

State	NIGER
Local Government	CHANCHAGA
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	-
Statutory Allocation	3,715,248,551.22
VAT	3,286,212,700.35
Other FAAC	-
LG IGR	176,680,769.00
Share of State IGR	514,087,248.69
Other (Capital Receipts)	2,723,604,974.21
Total Revenue	10,415,834,243.47

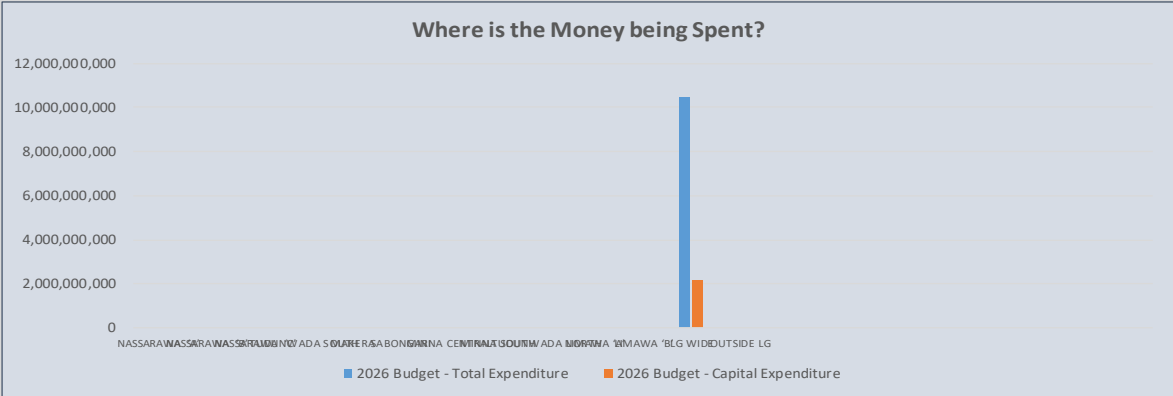
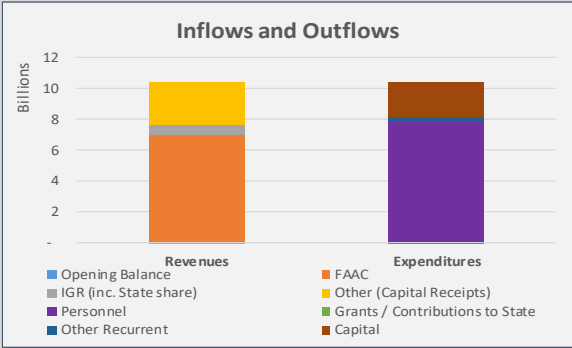
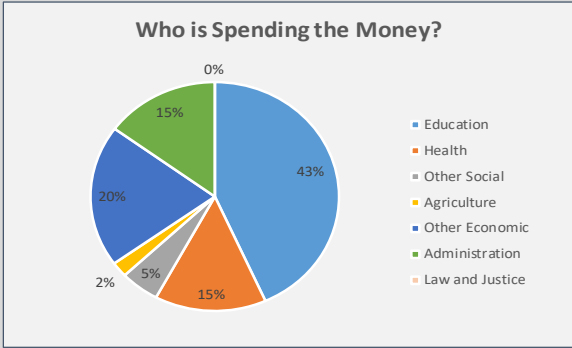
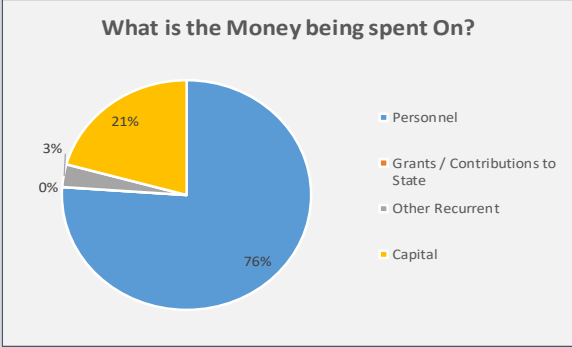
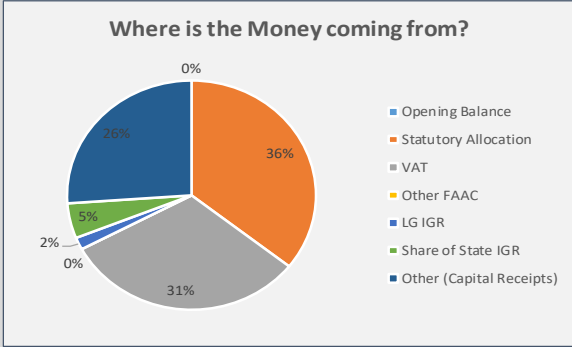
Expenditure by Economic	2026 Budget
Personnel	7,926,693,070.85
Grants / Contributions to State	-
Other Recurrent	330,375,004.00
Capital	2,158,766,168.63
Total Expenditure	10,415,834,243.47

Expenditure by Sector	2026 Budget
Education	4,512,102,078.67
Health	1,514,679,850.18
Other Social	529,858,380.79
Agriculture	222,203,502.35
Other Economic	2,082,592,163.88
Administration	1,554,398,267.60
Law and Justice	-
Total Expenditure	10,415,834,243.47

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
i. Contribution for Urban renewal	1,223,873,486.37
ii. Contribution for Ward Development Projects	240,000,000.00
i. intervention to Primary Schools	160,000,000.00
ii. Intervention to PHC	120,000,000.00
i. General renovations of LG Secretariate(Office Buildings) Phase I	80,000,000.00
iii. Intervention to Water Facilities	80,000,000.00
iv. Intervention to Social Activities	40,000,000.00
iv. Purchase 20 Nos. of Jincheng Ruber-Ruber Motorcycles to Councils and Chair	30,000,000.00
ii. Installation of Solar Energy, Panels,lithium batteries,Inverter, cables and Cha	20,000,000.00
i. Nicare/NHIS enrollement Programme for staff, vulnerable groups/CSOs in Pa	19,942,682.26
<i>Other Capital Projects</i>	144,950,000.00
Total	2,158,766,168.63

Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
NASSARAWA 'A'	-	-
NASSARAWA 'B'	-	-
NASSARAWA 'C'	-	-
TUDUNWADA SOUTH	-	-
MAKERA	-	-
SABONGARI	-	-
MINNA CENTRAL	-	-
MINNA SOUTH	-	-
TUDUNWADA NORTH	-	-
LIMAWA 'A'	-	-
LIMAWA 'B'	-	-
LG WIDE	10,415,834,243.47	2,158,766,168.63
OUTSIDE LG	-	-
Total	10,415,834,243.47	2,158,766,168.63

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



126216 - CHANCHAGA Local Government, Niger State - 2026 Budget: Summary

Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
Opening Balance				
Recurrent Revenue	3,954,296,950.02	6,480,609,830.01	4,770,619,326.82	7,692,229,269.26
11 - GOVERNMENT SHARE OF FAAC	3,886,068,490.40	5,342,187,117.28	4,626,334,675.53	7,001,461,251.57
12 - INDEPENDENT REVENUE	68,228,459.62	1,138,422,712.73	144,284,651.29	690,768,017.69
Recurrent Expenditure	2,936,280,759.42	4,085,902,060.36	2,062,432,411.21	8,257,068,074.84
21 - PERSONNEL COST	2,537,152,022.64	3,672,502,060.36	1,726,677,011.21	7,926,693,070.85
22 - OTHER RECURRENT COSTS	399,128,736.78	413,400,000.00	335,755,400.00	330,375,004.00
Transfer to Capital Account	1,018,016,190.60	2,394,707,769.65	2,708,186,915.61	- 564,838,805.58
Capital Receipts	150,000,000.00	2,344,461,149.12	240,000,000.00	2,723,604,974.21
13 - AID AND GRANTS	150,000,000.00	2,344,461,149.12	240,000,000.00	2,723,604,974.21
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
23 - CAPITAL EXPENDITURE	-	1,508,873,486.37	907,400,000.00	2,158,766,168.63
Total Revenue (including OB)	4,104,296,950.02	8,825,070,979.13	5,010,619,326.82	10,415,834,243.47
Total Expenditure	2,936,280,759.42	5,594,775,546.73	2,969,832,411.21	10,415,834,243.47

126216 - CHANCHAGA Local Government, Niger State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	7,926,693,070.85	330,375,004.00	8,257,068,074.84	2,158,766,168.63	10,415,834,243.47
010000000000	ADMINISTRATION SECTOR	1,208,422,988.84	201,175,278.77	1,409,598,267.60	144,800,000.00	1,554,398,267.60
011100000000	OFFICE OF THE LG CHAIRMAN	55,689,253.00	124,925,277.00	180,614,530.00	34,800,000.00	215,414,530.00
011100100100	CHAIRMAN	50,689,253.00	124,925,277.00	175,614,530.00	33,300,000.00	208,914,530.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	5,000,000.00	-	5,000,000.00	1,500,000.00	6,500,000.00
011200000000	LOCAL GOVT COUNCIL	41,400,000.00	-	41,400,000.00	-	41,400,000.00
011200100100	THE LEGISLATIVE COUNCIL	13,200,000.00	-	13,200,000.00	-	13,200,000.00
011200700100	COUNCIL COMMITTEES	28,200,000.00	-	28,200,000.00	-	28,200,000.00
016100000000	OFFICE OF THE SECRETARY TO LGC	30,856,699.32	1,111,881.87	31,968,581.19	110,000,000.00	141,968,581.19
016100100100	Office of the Secretary to LGC	30,856,699.32	1,111,881.87	31,968,581.19	110,000,000.00	141,968,581.19
012500000000	DEPARTMENT OF PERSONNEL MANAGEMENT	1,080,477,036.52	75,138,119.89	1,155,615,156.41	-	1,155,615,156.41
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	1,080,477,036.52	75,138,119.89	1,155,615,156.41	-	1,155,615,156.41
020000000000	ECONOMIC SECTOR	768,228,687.21	17,543,492.65	785,772,179.86	1,519,023,486.37	2,304,795,666.23
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	205,510,407.21	4,693,095.14	210,203,502.35	12,000,000.00	222,203,502.35
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	205,510,407.21	4,693,095.14	210,203,502.35	12,000,000.00	222,203,502.35
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	353,735,280.00	8,078,001.23	361,813,281.23	8,200,000.00	370,013,281.23
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	353,735,280.00	8,078,001.23	361,813,281.23	8,200,000.00	370,013,281.23
023400000000	DEPARTMENT OF WORKS AND HOUSING	175,029,000.00	3,997,012.90	179,026,012.90	1,494,473,486.37	1,673,499,499.27
023400100100	DEPARTMENT OF WORKS AND HOUSING	175,029,000.00	3,997,012.90	179,026,012.90	1,494,473,486.37	1,673,499,499.27
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	33,954,000.00	775,383.37	34,729,383.37	4,350,000.00	39,079,383.37
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	33,954,000.00	775,383.37	34,729,383.37	4,350,000.00	39,079,383.37
050000000000	SOCIAL SECTOR	5,950,041,394.80	111,656,232.58	6,061,697,627.38	494,942,682.26	6,556,640,309.64
051400000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	282,909,483.84	6,460,602.85	289,370,086.69	89,942,682.26	379,312,768.95
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	282,909,483.84	6,460,602.85	289,370,086.69	89,942,682.26	379,312,768.95
051700000000	DEPARTMENT OF EDUCATION	4,257,244,680.00	54,857,398.67	4,312,102,078.67	200,000,000.00	4,512,102,078.67
051700100100	DEPARTMENT OF EDUCATION	-	-	-	200,000,000.00	200,000,000.00
051702600100	LOCAL EDUCATION AUTHORITY	4,257,244,680.00	54,857,398.67	4,312,102,078.67	-	4,312,102,078.67
052100000000	DEPARTMENT OF PRIMARY HEALTH CARE	1,363,541,619.12	31,138,231.06	1,394,679,850.18	120,000,000.00	1,514,679,850.18
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	1,363,541,619.12	31,138,231.06	1,394,679,850.18	120,000,000.00	1,514,679,850.18
053500000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	19,200,000.00	19,200,000.00	80,000,000.00	99,200,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	19,200,000.00	19,200,000.00	80,000,000.00	99,200,000.00
055100000000	EMIRATE COUNCIL	46,345,611.84	-	46,345,611.84	5,000,000.00	51,345,611.84
055100100100	EMIRATE COUNCIL	46,345,611.84	-	46,345,611.84	5,000,000.00	51,345,611.84

126216 - CHANCHAGA 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
	<i>Total Revenue</i>	<i>4,104,296,950.02</i>	<i>8,825,070,979.13</i>	<i>5,010,619,326.82</i>	<i>10,415,834,243.47</i>
020000000000	ECONOMIC SECTOR	4,104,296,950.02	8,825,070,979.13	5,010,619,326.82	10,415,834,243.47
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	4,104,296,950.02	8,825,070,979.13	5,010,619,326.82	10,415,834,243.47
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	4,104,296,950.02	8,825,070,979.13	5,010,619,326.82	10,415,834,243.47

