

State	NIGER
Local Government	AGAIE
Year	2026

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

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

Niger State - AGAIE Local Government: 2026 Budget Overview (Original Budget)

Revenue by Economic	2026 Budget
Opening Balance	-
Statutory Allocation	3,220,399,948.69
VAT	3,018,110,038.11
Other FAAC	-
LG IGR	539,587,748.27
Share of State IGR	-
Other (Capital Receipts)	-
Total Revenue	6,778,097,735.07

Expenditure by Economic	2026 Budget
Personnel	3,861,976,094.94
Grants / Contributions to State	-
Other Recurrent	525,707,663.20
Capital	2,390,413,976.93
Total Expenditure	6,778,097,735.07

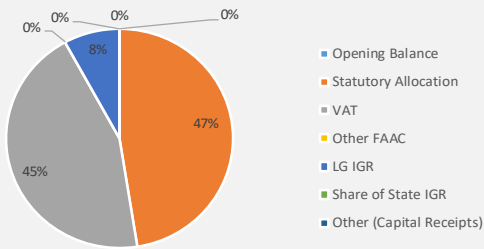
Expenditure by Sector	2026 Budget
Education	2,200,059,703.10
Health	593,544,455.84
Other Social	545,799,724.05
Agriculture	132,425,820.48
Other Economic	2,544,709,674.59
Administration	761,558,357.01
Law and Justice	-
Total Expenditure	6,778,097,735.07

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
CONSTRUCTION OF 200KM ROAD ACROSS THE LGA FOR URBAN DEVELOPMENT	1,286,873,486.00
CONSTRUCTION OF 20KM ROAD ACROSS WARDS FOR WARDS DEVELOPMENTS	240,000,000.00
RENOVATION OF 3NO. OFFICE BUILDING AT THE LGA SECRETARIAT PHASE I	100,000,000.00
START-UP PACK FOR 100NO. TVET STUDENTS IN THE LGA	100,000,000.00
CONSTRUCTION OF 30NO. BLOCK OF CLASSROOMS AND SCHOOL OFFICES	100,000,000.00
RENOVATION OF 30NO. BLOCK OF CLASSROOMS AND SCHOOL OFFICES	100,000,000.00
PURCHASE OF HEALTH EQUIPMENTS, 300NO. HOSPITAL BEDS AND MATTRESSES	100,000,000.00
CONSTRUCTION OF 15KM IRRIGATION CHANNELS	100,000,000.00
PROCUREMENT OF 1NO. REFUSE VAN	39,177,232.98
PURCHASE OF 25NO. MOTORCYCLE, 11 FOR COUNCILLORS AND 14 FOR SECURITY, CH	37,500,000.00
<i>Other Capital Projects</i>	186,863,257.95
Total	2,390,413,976.93

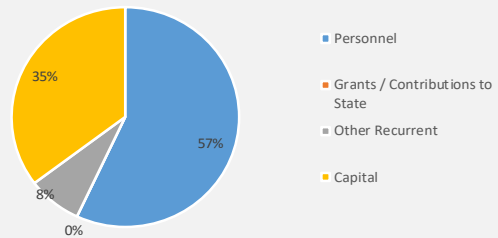
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
BARO	-	-
BOKU	-	-
EKOBADEGI	-	-
ETSUGAIE	10,000,000.00	10,000,000.00
EKOSSA	-	-
EKOWUGI	-	-
EKOWUNA	-	-
MAGAJI	39,177,232.98	39,177,232.98
KUTIRIKO	-	-
EWUGI	-	-
TAGAGI	10,000,000.00	10,000,000.00
LG WIDE	6,718,920,502.09	2,331,236,743.95
Outside LG	-	-
Total	6,778,097,735.07	2,390,413,976.93

AGAIE Local Government, Niger State: 2026 Budget Overview (Original Budget)

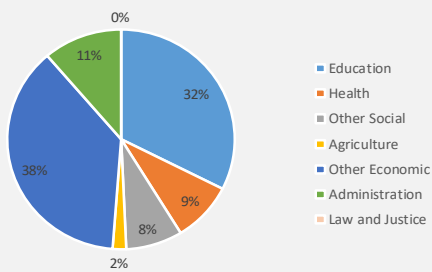
Where is the Money coming from?



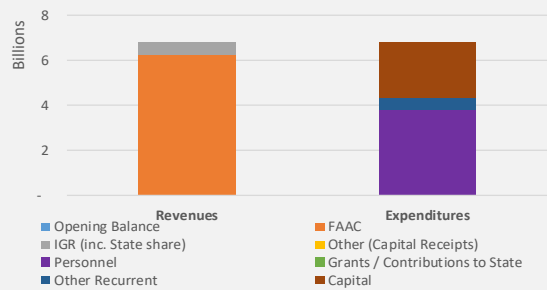
What is the Money being spent On?



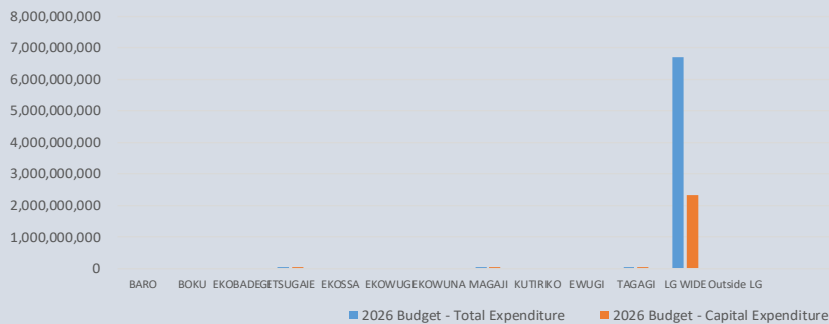
Who is Spending the Money?



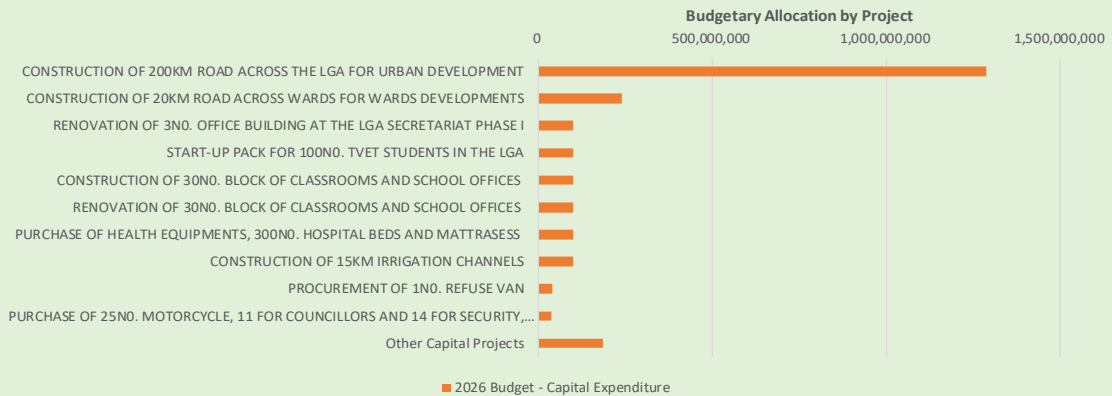
Inflows and Outflows



Where is the Money being Spent?



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



126101 - AGAIE Local Government, Niger State - 2026 Budget: Summary

Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
Opening Balance				
Recurrent Revenue	3,698,919,596.22	6,035,653,351.06	4,444,156,591.18	6,778,097,735.07
11 - GOVERNMENT SHARE OF FAAC	3,627,597,037.60	5,025,575,338.33	4,328,928,946.70	6,238,509,986.80
12 - INDEPENDENT REVENUE	71,322,558.62	1,010,078,012.73	115,227,644.48	539,587,748.27
Recurrent Expenditure	1,327,485,873.77	4,127,522,991.81	2,426,618,355.44	4,387,683,758.14
21 - PERSONNEL COST	1,005,687,586.40	3,774,588,005.81	2,076,634,692.24	3,861,976,094.94
22 - OTHER RECURRENT COSTS	321,798,287.37	352,934,986.00	349,983,663.20	525,707,663.20
Transfer to Capital Account	2,371,433,722.45	1,908,130,359.25	2,017,538,235.74	2,390,413,976.93
Capital Receipts	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
23 - CAPITAL EXPENDITURE	-	1,908,130,359.25	807,810,000.00	2,390,413,976.93
Total Revenue (including OB)	3,698,919,596.22	6,035,653,351.06	4,444,156,591.18	6,778,097,735.07
Total Expenditure	1,327,485,873.77	6,035,653,351.06	3,234,428,355.44	6,778,097,735.07

126101 - AGAIE Local Government, Niger State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	3,861,976,094.94	525,707,663.20	4,387,683,758.14	2,390,413,976.93	6,778,097,735.07
010000000000	ADMINISTRATION SECTOR	468,248,357.01	118,310,000.00	586,558,357.01	175,000,000.00	761,558,357.01
011100000000	OFFICE OF THE LG CHAIRMAN	55,239,920.11	59,350,000.00	114,589,920.11	-	114,589,920.11
011100100100	CHAIRMAN	32,416,599.33	19,965,000.00	52,381,599.33	-	52,381,599.33
011100100200	VICE-CHAIRMAN	22,823,320.78	20,225,000.00	43,048,320.78	-	43,048,320.78
011118300100	INTERNAL AUDIT	-	19,160,000.00	19,160,000.00	-	19,160,000.00
011200000000	LOCAL GOVT COUNCIL	26,030,826.01	19,640,000.00	45,670,826.01	-	45,670,826.01
011200100100	THE LEGISLATIVE COUNCIL	26,030,826.01	19,640,000.00	45,670,826.01	-	45,670,826.01
016100000000	OFFICE OF THE SECRETARY TO LGC	-	19,505,000.00	19,505,000.00	175,000,000.00	194,505,000.00
016100100100	Office of the Secretary to LGC	-	19,505,000.00	19,505,000.00	175,000,000.00	194,505,000.00
012500000000	DEPARTMENT OF PERSONNEL MANAGEMENT	386,977,610.89	19,815,000.00	406,792,610.89	-	406,792,610.89
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	386,977,610.89	19,815,000.00	406,792,610.89	-	406,792,610.89
020000000000	ECONOMIC SECTOR	713,264,845.87	328,497,163.20	1,041,762,009.07	1,635,373,486.00	2,677,135,495.07
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	113,100,820.48	19,325,000.00	132,425,820.48	-	132,425,820.48
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	113,100,820.48	19,325,000.00	132,425,820.48	-	132,425,820.48
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	453,538,825.39	269,722,163.20	723,260,988.59	-	723,260,988.59
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	453,538,825.39	269,722,163.20	723,260,988.59	-	723,260,988.59
023400000000	DEPARTMENT OF WORKS AND HOUSING	137,761,200.00	19,515,000.00	157,276,200.00	1,635,373,486.00	1,792,649,686.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	137,761,200.00	19,515,000.00	157,276,200.00	1,635,373,486.00	1,792,649,686.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	8,864,000.00	19,935,000.00	28,799,000.00	-	28,799,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	8,864,000.00	19,935,000.00	28,799,000.00	-	28,799,000.00
050000000000	SOCIAL SECTOR	2,680,462,892.06	78,900,500.00	2,759,363,392.06	580,040,490.93	3,339,403,882.99
051400000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	246,918,733.12	19,585,000.00	266,503,733.12	120,863,257.95	387,366,991.07
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	246,918,733.12	19,585,000.00	266,503,733.12	120,863,257.95	387,366,991.07
051700000000	DEPARTMENT OF EDUCATION	1,979,774,703.10	20,285,000.00	2,000,059,703.10	200,000,000.00	2,200,059,703.10
051700100100	DEPARTMENT OF EDUCATION	-	20,285,000.00	20,285,000.00	200,000,000.00	220,285,000.00
051702600100	LOCAL EDUCATION AUTHORITY	1,979,774,703.10	-	1,979,774,703.10	-	1,979,774,703.10
052100000000	DEPARTMENT OF PRIMARY HEALTH CARE	453,769,455.84	19,775,000.00	473,544,455.84	120,000,000.00	593,544,455.84
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	453,769,455.84	19,775,000.00	473,544,455.84	120,000,000.00	593,544,455.84
053500000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	19,255,500.00	19,255,500.00	139,177,232.98	158,432,732.98
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	19,255,500.00	19,255,500.00	139,177,232.98	158,432,732.98

