YENAGOA LOCAL GOVERNMENT COUNCIL
RECURRENT AND CAPITAL ESTIMATES

2025

BAYELSA STATE GOVERNMENT

TABLE OF CONTENT

YENAGOA LOCAL GOVERNMENT COUNCIL
CONSOLIDATED BUDGET SUMMARY (MASTER BUDGET)

DESCRIPTION	APPROVED BUDGET 2024	APPROVED BUDGET 2024	APPROVED 2025	APPROVE TOTAL 2025
Opening Balance				
Statutory Allocation	730,940,488.54		1,216,405,932.84	
Independent Revenue	981,533,030.96		1,256,001,000.00	
Value Added Tax (VAT)	2,385,320,961.92		4,469,957,031.44	
Exchange Gain Difference	725,342,379.12		1,580,231,752.68	
Electronic Money Transfer			536,156,344.26	
Total Projected Fund		**4,823,136,860.54**		**9,058,752,061.22**
EXPENDITURE				
Personnel Cost	1,649,933,017.36		1,346,900,541.24	
Primary Health Care-Salaries	410,234,368.09		655,855,897.68	
Consolidated Revenue Charges-(Politician Salary)	230,625,688.12		197,956,569.08	
Teachers Salaries	506,743,496.48	**2,797,536,570.05**	1,320,446,628.96	
Allowance & Social Contribution			421,721,291.20	
Departmental (O/H)			230,106,176.80	
Overhead Cost			814,131,633.04	
Pension			286,014,707.28	
Other Recurrent Cost			83,421,869.88	**5,356,555,315.16**
Depreciation				
CAPITAL EXPENDITURE (Based on Sectors)				
Admin Sector			495,000,000.00	
Economic Sector			2,949,196,746.06	
Social Sector			258,000,000.00	**3,702,196,746.06**
Total Budgt Size				**9,058,752,061.22**
Budget Supplus/Deficit:				**NIL**

YENAGOA LOCAL GOVERNMENT COUNCIL
SUMMARY OF REVENUE BUDGET-2025

ECONOMIC CODE	REVENUE DESCRIPTION	APPROVED BUDGET 2025	APPROVED BUDGET 2024	TOTAL
12010101	TAXES-GENERAL	152,002,821.01	140,742,062.51	292,744,883.52
13010301	CORPORATE RATES (TAXES)	675,440,221.44	668,333,212.33	1,343,773,433.77
12020110	LICENSES GENERAL	5,818,300.00	5,616,700.00	11,435,000.00
12020418	FEES	21,666,878.00	16,822,933.00	38,489,811.00
12020501	FINES	3,682,389.00	3,533,333.00	7,215,722.00
12020601	SALES	8,932,620.00	5,571,471.00	14,504,091.00
12020711	EARNINGS GENERAL	16,003,290.00	14,366,666.00	30,369,956.00
12020801	RENT ON GOVERNMENT BUILDINGS	197,600,000.00	152,000,000.00	349,600,000.00
	OPERATIONAL PERMIT	98,932,617.37	16,436,253.12	115,368,870.49
12020426	TENDERS FEES	75,921,863.18		75,921,863.18
	TOTAL INDEPENDENT REVENUE	**1,256,001,000.00**	**1,023,422,630.96**	**2,279,423,630.96**
11010101	STATORY ALLOCATION	1,216,405,932.84	730,940,488.56	1,947,346,421.40
11010201	VALUE ADDED TAX (VAT)	4,469,957,031.44	2,385,320,961.92	6,855,277,993.36
11010304	ELECTRONIC MONEY TRANSFER LEVY	536,156,344.26		536,156,344.26
11010310	EXCHANGE RATE GAIN DIFFERENCE	1,580,231,752.68	725,342,379.12	2,305,574,131.80
	GRAND TOTAL	**9,058,752,061.22**	**4,865,026,460.56**	**13,923,778,521.78**

YENAGOA LOCAL GOVERNMENT COUNCIL
DETAILS ON NON-TAXABLE REVENUE
LICENSE-GENERAL

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	BUDGET ITEM	2025 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2024 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
12020102	70131		2101		GOLDSMITH & GOLD DEALERS LICENSE		200,000	200,000	400,000
12020107	70131		2101		BOAT STAND CANOE (SMALL CRAFT LICENSE)		218,300	218,300	436,600
12020120	70131		2101		HAWKERS PERMIT		1,000,000	900,000	1,900,000
12020124	70131		2101		ABATTOR/SLAUTHER HOUSE		1,300,000	1,200,000	2,500,000
12020131	70131		2101		LIQUOR LICENSE		1,100,000	1,100,000	2,200,000
12020116	70131		2101		CATTLE DEALERS LICENSE		1,000,000	1,000,000	2,000,000
12020111	70131		2101		BAKE HOUSE LICENSE		200,000	251,600	451,600
12020110	70131		2101		INLAND WATER WAY LICENSE		300,000	300,800	600,800
12020109	70131		2101		REG. OF VOLUNTARY ORG. LICENSE		100,000	100,000	200,000
12020128	70131		2101		POOL BETTING LICENE		400,000	346,000	746,000
					TOTAL		**5,818,300**	**5,616,700**	**11,435,000**

YENAGOA LOCAL GOVERNMENT COUNCIL
DETAILS ON NON-TAXABLE REVENUE-FEES GENERAL

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	BUDGET ITEM	2025 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2024 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
12020417	70131		2101		CONTRACTOR REGISTRATION FEES		1,000,000	500,000	1,500,000
12020418	70131		2101		MARRIAGE DIVORCE CERTIFICATE		500,000	400,000	900,000
12020427	70131		2101		TENDERS FEES		1,500,000	1,300,000	2,800,000
12020448	70131		2101		DEVELOPMENT.LEVY		9,666,878	8,000,000	17,666,878
12020443	70131		2101		BIRTH & DEALTH REGISTRATION		1,200,000	1,000,000	2,200,000
12020418	70131		2101		MARRIAGE DIVORCE FEES		400,000	300,000	700,000
12020404	70131		2101		TRADE UNION FEES		700,000	600,000	1,300,000
12020419	70131		2101		ATTESTATION OF BACHELOR CERTIFICATE & SPINSTERHOOD		1,300,000	1,000,000	2,300,000
12020436	70131		2101		BILL BOARD ADVERTISM FEES		4,000,000	3,822,933	7,822,933
12020426	70131		2101		COURT SUMMON FEES		400,000	300,000	700,000
12020445	70131		2101		CHANGE OF OWNERSHIP FEES		1,000,000	600,000	1,600,000
12020451	70131		2101		TIMBER AND FOREST FEES				-
					TOTAL	0	**21,666,878**	**17,822,933**	**39,489,811**

YENAGOA LOCAL GOVERNMENT COUNCIL
NON-TAXABLE REVENUE-EARNINGS GENERAL

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	BUDGET ITEMS	2025 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2024 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
12020705	70131		2101		EARNING FROM USE OF GOVERNMENT HALL		4,000,000	3,000,000	7,000,000
12020708	70131		2101		EARNING FROM AGRIC PRODUCT		2,000,000	2,000,000	4,000,000
12020711	70131		2101		EARNING FROM COMMERCIAL ACTIVITES		10,003,290	9,366,666	19,369,956
					TOTAL	0	**16,003,290**	**14,366,666**	**30,369,956**

YENAGOA LOCAL GOVERNMENT COUNCIL
NON-TAXABLE REVENUE-TAXES:PERSONAL TAXES

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	BUDGET ITEMS	2025 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2024 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
12010101	70131		2101		COMMUNITY DEVELOPMENT TAX		152,002,821.01	140,742,062.51	292,744,883.52
					TOTAL		**152,002,821.01**	**140,742,062.51**	**292,744,883.52**

YENAGOA LOCAL GOVERNMENT COUNCIL
NON-TAXABLE REVENUE-CORPORATE RATES

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	BUDGET ITEMS	2025 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2024 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
13010301	70131		2101		TENEMENT RATE		675,440,221.44	668,333,212.33	1,343,773,433.77
					TOTAL		**675,440,221.44**	**668,333,212.33**	**1,343,773,433.77**