126216 - CHANCHAGA Local Government, Niger State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
1	REVENUE	4,104,296,950.02	8,825,070,979.13	5,010,619,326.82	10,415,834,243.47
11	GOVERNMENT SHARE OF FAAC	3,886,068,490.40	5,342,187,117.28	4,626,334,675.53	7,001,461,251.57
1101	GOVERNMENT SHARE OF FAAC	3,886,068,490.40	5,342,187,117.28	4,626,334,675.53	7,001,461,251.57
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	1,735,813,772.40	2,401,932,399.28	2,138,350,080.43	3,715,248,551.22
11010101	STATUTORY ALLOCATION	1,735,813,772.40	2,401,932,399.28	2,138,350,080.43	3,715,248,551.22
110102	LOCAL GOVERNMENT SHARE OF VAT	2,150,254,718.00	2,940,254,718.00	2,487,984,595.10	3,286,212,700.35
11010201	SHARE OF VAT	2,150,254,718.00	2,940,254,718.00	2,487,984,595.10	3,286,212,700.35
12	INDEPENDENT REVENUE	68,228,459.62	1,138,422,712.73	144,284,651.29	690,768,017.69
1202	NON-TAX REVENUE	68,228,459.62	1,138,422,712.73	144,284,651.29	690,768,017.69
120201	LICENCES GENERAL	-	7,686,000.00	188,000.00	11,150,000.00
12020102	Dog lincense	-	100,000.00	-	-
12020105	Hawkers Permit	-	4,000,000.00	-	4,000,000.00
12020109	Pit Sawing License	-	20,000.00	188,000.00	50,000.00
12020111	Entertainment Permit	-	3,000,000.00	-	3,000,000.00
12020112	Business Permit	-	566,000.00	-	4,100,000.00
120204	FEES GENERAL	-	43,740,000.00	281,600.00	45,130,000.00
12020401	Slauther Fees	-	1,000,000.00	-	1,000,000.00
12020402	Eating House Fees	-	6,000,000.00	-	6,000,000.00
12020403	Kiosk Fees	-	500,000.00	-	500,000.00
12020404	Bakery Fees	-	10,000,000.00	-	10,000,000.00
12020411	Naming of Street Registration Fees	-	1,500,000.00	-	1,500,000.00
12020412	Mobile Sale Fees	-	2,000,000.00	-	2,000,000.00
12020413	Dispensaries and Maternity fees	-	1,500,000.00	-	1,500,000.00
12020414	Laboratory Fees	-	100,000.00	-	100,000.00
12020415	Environmental Sanitation Fees	-	4,000,000.00	-	4,000,000.00
12020416	Photo Studio Fees	-	150,000.00	-	150,000.00
12020417	Welding Machine Fees	-	220,000.00	-	220,000.00
12020418	Electric/Radio/Tele. Fees	-	4,010,000.00	-	4,010,000.00
12020420	Wood making/Capentry Workshop	-	50,000.00	-	50,000.00
12020421	Battery Charge Fees	-	50,000.00	-	50,000.00
12020422	Printing Press Fees	-	28,000.00	-	28,000.00
12020423	Panel Beater Fees	-	50,000.00	-	200,000.00
12020424	Volcaniser Fees	-	200,000.00	-	200,000.00
12020425	Vehicle Spare Parts sellers Fees	-	100,000.00	-	150,000.00
12020426	Clock/Wtch repairs Fees	-	50,000.00	-	50,000.00
12020427	Cloth Dyers And Laundry Fees	-	190,000.00	-	190,000.00
12020428	Motor /Machine Car wash Depot Fees	-	82,000.00	-	82,000.00
12020429	Building Materials fees	-	100,000.00	-	100,000.00
12020431	Photostat Typing Institute Fees	-	200,000.00	-	200,000.00
12020432	Block Making Factory Fees	-	200,000.00	-	250,000.00
12020433	Sewing Institute Fees	-	100,000.00	-	100,000.00
12020435	Hair Dressing Fees	-	250,000.00	-	250,000.00
12020437	Survey Fees	-	300,000.00	-	400,000.00
12020438	Approval Of Building Plans	-	300,000.00	-	400,000.00
12020439	Mortgage Sublime Approval Fees	-	100,000.00	-	150,000.00
12020440	Commission on Transfer of Plots	-	80,000.00	-	150,000.00
12020441	Customary Righth Of Occupancy	-	3,000,000.00	-	3,000,000.00
12020443	Registration of Notice Payment	-	80,000.00	-	150,000.00
12020444	Letter of Identification	-	600,000.00	-	1,200,000.00
12020445	Contractor Registration Fees	-	100,000.00	-	150,000.00
12020446	Tender Processing Fees	-	50,000.00	-	100,000.00
12020453	Sawing fees	-	50,000.00	-	50,000.00
12020454	Produce buying Fees	-	100,000.00	-	100,000.00
12020455	Rice / Mill Cassava/ grinding Fees	-	100,000.00	-	100,000.00

126216 - CHANCHAGA 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
12020457	Registration of Meat Vans	-	6,000,000.00	-	6,000,000.00
12020458	Ingredient Grinding Machine Fees	-	100,000.00	-	100,000.00
12020459	Corn grinding Mill Fees	-	50,000.00	151,400.00	100,000.00
12020460	Brown Sugar Machine Fees	-	100,000.00	130,200.00	100,000.00
120206	SALES GENERAL	-	1,150,000.00	839,204.00	1,150,000.00
12020602	Sales of Grains	-	1,000,000.00	839,204.00	1,000,000.00
12020603	Auctioning	-	150,000.00	-	150,000.00
120207	EARNING GENERAL	-	73,769,200.00	18,397,287.00	81,250,769.00
12020701	Earning from Markets	-	62,000,000.00	15,098,064.00	69,000,000.00
12020702	earnings from Motor Parks	-	4,000,000.00	1,265,262.00	4,000,000.00
12020703	earnings from Shops	-	4,200,000.00	2,033,961.00	4,081,569.00
12020705	Earning from Abattoir	-	3,569,200.00	-	4,169,200.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	-	2,500,000.00	144,600.00	6,500,000.00
12020803	RENT ON GOVT BUILDINGS	-	1,500,000.00	144,600.00	1,500,000.00
12020805	RENT ON LANDED PROPERTY	-	1,000,000.00	-	5,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	-	25,000,000.00	25,000,000.00	31,500,000.00
12020902	Tenement Rate	-	25,000,000.00	25,000,000.00	28,000,000.00
12020904	Penalty for Tenement Rate	-	-	-	1,000,000.00
12020905	Arrears for Tenement Rate	-	-	-	2,500,000.00
120213	RE-IMBURSEMENT GENERAL	68,228,459.62	984,577,512.73	99,433,960.29	514,087,248.69
12021301	LG SHARE OF STATE IGR	68,228,459.62	984,577,512.73	99,433,960.29	514,087,248.69
13	AID AND GRANTS	150,000,000.00	2,344,461,149.12	240,000,000.00	2,723,604,974.21
1302	GRANTS	150,000,000.00	2,344,461,149.12	240,000,000.00	2,723,604,974.21
130201	DOMESTIC GRANTS	150,000,000.00	2,344,461,149.12	240,000,000.00	2,723,604,974.21
13020105	CURRENT GRANTS FROM OTHER SOURCES	150,000,000.00	2,344,461,149.12	240,000,000.00	2,723,604,974.21

126216 - CHANCHAGA Local Government, Niger State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<u>10,415,834,243.47</u>
01	FEDERATION ACCOUNT	7,001,461,251.57
011	FAAC DIRECT ALLOCATION	7,001,461,251.57
01101	FAAC DIRECT ALLOCATION	7,001,461,251.57
02	CONSOLIDATED REVENUE FUND	690,768,017.69
021	MAIN ENVELOP	690,768,017.69
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	690,768,017.69
08	AIDS AND GRANTS	2,723,604,974.21
083	LOCAL AIDS AND GRANTS	2,723,604,974.21
08303	DONATION BY LOCAL GOVERNMENTS	2,723,604,974.21

126216 - CHANCHAGA Local Government, Niger State - 2026 Budget: Capital Receipts

Receipt Description	Economic Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
Total Capital Receipts		150,000,000.00	2,344,461,149.12	240,000,000.00	2,723,604,974.21
2% From other local governments	13020105 - CURRENT GRANTS FROM OTHER SOURCES	150,000,000.00	2,344,461,149.12	240,000,000.00	2,723,604,974.21

126216 - CHANCHAGA Local Government, Niger State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Expenditure	2,936,280,759.42	5,594,775,546.73	2,969,832,411.21	10,415,834,243.47
01000000000	ADMINISTRATION SECTOR	815,897,260.39	1,383,460,590.95	733,188,680.60	1,554,398,267.60
01110000000	OFFICE OF THE LG CHAIRMAN	181,578,615.25	249,647,942.68	150,668,129.77	215,414,530.00
011100100100	CHAIRMAN	181,578,615.25	244,647,942.68	150,668,129.77	208,914,530.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	-	5,000,000.00	-	6,500,000.00
01120000000	LOCAL GOVT COUNCIL	-	41,400,000.00	-	41,400,000.00
011200100100	THE LEGISLATIVE COUNCIL	-	13,200,000.00	-	13,200,000.00
011200700100	COUNCIL COMMITTEES	-	28,200,000.00	-	28,200,000.00
01610000000	OFFICE OF THE SECRETARY TO LGC	1,616,117.86	52,538,502.61	54,841,002.93	141,968,581.19
016100100100	Office of the Secretary to LGC	1,616,117.86	52,538,502.61	54,841,002.93	141,968,581.19
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	632,702,527.28	1,039,874,145.65	527,679,547.91	1,155,615,156.41
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	632,702,527.28	1,039,874,145.65	527,679,547.91	1,155,615,156.41
02000000000	ECONOMIC SECTOR	246,940,313.96	2,218,018,531.13	1,189,278,301.39	2,304,795,666.23
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	60,000,791.46	186,104,871.33	97,662,939.31	222,203,502.35
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	60,000,791.46	186,104,871.33	97,662,939.31	222,203,502.35
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	111,227,492.02	353,714,572.30	180,490,602.68	370,013,281.23
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	111,227,492.02	353,714,572.30	180,490,602.68	370,013,281.23
02340000000	DEPARTMENT OF WORKS AND HOUSING	61,428,224.46	1,643,798,263.00	893,260,161.38	1,673,499,499.27
023400100100	DEPARTMENT OF WORKS AND HOUSING	61,428,224.46	1,643,798,263.00	893,260,161.38	1,673,499,499.27
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	14,283,806.02	34,400,824.50	17,864,598.02	39,079,383.37
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	14,283,806.02	34,400,824.50	17,864,598.02	39,079,383.37
05000000000	SOCIAL SECTOR	1,873,443,185.07	1,993,296,424.66	1,047,365,429.22	6,556,640,309.64
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	69,374,079.03	276,937,620.11	141,374,654.17	379,312,768.95
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	69,374,079.03	276,937,620.11	141,374,654.17	379,312,768.95
05170000000	DEPARTMENT OF EDUCATION	1,358,749,964.70	360,682,699.02	247,415,063.66	4,512,102,078.67
051700100100	DEPARTMENT OF EDUCATION	-	5,000,000.00	44,900,000.00	200,000,000.00
051702600100	LOCAL EDUCATION AUTHORITY	1,358,749,964.70	355,682,699.02	202,515,063.66	4,312,102,078.67
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	398,973,529.33	1,223,595,156.73	625,802,905.47	1,514,679,850.18
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	398,973,529.33	1,223,595,156.73	625,802,905.47	1,514,679,850.18
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	-	9,600,000.00	99,200,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	-	9,600,000.00	99,200,000.00
05510000000	EMIRATE COUNCIL	46,345,612.00	132,080,948.80	23,172,805.92	51,345,611.84
055100100100	EMIRATE COUNCIL	46,345,612.00	132,080,948.80	23,172,805.92	51,345,611.84

126216 - CHANCHAGA Local Government, Niger State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Personnel Expenditure	2,537,152,022.64	3,672,502,060.36	1,726,677,011.21	7,926,693,070.85
01000000000	ADMINISTRATION SECTOR	576,652,882.20	1,111,443,283.42	486,200,209.77	1,208,422,988.84
01110000000	OFFICE OF THE LG CHAIRMAN	-	55,689,253.00	-	55,689,253.00
011100100100	CHAIRMAN	-	50,689,253.00	-	50,689,253.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	-	5,000,000.00	-	5,000,000.00
01120000000	LOCAL GOVT COUNCIL	-	41,400,000.00	-	41,400,000.00
011200100100	THE LEGISLATIVE COUNCIL	-	13,200,000.00	-	13,200,000.00
011200700100	COUNCIL COMMITTEES	-	28,200,000.00	-	28,200,000.00
01610000000	OFFICE OF THE SECRETARY TO LGC	-	30,856,699.32	-	30,856,699.32
016100100100	Office of the Secretary to LGC	-	30,856,699.32	-	30,856,699.32
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	576,652,882.20	983,497,331.10	486,200,209.77	1,080,477,036.52
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	576,652,882.20	983,497,331.10	486,200,209.77	1,080,477,036.52
02000000000	ECONOMIC SECTOR	221,440,886.00	717,609,219.00	359,119,691.30	768,228,687.21
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	53,179,388.00	174,006,219.00	87,002,756.80	205,510,407.21
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	53,179,388.00	174,006,219.00	87,002,756.80	205,510,407.21
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	99,486,135.00	341,496,000.00	170,748,000.00	353,735,280.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	99,486,135.00	341,496,000.00	170,748,000.00	353,735,280.00
02340000000	DEPARTMENT OF WORKS AND HOUSING	55,618,575.00	168,879,000.00	84,439,500.00	175,029,000.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	55,618,575.00	168,879,000.00	84,439,500.00	175,029,000.00
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	13,156,788.00	33,228,000.00	16,929,434.50	33,954,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	13,156,788.00	33,228,000.00	16,929,434.50	33,954,000.00
05000000000	SOCIAL SECTOR	1,739,058,254.44	1,843,449,557.94	881,357,110.14	5,950,041,394.80
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	59,983,607.00	267,165,482.08	133,582,740.69	282,909,483.84
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	59,983,607.00	267,165,482.08	133,582,740.69	282,909,483.84
05170000000	DEPARTMENT OF EDUCATION	1,279,014,856.44	272,706,840.00	136,353,420.00	4,257,244,680.00
051702600100	LOCAL EDUCATION AUTHORITY	1,279,014,856.44	272,706,840.00	136,353,420.00	4,257,244,680.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	353,714,179.00	1,176,496,287.06	588,248,143.53	1,363,541,619.12
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	353,714,179.00	1,176,496,287.06	588,248,143.53	1,363,541,619.12
05510000000	EMIRATE COUNCIL	46,345,612.00	127,080,948.80	23,172,805.92	46,345,611.84
055100100100	EMIRATE COUNCIL	46,345,612.00	127,080,948.80	23,172,805.92	46,345,611.84

