

State	NIGER
Local Government	GBAKO
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	-
Statutory Allocation	3,269,590,873.66
VAT	3,157,140,657.00
Other FAAC	-
LG IGR	62,800,000.00
Share of State IGR	514,087,248.27
Other (Capital Receipts)	-
Total Revenue	7,003,618,778.93

Expenditure by Economic	2026 Budget
Personnel	3,843,404,497.38
Grants / Contributions to State	-
Other Recurrent	368,050,000.00
Capital	2,792,164,281.55
Total Expenditure	7,003,618,778.93

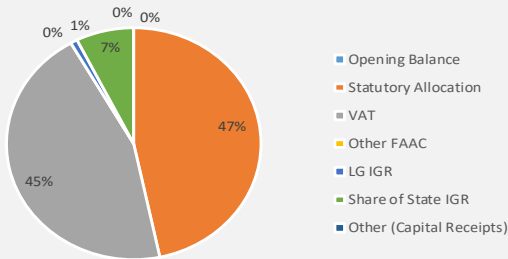
Expenditure by Sector	2026 Budget
Education	1,723,693,288.25
Health	900,015,165.73
Other Social	572,646,631.34
Agriculture	131,434,284.24
Other Economic	2,401,471,574.44
Administration	1,274,357,834.94
Law and Justice	-
Total Expenditure	7,003,618,778.93

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
ix. Contribution to Urban Renewal and Rural Development	1,223,873,486.37
viii. Contribution to Ward Development Project	240,000,000.00
i. intervention to Primary Schools	160,000,000.00
ii. Intervention to PHC	120,000,000.00
iii. Intervention to Water Facilities	80,000,000.00
i. Contribution to Local Government Pilgrims	78,000,000.00
i. Electrification/Installation of 300KVA/33KV/0.45 line at Mammagi - Katamaba	66,813,592.14
ii. Renovation of Gbako Local Government Secretariate, Lemu Phase 1	56,299,596.68
ii. Procurement of 5 Nos. of Corolla LE 2008 for Secretary, House Leader, Director	55,000,000.00
ii. Purchase and Installation of 2 NOS. 300KVA/33K/0.5V transformer at Mamma	46,600,000.00
<i>Other Capital Projects</i>	665,577,606.36
Total	2,792,164,281.55

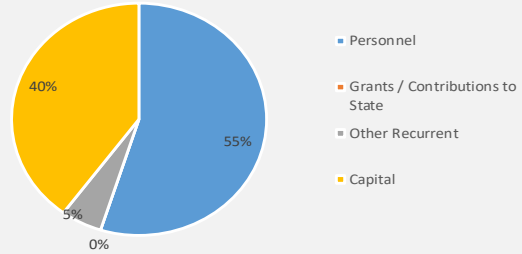
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
BATAKO	-	-
EDOZHIGI	-	-
ETSU-AUDU	-	-
GBADAFU	-	-
EDOKOTA	-	-
GOGATA	-	-
LEMU	-	-
NUWANKOTA	-	-
SOMMAJIKO	-	-
BATAGI	-	-
LG WIDE	7,003,618,778.93	2,792,164,281.55
Outside LG	-	-
Total	7,003,618,778.93	2,792,164,281.55

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

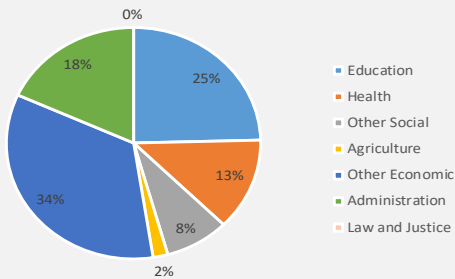
Where is the Money coming from?



