

State	NIGER
Local Government	BIDA
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	-
Statutory Allocation	3,345,530,001.83
VAT	3,872,187,187.36
Other FAAC	-
LG IGR	594,087,248.27
Share of State IGR	-
Other (Capital Receipts)	-
Total Revenue	7,811,804,437.47

Expenditure by Economic	2026 Budget
Personnel	4,641,892,558.30
Grants / Contributions to State	-
Other Recurrent	1,000,815,000.00
Capital	2,169,096,879.17
Total Expenditure	7,811,804,437.47

Expenditure by Sector	2026 Budget
Education	2,920,912,017.22
Health	1,000,645,013.72
Other Social	277,836,928.24
Agriculture	169,501,345.48
Other Economic	2,741,613,589.92
Administration	701,295,542.88
Law and Justice	-
Total Expenditure	7,811,804,437.47

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
CONSTRUCTION OF 200KM ROAD AS CONTRIBUTION TO URBAN RENEWAL AND RURA	1,102,873,486.37
CONSTRUCTION OF 23KM ROAD AS CONTRIBUTION TO WARD DEVELOPMENT PROJEC	240,000,000.00
PURCHASE 2000NO. HOSPITAL BED AND MATRESSES	200,000,000.00
CONSTRUCTION OF 10NO. SOLAR FARMS ACROSS HEALTHCARE CENTERS	150,000,000.00
RENOVATION OF BIDA LOCAL GOVERNMENT SECRETARIATE, BIDA	103,223,392.80
SALLAH AND CHRISTMAS CELEBRATION AND OTHER ANNIVERSARIES	70,000,000.00
PROCUREMENT OF 5 NOS. OFFICIAL VEHICLE COROLLA LE 2008 AT 15,000,000 EACH F	60,000,000.00
RENOVATION OF LEGISLATIVE CHAMBER AT WORKS DEPARTMENT, BIDA	50,000,000.00
CONSTRUCTION OF UMARU SANDA NDAYAKO GSM COMPLEX AT BIDA	45,000,000.00
CONSTRUCTION OF 1NO. BLOCK AS ICT CENTER IN WORKS DEPARTMENT, BIDA	30,000,000.00
<i>Other Capital Projects</i>	118,000,000.00
Total	2,169,096,879.17

Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
BARIKI	-	-
CENIYAN	-	-
DOKODZA	-	-
KYARI	-	-
LANDZU	-	-
MASABA I	-	-
MASABA II	-	-
MASAGA I	-	-
MASAGA II	-	-
MAIYAKI NDAJIYA	-	-
NASARAFU	-	-
UMARU MA'AJIGI I	-	-
UMARU MA'AJIGI II	-	-
WADATA	-	-
LG WIDE	7,811,804,437.47	2,169,096,879.17
OUTSIDE LG	-	-
Total	7,811,804,437.47	2,169,096,879.17

126103 - BIDA Local Government, Niger State - 2026 Budget: Summary

Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
Opening Balance				
Recurrent Revenue	3,082,405,937.72	6,036,051,637.68	4,719,195,233.71	7,811,804,437.47
11 - GOVERNMENT SHARE OF FAAC	2,998,491,416.10	4,975,668,124.95	4,566,728,247.55	7,217,717,189.20
12 - INDEPENDENT REVENUE	83,914,521.62	1,060,383,512.73	152,466,986.16	594,087,248.27
Recurrent Expenditure	1,219,855,241.81	4,467,178,151.31	2,303,171,340.77	5,642,707,558.30
21 - PERSONNEL COST	1,108,953,527.48	4,279,818,151.31	2,172,094,526.44	4,641,892,558.30
22 - OTHER RECURRENT COSTS	110,901,714.33	187,360,000.00	131,076,814.33	1,000,815,000.00
Transfer to Capital Account	1,862,550,695.91	1,568,873,486.37	2,416,023,892.94	2,169,096,879.17
Capital Receipts	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
23 - CAPITAL EXPENDITURE	674,000,000.00	1,568,873,486.37	800,000,000.00	2,169,096,879.17
Total Revenue (including OB)	3,082,405,937.72	6,036,051,637.68	4,719,195,233.71	7,811,804,437.47
Total Expenditure	1,893,855,241.81	6,036,051,637.68	3,103,171,340.77	7,811,804,437.47

126103 - BIDA 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	4,641,892,558.30	1,000,815,000.00	5,642,707,558.30	2,169,096,879.17	7,811,804,437.47
010000000000	ADMINISTRATION SECTOR	300,427,150.08	192,645,000.00	493,072,150.08	208,223,392.80	701,295,542.88
011100000000	OFFICE OF THE LG CHAIRMAN	60,938,683.55	126,745,000.00	187,683,683.55	208,223,392.80	395,907,076.35
011100100100	CHAIRMAN	35,760,820.87	84,515,000.00	120,275,820.87	208,223,392.80	328,499,213.67
011100100200	VICE-CHAIRMAN	25,177,862.68	21,855,000.00	47,032,862.68	-	47,032,862.68
011118300100	INTERNAL AUDIT	-	20,375,000.00	20,375,000.00	-	20,375,000.00
011200000000	LOCAL GOVT COUNCIL	28,716,266.53	23,545,000.00	52,261,266.53	-	52,261,266.53
011200100100	THE LEGISLATIVE COUNCIL	28,716,266.53	23,545,000.00	52,261,266.53	-	52,261,266.53
016100000000	OFFICE OF THE SECRETARY TO LGC	-	20,140,000.00	20,140,000.00	-	20,140,000.00
016100100100	Office of the Secretary to LGC	-	20,140,000.00	20,140,000.00	-	20,140,000.00
012500000000	DEPARTMENT OF PERSONNEL MANAGEMENT	210,772,200.00	22,215,000.00	232,987,200.00	-	232,987,200.00
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	210,772,200.00	22,215,000.00	232,987,200.00	-	232,987,200.00
020000000000	ECONOMIC SECTOR	971,321,449.03	423,920,000.00	1,395,241,449.03	1,515,873,486.37	2,911,114,935.40
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	54,996,345.48	99,505,000.00	154,501,345.48	15,000,000.00	169,501,345.48
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	54,996,345.48	99,505,000.00	154,501,345.48	15,000,000.00	169,501,345.48
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	762,895,503.55	281,645,000.00	1,044,540,503.55	-	1,044,540,503.55
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	762,895,503.55	281,645,000.00	1,044,540,503.55	-	1,044,540,503.55
023400000000	DEPARTMENT OF WORKS AND HOUSING	142,521,600.00	20,245,000.00	162,766,600.00	1,500,873,486.37	1,663,640,086.37
023400100100	DEPARTMENT OF WORKS AND HOUSING	142,521,600.00	20,245,000.00	162,766,600.00	1,500,873,486.37	1,663,640,086.37
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	10,908,000.00	22,525,000.00	33,433,000.00	-	33,433,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	10,908,000.00	22,525,000.00	33,433,000.00	-	33,433,000.00
050000000000	SOCIAL SECTOR	3,370,143,959.18	384,250,000.00	3,754,393,959.18	445,000,000.00	4,199,393,959.18
051400000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	166,241,928.24	20,745,000.00	186,986,928.24	70,000,000.00	256,986,928.24
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	166,241,928.24	20,745,000.00	186,986,928.24	70,000,000.00	256,986,928.24
051700000000	DEPARTMENT OF EDUCATION	2,877,812,017.22	23,100,000.00	2,900,912,017.22	20,000,000.00	2,920,912,017.22
051700100100	DEPARTMENT OF EDUCATION	-	23,100,000.00	23,100,000.00	20,000,000.00	43,100,000.00
051702600100	LOCAL EDUCATION AUTHORITY	2,877,812,017.22	-	2,877,812,017.22	-	2,877,812,017.22
052100000000	DEPARTMENT OF PRIMARY HEALTH CARE	326,090,013.72	319,555,000.00	645,645,013.72	355,000,000.00	1,000,645,013.72
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	326,090,013.72	319,555,000.00	645,645,013.72	355,000,000.00	1,000,645,013.72
053500000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	20,850,000.00	20,850,000.00	-	20,850,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	20,850,000.00	20,850,000.00	-	20,850,000.00

126103 - BIDA Local Government, Niger State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Revenue	3,082,405,937.72	6,036,051,637.68	4,719,195,233.71	7,811,804,437.47
020000000000	ECONOMIC SECTOR	3,080,995,937.72	6,021,871,637.68	4,705,582,233.71	7,791,364,437.47
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	3,012,399.51	11,800,000.00	7,069,600.00	12,550,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	3,012,399.51	11,800,000.00	7,069,600.00	12,550,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	3,074,592,798.21	6,000,136,637.68	4,690,221,747.71	7,764,324,437.47
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	3,074,592,798.21	6,000,136,637.68	4,690,221,747.71	7,764,324,437.47
023400000000	DEPARTMENT OF WORKS AND HOUSING	2,490,740.00	8,935,000.00	6,840,886.00	10,490,000.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	2,490,740.00	8,935,000.00	6,840,886.00	10,490,000.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	900,000.00	1,000,000.00	1,450,000.00	4,000,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	900,000.00	1,000,000.00	1,450,000.00	4,000,000.00
050000000000	SOCIAL SECTOR	1,410,000.00	14,180,000.00	13,613,000.00	20,440,000.00
051400000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	518,000.00	700,000.00	376,000.00	2,300,000.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	518,000.00	700,000.00	376,000.00	2,300,000.00
052100000000	DEPARTMENT OF PRIMARY HEALTH CARE	892,000.00	13,480,000.00	13,237,000.00	18,140,000.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	892,000.00	13,480,000.00	13,237,000.00	18,140,000.00

126103 - BIDA Local Government, Niger State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
1	REVENUE	3,082,405,937.72	6,036,051,637.68	4,719,195,233.71	7,811,804,437.47
11	GOVERNMENT SHARE OF FAAC	2,998,491,416.10	4,975,668,124.95	4,566,728,247.55	7,217,717,189.20
1101	GOVERNMENT SHARE OF FAAC	2,998,491,416.10	4,975,668,124.95	4,566,728,247.55	7,217,717,189.20
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	1,419,647,498.50	2,339,494,858.95	2,140,830,347.76	3,345,530,001.83
11010101	STATUTORY ALLOCATION	1,419,647,498.50	2,339,494,858.95	2,140,830,347.76	3,345,530,001.83
110102	LOCAL GOVERNMENT SHARE OF VAT	1,578,843,917.60	2,636,173,266.00	2,425,897,899.79	3,872,187,187.36
11010201	SHARE OF VAT	1,578,843,917.60	2,636,173,266.00	2,425,897,899.79	3,872,187,187.36
12	INDEPENDENT REVENUE	83,914,521.62	1,060,383,512.73	152,466,986.16	594,087,248.27
1201	TAX REVENUE	1,500,000.00	8,800,000.00	4,973,910.00	6,800,000.00
120103	OTHER TAXES	1,500,000.00	8,800,000.00	4,973,910.00	6,800,000.00
12010301	Community or Poll Tax	900,000.00	1,000,000.00	527,000.00	1,000,000.00
12010303	Cattle Tax (Jangali)	600,000.00	800,000.00	488,700.00	800,000.00
12010399	Othe special Services Tax	-	7,000,000.00	3,958,210.00	5,000,000.00
1202	NON-TAX REVENUE	82,414,521.62	1,051,583,512.73	147,493,076.16	587,287,248.27
120201	LICENCES GENERAL	1,097,000.00	23,695,000.00	11,428,292.37	16,470,000.00
12020103	Liquor Licenses	-	12,500,000.00	9,251,000.00	12,590,000.00
12020104	Cattle Trade Licenses	180,000.00	200,000.00	98,000.00	200,000.00
12020105	Hawkers Permit	480,000.00	500,000.00	50,000.00	100,000.00
12020106	Bicycle lincense	100,000.00	150,000.00	38,000.00	150,000.00
12020107	Dane Guns License	17,000.00	20,000.00	28,000.00	50,000.00
12020108	Huning License	49,000.00	50,000.00	40,000.00	80,000.00
12020109	Pit Sawing License	25,000.00	25,000.00	45,000.00	50,000.00
12020110	Minor Industrial License	198,000.00	200,000.00	80,000.00	200,000.00
12020111	Entertainment Permit	48,000.00	50,000.00	40,000.00	50,000.00
12020112	Business Permit	-	10,000,000.00	1,758,292.37	3,000,000.00
120204	FEES GENERAL	5,260,739.51	18,550,000.00	18,477,386.00	30,030,000.00
12020401	Slauther Fees	188,400.00	200,000.00	420,000.00	1,000,000.00
12020402	Eating House Fees	280,000.00	300,000.00	450,000.00	1,000,000.00
12020403	Kiosk Fees	42,000.00	50,000.00	115,000.00	300,000.00
12020404	Bakery Fees	80,000.00	100,000.00	380,000.00	800,000.00
12020406	Cold Room Fees	80,000.00	100,000.00	140,000.00	300,000.00
12020407	Butcher fees	25,000.00	30,000.00	16,000.00	50,000.00
12020408	Gold Smith/Gold Sellers Fees	-	6,000,000.00	5,720,000.00	5,750,000.00
12020410	Cinematography Fees	43,500.00	50,000.00	58,000.00	80,000.00
12020411	Naming of Street Registration Fees	130,000.00	300,000.00	45,000.00	100,000.00
12020412	Mobile Sale Fees	109,900.00	120,000.00	61,300.00	150,000.00
12020413	Dispensaries and Maternity fees	243,000.00	250,000.00	200,000.00	400,000.00
12020414	Laboratory Fees	184,000.00	200,000.00	2,800,000.00	3,000,000.00
12020416	Photo Studio Fees	144,000.00	150,000.00	30,000.00	150,000.00
12020417	Welding Machine Fees	248,000.00	250,000.00	198,000.00	400,000.00
12020418	Electric/Radio/Tele. Fees	47,700.00	50,000.00	20,000.00	50,000.00
12020419	Provision Store Fees	19,600.00	20,000.00	13,620.00	40,000.00
12020420	Wood making/Capentry Workshop	98,820.00	100,000.00	47,000.00	150,000.00
12020421	Battery Charge Fees	48,800.00	50,000.00	48,900.00	100,000.00
12020422	Printing Press Fees	36,000.00	40,000.00	18,000.00	40,000.00
12020423	Panel Beater Fees	28,000.00	30,000.00	20,000.00	50,000.00
12020424	Volcaniser Fees	14,200.00	15,000.00	5,000.00	15,000.00
12020425	Vehicle Spare Parts sellers Fees	48,000.00	50,000.00	55,000.00	100,000.00
12020426	Clock/Wtch repairs Fees	4,600.00	15,000.00	2,000.00	15,000.00
12020427	Cloth Dyers And Laundry Fees	37,200.00	40,000.00	23,000.00	40,000.00
12020428	Motor /Machine Car wash Depot Fees	9,520.00	10,000.00	-	10,000.00
12020429	Building Materials fees	96,500.00	100,000.00	72,000.00	150,000.00
12020431	Photostat Typing Institute Fees	10,000.00	10,000.00	2,000.00	10,000.00
12020432	Block Making Factory Fees	98,000.00	100,000.00	74,526.00	150,000.00