126216 - CHANCHAGA Local Government, Niger State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Other Recurrent Expenditure	399,128,736.78	413,400,000.00	335,755,400.00	330,375,004.00
01000000000	ADMINISTRATION SECTOR	239,244,378.19	247,017,307.53	193,488,470.83	201,175,278.77
01110000000	OFFICE OF THE LG CHAIRMAN	181,578,615.25	188,958,689.68	150,668,129.77	124,925,277.00
011100100100	CHAIRMAN	181,578,615.25	188,958,689.68	150,668,129.77	124,925,277.00
01610000000	OFFICE OF THE SECRETARY TO LGC	1,616,117.86	1,681,803.29	1,341,002.93	1,111,881.87
016100100100	Office of the Secretary to LGC	1,616,117.86	1,681,803.29	1,341,002.93	1,111,881.87
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	56,049,645.08	56,376,814.55	41,479,338.14	75,138,119.89
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	56,049,645.08	56,376,814.55	41,479,338.14	75,138,119.89
02000000000	ECONOMIC SECTOR	25,499,427.96	26,535,825.76	21,158,610.09	17,543,492.65
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	6,821,403.46	7,098,652.33	5,660,182.51	4,693,095.14
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	6,821,403.46	7,098,652.33	5,660,182.51	4,693,095.14
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	11,741,357.02	12,218,572.30	9,742,602.68	8,078,001.23
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	11,741,357.02	12,218,572.30	9,742,602.68	8,078,001.23
02340000000	DEPARTMENT OF WORKS AND HOUSING	5,809,649.46	6,045,776.63	4,820,661.38	3,997,012.90
023400100100	DEPARTMENT OF WORKS AND HOUSING	5,809,649.46	6,045,776.63	4,820,661.38	3,997,012.90
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	1,127,018.02	1,172,824.50	935,163.52	775,383.37
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	1,127,018.02	1,172,824.50	935,163.52	775,383.37
05000000000	SOCIAL SECTOR	134,384,930.63	139,846,866.72	121,108,319.08	111,656,232.58
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	9,390,472.03	9,772,138.03	7,791,913.48	6,460,602.85
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	9,390,472.03	9,772,138.03	7,791,913.48	6,460,602.85
05170000000	DEPARTMENT OF EDUCATION	79,735,108.26	82,975,859.02	66,161,643.66	54,857,398.67
051702600100	LOCAL EDUCATION AUTHORITY	79,735,108.26	82,975,859.02	66,161,643.66	54,857,398.67
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	45,259,350.33	47,098,869.67	37,554,761.94	31,138,231.06
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	45,259,350.33	47,098,869.67	37,554,761.94	31,138,231.06
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	-	9,600,000.00	19,200,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	-	9,600,000.00	19,200,000.00

126216 - CHANCHAGA Local Government, Niger State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Capital Expenditure	-	1,508,873,486.37	907,400,000.00	2,158,766,168.63
01000000000	ADMINISTRATION SECTOR	-	25,000,000.00	53,500,000.00	144,800,000.00
01110000000	OFFICE OF THE LG CHAIRMAN	-	5,000,000.00	-	34,800,000.00
011100100100	CHAIRMAN	-	5,000,000.00	-	33,300,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	-	-	-	1,500,000.00
01610000000	OFFICE OF THE SECRETARY TO LGC	-	20,000,000.00	53,500,000.00	110,000,000.00
016100100100	Office of the Secretary to LGC	-	20,000,000.00	53,500,000.00	110,000,000.00
02000000000	ECONOMIC SECTOR	-	1,473,873,486.37	809,000,000.00	1,519,023,486.37
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	5,000,000.00	5,000,000.00	12,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	5,000,000.00	5,000,000.00	12,000,000.00
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	-	-	-	8,200,000.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	-	-	-	8,200,000.00
02340000000	DEPARTMENT OF WORKS AND HOUSING	-	1,468,873,486.37	804,000,000.00	1,494,473,486.37
023400100100	DEPARTMENT OF WORKS AND HOUSING	-	1,468,873,486.37	804,000,000.00	1,494,473,486.37
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	-	-	-	4,350,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	-	-	-	4,350,000.00
05000000000	SOCIAL SECTOR	-	10,000,000.00	44,900,000.00	494,942,682.26
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	-	-	89,942,682.26
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	-	-	89,942,682.26
05170000000	DEPARTMENT OF EDUCATION	-	5,000,000.00	44,900,000.00	200,000,000.00
051700100100	DEPARTMENT OF EDUCATION	-	5,000,000.00	44,900,000.00	200,000,000.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	-	-	-	120,000,000.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	-	-	-	120,000,000.00
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	-	-	80,000,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	-	-	80,000,000.00
05510000000	EMIRATE COUNCIL	-	5,000,000.00	-	5,000,000.00
055100100100	EMIRATE COUNCIL	-	5,000,000.00	-	5,000,000.00

126216 - CHANCHAGA Local Government, Niger State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	2,936,280,759.42	5,594,775,546.73	2,969,832,411.21	10,415,834,243.47
21	PERSONNEL COST	2,537,152,022.64	3,672,502,060.36	1,726,677,011.21	7,926,693,070.85
2101	SALARY	1,978,277,143.44	2,711,126,081.14	1,331,533,495.52	6,963,127,723.17
210101	SALARIES AND WAGES	1,978,277,143.44	2,711,126,081.14	1,331,533,495.52	6,963,127,723.17
21010101	SALARY	1,978,277,143.44	2,662,436,828.14	1,331,533,495.52	6,914,438,470.17
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	-	48,689,253.00	-	48,689,253.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	46,345,612.00	223,162,194.12	23,172,805.92	142,426,857.16
210201	ALLOWANCES	46,345,612.00	223,162,194.12	23,172,805.92	142,426,857.16
21020102	NON REGULAR ALLOWANCE	46,345,612.00	130,080,948.80	23,172,805.92	49,345,611.84
21020103	PA ALLOWANCES	-	2,000,000.00	-	2,000,000.00
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	-	74,256,699.32	-	74,256,699.32
21020105	CASUAL WORKERS ALLOWANCE	-	16,824,546.00	-	16,824,546.00
2103	SOCIAL BENEFITS	512,529,267.20	738,213,785.10	371,970,709.77	821,138,490.52
210301	SOCIAL BENEFITS	512,529,267.20	738,213,785.10	371,970,709.77	821,138,490.52
21030101	GRATUITY	-	-	-	40,000,000.00
21030102	PENSION	512,529,267.20	738,213,785.10	371,970,709.77	781,138,490.52
22	OTHER RECURRENT COSTS	399,128,736.78	413,400,000.00	335,755,400.00	330,375,004.00
2202	OVERHEAD COST	321,750,639.25	334,827,860.18	266,978,393.91	221,363,004.00
220201	TRAVEL & TRANSPORT - GENERAL	25,290,861.72	26,318,782.55	20,985,548.49	17,400,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	25,290,861.72	26,318,782.55	20,985,548.49	17,400,000.00
220202	UTILITIES - GENERAL	17,732,673.16	18,453,399.26	14,714,005.26	12,200,000.00
22020202	TELEPHONE CHARGES	17,732,673.16	18,453,399.26	14,714,005.26	12,200,000.00
220203	MATERIALS & SUPPLIES - GENERAL	21,421,253.76	22,291,898.40	17,774,671.52	14,737,727.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	21,421,253.76	22,291,898.40	17,774,671.52	14,737,727.00
220204	MAINTENANCE SERVICES - GENERAL	28,924,606.21	30,100,216.83	24,000,713.50	19,900,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	16,715,224.70	17,394,597.66	13,869,759.06	11,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	12,209,381.52	12,705,619.16	10,130,954.44	8,400,000.00
220205	TRAINING - GENERAL	2,906,995.60	3,025,147.42	2,412,132.01	2,000,000.00
22020501	LOCAL TRAINING	2,906,995.60	3,025,147.42	2,412,132.01	2,000,000.00
220206	OTHER SERVICES - GENERAL	106,142,079.44	110,456,114.14	88,073,304.10	73,025,277.00
22020601	SECURITY SERVICES	17,441,973.60	18,150,884.52	14,472,792.06	12,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	87,209,867.98	90,754,422.59	72,363,960.31	60,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,490,237.86	1,550,807.04	1,236,551.74	1,025,277.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	15,988,475.80	16,638,310.81	13,266,726.06	11,000,000.00
22020701	FINANCIAL CONSULTING	8,720,986.80	9,075,442.26	7,236,396.03	6,000,000.00
22020703	LEGAL SERVICES	7,267,489.00	7,562,868.55	6,030,330.03	5,000,000.00
220209	FINANCIAL CHARGES - GENERAL	6,540,740.10	6,806,581.69	5,427,297.02	4,500,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	6,540,740.10	6,806,581.69	5,427,297.02	4,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	96,802,953.46	100,737,409.08	80,323,995.94	66,600,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	40,261,889.05	41,898,291.76	33,408,028.34	27,700,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	24,709,462.60	25,713,753.07	20,503,122.09	17,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,453,497.80	1,512,573.71	1,206,066.01	1,000,000.00
22021009	SPECIAL DAYS/CELEBRATIONS	1,453,497.80	1,512,573.71	1,206,066.01	1,000,000.00
22021011	PRODUCTION FINAL ACCOUNTS	1,453,497.80	1,512,573.71	1,206,066.01	1,000,000.00
22021012	ANNUAL BUDGET SENSITIZATION / PREPARATION	14,534,978.00	15,125,737.10	12,060,660.05	10,000,000.00
22021013	NUTRITION EXPENSES	4,360,493.40	4,537,721.13	3,618,198.02	3,000,000.00
22021014	AGRIC EXTENSION SERVICES	2,180,246.70	2,268,860.56	1,809,099.01	1,500,000.00
22021015	Abitration, Mediation & Meeting on Gender and Marriages	581,399.12	605,029.48	482,426.40	400,000.00
22021016	Quality Assurance Services	1,453,497.80	1,512,573.71	1,206,066.01	1,000,000.00
22021017	NID Programme	4,360,493.40	4,537,721.13	3,618,198.02	3,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	77,378,097.53	78,572,139.82	59,177,006.09	89,812,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	77,378,097.53	78,572,139.82	59,177,006.09	89,812,000.00
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	9,600,000.00	9,600,000.00	16,400,000.00	32,800,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	28,800,000.00	28,800,000.00	14,400,000.00	28,800,000.00

126216 - CHANCHAGA 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
22040112	GRANT TO COMPANIES - RECURRENT	29,378,097.53	30,572,139.82	24,377,006.09	20,212,000.00
22040115	2% TRAINING FUND	9,600,000.00	9,600,000.00	4,000,000.00	8,000,000.00
2205	SUBSIDIES GENERAL	-	-	9,600,000.00	19,200,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	-	-	9,600,000.00	19,200,000.00
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	-	-	9,600,000.00	19,200,000.00
23	CAPITAL EXPENDITURE	-	1,508,873,486.37	907,400,000.00	2,158,766,168.63
2301	FIXED ASSETS PURCHASED	-	10,000,000.00	5,000,000.00	103,100,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	10,000,000.00	5,000,000.00	103,100,000.00
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	-	-	-	30,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	5,000,000.00	-	13,250,000.00
23010113	PURCHASE OF COMPUTERS	-	-	-	5,950,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	-	-	-	250,000.00
23010118	PURCHASE OF SCANNERS	-	-	-	150,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	-	-	30,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	5,000,000.00	5,000,000.00	12,000,000.00
23010132	PURCHASE OF SURVEYING EQUIPMENT	-	-	-	10,000,000.00
23010138	PURCHASE OF OTHER MINOR OFFICE AND IT EQUIPMENT	-	-	-	1,500,000.00
2302	CONSTRUCTION / PROVISION	-	15,000,000.00	64,900,000.00	466,600,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	15,000,000.00	64,900,000.00	466,600,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	-	10,000,000.00	40,700,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	-	5,000,000.00	-	5,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	5,000,000.00	10,000,000.00	89,900,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	-	-	-	120,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	-	5,000,000.00	44,900,000.00	170,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	-	40,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	-	-	-	1,000,000.00
2303	REHABILITATION / REPAIRS	-	20,000,000.00	53,500,000.00	82,250,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	20,000,000.00	53,500,000.00	82,250,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	20,000,000.00	53,500,000.00	82,250,000.00
2305	OTHER CAPITAL PROJECTS	-	1,463,873,486.37	784,000,000.00	1,506,816,168.63
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	1,463,873,486.37	784,000,000.00	1,506,816,168.63
23050101	RESEARCH AND DEVELOPMENT	-	-	-	39,942,682.26
23050102	COMPUTER SOFTWARE ACQUISITION	-	-	-	3,000,000.00
23050107	CONTINGENCY CAPITAL	-	1,463,873,486.37	784,000,000.00	1,463,873,486.37

