

State	NIGER
Local Government	AGWARA
Year	2026

This is the publication of the 2026 Budget for AGWARA 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 - AGWARA Local Government: 2026 Budget Overview (Original Budget)

Revenue by Economic	2026 Budget
Opening Balance	-
Statutory Allocation	2,576,317,827.23
VAT	2,341,317,343.22
Other FAAC	514,087,248.69
LG IGR	22,600,000.00
Share of State IGR	-
Other (Capital Receipts)	-
Total Revenue	5,454,322,419.14

Expenditure by Economic	2026 Budget
Personnel	2,328,035,365.68
Grants / Contributions to State	-
Other Recurrent	1,088,908,177.92
Capital	2,037,378,875.54
Total Expenditure	5,454,322,419.14

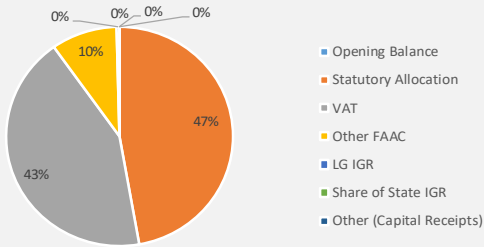
Expenditure by Sector	2026 Budget
Education	954,876,799.00
Health	587,165,618.98
Other Social	653,910,390.00
Agriculture	166,631,879.60
Other Economic	2,400,134,127.16
Administration	691,603,604.40
Law and Justice	-
Total Expenditure	5,454,322,419.14

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
CONSTRUCTION OF 200KM ROAD AS URBAN/RURAL RENEWAL PROJECTS	1,223,873,486.35
CONSTRUCTION OF 33KM ROAD, AS WARD DEVELOPMENT PROJECT	240,000,000.00
RENOVATION OF DISTRICT HEAD PALACE AGWARA	75,670,890.00
PURCHASE OF 3NO. TOYOTA COROLLA LE FOR VICE CHAIRMAN, SECRETARY AND HOU	69,987,560.24
CONSTRUCTION OF 2NO. BUILDING AS GUEST HOUSE AT AGWARA	60,980,900.00
SALLAH AND CHRISMAS CELEBRATION	53,800,000.00
CONSTRUCTION OF 33KVA LINE AGWARA - KOKOLI	50,987,000.00
CONSTRUCTION OF 1NO. MOTOR PARK AT GALLAH AND AGWARA	32,678,377.41
PURCHASE OF 30NO. BAJAJ MOTORCYCLE FOR LGA OFFICERS	30,000,000.00
REHABILITATION OF 33KM ROAD	30,000,000.00
<i>Other Capital Projects</i>	169,400,661.54
Total	2,037,378,875.54

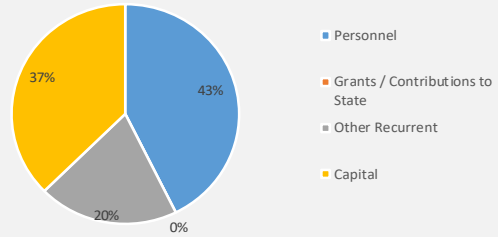
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
ADAHE	-	-
AGWARA WARD	-	-
BUNSURU	-	-
GALLAH	-	-
KASHINI	-	-
KOKOLI	-	-
MAGO	-	-
PAPIRI	-	-
ROFIA	-	-
SUTEKU	-	-
LG WIDE	5,454,322,419.14	2,037,378,875.54
OUTSIDE LG	-	-
Total	5,454,322,419.14	2,037,378,875.54

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

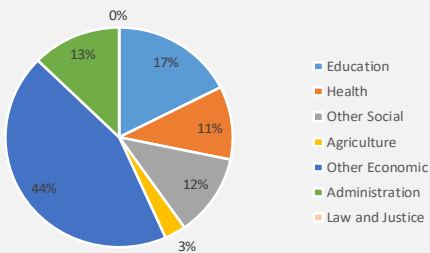
Where is the Money coming from?



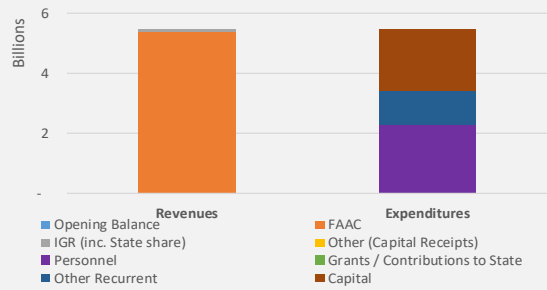
What is the Money being spent On?



Who is Spending the Money?



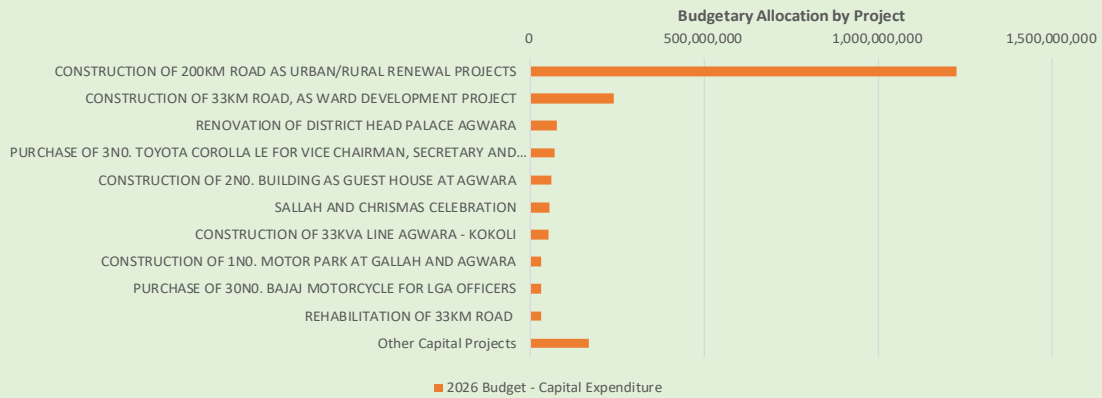
Inflows and Outflows



Where is the Money being Spent?



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



126302 - AGWARA 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	36,792,265.00	4,962,214,525.00	3,797,162,307.06	5,454,322,419.14
11 - GOVERNMENT SHARE OF FAAC	15,590,564.00	4,944,574,025.00	3,766,385,996.81	5,431,722,419.14
12 - INDEPENDENT REVENUE	21,201,701.00	17,640,500.00	30,776,310.25	22,600,000.00
Recurrent Expenditure	717,000,913.20	3,179,399,015.24	2,957,399,238.59	3,416,943,543.60
21 - PERSONNEL COST	530,036,465.07	2,967,253,515.24	2,818,127,482.77	2,328,035,365.68
22 - OTHER RECURRENT COSTS	186,964,448.13	212,145,500.00	139,271,755.82	1,088,908,177.92
Transfer to Capital Account	- 680,208,648.20	1,782,815,509.76	839,763,068.47	2,037,378,875.54
Capital Receipts	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
23 - CAPITAL EXPENDITURE	30,038,250.00	1,782,815,509.76	485,129,700.00	2,037,378,875.54
Total Revenue (including OB)	36,792,265.00	4,962,214,525.00	3,797,162,307.06	5,454,322,419.14
Total Expenditure	747,039,163.20	4,962,214,525.00	3,442,528,938.59	5,454,322,419.14

126302 - AGWARA 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	2,328,035,365.68	1,088,908,177.92	3,416,943,543.60	2,037,378,875.54	5,454,322,419.14
010000000000	ADMINISTRATION SECTOR	266,579,498.16	161,005,000.00	427,584,498.16	264,019,106.24	691,603,604.40
011100000000	OFFICE OF THE LG CHAIRMAN	50,264,654.89	80,530,000.00	130,794,654.89	58,800,000.00	189,594,654.89
011100100100	CHAIRMAN	29,496,950.30	27,020,000.00	56,516,950.30	58,800,000.00	115,316,950.30
011100100200	VICE-CHAIRMAN	20,767,704.59	26,530,000.00	47,297,704.59	-	47,297,704.59
011118300100	INTERNAL AUDIT	-	26,980,000.00	26,980,000.00	-	26,980,000.00
011200000000	LOCAL GOVT COUNCIL	23,686,321.11	26,765,000.00	50,451,321.11	-	50,451,321.11
011200100100	THE LEGISLATIVE COUNCIL	23,686,321.11	26,765,000.00	50,451,321.11	-	50,451,321.11
016100000000	OFFICE OF THE SECRETARY TO LGC	-	26,945,000.00	26,945,000.00	205,219,106.24	232,164,106.24
016100100100	Office of the Secretary to LGC	-	26,945,000.00	26,945,000.00	205,219,106.24	232,164,106.24
012500000000	DEPARTMENT OF PERSONNEL MANAGEMENT	192,628,522.16	26,765,000.00	219,393,522.16	-	219,393,522.16
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	192,628,522.16	26,765,000.00	219,393,522.16	-	219,393,522.16
020000000000	ECONOMIC SECTOR	503,024,465.08	395,002,677.92	898,027,143.00	1,668,738,863.76	2,566,766,006.76
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	93,461,879.60	63,170,000.00	156,631,879.60	10,000,000.00	166,631,879.60
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	93,461,879.60	63,170,000.00	156,631,879.60	10,000,000.00	166,631,879.60
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	273,517,585.48	278,112,677.92	551,630,263.40	-	551,630,263.40
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	273,517,585.48	278,112,677.92	551,630,263.40	-	551,630,263.40
023400000000	DEPARTMENT OF WORKS AND HOUSING	127,126,000.00	26,575,000.00	153,701,000.00	1,658,738,863.76	1,812,439,863.76
023400100100	DEPARTMENT OF WORKS AND HOUSING	127,126,000.00	26,575,000.00	153,701,000.00	1,658,738,863.76	1,812,439,863.76
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	8,919,000.00	27,145,000.00	36,064,000.00	-	36,064,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	8,919,000.00	27,145,000.00	36,064,000.00	-	36,064,000.00
050000000000	SOCIAL SECTOR	1,558,431,402.44	532,900,500.00	2,091,331,902.44	104,620,905.54	2,195,952,807.98
051400000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	144,269,000.00	406,785,000.00	551,054,000.00	-	551,054,000.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	144,269,000.00	406,785,000.00	551,054,000.00	-	551,054,000.00
051700000000	DEPARTMENT OF EDUCATION	910,316,799.00	27,060,000.00	937,376,799.00	17,500,000.00	954,876,799.00
051700100100	DEPARTMENT OF EDUCATION	-	27,060,000.00	27,060,000.00	17,500,000.00	44,560,000.00
051702600100	LOCAL EDUCATION AUTHORITY	910,316,799.00	-	910,316,799.00	-	910,316,799.00
052100000000	DEPARTMENT OF PRIMARY HEALTH CARE	503,845,603.44	71,870,000.00	575,715,603.44	11,450,015.54	587,165,618.98
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	503,845,603.44	71,870,000.00	575,715,603.44	11,450,015.54	587,165,618.98
053500000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	27,185,500.00	27,185,500.00	-	27,185,500.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	27,185,500.00	27,185,500.00	-	27,185,500.00
055100000000	EMIRATE COUNCIL	-	-	-	75,670,890.00	75,670,890.00
055100100100	EMIRATE COUNCIL	-	-	-	75,670,890.00	75,670,890.00

126302 - AGWARA 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	36,792,265.00	4,962,214,525.00	3,797,162,307.06	5,454,322,419.14
02000000000	ECONOMIC SECTOR	36,682,265.00	4,961,366,525.00	3,797,152,307.06	5,453,238,419.14
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	9,208,229.30	11,537,000.00	3,356,877.50	14,910,500.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	9,208,229.30	11,537,000.00	3,356,877.50	14,910,500.00
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	15,590,564.00	4,945,609,525.00	3,767,394,537.06	5,432,757,919.14
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	15,590,564.00	4,945,609,525.00	3,767,394,537.06	5,432,757,919.14
02340000000	DEPARTMENT OF WORKS AND HOUSING	11,883,471.70	4,220,000.00	26,400,892.50	5,570,000.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	11,883,471.70	4,220,000.00	26,400,892.50	5,570,000.00
05000000000	SOCIAL SECTOR	110,000.00	848,000.00	10,000.00	1,084,000.00
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	70,000.00	578,000.00	10,000.00	814,000.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	70,000.00	578,000.00	10,000.00	814,000.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	40,000.00	260,000.00	-	260,000.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	40,000.00	260,000.00	-	260,000.00
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	10,000.00	-	10,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	10,000.00	-	10,000.00

