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|------------------|-------|
| State | NIGER |
| Local Government | BORGU |
| Year | 2026 |

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

| Revenue by Economic | 2026 Budget |
|--------------------------|-------------------------|
| Opening Balance | - |
| Statutory Allocation | 3,867,071,743.00 |
| VAT | 3,356,242,738.31 |
| Other FAAC | - |
| LG IGR | 573,637,248.69 |
| Share of State IGR | - |
| Other (Capital Receipts) | - |
| Total Revenue | 7,796,951,730.00 |

| Expenditure by Economic | 2026 Budget |
|---------------------------------|-------------------------|
| Personnel | 4,058,419,356.00 |
| Grants / Contributions to State | - |
| Other Recurrent | 844,421,866.00 |
| Capital | 2,894,110,508.00 |
| Total Expenditure | 7,796,951,730.00 |

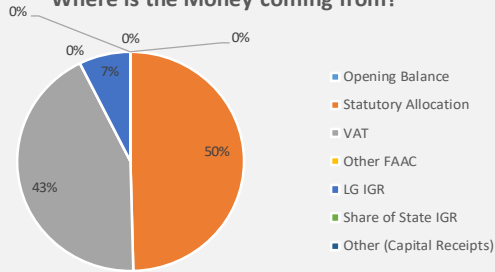
| Expenditure by Sector | 2026 Budget |
|--------------------------|-------------------------|
| Education | 2,082,349,200.00 |
| Health | 916,392,728.00 |
| Other Social | 241,564,000.00 |
| Agriculture | 234,822,162.00 |
| Other Economic | 3,546,186,341.00 |
| Administration | 775,637,299.00 |
| Law and Justice | - |
| Total Expenditure | 7,796,951,730.00 |

| Expenditure by Capital Project (10 Largest Projects) | Capital Expenditure |
|---|-------------------------|
| CONSTRUCTION OF 203KM ROAD AS LOCAL GOVERNMENT CONTRIBUTION TO URE | 1,982,426,071.00 |
| CONSTRUCTION OF 23KM ROAD AS LOCAL GOVT CONTRIBUTION TO WARD DEVELOP | 240,000,000.00 |
| PURCHASE OF 5NOS TOYOTA LE VEHICLE FOR DIRECTORS AND HOUSE LEADER | 50,349,362.00 |
| REHABILITATION OF 4KM RURAL ACCESS ROADS IN PISSA/KONKOSO | 50,000,000.00 |
| PURCHASE OF 1 NO MF TRACTOR | 35,000,000.00 |
| REPAIRS OF LG 1NO. GRADER/BUDORZER | 32,460,352.00 |
| PROVISION OF 2NOS 500KVA, 33V/415VOLTS TRANSFORMER IN GUFANTI AND NEV | 30,000,000.00 |
| RENOVATION OF 1NO. BASIC HEALTH CENTRE SWASHI | 30,000,000.00 |
| CONSTRUCTION OF 1NO. BLOCK OF SLAUGHER LAB AT GUFFANTI NASSARAWA | 25,000,000.00 |
| RENOVATION OF 4NO. BOCKS OF LG STAFF QUARTERS IN NEW BUSSA | 24,499,999.00 |
| <i>Other Capital Projects</i> | 394,374,724.00 |
| Total | 2,894,110,508.00 |

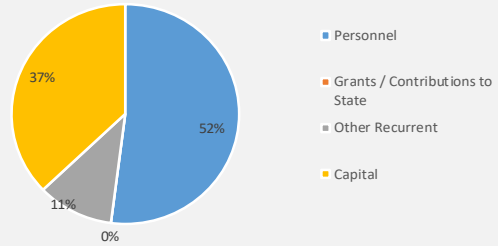
| Expenditure by Ward | 2026 Budget - Total Expenditure | |
|---------------------|---------------------------------|-------------------------|
| | Total Expenditure | Capital Expenditure |
| RAFI | 50,000,000.00 | 50,000,000.00 |
| KARABONDE | 15,000,000.00 | 15,000,000.00 |
| KONKOSO | - | - |
| BUSSA | 95,614,371.00 | 95,614,371.00 |
| MALALE | - | - |
| DUGGA | - | - |
| BABANNA | 45,000,000.00 | 45,000,000.00 |
| PISSA/KABE | 30,000,000.00 | 30,000,000.00 |
| SHAGUNU | 25,000,000.00 | 25,000,000.00 |
| WAWA | 50,000,000.00 | 50,000,000.00 |
| LG WIDE | 7,486,337,359.00 | 2,583,496,137.00 |
| OUTSIDE LG | - | - |
| Total | 7,796,951,730.00 | 2,894,110,508.00 |

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

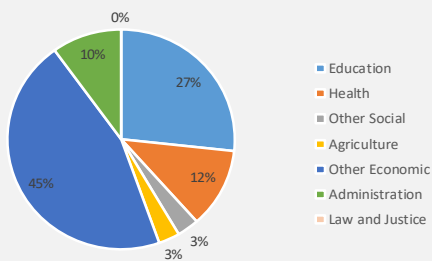
Where is the Money coming from?



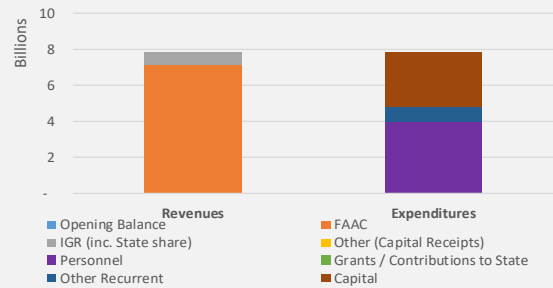
What is the Money being spent On?



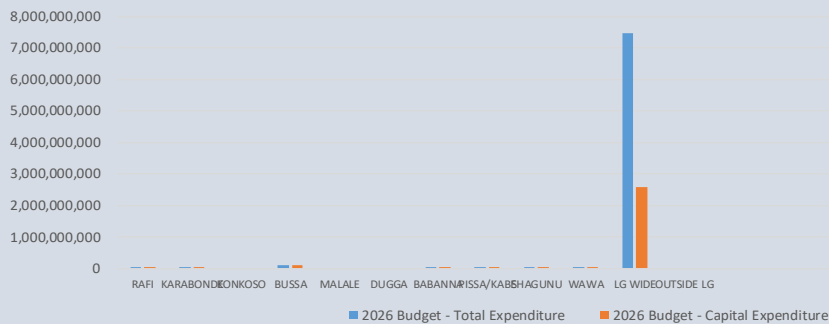
Who is Spending the Money?



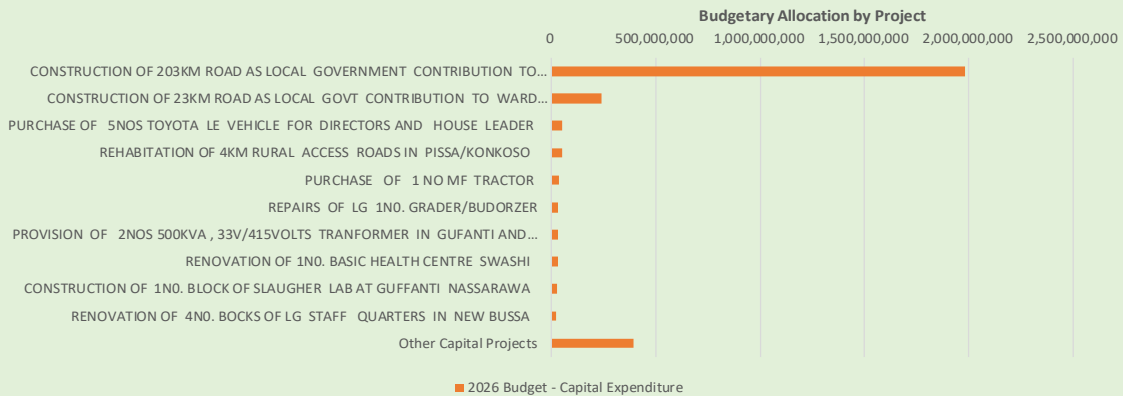
Inflows and Outflows



Where is the Money being Spent?



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



126304 - BORGU 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 | 1,925,931,954.00 | 6,742,185,408.00 | 5,865,031,177.00 | 7,796,951,730.00 |
| 11 - GOVERNMENT SHARE OF FAAC | 1,835,520,184.00 | 5,692,607,895.00 | 5,753,609,500.71 | 7,223,314,481.31 |
| 12 - INDEPENDENT REVENUE | 90,411,770.00 | 1,049,577,513.00 | 111,421,676.29 | 573,637,248.69 |
| | | | | |
| Recurrent Expenditure | 1,255,272,230.26 | 5,772,023,554.00 | 4,232,663,521.88 | 4,902,841,222.00 |
| 21 - PERSONNEL COST | 1,062,738,782.13 | 5,538,713,054.00 | 4,123,770,605.02 | 4,058,419,356.00 |
| 22 - OTHER RECURRENT COSTS | 192,533,448.13 | 233,310,500.00 | 108,892,916.86 | 844,421,866.00 |
| | | | | |
| Transfer to Capital Account | 670,659,723.74 | 970,161,854.00 | 1,632,367,655.12 | 2,894,110,508.00 |
| | | | | |
| Capital Receipts | - | - | - | - |
| 13 - AID AND GRANTS | - | - | - | - |
| 14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS | - | - | - | - |
| | | | | |
| 23 - CAPITAL EXPENDITURE | 18,563,785.00 | 970,161,854.00 | 791,316,750.00 | 2,894,110,508.00 |
| | | | | |
| Total Revenue (including OB) | 1,925,931,954.00 | 6,742,185,408.00 | 5,865,031,177.00 | 7,796,951,730.00 |
| Total Expenditure | 1,273,836,015.26 | 6,742,185,408.00 | 5,023,980,271.88 | 7,796,951,730.00 |

126304 - BORGU 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 | 4,058,419,356.00 | 844,421,866.00 | 4,902,841,222.00 | 2,894,110,508.00 | 7,796,951,730.00 |
| 010000000000 | ADMINISTRATION SECTOR | 439,397,928.00 | 240,625,000.00 | 680,022,928.00 | 95,614,371.00 | 775,637,299.00 |
| 011100000000 | OFFICE OF THE LG CHAIRMAN | 50,264,654.89 | 119,070,000.00 | 169,334,654.89 | 95,614,371.00 | 264,949,025.89 |
| 011100100100 | CHAIRMAN | 29,496,950.30 | 41,480,000.00 | 70,976,950.30 | 95,614,371.00 | 166,591,321.30 |
| 011100100200 | VICE-CHAIRMAN | 20,767,704.59 | 40,915,000.00 | 61,682,704.59 | - | 61,682,704.59 |
| 011118300100 | INTERNAL AUDIT | - | 36,675,000.00 | 36,675,000.00 | - | 36,675,000.00 |
| 011200000000 | LOCAL GOVT COUNCIL | 23,686,321.11 | 40,470,000.00 | 64,156,321.11 | - | 64,156,321.11 |
| 011200100100 | THE LEGISLATIVE COUNCIL | 23,686,321.11 | 40,470,000.00 | 64,156,321.11 | - | 64,156,321.11 |
| 016100000000 | OFFICE OF THE SECRETARY TO LGC | - | 40,635,000.00 | 40,635,000.00 | - | 40,635,000.00 |
| 016100100100 | Office of the Secretary to LGC | - | 40,635,000.00 | 40,635,000.00 | - | 40,635,000.00 |
| 012500000000 | DEPARTMENT OF PERSONNEL MANAGEMENT | 365,446,952.00 | 40,450,000.00 | 405,896,952.00 | - | 405,896,952.00 |
| 012500100100 | DEPARTMENT OF PERSONNEL MANAGEMENT | 365,446,952.00 | 40,450,000.00 | 405,896,952.00 | - | 405,896,952.00 |
| 020000000000 | ECONOMIC SECTOR | 699,595,852.00 | 441,176,866.00 | 1,140,772,718.00 | 2,640,235,785.00 | 3,781,008,503.00 |
| 021500000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 88,602,800.00 | 40,870,000.00 | 129,472,800.00 | 105,349,362.00 | 234,822,162.00 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 88,602,800.00 | 40,870,000.00 | 129,472,800.00 | 105,349,362.00 | 234,822,162.00 |
| 022000000000 | DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | 493,215,052.00 | 319,196,866.00 | 812,411,918.00 | - | 812,411,918.00 |
| 022000100100 | DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | 493,215,052.00 | 319,196,866.00 | 812,411,918.00 | - | 812,411,918.00 |
| 023400000000 | DEPARTMENT OF WORKS AND HOUSING | 103,804,000.00 | 40,280,000.00 | 144,084,000.00 | 2,534,886,423.00 | 2,678,970,423.00 |
| 023400100100 | DEPARTMENT OF WORKS AND HOUSING | 103,804,000.00 | 40,280,000.00 | 144,084,000.00 | 2,534,886,423.00 | 2,678,970,423.00 |
| 023800000000 | DEPARTMENT OF PLANNING RESEARCH AND STATISTICS | 13,974,000.00 | 40,830,000.00 | 54,804,000.00 | - | 54,804,000.00 |
| 023800100100 | DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS | 13,974,000.00 | 40,830,000.00 | 54,804,000.00 | - | 54,804,000.00 |
| 050000000000 | SOCIAL SECTOR | 2,919,425,576.00 | 162,620,000.00 | 3,082,045,576.00 | 158,260,352.00 | 3,240,305,928.00 |
| 051400000000 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | 160,269,000.00 | 40,505,000.00 | 200,774,000.00 | - | 200,774,000.00 |
| 051400100100 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | 160,269,000.00 | 40,505,000.00 | 200,774,000.00 | - | 200,774,000.00 |
| 051700000000 | DEPARTMENT OF EDUCATION | 1,961,604,200.00 | 40,745,000.00 | 2,002,349,200.00 | 80,000,000.00 | 2,082,349,200.00 |
| 051700100100 | DEPARTMENT OF EDUCATION | - | 40,745,000.00 | 40,745,000.00 | 80,000,000.00 | 120,745,000.00 |
| 051702600100 | LOCAL EDUCATION AUTHORITY | 1,961,604,200.00 | - | 1,961,604,200.00 | - | 1,961,604,200.00 |
| 052100000000 | DEPARTMENT OF PRIMARY HEALTH CARE | 797,552,376.00 | 40,580,000.00 | 838,132,376.00 | 78,260,352.00 | 916,392,728.00 |
| 052100100100 | DEPARTMENT OF PRIMARY HEALTH CARE | 797,552,376.00 | 40,580,000.00 | 838,132,376.00 | 78,260,352.00 | 916,392,728.00 |
| 053500000000 | DEPARTMENT OF ENVIRONMENTAL SANITATION | - | 40,790,000.00 | 40,790,000.00 | - | 40,790,000.00 |
| 053500100100 | DEPARTMENT OF ENVIRONMENTAL SANITATION | - | 40,790,000.00 | 40,790,000.00 | - | 40,790,000.00 |

126304 - BORGU 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 | 1,925,931,954.00 | 6,742,185,408.00 | 5,865,031,177.00 | 7,796,951,730.00 |
| 02000000000 | ECONOMIC SECTOR | 1,925,503,452.00 | 6,739,695,408.00 | 5,863,931,177.00 | 7,794,461,730.00 |
| 02150000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 12,558,644.00 | 16,562,000.00 | 634,000.00 | 15,562,000.00 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 12,558,644.00 | 16,562,000.00 | 634,000.00 | 15,562,000.00 |
| 02200000000 | DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | 1,912,938,308.00 | 6,717,903,408.00 | 5,863,297,177.00 | 7,773,669,730.00 |
| 022000100100 | DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | 1,912,938,308.00 | 6,717,903,408.00 | 5,863,297,177.00 | 7,773,669,730.00 |
| 02340000000 | DEPARTMENT OF WORKS AND HOUSING | 6,500.00 | 5,230,000.00 | - | 5,230,000.00 |
| 023400100100 | DEPARTMENT OF WORKS AND HOUSING | 6,500.00 | 5,230,000.00 | - | 5,230,000.00 |
| 05000000000 | SOCIAL SECTOR | 428,502.00 | 2,490,000.00 | 1,100,000.00 | 2,490,000.00 |
| 05140000000 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | 428,502.00 | 1,670,000.00 | 1,100,000.00 | 1,670,000.00 |
| 051400100100 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | 428,502.00 | 1,670,000.00 | 1,100,000.00 | 1,670,000.00 |
| 05210000000 | DEPARTMENT OF PRIMARY HEALTH CARE | - | 720,000.00 | - | 720,000.00 |
| 052100100100 | DEPARTMENT OF PRIMARY HEALTH CARE | - | 720,000.00 | - | 720,000.00 |
| 05350000000 | DEPARTMENT OF ENVIRONMENTAL SANITATION | - | 100,000.00 | - | 100,000.00 |
| 053500100100 | DEPARTMENT OF ENVIRONMENTAL SANITATION | - | 100,000.00 | - | 100,000.00 |