126216 - CHANCHAGA Local Government, Niger State - 2026 Budget: Total Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Expenditure	2,936,280,759.42	5,594,775,546.73	2,969,832,411.21	10,415,834,243.47
701	GENERAL PUBLIC SERVICES	428,879,291.23	1,033,362,202.65	569,173,171.53	1,160,052,441.69
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	292,806,107.27	675,419,214.30	384,658,732.44	745,984,510.55
70111	EXECUTIVE AND LEGISLATIVE ORGANS	181,578,615.25	321,704,642.00	204,168,129.77	375,971,229.32
70112	FINANCIAL AND FISCAL AFFAIRS	111,227,492.02	353,714,572.30	180,490,602.68	370,013,281.23
7013	GENERAL SERVICES	136,073,183.96	357,942,988.35	184,514,439.09	414,067,931.14
70131	GENERAL PERSONNEL SERVICES	72,173,260.08	253,660,360.55	120,908,838.14	264,876,665.89
70132	OVERALL PLANNING AND STATISTICAL SERVICES	14,283,806.02	34,400,824.50	17,864,598.02	39,079,383.37
70133	OTHER GENERAL SERVICES	49,616,117.86	69,881,803.29	45,741,002.93	110,111,881.87
704	ECONOMIC AFFAIRS	121,429,015.92	1,824,903,134.33	980,923,100.69	1,885,803,001.62
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	60,000,791.46	186,104,871.33	97,662,939.31	222,203,502.35
70421	AGRICULTURE	60,000,791.46	186,104,871.33	97,662,939.31	222,203,502.35
7043	FUEL AND ENERGY	-	-	10,000,000.00	20,700,000.00
70435	ELECTRICITY	-	-	10,000,000.00	20,700,000.00
7045	TRANSPORT	61,428,224.46	1,638,798,263.00	873,260,161.38	1,642,899,499.27
70451	ROAD TRANSPORT	61,428,224.46	1,638,798,263.00	873,260,161.38	1,642,899,499.27
706	HOUSING AND COMMUNITY AMMENITIES	-	5,000,000.00	10,000,000.00	99,900,000.00
7062	COMMUNITY DEVELOPMENT	-	-	-	10,000,000.00
70621	COMMUNITY DEVELOPMENT	-	-	-	10,000,000.00
7063	WATER SUPPLY	-	5,000,000.00	10,000,000.00	89,900,000.00
70631	WATER SUPPLY	-	5,000,000.00	10,000,000.00	89,900,000.00
707	HEALTH	398,973,529.33	1,223,595,156.73	625,802,905.47	1,514,679,850.18
7074	PUBLIC HEALTH SERVICES	398,973,529.33	1,223,595,156.73	625,802,905.47	1,514,679,850.18
70741	PUBLIC HEALTH SERVICES	398,973,529.33	1,223,595,156.73	625,802,905.47	1,514,679,850.18
708	RECREATION, CULTURE AND RELIGION	46,345,612.00	132,080,948.80	23,172,805.92	52,845,611.84
7082	CULTURAL SERVICES	46,345,612.00	132,080,948.80	23,172,805.92	51,345,611.84
70821	CULTURAL SERVICES	46,345,612.00	132,080,948.80	23,172,805.92	51,345,611.84
7083	BROADCASTING AND PUBLISHING SERVICES	-	-	-	1,500,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	-	-	-	1,500,000.00
709	EDUCATION	1,358,749,964.70	360,682,699.02	247,415,063.66	4,512,102,078.67
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,358,749,964.70	360,682,699.02	247,415,063.66	4,512,102,078.67
70912	PRIMARY EDUCATION	1,358,749,964.70	360,682,699.02	247,415,063.66	4,512,102,078.67
710	SOCIAL PROTECTION	581,903,346.23	1,015,151,405.21	513,345,363.94	1,190,451,259.47
7101	SICKNESS AND DISABILITY	-	-	-	19,942,682.26
71011	SICKNESS	-	-	-	19,942,682.26
7102	OLD AGE	512,529,267.20	738,213,785.10	371,970,709.77	821,138,490.52
71021	OLD AGE	512,529,267.20	738,213,785.10	371,970,709.77	821,138,490.52
7104	FAMILY AND CHILDREN	-	-	-	20,000,000.00
71041	FAMILY AND CHILDREN	-	-	-	20,000,000.00
7109	SOCIAL PROTECTION N.E.C.	69,374,079.03	276,937,620.11	141,374,654.17	329,370,086.69
71091	SOCIAL PROTECTION N.E.C.	69,374,079.03	276,937,620.11	141,374,654.17	329,370,086.69

126216 - CHANCHAGA Local Government, Niger State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Personnel Expenditure	2,537,152,022.64	3,672,502,060.36	1,726,677,011.21	7,926,693,070.85
701	GENERAL PUBLIC SERVICES	176,766,538.00	747,953,498.32	301,906,934.50	774,973,778.32
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	99,486,135.00	449,241,952.32	170,748,000.00	461,481,232.32
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	107,745,952.32	-	107,745,952.32
70112	FINANCIAL AND FISCAL AFFAIRS	99,486,135.00	341,496,000.00	170,748,000.00	353,735,280.00
7013	GENERAL SERVICES	77,280,403.00	298,711,546.00	131,158,934.50	313,492,546.00
70131	GENERAL PERSONNEL SERVICES	64,123,615.00	245,283,546.00	114,229,500.00	259,338,546.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	13,156,788.00	33,228,000.00	16,929,434.50	33,954,000.00
70133	OTHER GENERAL SERVICES	-	20,200,000.00	-	20,200,000.00
704	ECONOMIC AFFAIRS	108,797,963.00	342,885,219.00	171,442,256.80	380,539,407.21
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	53,179,388.00	174,006,219.00	87,002,756.80	205,510,407.21
70421	AGRICULTURE	53,179,388.00	174,006,219.00	87,002,756.80	205,510,407.21
7045	TRANSPORT	55,618,575.00	168,879,000.00	84,439,500.00	175,029,000.00
70451	ROAD TRANSPORT	55,618,575.00	168,879,000.00	84,439,500.00	175,029,000.00
707	HEALTH	353,714,179.00	1,176,496,287.06	588,248,143.53	1,363,541,619.12
7074	PUBLIC HEALTH SERVICES	353,714,179.00	1,176,496,287.06	588,248,143.53	1,363,541,619.12
70741	PUBLIC HEALTH SERVICES	353,714,179.00	1,176,496,287.06	588,248,143.53	1,363,541,619.12
708	RECREATION, CULTURE AND RELIGION	46,345,612.00	127,080,948.80	23,172,805.92	46,345,611.84
7082	CULTURAL SERVICES	46,345,612.00	127,080,948.80	23,172,805.92	46,345,611.84
70821	CULTURAL SERVICES	46,345,612.00	127,080,948.80	23,172,805.92	46,345,611.84
709	EDUCATION	1,279,014,856.44	272,706,840.00	136,353,420.00	4,257,244,680.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,279,014,856.44	272,706,840.00	136,353,420.00	4,257,244,680.00
70912	PRIMARY EDUCATION	1,279,014,856.44	272,706,840.00	136,353,420.00	4,257,244,680.00
710	SOCIAL PROTECTION	572,512,874.20	1,005,379,267.18	505,553,450.46	1,104,047,974.36
7102	OLD AGE	512,529,267.20	738,213,785.10	371,970,709.77	821,138,490.52
71021	OLD AGE	512,529,267.20	738,213,785.10	371,970,709.77	821,138,490.52
7109	SOCIAL PROTECTION N.E.C.	59,983,607.00	267,165,482.08	133,582,740.69	282,909,483.84
71091	SOCIAL PROTECTION N.E.C.	59,983,607.00	267,165,482.08	133,582,740.69	282,909,483.84

126216 - CHANCHAGA Local Government, Niger State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Other Recurrent Expenditure	399,128,736.78	413,400,000.00	335,755,400.00	330,375,004.00
701	GENERAL PUBLIC SERVICES	252,112,753.23	260,408,704.33	213,766,237.03	229,228,663.37
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	193,319,972.27	201,177,261.98	160,410,732.44	133,003,278.23
70111	EXECUTIVE AND LEGISLATIVE ORGANS	181,578,615.25	188,958,689.68	150,668,129.77	124,925,277.00
70112	FINANCIAL AND FISCAL AFFAIRS	11,741,357.02	12,218,572.30	9,742,602.68	8,078,001.23
7013	GENERAL SERVICES	58,792,780.96	59,231,442.35	53,355,504.59	96,225,385.14
70131	GENERAL PERSONNEL SERVICES	8,049,645.08	8,376,814.55	6,679,338.14	5,538,119.89
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,127,018.02	1,172,824.50	935,163.52	775,383.37
70133	OTHER GENERAL SERVICES	49,616,117.86	49,681,803.29	45,741,002.93	89,911,881.87
704	ECONOMIC AFFAIRS	12,631,052.92	13,144,428.96	10,480,843.89	8,690,108.04
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	6,821,403.46	7,098,652.33	5,660,182.51	4,693,095.14
70421	AGRICULTURE	6,821,403.46	7,098,652.33	5,660,182.51	4,693,095.14
7045	TRANSPORT	5,809,649.46	6,045,776.63	4,820,661.38	3,997,012.90
70451	ROAD TRANSPORT	5,809,649.46	6,045,776.63	4,820,661.38	3,997,012.90
707	HEALTH	45,259,350.33	47,098,869.67	37,554,761.94	31,138,231.06
7074	PUBLIC HEALTH SERVICES	45,259,350.33	47,098,869.67	37,554,761.94	31,138,231.06
70741	PUBLIC HEALTH SERVICES	45,259,350.33	47,098,869.67	37,554,761.94	31,138,231.06
709	EDUCATION	79,735,108.26	82,975,859.02	66,161,643.66	54,857,398.67
7091	PRE-PRIMARY AND PRIMARY EDUCATION	79,735,108.26	82,975,859.02	66,161,643.66	54,857,398.67
70912	PRIMARY EDUCATION	79,735,108.26	82,975,859.02	66,161,643.66	54,857,398.67
710	SOCIAL PROTECTION	9,390,472.03	9,772,138.03	7,791,913.48	6,460,602.85
7109	SOCIAL PROTECTION N.E.C.	9,390,472.03	9,772,138.03	7,791,913.48	6,460,602.85
71091	SOCIAL PROTECTION N.E.C.	9,390,472.03	9,772,138.03	7,791,913.48	6,460,602.85

126216 - CHANCHAGA Local Government, Niger State - 2026 Budget: Capital Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Capital Expenditure	-	1,508,873,486.37	907,400,000.00	2,158,766,168.63
701	GENERAL PUBLIC SERVICES	-	25,000,000.00	53,500,000.00	155,850,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	-	25,000,000.00	53,500,000.00	151,500,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	25,000,000.00	53,500,000.00	143,300,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	-	-	-	8,200,000.00
7013	GENERAL SERVICES	-	-	-	4,350,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	-	-	4,350,000.00
704	ECONOMIC AFFAIRS	-	1,468,873,486.37	799,000,000.00	1,496,573,486.37
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	-	5,000,000.00	5,000,000.00	12,000,000.00
70421	AGRICULTURE	-	5,000,000.00	5,000,000.00	12,000,000.00
7043	FUEL AND ENERGY	-	-	10,000,000.00	20,700,000.00
70435	ELECTRICITY	-	-	10,000,000.00	20,700,000.00
7045	TRANSPORT	-	1,463,873,486.37	784,000,000.00	1,463,873,486.37
70451	ROAD TRANSPORT	-	1,463,873,486.37	784,000,000.00	1,463,873,486.37
706	HOUSING AND COMMUNITY AMMENITIES	-	5,000,000.00	10,000,000.00	99,900,000.00
7062	COMMUNITY DEVELOPMENT	-	-	-	10,000,000.00
70621	COMMUNITY DEVELOPMENT	-	-	-	10,000,000.00
7063	WATER SUPPLY	-	5,000,000.00	10,000,000.00	89,900,000.00
70631	WATER SUPPLY	-	5,000,000.00	10,000,000.00	89,900,000.00
707	HEALTH	-	-	-	120,000,000.00
7074	PUBLIC HEALTH SERVICES	-	-	-	120,000,000.00
70741	PUBLIC HEALTH SERVICES	-	-	-	120,000,000.00
708	RECREATION, CULTURE AND RELIGION	-	5,000,000.00	-	6,500,000.00
7082	CULTURAL SERVICES	-	5,000,000.00	-	5,000,000.00
70821	CULTURAL SERVICES	-	5,000,000.00	-	5,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	-	-	-	1,500,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	-	-	-	1,500,000.00
709	EDUCATION	-	5,000,000.00	44,900,000.00	200,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	5,000,000.00	44,900,000.00	200,000,000.00
70912	PRIMARY EDUCATION	-	5,000,000.00	44,900,000.00	200,000,000.00
710	SOCIAL PROTECTION	-	-	-	79,942,682.26
7101	SICKNESS AND DISABILITY	-	-	-	19,942,682.26
71011	SICKNESS	-	-	-	19,942,682.26
7104	FAMILY AND CHILDREN	-	-	-	20,000,000.00
71041	FAMILY AND CHILDREN	-	-	-	20,000,000.00
7109	SOCIAL PROTECTION N.E.C.	-	-	-	40,000,000.00
71091	SOCIAL PROTECTION N.E.C.	-	-	-	40,000,000.00

126216 - CHANCHAGA Local Government, Niger State - 2026 Budget: Total Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
126	NIGER STATE	2,936,280,759.42	5,594,775,546.73	2,969,832,411.21	10,415,834,243.47
1262	ZONE B - NIGER EAST	2,936,280,759.42	5,594,775,546.73	2,969,832,411.21	10,415,834,243.47
126216	CHANCHAGA	2,936,280,759.42	5,594,775,546.73	2,969,832,411.21	10,415,834,243.47
12621698	LG WIDE	2,936,280,759.42	5,594,775,546.73	2,969,832,411.21	10,415,834,243.47

126216 - CHANCHAGA 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	2,537,152,022.64	3,672,502,060.36	1,726,677,011.21	7,926,693,070.85
1262	ZONE B - NIGER EAST	2,537,152,022.64	3,672,502,060.36	1,726,677,011.21	7,926,693,070.85
126216	CHANCHAGA	2,537,152,022.64	3,672,502,060.36	1,726,677,011.21	7,926,693,070.85
12621698	LG WIDE	2,537,152,022.64	3,672,502,060.36	1,726,677,011.21	7,926,693,070.85

