006	Rural Electrification at Amanzah ward			40,000,000.00
32010207	ELECTRICITY TR	4006	electrification at mazah	40,000,000.00		80,000,000.00
				570,000,000.00	217,500,000.00	535,000,000.00
		4007	COMMERCE, FINANCE COOPERATIVE AND SUPPLY			
32010213	HERITAGE ASSE	4007	Opening of motor park/market at kunga	30,000,000.00		25,000,000.00

0 CODE	LOCAL GOVERNMENT	OLD COD		2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
32010213	HERITAGE ASSE	4007	Construction of neighborhood model market within jos north	60,000,000.00		
32010214	BOREHOLES & C	4007	Construction of new Market at Angwan Rukuba	40,000,000.00		
32010214	BOREHOLES & C	4007	Construction of lock -up shops at yan kaji market and Angwan Rukuba market	50,000,000.00		
		4007	Counter funding with SDGSand other NGOs	50,000,000.00		20,000,000.00
				200,000,000.00	-	45,000,000.00
		4008	TRANSPORT, ROAD AND BRIDGES			
	ROADS & BRIDG	4006	Construction of road at bidabidi to pozeh musa gyang area	50,000,000.00		20,000,000.00
32010202	ROADS & BRIDG	4008	Construction of Community Road Linking Naraguta ward			30,000,000.00
	ROADS & BRIDG	4008	Construction of bridge linking Gangare and lamingo Rikkos	40,000,000.00		110,000,000.00
	ROADS & BRIDG	4008	Construction of bridge linking Angwan suya busa buji Apata/ alheri	40,000,000.00		79,000,000.00
	ROADS & BRIDG	4008	construction of bridge linking Farin gada and russau	40,000,000.00		180,000,000.00
	ROADS & BRIDG	4008	padestrian bridge linking Katon Guest to Mado zone A	40,000,000.00		
	ROADS & BRIDG	4008	construction of Bridge at Nara Bulbula bauchi road	93,000,000.00		92,000,000.00
	ROADS & BRIDG	4008	construction of Bridge at Rafin Gambo linking Kabong	40,000,000.00		
32010202	ROADS & BRIDG	4008	Construction of Bridge linking Dong mkt with tudun wada clinic			60,000,000.00
32010202	ROADS & BRIDG	4008	Construction of Bridge at kunga yalwan zangam			45,000,000.00
32010202	ROADS & BRIDG	4008	Surface dressing of Road within Jos north	100,000,000.00		100,000,000.00
32010301	ROADS & BRIDG	4008	Construction of Road at ndu street, butcher line,cole street and Galadima street	30,000,000.00		60,000,000.00
32010301	ROADS & BRIDG	4008	Construction of Bridge linking Nabor Gwong and christian inst.at Angwan Rukuba			45,000,000.00
32010405	MOTOR & VEHIC	4008	Road construction linking Kwanga and Kwang communities	60,000,000.00		
32010301	ROADS & BRIDG	4008	Construction of Box Culvet/Road Surfacing at Rukuba Road/Jos North	70,000,000.00	20,000,000.00	20,000,000.00
32010301	ROADS & BRIDG	4008	5km Road from Naraguta to Rizha	80,000,000.00		
32010407	MOTOR VEHICLE	4008	Drainage at Central area Tafawa Balewa			20,000,000.00
32010407	MOTOR VEHICLE	4008	Road construction from owen printing press to St peter Church	40,000,000.00		
32010407	ROADS & BRIDG	4008	Constituency project for legislative arm members	210,000,000.00		90,000,000.00
				933,000,000.00	20,000,000.00	951,000,000.00
		5001	EDUCATION			
3		5001	Support for primary school within jos north	30,000,000.00		20,000,000.00
		5001	construction of classroom block behind cole st			30,000,000.00
		5001	Renovation of Primary School at St Paul township			20,000,000.00
			Purchase of primary school Desk and books	30,000,000.00		25,000,000.00
31050135	LABORATORY EC	5001	Renovation of community primary school at Yan kashi zone C			25,000,000.00
32010101	LAND & BUILDIN	5001	Safe school Initiatives programme	20,000,000.00		50,000,000.00
				2,540,000,000.00	-	95,000,000.00
		5002	HEALTH			
31	MEDICAL STORE	5002	Construction of new phc clinic at Angwan Rukuba round Matrix filling station	50,000,000.00		