126304 - BORGU 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 | 1,925,931,954.00 | 6,742,185,408.00 | 5,865,031,177.00 | 7,796,951,730.00 |
| 11 | GOVERNMENT SHARE OF FAAC | 1,835,520,184.00 | 5,692,607,895.00 | 5,753,609,500.71 | 7,223,314,481.31 |
| 1101 | GOVERNMENT SHARE OF FAAC | 1,835,520,184.00 | 5,692,607,895.00 | 5,753,609,500.71 | 7,223,314,481.31 |
| 110101 | LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES | 995,073,364.00 | 3,422,650,157.00 | 3,403,707,815.53 | 3,867,071,743.00 |
| 11010101 | STATUTORY ALLOCATION | 995,073,364.00 | 3,422,650,157.00 | 3,403,707,815.53 | 3,867,071,743.00 |
| 110102 | LOCAL GOVERNMENT SHARE OF VAT | 840,446,820.00 | 2,269,957,738.00 | 2,349,901,685.18 | 3,356,242,738.31 |
| 11010201 | SHARE OF VAT | 840,446,820.00 | 2,269,957,738.00 | 2,349,901,685.18 | 3,356,242,738.31 |
| 12 | INDEPENDENT REVENUE | 90,411,770.00 | 1,049,577,513.00 | 111,421,676.29 | 573,637,248.69 |
| 1202 | NON-TAX REVENUE | 90,411,770.00 | 1,049,577,513.00 | 111,421,676.29 | 573,637,248.69 |
| 120201 | LICENCES GENERAL | - | 5,060,000.00 | - | 5,160,000.00 |
| 12020104 | Cattle Trade Licenses | - | 3,000,000.00 | - | 3,000,000.00 |
| 12020105 | Hawkers Permit | - | 700,000.00 | - | 800,000.00 |
| 12020108 | Huning License | - | 1,200,000.00 | - | 1,200,000.00 |
| 12020109 | Pit Sawing License | - | 100,000.00 | - | 100,000.00 |
| 12020111 | Entertainment Permit | - | 50,000.00 | - | 50,000.00 |
| 12020112 | Business Permit | - | 10,000.00 | - | 10,000.00 |
| 120204 | FEES GENERAL | 7,418,805.00 | 9,380,000.00 | 1,734,000.00 | 8,380,000.00 |
| 12020401 | Slauther Fees | - | 100,000.00 | - | 100,000.00 |
| 12020402 | Eating House Fees | - | 100,000.00 | - | 100,000.00 |
| 12020403 | Kiosk Fees | - | 100,000.00 | - | 100,000.00 |
| 12020404 | Bakery Fees | - | 100,000.00 | - | 100,000.00 |
| 12020405 | Dried Meat/Fish Fees | - | 1,700,000.00 | - | 700,000.00 |
| 12020406 | Cold Room Fees | - | 100,000.00 | - | 100,000.00 |
| 12020407 | Butcher fees | - | 100,000.00 | - | 100,000.00 |
| 12020409 | Marriage Registration Fees | - | 60,000.00 | - | 60,000.00 |
| 12020410 | Cinematography Fees | - | 50,000.00 | - | 50,000.00 |
| 12020411 | Naming of Street Registration Fees | - | 100,000.00 | - | 100,000.00 |
| 12020412 | Mobile Sale Fees | - | 100,000.00 | - | 100,000.00 |
| 12020414 | Laboratory Fees | - | 20,000.00 | - | 20,000.00 |
| 12020415 | Environmental Sanitation Fees | - | 100,000.00 | - | 100,000.00 |
| 12020417 | Welding Machine Fees | - | 100,000.00 | - | 100,000.00 |
| 12020418 | Eletric/Radio/Tele. Fees | - | 150,000.00 | - | 150,000.00 |
| 12020420 | Wood making/Capentry Workshop | - | 100,000.00 | - | 100,000.00 |
| 12020421 | Battery Charge Fees | - | 50,000.00 | - | 50,000.00 |
| 12020422 | Printing Press Fees | - | 100,000.00 | - | 100,000.00 |
| 12020423 | Panel Beater Fees | - | 200,000.00 | - | 200,000.00 |
| 12020424 | Volcaniser Fees | - | 100,000.00 | - | 100,000.00 |
| 12020425 | Vehicle Spare Parts sellers Fees | - | 100,000.00 | - | 100,000.00 |
| 12020426 | Clock/Wtch repairs Fees | - | 100,000.00 | - | 100,000.00 |
| 12020427 | Cloth Dyers And Laundry Fees | - | 10,000.00 | - | 10,000.00 |
| 12020428 | Motor /Machine Car wash Depot Fees | - | 200,000.00 | - | 200,000.00 |
| 12020429 | Building Materials fees | - | 100,000.00 | - | 100,000.00 |
| 12020430 | Surface Tank Kerosine Sellers Fees | - | 100,000.00 | - | 100,000.00 |
| 12020431 | Photostat Typing Institute Fees | - | 50,000.00 | - | 50,000.00 |
| 12020432 | Block Making Factory Fees | - | 100,000.00 | - | 100,000.00 |
| 12020433 | Sewing Institute Fees | - | 100,000.00 | - | 100,000.00 |
| 12020434 | Barbing Saloon Fees | - | 100,000.00 | - | 100,000.00 |
| 12020435 | Hair Dressing Fees | - | 50,000.00 | - | 50,000.00 |
| 12020438 | Approval Of Building Plans | - | 500,000.00 | - | 500,000.00 |
| 12020440 | Commission on Transfer of Plots | - | 150,000.00 | - | 150,000.00 |
| 12020441 | Customary Righth Of Occupancy | - | 100,000.00 | - | 100,000.00 |
| 12020442 | Motuary & cemetery Payment | - | 60,000.00 | - | 60,000.00 |
| 12020443 | Registration of Notice Payment | 350,000.00 | 200,000.00 | - | 200,000.00 |
| 12020444 | Letter of Identification | 78,502.00 | 1,100,000.00 | 1,100,000.00 | 1,100,000.00 |

126304 - BORGU 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 |
|---------------|---|------------------------|-----------------------|--------------------------------------|-----------------------|
| 12020445 | Contractor Registration Fees | - | 200,000.00 | - | 200,000.00 |
| 12020447 | Sand Dredging Fees | - | 50,000.00 | - | 50,000.00 |
| 12020448 | Trade Fees | - | 100,000.00 | - | 100,000.00 |
| 12020449 | Petty Trade Fees | - | 100,000.00 | - | 100,000.00 |
| 12020450 | Sand Granite Fees | - | 50,000.00 | - | 50,000.00 |
| 12020451 | Forestry Exploitation Fees | - | 150,000.00 | - | 150,000.00 |
| 12020452 | Felling of trees fees | 40,000.00 | 200,000.00 | - | 200,000.00 |
| 12020453 | Sawing fees | - | 100,000.00 | - | 100,000.00 |
| 12020454 | Produce buying Fees | 6,950,303.00 | 1,530,000.00 | 634,000.00 | 1,530,000.00 |
| 12020455 | Rice / Mill Cassava/ grinding Fees | - | 100,000.00 | - | 100,000.00 |
| 12020458 | Ingredient Grinding Machine Fees | - | 50,000.00 | - | 50,000.00 |
| 12020461 | Painting / Sign Board Fees | - | 100,000.00 | - | 100,000.00 |
| 120205 | FINES GENERAL | - | 30,000.00 | - | 30,000.00 |
| 12020502 | Impounding of Animal Fines | - | 30,000.00 | - | 30,000.00 |
| 120206 | SALES GENERAL | 961,550.00 | 3,750,000.00 | - | 3,750,000.00 |
| 12020602 | Sales of Grains | 955,050.00 | 3,000,000.00 | - | 3,000,000.00 |
| 12020603 | Auctioning | - | 50,000.00 | - | 50,000.00 |
| 12020604 | Sales of Unserviceable Store | - | 300,000.00 | - | 300,000.00 |
| 12020606 | Sale of Store/Heavy Duty machine | 6,500.00 | 400,000.00 | - | 400,000.00 |
| 120207 | EARNING GENERAL | 10,598,199.00 | 21,430,100.00 | 7,955,456.00 | 21,880,100.00 |
| 12020701 | Earning fromMarkets | 3,170,899.00 | 3,342,000.00 | - | 3,342,000.00 |
| 12020702 | earnings from Motor Parks | 5,284,908.00 | 2,788,000.00 | 7,151,559.00 | 3,688,000.00 |
| 12020703 | earnings from Shops | 70,000.00 | 5,404,100.00 | - | 5,404,100.00 |
| 12020704 | Earnings from Cattle Market | 1,442,392.00 | 3,360,000.00 | - | 3,360,000.00 |
| 12020705 | Earning from Abbatoir | - | 100,000.00 | - | 100,000.00 |
| 12020706 | Transport Service Earnings | - | 950,000.00 | 803,897.00 | 3,000,000.00 |
| 12020707 | Tractor Hire Charges | - | 720,000.00 | - | 720,000.00 |
| 12020708 | Earning from Industrial Undertaking | - | 3,000,000.00 | - | 500,000.00 |
| 12020709 | Earning From Other Commercial Undertaking | 630,000.00 | 1,766,000.00 | - | 1,766,000.00 |
| 120208 | RENT ON GOVERNMENT BUILDINGS - GENERAL | 442,200.00 | 3,669,900.00 | 1,420,000.00 | 3,669,900.00 |
| 12020801 | RENT ON GOVT. QUARTERS | 386,900.00 | 2,198,400.00 | 420,000.00 | 2,198,400.00 |
| 12020805 | RENT ON LANDED PROPERTY | 55,300.00 | 1,471,500.00 | 1,000,000.00 | 1,471,500.00 |
| 120209 | RENT ON LAND & OTHERS - GENERAL | 2,762,556.00 | 21,680,000.00 | 878,260.00 | 16,680,000.00 |
| 12020902 | Tenement Rate | 2,544,056.00 | 15,000,000.00 | 458,260.00 | 15,000,000.00 |
| 12020905 | Arrears for Tenement Rate | - | 6,630,000.00 | - | 1,630,000.00 |
| 12020906 | Ground rent | 218,500.00 | 50,000.00 | 420,000.00 | 50,000.00 |
| 120213 | RE-IMBURSEMENT GENERAL | 68,228,460.00 | 984,577,513.00 | 99,433,960.29 | 514,087,248.69 |
| 12021301 | LG SHARE OF STATE IGR | 68,228,460.00 | 984,577,513.00 | 99,433,960.29 | 514,087,248.69 |

126304 - BORGU 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>7,796,951,730.00</u> |
| 01 | FEDERATION ACCOUNT | 7,223,314,481.31 |
| 011 | FAAC DIRECT ALLOCATION | 7,223,314,481.31 |
| 01101 | FAAC DIRECT ALLOCATION | 7,223,314,481.31 |
| 02 | CONSOLIDATED REVENUE FUND | 573,637,248.69 |
| 021 | MAIN ENVELOP | 573,637,248.69 |
| 02101 | MAIN ENVELOP - BUDGETARY ALLOCATION | 573,637,248.69 |

126304 - BORGU 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 | 1,273,836,015.26 | 6,742,185,408.00 | 5,023,980,271.88 | 7,796,951,730.00 |
| 01000000000 | ADMINISTRATION SECTOR | 159,615,506.00 | 585,462,657.00 | 220,483,600.00 | 775,637,299.00 |
| 01110000000 | OFFICE OF THE LG CHAIRMAN | 51,838,785.00 | 143,844,371.00 | 20,055,000.00 | 264,949,025.89 |
| 011100100100 | CHAIRMAN | 22,898,785.00 | 109,784,371.00 | 9,505,000.00 | 166,591,321.30 |
| 011100100200 | VICE-CHAIRMAN | 15,570,000.00 | 18,830,000.00 | 6,005,000.00 | 61,682,704.59 |
| 011118300100 | INTERNAL AUDIT | 13,370,000.00 | 15,230,000.00 | 4,545,000.00 | 36,675,000.00 |
| 01120000000 | LOCAL GOVT COUNCIL | 13,385,000.00 | 16,150,000.00 | 4,535,000.00 | 64,156,321.11 |
| 011200100100 | THE LEGISLATIVE COUNCIL | 13,385,000.00 | 16,150,000.00 | 4,535,000.00 | 64,156,321.11 |
| 01610000000 | OFFICE OF THE SECRETARY TO LGC | 13,335,000.00 | 16,190,000.00 | 4,555,000.00 | 40,635,000.00 |
| 016100100100 | Office of the Secretary to LGC | 13,335,000.00 | 16,190,000.00 | 4,555,000.00 | 40,635,000.00 |
| 01250000000 | DEPARTMENT OF PERSONNEL MANAGEMENT | 81,056,721.00 | 409,278,286.00 | 191,338,600.00 | 405,896,952.00 |
| 012500100100 | DEPARTMENT OF PERSONNEL MANAGEMENT | 81,056,721.00 | 409,278,286.00 | 191,338,600.00 | 405,896,952.00 |
| 02000000000 | ECONOMIC SECTOR | 208,226,221.00 | 1,196,772,586.00 | 1,011,045,250.00 | 3,781,008,503.00 |
| 02150000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 51,798,280.00 | 219,271,818.00 | 46,283,800.00 | 234,822,162.00 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 51,798,280.00 | 219,271,818.00 | 46,283,800.00 | 234,822,162.00 |
| 02200000000 | DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | 72,703,094.00 | 148,624,000.00 | 109,809,600.00 | 812,411,918.00 |
| 022000100100 | DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | 72,703,094.00 | 148,624,000.00 | 109,809,600.00 | 812,411,918.00 |
| 02340000000 | DEPARTMENT OF WORKS AND HOUSING | 65,836,628.00 | 798,361,769.00 | 843,019,050.00 | 2,678,970,423.00 |
| 023400100100 | DEPARTMENT OF WORKS AND HOUSING | 65,836,628.00 | 798,361,769.00 | 843,019,050.00 | 2,678,970,423.00 |
| 02380000000 | DEPARTMENT OF PLANNING RESEARCH AND STATISTICS | 17,888,219.00 | 30,514,999.00 | 11,932,800.00 | 54,804,000.00 |
| 023800100100 | DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS | 17,888,219.00 | 30,514,999.00 | 11,932,800.00 | 54,804,000.00 |
| 05000000000 | SOCIAL SECTOR | 905,994,288.26 | 4,959,950,165.00 | 3,792,451,421.88 | 3,240,305,928.00 |
| 05140000000 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | 76,656,036.00 | 180,248,719.00 | 96,487,600.00 | 200,774,000.00 |
| 051400100100 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | 76,656,036.00 | 180,248,719.00 | 96,487,600.00 | 200,774,000.00 |
| 05170000000 | DEPARTMENT OF EDUCATION | 399,119,180.13 | 4,045,400,744.00 | 3,375,322,187.02 | 2,082,349,200.00 |
| 051700100100 | DEPARTMENT OF EDUCATION | 13,360,000.00 | 56,185,000.00 | 4,555,000.00 | 120,745,000.00 |
| 051702600100 | LOCAL EDUCATION AUTHORITY | 385,759,180.13 | 3,989,215,744.00 | 3,370,767,187.02 | 1,961,604,200.00 |
| 05210000000 | DEPARTMENT OF PRIMARY HEALTH CARE | 416,900,624.00 | 718,140,202.00 | 316,133,718.00 | 916,392,728.00 |
| 052100100100 | DEPARTMENT OF PRIMARY HEALTH CARE | 416,900,624.00 | 718,140,202.00 | 316,133,718.00 | 916,392,728.00 |
| 05350000000 | DEPARTMENT OF ENVIRONMENTAL SANITATION | 13,318,448.13 | 16,160,500.00 | 4,507,916.86 | 40,790,000.00 |
| 053500100100 | DEPARTMENT OF ENVIRONMENTAL SANITATION | 13,318,448.13 | 16,160,500.00 | 4,507,916.86 | 40,790,000.00 |

126304 - BORGU 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 | 1,062,738,782.13 | 5,538,713,054.00 | 4,123,770,605.02 | 4,058,419,356.00 |
| 010000000000 | ADMINISTRATION SECTOR | 67,656,721.00 | 393,098,286.00 | 186,768,600.00 | 439,397,928.00 |
| 011100000000 | OFFICE OF THE LG CHAIRMAN | - | - | - | 50,264,654.89 |
| 011100100100 | CHAIRMAN | - | - | - | 29,496,950.30 |
| 011100100200 | VICE-CHAIRMAN | - | - | - | 20,767,704.59 |
| 011200000000 | LOCAL GOVT COUNCIL | - | - | - | 23,686,321.11 |
| 011200100100 | THE LEGISLATIVE COUNCIL | - | - | - | 23,686,321.11 |
| 012500000000 | DEPARTMENT OF PERSONNEL MANAGEMENT | 67,656,721.00 | 393,098,286.00 | 186,768,600.00 | 365,446,952.00 |
| 012500100100 | DEPARTMENT OF PERSONNEL MANAGEMENT | 67,656,721.00 | 393,098,286.00 | 186,768,600.00 | 365,446,952.00 |
| 020000000000 | ECONOMIC SECTOR | 142,536,221.00 | 344,205,455.00 | 162,728,500.00 | 699,595,852.00 |
| 021500000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 38,418,280.00 | 102,732,456.00 | 41,743,800.00 | 88,602,800.00 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 38,418,280.00 | 102,732,456.00 | 41,743,800.00 | 88,602,800.00 |
| 022000000000 | DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | 59,338,094.00 | 132,444,000.00 | 66,454,600.00 | 493,215,052.00 |
| 022000100100 | DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | 59,338,094.00 | 132,444,000.00 | 66,454,600.00 | 493,215,052.00 |
| 023400000000 | DEPARTMENT OF WORKS AND HOUSING | 40,246,628.00 | 94,719,000.00 | 47,142,300.00 | 103,804,000.00 |
| 023400100100 | DEPARTMENT OF WORKS AND HOUSING | 40,246,628.00 | 94,719,000.00 | 47,142,300.00 | 103,804,000.00 |
| 023800000000 | DEPARTMENT OF PLANNING RESEARCH AND STATISTICS | 4,533,219.00 | 14,309,999.00 | 7,387,800.00 | 13,974,000.00 |
| 023800100100 | DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS | 4,533,219.00 | 14,309,999.00 | 7,387,800.00 | 13,974,000.00 |
| 050000000000 | SOCIAL SECTOR | 852,545,840.13 | 4,801,409,313.00 | 3,774,273,505.02 | 2,919,425,576.00 |
| 051400000000 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | 63,266,036.00 | 164,023,719.00 | 91,917,600.00 | 160,269,000.00 |
| 051400100100 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | 63,266,036.00 | 164,023,719.00 | 91,917,600.00 | 160,269,000.00 |
| 051700000000 | DEPARTMENT OF EDUCATION | 385,759,180.13 | 3,989,215,744.00 | 3,370,767,187.02 | 1,961,604,200.00 |
| 051702600100 | LOCAL EDUCATION AUTHORITY | 385,759,180.13 | 3,989,215,744.00 | 3,370,767,187.02 | 1,961,604,200.00 |
| 052100000000 | DEPARTMENT OF PRIMARY HEALTH CARE | 403,520,624.00 | 648,169,850.00 | 311,588,718.00 | 797,552,376.00 |
| 052100100100 | DEPARTMENT OF PRIMARY HEALTH CARE | 403,520,624.00 | 648,169,850.00 | 311,588,718.00 | 797,552,376.00 |

126304 - BORGU 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 | 192,533,448.13 | 233,310,500.00 | 108,892,916.86 | 844,421,866.00 |
| 01000000000 | ADMINISTRATION SECTOR | 85,610,000.00 | 103,750,000.00 | 33,715,000.00 | 240,625,000.00 |
| 01110000000 | OFFICE OF THE LG CHAIRMAN | 45,490,000.00 | 55,230,000.00 | 20,055,000.00 | 119,070,000.00 |
| 011100100100 | CHAIRMAN | 16,550,000.00 | 21,170,000.00 | 9,505,000.00 | 41,480,000.00 |
| 011100100200 | VICE-CHAIRMAN | 15,570,000.00 | 18,830,000.00 | 6,005,000.00 | 40,915,000.00 |
| 011118300100 | INTERNAL AUDIT | 13,370,000.00 | 15,230,000.00 | 4,545,000.00 | 36,675,000.00 |
| 01120000000 | LOCAL GOVT COUNCIL | 13,385,000.00 | 16,150,000.00 | 4,535,000.00 | 40,470,000.00 |
| 011200100100 | THE LEGISLATIVE COUNCIL | 13,385,000.00 | 16,150,000.00 | 4,535,000.00 | 40,470,000.00 |
| 01610000000 | OFFICE OF THE SECRETARY TO LGC | 13,335,000.00 | 16,190,000.00 | 4,555,000.00 | 40,635,000.00 |
| 016100100100 | Office of the Secretary to LGC | 13,335,000.00 | 16,190,000.00 | 4,555,000.00 | 40,635,000.00 |
| 01250000000 | DEPARTMENT OF PERSONNEL MANAGEMENT | 13,400,000.00 | 16,180,000.00 | 4,570,000.00 | 40,450,000.00 |
| 012500100100 | DEPARTMENT OF PERSONNEL MANAGEMENT | 13,400,000.00 | 16,180,000.00 | 4,570,000.00 | 40,450,000.00 |
| 02000000000 | ECONOMIC SECTOR | 53,475,000.00 | 64,780,000.00 | 57,000,000.00 | 441,176,866.00 |
| 02150000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 13,380,000.00 | 16,190,000.00 | 4,540,000.00 | 40,870,000.00 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 13,380,000.00 | 16,190,000.00 | 4,540,000.00 | 40,870,000.00 |
| 02200000000 | DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | 13,365,000.00 | 16,180,000.00 | 43,355,000.00 | 319,196,866.00 |
| 022000100100 | DEPARTMENT OF FINANCE AND SUPPLY (TREASURY) | 13,365,000.00 | 16,180,000.00 | 43,355,000.00 | 319,196,866.00 |
| 02340000000 | DEPARTMENT OF WORKS AND HOUSING | 13,375,000.00 | 16,205,000.00 | 4,560,000.00 | 40,280,000.00 |
| 023400100100 | DEPARTMENT OF WORKS AND HOUSING | 13,375,000.00 | 16,205,000.00 | 4,560,000.00 | 40,280,000.00 |
| 02380000000 | DEPARTMENT OF PLANNING RESEARCH AND STATISTICS | 13,355,000.00 | 16,205,000.00 | 4,545,000.00 | 40,830,000.00 |
| 023800100100 | DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS | 13,355,000.00 | 16,205,000.00 | 4,545,000.00 | 40,830,000.00 |
| 05000000000 | SOCIAL SECTOR | 53,448,448.13 | 64,780,500.00 | 18,177,916.86 | 162,620,000.00 |
| 05140000000 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | 13,390,000.00 | 16,225,000.00 | 4,570,000.00 | 40,505,000.00 |
| 051400100100 | DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | 13,390,000.00 | 16,225,000.00 | 4,570,000.00 | 40,505,000.00 |
| 05170000000 | DEPARTMENT OF EDUCATION | 13,360,000.00 | 16,185,000.00 | 4,555,000.00 | 40,745,000.00 |
| 051700100100 | DEPARTMENT OF EDUCATION | 13,360,000.00 | 16,185,000.00 | 4,555,000.00 | 40,745,000.00 |
| 05210000000 | DEPARTMENT OF PRIMARY HEALTH CARE | 13,380,000.00 | 16,210,000.00 | 4,545,000.00 | 40,580,000.00 |
| 052100100100 | DEPARTMENT OF PRIMARY HEALTH CARE | 13,380,000.00 | 16,210,000.00 | 4,545,000.00 | 40,580,000.00 |
| 05350000000 | DEPARTMENT OF ENVIRONMENTAL SANITATION | 13,318,448.13 | 16,160,500.00 | 4,507,916.86 | 40,790,000.00 |
| 053500100100 | DEPARTMENT OF ENVIRONMENTAL SANITATION | 13,318,448.13 | 16,160,500.00 | 4,507,916.86 | 40,790,000.00 |