YENAGOA LOCAL GOVERNMENT COUNCIL
ECONOMIC CODE 12020501 FINES - GENERAL

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	BUDGET ITEMS	2025 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2024 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
12020501	70131		2101		FINES/PENALTIES		3,682,389.00	3,533,333.00	7,215,722.00
					TOTAL		**3,682,389.00**	**3,533,333.00**	**7,215,722.00**

YENAGOA LOCAL GOVERNMENT COUNCIL
ECONOMIC CODE 12020601 SALES-GENERAL

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	BUDGET ITEMS	2025 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2024 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
12020614	70131		2101		SALES ON GOVT. BUILDINGS		8,932,620.00	5,571,471.00	14,504,091.00
					TOTAL		**8,932,620.00**	**5,571,471.00**	**14,504,091.00**

YENAGOA LOCAL GOVERNMENT COUNCIL
SUMMARY OF RECURRENT EXPENDITURE-2025

SUB CODE	DETAILS OF EXPENDITURE	NO OF STAFF	BASIC SALARY	MEDICAL ALLOWANCE	OTHER ALLOWANCE	TOTAL PERSONEL COST
111000100	Office of the Executive Chairman	1	2,451,306.72		66,720,000.00	69,171,306.72
21010103	Office of the Vice Chairman	1	2,098,625.48		12,000,000.00	14,098,625.48
11101300103	Office of the Secretary	1	1,134,635.88		4,080,000.00	5,214,635.88
11200100100	The Councillors	13	4,812,000.00			4,812,000.00
	Office of the Leader	1	1,020,000.00		5,616,000.00	6,636,000.00
	Office of the Deputy Leader	1	5,280,000.00			5,280,000.00
	Supervisors	5	6,000,000.00		9,000,000.00	15,000,000.00
	Special Adviser	3	7,200,000.00			7,200,000.00
	Aids (PAS,PS,CSO and PRO)	6	3,528,000.00		7,272,000.00	10,800,000.00
	Administrative Department	610	762,290,100.60	18,300,000.00		780,590,100.60
	Finance Department	179	158,662,588.56	5,370,000.00		164,032,588.56
	Works Department	76	119,669,790.36	2,280,000.00		121,949,790.36
	Agric Department	48	104,414,060.04	1,440,000.00		105,854,060.04
	Budget Department	29	34,480,090.68	870,000.00		35,350,090.68
	Education Department	82	132,937,905.00	2,490,000.00		135,427,905.00
	Health Department	194	656,855,897.68	5,820,000.00		662,675,897.68
	TOTAL	**1,250**	**2,002,835,001.00**	**36,570,000.00**	**104,688,000.00**	**2,144,093,001.00**

YENAGOA LOCAL GOVERNMENT COUNCIL
ECONOMIC CODE 1202081-RENT ON GOVERNMENT BUILDINGS-GENERAL

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	BUDGET ITEMS	2025 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2024 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
12020802	70131		2101		RENT ON GOVT. OFFICES		55,000,000.00	50,000,000.00	105,000,000.00
12020803					RENT ON GOVT.BUILDINGS		45,000,000.00	42,000,000.00	87,000,000.00
12020804					RENT ON CONFERENCE BUILDINGS		97,600,000.00	60,000,000.00	157,600,000.00
					TOTAL		**197,600,000.00**	**152,000,000.00**	**349,600,000.00**

YENAGOA LOCAL GOVERNMENT COUNCIL
ECONOMIC CODE - OPERATIONAL PERMIT

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	BUDGET ITEMS	2025 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2024 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
13010301	70131		2101		OPERATIONAL PERMIT		98,932,617.38	16,436,253.12	115,368,870.50
					TOTAL	0	**98,932,617.38**	**16,436,253.12**	**115,368,870.50**

ESTIMATE OF YENAGOA LOCAL GOVERNMENT COUNCIL 2025
ECONOMIC CODE 11010101-GOVERNMENT SHARE OF FAAC

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	BUDGET ITEMS	2025 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	APROVED ESTIMATE 2024	TOTAL 2 YEARS BUDGET
11010101	70131		2101		STTUTORY ALLOCATION		1,216,405,932.84	730,940,488.56	1,947,346,421.40
					TOTAL		**1,216,405,932.84**	**730,940,488.56**	**1,947,346,421.40**

ESTIMATE OF YENAGOA LOCAL GOVERNMENT COUNCIL 2025
ECONOMIC CODE 11010201-GOVERNMENT SHARE OF VAT

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	BUDGET ITEMS	2025 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	APROVED ESTIMATE 2024	TOTAL 2 YEARS BUDGET
11010201	70131		2101		VALUE ADDED TAX (VAT)		4,469,957,031.44	2,385,320,961.92	6,855,277,993.36
					TOTAL		**4,469,957,031.44**	**2,385,320,961.92**	**6,855,277,993.36**

ESTIMATE OF YENAGOA LOCAL GOVERNMENT COUNCIL 2025
ECONOMIC CODE 110104-GOVERNMENT SHARE OF EXCHANGE DIFF

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	BUDGET ITEMS	2025 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	APROVED ESTIMATE 2024	TOTAL 2 YEARS BUDGET
110104	70131		2101		EXCHANGE RATE DIFF/EXCHANGE RATE GAIN		1,580,231,752.68	725,342,379.12	2,305,574,131.80
					TOTAL		**1,580,231,752.68**	**725,342,379.12**	**2,305,574,131.80**

ESTIMATE OF YENAGOA LOCAL GOVERNMENT COUNCIL 2025
ECONOMIC CODE 1010304 -GOVERNMENT SHARE OF ELECTRONIC MONEY TRANSFER

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	BUDGET ITEMS	2025 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	APROVED ESTIMATE 2024	TOTAL 2 YEARS BUDGET
1010304	70131		2101		ELECTRONIC MONEY TRANSFER		536,156,344.26		536,156,344.26
					TOTAL		**536,156,344.26**		**536,156,344.26**

YENAGOA LOCAL GOVERNMENT COUNCIL
SUMMARY OF OVERHEAD COST

Allowances and Social Contributions	476,078,667.20
Social Benefits	343,514,707.28
Travel and Transport-General	1,800,000.00
Utilities-General	7,500,000.00
Material and Supply-General	4,700,000.00
Training-General	49,795,693.68
Other Services-General	180,000,000.00
Maintainance Services-General	17,500,000.00
Consultancy and Professional Services-General	20,500,000.00
Fuel and Lubricant-General	33,000,000.00
Financial Charges-General	19,129,763.16
Departmental Overhead (O/H)	230,106,176.80
Miscellaneous Expenses-General	610,782,983.38

YENAGOA LOCAL GOVERNMENT COUNCIL
DETAILS OF OVERHEAD COST
ALLOWANCE/SOCIAL CONTRIBUTIONS

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	DESCRIPTION	APPROVED BUDGET 2024	2024 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2026 BUDGET PROPOSAL	2027 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
21020103	70131		2101		Allowances			381,268,000.00			381,268,000.00
21020104	70131		2101		BHIS Contribution			40,453,291.20			40,453,291.20
21020101	70131		2101		Non Regular Allowance			54,358,366.00			54,358,366.00
TOTAL								476,079,657.20			476,079,657.20

YENAGOA LOCAL GOVERNMENT COUNCIL
SOCIAL BENEFITS
ALLOWANCE/SOCIAL CONTRIBUTIONS

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	DESCRIPTION	APPROVED BUDGET 2024	2024 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2026 BUDGET PROPOSAL	2027 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
22010101	70131		2101		Gratuity						
22010102	70131		2101		Pensions			286,014,707.28			286,014,707.28
22010104	70131		2101		Training Fund			28,797,476.12			28,797,476.12
22010105	70131		2101		Common Services			7,500,000.00			7,500,000.00
22010103	70131		2101		Dealth Benefits						
22010104	70131		2101		L.G.A Pensions Fund						
22010105	70131		2101		Severance Gratuity of Political Office Holders						
TOTAL								322,312,183.40			322,312,183.40