126216 - CHANCHAGA 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	399,128,736.78	413,400,000.00	335,755,400.00	330,375,004.00
1262	ZONE B - NIGER EAST	399,128,736.78	413,400,000.00	335,755,400.00	330,375,004.00
126216	CHANCHAGA	399,128,736.78	413,400,000.00	335,755,400.00	330,375,004.00
12621698	LG WIDE	399,128,736.78	413,400,000.00	335,755,400.00	330,375,004.00

126216 - CHANCHAGA Local Government, Niger State - 2026 Budget: Capital Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
126	NIGER STATE	0.00	1,508,873,486.37	907,400,000.00	2,158,766,168.63
1262	ZONE B - NIGER EAST	0.00	1,508,873,486.37	907,400,000.00	2,158,766,168.63
126216	CHANCHAGA	-	1,508,873,486.37	907,400,000.00	2,158,766,168.63
12621698	LG WIDE	-	1,508,873,486.37	907,400,000.00	2,158,766,168.63

126216 - CHANCHAGA Local Government, Niger State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Expenditure	2,936,280,759.42	5,594,775,546.73	2,969,832,411.21	10,415,834,243.47
01	Agriculture	60,000,791.46	186,104,871.33	97,662,939.31	222,203,502.35
0101	Effective governance of the Agriculture Sector	60,000,791.46	181,104,871.33	92,662,939.31	210,203,502.35
010102	Agriculture sector coordination mechanisms	60,000,791.46	181,104,871.33	92,662,939.31	210,203,502.35
0103	Enhancement of food production and productivity	-	5,000,000.00	5,000,000.00	12,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	-	5,000,000.00	5,000,000.00	12,000,000.00
02	Societal Re-orientation	46,345,612.00	132,080,948.80	23,172,805.92	51,345,611.84
0210	Societal Re-orientation - General	46,345,612.00	132,080,948.80	23,172,805.92	51,345,611.84
021001	Societal Re-orientation - General	46,345,612.00	132,080,948.80	23,172,805.92	51,345,611.84
04	Health	398,973,529.33	1,223,595,156.73	625,802,905.47	1,514,679,850.18
0401	Effective governance of the health system	398,973,529.33	1,223,595,156.73	625,802,905.47	1,394,679,850.18
040103	Health sector coordination mechanisms	398,973,529.33	1,223,595,156.73	625,802,905.47	1,394,679,850.18
0405	Provision of adequate and modern health infrastructure for health services delivery	-	-	-	120,000,000.00
040501	Functional health facilities	-	-	-	120,000,000.00
05	Education	1,358,749,964.70	360,682,699.02	247,415,063.66	4,512,102,078.67
0501	Effective governance of the education system	1,358,749,964.70	355,682,699.02	202,515,063.66	4,312,102,078.67
050103	Education sector coordination mechanisms	1,358,749,964.70	355,682,699.02	202,515,063.66	4,312,102,078.67
0504	Improved quality of teaching and learning outcomes	-	-	-	20,000,000.00
050402	Instructional and learning materials	-	-	-	20,000,000.00
0505	Adequate infrastructure at all levels	-	5,000,000.00	44,900,000.00	180,000,000.00
050501	Schools' infrastructure construction and rehabilitation	-	5,000,000.00	44,900,000.00	170,000,000.00
050502	Furnishing	-	-	-	10,000,000.00
10	Water Resources and Rural Development	-	5,000,000.00	10,000,000.00	89,900,000.00
1010	Water Resources and Rural Deve - General	-	5,000,000.00	10,000,000.00	89,900,000.00
101001	Water Resources and Rural Deve - General	-	5,000,000.00	10,000,000.00	89,900,000.00
11	Information Communication and Technology	-	-	-	1,500,000.00
1110	Information Communication and Technology - General	-	-	-	1,500,000.00
111001	Information Communication and Technology - General	-	-	-	1,500,000.00
13	Reform of Government and Governance	941,408,558.43	1,771,575,987.75	941,143,881.30	1,981,190,932.21
1310	Reform of Government and Governance - General	941,408,558.43	1,771,575,987.75	941,143,881.30	1,981,190,932.21
131001	Reform of Government and Governance - General	941,408,558.43	1,771,575,987.75	941,143,881.30	1,981,190,932.21
14	Power	-	-	10,000,000.00	30,700,000.00
1410	Power - General	-	-	10,000,000.00	30,700,000.00
141001	Power - General	-	-	10,000,000.00	30,700,000.00
17	Road	61,428,224.46	1,638,798,263.00	873,260,161.38	1,642,899,499.27
1710	Road - General	61,428,224.46	1,638,798,263.00	873,260,161.38	1,642,899,499.27
171001	Road - General	61,428,224.46	1,638,798,263.00	873,260,161.38	1,642,899,499.27
23	Social Protection	69,374,079.03	276,937,620.11	141,374,654.17	369,312,768.95
2301	Effective Governance of Social Protection	69,374,079.03	276,937,620.11	141,374,654.17	289,370,086.69
230102	Social protection coordination and mechanisms	69,374,079.03	276,937,620.11	141,374,654.17	289,370,086.69
2303	Promote gender equity and social justice	-	-	-	20,000,000.00
230301	Women's Economic Empowerment	-	-	-	20,000,000.00
2306	Disability and Survival Support	-	-	-	19,942,682.26
230602	Sickness Insurance and Sickness Benefit	-	-	-	19,942,682.26
2310	Social Protection Not Elsewhere Classified	-	-	-	40,000,000.00
231001	Social Protection Not Elsewhere Classified	-	-	-	40,000,000.00

126216 - CHANCHAGA Local Government, Niger State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Personnel Expenditure	2,537,152,022.64	3,672,502,060.36	1,726,677,011.21	7,926,693,070.85
01	Agriculture	53,179,388.00	174,006,219.00	87,002,756.80	205,510,407.21
0101	Effective governance of the Agriculture Sector	53,179,388.00	174,006,219.00	87,002,756.80	205,510,407.21
010102	Agriculture sector coordination mechanisms	53,179,388.00	174,006,219.00	87,002,756.80	205,510,407.21
02	Societal Re-orientation	46,345,612.00	127,080,948.80	23,172,805.92	46,345,611.84
0210	Societal Re-orientation - General	46,345,612.00	127,080,948.80	23,172,805.92	46,345,611.84
021001	Societal Re-orientation - General	46,345,612.00	127,080,948.80	23,172,805.92	46,345,611.84
04	Health	353,714,179.00	1,176,496,287.06	588,248,143.53	1,363,541,619.12
0401	Effective governance of the health system	353,714,179.00	1,176,496,287.06	588,248,143.53	1,363,541,619.12
040103	Health sector coordination mechanisms	353,714,179.00	1,176,496,287.06	588,248,143.53	1,363,541,619.12
05	Education	1,279,014,856.44	272,706,840.00	136,353,420.00	4,257,244,680.00
0501	Effective governance of the education system	1,279,014,856.44	272,706,840.00	136,353,420.00	4,257,244,680.00
050103	Education sector coordination mechanisms	1,279,014,856.44	272,706,840.00	136,353,420.00	4,257,244,680.00
13	Reform of Government and Governance	689,295,805.20	1,486,167,283.42	673,877,644.27	1,596,112,268.84
1310	Reform of Government and Governance - General	689,295,805.20	1,486,167,283.42	673,877,644.27	1,596,112,268.84
131001	Reform of Government and Governance - General	689,295,805.20	1,486,167,283.42	673,877,644.27	1,596,112,268.84
17	Road	55,618,575.00	168,879,000.00	84,439,500.00	175,029,000.00
1710	Road - General	55,618,575.00	168,879,000.00	84,439,500.00	175,029,000.00
171001	Road - General	55,618,575.00	168,879,000.00	84,439,500.00	175,029,000.00
23	Social Protection	59,983,607.00	267,165,482.08	133,582,740.69	282,909,483.84
2301	Effective Governance of Social Protection	59,983,607.00	267,165,482.08	133,582,740.69	282,909,483.84
230102	Social protection coordination and mechanisms	59,983,607.00	267,165,482.08	133,582,740.69	282,909,483.84

126216 - CHANCHAGA Local Government, Niger State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Other Recurrent Expenditure	399,128,736.78	413,400,000.00	335,755,400.00	330,375,004.00
01	Agriculture	6,821,403.46	7,098,652.33	5,660,182.51	4,693,095.14
0101	Effective governance of the Agriculture Sector	6,821,403.46	7,098,652.33	5,660,182.51	4,693,095.14
010102	Agriculture sector coordination mechanisms	6,821,403.46	7,098,652.33	5,660,182.51	4,693,095.14
04	Health	45,259,350.33	47,098,869.67	37,554,761.94	31,138,231.06
0401	Effective governance of the health system	45,259,350.33	47,098,869.67	37,554,761.94	31,138,231.06
040103	Health sector coordination mechanisms	45,259,350.33	47,098,869.67	37,554,761.94	31,138,231.06
05	Education	79,735,108.26	82,975,859.02	66,161,643.66	54,857,398.67
0501	Effective governance of the education system	79,735,108.26	82,975,859.02	66,161,643.66	54,857,398.67
050103	Education sector coordination mechanisms	79,735,108.26	82,975,859.02	66,161,643.66	54,857,398.67
13	Reform of Government and Governance	252,112,753.23	260,408,704.33	213,766,237.03	229,228,663.37
1310	Reform of Government and Governance - General	252,112,753.23	260,408,704.33	213,766,237.03	229,228,663.37
131001	Reform of Government and Governance - General	252,112,753.23	260,408,704.33	213,766,237.03	229,228,663.37
17	Road	5,809,649.46	6,045,776.63	4,820,661.38	3,997,012.90
1710	Road - General	5,809,649.46	6,045,776.63	4,820,661.38	3,997,012.90
171001	Road - General	5,809,649.46	6,045,776.63	4,820,661.38	3,997,012.90
23	Social Protection	9,390,472.03	9,772,138.03	7,791,913.48	6,460,602.85
2301	Effective Governance of Social Protection	9,390,472.03	9,772,138.03	7,791,913.48	6,460,602.85
230102	Social protection coordination and mechanisms	9,390,472.03	9,772,138.03	7,791,913.48	6,460,602.85

126216 - CHANCHAGA Local Government, Niger State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Capital Expenditure	-	1,508,873,486.37	907,400,000.00	2,158,766,168.63
01	Agriculture	-	5,000,000.00	5,000,000.00	12,000,000.00
0103	Enhancement of food production and productivity	-	5,000,000.00	5,000,000.00	12,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	-	5,000,000.00	5,000,000.00	12,000,000.00
02	Societal Re-orientation	-	5,000,000.00	-	5,000,000.00
0210	Societal Re-orientation - General	-	5,000,000.00	-	5,000,000.00
021001	Societal Re-orientation - General	-	5,000,000.00	-	5,000,000.00
04	Health	-	-	-	120,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	-	-	-	120,000,000.00
040501	Functional health facilities	-	-	-	120,000,000.00
05	Education	-	5,000,000.00	44,900,000.00	200,000,000.00
0504	Improved quality of teaching and learning outcomes	-	-	-	20,000,000.00
050402	Instructional and learning materials	-	-	-	20,000,000.00
0505	Adequate infrastructure at all levels	-	5,000,000.00	44,900,000.00	180,000,000.00
050501	Schools' infrastructure construction and rehabilitation	-	5,000,000.00	44,900,000.00	170,000,000.00
050502	Furnishing	-	-	-	10,000,000.00
10	Water Resources and Rural Development	-	5,000,000.00	10,000,000.00	89,900,000.00
1010	Water Resources and Rural Deve - General	-	5,000,000.00	10,000,000.00	89,900,000.00
101001	Water Resources and Rural Deve - General	-	5,000,000.00	10,000,000.00	89,900,000.00
11	Information Communication and Technology	-	-	-	1,500,000.00
1110	Information Communication and Technology - General	-	-	-	1,500,000.00
111001	Information Communication and Technology - General	-	-	-	1,500,000.00
13	Reform of Government and Governance	-	25,000,000.00	53,500,000.00	155,850,000.00
1310	Reform of Government and Governance - General	-	25,000,000.00	53,500,000.00	155,850,000.00
131001	Reform of Government and Governance - General	-	25,000,000.00	53,500,000.00	155,850,000.00
14	Power	-	-	10,000,000.00	30,700,000.00
1410	Power - General	-	-	10,000,000.00	30,700,000.00
141001	Power - General	-	-	10,000,000.00	30,700,000.00
17	Road	-	1,463,873,486.37	784,000,000.00	1,463,873,486.37
1710	Road - General	-	1,463,873,486.37	784,000,000.00	1,463,873,486.37
171001	Road - General	-	1,463,873,486.37	784,000,000.00	1,463,873,486.37
23	Social Protection	-	-	-	79,942,682.26
2303	Promote gender equity and social justice	-	-	-	20,000,000.00
230301	Women's Economic Empowerment	-	-	-	20,000,000.00
2306	Disability and Survival Support	-	-	-	19,942,682.26
230602	Sickness Insurance and Sickness Benefit	-	-	-	19,942,682.26
2310	Social Protection Not Elsewhere Classified	-	-	-	40,000,000.00
231001	Social Protection Not Elsewhere Classified	-	-	-	40,000,000.00