126304 - BORGU 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 | 18,563,785.00 | 970,161,854.00 | 791,316,750.00 | 2,894,110,508.00 |
| 01000000000 | ADMINISTRATION SECTOR | 6,348,785.00 | 88,614,371.00 | - | 95,614,371.00 |
| 01110000000 | OFFICE OF THE LG CHAIRMAN | 6,348,785.00 | 88,614,371.00 | - | 95,614,371.00 |
| 011100100100 | CHAIRMAN | 6,348,785.00 | 88,614,371.00 | - | 95,614,371.00 |
| 02000000000 | ECONOMIC SECTOR | 12,215,000.00 | 787,787,131.00 | 791,316,750.00 | 2,640,235,785.00 |
| 02150000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | - | 100,349,362.00 | - | 105,349,362.00 |
| 021500100100 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | - | 100,349,362.00 | - | 105,349,362.00 |
| 02340000000 | DEPARTMENT OF WORKS AND HOUSING | 12,215,000.00 | 687,437,769.00 | 791,316,750.00 | 2,534,886,423.00 |
| 023400100100 | DEPARTMENT OF WORKS AND HOUSING | 12,215,000.00 | 687,437,769.00 | 791,316,750.00 | 2,534,886,423.00 |
| 05000000000 | SOCIAL SECTOR | - | 93,760,352.00 | - | 158,260,352.00 |
| 05170000000 | DEPARTMENT OF EDUCATION | - | 40,000,000.00 | - | 80,000,000.00 |
| 051700100100 | DEPARTMENT OF EDUCATION | - | 40,000,000.00 | - | 80,000,000.00 |
| 05210000000 | DEPARTMENT OF PRIMARY HEALTH CARE | - | 53,760,352.00 | - | 78,260,352.00 |
| 052100100100 | DEPARTMENT OF PRIMARY HEALTH CARE | - | 53,760,352.00 | - | 78,260,352.00 |

126304 - BORGU 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 | 1,273,836,015.26 | 6,742,185,408.00 | 5,023,980,271.88 | 7,796,951,730.00 |
| 21 | PERSONNEL COST | 1,062,738,782.13 | 5,538,713,054.00 | 4,123,770,605.02 | 4,058,419,356.00 |
| 2101 | SALARY | 1,062,738,782.13 | 5,538,713,054.00 | 4,123,770,605.02 | 3,504,725,995.20 |
| 210101 | SALARIES AND WAGES | 1,062,738,782.13 | 5,538,713,054.00 | 4,123,770,605.02 | 3,504,725,995.20 |
| 21010101 | SALARY | 1,062,738,782.13 | 5,538,713,054.00 | 4,123,770,605.02 | 3,452,960,312.00 |
| 21010103 | CONSOLIDATED REVENUE FUND CHARGE- SALARIES | - | - | - | 51,765,683.20 |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTION | - | - | - | 213,392,244.80 |
| 210201 | ALLOWANCES | - | - | - | 213,392,244.80 |
| 21020101 | REGULAR ALLOWANCE | - | - | - | 191,206,952.00 |
| 21020104 | STATUTORY OFFICE HOLDERS ALLOWANCE | - | - | - | 22,185,292.80 |
| 2103 | SOCIAL BENEFITS | - | - | - | 340,301,116.00 |
| 210301 | SOCIAL BENEFITS | - | - | - | 340,301,116.00 |
| 21030101 | GRATUITY | - | - | - | 40,000,000.00 |
| 21030102 | PENSION | - | - | - | 300,301,116.00 |
| 22 | OTHER RECURRENT COSTS | 192,533,448.13 | 233,310,500.00 | 108,892,916.86 | 844,421,866.00 |
| 2202 | OVERHEAD COST | 192,533,448.13 | 233,310,500.00 | 70,092,916.86 | 565,860,000.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 15,167,400.00 | 17,835,000.00 | 8,145,000.00 | 19,860,000.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 8,210,000.00 | 10,075,000.00 | 5,065,000.00 | 11,450,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 6,957,400.00 | 7,760,000.00 | 3,080,000.00 | 8,410,000.00 |
| 220202 | UTILITIES - GENERAL | 8,115,000.00 | 13,215,000.00 | 6,995,000.00 | 13,200,000.00 |
| 22020202 | TELEPHONE CHARGES | 8,115,000.00 | 13,215,000.00 | 6,995,000.00 | 13,200,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 11,050,285.00 | 25,845,000.00 | 6,844,000.00 | 61,415,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 5,270,000.00 | 11,175,000.00 | 3,795,000.00 | 24,185,000.00 |
| 22020302 | BOOKS | 3,720,285.00 | 8,660,000.00 | 2,459,000.00 | 20,190,000.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 2,060,000.00 | 6,010,000.00 | 590,000.00 | 17,040,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 9,235,000.00 | 16,740,000.00 | 3,074,000.00 | 19,645,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 4,620,000.00 | 8,355,000.00 | 1,540,000.00 | 9,770,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 4,615,000.00 | 8,385,000.00 | 1,534,000.00 | 9,875,000.00 |
| 220205 | TRAINING - GENERAL | 5,574,750.00 | 2,085,000.00 | 1,369,000.00 | 17,700,000.00 |
| 22020501 | LOCAL TRAINING | 5,574,750.00 | 2,085,000.00 | 1,369,000.00 | 17,700,000.00 |
| 220206 | OTHER SERVICES - GENERAL | - | - | - | 74,300,000.00 |
| 22020601 | SECURITY SERVICES | - | - | - | 74,300,000.00 |
| 220208 | FUEL & LUBRICANTS - GENERAL | - | - | - | 84,500,000.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | - | - | - | 43,000,000.00 |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | - | - | - | 41,500,000.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 143,391,013.13 | 157,590,500.00 | 43,665,916.86 | 275,240,000.00 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 35,310,000.00 | 38,940,000.00 | 10,910,000.00 | 68,800,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 36,400,000.00 | 39,900,000.00 | 11,060,000.00 | 68,850,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 35,650,000.00 | 39,150,000.00 | 10,910,000.00 | 68,780,000.00 |
| 22021008 | MEDICAL EXPENSES-INTERNATIONAL | 36,031,013.13 | 39,600,500.00 | 10,785,916.86 | 68,810,000.00 |
| 2204 | GRANTS AND CONTRIBUTIONS GENERAL | - | - | 38,800,000.00 | 278,561,866.00 |
| 220401 | LOCAL GRANTS AND CONTRIBUTIONS | - | - | 38,800,000.00 | 278,561,866.00 |
| 22040103 | GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT | - | - | 16,400,000.00 | 32,800,000.00 |
| 22040104 | GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND | - | - | 4,000,000.00 | 8,000,000.00 |
| 22040105 | GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT | - | - | 14,400,000.00 | 28,800,000.00 |
| 22040107 | GRANTS TO LOCAL GOVERNMENT - RECURRENT | - | - | - | 100,000,000.00 |
| 22040109 | GRANTS TO EMIRATE COUNCIL - RECURRENT | - | - | - | 100,961,866.00 |
| 22040115 | 2% TRAINING FUND | - | - | 4,000,000.00 | 8,000,000.00 |
| 23 | CAPITAL EXPENDITURE | 18,563,785.00 | 970,161,854.00 | 791,316,750.00 | 2,894,110,508.00 |
| 2301 | FIXED ASSETS PURCHASED | 6,348,785.00 | 143,443,945.00 | - | 158,943,945.00 |
| 230101 | PURCHASE OF FIXED ASSETS - GENERAL | 6,348,785.00 | 143,443,945.00 | - | 158,943,945.00 |
| 23010105 | PURCHASE OF MOTOR VEHICLES | - | 56,349,362.00 | - | 61,849,362.00 |
| 23010107 | PURCHASE OF TRUCKS | - | 45,000,000.00 | - | 45,000,000.00 |
| 23010109 | PURCHASE OF SEA BOATS | - | 20,000,000.00 | - | 20,000,000.00 |

126304 - BORGU 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 |
|---------------|--|------------------------|-----------------------|--------------------------------------|-------------------------|
| 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 6,348,785.00 | 10,094,583.00 | - | 10,094,583.00 |
| 23010113 | PURCHASE OF COMPUTERS | - | 2,000,000.00 | - | 2,000,000.00 |
| 23010119 | PURCHASE OF POWER GENERATING SET | - | 5,000,000.00 | - | 5,000,000.00 |
| 23010124 | PURCHASE OF TEACHING / LEARNING AID EQUIPMENT | - | 5,000,000.00 | - | 15,000,000.00 |
| 2302 | CONSTRUCTION / PROVISION | 12,215,000.00 | 624,977,417.00 | 791,316,750.00 | 2,487,426,071.00 |
| 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | 12,215,000.00 | 624,977,417.00 | 791,316,750.00 | 2,487,426,071.00 |
| 23020103 | CONSTRUCTION / PROVISION OF ELECTRICITY | 3,770,000.00 | 40,000,000.00 | 2,000,000.00 | 30,000,000.00 |
| 23020104 | CONSTRUCTION / PROVISION OF HOUSING | - | 10,000,000.00 | - | 10,000,000.00 |
| 23020105 | CONSTRUCTION / PROVISION OF WATER FACILITIES | 4,345,000.00 | 25,000,000.00 | - | 30,000,000.00 |
| 23020106 | CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES | - | 10,000,000.00 | - | 15,000,000.00 |
| 23020107 | CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS | - | 15,000,000.00 | - | 30,000,000.00 |
| 23020113 | CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES | - | 15,500,000.00 | - | 55,000,000.00 |
| 23020114 | CONSTRUCTION / PROVISION OF ROADS | - | 240,000,000.00 | 40,000,000.00 | 240,000,000.00 |
| 23020118 | CONSTRUCTION / PROVISION OF INFRASTRUCTURE | 4,100,000.00 | 209,477,417.00 | 747,500,000.00 | 2,002,426,071.00 |
| 23020124 | CONSTRUCTION OF MARKETS/PARKS | - | 40,000,000.00 | - | 55,000,000.00 |
| 23020199 | OTHER CONSTRUCTION | - | 20,000,000.00 | 1,816,750.00 | 20,000,000.00 |
| 2303 | REHABILITATION / REPAIRS | - | 201,740,492.00 | - | 247,740,492.00 |
| 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | - | 201,740,492.00 | - | 247,740,492.00 |
| 23030101 | REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING | - | 24,499,999.00 | - | 24,499,999.00 |
| 23030102 | REHABILITATION / REPAIRS - ELECTRICITY | - | - | - | 20,000,000.00 |
| 23030104 | REHABILITATION / REPAIRS - WATER FACILITIES | - | 10,000,000.00 | - | 10,000,000.00 |
| 23030105 | REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES | - | 37,760,352.00 | - | 56,760,352.00 |
| 23030106 | REHABILITATION / REPAIRS - PUBLIC SCHOOLS | - | 15,000,000.00 | - | 15,000,000.00 |
| 23030113 | REHABILITATION / REPAIRS - ROADS | - | 50,000,000.00 | - | 50,000,000.00 |
| 23030121 | REHABILITATION / REPAIRS OF OFFICE BUILDINGS | - | 17,019,789.00 | - | 26,019,789.00 |
| 23030128 | REHABILITATION/REPAIRS- RELIGIOUS BUILDINGS | - | 10,000,000.00 | - | 7,000,000.00 |
| 23030199 | OTHER REHABILITATION | - | 37,460,352.00 | - | 38,460,352.00 |

126304 - BORGU 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 | 1,273,836,015.26 | 6,742,185,408.00 | 5,023,980,271.88 | 7,796,951,730.00 |
| 701 | GENERAL PUBLIC SERVICES | 290,453,447.00 | 859,320,656.00 | 389,368,300.00 | 1,406,356,101.00 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS | 136,111,313.00 | 234,313,999.00 | 137,787,400.00 | 611,575,778.00 |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 45,505,000.00 | 56,150,000.00 | 20,045,000.00 | 196,815,976.00 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | 90,606,313.00 | 178,163,999.00 | 117,742,400.00 | 414,759,802.00 |
| 7013 | GENERAL SERVICES | 107,746,721.00 | 441,673,286.00 | 204,438,600.00 | 495,361,952.00 |
| 70131 | GENERAL PERSONNEL SERVICES | 81,056,721.00 | 409,278,286.00 | 195,338,600.00 | 413,896,952.00 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | 13,355,000.00 | 16,205,000.00 | 4,545,000.00 | 40,830,000.00 |
| 70133 | OTHER GENERAL SERVICES | 13,335,000.00 | 16,190,000.00 | 4,555,000.00 | 40,635,000.00 |
| 7016 | GENERAL PUBLIC SERVICES N.E.C. | 46,595,413.00 | 183,333,371.00 | 47,142,300.00 | 199,418,371.00 |
| 70161 | GENERAL PUBLIC SERVICES N.E.C. | 46,595,413.00 | 183,333,371.00 | 47,142,300.00 | 199,418,371.00 |
| 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 | 65,173,280.00 | 235,476,818.00 | 50,843,800.00 | 275,102,162.00 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 51,798,280.00 | 219,271,818.00 | 46,283,800.00 | 234,822,162.00 |
| 70421 | AGRICULTURE | 51,798,280.00 | 219,271,818.00 | 46,283,800.00 | 234,822,162.00 |
| 7045 | TRANSPORT | 13,375,000.00 | 16,205,000.00 | 4,560,000.00 | 40,280,000.00 |
| 70451 | ROAD TRANSPORT | 13,375,000.00 | 16,205,000.00 | 4,560,000.00 | 40,280,000.00 |
| 705 | ENVIRONMENTAL PROTECTION | 13,318,448.13 | 16,160,500.00 | 4,507,916.86 | 40,790,000.00 |
| 7054 | PROTECTION OF BIODIVERSITY AND LANDSCAPE | 13,318,448.13 | 16,160,500.00 | 4,507,916.86 | 40,790,000.00 |
| 70541 | PROTECTION OF BIODIVERSITY AND LANDSCAPE | 13,318,448.13 | 16,160,500.00 | 4,507,916.86 | 40,790,000.00 |
| 706 | HOUSING AND COMMUNITY AMMENITIES | 12,215,000.00 | 687,437,769.00 | 791,316,750.00 | 2,534,886,423.00 |
| 7066 | HOUSING AND COMMUNITY AMENITIES N.E.C. | 12,215,000.00 | 687,437,769.00 | 791,316,750.00 | 2,534,886,423.00 |
| 70661 | HOUSING AND COMMUNITY AMENITIES N.E.C. | 12,215,000.00 | 687,437,769.00 | 791,316,750.00 | 2,534,886,423.00 |
| 707 | HEALTH | 416,900,624.00 | 718,140,202.00 | 316,133,718.00 | 916,392,728.00 |
| 7074 | PUBLIC HEALTH SERVICES | 416,900,624.00 | 718,140,202.00 | 316,133,718.00 | 916,392,728.00 |
| 70741 | PUBLIC HEALTH SERVICES | 416,900,624.00 | 718,140,202.00 | 316,133,718.00 | 916,392,728.00 |
| 709 | EDUCATION | 399,119,180.13 | 4,045,400,744.00 | 3,375,322,187.02 | 2,082,349,200.00 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | 13,360,000.00 | 16,185,000.00 | 4,555,000.00 | 40,745,000.00 |
| 70912 | PRIMARY EDUCATION | 13,360,000.00 | 16,185,000.00 | 4,555,000.00 | 40,745,000.00 |
| 7098 | EDUCATION N.E.C. | 385,759,180.13 | 4,029,215,744.00 | 3,370,767,187.02 | 2,041,604,200.00 |
| 70981 | EDUCATION N.E.C. | 385,759,180.13 | 4,029,215,744.00 | 3,370,767,187.02 | 2,041,604,200.00 |
| 710 | SOCIAL PROTECTION | 76,656,036.00 | 180,248,719.00 | 96,487,600.00 | 541,075,116.00 |
| 7102 | OLD AGE | - | - | - | 340,301,116.00 |
| 71021 | OLD AGE | - | - | - | 340,301,116.00 |
| 7104 | FAMILY AND CHILDREN | 13,390,000.00 | 16,225,000.00 | 4,570,000.00 | 40,505,000.00 |
| 71041 | FAMILY AND CHILDREN | 13,390,000.00 | 16,225,000.00 | 4,570,000.00 | 40,505,000.00 |
| 7109 | SOCIAL PROTECTION N.E.C. | 63,266,036.00 | 164,023,719.00 | 91,917,600.00 | 160,269,000.00 |
| 71091 | SOCIAL PROTECTION N.E.C. | 63,266,036.00 | 164,023,719.00 | 91,917,600.00 | 160,269,000.00 |