126101 - AGAIE Local Government, Niger State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Revenue	3,698,919,596.22	6,035,653,351.06	4,444,156,591.18	6,778,097,735.07
020000000000	ECONOMIC SECTOR	3,698,731,096.22	6,032,795,351.06	4,442,276,971.18	6,775,239,735.07
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	1,215,599.00	10,970,000.00	7,576,204.19	11,970,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	1,215,599.00	10,970,000.00	7,576,204.19	11,970,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	3,697,357,497.22	6,021,330,351.06	4,434,631,146.99	6,762,774,735.07
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	3,697,357,497.22	6,021,330,351.06	4,434,631,146.99	6,762,774,735.07
023400000000	DEPARTMENT OF WORKS AND HOUSING	158,000.00	495,000.00	69,620.00	495,000.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	158,000.00	495,000.00	69,620.00	495,000.00
050000000000	SOCIAL SECTOR	188,500.00	2,858,000.00	1,879,620.00	2,858,000.00
051400000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	92,000.00	1,100,000.00	1,492,000.00	1,100,000.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	92,000.00	1,100,000.00	1,492,000.00	1,100,000.00
052100000000	DEPARTMENT OF PRIMARY HEALTH CARE	96,500.00	1,758,000.00	387,620.00	1,758,000.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	96,500.00	1,758,000.00	387,620.00	1,758,000.00

126101 - AGAIE Local Government, Niger State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
1	REVENUE	3,698,919,596.22	6,035,653,351.06	4,444,156,591.18	6,778,097,735.07
11	GOVERNMENT SHARE OF FAAC	3,627,597,037.60	5,025,575,338.33	4,328,928,946.70	6,238,509,986.80
1101	GOVERNMENT SHARE OF FAAC	3,627,597,037.60	5,025,575,338.33	4,328,928,946.70	6,238,509,986.80
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	1,757,065,246.40	2,465,043,547.13	2,162,072,411.43	3,220,399,948.69
11010101	STATUTORY ALLOCATION	1,757,065,246.40	2,465,043,547.13	2,162,072,411.43	3,220,399,948.69
110102	LOCAL GOVERNMENT SHARE OF VAT	1,870,531,791.20	2,560,531,791.20	2,166,856,535.27	3,018,110,038.11
11010201	SHARE OF VAT	1,870,531,791.20	2,560,531,791.20	2,166,856,535.27	3,018,110,038.11
12	INDEPENDENT REVENUE	71,322,558.62	1,010,078,012.73	115,227,644.48	539,587,748.27
1201	TAX REVENUE	-	1,150,000.00	-	1,150,000.00
120103	OTHER TAXES	-	1,150,000.00	-	1,150,000.00
12010301	Community or Poll Tax	-	400,000.00	-	400,000.00
12010303	Cattle Tax (Jangali)	-	350,000.00	-	350,000.00
12010399	Othe special Services Tax	-	400,000.00	-	400,000.00
1202	NON-TAX REVENUE	71,322,558.62	1,008,928,012.73	115,227,644.48	538,437,748.27
120201	LICENCES GENERAL	40,000.00	874,000.00	171,100.00	874,000.00
12020103	Liquor Licenses	-	200,000.00	200,000.00	200,000.00
12020104	Cattle Trade Licenses	-	100,000.00	48,700.00	100,000.00
12020105	Hawkers Permit	-	29,000.00	10,000.00	29,000.00
12020107	Dane Guns License	-	20,000.00	-	20,000.00
12020108	Huning License	-	50,000.00	-	50,000.00
12020109	Pit Sawing License	-	25,000.00	-	25,000.00
12020110	Minor Industrial License	-	200,000.00	-	200,000.00
12020111	Entertainment Permit	-	50,000.00	-	50,000.00
12020112	Business Permit	40,000.00	50,000.00	22,400.00	50,000.00
12020199	OTHER LICENCES	-	150,000.00	60,000.00	150,000.00
120204	FEES GENERAL	1,854,099.00	14,698,000.00	9,350,010.19	14,698,000.00
12020401	Slauther Fees	-	200,000.00	75,000.00	200,000.00
12020402	Eating House Fees	-	100,000.00	49,000.00	100,000.00
12020403	Kiosk Fees	-	50,000.00	20.00	50,000.00
12020404	Bakery Fees	-	100,000.00	50,000.00	100,000.00
12020406	Cold Room Fees	-	100,000.00	-	100,000.00
12020407	Butcher fees	-	30,000.00	16,000.00	30,000.00
12020408	Gold Smith/Gold Sellers Fees	-	148,000.00	40,000.00	148,000.00
12020410	Cinematography Fees	-	50,000.00	28,000.00	50,000.00
12020412	Mobile Sale Fees	-	120,000.00	61,300.00	120,000.00
12020413	Dispensaries and Maternity fees	-	250,000.00	-	250,000.00
12020414	Laboratory Fees	-	200,000.00	-	200,000.00
12020416	Photo Studio Fees	-	150,000.00	30,000.00	150,000.00
12020417	Welding Machine Fees	-	250,000.00	-	250,000.00
12020418	Eletric/Radio/Tele. Fees	-	50,000.00	20,000.00	50,000.00
12020419	Provision Store Fees	-	20,000.00	13,620.00	20,000.00
12020420	Wood making/Capentry Workshop	-	100,000.00	47,000.00	100,000.00
12020421	Battery Charge Fees	-	50,000.00	48,900.00	50,000.00
12020422	Printing Press Fees	-	40,000.00	18,000.00	40,000.00
12020423	Panel Beater Fees	-	30,000.00	20,000.00	30,000.00
12020424	Volcaniser Fees	-	15,000.00	5,000.00	15,000.00
12020425	Vehicle Spare Parts sellers Fees	-	50,000.00	20,000.00	50,000.00
12020426	Clock/Wtch repairs Fees	-	15,000.00	2,000.00	15,000.00
12020427	Cloth Dyers And Laundry Fees	-	40,000.00	23,000.00	40,000.00
12020428	Motor /Machine Car wash Depot Fees	-	10,000.00	-	10,000.00
12020429	Building Materials fees	96,500.00	100,000.00	72,000.00	100,000.00
12020431	Photostat Typing Institute Fees	10,000.00	10,000.00	2,000.00	10,000.00
12020432	Block Making Factory Fees	98,000.00	100,000.00	74,526.00	100,000.00
12020433	Sewing Institute Fees	28,000.00	30,000.00	22,000.00	30,000.00

126101 - AGAIE Local Government, Niger State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
12020434	Barbing Saloon Fees	19,000.00	20,000.00	7,000.00	20,000.00
12020435	Hair Dressing Fees	5,000.00	10,000.00	-	10,000.00
12020440	Commission on Transfer of Plots	97,000.00	100,000.00	98,540.00	100,000.00
12020441	Customary Righth Of Occupancy	-	300,000.00	289,000.00	300,000.00
12020444	Letter of Identification	92,000.00	100,000.00	42,000.00	100,000.00
12020445	Contractor Registration Fees	-	1,000,000.00	1,450,000.00	1,000,000.00
12020447	Sand Dredging Fees	68,000.00	70,000.00	41,600.00	70,000.00
12020449	Petty Trade Fees	35,000.00	40,000.00	-	40,000.00
12020450	Sand Granite Fees	90,000.00	100,000.00	-	100,000.00
12020451	Forestry Exploitation Fees	-	350,000.00	-	350,000.00
12020452	Felling of trees fees	-	200,000.00	-	200,000.00
12020454	Produce buying Fees	1,215,599.00	9,000,000.00	6,684,504.19	9,000,000.00
12020499	OTHER FEES	-	1,000,000.00	-	1,000,000.00
120206	SALES GENERAL	-	-	-	1,000,000.00
12020602	Sales of Grains	-	-	-	1,000,000.00
120207	EARNING GENERAL	1,200,000.00	7,428,500.00	6,072,574.00	6,428,500.00
12020701	Earning fromMarkets	1,200,000.00	5,378,500.00	4,754,324.00	4,378,500.00
12020702	earnings from Motor Parks	-	300,000.00	100,250.00	300,000.00
12020703	earnings from Shops	-	300,000.00	280,000.00	300,000.00
12020704	Earnings from Cattle Market	-	250,000.00	-	250,000.00
12020706	Transport Service Earnings	-	800,000.00	768,000.00	800,000.00
12020708	Earning from Industrial Undertaking	-	200,000.00	170,000.00	200,000.00
12020709	Earning From Other Commercial Undertaking	-	100,000.00	-	100,000.00
12020799	Earning From Other Commercial Undertaking(Private schools)	-	100,000.00	-	100,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	-	650,000.00	200,000.00	650,000.00
12020803	RENT ON GOVT BUILDINGS	-	500,000.00	130,000.00	500,000.00
12020805	RENT ON LANDED PROPERTY	-	150,000.00	70,000.00	150,000.00
120209	RENT ON LAND & OTHERS - GENERAL	-	700,000.00	-	700,000.00
12020902	Tenement Rate	-	200,000.00	-	200,000.00
12020904	Penalty for Tenement Rate	-	500,000.00	-	500,000.00
120213	RE-IMBURSEMENT GENERAL	68,228,459.62	984,577,512.73	99,433,960.29	514,087,248.27
12021301	LG SHARE OF STATE IGR	68,228,459.62	984,577,512.73	99,433,960.29	514,087,248.27

126101 - AGAIE Local Government, Niger State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<u>6,778,097,735.07</u>
01	FEDERATION ACCOUNT	6,238,509,986.80
011	FAAC DIRECT ALLOCATION	6,238,509,986.80
01101	FAAC DIRECT ALLOCATION	6,238,509,986.80
02	CONSOLIDATED REVENUE FUND	539,587,748.27
021	MAIN ENVELOP	539,587,748.27
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	539,587,748.27

126101 - AGAIE Local Government, Niger State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Expenditure	1,327,485,873.77	6,035,653,351.06	3,234,428,355.44	6,778,097,735.07
01000000000	ADMINISTRATION SECTOR	228,921,780.00	548,037,633.50	350,475,151.56	761,558,357.01
01110000000	OFFICE OF THE LG CHAIRMAN	70,412,995.18	84,460,592.85	57,828,377.55	114,589,920.11
011100100100	CHAIRMAN	35,230,182.49	41,623,220.07	25,518,200.03	52,381,599.33
011100100200	VICE-CHAIRMAN	27,567,812.69	32,892,372.78	21,645,177.52	43,048,320.78
011118300100	INTERNAL AUDIT	7,615,000.00	9,945,000.00	10,665,000.00	19,160,000.00
01120000000	LOCAL GOVT COUNCIL	30,313,718.82	35,980,691.15	23,175,805.31	45,670,826.01
011200100100	THE LEGISLATIVE COUNCIL	30,313,718.82	35,980,691.15	23,175,805.31	45,670,826.01
01610000000	OFFICE OF THE SECRETARY TO LGC	7,785,000.00	11,055,000.00	13,880,000.00	194,505,000.00
016100100100	Office of the Secretary to LGC	7,785,000.00	11,055,000.00	13,880,000.00	194,505,000.00
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	120,410,066.00	416,541,349.50	255,590,968.70	406,792,610.89
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	120,410,066.00	416,541,349.50	255,590,968.70	406,792,610.89
02000000000	ECONOMIC SECTOR	825,767,485.77	2,958,653,865.36	1,662,813,779.74	2,677,135,495.07
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	76,522,306.00	127,635,652.72	64,463,007.63	132,425,820.48
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	76,522,306.00	127,635,652.72	64,463,007.63	132,425,820.48
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	658,923,269.77	753,260,653.39	712,331,460.43	723,260,988.59
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	658,923,269.77	753,260,653.39	712,331,460.43	723,260,988.59
02340000000	DEPARTMENT OF WORKS AND HOUSING	80,411,988.00	2,058,186,559.25	869,611,454.55	1,792,649,686.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	80,411,988.00	2,058,186,559.25	869,611,454.55	1,792,649,686.00
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	9,909,922.00	19,571,000.00	16,407,857.14	28,799,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	9,909,922.00	19,571,000.00	16,407,857.14	28,799,000.00
05000000000	SOCIAL SECTOR	272,796,608.00	2,528,961,852.20	1,221,139,424.14	3,339,403,882.99
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	88,849,350.00	253,432,785.80	143,117,691.50	387,366,991.07
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	88,849,350.00	253,432,785.80	143,117,691.50	387,366,991.07
05170000000	DEPARTMENT OF EDUCATION	8,170,000.00	1,823,554,767.60	855,093,127.62	2,200,059,703.10
051700100100	DEPARTMENT OF EDUCATION	8,170,000.00	1,823,554,767.60	855,093,127.62	2,200,059,703.10
051702600100	LOCAL EDUCATION AUTHORITY	-	1,812,869,767.60	835,458,127.62	1,979,774,703.10
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	168,273,258.00	442,009,298.80	212,471,605.02	593,544,455.84
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	168,273,258.00	442,009,298.80	212,471,605.02	593,544,455.84
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	7,504,000.00	9,965,000.00	10,457,000.00	158,432,732.98
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	7,504,000.00	9,965,000.00	10,457,000.00	158,432,732.98