126302 - AGWARA 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	36,792,265.00	4,962,214,525.00	3,797,162,307.06	5,454,322,419.14
11	GOVERNMENT SHARE OF FAAC	15,590,564.00	4,944,574,025.00	3,766,385,996.81	5,431,722,419.14
1101	GOVERNMENT SHARE OF FAAC	15,590,564.00	4,944,574,025.00	3,766,385,996.81	5,431,722,419.14
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	-	1,957,648,992.00	1,853,897,809.27	2,576,317,827.23
11010101	STATUTORY ALLOCATION	-	1,957,648,992.00	1,853,897,809.27	2,576,317,827.23
110102	LOCAL GOVERNMENT SHARE OF VAT	-	2,002,347,520.00	1,813,054,227.25	2,341,317,343.22
11010201	SHARE OF VAT	-	2,002,347,520.00	1,813,054,227.25	2,341,317,343.22
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	15,590,564.00	984,577,513.00	99,433,960.29	514,087,248.69
11010399	Other FACC Distribution	15,590,564.00	984,577,513.00	99,433,960.29	514,087,248.69
12	INDEPENDENT REVENUE	21,201,701.00	17,640,500.00	30,776,310.25	22,600,000.00
1202	NON-TAX REVENUE	21,201,701.00	17,640,500.00	30,776,310.25	22,600,000.00
120201	LICENCES GENERAL	8,587,680.00	11,200,000.00	3,125,252.50	14,573,500.00
12020101	Canoe lincense	8,522,435.00	11,050,000.00	3,125,252.50	14,423,500.00
12020103	Liquor Licenses	65,245.00	80,000.00	-	80,000.00
12020104	Cattle Trade Licenses	-	70,000.00	-	70,000.00
120204	FEES GENERAL	755,549.30	1,200,000.00	291,625.00	1,436,000.00
12020401	Slauther Fees	-	50,000.00	-	50,000.00
12020402	Eating House Fees	10,000.00	57,000.00	-	57,000.00
12020405	Dried Meat/Fish Fees	610,549.30	210,000.00	231,625.00	210,000.00
12020413	Dispensaries and Maternity fees	40,000.00	240,000.00	-	240,000.00
12020414	Laboratory Fees	-	20,000.00	-	20,000.00
12020415	Environmental Sanitation Fees	-	10,000.00	-	10,000.00
12020418	Eletric/Radio/Tele. Fees	-	10,000.00	-	10,000.00
12020428	Motor /Machine Car wash Depot Fees	25,000.00	10,000.00	50,000.00	10,000.00
12020429	Building Materials fees	-	15,000.00	-	15,000.00
12020434	Barbing Saloon Fees	20,000.00	8,000.00	10,000.00	8,000.00
12020435	Hair Dressing Fees	50,000.00	570,000.00	-	806,000.00
120205	FINES GENERAL	-	20,000.00	-	20,000.00
12020502	Impounding of Animal Fines	-	20,000.00	-	20,000.00
120207	EARNING GENERAL	2,395,667.15	2,085,500.00	26,283,486.50	3,085,500.00
12020701	Earning fromMarkets	887,847.15	500,000.00	472,297.15	500,000.00
12020702	earnings from Motor Parks	913,820.00	150,000.00	512,649.10	1,150,000.00
12020703	earnings from Shops	594,000.00	400,000.00	24,290,000.00	400,000.00
12020709	Earning From Other Commercial Undertaking	-	1,035,500.00	1,008,540.25	1,035,500.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	9,462,804.55	3,135,000.00	1,075,946.25	3,485,000.00
12020803	RENT ON GOVT BUILDINGS	-	1,985,000.00	1,075,946.25	1,985,000.00
12020805	RENT ON LANDED PROPERTY	9,462,804.55	1,150,000.00	-	1,500,000.00

126302 - AGWARA 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>5,454,322,419.14</u>
01	FEDERATION ACCOUNT	5,431,722,419.14
011	FAAC DIRECT ALLOCATION	5,431,722,419.14
01101	FAAC DIRECT ALLOCATION	5,431,722,419.14
02	CONSOLIDATED REVENUE FUND	22,600,000.00
021	MAIN ENVELOP	22,600,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	22,600,000.00

126302 - AGWARA 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	747,039,163.20	4,962,214,525.00	3,442,528,938.59	5,454,322,419.14
01000000000	ADMINISTRATION SECTOR	153,843,737.72	486,908,285.00	140,999,975.58	691,603,604.40
01110000000	OFFICE OF THE LG CHAIRMAN	40,060,000.00	50,445,000.00	13,645,000.00	189,594,654.89
011100100100	CHAIRMAN	13,325,000.00	20,095,000.00	4,535,000.00	115,316,950.30
011100100200	VICE-CHAIRMAN	13,365,000.00	15,130,000.00	4,540,000.00	47,297,704.59
011118300100	INTERNAL AUDIT	13,370,000.00	15,220,000.00	4,570,000.00	26,980,000.00
01120000000	LOCAL GOVT COUNCIL	13,365,000.00	15,110,000.00	4,530,000.00	50,451,321.11
011200100100	THE LEGISLATIVE COUNCIL	13,365,000.00	15,110,000.00	4,530,000.00	50,451,321.11
01610000000	OFFICE OF THE SECRETARY TO LGC	18,114,000.00	198,428,646.00	19,067,000.00	232,164,106.24
016100100100	Office of the Secretary to LGC	18,114,000.00	198,428,646.00	19,067,000.00	232,164,106.24
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	82,304,737.72	222,924,639.00	103,757,975.58	219,393,522.16
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	82,304,737.72	222,924,639.00	103,757,975.58	219,393,522.16
02000000000	ECONOMIC SECTOR	214,940,881.10	1,977,712,697.59	779,344,077.80	2,566,766,006.76
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	58,099,822.23	118,722,832.83	53,998,340.22	166,631,879.60
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	58,099,822.23	118,722,832.83	53,998,340.22	166,631,879.60
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	54,303,808.16	110,547,001.00	170,231,582.59	551,630,263.40
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	54,303,808.16	110,547,001.00	170,231,582.59	551,630,263.40
02340000000	DEPARTMENT OF WORKS AND HOUSING	88,079,410.34	1,727,556,863.76	547,276,265.65	1,812,439,863.76
023400100100	DEPARTMENT OF WORKS AND HOUSING	88,079,410.34	1,727,556,863.76	547,276,265.65	1,812,439,863.76
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	14,457,840.37	20,886,000.00	7,837,889.34	36,064,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	14,457,840.37	20,886,000.00	7,837,889.34	36,064,000.00
05000000000	SOCIAL SECTOR	378,254,544.38	2,497,593,542.41	2,522,184,885.21	2,195,952,807.98
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	72,985,820.99	175,098,000.00	87,002,233.70	551,054,000.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	72,985,820.99	175,098,000.00	87,002,233.70	551,054,000.00
05170000000	DEPARTMENT OF EDUCATION	13,800,000.00	1,743,145,378.41	2,108,730,445.56	954,876,799.00
051700100100	DEPARTMENT OF EDUCATION	13,800,000.00	25,170,000.00	5,005,000.00	44,560,000.00
051702600100	LOCAL EDUCATION AUTHORITY	-	1,717,975,378.41	2,103,725,445.56	910,316,799.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	278,124,275.26	564,194,664.00	321,899,289.09	587,165,618.98
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	278,124,275.26	564,194,664.00	321,899,289.09	587,165,618.98
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	13,344,448.13	15,155,500.00	4,552,916.86	27,185,500.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	13,344,448.13	15,155,500.00	4,552,916.86	27,185,500.00
05510000000	EMIRATE COUNCIL	-	-	-	75,670,890.00
055100100100	EMIRATE COUNCIL	-	-	-	75,670,890.00

126302 - AGWARA 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 Original Budget		2026 Approved Budget		
	Total Personnel Expenditure	530,036,465.07	2,967,253,515.24	2,818,127,482.77	2,328,035,365.68	-	2,328,035,365.68	-	-
01000000000	ADMINISTRATION SECTOR	68,914,737.72	207,764,639.00	99,192,975.58	266,579,498.16	-	266,579,498.16	-	-
01110000000	OFFICE OF THE LG CHAIRMAN	-	-	-	50,264,654.89	-	50,264,654.89	-	-
011100100100	CHAIRMAN	-	-	-	29,496,950.30	-	29,496,950.30	-	-
011100100200	VICE-CHAIRMAN	-	-	-	20,767,704.59	-	20,767,704.59	-	-
01120000000	LOCAL GOVT COUNCIL	-	-	-	23,686,321.11	-	23,686,321.11	-	-
011200100100	THE LEGISLATIVE COUNCIL	-	-	-	23,686,321.11	-	23,686,321.11	-	-
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	68,914,737.72	207,764,639.00	99,192,975.58	192,628,522.16	-	192,628,522.16	-	-
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	68,914,737.72	207,764,639.00	99,192,975.58	192,628,522.16	-	192,628,522.16	-	-
02000000000	ECONOMIC SECTOR	136,726,631.10	335,545,833.83	215,402,538.84	503,024,465.08	-	503,024,465.08	-	-
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	44,739,822.23	93,577,832.83	49,468,340.22	93,461,879.60	-	93,461,879.60	-	-
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	44,739,822.23	93,577,832.83	49,468,340.22	93,461,879.60	-	93,461,879.60	-	-
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	40,948,808.16	95,412,001.00	90,082,743.63	273,517,585.48	-	273,517,585.48	-	-
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	40,948,808.16	95,412,001.00	90,082,743.63	273,517,585.48	-	273,517,585.48	-	-
02340000000	DEPARTMENT OF WORKS AND HOUSING	49,925,160.34	140,820,000.00	72,553,565.65	127,126,000.00	-	127,126,000.00	-	-
023400100100	DEPARTMENT OF WORKS AND HOUSING	49,925,160.34	140,820,000.00	72,553,565.65	127,126,000.00	-	127,126,000.00	-	-
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	1,112,840.37	5,736,000.00	3,297,889.34	8,919,000.00	-	8,919,000.00	-	-
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	1,112,840.37	5,736,000.00	3,297,889.34	8,919,000.00	-	8,919,000.00	-	-
05000000000	SOCIAL SECTOR	324,395,096.25	2,423,943,042.41	2,503,531,968.35	1,558,431,402.44	-	1,558,431,402.44	-	-
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	59,625,820.99	159,933,000.00	82,447,233.70	144,269,000.00	-	144,269,000.00	-	-
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	59,625,820.99	159,933,000.00	82,447,233.70	144,269,000.00	-	144,269,000.00	-	-
05170000000	DEPARTMENT OF EDUCATION	-	1,717,975,378.41	2,103,725,445.56	910,316,799.00	-	910,316,799.00	-	-
051702600100	LOCAL EDUCATION AUTHORITY	-	1,717,975,378.41	2,103,725,445.56	910,316,799.00	-	910,316,799.00	-	-
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	264,769,275.26	546,034,664.00	317,359,289.09	503,845,603.44	-	503,845,603.44	-	-
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	264,769,275.26	546,034,664.00	317,359,289.09	503,845,603.44	-	503,845,603.44	-	-

126302 - AGWARA 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	186,964,448.13	212,145,500.00	139,271,755.82	1,088,908,177.92
01000000000	ADMINISTRATION SECTOR	80,140,000.00	90,880,000.00	27,295,000.00	161,005,000.00
01110000000	OFFICE OF THE LG CHAIRMAN	40,060,000.00	45,445,000.00	13,645,000.00	80,530,000.00
011100100100	CHAIRMAN	13,325,000.00	15,095,000.00	4,535,000.00	27,020,000.00
011100100200	VICE-CHAIRMAN	13,365,000.00	15,130,000.00	4,540,000.00	26,530,000.00
011118300100	INTERNAL AUDIT	13,370,000.00	15,220,000.00	4,570,000.00	26,980,000.00
01120000000	LOCAL GOVT COUNCIL	13,365,000.00	15,110,000.00	4,530,000.00	26,765,000.00
011200100100	THE LEGISLATIVE COUNCIL	13,365,000.00	15,110,000.00	4,530,000.00	26,765,000.00
01610000000	OFFICE OF THE SECRETARY TO LGC	13,325,000.00	15,165,000.00	4,555,000.00	26,945,000.00
016100100100	Office of the Secretary to LGC	13,325,000.00	15,165,000.00	4,555,000.00	26,945,000.00
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	13,390,000.00	15,160,000.00	4,565,000.00	26,765,000.00
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	13,390,000.00	15,160,000.00	4,565,000.00	26,765,000.00
02000000000	ECONOMIC SECTOR	53,415,000.00	60,615,000.00	93,773,838.96	395,002,677.92
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	13,360,000.00	15,145,000.00	4,530,000.00	63,170,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	13,360,000.00	15,145,000.00	4,530,000.00	63,170,000.00
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	13,355,000.00	15,135,000.00	80,148,838.96	278,112,677.92
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	13,355,000.00	15,135,000.00	80,148,838.96	278,112,677.92
02340000000	DEPARTMENT OF WORKS AND HOUSING	13,355,000.00	15,185,000.00	4,555,000.00	26,575,000.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	13,355,000.00	15,185,000.00	4,555,000.00	26,575,000.00
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	13,345,000.00	15,150,000.00	4,540,000.00	27,145,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	13,345,000.00	15,150,000.00	4,540,000.00	27,145,000.00
05000000000	SOCIAL SECTOR	53,409,448.13	60,650,500.00	18,202,916.86	532,900,500.00
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	13,360,000.00	15,165,000.00	4,555,000.00	406,785,000.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	13,360,000.00	15,165,000.00	4,555,000.00	406,785,000.00
05170000000	DEPARTMENT OF EDUCATION	13,350,000.00	15,170,000.00	4,555,000.00	27,060,000.00
051700100100	DEPARTMENT OF EDUCATION	13,350,000.00	15,170,000.00	4,555,000.00	27,060,000.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	13,355,000.00	15,160,000.00	4,540,000.00	71,870,000.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	13,355,000.00	15,160,000.00	4,540,000.00	71,870,000.00
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	13,344,448.13	15,155,500.00	4,552,916.86	27,185,500.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	13,344,448.13	15,155,500.00	4,552,916.86	27,185,500.00

