

State	NIGER
Local Government	BOSSO
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	-
Statutory Allocation	3,332,708,270.33
VAT	3,156,586,881.13
Other FAAC	-
LG IGR	587,787,248.27
Share of State IGR	-
Other (Capital Receipts)	-
<b>Total Revenue</b>	<b>7,077,082,399.73</b>

Expenditure by Economic	2026 Budget
Personnel	3,918,597,763.38
Grants / Contributions to State	-
Other Recurrent	926,283,611.84
Capital	2,232,201,024.51
<b>Total Expenditure</b>	<b>7,077,082,399.73</b>

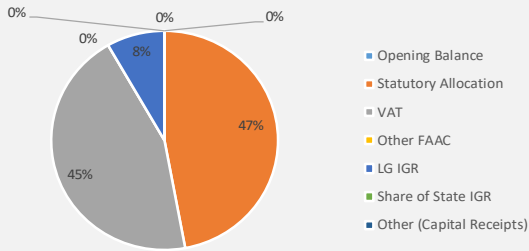
Expenditure by Sector	2026 Budget
Education	2,550,422,218.14
Health	1,065,598,792.90
Other Social	221,711,000.00
Agriculture	207,189,349.32
Other Economic	2,574,703,800.43
Administration	457,457,238.94
Law and Justice	-
<b>Total Expenditure</b>	<b>7,077,082,399.73</b>

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
CONTRIBUTION OF 203KM ROAD AS URBAN RENEWAL AND RURAL DEVELOPMENT	1,223,873,486.37
RENOVATION AND REPAIRS OF 3KM FENCE AT DR YAHAYA PRIMARY SCH AT BOSSO CE	529,437,538.14
CONTRIBUTION OF 20KM ROAD AS WARD DEVELOPMENT PROJECT	240,000,000.00
PROCUREMENT OF 3NOS. OFFICIAL VEHICLE COROLLA LE 2005	40,000,000.00
PURCHASE OF 223NO. PUPILS DESK	40,000,000.00
COMPLETION OF ONGOING RENOVATION OF BOSSO LOCAL GOVERNMENT SECRETAR	36,000,000.00
UPGRADING OF 4NO. MALE/FEMALE WARDS, OFFICE & MATERNITY OF MAIKUNKELE P	35,000,000.00
PURCHASE OF 2NO FEEDER BOX/UNIT/ 100METRES AMORED CABLES/ALLUMIUM CAB	15,000,000.00
PURCHASE AND INSTALLATIONS OF 10NOS. HIGH WAY INDUSTRIAL SOLAR	10,000,000.00
PURCHASE OF 5000NO.TEXT BOOKS REGISTERS AND 1000NO.ADDMISSION REGISTER	10,000,000.00
<i>Other Capital Projects</i>	52,890,000.00
<b>Total</b>	<b>2,232,201,024.51</b>

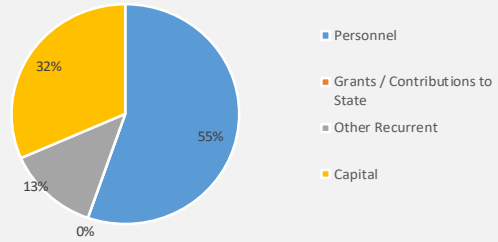
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
BEJI	55,000,000.00	55,000,000.00
BOSSO CENTRAL I	20,500,000.00	20,500,000.00
BOSSO CENTRAL II	623,627,538.14	623,627,538.14
CHANCHAGA	6,000,000.00	6,000,000.00
GARATU	-	-
KAMPALA	-	-
KODO	10,000,000.00	10,000,000.00
MAIKUNKELE	-	-
MAITUMBI	-	-
SHATTA	1,500,000.00	1,500,000.00
LG WIDE	6,360,454,861.59	1,515,573,486.37
OUTSIDE LG	-	-
<b>Total</b>	<b>7,077,082,399.73</b>	<b>2,232,201,024.51</b>

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

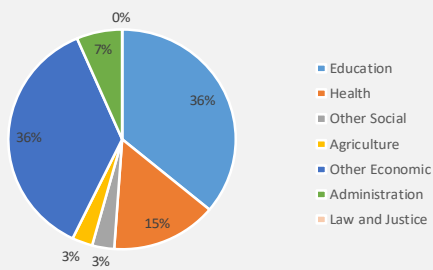
### Where is the Money coming from?



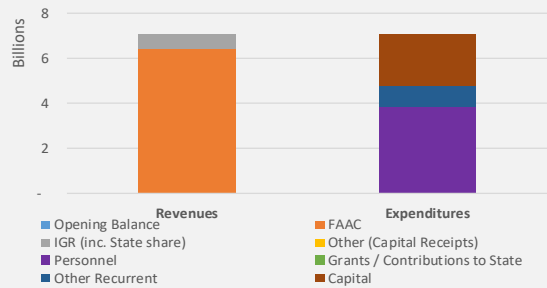
### What is the Money being spent On?



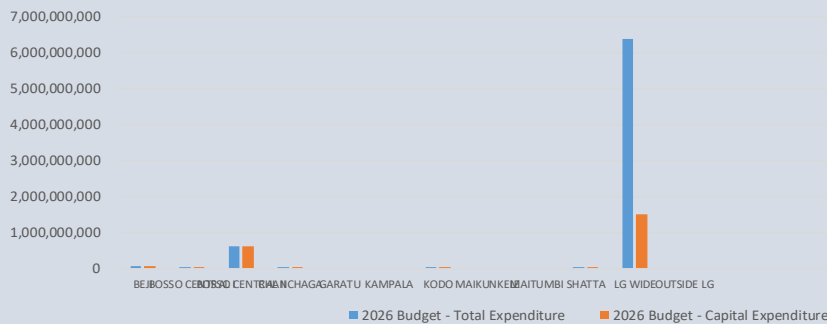
### Who is Spending the Money?



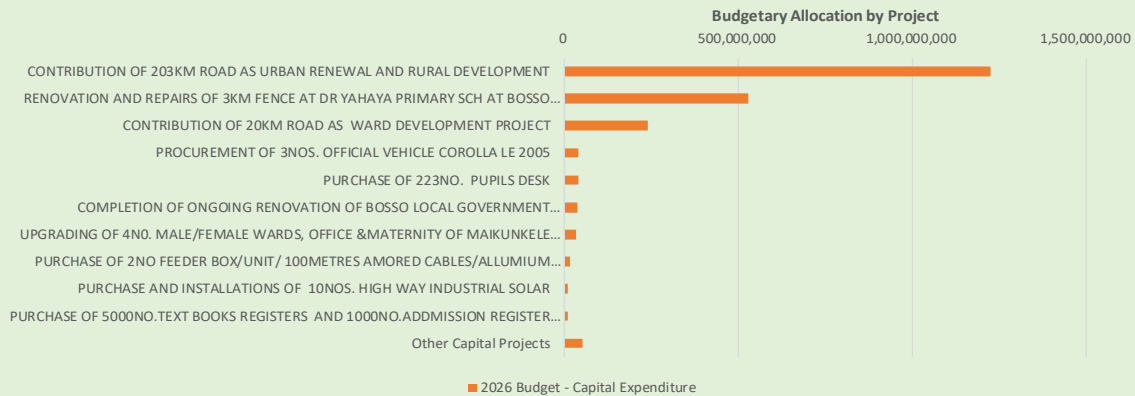
### Inflows and Outflows



### Where is the Money being Spent?



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



**126205 - BOSSO Local Government, Niger State - 2026 Budget: Summary**

<b>Item</b>	<b>2024 Full Year Actuals</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to December</b>	<b>2026 Approved Budget</b>
<b>Opening Balance</b>				
<b>Recurrent Revenue</b>	<b>3,712,495,889.32</b>	<b>6,124,175,852.11</b>	<b>4,464,386,101.47</b>	<b>7,077,082,399.73</b>
11 - GOVERNMENT SHARE OF FAAC	3,624,170,284.12	5,069,598,339.38	4,319,557,850.58	6,489,295,151.46
12 - INDEPENDENT REVENUE	88,325,605.20	1,054,577,512.73	144,828,250.89	587,787,248.27
<b>Recurrent Expenditure</b>	<b>1,329,319,792.04</b>	<b>4,391,654,625.89</b>	<b>2,330,526,334.94</b>	<b>4,844,881,375.22</b>
21 - PERSONNEL COST	1,206,645,080.04	4,167,154,625.89	2,148,964,766.02	3,918,597,763.38
22 - OTHER RECURRENT COSTS	122,674,712.00	224,500,000.00	181,561,568.92	926,283,611.84
<b>Transfer to Capital Account</b>	<b>2,383,176,097.28</b>	<b>1,732,521,226.22</b>	<b>2,133,859,766.53</b>	<b>2,232,201,024.51</b>
<b>Capital Receipts</b>	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
<b>23 - CAPITAL EXPENDITURE</b>	<b>674,000,000.00</b>	<b>1,732,521,226.22</b>	<b>803,582,851.56</b>	<b>2,232,201,024.51</b>
<b>Total Revenue (including OB)</b>	<b>3,712,495,889.32</b>	<b>6,124,175,852.11</b>	<b>4,464,386,101.47</b>	<b>7,077,082,399.73</b>
<b>Total Expenditure</b>	<b>2,003,319,792.04</b>	<b>6,124,175,852.11</b>	<b>3,134,109,186.50</b>	<b>7,077,082,399.73</b>

126205 - BOSSO 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
	<b>Total Expenditure</b>	<b>3,918,597,763.38</b>	<b>926,283,611.84</b>	<b>4,844,881,375.22</b>	<b>2,232,201,024.51</b>	<b>7,077,082,399.73</b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>223,692,238.94</b>	<b>179,575,000.00</b>	<b>403,267,238.94</b>	<b>54,190,000.00</b>	<b>457,457,238.94</b>
<b>011100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>55,517,668.85</b>	<b>109,408,000.00</b>	<b>164,925,668.85</b>	<b>54,190,000.00</b>	<b>219,115,668.85</b>
011100100100	CHAIRMAN	32,579,591.41	62,445,000.00	95,024,591.41	54,190,000.00	149,214,591.41
011100100200	VICE-CHAIRMAN	22,938,077.44	23,370,000.00	46,308,077.44	-	46,308,077.44
011118300100	INTERNAL AUDIT	-	23,593,000.00	23,593,000.00	-	23,593,000.00
<b>011200000000</b>	<b>LOCAL GOVT COUNCIL</b>	<b>26,161,710.15</b>	<b>23,245,000.00</b>	<b>49,406,710.15</b>	<b>-</b>	<b>49,406,710.15</b>
011200100100	THE LEGISLATIVE COUNCIL	26,161,710.15	23,245,000.00	49,406,710.15	-	49,406,710.15
<b>016100000000</b>	<b>OFFICE OF THE SECRETARY TO LGC</b>	<b>-</b>	<b>23,397,000.00</b>	<b>23,397,000.00</b>	<b>-</b>	<b>23,397,000.00</b>
016100100100	Office of the Secretary to LGC	-	23,397,000.00	23,397,000.00	-	23,397,000.00
<b>012500000000</b>	<b>DEPARTMENT OF PERSONNEL MANAGEMENT</b>	<b>142,012,859.94</b>	<b>23,525,000.00</b>	<b>165,537,859.94</b>	<b>-</b>	<b>165,537,859.94</b>
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	142,012,859.94	23,525,000.00	165,537,859.94	-	165,537,859.94
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>887,189,051.54</b>	<b>352,830,611.84</b>	<b>1,240,019,663.38</b>	<b>1,541,873,486.37</b>	<b>2,781,893,149.75</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>148,776,349.32</b>	<b>58,413,000.00</b>	<b>207,189,349.32</b>	<b>-</b>	<b>207,189,349.32</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	148,776,349.32	58,413,000.00	207,189,349.32	-	207,189,349.32
<b>022000000000</b>	<b>DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)</b>	<b>587,689,702.22</b>	<b>247,520,611.84</b>	<b>835,210,314.06</b>	<b>-</b>	<b>835,210,314.06</b>
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	587,689,702.22	247,520,611.84	835,210,314.06	-	835,210,314.06
<b>023400000000</b>	<b>DEPARTMENT OF WORKS AND HOUSING</b>	<b>131,982,000.00</b>	<b>23,442,000.00</b>	<b>155,424,000.00</b>	<b>1,541,873,486.37</b>	<b>1,697,297,486.37</b>
023400100100	DEPARTMENT OF WORKS AND HOUSING	131,982,000.00	23,442,000.00	155,424,000.00	1,541,873,486.37	1,697,297,486.37
<b>023800000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>18,741,000.00</b>	<b>23,455,000.00</b>	<b>42,196,000.00</b>	<b>-</b>	<b>42,196,000.00</b>
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	18,741,000.00	23,455,000.00	42,196,000.00	-	42,196,000.00
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>2,807,716,472.90</b>	<b>393,878,000.00</b>	<b>3,201,594,472.90</b>	<b>636,137,538.14</b>	<b>3,837,732,011.04</b>
<b>051400000000</b>	<b>DEPARTMENT OF SOCIAL WELFARE DEPARTMENT</b>	<b>174,840,000.00</b>	<b>23,433,000.00</b>	<b>198,273,000.00</b>	<b>-</b>	<b>198,273,000.00</b>
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	174,840,000.00	23,433,000.00	198,273,000.00	-	198,273,000.00
<b>051700000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>1,942,344,680.00</b>	<b>23,640,000.00</b>	<b>1,965,984,680.00</b>	<b>584,437,538.14</b>	<b>2,550,422,218.14</b>
051700100100	DEPARTMENT OF EDUCATION	-	23,640,000.00	23,640,000.00	584,437,538.14	608,077,538.14
051702600100	LOCAL EDUCATION AUTHORITY	1,942,344,680.00	-	1,942,344,680.00	-	1,942,344,680.00
<b>052100000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE</b>	<b>690,531,792.90</b>	<b>323,367,000.00</b>	<b>1,013,898,792.90</b>	<b>51,700,000.00</b>	<b>1,065,598,792.90</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	690,531,792.90	323,367,000.00	1,013,898,792.90	51,700,000.00	1,065,598,792.90
<b>053500000000</b>	<b>DEPARTMENT OF ENVIRONMENTAL SANITATION</b>	<b>-</b>	<b>23,438,000.00</b>	<b>23,438,000.00</b>	<b>-</b>	<b>23,438,000.00</b>
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	23,438,000.00	23,438,000.00	-	23,438,000.00

126205 - BOSSO 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
	<b>Total Revenue</b>	<b><u>3,712,495,889.32</u></b>	<b><u>6,124,175,852.11</u></b>	<b><u>4,464,386,101.47</u></b>	<b><u>7,077,082,399.73</u></b>
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>3,712,495,889.32</b>	<b>6,121,971,852.11</b>	<b>4,462,989,601.47</b>	<b>7,073,487,399.73</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	-	<b>6,271,000.00</b>	<b>4,211,145.30</b>	<b>6,671,000.00</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	6,271,000.00	4,211,145.30	6,671,000.00
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)</b>	<b>3,712,495,889.32</b>	<b>6,114,220,852.11</b>	<b>4,457,947,721.28</b>	<b>7,065,221,399.73</b>
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	3,712,495,889.32	6,114,220,852.11	4,457,947,721.28	7,065,221,399.73
<b>02340000000</b>	<b>DEPARTMENT OF WORKS AND HOUSING</b>	-	<b>1,480,000.00</b>	<b>830,734.89</b>	<b>1,595,000.00</b>
023400100100	DEPARTMENT OF WORKS AND HOUSING	-	1,480,000.00	830,734.89	1,595,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	-	<b>2,204,000.00</b>	<b>1,396,500.00</b>	<b>3,595,000.00</b>
<b>05140000000</b>	<b>DEPARTMENT OF SOCIAL WELFARE DEPARTMENT</b>	-	<b>160,000.00</b>	<b>563,500.00</b>	<b>1,010,000.00</b>
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	160,000.00	563,500.00	1,010,000.00
<b>05210000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE</b>	-	<b>2,034,000.00</b>	<b>827,000.00</b>	<b>2,575,000.00</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	-	2,034,000.00	827,000.00	2,575,000.00
<b>05350000000</b>	<b>DEPARTMENT OF ENVIRONMENTAL SANITATION</b>	-	<b>10,000.00</b>	<b>6,000.00</b>	<b>10,000.00</b>
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	10,000.00	6,000.00	10,000.00