YENAGOA LOCAL GOVERNMENT COUNCIL
OVERHEAD COST
TRAVEL AND TRANSPORT-GENERAL

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	DESCRIPTION	APPROVED BUDGET 2024	2024 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2026 BUDGET PROPOSAL	2027 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
22020101	70131		2101		Local Travel and Transport-Training			1,800,000.00			1,800,000.00
22020102	70131		2101		Local Travel and Transport-Others						
22010104	70131		2101		International Travel and Transport-Others						
TOTAL								1,800,000.00			1,800,000.00

YENAGOA LOCAL GOVERNMENT COUNCIL
OVERHEAD COST
UTILITIES-GENERAL

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	DESCRIPTION	APPROVED BUDGET 2024	2024 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2026 BUDGET PROPOSAL	2027 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
22020201	70131		2101		Electricity Charges			5,000,000.00			5,000,000.00
22020202	70131		2101		Telephone Charges			1,500,000.00			1,500,000.00
22020203	70131		2101		Internet Access Charge			1,000,000.00			1,000,000.00
22020204	70131		2101		satelite Broadcasting						
22020206	70131		2101		Sewage Charges						
TOTAL								**7,500,000.00**			**7,500,000.00**

YENAGOA LOCAL GOVERNMENT COUNCIL
OVERHEAD COST
MATERIAL AND SUPPLY-GENERAL

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	DESCRIPTION	APPROVED BUDGET 2024	2024 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2026 BUDGET PROPOSAL	2027 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
22020301	70131		2101		Office Stationery/Computer Consumables	1,000,000.00		1,300,000.00			1,300,000.00
22020303	70131		2101		Newspaper Books	1,000,000.00		1,400,000.00			1,400,000.00
22020305	70131		2101		Printing of Non Security			800,000.00			800,000.00
22020310	70131		2101		Teaching Aids/Structural						
22020306	70131		2101		Printing of Security Documents	1,100,000.00		1,200,000.00			1,200,000.00
22020311	70131		2101		Food Stuff/Catering Materials/Supplies						
22020312	70131		2101		Supply of School Desk and Furniture						
22020307	70131		2101		Drugs,Lab/Medical Supplies						
22020308	70131		2101		Field and Camping Materials Supply						
22020309	70131		2101		Uniforms and Other Clothings						
TOTAL						**3,100,000.00**		**4,700,000.00**			**4,700,000.00**

YENAGOA LOCAL GOVERNMENT COUNCIL
OVERHEAD COST
TRAINING-GENERAL

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	DESCRIPTION	APPROVED BUDGET 2024	2024 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2026 BUDGET PROPOSAL	2027 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
22020501	70131		2101		Local Training			49,795,693.68			49,795,693.68
22020503	70131		2101		International Training						
TOTAL						-	-	**49,795,693.68**			**49,795,693.68**

YENAGOA LOCAL GOVERNMENT COUNCIL
OVERHEAD COST
MAINTAINANCE SERVICES - GENERAL

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	DESCRIPTION	APPROVED BUDGET 2024	2024 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2026 BUDGET PROPOSAL	2027 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
22020401	70131		2101		Maintainance of Motor Vehicles/Transport Equipment	3,200,000.00		3,500,000.00			3,500,000.00
22020402	70131		2101		Maintainance of Office Furniture	1,800,000.00		3,000,000.00			3,000,000.00
22020403	70131		2101		Maintainance of Office Building/Residential Quarters						
22020404	70131		2101		Maintainance of Office/IT Equipment						
22020405	70131		2101		Maintainance of Plant and Generators			8,000,000.00			8,000,000.00
22020406	70131		2101		Other Maintainance Services			3,000,000.00			3,000,000.00
22020410	70131		2101		Maintainance of Street Lights						
22020412	70131		2101		Maintainance of Market and Public Places						
22020413	70131		2101		Minor Road Maintainance						
22020414	70131		2101		Maintainance of Dump Sites						
TOTAL						5,000,000.00		17,500,000.00			17,500,000.00

YENAGOA LOCAL GOVERNMENT COUNCIL
OVERHEAD COST
OTHER SERVICES-GENERAL

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	DESCRIPTION	APPROVED BUDGET 2024	2024 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2026 BUDGET PROPOSAL	2027 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
22020601	70131		2101		Security Vote						
22020604	70131		2101		Security Vote (Including Operations)			180,000,000.00			180,000,000.00
22020605	70131		2101		Clearing and Fumigation Services						
22020602	70131		2101		Office Rent						
22020603	70131		2101		Residentials Rent						
TOTAL								180,000,000.00			180,000,000.00

YENAGOA LOCAL GOVERNMENT COUNCIL
OVERHEAD COST
CONSULTANCY AND PROFESSIONAL SERVICES-GENERAL

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	DESCRIPTION	APPROVED BUDGET 2024	2024 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2026 BUDGET PROPOSAL	2027 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
22020702	70131		2101		Information Technology Consulting			500,000.00			500,000.00
22020703	70131		2101		Legal Services	1,800,000.00		15,000,000.00			15,000,000.00
22020701	70131		2101		Financial Consulting						
22020704	70131		2101		Engineering Services			3,000,000.00			3,000,000.00
22020705	70131		2101		Achitechtural Services						
22020706	70131		2101		Surveying Services						
22020707	70131		2101		Medical Consulting			2,000,000.00			2,000,000.00
22020708	70131		2101		Town Planning						
TOTAL						1,800,000.00		20,500,000.00			20,500,000.00

YENAGOA LOCAL GOVERNMENT COUNCIL
OVERHEAD COST
FUEL AND LUBRICANT-GENERAL

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	DESCRIPTION	APPROVED BUDGET 2024	2024 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2026 BUDGET PROPOSAL	2027 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
22020803	70131		2101		Plant and Generator Fuel Cost	2,300,000.00		28,000,000.00			28,000,000.00
22020806	70131		2101		Cooking Gas/Fuel Cost						
22020801	70131		2101		Motor Vehicle Fuel Cost	5,000,000.00		5,000,000.00			5,000,000.00
TOTAL						7,300,000.00		33,000,000.00			33,000,000.00

YENAGOA LOCAL GOVERNMENT COUNCIL
OVERHEAD COST
FINANCIAL CHARGES-GENERAL

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	DESCRIPTION	APPROVED BUDGET 2024	2024 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2026 BUDGET PROPOSAL	2027 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
22020901	70131		2101		Bank Charges (Other than Interest)			19,129,763.16			19,129,766.16
22020904	70131		2101		Other CRF Bank Charges						
TOTAL								19,129,763.16			19,129,766.16

YENAGOA LOCAL GOVERNMENT COUNCIL
OVERHEAD COST
MISCELLANEOUS EXPENDITURE-GENERAL

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	DESCRIPTION	APPROVED BUDGET 2024	2024 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2026 BUDGET PROPOSAL	2027 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
22021003	70131		2101		Publicity/Advert			1,000,000.00			1,000,000.00
22021006	70131		2101		Postage/corier Services			500,000.00			500,000.00
22021007	70131		2101		Welfare Package			27,000,000.00			27,000,000.00
22021008	70131		2101		Subscription to Professional Bodies			5,000,000.00			5,000,000.00
22021020	70131		2101		Sporting Activities			15,000,000.00			15,000,000.00
22021021	70131		2101		Special Day Celebrations			50,000,000.00			50,000,000.00
22021014	70131		2101		Annual Budget Expen. Administration			3,500,000.00			3,500,000.00
	70131		2101		Youths Funding			10,000,000.00			10,000,000.00
	70131		2101		Legal Services			15,000,000.00			15,000,000.00
	70131		2101		Chieftancy Affairs			50,000,000.00			50,000,000.00
	70131		2101		Skill Acquisation Programmes						
22021001	70131		2101		Refreshment/Meals			4,680,000.00			4,680,000.00
22021002	70131		2101		Honourarium/Sitting Allowance			9,060,000.00			9,060,000.00
22021004	70131		2101		Medical Expenses (Local)			24,000,000.00			24,000,000.00
22021010	70131		2101		Direct Teaching and Laboratory Cost						
22021046	70131		2101		Health Management Information Sytem			14,400,000.00			14,400,000.00
N/A	70131		2101		Summary of FIRS VAT 2021-2022			47,124,393.46			47,124,393.46
	70131		2101		Government Strategic Activity						
	70131		2101		NYSC/CDC			5,000,000.00			5,000,000.00
	70131		2101		NULGE			111,578,589.92			111,578,589.92
TOTAL						-	-	392,842,983.38			392,842,983.38