126304 - BORGU 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 | 1,062,738,782.13 | 5,538,713,054.00 | 4,123,770,605.02 | 4,058,419,356.00 |
| 701 | GENERAL PUBLIC SERVICES | 171,774,662.00 | 634,571,285.00 | 307,753,300.00 | 710,089,864.00 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS | 63,871,313.00 | 146,753,999.00 | 73,842,400.00 | 240,838,912.00 |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | - | - | - | 73,950,976.00 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | 63,871,313.00 | 146,753,999.00 | 73,842,400.00 | 166,887,936.00 |
| 7013 | GENERAL SERVICES | 67,656,721.00 | 393,098,286.00 | 186,768,600.00 | 365,446,952.00 |
| 70131 | GENERAL PERSONNEL SERVICES | 67,656,721.00 | 393,098,286.00 | 186,768,600.00 | 365,446,952.00 |
| 7016 | GENERAL PUBLIC SERVICES N.E.C. | 40,246,628.00 | 94,719,000.00 | 47,142,300.00 | 103,804,000.00 |
| 70161 | GENERAL PUBLIC SERVICES N.E.C. | 40,246,628.00 | 94,719,000.00 | 47,142,300.00 | 103,804,000.00 |
| 704 | ECONOMIC AFFAIRS | 38,418,280.00 | 102,732,456.00 | 41,743,800.00 | 88,602,800.00 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 38,418,280.00 | 102,732,456.00 | 41,743,800.00 | 88,602,800.00 |
| 70421 | AGRICULTURE | 38,418,280.00 | 102,732,456.00 | 41,743,800.00 | 88,602,800.00 |
| 707 | HEALTH | 403,520,624.00 | 648,169,850.00 | 311,588,718.00 | 797,552,376.00 |
| 7074 | PUBLIC HEALTH SERVICES | 403,520,624.00 | 648,169,850.00 | 311,588,718.00 | 797,552,376.00 |
| 70741 | PUBLIC HEALTH SERVICES | 403,520,624.00 | 648,169,850.00 | 311,588,718.00 | 797,552,376.00 |
| 709 | EDUCATION | 385,759,180.13 | 3,989,215,744.00 | 3,370,767,187.02 | 1,961,604,200.00 |
| 7098 | EDUCATION N.E.C. | 385,759,180.13 | 3,989,215,744.00 | 3,370,767,187.02 | 1,961,604,200.00 |
| 70981 | EDUCATION N.E.C | 385,759,180.13 | 3,989,215,744.00 | 3,370,767,187.02 | 1,961,604,200.00 |
| 710 | SOCIAL PROTECTION | 63,266,036.00 | 164,023,719.00 | 91,917,600.00 | 500,570,116.00 |
| 7102 | OLD AGE | - | - | - | 340,301,116.00 |
| 71021 | OLD AGE | - | - | - | 340,301,116.00 |
| 7109 | SOCIAL PROTECTION N.E.C. | 63,266,036.00 | 164,023,719.00 | 91,917,600.00 | 160,269,000.00 |
| 71091 | SOCIAL PROTECTION N.E.C. | 63,266,036.00 | 164,023,719.00 | 91,917,600.00 | 160,269,000.00 |

126304 - BORGU 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 | 192,533,448.13 | 233,310,500.00 | 108,892,916.86 | 844,421,866.00 |
| 701 | GENERAL PUBLIC SERVICES | 112,330,000.00 | 136,135,000.00 | 81,615,000.00 | 600,651,866.00 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS | 72,240,000.00 | 87,560,000.00 | 63,945,000.00 | 370,736,866.00 |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 45,505,000.00 | 56,150,000.00 | 20,045,000.00 | 122,865,000.00 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | 26,735,000.00 | 31,410,000.00 | 43,900,000.00 | 247,871,866.00 |
| 7013 | GENERAL SERVICES | 40,090,000.00 | 48,575,000.00 | 17,670,000.00 | 129,915,000.00 |
| 70131 | GENERAL PERSONNEL SERVICES | 13,400,000.00 | 16,180,000.00 | 8,570,000.00 | 48,450,000.00 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | 13,355,000.00 | 16,205,000.00 | 4,545,000.00 | 40,830,000.00 |
| 70133 | OTHER GENERAL SERVICES | 13,335,000.00 | 16,190,000.00 | 4,555,000.00 | 40,635,000.00 |
| 7018 | TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT | - | - | - | 100,000,000.00 |
| 70181 | TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT | - | - | - | 100,000,000.00 |
| 704 | ECONOMIC AFFAIRS | 26,755,000.00 | 32,395,000.00 | 9,100,000.00 | 81,150,000.00 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 13,380,000.00 | 16,190,000.00 | 4,540,000.00 | 40,870,000.00 |
| 70421 | AGRICULTURE | 13,380,000.00 | 16,190,000.00 | 4,540,000.00 | 40,870,000.00 |
| 7045 | TRANSPORT | 13,375,000.00 | 16,205,000.00 | 4,560,000.00 | 40,280,000.00 |
| 70451 | ROAD TRANSPORT | 13,375,000.00 | 16,205,000.00 | 4,560,000.00 | 40,280,000.00 |
| 705 | ENVIRONMENTAL PROTECTION | 13,318,448.13 | 16,160,500.00 | 4,507,916.86 | 40,790,000.00 |
| 7054 | PROTECTION OF BIODIVERSITY AND LANDSCAPE | 13,318,448.13 | 16,160,500.00 | 4,507,916.86 | 40,790,000.00 |
| 70541 | PROTECTION OF BIODIVERSITY AND LANDSCAPE | 13,318,448.13 | 16,160,500.00 | 4,507,916.86 | 40,790,000.00 |
| 707 | HEALTH | 13,380,000.00 | 16,210,000.00 | 4,545,000.00 | 40,580,000.00 |
| 7074 | PUBLIC HEALTH SERVICES | 13,380,000.00 | 16,210,000.00 | 4,545,000.00 | 40,580,000.00 |
| 70741 | PUBLIC HEALTH SERVICES | 13,380,000.00 | 16,210,000.00 | 4,545,000.00 | 40,580,000.00 |
| 709 | EDUCATION | 13,360,000.00 | 16,185,000.00 | 4,555,000.00 | 40,745,000.00 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | 13,360,000.00 | 16,185,000.00 | 4,555,000.00 | 40,745,000.00 |
| 70912 | PRIMARY EDUCATION | 13,360,000.00 | 16,185,000.00 | 4,555,000.00 | 40,745,000.00 |
| 710 | SOCIAL PROTECTION | 13,390,000.00 | 16,225,000.00 | 4,570,000.00 | 40,505,000.00 |
| 7104 | FAMILY AND CHILDREN | 13,390,000.00 | 16,225,000.00 | 4,570,000.00 | 40,505,000.00 |
| 71041 | FAMILY AND CHILDREN | 13,390,000.00 | 16,225,000.00 | 4,570,000.00 | 40,505,000.00 |

126304 - BORGU 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 | 18,563,785.00 | 970,161,854.00 | 791,316,750.00 | 2,894,110,508.00 |
| 701 | GENERAL PUBLIC SERVICES | 6,348,785.00 | 88,614,371.00 | - | 95,614,371.00 |
| 7016 | GENERAL PUBLIC SERVICES N.E.C. | 6,348,785.00 | 88,614,371.00 | - | 95,614,371.00 |
| 70161 | GENERAL PUBLIC SERVICES N.E.C. | 6,348,785.00 | 88,614,371.00 | - | 95,614,371.00 |
| 704 | ECONOMIC AFFAIRS | - | 100,349,362.00 | - | 105,349,362.00 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | - | 100,349,362.00 | - | 105,349,362.00 |
| 70421 | AGRICULTURE | - | 100,349,362.00 | - | 105,349,362.00 |
| 706 | HOUSING AND COMMUNITY AMMENITIES | 12,215,000.00 | 687,437,769.00 | 791,316,750.00 | 2,534,886,423.00 |
| 7066 | HOUSING AND COMMUNITY AMENITIES N.E.C. | 12,215,000.00 | 687,437,769.00 | 791,316,750.00 | 2,534,886,423.00 |
| 70661 | HOUSING AND COMMUNITY AMENITIES N.E.C. | 12,215,000.00 | 687,437,769.00 | 791,316,750.00 | 2,534,886,423.00 |
| 707 | HEALTH | - | 53,760,352.00 | - | 78,260,352.00 |
| 7074 | PUBLIC HEALTH SERVICES | - | 53,760,352.00 | - | 78,260,352.00 |
| 70741 | PUBLIC HEALTH SERVICES | - | 53,760,352.00 | - | 78,260,352.00 |
| 709 | EDUCATION | - | 40,000,000.00 | - | 80,000,000.00 |
| 7098 | EDUCATION N.E.C. | - | 40,000,000.00 | - | 80,000,000.00 |
| 70981 | EDUCATION N.E.C | - | 40,000,000.00 | - | 80,000,000.00 |

126304 - BORGU 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 | 1,273,836,015.26 | 6,742,185,408.00 | 5,023,980,271.88 | 7,796,951,730.00 |
| 1263 | ZONE C - NIGER NORTH | 1,273,836,015.26 | 6,742,185,408.00 | 5,023,980,271.88 | 7,796,951,730.00 |
| 126304 | BORGU | 1,273,836,015.26 | 6,742,185,408.00 | 5,023,980,271.88 | 7,796,951,730.00 |
| 12630401 | RAFI | - | 45,000,000.00 | 1,816,750.00 | 50,000,000.00 |
| 12630402 | KARABONDE | - | - | - | 15,000,000.00 |
| 12630404 | BUSSA | 6,348,785.00 | 88,614,371.00 | - | 95,614,371.00 |
| 12630407 | BABANNA | - | 30,000,000.00 | - | 45,000,000.00 |
| 12630408 | PISSA/KABE | 1,345,000.00 | 15,000,000.00 | - | 30,000,000.00 |
| 12630409 | SHAGUNU | - | 5,000,000.00 | - | 25,000,000.00 |
| 12630410 | WAWA | - | 35,500,000.00 | - | 50,000,000.00 |
| 12630498 | LG WIDE | 1,266,142,230.26 | 6,523,071,037.00 | 5,022,163,521.88 | 7,486,337,359.00 |

126304 - BORGU 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 | 1,062,738,782.13 | 5,538,713,054.00 | 4,123,770,605.02 | 4,058,419,356.00 |
| 1263 | ZONE C - NIGER NORTH | 1,062,738,782.13 | 5,538,713,054.00 | 4,123,770,605.02 | 4,058,419,356.00 |
| 126304 | BORGU | 1,062,738,782.13 | 5,538,713,054.00 | 4,123,770,605.02 | 4,058,419,356.00 |
| 12630498 | LG WIDE | 1,062,738,782.13 | 5,538,713,054.00 | 4,123,770,605.02 | 4,058,419,356.00 |

126304 - BORGU 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 | 192,533,448.13 | 233,310,500.00 | 108,892,916.86 | 844,421,866.00 |
| 1263 | ZONE C - NIGER NORTH | 192,533,448.13 | 233,310,500.00 | 108,892,916.86 | 844,421,866.00 |
| 126304 | BORGU | 192,533,448.13 | 233,310,500.00 | 108,892,916.86 | 844,421,866.00 |
| 12630498 | LG WIDE | 192,533,448.13 | 233,310,500.00 | 108,892,916.86 | 844,421,866.00 |

126304 - BORGU 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 | 18,563,785.00 | 970,161,854.00 | 791,316,750.00 | 2,894,110,508.00 |
| 1263 | ZONE C - NIGER NORTH | 18,563,785.00 | 970,161,854.00 | 791,316,750.00 | 2,894,110,508.00 |
| 126304 | BORGU | 18,563,785.00 | 970,161,854.00 | 791,316,750.00 | 2,894,110,508.00 |
| 12630401 | RAFI | - | 45,000,000.00 | 1,816,750.00 | 50,000,000.00 |
| 12630402 | KARABONDE | - | - | - | 15,000,000.00 |
| 12630404 | BUSSA | 6,348,785.00 | 88,614,371.00 | - | 95,614,371.00 |
| 12630407 | BABANNA | - | 30,000,000.00 | - | 45,000,000.00 |
| 12630408 | PISSA/KABE | 1,345,000.00 | 15,000,000.00 | - | 30,000,000.00 |
| 12630409 | SHAGUNU | - | 5,000,000.00 | - | 25,000,000.00 |
| 12630410 | WAWA | - | 35,500,000.00 | - | 50,000,000.00 |
| 12630498 | LG WIDE | 10,870,000.00 | 751,047,483.00 | 789,500,000.00 | 2,583,496,137.00 |

126304 - BORGU 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 | 1,273,836,015.26 | 6,742,185,408.00 | 5,023,980,271.88 | 7,796,951,730.00 |
| 01 | Agriculture | 51,798,280.00 | 219,271,818.00 | 46,283,800.00 | 234,822,162.00 |
| 0101 | Effective governance of the Agriculture Sector | 13,380,000.00 | 16,190,000.00 | 4,540,000.00 | 40,870,000.00 |
| 010102 | Agriculture sector coordination mechanisms | 13,380,000.00 | 16,190,000.00 | 4,540,000.00 | 40,870,000.00 |
| 0110 | Agriculture Sector Expenditures Not Elsewhere Classified | 38,418,280.00 | 203,081,818.00 | 41,743,800.00 | 193,952,162.00 |
| 011001 | Agriculture Programme Not Elsewhere Classified | 38,418,280.00 | 203,081,818.00 | 41,743,800.00 | 193,952,162.00 |
| 04 | Health | 416,900,624.00 | 718,140,202.00 | 316,133,718.00 | 916,392,728.00 |
| 0401 | Effective governance of the health system | 13,380,000.00 | 16,210,000.00 | 4,545,000.00 | 40,580,000.00 |
| 040103 | Health sector coordination mechanisms | 13,380,000.00 | 16,210,000.00 | 4,545,000.00 | 40,580,000.00 |
| 0410 | Health Sector Expenditures Not Elsewhere Classified | 403,520,624.00 | 701,930,202.00 | 311,588,718.00 | 875,812,728.00 |
| 041001 | Health Not Elsewhere Classified | 403,520,624.00 | 701,930,202.00 | 311,588,718.00 | 875,812,728.00 |
| 05 | Education | 399,119,180.13 | 4,045,400,744.00 | 3,375,322,187.02 | 2,082,349,200.00 |
| 0501 | Effective governance of the education system | 13,360,000.00 | 16,185,000.00 | 4,555,000.00 | 40,745,000.00 |
| 050103 | Education sector coordination mechanisms | 13,360,000.00 | 16,185,000.00 | 4,555,000.00 | 40,745,000.00 |
| 0510 | Education Sector Expenditures Not Elsewhere Classified | 385,759,180.13 | 4,029,215,744.00 | 3,370,767,187.02 | 2,041,604,200.00 |
| 051001 | Education Not Elsewhere Classified | 385,759,180.13 | 4,029,215,744.00 | 3,370,767,187.02 | 2,041,604,200.00 |
| 06 | Housing and Urban Development | 12,215,000.00 | 687,437,769.00 | 791,316,750.00 | 2,534,886,423.00 |
| 0610 | Housing and Urban Development - General | 12,215,000.00 | 687,437,769.00 | 791,316,750.00 | 2,534,886,423.00 |
| 061001 | Housing and Urban Development - General | 12,215,000.00 | 687,437,769.00 | 791,316,750.00 | 2,534,886,423.00 |
| 09 | Environmental Improvement | 13,318,448.13 | 16,160,500.00 | 4,507,916.86 | 40,790,000.00 |
| 0910 | Environmental Improvement - General | 13,318,448.13 | 16,160,500.00 | 4,507,916.86 | 40,790,000.00 |
| 091001 | Environmental Improvement - General | 13,318,448.13 | 16,160,500.00 | 4,507,916.86 | 40,790,000.00 |
| 13 | Reform of Government and Governance | 290,453,447.00 | 859,320,656.00 | 389,368,300.00 | 1,746,657,217.00 |
| 1310 | Reform of Government and Governance - General | 290,453,447.00 | 859,320,656.00 | 389,368,300.00 | 1,746,657,217.00 |
| 131001 | Reform of Government and Governance - General | 290,453,447.00 | 859,320,656.00 | 389,368,300.00 | 1,746,657,217.00 |
| 17 | Road | 13,375,000.00 | 16,205,000.00 | 4,560,000.00 | 40,280,000.00 |
| 1710 | Road - General | 13,375,000.00 | 16,205,000.00 | 4,560,000.00 | 40,280,000.00 |
| 171001 | Road - General | 13,375,000.00 | 16,205,000.00 | 4,560,000.00 | 40,280,000.00 |
| 23 | Social Protection | 76,656,036.00 | 180,248,719.00 | 96,487,600.00 | 200,774,000.00 |
| 2301 | Effective Governance of Social Protection | 13,390,000.00 | 16,225,000.00 | 4,570,000.00 | 40,505,000.00 |
| 230102 | Social protection coordination and mechanisms | 13,390,000.00 | 16,225,000.00 | 4,570,000.00 | 40,505,000.00 |
| 2310 | Social Protection Not Elsewhere Classified | 63,266,036.00 | 164,023,719.00 | 91,917,600.00 | 160,269,000.00 |
| 231001 | Social Protection Not Elsewhere Classified | 63,266,036.00 | 164,023,719.00 | 91,917,600.00 | 160,269,000.00 |

126304 - BORGU Local Government, Niger State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

| Code | Programme | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Approved Budget |
|-------------|---|-------------------------|-------------------------|--------------------------------------|-------------------------|
| | Total Personnel Expenditure | 1,062,738,782.13 | 5,538,713,054.00 | 4,123,770,605.02 | 4,058,419,356.00 |
| 01 | Agriculture | 38,418,280.00 | 102,732,456.00 | 41,743,800.00 | 88,602,800.00 |
| 0110 | Agriculture Sector Expenditures Not Elsewhere Classified | 38,418,280.00 | 102,732,456.00 | 41,743,800.00 | 88,602,800.00 |
| 011001 | Agriculture Programme Not Elsewhere Classified | 38,418,280.00 | 102,732,456.00 | 41,743,800.00 | 88,602,800.00 |
| 04 | Health | 403,520,624.00 | 648,169,850.00 | 311,588,718.00 | 797,552,376.00 |
| 0410 | Health Sector Expenditures Not Elsewhere Classified | 403,520,624.00 | 648,169,850.00 | 311,588,718.00 | 797,552,376.00 |
| 041001 | Health Not Elsewhere Classified | 403,520,624.00 | 648,169,850.00 | 311,588,718.00 | 797,552,376.00 |
| 05 | Education | 385,759,180.13 | 3,989,215,744.00 | 3,370,767,187.02 | 1,961,604,200.00 |
| 0510 | Education Sector Expenditures Not Elsewhere Classified | 385,759,180.13 | 3,989,215,744.00 | 3,370,767,187.02 | 1,961,604,200.00 |
| 051001 | Education Not Elsewhere Classified | 385,759,180.13 | 3,989,215,744.00 | 3,370,767,187.02 | 1,961,604,200.00 |
| 13 | Reform of Government and Governance | 171,774,662.00 | 634,571,285.00 | 307,753,300.00 | 1,050,390,980.00 |
| 1310 | Reform of Government and Governance - General | 171,774,662.00 | 634,571,285.00 | 307,753,300.00 | 1,050,390,980.00 |
| 131001 | Reform of Government and Governance - General | 171,774,662.00 | 634,571,285.00 | 307,753,300.00 | 1,050,390,980.00 |
| 23 | Social Protection | 63,266,036.00 | 164,023,719.00 | 91,917,600.00 | 160,269,000.00 |
| 2310 | Social Protection Not Elsewhere Classified | 63,266,036.00 | 164,023,719.00 | 91,917,600.00 | 160,269,000.00 |
| 231001 | Social Protection Not Elsewhere Classified | 63,266,036.00 | 164,023,719.00 | 91,917,600.00 | 160,269,000.00 |