126205 - BOSSO 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
<b>1</b>	<b>REVENUE</b>	<b>3,712,495,889.32</b>	<b>6,124,175,852.11</b>	<b>4,464,386,101.47</b>	<b>7,077,082,399.73</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>3,624,170,284.12</b>	<b>5,069,598,339.38</b>	<b>4,319,557,850.58</b>	<b>6,489,295,151.46</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>3,624,170,284.12</b>	<b>5,069,598,339.38</b>	<b>4,319,557,850.58</b>	<b>6,489,295,151.46</b>
<b>110101</b>	<b>LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES</b>	<b>1,694,642,028.40</b>	<b>2,485,734,528.38</b>	<b>2,084,972,079.19</b>	<b>3,332,708,270.33</b>
11010101	STATUTORY ALLOCATION	1,694,642,028.40	2,485,734,528.38	2,084,972,079.19	3,332,708,270.33
<b>110102</b>	<b>LOCAL GOVERNMENT SHARE OF VAT</b>	<b>1,929,528,255.72</b>	<b>2,583,863,811.00</b>	<b>2,234,585,771.39</b>	<b>3,156,586,881.13</b>
11010201	SHARE OF VAT	1,929,528,255.72	2,583,863,811.00	2,234,585,771.39	3,156,586,881.13
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>88,325,605.20</b>	<b>1,054,577,512.73</b>	<b>144,828,250.89</b>	<b>587,787,248.27</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>-</b>	<b>940,000.00</b>	<b>-</b>	<b>-</b>
<b>120103</b>	<b>OTHER TAXES</b>	<b>-</b>	<b>940,000.00</b>	<b>-</b>	<b>-</b>
12010301	Community or Poll Tax	-	240,000.00	-	-
12010302	Arrears of Community Tax	-	700,000.00	-	-
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>88,325,605.20</b>	<b>1,053,637,512.73</b>	<b>144,828,250.89</b>	<b>587,787,248.27</b>
<b>120201</b>	<b>LICENCES GENERAL</b>	<b>-</b>	<b>15,215,000.00</b>	<b>9,513,200.00</b>	<b>17,220,000.00</b>
12020103	Liquor Licenses	-	160,000.00	5,000.00	160,000.00
12020105	Hawkers Permit	-	8,000,000.00	5,236,350.00	8,000,000.00
12020107	Dane Guns License	-	50,000.00	3,500.00	50,000.00
12020108	Huning License	-	50,000.00	2,000.00	50,000.00
12020109	Pit Sawing License	-	50,000.00	10,000.00	50,000.00
12020110	Minor Industrial License	-	350,000.00	241,350.00	350,000.00
12020111	Entertainment Permit	-	500,000.00	-	500,000.00
12020112	Business Permit	-	6,055,000.00	4,015,000.00	8,060,000.00
<b>120204</b>	<b>FEES GENERAL</b>	<b>20,097,145.58</b>	<b>11,315,000.00</b>	<b>7,824,706.51</b>	<b>14,574,490.00</b>
12020401	Slauther Fees	-	300,000.00	500,000.00	500,000.00
12020402	Eating House Fees	-	600,000.00	300,000.00	900,000.00
12020403	Kiosk Fees	-	1,000,000.00	450,000.00	1,494,490.00
12020404	Bakery Fees	-	300,000.00	80,000.00	500,000.00
12020405	Dried Meat/Fish Fees	-	100,000.00	225,410.81	500,000.00
12020406	Cold Room Fees	-	10,000.00	5,000.00	10,000.00
12020407	Butcher fees	-	100,000.00	70,000.00	200,000.00
12020408	Gold Smith/Gold Sellers Fees	-	10,000.00	5,000.00	10,000.00
12020409	Marriage Registration Fees	-	150,000.00	60,000.00	250,000.00
12020410	Cinematography Fees	-	10,000.00	3,500.00	10,000.00
12020411	Naming of Street Registration Fees	-	10,000.00	3,500.00	10,000.00
12020412	Mobile Sale Fees	20,097,145.58	2,000,000.00	1,645,410.81	2,200,000.00
12020413	Dispensaries and Maternity fees	-	100,000.00	70,000.00	100,000.00
12020414	Laboratory Fees	-	5,000.00	2,000.00	5,000.00
12020415	Environmental Sanitation Fees	-	10,000.00	6,000.00	10,000.00
12020416	Photo Studio Fees	-	50,000.00	15,000.00	50,000.00
12020417	Welding Machine Fees	-	100,000.00	55,000.00	100,000.00
12020418	Electric/Radio/Tele. Fees	-	100,000.00	30,000.00	100,000.00
12020420	Wood making/Capentry Workshop	-	20,000.00	10,000.00	20,000.00
12020423	Panel Beater Fees	-	50,000.00	20,000.00	50,000.00
12020424	Volcaniser Fees	-	50,000.00	42,884.89	150,000.00
12020425	Vehicle Spare Parts sellers Fees	-	20,000.00	5,000.00	20,000.00
12020426	Clock/Wtch repairs Fees	-	10,000.00	5,000.00	10,000.00
12020427	Cloth Dyers And Laundry Fees	-	50,000.00	20,000.00	50,000.00
12020428	Motor /Machine Car wash Depot Fees	-	150,000.00	70,000.00	150,000.00
12020429	Building Materials fees	-	10,000.00	5,000.00	10,000.00
12020430	Surface Tank Kerosine Sellers Fees	-	70,000.00	11,000.00	70,000.00
12020431	Photostat Typing Institute Fees	-	10,000.00	5,000.00	10,000.00
12020432	Block Making Factory Fees	-	50,000.00	25,000.00	50,000.00
12020433	Sewing Institute Fees	-	50,000.00	30,000.00	150,000.00
12020434	Barbing Saloon Fees	-	10,000.00	5,000.00	10,000.00

**126205 - BOSSO 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
12020435	Hair Dressing Fees	-	100,000.00	250,000.00	300,000.00
12020437	Survey Fees	-	50,000.00	15,000.00	50,000.00
12020440	Commission on Transfer of Plots	-	20,000.00	10,000.00	20,000.00
12020441	Customary Righth Of Occupancy	-	50,000.00	-	50,000.00
12020444	Letter of Identification	-	-	500,000.00	750,000.00
12020445	Contractor Registration Fees	-	50,000.00	5,000.00	50,000.00
12020446	Tender Processing Fees	-	50,000.00	-	50,000.00
12020447	Sand Dredging Fees	-	300,000.00	275,000.00	300,000.00
12020448	Trade Fees	-	500,000.00	-	600,000.00
12020450	Sand Granite Fees	-	350,000.00	270,000.00	350,000.00
12020451	Forestry Exploitation Fees	-	50,000.00	15,000.00	50,000.00
12020452	Felling of trees fees	-	100,000.00	90,000.00	100,000.00
12020453	Sawing fees	-	300,000.00	-	300,000.00
12020454	Produce buying Fees	-	3,000,000.00	2,500,000.00	3,000,000.00
12020455	Rice / Mill Cassava/ grinding Fees	-	100,000.00	80,000.00	100,000.00
12020458	Ingredient Grinding Machine Fees	-	50,000.00	20,000.00	50,000.00
12020459	Corn grinding Mill Fees	-	100,000.00	145,000.00	100,000.00
12020460	Brown Sugar Machine Fees	-	250,000.00	200,000.00	250,000.00
12020461	Painting / Sign Board Fees	-	350,000.00	100,000.00	350,000.00
12020462	Towing of vehicle Fees	-	40,000.00	20,000.00	55,000.00
<b>120205</b>	<b>FINES GENERAL</b>	<b>-</b>	<b>5,000.00</b>	<b>4,645.30</b>	<b>5,000.00</b>
12020502	Impounding of Animal Fines	-	5,000.00	4,645.30	5,000.00
<b>120206</b>	<b>SALES GENERAL</b>	<b>-</b>	<b>18,806,000.00</b>	<b>416,089.19</b>	<b>806,000.00</b>
12020602	Sales of Grains	-	706,000.00	326,089.19	706,000.00
12020603	Auctioning	-	100,000.00	90,000.00	100,000.00
12020606	Sale of Store/Heavy Duty machine	-	18,000,000.00	-	-
<b>120207</b>	<b>EARNING GENERAL</b>	<b>-</b>	<b>8,969,000.00</b>	<b>9,125,000.00</b>	<b>20,344,000.00</b>
12020701	Earning fromMarkets	-	5,000,000.00	4,900,000.00	5,000,000.00
12020702	earnings from Motor Parks	-	1,150,000.00	1,900,000.00	2,150,000.00
12020703	earnings from Shops	-	200,000.00	185,000.00	200,000.00
12020704	Earnings from Cattle Market	-	1,500,000.00	600,000.00	1,500,000.00
12020705	Earning from Abbatoir	-	759,000.00	325,000.00	700,000.00
12020706	Transport Service Earnings	-	250,000.00	200,000.00	250,000.00
12020707	Tractor Hire Charges	-	10,000.00	5,000.00	10,000.00
12020709	Earning From Other Commercial Undertaking	-	100,000.00	-	100,000.00
12020799	Earning From Other Commercial Undertaking(Private schools)	-	-	1,010,000.00	10,434,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>-</b>	<b>14,750,000.00</b>	<b>18,510,649.60</b>	<b>20,750,510.00</b>
12020902	Tenement Rate	-	14,750,000.00	18,510,649.60	20,750,510.00
<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>	<b>68,228,459.62</b>	<b>984,577,512.73</b>	<b>99,433,960.29</b>	<b>514,087,248.27</b>
12021301	LG SHARE OF STATE IGR	68,228,459.62	984,577,512.73	99,433,960.29	514,087,248.27

**126205 - BOSSO Local Government, Niger State - 2026 Budget: Total Revenue by Fund**

<b>Code</b>	<b>Fund</b>	<b>2026 Approved Budget</b>
	<b><i>Total Revenue (including Capital Receipts, excluding Open Balance)</i></b>	<b><u>7,077,082,399.73</u></b>
<b>01</b>	<b>FEDERATION ACCOUNT</b>	<b>6,489,295,151.46</b>
<b>011</b>	<b>FAAC DIRECT ALLOCATION</b>	<b>6,489,295,151.46</b>
01101	FAAC DIRECT ALLOCATION	6,489,295,151.46
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>	<b>587,787,248.27</b>
<b>021</b>	<b>MAIN ENVELOP</b>	<b>587,787,248.27</b>
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	587,787,248.27

126205 - BOSSO 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
	<b>Total Expenditure</b>	<b>2,003,319,792.04</b>	<b>6,124,175,852.11</b>	<b>3,134,109,186.50</b>	<b>7,077,082,399.73</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>72,959,697.58</b>	<b>269,513,739.85</b>	<b>92,673,302.81</b>	<b>457,457,238.94</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>24,022,100.00</b>	<b>113,577,739.85</b>	<b>39,025,665.11</b>	<b>219,115,668.85</b>
011100100100	CHAIRMAN	19,708,100.00	101,564,739.85	32,057,665.11	149,214,591.41
011100100200	VICE-CHAIRMAN	2,141,000.00	6,000,000.00	3,475,000.00	46,308,077.44
011118300100	INTERNAL AUDIT	2,173,000.00	6,013,000.00	3,493,000.00	23,593,000.00
<b>01120000000</b>	<b>LOCAL GOVT COUNCIL</b>	<b>2,089,000.00</b>	<b>5,920,000.00</b>	<b>3,445,000.00</b>	<b>49,406,710.15</b>
011200100100	THE LEGISLATIVE COUNCIL	2,089,000.00	5,920,000.00	3,445,000.00	49,406,710.15
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO LGC</b>	<b>2,155,000.00</b>	<b>6,032,000.00</b>	<b>3,487,000.00</b>	<b>23,397,000.00</b>
016100100100	Office of the Secretary to LGC	2,155,000.00	6,032,000.00	3,487,000.00	23,397,000.00
<b>01250000000</b>	<b>DEPARTMENT OF PERSONNEL MANAGEMENT</b>	<b>44,693,597.58</b>	<b>143,984,000.00</b>	<b>46,715,637.70</b>	<b>165,537,859.94</b>
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	44,693,597.58	143,984,000.00	46,715,637.70	165,537,859.94
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>1,269,485,902.23</b>	<b>2,293,878,551.04</b>	<b>1,541,685,930.35</b>	<b>2,781,893,149.75</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>44,280,625.52</b>	<b>148,524,948.36</b>	<b>76,783,438.87</b>	<b>207,189,349.32</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	44,280,625.52	148,524,948.36	76,783,438.87	207,189,349.32
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)</b>	<b>476,684,741.78</b>	<b>441,162,116.31</b>	<b>596,342,786.36</b>	<b>835,210,314.06</b>
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	476,684,741.78	441,162,116.31	596,342,786.36	835,210,314.06
<b>02340000000</b>	<b>DEPARTMENT OF WORKS AND HOUSING</b>	<b>740,845,118.87</b>	<b>1,679,525,486.37</b>	<b>856,335,484.40</b>	<b>1,697,297,486.37</b>
023400100100	DEPARTMENT OF WORKS AND HOUSING	740,845,118.87	1,679,525,486.37	856,335,484.40	1,697,297,486.37
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>7,675,416.06</b>	<b>24,666,000.00</b>	<b>12,224,220.72</b>	<b>42,196,000.00</b>
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	7,675,416.06	24,666,000.00	12,224,220.72	42,196,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>660,874,192.23</b>	<b>3,560,783,561.22</b>	<b>1,499,749,953.34</b>	<b>3,837,732,011.04</b>
<b>05140000000</b>	<b>DEPARTMENT OF SOCIAL WELFARE DEPARTMENT</b>	<b>94,710,670.14</b>	<b>204,050,808.80</b>	<b>93,441,904.13</b>	<b>198,273,000.00</b>
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	94,710,670.14	204,050,808.80	93,441,904.13	198,273,000.00
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>2,134,000.00</b>	<b>2,611,036,510.34</b>	<b>1,059,096,600.00</b>	<b>2,550,422,218.14</b>
051700100100	DEPARTMENT OF EDUCATION	2,134,000.00	75,020,000.00	3,475,000.00	608,077,538.14
051702600100	LOCAL EDUCATION AUTHORITY	-	2,536,016,510.34	1,055,621,600.00	1,942,344,680.00
<b>05210000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE</b>	<b>561,884,522.09</b>	<b>739,723,242.08</b>	<b>343,750,305.68</b>	<b>1,065,598,792.90</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	561,884,522.09	739,723,242.08	343,750,305.68	1,065,598,792.90
<b>05350000000</b>	<b>DEPARTMENT OF ENVIRONMENTAL SANITATION</b>	<b>2,145,000.00</b>	<b>5,973,000.00</b>	<b>3,461,143.53</b>	<b>23,438,000.00</b>
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	2,145,000.00	5,973,000.00	3,461,143.53	23,438,000.00