126302 - AGWARA 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	30,038,250.00	1,782,815,509.76	485,129,700.00	2,037,378,875.54
010000000000	ADMINISTRATION SECTOR	4,789,000.00	188,263,646.00	14,512,000.00	264,019,106.24
011100000000	OFFICE OF THE LG CHAIRMAN	-	5,000,000.00	-	58,800,000.00
011100100100	CHAIRMAN	-	5,000,000.00	-	58,800,000.00
016100000000	OFFICE OF THE SECRETARY TO LGC	4,789,000.00	183,263,646.00	14,512,000.00	205,219,106.24
016100100100	Office of the Secretary to LGC	4,789,000.00	183,263,646.00	14,512,000.00	205,219,106.24
020000000000	ECONOMIC SECTOR	24,799,250.00	1,581,551,863.76	470,167,700.00	1,668,738,863.76
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	10,000,000.00	-	10,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	10,000,000.00	-	10,000,000.00
023400000000	DEPARTMENT OF WORKS AND HOUSING	24,799,250.00	1,571,551,863.76	470,167,700.00	1,658,738,863.76
023400100100	DEPARTMENT OF WORKS AND HOUSING	24,799,250.00	1,571,551,863.76	470,167,700.00	1,658,738,863.76
050000000000	SOCIAL SECTOR	450,000.00	13,000,000.00	450,000.00	104,620,905.54
051700000000	DEPARTMENT OF EDUCATION	450,000.00	10,000,000.00	450,000.00	17,500,000.00
051700100100	DEPARTMENT OF EDUCATION	450,000.00	10,000,000.00	450,000.00	17,500,000.00
052100000000	DEPARTMENT OF PRIMARY HEALTH CARE	-	3,000,000.00	-	11,450,015.54
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	-	3,000,000.00	-	11,450,015.54
055100000000	EMIRATE COUNCIL	-	-	-	75,670,890.00
055100100100	EMIRATE COUNCIL	-	-	-	75,670,890.00

126302 - AGWARA 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	747,039,163.20	4,962,214,525.00	3,442,528,938.59	5,454,322,419.14
21	PERSONNEL COST	530,036,465.07	2,967,253,515.24	2,818,127,482.77	2,328,035,365.68
2101	SALARY	526,991,280.07	2,921,185,876.24	2,750,873,669.45	2,086,177,965.24
210101	SALARIES AND WAGES	526,991,280.07	2,921,185,876.24	2,750,873,669.45	2,086,177,965.24
21010101	SALARY	526,991,280.07	2,921,185,876.24	2,750,873,669.45	2,034,412,282.04
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	-	-	-	51,765,683.20
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,045,185.00	46,067,639.00	23,341,520.58	62,032,814.96
210201	ALLOWANCES	3,045,185.00	46,067,639.00	23,341,520.58	62,032,814.96
21020101	REGULAR ALLOWANCE	3,045,185.00	46,067,639.00	23,341,520.58	39,847,522.16
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	-	-	-	22,185,292.80
2103	SOCIAL BENEFITS	-	-	43,912,292.74	179,824,585.48
210301	SOCIAL BENEFITS	-	-	43,912,292.74	179,824,585.48
21030101	GRATUITY	-	-	-	92,000,000.00
21030102	PENSION	-	-	43,912,292.74	87,824,585.48
22	OTHER RECURRENT COSTS	186,964,448.13	212,145,500.00	139,271,755.82	1,088,908,177.92
2202	OVERHEAD COST	186,964,448.13	212,145,500.00	63,682,916.86	467,730,500.00
220201	TRAVEL & TRANSPORT - GENERAL	14,453,400.00	15,480,000.00	6,800,000.00	16,045,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,335,000.00	7,725,000.00	3,375,000.00	7,990,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,118,400.00	7,755,000.00	3,425,000.00	8,055,000.00
220202	UTILITIES - GENERAL	8,115,000.00	13,215,000.00	6,995,000.00	13,200,000.00
22020202	TELEPHONE CHARGES	8,115,000.00	13,215,000.00	6,995,000.00	13,200,000.00
220203	MATERIALS & SUPPLIES - GENERAL	6,195,285.00	7,035,000.00	1,779,000.00	88,770,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,070,000.00	2,340,000.00	595,000.00	2,590,000.00
22020302	BOOKS	2,065,285.00	2,345,000.00	594,000.00	2,660,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,060,000.00	2,350,000.00	590,000.00	2,520,000.00
22020307	DRUGS/LABORATORY/VACCINES/MEDICAL SUPPLIES	-	-	-	45,000,000.00
22020312	FERTILIZER	-	-	-	15,000,000.00
22020313	OTHER AGRICULTURAL INPUTS	-	-	-	21,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	9,235,000.00	16,740,000.00	3,074,000.00	19,645,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,620,000.00	8,355,000.00	1,540,000.00	9,770,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,615,000.00	8,385,000.00	1,534,000.00	9,875,000.00
220205	TRAINING - GENERAL	5,574,750.00	2,085,000.00	1,369,000.00	17,700,000.00
22020501	LOCAL TRAINING	5,574,750.00	2,085,000.00	1,369,000.00	17,700,000.00
220206	OTHER SERVICES - GENERAL	-	-	-	74,300,000.00
22020601	SECURITY SERVICES	-	-	-	74,300,000.00
220208	FUEL & LUBRICANTS - GENERAL	-	-	-	14,420,000.00
22020801	MOTOR VEHICLE FUEL COST	-	-	-	7,220,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	-	7,200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	143,391,013.13	157,590,500.00	43,665,916.86	223,650,500.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	35,310,000.00	38,940,000.00	10,910,000.00	53,200,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	36,400,000.00	39,900,000.00	11,060,000.00	53,900,000.00
22021003	PUBLICITY & ADVERTISEMENTS	35,650,000.00	39,150,000.00	10,910,000.00	53,180,000.00
22021007	SPORTING ACTIVITIES	-	-	-	10,000,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	36,031,013.13	39,600,500.00	10,785,916.86	53,370,500.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	-	-	75,588,838.96	251,177,677.92
220401	LOCAL GRANTS AND CONTRIBUTIONS	-	-	75,588,838.96	251,177,677.92
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	-	-	16,400,000.00	32,800,000.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	-	-	4,000,000.00	8,000,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	-	-	14,400,000.00	28,800,000.00
22040107	GRANTS TO LOCAL GOVERNMENT - RECURRENT	-	-	-	100,000,000.00
22040109	GRANTS TO EMIRATE COUNCIL - RECURRENT	-	-	36,788,838.96	73,577,677.92
22040115	2% TRAINING FUND	-	-	4,000,000.00	8,000,000.00
2208	TRANSFERS-PAYMENT TO INDIVIDUALS	-	-	-	370,000,000.00
220801	TRANSFERS-PAYMENT TO INDIVIDUALS	-	-	-	370,000,000.00

126302 - AGWARA 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
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP	-	-	-	370,000,000.00
23	CAPITAL EXPENDITURE	30,038,250.00	1,782,815,509.76	485,129,700.00	2,037,378,875.54
2301	FIXED ASSETS PURCHASED	4,100,000.00	125,000,000.00	13,650,000.00	161,187,560.24
230101	PURCHASE OF FIXED ASSETS - GENERAL	4,100,000.00	125,000,000.00	13,650,000.00	161,187,560.24
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	1,635,000.00	50,000,000.00	6,000,000.00	30,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	1,635,000.00	50,000,000.00	6,000,000.00	69,987,560.24
23010109	PURCHASE OF SEA BOATS	-	-	-	15,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	380,000.00	10,000,000.00	1,200,000.00	10,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	-	-	-	15,600,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	450,000.00	10,000,000.00	450,000.00	10,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	-	-	-	5,600,000.00
23010138	PURCHASE OF OTHER MINOR OFFICE AND IT EQUIPMENT	-	5,000,000.00	-	5,000,000.00
2302	CONSTRUCTION / PROVISION	3,726,812.50	1,572,815,509.76	464,000,000.00	1,718,904,315.30
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,726,812.50	1,572,815,509.76	464,000,000.00	1,718,904,315.30
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	-	-	-	75,670,890.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	10,000,000.00	-	50,987,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	-	3,000,000.00	-	11,450,015.54
23020114	CONSTRUCTION / PROVISION OF ROADS	3,726,812.50	1,463,873,486.35	464,000,000.00	1,463,873,486.35
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	40,000,000.00	-	60,980,900.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	-	13,263,646.00	-	13,263,646.00
23020124	CONSTRUCTION OF MARKETS/PARKS	-	42,678,377.41	-	42,678,377.41
2303	REHABILITATION / REPAIRS	22,211,437.50	85,000,000.00	7,479,700.00	103,487,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	22,211,437.50	85,000,000.00	7,479,700.00	103,487,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	2,024,437.50	25,000,000.00	1,022,700.00	25,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	-	-	7,500,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	-	10,000,000.00	-	10,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	19,048,000.00	30,000,000.00	5,145,000.00	30,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	-	10,000,000.00	-	10,987,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,139,000.00	10,000,000.00	1,312,000.00	10,000,000.00
23030199	OTHER REHABILITATION	-	-	-	10,000,000.00
2305	OTHER CAPITAL PROJECTS	-	-	-	53,800,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	53,800,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	-	-	-	53,800,000.00

126302 - AGWARA 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	747,039,163.20	4,962,214,525.00	3,442,528,938.59	5,454,322,419.14
701	GENERAL PUBLIC SERVICES	296,190,796.59	2,257,449,503.76	816,566,420.42	2,811,977,490.08
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	107,728,808.16	171,102,001.00	140,494,289.85	445,051,653.92
70111	EXECUTIVE AND LEGISLATIVE ORGANS	40,055,000.00	45,335,000.00	13,605,000.00	154,265,976.00
70112	FINANCIAL AND FISCAL AFFAIRS	67,673,808.16	125,767,001.00	126,889,289.85	290,785,677.92
7013	GENERAL SERVICES	110,087,578.09	258,975,639.00	120,150,864.92	290,402,522.16
70131	GENERAL PERSONNEL SERVICES	82,304,737.72	222,924,639.00	107,757,975.58	227,393,522.16
70132	OVERALL PLANNING AND STATISTICAL SERVICES	14,457,840.37	20,886,000.00	7,837,889.34	36,064,000.00
70133	OTHER GENERAL SERVICES	13,325,000.00	15,165,000.00	4,555,000.00	26,945,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	78,374,410.34	1,827,371,863.76	555,921,265.65	1,976,523,314.00
70161	GENERAL PUBLIC SERVICES N.E.C.	78,374,410.34	1,827,371,863.76	555,921,265.65	1,976,523,314.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	-	-	-	100,000,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	-	-	-	100,000,000.00
704	ECONOMIC AFFAIRS	71,454,822.23	133,907,832.83	58,553,340.22	193,206,879.60
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	58,099,822.23	118,722,832.83	53,998,340.22	166,631,879.60
70421	AGRICULTURE	58,099,822.23	118,722,832.83	53,998,340.22	166,631,879.60
7045	TRANSPORT	13,355,000.00	15,185,000.00	4,555,000.00	26,575,000.00
70451	ROAD TRANSPORT	13,355,000.00	15,185,000.00	4,555,000.00	26,575,000.00
705	ENVIRONMENTAL PROTECTION	13,344,448.13	15,155,500.00	4,552,916.86	27,185,500.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	13,344,448.13	15,155,500.00	4,552,916.86	27,185,500.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	13,344,448.13	15,155,500.00	4,552,916.86	27,185,500.00
706	HOUSING AND COMMUNITY AMMENITIES	1,139,000.00	73,263,646.00	1,312,000.00	95,231,546.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	1,139,000.00	73,263,646.00	1,312,000.00	95,231,546.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	1,139,000.00	73,263,646.00	1,312,000.00	95,231,546.00
707	HEALTH	278,124,275.26	564,194,664.00	321,899,289.09	587,165,618.98
7074	PUBLIC HEALTH SERVICES	278,124,275.26	564,194,664.00	321,899,289.09	587,165,618.98
70741	PUBLIC HEALTH SERVICES	278,124,275.26	564,194,664.00	321,899,289.09	587,165,618.98
709	EDUCATION	13,800,000.00	1,743,145,378.41	2,108,730,445.56	954,876,799.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	13,350,000.00	15,170,000.00	4,555,000.00	27,060,000.00
70912	PRIMARY EDUCATION	13,350,000.00	15,170,000.00	4,555,000.00	27,060,000.00
7098	EDUCATION N.E.C.	450,000.00	1,727,975,378.41	2,104,175,445.56	927,816,799.00
70981	EDUCATION N.E.C.	450,000.00	1,727,975,378.41	2,104,175,445.56	927,816,799.00
710	SOCIAL PROTECTION	72,985,820.99	175,098,000.00	130,914,526.44	784,678,585.48
7102	OLD AGE	-	-	43,912,292.74	179,824,585.48
71021	OLD AGE	-	-	43,912,292.74	179,824,585.48
7104	FAMILY AND CHILDREN	13,360,000.00	15,165,000.00	4,555,000.00	26,785,000.00
71041	FAMILY AND CHILDREN	13,360,000.00	15,165,000.00	4,555,000.00	26,785,000.00
7105	UNEMPLOYMENT	-	-	-	10,000,000.00
71051	UNEMPLOYMENT	-	-	-	10,000,000.00
7109	SOCIAL PROTECTION N.E.C.	59,625,820.99	159,933,000.00	82,447,233.70	568,069,000.00
71091	SOCIAL PROTECTION N.E.C.	59,625,820.99	159,933,000.00	82,447,233.70	568,069,000.00