126103 - BIDA 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
12020433	Sewing Institute Fees	28,000.00	30,000.00	22,000.00	50,000.00
12020434	Barbing Saloon Fees	19,000.00	20,000.00	7,000.00	20,000.00
12020435	Hair Dressing Fees	5,000.00	10,000.00	-	10,000.00
12020440	Commission on Transfer of Plots	97,000.00	100,000.00	98,540.00	200,000.00
12020441	Customary Righth Of Occupancy	296,000.00	300,000.00	289,000.00	2,000,000.00
12020444	Letter of Identification	92,000.00	100,000.00	42,000.00	200,000.00
12020445	Contractor Registration Fees	900,000.00	1,000,000.00	1,450,000.00	4,000,000.00
12020447	Sand Dredging Fees	35,000.00	40,000.00	23,000.00	50,000.00
12020449	Petty Trade Fees	68,000.00	70,000.00	41,600.00	1,000,000.00
12020450	Sand Granite Fees	90,000.00	100,000.00	20,000.00	100,000.00
12020451	Forestry Exploitation Fees	343,000.00	350,000.00	186,000.00	350,000.00
12020452	Felling of trees fees	191,999.51	200,000.00	140,000.00	1,500,000.00
12020454	Produce buying Fees	-	6,500,000.00	4,790,000.00	5,000,000.00
12020455	Rice / Mill Cassava/ grinding Fees	530,000.00	600,000.00	112,000.00	600,000.00
12020458	Ingredient Grinding Machine Fees	-	-	-	50,000.00
12020459	Corn grinding Mill Fees	93,000.00	200,000.00	193,600.00	400,000.00
12020461	Painting / Sign Board Fees	78,000.00	200,000.00	28,300.00	100,000.00
120205	FINES GENERAL	-	100,000.00	-	100,000.00
12020502	Impounding of Animal Fines	-	100,000.00	-	100,000.00
120206	SALES GENERAL	-	2,000,000.00	-	2,000,000.00
12020601	Sales of Fertilizer	-	1,000,000.00	-	1,000,000.00
12020602	Sales of Grains	-	1,000,000.00	-	1,000,000.00
120207	EARNING GENERAL	3,484,000.00	15,580,000.00	12,122,400.00	15,900,000.00
12020701	Earning fromMarkets	-	9,500,000.00	8,678,000.00	9,500,000.00
12020702	earnings from Motor Parks	-	2,300,000.00	725,000.00	800,000.00
12020703	earnings from Shops	273,000.00	300,000.00	500,000.00	600,000.00
12020704	Earnings from Cattle Market	220,000.00	250,000.00	300,000.00	550,000.00
12020706	Transport Service Earnings	786,000.00	800,000.00	780,000.00	800,000.00
12020707	Tractor Hire Charges	900,000.00	1,000,000.00	-	2,000,000.00
12020708	Earning from Industrial Undertaking	725,000.00	780,000.00	800,000.00	1,000,000.00
12020709	Earning From Other Commercial Undertaking	380,000.00	400,000.00	179,400.00	400,000.00
12020799	Earning From Other Commercial Undertaking(Private schools)	200,000.00	250,000.00	160,000.00	250,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	934,322.49	3,702,000.00	2,413,237.50	3,000,000.00
12020803	RENT ON GOVT BUILDINGS	-	3,000,000.00	2,128,237.50	2,500,000.00
12020805	RENT ON LANDED PROPERTY	934,322.49	702,000.00	285,000.00	500,000.00
120209	RENT ON LAND & OTHERS - GENERAL	3,410,000.00	3,379,000.00	3,617,800.00	5,700,000.00
12020902	Tenement Rate	2,100,000.00	2,379,000.00	3,267,800.00	4,000,000.00
12020904	Penalty for Tenement Rate	890,000.00	1,000,000.00	350,000.00	1,000,000.00
12020906	Ground rent	420,000.00	-	-	700,000.00
120213	RE-IMBURSEMENT GENERAL	68,228,459.62	984,577,512.73	99,433,960.29	514,087,248.27
12021301	LG SHARE OF STATE IGR	68,228,459.62	984,577,512.73	99,433,960.29	514,087,248.27

126103 - BIDA 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>7,811,804,437.47</u>
01	FEDERATION ACCOUNT	7,217,717,189.20
011	FAAC DIRECT ALLOCATION	7,217,717,189.20
01101	FAAC DIRECT ALLOCATION	7,217,717,189.20
02	CONSOLIDATED REVENUE FUND	594,087,248.27
021	MAIN ENVELOP	594,087,248.27
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	594,087,248.27

126103 - BIDA Local Government, Niger State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Expenditure	1,893,855,241.81	6,036,051,637.68	3,103,171,340.77	7,811,804,437.47
01000000000	ADMINISTRATION SECTOR	64,538,865.55	184,212,400.00	97,788,937.11	701,295,542.88
01110000000	OFFICE OF THE LG CHAIRMAN	11,026,600.75	26,930,000.00	11,140,600.75	395,907,076.35
011100100100	CHAIRMAN	3,303,800.75	8,300,000.00	3,436,800.75	328,499,213.67
011100100200	VICE-CHAIRMAN	4,003,900.00	9,505,000.00	3,936,900.00	47,032,862.68
011118300100	INTERNAL AUDIT	3,718,900.00	9,125,000.00	3,766,900.00	20,375,000.00
01120000000	LOCAL GOVT COUNCIL	4,038,700.00	9,670,000.00	4,006,700.00	52,261,266.53
011200100100	THE LEGISLATIVE COUNCIL	4,038,700.00	9,670,000.00	4,006,700.00	52,261,266.53
01610000000	OFFICE OF THE SECRETARY TO LGC	3,669,000.00	9,045,000.00	3,704,000.00	20,140,000.00
016100100100	Office of the Secretary to LGC	3,669,000.00	9,045,000.00	3,704,000.00	20,140,000.00
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	45,804,564.80	138,567,400.00	78,937,636.36	232,987,200.00
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	45,804,564.80	138,567,400.00	78,937,636.36	232,987,200.00
02000000000	ECONOMIC SECTOR	1,437,981,077.46	3,105,856,693.87	1,594,548,692.76	2,911,114,935.40
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	36,949,590.67	67,100,475.44	31,211,879.74	169,501,345.48
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	36,949,590.67	67,100,475.44	31,211,879.74	169,501,345.48
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	677,067,888.99	1,308,979,332.06	687,298,582.67	1,044,540,503.55
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	677,067,888.99	1,308,979,332.06	687,298,582.67	1,044,540,503.55
02340000000	DEPARTMENT OF WORKS AND HOUSING	717,921,836.00	1,712,702,686.37	869,385,060.94	1,663,640,086.37
023400100100	DEPARTMENT OF WORKS AND HOUSING	717,921,836.00	1,712,702,686.37	869,385,060.94	1,663,640,086.37
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	6,041,761.80	17,074,200.00	6,653,169.40	33,433,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	6,041,761.80	17,074,200.00	6,653,169.40	33,433,000.00
05000000000	SOCIAL SECTOR	391,335,298.80	2,745,982,543.81	1,410,833,710.90	4,199,393,959.18
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	45,559,395.87	160,967,709.60	66,373,513.27	256,986,928.24
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	45,559,395.87	160,967,709.60	66,373,513.27	256,986,928.24
05170000000	DEPARTMENT OF EDUCATION	4,179,000.00	2,249,361,015.97	1,190,387,145.24	2,920,912,017.22
051700100100	DEPARTMENT OF EDUCATION	4,179,000.00	9,965,000.00	4,135,000.00	43,100,000.00
051702600100	LOCAL EDUCATION AUTHORITY	-	2,239,396,015.97	1,186,252,145.24	2,877,812,017.22
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	338,109,989.35	327,053,818.24	150,650,038.81	1,000,645,013.72
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	338,109,989.35	327,053,818.24	150,650,038.81	1,000,645,013.72
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	3,486,913.58	8,600,000.00	3,423,013.58	20,850,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	3,486,913.58	8,600,000.00	3,423,013.58	20,850,000.00

126103 - BIDA Local Government, Niger State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Personnel Expenditure	1,108,953,527.48	4,279,818,151.31	2,172,094,526.44	4,641,892,558.30
010000000000	ADMINISTRATION SECTOR	41,825,564.80	128,762,400.00	74,995,636.36	300,427,150.08
011100000000	OFFICE OF THE LG CHAIRMAN	-	-	-	60,938,683.55
011100100100	CHAIRMAN	-	-	-	35,760,820.87
011100100200	VICE-CHAIRMAN	-	-	-	25,177,862.68
011200000000	LOCAL GOVT COUNCIL	-	-	-	28,716,266.53
011200100100	THE LEGISLATIVE COUNCIL	-	-	-	28,716,266.53
012500000000	DEPARTMENT OF PERSONNEL MANAGEMENT	41,825,564.80	128,762,400.00	74,995,636.36	210,772,200.00
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	41,825,564.80	128,762,400.00	74,995,636.36	210,772,200.00
020000000000	ECONOMIC SECTOR	690,715,977.46	1,441,453,207.50	701,231,592.76	971,321,449.03
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	33,275,890.67	58,200,475.44	27,455,179.74	54,996,345.48
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	33,275,890.67	58,200,475.44	27,455,179.74	54,996,345.48
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	615,249,188.99	1,241,044,332.06	605,516,882.67	762,895,503.55
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	615,249,188.99	1,241,044,332.06	605,516,882.67	762,895,503.55
023400000000	DEPARTMENT OF WORKS AND HOUSING	40,222,836.00	134,854,200.00	65,660,060.94	142,521,600.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	40,222,836.00	134,854,200.00	65,660,060.94	142,521,600.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	1,968,061.80	7,354,200.00	2,599,469.40	10,908,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	1,968,061.80	7,354,200.00	2,599,469.40	10,908,000.00
050000000000	SOCIAL SECTOR	376,411,985.22	2,709,602,543.81	1,395,867,297.32	3,370,143,959.18
051400000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	41,795,695.87	151,892,709.60	62,581,813.27	166,241,928.24
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	41,795,695.87	151,892,709.60	62,581,813.27	166,241,928.24
051700000000	DEPARTMENT OF EDUCATION	-	2,239,396,015.97	1,186,252,145.24	2,877,812,017.22
051702600100	LOCAL EDUCATION AUTHORITY	-	2,239,396,015.97	1,186,252,145.24	2,877,812,017.22
052100000000	DEPARTMENT OF PRIMARY HEALTH CARE	334,616,289.35	318,313,818.24	147,033,338.81	326,090,013.72
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	334,616,289.35	318,313,818.24	147,033,338.81	326,090,013.72