126205 - BOSSO 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
	<b>Total Personnel Expenditure</b>	<b>1,206,645,080.04</b>	<b>4,167,154,625.89</b>	<b>2,148,964,766.02</b>	<b>3,918,597,763.38</b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>42,567,597.58</b>	<b>138,009,000.00</b>	<b>43,220,637.70</b>	<b>223,692,238.94</b>
<b>011100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	-	-	-	<b>55,517,668.85</b>
011100100100	CHAIRMAN	-	-	-	32,579,591.41
011100100200	VICE-CHAIRMAN	-	-	-	22,938,077.44
<b>011200000000</b>	<b>LOCAL GOVT COUNCIL</b>	-	-	-	<b>26,161,710.15</b>
011200100100	THE LEGISLATIVE COUNCIL	-	-	-	26,161,710.15
<b>012500000000</b>	<b>DEPARTMENT OF PERSONNEL MANAGEMENT</b>	<b>42,567,597.58</b>	<b>138,009,000.00</b>	<b>43,220,637.70</b>	<b>142,012,859.94</b>
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	42,567,597.58	138,009,000.00	43,220,637.70	142,012,859.94
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>511,790,290.23</b>	<b>601,325,064.67</b>	<b>619,890,318.51</b>	<b>887,189,051.54</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>42,162,625.52</b>	<b>132,576,948.36</b>	<b>73,335,438.87</b>	<b>148,776,349.32</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	42,162,625.52	132,576,948.36	73,335,438.87	148,776,349.32
<b>022000000000</b>	<b>DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)</b>	<b>399,383,129.78</b>	<b>310,387,116.31</b>	<b>468,932,174.52</b>	<b>587,689,702.22</b>
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	399,383,129.78	310,387,116.31	468,932,174.52	587,689,702.22
<b>023400000000</b>	<b>DEPARTMENT OF WORKS AND HOUSING</b>	<b>64,695,118.87</b>	<b>139,620,000.00</b>	<b>68,843,484.40</b>	<b>131,982,000.00</b>
023400100100	DEPARTMENT OF WORKS AND HOUSING	64,695,118.87	139,620,000.00	68,843,484.40	131,982,000.00
<b>023800000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>5,549,416.06</b>	<b>18,741,000.00</b>	<b>8,779,220.72</b>	<b>18,741,000.00</b>
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	5,549,416.06	18,741,000.00	8,779,220.72	18,741,000.00
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>652,287,192.23</b>	<b>3,427,820,561.22</b>	<b>1,485,853,809.81</b>	<b>2,807,716,472.90</b>
<b>051400000000</b>	<b>DEPARTMENT OF SOCIAL WELFARE DEPARTMENT</b>	<b>92,562,670.14</b>	<b>198,017,808.80</b>	<b>89,948,904.13</b>	<b>174,840,000.00</b>
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	92,562,670.14	198,017,808.80	89,948,904.13	174,840,000.00
<b>051700000000</b>	<b>DEPARTMENT OF EDUCATION</b>	-	<b>2,536,016,510.34</b>	<b>1,055,621,600.00</b>	<b>1,942,344,680.00</b>
051702600100	LOCAL EDUCATION AUTHORITY	-	2,536,016,510.34	1,055,621,600.00	1,942,344,680.00
<b>052100000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE</b>	<b>559,724,522.09</b>	<b>693,786,242.08</b>	<b>340,283,305.68</b>	<b>690,531,792.90</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	559,724,522.09	693,786,242.08	340,283,305.68	690,531,792.90

126205 - BOSSO 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
	<b>Total Other Recurrent Expenditure</b>	<b>122,674,712.00</b>	<b>224,500,000.00</b>	<b>181,561,568.92</b>	<b>926,283,611.84</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>30,392,100.00</b>	<b>41,857,000.00</b>	<b>29,869,813.55</b>	<b>179,575,000.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>24,022,100.00</b>	<b>23,930,000.00</b>	<b>19,442,813.55</b>	<b>109,408,000.00</b>
011100100100	CHAIRMAN	19,708,100.00	11,917,000.00	12,474,813.55	62,445,000.00
011100100200	VICE-CHAIRMAN	2,141,000.00	6,000,000.00	3,475,000.00	23,370,000.00
011118300100	INTERNAL AUDIT	2,173,000.00	6,013,000.00	3,493,000.00	23,593,000.00
<b>01120000000</b>	<b>LOCAL GOVT COUNCIL</b>	<b>2,089,000.00</b>	<b>5,920,000.00</b>	<b>3,445,000.00</b>	<b>23,245,000.00</b>
011200100100	THE LEGISLATIVE COUNCIL	2,089,000.00	5,920,000.00	3,445,000.00	23,245,000.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO LGC</b>	<b>2,155,000.00</b>	<b>6,032,000.00</b>	<b>3,487,000.00</b>	<b>23,397,000.00</b>
016100100100	Office of the Secretary to LGC	2,155,000.00	6,032,000.00	3,487,000.00	23,397,000.00
<b>01250000000</b>	<b>DEPARTMENT OF PERSONNEL MANAGEMENT</b>	<b>2,126,000.00</b>	<b>5,975,000.00</b>	<b>3,495,000.00</b>	<b>23,525,000.00</b>
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	2,126,000.00	5,975,000.00	3,495,000.00	23,525,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>83,695,612.00</b>	<b>158,680,000.00</b>	<b>137,795,611.84</b>	<b>352,830,611.84</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>2,118,000.00</b>	<b>15,948,000.00</b>	<b>3,448,000.00</b>	<b>58,413,000.00</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	2,118,000.00	15,948,000.00	3,448,000.00	58,413,000.00
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)</b>	<b>77,301,612.00</b>	<b>130,775,000.00</b>	<b>127,410,611.84</b>	<b>247,520,611.84</b>
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	77,301,612.00	130,775,000.00	127,410,611.84	247,520,611.84
<b>02340000000</b>	<b>DEPARTMENT OF WORKS AND HOUSING</b>	<b>2,150,000.00</b>	<b>6,032,000.00</b>	<b>3,492,000.00</b>	<b>23,442,000.00</b>
023400100100	DEPARTMENT OF WORKS AND HOUSING	2,150,000.00	6,032,000.00	3,492,000.00	23,442,000.00
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>2,126,000.00</b>	<b>5,925,000.00</b>	<b>3,445,000.00</b>	<b>23,455,000.00</b>
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	2,126,000.00	5,925,000.00	3,445,000.00	23,455,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>8,587,000.00</b>	<b>23,963,000.00</b>	<b>13,896,143.53</b>	<b>393,878,000.00</b>
<b>05140000000</b>	<b>DEPARTMENT OF SOCIAL WELFARE DEPARTMENT</b>	<b>2,148,000.00</b>	<b>6,033,000.00</b>	<b>3,493,000.00</b>	<b>23,433,000.00</b>
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	2,148,000.00	6,033,000.00	3,493,000.00	23,433,000.00
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>2,134,000.00</b>	<b>6,020,000.00</b>	<b>3,475,000.00</b>	<b>23,640,000.00</b>
051700100100	DEPARTMENT OF EDUCATION	2,134,000.00	6,020,000.00	3,475,000.00	23,640,000.00
<b>05210000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE</b>	<b>2,160,000.00</b>	<b>5,937,000.00</b>	<b>3,467,000.00</b>	<b>323,367,000.00</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	2,160,000.00	5,937,000.00	3,467,000.00	323,367,000.00
<b>05350000000</b>	<b>DEPARTMENT OF ENVIRONMENTAL SANITATION</b>	<b>2,145,000.00</b>	<b>5,973,000.00</b>	<b>3,461,143.53</b>	<b>23,438,000.00</b>
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	2,145,000.00	5,973,000.00	3,461,143.53	23,438,000.00

126205 - BOSSO 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
	<b>Total Capital Expenditure</b>	<b>674,000,000.00</b>	<b>1,732,521,226.22</b>	<b>803,582,851.56</b>	<b>2,232,201,024.51</b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	-	<b>89,647,739.85</b>	<b>19,582,851.56</b>	<b>54,190,000.00</b>
<b>011100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	-	<b>89,647,739.85</b>	<b>19,582,851.56</b>	<b>54,190,000.00</b>
011100100100	CHAIRMAN	-	89,647,739.85	19,582,851.56	54,190,000.00
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>674,000,000.00</b>	<b>1,533,873,486.37</b>	<b>784,000,000.00</b>	<b>1,541,873,486.37</b>
<b>023400000000</b>	<b>DEPARTMENT OF WORKS AND HOUSING</b>	<b>674,000,000.00</b>	<b>1,533,873,486.37</b>	<b>784,000,000.00</b>	<b>1,541,873,486.37</b>
023400100100	DEPARTMENT OF WORKS AND HOUSING	674,000,000.00	1,533,873,486.37	784,000,000.00	1,541,873,486.37
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	-	<b>109,000,000.00</b>	-	<b>636,137,538.14</b>
<b>051700000000</b>	<b>DEPARTMENT OF EDUCATION</b>	-	<b>69,000,000.00</b>	-	<b>584,437,538.14</b>
051700100100	DEPARTMENT OF EDUCATION	-	69,000,000.00	-	584,437,538.14
<b>052100000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE</b>	-	<b>40,000,000.00</b>	-	<b>51,700,000.00</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	-	40,000,000.00	-	51,700,000.00

126205 - BOSSO 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
<b>2</b>	<b>EXPENDITURES</b>	<b>2,003,319,792.04</b>	<b>6,124,175,852.11</b>	<b>3,134,109,186.50</b>	<b>7,077,082,399.73</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>1,206,645,080.04</b>	<b>4,167,154,625.89</b>	<b>2,148,964,766.02</b>	<b>3,918,597,763.38</b>
<b>2101</b>	<b>SALARY</b>	<b>884,095,956.04</b>	<b>4,044,413,639.58</b>	<b>1,769,462,591.50</b>	<b>3,470,523,030.38</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>884,095,956.04</b>	<b>4,044,413,639.58</b>	<b>1,769,462,591.50</b>	<b>3,470,523,030.38</b>
21010101	SALARY	884,095,956.04	4,044,413,639.58	1,769,462,591.50	3,413,347,465.08
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	-	-	-	57,175,565.30
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,744,530.78</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,744,530.78</b>
21020101	REGULAR ALLOWANCE	-	-	-	29,240,717.08
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	-	-	-	24,503,813.70
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>322,549,124.00</b>	<b>122,740,986.31</b>	<b>379,502,174.52</b>	<b>394,330,202.22</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>322,549,124.00</b>	<b>122,740,986.31</b>	<b>379,502,174.52</b>	<b>394,330,202.22</b>
21030101	GRATUITY	-	-	-	40,000,000.00
21030102	PENSION	322,549,124.00	122,740,986.31	379,502,174.52	354,330,202.22
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>122,674,712.00</b>	<b>224,500,000.00</b>	<b>181,561,568.92</b>	<b>926,283,611.84</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>29,949,000.00</b>	<b>93,700,000.00</b>	<b>48,586,143.53</b>	<b>663,338,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>6,500,000.00</b>	<b>20,340,000.00</b>	<b>16,167,000.00</b>	<b>20,100,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,240,000.00	10,150,000.00	8,080,000.00	10,040,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,260,000.00	10,190,000.00	8,087,000.00	10,060,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>11,485,000.00</b>	<b>3,340,000.00</b>	<b>2,530,000.00</b>	<b>3,340,000.00</b>
22020202	TELEPHONE CHARGES	11,485,000.00	3,340,000.00	2,530,000.00	3,340,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,743,000.00</b>	<b>12,890,000.00</b>	<b>2,465,000.00</b>	<b>338,308,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	581,000.00	963,000.00	823,000.00	1,103,000.00
22020302	BOOKS	580,000.00	960,000.00	820,000.00	1,100,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	582,000.00	967,000.00	822,000.00	1,105,000.00
22020307	DRUGS/LABORATORY/VACCINES/MEDICAL SUPPLIES	-	-	-	300,000,000.00
22020312	FERTILIZER	-	5,000,000.00	-	5,000,000.00
22020313	OTHER AGRICULTURAL INPUTS	-	-	-	25,000,000.00
22020314	CHEMICALS AND REAGENTS	-	5,000,000.00	-	5,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>4,476,000.00</b>	<b>39,200,000.00</b>	<b>17,639,839.23</b>	<b>44,330,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,245,000.00	19,620,000.00	8,830,000.00	22,180,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,231,000.00	19,580,000.00	8,809,839.23	22,150,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>-</b>	<b>770,000.00</b>	<b>-</b>	<b>1,375,000.00</b>
22020501	LOCAL TRAINING	-	770,000.00	-	1,375,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72,200,000.00</b>
22020601	SECURITY SERVICES	-	-	-	72,200,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>-</b>	<b>855,000.00</b>	<b>825,000.00</b>	<b>825,000.00</b>
22020701	FINANCIAL CONSULTING	-	855,000.00	825,000.00	825,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,820,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	-	-	-	900,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	-	920,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>5,745,000.00</b>	<b>16,305,000.00</b>	<b>8,959,304.30</b>	<b>181,040,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,470,000.00	4,060,000.00	2,240,000.00	44,800,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,540,000.00	4,200,000.00	2,310,000.00	46,200,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,330,000.00	3,920,000.00	2,170,000.00	45,500,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,405,000.00	4,125,000.00	2,239,304.30	44,540,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>75,157,612.00</b>	<b>124,800,000.00</b>	<b>123,945,611.84</b>	<b>223,945,611.84</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>75,157,612.00</b>	<b>124,800,000.00</b>	<b>123,945,611.84</b>	<b>223,945,611.84</b>
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	9,600,000.00	9,600,000.00	32,800,000.00	32,800,000.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	9,600,000.00	9,600,000.00	8,000,000.00	8,000,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	-	-	28,800,000.00	28,800,000.00
22040107	GRANTS TO LOCAL GOVERNMENT - RECURRENT	-	-	-	100,000,000.00
22040109	GRANTS TO EMIRATE COUNCIL - RECURRENT	46,357,612.00	96,000,000.00	46,345,611.84	46,345,611.84
22040115	2% TRAINING FUND	9,600,000.00	9,600,000.00	8,000,000.00	8,000,000.00

126205 - BOSSO 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
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>	<b>17,568,100.00</b>	<b>6,000,000.00</b>	<b>9,029,813.55</b>	<b>39,000,000.00</b>
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>	<b>17,568,100.00</b>	<b>6,000,000.00</b>	<b>9,029,813.55</b>	<b>39,000,000.00</b>
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP	17,568,100.00	6,000,000.00	9,029,813.55	38,000,000.00
22080103	FINANCIAL ASSISTANCE ON SPECIAL ACTIVITIES	-	-	-	1,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>674,000,000.00</b>	<b>1,732,521,226.22</b>	<b>803,582,851.56</b>	<b>2,232,201,024.51</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>-</b>	<b>186,862,461.86</b>	<b>-</b>	<b>157,890,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>-</b>	<b>186,862,461.86</b>	<b>-</b>	<b>157,890,000.00</b>
23010105	PURCHASE OF MOTOR VEHICLES	-	40,000,000.00	-	40,000,000.00
23010113	PURCHASE OF COMPUTERS	-	5,000,000.00	-	6,000,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	-	-	-	2,500,000.00
23010118	PURCHASE OF SCANNERS	-	5,000,000.00	-	1,500,000.00
23010119	PURCHASE OF POWER GENERATING SET	-	10,000,000.00	-	13,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	10,000,000.00	-	16,700,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	10,000,000.00	-	10,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	-	47,862,461.86	-	8,190,000.00
23010136	PURCHASE OF SCHOOL FURNITURE	-	49,000,000.00	-	45,000,000.00
23010138	PURCHASE OF OTHER MINOR OFFICE AND IT EQUIPMENT	-	10,000,000.00	-	15,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>674,000,000.00</b>	<b>1,473,873,486.37</b>	<b>784,000,000.00</b>	<b>1,473,873,486.37</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>674,000,000.00</b>	<b>1,473,873,486.37</b>	<b>784,000,000.00</b>	<b>1,473,873,486.37</b>
23020114	CONSTRUCTION / PROVISION OF ROADS	674,000,000.00	1,463,873,486.37	784,000,000.00	1,463,873,486.37
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	2,500,000.00	-	2,500,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	-	7,500,000.00	-	7,500,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>-</b>	<b>71,785,277.99</b>	<b>19,582,851.56</b>	<b>600,437,538.14</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>-</b>	<b>71,785,277.99</b>	<b>19,582,851.56</b>	<b>600,437,538.14</b>
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	-	30,000,000.00	-	35,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	31,785,277.99	19,582,851.56	36,000,000.00
23030199	OTHER REHABILITATION	-	10,000,000.00	-	529,437,538.14