126304 - BORGU 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 | 192,533,448.13 | 233,310,500.00 | 108,892,916.86 | 844,421,866.00 |
| 01 | Agriculture | 13,380,000.00 | 16,190,000.00 | 4,540,000.00 | 40,870,000.00 |
| 0101 | Effective governance of the Agriculture Sector | 13,380,000.00 | 16,190,000.00 | 4,540,000.00 | 40,870,000.00 |
| 010102 | Agriculture sector coordination mechanisms | 13,380,000.00 | 16,190,000.00 | 4,540,000.00 | 40,870,000.00 |
| 04 | Health | 13,380,000.00 | 16,210,000.00 | 4,545,000.00 | 40,580,000.00 |
| 0401 | Effective governance of the health system | 13,380,000.00 | 16,210,000.00 | 4,545,000.00 | 40,580,000.00 |
| 040103 | Health sector coordination mechanisms | 13,380,000.00 | 16,210,000.00 | 4,545,000.00 | 40,580,000.00 |
| 05 | Education | 13,360,000.00 | 16,185,000.00 | 4,555,000.00 | 40,745,000.00 |
| 0501 | Effective governance of the education system | 13,360,000.00 | 16,185,000.00 | 4,555,000.00 | 40,745,000.00 |
| 050103 | Education sector coordination mechanisms | 13,360,000.00 | 16,185,000.00 | 4,555,000.00 | 40,745,000.00 |
| 09 | Environmental Improvement | 13,318,448.13 | 16,160,500.00 | 4,507,916.86 | 40,790,000.00 |
| 0910 | Environmental Improvement - General | 13,318,448.13 | 16,160,500.00 | 4,507,916.86 | 40,790,000.00 |
| 091001 | Environmental Improvement - General | 13,318,448.13 | 16,160,500.00 | 4,507,916.86 | 40,790,000.00 |
| 13 | Reform of Government and Governance | 112,330,000.00 | 136,135,000.00 | 81,615,000.00 | 600,651,866.00 |
| 1310 | Reform of Government and Governance - General | 112,330,000.00 | 136,135,000.00 | 81,615,000.00 | 600,651,866.00 |
| 131001 | Reform of Government and Governance - General | 112,330,000.00 | 136,135,000.00 | 81,615,000.00 | 600,651,866.00 |
| 17 | Road | 13,375,000.00 | 16,205,000.00 | 4,560,000.00 | 40,280,000.00 |
| 1710 | Road - General | 13,375,000.00 | 16,205,000.00 | 4,560,000.00 | 40,280,000.00 |
| 171001 | Road - General | 13,375,000.00 | 16,205,000.00 | 4,560,000.00 | 40,280,000.00 |
| 23 | Social Protection | 13,390,000.00 | 16,225,000.00 | 4,570,000.00 | 40,505,000.00 |
| 2301 | Effective Governance of Social Protection | 13,390,000.00 | 16,225,000.00 | 4,570,000.00 | 40,505,000.00 |
| 230102 | Social protection coordination and mechanisms | 13,390,000.00 | 16,225,000.00 | 4,570,000.00 | 40,505,000.00 |

126304 - BORGU Local Government, Niger State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

| Code | Programme | 2024 Full Year Actuals | 2025 Approved Budget | 2025 Performance January to December | 2026 Approved Budget |
|-------------|---|------------------------|-----------------------|--------------------------------------|-------------------------|
| | Total Capital Expenditure | 18,563,785.00 | 970,161,854.00 | 791,316,750.00 | 2,894,110,508.00 |
| 01 | Agriculture | - | 100,349,362.00 | - | 105,349,362.00 |
| 0110 | Agriculture Sector Expenditures Not Elsewhere Classified | - | 100,349,362.00 | - | 105,349,362.00 |
| 011001 | Agriculture Programme Not Elsewhere Classified | - | 100,349,362.00 | - | 105,349,362.00 |
| 04 | Health | - | 53,760,352.00 | - | 78,260,352.00 |
| 0410 | Health Sector Expenditures Not Elsewhere Classified | - | 53,760,352.00 | - | 78,260,352.00 |
| 041001 | Health Not Elsewhere Classified | - | 53,760,352.00 | - | 78,260,352.00 |
| 05 | Education | - | 40,000,000.00 | - | 80,000,000.00 |
| 0510 | Education Sector Expenditures Not Elsewhere Classified | - | 40,000,000.00 | - | 80,000,000.00 |
| 051001 | Education Not Elsewhere Classified | - | 40,000,000.00 | - | 80,000,000.00 |
| 06 | Housing and Urban Development | 12,215,000.00 | 687,437,769.00 | 791,316,750.00 | 2,534,886,423.00 |
| 0610 | Housing and Urban Development - General | 12,215,000.00 | 687,437,769.00 | 791,316,750.00 | 2,534,886,423.00 |
| 061001 | Housing and Urban Development - General | 12,215,000.00 | 687,437,769.00 | 791,316,750.00 | 2,534,886,423.00 |
| 13 | Reform of Government and Governance | 6,348,785.00 | 88,614,371.00 | - | 95,614,371.00 |
| 1310 | Reform of Government and Governance - General | 6,348,785.00 | 88,614,371.00 | - | 95,614,371.00 |
| 131001 | Reform of Government and Governance - General | 6,348,785.00 | 88,614,371.00 | - | 95,614,371.00 |

126304 - BORGU 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 | | | | | | 18,563,785.00 | 970,161,854.00 | 791,316,750.00 | 2,894,110,508.00 |
| PURCHASE OF 15NO. EXECUTIVE CHAIRS AND TABLES OF OFFICE FURNITURE AND EQUIPMENTS TO ALL DEPARTMENTS | 13 - Reform of Government and Governance | 011100100100 - CHAIRMAN | 22010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS | 70161 - GENERAL PUBLIC SERVICES N.E.C. | 12630404 - BUSSA | 6,348,785.00 | 10,094,583.00 | - | 10,094,583.00 |
| PURCHASE OF 4NO. LAPTOPS TO INFORMATION UNIT OF LG | 13 - Reform of Government and Governance | 011100100100 - CHAIRMAN | 23010113 - PURCHASE OF COMPUTERS | 70161 - GENERAL PUBLIC SERVICES N.E.C. | 12630404 - BUSSA | - | 2,000,000.00 | - | 2,000,000.00 |
| PURCHASE OF 1 NO FLYING BOAT FOR EMERGENCY EVACUATION OF VICTIMS | 13 - Reform of Government and Governance | 011100100100 - CHAIRMAN | 23010109 - PURCHASE OF SEA BOATS | 70161 - GENERAL PUBLIC SERVICES N.E.C. | 12630404 - BUSSA | - | 20,000,000.00 | - | 20,000,000.00 |
| RENOVATION OF 4NO. OFFICE AT LG SECRETARIAT IN NEW BUSSA | 13 - Reform of Government and Governance | 011100100100 - CHAIRMAN | 23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 70161 - GENERAL PUBLIC SERVICES N.E.C. | 12630404 - BUSSA | - | 10,791,103.00 | - | 15,791,103.00 |
| RENOVATION OF 1NO. LOCAL GOVT WORKSHOP BUILDING AT WORKS DEPARTMENT | 13 - Reform of Government and Governance | 011100100100 - CHAIRMAN | 23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 70161 - GENERAL PUBLIC SERVICES N.E.C. | 12630404 - BUSSA | - | 6,228,686.00 | - | 10,228,686.00 |
| RENOVATION OF 1NO RELIGION CENTER | 13 - Reform of Government and Governance | 011100100100 - CHAIRMAN | 23030138 - REHABILITATION/REPAIRS - RELIGIOUS BUILDINGS | 70161 - GENERAL PUBLIC SERVICES N.E.C. | 12630404 - BUSSA | - | 10,000,000.00 | - | 7,000,000.00 |
| RENOVATION AND FURNISHING OF LEGISLATIVE CHAMBER 2NO. BUILDINGS | 13 - Reform of Government and Governance | 011100100100 - CHAIRMAN | 23030199 - OTHER REHABILITATION | 70161 - GENERAL PUBLIC SERVICES N.E.C. | 12630404 - BUSSA | - | 5,000,000.00 | - | 6,000,000.00 |
| RENOVATION OF 4NO. BOCKS OF LG STAFF QUARTERS IN NEW BUSSA | 13 - Reform of Government and Governance | 011100100100 - CHAIRMAN | 23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING | 70161 - GENERAL PUBLIC SERVICES N.E.C. | 12630404 - BUSSA | - | 24,499,999.00 | - | 24,499,999.00 |
| PURCHASE OF 1 NO MF TRACTOR | 01 - Agriculture | 021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 23010107 - PURCHASE OF TRUCKS | 70421 - AGRICULTURE | 12630498 - LG WIDE | - | 45,000,000.00 | - | 35,000,000.00 |
| PURCHASE OF 1NO PLOUGH , | 01 - Agriculture | 021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 23010107 - PURCHASE OF TRUCKS | 70421 - AGRICULTURE | 12630498 - LG WIDE | - | - | - | 2,000,000.00 |
| PURCHASE OF 1 NO RIGGER | 01 - Agriculture | 021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 23010107 - PURCHASE OF TRUCKS | 70421 - AGRICULTURE | 12630498 - LG WIDE | - | - | - | 3,000,000.00 |
| PURCHASE OF 1 NO PLANTER | 01 - Agriculture | 021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 23010107 - PURCHASE OF TRUCKS | 70421 - AGRICULTURE | 12630498 - LG WIDE | - | - | - | 3,000,000.00 |
| PURCHASE OF 1NO TRAILER | 01 - Agriculture | 021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 23010107 - PURCHASE OF TRUCKS | 70421 - AGRICULTURE | 12630498 - LG WIDE | - | - | - | 2,000,000.00 |
| PURCHASE OF 5NOS TOYOTA LE VEHICLE FOR DIRECTORS AND HOUSE LEADER | 01 - Agriculture | 021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 23010105 - PURCHASE OF MOTOR VEHICLES | 70421 - AGRICULTURE | 12630498 - LG WIDE | - | 50,349,362.00 | - | 50,349,362.00 |
| PURCHASE OF 1NO TOYOTA LE VEHICLE FOR COUNCIL SECRETARY | 01 - Agriculture | 021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 23010105 - PURCHASE OF MOTOR VEHICLES | 70421 - AGRICULTURE | 12630498 - LG WIDE | - | 5,000,000.00 | - | 10,000,000.00 |
| CONSTRUCTION OF 3NO. CULVERT IN GUFFANTI | 06 - Housing and Urban Development | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23020199 - OTHER CONSTRUCTION | 70661 - HOUSING AND COMMUNITY AMENITIES N.E.C. | 12630401 - RAFI | - | 20,000,000.00 | 1,816,750.00 | 20,000,000.00 |
| CONSTRUCTION OF 2NO. BLOCKS OF MARKET STALLS AT BABANNA | 06 - Housing and Urban Development | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23020124 - CONSTRUCTION OF MARKETS/PARKS | 70661 - HOUSING AND COMMUNITY AMENITIES N.E.C. | 12630407 - BABANNA | - | 10,000,000.00 | - | 15,000,000.00 |
| CONSTRUCTION OF 1NO. LOCK-UP SHOP AT GUFFANTI | 06 - Housing and Urban Development | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23020124 - CONSTRUCTION OF MARKETS/PARKS | 70661 - HOUSING AND COMMUNITY AMENITIES N.E.C. | 12630401 - RAFI | - | 15,000,000.00 | - | 20,000,000.00 |
| CONSTRUCTION OF 1NO. LOCK-UP SHOP AT WAWA | 06 - Housing and Urban Development | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23020124 - CONSTRUCTION OF MARKETS/PARKS | 70661 - HOUSING AND COMMUNITY AMENITIES N.E.C. | 12630410 - WAWA | - | 15,000,000.00 | - | 20,000,000.00 |
| CONSTRUCTION OF 1KM FENCE FOR FISH FARM AT MONNAL | 06 - Housing and Urban Development | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23020104 - CONSTRUCTION / PROVISION OF HOUSING | 70661 - HOUSING AND COMMUNITY AMENITIES N.E.C. | 12630401 - RAFI | - | 10,000,000.00 | - | 10,000,000.00 |
| CONSTRUCTION OF 1NO. BLOCK OF SLAUGHER LAB AT GUFFANTI NASSARAWA | 06 - Housing and Urban Development | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES | 70661 - HOUSING AND COMMUNITY AMENITIES N.E.C. | 12630409 - SHAGUNU | - | 5,000,000.00 | - | 25,000,000.00 |
| CONSTRUCTION OF 1NO. BLOCK OF SLAUGHER HOUSE IN BABANNA | 06 - Housing and Urban Development | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES | 70661 - HOUSING AND COMMUNITY AMENITIES N.E.C. | 12630407 - BABANNA | - | 5,000,000.00 | - | 15,000,000.00 |
| CONSTRUCTION OF 2NO. BLOCKS OF ABATOIR AT WAWA | 06 - Housing and Urban Development | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES | 70661 - HOUSING AND COMMUNITY AMENITIES N.E.C. | 12630410 - WAWA | - | 5,500,000.00 | - | 15,000,000.00 |
| DRILLING OF 3UNIT BOREHOLE AT KARABONDE, LUMA SANKE AND KALE | 06 - Housing and Urban Development | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES | 70661 - HOUSING AND COMMUNITY AMENITIES N.E.C. | 12630408 - PISSA/KABE | 1,345,000.00 | 10,000,000.00 | - | 10,000,000.00 |
| DRILLING OF 3NOS SOLAR POWER BOREHOLES AT MALALE ,LESHIGBE AND TUNGAN MAKERI | 06 - Housing and Urban Development | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES | 70661 - HOUSING AND COMMUNITY AMENITIES N.E.C. | 12630498 - LG WIDE | 3,000,000.00 | 15,000,000.00 | - | 20,000,000.00 |
| CONSTRUCTION OF 23KM ROAD AS LOCAL GOVT CONTRIBUTION TO WARD DEVELOPMENT PROJECT - BORE HOLES, ELECTRIFICATION, RURAL ROADS AND OTHER INFRASTRUCTURE | 06 - Housing and Urban Development | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23020114 - CONSTRUCTION / PROVISION OF ROADS | 70661 - HOUSING AND COMMUNITY AMENITIES N.E.C. | 12630498 - LG WIDE | - | 240,000,000.00 | 40,000,000.00 | 240,000,000.00 |
| CONSTRUCTION OF 203KM ROAD AS LOCAL GOVERNMENT CONTRIBUTION TO URBAN RENEWAL (HOUSING, HEALTH AND ROAD) | 06 - Housing and Urban Development | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE | 70661 - HOUSING AND COMMUNITY AMENITIES N.E.C. | 12630498 - LG WIDE | 4,100,000.00 | 204,477,417.00 | 747,500,000.00 | 1,982,426,071.00 |
| PROVISION OF 2NOS 500KVA, 33V/415VOLTS TRANSFORMER IN GUFFANTI AND NEW BUSSA | 06 - Housing and Urban Development | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY | 70661 - HOUSING AND COMMUNITY AMENITIES N.E.C. | 12630498 - LG WIDE | 3,770,000.00 | 40,000,000.00 | 2,000,000.00 | 30,000,000.00 |
| REPAIRS OF 2NO. TRANSFORMER IN LG | 06 - Housing and Urban Development | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23030102 - REHABILITATION / REPAIRS - ELECTRICITY | 70661 - HOUSING AND COMMUNITY AMENITIES N.E.C. | 12630498 - LG WIDE | - | - | - | 20,000,000.00 |
| REHABILITATION OF 4KM RURAL ACCESS ROADS IN PISSA/KONKOSO | 06 - Housing and Urban Development | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23030113 - REHABILITATION / REPAIRS - ROADS | 70661 - HOUSING AND COMMUNITY AMENITIES N.E.C. | 12630498 - LG WIDE | - | 50,000,000.00 | - | 50,000,000.00 |
| REPAIRS OF LG 1NO. GRADER/BUIDORZER | 06 - Housing and Urban Development | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23030199 - OTHER REHABILITATION | 70661 - HOUSING AND COMMUNITY AMENITIES N.E.C. | 12630498 - LG WIDE | - | 32,460,352.00 | - | 32,460,352.00 |
| REPAIRS OF NEW BUSSA WATER WORKS | 06 - Housing and Urban Development | 023400100100 - DEPARTMENT OF WORKS AND HOUSING | 23030104 - REHABILITATION / REPAIRS - WATER FACILITIES | 70661 - HOUSING AND COMMUNITY AMENITIES N.E.C. | 12630498 - LG WIDE | - | 10,000,000.00 | - | 10,000,000.00 |
| PURCHASE OF 2000NO. TEXTBOOKS, EXERCISE BOOKS, AND OTHER TEACHING MATERIALS TO SCHOOLS IN THE LOCAL GOVERNMENT | 05 - Education | 051700100100 - DEPARTMENT OF EDUCATION | 23030124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT | 70981 - EDUCATION N.E.C. | 12630498 - LG WIDE | - | 5,000,000.00 | - | 15,000,000.00 |
| CONSTRUCTION OF 2NO. BLOCKS OF CLASSROOMS, HEADMASTER'S OFFICE AT PISSA | 05 - Education | 051700100100 - DEPARTMENT OF EDUCATION | 23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS | 70981 - EDUCATION N.E.C. | 12630407 - BABANNA | - | 15,000,000.00 | - | 15,000,000.00 |
| CONSTRUCTION OF 2NO. BLOCK OF CLASSROOMS, HEADMASTER'S OFFICE AT POPO KERE | 05 - Education | 051700100100 - DEPARTMENT OF EDUCATION | 23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS | 70981 - EDUCATION N.E.C. | 12630402 - KARABONDE | - | - | - | 15,000,000.00 |
| CONSTRUCTION OF 800 NOS. CHILDRENS DESKS/BENCHES TO PRIMARY SCHOOLS ACROSS THE WARDS | 05 - Education | 051700100100 - DEPARTMENT OF EDUCATION | 23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE | 70981 - EDUCATION N.E.C. | 12630408 - PISSA/KABE | - | 5,000,000.00 | - | 20,000,000.00 |
| RENOVATION OF 1 BLOCK OF 3 CLASSROOMS WITH HEAD TEACHER OFFICE AT SHAFACI . | 05 - Education | 051700100100 - DEPARTMENT OF EDUCATION | 23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS | 70981 - EDUCATION N.E.C. | 12630410 - WAWA | - | 15,000,000.00 | - | 15,000,000.00 |
| PURCHASE OF 1 NO MOTORCYCLE FOR NIPD PROGRAMH | 04 - Health | 052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE | 23010105 - PURCHASE OF MOTOR VEHICLES | 70741 - PUBLIC HEALTH SERVICES | 12630498 - LG WIDE | - | 1,000,000.00 | - | 1,500,000.00 |
| PURCHASE OF 2NO. GENERATORS / EQUIPMENT FOR COLD STORES IN GUFFANTI | 04 - Health | 052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE | 23010119 - PURCHASE OF POWER GENERATING SET | 70741 - PUBLIC HEALTH SERVICES | 12630498 - LG WIDE | - | 5,000,000.00 | - | 5,000,000.00 |
| CONSTRUCTION OF 1NO. BASIC HEALTH CENTRE AT SAFELUNA | 04 - Health | 052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE | 23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES | 70741 - PUBLIC HEALTH SERVICES | 12630498 - LG WIDE | - | 10,000,000.00 | - | 15,000,000.00 |
| RENOVATION OF 1NO. DISPENSARIES AT KIGBERA | 04 - Health | 052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE | 23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES | 70741 - PUBLIC HEALTH SERVICES | 12630498 - LG WIDE | - | 10,000,000.00 | - | 9,000,000.00 |
| RENOVATION OF 1NO. PRIMARY HEALTHCARE CENTRE SANSANI | 04 - Health | 052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE | 23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES | 70741 - PUBLIC HEALTH SERVICES | 12630498 - LG WIDE | - | 9,760,352.00 | - | 9,760,352.00 |
| RENOVATION OF 1NO. BASIC HEALTH CENTRE SWASHI | 04 - Health | 052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE | 23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES | 70741 - PUBLIC HEALTH SERVICES | 12630498 - LG WIDE | - | 10,000,000.00 | - | 30,000,000.00 |
| RENOVATION OF 1NO. PRIMARY HEALTHCARE CENTRE KOKANI | 04 - Health | 052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE | 23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES | 70741 - PUBLIC HEALTH SERVICES | 12630498 - LG WIDE | - | 8,000,000.00 | - | 8,000,000.00 |