0 CODE	LOCAL GOVERNMENT	OLD COD		2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
31050103	MEDICAL STORE	5002	Construction and Equipping of PHC clinics across Jos North	100,000,000.00		100,000,000.00
		5002	construction and equipping of new phc clinic at Garba daho ward	175,000,000.00		65,000,000.00
		5002	Construction and equipping of new phc clinic at ikukumum	40,000,000.00		
31050103	MEDICAL STORE	5002	Fight against Cancer in Women Programme	30,000,000.00		10,000,000.00
31050103	MEDICAL STORE	5002	Implementation of Immunization Plus Days	10,000,000.00		10,000,000.00
31050103	MEDICAL STORE	5002	Construction of PHC clinic at Nukpis village Jos North	40,000,000.00		40,000,000.00
32010101	LAND & BUILDING	5002	Renovation of Clinics within the LGA (General)	80,000,000.00		80,000,000.00
			Drug revolving fund	30,000,000.00		10,000,000.00
32010101	LAND & BUILDING	5002	Food and nutrition	50,000,000.00		70,000,000.00
32010101	LAND & BUILDING	5002	Purchase of property to serve as PHC clinic at Ishong agwom	60,000,000.00		
		5002	Purchase of property to serve as PHC clinic at Alheri	60,000,000.00		
			Construction of phc clinic at kunyi- katseh community	40,000,000.00		
			Construction of PHC clinic at Rikkos community	40,000,000.00		
			Construction of phc clinic at Furaka community	93,000,000.00		93,000,000.00
		5002				
				725,000,000.00	-	478,000,000.00
		5003	INFORMATION			
			Proof of address			50,000,000.00
3	PROPERTY PLAN	5003	Purchase of office furniture/fireproof cabinets	45,000,000.00		
32010604	PROPERTY PLAN	5003	Installation of flat screen T V set in al Directors offices	15,000,000.00		15,000,000.00
31050117	INFORMATION T	5003	Purchase of Information Equipment (Video Cameras, Inter com, PA System and other essential accessories)	15,000,000.00		15,000,000.00
				75,000,000.00	-	80,000,000.00
		5004	SOCIAL DEVELOPMENT, SPORTS AND CULTURE			
31050102	INVENTORIES	5004	National programme eg Jos carnival	10,000,000.00		5,000,000.00
		5004	support for people living with disability	10,000,000.00		10,000,000.00
31050103	CHEMICAL STORE	5004	Chairman Football Cup			20,000,000.00
	RESEARCH & DE			20,000,000.00	-	35,000,000.00
		5005	BUDGET AND PLANNING			
3		5005	construction and Furnishng of CBT and IT experience centre in Jos north	100,000,000.00		
32010206	SECURITY INSTA	5005	Installation and configuration of CCTV system in Jos north secretariat	10,000,000.00		15,000,000.00
			provision of back up power supply for CCTV	3,000,000.00		6,000,000.00
31050117	COMPUTER/INFC	5005	Subscription and maintenance of website for Jos north			5,000,000.00
32010212	SPECIALISED RE	5005	Monitoring and evaluation activities			15,000,000.00
32010502	OFFICE EQUIPM	5005	Procurement and configuration of 20 laptop for the council	30,000,000.00		30,000,000.00
32010502	OFFICE EQUIPM	5005	Creation of internet services in jos north secretariat	35,000,000.00		35,000,000.00
		5005				
				178,000,000.00	-	106,000,000.00
		6001	WATER RESOURCES / WATER SUPPLY			
32010102	BOREHOLES & C	6001	sinking of motorized boreholes at Unity junction, ECWA Church junction, angwan lambu Rafinpa.		janta Apata	30,000,000.00