126205 - BOSSO 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
	<b>Total Expenditure</b>	<b>2,003,319,792.04</b>	<b>6,124,175,852.11</b>	<b>3,134,109,186.50</b>	<b>7,077,082,399.73</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>299,465,850.29</b>	<b>752,220,869.85</b>	<b>390,581,619.77</b>	<b>1,072,515,350.78</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>158,628,033.84</b>	<b>351,412,130.00</b>	<b>231,477,832.56</b>	<b>526,953,490.84</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	6,370,000.00	17,837,000.00	10,365,000.00	151,739,379.00
70112	FINANCIAL AND FISCAL AFFAIRS	152,258,033.84	333,575,130.00	221,112,832.56	375,214,111.84
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>58,574,597.58</b>	<b>165,541,000.00</b>	<b>61,647,637.70</b>	<b>220,389,859.94</b>
70131	GENERAL PERSONNEL SERVICES	54,293,597.58	153,584,000.00	54,715,637.70	173,537,859.94
70132	OVERALL PLANNING AND STATISTICAL SERVICES	2,126,000.00	5,925,000.00	3,445,000.00	23,455,000.00
70133	OTHER GENERAL SERVICES	2,155,000.00	6,032,000.00	3,487,000.00	23,397,000.00
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>82,263,218.87</b>	<b>235,267,739.85</b>	<b>97,456,149.51</b>	<b>225,172,000.00</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	82,263,218.87	235,267,739.85	97,456,149.51	225,172,000.00
<b>7018</b>	<b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000,000.00</b>
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	-	-	-	100,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>46,430,625.52</b>	<b>154,556,948.36</b>	<b>80,275,438.87</b>	<b>230,631,349.32</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>44,280,625.52</b>	<b>148,524,948.36</b>	<b>76,783,438.87</b>	<b>207,189,349.32</b>
70421	AGRICULTURE	44,280,625.52	148,524,948.36	76,783,438.87	207,189,349.32
<b>7045</b>	<b>TRANSPORT</b>	<b>2,150,000.00</b>	<b>6,032,000.00</b>	<b>3,492,000.00</b>	<b>23,442,000.00</b>
70451	ROAD TRANSPORT	2,150,000.00	6,032,000.00	3,492,000.00	23,442,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>2,145,000.00</b>	<b>5,973,000.00</b>	<b>3,461,143.53</b>	<b>23,438,000.00</b>
<b>7054</b>	<b>PROTECTION OF BIODIVERSITY AND LANDSCAPE</b>	<b>2,145,000.00</b>	<b>5,973,000.00</b>	<b>3,461,143.53</b>	<b>23,438,000.00</b>
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	2,145,000.00	5,973,000.00	3,461,143.53	23,438,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>674,000,000.00</b>	<b>1,533,873,486.37</b>	<b>784,000,000.00</b>	<b>1,541,873,486.37</b>
<b>7066</b>	<b>HOUSING AND COMMUNITY AMENITIES N.E.C.</b>	<b>674,000,000.00</b>	<b>1,533,873,486.37</b>	<b>784,000,000.00</b>	<b>1,541,873,486.37</b>
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	674,000,000.00	1,533,873,486.37	784,000,000.00	1,541,873,486.37
<b>707</b>	<b>HEALTH</b>	<b>561,884,522.09</b>	<b>739,723,242.08</b>	<b>343,750,305.68</b>	<b>1,065,598,792.90</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>561,884,522.09</b>	<b>739,723,242.08</b>	<b>343,750,305.68</b>	<b>1,065,598,792.90</b>
70741	PUBLIC HEALTH SERVICES	561,884,522.09	739,723,242.08	343,750,305.68	1,065,598,792.90
<b>709</b>	<b>EDUCATION</b>	<b>2,134,000.00</b>	<b>2,611,036,510.34</b>	<b>1,059,096,600.00</b>	<b>2,550,422,218.14</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>2,134,000.00</b>	<b>6,020,000.00</b>	<b>3,475,000.00</b>	<b>23,640,000.00</b>
70912	PRIMARY EDUCATION	2,134,000.00	6,020,000.00	3,475,000.00	23,640,000.00
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>-</b>	<b>2,605,016,510.34</b>	<b>1,055,621,600.00</b>	<b>2,526,782,218.14</b>
70981	EDUCATION N.E.C.	-	2,605,016,510.34	1,055,621,600.00	2,526,782,218.14
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>417,259,794.14</b>	<b>326,791,795.11</b>	<b>472,944,078.65</b>	<b>592,603,202.22</b>
<b>7102</b>	<b>OLD AGE</b>	<b>322,549,124.00</b>	<b>122,740,986.31</b>	<b>379,502,174.52</b>	<b>394,330,202.22</b>
71021	OLD AGE	322,549,124.00	122,740,986.31	379,502,174.52	394,330,202.22
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>2,148,000.00</b>	<b>6,033,000.00</b>	<b>3,493,000.00</b>	<b>23,433,000.00</b>
71041	FAMILY AND CHILDREN	2,148,000.00	6,033,000.00	3,493,000.00	23,433,000.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>92,562,670.14</b>	<b>198,017,808.80</b>	<b>89,948,904.13</b>	<b>174,840,000.00</b>
71091	SOCIAL PROTECTION N.E.C.	92,562,670.14	198,017,808.80	89,948,904.13	174,840,000.00

126205 - BOSSO 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
	<b>Total Personnel Expenditure</b>	<b>1,206,645,080.04</b>	<b>4,167,154,625.89</b>	<b>2,148,964,766.02</b>	<b>3,918,597,763.38</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>189,646,138.29</b>	<b>484,016,130.00</b>	<b>210,273,342.82</b>	<b>567,774,738.94</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>82,383,421.84</b>	<b>206,387,130.00</b>	<b>98,209,220.72</b>	<b>293,779,879.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	-	-	81,679,379.00
70112	FINANCIAL AND FISCAL AFFAIRS	82,383,421.84	206,387,130.00	98,209,220.72	212,100,500.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>42,567,597.58</b>	<b>138,009,000.00</b>	<b>43,220,637.70</b>	<b>142,012,859.94</b>
70131	GENERAL PERSONNEL SERVICES	42,567,597.58	138,009,000.00	43,220,637.70	142,012,859.94
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>64,695,118.87</b>	<b>139,620,000.00</b>	<b>68,843,484.40</b>	<b>131,982,000.00</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	64,695,118.87	139,620,000.00	68,843,484.40	131,982,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>42,162,625.52</b>	<b>132,576,948.36</b>	<b>73,335,438.87</b>	<b>148,776,349.32</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>42,162,625.52</b>	<b>132,576,948.36</b>	<b>73,335,438.87</b>	<b>148,776,349.32</b>
70421	AGRICULTURE	42,162,625.52	132,576,948.36	73,335,438.87	148,776,349.32
<b>707</b>	<b>HEALTH</b>	<b>559,724,522.09</b>	<b>693,786,242.08</b>	<b>340,283,305.68</b>	<b>690,531,792.90</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>559,724,522.09</b>	<b>693,786,242.08</b>	<b>340,283,305.68</b>	<b>690,531,792.90</b>
70741	PUBLIC HEALTH SERVICES	559,724,522.09	693,786,242.08	340,283,305.68	690,531,792.90
<b>709</b>	<b>EDUCATION</b>	<b>-</b>	<b>2,536,016,510.34</b>	<b>1,055,621,600.00</b>	<b>1,942,344,680.00</b>
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>-</b>	<b>2,536,016,510.34</b>	<b>1,055,621,600.00</b>	<b>1,942,344,680.00</b>
70981	EDUCATION N.E.C	-	2,536,016,510.34	1,055,621,600.00	1,942,344,680.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>415,111,794.14</b>	<b>320,758,795.11</b>	<b>469,451,078.65</b>	<b>569,170,202.22</b>
<b>7102</b>	<b>OLD AGE</b>	<b>322,549,124.00</b>	<b>122,740,986.31</b>	<b>379,502,174.52</b>	<b>394,330,202.22</b>
71021	OLD AGE	322,549,124.00	122,740,986.31	379,502,174.52	394,330,202.22
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>92,562,670.14</b>	<b>198,017,808.80</b>	<b>89,948,904.13</b>	<b>174,840,000.00</b>
71091	SOCIAL PROTECTION N.E.C.	92,562,670.14	198,017,808.80	89,948,904.13	174,840,000.00

126205 - BOSSO 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
	<b>Total Other Recurrent Expenditure</b>	<b>122,674,712.00</b>	<b>224,500,000.00</b>	<b>181,561,568.92</b>	<b>926,283,611.84</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>109,819,712.00</b>	<b>178,557,000.00</b>	<b>160,725,425.39</b>	<b>450,550,611.84</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>76,244,612.00</b>	<b>145,025,000.00</b>	<b>133,268,611.84</b>	<b>233,173,611.84</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	6,370,000.00	17,837,000.00	10,365,000.00	70,060,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	69,874,612.00	127,188,000.00	122,903,611.84	163,113,611.84
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>16,007,000.00</b>	<b>27,532,000.00</b>	<b>18,427,000.00</b>	<b>78,377,000.00</b>
70131	GENERAL PERSONNEL SERVICES	11,726,000.00	15,575,000.00	11,495,000.00	31,525,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	2,126,000.00	5,925,000.00	3,445,000.00	23,455,000.00
70133	OTHER GENERAL SERVICES	2,155,000.00	6,032,000.00	3,487,000.00	23,397,000.00
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>17,568,100.00</b>	<b>6,000,000.00</b>	<b>9,029,813.55</b>	<b>39,000,000.00</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	17,568,100.00	6,000,000.00	9,029,813.55	39,000,000.00
<b>7018</b>	<b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000,000.00</b>
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	-	-	-	100,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>4,268,000.00</b>	<b>21,980,000.00</b>	<b>6,940,000.00</b>	<b>81,855,000.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>2,118,000.00</b>	<b>15,948,000.00</b>	<b>3,448,000.00</b>	<b>58,413,000.00</b>
70421	AGRICULTURE	2,118,000.00	15,948,000.00	3,448,000.00	58,413,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>2,150,000.00</b>	<b>6,032,000.00</b>	<b>3,492,000.00</b>	<b>23,442,000.00</b>
70451	ROAD TRANSPORT	2,150,000.00	6,032,000.00	3,492,000.00	23,442,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>2,145,000.00</b>	<b>5,973,000.00</b>	<b>3,461,143.53</b>	<b>23,438,000.00</b>
<b>7054</b>	<b>PROTECTION OF BIODIVERSITY AND LANDSCAPE</b>	<b>2,145,000.00</b>	<b>5,973,000.00</b>	<b>3,461,143.53</b>	<b>23,438,000.00</b>
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	2,145,000.00	5,973,000.00	3,461,143.53	23,438,000.00
<b>707</b>	<b>HEALTH</b>	<b>2,160,000.00</b>	<b>5,937,000.00</b>	<b>3,467,000.00</b>	<b>323,367,000.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>2,160,000.00</b>	<b>5,937,000.00</b>	<b>3,467,000.00</b>	<b>323,367,000.00</b>
70741	PUBLIC HEALTH SERVICES	2,160,000.00	5,937,000.00	3,467,000.00	323,367,000.00
<b>709</b>	<b>EDUCATION</b>	<b>2,134,000.00</b>	<b>6,020,000.00</b>	<b>3,475,000.00</b>	<b>23,640,000.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>2,134,000.00</b>	<b>6,020,000.00</b>	<b>3,475,000.00</b>	<b>23,640,000.00</b>
70912	PRIMARY EDUCATION	2,134,000.00	6,020,000.00	3,475,000.00	23,640,000.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>2,148,000.00</b>	<b>6,033,000.00</b>	<b>3,493,000.00</b>	<b>23,433,000.00</b>
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>2,148,000.00</b>	<b>6,033,000.00</b>	<b>3,493,000.00</b>	<b>23,433,000.00</b>
71041	FAMILY AND CHILDREN	2,148,000.00	6,033,000.00	3,493,000.00	23,433,000.00

126205 - BOSSO 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
	<b>Total Capital Expenditure</b>	<b>674,000,000.00</b>	<b>1,732,521,226.22</b>	<b>803,582,851.56</b>	<b>2,232,201,024.51</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	-	<b>89,647,739.85</b>	<b>19,582,851.56</b>	<b>54,190,000.00</b>
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	-	<b>89,647,739.85</b>	<b>19,582,851.56</b>	<b>54,190,000.00</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	-	89,647,739.85	19,582,851.56	54,190,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>674,000,000.00</b>	<b>1,533,873,486.37</b>	<b>784,000,000.00</b>	<b>1,541,873,486.37</b>
<b>7066</b>	<b>HOUSING AND COMMUNITY AMENITIES N.E.C.</b>	<b>674,000,000.00</b>	<b>1,533,873,486.37</b>	<b>784,000,000.00</b>	<b>1,541,873,486.37</b>
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	674,000,000.00	1,533,873,486.37	784,000,000.00	1,541,873,486.37
<b>707</b>	<b>HEALTH</b>	-	<b>40,000,000.00</b>	-	<b>51,700,000.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	-	<b>40,000,000.00</b>	-	<b>51,700,000.00</b>
70741	PUBLIC HEALTH SERVICES	-	40,000,000.00	-	51,700,000.00
<b>709</b>	<b>EDUCATION</b>	-	<b>69,000,000.00</b>	-	<b>584,437,538.14</b>
<b>7098</b>	<b>EDUCATION N.E.C.</b>	-	<b>69,000,000.00</b>	-	<b>584,437,538.14</b>
70981	EDUCATION N.E.C	-	69,000,000.00	-	584,437,538.14

**126205 - BOSSO 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
<b>126</b>	<b>NIGER STATE</b>	<b>2,003,319,792.04</b>	<b>6,124,175,852.11</b>	<b>3,134,109,186.50</b>	<b>7,077,082,399.73</b>
<b>1262</b>	<b>ZONE B - NIGER EAST</b>	<b>2,003,319,792.04</b>	<b>6,124,175,852.11</b>	<b>3,134,109,186.50</b>	<b>7,077,082,399.73</b>
<b>126205</b>	<b>BOSSO</b>	<b>2,003,319,792.04</b>	<b>6,124,175,852.11</b>	<b>3,134,109,186.50</b>	<b>7,077,082,399.73</b>
12620501	BEJI	-	50,000,000.00	-	55,000,000.00
12620502	BOSSO CENTRAL I	-	17,500,000.00	-	20,500,000.00
12620503	BOSSO CENTRAL II	-	119,647,739.85	19,582,851.56	623,627,538.14
12620504	CHANCHAGA	-	30,000,000.00	-	6,000,000.00
12620507	KODO	-	10,000,000.00	-	10,000,000.00
12620510	SHATTA	-	1,500,000.00	-	1,500,000.00
12620598	LG WIDE	2,003,319,792.04	5,895,528,112.26	3,114,526,334.94	6,360,454,861.59

**126205 - BOSSO 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	1,206,645,080.04	4,167,154,625.89	2,148,964,766.02	3,918,597,763.38
1262	ZONE B - NIGER EAST	1,206,645,080.04	4,167,154,625.89	2,148,964,766.02	3,918,597,763.38
126205	BOSSO	1,206,645,080.04	4,167,154,625.89	2,148,964,766.02	3,918,597,763.38
12620598	LG WIDE	1,206,645,080.04	4,167,154,625.89	2,148,964,766.02	3,918,597,763.38

**126205 - BOSSO 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	122,674,712.00	224,500,000.00	181,561,568.92	926,283,611.84
1262	ZONE B - NIGER EAST	122,674,712.00	224,500,000.00	181,561,568.92	926,283,611.84
126205	BOSSO	122,674,712.00	224,500,000.00	181,561,568.92	926,283,611.84
12620598	LG WIDE	122,674,712.00	224,500,000.00	181,561,568.92	926,283,611.84