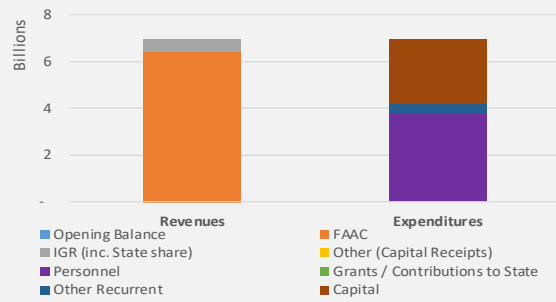
What is the Money being spent On?



Who is Spending the Money?



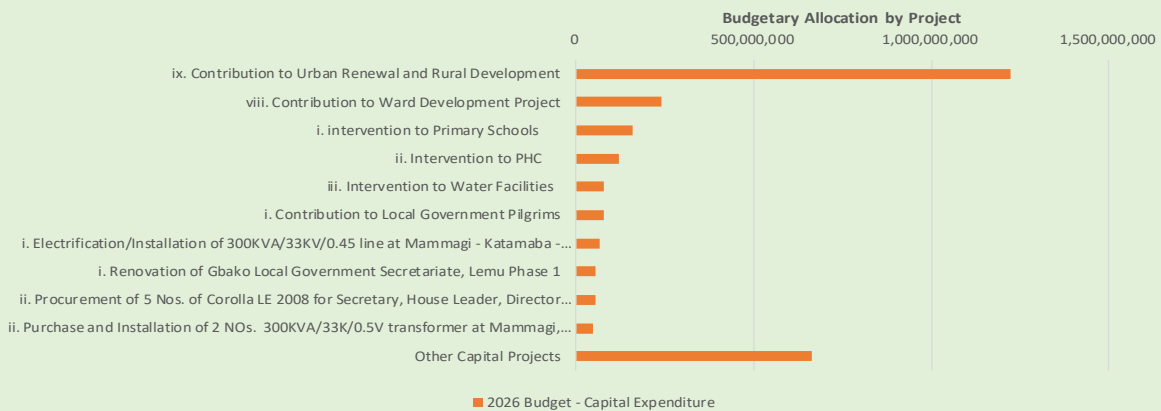
Inflows and Outflows



Where is the Money being Spent?



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



126107 - GBAKO 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		295,768,960.17		
Recurrent Revenue	650,497,913.83	5,435,095,379.55	4,337,405,429.16	7,003,618,778.93
11 - GOVERNMENT SHARE OF FAAC	568,938,092.21	4,385,087,866.82	4,216,843,934.37	6,426,731,530.66
12 - INDEPENDENT REVENUE	81,559,821.62	1,050,007,512.73	120,561,494.79	576,887,248.27
Recurrent Expenditure	1,889,709,906.79	3,942,601,308.63	2,089,188,969.48	4,211,454,497.38
21 - PERSONNEL COST	1,660,671,227.74	3,698,255,309.55	1,828,368,811.50	3,843,404,497.38
22 - OTHER RECURRENT COSTS	229,038,679.05	244,345,999.08	260,820,157.98	368,050,000.00
Transfer to Capital Account	- 1,239,211,992.96	1,788,263,031.09	2,248,216,459.68	2,792,164,281.55
Capital Receipts				
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-	-
23 - CAPITAL EXPENDITURE	674,000,000.00	1,788,263,031.09	814,000,000.00	2,792,164,281.55
Total Revenue (including OB)	650,497,913.83	5,730,864,339.72	4,337,405,429.16	7,003,618,778.93
Total Expenditure	2,563,709,906.79	5,730,864,339.72	2,903,188,969.48	7,003,618,778.93
Closing Balance	- 1,913,211,992.96	-	1,434,216,459.68	- 0.00