126302 - AGWARA 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	530,036,465.07	2,967,253,515.24	2,818,127,482.77	2,328,035,365.68
701	GENERAL PUBLIC SERVICES	160,901,546.59	449,732,640.00	221,214,881.46	496,317,498.16
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	40,948,808.16	95,412,001.00	46,170,450.89	167,643,976.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	-	-	73,950,976.00
70112	FINANCIAL AND FISCAL AFFAIRS	40,948,808.16	95,412,001.00	46,170,450.89	93,693,000.00
7013	GENERAL SERVICES	70,027,578.09	213,500,639.00	102,490,864.92	201,547,522.16
70131	GENERAL PERSONNEL SERVICES	68,914,737.72	207,764,639.00	99,192,975.58	192,628,522.16
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,112,840.37	5,736,000.00	3,297,889.34	8,919,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	49,925,160.34	140,820,000.00	72,553,565.65	127,126,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	49,925,160.34	140,820,000.00	72,553,565.65	127,126,000.00
704	ECONOMIC AFFAIRS	44,739,822.23	93,577,832.83	49,468,340.22	93,461,879.60
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	44,739,822.23	93,577,832.83	49,468,340.22	93,461,879.60
70421	AGRICULTURE	44,739,822.23	93,577,832.83	49,468,340.22	93,461,879.60
707	HEALTH	264,769,275.26	546,034,664.00	317,359,289.09	503,845,603.44
7074	PUBLIC HEALTH SERVICES	264,769,275.26	546,034,664.00	317,359,289.09	503,845,603.44
70741	PUBLIC HEALTH SERVICES	264,769,275.26	546,034,664.00	317,359,289.09	503,845,603.44
709	EDUCATION	-	1,717,975,378.41	2,103,725,445.56	910,316,799.00
7098	EDUCATION N.E.C.	-	1,717,975,378.41	2,103,725,445.56	910,316,799.00
70981	EDUCATION N.E.C	-	1,717,975,378.41	2,103,725,445.56	910,316,799.00
710	SOCIAL PROTECTION	59,625,820.99	159,933,000.00	126,359,526.44	324,093,585.48
7102	OLD AGE	-	-	43,912,292.74	179,824,585.48
71021	OLD AGE	-	-	43,912,292.74	179,824,585.48
7109	SOCIAL PROTECTION N.E.C.	59,625,820.99	159,933,000.00	82,447,233.70	144,269,000.00
71091	SOCIAL PROTECTION N.E.C.	59,625,820.99	159,933,000.00	82,447,233.70	144,269,000.00

126302 - AGWARA 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	186,964,448.13	212,145,500.00	139,271,755.82	1,088,908,177.92
701	GENERAL PUBLIC SERVICES	106,840,000.00	121,165,000.00	111,983,838.96	466,262,677.92
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	66,780,000.00	75,690,000.00	94,323,838.96	277,407,677.92
70111	EXECUTIVE AND LEGISLATIVE ORGANS	40,055,000.00	45,335,000.00	13,605,000.00	80,315,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	26,725,000.00	30,355,000.00	80,718,838.96	197,092,677.92
7013	GENERAL SERVICES	40,060,000.00	45,475,000.00	17,660,000.00	88,855,000.00
70131	GENERAL PERSONNEL SERVICES	13,390,000.00	15,160,000.00	8,565,000.00	34,765,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	13,345,000.00	15,150,000.00	4,540,000.00	27,145,000.00
70133	OTHER GENERAL SERVICES	13,325,000.00	15,165,000.00	4,555,000.00	26,945,000.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	-	-	-	100,000,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	-	-	-	100,000,000.00
704	ECONOMIC AFFAIRS	26,715,000.00	30,330,000.00	9,085,000.00	89,745,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	13,360,000.00	15,145,000.00	4,530,000.00	63,170,000.00
70421	AGRICULTURE	13,360,000.00	15,145,000.00	4,530,000.00	63,170,000.00
7045	TRANSPORT	13,355,000.00	15,185,000.00	4,555,000.00	26,575,000.00
70451	ROAD TRANSPORT	13,355,000.00	15,185,000.00	4,555,000.00	26,575,000.00
705	ENVIRONMENTAL PROTECTION	13,344,448.13	15,155,500.00	4,552,916.86	27,185,500.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	13,344,448.13	15,155,500.00	4,552,916.86	27,185,500.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	13,344,448.13	15,155,500.00	4,552,916.86	27,185,500.00
707	HEALTH	13,355,000.00	15,160,000.00	4,540,000.00	71,870,000.00
7074	PUBLIC HEALTH SERVICES	13,355,000.00	15,160,000.00	4,540,000.00	71,870,000.00
70741	PUBLIC HEALTH SERVICES	13,355,000.00	15,160,000.00	4,540,000.00	71,870,000.00
709	EDUCATION	13,350,000.00	15,170,000.00	4,555,000.00	27,060,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	13,350,000.00	15,170,000.00	4,555,000.00	27,060,000.00
70912	PRIMARY EDUCATION	13,350,000.00	15,170,000.00	4,555,000.00	27,060,000.00
710	SOCIAL PROTECTION	13,360,000.00	15,165,000.00	4,555,000.00	406,785,000.00
7104	FAMILY AND CHILDREN	13,360,000.00	15,165,000.00	4,555,000.00	26,785,000.00
71041	FAMILY AND CHILDREN	13,360,000.00	15,165,000.00	4,555,000.00	26,785,000.00
7105	UNEMPLOYMENT	-	-	-	10,000,000.00
71051	UNEMPLOYMENT	-	-	-	10,000,000.00
7109	SOCIAL PROTECTION N.E.C.	-	-	-	370,000,000.00
71091	SOCIAL PROTECTION N.E.C.	-	-	-	370,000,000.00

126302 - AGWARA 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	30,038,250.00	1,782,815,509.76	485,129,700.00	2,037,378,875.54
701	GENERAL PUBLIC SERVICES	28,449,250.00	1,686,551,863.76	483,367,700.00	1,849,397,314.00
7016	GENERAL PUBLIC SERVICES N.E.C.	28,449,250.00	1,686,551,863.76	483,367,700.00	1,849,397,314.00
70161	GENERAL PUBLIC SERVICES N.E.C.	28,449,250.00	1,686,551,863.76	483,367,700.00	1,849,397,314.00
704	ECONOMIC AFFAIRS	-	10,000,000.00	-	10,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	-	10,000,000.00	-	10,000,000.00
70421	AGRICULTURE	-	10,000,000.00	-	10,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	1,139,000.00	73,263,646.00	1,312,000.00	95,231,546.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	1,139,000.00	73,263,646.00	1,312,000.00	95,231,546.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	1,139,000.00	73,263,646.00	1,312,000.00	95,231,546.00
707	HEALTH	-	3,000,000.00	-	11,450,015.54
7074	PUBLIC HEALTH SERVICES	-	3,000,000.00	-	11,450,015.54
70741	PUBLIC HEALTH SERVICES	-	3,000,000.00	-	11,450,015.54
709	EDUCATION	450,000.00	10,000,000.00	450,000.00	17,500,000.00
7098	EDUCATION N.E.C.	450,000.00	10,000,000.00	450,000.00	17,500,000.00
70981	EDUCATION N.E.C	450,000.00	10,000,000.00	450,000.00	17,500,000.00
710	SOCIAL PROTECTION	-	-	-	53,800,000.00
7109	SOCIAL PROTECTION N.E.C.	-	-	-	53,800,000.00
71091	SOCIAL PROTECTION N.E.C.	-	-	-	53,800,000.00

126302 - AGWARA 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	747,039,163.20	4,962,214,525.00	3,442,528,938.59	5,380,371,443.14
1263	ZONE C - NIGER NORTH	747,039,163.20	4,962,214,525.00	3,442,528,938.59	5,380,371,443.14
126302	AGWARA	747,039,163.20	4,962,214,525.00	3,442,528,938.59	5,380,371,443.14
12630298	LG WIDE	747,039,163.20	4,962,214,525.00	3,442,528,938.59	5,380,371,443.14

126302 - AGWARA 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	530,036,465.07	2,967,253,515.24	2,818,127,482.77	2,254,084,389.68
1263	ZONE C - NIGER NORTH	530,036,465.07	2,967,253,515.24	2,818,127,482.77	2,254,084,389.68
126302	AGWARA	530,036,465.07	2,967,253,515.24	2,818,127,482.77	2,254,084,389.68
12630298	LG WIDE	530,036,465.07	2,967,253,515.24	2,818,127,482.77	2,254,084,389.68

126302 - AGWARA 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	186,964,448.13	212,145,500.00	139,271,755.82	1,088,908,177.92
1263	ZONE C - NIGER NORTH	186,964,448.13	212,145,500.00	139,271,755.82	1,088,908,177.92
126302	AGWARA	186,964,448.13	212,145,500.00	139,271,755.82	1,088,908,177.92
12630298	LG WIDE	186,964,448.13	212,145,500.00	139,271,755.82	1,088,908,177.92

126302 - AGWARA 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	30,038,250.00	1,782,815,509.76	485,129,700.00	2,037,378,875.54
1263	ZONE C - NIGER NORTH	30,038,250.00	1,782,815,509.76	485,129,700.00	2,037,378,875.54
126302	AGWARA	30,038,250.00	1,782,815,509.76	485,129,700.00	2,037,378,875.54
12630298	LG WIDE	30,038,250.00	1,782,815,509.76	485,129,700.00	2,037,378,875.54

126302 - AGWARA 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	747,039,163.20	4,962,214,525.00	3,442,528,938.59	5,454,322,419.14
01	Agriculture	58,099,822.23	118,722,832.83	53,998,340.22	166,631,879.60
0101	Effective governance of the Agriculture Sector	58,099,822.23	108,722,832.83	53,998,340.22	120,631,879.60
010102	Agriculture sector coordination mechanisms	58,099,822.23	108,722,832.83	53,998,340.22	120,631,879.60
0110	Agriculture Sector Expenditures Not Elsewhere Classified	-	10,000,000.00	-	46,000,000.00
011001	Agriculture Programme Not Elsewhere Classified	-	10,000,000.00	-	46,000,000.00
04	Health	278,124,275.26	564,194,664.00	321,899,289.09	587,165,618.98
0401	Effective governance of the health system	13,355,000.00	15,160,000.00	4,540,000.00	26,870,000.00
040103	Health sector coordination mechanisms	13,355,000.00	15,160,000.00	4,540,000.00	26,870,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	264,769,275.26	549,034,664.00	317,359,289.09	560,295,618.98
041001	Health Not Elsewhere Classified	264,769,275.26	549,034,664.00	317,359,289.09	560,295,618.98
05	Education	13,800,000.00	1,743,145,378.41	2,108,730,445.56	954,876,799.00
0501	Effective governance of the education system	13,350,000.00	15,170,000.00	4,555,000.00	27,060,000.00
050103	Education sector coordination mechanisms	13,350,000.00	15,170,000.00	4,555,000.00	27,060,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	450,000.00	1,727,975,378.41	2,104,175,445.56	927,816,799.00
051001	Education Not Elsewhere Classified	450,000.00	1,727,975,378.41	2,104,175,445.56	927,816,799.00
06	Housing and Urban Development	49,925,160.34	140,820,000.00	72,553,565.65	127,126,000.00
0610	Housing and Urban Development - General	49,925,160.34	140,820,000.00	72,553,565.65	127,126,000.00
061001	Housing and Urban Development - General	49,925,160.34	140,820,000.00	72,553,565.65	127,126,000.00
09	Environmental Improvement	13,344,448.13	15,155,500.00	4,552,916.86	27,185,500.00
0910	Environmental Improvement - General	13,344,448.13	15,155,500.00	4,552,916.86	27,185,500.00
091001	Environmental Improvement - General	13,344,448.13	15,155,500.00	4,552,916.86	27,185,500.00
13	Reform of Government and Governance	247,404,636.25	2,189,893,149.76	745,324,854.77	2,833,883,036.08
1310	Reform of Government and Governance - General	247,404,636.25	2,189,893,149.76	745,324,854.77	2,833,883,036.08
131001	Reform of Government and Governance - General	247,404,636.25	2,189,893,149.76	745,324,854.77	2,833,883,036.08
17	Road	13,355,000.00	15,185,000.00	4,555,000.00	26,575,000.00
1710	Road - General	13,355,000.00	15,185,000.00	4,555,000.00	26,575,000.00
171001	Road - General	13,355,000.00	15,185,000.00	4,555,000.00	26,575,000.00
23	Social Protection	72,985,820.99	175,098,000.00	130,914,526.44	730,878,585.48
2301	Effective Governance of Social Protection	13,360,000.00	15,165,000.00	4,555,000.00	26,785,000.00
230102	Social protection coordination and mechanisms	13,360,000.00	15,165,000.00	4,555,000.00	26,785,000.00
2305	Social Pensions and Old Age Support	-	-	43,912,292.74	179,824,585.48
230501	Pensions Payments and Contributions	-	-	43,912,292.74	87,824,585.48
230502	Gratuity	-	-	-	92,000,000.00
2307	Promote Emergency and Humanitarian Assistance	-	-	-	370,000,000.00
230704	Protection of Vulnerable Populations	-	-	-	370,000,000.00
2310	Social Protection Not Elsewhere Classified	59,625,820.99	159,933,000.00	82,447,233.70	154,269,000.00
231001	Social Protection Not Elsewhere Classified	59,625,820.99	159,933,000.00	82,447,233.70	154,269,000.00