**126205 - BOSSO 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
<b>126</b>	<b>NIGER STATE</b>	<b>674,000,000.00</b>	<b>1,732,521,226.22</b>	<b>803,582,851.56</b>	<b>2,232,201,024.51</b>
<b>1262</b>	<b>ZONE B - NIGER EAST</b>	<b>674,000,000.00</b>	<b>1,732,521,226.22</b>	<b>803,582,851.56</b>	<b>2,232,201,024.51</b>
<b>126205</b>	<b>BOSSO</b>	<b>674,000,000.00</b>	<b>1,732,521,226.22</b>	<b>803,582,851.56</b>	<b>2,232,201,024.51</b>
12620501	BEJI	-	50,000,000.00	-	55,000,000.00
12620502	BOSSO CENTRAL I	-	17,500,000.00	-	20,500,000.00
12620503	BOSSO CENTRAL II	-	119,647,739.85	19,582,851.56	623,627,538.14
12620504	CHANCHAGA	-	30,000,000.00	-	6,000,000.00
12620507	KODO	-	10,000,000.00	-	10,000,000.00
12620510	SHATTA	-	1,500,000.00	-	1,500,000.00
12620598	LG WIDE	674,000,000.00	1,503,873,486.37	784,000,000.00	1,515,573,486.37

126205 - BOSSO 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
	<b>Total Expenditure</b>	<b>2,003,319,792.04</b>	<b>6,124,175,852.11</b>	<b>3,134,109,186.50</b>	<b>7,077,082,399.73</b>
<b>01</b>	<b>Agriculture</b>	<b>44,280,625.52</b>	<b>148,524,948.36</b>	<b>76,783,438.87</b>	<b>207,189,349.32</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>2,118,000.00</b>	<b>5,948,000.00</b>	<b>3,448,000.00</b>	<b>23,413,000.00</b>
010102	Agriculture sector coordination mechanisms	2,118,000.00	5,948,000.00	3,448,000.00	23,413,000.00
<b>0110</b>	<b>Agriculture Sector Expenditures Not Elsewhere Classified</b>	<b>42,162,625.52</b>	<b>142,576,948.36</b>	<b>73,335,438.87</b>	<b>183,776,349.32</b>
011001	Agriculture Programme Not Elsewhere Classified	42,162,625.52	142,576,948.36	73,335,438.87	183,776,349.32
<b>04</b>	<b>Health</b>	<b>561,884,522.09</b>	<b>739,723,242.08</b>	<b>343,750,305.68</b>	<b>1,065,598,792.90</b>
<b>0401</b>	<b>Effective governance of the health system</b>	<b>2,160,000.00</b>	<b>5,937,000.00</b>	<b>3,467,000.00</b>	<b>23,367,000.00</b>
040103	Health sector coordination mechanisms	2,160,000.00	5,937,000.00	3,467,000.00	23,367,000.00
<b>0410</b>	<b>Health Sector Expenditures Not Elsewhere Classified</b>	<b>559,724,522.09</b>	<b>733,786,242.08</b>	<b>340,283,305.68</b>	<b>1,042,231,792.90</b>
041001	Health Not Elsewhere Classified	559,724,522.09	733,786,242.08	340,283,305.68	1,042,231,792.90
<b>05</b>	<b>Education</b>	<b>2,134,000.00</b>	<b>2,611,036,510.34</b>	<b>1,059,096,600.00</b>	<b>2,550,422,218.14</b>
<b>0501</b>	<b>Effective governance of the education system</b>	<b>2,134,000.00</b>	<b>6,020,000.00</b>	<b>3,475,000.00</b>	<b>23,640,000.00</b>
050103	Education sector coordination mechanisms	2,134,000.00	6,020,000.00	3,475,000.00	23,640,000.00
<b>0510</b>	<b>Education Sector Expenditures Not Elsewhere Classified</b>	<b>-</b>	<b>2,605,016,510.34</b>	<b>1,055,621,600.00</b>	<b>2,526,782,218.14</b>
051001	Education Not Elsewhere Classified	-	2,605,016,510.34	1,055,621,600.00	2,526,782,218.14
<b>06</b>	<b>Housing and Urban Development</b>	<b>674,000,000.00</b>	<b>1,533,873,486.37</b>	<b>784,000,000.00</b>	<b>1,541,873,486.37</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>674,000,000.00</b>	<b>1,533,873,486.37</b>	<b>784,000,000.00</b>	<b>1,541,873,486.37</b>
061001	Housing and Urban Development - General	674,000,000.00	1,533,873,486.37	784,000,000.00	1,541,873,486.37
<b>09</b>	<b>Environmental Improvement</b>	<b>2,145,000.00</b>	<b>5,973,000.00</b>	<b>3,461,143.53</b>	<b>23,438,000.00</b>
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>2,145,000.00</b>	<b>5,973,000.00</b>	<b>3,461,143.53</b>	<b>23,438,000.00</b>
091001	Environmental Improvement - General	2,145,000.00	5,973,000.00	3,461,143.53	23,438,000.00
<b>11</b>	<b>Information Communication and Technology</b>	<b>-</b>	<b>10,000,000.00</b>	<b>-</b>	<b>12,000,000.00</b>
<b>1110</b>	<b>Information Communication and Technology - General</b>	<b>-</b>	<b>10,000,000.00</b>	<b>-</b>	<b>12,000,000.00</b>
111001	Information Communication and Technology - General	-	10,000,000.00	-	12,000,000.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>622,014,974.29</b>	<b>864,961,856.16</b>	<b>770,083,794.29</b>	<b>1,454,845,553.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>622,014,974.29</b>	<b>864,961,856.16</b>	<b>770,083,794.29</b>	<b>1,454,845,553.00</b>
131001	Reform of Government and Governance - General	622,014,974.29	864,961,856.16	770,083,794.29	1,454,845,553.00
<b>17</b>	<b>Road</b>	<b>2,150,000.00</b>	<b>6,032,000.00</b>	<b>3,492,000.00</b>	<b>23,442,000.00</b>
<b>1710</b>	<b>Road - General</b>	<b>2,150,000.00</b>	<b>6,032,000.00</b>	<b>3,492,000.00</b>	<b>23,442,000.00</b>
171001	Road - General	2,150,000.00	6,032,000.00	3,492,000.00	23,442,000.00
<b>23</b>	<b>Social Protection</b>	<b>94,710,670.14</b>	<b>204,050,808.80</b>	<b>93,441,904.13</b>	<b>198,273,000.00</b>
<b>2301</b>	<b>Effective Governance of Social Protection</b>	<b>2,148,000.00</b>	<b>6,033,000.00</b>	<b>3,493,000.00</b>	<b>23,433,000.00</b>
230102	Social protection coordination and mechanisms	2,148,000.00	6,033,000.00	3,493,000.00	23,433,000.00
<b>2310</b>	<b>Social Protection Not Elsewhere Classified</b>	<b>92,562,670.14</b>	<b>198,017,808.80</b>	<b>89,948,904.13</b>	<b>174,840,000.00</b>
231001	Social Protection Not Elsewhere Classified	92,562,670.14	198,017,808.80	89,948,904.13	174,840,000.00

126205 - BOSSO 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
	<b>Total Personnel Expenditure</b>	<b>1,206,645,080.04</b>	<b>4,167,154,625.89</b>	<b>2,148,964,766.02</b>	<b>3,918,597,763.38</b>
<b>01</b>	<b>Agriculture</b>	<b>42,162,625.52</b>	<b>132,576,948.36</b>	<b>73,335,438.87</b>	<b>148,776,349.32</b>
<b>0110</b>	<b>Agriculture Sector Expenditures Not Elsewhere Classified</b>	<b>42,162,625.52</b>	<b>132,576,948.36</b>	<b>73,335,438.87</b>	<b>148,776,349.32</b>
011001	Agriculture Programme Not Elsewhere Classified	42,162,625.52	132,576,948.36	73,335,438.87	148,776,349.32
<b>04</b>	<b>Health</b>	<b>559,724,522.09</b>	<b>693,786,242.08</b>	<b>340,283,305.68</b>	<b>690,531,792.90</b>
<b>0410</b>	<b>Health Sector Expenditures Not Elsewhere Classified</b>	<b>559,724,522.09</b>	<b>693,786,242.08</b>	<b>340,283,305.68</b>	<b>690,531,792.90</b>
041001	Health Not Elsewhere Classified	559,724,522.09	693,786,242.08	340,283,305.68	690,531,792.90
<b>05</b>	<b>Education</b>	-	<b>2,536,016,510.34</b>	<b>1,055,621,600.00</b>	<b>1,942,344,680.00</b>
<b>0510</b>	<b>Education Sector Expenditures Not Elsewhere Classified</b>	-	<b>2,536,016,510.34</b>	<b>1,055,621,600.00</b>	<b>1,942,344,680.00</b>
051001	Education Not Elsewhere Classified	-	2,536,016,510.34	1,055,621,600.00	1,942,344,680.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>512,195,262.29</b>	<b>606,757,116.31</b>	<b>589,775,517.34</b>	<b>962,104,941.16</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>512,195,262.29</b>	<b>606,757,116.31</b>	<b>589,775,517.34</b>	<b>962,104,941.16</b>
131001	Reform of Government and Governance - General	512,195,262.29	606,757,116.31	589,775,517.34	962,104,941.16
<b>23</b>	<b>Social Protection</b>	<b>92,562,670.14</b>	<b>198,017,808.80</b>	<b>89,948,904.13</b>	<b>174,840,000.00</b>
<b>2310</b>	<b>Social Protection Not Elsewhere Classified</b>	<b>92,562,670.14</b>	<b>198,017,808.80</b>	<b>89,948,904.13</b>	<b>174,840,000.00</b>
231001	Social Protection Not Elsewhere Classified	92,562,670.14	198,017,808.80	89,948,904.13	174,840,000.00

126205 - BOSSO 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
	<b>Total Other Recurrent Expenditure</b>	<b>122,674,712.00</b>	<b>224,500,000.00</b>	<b>181,561,568.92</b>	<b>926,283,611.84</b>
<b>01</b>	<b>Agriculture</b>	<b>2,118,000.00</b>	<b>15,948,000.00</b>	<b>3,448,000.00</b>	<b>58,413,000.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>2,118,000.00</b>	<b>5,948,000.00</b>	<b>3,448,000.00</b>	<b>23,413,000.00</b>
010102	Agriculture sector coordination mechanisms	2,118,000.00	5,948,000.00	3,448,000.00	23,413,000.00
<b>0110</b>	<b>Agriculture Sector Expenditures Not Elsewhere Classified</b>	<b>-</b>	<b>10,000,000.00</b>	<b>-</b>	<b>35,000,000.00</b>
011001	Agriculture Programme Not Elsewhere Classified	-	10,000,000.00	-	35,000,000.00
<b>04</b>	<b>Health</b>	<b>2,160,000.00</b>	<b>5,937,000.00</b>	<b>3,467,000.00</b>	<b>323,367,000.00</b>
<b>0401</b>	<b>Effective governance of the health system</b>	<b>2,160,000.00</b>	<b>5,937,000.00</b>	<b>3,467,000.00</b>	<b>23,367,000.00</b>
040103	Health sector coordination mechanisms	2,160,000.00	5,937,000.00	3,467,000.00	23,367,000.00
<b>0410</b>	<b>Health Sector Expenditures Not Elsewhere Classified</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300,000,000.00</b>
041001	Health Not Elsewhere Classified	-	-	-	300,000,000.00
<b>05</b>	<b>Education</b>	<b>2,134,000.00</b>	<b>6,020,000.00</b>	<b>3,475,000.00</b>	<b>23,640,000.00</b>
<b>0501</b>	<b>Effective governance of the education system</b>	<b>2,134,000.00</b>	<b>6,020,000.00</b>	<b>3,475,000.00</b>	<b>23,640,000.00</b>
050103	Education sector coordination mechanisms	2,134,000.00	6,020,000.00	3,475,000.00	23,640,000.00
<b>09</b>	<b>Environmental Improvement</b>	<b>2,145,000.00</b>	<b>5,973,000.00</b>	<b>3,461,143.53</b>	<b>23,438,000.00</b>
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>2,145,000.00</b>	<b>5,973,000.00</b>	<b>3,461,143.53</b>	<b>23,438,000.00</b>
091001	Environmental Improvement - General	2,145,000.00	5,973,000.00	3,461,143.53	23,438,000.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>109,819,712.00</b>	<b>178,557,000.00</b>	<b>160,725,425.39</b>	<b>450,550,611.84</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>109,819,712.00</b>	<b>178,557,000.00</b>	<b>160,725,425.39</b>	<b>450,550,611.84</b>
131001	Reform of Government and Governance - General	109,819,712.00	178,557,000.00	160,725,425.39	450,550,611.84
<b>17</b>	<b>Road</b>	<b>2,150,000.00</b>	<b>6,032,000.00</b>	<b>3,492,000.00</b>	<b>23,442,000.00</b>
<b>1710</b>	<b>Road - General</b>	<b>2,150,000.00</b>	<b>6,032,000.00</b>	<b>3,492,000.00</b>	<b>23,442,000.00</b>
171001	Road - General	2,150,000.00	6,032,000.00	3,492,000.00	23,442,000.00
<b>23</b>	<b>Social Protection</b>	<b>2,148,000.00</b>	<b>6,033,000.00</b>	<b>3,493,000.00</b>	<b>23,433,000.00</b>
<b>2301</b>	<b>Effective Governance of Social Protection</b>	<b>2,148,000.00</b>	<b>6,033,000.00</b>	<b>3,493,000.00</b>	<b>23,433,000.00</b>
230102	Social protection coordination and mechanisms	2,148,000.00	6,033,000.00	3,493,000.00	23,433,000.00

126205 - BOSSO 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
	<b>Total Capital Expenditure</b>	<b>674,000,000.00</b>	<b>1,732,521,226.22</b>	<b>803,582,851.56</b>	<b>2,232,201,024.51</b>
<b>04</b>	<b>Health</b>	-	<b>40,000,000.00</b>	-	<b>51,700,000.00</b>
<b>0410</b>	<b>Health Sector Expenditures Not Elsewhere Classified</b>	-	<b>40,000,000.00</b>	-	<b>51,700,000.00</b>
041001	Health Not Elsewhere Classified	-	40,000,000.00	-	51,700,000.00
<b>05</b>	<b>Education</b>	-	<b>69,000,000.00</b>	-	<b>584,437,538.14</b>
<b>0510</b>	<b>Education Sector Expenditures Not Elsewhere Classified</b>	-	<b>69,000,000.00</b>	-	<b>584,437,538.14</b>
051001	Education Not Elsewhere Classified	-	69,000,000.00	-	584,437,538.14
<b>06</b>	<b>Housing and Urban Development</b>	<b>674,000,000.00</b>	<b>1,533,873,486.37</b>	<b>784,000,000.00</b>	<b>1,541,873,486.37</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>674,000,000.00</b>	<b>1,533,873,486.37</b>	<b>784,000,000.00</b>	<b>1,541,873,486.37</b>
061001	Housing and Urban Development - General	674,000,000.00	1,533,873,486.37	784,000,000.00	1,541,873,486.37
<b>11</b>	<b>Information Communication and Technology</b>	-	<b>10,000,000.00</b>	-	<b>12,000,000.00</b>
<b>1110</b>	<b>Information Communication and Technology - General</b>	-	<b>10,000,000.00</b>	-	<b>12,000,000.00</b>
111001	Information Communication and Technology - General	-	10,000,000.00	-	12,000,000.00
<b>13</b>	<b>Reform of Government and Governance</b>	-	<b>79,647,739.85</b>	<b>19,582,851.56</b>	<b>42,190,000.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	-	<b>79,647,739.85</b>	<b>19,582,851.56</b>	<b>42,190,000.00</b>
131001	Reform of Government and Governance - General	-	79,647,739.85	19,582,851.56	42,190,000.00