126103 - BIDA 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	110,901,714.33	187,360,000.00	131,076,814.33	1,000,815,000.00
01000000000	ADMINISTRATION SECTOR	22,713,300.75	55,450,000.00	22,793,300.75	192,645,000.00
01110000000	OFFICE OF THE LG CHAIRMAN	11,026,600.75	26,930,000.00	11,140,600.75	126,745,000.00
011100100100	CHAIRMAN	3,303,800.75	8,300,000.00	3,436,800.75	84,515,000.00
011100100200	VICE-CHAIRMAN	4,003,900.00	9,505,000.00	3,936,900.00	21,855,000.00
011118300100	INTERNAL AUDIT	3,718,900.00	9,125,000.00	3,766,900.00	20,375,000.00
01120000000	LOCAL GOVT COUNCIL	4,038,700.00	9,670,000.00	4,006,700.00	23,545,000.00
011200100100	THE LEGISLATIVE COUNCIL	4,038,700.00	9,670,000.00	4,006,700.00	23,545,000.00
01610000000	OFFICE OF THE SECRETARY TO LGC	3,669,000.00	9,045,000.00	3,704,000.00	20,140,000.00
016100100100	Office of the Secretary to LGC	3,669,000.00	9,045,000.00	3,704,000.00	20,140,000.00
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	3,979,000.00	9,805,000.00	3,942,000.00	22,215,000.00
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	3,979,000.00	9,805,000.00	3,942,000.00	22,215,000.00
02000000000	ECONOMIC SECTOR	73,265,100.00	95,530,000.00	93,317,100.00	423,920,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	3,673,700.00	8,900,000.00	3,756,700.00	99,505,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	3,673,700.00	8,900,000.00	3,756,700.00	99,505,000.00
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	61,818,700.00	67,935,000.00	81,781,700.00	281,645,000.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	61,818,700.00	67,935,000.00	81,781,700.00	281,645,000.00
02340000000	DEPARTMENT OF WORKS AND HOUSING	3,699,000.00	8,975,000.00	3,725,000.00	20,245,000.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	3,699,000.00	8,975,000.00	3,725,000.00	20,245,000.00
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	4,073,700.00	9,720,000.00	4,053,700.00	22,525,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	4,073,700.00	9,720,000.00	4,053,700.00	22,525,000.00
05000000000	SOCIAL SECTOR	14,923,313.58	36,380,000.00	14,966,413.58	384,250,000.00
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	3,763,700.00	9,075,000.00	3,791,700.00	20,745,000.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	3,763,700.00	9,075,000.00	3,791,700.00	20,745,000.00
05170000000	DEPARTMENT OF EDUCATION	4,179,000.00	9,965,000.00	4,135,000.00	23,100,000.00
051700100100	DEPARTMENT OF EDUCATION	4,179,000.00	9,965,000.00	4,135,000.00	23,100,000.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	3,493,700.00	8,740,000.00	3,616,700.00	319,555,000.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	3,493,700.00	8,740,000.00	3,616,700.00	319,555,000.00
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	3,486,913.58	8,600,000.00	3,423,013.58	20,850,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	3,486,913.58	8,600,000.00	3,423,013.58	20,850,000.00

126103 - BIDA 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	674,000,000.00	1,568,873,486.37	800,000,000.00	2,169,096,879.17
010000000000	ADMINISTRATION SECTOR	-	-	-	208,223,392.80
011100000000	OFFICE OF THE LG CHAIRMAN	-	-	-	208,223,392.80
011100100100	CHAIRMAN	-	-	-	208,223,392.80
020000000000	ECONOMIC SECTOR	674,000,000.00	1,568,873,486.37	800,000,000.00	1,515,873,486.37
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	-	-	15,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	-	-	15,000,000.00
023400000000	DEPARTMENT OF WORKS AND HOUSING	674,000,000.00	1,568,873,486.37	800,000,000.00	1,500,873,486.37
023400100100	DEPARTMENT OF WORKS AND HOUSING	674,000,000.00	1,568,873,486.37	800,000,000.00	1,500,873,486.37
050000000000	SOCIAL SECTOR	-	-	-	445,000,000.00
051400000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	-	-	70,000,000.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	-	-	70,000,000.00
051700000000	DEPARTMENT OF EDUCATION	-	-	-	20,000,000.00
051700100100	DEPARTMENT OF EDUCATION	-	-	-	20,000,000.00
052100000000	DEPARTMENT OF PRIMARY HEALTH CARE	-	-	-	355,000,000.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	-	-	-	355,000,000.00

126103 - BIDA Local Government, Niger State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	1,893,855,241.81	6,036,051,637.68	3,103,171,340.77	7,811,804,437.47
21	PERSONNEL COST	1,108,953,527.48	4,279,818,151.31	2,172,094,526.44	4,641,892,558.30
2101	SALARY	584,289,861.48	3,182,985,619.25	1,633,976,976.43	3,949,748,169.72
210101	SALARIES AND WAGES	584,289,861.48	3,182,985,619.25	1,633,976,976.43	3,949,748,169.72
21010101	SALARY	584,289,861.48	3,182,985,619.25	1,633,976,976.43	3,886,989,704.66
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	-	-	-	62,758,465.06
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	-	-	75,820,485.02
210201	ALLOWANCES	-	-	-	75,820,485.02
21020101	REGULAR ALLOWANCE	-	-	-	48,924,000.00
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	-	-	-	26,896,485.02
2103	SOCIAL BENEFITS	524,663,666.00	1,096,832,532.06	538,117,550.01	616,323,903.55
210301	SOCIAL BENEFITS	524,663,666.00	1,096,832,532.06	538,117,550.01	616,323,903.55
21030101	GRATUITY	-	-	-	50,000,000.00
21030102	PENSION	524,663,666.00	1,096,832,532.06	538,117,550.01	566,323,903.55
22	OTHER RECURRENT COSTS	110,901,714.33	187,360,000.00	131,076,814.33	1,000,815,000.00
2202	OVERHEAD COST	53,301,714.33	129,760,000.00	53,476,814.33	678,215,000.00
220201	TRAVEL & TRANSPORT - GENERAL	11,640,000.00	25,520,000.00	27,010,000.00	23,310,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,985,000.00	11,330,000.00	12,120,000.00	10,470,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,655,000.00	14,190,000.00	14,890,000.00	12,840,000.00
220202	UTILITIES - GENERAL	360,000.00	6,800,000.00	-	6,800,000.00
22020202	TELEPHONE CHARGES	360,000.00	6,800,000.00	-	6,800,000.00
220203	MATERIALS & SUPPLIES - GENERAL	17,335,000.00	38,220,000.00	14,283,000.00	398,140,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,755,000.00	12,650,000.00	4,730,000.00	6,350,000.00
22020302	BOOKS	5,805,000.00	12,750,000.00	4,775,000.00	6,405,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,775,000.00	12,820,000.00	4,778,000.00	6,385,000.00
22020307	DRUGS/LABORATORY/VACCINES/MEDICAL SUPPLIES	-	-	-	300,000,000.00
22020312	FERTILIZER	-	-	-	25,000,000.00
22020313	OTHER AGRICULTURAL INPUTS	-	-	-	39,000,000.00
22020314	CHEMICALS AND REAGENTS	-	-	-	15,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	12,058,067.75	35,280,000.00	2,713,067.75	20,690,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,225,000.75	15,880,000.00	1,131,000.75	9,350,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	6,833,067.00	19,400,000.00	1,582,067.00	11,340,000.00
220205	TRAINING - GENERAL	8,135,000.00	2,300,000.00	5,125,000.00	500,000.00
22020501	LOCAL TRAINING	8,135,000.00	2,300,000.00	5,125,000.00	500,000.00
220206	OTHER SERVICES - GENERAL	-	-	-	82,000,000.00
22020601	SECURITY SERVICES	-	-	-	82,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,200,000.00	6,800,000.00	1,100,000.00	4,200,000.00
22020701	FINANCIAL CONSULTING	1,200,000.00	6,800,000.00	1,100,000.00	4,200,000.00
220208	FUEL & LUBRICANTS - GENERAL	-	-	-	2,855,000.00
22020801	MOTOR VEHICLE FUEL COST	-	-	-	1,425,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	-	1,430,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,573,646.58	14,840,000.00	3,245,746.58	139,720,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	645,700.00	3,700,000.00	813,700.00	35,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	640,900.00	3,715,000.00	808,900.00	34,720,000.00
22021003	PUBLICITY & ADVERTISEMENTS	645,800.00	3,715,000.00	813,800.00	35,140,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	641,246.58	3,710,000.00	809,346.58	34,860,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	57,600,000.00	57,600,000.00	77,600,000.00	257,600,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	57,600,000.00	57,600,000.00	77,600,000.00	257,600,000.00
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	9,600,000.00	9,600,000.00	32,800,000.00	32,800,000.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	9,600,000.00	9,600,000.00	8,000,000.00	8,000,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	28,800,000.00	28,800,000.00	28,800,000.00	28,800,000.00
22040107	GRANTS TO LOCAL GOVERNMENT - RECURRENT	-	-	-	100,000,000.00
22040109	GRANTS TO EMIRATE COUNCIL - RECURRENT	-	-	-	80,000,000.00
22040115	2% TRAINING FUND	9,600,000.00	9,600,000.00	8,000,000.00	8,000,000.00

126103 - BIDA 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
2208	TRANSFERS-PAYMENT TO INDIVIDUALS	-	-	-	65,000,000.00
220801	TRANSFERS-PAYMENT TO INDIVIDUALS	-	-	-	65,000,000.00
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP	-	-	-	60,000,000.00
22080103	FINANCIAL ASSISTANCE ON SPECIAL ACTIVITIES	-	-	-	5,000,000.00
23	CAPITAL EXPENDITURE	674,000,000.00	1,568,873,486.37	800,000,000.00	2,169,096,879.17
2301	FIXED ASSETS PURCHASED	-	-	5,748,000.00	280,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	5,748,000.00	280,000,000.00
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	-	-	5,748,000.00	15,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	-	-	-	60,000,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	-	-	-	5,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	-	-	200,000,000.00
2302	CONSTRUCTION / PROVISION	674,000,000.00	1,568,873,486.37	794,252,000.00	1,615,873,486.37
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	674,000,000.00	1,568,873,486.37	794,252,000.00	1,615,873,486.37
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	-	-	160,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	-	18,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	-	-	-	15,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	-	240,000,000.00	80,000,000.00	240,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	674,000,000.00	1,223,873,486.37	704,000,000.00	1,102,873,486.37
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	-	105,000,000.00	10,252,000.00	75,000,000.00
23020199	OTHER CONSTRUCTION	-	-	-	5,000,000.00
2303	REHABILITATION / REPAIRS	-	-	-	203,223,392.80
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	-	203,223,392.80
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	-	-	-	20,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	-	-	20,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	-	-	-	10,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	153,223,392.80
2305	OTHER CAPITAL PROJECTS	-	-	-	70,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	-	70,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	-	-	-	70,000,000.00