YENAGOA LOCAL GOVERNMENT COUNCIL
OVERHEAD COST
MESCELLANEOUS EXPENDITURE-GENERAL

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	DESCRIPTION	APPROVED BUDGET 2024	2024 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2026 BUDGET PROPOSAL	2027 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
22021023	70131		2101		Local Students Financing			10,000,000.00			10,000,000.00
22021024	70131		2101		Burial Logistic			20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
22021025	70131		2101		Verification Exercis			5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
22021026	70131		2101		Town Hall Meeting			4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00
22021027	70131		2101		Praise Night and ThanksGiving			10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
22021028	70131		2101		Conflict Resolution			15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
22021029	70131		2101		Demolution Exercise						
22021030	70131		2101		Festival Support			10,000,000.00	25,000,000.00	25,000,000.00	10,000,000.00
22021031	70131		2101		Marriage Support			5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
22021032	70131		2101		Garmishee Order						
22021033	70131		2101		Summit and Conference Hosting						
22021034	70131		2101		VIP Hosting						
22021036	70131		2101		Disability Support			5,000,000.00			5,000,000.00
22021037	70131		2101		Take-Off Grant			15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
22021038	70131		2101		Christmas gift to staff/stakeholders			50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00
22021039	70131		2101		Accreditation Ecercise						
22021040	70131		2101		School Census						
22021042	70131		2101		Schools Competition (Other than Sport)						
TOTAL								149,000,000.00			149,000,000.00

YENAGOA LOCAL GOVERNMENT COUNCIL
BUDGET SUMMARY FOR ADMINISTRATIVE SECTOR-2025

ESTABLISHMENT	PERSONNEL COST	OVERHEAD COST	CAPITAL EXPENDITURE	TOTAL
Office of the Executive Chairman	98,171,306.72	66,720,000.00		164,891,306.72
Office of the Vice Chairman	14,098,626.48	12,000,000.00		26,098,626.48
Office of the Secretary to L.G	5,214,635.88	4,080,000.00		9,294,635.88
Legislative Assembly	16,728,000.00	5,616,000.00		22,344,000.00
Sub Total	**134,212,569.08**	**88,416,000.00**		**222,628,569.08**
Admin Department	780,590,100.60	35,000,000.00		815,590,100.60
Capital Expenditure				
Total	**914,802,669.68**	**123,416,000.00**		**1,038,218,669.68**

YENAGOA LOCAL GOVERNMENT COUNCIL
OFFICE OF THE EXECUTIVE CHAIRMAN
CONSOLIDATED REVENUE CHARGES
ADMIN.CODE:011100100100
ECONOMIC CODE: SALARIES - 21010103

DETAILS OF EXPENDITURE	ESE	BASIC SALARY	OTHER ALLOWANCES	TOTAL PERSONNEL COST	TOTAL BASIC SALARIES	TOTAL OTHER ALLOWANCE	FINANCIAL PROVISION 2025
EXECUTIVE CHAIRMAN	1	2,451,306.72	68,720,000.00	71,171,306.72	2,451,306.72	68,720,000.00	71,171,306.72
SUPERVISOR	5	6,000,000.00	9,000,000.00	15,000,000.00	6,000,000.00	9,000,000.00	15,000,000.00
AIDS	4	2,352,000.00	4,848,000.00	7,200,000.00	2,352,000.00	4,848,000.00	7,200,000.00
SPECIAL ADVISERS	3	5,400,000.00		5,400,000.00	5,400,000.00		5,400,000.00
TOTAL		**16,203,306.72**	**82,568,000.00**	**98,771,306.72**	**16,203,306.72**	**82,568,000.00**	**98,771,306.72**

YENAGOA LOCAL GOVERNMENT COUNCIL
OFFICE OF THE EXECUTIVE CHAIRMAN
OVERHEAD COST
ADMIN.CODE: 011100100

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	BUDGET ITEMS	2024 BUDGET PROPOSAL	2024 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2026 BUDGET PROPOSAL	2027 BUDGET PROPOSAL	TOTAL3 YEARS BUDGET
220201	70131		2101		TRAVEL AND TRANSPORT	1,820,000.00		4,000,000.00			
220202	70131		2101		UTILITY SERVICES	1,300,000.00		1,300,000.00			
220301	70131		2101		STATIONERY/PRINTI NG	1,170,000.00		1,170,000.00			
220207	70131		2101		CONSULTANCY SERVICES/SPECIAL COMMITTEES			20,000,000.00			
220210	70131		2101		ENTERTAINMENT & HOSPITALITY			1,500,000.00			
N/A	70131		2101		PROVISION OF SERVICE MATERIAL			600,000.00			
220210	70131		2101		MISCELLANEOUS			1,000,000.00			
					TOTAL	**4,290,000.00**		**29,570,000.00**			

YENAGOA LOCAL GOVERNMENT COUNCIL
OFFICE OF THE VICE CHAIRMAN
CONSOLIDATED REVENUE CHARGES
ADMIN.CODE: 011100100200

EST	DETAILS OF EXPENDITURE	BASIC SALARY	OTHER ALLOWANCES	TOTAL PERSONNEL COST	TOTAL BASIC SALARIES	TOTAL OTHER ALLOWANCE	FINANCIAL PROVISION 2025
1	V.CHAIRMAN	2,098,626.48	12,000,000.00	14,098,626.48	2,098,626.48	12,000,000.00	14,098,626.48
2	AIDS	3,600,000.00		3,600,000.00	3,600,000.00		3,600,000.00
	TOTAL	**5,698,626.48**	**12,000,000.00**	**17,698,626.48**	**5,698,626.48**	**12,000,000.00**	**17,698,626.48**

YENAGOA LOCAL GOVERNMENT COUNCIL
OFFICE OF THE VICE HAIRMAN
OVERHEAD COST

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	BUDGET ITEMS	2024 BUDGET PROPOSAL	2024 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2026 BUDGET PROPOSAL	2027 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
220201	70131		2101		TRAVEL AND TRANSPORT			1,300,000.00			
220301	70131		2101		UTILITY SERVICES			650,000.00			
220202	70131		2101		STATIONERY/PRINTING			200,000.00			
220207	70131		2101		CONSULTANCY SERVICES/SPECIAL COMMITTEES			600,000.00			
22021001	70131		2101		ENTERTAINMENT & HOSPITALITY			800,000.00			
N/A	70131		2101		PROVISION OF SERVICE MATERIAL			400,000.00			
220210	70131		2101		MISCELLANEOUS			500,000.00			
					TOTAL	-		**4,450,000.00**			

YENAGOA LOCAL GOVERNMENT COUNCIL
OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT
CONSOLIDATED REVENUE CHARGES
ADMIN.CODE: 0111001300100
ECONOMIC CODE: 21010103

EST	DETAILS OF EXPENDITURE	BASIC SALARY	OTHER ALLOWANCES	TOTAL PERSONNEL COST	TOTAL BASIC SALARIES	TOTAL OTHER ALLOWANCE	FINANCIAL PROVISION 2025
1	SECRETARY TO LG	1,134,635.88	4,080,000.00	5,214,635.88	1,134,635.88	4,080,000.00	5,214,635.88
1	AIDS	1,800,000.00		1,800,000.00	1,800,000.00		1,800,000.00
	TOTAL	**2,934,635.88**	**4,080,000.00**	**7,014,635.88**	**2,934,635.88**	**4,080,000.00**	**7,014,635.88**