| 011100100100 | | CHAIRMAN | | | |
|---------------|---|------------------------|-----------------------|---------------------|-----------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | January to December | 2026 Approved Budget |
| 2 | EXPENDITURES | 22,898,785.00 | 109,784,371.00 | 9,505,000.00 | 166,591,321.30 |
| 21 | PERSONNEL COST | 0.00 | 0.00 | 0.00 | 29,496,950.30 |
| 2101 | SALARY | 0.00 | 0.00 | 0.00 | 18,404,303.90 |
| 210101 | SALARIES AND WAGES | 0.00 | 0.00 | 0.00 | 18,404,303.90 |
| 21010103 | CONSOLIDATED REVENUE FUND CHARGE- SALARIES | 0.00 | 0.00 | 0.00 | 18,404,303.90 |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTION | 0.00 | 0.00 | 0.00 | 11,092,646.40 |
| 210201 | ALLOWANCES | 0.00 | 0.00 | 0.00 | 11,092,646.40 |
| 21020104 | STATUTORY OFFICE HOLDERS ALLOWANCE | 0.00 | 0.00 | 0.00 | 11,092,646.40 |
| 22 | OTHER RECURRENT COSTS | 16,550,000.00 | 21,170,000.00 | 9,505,000.00 | 41,480,000.00 |
| 2202 | OVERHEAD COST | 16,550,000.00 | 21,170,000.00 | 9,505,000.00 | 41,480,000.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 1,600,000.00 | 3,000,000.00 | 1,850,000.00 | 4,500,000.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 900,000.00 | 2,000,000.00 | 1,400,000.00 | 3,000,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 700,000.00 | 1,000,000.00 | 450,000.00 | 1,500,000.00 |
| 220202 | UTILITIES - GENERAL | 585,000.00 | 940,000.00 | 500,000.00 | 930,000.00 |
| 22020202 | TELEPHONE CHARGES | 585,000.00 | 940,000.00 | 500,000.00 | 930,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 3,090,000.00 | 4,675,000.00 | 3,720,000.00 | 6,180,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 2,000,000.00 | 3,000,000.00 | 2,430,000.00 | 4,000,000.00 |
| 22020302 | BOOKS | 950,000.00 | 1,500,000.00 | 1,250,000.00 | 2,000,000.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 140,000.00 | 175,000.00 | 40,000.00 | 180,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 655,000.00 | 1,175,000.00 | 215,000.00 | 1,380,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 335,000.00 | 595,000.00 | 110,000.00 | 700,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 320,000.00 | 580,000.00 | 105,000.00 | 680,000.00 |
| 220205 | TRAINING - GENERAL | 400,000.00 | 150,000.00 | 100,000.00 | 1,250,000.00 |
| 22020501 | LOCAL TRAINING | 400,000.00 | 150,000.00 | 100,000.00 | 1,250,000.00 |
| 220206 | OTHER SERVICES - GENERAL | 0.00 | 0.00 | 0.00 | 5,500,000.00 |
| 22020601 | SECURITY SERVICES | 0.00 | 0.00 | 0.00 | 5,500,000.00 |
| 220208 | FUEL & LUBRICANTS - GENERAL | 0.00 | 0.00 | 0.00 | 6,500,000.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 0.00 | 0.00 | 0.00 | 4,000,000.00 |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 0.00 | 0.00 | 0.00 | 2,500,000.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 10,220,000.00 | 11,230,000.00 | 3,120,000.00 | 15,240,000.00 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 2,550,000.00 | 2,800,000.00 | 780,000.00 | 3,800,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 2,600,000.00 | 2,850,000.00 | 790,000.00 | 3,850,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 2,500,000.00 | 2,750,000.00 | 770,000.00 | 3,780,000.00 |
| 22021008 | MEDICAL EXPENSES-INTERNATIONAL | 2,570,000.00 | 2,830,000.00 | 780,000.00 | 3,810,000.00 |
| 23 | CAPITAL EXPENDITURE | 6,348,785.00 | 88,614,371.00 | 0.00 | 95,614,371.00 |
| 2301 | FIXED ASSETS PURCHASED | 6,348,785.00 | 32,094,583.00 | 0.00 | 32,094,583.00 |
| 230101 | PURCHASE OF FIXED ASSETS - GENERAL | 6,348,785.00 | 32,094,583.00 | 0.00 | 32,094,583.00 |
| 23010109 | PURCHASE OF SEA BOATS | 0.00 | 20,000,000.00 | 0.00 | 20,000,000.00 |
| 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 6,348,785.00 | 10,094,583.00 | 0.00 | 10,094,583.00 |
| 23010113 | PURCHASE OF COMPUTERS | 0.00 | 2,000,000.00 | 0.00 | 2,000,000.00 |
| 2303 | REHABILITATION / REPAIRS | 0.00 | 56,519,788.00 | 0.00 | 63,519,788.00 |
| 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | 0.00 | 56,519,788.00 | 0.00 | 63,519,788.00 |
| 23030101 | REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING | 0.00 | 24,499,999.00 | 0.00 | 24,499,999.00 |
| 23030121 | REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 0.00 | 17,019,789.00 | 0.00 | 26,019,789.00 |
| 23030128 | REHABILITATION/REPAIRS- RELIGIOUS BUILDINGS | 0.00 | 10,000,000.00 | 0.00 | 7,000,000.00 |
| 23030199 | OTHER REHABILITATION | 0.00 | 5,000,000.00 | 0.00 | 6,000,000.00 |

| 011100100200 | | VICE-CHAIRMAN | | | |
|---------------|--|------------------------|----------------------|---------------------|----------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | January to December | 2026 Approved Budget |
| 2 | EXPENDITURES | 15,570,000.00 | 18,830,000.00 | 6,005,000.00 | 61,682,704.59 |
| 21 | PERSONNEL COST | 0.00 | 0.00 | 0.00 | 20,767,704.59 |
| 2101 | SALARY | 0.00 | 0.00 | 0.00 | 16,330,646.03 |
| 210101 | SALARIES AND WAGES | 0.00 | 0.00 | 0.00 | 16,330,646.03 |
| 21010103 | CONSOLIDATED REVENUE FUND CHARGE- SALARIES | 0.00 | 0.00 | 0.00 | 16,330,646.03 |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTION | 0.00 | 0.00 | 0.00 | 4,437,058.56 |

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| 210201 | ALLOWANCES | 0.00 | 0.00 | 0.00 | 4,437,058.56 |
| 21020104 | STATUTORY OFFICE HOLDERS ALLOWANCE | 0.00 | 0.00 | 0.00 | 4,437,058.56 |
| 22 | OTHER RECURRENT COSTS | 15,570,000.00 | 18,830,000.00 | 6,005,000.00 | 40,915,000.00 |
| 2202 | OVERHEAD COST | 15,570,000.00 | 18,830,000.00 | 6,005,000.00 | 40,915,000.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 1,035,000.00 | 1,130,000.00 | 480,000.00 | 1,175,000.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 540,000.00 | 600,000.00 | 270,000.00 | 630,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 495,000.00 | 530,000.00 | 210,000.00 | 545,000.00 |
| 220202 | UTILITIES - GENERAL | 575,000.00 | 925,000.00 | 495,000.00 | 950,000.00 |
| 22020202 | TELEPHONE CHARGES | 575,000.00 | 925,000.00 | 495,000.00 | 950,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 2,650,000.00 | 4,165,000.00 | 1,600,000.00 | 5,180,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 1,500,000.00 | 2,500,000.00 | 855,000.00 | 3,500,000.00 |
| 22020302 | BOOKS | 1,000,000.00 | 1,500,000.00 | 700,000.00 | 1,500,000.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 150,000.00 | 165,000.00 | 45,000.00 | 180,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 670,000.00 | 1,205,000.00 | 225,000.00 | 1,410,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 340,000.00 | 610,000.00 | 115,000.00 | 710,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 330,000.00 | 595,000.00 | 110,000.00 | 700,000.00 |
| 220205 | TRAINING - GENERAL | 390,000.00 | 145,000.00 | 95,000.00 | 1,200,000.00 |
| 22020501 | LOCAL TRAINING | 390,000.00 | 145,000.00 | 95,000.00 | 1,200,000.00 |
| 220206 | OTHER SERVICES - GENERAL | 0.00 | 0.00 | 0.00 | 5,000,000.00 |
| 22020601 | SECURITY SERVICES | 0.00 | 0.00 | 0.00 | 5,000,000.00 |
| 220208 | FUEL & LUBRICANTS - GENERAL | 0.00 | 0.00 | 0.00 | 6,000,000.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 0.00 | 0.00 | 0.00 | 3,000,000.00 |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 0.00 | 0.00 | 0.00 | 3,000,000.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 10,250,000.00 | 11,260,000.00 | 3,110,000.00 | 20,000,000.00 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 2,520,000.00 | 2,780,000.00 | 770,000.00 | 5,000,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 2,600,000.00 | 2,850,000.00 | 790,000.00 | 5,000,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 2,550,000.00 | 2,800,000.00 | 780,000.00 | 5,000,000.00 |
| 22021008 | MEDICAL EXPENSES-INTERNATIONAL | 2,580,000.00 | 2,830,000.00 | 770,000.00 | 5,000,000.00 |

| 011118300100 | INTERNAL AUDIT | | | | |
|---------------|--|------------------------|----------------------|-----------------------------|----------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | Balance January to December | 2026 Approved Budget |
| 2 | EXPENDITURES | 13,370,000.00 | 15,230,000.00 | 4,545,000.00 | 36,675,000.00 |
| 22 | OTHER RECURRENT COSTS | 13,370,000.00 | 15,230,000.00 | 4,545,000.00 | 36,675,000.00 |
| 2202 | OVERHEAD COST | 13,370,000.00 | 15,230,000.00 | 4,545,000.00 | 36,675,000.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 1,045,000.00 | 1,140,000.00 | 475,000.00 | 1,170,000.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 585,000.00 | 640,000.00 | 290,000.00 | 665,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 460,000.00 | 500,000.00 | 185,000.00 | 505,000.00 |
| 220202 | UTILITIES - GENERAL | 590,000.00 | 960,000.00 | 505,000.00 | 945,000.00 |
| 22020202 | TELEPHONE CHARGES | 590,000.00 | 960,000.00 | 505,000.00 | 945,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 440,000.00 | 505,000.00 | 125,000.00 | 555,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 140,000.00 | 175,000.00 | 40,000.00 | 185,000.00 |
| 22020302 | BOOKS | 155,000.00 | 160,000.00 | 45,000.00 | 190,000.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 145,000.00 | 170,000.00 | 40,000.00 | 180,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 660,000.00 | 1,210,000.00 | 220,000.00 | 1,405,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 325,000.00 | 600,000.00 | 105,000.00 | 690,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 335,000.00 | 610,000.00 | 115,000.00 | 715,000.00 |
| 220205 | TRAINING - GENERAL | 395,000.00 | 155,000.00 | 100,000.00 | 1,300,000.00 |
| 22020501 | LOCAL TRAINING | 395,000.00 | 155,000.00 | 100,000.00 | 1,300,000.00 |
| 220206 | OTHER SERVICES - GENERAL | 0.00 | 0.00 | 0.00 | 5,300,000.00 |
| 22020601 | SECURITY SERVICES | 0.00 | 0.00 | 0.00 | 5,300,000.00 |
| 220208 | FUEL & LUBRICANTS - GENERAL | 0.00 | 0.00 | 0.00 | 6,000,000.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 0.00 | 0.00 | 0.00 | 3,000,000.00 |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 0.00 | 0.00 | 0.00 | 3,000,000.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 10,240,000.00 | 11,260,000.00 | 3,120,000.00 | 20,000,000.00 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 2,520,000.00 | 2,780,000.00 | 780,000.00 | 5,000,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 2,600,000.00 | 2,850,000.00 | 790,000.00 | 5,000,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 2,550,000.00 | 2,800,000.00 | 780,000.00 | 5,000,000.00 |

| | | | | | |
|----------|--------------------------------|--------------|--------------|------------|--------------|
| 22021008 | MEDICAL EXPENSES-INTERNATIONAL | 2,570,000.00 | 2,830,000.00 | 770,000.00 | 5,000,000.00 |
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| 011200100100 THE LEGISLATIVE COUNCIL | | 2024 Full Year Actuals | 2025 Approved Budget | Balance January to December | 2026 Approved Budget |
|--------------------------------------|--|------------------------|----------------------|-----------------------------|----------------------|
| Code | Description | | | | |
| 2 | EXPENDITURES | 13,385,000.00 | 16,150,000.00 | 4,535,000.00 | 64,156,321.11 |
| 21 | PERSONNEL COST | 0.00 | 0.00 | 0.00 | 23,686,321.11 |
| 2101 | SALARY | 0.00 | 0.00 | 0.00 | 17,030,733.27 |
| 210101 | SALARIES AND WAGES | 0.00 | 0.00 | 0.00 | 17,030,733.27 |
| 21010103 | CONSOLIDATED REVENUE FUND CHARGE- SALARIES | 0.00 | 0.00 | 0.00 | 17,030,733.27 |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTION | 0.00 | 0.00 | 0.00 | 6,655,587.84 |
| 210201 | ALLOWANCES | 0.00 | 0.00 | 0.00 | 6,655,587.84 |
| 21020104 | STATUTORY OFFICE HOLDERS ALLOWANCE | 0.00 | 0.00 | 0.00 | 6,655,587.84 |
| 22 | OTHER RECURRENT COSTS | 13,385,000.00 | 16,150,000.00 | 4,535,000.00 | 40,470,000.00 |
| 2202 | OVERHEAD COST | 13,385,000.00 | 16,150,000.00 | 4,535,000.00 | 40,470,000.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 1,045,000.00 | 1,130,000.00 | 480,000.00 | 1,180,000.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 555,000.00 | 610,000.00 | 275,000.00 | 645,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 490,000.00 | 520,000.00 | 205,000.00 | 535,000.00 |
| 220202 | UTILITIES - GENERAL | 580,000.00 | 935,000.00 | 495,000.00 | 930,000.00 |
| 22020202 | TELEPHONE CHARGES | 580,000.00 | 935,000.00 | 495,000.00 | 930,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 445,000.00 | 1,500,000.00 | 130,000.00 | 4,500,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 150,000.00 | 500,000.00 | 45,000.00 | 1,500,000.00 |
| 22020302 | BOOKS | 140,000.00 | 500,000.00 | 40,000.00 | 1,500,000.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 155,000.00 | 500,000.00 | 45,000.00 | 1,500,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 660,000.00 | 1,185,000.00 | 215,000.00 | 1,410,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 320,000.00 | 585,000.00 | 110,000.00 | 700,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 340,000.00 | 600,000.00 | 105,000.00 | 710,000.00 |
| 220205 | TRAINING - GENERAL | 405,000.00 | 140,000.00 | 95,000.00 | 1,250,000.00 |
| 22020501 | LOCAL TRAINING | 405,000.00 | 140,000.00 | 95,000.00 | 1,250,000.00 |
| 220206 | OTHER SERVICES - GENERAL | 0.00 | 0.00 | 0.00 | 5,200,000.00 |
| 22020601 | SECURITY SERVICES | 0.00 | 0.00 | 0.00 | 5,200,000.00 |
| 220208 | FUEL & LUBRICANTS - GENERAL | 0.00 | 0.00 | 0.00 | 6,000,000.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 0.00 | 0.00 | 0.00 | 3,000,000.00 |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 0.00 | 0.00 | 0.00 | 3,000,000.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 10,250,000.00 | 11,260,000.00 | 3,120,000.00 | 20,000,000.00 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 2,520,000.00 | 2,780,000.00 | 780,000.00 | 5,000,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 2,600,000.00 | 2,850,000.00 | 790,000.00 | 5,000,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 2,550,000.00 | 2,800,000.00 | 780,000.00 | 5,000,000.00 |
| 22021008 | MEDICAL EXPENSES-INTERNATIONAL | 2,580,000.00 | 2,830,000.00 | 770,000.00 | 5,000,000.00 |

| 016100100100 Office of the Secretary to LGC | | 2024 Full Year Actuals | 2025 Approved Budget | Balance January to December | 2026 Approved Budget |
|---|--|------------------------|----------------------|-----------------------------|----------------------|
| Code | Description | | | | |
| 2 | EXPENDITURES | 13,335,000.00 | 16,190,000.00 | 4,555,000.00 | 40,635,000.00 |
| 22 | OTHER RECURRENT COSTS | 13,335,000.00 | 16,190,000.00 | 4,555,000.00 | 40,635,000.00 |
| 2202 | OVERHEAD COST | 13,335,000.00 | 16,190,000.00 | 4,555,000.00 | 40,635,000.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 1,045,000.00 | 1,135,000.00 | 485,000.00 | 1,185,000.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 575,000.00 | 630,000.00 | 295,000.00 | 670,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 470,000.00 | 505,000.00 | 190,000.00 | 515,000.00 |
| 220202 | UTILITIES - GENERAL | 565,000.00 | 940,000.00 | 500,000.00 | 955,000.00 |
| 22020202 | TELEPHONE CHARGES | 565,000.00 | 940,000.00 | 500,000.00 | 955,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 435,000.00 | 1,500,000.00 | 125,000.00 | 4,500,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 145,000.00 | 500,000.00 | 40,000.00 | 1,500,000.00 |
| 22020302 | BOOKS | 150,000.00 | 500,000.00 | 45,000.00 | 1,500,000.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 140,000.00 | 500,000.00 | 40,000.00 | 1,500,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 655,000.00 | 1,205,000.00 | 225,000.00 | 1,395,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 330,000.00 | 595,000.00 | 115,000.00 | 690,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 325,000.00 | 610,000.00 | 110,000.00 | 705,000.00 |
| 220205 | TRAINING - GENERAL | 395,000.00 | 150,000.00 | 100,000.00 | 1,200,000.00 |