126103 - BIDA Local Government, Niger State - 2026 Budget: Total Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Expenditure	1,893,855,241.81	6,036,051,637.68	3,103,171,340.77	7,811,804,437.47
701	GENERAL PUBLIC SERVICES	263,207,686.34	548,287,600.00	319,283,200.12	1,167,243,350.08
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	159,837,585.54	246,501,000.00	158,927,802.81	506,069,550.08
70111	EXECUTIVE AND LEGISLATIVE ORGANS	11,346,400.75	27,475,000.00	11,380,400.75	154,569,950.08
70112	FINANCIAL AND FISCAL AFFAIRS	148,491,184.79	219,026,000.00	147,547,402.06	351,499,600.00
7013	GENERAL SERVICES	63,147,264.80	166,932,400.00	94,695,336.36	283,652,200.00
70131	GENERAL PERSONNEL SERVICES	55,404,564.80	148,167,400.00	86,937,636.36	240,987,200.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	4,073,700.00	9,720,000.00	4,053,700.00	22,525,000.00
70133	OTHER GENERAL SERVICES	3,669,000.00	9,045,000.00	3,704,000.00	20,140,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	40,222,836.00	134,854,200.00	65,660,060.94	277,521,600.00
70161	GENERAL PUBLIC SERVICES N.E.C.	40,222,836.00	134,854,200.00	65,660,060.94	277,521,600.00
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	40,648,590.67	76,075,475.44	34,936,879.74	189,746,345.48
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	36,949,590.67	67,100,475.44	31,211,879.74	169,501,345.48
70421	AGRICULTURE	36,949,590.67	67,100,475.44	31,211,879.74	169,501,345.48
7045	TRANSPORT	3,699,000.00	8,975,000.00	3,725,000.00	20,245,000.00
70451	ROAD TRANSPORT	3,699,000.00	8,975,000.00	3,725,000.00	20,245,000.00
705	ENVIRONMENTAL PROTECTION	3,486,913.58	8,600,000.00	3,423,013.58	20,850,000.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	3,486,913.58	8,600,000.00	3,423,013.58	20,850,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	3,486,913.58	8,600,000.00	3,423,013.58	20,850,000.00
706	HOUSING AND COMMUNITY AMMENITIES	674,000,000.00	1,568,873,486.37	800,000,000.00	1,709,096,879.17
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	674,000,000.00	1,568,873,486.37	800,000,000.00	1,709,096,879.17
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	674,000,000.00	1,568,873,486.37	800,000,000.00	1,709,096,879.17
707	HEALTH	338,109,989.35	327,053,818.24	150,650,038.81	1,000,645,013.72
7074	PUBLIC HEALTH SERVICES	338,109,989.35	327,053,818.24	150,650,038.81	1,000,645,013.72
70741	PUBLIC HEALTH SERVICES	338,109,989.35	327,053,818.24	150,650,038.81	1,000,645,013.72
709	EDUCATION	4,179,000.00	2,249,361,015.97	1,190,387,145.24	2,920,912,017.22
7091	PRE-PRIMARY AND PRIMARY EDUCATION	4,179,000.00	9,965,000.00	4,135,000.00	23,100,000.00
70912	PRIMARY EDUCATION	4,179,000.00	9,965,000.00	4,135,000.00	23,100,000.00
7098	EDUCATION N.E.C.	-	2,239,396,015.97	1,186,252,145.24	2,897,812,017.22
70981	EDUCATION N.E.C.	-	2,239,396,015.97	1,186,252,145.24	2,897,812,017.22
710	SOCIAL PROTECTION	570,223,061.87	1,257,800,241.66	604,491,063.28	803,310,831.79
7102	OLD AGE	524,663,666.00	1,096,832,532.06	538,117,550.01	616,323,903.55
71021	OLD AGE	524,663,666.00	1,096,832,532.06	538,117,550.01	616,323,903.55
7104	FAMILY AND CHILDREN	3,763,700.00	9,075,000.00	3,791,700.00	20,745,000.00
71041	FAMILY AND CHILDREN	3,763,700.00	9,075,000.00	3,791,700.00	20,745,000.00
7109	SOCIAL PROTECTION N.E.C.	41,795,695.87	151,892,709.60	62,581,813.27	166,241,928.24
71091	SOCIAL PROTECTION N.E.C.	41,795,695.87	151,892,709.60	62,581,813.27	166,241,928.24

126103 - BIDA Local Government, Niger State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Personnel Expenditure	1,108,953,527.48	4,279,818,151.31	2,172,094,526.44	4,641,892,558.30
701	GENERAL PUBLIC SERVICES	174,601,985.59	415,182,600.00	210,654,499.37	600,428,350.08
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	92,553,584.79	151,566,000.00	69,998,802.06	247,134,550.08
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	-	-	89,654,950.08
70112	FINANCIAL AND FISCAL AFFAIRS	92,553,584.79	151,566,000.00	69,998,802.06	157,479,600.00
7013	GENERAL SERVICES	41,825,564.80	128,762,400.00	74,995,636.36	210,772,200.00
70131	GENERAL PERSONNEL SERVICES	41,825,564.80	128,762,400.00	74,995,636.36	210,772,200.00
7016	GENERAL PUBLIC SERVICES N.E.C.	40,222,836.00	134,854,200.00	65,660,060.94	142,521,600.00
70161	GENERAL PUBLIC SERVICES N.E.C.	40,222,836.00	134,854,200.00	65,660,060.94	142,521,600.00
704	ECONOMIC AFFAIRS	33,275,890.67	58,200,475.44	27,455,179.74	54,996,345.48
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	33,275,890.67	58,200,475.44	27,455,179.74	54,996,345.48
70421	AGRICULTURE	33,275,890.67	58,200,475.44	27,455,179.74	54,996,345.48
707	HEALTH	334,616,289.35	318,313,818.24	147,033,338.81	326,090,013.72
7074	PUBLIC HEALTH SERVICES	334,616,289.35	318,313,818.24	147,033,338.81	326,090,013.72
70741	PUBLIC HEALTH SERVICES	334,616,289.35	318,313,818.24	147,033,338.81	326,090,013.72
709	EDUCATION	-	2,239,396,015.97	1,186,252,145.24	2,877,812,017.22
7098	EDUCATION N.E.C.	-	2,239,396,015.97	1,186,252,145.24	2,877,812,017.22
70981	EDUCATION N.E.C	-	2,239,396,015.97	1,186,252,145.24	2,877,812,017.22
710	SOCIAL PROTECTION	566,459,361.87	1,248,725,241.66	600,699,363.28	782,565,831.79
7102	OLD AGE	524,663,666.00	1,096,832,532.06	538,117,550.01	616,323,903.55
71021	OLD AGE	524,663,666.00	1,096,832,532.06	538,117,550.01	616,323,903.55
7109	SOCIAL PROTECTION N.E.C.	41,795,695.87	151,892,709.60	62,581,813.27	166,241,928.24
71091	SOCIAL PROTECTION N.E.C.	41,795,695.87	151,892,709.60	62,581,813.27	166,241,928.24

126103 - BIDA 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	110,901,714.33	187,360,000.00	131,076,814.33	1,000,815,000.00
701	GENERAL PUBLIC SERVICES	88,605,700.75	133,105,000.00	108,628,700.75	496,815,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	67,284,000.75	94,935,000.00	88,929,000.75	258,935,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	11,346,400.75	27,475,000.00	11,380,400.75	64,915,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	55,937,600.00	67,460,000.00	77,548,600.00	194,020,000.00
7013	GENERAL SERVICES	21,321,700.00	38,170,000.00	19,699,700.00	72,880,000.00
70131	GENERAL PERSONNEL SERVICES	13,579,000.00	19,405,000.00	11,942,000.00	30,215,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	4,073,700.00	9,720,000.00	4,053,700.00	22,525,000.00
70133	OTHER GENERAL SERVICES	3,669,000.00	9,045,000.00	3,704,000.00	20,140,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	-	-	-	65,000,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	-	-	-	65,000,000.00
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	7,372,700.00	17,875,000.00	7,481,700.00	119,750,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	3,673,700.00	8,900,000.00	3,756,700.00	99,505,000.00
70421	AGRICULTURE	3,673,700.00	8,900,000.00	3,756,700.00	99,505,000.00
7045	TRANSPORT	3,699,000.00	8,975,000.00	3,725,000.00	20,245,000.00
70451	ROAD TRANSPORT	3,699,000.00	8,975,000.00	3,725,000.00	20,245,000.00
705	ENVIRONMENTAL PROTECTION	3,486,913.58	8,600,000.00	3,423,013.58	20,850,000.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	3,486,913.58	8,600,000.00	3,423,013.58	20,850,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	3,486,913.58	8,600,000.00	3,423,013.58	20,850,000.00
707	HEALTH	3,493,700.00	8,740,000.00	3,616,700.00	319,555,000.00
7074	PUBLIC HEALTH SERVICES	3,493,700.00	8,740,000.00	3,616,700.00	319,555,000.00
70741	PUBLIC HEALTH SERVICES	3,493,700.00	8,740,000.00	3,616,700.00	319,555,000.00
709	EDUCATION	4,179,000.00	9,965,000.00	4,135,000.00	23,100,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	4,179,000.00	9,965,000.00	4,135,000.00	23,100,000.00
70912	PRIMARY EDUCATION	4,179,000.00	9,965,000.00	4,135,000.00	23,100,000.00
710	SOCIAL PROTECTION	3,763,700.00	9,075,000.00	3,791,700.00	20,745,000.00
7104	FAMILY AND CHILDREN	3,763,700.00	9,075,000.00	3,791,700.00	20,745,000.00
71041	FAMILY AND CHILDREN	3,763,700.00	9,075,000.00	3,791,700.00	20,745,000.00

126103 - BIDA 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	674,000,000.00	1,568,873,486.37	800,000,000.00	2,169,096,879.17
701	GENERAL PUBLIC SERVICES	-	-	-	70,000,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	-	-	-	70,000,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	-	-	-	70,000,000.00
704	ECONOMIC AFFAIRS	-	-	-	15,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	-	-	-	15,000,000.00
70421	AGRICULTURE	-	-	-	15,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	674,000,000.00	1,568,873,486.37	800,000,000.00	1,709,096,879.17
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	674,000,000.00	1,568,873,486.37	800,000,000.00	1,709,096,879.17
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	674,000,000.00	1,568,873,486.37	800,000,000.00	1,709,096,879.17
707	HEALTH	-	-	-	355,000,000.00
7074	PUBLIC HEALTH SERVICES	-	-	-	355,000,000.00
70741	PUBLIC HEALTH SERVICES	-	-	-	355,000,000.00
709	EDUCATION	-	-	-	20,000,000.00
7098	EDUCATION N.E.C.	-	-	-	20,000,000.00
70981	EDUCATION N.E.C	-	-	-	20,000,000.00

126103 - BIDA Local Government, Niger State - 2026 Budget: Total Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
126	NIGER STATE	1,893,855,241.81	6,036,051,637.68	3,103,171,340.77	7,811,804,437.47
1261	ZONE A - NIGER SOUTH	1,893,855,241.81	6,036,051,637.68	3,103,171,340.77	7,811,804,437.47
126103	BIDA	1,893,855,241.81	6,036,051,637.68	3,103,171,340.77	7,811,804,437.47
12610398	LG WIDE	1,893,855,241.81	6,036,051,637.68	3,103,171,340.77	7,811,804,437.47

126103 - BIDA Local Government, Niger State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
126	NIGER STATE	1,108,953,527.48	4,279,818,151.31	2,172,094,526.44	4,641,892,558.30
1261	ZONE A - NIGER SOUTH	1,108,953,527.48	4,279,818,151.31	2,172,094,526.44	4,641,892,558.30
126103	BIDA	1,108,953,527.48	4,279,818,151.31	2,172,094,526.44	4,641,892,558.30
12610398	LG WIDE	1,108,953,527.48	4,279,818,151.31	2,172,094,526.44	4,641,892,558.30

126103 - BIDA 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	110,901,714.33	187,360,000.00	131,076,814.33	1,000,815,000.00
1261	ZONE A - NIGER SOUTH	110,901,714.33	187,360,000.00	131,076,814.33	1,000,815,000.00
126103	BIDA	110,901,714.33	187,360,000.00	131,076,814.33	1,000,815,000.00
12610398	LG WIDE	110,901,714.33	187,360,000.00	131,076,814.33	1,000,815,000.00

126103 - BIDA 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	674,000,000.00	1,568,873,486.37	800,000,000.00	2,169,096,879.17
1261	ZONE A - NIGER SOUTH	674,000,000.00	1,568,873,486.37	800,000,000.00	2,169,096,879.17
126103	BIDA	674,000,000.00	1,568,873,486.37	800,000,000.00	2,169,096,879.17
12610398	LG WIDE	674,000,000.00	1,568,873,486.37	800,000,000.00	2,169,096,879.17