126101 - AGAIE Local Government, Niger State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Personnel Expenditure	1,005,687,586.40	3,774,588,005.81	2,076,634,692.24	3,861,976,094.94
01000000000	ADMINISTRATION SECTOR	182,961,780.00	487,027,633.50	283,115,151.56	468,248,357.01
01110000000	OFFICE OF THE LG CHAIRMAN	47,892,995.18	54,995,592.85	26,188,377.55	55,239,920.11
011100100100	CHAIRMAN	28,105,182.49	32,273,220.07	15,368,200.03	32,416,599.33
011100100200	VICE-CHAIRMAN	19,787,812.69	22,722,372.78	10,820,177.52	22,823,320.78
01120000000	LOCAL GOVT COUNCIL	22,568,718.82	25,915,691.15	12,340,805.31	26,030,826.01
011200100100	THE LEGISLATIVE COUNCIL	22,568,718.82	25,915,691.15	12,340,805.31	26,030,826.01
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	112,500,066.00	406,116,349.50	244,585,968.70	386,977,610.89
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	112,500,066.00	406,116,349.50	244,585,968.70	386,977,610.89
02000000000	ECONOMIC SECTOR	581,632,198.40	809,913,520.11	624,717,116.54	713,264,845.87
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	68,807,306.00	117,530,652.72	53,708,007.63	113,100,820.48
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	68,807,306.00	117,530,652.72	53,708,007.63	113,100,820.48
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	438,227,982.40	532,170,667.39	503,514,797.23	453,538,825.39
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	438,227,982.40	532,170,667.39	503,514,797.23	453,538,825.39
02340000000	DEPARTMENT OF WORKS AND HOUSING	72,726,988.00	151,156,200.00	62,261,454.55	137,761,200.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	72,726,988.00	151,156,200.00	62,261,454.55	137,761,200.00
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	1,869,922.00	9,056,000.00	5,232,857.14	8,864,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	1,869,922.00	9,056,000.00	5,232,857.14	8,864,000.00
05000000000	SOCIAL SECTOR	241,093,608.00	2,477,646,852.20	1,168,802,424.14	2,680,462,892.06
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	81,014,350.00	243,312,785.80	132,142,691.50	246,918,733.12
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	81,014,350.00	243,312,785.80	132,142,691.50	246,918,733.12
05170000000	DEPARTMENT OF EDUCATION	-	1,812,869,767.60	835,458,127.62	1,979,774,703.10
051702600100	LOCAL EDUCATION AUTHORITY	-	1,812,869,767.60	835,458,127.62	1,979,774,703.10
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	160,079,258.00	421,464,298.80	201,201,605.02	453,769,455.84
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	160,079,258.00	421,464,298.80	201,201,605.02	453,769,455.84

126101 - AGAIE Local Government, Niger State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Other Recurrent Expenditure	321,798,287.37	352,934,986.00	349,983,663.20	525,707,663.20
01000000000	ADMINISTRATION SECTOR	45,960,000.00	60,010,000.00	64,360,000.00	118,310,000.00
01110000000	OFFICE OF THE LG CHAIRMAN	22,520,000.00	29,465,000.00	31,640,000.00	59,350,000.00
011100100100	CHAIRMAN	7,125,000.00	9,350,000.00	10,150,000.00	19,965,000.00
011100100200	VICE-CHAIRMAN	7,780,000.00	10,170,000.00	10,825,000.00	20,225,000.00
011118300100	INTERNAL AUDIT	7,615,000.00	9,945,000.00	10,665,000.00	19,160,000.00
01120000000	LOCAL GOVT COUNCIL	7,745,000.00	10,065,000.00	10,835,000.00	19,640,000.00
011200100100	THE LEGISLATIVE COUNCIL	7,745,000.00	10,065,000.00	10,835,000.00	19,640,000.00
01610000000	OFFICE OF THE SECRETARY TO LGC	7,785,000.00	10,055,000.00	10,880,000.00	19,505,000.00
016100100100	Office of the Secretary to LGC	7,785,000.00	10,055,000.00	10,880,000.00	19,505,000.00
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	7,910,000.00	10,425,000.00	11,005,000.00	19,815,000.00
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	7,910,000.00	10,425,000.00	11,005,000.00	19,815,000.00
02000000000	ECONOMIC SECTOR	244,135,287.37	251,609,986.00	241,551,663.20	328,497,163.20
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	7,715,000.00	10,105,000.00	10,755,000.00	19,325,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	7,715,000.00	10,105,000.00	10,755,000.00	19,325,000.00
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	220,695,287.37	221,089,986.00	208,816,663.20	269,722,163.20
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	220,695,287.37	221,089,986.00	208,816,663.20	269,722,163.20
02340000000	DEPARTMENT OF WORKS AND HOUSING	7,685,000.00	9,900,000.00	10,805,000.00	19,515,000.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	7,685,000.00	9,900,000.00	10,805,000.00	19,515,000.00
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	8,040,000.00	10,515,000.00	11,175,000.00	19,935,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	8,040,000.00	10,515,000.00	11,175,000.00	19,935,000.00
05000000000	SOCIAL SECTOR	31,703,000.00	41,315,000.00	44,072,000.00	78,900,500.00
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	7,835,000.00	10,120,000.00	10,975,000.00	19,585,000.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	7,835,000.00	10,120,000.00	10,975,000.00	19,585,000.00
05170000000	DEPARTMENT OF EDUCATION	8,170,000.00	10,685,000.00	11,370,000.00	20,285,000.00
051700100100	DEPARTMENT OF EDUCATION	8,170,000.00	10,685,000.00	11,370,000.00	20,285,000.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	8,194,000.00	10,545,000.00	11,270,000.00	19,775,000.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	8,194,000.00	10,545,000.00	11,270,000.00	19,775,000.00
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	7,504,000.00	9,965,000.00	10,457,000.00	19,255,500.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	7,504,000.00	9,965,000.00	10,457,000.00	19,255,500.00

126101 - AGAIE Local Government, Niger State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Capital Expenditure	-	1,908,130,359.25	807,810,000.00	2,390,413,976.93
010000000000	ADMINISTRATION SECTOR	-	1,000,000.00	3,000,000.00	175,000,000.00
016100000000	OFFICE OF THE SECRETARY TO LGC	-	1,000,000.00	3,000,000.00	175,000,000.00
016100100100	Office of the Secretary to LGC	-	1,000,000.00	3,000,000.00	175,000,000.00
020000000000	ECONOMIC SECTOR	-	1,897,130,359.25	796,545,000.00	1,635,373,486.00
023400000000	DEPARTMENT OF WORKS AND HOUSING	-	1,897,130,359.25	796,545,000.00	1,635,373,486.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	-	1,897,130,359.25	796,545,000.00	1,635,373,486.00
050000000000	SOCIAL SECTOR	-	10,000,000.00	8,265,000.00	580,040,490.93
051400000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	-	-	120,863,257.95
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	-	-	120,863,257.95
051700000000	DEPARTMENT OF EDUCATION	-	-	8,265,000.00	200,000,000.00
051700100100	DEPARTMENT OF EDUCATION	-	-	8,265,000.00	200,000,000.00
052100000000	DEPARTMENT OF PRIMARY HEALTH CARE	-	10,000,000.00	-	120,000,000.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	-	10,000,000.00	-	120,000,000.00
053500000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	-	-	139,177,232.98
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	-	-	139,177,232.98

126101 - AGAIE Local Government, Niger State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	1,327,485,873.77	6,035,653,351.06	3,234,428,355.44	6,778,097,735.07
21	PERSONNEL COST	1,005,687,586.40	3,774,588,005.81	2,076,634,692.24	3,861,976,094.94
2101	SALARY	616,751,545.80	3,101,441,844.22	1,500,994,080.55	3,428,010,809.82
210101	SALARIES AND WAGES	616,751,545.80	3,101,441,844.22	1,500,994,080.55	3,428,010,809.82
21010101	SALARY	567,428,346.00	3,044,803,945.42	1,474,023,652.55	3,371,121,287.54
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	49,323,199.80	56,637,898.80	26,970,428.00	56,889,522.28
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	21,138,514.20	309,889,669.20	137,614,996.29	153,012,634.73
210201	ALLOWANCES	21,138,514.20	309,889,669.20	137,614,996.29	153,012,634.73
21020101	REGULAR ALLOWANCE	-	285,616,284.00	126,056,241.43	128,631,410.89
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	21,138,514.20	24,273,385.20	11,558,754.86	24,381,223.84
2103	SOCIAL BENEFITS	367,797,526.40	363,256,492.39	438,025,615.41	280,952,650.39
210301	SOCIAL BENEFITS	367,797,526.40	363,256,492.39	438,025,615.41	280,952,650.39
21030101	GRATUITY	-	-	-	40,000,000.00
21030102	PENSION	367,797,526.40	363,256,492.39	438,025,615.41	240,952,650.39
22	OTHER RECURRENT COSTS	321,798,287.37	352,934,986.00	349,983,663.20	525,707,663.20
2202	OVERHEAD COST	109,213,000.00	142,385,000.00	152,402,000.00	276,055,500.00
220201	TRAVEL & TRANSPORT - GENERAL	18,837,000.00	22,860,000.00	17,602,000.00	21,035,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,980,000.00	13,340,000.00	10,420,000.00	12,100,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,857,000.00	9,520,000.00	7,182,000.00	8,935,000.00
220202	UTILITIES - GENERAL	730,000.00	1,000,000.00	500,000.00	600,000.00
22020202	TELEPHONE CHARGES	730,000.00	1,000,000.00	500,000.00	600,000.00
220203	MATERIALS & SUPPLIES - GENERAL	6,837,000.00	20,425,000.00	8,270,000.00	17,380,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,335,000.00	6,985,000.00	2,845,000.00	5,925,000.00
22020302	BOOKS	2,290,000.00	6,795,000.00	2,770,000.00	5,800,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,212,000.00	6,645,000.00	2,655,000.00	5,655,000.00
220204	MAINTENANCE SERVICES - GENERAL	-	-	-	2,750,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	-	-	1,550,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	-	1,200,000.00
220205	TRAINING - GENERAL	-	-	-	1,000,000.00
22020501	LOCAL TRAINING	-	-	-	1,000,000.00
220206	OTHER SERVICES - GENERAL	-	-	-	8,400,000.00
22020601	SECURITY SERVICES	-	-	-	8,400,000.00
220208	FUEL & LUBRICANTS - GENERAL	-	-	-	1,050,000.00
22020801	MOTOR VEHICLE FUEL COST	-	-	-	610,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	-	440,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	82,809,000.00	98,100,000.00	126,030,000.00	223,840,500.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	19,780,000.00	23,590,000.00	30,240,000.00	54,730,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	21,730,000.00	25,470,000.00	32,540,000.00	57,060,000.00
22021003	PUBLICITY & ADVERTISEMENTS	18,340,000.00	21,940,000.00	28,370,000.00	51,660,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	22,959,000.00	27,100,000.00	34,880,000.00	60,390,500.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	212,585,287.37	210,549,986.00	197,581,663.20	249,652,163.20
220401	LOCAL GRANTS AND CONTRIBUTIONS	212,585,287.37	210,549,986.00	197,581,663.20	249,652,163.20
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	-	-	28,800,000.00	28,800,000.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	-	-	8,000,000.00	8,000,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	-	23,650,000.00	-	20,000,000.00
22040107	GRANTS TO LOCAL GOVERNMENT - RECURRENT	83,042,094.77	70,100,500.00	38,030,000.00	70,100,500.00
22040109	GRANTS TO EMIRATE COUNCIL - RECURRENT	119,943,192.60	107,199,486.00	114,751,663.20	114,751,663.20
22040115	2% TRAINING FUND	9,600,000.00	9,600,000.00	8,000,000.00	8,000,000.00
23	CAPITAL EXPENDITURE	-	1,908,130,359.25	807,810,000.00	2,390,413,976.93
2301	FIXED ASSETS PURCHASED	-	1,000,000.00	-	227,540,490.93
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	1,000,000.00	-	227,540,490.93
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	-	-	-	37,500,000.00
23010106	PURCHASE OF VANS	-	-	-	39,177,232.98
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	20,000,000.00

126101 - AGAIE Local Government, Niger State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
23010113	PURCHASE OF COMPUTERS	-	-	-	7,500,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	-	-	100,000,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	-	-	-	1,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	-	-	-	20,863,257.95
23010138	PURCHASE OF OTHER MINOR OFFICE AND IT EQUIPMENT	-	1,000,000.00	-	1,500,000.00
2302	CONSTRUCTION / PROVISION	-	1,892,130,359.25	799,545,000.00	1,807,873,486.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	1,892,130,359.25	799,545,000.00	1,807,873,486.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	3,000,000.00	15,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	57,000,000.00	12,545,000.00	63,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	-	-	-	100,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	-	1,835,130,359.25	784,000,000.00	1,529,873,486.00
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	-	-	-	100,000,000.00
2303	REHABILITATION / REPAIRS	-	15,000,000.00	8,265,000.00	255,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	15,000,000.00	8,265,000.00	255,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	-	10,000,000.00	-	20,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	-	8,265,000.00	100,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	-	-	-	30,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	100,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	-	5,000,000.00	-	5,000,000.00
2305	OTHER CAPITAL PROJECTS	-	-	-	100,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	100,000,000.00
23050107	CONTINGENCY CAPITAL	-	-	-	100,000,000.00