YENAGOA LOCAL GOVERNMENT COUNCIL
OFFICE OF THE SECRETARY TO LOCAL GOVERNMENT
OVERHEAD COST

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	BUDGET ITEMS	2024 BUDGET PROPOSAL	2024 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2026 BUDGET PROPOSAL	2027 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
22020101	70131		2101		TRAVEL AND TRANSPORT	650,000.00		650,000.00			
22020301	70131		2101		STATIONERY/PRINTING	585,000.00		585,000.00			
22021001	70131		2101		ENTERTAINMENT & HOSPITALITY			800,000.00			
N/A	70131		2101		PROVISION OF SERVICE MATERIAL			300,000.00			
220210	70131		2101		MISCELLANEOUS			500,000.00			
					TOTAL	**1,235,000.00**		**2,835,000.00**			

YENAGOA LOCAL GOVERNMENT COUNCIL
LEGISLATIVE ASSEMBLY
CONSOLIDATED REVENUE CHARGES-SALARIES 21010103
ADMIN.CODE: 011200100100

EST	DETAILS OF EXPENDITURE	BASIC SALARY	OTHER ALLOWANCES	TOTAL PERSONNEL COST	TOTAL BASIC SALARIES	TOTAL OTHER ALLOWANCE	FINANCIAL PROVISION 2025
1	LEADER	1,020,000.00	5,616,000.00	6,636,000.00	1,020,000.00	5,616,000.00	6,636,000.00
1	DEPUTY LEADER	5,280,000.00		5,280,000.00	5,280,000.00		5,280,000.00
13	COUNCILLORS	4,812,000.00		4,812,000.00	62,556,000.00		62,556,000.00
	TOTAL	**11,112,000.00**	**5,616,000.00**	**16,728,000.00**	**68,856,000.00**	**5,616,000.00**	**74,472,000.00**

YENAGOA LOCAL GOVERNMENT COUNCIL
LEGISLATIVE ASSEMBLY
OVERHEAD COST
ADMIN. CODE: 011200100100

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	BUDGET ITEMS	APPROVED BUDGET 2024	2024 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2026 BUDGET PROPOSAL	2027 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
22020101	70131		2101		TRAVEL AND TRANSPORT			18,000,000.00			18,000,000.00
22020301	70131		2101		STATIONERY/PRINTING			4,500,000.00			4,500,000.00
N/A	70131		2101		PROVISION OF SERVICE MATERIAL			1,000,000.00			1,000,000.00
	70131		2101		MISCELLANEOUS			8,000,000.00			8,000,000.00
220207	70131		2101		CONSULTANCY SERVICES			6,000,000.00			6,000,000.00
22021001	70131		2101		ENTERTAINMENT & HOSPITALITY			2,100,000.00			2,100,000.00
					TOTAL			**39,600,000.00**			**39,600,000.00**

YENAGOA LOCAL GOVERNMENT COUNCIL
ADMIN. DEPARTMENT
PERSONNEL COST
ADMIN. CODE: 012500100100

G/L	NOS OF STAFF	BASIC SALARY PER G/L	MEDICAL ALLOWANCE PER G/L	TOTAL PERSONNEL COST PER G/L	TOTAL BASIC SALARY	TOTAL MEDICAL ALLOWANCE	FINANCIAL PROVISION 2025
	610	762,290,100.60	18,300,000.00	780,590,100.60	762,290,100.60	18,300,000.00	780,590,100.60
TOTAL	**610**	**762,290,100.60**	**18,300,000.00**	**780,590,100.60**	**762,290,100.60**	**18,300,000.00**	**780,590,100.60**

YENAGOA LOCAL GOVERNMENT COUNCIL
ADMIN. DEPARTMENT
OVERHEAD COST

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	DESCRIPTION	APPROVED BUDGET 2024	2024 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2026 BUDGET PROPOSAL	2027 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
22020102	70131		2101		LOCAL TRAVEL & TRANSPORT	10,000,000.00		10,800,000.00			20,800,000.00
22020301	70131		2101		LETTERHEAD/STATIONERIES	5,000,000.00		6,000,000.00			11,000,000.00
22020303	70131		2101		NEWSPAPERS	500,000.00		500,000.00			1,000,000.00
22020401	70131		2101		MAINTENANCE OF MOTOR VEHICLE	1,500,000.00		5,500,000.00			7,000,000.00
22020402	70131		2101		MAINTENANCE OF OFFICE	700,000.00		3,000,000.00			3,700,000.00
22020404	70131		2101		MAINTENANCE OF OFFICE IT EQUIPMENT	500,000.00		2,500,000.00			3,000,000.00
22020406	70131		2101		OTHER MAINTENANCE SERVICES	800,000.00		200,000.00			1,000,000.00
22020501	70131		2101		LOCAL TRAINING	1,500,000.00		4,500,000.00			6,000,000.00
22020703	70131		2101		LEGAL SERVICES	1,200,000.00		1,200,000.00			2,400,000.00
22020801	70131		2101		MOTOR VEHICLE FUEL COST	1,200,000.00		300,000.00			1,500,000.00
TOTAL						**22,900,000.00**		**34,500,000.00**			**57,400,000.00**

YENAGOA LOCAL GOVERNMENT COUNCI
BUDGET SUMMARY FOR ECONOMIC SECTOR -2025

ESTABLISHMET	PERSONNEL	OVERHEAD	CAPITAL EXPENDITURE	TOTAL
FINANCE & ECONOMIC PLANNING DEPARTMENT	164,032,588.56	28,700,000.00		**192,732,588.56**
WORKS, HOUSING,LANDS AND SURVEY DEPARTMENT	121,949,790.36	34,140,000.00		**156,089,790.36**
AGRIC AND NATURAL RESOURCES DEPARTMENT	105,854,060.04	5,100,000.00		**110,954,060.04**
BUDGET DEPARTMENT	35,350,090.68	4,000,000.00		**39,350,090.68**
CAPITAL EXPENDITURE			**2,949,196,746.06**	**2,949,196,746.06**
TOTAL	**427,186,529.64**	**71,940,000.00**	**2,949,196,746.06**	**3,448,323,275.70**

YENAGOA LOCAL GOVERNMENT COUNCIL
DEPARTMENT OF FINANCE
PERSONNEL COST
ADMIN. CODE: 02400100100

G/L	NOS OF STAFF	BASIC SALARY PER G/L	MEDICAL ALLOWANCE PER G/L	TOTAL PERSONNEL COST PER G/L	TOTAL BASIC SALARY	TOTAL MEDICAL ALLOWANCE	FINANCIAL PROVISION 2025
	179	158,662,588.56	5,370,000.00	164,032,588.56	158,662,588.56	5,370,000.00	164,032,588.56
TOTAL	**179**	**158,662,588.56**	**5,370,000.00**	**164,032,588.56**	**158,662,588.56**	**5,370,000.00**	**164,032,588.56**

YENAGOA LOCAL GOVERNMENT COUNCIL
DEPARTMENT OF FINANCE
OVERHEAD COST

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	DESCRIPTION	APPROVED BUDGET 2024	2024 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2026 BUDGET PROPOSAL	2027 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
22020101	70131		2101		TRAVEL & TRANSPORT	8,000,000.00		8,000,000.00			16,000,000.00
	70131		2101		UTILITY SERVICE	9,000,000.00		900,000.00			9,900,000.00
	70131		2101		TELEPHONE & POSTAL SERVICES	800,000.00		800,000.00			1,600,000.00
22020402	70131		2101		MAINTAINANCE OF OFFICE EQUIPMENT/FURNITURE	1,000,000.00		5,000,000.00			6,000,000.00
	70131		2101		MAINTAINANCE OF VEHICLE/CAPITAL ASSETS	500,000.00		500,000.00			1,000,000.00
	70131		2101		CONSULTANCY SERVICES/SPECIAL COMMITTEES	2,000,000.00		4,000,000.00			6,000,000.00
	70131		2101		TRAINING, STAFF DEV. AND WELFARE	800,000.00		3,000,000.00			3,800,000.00
22021001	70131		2101		ENTERTAINMENT & HOSPITALITY	500,000.00		500,000.00			1,000,000.00
N/A	70131		2101		PROVISION OF SERVICE MATERIALS			1,000,000.00			1,000,000.00
220210	70131		2101		MISCELLANEOUS	2,000,000.00		3,000,000.00			5,000,000.00
					STATUTORY			2,000,000.00			2,000,000.00
TOTAL						**24,600,000.00**		**28,700,000.00**			**53,300,000.00**