126103 - BIDA Local Government, Niger State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Expenditure	1,893,855,241.81	6,036,051,637.68	3,103,171,340.77	7,811,804,437.47
01	Agriculture	36,949,590.67	67,100,475.44	31,211,879.74	169,501,345.48
0101	Effective governance of the Agriculture Sector	3,673,700.00	8,900,000.00	3,756,700.00	20,505,000.00
010102	Agriculture sector coordination mechanisms	3,673,700.00	8,900,000.00	3,756,700.00	20,505,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	33,275,890.67	58,200,475.44	27,455,179.74	148,996,345.48
011001	Agriculture Programme Not Elsewhere Classified	33,275,890.67	58,200,475.44	27,455,179.74	148,996,345.48
04	Health	338,109,989.35	327,053,818.24	150,650,038.81	1,000,645,013.72
0401	Effective governance of the health system	3,493,700.00	8,740,000.00	3,616,700.00	19,555,000.00
040103	Health sector coordination mechanisms	3,493,700.00	8,740,000.00	3,616,700.00	19,555,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	334,616,289.35	318,313,818.24	147,033,338.81	981,090,013.72
041001	Health Not Elsewhere Classified	334,616,289.35	318,313,818.24	147,033,338.81	981,090,013.72
05	Education	4,179,000.00	2,249,361,015.97	1,190,387,145.24	2,920,912,017.22
0501	Effective governance of the education system	4,179,000.00	9,965,000.00	4,135,000.00	23,100,000.00
050103	Education sector coordination mechanisms	4,179,000.00	9,965,000.00	4,135,000.00	23,100,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	-	2,239,396,015.97	1,186,252,145.24	2,897,812,017.22
051001	Education Not Elsewhere Classified	-	2,239,396,015.97	1,186,252,145.24	2,897,812,017.22
09	Environmental Improvement	3,486,913.58	8,600,000.00	3,423,013.58	20,850,000.00
0910	Environmental Improvement - General	3,486,913.58	8,600,000.00	3,423,013.58	20,850,000.00
091001	Environmental Improvement - General	3,486,913.58	8,600,000.00	3,423,013.58	20,850,000.00
13	Reform of Government and Governance	1,461,871,352.34	3,213,993,618.43	1,657,400,750.13	3,492,664,132.80
1310	Reform of Government and Governance - General	1,461,871,352.34	3,213,993,618.43	1,657,400,750.13	3,492,664,132.80
131001	Reform of Government and Governance - General	1,461,871,352.34	3,213,993,618.43	1,657,400,750.13	3,492,664,132.80
17	Road	3,699,000.00	8,975,000.00	3,725,000.00	20,245,000.00
1710	Road - General	3,699,000.00	8,975,000.00	3,725,000.00	20,245,000.00
171001	Road - General	3,699,000.00	8,975,000.00	3,725,000.00	20,245,000.00
23	Social Protection	45,559,395.87	160,967,709.60	66,373,513.27	186,986,928.24
2301	Effective Governance of Social Protection	3,763,700.00	9,075,000.00	3,791,700.00	20,745,000.00
230102	Social protection coordination and mechanisms	3,763,700.00	9,075,000.00	3,791,700.00	20,745,000.00
2310	Social Protection Not Elsewhere Classified	41,795,695.87	151,892,709.60	62,581,813.27	166,241,928.24
231001	Social Protection Not Elsewhere Classified	41,795,695.87	151,892,709.60	62,581,813.27	166,241,928.24

126103 - BIDA 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	<u>1,108,953,527.48</u>	<u>4,279,818,151.31</u>	<u>2,172,094,526.44</u>	<u>4,641,892,558.30</u>
01	Agriculture	33,275,890.67	58,200,475.44	27,455,179.74	54,996,345.48
0110	Agriculture Sector Expenditures Not Elsewhere Classified	33,275,890.67	58,200,475.44	27,455,179.74	54,996,345.48
011001	Agriculture Programme Not Elsewhere Classified	33,275,890.67	58,200,475.44	27,455,179.74	54,996,345.48
04	Health	334,616,289.35	318,313,818.24	147,033,338.81	326,090,013.72
0410	Health Sector Expenditures Not Elsewhere Classified	334,616,289.35	318,313,818.24	147,033,338.81	326,090,013.72
041001	Health Not Elsewhere Classified	334,616,289.35	318,313,818.24	147,033,338.81	326,090,013.72
05	Education	-	2,239,396,015.97	1,186,252,145.24	2,877,812,017.22
0510	Education Sector Expenditures Not Elsewhere Classified	-	2,239,396,015.97	1,186,252,145.24	2,877,812,017.22
051001	Education Not Elsewhere Classified	-	2,239,396,015.97	1,186,252,145.24	2,877,812,017.22
13	Reform of Government and Governance	699,265,651.59	1,512,015,132.06	748,772,049.38	1,216,752,253.63
1310	Reform of Government and Governance - General	699,265,651.59	1,512,015,132.06	748,772,049.38	1,216,752,253.63
131001	Reform of Government and Governance - General	699,265,651.59	1,512,015,132.06	748,772,049.38	1,216,752,253.63
23	Social Protection	41,795,695.87	151,892,709.60	62,581,813.27	166,241,928.24
2310	Social Protection Not Elsewhere Classified	41,795,695.87	151,892,709.60	62,581,813.27	166,241,928.24
231001	Social Protection Not Elsewhere Classified	41,795,695.87	151,892,709.60	62,581,813.27	166,241,928.24

126103 - BIDA 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	110,901,714.33	187,360,000.00	131,076,814.33	1,000,815,000.00
01	Agriculture	3,673,700.00	8,900,000.00	3,756,700.00	99,505,000.00
0101	Effective governance of the Agriculture Sector	3,673,700.00	8,900,000.00	3,756,700.00	20,505,000.00
010102	Agriculture sector coordination mechanisms	3,673,700.00	8,900,000.00	3,756,700.00	20,505,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	-	-	-	79,000,000.00
011001	Agriculture Programme Not Elsewhere Classified	-	-	-	79,000,000.00
04	Health	3,493,700.00	8,740,000.00	3,616,700.00	319,555,000.00
0401	Effective governance of the health system	3,493,700.00	8,740,000.00	3,616,700.00	19,555,000.00
040103	Health sector coordination mechanisms	3,493,700.00	8,740,000.00	3,616,700.00	19,555,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	-	-	-	300,000,000.00
041001	Health Not Elsewhere Classified	-	-	-	300,000,000.00
05	Education	4,179,000.00	9,965,000.00	4,135,000.00	23,100,000.00
0501	Effective governance of the education system	4,179,000.00	9,965,000.00	4,135,000.00	23,100,000.00
050103	Education sector coordination mechanisms	4,179,000.00	9,965,000.00	4,135,000.00	23,100,000.00
09	Environmental Improvement	3,486,913.58	8,600,000.00	3,423,013.58	20,850,000.00
0910	Environmental Improvement - General	3,486,913.58	8,600,000.00	3,423,013.58	20,850,000.00
091001	Environmental Improvement - General	3,486,913.58	8,600,000.00	3,423,013.58	20,850,000.00
13	Reform of Government and Governance	88,605,700.75	133,105,000.00	108,628,700.75	496,815,000.00
1310	Reform of Government and Governance - General	88,605,700.75	133,105,000.00	108,628,700.75	496,815,000.00
131001	Reform of Government and Governance - General	88,605,700.75	133,105,000.00	108,628,700.75	496,815,000.00
17	Road	3,699,000.00	8,975,000.00	3,725,000.00	20,245,000.00
1710	Road - General	3,699,000.00	8,975,000.00	3,725,000.00	20,245,000.00
171001	Road - General	3,699,000.00	8,975,000.00	3,725,000.00	20,245,000.00
23	Social Protection	3,763,700.00	9,075,000.00	3,791,700.00	20,745,000.00
2301	Effective Governance of Social Protection	3,763,700.00	9,075,000.00	3,791,700.00	20,745,000.00
230102	Social protection coordination and mechanisms	3,763,700.00	9,075,000.00	3,791,700.00	20,745,000.00

126103 - BIDA 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
	<i>Total Capital Expenditure</i>	<i>674,000,000.00</i>	<i>1,568,873,486.37</i>	<i>800,000,000.00</i>
01	Agriculture	-	-	-
0110	Agriculture Sector Expenditures Not Elsewhere Classified	-	-	-
011001	Agriculture Programme Not Elsewhere Classified	-	-	-
04	Health	-	-	-
0410	Health Sector Expenditures Not Elsewhere Classified	-	-	-
041001	Health Not Elsewhere Classified	-	-	-
05	Education	-	-	-
0510	Education Sector Expenditures Not Elsewhere Classified	-	-	-
051001	Education Not Elsewhere Classified	-	-	-
13	Reform of Government and Governance	674,000,000.00	1,568,873,486.37	800,000,000.00
1310	Reform of Government and Governance - General	674,000,000.00	1,568,873,486.37	800,000,000.00
131001	Reform of Government and Governance - General	674,000,000.00	1,568,873,486.37	800,000,000.00

126103 - BIDA 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						674,000,000.00	1,568,873,486.37	800,000,000.00	2,169,096,879.17
PURCHASE OF 1NO. KYOCERA 2960PDM 3IN1 PHOTOCOPIER TO DPRS OFFICE	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010115 - PURCHASE OF PHOTOCOPIING MACHINES	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12610398 - LG WIDE	-	-	-	5,000,000.00
CONSTRUCTION OF 1NO. BLOCK AS ICT CENTER IN WORKS DEPARTMENT, BIDA	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12610398 - LG WIDE	-	-	-	30,000,000.00
RENOVATION OF BIDA LOCAL GOVERNMENT SECRETARIATE, BIDA	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12610398 - LG WIDE	-	-	-	103,223,292.80
RENOVATION OF LEGISLATIVE CHAMBER AT WORKS DEPARTMENT, BIDA	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12610398 - LG WIDE	-	-	-	50,000,000.00
RENOVATION OF LOCAL GOVERNMENT GUEST IN (DHIYafa) IN BIDA TOWN	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12610398 - LG WIDE	-	-	-	20,000,000.00
ESTABLISHMENT OF 1NO. POULTRY CENTRE	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12610398 - LG WIDE	-	-	-	15,000,000.00
PROCUREMENT OF 10 NOS. MOTOR CYCLES(BAJAJ) FOR VIGILANTIS, COMMUNITY POLICING AND STAFF OF THE LGA AT 1,500,000 EACH	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010104 - PURCHASE OF MOTOR CYCLES / TRICYCLE	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12610398 - LG WIDE	-	-	5,748,000.00	15,000,000.00
PROCUREMENT OF 5 NOS. OFFICIAL VEHICLE COROLLA LE 2008 AT 15,000,000 EACH FOR VICE CHAIRMAN, SECRETARY, LEADER, DIRECTOR OF FINANCE, DIRECTOR ADMIN & DIRECTOR PMS	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010105 - PURCHASE OF MOTOR VEHICLES	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12610398 - LG WIDE	-	-	-	60,000,000.00
DRILLING OF 9NO.MOTORISED BOREHOLES ACROSS THE LGA	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12610398 - LG WIDE	-	-	-	18,000,000.00
CONSTRUCTION AND INSTALLATION OF 50NOS. 9WATS SOLAR STREET AT 200,000 EACH	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12610398 - LG WIDE	-	-	-	10,000,000.00
CONSTRUCTION OF UMARU SANDA NDAYAKO GSM COMPLEX AT BIDA	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12610398 - LG WIDE	-	105,000,000.00	10,252,000.00	45,000,000.00
CONSTRUCTION OF 23KM ROAD AS CONTRIBUTION TO WARD DEVELOPMENT PROJECT	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12610398 - LG WIDE	-	240,000,000.00	80,000,000.00	240,000,000.00
CONSTRUCTION OF 200KM ROAD AS CONTRIBUTION TO URBAN RENEWAL AND RURAL DEVELOPMENT	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12610398 - LG WIDE	674,000,000.00	1,223,873,486.37	704,000,000.00	1,102,873,486.37
RENOVATION OF BIDA TOWN HALL	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12610398 - LG WIDE	-	-	-	10,000,000.00
SALLAH AND CHRISTMAS CELEBRATION AND OTHER ANNIVERSARIES	13 - Reform of Government and Governance	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23050104 - ANNIVERSARIES/CELEBRATIONS	70161 - GENERAL PUBLIC SERVICES N.E.C.	12610398 - LG WIDE	-	-	-	70,000,000.00
RENOVATIONS OF IBRAHIM TAKO PRIMARY SCHOOL	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C.	12610398 - LG WIDE	-	-	-	10,000,000.00
RENOVATION OF MASABA PRIMARY SCHOOL IN BIDA TOWN	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C.	12610398 - LG WIDE	-	-	-	10,000,000.00
FENCING OF PRIMARY HEALTH CARE AT NASARAFU WARD, BIDA	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23020199 - OTHER CONSTRUCTION	70741 - PUBLIC HEALTH SERVICES	12610398 - LG WIDE	-	-	-	5,000,000.00
PURCHASE 2000NO. HOSPITAL BED AND MATTRESSES	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12610398 - LG WIDE	-	-	-	200,000,000.00
CONSTRUCTION OF 10NO. SOLAR FARMS ACROSS HEALTHCARE CENTERS	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70741 - PUBLIC HEALTH SERVICES	12610398 - LG WIDE	-	-	-	150,000,000.00