126107 - GBAKO 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	3,843,404,497.38	368,050,000.00	4,211,454,497.38	2,792,164,281.55	7,003,618,778.93
01000000000	ADMINISTRATION SECTOR	787,626,264.02	197,554,367.88	985,180,631.90	289,177,203.04	1,274,357,834.94
01110000000	OFFICE OF THE LG CHAIRMAN	45,252,897.74	103,250,000.00	148,502,897.74	289,177,203.04	437,680,100.78
011100100100	CHAIRMAN	45,252,897.74	103,250,000.00	148,502,897.74	289,177,203.04	437,680,100.78
01120000000	LOCAL GOVT COUNCIL	12,000,000.00	-	12,000,000.00	-	12,000,000.00
011200700100	COUNCIL COMMITTEES	12,000,000.00	-	12,000,000.00	-	12,000,000.00
01610000000	OFFICE OF THE SECRETARY TO LGC	26,706,900.00	2,271,541.42	28,978,441.42	-	28,978,441.42
016100100100	Office of the Secretary to LGC	26,706,900.00	2,271,541.42	28,978,441.42	-	28,978,441.42
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	703,666,466.28	92,032,826.46	795,699,292.74	-	795,699,292.74
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	703,666,466.28	92,032,826.46	795,699,292.74	-	795,699,292.74
02000000000	ECONOMIC SECTOR	576,005,276.04	28,913,504.12	604,918,780.16	1,927,987,078.51	2,532,905,858.67
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	125,152,076.04	6,282,208.20	131,434,284.24	-	131,434,284.24
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	125,152,076.04	6,282,208.20	131,434,284.24	-	131,434,284.24
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	311,317,200.00	15,627,063.71	326,944,263.71	-	326,944,263.71
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	311,317,200.00	15,627,063.71	326,944,263.71	-	326,944,263.71
02340000000	DEPARTMENT OF WORKS AND HOUSING	120,252,000.00	6,036,241.06	126,288,241.06	1,927,987,078.51	2,054,275,319.57
023400100100	DEPARTMENT OF WORKS AND HOUSING	120,252,000.00	6,036,241.06	126,288,241.06	1,927,987,078.51	2,054,275,319.57
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	19,284,000.00	967,991.16	20,251,991.16	-	20,251,991.16
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	19,284,000.00	967,991.16	20,251,991.16	-	20,251,991.16
05000000000	SOCIAL SECTOR	2,479,772,957.32	141,582,128.00	2,621,355,085.32	575,000,000.00	3,196,355,085.32
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	373,006,343.80	18,723,648.74	391,729,992.54	40,000,000.00	431,729,992.54
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	373,006,343.80	18,723,648.74	391,729,992.54	40,000,000.00	431,729,992.54
05170000000	DEPARTMENT OF EDUCATION	1,374,688,600.00	69,004,688.25	1,443,693,288.25	280,000,000.00	1,723,693,288.25
051700100100	DEPARTMENT OF EDUCATION	-	-	-	280,000,000.00	280,000,000.00
051702600100	LOCAL EDUCATION AUTHORITY	1,374,688,600.00	69,004,688.25	1,443,693,288.25	-	1,443,693,288.25
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	690,361,374.72	34,653,791.01	725,015,165.73	175,000,000.00	900,015,165.73
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	690,361,374.72	34,653,791.01	725,015,165.73	175,000,000.00	900,015,165.73
05350000000	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
05510000000	EMIRATE COUNCIL	41,716,638.80	-	41,716,638.80	-	41,716,638.80
055100100100	EMIRATE COUNCIL	41,716,638.80	-	41,716,638.80	-	41,716,638.80

126107 - GBAKO 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>650,497,913.83</i>	<i>5,435,095,379.55</i>	<i>4,337,405,429.16</i>	<i>7,003,618,778.93</i>
020000000000	ECONOMIC SECTOR	650,497,913.83	5,435,095,379.55	4,337,405,429.16	7,003,618,778.93
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	650,497,913.83	5,435,095,379.55	4,337,405,429.16	7,003,618,778.93
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	650,497,913.83	5,435,095,379.55	4,337,405,429.16	7,003,618,778.93