126302 - AGWARA 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	530,036,465.07	2,967,253,515.24	2,818,127,482.77	2,328,035,365.68
01	Agriculture	44,739,822.23	93,577,832.83	49,468,340.22	93,461,879.60
0101	Effective governance of the Agriculture Sector	44,739,822.23	93,577,832.83	49,468,340.22	93,461,879.60
010102	Agriculture sector coordination mechanisms	44,739,822.23	93,577,832.83	49,468,340.22	93,461,879.60
04	Health	264,769,275.26	546,034,664.00	317,359,289.09	503,845,603.44
0410	Health Sector Expenditures Not Elsewhere Classified	264,769,275.26	546,034,664.00	317,359,289.09	503,845,603.44
041001	Health Not Elsewhere Classified	264,769,275.26	546,034,664.00	317,359,289.09	503,845,603.44
05	Education	-	1,717,975,378.41	2,103,725,445.56	910,316,799.00
0510	Education Sector Expenditures Not Elsewhere Classified	-	1,717,975,378.41	2,103,725,445.56	910,316,799.00
051001	Education Not Elsewhere Classified	-	1,717,975,378.41	2,103,725,445.56	910,316,799.00
06	Housing and Urban Development	49,925,160.34	140,820,000.00	72,553,565.65	127,126,000.00
0610	Housing and Urban Development - General	49,925,160.34	140,820,000.00	72,553,565.65	127,126,000.00
061001	Housing and Urban Development - General	49,925,160.34	140,820,000.00	72,553,565.65	127,126,000.00
13	Reform of Government and Governance	110,976,386.25	308,912,640.00	148,661,315.81	369,191,498.16
1310	Reform of Government and Governance - General	110,976,386.25	308,912,640.00	148,661,315.81	369,191,498.16
131001	Reform of Government and Governance - General	110,976,386.25	308,912,640.00	148,661,315.81	369,191,498.16
23	Social Protection	59,625,820.99	159,933,000.00	126,359,526.44	324,093,585.48
2305	Social Pensions and Old Age Support	-	-	43,912,292.74	179,824,585.48
230501	Pensions Payments and Contributions	-	-	43,912,292.74	87,824,585.48
230502	Gratuity	-	-	-	92,000,000.00
2310	Social Protection Not Elsewhere Classified	59,625,820.99	159,933,000.00	82,447,233.70	144,269,000.00
231001	Social Protection Not Elsewhere Classified	59,625,820.99	159,933,000.00	82,447,233.70	144,269,000.00

126302 - AGWARA 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	186,964,448.13	212,145,500.00	139,271,755.82	1,088,908,177.92
01	Agriculture	13,360,000.00	15,145,000.00	4,530,000.00	63,170,000.00
0101	Effective governance of the Agriculture Sector	13,360,000.00	15,145,000.00	4,530,000.00	27,170,000.00
010102	Agriculture sector coordination mechanisms	13,360,000.00	15,145,000.00	4,530,000.00	27,170,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	-	-	-	36,000,000.00
011001	Agriculture Programme Not Elsewhere Classified	-	-	-	36,000,000.00
04	Health	13,355,000.00	15,160,000.00	4,540,000.00	71,870,000.00
0401	Effective governance of the health system	13,355,000.00	15,160,000.00	4,540,000.00	26,870,000.00
040103	Health sector coordination mechanisms	13,355,000.00	15,160,000.00	4,540,000.00	26,870,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	-	-	-	45,000,000.00
041001	Health Not Elsewhere Classified	-	-	-	45,000,000.00
05	Education	13,350,000.00	15,170,000.00	4,555,000.00	27,060,000.00
0501	Effective governance of the education system	13,350,000.00	15,170,000.00	4,555,000.00	27,060,000.00
050103	Education sector coordination mechanisms	13,350,000.00	15,170,000.00	4,555,000.00	27,060,000.00
09	Environmental Improvement	13,344,448.13	15,155,500.00	4,552,916.86	27,185,500.00
0910	Environmental Improvement - General	13,344,448.13	15,155,500.00	4,552,916.86	27,185,500.00
091001	Environmental Improvement - General	13,344,448.13	15,155,500.00	4,552,916.86	27,185,500.00
13	Reform of Government and Governance	106,840,000.00	121,165,000.00	111,983,838.96	466,262,677.92
1310	Reform of Government and Governance - General	106,840,000.00	121,165,000.00	111,983,838.96	466,262,677.92
131001	Reform of Government and Governance - General	106,840,000.00	121,165,000.00	111,983,838.96	466,262,677.92
17	Road	13,355,000.00	15,185,000.00	4,555,000.00	26,575,000.00
1710	Road - General	13,355,000.00	15,185,000.00	4,555,000.00	26,575,000.00
171001	Road - General	13,355,000.00	15,185,000.00	4,555,000.00	26,575,000.00
23	Social Protection	13,360,000.00	15,165,000.00	4,555,000.00	406,785,000.00
2301	Effective Governance of Social Protection	13,360,000.00	15,165,000.00	4,555,000.00	26,785,000.00
230102	Social protection coordination and mechanisms	13,360,000.00	15,165,000.00	4,555,000.00	26,785,000.00
2307	Promote Emergency and Humanitarian Assistance	-	-	-	370,000,000.00
230704	Protection of Vulnerable Populations	-	-	-	370,000,000.00
2310	Social Protection Not Elsewhere Classified	-	-	-	10,000,000.00
231001	Social Protection Not Elsewhere Classified	-	-	-	10,000,000.00

126302 - AGWARA 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	30,038,250.00	1,782,815,509.76	485,129,700.00	2,037,378,875.54
01	Agriculture	-	10,000,000.00	-	10,000,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	-	10,000,000.00	-	10,000,000.00
011001	Agriculture Programme Not Elsewhere Classified	-	10,000,000.00	-	10,000,000.00
04	Health	-	3,000,000.00	-	11,450,015.54
0410	Health Sector Expenditures Not Elsewhere Classified	-	3,000,000.00	-	11,450,015.54
041001	Health Not Elsewhere Classified	-	3,000,000.00	-	11,450,015.54
05	Education	450,000.00	10,000,000.00	450,000.00	17,500,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	450,000.00	10,000,000.00	450,000.00	17,500,000.00
051001	Education Not Elsewhere Classified	450,000.00	10,000,000.00	450,000.00	17,500,000.00
13	Reform of Government and Governance	29,588,250.00	1,759,815,509.76	484,679,700.00	1,998,428,860.00
1310	Reform of Government and Governance - General	29,588,250.00	1,759,815,509.76	484,679,700.00	1,998,428,860.00
131001	Reform of Government and Governance - General	29,588,250.00	1,759,815,509.76	484,679,700.00	1,998,428,860.00

126302 - AGWARA 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						30,038,250.00	1,782,815,509.76	485,129,700.00	2,037,378,875.54
PURCHASE OF 2ND. PUBLIC ADDRESS SYSTEM AND A DIGITAL CAMERA SALLAH AND CHRISMAS CELEBRATION	13 - Reform of Government and Governance 13 - Reform of Government and Governance	011100100100 - CHAIRMAN 011100100100 - CHAIRMAN	23010138 - PURCHASE OF OTHER MINOR OFFICE AND IT EQUIPMENT 23050104 - ANNIVERSARIES/CELEBRATIONS	70161 - GENERAL PUBLIC SERVICES N.E.C. 71091 - SOCIAL PROTECTION N.E.C.	12630298 - LG WIDE 12630298 - LG WIDE	- -	5,000,000.00 -	- -	5,000,000.00 53,800,000.00
PURCHASE OF 30ND. BAJAJ MOTORCYCLE FOR LGA OFFICERS	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.	12630298 - LG WIDE	1,635,000.00	50,000,000.00	6,000,000.00	30,000,000.00
PURCHASE OF 3ND. TOYOTA COROLLA LE FOR VICE CHAIRMAN, SECRETARY AND HOUSE LEADER	13 - Reform of Government and Governance	016100100100 - Office of the Secretary to LGC	23010105 - PURCHASE OF MOTOR VEHICLES	70161 - GENERAL PUBLIC SERVICES N.E.C.	12630298 - LG WIDE	1,635,000.00	50,000,000.00	6,000,000.00	69,987,560.24
PURCHASE OF 23ND. CHAIRS AND TABLES FOR DIRECTIONS AND OTHER OFFICERS	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.	12630298 - LG WIDE	380,000.00	10,000,000.00	1,200,000.00	10,000,000.00
CONSTRUCTION OF 2ND. BUILDING AS GUEST HOUSE AT AGWARA	13 - Reform of Government and Governance	016100100100 - Office of the Secretary to LGC	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12630298 - LG WIDE	-	40,000,000.00	-	60,980,900.00
CONSTRUCTION OF 1ND. BUILDING AS EVENT CENTER AT AGWARA	13 - Reform of Government and Governance	016100100100 - Office of the Secretary to LGC	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12630298 - LG WIDE	-	13,263,646.00	-	13,263,646.00
RENOVATION OF WOMEN CENTER AT AGWARA	13 - Reform of Government and Governance	016100100100 - Office of the Secretary to LGC	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12630298 - LG WIDE	-	10,000,000.00	-	10,987,000.00
RENOVATION OF LGA SECRETARIAT	13 - Reform of Government and Governance	016100100100 - Office of the Secretary to LGC	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12630298 - LG WIDE	1,139,000.00	10,000,000.00	1,312,000.00	10,000,000.00
REPAIRS OF 2ND. TRACTORS	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12630298 - LG WIDE	-	10,000,000.00	-	10,000,000.00
PURCHASE OF 2ND 75 HORSE POWER YAMAHA PMS OPERATED FERRY ENGINE	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010109 - PURCHASE OF SEA BOATS	70161 - GENERAL PUBLIC SERVICES N.E.C.	12630298 - LG WIDE	-	-	-	15,000,000.00
PURCHASE OF 8ND 3TONNE RAMP JACK AND LIFTING CHAINS	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70161 - GENERAL PUBLIC SERVICES N.E.C.	12630298 - LG WIDE	-	-	-	5,600,000.00
PURCHASE AND INSTALLATION OF 300KVA TRANSFORMER AT KOKOLI COMMUNITY	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010119 - PURCHASE OF POWER GENERATING SET	70161 - GENERAL PUBLIC SERVICES N.E.C.	12630298 - LG WIDE	-	-	-	15,600,000.00
CONSTRUCTION OF 1ND. MOTOR PARK AT GALLAH AND AGWARA	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	70161 - GENERAL PUBLIC SERVICES N.E.C.	12630298 - LG WIDE	-	32,678,377.41	-	32,678,377.41
CONSTRUCTION OF 2ND LOCK UP SHOPS AT GALLAH	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	70161 - GENERAL PUBLIC SERVICES N.E.C.	12630298 - LG WIDE	-	10,000,000.00	-	10,000,000.00
CONSTRUCTION OF 33KVA LINE AGWARA - KOKOLI	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70161 - GENERAL PUBLIC SERVICES N.E.C.	12630298 - LG WIDE	-	10,000,000.00	-	50,987,000.00
CONSTRUCTION OF 33KM ROAD, AS WARD DEVELOPMENT PROJECT	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70161 - GENERAL PUBLIC SERVICES N.E.C.	12630298 - LG WIDE	-	240,000,000.00	40,000,000.00	240,000,000.00
CONSTRUCTION OF 200KM ROAD AS URBAN/RURAL RENEWAL PROJECTS	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70161 - GENERAL PUBLIC SERVICES N.E.C.	12630298 - LG WIDE	3,726,812.50	1,223,873,486.35	424,000,000.00	1,223,873,486.35
REHABILITATION OF 33KM ROAD	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23030113 - REHABILITATION / REPAIRS - ROADS	70161 - GENERAL PUBLIC SERVICES N.E.C.	12630298 - LG WIDE	19,048,000.00	30,000,000.00	5,145,000.00	30,000,000.00
REPAIRS OF HEAVY DUTY EQUIPMENT (GRADER, BULLDOZER AND TIPPER)	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23030199 - OTHER REHABILITATION EQUIPMENT	70161 - GENERAL PUBLIC SERVICES N.E.C.	12630298 - LG WIDE	-	-	-	10,000,000.00
REHABILITATION OF FERRY AT ROFIA	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70161 - GENERAL PUBLIC SERVICES N.E.C.	12630298 - LG WIDE	2,024,437.50	25,000,000.00	1,022,700.00	25,000,000.00
PURCHASE OF 100ND DESK AND DISTRIBUTION OF TEACHING MATERIALS	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23010124 - PURCHASE OF TEACHING / LEARNING AID	70981 - EDUCATION N.E.C.	12630298 - LG WIDE	450,000.00	10,000,000.00	450,000.00	10,000,000.00
RENOVATION OF 2ND. CLASSROOM, AT PRIMARY SCHOOL ZAMALO CHEPO	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C.	12630298 - LG WIDE	-	-	-	7,500,000.00
CONSTRUCTION OF 1ND. VETERINARY CLINIC AT AGWARA	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12630298 - LG WIDE	-	3,000,000.00	-	11,450,015.54
RENOVATION OF DISTRICT HEAD PALACE AGWARA	13 - Reform of Government and Governance	055100100100 - EMIRATE COUNCIL	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70161 - GENERAL PUBLIC SERVICES N.E.C.	12630298 - LG WIDE	-	-	-	75,670,890.00