011100100100		CHAIRMAN			
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	3,303,800.75	8,300,000.00	3,436,800.75	328,499,213.67
21	PERSONNEL COST	0.00	0.00	0.00	35,760,820.87
2101	SALARY	0.00	0.00	0.00	22,312,578.36
210101	SALARIES AND WAGES	0.00	0.00	0.00	22,312,578.36
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	0.00	0.00	22,312,578.36
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	13,448,242.51
210201	ALLOWANCES	0.00	0.00	0.00	13,448,242.51
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	0.00	0.00	0.00	13,448,242.51
22	OTHER RECURRENT COSTS	3,303,800.75	8,300,000.00	3,436,800.75	84,515,000.00
2202	OVERHEAD COST	3,303,800.75	8,300,000.00	3,436,800.75	19,515,000.00
220201	TRAVEL & TRANSPORT - GENERAL	730,000.00	1,650,000.00	1,770,000.00	1,520,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	320,000.00	750,000.00	820,000.00	700,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	410,000.00	900,000.00	950,000.00	820,000.00
220202	UTILITIES - GENERAL	20,000.00	350,000.00	0.00	420,000.00
22020202	TELEPHONE CHARGES	20,000.00	350,000.00	0.00	420,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,090,000.00	2,470,000.00	890,000.00	1,260,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	320,000.00	750,000.00	260,000.00	390,000.00
22020302	BOOKS	410,000.00	900,000.00	330,000.00	450,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	360,000.00	820,000.00	300,000.00	420,000.00
220204	MAINTENANCE SERVICES - GENERAL	770,000.75	2,300,000.00	165,000.75	1,340,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	350,000.75	1,050,000.00	70,000.75	620,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	420,000.00	1,250,000.00	95,000.00	720,000.00
220205	TRAINING - GENERAL	450,000.00	120,000.00	300,000.00	30,000.00
22020501	LOCAL TRAINING	450,000.00	120,000.00	300,000.00	30,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	4,500,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	4,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	60,000.00	350,000.00	80,000.00	250,000.00
22020701	FINANCIAL CONSULTING	60,000.00	350,000.00	80,000.00	250,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	215,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	110,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	105,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	183,800.00	1,060,000.00	231,800.00	9,980,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	46,000.00	260,000.00	58,000.00	2,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	45,500.00	265,000.00	57,500.00	2,480,000.00
22021003	PUBLICITY & ADVERTISEMENTS	46,500.00	270,000.00	58,500.00	2,510,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	45,800.00	265,000.00	57,800.00	2,490,000.00
2208	TRANSFERS-PAYMENT TO INDIVIDUALS	0.00	0.00	0.00	65,000,000.00
220801	TRANSFERS-PAYMENT TO INDIVIDUALS	0.00	0.00	0.00	65,000,000.00
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP	0.00	0.00	0.00	60,000,000.00
22080103	FINANCIAL ASSISTANCE ON SPECIAL ACTIVITIES	0.00	0.00	0.00	5,000,000.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	208,223,392.80
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	5,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	5,000,000.00
23010115	PURCHASE OF PHOTOCOPIING MACHINES	0.00	0.00	0.00	5,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	30,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	30,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	0.00	0.00	30,000,000.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	173,223,392.80
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	173,223,392.80
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	0.00	0.00	0.00	20,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	0.00	153,223,392.80

011100100200		VICE-CHAIRMAN			
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	4,003,900.00	9,505,000.00	3,936,900.00	47,032,862.68

21	PERSONNEL COST	0.00	0.00	0.00	25,177,862.68
2101	SALARY	0.00	0.00	0.00	19,798,565.67
210101	SALARIES AND WAGES	0.00	0.00	0.00	19,798,565.67
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	0.00	0.00	19,798,565.67
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	5,379,297.00
210201	ALLOWANCES	0.00	0.00	0.00	5,379,297.00
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	0.00	0.00	0.00	5,379,297.00
22	OTHER RECURRENT COSTS	4,003,900.00	9,505,000.00	3,936,900.00	21,855,000.00
2202	OVERHEAD COST	4,003,900.00	9,505,000.00	3,936,900.00	21,855,000.00
220201	TRAVEL & TRANSPORT - GENERAL	860,000.00	1,870,000.00	1,980,000.00	1,710,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	360,000.00	820,000.00	880,000.00	760,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	1,050,000.00	1,100,000.00	950,000.00
220202	UTILITIES - GENERAL	30,000.00	500,000.00	0.00	450,000.00
22020202	TELEPHONE CHARGES	30,000.00	500,000.00	0.00	450,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,320,000.00	2,850,000.00	1,080,000.00	1,420,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	1,050,000.00	420,000.00	520,000.00
22020302	BOOKS	390,000.00	870,000.00	310,000.00	430,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	430,000.00	930,000.00	350,000.00	470,000.00
220204	MAINTENANCE SERVICES - GENERAL	900,000.00	2,550,000.00	205,000.00	1,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	380,000.00	1,150,000.00	85,000.00	680,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	520,000.00	1,400,000.00	120,000.00	820,000.00
220205	TRAINING - GENERAL	620,000.00	180,000.00	380,000.00	40,000.00
22020501	LOCAL TRAINING	620,000.00	180,000.00	380,000.00	40,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	6,200,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	6,200,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	90,000.00	500,000.00	60,000.00	320,000.00
22020701	FINANCIAL CONSULTING	90,000.00	500,000.00	60,000.00	320,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	235,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	115,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	120,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	183,900.00	1,055,000.00	231,900.00	9,980,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	46,200.00	260,000.00	58,200.00	2,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	45,900.00	270,000.00	57,900.00	2,480,000.00
22021003	PUBLICITY & ADVERTISEMENTS	46,100.00	265,000.00	58,100.00	2,510,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	45,700.00	260,000.00	57,700.00	2,490,000.00

011118300100	INTERNAL AUDIT				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	3,718,900.00	9,125,000.00	3,766,900.00	20,375,000.00
22	OTHER RECURRENT COSTS	3,718,900.00	9,125,000.00	3,766,900.00	20,375,000.00
2202	OVERHEAD COST	3,718,900.00	9,125,000.00	3,766,900.00	20,375,000.00
220201	TRAVEL & TRANSPORT - GENERAL	820,000.00	1,800,000.00	1,900,000.00	1,660,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	390,000.00	870,000.00	920,000.00	800,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	430,000.00	930,000.00	980,000.00	860,000.00
220202	UTILITIES - GENERAL	25,000.00	420,000.00	0.00	380,000.00
22020202	TELEPHONE CHARGES	25,000.00	420,000.00	0.00	380,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,270,000.00	2,770,000.00	1,050,000.00	1,390,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	350,000.00	780,000.00	280,000.00	400,000.00
22020302	BOOKS	520,000.00	1,100,000.00	450,000.00	550,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	400,000.00	890,000.00	320,000.00	440,000.00
220204	MAINTENANCE SERVICES - GENERAL	850,000.00	2,500,000.00	190,000.00	1,460,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	400,000.00	1,200,000.00	90,000.00	700,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	450,000.00	1,300,000.00	100,000.00	760,000.00
220205	TRAINING - GENERAL	500,000.00	150,000.00	320,000.00	35,000.00
22020501	LOCAL TRAINING	500,000.00	150,000.00	320,000.00	35,000.00
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

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	70,000.00	420,000.00	75,000.00	280,000.00
22020701	FINANCIAL CONSULTING	70,000.00	420,000.00	75,000.00	280,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	190,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	100,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	90,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	183,900.00	1,065,000.00	231,900.00	9,980,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	46,300.00	270,000.00	58,300.00	2,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	45,600.00	265,000.00	57,600.00	2,480,000.00
22021003	PUBLICITY & ADVERTISEMENTS	46,100.00	260,000.00	58,100.00	2,510,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	45,900.00	270,000.00	57,900.00	2,490,000.00

011200100100 THE LEGISLATIVE COUNCIL					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	January to December	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>4,038,700.00</u>	<u>9,670,000.00</u>	<u>4,006,700.00</u>	<u>52,261,266.53</u>
21	PERSONNEL COST	0.00	0.00	0.00	28,716,266.53
2101	SALARY	0.00	0.00	0.00	20,647,321.02
210101	SALARIES AND WAGES	0.00	0.00	0.00	20,647,321.02
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	0.00	0.00	20,647,321.02
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	8,068,945.51
210201	ALLOWANCES	0.00	0.00	0.00	8,068,945.51
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	0.00	0.00	0.00	8,068,945.51
22	OTHER RECURRENT COSTS	4,038,700.00	9,670,000.00	4,006,700.00	23,545,000.00
2202	OVERHEAD COST	4,038,700.00	9,670,000.00	4,006,700.00	23,545,000.00
220201	TRAVEL & TRANSPORT - GENERAL	870,000.00	1,880,000.00	1,990,000.00	1,700,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	350,000.00	780,000.00	840,000.00	720,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	520,000.00	1,100,000.00	1,150,000.00	980,000.00
220202	UTILITIES - GENERAL	35,000.00	600,000.00	0.00	520,000.00
22020202	TELEPHONE CHARGES	35,000.00	600,000.00	0.00	520,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,230,000.00	2,710,000.00	1,020,000.00	1,360,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	450,000.00	970,000.00	360,000.00	480,000.00
22020302	BOOKS	300,000.00	720,000.00	250,000.00	370,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	480,000.00	1,020,000.00	410,000.00	510,000.00
220204	MAINTENANCE SERVICES - GENERAL	900,000.00	2,600,000.00	205,000.00	1,530,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	360,000.00	1,100,000.00	75,000.00	650,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	540,000.00	1,500,000.00	130,000.00	880,000.00
220205	TRAINING - GENERAL	700,000.00	220,000.00	450,000.00	50,000.00
22020501	LOCAL TRAINING	700,000.00	220,000.00	450,000.00	50,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	7,800,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	7,800,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	120,000.00	600,000.00	110,000.00	400,000.00
22020701	FINANCIAL CONSULTING	120,000.00	600,000.00	110,000.00	400,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	205,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	95,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	110,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	183,700.00	1,060,000.00	231,700.00	9,980,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	46,200.00	265,000.00	58,200.00	2,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	45,800.00	260,000.00	57,800.00	2,480,000.00
22021003	PUBLICITY & ADVERTISEMENTS	46,000.00	270,000.00	58,000.00	2,510,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	45,700.00	265,000.00	57,700.00	2,490,000.00

016100100100 Office of the Secretary to LGC					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	January to December	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>3,669,000.00</u>	<u>9,045,000.00</u>	<u>3,704,000.00</u>	<u>20,140,000.00</u>
22	OTHER RECURRENT COSTS	3,669,000.00	9,045,000.00	3,704,000.00	20,140,000.00
2202	OVERHEAD COST	3,669,000.00	9,045,000.00	3,704,000.00	20,140,000.00
220201	TRAVEL & TRANSPORT - GENERAL	850,000.00	1,860,000.00	1,960,000.00	1,700,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	400,000.00	890,000.00	940,000.00	810,000.00

22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	450,000.00	970,000.00	1,020,000.00	890,000.00
220202	UTILITIES - GENERAL	15,000.00	450,000.00	0.00	470,000.00
22020202	TELEPHONE CHARGES	15,000.00	450,000.00	0.00	470,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,140,000.00	2,550,000.00	910,000.00	1,270,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	370,000.00	850,000.00	300,000.00	420,000.00
22020302	BOOKS	440,000.00	940,000.00	340,000.00	460,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	330,000.00	760,000.00	270,000.00	390,000.00
220204	MAINTENANCE SERVICES - GENERAL	880,000.00	2,540,000.00	197,000.00	1,490,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	410,000.00	1,220,000.00	92,000.00	710,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	470,000.00	1,320,000.00	105,000.00	780,000.00
220205	TRAINING - GENERAL	520,000.00	140,000.00	340,000.00	25,000.00
22020501	LOCAL TRAINING	520,000.00	140,000.00	340,000.00	25,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	4,700,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	4,700,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	80,000.00	450,000.00	65,000.00	300,000.00
22020701	FINANCIAL CONSULTING	80,000.00	450,000.00	65,000.00	300,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	205,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	105,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	184,000.00	1,055,000.00	232,000.00	9,980,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	46,100.00	260,000.00	58,100.00	2,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	45,900.00	270,000.00	57,900.00	2,480,000.00
22021003	PUBLICITY & ADVERTISEMENTS	46,200.00	265,000.00	58,200.00	2,510,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	45,800.00	260,000.00	57,800.00	2,490,000.00