126107 - GBAKO 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	650,497,913.83	5,435,095,379.55	4,337,405,429.16	7,003,618,778.93
11	GOVERNMENT SHARE OF FAAC	568,938,092.21	4,385,087,866.82	4,216,843,934.37	6,426,731,530.66
1101	GOVERNMENT SHARE OF FAAC	568,938,092.21	4,385,087,866.82	4,216,843,934.37	6,426,731,530.66
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	568,938,092.21	2,286,767,517.82	2,141,357,312.06	3,269,590,873.66
11010101	STATUTORY ALLOCATION	568,938,092.21	2,286,767,517.82	2,141,357,312.06	3,269,590,873.66
110102	LOCAL GOVERNMENT SHARE OF VAT	-	2,098,320,349.00	2,075,486,622.31	3,157,140,657.00
11010201	SHARE OF VAT	-	2,098,320,349.00	2,075,486,622.31	3,157,140,657.00
12	INDEPENDENT REVENUE	81,559,821.62	1,050,007,512.73	120,561,494.79	576,887,248.27
1201	TAX REVENUE	1,145,000.00	8,347,000.00	-	3,100,000.00
120103	OTHER TAXES	1,145,000.00	8,347,000.00	-	3,100,000.00
12010301	Community or Poll Tax	250,000.00	600,000.00	-	200,000.00
12010303	Cattle Tax (Jangali)	485,000.00	3,747,000.00	-	2,500,000.00
12010399	Othe special Services Tax	410,000.00	4,000,000.00	-	400,000.00
1202	NON-TAX REVENUE	80,414,821.62	1,041,660,512.73	120,561,494.79	573,787,248.27
120201	LICENCES GENERAL	1,656,238.00	3,195,000.00	-	3,380,000.00
12020103	Liquor Licenses	824,238.00	1,000,000.00	-	1,000,000.00
12020104	Cattle Trade Licenses	180,000.00	1,000,000.00	-	1,000,000.00
12020105	Hawkers Permit	25,000.00	100,000.00	-	100,000.00
12020106	Bicycle lincense	100,000.00	350,000.00	-	450,000.00
12020107	Dane Guns License	17,000.00	20,000.00	-	50,000.00
12020108	Huning License	49,000.00	50,000.00	-	80,000.00
12020109	Pit Sawing License	25,000.00	25,000.00	-	50,000.00
12020110	Minor Industrial License	198,000.00	200,000.00	-	200,000.00
12020111	Entertainment Permit	48,000.00	50,000.00	-	50,000.00
12020112	Business Permit	190,000.00	400,000.00	-	400,000.00
120204	FEES GENERAL	5,238,740.00	6,140,000.00	1,318,100.00	8,470,000.00
12020401	Slauther Fees	188,400.00	300,000.00	-	200,000.00
12020402	Eating House Fees	280,000.00	400,000.00	-	200,000.00
12020403	Kiosk Fees	42,000.00	500,000.00	-	150,000.00
12020405	Dried Meat/Fish Fees	80,000.00	250,000.00	10,000.00	250,000.00
12020406	Cold Room Fees	80,000.00	100,000.00	-	100,000.00
12020407	Butcher fees	25,000.00	30,000.00	-	50,000.00
12020408	Gold Smith/Gold Sellers Fees	150,000.00	150,000.00	-	150,000.00
12020410	Cinematography Fees	43,500.00	50,000.00	-	80,000.00
12020412	Mobile Sale Fees	109,900.00	150,000.00	-	150,000.00
12020413	Dispensaries and Maternity fees	243,000.00	150,000.00	-	150,000.00
12020414	Laboratory Fees	184,000.00	200,000.00	-	200,000.00
12020416	Photo Studio Fees	144,000.00	150,000.00	-	150,000.00
12020417	Welding Machine Fees	248,000.00	250,000.00	-	150,000.00
12020418	Eletric/Radio/Tele. Fees	47,700.00	50,000.00	-	50,000.00
12020419	Provision Store Fees	19,600.00	20,000.00	-	40,000.00
12020420	Wood making/Capentry Workshop	98,820.00	100,000.00	-	100,000.00
12020421	Battery Charge Fees	48,800.00	50,000.00	10,000.00	40,000.00
12020422	Printing Press Fees	36,000.00	50,000.00	-	40,000.00
12020423	Panel Beater Fees	28,000.00	50,000.00	-	50,000.00
12020424	Volcaniser Fees	14,200.00	15,000.00	-	15,000.00
12020425	Vehicle Spare Parts sellers Fees	48,000.00	50,000.00	-	50,000.00
12020426	Clock/Wtch repairs Fees	4,600.00	15,000.00	-	15,000.00
12020427	Cloth Dyers And Laundry Fees	37,200.00	40,000.00	-	40,000.00
12020428	Motor /Machine Car wash Depot Fees	9,520.00	10,000.00	-	10,000.00
12020429	Building Materials fees	96,500.00	100,000.00	-	150,000.00
12020431	Photostat Typing Institute Fees	10,000.00	10,000.00	5,000.00	10,000.00
12020432	Block Making Factory Fees	98,000.00	100,000.00	-	150,000.00
12020433	Sewing Institute Fees	28,000.00	30,000.00	-	50,000.00
12020434	Barbing Saloon Fees	19,000.00	20,000.00	-	20,000.00