YENAGOA LOCAL GOVERNMENT COUNCIL
BUDGET DEPARTMENT
PERSONNEL COST - SALARIES

G/L	NOS OF STAFF	BASIC SALARY PER G/L	MEDICAL ALLOWANCE PER G/L	TOTAL PERSONNEL COST PER G/L	TOTAL BASIC SALARY	TOTAL MEDICAL ALLOWANCE	FINANCIAL PROVISION 2025
	29	34,480,090.68	870,000.00	35,350,090.68	34,480,090.68	870,000.00	35,350,090.68
TOTAL	**29**	**34,480,090.68**	**870,000.00**	**35,350,090.68**	**34,480,090.68**	**870,000.00**	**35,350,090.68**

YENAGOA LOCAL GOVERNMENT COUNCIL
BUDGET EPARTMENT
OVERHEAD COST

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	DESCRIPTION	APPROVED BUDGET 2024	2024 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2026 BUDGET PROPOSAL	2027 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
22020101	70131		2101		TRAVEL & TRANSPORT	500,000.00		500,000.00			1,000,000.00
	70131		2101		UTILITY SERVICE	400,000.00		400,000.00			800,000.00
	70131		2101		TELEPHONE & POSTAL SERVICES	300,000.00					300,000.00
22020402	70131		2101		MAINTAINANCE OF OFFICE EQUIPMENT/FURNITURE	1,000,000.00		1,000,000.00			2,000,000.00
	70131		2101		MAINTAINANCE OF VEHICLE/CAPITAL ASSETS	900,000.00					900,000.00
	70131		2101		CONSULTANCY SERVICES/SPECIAL COMMITTEES	800,000.00		900,000.00			1,700,000.00
	70131		2101		TRAINING, STAFF DEV. AND WELFARE	300,000.00		800,000.00			1,100,000.00
22021001	70131		2101		ENTERTAINMENT & HOSPITALITY			300,000.00			300,000.00
N/A	70131		2101		PROVISION OF SERVICE MATERIALS	1,200,000.00		200,000.00			1,400,000.00
220210	70131		2101		MISCELLANEOUS			1,000,000.00			1,000,000.00
TOTAL						5,400,000.00		5,100,000.00			10,500,000.00

YENAGOA LOCAL GOVERNMENT COUNCIL
DEPARTMENT OF WORKS, HOUSING, LAND AND SURVEY
PERSONNEL COST

G/L	NOS OF STAFF	BASIC SALARY PER G/L	MEDICAL ALLOWANCE PER G/L	TOTAL PERSONNEL COST PER G/L	TOTAL BASIC SALARY	TOTAL MEDICAL ALLOWANCE	FINANCIAL PROVISION 2025
	76	119,669,790.36	2,280,000.00	121,949,790.36	119,669,790.36	2,280,000.00	121,949,790.36
TOTAL	**76**	**119,669,790.36**	**2,280,000.00**	**121,949,790.36**	**119,669,790.36**	**2,280,000.00**	**121,949,790.36**

YENAGOA LOCAL GOVERNMENT COUNCIL
DEPARTMENT OF WORKS, HOUSING, LANDS & SURVEY
OVERHEAD COST

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	DESCRIPTION	APPROVED BUDGET 2024	2024 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2026 BUDGET PROPOSAL	2027 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
2202010	70131		2101		TRAVEL & TRANSPORT	2,160,000.00		2,160,000.00			4,320,000.00
22020205	70131		2101		UTILITY SERVICE	1,920,000.00		1,000,000.00			2,920,000.00
	70131		2101		TELEPHONE & POSTAL SERVICES						
22020405	70131		2101		MAINTAINANCE OF OFFICE EQUIPMENT/FURNITURE,PLANTS GENERATOR	6,800,000.00		28,080,000.00			34,880,000.00
220207	70131		2101		CONSULTANCY SERVICES/SPECIAL COMMITTEES			3,000,000.00			3,000,000.00
22021001	70131		2101		ENTERTAINMENT & HOSPITALITY	480,000.00		200,000.00			680,000.00
N/A	70131		2101		PROVISION OF SERVICE MATERIALS						
220200	70131		2101		MISCELLANEOUS	1,200,000.00		1,000,000.00			2,200,000.00
TOTAL						12,560,000.00		35,440,000.00			48,000,000.00

YENAGOA LOCAL GOVERNMENT COUNCIL
DEPARTMENT OF AGRIC
PERSONNEL COST

G/L	NOS OF STAFF	BASIC SALARY PER G/L	MEDICAL ALLOWANCE PER G/L	TOTAL PERSONNEL COST PER G/L	TOTAL BASIC SALARY	TOTAL MEDICAL ALLOWANCE	FINANCIAL PROVISION 2025
	48	104,414,060.04	1,440,000.00	105,854,060.04	104,414,060.04	1,440,000.00	105,854,060.04
TOTAL	**48**	**104,414,060.04**	**1,440,000.00**	**105,854,060.04**	**104,414,060.04**	**1,440,000.00**	**105,854,060.04**

YENAGOA LOCAL GOVERNMENT COUNCIL
DEPARTMENT OF AGRIC
OVERHEAD COST

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	DESCRIPTION	APPROVED BUDGET 2024	2024 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2026 BUDGET PROPOSAL	2027 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
22020101	70131		2101		TRAVEL & TRANSPORT	1,800,000.00		1,800,000.00			3,600,000.00
	70131		2101		UTILITY SERVICE						
	70131		2101		TELEPHONE & POSTAL SERVICES						
	70131		2101		MAINTAINANCE OF VEHICLE/CAPITAL ASSETS	800,000.00		600,000.00			1,400,000.00
	70131		2101		MAINTAINANCE OF OFFICE EQUIPMENT/FURNITURE			500,000.00			500,000.00
220207	70131		2101		CONSULTANCY SERVICES/SPECIAL COMMITTEES	700,000.00		700,000.00			1,400,000.00
	70131		2101		TRAINING, STAFF DEV. & WELFARE	1,000,000.00		1,000,000.00			2,000,000.00
N/A	70131		2101		PROVISION OF SERVICE MATERIALS						
220210	70131		2101		MISCELLANEOUS			500,000.00			500,000.00
	70131		2101		AGRICULTURAL SERVICES						
TOTAL						4,300,000.00		5,100,000.00			9,400,000.00

YENAGOA LOCAL GOVERNMENT COUNCIL
PRIMARY HEALTH CARE DEPARTMENT
PERSONNEL COST

G/L	NOS OF STAFF	BASIC SALARY PER G/L	MEDICAL ALLOWANCE PER G/L	TOTAL PERSONNEL COST PER G/L	TOTAL BASIC SALARY	TOTAL MEDICAL ALLOWANCE	FINANCIAL PROVISION 2025
	194	650,035,897.68	5,820,000.00	655,855,897.68	650,035,897.68	5,820,000.00	655,855,897.68
TOTAL	**194**	**650,035,897.68**	**5,820,000.00**	**655,855,897.68**	**650,035,897.68**	**5,820,000.00**	**655,855,897.68**

YENAGOA LOCAL GOVERNMENT COUNCIL
PRIMARY HEALTH CARE DEPARTMENT
OVERHEAD COST

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	DESCRIPTION	APPROVED BUDGET 2024	2024 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2026 BUDGET PROPOSAL	2027 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
22020101	70131		2101		Travel & Transport	1,800,000.00		1,800,000.00			3,600,000.00
	70131		2101		Consultancy Services/Special Committees			1,500,000.00			1,500,000.00
22021001	70131		2101		Entertainment/Hospitality						
22020301	70131		2101		Stationery/Printing	800,000.00		800,000.00			1,600,000.00
N/A	70131		2101		Provision Of Service Materials						
220210	70131		2101		Miscellaneous						
22020307	70131		2101		Drug/Laboratory/Medical Supplies	4,030,176.80		4,030,176.80			8,060,353.60
22020501	70131		2101		Local Training	2,500,000.00		2,500,000.00			5,000,000.00
TOTAL						**9,130,176.80**		**10,630,176.80**			**19,760,353.60**