126101 - AGAIE Local Government, Niger State - 2026 Budget: Total Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Expenditure	1,327,485,873.77	6,035,653,351.06	3,234,428,355.44	6,778,097,735.07
701	GENERAL PUBLIC SERVICES	459,526,989.37	788,698,619.50	572,699,671.90	952,579,520.21
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	228,779,906.60	261,830,770.00	243,790,846.06	351,882,409.32
70111	EXECUTIVE AND LEGISLATIVE ORGANS	93,111,714.00	110,496,284.00	70,339,182.86	141,100,746.12
70112	FINANCIAL AND FISCAL AFFAIRS	135,668,192.60	151,334,486.00	173,451,663.20	210,781,663.20
7013	GENERAL SERVICES	147,704,988.00	455,767,349.50	290,878,825.84	463,096,610.89
70131	GENERAL PERSONNEL SERVICES	130,010,066.00	426,141,349.50	263,590,968.70	414,792,610.89
70132	OVERALL PLANNING AND STATISTICAL SERVICES	9,909,922.00	19,571,000.00	16,407,857.14	28,799,000.00
70133	OTHER GENERAL SERVICES	7,785,000.00	10,055,000.00	10,880,000.00	19,505,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	-	1,000,000.00	-	67,500,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	-	1,000,000.00	-	67,500,000.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	83,042,094.77	70,100,500.00	38,030,000.00	70,100,500.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	83,042,094.77	70,100,500.00	38,030,000.00	70,100,500.00
704	ECONOMIC AFFAIRS	154,637,762.00	306,449,827.72	140,757,189.45	324,526,995.48
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	76,522,306.00	127,635,652.72	64,463,007.63	132,425,820.48
70421	AGRICULTURE	76,522,306.00	127,635,652.72	64,463,007.63	132,425,820.48
7045	TRANSPORT	7,685,000.00	9,900,000.00	10,805,000.00	19,515,000.00
70451	ROAD TRANSPORT	7,685,000.00	9,900,000.00	10,805,000.00	19,515,000.00
7049	ECONOMIC AFFAIRS N.E.C	70,430,456.00	168,914,175.00	65,489,181.82	172,586,175.00
70491	ECONOMIC AFFAIRS N.E.C.	70,430,456.00	168,914,175.00	65,489,181.82	172,586,175.00
705	ENVIRONMENTAL PROTECTION	7,504,000.00	9,965,000.00	10,457,000.00	158,432,732.98
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	7,504,000.00	9,965,000.00	10,457,000.00	19,255,500.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	7,504,000.00	9,965,000.00	10,457,000.00	19,255,500.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	-	-	-	139,177,232.98
70561	ENVIRONMENTAL PROTECTION N.E.C.	-	-	-	139,177,232.98
706	HOUSING AND COMMUNITY AMMENITIES	72,726,988.00	2,048,286,559.25	861,806,454.55	1,880,634,686.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	72,726,988.00	2,048,286,559.25	861,806,454.55	1,880,634,686.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	72,726,988.00	2,048,286,559.25	861,806,454.55	1,880,634,686.00
707	HEALTH	168,273,258.00	442,009,298.80	212,471,605.02	593,544,455.84
7074	PUBLIC HEALTH SERVICES	168,273,258.00	442,009,298.80	212,471,605.02	593,544,455.84
70741	PUBLIC HEALTH SERVICES	168,273,258.00	442,009,298.80	212,471,605.02	593,544,455.84
709	EDUCATION	8,170,000.00	1,823,554,767.60	855,093,127.62	2,200,059,703.10
7091	PRE-PRIMARY AND PRIMARY EDUCATION	8,170,000.00	10,685,000.00	11,370,000.00	20,285,000.00
70912	PRIMARY EDUCATION	8,170,000.00	10,685,000.00	11,370,000.00	20,285,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	-	-	8,265,000.00	200,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	-	-	8,265,000.00	200,000,000.00
7098	EDUCATION N.E.C.	-	1,812,869,767.60	835,458,127.62	1,979,774,703.10
70981	EDUCATION N.E.C.	-	1,812,869,767.60	835,458,127.62	1,979,774,703.10
710	SOCIAL PROTECTION	456,646,876.40	616,689,278.19	581,143,306.91	668,319,641.46
7102	OLD AGE	367,797,526.40	363,256,492.39	438,025,615.41	280,952,650.39
71021	OLD AGE	367,797,526.40	363,256,492.39	438,025,615.41	280,952,650.39
7104	FAMILY AND CHILDREN	7,835,000.00	10,120,000.00	10,975,000.00	19,585,000.00
71041	FAMILY AND CHILDREN	7,835,000.00	10,120,000.00	10,975,000.00	19,585,000.00
7109	SOCIAL PROTECTION N.E.C.	81,014,350.00	243,312,785.80	132,142,691.50	367,781,991.07
71091	SOCIAL PROTECTION N.E.C.	81,014,350.00	243,312,785.80	132,142,691.50	367,781,991.07

126101 - AGAIE Local Government, Niger State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Personnel Expenditure	1,005,687,586.40	3,774,588,005.81	2,076,634,692.24	3,861,976,094.94
701	GENERAL PUBLIC SERVICES	184,831,702.00	496,083,633.50	288,348,008.70	477,112,357.01
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	70,461,714.00	80,911,284.00	38,529,182.86	81,270,746.12
70111	EXECUTIVE AND LEGISLATIVE ORGANS	70,461,714.00	80,911,284.00	38,529,182.86	81,270,746.12
7013	GENERAL SERVICES	114,369,988.00	415,172,349.50	249,818,825.84	395,841,610.89
70131	GENERAL PERSONNEL SERVICES	112,500,066.00	406,116,349.50	244,585,968.70	386,977,610.89
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,869,922.00	9,056,000.00	5,232,857.14	8,864,000.00
704	ECONOMIC AFFAIRS	139,237,762.00	286,444,827.72	119,197,189.45	285,686,995.48
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	68,807,306.00	117,530,652.72	53,708,007.63	113,100,820.48
70421	AGRICULTURE	68,807,306.00	117,530,652.72	53,708,007.63	113,100,820.48
7049	ECONOMIC AFFAIRS N.E.C	70,430,456.00	168,914,175.00	65,489,181.82	172,586,175.00
70491	ECONOMIC AFFAIRS N.E.C.	70,430,456.00	168,914,175.00	65,489,181.82	172,586,175.00
706	HOUSING AND COMMUNITY AMMENITIES	72,726,988.00	151,156,200.00	62,261,454.55	137,761,200.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	72,726,988.00	151,156,200.00	62,261,454.55	137,761,200.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	72,726,988.00	151,156,200.00	62,261,454.55	137,761,200.00
707	HEALTH	160,079,258.00	421,464,298.80	201,201,605.02	453,769,455.84
7074	PUBLIC HEALTH SERVICES	160,079,258.00	421,464,298.80	201,201,605.02	453,769,455.84
70741	PUBLIC HEALTH SERVICES	160,079,258.00	421,464,298.80	201,201,605.02	453,769,455.84
709	EDUCATION	-	1,812,869,767.60	835,458,127.62	1,979,774,703.10
7098	EDUCATION N.E.C.	-	1,812,869,767.60	835,458,127.62	1,979,774,703.10
70981	EDUCATION N.E.C.	-	1,812,869,767.60	835,458,127.62	1,979,774,703.10
710	SOCIAL PROTECTION	448,811,876.40	606,569,278.19	570,168,306.91	527,871,383.51
7102	OLD AGE	367,797,526.40	363,256,492.39	438,025,615.41	280,952,650.39
71021	OLD AGE	367,797,526.40	363,256,492.39	438,025,615.41	280,952,650.39
7109	SOCIAL PROTECTION N.E.C.	81,014,350.00	243,312,785.80	132,142,691.50	246,918,733.12
71091	SOCIAL PROTECTION N.E.C.	81,014,350.00	243,312,785.80	132,142,691.50	246,918,733.12

126101 - AGAIE Local Government, Niger State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Other Recurrent Expenditure	321,798,287.37	352,934,986.00	349,983,663.20	525,707,663.20
701	GENERAL PUBLIC SERVICES	274,695,287.37	291,614,986.00	284,351,663.20	407,967,163.20
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	158,318,192.60	180,919,486.00	205,261,663.20	270,611,663.20
70111	EXECUTIVE AND LEGISLATIVE ORGANS	22,650,000.00	29,585,000.00	31,810,000.00	59,830,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	135,668,192.60	151,334,486.00	173,451,663.20	210,781,663.20
7013	GENERAL SERVICES	33,335,000.00	40,595,000.00	41,060,000.00	67,255,000.00
70131	GENERAL PERSONNEL SERVICES	17,510,000.00	20,025,000.00	19,005,000.00	27,815,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	8,040,000.00	10,515,000.00	11,175,000.00	19,935,000.00
70133	OTHER GENERAL SERVICES	7,785,000.00	10,055,000.00	10,880,000.00	19,505,000.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	83,042,094.77	70,100,500.00	38,030,000.00	70,100,500.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	83,042,094.77	70,100,500.00	38,030,000.00	70,100,500.00
704	ECONOMIC AFFAIRS	15,400,000.00	20,005,000.00	21,560,000.00	38,840,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	7,715,000.00	10,105,000.00	10,755,000.00	19,325,000.00
70421	AGRICULTURE	7,715,000.00	10,105,000.00	10,755,000.00	19,325,000.00
7045	TRANSPORT	7,685,000.00	9,900,000.00	10,805,000.00	19,515,000.00
70451	ROAD TRANSPORT	7,685,000.00	9,900,000.00	10,805,000.00	19,515,000.00
705	ENVIRONMENTAL PROTECTION	7,504,000.00	9,965,000.00	10,457,000.00	19,255,500.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	7,504,000.00	9,965,000.00	10,457,000.00	19,255,500.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	7,504,000.00	9,965,000.00	10,457,000.00	19,255,500.00
707	HEALTH	8,194,000.00	10,545,000.00	11,270,000.00	19,775,000.00
7074	PUBLIC HEALTH SERVICES	8,194,000.00	10,545,000.00	11,270,000.00	19,775,000.00
70741	PUBLIC HEALTH SERVICES	8,194,000.00	10,545,000.00	11,270,000.00	19,775,000.00
709	EDUCATION	8,170,000.00	10,685,000.00	11,370,000.00	20,285,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	8,170,000.00	10,685,000.00	11,370,000.00	20,285,000.00
70912	PRIMARY EDUCATION	8,170,000.00	10,685,000.00	11,370,000.00	20,285,000.00
710	SOCIAL PROTECTION	7,835,000.00	10,120,000.00	10,975,000.00	19,585,000.00
7104	FAMILY AND CHILDREN	7,835,000.00	10,120,000.00	10,975,000.00	19,585,000.00
71041	FAMILY AND CHILDREN	7,835,000.00	10,120,000.00	10,975,000.00	19,585,000.00

126101 - AGAIE Local Government, Niger State - 2026 Budget: Capital Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Capital Expenditure	-	1,908,130,359.25	807,810,000.00	2,390,413,976.93
701	GENERAL PUBLIC SERVICES	-	1,000,000.00	-	67,500,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	-	1,000,000.00	-	67,500,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	-	1,000,000.00	-	67,500,000.00
705	ENVIRONMENTAL PROTECTION	-	-	-	139,177,232.98
7056	ENVIRONMENTAL PROTECTION N.E.C.	-	-	-	139,177,232.98
70561	ENVIRONMENTAL PROTECTION N.E.C.	-	-	-	139,177,232.98
706	HOUSING AND COMMUNITY AMMENITIES	-	1,897,130,359.25	799,545,000.00	1,742,873,486.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	1,897,130,359.25	799,545,000.00	1,742,873,486.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	1,897,130,359.25	799,545,000.00	1,742,873,486.00
707	HEALTH	-	10,000,000.00	-	120,000,000.00
7074	PUBLIC HEALTH SERVICES	-	10,000,000.00	-	120,000,000.00
70741	PUBLIC HEALTH SERVICES	-	10,000,000.00	-	120,000,000.00
709	EDUCATION	-	-	8,265,000.00	200,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	-	-	8,265,000.00	200,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	-	-	8,265,000.00	200,000,000.00
710	SOCIAL PROTECTION	-	-	-	120,863,257.95
7109	SOCIAL PROTECTION N.E.C.	-	-	-	120,863,257.95
71091	SOCIAL PROTECTION N.E.C.	-	-	-	120,863,257.95