126216 - CHANCHAGA Local Government, Niger State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
Total Capital Expenditure						-	1,508,873,486.37	907,400,000.00	2,158,766,168.63
i. Purchase of 1No. 120x4 Conference meeting table	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12621698 - LG WIDE	-	5,000,000.00	-	2,150,000.00
ii. Purchase of 2No. Visitors Chairs	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12621698 - LG WIDE	-	-	-	150,000.00
iii. Purchase 1No. All in one Screen touch Hp Laptop	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12621698 - LG WIDE	-	-	-	1,000,000.00
iv. Purchase 20 Nos. of Jmcheng Rubber-Rubber Motorcycles to Councils and Chairmen's aides	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010104 - PURCHASE OF MOTOR CYCLES / TRICYCLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12621698 - LG WIDE	-	-	-	30,000,000.00
Information equipments and Bluetooth Public address System	11 - Information Communication and Technology	011100500100 - ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	23010138 - PURCHASE OF OTHER MINOR OFFICE AND IT EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	12621698 - LG WIDE	-	-	-	1,500,000.00
i. General renovations of LG Secretariats(Office Buildings) Phase I	13 - Reform of Government and Governance	016100100100 - Office of the Secretary to LGC	23020103 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12621698 - LG WIDE	-	20,000,000.00	53,500,000.00	80,000,000.00
ii. Installation of Solar Energy, Panels,lithium batteries,Inverter, cables and Charge controller at the Local Govt Secretariat	13 - Reform of Government and Governance	016100100100 - Office of the Secretary to LGC	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12621698 - LG WIDE	-	-	-	20,000,000.00
iii. Purchase of office furnitures and Tables	13 - Reform of Government and Governance	016100100100 - Office of the Secretary to LGC	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12621698 - LG WIDE	-	-	-	10,000,000.00
i. Purchase of 170 Nos. of 50kg of Par boll rice.	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12621698 - LG WIDE	-	5,000,000.00	5,000,000.00	12,000,000.00
ii. Rehabilitation/Conversion office into a Computer room	13 - Reform of Government and Governance	022000100100 - DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12621698 - LG WIDE	-	-	-	250,000.00
iii. Creation of 5No. Independent Glass/wooding Partitioning for single operator user cubic desk/table	13 - Reform of Government and Governance	022000100100 - DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12621698 - LG WIDE	-	-	-	2,000,000.00
iv. Local Area Networking cables and switches	13 - Reform of Government and Governance	022000100100 - DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70112 - FINANCIAL AND FISCAL AFFAIRS	12621698 - LG WIDE	-	-	-	1,000,000.00
v. Purchase of 4No. HP Pavilion 570-a111na AMD Dual Core	13 - Reform of Government and Governance	022000100100 - DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	12621698 - LG WIDE	-	-	-	2,800,000.00
vi. Purchase 1No. HP EliteDesk 800 g3 SFF	13 - Reform of Government and Governance	022000100100 - DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	12621698 - LG WIDE	-	-	-	1,200,000.00
vii. Purchase 1No.2HR5 Hiason Airconditioner	13 - Reform of Government and Governance	022000100100 - DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12621698 - LG WIDE	-	-	-	950,000.00
i. Contribution for Urban renewal	17 - Road	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23050107 - CONTINGENCY CAPITAL	70451 - ROAD TRANSPORT	12621698 - LG WIDE	-	1,223,873,486.37	704,000,000.00	1,223,873,486.37
ii. Contribution for Ward Development Projects	17 - Road	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23050107 - CONTINGENCY CAPITAL	70451 - ROAD TRANSPORT	12621698 - LG WIDE	-	240,000,000.00	80,000,000.00	240,000,000.00
iii. Purchase of 330 metres of 20mm Copper armoured cables to fix damaged transformers other accessories/fitting/feeder unit box/fused etc	14 - Power	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	12621698 - LG WIDE	-	-	10,000,000.00	10,700,000.00
i. Repairs of 5No. Hand Pump Borehole at Wada North Tudun Wada South and Minna South Wards	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12621698 - LG WIDE	-	5,000,000.00	5,000,000.00	2,700,000.00
ii. Repairs of 12No. Hand pump holes at Nassarawa A, Nassarawa B,Nassaraw C, & Minna South	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12621698 - LG WIDE	-	-	2,000,000.00	3,600,000.00
iii. Repairs of N12os. Hand Pump Borehole in Makera, Minna Central and Limawa and Limawa B ward	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12621698 - LG WIDE	-	-	3,000,000.00	3,600,000.00
i. Purchase of 1No.DGPS instrument&complete set of Desktop Computer for Digital Survey	14 - Power	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010132 - PURCHASE OF SURVEYING EQUIPMENT	70435 - ELECTRICITY	12621698 - LG WIDE	-	-	-	5,000,000.00
ii. Purchase of 1No. Digital leveling instrument	14 - Power	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010132 - PURCHASE OF SURVEYING EQUIPMENT	70435 - ELECTRICITY	12621698 - LG WIDE	-	-	-	5,000,000.00
i. Development of Local Government Website Domain Name,Subscription, hosting registration , data upload	13 - Reform of Government and Governance	023800100100 - DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12621698 - LG WIDE	-	-	-	3,000,000.00
ii. 1No. Server Complete DesktopHP Corei5 8GB Ram,	13 - Reform of Government and Governance	023800100100 - DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	23010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12621698 - LG WIDE	-	-	-	950,000.00
iv. 1No.HP Laser jet Printer (2055)	13 - Reform of Government and Governance	023800100100 - DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	23010114 - PURCHASE OF COMPUTER PRINTERS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12621698 - LG WIDE	-	-	-	250,000.00
v. 1No. HP Scanner,Signature router and other ict equipment	13 - Reform of Government and Governance	023800100100 - DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	23010118 - PURCHASE OF SCANNERS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12621698 - LG WIDE	-	-	-	150,000.00
i.LG&Community participation projects(Electrical/accessories /cables etc)	14 - Power	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23020103 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12621698 - LG WIDE	-	-	-	10,000,000.00
ii. Nicare/NHIS enrolment Programme for staff, vulnerable groups/CSOs in Partnership and support with Development Partners	23 - Social Protection	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23050101 - RESEARCH AND DEVELOPMENT	71011 - SICKNESS	12621698 - LG WIDE	-	-	-	19,942,682.26
i. Training of 50 Youths and Women on Soft ware engineering web designing and online blogging	23 - Social Protection	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	12621698 - LG WIDE	-	-	-	10,000,000.00
ii. Training of 60 Women/Youth on Vulcanising,Amitures carpentry/ knitting/soap/Detergent Making/POP and billing etc	23 - Social Protection	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	12621698 - LG WIDE	-	-	-	10,000,000.00
iv. intervention to Social Activities	23 - Social Protection	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71091 - SOCIAL PROTECTION N.E.C.	12621698 - LG WIDE	-	-	-	40,000,000.00
i. Construction of perimeter Fence at A/Zakka Primary School with 2No. Gate	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	70912 - PRIMARY EDUCATION	12621698 - LG WIDE	-	5,000,000.00	44,900,000.00	10,000,000.00
ii. SP-Provisions of 1000 Dozens of exercise books (2A,2B&40 Leaves)	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70912 - PRIMARY EDUCATION	12621698 - LG WIDE	-	-	-	15,000,000.00
iii. SP. Provisions of 1000 Packs of Pencils for Pupils	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70912 - PRIMARY EDUCATION	12621698 - LG WIDE	-	-	-	5,000,000.00
iv. Refurbishing of Nos.100 seater Teacher/Pupils Desk	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70912 - PRIMARY EDUCATION	12621698 - LG WIDE	-	-	-	10,000,000.00
i. intervention to Primary Schools	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	70912 - PRIMARY EDUCATION	12621698 - LG WIDE	-	-	-	160,000,000.00
ii. Intervention to PHC	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12621698 - LG WIDE	-	-	-	120,000,000.00
iii. Intervention to Water Facilities	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF ENVIRONMENTAL SANITATION	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12621698 - LG WIDE	-	-	-	80,000,000.00
i.Completion of District Head office at NASSARWA A	02 - Societal Re-orientation	055100100100 - EMIRATE COUNCIL	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70821 - CULTURAL SERVICES	12621698 - LG WIDE	-	5,000,000.00	-	5,000,000.00

011100100100 CHAIRMAN					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	181,578,615.25	244,647,942.68	150,668,129.77	208,914,530.00
21	PERSONNEL COST	0.00	50,689,253.00	0.00	50,689,253.00
2101	SALARY	0.00	48,689,253.00	0.00	48,689,253.00
210101	SALARIES AND WAGES	0.00	48,689,253.00	0.00	48,689,253.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	48,689,253.00	0.00	48,689,253.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	2,000,000.00	0.00	2,000,000.00
210201	ALLOWANCES	0.00	2,000,000.00	0.00	2,000,000.00
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	0.00	2,000,000.00	0.00	2,000,000.00
22	OTHER RECURRENT COSTS	181,578,615.25	188,958,689.68	150,668,129.77	124,925,277.00
2202	OVERHEAD COST	181,578,615.25	188,958,689.68	150,668,129.77	124,925,277.00
220201	TRAVEL & TRANSPORT - GENERAL	726,748.90	756,286.85	603,033.00	500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	726,748.90	756,286.85	603,033.00	500,000.00
220206	OTHER SERVICES - GENERAL	106,142,079.44	110,456,114.14	88,073,304.10	73,025,277.00
22020601	SECURITY SERVICES	17,441,973.60	18,150,884.52	14,472,792.06	12,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	87,209,867.98	90,754,422.59	72,363,960.31	60,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,490,237.86	1,550,807.04	1,236,551.74	1,025,277.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	7,267,489.00	7,562,868.55	6,030,330.03	5,000,000.00
22020703	LEGAL SERVICES	7,267,489.00	7,562,868.55	6,030,330.03	5,000,000.00
220209	FINANCIAL CHARGES - GENERAL	6,540,740.10	6,806,581.69	5,427,297.02	4,500,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	6,540,740.10	6,806,581.69	5,427,297.02	4,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	60,901,557.81	63,376,838.44	50,534,165.61	41,900,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	4,360,493.40	4,537,721.13	3,618,198.02	3,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	24,709,462.60	25,713,753.07	20,503,122.09	17,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,453,497.80	1,512,573.71	1,206,066.01	1,000,000.00
22021009	SPECIAL DAYS/CELEBRATIONS	1,453,497.80	1,512,573.71	1,206,066.01	1,000,000.00
22021011	PRODUCTION FINAL ACCOUNTS	1,453,497.80	1,512,573.71	1,206,066.01	1,000,000.00
22021012	ANNUAL BUDGET SENSITIZATION / PREPARATION	14,534,978.00	15,125,737.10	12,060,660.05	10,000,000.00
22021013	NUTRITION EXPENSES	4,360,493.40	4,537,721.13	3,618,198.02	3,000,000.00
22021014	AGRIC EXTENSION SERVICES	2,180,246.70	2,268,860.56	1,809,099.01	1,500,000.00
22021015	Abitration, Mediation & Meeting on Gender and Marriages	581,399.12	605,029.48	482,426.40	400,000.00
22021016	Quality Assurance Services	1,453,497.80	1,512,573.71	1,206,066.01	1,000,000.00
22021017	NID Programme	4,360,493.40	4,537,721.13	3,618,198.02	3,000,000.00
23	CAPITAL EXPENDITURE	0.00	5,000,000.00	0.00	33,300,000.00
2301	FIXED ASSETS PURCHASED	0.00	5,000,000.00	0.00	33,300,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	5,000,000.00	0.00	33,300,000.00
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	0.00	0.00	0.00	30,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	5,000,000.00	0.00	2,300,000.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	1,000,000.00
011100500100 ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	0.00	5,000,000.00	0.00	6,500,000.00
21	PERSONNEL COST	0.00	5,000,000.00	0.00	5,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	5,000,000.00	0.00	5,000,000.00
210201	ALLOWANCES	0.00	5,000,000.00	0.00	5,000,000.00
21020102	NON REGULAR ALLOWANCE	0.00	3,000,000.00	0.00	3,000,000.00
21020103	PA ALLOWANCES	0.00	2,000,000.00	0.00	2,000,000.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	1,500,000.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	1,500,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	1,500,000.00
23010138	PURCHASE OF OTHER MINOR OFFICE AND IT EQUIPMENT	0.00	0.00	0.00	1,500,000.00
011200100100 THE LEGISLATIVE COUNCIL					

Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<u>2</u>	EXPENDITURES	<u>0.00</u>	<u>13,200,000.00</u>	<u>0.00</u>	<u>13,200,000.00</u>
21	PERSONNEL COST	0.00	13,200,000.00	0.00	13,200,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	13,200,000.00	0.00	13,200,000.00
210201	ALLOWANCES	0.00	13,200,000.00	0.00	13,200,000.00
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	0.00	13,200,000.00	0.00	13,200,000.00

011200700100 COUNCIL COMMITTEES					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<u>2</u>	EXPENDITURES	<u>0.00</u>	<u>28,200,000.00</u>	<u>0.00</u>	<u>28,200,000.00</u>
21	PERSONNEL COST	0.00	28,200,000.00	0.00	28,200,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	28,200,000.00	0.00	28,200,000.00
210201	ALLOWANCES	0.00	28,200,000.00	0.00	28,200,000.00
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	0.00	28,200,000.00	0.00	28,200,000.00