YENAGOA LOCAL GOVERNMENT COUNCIL
EDUCATION DEPARTMENT
PERSONNEL COST

G/L	NOS OF STAFF	BASIC SALARY PER G/L	MEDICAL ALLOWANCE PER G/L	TOTAL PERSONNEL COST PER G/L	TOTAL BASIC SALARY	TOTAL MEDICAL ALLOWANCE	FINANCIAL PROVISION 2025
	83	132,937,905.00	2,490,000.00	135,427,905.00	132,937,905.00	2,490,000.00	135,427,905.00
TOTAL	**83**	**132,937,905.00**	**2,490,000.00**	**135,427,905.00**	**132,937,905.00**	**2,490,000.00**	**135,427,905.00**

YENAGOA LOCAL GOVERNMENT COUNCIL
DEPARTMENT OF EDUCATION
OVERHEAD COST

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	DESCRIPTION	APPROVED BUDGET 2024	2024 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2026 BUDGET PROPOSAL	2027 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
22020101	70131		2101		Travel & Transport	1,800,000.00		1,800,000.00			3,600,000.00
22020301	70131		2101		Stationery/Printing	500,000.00		500,000.00			1,000,000.00
22021001	70131		2101		Entertainment/Hospitality	400,000.00		400,000.00			800,000.00
	70131		2101		Consultancy Services, Special Committees			500,000.00			500,000.00
N/A	70131		2101		Provision Of Service Materials			500,000.00			500,000.00
220210	70131		2101		Miscellaneous			800,000.00			800,000.00
TOTAL						**2,700,000.00**		**4,500,000.00**			**7,200,000.00**

YENAGOA LOCAL GOVERNMENT COUNCIL
PRIMARY SCHOOL TEACHERS (SALARIES)
ECONOMIC CODE: 21010101

G/L	NOS OF STAFF	BASIC SALARY PER G/L	MEDICAL ALLOWANCE PER G/L	TOTAL PERSONNEL COST PER G/L	TOTAL BASIC SALARY	TOTAL MEDICAL ALLOWANCE	FINANCIAL PROVISION 2025
				1,320,406,628.96			1,320,406,628.90
TOTAL				**1,320,406,628.96**		-	**1,320,406,628.90**

YENAGOA LOCAL GOVERNMENT COUNCIL
PRIMARY SCHOOL TEACHERS (HM'S ALLOWANCE)
OVERHEAD COST

ECONOMIC CODE	FUNCTIONAL CODE	PROGRAMME CODE	FUND CODE	GEO CODE	DESCRIPTION	APPROVED BUDGET 2024	2024 PERFORMANCE REV/EXP ACTUALS (JAN-SEPT)	2025 BUDGET PROPOSAL	2026 BUDGET PROPOSAL	2027 BUDGET PROPOSAL	TOTAL 3 YEARS BUDGET
	70131		2101		Headmasters Allowance	10,620,000.00		10,620,000.00			21,240,000.00
	70131		2101		Education Authority Allowance	6,000,000.00		6,000,000.00			12,000,000.00
TOTAL						16,620,000.00	-	16,620,000.00			33,240,000.00

YENAGOA LOCAL GOVERNMENT COUNCIL
CAPITAL EXPENDITURE
PURCHASES OF FIXED ASSETS - GENERAL

ECONOMIC CODE	DESCRIPTION	BUDGET PROPOSAL 2025	BUDGET PROPOSAL 2026	BUDGET PROPOSAL 2027	TOTAL 3 YEARS BUDGET
23010112	Purchase/Acquisation of Office Furniture & Fittings	200,000,000.00			
23010120	Purchase of Health/Medical Equipment	200,000,000.00			
23010123	Purchase Firefighting Equipment	5,000,000.00			
23010127	Purchase of Agricultural Equipment	52,000,000.00			
23010130	Purchase of Security Equipment	15,000,000.00			
23010140	Purchase of Office Equipment	23,000,000.00			
TOTAL		**495,000,000.00**			

YENAGOA LOCAL GOVERNMENT COUNCIL
CAPITAL EXPENDITURE
CONSTRUCTION/PROVISION OF FIXED ASSETS-GENERAL

ECONOMIC CODE	DESCRIPTION	BUDGET PROPOSAL 2025	BUDGET PROPOSAL 2026	BUDGET PROPOSAL 2027	TOTAL 3 YEARS BUDGET
23020101	Construction/Provision New Office Building	520,900,512.40			
23020102	Construction of Residential Building				
23020103	Provision of Electricity (solar)	80,000,000.00			
23020105	Construction of Water Facility	622,100,000.00			
23020106	Construction of Health Centres (Kpansia, Ikolo)	261,701,944.00			
23020107	Construction of Public Schools	30,000,000.00			
2302113	Construction of Agricultural Facilities	80,000,000.00			
2302114	Construction of Roads/Culverts	722,910,899.66			
2302118	Construction of Infrastructure	311,783,390.00			
2302119	Construction of Recrational Facility				
2302123	Construction of Trafic/Streetlights				
2302124	Construction of Markets/Parks	229,800,000.00			
2302104	Construction of Housing				
N/A	School Desk/Furniture	90,000,000.00			
TOTAL		**2,949,196,746.06**			

YENAGOA LOCAL GOVERNMENT COUNCIL
CAPITAL EXPENDITURE
REHABILITATION/REPAIRS OF FIXED ASSETS-GENERAL

ECONOMIC CODE	DESCRIPTION	BUDGET PROPOSAL 2025	BUDGET PROPOSAL 2026	BUDGET PROPOSAL 2027	TOTAL 3 YEARS BUDGET
23020101	Rehabilitation/Repairs of Residential Building				
23020102	Rehabilitation/Repairs of Electricity				
23020103	Rehabilitation of Housing				
23020105	Rehabilitation of Water Facilities	40,500,000.00			
23020106	Rehabilitation of Hospital/Health Centres	89,000,000.00			
23020107	Rehabilitation of Public schools	113,000,000.00			
2302113	Rehabilitation of Agricultural Facility				
2302114	Rehabilitation of Roads				
2302118	Rehabilitation of Recreational Facilities				
2302119	Rehabilitation of Traffic/Street Lights				
2302123	Rehabilitation of Markets/Parks	15,500,000.00			
2302124	Rehabilitation of Power Generating Plants				
2302104	Rehabilitation of ICT Infrastructure				
N/A	Rehabilitation of Town Hall				
TOTAL		**258,000,000.00**			

COMMENTARY ON RECURRENT REVENUE/RECURRENT EXPENDITURE/CAPITAL EXPENDITURE FOR THE 2025

BUDGET ESTIMATE FOR CAPITAL EXPENDITURE FOR FISCAL YEAR 2025

1.	Procurement of 40 unit of solar street lights for council secretariat and Ekeki motor park	N46,000,000
2.	Procurement of 50KVA solar inverter system at council secretariat	N80,000,000
3.	Procurement of office equipment	N23,000,000
4.	Procurement of office furniture for Executives and Legislatives	N200,000,000
5.	Procurement of security gadgets for council secretariat	N15,000,000
6.	Procurement of fire extinguishers for council secretariat	N5,000,000
7.	Provision of services wide vote	N240,000,000
8.	Construction of new office building at secretariat	N520,900,512.40
9.	Construction of 60m x 3m walkway at Okolobiri Primary school	N63,000,000
10.	Construction of 480 x 2m walkway at Bibelebiri 2	N70,000,000
11.	Construction of culvert/50m x 6m road extension at Swali 2	N188,055,967.16
12.	Construction of Zarama motor park	N265,000,000
13.	Construction of 200m x 7.4m concrete road with side drain at double grace street Agburu New heaven layout	N268,854,932.50
14.	Construction of 161m x 7.2m concrete road dual drain at Navy Street off imiringi road	N150,000,000
15.	Construction of walkway at basic education authority by 140m x 3m	N33,000,000
16.	Repairs of Ekeki motor park driveway	N15,500,000
17.	Maintenances of Zarama Nyambiri foot bridge	N40,000,000
18.	Procurement of cassava processing plant	N52,000,000