012500100100 DEPARTMENT OF PERSONNEL MANAGEMENT					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	ance January to December	2026 Approved Budget
2	EXPENDITURES	45,804,564.80	138,567,400.00	78,937,636.36	232,987,200.00
21	PERSONNEL COST	41,825,564.80	128,762,400.00	74,995,636.36	210,772,200.00
2101	SALARY	41,825,564.80	128,762,400.00	74,995,636.36	161,848,200.00
210101	SALARIES AND WAGES	41,825,564.80	128,762,400.00	74,995,636.36	161,848,200.00
21010101	SALARY	41,825,564.80	128,762,400.00	74,995,636.36	161,848,200.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	48,924,000.00
210201	ALLOWANCES	0.00	0.00	0.00	48,924,000.00
21020101	REGULAR ALLOWANCE	0.00	0.00	0.00	48,924,000.00
22	OTHER RECURRENT COSTS	3,979,000.00	9,805,000.00	3,942,000.00	22,215,000.00
2202	OVERHEAD COST	3,979,000.00	9,805,000.00	3,942,000.00	22,215,000.00
220201	TRAVEL & TRANSPORT - GENERAL	780,000.00	1,740,000.00	1,860,000.00	1,610,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	720,000.00	780,000.00	680,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	480,000.00	1,020,000.00	1,080,000.00	930,000.00
220202	UTILITIES - GENERAL	40,000.00	700,000.00	0.00	600,000.00
22020202	TELEPHONE CHARGES	40,000.00	700,000.00	0.00	600,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,395,000.00	3,020,000.00	1,165,000.00	1,505,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	540,000.00	1,150,000.00	470,000.00	580,000.00
22020302	BOOKS	395,000.00	880,000.00	315,000.00	435,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	460,000.00	990,000.00	380,000.00	490,000.00
220204	MAINTENANCE SERVICES - GENERAL	830,000.00	2,380,000.00	180,000.00	1,440,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	330,000.00	1,000,000.00	65,000.00	600,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	1,380,000.00	115,000.00	840,000.00
220205	TRAINING - GENERAL	650,000.00	200,000.00	410,000.00	45,000.00
22020501	LOCAL TRAINING	650,000.00	200,000.00	410,000.00	45,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	6,500,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	6,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000.00	700,000.00	95,000.00	350,000.00
22020701	FINANCIAL CONSULTING	100,000.00	700,000.00	95,000.00	350,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	185,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	90,000.00

22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	95,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	184,000.00	1,065,000.00	232,000.00	9,980,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	46,100.00	270,000.00	58,100.00	2,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	45,900.00	265,000.00	57,900.00	2,480,000.00
22021003	PUBLICITY & ADVERTISEMENTS	46,200.00	260,000.00	58,200.00	2,510,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	45,800.00	270,000.00	57,800.00	2,490,000.00

021500100100 DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	36,949,590.67	67,100,475.44	31,211,879.74	169,501,345.48
21	PERSONNEL COST	33,275,890.67	58,200,475.44	27,455,179.74	54,996,345.48
2101	SALARY	33,275,890.67	58,200,475.44	27,455,179.74	54,996,345.48
210101	SALARIES AND WAGES	33,275,890.67	58,200,475.44	27,455,179.74	54,996,345.48
21010101	SALARY	33,275,890.67	58,200,475.44	27,455,179.74	54,996,345.48
22	OTHER RECURRENT COSTS	3,673,700.00	8,900,000.00	3,756,700.00	99,505,000.00
2202	OVERHEAD COST	3,673,700.00	8,900,000.00	3,756,700.00	99,505,000.00
220201	TRAVEL & TRANSPORT - GENERAL	810,000.00	1,790,000.00	1,890,000.00	1,640,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	370,000.00	850,000.00	900,000.00	770,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	440,000.00	940,000.00	990,000.00	870,000.00
220202	UTILITIES - GENERAL	10,000.00	300,000.00	0.00	350,000.00
22020202	TELEPHONE CHARGES	10,000.00	300,000.00	0.00	350,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,290,000.00	2,850,000.00	1,100,000.00	80,430,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	310,000.00	740,000.00	260,000.00	380,000.00
22020302	BOOKS	560,000.00	1,200,000.00	500,000.00	600,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	420,000.00	910,000.00	340,000.00	450,000.00
22020312	FERTILIZER	0.00	0.00	0.00	25,000,000.00
22020313	OTHER AGRICULTURAL INPUTS	0.00	0.00	0.00	39,000,000.00
22020314	CHEMICALS AND REAGENTS	0.00	0.00	0.00	15,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	850,000.00	2,490,000.00	190,000.00	1,460,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	390,000.00	1,180,000.00	88,000.00	690,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	460,000.00	1,310,000.00	102,000.00	770,000.00
220205	TRAINING - GENERAL	480,000.00	110,000.00	290,000.00	20,000.00
22020501	LOCAL TRAINING	480,000.00	110,000.00	290,000.00	20,000.00
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
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	50,000.00	300,000.00	55,000.00	200,000.00
22020701	FINANCIAL CONSULTING	50,000.00	300,000.00	55,000.00	200,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	225,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	110,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	115,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	183,700.00	1,060,000.00	231,700.00	9,980,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	46,000.00	265,000.00	58,000.00	2,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	45,700.00	260,000.00	57,700.00	2,480,000.00
22021003	PUBLICITY & ADVERTISEMENTS	46,100.00	270,000.00	58,100.00	2,510,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	45,900.00	265,000.00	57,900.00	2,490,000.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	15,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	15,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	15,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	0.00	0.00	0.00	15,000,000.00

022000100100 DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	677,067,888.99	1,308,979,332.06	687,298,582.67	1,044,540,503.55
21	PERSONNEL COST	615,249,188.99	1,241,044,332.06	605,516,882.67	762,895,503.55
2101	SALARY	90,585,522.99	144,211,800.00	67,399,332.66	146,571,600.00
210101	SALARIES AND WAGES	90,585,522.99	144,211,800.00	67,399,332.66	146,571,600.00
21010101	SALARY	90,585,522.99	144,211,800.00	67,399,332.66	146,571,600.00

2103	SOCIAL BENEFITS	524,663,666.00	1,096,832,532.06	538,117,550.01	616,323,903.55
210301	SOCIAL BENEFITS	524,663,666.00	1,096,832,532.06	538,117,550.01	616,323,903.55
21030101	GRATUITY	0.00	0.00	0.00	50,000,000.00
21030102	PENSION	524,663,666.00	1,096,832,532.06	538,117,550.01	566,323,903.55
22	OTHER RECURRENT COSTS	61,818,700.00	67,935,000.00	81,781,700.00	281,645,000.00
2202	OVERHEAD COST	4,218,700.00	10,335,000.00	4,181,700.00	24,045,000.00
220201	TRAVEL & TRANSPORT - GENERAL	870,000.00	1,910,000.00	2,020,000.00	1,730,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	330,000.00	760,000.00	820,000.00	710,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	540,000.00	1,150,000.00	1,200,000.00	1,020,000.00
220202	UTILITIES - GENERAL	45,000.00	800,000.00	0.00	650,000.00
22020202	TELEPHONE CHARGES	45,000.00	800,000.00	0.00	650,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,340,000.00	2,890,000.00	1,130,000.00	1,480,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	470,000.00	1,000,000.00	390,000.00	500,000.00
22020302	BOOKS	340,000.00	770,000.00	280,000.00	410,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	530,000.00	1,120,000.00	460,000.00	570,000.00
220204	MAINTENANCE SERVICES - GENERAL	900,000.00	2,650,000.00	2,100,000.00	1,520,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	340,000.00	1,050,000.00	70,000.00	620,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	560,000.00	1,600,000.00	140,000.00	900,000.00
220205	TRAINING - GENERAL	750,000.00	230,000.00	470,000.00	60,000.00
22020501	LOCAL TRAINING	750,000.00	230,000.00	470,000.00	60,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	8,000,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	8,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	130,000.00	800,000.00	120,000.00	420,000.00
22020701	FINANCIAL CONSULTING	130,000.00	800,000.00	120,000.00	420,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	205,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	100,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	105,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	183,700.00	1,055,000.00	231,700.00	9,980,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	46,200.00	260,000.00	58,200.00	2,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	45,800.00	270,000.00	57,800.00	2,480,000.00
22021003	PUBLICITY & ADVERTISEMENTS	46,000.00	265,000.00	58,000.00	2,510,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	45,700.00	260,000.00	57,700.00	2,490,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	57,600,000.00	57,600,000.00	77,600,000.00	257,600,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	57,600,000.00	57,600,000.00	77,600,000.00	257,600,000.00
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	9,600,000.00	9,600,000.00	32,800,000.00	32,800,000.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	9,600,000.00	9,600,000.00	8,000,000.00	8,000,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	28,800,000.00	28,800,000.00	28,800,000.00	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	0.00	80,000,000.00
22040115	2% TRAINING FUND	9,600,000.00	9,600,000.00	8,000,000.00	8,000,000.00

023400100100	DEPARTMENT OF WORKS AND HOUSING				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	717,921,836.00	1,712,702,686.37	869,385,060.94	1,663,640,086.37
21	PERSONNEL COST	40,222,836.00	134,854,200.00	65,660,060.94	142,521,600.00
2101	SALARY	40,222,836.00	134,854,200.00	65,660,060.94	142,521,600.00
210101	SALARIES AND WAGES	40,222,836.00	134,854,200.00	65,660,060.94	142,521,600.00
21010101	SALARY	40,222,836.00	134,854,200.00	65,660,060.94	142,521,600.00
22	OTHER RECURRENT COSTS	3,699,000.00	8,975,000.00	3,725,000.00	20,245,000.00
2202	OVERHEAD COST	3,699,000.00	8,975,000.00	3,725,000.00	20,245,000.00
220201	TRAVEL & TRANSPORT - GENERAL	855,000.00	1,870,000.00	1,970,000.00	1,700,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	395,000.00	880,000.00	930,000.00	800,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	460,000.00	990,000.00	1,040,000.00	900,000.00
220202	UTILITIES - GENERAL	20,000.00	380,000.00	0.00	390,000.00
22020202	TELEPHONE CHARGES	20,000.00	380,000.00	0.00	390,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,150,000.00	2,540,000.00	920,000.00	1,280,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	380,000.00	860,000.00	310,000.00	430,000.00

22020302	BOOKS	450,000.00	950,000.00	360,000.00	480,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	320,000.00	730,000.00	250,000.00	370,000.00
220204	MAINTENANCE SERVICES - GENERAL	885,000.00	2,580,000.00	203,000.00	1,520,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	405,000.00	1,230,000.00	93,000.00	720,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	480,000.00	1,350,000.00	110,000.00	800,000.00
220205	TRAINING - GENERAL	530,000.00	160,000.00	330,000.00	30,000.00
22020501	LOCAL TRAINING	530,000.00	160,000.00	330,000.00	30,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	4,900,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	4,900,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	75,000.00	380,000.00	70,000.00	260,000.00
22020701	FINANCIAL CONSULTING	75,000.00	380,000.00	70,000.00	260,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	185,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	95,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	90,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	184,000.00	1,065,000.00	232,000.00	9,980,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	46,100.00	270,000.00	58,100.00	2,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	45,900.00	265,000.00	57,900.00	2,480,000.00
22021003	PUBLICITY & ADVERTISEMENTS	46,200.00	260,000.00	58,200.00	2,510,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	45,800.00	270,000.00	57,800.00	2,490,000.00
23	CAPITAL EXPENDITURE	674,000,000.00	1,568,873,486.37	800,000,000.00	1,500,873,486.37
2301	FIXED ASSETS PURCHASED	0.00	0.00	5,748,000.00	75,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	5,748,000.00	75,000,000.00
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	0.00	0.00	5,748,000.00	15,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	60,000,000.00
2302	CONSTRUCTION / PROVISION	674,000,000.00	1,568,873,486.37	794,252,000.00	1,415,873,486.37
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	674,000,000.00	1,568,873,486.37	794,252,000.00	1,415,873,486.37
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	0.00	0.00	10,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00	18,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	240,000,000.00	80,000,000.00	240,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	674,000,000.00	1,223,873,486.37	704,000,000.00	1,102,873,486.37
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	105,000,000.00	10,252,000.00	45,000,000.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	10,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	10,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	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	6,041,761.80	17,074,200.00	6,653,169.40	33,433,000.00
21	PERSONNEL COST	1,968,061.80	7,354,200.00	2,599,469.40	10,908,000.00
2101	SALARY	1,968,061.80	7,354,200.00	2,599,469.40	10,908,000.00
210101	SALARIES AND WAGES	1,968,061.80	7,354,200.00	2,599,469.40	10,908,000.00
21010101	SALARY	1,968,061.80	7,354,200.00	2,599,469.40	10,908,000.00
22	OTHER RECURRENT COSTS	4,073,700.00	9,720,000.00	4,053,700.00	22,525,000.00
2202	OVERHEAD COST	4,073,700.00	9,720,000.00	4,053,700.00	22,525,000.00
220201	TRAVEL & TRANSPORT - GENERAL	870,000.00	1,940,000.00	2,040,000.00	1,740,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	310,000.00	740,000.00	790,000.00	690,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	560,000.00	1,200,000.00	1,250,000.00	1,050,000.00
220202	UTILITIES - GENERAL	25,000.00	520,000.00	0.00	430,000.00
22020202	TELEPHONE CHARGES	25,000.00	520,000.00	0.00	430,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,275,000.00	2,740,000.00	1,040,000.00	1,370,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	415,000.00	870,000.00	330,000.00	440,000.00
22020302	BOOKS	360,000.00	820,000.00	290,000.00	410,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	1,050,000.00	420,000.00	520,000.00
220204	MAINTENANCE SERVICES - GENERAL	930,000.00	2,750,000.00	222,000.00	1,610,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	350,000.00	1,100,000.00	72,000.00	660,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	580,000.00	1,650,000.00	150,000.00	950,000.00
220205	TRAINING - GENERAL	680,000.00	190,000.00	420,000.00	55,000.00