126205 - BOSSO 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
<b>Total Capital Expenditure</b>						<b>674,000,000.00</b>	<b>1,732,521,226.22</b>	<b>803,582,851.56</b>	<b>2,232,201,024.51</b>
PURCHASE OF 2ND. HP ELITEBOOK 840 G6 INTEL CORE5 BACKLIT KEYBOARD LAPTOPS	11 - Information Communication and Technology	011100100100 - CHAIRMAN	23010113 - PURCHASE OF COMPUTERS	70161 - GENERAL PUBLIC SERVICES N.E.C.	12620503 - BOSSO CENTRAL II	-	-	-	2,000,000.00
PURCHASE OF 8NOS. HP255 G8 ATHLON 3150U 8GB RAM 1TB HDD	11 - Information Communication and Technology	011100100100 - CHAIRMAN	23010113 - PURCHASE OF COMPUTERS	70161 - GENERAL PUBLIC SERVICES N.E.C.	12620503 - BOSSO CENTRAL II	-	5,000,000.00	-	4,000,000.00
PURCHASE OF 2ND. PRINTER AND POWER CABLES	11 - Information Communication and Technology	011100100100 - CHAIRMAN	23010114 - PURCHASE OF COMPUTER PRINTERS	70161 - GENERAL PUBLIC SERVICES N.E.C.	12620503 - BOSSO CENTRAL II	-	-	-	2,500,000.00
PURCHASE OF 6ND. SCANNER AND OTHER ICT EQUIPMENTS	11 - Information Communication and Technology	011100100100 - CHAIRMAN	23010118 - PURCHASE OF SCANNERS	70161 - GENERAL PUBLIC SERVICES N.E.C.	12620503 - BOSSO CENTRAL II	-	5,000,000.00	-	1,500,000.00
PURCHASE OF 2ND. PROJECTOR BOARD AND PROJECTOR	11 - Information Communication and Technology	011100100100 - CHAIRMAN	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70161 - GENERAL PUBLIC SERVICES N.E.C.	12620503 - BOSSO CENTRAL II	-	-	-	2,000,000.00
PURCHASE OF 50ND. BUNDLES OF ZINC	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70161 - GENERAL PUBLIC SERVICES N.E.C.	12620503 - BOSSO CENTRAL II	-	5,000,000.00	-	3,262,500.00
PURCHASE OF 100 BAGS OF CEMENTS	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70161 - GENERAL PUBLIC SERVICES N.E.C.	12620503 - BOSSO CENTRAL II	-	-	-	1,012,500.00
PURCHASE OF 20ND. DOZENS OF RUBBER MATS	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70161 - GENERAL PUBLIC SERVICES N.E.C.	12620503 - BOSSO CENTRAL II	-	-	-	1,700,000.00
PURCHASE OF 10ND. DOZENS OF R/BUCKET;	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70161 - GENERAL PUBLIC SERVICES N.E.C.	12620503 - BOSSO CENTRAL II	-	42,862,461.86	-	65,000.00
PURCHASE OF 20ND. PACKS OF ZINCK NAILS	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70161 - GENERAL PUBLIC SERVICES N.E.C.	12620503 - BOSSO CENTRAL II	-	-	-	150,000.00
COMPLETION OF ONGOING RENOVATION OF BOSSO LOCAL GOVERNMENT SECRETARIATE, MAIKUNKELE	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70161 - GENERAL PUBLIC SERVICES N.E.C.	12620503 - BOSSO CENTRAL II	-	31,785,277.99	19,582,851.56	36,000,000.00
PROCUREMENT OF 3NOS. OFFICIAL VEHICLE COROLLA LE 2005	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010105 - PURCHASE OF MOTOR VEHICLES	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12620501 - BEJI	-	40,000,000.00	-	40,000,000.00
PURCHASE OF 2ND FEEDER BOX/UNITY 100METRES ARMORED CABLES/ALUMINIUM CABLES	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010138 - PURCHASE OF OTHER MINOR OFFICE AND IT EQUIPMENT	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12620501 - BEJI	-	10,000,000.00	-	15,000,000.00
PURCHASE AND INSTALLATIONS OF 10NOS. HIGH WAY INDUSTRIAL SOLAR	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010119 - PURCHASE OF POWER GENERATING SET	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12620502 - BOSSO CENTRAL I	-	10,000,000.00	-	10,000,000.00
PURCHASE OF 10NOS. OF 400WATS AKT SOLAR ZONGS, AND OTHER PANELS,ACCESSORIES AND POLES	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010119 - PURCHASE OF POWER GENERATING SET	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12620502 - BOSSO CENTRAL I	-	-	-	3,000,000.00
CONSTRUCTION OF A BLOCK OF STALLS AT TUNGA GWAURO MARKET, CHANCHAGA WARD	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12620502 - BOSSO CENTRAL I	-	7,500,000.00	-	7,500,000.00
CONSTRUCTION/ERRECTION OF 5ND. BEACONS OF PYATA MARKET	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12620510 - SHATTA	-	1,500,000.00	-	1,500,000.00
CONSTRUCTION/ERRECTION OF 5ND. BEACONS OF BEJI MARKET	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12620504 - CHANCHAGA	-	1,000,000.00	-	1,000,000.00
CONTRIBUTION OF 20KM ROAD AS WARD DEVELOPMENT PROJECT	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12620598 - LG WIDE	-	240,000,000.00	80,000,000.00	240,000,000.00
CONTRIBUTION OF 203KM ROAD AS URBAN RENEWAL AND RURAL DEVELOPMENT	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	12620598 - LG WIDE	-	-	-	-
PURCHASE OF 2230ND. PUPILS DESK	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23010136 - PURCHASE OF SCHOOL FURNITURE	70981 - EDUCATION N.E.C.	12620503 - BOSSO CENTRAL II	674,000,000.00	1,223,873,486.37	704,000,000.00	1,223,873,486.37
PURCHASE OF 12 NOS. SETS OF TEACHERS CHAIRS/TABLES , ACROSS SCHOOLS OF THE LGA	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23010136 - PURCHASE OF SCHOOL FURNITURE	70981 - EDUCATION N.E.C.	12620504 - CHANCHAGA	-	29,000,000.00	-	5,000,000.00
PURCHASE OF 5000ND.TEXT BOOKS REGISTERS AND 1000ND.ADMISSION REGISTER AND OTHER TEACHING AND LEARNING AIDS	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C.	12620507 - KODO	-	10,000,000.00	-	10,000,000.00
RENOVATION AND REPAIRS OF 3KM FENCE AT DR YAHAYA PRIMARY SCH AT BOSSO CENTRAL II WARD	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23030199 - OTHER REHABILITATION	70981 - EDUCATION N.E.C.	12620503 - BOSSO CENTRAL II	-	10,000,000.00	-	529,437,538.14
PURCHASE AND SUPPLY OF HOSPITAL EQUIPMENT(SONOS.BED.MATRASSES&PILLOW).	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12620598 - LG WIDE	-	10,000,000.00	-	10,000,000.00
PURCHASE OF 10NOS./BP APPARATUS	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12620598 - LG WIDE	-	-	-	2,200,000.00
PURCHASE OF 10NOS. STANDING WEIGHT SCALE WITH HEIGHT	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12620598 - LG WIDE	-	-	-	1,500,000.00
PURCHASE OF 10NOS.BABY WEIGH SCALE/INFANT	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12620598 - LG WIDE	-	-	-	1,000,000.00
PURCHASE OF 1ND. SCANNING MACHINE	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12620598 - LG WIDE	-	-	-	2,000,000.00
UPGRADING OF 4ND. MALE/FEMALE WARDS, OFFICE &MATERNITY OF MAIKUNKELE PHC	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23030105 - REHABILITATION / REPAIRS - HOSPITAL/ HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12620598 - LG WIDE	-	30,000,000.00	-	35,000,000.00

011100100100		CHAIRMAN			
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>19,708,100.00</b>	<b>101,564,739.85</b>	<b>32,057,665.11</b>	<b>149,214,591.41</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>32,579,591.41</b>
<b>2101</b>	<b>SALARY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,327,684.56</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,327,684.56</b>
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	0.00	0.00	20,327,684.56
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,251,906.85</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,251,906.85</b>
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	0.00	0.00	0.00	12,251,906.85
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>19,708,100.00</b>	<b>11,917,000.00</b>	<b>12,474,813.55</b>	<b>62,445,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,140,000.00</b>	<b>5,917,000.00</b>	<b>3,445,000.00</b>	<b>23,445,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>470,000.00</b>	<b>1,420,000.00</b>	<b>1,140,000.00</b>	<b>1,400,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	220,000.00	700,000.00	560,000.00	690,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	250,000.00	720,000.00	580,000.00	710,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>820,000.00</b>	<b>240,000.00</b>	<b>180,000.00</b>	<b>240,000.00</b>
22020202	TELEPHONE CHARGES	820,000.00	240,000.00	180,000.00	240,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>125,000.00</b>	<b>207,000.00</b>	<b>175,000.00</b>	<b>235,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	42,000.00	70,000.00	60,000.00	80,000.00
22020302	BOOKS	40,000.00	65,000.00	55,000.00	75,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	43,000.00	72,000.00	60,000.00	80,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>315,000.00</b>	<b>2,780,000.00</b>	<b>1,250,000.00</b>	<b>3,150,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	160,000.00	1,400,000.00	630,000.00	1,580,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	155,000.00	1,380,000.00	620,000.00	1,570,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>55,000.00</b>	<b>0.00</b>	<b>100,000.00</b>
22020501	LOCAL TRAINING	0.00	55,000.00	0.00	100,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,200,000.00</b>
22020601	SECURITY SERVICES	0.00	0.00	0.00	5,200,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>50,000.00</b>	<b>60,000.00</b>	<b>55,000.00</b>
22020701	FINANCIAL CONSULTING	0.00	50,000.00	60,000.00	55,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>135,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	65,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	70,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>410,000.00</b>	<b>1,165,000.00</b>	<b>640,000.00</b>	<b>12,930,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	105,000.00	290,000.00	160,000.00	3,200,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	110,000.00	300,000.00	165,000.00	3,300,000.00
22021003	PUBLICITY & ADVERTISEMENTS	95,000.00	280,000.00	155,000.00	3,250,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	100,000.00	295,000.00	160,000.00	3,180,000.00
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>	<b>17,568,100.00</b>	<b>6,000,000.00</b>	<b>9,029,813.55</b>	<b>39,000,000.00</b>
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>	<b>17,568,100.00</b>	<b>6,000,000.00</b>	<b>9,029,813.55</b>	<b>39,000,000.00</b>
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP	17,568,100.00	6,000,000.00	9,029,813.55	38,000,000.00
22080103	FINANCIAL ASSISTANCE ON SPECIAL ACTIVITIES	0.00	0.00	0.00	1,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>89,647,739.85</b>	<b>19,582,851.56</b>	<b>54,190,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>57,862,461.86</b>	<b>0.00</b>	<b>18,190,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>57,862,461.86</b>	<b>0.00</b>	<b>18,190,000.00</b>
23010113	PURCHASE OF COMPUTERS	0.00	5,000,000.00	0.00	6,000,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	0.00	0.00	2,500,000.00
23010118	PURCHASE OF SCANNERS	0.00	5,000,000.00	0.00	1,500,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	47,862,461.86	0.00	8,190,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>31,785,277.99</b>	<b>19,582,851.56</b>	<b>36,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>31,785,277.99</b>	<b>19,582,851.56</b>	<b>36,000,000.00</b>
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	31,785,277.99	19,582,851.56	36,000,000.00
<b>011100100200</b>					
<b>VICE-CHAIRMAN</b>					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>2,141,000.00</b>	<b>6,000,000.00</b>	<b>3,475,000.00</b>	<b>46,308,077.44</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22,938,077.44</b>

2101	SALARY	0.00	0.00	0.00	18,037,314.70
210101	SALARIES AND WAGES	0.00	0.00	0.00	18,037,314.70
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	0.00	0.00	18,037,314.70
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	4,900,762.74
210201	ALLOWANCES	0.00	0.00	0.00	4,900,762.74
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	0.00	0.00	0.00	4,900,762.74
22	<b>OTHER RECURRENT COSTS</b>	<b>2,141,000.00</b>	<b>6,000,000.00</b>	<b>3,475,000.00</b>	<b>23,370,000.00</b>
2202	OVERHEAD COST	2,141,000.00	6,000,000.00	3,475,000.00	23,370,000.00
220201	TRAVEL & TRANSPORT - GENERAL	470,000.00	1,440,000.00	1,160,000.00	1,400,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	230,000.00	690,000.00	570,000.00	680,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	240,000.00	750,000.00	590,000.00	720,000.00
220202	UTILITIES - GENERAL	810,000.00	230,000.00	175,000.00	230,000.00
22020202	TELEPHONE CHARGES	810,000.00	230,000.00	175,000.00	230,000.00
220203	MATERIALS & SUPPLIES - GENERAL	126,000.00	210,000.00	180,000.00	240,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	41,000.00	68,000.00	58,000.00	78,000.00
22020302	BOOKS	42,000.00	70,000.00	60,000.00	80,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	43,000.00	72,000.00	62,000.00	82,000.00
220204	MAINTENANCE SERVICES - GENERAL	325,000.00	2,820,000.00	1,270,000.00	3,180,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	165,000.00	1,420,000.00	640,000.00	1,600,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	160,000.00	1,400,000.00	630,000.00	1,580,000.00
220205	TRAINING - GENERAL	0.00	60,000.00	0.00	95,000.00
22020501	LOCAL TRAINING	0.00	60,000.00	0.00	95,000.00
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
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	75,000.00	50,000.00	60,000.00
22020701	FINANCIAL CONSULTING	0.00	75,000.00	50,000.00	60,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	135,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	60,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	75,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	410,000.00	1,165,000.00	640,000.00	12,930,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	105,000.00	290,000.00	160,000.00	3,200,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	110,000.00	300,000.00	165,000.00	3,300,000.00
22021003	PUBLICITY & ADVERTISEMENTS	95,000.00	280,000.00	155,000.00	3,250,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	100,000.00	295,000.00	160,000.00	3,180,000.00

011118300100	INTERNAL AUDIT				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	<b>EXPENDITURES</b>	<b>2,173,000.00</b>	<b>6,013,000.00</b>	<b>3,493,000.00</b>	<b>23,593,000.00</b>
22	<b>OTHER RECURRENT COSTS</b>	<b>2,173,000.00</b>	<b>6,013,000.00</b>	<b>3,493,000.00</b>	<b>23,593,000.00</b>
2202	OVERHEAD COST	2,173,000.00	6,013,000.00	3,493,000.00	23,593,000.00
220201	TRAVEL & TRANSPORT - GENERAL	470,000.00	1,480,000.00	1,160,000.00	1,430,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	210,000.00	680,000.00	550,000.00	670,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	260,000.00	800,000.00	610,000.00	760,000.00
220202	UTILITIES - GENERAL	850,000.00	250,000.00	190,000.00	250,000.00
22020202	TELEPHONE CHARGES	850,000.00	250,000.00	190,000.00	250,000.00
220203	MATERIALS & SUPPLIES - GENERAL	123,000.00	203,000.00	173,000.00	233,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	40,000.00	65,000.00	55,000.00	75,000.00
22020302	BOOKS	41,000.00	68,000.00	58,000.00	78,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	42,000.00	70,000.00	60,000.00	80,000.00
220204	MAINTENANCE SERVICES - GENERAL	320,000.00	2,800,000.00	1,260,000.00	3,170,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	155,000.00	1,380,000.00	620,000.00	1,570,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	165,000.00	1,420,000.00	640,000.00	1,600,000.00
220205	TRAINING - GENERAL	0.00	50,000.00	0.00	100,000.00
22020501	LOCAL TRAINING	0.00	50,000.00	0.00	100,000.00
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
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	65,000.00	70,000.00	45,000.00

22020701	FINANCIAL CONSULTING	0.00	65,000.00	70,000.00	45,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>135,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	55,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	80,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>410,000.00</b>	<b>1,165,000.00</b>	<b>640,000.00</b>	<b>12,930,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	105,000.00	290,000.00	160,000.00	3,200,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	110,000.00	300,000.00	165,000.00	3,300,000.00
22021003	PUBLICITY & ADVERTISEMENTS	95,000.00	280,000.00	155,000.00	3,250,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	100,000.00	295,000.00	160,000.00	3,180,000.00