19.	Procurement agric/farm demonstration	N80,000,000
20.	Construction of Concrete Road (250 x 6m) at Chief Efeni Agbagidi Street Off Obele Street, Yenagoa, Bayelsa State	N220,000,000
21.	Construction of health centre at Kpansia	N161,701,944
22.	Construction of corpers lodge at Egbebiri	N170,000,000
23.	Construction of Town hall at Tombia	N311,783,390
24.	Construction of Health centre at Ikolo	N100,000,000
25.	Provision of 5,000 litre solar power borehole at Nyambiri	N29,600,000
26.	Rehabilitation of Ogu water project	N18,000,000
27.	Rehabilitation of Kpansia water project	N22,000,000
28.	Construction of public toilet and provision of 5,000 litres solar power borehole at Ikibiri	N32,500,000
29.	Renovation of six class room block at Akpide community	N83,000,000
30.	Renovation of Koroama health centre, perimeter fencing/construction of a security post	N89,000,000
31.	Procurement of health equipment/furniture at all the health centres	N200,000,000
32.	Procurement of youth/sport	N100,000,000
33.	Enrolment of 600 persons for BHIS at 2,000 per person	N14,400,000
34.	Ward Project for 15 Councilors	N200,000,000.00

YENAGOA LOCAL GOVERNMENT COUNCIL
COMMENTARY OF RECURRENT REVENUE

In this fiscal year 2025, the Yenagoa local government area has propose a total recurrent revenue of **Nine Billion, Fifty-Eight Million, Seven Hundred and Fifty-Two Thousand, Sixty-One Naira, Twenty-Two Kobo (N9,058,752,061.22)** only.

A breakdown of this amount is as shown below

– Statutory allocation	N1,216,405,932.84
– Independent Revenue	N1,256,001,000.00
– Value added tax (VAT)	N4,469,957,031.44
– Share of exchange gain difference	N1,580,231,752.68
– Electronic money transfer	N536,156,344.26
Grand Total	**N9,058,752,061.22**

YENAGOA LOCAL GOVERNMENT COUNCIL

INDEPENDENT REVENUE

The sum of **One Billion, Two Hundred and Fifty Six Million, One Thousand Naira (N1,256,001,000.00)** only is expected to be generated from independent revenue this fiscal year as shown below.

1. **Taxes General:** It is expected that the Sum of **Fifty-Two Million, Two Thousand, Eight Hundred and Twenty-One Naira, One Kobo (152,002,821.01)** only.
2. **Corporate Rate:** The sum of **Six Hundred and Seventy-Two Million, four hundred and forty thousand, two hundred and twenty-one Naira, forty-four kobo (N672,44-,221.44)** only is expected.
3. **License-General: The sum of Five Million, Eight Hundred and Eighteen Thousand, Three Hundred Naira (N5,818,300.00)** only is expected to be realized from this sub head this fiscal year.
4. **Fees:** However the sum of **Twenty-One Million, Six Hundred and Sixty-Six Thousand, Eight Hundred and Seventy-Eight Naira (N21,666,878.00)** only is expected.
5. **Sales:** Moreever the sum of **Eight Million, Nine Hundred and Thirty-Two Thousand, Six Hundred and Twenty Naira (N8,932,620.00)** might expected.
6. **Earnings:** The sum of **Sixteen Million, Three Thousand, Two Hundred and Ninety Thousand Naira (N16,003,290.00)** only is expected to be realized from this sub head this fiscal year.
7. **Fine General:** It is expected total sum of **Three Million, Six Hundred and Eighty-Two Thousand, Three Hundred and Eighty-Nine Naira (N3,682,389.00)** only will be realized.
8. **Rent on Government Building:** the sum of **One Hundred and Ninety-Seven Million Naira (N197,600,000.00)** only is expected for this fiscal year 2025.
9. **Operational Permit:** Furthermore the total sum of **Ninety-Eight Million, Nine Hundred and Thirty-Two Thousand, Six Hundred and Seventeen Naira, Thirty-Eight Kobo (N98,932,617.38)** only is expected this year 2025.
10. **Tender Fee-General:** The Sum of **Seventy-Five Million, Nine Hundred and Twenty-One Thousand, Eight Hundred and Sixty-Three Naira, Eighteen Kobo (N75,921,863.18)** only is expected this fiscal year 2025

YENAGOA LOCAL GOVERNMENT COUNCIL

ALLOWANCES AND SOCIAL CONTRIBUTIONS

The sum of **Four Hundred and Seventy-Six Million, Seven-Nine Thousand, Six Hundred Fifty-Seven Naira, Two Kobo (N476,079,657.2)** only has been proposed for the payment of allowance for the council principal offices, head of departments and other sectional heads, this fiscal year 2025 including executives and legislatives.

YENAGOA LOCAL GOVERNMENT COUNCIL
CONSOLIDATED REVENUE CHARGES

It is expected that the sum of **One Hundred and Ninety-Seven Million, Nine Hundred and Fifty-Six Thousand, Five Hundred and Sixty-Nine Naira, Eight Kobo (N197,956,569.08)** only is to be used for the payment of salaries for the politicians and appointees which includes

Office of the Chairman - - - - - - -	N98,771,306.72
Office of the Vice Chairman - - - - - - -	N17,698,626.48
Office of the Secretary - - - - - - -	N7,014,635.88
Legislative Assembly - - - - - - - - -	N74,472,000
Total - - - - - - - -	**197,956,569.08**

YENAGOA LOCAL GOVERNMENT COUNCIL
RECURRENT COST

The regular payment of workers salaries for every administration is paramount. Therefore the sum of **Three Billion, Three Hundred and Twenty-Three Million, Two Hundred and Three Thousand, Sixty-Seven Naira Eighty-Eight Kobo (N3,323,203,067.88)** only is expected to be paid as salaries to the workforce including primary school teachers and primary health care workers this fiscal year 2025.

Personnel Cost (Council Staff Salaries)	N1,346,900,541.24
Primary health care salaries	N655,855,897.68
Teachers (primary school) salaries	N1,320,446,628.96
Total	**N3,323,203,067.88**

YENAGOA LOCAL GOVERNMENT COUNCIL
OTHER RECURRENT COST

This head includes pensions, training fund, common services with the sum of **Three Hundred and Forty-Three Million, Five Hundred and Fourteen Thousand, Seven Hundred and Seven Naira, Twenty-Eight Kobo (N343,514,707.28)** only is estimated to be paid for this sub-heads this fiscal year 2025

RESOLUTION OF COUNCIL MEETING HELD ON MARCH 3RD, 2025 AT YENAGOA LOCAL GOVERNMENT COUNCIL SECRETARIAT, CHAIRMAN'S CONFERENCE HALL, YENAGOA

consequent upon an expanded meeting and deliberation on the 2025 budget estimate held on March 3rd, 2025 comprising the Chairman, Vice Chairman, Secretary to the Council, Head of Local Government Administration, Director of Administration and General Services, Treasurer/DFS of the Council, it was unanimously resolved and the following approvals were made

1. That the sum of **Nine Billion, Fifty-Eight Million, Seven Hundred and Fifty-Two Thousand, Sixty-One Naira, Twenty-Two Kobo (9,058,752,061.22)** only was approved as total projected fund for this fiscal year 2025.
2. However out of the total revenue estimate of the sum of **Five Billion, Three Hundred and Fifty-Six Million, Five Hundred and Fifty-Five Thousand, Three Hundred and Fifteen Naira, Sixteen Kobo (5,356,555,315.16)** only was approved as recurrent expenditure estimate for this fiscal year 2025.
3. While the balance sum of **Three Billion, Seven Hundred and Two Million, One Hundred Ninety-Six Thousand, Seven Hundred and Forty-Six Naira, Six Kobo (3,702,196,756.06)** only was approved as estimated capital expenditure for this fiscal year 2025.

Sign:.......Ndiwari.......

Hon, Bulodisiye Ndiwari
Executive Chairman
Yenagoa Local Government Council

Sign:...............................

Dr. Koko Binipre Esq (FCPA)
Head of Local Government Administration
Yenagoa Local Government Council