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|---------------|--|----------------------|----------------------|---------------------|----------------------|
| 22020501 | LOCAL TRAINING | 395,000.00 | 150,000.00 | 100,000.00 | 1,200,000.00 |
| 220206 | OTHER SERVICES - GENERAL | 0.00 | 0.00 | 0.00 | 5,400,000.00 |
| 22020601 | SECURITY SERVICES | 0.00 | 0.00 | 0.00 | 5,400,000.00 |
| 220208 | FUEL & LUBRICANTS - GENERAL | 0.00 | 0.00 | 0.00 | 6,000,000.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 0.00 | 0.00 | 0.00 | 3,000,000.00 |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 0.00 | 0.00 | 0.00 | 3,000,000.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 10,240,000.00 | 11,260,000.00 | 3,120,000.00 | 20,000,000.00 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 2,520,000.00 | 2,780,000.00 | 780,000.00 | 5,000,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 2,600,000.00 | 2,850,000.00 | 790,000.00 | 5,000,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 2,550,000.00 | 2,800,000.00 | 780,000.00 | 5,000,000.00 |
| 22021008 | MEDICAL EXPENSES-INTERNATIONAL | 2,570,000.00 | 2,830,000.00 | 770,000.00 | 5,000,000.00 |

| 012500100100 DEPARTMENT OF PERSONNEL MANAGEMENT | | | | | |
|---|--|------------------------|-----------------------|-----------------------|-----------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | January to December | 2026 Approved Budget |
| 2 | EXPENDITURES | 81,056,721.00 | 409,278,286.00 | 191,338,600.00 | 405,896,952.00 |
| 21 | PERSONNEL COST | 67,656,721.00 | 393,098,286.00 | 186,768,600.00 | 365,446,952.00 |
| 2101 | SALARY | 67,656,721.00 | 393,098,286.00 | 186,768,600.00 | 174,240,000.00 |
| 210101 | SALARIES AND WAGES | 67,656,721.00 | 393,098,286.00 | 186,768,600.00 | 174,240,000.00 |
| 21010101 | SALARY | 67,656,721.00 | 393,098,286.00 | 186,768,600.00 | 174,240,000.00 |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTION | 0.00 | 0.00 | 0.00 | 191,206,952.00 |
| 210201 | ALLOWANCES | 0.00 | 0.00 | 0.00 | 191,206,952.00 |
| 21020101 | REGULAR ALLOWANCE | 0.00 | 0.00 | 0.00 | 191,206,952.00 |
| 22 | OTHER RECURRENT COSTS | 13,400,000.00 | 16,180,000.00 | 4,570,000.00 | 40,450,000.00 |
| 2202 | OVERHEAD COST | 13,400,000.00 | 16,180,000.00 | 4,570,000.00 | 40,450,000.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 1,045,000.00 | 1,145,000.00 | 500,000.00 | 1,190,000.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 545,000.00 | 605,000.00 | 280,000.00 | 635,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 500,000.00 | 540,000.00 | 220,000.00 | 555,000.00 |
| 220202 | UTILITIES - GENERAL | 600,000.00 | 955,000.00 | 505,000.00 | 950,000.00 |
| 22020202 | TELEPHONE CHARGES | 600,000.00 | 955,000.00 | 505,000.00 | 950,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 450,000.00 | 1,500,000.00 | 130,000.00 | 4,500,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 155,000.00 | 500,000.00 | 45,000.00 | 1,500,000.00 |
| 22020302 | BOOKS | 145,000.00 | 500,000.00 | 40,000.00 | 1,500,000.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 150,000.00 | 500,000.00 | 45,000.00 | 1,500,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 655,000.00 | 1,175,000.00 | 220,000.00 | 1,410,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 335,000.00 | 580,000.00 | 105,000.00 | 700,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 320,000.00 | 595,000.00 | 115,000.00 | 710,000.00 |
| 220205 | TRAINING - GENERAL | 400,000.00 | 145,000.00 | 95,000.00 | 1,300,000.00 |
| 22020501 | LOCAL TRAINING | 400,000.00 | 145,000.00 | 95,000.00 | 1,300,000.00 |
| 220206 | OTHER SERVICES - GENERAL | 0.00 | 0.00 | 0.00 | 5,100,000.00 |
| 22020601 | SECURITY SERVICES | 0.00 | 0.00 | 0.00 | 5,100,000.00 |
| 220208 | FUEL & LUBRICANTS - GENERAL | 0.00 | 0.00 | 0.00 | 6,000,000.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 0.00 | 0.00 | 0.00 | 3,000,000.00 |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 0.00 | 0.00 | 0.00 | 3,000,000.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 10,250,000.00 | 11,260,000.00 | 3,120,000.00 | 20,000,000.00 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 2,520,000.00 | 2,780,000.00 | 780,000.00 | 5,000,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 2,600,000.00 | 2,850,000.00 | 790,000.00 | 5,000,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 2,550,000.00 | 2,800,000.00 | 780,000.00 | 5,000,000.00 |
| 22021008 | MEDICAL EXPENSES-INTERNATIONAL | 2,580,000.00 | 2,830,000.00 | 770,000.00 | 5,000,000.00 |

| 021500100100 DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | | | | | |
|--|------------------------------|------------------------|-----------------------|----------------------|-----------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | January to December | 2026 Approved Budget |
| 2 | EXPENDITURES | 51,798,280.00 | 219,271,818.00 | 46,283,800.00 | 234,822,162.00 |
| 21 | PERSONNEL COST | 38,418,280.00 | 102,732,456.00 | 41,743,800.00 | 88,602,800.00 |
| 2101 | SALARY | 38,418,280.00 | 102,732,456.00 | 41,743,800.00 | 88,602,800.00 |
| 210101 | SALARIES AND WAGES | 38,418,280.00 | 102,732,456.00 | 41,743,800.00 | 88,602,800.00 |
| 21010101 | SALARY | 38,418,280.00 | 102,732,456.00 | 41,743,800.00 | 88,602,800.00 |
| 22 | OTHER RECURRENT COSTS | 13,380,000.00 | 16,190,000.00 | 4,540,000.00 | 40,870,000.00 |

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| 2202 | OVERHEAD COST | 13,380,000.00 | 16,190,000.00 | 4,540,000.00 | 40,870,000.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 1,045,000.00 | 1,140,000.00 | 485,000.00 | 1,180,000.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 565,000.00 | 625,000.00 | 285,000.00 | 655,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 480,000.00 | 515,000.00 | 200,000.00 | 525,000.00 |
| 220202 | UTILITIES - GENERAL | 585,000.00 | 925,000.00 | 495,000.00 | 940,000.00 |
| 22020202 | TELEPHONE CHARGES | 585,000.00 | 925,000.00 | 495,000.00 | 940,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 440,000.00 | 1,500,000.00 | 125,000.00 | 4,500,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 140,000.00 | 500,000.00 | 40,000.00 | 1,500,000.00 |
| 22020302 | BOOKS | 155,000.00 | 500,000.00 | 45,000.00 | 1,500,000.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 145,000.00 | 500,000.00 | 40,000.00 | 1,500,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 670,000.00 | 1,210,000.00 | 215,000.00 | 1,400,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 340,000.00 | 600,000.00 | 110,000.00 | 695,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 330,000.00 | 610,000.00 | 105,000.00 | 705,000.00 |
| 220205 | TRAINING - GENERAL | 390,000.00 | 155,000.00 | 100,000.00 | 1,250,000.00 |
| 22020501 | LOCAL TRAINING | 390,000.00 | 155,000.00 | 100,000.00 | 1,250,000.00 |
| 220206 | OTHER SERVICES - GENERAL | 0.00 | 0.00 | 0.00 | 5,600,000.00 |
| 22020601 | SECURITY SERVICES | 0.00 | 0.00 | 0.00 | 5,600,000.00 |
| 220208 | FUEL & LUBRICANTS - GENERAL | 0.00 | 0.00 | 0.00 | 6,000,000.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 0.00 | 0.00 | 0.00 | 3,000,000.00 |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 0.00 | 0.00 | 0.00 | 3,000,000.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 10,250,000.00 | 11,260,000.00 | 3,120,000.00 | 20,000,000.00 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 2,520,000.00 | 2,780,000.00 | 780,000.00 | 5,000,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 2,600,000.00 | 2,850,000.00 | 790,000.00 | 5,000,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 2,550,000.00 | 2,800,000.00 | 780,000.00 | 5,000,000.00 |
| 22021008 | MEDICAL EXPENSES-INTERNATIONAL | 2,580,000.00 | 2,830,000.00 | 770,000.00 | 5,000,000.00 |
| 23 | CAPITAL EXPENDITURE | 0.00 | 100,349,362.00 | 0.00 | 105,349,362.00 |
| 2301 | FIXED ASSETS PURCHASED | 0.00 | 100,349,362.00 | 0.00 | 105,349,362.00 |
| 230101 | PURCHASE OF FIXED ASSETS - GENERAL | 0.00 | 100,349,362.00 | 0.00 | 105,349,362.00 |
| 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 55,349,362.00 | 0.00 | 60,349,362.00 |
| 23010107 | PURCHASE OF TRUCKS | 0.00 | 45,000,000.00 | 0.00 | 45,000,000.00 |

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| 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 | 72,703,094.00 | 148,624,000.00 | 109,809,600.00 | 812,411,918.00 |
| 21 | PERSONNEL COST | 59,338,094.00 | 132,444,000.00 | 66,454,600.00 | 493,215,052.00 |
| 2101 | SALARY | 59,338,094.00 | 132,444,000.00 | 66,454,600.00 | 152,913,936.00 |
| 210101 | SALARIES AND WAGES | 59,338,094.00 | 132,444,000.00 | 66,454,600.00 | 152,913,936.00 |
| 21010101 | SALARY | 59,338,094.00 | 132,444,000.00 | 66,454,600.00 | 152,913,936.00 |
| 2103 | SOCIAL BENEFITS | 0.00 | 0.00 | 0.00 | 340,301,116.00 |
| 210301 | SOCIAL BENEFITS | 0.00 | 0.00 | 0.00 | 340,301,116.00 |
| 21030101 | GRATUITY | 0.00 | 0.00 | 0.00 | 40,000,000.00 |
| 21030102 | PENSION | 0.00 | 0.00 | 0.00 | 300,301,116.00 |
| 22 | OTHER RECURRENT COSTS | 13,365,000.00 | 16,180,000.00 | 43,355,000.00 | 319,196,866.00 |
| 2202 | OVERHEAD COST | 13,365,000.00 | 16,180,000.00 | 4,555,000.00 | 40,635,000.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 1,045,000.00 | 1,145,000.00 | 480,000.00 | 1,180,000.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 590,000.00 | 650,000.00 | 300,000.00 | 680,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 455,000.00 | 495,000.00 | 180,000.00 | 500,000.00 |
| 220202 | UTILITIES - GENERAL | 570,000.00 | 960,000.00 | 505,000.00 | 945,000.00 |
| 22020202 | TELEPHONE CHARGES | 570,000.00 | 960,000.00 | 505,000.00 | 945,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 445,000.00 | 1,500,000.00 | 130,000.00 | 4,500,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 150,000.00 | 500,000.00 | 45,000.00 | 1,500,000.00 |
| 22020302 | BOOKS | 140,000.00 | 500,000.00 | 40,000.00 | 1,500,000.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 155,000.00 | 500,000.00 | 45,000.00 | 1,500,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 660,000.00 | 1,175,000.00 | 225,000.00 | 1,410,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 325,000.00 | 595,000.00 | 115,000.00 | 700,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 335,000.00 | 580,000.00 | 110,000.00 | 710,000.00 |
| 220205 | TRAINING - GENERAL | 405,000.00 | 140,000.00 | 95,000.00 | 1,300,000.00 |

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|---------------|---|----------------------|----------------------|----------------------|-----------------------|
| 22020501 | LOCAL TRAINING | 405,000.00 | 140,000.00 | 95,000.00 | 1,300,000.00 |
| 220206 | OTHER SERVICES - GENERAL | 0.00 | 0.00 | 0.00 | 5,300,000.00 |
| 22020601 | SECURITY SERVICES | 0.00 | 0.00 | 0.00 | 5,300,000.00 |
| 220208 | FUEL & LUBRICANTS - GENERAL | 0.00 | 0.00 | 0.00 | 6,000,000.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 0.00 | 0.00 | 0.00 | 3,000,000.00 |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 0.00 | 0.00 | 0.00 | 3,000,000.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 10,240,000.00 | 11,260,000.00 | 3,120,000.00 | 20,000,000.00 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 2,520,000.00 | 2,780,000.00 | 780,000.00 | 5,000,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 2,600,000.00 | 2,850,000.00 | 790,000.00 | 5,000,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 2,550,000.00 | 2,800,000.00 | 780,000.00 | 5,000,000.00 |
| 22021008 | MEDICAL EXPENSES-INTERNATIONAL | 2,570,000.00 | 2,830,000.00 | 770,000.00 | 5,000,000.00 |
| 2204 | GRANTS AND CONTRIBUTIONS GENERAL | 0.00 | 0.00 | 38,800,000.00 | 278,561,866.00 |
| 220401 | LOCAL GRANTS AND CONTRIBUTIONS | 0.00 | 0.00 | 38,800,000.00 | 278,561,866.00 |
| 22040103 | GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT | 0.00 | 0.00 | 16,400,000.00 | 32,800,000.00 |
| 22040104 | GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND | 0.00 | 0.00 | 4,000,000.00 | 8,000,000.00 |
| 22040105 | GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT | 0.00 | 0.00 | 14,400,000.00 | 28,800,000.00 |
| 22040107 | GRANTS TO LOCAL GOVERNMENT - RECURRENT | 0.00 | 0.00 | 0.00 | 100,000,000.00 |
| 22040109 | GRANTS TO EMIRATE COUNCIL - RECURRENT | 0.00 | 0.00 | 0.00 | 100,961,866.00 |
| 22040115 | 2% TRAINING FUND | 0.00 | 0.00 | 4,000,000.00 | 8,000,000.00 |

| 023400100100 DEPARTMENT OF WORKS AND HOUSING | | | | | |
|---|---|-------------------------------|-----------------------------|----------------------------|-----------------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | January to December | 2026 Approved Budget |
| 2 | EXPENDITURES | 65,836,628.00 | 798,361,769.00 | 843,019,050.00 | 2,678,970,423.00 |
| 21 | PERSONNEL COST | 40,246,628.00 | 94,719,000.00 | 47,142,300.00 | 103,804,000.00 |
| 2101 | SALARY | 40,246,628.00 | 94,719,000.00 | 47,142,300.00 | 103,804,000.00 |
| 210101 | SALARIES AND WAGES | 40,246,628.00 | 94,719,000.00 | 47,142,300.00 | 103,804,000.00 |
| 21010101 | SALARY | 40,246,628.00 | 94,719,000.00 | 47,142,300.00 | 103,804,000.00 |
| 22 | OTHER RECURRENT COSTS | 13,375,000.00 | 16,205,000.00 | 4,560,000.00 | 40,280,000.00 |
| 2202 | OVERHEAD COST | 13,375,000.00 | 16,205,000.00 | 4,560,000.00 | 40,280,000.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 1,055,000.00 | 1,160,000.00 | 500,000.00 | 1,200,000.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 550,000.00 | 615,000.00 | 275,000.00 | 640,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 505,000.00 | 545,000.00 | 225,000.00 | 560,000.00 |
| 220202 | UTILITIES - GENERAL | 580,000.00 | 940,000.00 | 495,000.00 | 930,000.00 |
| 22020202 | TELEPHONE CHARGES | 580,000.00 | 940,000.00 | 495,000.00 | 930,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 435,000.00 | 1,500,000.00 | 125,000.00 | 4,500,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 145,000.00 | 500,000.00 | 40,000.00 | 1,500,000.00 |
| 22020302 | BOOKS | 150,000.00 | 500,000.00 | 45,000.00 | 1,500,000.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 140,000.00 | 500,000.00 | 40,000.00 | 1,500,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 660,000.00 | 1,195,000.00 | 220,000.00 | 1,400,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 320,000.00 | 605,000.00 | 105,000.00 | 695,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 340,000.00 | 590,000.00 | 115,000.00 | 705,000.00 |
| 220205 | TRAINING - GENERAL | 395,000.00 | 150,000.00 | 100,000.00 | 1,250,000.00 |
| 22020501 | LOCAL TRAINING | 395,000.00 | 150,000.00 | 100,000.00 | 1,250,000.00 |
| 220206 | OTHER SERVICES - GENERAL | 0.00 | 0.00 | 0.00 | 5,000,000.00 |
| 22020601 | SECURITY SERVICES | 0.00 | 0.00 | 0.00 | 5,000,000.00 |
| 220208 | FUEL & LUBRICANTS - GENERAL | 0.00 | 0.00 | 0.00 | 6,000,000.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 0.00 | 0.00 | 0.00 | 3,000,000.00 |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 0.00 | 0.00 | 0.00 | 3,000,000.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 10,250,000.00 | 11,260,000.00 | 3,120,000.00 | 20,000,000.00 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 2,520,000.00 | 2,780,000.00 | 780,000.00 | 5,000,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 2,600,000.00 | 2,850,000.00 | 790,000.00 | 5,000,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 2,550,000.00 | 2,800,000.00 | 780,000.00 | 5,000,000.00 |
| 22021008 | MEDICAL EXPENSES-INTERNATIONAL | 2,580,000.00 | 2,830,000.00 | 770,000.00 | 5,000,000.00 |
| 23 | CAPITAL EXPENDITURE | 12,215,000.00 | 687,437,769.00 | 791,316,750.00 | 2,534,886,423.00 |
| 2302 | CONSTRUCTION / PROVISION | 12,215,000.00 | 594,977,417.00 | 791,316,750.00 | 2,422,426,071.00 |
| 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | 12,215,000.00 | 594,977,417.00 | 791,316,750.00 | 2,422,426,071.00 |
| 23020103 | CONSTRUCTION / PROVISION OF ELECTRICITY | 3,770,000.00 | 40,000,000.00 | 2,000,000.00 | 30,000,000.00 |