011100100100		CHAIRMAN			
Code	Description	2024 Full Year Actuals	2025 Approved Budget	January to December	2026 Approved Budget
<u>2</u>	EXPENDITURES	13,325,000.00	20,095,000.00	4,535,000.00	115,316,950.30
21	PERSONNEL COST	0.00	0.00	0.00	29,496,950.30
2101	SALARY	0.00	0.00	0.00	18,404,303.90
210101	SALARIES AND WAGES	0.00	0.00	0.00	18,404,303.90
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	0.00	0.00	18,404,303.90
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	11,092,646.40
210201	ALLOWANCES	0.00	0.00	0.00	11,092,646.40
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	0.00	0.00	0.00	11,092,646.40
22	OTHER RECURRENT COSTS	13,325,000.00	15,095,000.00	4,535,000.00	27,020,000.00
2202	OVERHEAD COST	13,325,000.00	15,095,000.00	4,535,000.00	27,020,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,030,000.00	1,090,000.00	475,000.00	1,145,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	720,000.00	550,000.00	240,000.00	580,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	310,000.00	540,000.00	235,000.00	565,000.00
220202	UTILITIES - GENERAL	585,000.00	940,000.00	500,000.00	930,000.00
22020202	TELEPHONE CHARGES	585,000.00	940,000.00	500,000.00	930,000.00
220203	MATERIALS & SUPPLIES - GENERAL	435,000.00	510,000.00	125,000.00	555,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	145,000.00	170,000.00	40,000.00	185,000.00
22020302	BOOKS	150,000.00	165,000.00	45,000.00	190,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	140,000.00	175,000.00	40,000.00	180,000.00
220204	MAINTENANCE SERVICES - GENERAL	655,000.00	1,175,000.00	215,000.00	1,380,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	335,000.00	595,000.00	110,000.00	700,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	320,000.00	580,000.00	105,000.00	680,000.00
220205	TRAINING - GENERAL	400,000.00	150,000.00	100,000.00	1,250,000.00
22020501	LOCAL TRAINING	400,000.00	150,000.00	100,000.00	1,250,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	5,500,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	5,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	1,020,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	515,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	505,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,220,000.00	11,230,000.00	3,120,000.00	15,240,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	2,550,000.00	2,800,000.00	780,000.00	3,800,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,600,000.00	2,850,000.00	790,000.00	3,850,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,500,000.00	2,750,000.00	770,000.00	3,780,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	2,570,000.00	2,830,000.00	780,000.00	3,810,000.00
23	CAPITAL EXPENDITURE	0.00	5,000,000.00	0.00	58,800,000.00
2301	FIXED ASSETS PURCHASED	0.00	5,000,000.00	0.00	5,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	5,000,000.00	0.00	5,000,000.00
23010138	PURCHASE OF OTHER MINOR OFFICE AND IT EQUIPMENT	0.00	5,000,000.00	0.00	5,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	53,800,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	53,800,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	0.00	0.00	53,800,000.00

011100100200		VICE-CHAIRMAN			
Code	Description	2024 Full Year Actuals	2025 Approved Budget	January to December	2026 Approved Budget
<u>2</u>	EXPENDITURES	13,365,000.00	15,130,000.00	4,540,000.00	47,297,704.59
21	PERSONNEL COST	0.00	0.00	0.00	20,767,704.59
2101	SALARY	0.00	0.00	0.00	16,330,646.03
210101	SALARIES AND WAGES	0.00	0.00	0.00	16,330,646.03
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	0.00	0.00	16,330,646.03
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	4,437,058.56
210201	ALLOWANCES	0.00	0.00	0.00	4,437,058.56
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	0.00	0.00	0.00	4,437,058.56
22	OTHER RECURRENT COSTS	13,365,000.00	15,130,000.00	4,540,000.00	26,530,000.00
2202	OVERHEAD COST	13,365,000.00	15,130,000.00	4,540,000.00	26,530,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,030,000.00	1,100,000.00	485,000.00	1,135,000.00

22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	525,000.00	555,000.00	250,000.00	575,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	505,000.00	545,000.00	235,000.00	560,000.00
220202	UTILITIES - GENERAL	575,000.00	925,000.00	495,000.00	950,000.00
22020202	TELEPHONE CHARGES	575,000.00	925,000.00	495,000.00	950,000.00
220203	MATERIALS & SUPPLIES - GENERAL	450,000.00	495,000.00	130,000.00	555,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	155,000.00	160,000.00	45,000.00	185,000.00
22020302	BOOKS	145,000.00	170,000.00	40,000.00	190,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	150,000.00	165,000.00	45,000.00	180,000.00
220204	MAINTENANCE SERVICES - GENERAL	670,000.00	1,205,000.00	225,000.00	1,410,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	340,000.00	610,000.00	115,000.00	710,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	330,000.00	595,000.00	110,000.00	700,000.00
220205	TRAINING - GENERAL	390,000.00	145,000.00	95,000.00	1,200,000.00
22020501	LOCAL TRAINING	390,000.00	145,000.00	95,000.00	1,200,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	5,000,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	5,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	1,020,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	520,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,250,000.00	11,260,000.00	3,110,000.00	15,260,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	2,520,000.00	2,780,000.00	770,000.00	3,800,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,600,000.00	2,850,000.00	790,000.00	3,850,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,550,000.00	2,800,000.00	780,000.00	3,800,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	2,580,000.00	2,830,000.00	770,000.00	3,810,000.00

011118300100 INTERNAL AUDIT					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>13,370,000.00</u>	<u>15,220,000.00</u>	<u>4,570,000.00</u>	<u>26,980,000.00</u>
22	OTHER RECURRENT COSTS	13,370,000.00	15,220,000.00	4,570,000.00	26,980,000.00
2202	OVERHEAD COST	13,370,000.00	15,220,000.00	4,570,000.00	26,980,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,045,000.00	1,130,000.00	500,000.00	1,175,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	515,000.00	560,000.00	245,000.00	585,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	530,000.00	570,000.00	255,000.00	590,000.00
220202	UTILITIES - GENERAL	590,000.00	960,000.00	505,000.00	945,000.00
22020202	TELEPHONE CHARGES	590,000.00	960,000.00	505,000.00	945,000.00
220203	MATERIALS & SUPPLIES - GENERAL	440,000.00	505,000.00	125,000.00	555,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	140,000.00	175,000.00	40,000.00	185,000.00
22020302	BOOKS	155,000.00	160,000.00	45,000.00	190,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	145,000.00	170,000.00	40,000.00	180,000.00
220204	MAINTENANCE SERVICES - GENERAL	660,000.00	1,210,000.00	220,000.00	1,405,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	325,000.00	600,000.00	105,000.00	690,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	335,000.00	610,000.00	115,000.00	715,000.00
220205	TRAINING - GENERAL	395,000.00	155,000.00	100,000.00	1,300,000.00
22020501	LOCAL TRAINING	395,000.00	155,000.00	100,000.00	1,300,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	5,300,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	5,300,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	1,040,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	530,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	510,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,240,000.00	11,260,000.00	3,120,000.00	15,260,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	2,520,000.00	2,780,000.00	780,000.00	3,800,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,600,000.00	2,850,000.00	790,000.00	3,850,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,550,000.00	2,800,000.00	780,000.00	3,800,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	2,570,000.00	2,830,000.00	770,000.00	3,810,000.00

011200100100 THE LEGISLATIVE COUNCIL					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>13,365,000.00</u>	<u>15,110,000.00</u>	<u>4,530,000.00</u>	<u>50,451,321.11</u>

21	PERSONNEL COST	0.00	0.00	0.00	23,686,321.11
2101	SALARY	0.00	0.00	0.00	17,030,733.27
210101	SALARIES AND WAGES	0.00	0.00	0.00	17,030,733.27
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	0.00	0.00	17,030,733.27
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	6,655,587.84
210201	ALLOWANCES	0.00	0.00	0.00	6,655,587.84
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	0.00	0.00	0.00	6,655,587.84
22	OTHER RECURRENT COSTS	13,365,000.00	15,110,000.00	4,530,000.00	26,765,000.00
2202	OVERHEAD COST	13,365,000.00	15,110,000.00	4,530,000.00	26,765,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,025,000.00	1,090,000.00	475,000.00	1,130,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	540,000.00	230,000.00	555,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	525,000.00	550,000.00	245,000.00	575,000.00
220202	UTILITIES - GENERAL	580,000.00	935,000.00	495,000.00	930,000.00
22020202	TELEPHONE CHARGES	580,000.00	935,000.00	495,000.00	930,000.00
220203	MATERIALS & SUPPLIES - GENERAL	445,000.00	500,000.00	130,000.00	555,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	150,000.00	165,000.00	45,000.00	185,000.00
22020302	BOOKS	140,000.00	175,000.00	40,000.00	190,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	155,000.00	160,000.00	45,000.00	180,000.00
220204	MAINTENANCE SERVICES - GENERAL	660,000.00	1,185,000.00	215,000.00	1,410,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	320,000.00	585,000.00	110,000.00	700,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	340,000.00	600,000.00	105,000.00	710,000.00
220205	TRAINING - GENERAL	405,000.00	140,000.00	95,000.00	1,250,000.00
22020501	LOCAL TRAINING	405,000.00	140,000.00	95,000.00	1,250,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	5,200,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	5,200,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	1,030,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	525,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	505,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,250,000.00	11,260,000.00	3,120,000.00	15,260,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	2,520,000.00	2,780,000.00	780,000.00	3,800,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,600,000.00	2,850,000.00	790,000.00	3,850,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,550,000.00	2,800,000.00	780,000.00	3,800,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	2,580,000.00	2,830,000.00	770,000.00	3,810,000.00

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	18,114,000.00	198,428,646.00	19,067,000.00	232,164,106.24
22	OTHER RECURRENT COSTS	13,325,000.00	15,165,000.00	4,555,000.00	26,945,000.00
2202	OVERHEAD COST	13,325,000.00	15,165,000.00	4,555,000.00	26,945,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,035,000.00	1,100,000.00	485,000.00	1,145,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	515,000.00	555,000.00	250,000.00	580,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	520,000.00	545,000.00	235,000.00	565,000.00
220202	UTILITIES - GENERAL	565,000.00	940,000.00	500,000.00	955,000.00
22020202	TELEPHONE CHARGES	565,000.00	940,000.00	500,000.00	955,000.00
220203	MATERIALS & SUPPLIES - GENERAL	435,000.00	510,000.00	125,000.00	555,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	145,000.00	170,000.00	40,000.00	185,000.00
22020302	BOOKS	150,000.00	165,000.00	45,000.00	190,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	140,000.00	175,000.00	40,000.00	180,000.00
220204	MAINTENANCE SERVICES - GENERAL	655,000.00	1,205,000.00	225,000.00	1,395,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	330,000.00	595,000.00	115,000.00	690,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	325,000.00	610,000.00	110,000.00	705,000.00
220205	TRAINING - GENERAL	395,000.00	150,000.00	100,000.00	1,200,000.00
22020501	LOCAL TRAINING	395,000.00	150,000.00	100,000.00	1,200,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	5,400,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	5,400,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	1,035,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	515,000.00