016100100100 Office of the Secretary to LGC					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<u>2</u>	EXPENDITURES	<u>1,616,117.86</u>	<u>52,538,502.61</u>	<u>54,841,002.93</u>	<u>141,968,581.19</u>
21	PERSONNEL COST	0.00	30,856,699.32	0.00	30,856,699.32
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	30,856,699.32	0.00	30,856,699.32
210201	ALLOWANCES	0.00	30,856,699.32	0.00	30,856,699.32
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	0.00	30,856,699.32	0.00	30,856,699.32
22	OTHER RECURRENT COSTS	1,616,117.86	1,681,803.29	1,341,002.93	1,111,881.87
2202	OVERHEAD COST	1,207,423.35	1,256,497.82	1,001,881.29	830,701.88
220201	TRAVEL & TRANSPORT - GENERAL	171,763.09	178,744.22	142,523.52	118,172.24
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	171,763.09	178,744.22	142,523.52	118,172.24
220202	UTILITIES - GENERAL	123,994.65	129,034.29	102,886.80	85,307.77
22020202	TELEPHONE CHARGES	123,994.65	129,034.29	102,886.80	85,307.77
220203	MATERIALS & SUPPLIES - GENERAL	173,795.78	180,859.53	144,210.19	119,570.72
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	173,795.78	180,859.53	144,210.19	119,570.72
220204	MAINTENANCE SERVICES - GENERAL	202,253.57	210,473.96	167,823.55	139,149.56
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	116,880.21	121,630.68	96,983.46	80,413.06
22020402	MAINTENANCE OF OFFICE FURNITURE	85,373.37	88,843.28	70,840.09	58,736.50
220205	TRAINING - GENERAL	20,326.99	21,153.16	16,866.69	13,984.88
22020501	LOCAL TRAINING	20,326.99	21,153.16	16,866.69	13,984.88
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	60,980.98	63,459.49	50,600.07	41,954.64
22020701	FINANCIAL CONSULTING	60,980.98	63,459.49	50,600.07	41,954.64
220210	MISCELLANEOUS EXPENSES GENERAL	454,308.28	472,773.17	376,970.49	312,562.07
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	454,308.28	472,773.17	376,970.49	312,562.07
2204	GRANTS AND CONTRIBUTIONS GENERAL	408,694.51	425,305.47	339,121.64	281,180.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	408,694.51	425,305.47	339,121.64	281,180.00
22040112	GRANT TO COMPANIES - RECURRENT	408,694.51	425,305.47	339,121.64	281,180.00
23	CAPITAL EXPENDITURE	0.00	20,000,000.00	53,500,000.00	110,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	10,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	10,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	10,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	20,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	20,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	0.00	0.00	20,000,000.00
2303	REHABILITATION / REPAIRS	0.00	20,000,000.00	53,500,000.00	80,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	20,000,000.00	53,500,000.00	80,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	20,000,000.00	53,500,000.00	80,000,000.00

012500100100 DEPARTMENT OF PERSONNEL MANAGEMENT					
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Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	632,702,527.28	1,039,874,145.65	527,679,547.91	1,155,615,156.41
21	PERSONNEL COST	576,652,882.20	983,497,331.10	486,200,209.77	1,080,477,036.52
2101	SALARY	64,123,615.00	228,459,000.00	114,229,500.00	242,514,000.00
210101	SALARIES AND WAGES	64,123,615.00	228,459,000.00	114,229,500.00	242,514,000.00
21010101	SALARY	64,123,615.00	228,459,000.00	114,229,500.00	242,514,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	16,824,546.00	0.00	16,824,546.00
210201	ALLOWANCES	0.00	16,824,546.00	0.00	16,824,546.00
21020105	CASUAL WORKERS ALLOWANCE	0.00	16,824,546.00	0.00	16,824,546.00
2103	SOCIAL BENEFITS	512,529,267.20	738,213,785.10	371,970,709.77	821,138,490.52
210301	SOCIAL BENEFITS	512,529,267.20	738,213,785.10	371,970,709.77	821,138,490.52
21030101	GRATUITY	0.00	0.00	0.00	40,000,000.00
21030102	PENSION	512,529,267.20	738,213,785.10	371,970,709.77	781,138,490.52
22	OTHER RECURRENT COSTS	56,049,645.08	56,376,814.55	41,479,338.14	75,138,119.89
2202	OVERHEAD COST	6,013,997.91	6,258,430.62	4,990,223.19	4,137,603.72
220201	TRAVEL & TRANSPORT - GENERAL	855,526.64	890,298.63	709,888.65	588,598.51
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	855,526.64	890,298.63	709,888.65	588,598.51
220202	UTILITIES - GENERAL	617,599.11	642,700.79	512,464.00	424,905.43
22020202	TELEPHONE CHARGES	617,599.11	642,700.79	512,464.00	424,905.43
220203	MATERIALS & SUPPLIES - GENERAL	865,651.21	900,834.71	718,289.70	595,564.17
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	865,651.21	900,834.71	718,289.70	595,564.17
220204	MAINTENANCE SERVICES - GENERAL	1,007,395.27	1,048,339.81	835,904.39	693,083.45
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	582,163.10	605,824.51	483,060.33	400,525.61
22020402	MAINTENANCE OF OFFICE FURNITURE	425,232.18	442,515.30	352,844.06	292,557.84
220205	TRAINING - GENERAL	101,245.76	105,360.78	84,010.49	69,656.63
22020501	LOCAL TRAINING	101,245.76	105,360.78	84,010.49	69,656.63
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	303,737.27	316,082.35	252,031.47	208,969.89
22020701	FINANCIAL CONSULTING	303,737.27	316,082.35	252,031.47	208,969.89
220210	MISCELLANEOUS EXPENSES GENERAL	2,262,842.65	2,354,813.54	1,877,634.48	1,556,825.64
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	2,262,842.65	2,354,813.54	1,877,634.48	1,556,825.64
2204	GRANTS AND CONTRIBUTIONS GENERAL	50,035,647.17	50,118,383.94	36,489,114.94	71,000,516.17
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,035,647.17	50,118,383.94	36,489,114.94	71,000,516.17
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	9,600,000.00	9,600,000.00	16,400,000.00	32,800,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	28,800,000.00	28,800,000.00	14,400,000.00	28,800,000.00
22040112	GRANT TO COMPANIES - RECURRENT	2,035,647.17	2,118,383.94	1,689,114.94	1,400,516.17
22040115	2% TRAINING FUND	9,600,000.00	9,600,000.00	4,000,000.00	8,000,000.00

021500100100 DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	60,000,791.46	186,104,871.33	97,662,939.31	222,203,502.35
21	PERSONNEL COST	53,179,388.00	174,006,219.00	87,002,756.80	205,510,407.21
2101	SALARY	53,179,388.00	174,006,219.00	87,002,756.80	205,510,407.21
210101	SALARIES AND WAGES	53,179,388.00	174,006,219.00	87,002,756.80	205,510,407.21
21010101	SALARY	53,179,388.00	174,006,219.00	87,002,756.80	205,510,407.21
22	OTHER RECURRENT COSTS	6,821,403.46	7,098,652.33	5,660,182.51	4,693,095.14
2202	OVERHEAD COST	5,096,362.10	5,303,498.45	4,228,798.34	3,506,274.39
220201	TRAVEL & TRANSPORT - GENERAL	724,987.54	754,453.90	601,571.48	498,788.19
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	724,987.54	754,453.90	601,571.48	498,788.19
220202	UTILITIES - GENERAL	523,363.79	544,635.36	434,270.54	360,071.95
22020202	TELEPHONE CHARGES	523,363.79	544,635.36	434,270.54	360,071.95
220203	MATERIALS & SUPPLIES - GENERAL	733,567.27	763,382.35	608,690.67	504,691.01
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	733,567.27	763,382.35	608,690.67	504,691.01
220204	MAINTENANCE SERVICES - GENERAL	853,683.55	888,380.63	708,359.32	587,330.47
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	493,334.72	513,385.79	409,353.37	339,412.08
22020402	MAINTENANCE OF OFFICE FURNITURE	360,348.84	374,994.84	299,005.94	247,918.39

220205	TRAINING - GENERAL	85,797.34	89,284.49	71,191.89	59,028.19
22020501	LOCAL TRAINING	85,797.34	89,284.49	71,191.89	59,028.19
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	257,392.03	267,853.46	213,575.67	177,084.56
22020701	FINANCIAL CONSULTING	257,392.03	267,853.46	213,575.67	177,084.56
220210	MISCELLANEOUS EXPENSES GENERAL	1,917,570.59	1,995,508.26	1,591,138.77	1,319,280.01
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,917,570.59	1,995,508.26	1,591,138.77	1,319,280.01
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,725,041.35	1,795,153.87	1,431,384.17	1,186,820.75
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,725,041.35	1,795,153.87	1,431,384.17	1,186,820.75
22040112	GRANT TO COMPANIES - RECURRENT	1,725,041.35	1,795,153.87	1,431,384.17	1,186,820.75
23	CAPITAL EXPENDITURE	0.00	5,000,000.00	5,000,000.00	12,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	5,000,000.00	5,000,000.00	12,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	5,000,000.00	5,000,000.00	12,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	5,000,000.00	5,000,000.00	12,000,000.00

022000100100 DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	111,227,492.02	353,714,572.30	180,490,602.68	370,013,281.23
21	PERSONNEL COST	99,486,135.00	341,496,000.00	170,748,000.00	353,735,280.00
2101	SALARY	99,486,135.00	341,496,000.00	170,748,000.00	353,735,280.00
210101	SALARIES AND WAGES	99,486,135.00	341,496,000.00	170,748,000.00	353,735,280.00
21010101	SALARY	99,486,135.00	341,496,000.00	170,748,000.00	353,735,280.00
22	OTHER RECURRENT COSTS	11,741,357.02	12,218,572.30	9,742,602.68	8,078,001.23
2202	OVERHEAD COST	8,772,125.46	9,128,659.40	7,278,829.26	6,035,183.17
220201	TRAVEL & TRANSPORT - GENERAL	1,247,886.53	1,298,605.59	1,035,456.35	858,540.37
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,247,886.53	1,298,605.59	1,035,456.35	858,540.37
220202	UTILITIES - GENERAL	900,841.17	937,454.92	747,489.20	619,774.70
22020202	TELEPHONE CHARGES	900,841.17	937,454.92	747,489.20	619,774.70
220203	MATERIALS & SUPPLIES - GENERAL	1,262,654.42	1,313,973.70	1,047,710.27	868,700.61
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,262,654.42	1,313,973.70	1,047,710.27	868,700.61
220204	MAINTENANCE SERVICES - GENERAL	1,469,404.85	1,529,127.29	1,219,265.17	1,010,943.98
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	849,153.56	883,666.52	704,600.48	584,213.86
22020402	MAINTENANCE OF OFFICE FURNITURE	620,251.30	645,460.77	514,664.70	426,730.12
220205	TRAINING - GENERAL	147,678.88	153,681.13	122,539.21	101,602.41
22020501	LOCAL TRAINING	147,678.88	153,681.13	122,539.21	101,602.41
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	443,036.64	461,043.40	367,617.64	304,807.23
22020701	FINANCIAL CONSULTING	443,036.64	461,043.40	367,617.64	304,807.23
220210	MISCELLANEOUS EXPENSES GENERAL	3,300,622.96	3,434,773.36	2,738,751.41	2,270,813.87
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,300,622.96	3,434,773.36	2,738,751.41	2,270,813.87
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,969,231.56	3,089,912.89	2,463,773.42	2,042,818.06
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,969,231.56	3,089,912.89	2,463,773.42	2,042,818.06
22040112	GRANT TO COMPANIES - RECURRENT	2,969,231.56	3,089,912.89	2,463,773.42	2,042,818.06
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	8,200,000.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	4,950,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	4,950,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	950,000.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	4,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	1,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	1,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	0.00	0.00	0.00	1,000,000.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	2,250,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	2,250,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	0.00	2,250,000.00

023400100100 DEPARTMENT OF WORKS AND HOUSING					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget

2	EXPENDITURES	61,428,224.46	1,643,798,263.00	893,260,161.38	1,673,499,499.27
21	PERSONNEL COST	55,618,575.00	168,879,000.00	84,439,500.00	175,029,000.00
2101	SALARY	55,618,575.00	168,879,000.00	84,439,500.00	175,029,000.00
210101	SALARIES AND WAGES	55,618,575.00	168,879,000.00	84,439,500.00	175,029,000.00
21010101	SALARY	55,618,575.00	168,879,000.00	84,439,500.00	175,029,000.00
22	OTHER RECURRENT COSTS	5,809,649.46	6,045,776.63	4,820,661.38	3,997,012.90
2202	OVERHEAD COST	4,340,467.11	4,516,880.89	3,601,580.84	2,986,222.00
220201	TRAVEL & TRANSPORT - GENERAL	617,457.02	642,552.92	512,346.10	424,807.68
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	617,457.02	642,552.92	512,346.10	424,807.68
220202	UTILITIES - GENERAL	445,738.20	463,854.77	369,859.31	306,665.90
22020202	TELEPHONE CHARGES	445,738.20	463,854.77	369,859.31	306,665.90
220203	MATERIALS & SUPPLIES - GENERAL	624,764.20	650,157.10	518,409.36	429,834.98
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	624,764.20	650,157.10	518,409.36	429,834.98
220204	MAINTENANCE SERVICES - GENERAL	727,064.78	756,615.57	603,295.11	500,217.32
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	420,163.06	437,240.15	348,637.88	289,070.31
22020402	MAINTENANCE OF OFFICE FURNITURE	306,901.71	319,375.42	254,657.23	211,147.01
220205	TRAINING - GENERAL	73,071.84	76,041.77	60,632.67	50,273.10
22020501	LOCAL TRAINING	73,071.84	76,041.77	60,632.67	50,273.10
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	219,215.51	228,125.30	181,898.02	150,819.29
22020701	FINANCIAL CONSULTING	219,215.51	228,125.30	181,898.02	150,819.29
220210	MISCELLANEOUS EXPENSES GENERAL	1,633,155.55	1,699,533.47	1,355,140.27	1,123,603.73
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,633,155.55	1,699,533.47	1,355,140.27	1,123,603.73
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,469,182.35	1,528,895.74	1,219,080.54	1,010,790.90
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,469,182.35	1,528,895.74	1,219,080.54	1,010,790.90
22040112	GRANT TO COMPANIES - RECURRENT	1,469,182.35	1,528,895.74	1,219,080.54	1,010,790.90
23	CAPITAL EXPENDITURE	0.00	1,468,873,486.37	804,000,000.00	1,494,473,486.37
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	10,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	10,000,000.00
23010132	PURCHASE OF SURVEYING EQUIPMENT	0.00	0.00	0.00	10,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	5,000,000.00	20,000,000.00	20,600,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	5,000,000.00	20,000,000.00	20,600,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	0.00	10,000,000.00	10,700,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	5,000,000.00	10,000,000.00	9,900,000.00
2305	OTHER CAPITAL PROJECTS	0.00	1,463,873,486.37	784,000,000.00	1,463,873,486.37
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	1,463,873,486.37	784,000,000.00	1,463,873,486.37
23050107	CONTINGENCY CAPITAL	0.00	1,463,873,486.37	784,000,000.00	1,463,873,486.37