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|---------------|---|--------------|----------------------|----------------|-----------------------|
| 23020104 | CONSTRUCTION / PROVISION OF HOUSING | 0.00 | 10,000,000.00 | 0.00 | 10,000,000.00 |
| 23020105 | CONSTRUCTION / PROVISION OF WATER FACILITIES | 4,345,000.00 | 25,000,000.00 | 0.00 | 30,000,000.00 |
| 23020113 | CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES | 0.00 | 15,500,000.00 | 0.00 | 55,000,000.00 |
| 23020114 | CONSTRUCTION / PROVISION OF ROADS | 0.00 | 240,000,000.00 | 40,000,000.00 | 240,000,000.00 |
| 23020118 | CONSTRUCTION / PROVISION OF INFRASTRUCTURE | 4,100,000.00 | 204,477,417.00 | 747,500,000.00 | 1,982,426,071.00 |
| 23020124 | CONSTRUCTION OF MARKETS/PARKS | 0.00 | 40,000,000.00 | 0.00 | 55,000,000.00 |
| 23020199 | OTHER CONSTRUCTION | 0.00 | 20,000,000.00 | 1,816,750.00 | 20,000,000.00 |
| 2303 | REHABILITATION / REPAIRS | 0.00 | 92,460,352.00 | 0.00 | 112,460,352.00 |
| 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | 0.00 | 92,460,352.00 | 0.00 | 112,460,352.00 |
| 23030102 | REHABILITATION / REPAIRS - ELECTRICITY | 0.00 | 0.00 | 0.00 | 20,000,000.00 |
| 23030104 | REHABILITATION / REPAIRS - WATER FACILITIES | 0.00 | 10,000,000.00 | 0.00 | 10,000,000.00 |
| 23030113 | REHABILITATION / REPAIRS - ROADS | 0.00 | 50,000,000.00 | 0.00 | 50,000,000.00 |
| 23030199 | OTHER REHABILITATION | 0.00 | 32,460,352.00 | 0.00 | 32,460,352.00 |

| 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 | 17,888,219.00 | 30,514,999.00 | 11,932,800.00 | 54,804,000.00 |
| 21 | PERSONNEL COST | 4,533,219.00 | 14,309,999.00 | 7,387,800.00 | 13,974,000.00 |
| 2101 | SALARY | 4,533,219.00 | 14,309,999.00 | 7,387,800.00 | 13,974,000.00 |
| 210101 | SALARIES AND WAGES | 4,533,219.00 | 14,309,999.00 | 7,387,800.00 | 13,974,000.00 |
| 21010101 | SALARY | 4,533,219.00 | 14,309,999.00 | 7,387,800.00 | 13,974,000.00 |
| 22 | OTHER RECURRENT COSTS | 13,355,000.00 | 16,205,000.00 | 4,545,000.00 | 40,830,000.00 |
| 2202 | OVERHEAD COST | 13,355,000.00 | 16,205,000.00 | 4,545,000.00 | 40,830,000.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 1,035,000.00 | 1,140,000.00 | 480,000.00 | 1,170,000.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 570,000.00 | 635,000.00 | 290,000.00 | 660,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 465,000.00 | 505,000.00 | 190,000.00 | 510,000.00 |
| 220202 | UTILITIES - GENERAL | 575,000.00 | 955,000.00 | 505,000.00 | 950,000.00 |
| 22020202 | TELEPHONE CHARGES | 575,000.00 | 955,000.00 | 505,000.00 | 950,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 450,000.00 | 1,500,000.00 | 130,000.00 | 4,500,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 155,000.00 | 500,000.00 | 45,000.00 | 1,500,000.00 |
| 22020302 | BOOKS | 145,000.00 | 500,000.00 | 40,000.00 | 1,500,000.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 150,000.00 | 500,000.00 | 45,000.00 | 1,500,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 655,000.00 | 1,205,000.00 | 215,000.00 | 1,410,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 330,000.00 | 610,000.00 | 110,000.00 | 700,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 325,000.00 | 595,000.00 | 105,000.00 | 710,000.00 |
| 220205 | TRAINING - GENERAL | 400,000.00 | 145,000.00 | 95,000.00 | 1,300,000.00 |
| 22020501 | LOCAL TRAINING | 400,000.00 | 145,000.00 | 95,000.00 | 1,300,000.00 |
| 220206 | OTHER SERVICES - GENERAL | 0.00 | 0.00 | 0.00 | 5,500,000.00 |
| 22020601 | SECURITY SERVICES | 0.00 | 0.00 | 0.00 | 5,500,000.00 |
| 220208 | FUEL & LUBRICANTS - GENERAL | 0.00 | 0.00 | 0.00 | 6,000,000.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 0.00 | 0.00 | 0.00 | 3,000,000.00 |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 0.00 | 0.00 | 0.00 | 3,000,000.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 10,240,000.00 | 11,260,000.00 | 3,120,000.00 | 20,000,000.00 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 2,520,000.00 | 2,780,000.00 | 780,000.00 | 5,000,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 2,600,000.00 | 2,850,000.00 | 790,000.00 | 5,000,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 2,550,000.00 | 2,800,000.00 | 780,000.00 | 5,000,000.00 |
| 22021008 | MEDICAL EXPENSES-INTERNATIONAL | 2,570,000.00 | 2,830,000.00 | 770,000.00 | 5,000,000.00 |

| 051400100100 DEPARTMENT OF SOCIAL WELFARE DEPARTMENT | | | | | |
|---|------------------------------|------------------------|-----------------------|-----------------------------|-----------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | Balance January to December | 2026 Approved Budget |
| 2 | EXPENDITURES | 76,656,036.00 | 180,248,719.00 | 96,487,600.00 | 200,774,000.00 |
| 21 | PERSONNEL COST | 63,266,036.00 | 164,023,719.00 | 91,917,600.00 | 160,269,000.00 |
| 2101 | SALARY | 63,266,036.00 | 164,023,719.00 | 91,917,600.00 | 160,269,000.00 |
| 210101 | SALARIES AND WAGES | 63,266,036.00 | 164,023,719.00 | 91,917,600.00 | 160,269,000.00 |
| 21010101 | SALARY | 63,266,036.00 | 164,023,719.00 | 91,917,600.00 | 160,269,000.00 |
| 22 | OTHER RECURRENT COSTS | 13,390,000.00 | 16,225,000.00 | 4,570,000.00 | 40,505,000.00 |
| 2202 | OVERHEAD COST | 13,390,000.00 | 16,225,000.00 | 4,570,000.00 | 40,505,000.00 |

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| 220201 | TRAVEL & TRANSPORT - GENERAL | 1,065,000.00 | 1,165,000.00 | 500,000.00 | 1,210,000.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 580,000.00 | 645,000.00 | 295,000.00 | 675,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 485,000.00 | 520,000.00 | 205,000.00 | 535,000.00 |
| 220202 | UTILITIES - GENERAL | 590,000.00 | 935,000.00 | 500,000.00 | 945,000.00 |
| 22020202 | TELEPHONE CHARGES | 590,000.00 | 935,000.00 | 500,000.00 | 945,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 440,000.00 | 1,500,000.00 | 125,000.00 | 4,500,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 140,000.00 | 500,000.00 | 40,000.00 | 1,500,000.00 |
| 22020302 | BOOKS | 155,000.00 | 500,000.00 | 45,000.00 | 1,500,000.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 145,000.00 | 500,000.00 | 40,000.00 | 1,500,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 655,000.00 | 1,210,000.00 | 225,000.00 | 1,400,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 335,000.00 | 600,000.00 | 115,000.00 | 695,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 320,000.00 | 610,000.00 | 110,000.00 | 705,000.00 |
| 220205 | TRAINING - GENERAL | 390,000.00 | 155,000.00 | 100,000.00 | 1,250,000.00 |
| 22020501 | LOCAL TRAINING | 390,000.00 | 155,000.00 | 100,000.00 | 1,250,000.00 |
| 220206 | OTHER SERVICES - GENERAL | 0.00 | 0.00 | 0.00 | 5,200,000.00 |
| 22020601 | SECURITY SERVICES | 0.00 | 0.00 | 0.00 | 5,200,000.00 |
| 220208 | FUEL & LUBRICANTS - GENERAL | 0.00 | 0.00 | 0.00 | 6,000,000.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 0.00 | 0.00 | 0.00 | 3,000,000.00 |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 0.00 | 0.00 | 0.00 | 3,000,000.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 10,250,000.00 | 11,260,000.00 | 3,120,000.00 | 20,000,000.00 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 2,520,000.00 | 2,780,000.00 | 780,000.00 | 5,000,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 2,600,000.00 | 2,850,000.00 | 790,000.00 | 5,000,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 2,550,000.00 | 2,800,000.00 | 780,000.00 | 5,000,000.00 |
| 22021008 | MEDICAL EXPENSES-INTERNATIONAL | 2,580,000.00 | 2,830,000.00 | 770,000.00 | 5,000,000.00 |

| 051700100100 | DEPARTMENT OF EDUCATION | | | | |
|---------------------|--|-------------------------------|-----------------------------|----------------------------|-----------------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | January to December | 2026 Approved Budget |
| 2 | EXPENDITURES | 13,360,000.00 | 56,185,000.00 | 4,555,000.00 | 120,745,000.00 |
| 22 | OTHER RECURRENT COSTS | 13,360,000.00 | 16,185,000.00 | 4,555,000.00 | 40,745,000.00 |
| 2202 | OVERHEAD COST | 13,360,000.00 | 16,185,000.00 | 4,555,000.00 | 40,745,000.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 1,045,000.00 | 1,145,000.00 | 495,000.00 | 1,195,000.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 535,000.00 | 595,000.00 | 265,000.00 | 620,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 510,000.00 | 550,000.00 | 230,000.00 | 575,000.00 |
| 220202 | UTILITIES - GENERAL | 565,000.00 | 960,000.00 | 495,000.00 | 940,000.00 |
| 22020202 | TELEPHONE CHARGES | 565,000.00 | 960,000.00 | 495,000.00 | 940,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 445,000.00 | 1,500,000.00 | 130,000.00 | 4,500,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 150,000.00 | 500,000.00 | 45,000.00 | 1,500,000.00 |
| 22020302 | BOOKS | 140,000.00 | 500,000.00 | 40,000.00 | 1,500,000.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 155,000.00 | 500,000.00 | 45,000.00 | 1,500,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 670,000.00 | 1,180,000.00 | 220,000.00 | 1,410,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 340,000.00 | 585,000.00 | 105,000.00 | 700,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 330,000.00 | 595,000.00 | 115,000.00 | 710,000.00 |
| 220205 | TRAINING - GENERAL | 395,000.00 | 140,000.00 | 95,000.00 | 1,300,000.00 |
| 22020501 | LOCAL TRAINING | 395,000.00 | 140,000.00 | 95,000.00 | 1,300,000.00 |
| 220206 | OTHER SERVICES - GENERAL | 0.00 | 0.00 | 0.00 | 5,400,000.00 |
| 22020601 | SECURITY SERVICES | 0.00 | 0.00 | 0.00 | 5,400,000.00 |
| 220208 | FUEL & LUBRICANTS - GENERAL | 0.00 | 0.00 | 0.00 | 6,000,000.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 0.00 | 0.00 | 0.00 | 3,000,000.00 |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 0.00 | 0.00 | 0.00 | 3,000,000.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 10,240,000.00 | 11,260,000.00 | 3,120,000.00 | 20,000,000.00 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 2,520,000.00 | 2,780,000.00 | 780,000.00 | 5,000,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 2,600,000.00 | 2,850,000.00 | 790,000.00 | 5,000,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 2,550,000.00 | 2,800,000.00 | 780,000.00 | 5,000,000.00 |
| 22021008 | MEDICAL EXPENSES-INTERNATIONAL | 2,570,000.00 | 2,830,000.00 | 770,000.00 | 5,000,000.00 |
| 23 | CAPITAL EXPENDITURE | 0.00 | 40,000,000.00 | 0.00 | 80,000,000.00 |
| 2301 | FIXED ASSETS PURCHASED | 0.00 | 5,000,000.00 | 0.00 | 15,000,000.00 |
| 230101 | PURCHASE OF FIXED ASSETS - GENERAL | 0.00 | 5,000,000.00 | 0.00 | 15,000,000.00 |

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| 23010124 | PURCHASE OF TEACHING / LEARNING AID EQUIPMENT | 0.00 | 5,000,000.00 | 0.00 | 15,000,000.00 |
| 2302 | CONSTRUCTION / PROVISION | 0.00 | 20,000,000.00 | 0.00 | 50,000,000.00 |
| 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | 0.00 | 20,000,000.00 | 0.00 | 50,000,000.00 |
| 23020107 | CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS | 0.00 | 15,000,000.00 | 0.00 | 30,000,000.00 |
| 23020118 | CONSTRUCTION / PROVISION OF INFRASTRUCTURE | 0.00 | 5,000,000.00 | 0.00 | 20,000,000.00 |
| 2303 | REHABILITATION / REPAIRS | 0.00 | 15,000,000.00 | 0.00 | 15,000,000.00 |
| 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | 0.00 | 15,000,000.00 | 0.00 | 15,000,000.00 |
| 23030106 | REHABILITATION / REPAIRS - PUBLIC SCHOOLS | 0.00 | 15,000,000.00 | 0.00 | 15,000,000.00 |

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| 051702600100 | LOCAL EDUCATION AUTHORITY | | | | |
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | Balance January to December | 2026 Approved Budget |
| 2 | EXPENDITURES | 385,759,180.13 | 3,989,215,744.00 | 3,370,767,187.02 | 1,961,604,200.00 |
| 21 | PERSONNEL COST | 385,759,180.13 | 3,989,215,744.00 | 3,370,767,187.02 | 1,961,604,200.00 |
| 2101 | SALARY | 385,759,180.13 | 3,989,215,744.00 | 3,370,767,187.02 | 1,961,604,200.00 |
| 210101 | SALARIES AND WAGES | 385,759,180.13 | 3,989,215,744.00 | 3,370,767,187.02 | 1,961,604,200.00 |
| 21010101 | SALARY | 385,759,180.13 | 3,989,215,744.00 | 3,370,767,187.02 | 1,961,604,200.00 |

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| 052100100100 | DEPARTMENT OF PRIMARY HEALTH CARE | | | | |
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | Balance January to December | 2026 Approved Budget |
| 2 | EXPENDITURES | 416,900,624.00 | 718,140,202.00 | 316,133,718.00 | 916,392,728.00 |
| 21 | PERSONNEL COST | 403,520,624.00 | 648,169,850.00 | 311,588,718.00 | 797,552,376.00 |
| 2101 | SALARY | 403,520,624.00 | 648,169,850.00 | 311,588,718.00 | 797,552,376.00 |
| 210101 | SALARIES AND WAGES | 403,520,624.00 | 648,169,850.00 | 311,588,718.00 | 797,552,376.00 |
| 21010101 | SALARY | 403,520,624.00 | 648,169,850.00 | 311,588,718.00 | 797,552,376.00 |
| 22 | OTHER RECURRENT COSTS | 13,380,000.00 | 16,210,000.00 | 4,545,000.00 | 40,580,000.00 |
| 2202 | OVERHEAD COST | 13,380,000.00 | 16,210,000.00 | 4,545,000.00 | 40,580,000.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 1,050,000.00 | 1,150,000.00 | 480,000.00 | 1,185,000.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 600,000.00 | 660,000.00 | 305,000.00 | 690,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 450,000.00 | 490,000.00 | 175,000.00 | 495,000.00 |
| 220202 | UTILITIES - GENERAL | 585,000.00 | 940,000.00 | 505,000.00 | 945,000.00 |
| 22020202 | TELEPHONE CHARGES | 585,000.00 | 940,000.00 | 505,000.00 | 945,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 435,000.00 | 1,500,000.00 | 125,000.00 | 4,500,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 145,000.00 | 500,000.00 | 40,000.00 | 1,500,000.00 |
| 22020302 | BOOKS | 150,000.00 | 500,000.00 | 45,000.00 | 1,500,000.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 140,000.00 | 500,000.00 | 40,000.00 | 1,500,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 660,000.00 | 1,210,000.00 | 215,000.00 | 1,400,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 325,000.00 | 600,000.00 | 110,000.00 | 695,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 335,000.00 | 610,000.00 | 105,000.00 | 705,000.00 |
| 220205 | TRAINING - GENERAL | 400,000.00 | 150,000.00 | 100,000.00 | 1,250,000.00 |
| 22020501 | LOCAL TRAINING | 400,000.00 | 150,000.00 | 100,000.00 | 1,250,000.00 |
| 220206 | OTHER SERVICES - GENERAL | 0.00 | 0.00 | 0.00 | 5,300,000.00 |
| 22020601 | SECURITY SERVICES | 0.00 | 0.00 | 0.00 | 5,300,000.00 |
| 220208 | FUEL & LUBRICANTS - GENERAL | 0.00 | 0.00 | 0.00 | 6,000,000.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 0.00 | 0.00 | 0.00 | 3,000,000.00 |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 0.00 | 0.00 | 0.00 | 3,000,000.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 10,250,000.00 | 11,260,000.00 | 3,120,000.00 | 20,000,000.00 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 2,520,000.00 | 2,780,000.00 | 780,000.00 | 5,000,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 2,600,000.00 | 2,850,000.00 | 790,000.00 | 5,000,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 2,550,000.00 | 2,800,000.00 | 780,000.00 | 5,000,000.00 |
| 22021008 | MEDICAL EXPENSES-INTERNATIONAL | 2,580,000.00 | 2,830,000.00 | 770,000.00 | 5,000,000.00 |
| 23 | CAPITAL EXPENDITURE | 0.00 | 53,760,352.00 | 0.00 | 78,260,352.00 |
| 2301 | FIXED ASSETS PURCHASED | 0.00 | 6,000,000.00 | 0.00 | 6,500,000.00 |
| 230101 | PURCHASE OF FIXED ASSETS - GENERAL | 0.00 | 6,000,000.00 | 0.00 | 6,500,000.00 |
| 23010105 | PURCHASE OF MOTOR VEHICLES | 0.00 | 1,000,000.00 | 0.00 | 1,500,000.00 |
| 23010119 | PURCHASE OF POWER GENERATING SET | 0.00 | 5,000,000.00 | 0.00 | 5,000,000.00 |
| 2302 | CONSTRUCTION / PROVISION | 0.00 | 10,000,000.00 | 0.00 | 15,000,000.00 |
| 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | 0.00 | 10,000,000.00 | 0.00 | 15,000,000.00 |

| | | | | | |
|---------------|---|-------------|----------------------|-------------|----------------------|
| 23020106 | CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES | 0.00 | 10,000,000.00 | 0.00 | 15,000,000.00 |
| 2303 | REHABILITATION / REPAIRS | 0.00 | 37,760,352.00 | 0.00 | 56,760,352.00 |
| 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | 0.00 | 37,760,352.00 | 0.00 | 56,760,352.00 |
| 23030105 | REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES | 0.00 | 37,760,352.00 | 0.00 | 56,760,352.00 |

| 053500100100 DEPARTMENT OF ENVIRONMENTAL SANITATION | | | | | |
|--|--|-------------------------------|-----------------------------|------------------------------------|-----------------------------|
| Code | Description | 2024 Full Year Actuals | 2025 Approved Budget | Balance January to December | 2026 Approved Budget |
| 2 | EXPENDITURES | 13,318,448.13 | 16,160,500.00 | 4,507,916.86 | 40,790,000.00 |
| 22 | OTHER RECURRENT COSTS | 13,318,448.13 | 16,160,500.00 | 4,507,916.86 | 40,790,000.00 |
| 2202 | OVERHEAD COST | 13,318,448.13 | 16,160,500.00 | 4,507,916.86 | 40,790,000.00 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 1,012,400.00 | 1,110,000.00 | 455,000.00 | 1,140,000.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 520,000.00 | 565,000.00 | 240,000.00 | 585,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 492,400.00 | 545,000.00 | 215,000.00 | 555,000.00 |
| 220202 | UTILITIES - GENERAL | 570,000.00 | 945,000.00 | 495,000.00 | 945,000.00 |
| 22020202 | TELEPHONE CHARGES | 570,000.00 | 945,000.00 | 495,000.00 | 945,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 450,285.00 | 1,500,000.00 | 124,000.00 | 4,500,000.00 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 155,000.00 | 500,000.00 | 45,000.00 | 1,500,000.00 |
| 22020302 | BOOKS | 145,285.00 | 500,000.00 | 39,000.00 | 1,500,000.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 150,000.00 | 500,000.00 | 40,000.00 | 1,500,000.00 |
| 220204 | MAINTENANCE SERVICES - GENERAL | 650,000.00 | 1,200,000.00 | 219,000.00 | 1,405,000.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 320,000.00 | 595,000.00 | 110,000.00 | 700,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 330,000.00 | 605,000.00 | 109,000.00 | 705,000.00 |
| 220205 | TRAINING - GENERAL | 414,750.00 | 165,000.00 | 99,000.00 | 1,300,000.00 |
| 22020501 | LOCAL TRAINING | 414,750.00 | 165,000.00 | 99,000.00 | 1,300,000.00 |
| 220206 | OTHER SERVICES - GENERAL | 0.00 | 0.00 | 0.00 | 5,500,000.00 |
| 22020601 | SECURITY SERVICES | 0.00 | 0.00 | 0.00 | 5,500,000.00 |
| 220208 | FUEL & LUBRICANTS - GENERAL | 0.00 | 0.00 | 0.00 | 6,000,000.00 |
| 22020801 | MOTOR VEHICLE FUEL COST | 0.00 | 0.00 | 0.00 | 3,000,000.00 |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 0.00 | 0.00 | 0.00 | 3,000,000.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 10,221,013.13 | 11,240,500.00 | 3,115,916.86 | 20,000,000.00 |
| 22021001 | ENTERTAINMENT, HOSPITALITY AND REFRESHMENT | 2,520,000.00 | 2,780,000.00 | 780,000.00 | 5,000,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 2,600,000.00 | 2,850,000.00 | 790,000.00 | 5,000,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 2,550,000.00 | 2,800,000.00 | 780,000.00 | 5,000,000.00 |
| 22021008 | MEDICAL EXPENSES-INTERNATIONAL | 2,551,013.13 | 2,810,500.00 | 765,916.86 | 5,000,000.00 |