22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	520,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,240,000.00	11,260,000.00	3,120,000.00	15,260,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	2,520,000.00	2,780,000.00	780,000.00	3,800,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,600,000.00	2,850,000.00	790,000.00	3,850,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,550,000.00	2,800,000.00	780,000.00	3,800,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	2,570,000.00	2,830,000.00	770,000.00	3,810,000.00
23	CAPITAL EXPENDITURE	4,789,000.00	183,263,646.00	14,512,000.00	205,219,106.24
2301	FIXED ASSETS PURCHASED	3,650,000.00	110,000,000.00	13,200,000.00	109,987,560.24
230101	PURCHASE OF FIXED ASSETS - GENERAL	3,650,000.00	110,000,000.00	13,200,000.00	109,987,560.24
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	1,635,000.00	50,000,000.00	6,000,000.00	30,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	1,635,000.00	50,000,000.00	6,000,000.00	69,987,560.24
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	380,000.00	10,000,000.00	1,200,000.00	10,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	53,263,646.00	0.00	74,244,546.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	53,263,646.00	0.00	74,244,546.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	40,000,000.00	0.00	60,980,900.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	0.00	13,263,646.00	0.00	13,263,646.00
2303	REHABILITATION / REPAIRS	1,139,000.00	20,000,000.00	1,312,000.00	20,987,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,139,000.00	20,000,000.00	1,312,000.00	20,987,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	0.00	10,000,000.00	0.00	10,987,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,139,000.00	10,000,000.00	1,312,000.00	10,000,000.00

012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	82,304,737.72	222,924,639.00	103,757,975.58	219,393,522.16
21	PERSONNEL COST	68,914,737.72	207,764,639.00	99,192,975.58	192,628,522.16
2101	SALARY	65,869,552.72	161,697,000.00	75,851,455.00	152,781,000.00
210101	SALARIES AND WAGES	65,869,552.72	161,697,000.00	75,851,455.00	152,781,000.00
21010101	SALARY	65,869,552.72	161,697,000.00	75,851,455.00	152,781,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,045,185.00	46,067,639.00	23,341,520.58	39,847,522.16
210201	ALLOWANCES	3,045,185.00	46,067,639.00	23,341,520.58	39,847,522.16
21020101	REGULAR ALLOWANCE	3,045,185.00	46,067,639.00	23,341,520.58	39,847,522.16
22	OTHER RECURRENT COSTS	13,390,000.00	15,160,000.00	4,565,000.00	26,765,000.00
2202	OVERHEAD COST	13,390,000.00	15,160,000.00	4,565,000.00	26,765,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,035,000.00	1,130,000.00	495,000.00	1,160,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	505,000.00	560,000.00	240,000.00	570,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	530,000.00	570,000.00	255,000.00	590,000.00
220202	UTILITIES - GENERAL	600,000.00	955,000.00	505,000.00	950,000.00
22020202	TELEPHONE CHARGES	600,000.00	955,000.00	505,000.00	950,000.00
220203	MATERIALS & SUPPLIES - GENERAL	450,000.00	495,000.00	130,000.00	555,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	155,000.00	160,000.00	45,000.00	185,000.00
22020302	BOOKS	145,000.00	170,000.00	40,000.00	190,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	150,000.00	165,000.00	45,000.00	180,000.00
220204	MAINTENANCE SERVICES - GENERAL	655,000.00	1,175,000.00	220,000.00	1,410,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	335,000.00	580,000.00	105,000.00	700,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	320,000.00	595,000.00	115,000.00	710,000.00
220205	TRAINING - GENERAL	400,000.00	145,000.00	95,000.00	1,300,000.00
22020501	LOCAL TRAINING	400,000.00	145,000.00	95,000.00	1,300,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	5,100,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	5,100,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	1,030,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	500,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	530,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,250,000.00	11,260,000.00	3,120,000.00	15,260,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	2,520,000.00	2,780,000.00	780,000.00	3,800,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,600,000.00	2,850,000.00	790,000.00	3,850,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,550,000.00	2,800,000.00	780,000.00	3,800,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	2,580,000.00	2,830,000.00	770,000.00	3,810,000.00

021500100100 DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	January to December	2026 Approved Budget
2	EXPENDITURES	58,099,822.23	118,722,832.83	53,998,340.22	166,631,879.60
21	PERSONNEL COST	44,739,822.23	93,577,832.83	49,468,340.22	93,461,879.60
2101	SALARY	44,739,822.23	93,577,832.83	49,468,340.22	93,461,879.60
210101	SALARIES AND WAGES	44,739,822.23	93,577,832.83	49,468,340.22	93,461,879.60
21010101	SALARY	44,739,822.23	93,577,832.83	49,468,340.22	93,461,879.60
22	OTHER RECURRENT COSTS	13,360,000.00	15,145,000.00	4,530,000.00	63,170,000.00
2202	OVERHEAD COST	13,360,000.00	15,145,000.00	4,530,000.00	63,170,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,025,000.00	1,090,000.00	475,000.00	1,130,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	540,000.00	230,000.00	555,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	525,000.00	550,000.00	245,000.00	575,000.00
220202	UTILITIES - GENERAL	585,000.00	925,000.00	495,000.00	940,000.00
22020202	TELEPHONE CHARGES	585,000.00	925,000.00	495,000.00	940,000.00
220203	MATERIALS & SUPPLIES - GENERAL	440,000.00	505,000.00	125,000.00	36,555,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	140,000.00	175,000.00	40,000.00	185,000.00
22020302	BOOKS	155,000.00	160,000.00	45,000.00	190,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	145,000.00	170,000.00	40,000.00	180,000.00
22020312	FERTILIZER	0.00	0.00	0.00	15,000,000.00
22020313	OTHER AGRICULTURAL INPUTS	0.00	0.00	0.00	21,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	670,000.00	1,210,000.00	215,000.00	1,400,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	340,000.00	600,000.00	110,000.00	695,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	330,000.00	610,000.00	105,000.00	705,000.00
220205	TRAINING - GENERAL	390,000.00	155,000.00	100,000.00	1,250,000.00
22020501	LOCAL TRAINING	390,000.00	155,000.00	100,000.00	1,250,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	5,600,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	5,600,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	1,035,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	510,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	525,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,250,000.00	11,260,000.00	3,120,000.00	15,260,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	2,520,000.00	2,780,000.00	780,000.00	3,800,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,600,000.00	2,850,000.00	790,000.00	3,850,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,550,000.00	2,800,000.00	780,000.00	3,800,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	2,580,000.00	2,830,000.00	770,000.00	3,810,000.00
23	CAPITAL EXPENDITURE	0.00	10,000,000.00	0.00	10,000,000.00
2303	REHABILITATION / REPAIRS	0.00	10,000,000.00	0.00	10,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	10,000,000.00	0.00	10,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	0.00	10,000,000.00	0.00	10,000,000.00

022000100100 DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	January to December	2026 Approved Budget
2	EXPENDITURES	54,303,808.16	110,547,001.00	170,231,582.59	551,630,263.40
21	PERSONNEL COST	40,948,808.16	95,412,001.00	90,082,743.63	273,517,585.48
2101	SALARY	40,948,808.16	95,412,001.00	46,170,450.89	93,693,000.00
210101	SALARIES AND WAGES	40,948,808.16	95,412,001.00	46,170,450.89	93,693,000.00
21010101	SALARY	40,948,808.16	95,412,001.00	46,170,450.89	93,693,000.00
2103	SOCIAL BENEFITS	0.00	0.00	43,912,292.74	179,824,585.48
210301	SOCIAL BENEFITS	0.00	0.00	43,912,292.74	179,824,585.48
21030101	GRATUITY	0.00	0.00	0.00	92,000,000.00
21030102	PENSION	0.00	0.00	43,912,292.74	87,824,585.48
22	OTHER RECURRENT COSTS	13,355,000.00	15,135,000.00	80,148,838.96	278,112,677.92
2202	OVERHEAD COST	13,355,000.00	15,135,000.00	4,560,000.00	26,935,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,035,000.00	1,100,000.00	485,000.00	1,145,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	515,000.00	555,000.00	250,000.00	580,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	520,000.00	545,000.00	235,000.00	565,000.00

220202	UTILITIES - GENERAL	570,000.00	960,000.00	505,000.00	945,000.00
22020202	TELEPHONE CHARGES	570,000.00	960,000.00	505,000.00	945,000.00
220203	MATERIALS & SUPPLIES - GENERAL	445,000.00	500,000.00	130,000.00	555,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	150,000.00	165,000.00	45,000.00	185,000.00
22020302	BOOKS	140,000.00	175,000.00	40,000.00	190,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	155,000.00	160,000.00	45,000.00	180,000.00
220204	MAINTENANCE SERVICES - GENERAL	660,000.00	1,175,000.00	225,000.00	1,410,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	325,000.00	595,000.00	115,000.00	700,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	335,000.00	580,000.00	110,000.00	710,000.00
220205	TRAINING - GENERAL	405,000.00	140,000.00	95,000.00	1,300,000.00
22020501	LOCAL TRAINING	405,000.00	140,000.00	95,000.00	1,300,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	5,300,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	5,300,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	1,020,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	505,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	515,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,240,000.00	11,260,000.00	3,120,000.00	15,260,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	2,520,000.00	2,780,000.00	780,000.00	3,800,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,600,000.00	2,850,000.00	790,000.00	3,850,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,550,000.00	2,800,000.00	780,000.00	3,800,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	2,570,000.00	2,830,000.00	770,000.00	3,810,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	0.00	75,588,838.96	251,177,677.92
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	0.00	75,588,838.96	251,177,677.92
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	0.00	0.00	16,400,000.00	32,800,000.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	0.00	0.00	4,000,000.00	8,000,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	0.00	0.00	14,400,000.00	28,800,000.00
22040107	GRANTS TO LOCAL GOVERNMENT - RECURRENT	0.00	0.00	0.00	100,000,000.00
22040109	GRANTS TO EMIRATE COUNCIL - RECURRENT	0.00	0.00	36,788,838.96	73,577,677.92
22040115	2% TRAINING FUND	0.00	0.00	4,000,000.00	8,000,000.00

023400100100	DEPARTMENT OF WORKS AND HOUSING				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	ance January to December	2026 Approved Budget
2	EXPENDITURES	88,079,410.34	1,727,556,863.76	547,276,265.65	1,812,439,863.76
21	PERSONNEL COST	49,925,160.34	140,820,000.00	72,553,565.65	127,126,000.00
2101	SALARY	49,925,160.34	140,820,000.00	72,553,565.65	127,126,000.00
210101	SALARIES AND WAGES	49,925,160.34	140,820,000.00	72,553,565.65	127,126,000.00
21010101	SALARY	49,925,160.34	140,820,000.00	72,553,565.65	127,126,000.00
22	OTHER RECURRENT COSTS	13,355,000.00	15,185,000.00	4,555,000.00	26,575,000.00
2202	OVERHEAD COST	13,355,000.00	15,185,000.00	4,555,000.00	26,575,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,035,000.00	1,130,000.00	495,000.00	1,160,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	505,000.00	560,000.00	240,000.00	570,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	530,000.00	570,000.00	255,000.00	590,000.00
220202	UTILITIES - GENERAL	580,000.00	940,000.00	495,000.00	930,000.00
22020202	TELEPHONE CHARGES	580,000.00	940,000.00	495,000.00	930,000.00
220203	MATERIALS & SUPPLIES - GENERAL	435,000.00	510,000.00	125,000.00	555,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	145,000.00	170,000.00	40,000.00	185,000.00
22020302	BOOKS	150,000.00	165,000.00	45,000.00	190,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	140,000.00	175,000.00	40,000.00	180,000.00
220204	MAINTENANCE SERVICES - GENERAL	660,000.00	1,195,000.00	220,000.00	1,400,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	320,000.00	605,000.00	105,000.00	695,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	340,000.00	590,000.00	115,000.00	705,000.00
220205	TRAINING - GENERAL	395,000.00	150,000.00	100,000.00	1,250,000.00
22020501	LOCAL TRAINING	395,000.00	150,000.00	100,000.00	1,250,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	5,000,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	5,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	1,020,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	520,000.00

22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,250,000.00	11,260,000.00	3,120,000.00	15,260,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	2,520,000.00	2,780,000.00	780,000.00	3,800,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,600,000.00	2,850,000.00	790,000.00	3,850,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,550,000.00	2,800,000.00	780,000.00	3,800,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	2,580,000.00	2,830,000.00	770,000.00	3,810,000.00
23	CAPITAL EXPENDITURE	24,799,250.00	1,571,551,863.76	470,167,700.00	1,658,738,863.76
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	36,200,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	36,200,000.00
23010109	PURCHASE OF SEA BOATS	0.00	0.00	0.00	15,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	0.00	0.00	15,600,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	0.00	0.00	5,600,000.00
2302	CONSTRUCTION / PROVISION	3,726,812.50	1,516,551,863.76	464,000,000.00	1,557,538,863.76
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,726,812.50	1,516,551,863.76	464,000,000.00	1,557,538,863.76
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	10,000,000.00	0.00	50,987,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	3,726,812.50	1,463,873,486.35	464,000,000.00	1,463,873,486.35
23020124	CONSTRUCTION OF MARKETS/PARKS	0.00	42,678,377.41	0.00	42,678,377.41
2303	REHABILITATION / REPAIRS	21,072,437.50	55,000,000.00	6,167,700.00	65,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	21,072,437.50	55,000,000.00	6,167,700.00	65,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	2,024,437.50	25,000,000.00	1,022,700.00	25,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	19,048,000.00	30,000,000.00	5,145,000.00	30,000,000.00
23030199	OTHER REHABILITATION	0.00	0.00	0.00	10,000,000.00