126101 - AGAIE Local Government, Niger State - 2026 Budget: Total Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
126	NIGER STATE	1,327,485,873.77	6,035,653,351.06	3,234,428,355.44	6,778,097,735.07
1261	ZONE A - NIGER SOUTH	1,327,485,873.77	6,035,653,351.06	3,234,428,355.44	6,778,097,735.07
126101	AGAIE	1,327,485,873.77	6,035,653,351.06	3,234,428,355.44	6,778,097,735.07
12610104	ETSUGAIE	-	-	-	10,000,000.00
12610108	MAGAJI	-	-	-	39,177,232.98
12610111	TAGAGI	-	10,000,000.00	-	10,000,000.00
12610198	LG WIDE	1,327,485,873.77	6,025,653,351.06	3,234,428,355.44	6,718,920,502.09

126101 - AGAIE Local Government, Niger State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
126	NIGER STATE	1,005,687,586.40	3,774,588,005.81	2,076,634,692.24	3,861,976,094.94
1261	ZONE A - NIGER SOUTH	1,005,687,586.40	3,774,588,005.81	2,076,634,692.24	3,861,976,094.94
126101	AGAIE	1,005,687,586.40	3,774,588,005.81	2,076,634,692.24	3,861,976,094.94
12610198	LG WIDE	1,005,687,586.40	3,774,588,005.81	2,076,634,692.24	3,861,976,094.94

126101 - AGAIE Local Government, Niger State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
126	NIGER STATE	321,798,287.37	352,934,986.00	349,983,663.20	525,707,663.20
1261	ZONE A - NIGER SOUTH	321,798,287.37	352,934,986.00	349,983,663.20	525,707,663.20
126101	AGAIE	321,798,287.37	352,934,986.00	349,983,663.20	525,707,663.20
12610198	LG WIDE	321,798,287.37	352,934,986.00	349,983,663.20	525,707,663.20

126101 - AGAIE Local Government, Niger State - 2026 Budget: Capital Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
126	NIGER STATE	0.00	1,908,130,359.25	807,810,000.00	2,390,413,976.93
1261	ZONE A - NIGER SOUTH	0.00	1,908,130,359.25	807,810,000.00	2,390,413,976.93
126101	AGAIE	-	1,908,130,359.25	807,810,000.00	2,390,413,976.93
12610104	ETSUGAIE	-	-	-	10,000,000.00
12610108	MAGAJI	-	-	-	39,177,232.98
12610111	TAGAGI	-	10,000,000.00	-	10,000,000.00
12610198	LG WIDE	-	1,898,130,359.25	807,810,000.00	2,331,236,743.95

126101 - AGAIE Local Government, Niger State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Expenditure	1,327,485,873.77	6,035,653,351.06	3,234,428,355.44	6,778,097,735.07
01	Agriculture	76,522,306.00	127,635,652.72	64,463,007.63	132,425,820.48
0101	Effective governance of the Agriculture Sector	76,522,306.00	127,635,652.72	64,463,007.63	132,425,820.48
010102	Agriculture sector coordination mechanisms	76,522,306.00	127,635,652.72	64,463,007.63	132,425,820.48
04	Health	168,273,258.00	442,009,298.80	212,471,605.02	593,544,455.84
0401	Effective governance of the health system	168,273,258.00	432,009,298.80	212,471,605.02	473,544,455.84
040103	Health sector coordination mechanisms	168,273,258.00	432,009,298.80	212,471,605.02	473,544,455.84
0410	Health Sector Expenditures Not Elsewhere Classified	-	10,000,000.00	-	120,000,000.00
041001	Health Not Elsewhere Classified	-	10,000,000.00	-	120,000,000.00
05	Education	8,170,000.00	1,823,554,767.60	855,093,127.62	2,200,059,703.10
0501	Effective governance of the education system	8,170,000.00	10,685,000.00	11,370,000.00	20,285,000.00
050103	Education sector coordination mechanisms	8,170,000.00	10,685,000.00	11,370,000.00	20,285,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	-	1,812,869,767.60	843,723,127.62	2,179,774,703.10
051001	Education Not Elsewhere Classified	-	1,812,869,767.60	843,723,127.62	2,179,774,703.10
06	Housing and Urban Development	72,726,988.00	2,048,286,559.25	861,806,454.55	1,880,634,686.00
0610	Housing and Urban Development - General	72,726,988.00	2,048,286,559.25	861,806,454.55	1,880,634,686.00
061001	Housing and Urban Development - General	72,726,988.00	2,048,286,559.25	861,806,454.55	1,880,634,686.00
09	Environmental Improvement	7,504,000.00	9,965,000.00	10,457,000.00	158,432,732.98
0910	Environmental Improvement - General	7,504,000.00	9,965,000.00	10,457,000.00	158,432,732.98
091001	Environmental Improvement - General	7,504,000.00	9,965,000.00	10,457,000.00	158,432,732.98
11	Information Communication and Technology	-	1,000,000.00	-	9,000,000.00
1110	Information Communication and Technology - General	-	1,000,000.00	-	9,000,000.00
111001	Information Communication and Technology - General	-	1,000,000.00	-	9,000,000.00
13	Reform of Government and Governance	529,957,445.37	956,612,794.50	638,188,853.72	1,237,028,953.16
1310	Reform of Government and Governance - General	529,957,445.37	956,612,794.50	638,188,853.72	1,237,028,953.16
131001	Reform of Government and Governance - General	529,957,445.37	956,612,794.50	638,188,853.72	1,237,028,953.16
17	Road	7,685,000.00	9,900,000.00	10,805,000.00	19,515,000.00
1710	Road - General	7,685,000.00	9,900,000.00	10,805,000.00	19,515,000.00
171001	Road - General	7,685,000.00	9,900,000.00	10,805,000.00	19,515,000.00
23	Social Protection	456,646,876.40	616,689,278.19	581,143,306.91	547,456,383.51
2301	Effective Governance of Social Protection	7,835,000.00	10,120,000.00	10,975,000.00	19,585,000.00
230102	Social protection coordination and mechanisms	7,835,000.00	10,120,000.00	10,975,000.00	19,585,000.00
2305	Social Pensions and Old Age Support	367,797,526.40	363,256,492.39	438,025,615.41	280,952,650.39
230501	Pensions Payments and Contributions	367,797,526.40	363,256,492.39	438,025,615.41	240,952,650.39
230502	Gratuity	-	-	-	40,000,000.00
2310	Social Protection Not Elsewhere Classified	81,014,350.00	243,312,785.80	132,142,691.50	246,918,733.12
231001	Social Protection Not Elsewhere Classified	81,014,350.00	243,312,785.80	132,142,691.50	246,918,733.12

126101 - AGAIE Local Government, Niger State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Personnel Expenditure	1,005,687,586.40	3,774,588,005.81	2,076,634,692.24	3,861,976,094.94
01	Agriculture	68,807,306.00	117,530,652.72	53,708,007.63	113,100,820.48
0101	Effective governance of the Agriculture Sector	68,807,306.00	117,530,652.72	53,708,007.63	113,100,820.48
010102	Agriculture sector coordination mechanisms	68,807,306.00	117,530,652.72	53,708,007.63	113,100,820.48
04	Health	160,079,258.00	421,464,298.80	201,201,605.02	453,769,455.84
0401	Effective governance of the health system	160,079,258.00	421,464,298.80	201,201,605.02	453,769,455.84
040103	Health sector coordination mechanisms	160,079,258.00	421,464,298.80	201,201,605.02	453,769,455.84
05	Education	-	1,812,869,767.60	835,458,127.62	1,979,774,703.10
0510	Education Sector Expenditures Not Elsewhere Classified	-	1,812,869,767.60	835,458,127.62	1,979,774,703.10
051001	Education Not Elsewhere Classified	-	1,812,869,767.60	835,458,127.62	1,979,774,703.10
06	Housing and Urban Development	72,726,988.00	151,156,200.00	62,261,454.55	137,761,200.00
0610	Housing and Urban Development - General	72,726,988.00	151,156,200.00	62,261,454.55	137,761,200.00
061001	Housing and Urban Development - General	72,726,988.00	151,156,200.00	62,261,454.55	137,761,200.00
13	Reform of Government and Governance	255,262,158.00	664,997,808.50	353,837,190.52	649,698,532.01
1310	Reform of Government and Governance - General	255,262,158.00	664,997,808.50	353,837,190.52	649,698,532.01
131001	Reform of Government and Governance - General	255,262,158.00	664,997,808.50	353,837,190.52	649,698,532.01
23	Social Protection	448,811,876.40	606,569,278.19	570,168,306.91	527,871,383.51
2305	Social Pensions and Old Age Support	367,797,526.40	363,256,492.39	438,025,615.41	280,952,650.39
230501	Pensions Payments and Contributions	367,797,526.40	363,256,492.39	438,025,615.41	240,952,650.39
230502	Gratuity	-	-	-	40,000,000.00
2310	Social Protection Not Elsewhere Classified	81,014,350.00	243,312,785.80	132,142,691.50	246,918,733.12
231001	Social Protection Not Elsewhere Classified	81,014,350.00	243,312,785.80	132,142,691.50	246,918,733.12

126101 - AGAIE Local Government, Niger State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Other Recurrent Expenditure	321,798,287.37	352,934,986.00	349,983,663.20	525,707,663.20
01	Agriculture	7,715,000.00	10,105,000.00	10,755,000.00	19,325,000.00
0101	Effective governance of the Agriculture Sector	7,715,000.00	10,105,000.00	10,755,000.00	19,325,000.00
010102	Agriculture sector coordination mechanisms	7,715,000.00	10,105,000.00	10,755,000.00	19,325,000.00
04	Health	8,194,000.00	10,545,000.00	11,270,000.00	19,775,000.00
0401	Effective governance of the health system	8,194,000.00	10,545,000.00	11,270,000.00	19,775,000.00
040103	Health sector coordination mechanisms	8,194,000.00	10,545,000.00	11,270,000.00	19,775,000.00
05	Education	8,170,000.00	10,685,000.00	11,370,000.00	20,285,000.00
0501	Effective governance of the education system	8,170,000.00	10,685,000.00	11,370,000.00	20,285,000.00
050103	Education sector coordination mechanisms	8,170,000.00	10,685,000.00	11,370,000.00	20,285,000.00
09	Environmental Improvement	7,504,000.00	9,965,000.00	10,457,000.00	19,255,500.00
0910	Environmental Improvement - General	7,504,000.00	9,965,000.00	10,457,000.00	19,255,500.00
091001	Environmental Improvement - General	7,504,000.00	9,965,000.00	10,457,000.00	19,255,500.00
13	Reform of Government and Governance	274,695,287.37	291,614,986.00	284,351,663.20	407,967,163.20
1310	Reform of Government and Governance - General	274,695,287.37	291,614,986.00	284,351,663.20	407,967,163.20
131001	Reform of Government and Governance - General	274,695,287.37	291,614,986.00	284,351,663.20	407,967,163.20
17	Road	7,685,000.00	9,900,000.00	10,805,000.00	19,515,000.00
1710	Road - General	7,685,000.00	9,900,000.00	10,805,000.00	19,515,000.00
171001	Road - General	7,685,000.00	9,900,000.00	10,805,000.00	19,515,000.00
23	Social Protection	7,835,000.00	10,120,000.00	10,975,000.00	19,585,000.00
2301	Effective Governance of Social Protection	7,835,000.00	10,120,000.00	10,975,000.00	19,585,000.00
230102	Social protection coordination and mechanisms	7,835,000.00	10,120,000.00	10,975,000.00	19,585,000.00

126101 - AGAIE Local Government, Niger State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Capital Expenditure	-	1,908,130,359.25	807,810,000.00	2,390,413,976.93
04	Health	-	10,000,000.00	-	120,000,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	-	10,000,000.00	-	120,000,000.00
041001	Health Not Elsewhere Classified	-	10,000,000.00	-	120,000,000.00
05	Education	-	-	8,265,000.00	200,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	-	-	8,265,000.00	200,000,000.00
051001	Education Not Elsewhere Classified	-	-	8,265,000.00	200,000,000.00
06	Housing and Urban Development	-	1,897,130,359.25	799,545,000.00	1,742,873,486.00
0610	Housing and Urban Development - General	-	1,897,130,359.25	799,545,000.00	1,742,873,486.00
061001	Housing and Urban Development - General	-	1,897,130,359.25	799,545,000.00	1,742,873,486.00
09	Environmental Improvement	-	-	-	139,177,232.98
0910	Environmental Improvement - General	-	-	-	139,177,232.98
091001	Environmental Improvement - General	-	-	-	139,177,232.98
11	Information Communication and Technology	-	1,000,000.00	-	9,000,000.00
1110	Information Communication and Technology - General	-	1,000,000.00	-	9,000,000.00
111001	Information Communication and Technology - General	-	1,000,000.00	-	9,000,000.00
13	Reform of Government and Governance	-	-	-	179,363,257.95
1310	Reform of Government and Governance - General	-	-	-	179,363,257.95
131001	Reform of Government and Governance - General	-	-	-	179,363,257.95