011200100100 THE LEGISLATIVE COUNCIL					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>2,089,000.00</b>	<b>5,920,000.00</b>	<b>3,445,000.00</b>	<b>49,406,710.15</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>26,161,710.15</b>
<b>2101</b>	<b>SALARY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,810,566.04</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,810,566.04</b>
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	0.00	0.00	18,810,566.04
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,351,144.11</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,351,144.11</b>
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	0.00	0.00	0.00	7,351,144.11
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,089,000.00</b>	<b>5,920,000.00</b>	<b>3,445,000.00</b>	<b>23,245,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,089,000.00</b>	<b>5,920,000.00</b>	<b>3,445,000.00</b>	<b>23,245,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>460,000.00</b>	<b>1,440,000.00</b>	<b>1,150,000.00</b>	<b>1,420,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	225,000.00	710,000.00	570,000.00	700,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	235,000.00	730,000.00	580,000.00	720,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>780,000.00</b>	<b>220,000.00</b>	<b>175,000.00</b>	<b>220,000.00</b>
22020202	TELEPHONE CHARGES	780,000.00	220,000.00	175,000.00	220,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>124,000.00</b>	<b>205,000.00</b>	<b>175,000.00</b>	<b>235,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	43,000.00	72,000.00	62,000.00	82,000.00
22020302	BOOKS	40,000.00	65,000.00	55,000.00	75,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	41,000.00	68,000.00	58,000.00	78,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>315,000.00</b>	<b>2,780,000.00</b>	<b>1,250,000.00</b>	<b>3,150,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	160,000.00	1,400,000.00	630,000.00	1,580,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	155,000.00	1,380,000.00	620,000.00	1,570,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>55,000.00</b>	<b>0.00</b>	<b>100,000.00</b>
22020501	LOCAL TRAINING	0.00	55,000.00	0.00	100,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000,000.00</b>
22020601	SECURITY SERVICES	0.00	0.00	0.00	5,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>55,000.00</b>	<b>55,000.00</b>	<b>70,000.00</b>
22020701	FINANCIAL CONSULTING	0.00	55,000.00	55,000.00	70,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>120,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	50,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	70,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>410,000.00</b>	<b>1,165,000.00</b>	<b>640,000.00</b>	<b>12,930,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	105,000.00	290,000.00	160,000.00	3,200,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	110,000.00	300,000.00	165,000.00	3,300,000.00
22021003	PUBLICITY & ADVERTISEMENTS	95,000.00	280,000.00	155,000.00	3,250,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	100,000.00	295,000.00	160,000.00	3,180,000.00

016100100100 Office of the Secretary to LGC					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>2,155,000.00</b>	<b>6,032,000.00</b>	<b>3,487,000.00</b>	<b>23,397,000.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,155,000.00</b>	<b>6,032,000.00</b>	<b>3,487,000.00</b>	<b>23,397,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,155,000.00</b>	<b>6,032,000.00</b>	<b>3,487,000.00</b>	<b>23,397,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>465,000.00</b>	<b>1,460,000.00</b>	<b>1,160,000.00</b>	<b>1,440,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	215,000.00	690,000.00	560,000.00	690,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	250,000.00	770,000.00	600,000.00	750,000.00

<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>830,000.00</b>	<b>240,000.00</b>	<b>180,000.00</b>	<b>240,000.00</b>
22020202	TELEPHONE CHARGES	830,000.00	240,000.00	180,000.00	240,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>125,000.00</b>	<b>207,000.00</b>	<b>177,000.00</b>	<b>237,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	42,000.00	70,000.00	60,000.00	80,000.00
22020302	BOOKS	43,000.00	72,000.00	62,000.00	82,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	40,000.00	65,000.00	55,000.00	75,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>325,000.00</b>	<b>2,820,000.00</b>	<b>1,270,000.00</b>	<b>3,180,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	165,000.00	1,420,000.00	640,000.00	1,600,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	160,000.00	1,400,000.00	630,000.00	1,580,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>60,000.00</b>	<b>0.00</b>	<b>95,000.00</b>
22020501	LOCAL TRAINING	0.00	60,000.00	0.00	95,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,100,000.00</b>
22020601	SECURITY SERVICES	0.00	0.00	0.00	5,100,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>80,000.00</b>	<b>60,000.00</b>	<b>50,000.00</b>
22020701	FINANCIAL CONSULTING	0.00	80,000.00	60,000.00	50,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>125,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	65,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	60,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>410,000.00</b>	<b>1,165,000.00</b>	<b>640,000.00</b>	<b>12,930,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	105,000.00	290,000.00	160,000.00	3,200,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	110,000.00	300,000.00	165,000.00	3,300,000.00
22021003	PUBLICITY & ADVERTISEMENTS	95,000.00	280,000.00	155,000.00	3,250,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	100,000.00	295,000.00	160,000.00	3,180,000.00

<b>012500100100</b>	<b>DEPARTMENT OF PERSONNEL MANAGEMENT</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Approved Budget</b>	<b>Balance January to December</b>	<b>2026 Approved Budget</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>44,693,597.58</b>	<b>143,984,000.00</b>	<b>46,715,637.70</b>	<b>165,537,859.94</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>42,567,597.58</b>	<b>138,009,000.00</b>	<b>43,220,637.70</b>	<b>142,012,859.94</b>
<b>2101</b>	<b>SALARY</b>	<b>42,567,597.58</b>	<b>138,009,000.00</b>	<b>43,220,637.70</b>	<b>112,772,142.86</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>42,567,597.58</b>	<b>138,009,000.00</b>	<b>43,220,637.70</b>	<b>112,772,142.86</b>
21010101	SALARY	42,567,597.58	138,009,000.00	43,220,637.70	112,772,142.86
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>29,240,717.08</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>29,240,717.08</b>
21020101	REGULAR ALLOWANCE	0.00	0.00	0.00	29,240,717.08
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,126,000.00</b>	<b>5,975,000.00</b>	<b>3,495,000.00</b>	<b>23,525,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,126,000.00</b>	<b>5,975,000.00</b>	<b>3,495,000.00</b>	<b>23,525,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>450,000.00</b>	<b>1,450,000.00</b>	<b>1,150,000.00</b>	<b>1,440,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	220,000.00	710,000.00	570,000.00	710,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	230,000.00	740,000.00	580,000.00	730,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>820,000.00</b>	<b>250,000.00</b>	<b>190,000.00</b>	<b>250,000.00</b>
22020202	TELEPHONE CHARGES	820,000.00	250,000.00	190,000.00	250,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>126,000.00</b>	<b>210,000.00</b>	<b>180,000.00</b>	<b>240,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	41,000.00	68,000.00	58,000.00	78,000.00
22020302	BOOKS	42,000.00	70,000.00	60,000.00	80,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	43,000.00	72,000.00	62,000.00	82,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>320,000.00</b>	<b>2,800,000.00</b>	<b>1,260,000.00</b>	<b>3,170,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	155,000.00	1,380,000.00	620,000.00	1,570,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	165,000.00	1,420,000.00	640,000.00	1,600,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>55,000.00</b>	<b>0.00</b>	<b>100,000.00</b>
22020501	LOCAL TRAINING	0.00	55,000.00	0.00	100,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,200,000.00</b>
22020601	SECURITY SERVICES	0.00	0.00	0.00	5,200,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>45,000.00</b>	<b>75,000.00</b>	<b>65,000.00</b>
22020701	FINANCIAL CONSULTING	0.00	45,000.00	75,000.00	65,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>130,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	75,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	55,000.00

220210	MISCELLANEOUS EXPENSES GENERAL	410,000.00	1,165,000.00	640,000.00	12,930,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	105,000.00	290,000.00	160,000.00	3,200,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	110,000.00	300,000.00	165,000.00	3,300,000.00
22021003	PUBLICITY & ADVERTISEMENTS	95,000.00	280,000.00	155,000.00	3,250,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	100,000.00	295,000.00	160,000.00	3,180,000.00

021500100100 DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>44,280,625.52</b>	<b>148,524,948.36</b>	<b>76,783,438.87</b>	<b>207,189,349.32</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>42,162,625.52</b>	<b>132,576,948.36</b>	<b>73,335,438.87</b>	<b>148,776,349.32</b>
2101	SALARY	42,162,625.52	132,576,948.36	73,335,438.87	148,776,349.32
210101	SALARIES AND WAGES	42,162,625.52	132,576,948.36	73,335,438.87	148,776,349.32
21010101	SALARY	42,162,625.52	132,576,948.36	73,335,438.87	148,776,349.32
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,118,000.00</b>	<b>15,948,000.00</b>	<b>3,448,000.00</b>	<b>58,413,000.00</b>
2202	OVERHEAD COST	2,118,000.00	15,948,000.00	3,448,000.00	58,413,000.00
220201	TRAVEL & TRANSPORT - GENERAL	470,000.00	1,460,000.00	1,160,000.00	1,460,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	245,000.00	760,000.00	590,000.00	750,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	225,000.00	700,000.00	570,000.00	710,000.00
220202	UTILITIES - GENERAL	800,000.00	230,000.00	175,000.00	230,000.00
22020202	TELEPHONE CHARGES	800,000.00	230,000.00	175,000.00	230,000.00
220203	MATERIALS & SUPPLIES - GENERAL	123,000.00	10,203,000.00	173,000.00	35,233,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	40,000.00	65,000.00	55,000.00	75,000.00
22020302	BOOKS	41,000.00	68,000.00	58,000.00	78,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	42,000.00	70,000.00	60,000.00	80,000.00
22020312	FERTILIZER	0.00	5,000,000.00	0.00	5,000,000.00
22020313	OTHER AGRICULTURAL INPUTS	0.00	0.00	0.00	25,000,000.00
22020314	CHEMICALS AND REAGENTS	0.00	5,000,000.00	0.00	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	315,000.00	2,780,000.00	1,250,000.00	3,150,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	160,000.00	1,400,000.00	630,000.00	1,580,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	155,000.00	1,380,000.00	620,000.00	1,570,000.00
220205	TRAINING - GENERAL	0.00	50,000.00	0.00	100,000.00
22020501	LOCAL TRAINING	0.00	50,000.00	0.00	100,000.00
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
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	60,000.00	50,000.00	80,000.00
22020701	FINANCIAL CONSULTING	0.00	60,000.00	50,000.00	80,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	130,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	80,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	50,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	410,000.00	1,165,000.00	640,000.00	12,930,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	105,000.00	290,000.00	160,000.00	3,200,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	110,000.00	300,000.00	165,000.00	3,300,000.00
22021003	PUBLICITY & ADVERTISEMENTS	95,000.00	280,000.00	155,000.00	3,250,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	100,000.00	295,000.00	160,000.00	3,180,000.00

022000100100 DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>476,684,741.78</b>	<b>441,162,116.31</b>	<b>596,342,786.36</b>	<b>835,210,314.06</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>399,383,129.78</b>	<b>310,387,116.31</b>	<b>468,932,174.52</b>	<b>587,689,702.22</b>
2101	SALARY	76,834,005.78	187,646,130.00	89,430,000.00	193,359,500.00
210101	SALARIES AND WAGES	76,834,005.78	187,646,130.00	89,430,000.00	193,359,500.00
21010101	SALARY	76,834,005.78	187,646,130.00	89,430,000.00	193,359,500.00
2103	SOCIAL BENEFITS	322,549,124.00	122,740,986.31	379,502,174.52	394,330,202.22
210301	SOCIAL BENEFITS	322,549,124.00	122,740,986.31	379,502,174.52	394,330,202.22
21030101	GRATUITY	0.00	0.00	0.00	40,000,000.00
21030102	PENSION	322,549,124.00	122,740,986.31	379,502,174.52	354,330,202.22
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>77,301,612.00</b>	<b>130,775,000.00</b>	<b>127,410,611.84</b>	<b>247,520,611.84</b>

2202	OVERHEAD COST	2,144,000.00	5,975,000.00	3,465,000.00	23,575,000.00
220201	TRAVEL & TRANSPORT - GENERAL	445,000.00	1,410,000.00	1,130,000.00	1,400,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	235,000.00	730,000.00	580,000.00	730,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	210,000.00	680,000.00	550,000.00	670,000.00
220202	UTILITIES - GENERAL	840,000.00	250,000.00	185,000.00	250,000.00
22020202	TELEPHONE CHARGES	840,000.00	250,000.00	185,000.00	250,000.00
220203	MATERIALS & SUPPLIES - GENERAL	124,000.00	205,000.00	175,000.00	235,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	43,000.00	72,000.00	62,000.00	82,000.00
22020302	BOOKS	40,000.00	65,000.00	55,000.00	75,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	41,000.00	68,000.00	58,000.00	78,000.00
220204	MAINTENANCE SERVICES - GENERAL	325,000.00	2,820,000.00	1,270,000.00	3,180,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	165,000.00	1,420,000.00	640,000.00	1,600,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	160,000.00	1,400,000.00	630,000.00	1,580,000.00
220205	TRAINING - GENERAL	0.00	55,000.00	0.00	100,000.00
22020501	LOCAL TRAINING	0.00	55,000.00	0.00	100,000.00
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
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	70,000.00	65,000.00	45,000.00
22020701	FINANCIAL CONSULTING	0.00	70,000.00	65,000.00	45,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	135,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	65,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	70,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	410,000.00	1,165,000.00	640,000.00	12,930,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	105,000.00	290,000.00	160,000.00	3,200,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	110,000.00	300,000.00	165,000.00	3,300,000.00
22021003	PUBLICITY & ADVERTISEMENTS	95,000.00	280,000.00	155,000.00	3,250,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	100,000.00	295,000.00	160,000.00	3,180,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	75,157,612.00	124,800,000.00	123,945,611.84	223,945,611.84
220401	LOCAL GRANTS AND CONTRIBUTIONS	75,157,612.00	124,800,000.00	123,945,611.84	223,945,611.84
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	9,600,000.00	9,600,000.00	32,800,000.00	32,800,000.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	9,600,000.00	9,600,000.00	8,000,000.00	8,000,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	0.00	0.00	28,800,000.00	28,800,000.00
22040107	GRANTS TO LOCAL GOVERNMENT - RECURRENT	0.00	0.00	0.00	100,000,000.00
22040109	GRANTS TO EMIRATE COUNCIL - RECURRENT	46,357,612.00	96,000,000.00	46,345,611.84	46,345,611.84
22040115	2% TRAINING FUND	9,600,000.00	9,600,000.00	8,000,000.00	8,000,000.00

023400100100	DEPARTMENT OF WORKS AND HOUSING				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	January to December	2026 Approved Budget
2	EXPENDITURES	740,845,118.87	1,679,525,486.37	856,335,484.40	1,697,297,486.37
21	PERSONNEL COST	64,695,118.87	139,620,000.00	68,843,484.40	131,982,000.00
2101	SALARY	64,695,118.87	139,620,000.00	68,843,484.40	131,982,000.00
210101	SALARIES AND WAGES	64,695,118.87	139,620,000.00	68,843,484.40	131,982,000.00
21010101	SALARY	64,695,118.87	139,620,000.00	68,843,484.40	131,982,000.00
22	OTHER RECURRENT COSTS	2,150,000.00	6,032,000.00	3,492,000.00	23,442,000.00
2202	OVERHEAD COST	2,150,000.00	6,032,000.00	3,492,000.00	23,442,000.00
220201	TRAVEL & TRANSPORT - GENERAL	485,000.00	1,510,000.00	1,180,000.00	1,460,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	260,000.00	800,000.00	610,000.00	760,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	225,000.00	710,000.00	570,000.00	700,000.00
220202	UTILITIES - GENERAL	810,000.00	240,000.00	180,000.00	240,000.00
22020202	TELEPHONE CHARGES	810,000.00	240,000.00	180,000.00	240,000.00
220203	MATERIALS & SUPPLIES - GENERAL	125,000.00	207,000.00	177,000.00	237,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	42,000.00	70,000.00	60,000.00	80,000.00
22020302	BOOKS	43,000.00	72,000.00	62,000.00	82,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	40,000.00	65,000.00	55,000.00	75,000.00
220204	MAINTENANCE SERVICES - GENERAL	320,000.00	2,800,000.00	1,260,000.00	3,170,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	155,000.00	1,380,000.00	620,000.00	1,570,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	165,000.00	1,420,000.00	640,000.00	1,600,000.00