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	14,457,840.37	20,886,000.00	7,837,889.34	36,064,000.00
21	PERSONNEL COST	1,112,840.37	5,736,000.00	3,297,889.34	8,919,000.00
2101	SALARY	1,112,840.37	5,736,000.00	3,297,889.34	8,919,000.00
210101	SALARIES AND WAGES	1,112,840.37	5,736,000.00	3,297,889.34	8,919,000.00
21010101	SALARY	1,112,840.37	5,736,000.00	3,297,889.34	8,919,000.00
22	OTHER RECURRENT COSTS	13,345,000.00	15,150,000.00	4,540,000.00	27,145,000.00
2202	OVERHEAD COST	13,345,000.00	15,150,000.00	4,540,000.00	27,145,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,025,000.00	1,090,000.00	475,000.00	1,130,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	540,000.00	230,000.00	555,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	525,000.00	550,000.00	245,000.00	575,000.00
220202	UTILITIES - GENERAL	575,000.00	955,000.00	505,000.00	950,000.00
22020202	TELEPHONE CHARGES	575,000.00	955,000.00	505,000.00	950,000.00
220203	MATERIALS & SUPPLIES - GENERAL	450,000.00	495,000.00	130,000.00	555,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	155,000.00	160,000.00	45,000.00	185,000.00
22020302	BOOKS	145,000.00	170,000.00	40,000.00	190,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	150,000.00	165,000.00	45,000.00	180,000.00
220204	MAINTENANCE SERVICES - GENERAL	655,000.00	1,205,000.00	215,000.00	1,410,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	330,000.00	610,000.00	110,000.00	700,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	325,000.00	595,000.00	105,000.00	710,000.00
220205	TRAINING - GENERAL	400,000.00	145,000.00	95,000.00	1,300,000.00
22020501	LOCAL TRAINING	400,000.00	145,000.00	95,000.00	1,300,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	5,500,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	5,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	1,040,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	530,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	510,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,240,000.00	11,260,000.00	3,120,000.00	15,260,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	2,520,000.00	2,780,000.00	780,000.00	3,800,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,600,000.00	2,850,000.00	790,000.00	3,850,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,550,000.00	2,800,000.00	780,000.00	3,800,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	2,570,000.00	2,830,000.00	770,000.00	3,810,000.00

051400100100 DEPARTMENT OF SOCIAL WELFARE DEPARTMENT					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	72,985,820.99	175,098,000.00	87,002,233.70	551,054,000.00
21	PERSONNEL COST	59,625,820.99	159,933,000.00	82,447,233.70	144,269,000.00
2101	SALARY	59,625,820.99	159,933,000.00	82,447,233.70	144,269,000.00
210101	SALARIES AND WAGES	59,625,820.99	159,933,000.00	82,447,233.70	144,269,000.00
21010101	SALARY	59,625,820.99	159,933,000.00	82,447,233.70	144,269,000.00
22	OTHER RECURRENT COSTS	13,360,000.00	15,165,000.00	4,555,000.00	406,785,000.00
2202	OVERHEAD COST	13,360,000.00	15,165,000.00	4,555,000.00	36,785,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,035,000.00	1,100,000.00	485,000.00	1,145,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	515,000.00	555,000.00	250,000.00	580,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	520,000.00	545,000.00	235,000.00	565,000.00
220202	UTILITIES - GENERAL	590,000.00	935,000.00	500,000.00	945,000.00
22020202	TELEPHONE CHARGES	590,000.00	935,000.00	500,000.00	945,000.00
220203	MATERIALS & SUPPLIES - GENERAL	440,000.00	505,000.00	125,000.00	555,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	140,000.00	175,000.00	40,000.00	185,000.00
22020302	BOOKS	155,000.00	160,000.00	45,000.00	190,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	145,000.00	170,000.00	40,000.00	180,000.00
220204	MAINTENANCE SERVICES - GENERAL	655,000.00	1,210,000.00	225,000.00	1,400,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	335,000.00	600,000.00	115,000.00	695,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	320,000.00	610,000.00	110,000.00	705,000.00
220205	TRAINING - GENERAL	390,000.00	155,000.00	100,000.00	1,250,000.00
22020501	LOCAL TRAINING	390,000.00	155,000.00	100,000.00	1,250,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	5,200,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	5,200,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	1,030,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	525,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	505,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,250,000.00	11,260,000.00	3,120,000.00	25,260,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	2,520,000.00	2,780,000.00	780,000.00	3,800,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,600,000.00	2,850,000.00	790,000.00	3,850,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,550,000.00	2,800,000.00	780,000.00	3,800,000.00
22021007	SPORTING ACTIVITIES	0.00	0.00	0.00	10,000,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	2,580,000.00	2,830,000.00	770,000.00	3,810,000.00
2208	TRANSFERS-PAYMENT TO INDIVIDUALS	0.00	0.00	0.00	370,000,000.00
220801	TRANSFERS-PAYMENT TO INDIVIDUALS	0.00	0.00	0.00	370,000,000.00
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP	0.00	0.00	0.00	370,000,000.00

051700100100 DEPARTMENT OF EDUCATION					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	13,800,000.00	25,170,000.00	5,005,000.00	44,560,000.00
22	OTHER RECURRENT COSTS	13,350,000.00	15,170,000.00	4,555,000.00	27,060,000.00
2202	OVERHEAD COST	13,350,000.00	15,170,000.00	4,555,000.00	27,060,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,035,000.00	1,130,000.00	495,000.00	1,160,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	505,000.00	560,000.00	240,000.00	570,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	530,000.00	570,000.00	255,000.00	590,000.00
220202	UTILITIES - GENERAL	565,000.00	960,000.00	495,000.00	940,000.00
22020202	TELEPHONE CHARGES	565,000.00	960,000.00	495,000.00	940,000.00
220203	MATERIALS & SUPPLIES - GENERAL	445,000.00	500,000.00	130,000.00	555,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	150,000.00	165,000.00	45,000.00	185,000.00
22020302	BOOKS	140,000.00	175,000.00	40,000.00	190,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	155,000.00	160,000.00	45,000.00	180,000.00
220204	MAINTENANCE SERVICES - GENERAL	670,000.00	1,180,000.00	220,000.00	1,410,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	340,000.00	585,000.00	105,000.00	700,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	330,000.00	595,000.00	115,000.00	710,000.00
220205	TRAINING - GENERAL	395,000.00	140,000.00	95,000.00	1,300,000.00
22020501	LOCAL TRAINING	395,000.00	140,000.00	95,000.00	1,300,000.00

220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	5,400,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	5,400,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	1,035,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	515,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	520,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,240,000.00	11,260,000.00	3,120,000.00	15,260,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	2,520,000.00	2,780,000.00	780,000.00	3,800,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,600,000.00	2,850,000.00	790,000.00	3,850,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,550,000.00	2,800,000.00	780,000.00	3,800,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	2,570,000.00	2,830,000.00	770,000.00	3,810,000.00
23	CAPITAL EXPENDITURE	450,000.00	10,000,000.00	450,000.00	17,500,000.00
2301	FIXED ASSETS PURCHASED	450,000.00	10,000,000.00	450,000.00	10,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	450,000.00	10,000,000.00	450,000.00	10,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	450,000.00	10,000,000.00	450,000.00	10,000,000.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	7,500,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	7,500,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	0.00	0.00	7,500,000.00

051702600100	LOCAL EDUCATION AUTHORITY				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	0.00	1,717,975,378.41	2,103,725,445.56	910,316,799.00
21	PERSONNEL COST	0.00	1,717,975,378.41	2,103,725,445.56	910,316,799.00
2101	SALARY	0.00	1,717,975,378.41	2,103,725,445.56	910,316,799.00
210101	SALARIES AND WAGES	0.00	1,717,975,378.41	2,103,725,445.56	910,316,799.00
21010101	SALARY	0.00	1,717,975,378.41	2,103,725,445.56	910,316,799.00

052100100100	DEPARTMENT OF PRIMARY HEALTH CARE				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	278,124,275.26	564,194,664.00	321,899,289.09	587,165,618.98
21	PERSONNEL COST	264,769,275.26	546,034,664.00	317,359,289.09	503,845,603.44
2101	SALARY	264,769,275.26	546,034,664.00	317,359,289.09	503,845,603.44
210101	SALARIES AND WAGES	264,769,275.26	546,034,664.00	317,359,289.09	503,845,603.44
21010101	SALARY	264,769,275.26	546,034,664.00	317,359,289.09	503,845,603.44
22	OTHER RECURRENT COSTS	13,355,000.00	15,160,000.00	4,540,000.00	71,870,000.00
2202	OVERHEAD COST	13,355,000.00	15,160,000.00	4,540,000.00	71,870,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,025,000.00	1,090,000.00	475,000.00	1,130,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	540,000.00	230,000.00	555,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	525,000.00	550,000.00	245,000.00	575,000.00
220202	UTILITIES - GENERAL	585,000.00	940,000.00	505,000.00	945,000.00
22020202	TELEPHONE CHARGES	585,000.00	940,000.00	505,000.00	945,000.00
220203	MATERIALS & SUPPLIES - GENERAL	435,000.00	510,000.00	125,000.00	45,555,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	145,000.00	170,000.00	40,000.00	185,000.00
22020302	BOOKS	150,000.00	165,000.00	45,000.00	190,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	140,000.00	175,000.00	40,000.00	180,000.00
22020307	DRUGS/LABORATORY/VACCINES/MEDICAL SUPPLIES	0.00	0.00	0.00	45,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	660,000.00	1,210,000.00	215,000.00	1,400,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	325,000.00	600,000.00	110,000.00	695,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	335,000.00	610,000.00	105,000.00	705,000.00
220205	TRAINING - GENERAL	400,000.00	150,000.00	100,000.00	1,250,000.00
22020501	LOCAL TRAINING	400,000.00	150,000.00	100,000.00	1,250,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	5,300,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	5,300,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	1,030,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	500,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	530,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,250,000.00	11,260,000.00	3,120,000.00	15,260,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	2,520,000.00	2,780,000.00	780,000.00	3,800,000.00

22021002	HONORARIUM & SITTING ALLOWANCE	2,600,000.00	2,850,000.00	790,000.00	3,850,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,550,000.00	2,800,000.00	780,000.00	3,800,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	2,580,000.00	2,830,000.00	770,000.00	3,810,000.00
23	CAPITAL EXPENDITURE	0.00	3,000,000.00	0.00	11,450,015.54
2302	CONSTRUCTION / PROVISION	0.00	3,000,000.00	0.00	11,450,015.54
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	3,000,000.00	0.00	11,450,015.54
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0.00	3,000,000.00	0.00	11,450,015.54

053500100100 DEPARTMENT OF ENVIRONMENTAL SANITATION					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	January to December	2026 Approved Budget
2	EXPENDITURES	13,344,448.13	15,155,500.00	4,552,916.86	27,185,500.00
22	OTHER RECURRENT COSTS	13,344,448.13	15,155,500.00	4,552,916.86	27,185,500.00
2202	OVERHEAD COST	13,344,448.13	15,155,500.00	4,552,916.86	27,185,500.00
220201	TRAVEL & TRANSPORT - GENERAL	1,038,400.00	1,110,000.00	500,000.00	1,155,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	515,000.00	555,000.00	250,000.00	580,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	523,400.00	555,000.00	250,000.00	575,000.00
220202	UTILITIES - GENERAL	570,000.00	945,000.00	495,000.00	945,000.00
22020202	TELEPHONE CHARGES	570,000.00	945,000.00	495,000.00	945,000.00
220203	MATERIALS & SUPPLIES - GENERAL	450,285.00	495,000.00	124,000.00	555,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	155,000.00	160,000.00	45,000.00	185,000.00
22020302	BOOKS	145,285.00	170,000.00	39,000.00	190,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	150,000.00	165,000.00	40,000.00	180,000.00
220204	MAINTENANCE SERVICES - GENERAL	650,000.00	1,200,000.00	219,000.00	1,405,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	320,000.00	595,000.00	110,000.00	700,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	330,000.00	605,000.00	109,000.00	705,000.00
220205	TRAINING - GENERAL	414,750.00	165,000.00	99,000.00	1,300,000.00
22020501	LOCAL TRAINING	414,750.00	165,000.00	99,000.00	1,300,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	5,500,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	5,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	1,035,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	510,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	525,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,221,013.13	11,240,500.00	3,115,916.86	15,290,500.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	2,520,000.00	2,780,000.00	780,000.00	3,800,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,600,000.00	2,850,000.00	790,000.00	3,850,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,550,000.00	2,800,000.00	780,000.00	3,800,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	2,551,013.13	2,810,500.00	765,916.86	3,840,500.00

055100100100 EMIRATE COUNCIL					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	January to December	2026 Approved Budget
2	EXPENDITURES	0.00	0.00	0.00	75,670,890.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	75,670,890.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	75,670,890.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	75,670,890.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	0.00	0.00	0.00	75,670,890.00