126101 - AGAIE Local Government, Niger State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
Total Capital Expenditure						-	1,908,130,359.25	807,810,000.00	2,390,413,976.93
PURCHASE OF 2ND. BLUETOOTH PUBLIC ADDRESS SYSTEM	11 - Information Communication and Technology	016100100100 - Office of the Secretary to LGC	23010138 - PURCHASE OF OTHER MINOR OFFICE AND IT EQUIPMENT	70161 - GENERAL PUBLIC SERVICES N.E.C.	12610198 - LG WIDE	-	1,000,000.00	-	1,500,000.00
PURCHASE OF 23ND. MOTORCYCLE, 11 FOR COUNCILLORS AND 14 FOR SECURITY, CHAIRMAN'S AIDE AND OTHE LGA STAFF	13 - Reform of Government and Governance	016100100100 - Office of the Secretary to LGC	23010104 - PURCHASE OF MOTOR CYCLES / TRICYCLE	70161 - GENERAL PUBLIC SERVICES N.E.C.	12610198 - LG WIDE	-	-	-	37,500,000.00
PURCHASE OF 10ND. FIRE EXTINGUISHERS FOR LGA SECRETARIAT	13 - Reform of Government and Governance	016100100100 - Office of the Secretary to LGC	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70161 - GENERAL PUBLIC SERVICES N.E.C.	12610198 - LG WIDE	-	-	-	1,000,000.00
PURCHASE OF 8ND. EXECUTIVE CHAIRS AND 10ND. EXECUTIVE TABLES FOR OFFICES	13 - Reform of Government and Governance	016100100100 - Office of the Secretary to LGC	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70161 - GENERAL PUBLIC SERVICES N.E.C.	12610198 - LG WIDE	-	-	-	20,000,000.00
CONSTRUCTION OF 1ND. BUILDING FOR WORKS DEPARTMENT AT THE LGA SECRETARIAT	06 - Housing and Urban Development	016100100100 - Office of the Secretary to LGC	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12610198 - LG WIDE	-	-	3,000,000.00	15,000,000.00
RENOVATION OF 3ND. OFFICE BUILDING AT THE LGA SECRETARIAT PHASE I	06 - Housing and Urban Development	016100100100 - Office of the Secretary to LGC	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12610198 - LG WIDE	-	-	-	100,000,000.00
PURCHASE OF 4ND. HP LAPTOPS CORE IS, FOR LG ICT ROOM	11 - Information Communication and Technology	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010113 - PURCHASE OF COMPUTERS	70161 - GENERAL PUBLIC SERVICES N.E.C.	12610198 - LG WIDE	-	-	-	7,500,000.00
DRILLING OF 11ND. MOTORIZED BOREHOLES	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12610198 - LG WIDE	-	-	12,545,000.00	33,000,000.00
DRILLING OF 1ND. MOTORIZED BOREHOLES AT THE LGA SECRETARIAT	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12610198 - LG WIDE	-	57,000,000.00	-	30,000,000.00
CONSTRUCTION OF 4ND. CULVERTS ALONG EYENGI ROAD	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12610198 - LG WIDE	-	-	-	3,000,000.00
CONSTRUCTION OF 200KM ROAD ACROSS THE LGA FOR URBAN DEVELOPMENT	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12610198 - LG WIDE	-	1,595,130,359.25	704,000,000.00	1,286,873,486.00
CONSTRUCTION OF 20KM ROAD ACROSS WARDS FOR WARDS DEVELOPMENTS	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12610198 - LG WIDE	-	240,000,000.00	80,000,000.00	240,000,000.00
REHABILITATION OF 5.6KM KUTRIKO ROAD	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23030113 - REHABILITATION / REPAIRS - ROADS	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12610198 - LG WIDE	-	-	-	30,000,000.00
UPGRADING OF KUTRIKO MARKET 3ND. BUILDING	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23030124 - REHABILITATION/REPAIRS-MARKETS/PARKS	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12610198 - LG WIDE	-	5,000,000.00	-	5,000,000.00
PURCHASE OF 25ND. SEWING MACHINE FOR WOMEN AND YOUTH EMPOWERMENT IN THE LGA	13 - Reform of Government and Governance	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	12610198 - LG WIDE	-	-	-	18,863,257.95
PURCHASE OF 50ND. BARBING SALOON EQUIPMENTS FOR YOUTH EMPOWERMENT	13 - Reform of Government and Governance	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	12610198 - LG WIDE	-	-	-	2,000,000.00
START-UP PACK FOR 100ND. TVET STUDENTS IN THE LGA	13 - Reform of Government and Governance	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23050107 - CONTINGENCY CAPITAL	71091 - SOCIAL PROTECTION N.E.C.	12610198 - LG WIDE	-	-	-	100,000,000.00
CONSTRUCTION OF 30ND. BLOCK OF CLASSROOMS AND SCHOOL OFFICES	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	12610198 - LG WIDE	-	-	-	100,000,000.00
RENOVATION OF 30ND. BLOCK OF CLASSROOMS AND SCHOOL OFFICES	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	12610198 - LG WIDE	-	-	8,265,000.00	100,000,000.00
PURCHASE OF HEALTH EQUIPMENTS, 300ND. HOSPITAL BEDS AND MATTRESSES	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12610198 - LG WIDE	-	-	-	100,000,000.00
RENOVATION OF HEALTHCARE CENTER AT LIMAN VILLAGE	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12610111 - TAGAGI	-	10,000,000.00	-	10,000,000.00
RENOVATION OF PHC AT TSADUKO VILLAGE AT TAGAGI WARD	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12610104 - ETSUGAIE	-	-	-	10,000,000.00
PROCUREMENT OF 1ND. REFUSE VAN	09 - Environmental Improvement	053500100100 - DEPARTMENT OF ENVIRONMENTAL SANITATION	23010106 - PURCHASE OF VANS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12610108 - MAGAJI	-	-	-	39,177,232.98
CONSTRUCTION OF 15KM IRRIGATION CHANNELS	09 - Environmental Improvement	053500100100 - DEPARTMENT OF ENVIRONMENTAL SANITATION	23020116 - CONSTRUCTION / PROVISION OF WATERWAYS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12610198 - LG WIDE	-	-	-	100,000,000.00

011100100100 CHAIRMAN					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	January to December	2026 Approved Budget
2	EXPENDITURES	35,230,182.49	41,623,220.07	25,518,200.03	52,381,599.33
21	PERSONNEL COST	28,105,182.49	32,273,220.07	15,368,200.03	32,416,599.33
2101	SALARY	17,535,925.39	20,136,527.47	9,588,822.60	20,225,987.41
210101	SALARIES AND WAGES	17,535,925.39	20,136,527.47	9,588,822.60	20,225,987.41
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	17,535,925.39	20,136,527.47	9,588,822.60	20,225,987.41
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,569,257.10	12,136,692.60	5,779,377.43	12,190,611.92
210201	ALLOWANCES	10,569,257.10	12,136,692.60	5,779,377.43	12,190,611.92
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	10,569,257.10	12,136,692.60	5,779,377.43	12,190,611.92
22	OTHER RECURRENT COSTS	7,125,000.00	9,350,000.00	10,150,000.00	19,965,000.00
2202	OVERHEAD COST	7,125,000.00	9,350,000.00	10,150,000.00	19,965,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,040,000.00	1,240,000.00	930,000.00	1,180,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	600,000.00	720,000.00	560,000.00	680,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	440,000.00	520,000.00	370,000.00	500,000.00
220202	UTILITIES - GENERAL	40,000.00	60,000.00	30,000.00	45,000.00
22020202	TELEPHONE CHARGES	40,000.00	60,000.00	30,000.00	45,000.00
220203	MATERIALS & SUPPLIES - GENERAL	395,000.00	1,280,000.00	490,000.00	1,090,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	120,000.00	410,000.00	150,000.00	360,000.00
22020302	BOOKS	180,000.00	520,000.00	210,000.00	430,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	95,000.00	350,000.00	130,000.00	300,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	800,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	0.00	500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	300,000.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	200,000.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	200,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	850,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	850,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	250,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	200,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	50,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,650,000.00	6,770,000.00	8,700,000.00	15,550,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,250,000.00	1,600,000.00	2,050,000.00	3,800,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,480,000.00	1,720,000.00	2,200,000.00	3,950,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,320,000.00	1,550,000.00	2,000,000.00	3,600,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,600,000.00	1,900,000.00	2,450,000.00	4,200,000.00

011100100200 VICE-CHAIRMAN					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	January to December	2026 Approved Budget
2	EXPENDITURES	27,567,812.69	32,892,372.78	21,645,177.52	43,048,320.78
21	PERSONNEL COST	19,787,812.69	22,722,372.78	10,820,177.52	22,823,320.78
2101	SALARY	15,560,109.85	17,867,695.74	8,508,426.54	17,947,076.02
210101	SALARIES AND WAGES	15,560,109.85	17,867,695.74	8,508,426.54	17,947,076.02
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	15,560,109.85	17,867,695.74	8,508,426.54	17,947,076.02
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,227,702.84	4,854,677.04	2,311,750.97	4,876,244.77
210201	ALLOWANCES	4,227,702.84	4,854,677.04	2,311,750.97	4,876,244.77
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	4,227,702.84	4,854,677.04	2,311,750.97	4,876,244.77
22	OTHER RECURRENT COSTS	7,780,000.00	10,170,000.00	10,825,000.00	20,225,000.00
2202	OVERHEAD COST	7,780,000.00	10,170,000.00	10,825,000.00	20,225,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,320,000.00	1,600,000.00	1,230,000.00	1,480,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	820,000.00	1,000,000.00	780,000.00	900,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	600,000.00	450,000.00	580,000.00
220202	UTILITIES - GENERAL	65,000.00	80,000.00	45,000.00	35,000.00
22020202	TELEPHONE CHARGES	65,000.00	80,000.00	45,000.00	35,000.00
220203	MATERIALS & SUPPLIES - GENERAL	515,000.00	1,530,000.00	630,000.00	1,310,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	210,000.00	600,000.00	260,000.00	500,000.00
22020302	BOOKS	140,000.00	450,000.00	170,000.00	390,000.00

22020305	PRINTING OF NON SECURITY DOCUMENTS	165,000.00	480,000.00	200,000.00	420,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	650,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	0.00	400,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	250,000.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	150,000.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	150,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	620,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	620,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	80,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	50,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	30,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,880,000.00	6,960,000.00	8,920,000.00	15,900,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,410,000.00	1,680,000.00	2,150,000.00	3,900,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,520,000.00	1,750,000.00	2,250,000.00	4,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,300,000.00	1,580,000.00	2,020,000.00	3,700,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,650,000.00	1,950,000.00	2,500,000.00	4,300,000.00

011118300100 INTERNAL AUDIT					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	ance January to December	2026 Approved Budget
2	EXPENDITURES	7,615,000.00	9,945,000.00	10,665,000.00	19,160,000.00
22	OTHER RECURRENT COSTS	7,615,000.00	9,945,000.00	10,665,000.00	19,160,000.00
2202	OVERHEAD COST	7,615,000.00	9,945,000.00	10,665,000.00	19,160,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,300,000.00	1,570,000.00	1,220,000.00	1,460,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	760,000.00	920,000.00	720,000.00	840,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	540,000.00	650,000.00	500,000.00	620,000.00
220202	UTILITIES - GENERAL	55,000.00	75,000.00	35,000.00	50,000.00
22020202	TELEPHONE CHARGES	55,000.00	75,000.00	35,000.00	50,000.00
220203	MATERIALS & SUPPLIES - GENERAL	450,000.00	1,380,000.00	550,000.00	1,170,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	300,000.00	120,000.00	280,000.00
22020302	BOOKS	220,000.00	650,000.00	270,000.00	520,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	130,000.00	430,000.00	160,000.00	370,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	200,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	0.00	100,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	100,000.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	50,000.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	50,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	500,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	500,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	60,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	30,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	30,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,810,000.00	6,920,000.00	8,860,000.00	15,670,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,420,000.00	1,700,000.00	2,180,000.00	3,920,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,540,000.00	1,820,000.00	2,300,000.00	4,050,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,270,000.00	1,520,000.00	1,980,000.00	3,550,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,580,000.00	1,880,000.00	2,400,000.00	4,150,000.00