023800100100 DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	14,283,806.02	34,400,824.50	17,864,598.02	39,079,383.37
21	PERSONNEL COST	13,156,788.00	33,228,000.00	16,929,434.50	33,954,000.00
2101	SALARY	13,156,788.00	33,228,000.00	16,929,434.50	33,954,000.00
210101	SALARIES AND WAGES	13,156,788.00	33,228,000.00	16,929,434.50	33,954,000.00
21010101	SALARY	13,156,788.00	33,228,000.00	16,929,434.50	33,954,000.00
22	OTHER RECURRENT COSTS	1,127,018.02	1,172,824.50	935,163.52	775,383.37
2202	OVERHEAD COST	842,010.30	876,232.93	698,673.22	579,299.33
220201	TRAVEL & TRANSPORT - GENERAL	119,780.93	124,649.30	99,390.38	82,408.74
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	119,780.93	124,649.30	99,390.38	82,408.74
220202	UTILITIES - GENERAL	86,469.07	89,983.52	71,749.27	59,490.33
22020202	TELEPHONE CHARGES	86,469.07	89,983.52	71,749.27	59,490.33
220203	MATERIALS & SUPPLIES - GENERAL	121,198.45	126,124.44	100,566.60	83,383.99
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	121,198.45	126,124.44	100,566.60	83,383.99
220204	MAINTENANCE SERVICES - GENERAL	141,043.81	146,776.39	117,033.65	97,037.51
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	81,507.73	84,820.53	67,632.51	56,076.96
22020402	MAINTENANCE OF OFFICE FURNITURE	59,536.08	61,955.86	49,401.14	40,960.56
220205	TRAINING - GENERAL	14,175.26	14,751.40	11,762.18	9,752.51

22020501	LOCAL TRAINING	14,175.26	14,751.40	11,762.18	9,752.51
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	42,525.77	44,254.19	35,286.53	29,257.54
22020701	FINANCIAL CONSULTING	42,525.77	44,254.19	35,286.53	29,257.54
220210	MISCELLANEOUS EXPENSES GENERAL	316,817.01	329,693.70	262,884.62	217,968.69
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	316,817.01	329,693.70	262,884.62	217,968.69
2204	GRANTS AND CONTRIBUTIONS GENERAL	285,007.73	296,591.57	236,490.30	196,084.04
220401	LOCAL GRANTS AND CONTRIBUTIONS	285,007.73	296,591.57	236,490.30	196,084.04
22040112	GRANT TO COMPANIES - RECURRENT	285,007.73	296,591.57	236,490.30	196,084.04
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	4,350,000.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	1,350,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	1,350,000.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	950,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	0.00	0.00	0.00	250,000.00
23010118	PURCHASE OF SCANNERS	0.00	0.00	0.00	150,000.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	3,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	3,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	0.00	0.00	3,000,000.00

051400100100 DEPARTMENT OF SOCIAL WELFARE DEPARTMENT					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	69,374,079.03	276,937,620.11	141,374,654.17	379,312,768.95
21	PERSONNEL COST	59,983,607.00	267,165,482.08	133,582,740.69	282,909,483.84
2101	SALARY	59,983,607.00	267,165,482.08	133,582,740.69	282,909,483.84
210101	SALARIES AND WAGES	59,983,607.00	267,165,482.08	133,582,740.69	282,909,483.84
21010101	SALARY	59,983,607.00	267,165,482.08	133,582,740.69	282,909,483.84
22	OTHER RECURRENT COSTS	9,390,472.03	9,772,138.03	7,791,913.48	6,460,602.85
2202	OVERHEAD COST	7,015,747.73	7,300,895.52	5,821,443.17	4,826,803.13
220201	TRAVEL & TRANSPORT - GENERAL	998,031.45	1,038,595.41	828,134.59	686,641.19
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	998,031.45	1,038,595.41	828,134.59	686,641.19
220202	UTILITIES - GENERAL	720,472.41	749,755.26	597,824.97	495,681.80
22020202	TELEPHONE CHARGES	720,472.41	749,755.26	597,824.97	495,681.80
220203	MATERIALS & SUPPLIES - GENERAL	1,009,842.48	1,050,886.48	837,935.00	694,767.12
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,009,842.48	1,050,886.48	837,935.00	694,767.12
220204	MAINTENANCE SERVICES - GENERAL	1,175,196.80	1,222,961.45	975,140.73	808,530.15
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	679,133.83	706,736.52	563,523.54	467,241.04
22020402	MAINTENANCE OF OFFICE FURNITURE	496,062.97	516,224.94	411,617.19	341,289.11
220205	TRAINING - GENERAL	118,110.23	122,910.70	98,004.09	81,259.31
22020501	LOCAL TRAINING	118,110.23	122,910.70	98,004.09	81,259.31
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	354,330.69	368,732.10	294,012.28	243,777.94
22020701	FINANCIAL CONSULTING	354,330.69	368,732.10	294,012.28	243,777.94
220210	MISCELLANEOUS EXPENSES GENERAL	2,639,763.67	2,747,054.12	2,190,391.49	1,816,145.62
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	2,639,763.67	2,747,054.12	2,190,391.49	1,816,145.62
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,374,724.31	2,471,242.51	1,970,470.31	1,633,799.73
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,374,724.31	2,471,242.51	1,970,470.31	1,633,799.73
22040112	GRANT TO COMPANIES - RECURRENT	2,374,724.31	2,471,242.51	1,970,470.31	1,633,799.73
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	89,942,682.26
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	50,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	50,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	0.00	0.00	10,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	40,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	39,942,682.26
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	39,942,682.26
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	39,942,682.26

051700100100 DEPARTMENT OF EDUCATION					
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Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	0.00	5,000,000.00	44,900,000.00	200,000,000.00
23	CAPITAL EXPENDITURE	0.00	5,000,000.00	44,900,000.00	200,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	30,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	30,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	0.00	0.00	30,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	5,000,000.00	44,900,000.00	170,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	5,000,000.00	44,900,000.00	170,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	0.00	5,000,000.00	44,900,000.00	170,000,000.00

051702600100 LOCAL EDUCATION AUTHORITY					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	1,358,749,964.70	355,682,699.02	202,515,063.66	4,312,102,078.67
21	PERSONNEL COST	1,279,014,856.44	272,706,840.00	136,353,420.00	4,257,244,680.00
2101	SALARY	1,279,014,856.44	272,706,840.00	136,353,420.00	4,257,244,680.00
210101	SALARIES AND WAGES	1,279,014,856.44	272,706,840.00	136,353,420.00	4,257,244,680.00
21010101	SALARY	1,279,014,856.44	272,706,840.00	136,353,420.00	4,257,244,680.00
22	OTHER RECURRENT COSTS	79,735,108.26	82,975,859.02	66,161,643.66	54,857,398.67
2202	OVERHEAD COST	73,070,021.79	76,039,877.02	60,631,167.99	50,271,848.92
220201	TRAVEL & TRANSPORT - GENERAL	15,018,457.62	15,628,867.25	12,461,835.98	10,332,631.82
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,018,457.62	15,628,867.25	12,461,835.98	10,332,631.82
220202	UTILITIES - GENERAL	10,841,726.80	11,282,377.54	8,996,118.28	7,459,059.66
22020202	TELEPHONE CHARGES	10,841,726.80	11,282,377.54	8,996,118.28	7,459,059.66
220203	MATERIALS & SUPPLIES - GENERAL	11,762,632.23	12,240,712.22	9,760,256.17	8,092,638.49
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	11,762,632.23	12,240,712.22	9,760,256.17	8,092,638.49
220204	MAINTENANCE SERVICES - GENERAL	17,684,456.01	18,403,222.38	14,673,996.22	12,166,826.82
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,219,660.51	10,635,028.01	8,479,947.56	7,031,080.83
22020402	MAINTENANCE OF OFFICE FURNITURE	7,464,795.50	7,768,194.37	6,194,048.65	5,135,745.99
220205	TRAINING - GENERAL	1,777,332.26	1,849,570.09	1,474,773.49	1,222,796.67
22020501	LOCAL TRAINING	1,777,332.26	1,849,570.09	1,474,773.49	1,222,796.67
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,331,996.79	5,548,710.27	4,424,320.47	3,668,390.00
22020701	FINANCIAL CONSULTING	5,331,996.79	5,548,710.27	4,424,320.47	3,668,390.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,653,420.07	11,086,417.28	8,839,867.38	7,329,505.47
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	10,653,420.07	11,086,417.28	8,839,867.38	7,329,505.47
2204	GRANTS AND CONTRIBUTIONS GENERAL	6,665,086.48	6,935,982.00	5,530,475.67	4,585,549.75
220401	LOCAL GRANTS AND CONTRIBUTIONS	6,665,086.48	6,935,982.00	5,530,475.67	4,585,549.75
22040112	GRANT TO COMPANIES - RECURRENT	6,665,086.48	6,935,982.00	5,530,475.67	4,585,549.75

052100100100 DEPARTMENT OF PRIMARY HEALTH CARE					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	398,973,529.33	1,223,595,156.73	625,802,905.47	1,514,679,850.18
21	PERSONNEL COST	353,714,179.00	1,176,496,287.06	588,248,143.53	1,363,541,619.12
2101	SALARY	353,714,179.00	1,176,496,287.06	588,248,143.53	1,363,541,619.12
210101	SALARIES AND WAGES	353,714,179.00	1,176,496,287.06	588,248,143.53	1,363,541,619.12
21010101	SALARY	353,714,179.00	1,176,496,287.06	588,248,143.53	1,363,541,619.12
22	OTHER RECURRENT COSTS	45,259,350.33	47,098,869.67	37,554,761.94	31,138,231.06
2202	OVERHEAD COST	33,813,868.26	35,188,197.85	28,057,666.83	23,263,790.47
220201	TRAVEL & TRANSPORT - GENERAL	4,810,222.00	5,005,728.48	3,991,368.43	3,309,411.27
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,810,222.00	5,005,728.48	3,991,368.43	3,309,411.27
220202	UTILITIES - GENERAL	3,472,467.95	3,613,602.81	2,881,342.89	2,389,042.46
22020202	TELEPHONE CHARGES	3,472,467.95	3,613,602.81	2,881,342.89	2,389,042.46
220203	MATERIALS & SUPPLIES - GENERAL	4,867,147.70	5,064,967.87	4,038,603.56	3,348,575.90
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,867,147.70	5,064,967.87	4,038,603.56	3,348,575.90
220204	MAINTENANCE SERVICES - GENERAL	5,664,107.56	5,894,319.34	4,699,895.37	3,896,880.73

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,273,227.99	3,406,264.94	2,716,019.94	2,251,966.25
22020402	MAINTENANCE OF OFFICE FURNITURE	2,390,879.57	2,488,054.39	1,983,875.43	1,644,914.48
220205	TRAINING - GENERAL	569,257.04	592,393.90	472,351.29	391,646.30
22020501	LOCAL TRAINING	569,257.04	592,393.90	472,351.29	391,646.30
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,707,771.12	1,777,181.71	1,417,053.88	1,174,938.91
22020701	FINANCIAL CONSULTING	1,707,771.12	1,777,181.71	1,417,053.88	1,174,938.91
220210	MISCELLANEOUS EXPENSES GENERAL	12,722,894.87	13,240,003.74	10,557,051.41	8,753,294.90
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	12,722,894.87	13,240,003.74	10,557,051.41	8,753,294.90
2204	GRANTS AND CONTRIBUTIONS GENERAL	11,445,482.07	11,910,671.82	9,497,095.11	7,874,440.59
220401	LOCAL GRANTS AND CONTRIBUTIONS	11,445,482.07	11,910,671.82	9,497,095.11	7,874,440.59
22040112	GRANT TO COMPANIES - RECURRENT	11,445,482.07	11,910,671.82	9,497,095.11	7,874,440.59
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	120,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	120,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	120,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0.00	0.00	0.00	120,000,000.00

053500100100 DEPARTMENT OF ENVIRONMENTAL SANITATION					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	0.00	0.00	9,600,000.00	99,200,000.00
22	OTHER RECURRENT COSTS	0.00	0.00	9,600,000.00	19,200,000.00
2205	SUBSIDIES GENERAL	0.00	0.00	9,600,000.00	19,200,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	0.00	0.00	9,600,000.00	19,200,000.00
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	0.00	0.00	9,600,000.00	19,200,000.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	80,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	80,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	80,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00	80,000,000.00

055100100100 EMIRATE COUNCIL					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	46,345,612.00	132,080,948.80	23,172,805.92	51,345,611.84
21	PERSONNEL COST	46,345,612.00	127,080,948.80	23,172,805.92	46,345,611.84
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	46,345,612.00	127,080,948.80	23,172,805.92	46,345,611.84
210201	ALLOWANCES	46,345,612.00	127,080,948.80	23,172,805.92	46,345,611.84
21020102	NON REGULAR ALLOWANCE	46,345,612.00	127,080,948.80	23,172,805.92	46,345,611.84
23	CAPITAL EXPENDITURE	0.00	5,000,000.00	0.00	5,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	5,000,000.00	0.00	5,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	5,000,000.00	0.00	5,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	0.00	5,000,000.00	0.00	5,000,000.00