22020501	LOCAL TRAINING	680,000.00	190,000.00	420,000.00	55,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	6,800,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	6,800,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	110,000.00	520,000.00	100,000.00	330,000.00
22020701	FINANCIAL CONSULTING	110,000.00	520,000.00	100,000.00	330,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	210,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	100,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	110,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	183,700.00	1,060,000.00	231,700.00	9,980,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	46,000.00	265,000.00	58,000.00	2,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	45,700.00	260,000.00	57,700.00	2,480,000.00
22021003	PUBLICITY & ADVERTISEMENTS	46,100.00	270,000.00	58,100.00	2,510,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	45,900.00	265,000.00	57,900.00	2,490,000.00

051400100100 DEPARTMENT OF SOCIAL WELFARE DEPARTMENT					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	45,559,395.87	160,967,709.60	66,373,513.27	256,986,928.24
21	PERSONNEL COST	41,795,695.87	151,892,709.60	62,581,813.27	166,241,928.24
2101	SALARY	41,795,695.87	151,892,709.60	62,581,813.27	166,241,928.24
210101	SALARIES AND WAGES	41,795,695.87	151,892,709.60	62,581,813.27	166,241,928.24
21010101	SALARY	41,795,695.87	151,892,709.60	62,581,813.27	166,241,928.24
22	OTHER RECURRENT COSTS	3,763,700.00	9,075,000.00	3,791,700.00	20,745,000.00
2202	OVERHEAD COST	3,763,700.00	9,075,000.00	3,791,700.00	20,745,000.00
220201	TRAVEL & TRANSPORT - GENERAL	890,000.00	1,910,000.00	2,010,000.00	1,740,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	420,000.00	910,000.00	960,000.00	830,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	470,000.00	1,000,000.00	1,050,000.00	910,000.00
220202	UTILITIES - GENERAL	15,000.00	410,000.00	0.00	360,000.00
22020202	TELEPHONE CHARGES	15,000.00	410,000.00	0.00	360,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,170,000.00	2,580,000.00	940,000.00	1,300,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	390,000.00	870,000.00	310,000.00	430,000.00
22020302	BOOKS	430,000.00	930,000.00	350,000.00	470,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	350,000.00	780,000.00	280,000.00	400,000.00
220204	MAINTENANCE SERVICES - GENERAL	890,000.00	2,580,000.00	200,000.00	1,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	420,000.00	1,250,000.00	95,000.00	720,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	470,000.00	1,330,000.00	105,000.00	780,000.00
220205	TRAINING - GENERAL	550,000.00	130,000.00	350,000.00	25,000.00
22020501	LOCAL TRAINING	550,000.00	130,000.00	350,000.00	25,000.00
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
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	65,000.00	410,000.00	60,000.00	240,000.00
22020701	FINANCIAL CONSULTING	65,000.00	410,000.00	60,000.00	240,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	200,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	105,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	95,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	183,700.00	1,055,000.00	231,700.00	9,980,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	46,200.00	260,000.00	58,200.00	2,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	45,800.00	270,000.00	57,800.00	2,480,000.00
22021003	PUBLICITY & ADVERTISEMENTS	46,000.00	265,000.00	58,000.00	2,510,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	45,700.00	260,000.00	57,700.00	2,490,000.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	70,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	70,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	70,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	0.00	0.00	70,000,000.00

051700100100 DEPARTMENT OF EDUCATION					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	4,179,000.00	9,965,000.00	4,135,000.00	43,100,000.00

22	OTHER RECURRENT COSTS	4,179,000.00	9,965,000.00	4,135,000.00	23,100,000.00
2202	OVERHEAD COST	4,179,000.00	9,965,000.00	4,135,000.00	23,100,000.00
220201	TRAVEL & TRANSPORT - GENERAL	870,000.00	1,890,000.00	2,010,000.00	1,720,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	340,000.00	770,000.00	830,000.00	720,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	530,000.00	1,120,000.00	1,180,000.00	1,000,000.00
220202	UTILITIES - GENERAL	30,000.00	600,000.00	0.00	580,000.00
22020202	TELEPHONE CHARGES	30,000.00	600,000.00	0.00	580,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,370,000.00	2,960,000.00	1,130,000.00	1,470,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	520,000.00	1,100,000.00	450,000.00	550,000.00
22020302	BOOKS	400,000.00	890,000.00	320,000.00	440,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	450,000.00	970,000.00	360,000.00	480,000.00
220204	MAINTENANCE SERVICES - GENERAL	910,000.00	2,640,000.00	213,000.00	1,550,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	360,000.00	1,120,000.00	78,000.00	670,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	550,000.00	1,520,000.00	135,000.00	880,000.00
220205	TRAINING - GENERAL	720,000.00	210,000.00	460,000.00	40,000.00
22020501	LOCAL TRAINING	720,000.00	210,000.00	460,000.00	40,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	7,200,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	7,200,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	95,000.00	600,000.00	90,000.00	370,000.00
22020701	FINANCIAL CONSULTING	95,000.00	600,000.00	90,000.00	370,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	190,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	100,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	90,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	184,000.00	1,065,000.00	232,000.00	9,980,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	46,100.00	270,000.00	58,100.00	2,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	45,900.00	265,000.00	57,900.00	2,480,000.00
22021003	PUBLICITY & ADVERTISEMENTS	46,200.00	260,000.00	58,200.00	2,510,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	45,800.00	270,000.00	57,800.00	2,490,000.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	20,000,000.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	20,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	20,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	0.00	0.00	20,000,000.00

051702600100 LOCAL EDUCATION AUTHORITY					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	0.00	2,239,396,015.97	1,186,252,145.24	2,877,812,017.22
21	PERSONNEL COST	0.00	2,239,396,015.97	1,186,252,145.24	2,877,812,017.22
2101	SALARY	0.00	2,239,396,015.97	1,186,252,145.24	2,877,812,017.22
210101	SALARIES AND WAGES	0.00	2,239,396,015.97	1,186,252,145.24	2,877,812,017.22
21010101	SALARY	0.00	2,239,396,015.97	1,186,252,145.24	2,877,812,017.22

052100100100 DEPARTMENT OF PRIMARY HEALTH CARE					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	338,109,989.35	327,053,818.24	150,650,038.81	1,000,645,013.72
21	PERSONNEL COST	334,616,289.35	318,313,818.24	147,033,338.81	326,090,013.72
2101	SALARY	334,616,289.35	318,313,818.24	147,033,338.81	326,090,013.72
210101	SALARIES AND WAGES	334,616,289.35	318,313,818.24	147,033,338.81	326,090,013.72
21010101	SALARY	334,616,289.35	318,313,818.24	147,033,338.81	326,090,013.72
22	OTHER RECURRENT COSTS	3,493,700.00	8,740,000.00	3,616,700.00	319,555,000.00
2202	OVERHEAD COST	3,493,700.00	8,740,000.00	3,616,700.00	319,555,000.00
220201	TRAVEL & TRANSPORT - GENERAL	830,000.00	1,810,000.00	1,910,000.00	1,660,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	380,000.00	860,000.00	910,000.00	780,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	450,000.00	950,000.00	1,000,000.00	880,000.00
220202	UTILITIES - GENERAL	20,000.00	350,000.00	0.00	420,000.00
22020202	TELEPHONE CHARGES	20,000.00	350,000.00	0.00	420,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,150,000.00	2,590,000.00	960,000.00	301,300,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	720,000.00	250,000.00	370,000.00

22020302	BOOKS	480,000.00	1,020,000.00	410,000.00	510,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	370,000.00	850,000.00	300,000.00	420,000.00
22020307	DRUGS/LABORATORY/VACCINES/MEDICAL SUPPLIES	0.00	0.00	0.00	300,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	850,000.00	2,480,000.00	190,000.00	1,450,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	390,000.00	1,180,000.00	88,000.00	690,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	460,000.00	1,300,000.00	102,000.00	760,000.00
220205	TRAINING - GENERAL	400,000.00	100,000.00	260,000.00	20,000.00
22020501	LOCAL TRAINING	400,000.00	100,000.00	260,000.00	20,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	4,300,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	4,300,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	60,000.00	350,000.00	65,000.00	220,000.00
22020701	FINANCIAL CONSULTING	60,000.00	350,000.00	65,000.00	220,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	205,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	100,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	105,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	183,700.00	1,060,000.00	231,700.00	9,980,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	46,000.00	265,000.00	58,000.00	2,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	45,700.00	260,000.00	57,700.00	2,480,000.00
22021003	PUBLICITY & ADVERTISEMENTS	46,100.00	270,000.00	58,100.00	2,510,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	45,900.00	265,000.00	57,900.00	2,490,000.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	355,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	200,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	200,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00	0.00	200,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	155,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	155,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	0.00	0.00	150,000,000.00
23020199	OTHER CONSTRUCTION	0.00	0.00	0.00	5,000,000.00

053500100100 DEPARTMENT OF ENVIRONMENTAL SANITATION					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	3,486,913.58	8,600,000.00	3,423,013.58	20,850,000.00
22	OTHER RECURRENT COSTS	3,486,913.58	8,600,000.00	3,423,013.58	20,850,000.00
2202	OVERHEAD COST	3,486,913.58	8,600,000.00	3,423,013.58	20,850,000.00
220201	TRAVEL & TRANSPORT - GENERAL	735,000.00	1,600,000.00	1,700,000.00	1,480,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	320,000.00	730,000.00	800,000.00	700,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	415,000.00	870,000.00	900,000.00	780,000.00
220202	UTILITIES - GENERAL	30,000.00	420,000.00	0.00	780,000.00
22020202	TELEPHONE CHARGES	30,000.00	420,000.00	0.00	780,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,145,000.00	2,700,000.00	948,000.00	1,305,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	440,000.00	940,000.00	340,000.00	460,000.00
22020302	BOOKS	330,000.00	760,000.00	270,000.00	390,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	375,000.00	1,000,000.00	338,000.00	455,000.00
220204	MAINTENANCE SERVICES - GENERAL	713,067.00	2,240,000.00	143,067.00	1,320,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	340,000.00	1,050,000.00	70,000.00	620,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	373,067.00	1,190,000.00	73,067.00	700,000.00
220205	TRAINING - GENERAL	585,000.00	160,000.00	345,000.00	25,000.00
22020501	LOCAL TRAINING	585,000.00	160,000.00	345,000.00	25,000.00
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
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	95,000.00	420,000.00	55,000.00	260,000.00
22020701	FINANCIAL CONSULTING	95,000.00	420,000.00	55,000.00	260,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	200,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	100,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	183,846.58	1,060,000.00	231,946.58	9,980,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	46,200.00	260,000.00	58,200.00	2,500,000.00

22021002	HONORARIUM & SITTING ALLOWANCE	45,800.00	270,000.00	57,800.00	2,480,000.00
22021003	PUBLICITY & ADVERTISEMENTS	46,000.00	265,000.00	58,000.00	2,510,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	45,846.58	265,000.00	57,946.58	2,490,000.00