011200100100 THE LEGISLATIVE COUNCIL					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	ance January to December	2026 Approved Budget
2	EXPENDITURES	30,313,718.82	35,980,691.15	23,175,805.31	45,670,826.01
21	PERSONNEL COST	22,568,718.82	25,915,691.15	12,340,805.31	26,030,826.01
2101	SALARY	16,227,164.56	18,633,675.59	8,873,178.85	18,716,458.86
210101	SALARIES AND WAGES	16,227,164.56	18,633,675.59	8,873,178.85	18,716,458.86
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	16,227,164.56	18,633,675.59	8,873,178.85	18,716,458.86
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,341,554.26	7,282,015.56	3,467,626.46	7,314,367.15
210201	ALLOWANCES	6,341,554.26	7,282,015.56	3,467,626.46	7,314,367.15
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	6,341,554.26	7,282,015.56	3,467,626.46	7,314,367.15

22	OTHER RECURRENT COSTS	7,745,000.00	10,065,000.00	10,835,000.00	19,640,000.00
2202	OVERHEAD COST	7,745,000.00	10,065,000.00	10,835,000.00	19,640,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,380,000.00	1,680,000.00	1,280,000.00	1,530,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	900,000.00	1,100,000.00	860,000.00	980,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	480,000.00	580,000.00	420,000.00	550,000.00
220202	UTILITIES - GENERAL	70,000.00	95,000.00	50,000.00	40,000.00
22020202	TELEPHONE CHARGES	70,000.00	95,000.00	50,000.00	40,000.00
220203	MATERIALS & SUPPLIES - GENERAL	465,000.00	1,340,000.00	575,000.00	1,170,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	175,000.00	510,000.00	215,000.00	440,000.00
22020302	BOOKS	90,000.00	250,000.00	110,000.00	240,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	580,000.00	250,000.00	490,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	100,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	0.00	50,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	50,000.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	100,000.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	100,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	700,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	700,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	60,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	30,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	30,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,830,000.00	6,950,000.00	8,930,000.00	15,940,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,360,000.00	1,640,000.00	2,100,000.00	3,850,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,490,000.00	1,780,000.00	2,280,000.00	4,020,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,310,000.00	1,560,000.00	2,030,000.00	3,720,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,670,000.00	1,970,000.00	2,520,000.00	4,350,000.00

016100100100	Office of the Secretary to LGC				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	7,785,000.00	11,055,000.00	13,880,000.00	194,505,000.00
22	OTHER RECURRENT COSTS	7,785,000.00	10,055,000.00	10,880,000.00	19,505,000.00
2202	OVERHEAD COST	7,785,000.00	10,055,000.00	10,880,000.00	19,505,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,320,000.00	1,600,000.00	1,240,000.00	1,480,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	700,000.00	850,000.00	660,000.00	780,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	620,000.00	750,000.00	580,000.00	700,000.00
220202	UTILITIES - GENERAL	45,000.00	65,000.00	25,000.00	55,000.00
22020202	TELEPHONE CHARGES	45,000.00	65,000.00	25,000.00	55,000.00
220203	MATERIALS & SUPPLIES - GENERAL	440,000.00	1,330,000.00	535,000.00	1,150,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	150,000.00	470,000.00	180,000.00	400,000.00
22020302	BOOKS	185,000.00	540,000.00	230,000.00	460,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	105,000.00	320,000.00	125,000.00	290,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	100,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	0.00	50,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	50,000.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	50,000.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	50,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	520,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	520,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	60,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	30,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	30,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,980,000.00	7,060,000.00	9,080,000.00	16,090,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,430,000.00	1,690,000.00	2,160,000.00	3,910,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,560,000.00	1,830,000.00	2,320,000.00	4,080,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,290,000.00	1,540,000.00	2,000,000.00	3,600,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,700,000.00	2,000,000.00	2,600,000.00	4,500,000.00
23	CAPITAL EXPENDITURE	0.00	1,000,000.00	3,000,000.00	175,000,000.00

2301	FIXED ASSETS PURCHASED	0.00	1,000,000.00	0.00	60,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	1,000,000.00	0.00	60,000,000.00
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	0.00	0.00	0.00	37,500,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	20,000,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	0.00	0.00	0.00	1,000,000.00
23010138	PURCHASE OF OTHER MINOR OFFICE AND IT EQUIPMENT	0.00	1,000,000.00	0.00	1,500,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	3,000,000.00	15,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	3,000,000.00	15,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	3,000,000.00	15,000,000.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	100,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	100,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	0.00	100,000,000.00

012500100100 DEPARTMENT OF PERSONNEL MANAGEMENT		2024 Full Year Actuals	2025 Approved Budget	2025 Actuals to Date	2026 Approved Budget
Code	Description				
2	EXPENDITURES	120,410,066.00	416,541,349.50	255,590,968.70	406,792,610.89
21	PERSONNEL COST	112,500,066.00	406,116,349.50	244,585,968.70	386,977,610.89
2101	SALARY	112,500,066.00	120,500,065.50	118,529,727.27	258,346,200.00
210101	SALARIES AND WAGES	112,500,066.00	120,500,065.50	118,529,727.27	258,346,200.00
21010101	SALARY	112,500,066.00	120,500,065.50	118,529,727.27	258,346,200.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	285,616,284.00	126,056,241.43	128,631,410.89
210201	ALLOWANCES	0.00	285,616,284.00	126,056,241.43	128,631,410.89
21020101	REGULAR ALLOWANCE	0.00	285,616,284.00	126,056,241.43	128,631,410.89
22	OTHER RECURRENT COSTS	7,910,000.00	10,425,000.00	11,005,000.00	19,815,000.00
2202	OVERHEAD COST	7,910,000.00	10,425,000.00	11,005,000.00	19,815,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,300,000.00	1,570,000.00	1,190,000.00	1,440,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	840,000.00	1,020,000.00	800,000.00	920,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	460,000.00	550,000.00	390,000.00	520,000.00
220202	UTILITIES - GENERAL	60,000.00	85,000.00	40,000.00	30,000.00
22020202	TELEPHONE CHARGES	60,000.00	85,000.00	40,000.00	30,000.00
220203	MATERIALS & SUPPLIES - GENERAL	560,000.00	1,690,000.00	675,000.00	1,385,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	230,000.00	700,000.00	280,000.00	550,000.00
22020302	BOOKS	160,000.00	490,000.00	190,000.00	410,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	170,000.00	500,000.00	205,000.00	425,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	100,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	0.00	50,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	50,000.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	50,000.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	50,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	650,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	650,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	60,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	30,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	30,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,990,000.00	7,080,000.00	9,100,000.00	16,100,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,450,000.00	1,710,000.00	2,190,000.00	3,940,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,590,000.00	1,860,000.00	2,380,000.00	4,120,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,330,000.00	1,600,000.00	2,050,000.00	3,780,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,620,000.00	1,910,000.00	2,480,000.00	4,260,000.00

021500100100 DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES		2024 Full Year Actuals	2025 Approved Budget	2025 Actuals to Date	2026 Approved Budget
Code	Description				
2	EXPENDITURES	76,522,306.00	127,635,652.72	64,463,007.63	132,425,820.48
21	PERSONNEL COST	68,807,306.00	117,530,652.72	53,708,007.63	113,100,820.48
2101	SALARY	68,807,306.00	117,530,652.72	53,708,007.63	113,100,820.48
210101	SALARIES AND WAGES	68,807,306.00	117,530,652.72	53,708,007.63	113,100,820.48
21010101	SALARY	68,807,306.00	117,530,652.72	53,708,007.63	113,100,820.48

22	OTHER RECURRENT COSTS	7,715,000.00	10,105,000.00	10,755,000.00	19,325,000.00
2202	OVERHEAD COST	7,715,000.00	10,105,000.00	10,755,000.00	19,325,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,300,000.00	1,580,000.00	1,220,000.00	1,460,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	780,000.00	950,000.00	740,000.00	860,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	520,000.00	630,000.00	480,000.00	600,000.00
220202	UTILITIES - GENERAL	35,000.00	55,000.00	20,000.00	60,000.00
22020202	TELEPHONE CHARGES	35,000.00	55,000.00	20,000.00	60,000.00
220203	MATERIALS & SUPPLIES - GENERAL	510,000.00	1,520,000.00	615,000.00	1,285,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	115,000.00	340,000.00	140,000.00	310,000.00
22020302	BOOKS	240,000.00	720,000.00	300,000.00	580,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	155,000.00	460,000.00	175,000.00	395,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	100,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	0.00	50,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	50,000.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	50,000.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	50,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	480,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	480,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	60,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	30,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	30,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,870,000.00	6,950,000.00	8,900,000.00	15,830,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,400,000.00	1,670,000.00	2,140,000.00	3,880,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,530,000.00	1,790,000.00	2,260,000.00	4,030,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,280,000.00	1,530,000.00	1,990,000.00	3,580,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,660,000.00	1,960,000.00	2,510,000.00	4,340,000.00

022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	658,923,269.77	753,260,653.39	712,331,460.43	723,260,988.59
21	PERSONNEL COST	438,227,982.40	532,170,667.39	503,514,797.23	453,538,825.39
2101	SALARY	70,430,456.00	168,914,175.00	65,489,181.82	172,586,175.00
210101	SALARIES AND WAGES	70,430,456.00	168,914,175.00	65,489,181.82	172,586,175.00
21010101	SALARY	70,430,456.00	168,914,175.00	65,489,181.82	172,586,175.00
2103	SOCIAL BENEFITS	367,797,526.40	363,256,492.39	438,025,615.41	280,952,650.39
210301	SOCIAL BENEFITS	367,797,526.40	363,256,492.39	438,025,615.41	280,952,650.39
21030101	GRATUITY	0.00	0.00	0.00	40,000,000.00
21030102	PENSION	367,797,526.40	363,256,492.39	438,025,615.41	240,952,650.39
22	OTHER RECURRENT COSTS	220,695,287.37	221,089,986.00	208,816,663.20	269,722,163.20
2202	OVERHEAD COST	8,110,000.00	10,540,000.00	11,235,000.00	20,070,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,520,000.00	1,840,000.00	1,440,000.00	1,680,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	880,000.00	1,070,000.00	840,000.00	960,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	640,000.00	770,000.00	600,000.00	720,000.00
220202	UTILITIES - GENERAL	75,000.00	90,000.00	55,000.00	25,000.00
22020202	TELEPHONE CHARGES	75,000.00	90,000.00	55,000.00	25,000.00
220203	MATERIALS & SUPPLIES - GENERAL	525,000.00	1,540,000.00	650,000.00	1,305,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	190,000.00	560,000.00	240,000.00	470,000.00
22020302	BOOKS	125,000.00	370,000.00	150,000.00	330,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	210,000.00	610,000.00	260,000.00	505,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	100,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	0.00	50,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	50,000.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	50,000.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	50,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	750,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	750,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	60,000.00

22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	30,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	30,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,990,000.00	7,070,000.00	9,090,000.00	16,100,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,440,000.00	1,700,000.00	2,170,000.00	3,930,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,570,000.00	1,840,000.00	2,350,000.00	4,100,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,300,000.00	1,550,000.00	2,020,000.00	3,690,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,680,000.00	1,980,000.00	2,550,000.00	4,380,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	212,585,287.37	210,549,986.00	197,581,663.20	249,652,163.20
220401	LOCAL GRANTS AND CONTRIBUTIONS	212,585,287.37	210,549,986.00	197,581,663.20	249,652,163.20
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	0.00	0.00	28,800,000.00	28,800,000.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	0.00	0.00	8,000,000.00	8,000,000.00
22040105	GRANT TO STATE GOVERNMENTS - CONTRIBUTION TO IBB RECURRENT	0.00	23,650,000.00	0.00	20,000,000.00
22040107	GRANTS TO LOCAL GOVERNMENT - RECURRENT	83,042,094.77	70,100,500.00	38,030,000.00	70,100,500.00
22040109	GRANTS TO EMIRATE COUNCIL - RECURRENT	119,943,192.60	107,199,486.00	114,751,663.20	114,751,663.20
22040115	2% TRAINING FUND	9,600,000.00	9,600,000.00	8,000,000.00	8,000,000.00