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32010102	BOREHOLES & C	6001	Sinking of boreholes at Nukpis Jos Jarawa			25,000,000.00
32010102	SEWAGE/ DRAIN	6001	Sinking of motorised boreholes at Ali Kazaure community			25,000,000.00
32010208	BOREHOLES& O	6001	Sinking of motorised borehole at Rukuba Road and Interior kabong ward			30,000,000.00
32010213	SPECIALISED RE	6001	sinking of motorised borehole at furaka,lamingo Road, Rikkos,Bayan Barrack,Kunyi-katseh			35,000,000.00
32010214	BOREHOLES & C	6001	Sinking of Boreholes in 20 Wards of the council	100,000,000.00		100,000,000.00
32010214	BOREHOLES & OTHER		Rehabilitation of boreholes within 20 wards of Jos north	35,000,000.00		40,000,000.00
32010214		6001	Purchase of water tanker			50,000,000.00
32010214	BOREHOLES & C	6001	Drilling of motorised borehole at congo- rusa	20,000,000.00		20,000,000.00
32010214	BOREHOLES& O		Spring water from source at Amanzha ward	20,000,000.00		
32010214	BOREHOLES & C	6001				
				175,000,000.00		275,000,000.00
		6002	ENVIRONMENTAL SEWAGE AND DRAINAGES			
32010214	ENVIRONMENTA	6002	ecological projects	100,000,000.00		50,000,000.00
			Construction of Toilets within the council			15,000,000.00
32010215	WASTE DISPOSA	6002	Purchase of Sewage cesspool van	60,000,000.00	-	60,000,000.00
	WASTE DISPOSA	6002	Purchase of refuse damp site	20,000,000.00		20,000,000.00
	WASTE DISPOSA	6002	Construction of drainages at Chorbe junction to katako market	45,000,000.00		25,000,000.00
	WASTE DISPOSA	6002	Purchase of sanitation materials			20,000,000.00
	WASTE DISPOSA	6002	Construction of public toilets at Ahmadu bello and Murtala mod	20,000,000.00		20,000,000.00
	WASTE DISPOSA	6002	Construction of toilets at sabon layi primary school	30,000,000.00		20,000,000.00
	WASTE DISPOSA	6002	construction of toilets at baptist primary school at ola junction	30,000,000.00		20,000,000.00
		6002		275,000,000.00	-	250,000,000.00
		6003	TOWN PLANNING AND COMMUNITY PLANNING			
3	ASSET	6003				
			Purchase of land for layout	100,000,000.00		50,000,000.00
31	CURRENT ASSET	6003	Asset valuation of all Jos north property	20,000,000.00		10,000,000.00
				120,000,000.00	-	60,000,000.00
		6004	COMMUNITY DEVELOPMENT			
32010101	LAND& BUILDIN	6004	Contruction of police out post at Dong	40,000,000.00		
32010101	LAND& BUILDIN	6004	Construction of security outpost at janta sakiya			
32010101	LAND& BUILDIN		construction police out post at congo russia	40,000,000.00		40,000,000.00
32010101	LAND& BUILDIN	6004	construction of security outpost at sarkin Arab Ward	40,000,000.00		40,000,000.00
32010101	LAND& BUILDIN	6004	construction Police out post at Sabon layi	40,000,000.00		40,000,000.00
32010202	INFRASTRUCTUR	6004	Community policing/Neighbourhood	10,000,000.00		10,000,000.00
32010202	LAND& BUILDIN	6004	Consruction of police out post at Naraguta village	40,000,000.00		40,000,000.00
32010202	LAND& BUILDIN	6004	construction of security outpost at Ibrahim Katsina ward	40,000,000.00		35,000,000.00
32010202	LAND& BUILDIN	6004	Renovation of skill acquisition centre at Nassarwa gwong(baban layi	30,000,000.00		30,000,000.00
32030109	RESEARCH & DE	6004	Counterpart funding with plateau Community and social dev agency	60,000,000.00		30,000,000.00
32300109	SECURITY INSTA	6004	security Services and Security Matters / Vigilante Security Services	25,000,000.00		20,000,000.00

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				365,000,000.00	-	285,000,000.00
3		7001	GENERAL ADMINISTRATION AND BUILDING			
31	PROPERTY, PLAN	7001	Purchase of executive vehicles	100,000,000.00		100,000,000.00
32010101	PROPERTY, PLAN	7001	Renovation and furnishing of traditional palaces in Jos north	60,000,000.00		30,000,000.00
32010101	PROPERTY, PLAN	7001	Purchase of vehicles for traditional rulers	80,000,000.00		40,000,000.00
32010101	PROPERTY, PLAN	7001	purchase of legislative bus/Hilux Vehicle	60,000,000.00		
		7001	purchase of security vehicles	100,000,000.00		50,000,000.00
				400,000,000.00	-	220,000,000.00
		7002	STAFF HOUSING			
31050122	LAND AND BUILD	7002	Renovation of Local Government Staff Quarters at Rikkos and Tudun Wada	20,000,000.00		30,000,000.00
31050122	LAND AND BUILD		Renovation of local government Guest house Tudun wada	10,000,000.00		30,000,000.00
31050122	LAND AND BUILD		Renting of Legislative Guest house	10,000,000.00		7,000,000.00
31050122	LAND AND BUILD	7002	Renovation and furnishing of Directors and other officers offices	40,000,000.00		15,000,000.00
				80,000,000.00	-	82,000,000.00
			WORKSHOPS TRAINING AND EMPOWERMENT			
32030109	RESEARCH & DEV		Empowerment of youth and women/entrepreneurs training	150,000,000.00		50,000,000.00
32030109	RESEARCH & DE		Workshops and support for the elderly / retirees	30,000,000.00		15,000,000.00
32030109	RESEARCH & DE		Gender base violence workshop for women/ youth	30,000,000.00		
32030109	RESEARCH & DE		Empowerment and skill acquisition for people with disability			20,000,000.00
			youth leadership summit ,educational interventio and unity and peace promotion programme	30,000,000.00		
32030109	RESEARCH & DE		Austism training for primary schools teachers/ care givers	30,000,000.00		
32030109	RESEARCH & DE		play therapy for social Health workers	30,000,000.00		
32030109	RESEARCH & DE	7003	Workshop / Seminars and Conferences for Political Office Holders and Staff	35,000,000.00		15,000,000.00
32030109	RESEARCH & DE	7003	Empowerment of youths and women entrepreneurship (countituency project)	50,000,000.00		50,000,000.00
				385,000,000.00	-	150,000,000.00
		8001	REPAYMENT OF LOAN AND INTEREST			
	LOANS AND DEB	8001	Repayment of Capital Loans	100,000,000.00		
				100,000,000.00		-

0 CODE	LOCAL GOVERNMENT	OLD COD		2025 APPROVED	2025 ACTUAL	2026 PROPOSE EST
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