220205	TRAINING - GENERAL	0.00	60,000.00	0.00	95,000.00
22020501	LOCAL TRAINING	0.00	60,000.00	0.00	95,000.00
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
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	50,000.00	55,000.00	75,000.00
22020701	FINANCIAL CONSULTING	0.00	50,000.00	55,000.00	75,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	135,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	60,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	75,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	410,000.00	1,165,000.00	640,000.00	12,930,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	105,000.00	290,000.00	160,000.00	3,200,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	110,000.00	300,000.00	165,000.00	3,300,000.00
22021003	PUBLICITY & ADVERTISEMENTS	95,000.00	280,000.00	155,000.00	3,250,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	100,000.00	295,000.00	160,000.00	3,180,000.00
23	CAPITAL EXPENDITURE	674,000,000.00	1,533,873,486.37	784,000,000.00	1,541,873,486.37
2301	FIXED ASSETS PURCHASED	0.00	60,000,000.00	0.00	68,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	60,000,000.00	0.00	68,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	40,000,000.00	0.00	40,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	0.00	10,000,000.00	0.00	13,000,000.00
23010138	PURCHASE OF OTHER MINOR OFFICE AND IT EQUIPMENT	0.00	10,000,000.00	0.00	15,000,000.00
2302	CONSTRUCTION / PROVISION	674,000,000.00	1,473,873,486.37	784,000,000.00	1,473,873,486.37
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	674,000,000.00	1,473,873,486.37	784,000,000.00	1,473,873,486.37
23020114	CONSTRUCTION / PROVISION OF ROADS	674,000,000.00	1,463,873,486.37	784,000,000.00	1,463,873,486.37
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	2,500,000.00	0.00	2,500,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	0.00	7,500,000.00	0.00	7,500,000.00

023800100100 DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	7,675,416.06	24,666,000.00	12,224,220.72	42,196,000.00
21	PERSONNEL COST	5,549,416.06	18,741,000.00	8,779,220.72	18,741,000.00
2101	SALARY	5,549,416.06	18,741,000.00	8,779,220.72	18,741,000.00
210101	SALARIES AND WAGES	5,549,416.06	18,741,000.00	8,779,220.72	18,741,000.00
21010101	SALARY	5,549,416.06	18,741,000.00	8,779,220.72	18,741,000.00
22	OTHER RECURRENT COSTS	2,126,000.00	5,925,000.00	3,445,000.00	23,455,000.00
2202	OVERHEAD COST	2,126,000.00	5,925,000.00	3,445,000.00	23,455,000.00
220201	TRAVEL & TRANSPORT - GENERAL	445,000.00	1,430,000.00	1,140,000.00	1,420,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	230,000.00	740,000.00	580,000.00	730,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	215,000.00	690,000.00	560,000.00	690,000.00
220202	UTILITIES - GENERAL	830,000.00	230,000.00	175,000.00	230,000.00
22020202	TELEPHONE CHARGES	830,000.00	230,000.00	175,000.00	230,000.00
220203	MATERIALS & SUPPLIES - GENERAL	126,000.00	210,000.00	180,000.00	240,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	41,000.00	68,000.00	58,000.00	78,000.00
22020302	BOOKS	42,000.00	70,000.00	60,000.00	80,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	43,000.00	72,000.00	62,000.00	82,000.00
220204	MAINTENANCE SERVICES - GENERAL	315,000.00	2,780,000.00	1,250,000.00	3,150,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	160,000.00	1,400,000.00	630,000.00	1,580,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	155,000.00	1,380,000.00	620,000.00	1,570,000.00
220205	TRAINING - GENERAL	0.00	55,000.00	0.00	100,000.00
22020501	LOCAL TRAINING	0.00	55,000.00	0.00	100,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	5,200,000.00
22020601	SECURITY SERVICES	0.00	0.00	0.00	5,200,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	55,000.00	60,000.00	50,000.00
22020701	FINANCIAL CONSULTING	0.00	55,000.00	60,000.00	50,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	0.00	135,000.00
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	55,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	80,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	410,000.00	1,165,000.00	640,000.00	12,930,000.00

22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	105,000.00	290,000.00	160,000.00	3,200,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	110,000.00	300,000.00	165,000.00	3,300,000.00
22021003	PUBLICITY & ADVERTISEMENTS	95,000.00	280,000.00	155,000.00	3,250,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	100,000.00	295,000.00	160,000.00	3,180,000.00

051400100100 DEPARTMENT OF SOCIAL WELFARE DEPARTMENT					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>94,710,670.14</b>	<b>204,050,808.80</b>	<b>93,441,904.13</b>	<b>198,273,000.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>92,562,670.14</b>	<b>198,017,808.80</b>	<b>89,948,904.13</b>	<b>174,840,000.00</b>
<b>2101</b>	<b>SALARY</b>	<b>92,562,670.14</b>	<b>198,017,808.80</b>	<b>89,948,904.13</b>	<b>174,840,000.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>92,562,670.14</b>	<b>198,017,808.80</b>	<b>89,948,904.13</b>	<b>174,840,000.00</b>
21010101	SALARY	92,562,670.14	198,017,808.80	89,948,904.13	174,840,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,148,000.00</b>	<b>6,033,000.00</b>	<b>3,493,000.00</b>	<b>23,433,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,148,000.00</b>	<b>6,033,000.00</b>	<b>3,493,000.00</b>	<b>23,433,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>470,000.00</b>	<b>1,480,000.00</b>	<b>1,170,000.00</b>	<b>1,460,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	250,000.00	770,000.00	600,000.00	750,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	220,000.00	710,000.00	570,000.00	710,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>820,000.00</b>	<b>250,000.00</b>	<b>190,000.00</b>	<b>250,000.00</b>
22020202	TELEPHONE CHARGES	820,000.00	250,000.00	190,000.00	250,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>123,000.00</b>	<b>203,000.00</b>	<b>173,000.00</b>	<b>233,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	40,000.00	65,000.00	55,000.00	75,000.00
22020302	BOOKS	41,000.00	68,000.00	58,000.00	78,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	42,000.00	70,000.00	60,000.00	80,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>325,000.00</b>	<b>2,820,000.00</b>	<b>1,270,000.00</b>	<b>3,180,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	165,000.00	1,420,000.00	640,000.00	1,600,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	160,000.00	1,400,000.00	630,000.00	1,580,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>100,000.00</b>
22020501	LOCAL TRAINING	0.00	50,000.00	0.00	100,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,100,000.00</b>
22020601	SECURITY SERVICES	0.00	0.00	0.00	5,100,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>65,000.00</b>	<b>50,000.00</b>	<b>60,000.00</b>
22020701	FINANCIAL CONSULTING	0.00	65,000.00	50,000.00	60,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>120,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	50,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	70,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>410,000.00</b>	<b>1,165,000.00</b>	<b>640,000.00</b>	<b>12,930,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	105,000.00	290,000.00	160,000.00	3,200,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	110,000.00	300,000.00	165,000.00	3,300,000.00
22021003	PUBLICITY & ADVERTISEMENTS	95,000.00	280,000.00	155,000.00	3,250,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	100,000.00	295,000.00	160,000.00	3,180,000.00

051700100100 DEPARTMENT OF EDUCATION					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>2,134,000.00</b>	<b>75,020,000.00</b>	<b>3,475,000.00</b>	<b>608,077,538.14</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,134,000.00</b>	<b>6,020,000.00</b>	<b>3,475,000.00</b>	<b>23,640,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,134,000.00</b>	<b>6,020,000.00</b>	<b>3,475,000.00</b>	<b>23,640,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>480,000.00</b>	<b>1,490,000.00</b>	<b>1,170,000.00</b>	<b>1,480,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	235,000.00	730,000.00	580,000.00	730,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	245,000.00	760,000.00	590,000.00	750,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>800,000.00</b>	<b>230,000.00</b>	<b>175,000.00</b>	<b>230,000.00</b>
22020202	TELEPHONE CHARGES	800,000.00	230,000.00	175,000.00	230,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>124,000.00</b>	<b>205,000.00</b>	<b>175,000.00</b>	<b>235,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	43,000.00	72,000.00	62,000.00	82,000.00
22020302	BOOKS	40,000.00	65,000.00	55,000.00	75,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	41,000.00	68,000.00	58,000.00	78,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>320,000.00</b>	<b>2,800,000.00</b>	<b>1,260,000.00</b>	<b>3,170,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	155,000.00	1,380,000.00	620,000.00	1,570,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	165,000.00	1,420,000.00	640,000.00	1,600,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>55,000.00</b>	<b>0.00</b>	<b>100,000.00</b>
22020501	LOCAL TRAINING	0.00	55,000.00	0.00	100,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,300,000.00</b>
22020601	SECURITY SERVICES	0.00	0.00	0.00	5,300,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>75,000.00</b>	<b>55,000.00</b>	<b>70,000.00</b>
22020701	FINANCIAL CONSULTING	0.00	75,000.00	55,000.00	70,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>125,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	65,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	60,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>410,000.00</b>	<b>1,165,000.00</b>	<b>640,000.00</b>	<b>12,930,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	105,000.00	290,000.00	160,000.00	3,200,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	110,000.00	300,000.00	165,000.00	3,300,000.00
22021003	PUBLICITY & ADVERTISEMENTS	95,000.00	280,000.00	155,000.00	3,250,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	100,000.00	295,000.00	160,000.00	3,180,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>69,000,000.00</b>	<b>0.00</b>	<b>584,437,538.14</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>59,000,000.00</b>	<b>0.00</b>	<b>55,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>59,000,000.00</b>	<b>0.00</b>	<b>55,000,000.00</b>
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	10,000,000.00	0.00	10,000,000.00
23010136	PURCHASE OF SCHOOL FURNITURE	0.00	49,000,000.00	0.00	45,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>529,437,538.14</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>529,437,538.14</b>
23030199	OTHER REHABILITATION	0.00	10,000,000.00	0.00	529,437,538.14

051702600100 LOCAL EDUCATION AUTHORITY					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	ance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>0.00</b>	<b>2,536,016,510.34</b>	<b>1,055,621,600.00</b>	<b>1,942,344,680.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>0.00</b>	<b>2,536,016,510.34</b>	<b>1,055,621,600.00</b>	<b>1,942,344,680.00</b>
<b>2101</b>	<b>SALARY</b>	<b>0.00</b>	<b>2,536,016,510.34</b>	<b>1,055,621,600.00</b>	<b>1,942,344,680.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>0.00</b>	<b>2,536,016,510.34</b>	<b>1,055,621,600.00</b>	<b>1,942,344,680.00</b>
21010101	SALARY	0.00	2,536,016,510.34	1,055,621,600.00	1,942,344,680.00

052100100100 DEPARTMENT OF PRIMARY HEALTH CARE					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	ance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>561,884,522.09</b>	<b>739,723,242.08</b>	<b>343,750,305.68</b>	<b>1,065,598,792.90</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>559,724,522.09</b>	<b>693,786,242.08</b>	<b>340,283,305.68</b>	<b>690,531,792.90</b>
<b>2101</b>	<b>SALARY</b>	<b>559,724,522.09</b>	<b>693,786,242.08</b>	<b>340,283,305.68</b>	<b>690,531,792.90</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>559,724,522.09</b>	<b>693,786,242.08</b>	<b>340,283,305.68</b>	<b>690,531,792.90</b>
21010101	SALARY	559,724,522.09	693,786,242.08	340,283,305.68	690,531,792.90
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,160,000.00</b>	<b>5,937,000.00</b>	<b>3,467,000.00</b>	<b>323,367,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,160,000.00</b>	<b>5,937,000.00</b>	<b>3,467,000.00</b>	<b>323,367,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>460,000.00</b>	<b>1,430,000.00</b>	<b>1,150,000.00</b>	<b>1,440,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	225,000.00	700,000.00	570,000.00	710,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	235,000.00	730,000.00	580,000.00	730,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>850,000.00</b>	<b>240,000.00</b>	<b>180,000.00</b>	<b>240,000.00</b>
22020202	TELEPHONE CHARGES	850,000.00	240,000.00	180,000.00	240,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>125,000.00</b>	<b>207,000.00</b>	<b>177,000.00</b>	<b>300,237,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	42,000.00	70,000.00	60,000.00	80,000.00
22020302	BOOKS	43,000.00	72,000.00	62,000.00	82,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	40,000.00	65,000.00	55,000.00	75,000.00
22020307	DRUGS/LABORATORY/VACCINES/MEDICAL SUPPLIES	0.00	0.00	0.00	300,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>315,000.00</b>	<b>2,780,000.00</b>	<b>1,250,000.00</b>	<b>3,150,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	160,000.00	1,400,000.00	630,000.00	1,580,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	155,000.00	1,380,000.00	620,000.00	1,570,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>55,000.00</b>	<b>0.00</b>	<b>95,000.00</b>
22020501	LOCAL TRAINING	0.00	55,000.00	0.00	95,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,100,000.00</b>

22020601	SECURITY SERVICES	0.00	0.00	0.00	5,100,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>60,000.00</b>	<b>70,000.00</b>	<b>45,000.00</b>
22020701	FINANCIAL CONSULTING	0.00	60,000.00	70,000.00	45,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>130,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	75,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	55,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>410,000.00</b>	<b>1,165,000.00</b>	<b>640,000.00</b>	<b>12,930,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	105,000.00	290,000.00	160,000.00	3,200,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	110,000.00	300,000.00	165,000.00	3,300,000.00
22021003	PUBLICITY & ADVERTISEMENTS	95,000.00	280,000.00	155,000.00	3,250,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	100,000.00	295,000.00	160,000.00	3,180,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>40,000,000.00</b>	<b>0.00</b>	<b>51,700,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>16,700,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>16,700,000.00</b>
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	10,000,000.00	0.00	16,700,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>35,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>30,000,000.00</b>	<b>0.00</b>	<b>35,000,000.00</b>
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	0.00	30,000,000.00	0.00	35,000,000.00

053500100100 DEPARTMENT OF ENVIRONMENTAL SANITATION		2024 Full Year Actuals	2025 Approved Budget	January to December	2026 Approved Budget
Code	Description				
<b>2</b>	<b>EXPENDITURES</b>	<b>2,145,000.00</b>	<b>5,973,000.00</b>	<b>3,461,143.53</b>	<b>23,438,000.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,145,000.00</b>	<b>5,973,000.00</b>	<b>3,461,143.53</b>	<b>23,438,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,145,000.00</b>	<b>5,973,000.00</b>	<b>3,461,143.53</b>	<b>23,438,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>460,000.00</b>	<b>1,440,000.00</b>	<b>1,147,000.00</b>	<b>1,450,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	240,000.00	740,000.00	590,000.00	740,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	220,000.00	700,000.00	557,000.00	710,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>825,000.00</b>	<b>240,000.00</b>	<b>180,000.00</b>	<b>240,000.00</b>
22020202	TELEPHONE CHARGES	825,000.00	240,000.00	180,000.00	240,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>124,000.00</b>	<b>208,000.00</b>	<b>175,000.00</b>	<b>238,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	41,000.00	68,000.00	58,000.00	78,000.00
22020302	BOOKS	42,000.00	70,000.00	60,000.00	80,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	41,000.00	70,000.00	57,000.00	80,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>321,000.00</b>	<b>2,820,000.00</b>	<b>1,269,839.23</b>	<b>3,180,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	165,000.00	1,420,000.00	640,000.00	1,600,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	156,000.00	1,400,000.00	629,839.23	1,580,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>55,000.00</b>	<b>0.00</b>	<b>95,000.00</b>
22020501	LOCAL TRAINING	0.00	55,000.00	0.00	95,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,100,000.00</b>
22020601	SECURITY SERVICES	0.00	0.00	0.00	5,100,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>55,000.00</b>
22020701	FINANCIAL CONSULTING	0.00	50,000.00	50,000.00	55,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>130,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	0.00	0.00	0.00	80,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	0.00	0.00	0.00	50,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>415,000.00</b>	<b>1,160,000.00</b>	<b>639,304.30</b>	<b>12,950,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	105,000.00	290,000.00	160,000.00	3,200,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	110,000.00	300,000.00	165,000.00	3,300,000.00
22021003	PUBLICITY & ADVERTISEMENTS	95,000.00	280,000.00	155,000.00	3,250,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	105,000.00	290,000.00	159,304.30	3,200,000.00