023400100100 DEPARTMENT OF WORKS AND HOUSING					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	80,411,988.00	2,058,186,559.25	869,611,454.55	1,792,649,686.00
21	PERSONNEL COST	72,726,988.00	151,156,200.00	62,261,454.55	137,761,200.00
2101	SALARY	72,726,988.00	151,156,200.00	62,261,454.55	137,761,200.00
210101	SALARIES AND WAGES	72,726,988.00	151,156,200.00	62,261,454.55	137,761,200.00
21010101	SALARY	72,726,988.00	151,156,200.00	62,261,454.55	137,761,200.00
22	OTHER RECURRENT COSTS	7,685,000.00	9,900,000.00	10,805,000.00	19,515,000.00
2202	OVERHEAD COST	7,685,000.00	9,900,000.00	10,805,000.00	19,515,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,140,000.00	1,370,000.00	1,030,000.00	1,280,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	720,000.00	870,000.00	680,000.00	800,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	420,000.00	500,000.00	350,000.00	480,000.00
220202	UTILITIES - GENERAL	50,000.00	70,000.00	30,000.00	45,000.00
22020202	TELEPHONE CHARGES	50,000.00	70,000.00	30,000.00	45,000.00
220203	MATERIALS & SUPPLIES - GENERAL	435,000.00	1,280,000.00	515,000.00	1,110,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	145,000.00	440,000.00	165,000.00	385,000.00
22020302	BOOKS	180,000.00	530,000.00	220,000.00	450,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	110,000.00	310,000.00	130,000.00	275,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	100,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	0.00	50,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	50,000.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	50,000.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	50,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	530,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	530,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	60,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	30,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	30,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,060,000.00	7,180,000.00	9,230,000.00	16,340,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,420,000.00	1,680,000.00	2,150,000.00	3,900,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,600,000.00	1,890,000.00	2,420,000.00	4,200,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,350,000.00	1,620,000.00	2,080,000.00	3,820,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,690,000.00	1,990,000.00	2,580,000.00	4,420,000.00
23	CAPITAL EXPENDITURE	0.00	1,897,130,359.25	796,545,000.00	1,635,373,486.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	7,500,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	7,500,000.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	7,500,000.00
2302	CONSTRUCTION / PROVISION	0.00	1,892,130,359.25	796,545,000.00	1,592,873,486.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	1,892,130,359.25	796,545,000.00	1,592,873,486.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	57,000,000.00	12,545,000.00	63,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	1,835,130,359.25	784,000,000.00	1,529,873,486.00

2303	REHABILITATION / REPAIRS	0.00	5,000,000.00	0.00	35,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	5,000,000.00	0.00	35,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	0.00	0.00	0.00	30,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	0.00	5,000,000.00	0.00	5,000,000.00

023800100100 DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	9,909,922.00	19,571,000.00	16,407,857.14	28,799,000.00
21	PERSONNEL COST	1,869,922.00	9,056,000.00	5,232,857.14	8,864,000.00
2101	SALARY	1,869,922.00	9,056,000.00	5,232,857.14	8,864,000.00
210101	SALARIES AND WAGES	1,869,922.00	9,056,000.00	5,232,857.14	8,864,000.00
21010101	SALARY	1,869,922.00	9,056,000.00	5,232,857.14	8,864,000.00
22	OTHER RECURRENT COSTS	8,040,000.00	10,515,000.00	11,175,000.00	19,935,000.00
2202	OVERHEAD COST	8,040,000.00	10,515,000.00	11,175,000.00	19,935,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,440,000.00	1,750,000.00	1,360,000.00	1,600,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	860,000.00	1,050,000.00	820,000.00	940,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	580,000.00	700,000.00	540,000.00	660,000.00
220202	UTILITIES - GENERAL	80,000.00	100,000.00	60,000.00	50,000.00
22020202	TELEPHONE CHARGES	80,000.00	100,000.00	60,000.00	50,000.00
220203	MATERIALS & SUPPLIES - GENERAL	530,000.00	1,595,000.00	655,000.00	1,335,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	225,000.00	680,000.00	290,000.00	540,000.00
22020302	BOOKS	135,000.00	420,000.00	155,000.00	365,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	170,000.00	495,000.00	210,000.00	430,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	100,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	0.00	50,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	50,000.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	50,000.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	50,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	680,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	680,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	60,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	30,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	30,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,990,000.00	7,070,000.00	9,100,000.00	16,060,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,460,000.00	1,720,000.00	2,210,000.00	3,960,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,580,000.00	1,850,000.00	2,360,000.00	4,110,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,310,000.00	1,570,000.00	2,040,000.00	3,710,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,640,000.00	1,930,000.00	2,490,000.00	4,280,000.00

051400100100 DEPARTMENT OF SOCIAL WELFARE DEPARTMENT					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	88,849,350.00	253,432,785.80	143,117,691.50	387,366,991.07
21	PERSONNEL COST	81,014,350.00	243,312,785.80	132,142,691.50	246,918,733.12
2101	SALARY	81,014,350.00	243,312,785.80	132,142,691.50	246,918,733.12
210101	SALARIES AND WAGES	81,014,350.00	243,312,785.80	132,142,691.50	246,918,733.12
21010101	SALARY	81,014,350.00	243,312,785.80	132,142,691.50	246,918,733.12
22	OTHER RECURRENT COSTS	7,835,000.00	10,120,000.00	10,975,000.00	19,585,000.00
2202	OVERHEAD COST	7,835,000.00	10,120,000.00	10,975,000.00	19,585,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,420,000.00	1,720,000.00	1,340,000.00	1,580,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	740,000.00	900,000.00	700,000.00	820,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	680,000.00	820,000.00	640,000.00	760,000.00
220202	UTILITIES - GENERAL	30,000.00	50,000.00	15,000.00	20,000.00
22020202	TELEPHONE CHARGES	30,000.00	50,000.00	15,000.00	20,000.00
220203	MATERIALS & SUPPLIES - GENERAL	455,000.00	1,350,000.00	550,000.00	1,185,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	305,000.00	120,000.00	285,000.00
22020302	BOOKS	205,000.00	590,000.00	255,000.00	495,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	150,000.00	455,000.00	175,000.00	405,000.00

220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	100,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	0.00	50,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	50,000.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	50,000.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	50,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	550,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	550,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	60,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	30,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	30,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,930,000.00	7,000,000.00	9,070,000.00	16,040,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,410,000.00	1,690,000.00	2,180,000.00	3,920,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,520,000.00	1,760,000.00	2,270,000.00	4,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,290,000.00	1,540,000.00	2,000,000.00	3,600,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,710,000.00	2,010,000.00	2,620,000.00	4,520,000.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	120,863,257.95
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	20,863,257.95
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	20,863,257.95
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	0.00	0.00	20,863,257.95
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	100,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	100,000,000.00
23050107	CONTINGENCY CAPITAL	0.00	0.00	0.00	100,000,000.00

051700100100	DEPARTMENT OF EDUCATION				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	8,170,000.00	10,685,000.00	19,635,000.00	220,285,000.00
22	OTHER RECURRENT COSTS	8,170,000.00	10,685,000.00	11,370,000.00	20,285,000.00
2202	OVERHEAD COST	8,170,000.00	10,685,000.00	11,370,000.00	20,285,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,480,000.00	1,790,000.00	1,400,000.00	1,640,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	920,000.00	1,120,000.00	880,000.00	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	560,000.00	670,000.00	520,000.00	640,000.00
220202	UTILITIES - GENERAL	85,000.00	110,000.00	65,000.00	65,000.00
22020202	TELEPHONE CHARGES	85,000.00	110,000.00	65,000.00	65,000.00
220203	MATERIALS & SUPPLIES - GENERAL	545,000.00	1,605,000.00	675,000.00	1,360,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	195,000.00	565,000.00	235,000.00	475,000.00
22020302	BOOKS	115,000.00	330,000.00	145,000.00	315,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	235,000.00	710,000.00	295,000.00	570,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	100,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	0.00	50,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	50,000.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	50,000.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	50,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	720,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	720,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	60,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	30,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	30,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,060,000.00	7,180,000.00	9,230,000.00	16,290,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,470,000.00	1,730,000.00	2,230,000.00	3,980,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,600,000.00	1,900,000.00	2,440,000.00	4,210,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,340,000.00	1,610,000.00	2,060,000.00	3,800,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,650,000.00	1,940,000.00	2,500,000.00	4,300,000.00
23	CAPITAL EXPENDITURE	0.00	0.00	8,265,000.00	200,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	100,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	100,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	0.00	0.00	0.00	100,000,000.00
2303	REHABILITATION / REPAIRS	0.00	0.00	8,265,000.00	100,000,000.00

230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	8,265,000.00	100,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	0.00	8,265,000.00	100,000,000.00

051702600100 LOCAL EDUCATION AUTHORITY					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	January to December	2026 Approved Budget
2	EXPENDITURES	0.00	1,812,869,767.60	835,458,127.62	1,979,774,703.10
21	PERSONNEL COST	0.00	1,812,869,767.60	835,458,127.62	1,979,774,703.10
2101	SALARY	0.00	1,812,869,767.60	835,458,127.62	1,979,774,703.10
210101	SALARIES AND WAGES	0.00	1,812,869,767.60	835,458,127.62	1,979,774,703.10
21010101	SALARY	0.00	1,812,869,767.60	835,458,127.62	1,979,774,703.10

052100100100 DEPARTMENT OF PRIMARY HEALTH CARE					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	January to December	2026 Approved Budget
2	EXPENDITURES	168,273,258.00	442,009,298.80	212,471,605.02	593,544,455.84
21	PERSONNEL COST	160,079,258.00	421,464,298.80	201,201,605.02	453,769,455.84
2101	SALARY	160,079,258.00	421,464,298.80	201,201,605.02	453,769,455.84
210101	SALARIES AND WAGES	160,079,258.00	421,464,298.80	201,201,605.02	453,769,455.84
21010101	SALARY	160,079,258.00	421,464,298.80	201,201,605.02	453,769,455.84
22	OTHER RECURRENT COSTS	8,194,000.00	10,545,000.00	11,270,000.00	19,775,000.00
2202	OVERHEAD COST	8,194,000.00	10,545,000.00	11,270,000.00	19,775,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,754,000.00	2,140,000.00	1,665,000.00	1,920,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	800,000.00	970,000.00	760,000.00	880,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	954,000.00	1,170,000.00	905,000.00	1,040,000.00
220202	UTILITIES - GENERAL	20,000.00	40,000.00	10,000.00	15,000.00
22020202	TELEPHONE CHARGES	20,000.00	40,000.00	10,000.00	15,000.00
220203	MATERIALS & SUPPLIES - GENERAL	460,000.00	1,335,000.00	525,000.00	1,170,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	165,000.00	485,000.00	185,000.00	415,000.00
22020302	BOOKS	175,000.00	505,000.00	205,000.00	435,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	120,000.00	345,000.00	135,000.00	320,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	100,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	0.00	50,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	50,000.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	50,000.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	50,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	400,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	400,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	60,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	30,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	30,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,960,000.00	7,030,000.00	9,070,000.00	16,060,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,420,000.00	1,680,000.00	2,160,000.00	3,910,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,560,000.00	1,820,000.00	2,330,000.00	4,070,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,300,000.00	1,550,000.00	2,020,000.00	3,690,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,680,000.00	1,980,000.00	2,560,000.00	4,390,000.00
23	CAPITAL EXPENDITURE	0.00	10,000,000.00	0.00	120,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	100,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	100,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00	0.00	100,000,000.00
2303	REHABILITATION / REPAIRS	0.00	10,000,000.00	0.00	20,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	10,000,000.00	0.00	20,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	0.00	10,000,000.00	0.00	20,000,000.00

053500100100 DEPARTMENT OF ENVIRONMENTAL SANITATION					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	January to December	2026 Approved Budget
2	EXPENDITURES	7,504,000.00	9,965,000.00	10,457,000.00	158,432,732.98
22	OTHER RECURRENT COSTS	7,504,000.00	9,965,000.00	10,457,000.00	19,255,500.00
2202	OVERHEAD COST	7,504,000.00	9,965,000.00	10,457,000.00	19,255,500.00

220201	TRAVEL & TRANSPORT - GENERAL	1,123,000.00	1,410,000.00	1,057,000.00	1,305,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	660,000.00	800,000.00	620,000.00	740,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	463,000.00	610,000.00	437,000.00	565,000.00
220202	UTILITIES - GENERAL	20,000.00	25,000.00	20,000.00	65,000.00
22020202	TELEPHONE CHARGES	20,000.00	25,000.00	20,000.00	65,000.00
220203	MATERIALS & SUPPLIES - GENERAL	552,000.00	1,650,000.00	630,000.00	1,355,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	215,000.00	620,000.00	265,000.00	515,000.00
22020302	BOOKS	140,000.00	430,000.00	160,000.00	380,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	197,000.00	600,000.00	205,000.00	460,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	100,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	0.00	0.00	50,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	0.00	0.00	50,000.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	50,000.00
22020501	LOCAL TRAINING	0.00	0.00	0.00	50,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	450,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	450,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	60,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	30,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	30,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,809,000.00	6,880,000.00	8,750,000.00	15,870,500.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,440,000.00	1,700,000.00	2,170,000.00	3,930,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,590,000.00	1,860,000.00	2,380,000.00	4,120,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,350,000.00	1,620,000.00	2,080,000.00	3,820,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,429,000.00	1,700,000.00	2,120,000.00	4,000,500.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	139,177,232.98
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	39,177,232.98
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	39,177,232.98
23010106	PURCHASE OF VANS	0.00	0.00	0.00	39,177,232.98
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	100,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	100,000,000.00
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	0.00	0.00	0.00	100,000,000.00