126107 - GBAKO Local Government, Niger State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
12020435	Hair Dressing Fees	5,000.00	10,000.00	-	10,000.00
12020440	Commission on Transfer of Plots	97,000.00	100,000.00	-	100,000.00
12020441	Customary Righth Of Occupancy	296,000.00	200,000.00	-	200,000.00
12020444	Letter of Identification	92,000.00	100,000.00	-	100,000.00
12020445	Contractor Registration Fees	900,000.00	500,000.00	-	1,000,000.00
12020447	Sand Dredging Fees	68,000.00	50,000.00	-	100,000.00
12020449	Petty Trade Fees	35,000.00	40,000.00	-	50,000.00
12020450	Sand Granite Fees	90,000.00	100,000.00	-	100,000.00
12020451	Forestry Exploitation Fees	143,000.00	100,000.00	-	150,000.00
12020452	Felling of trees fees	192,000.00	100,000.00	-	100,000.00
12020454	Produce buying Fees	859,000.00	1,000,000.00	996,000.00	1,250,000.00
12020458	Ingredient Grinding Machine Fees	-	50,000.00	-	50,000.00
12020459	Corn grinding Mill Fees	-	400,000.00	-	400,000.00
12020460	Brown Sugar Machine Fees	-	-	297,100.00	2,000,000.00
12020461	Painting / Sign Board Fees	-	-	-	50,000.00
120205	FINES GENERAL	-	-	-	100,000.00
12020502	Impounding of Animal Fines	-	-	-	100,000.00
120206	SALES GENERAL	-	300,000.00	-	2,000,000.00
12020601	Sales of Ferterlizer	-	-	-	1,000,000.00
12020602	Sales of Grains	-	300,000.00	-	1,000,000.00
120207	EARNING GENERAL	2,046,755.00	31,480,000.00	17,884,434.50	35,650,000.00
12020701	Earning fromMarkets	756,410.00	8,000,000.00	7,845,370.00	8,000,000.00
12020702	earnings from Motor Parks	112,000.00	9,000,000.00	643,400.00	2,500,000.00
12020703	earnings from Shops	87,345.00	300,000.00	519,000.00	2,000,000.00
12020704	Earnings from Cattle Market	-	9,000,000.00	8,876,664.50	20,000,000.00
12020706	Transport Service Earnings	326,000.00	3,000,000.00	-	2,400,000.00
12020707	Tractor Hire Charges	200,000.00	200,000.00	-	100,000.00
12020708	Earning from Industrial Undertaking	225,000.00	-	-	300,000.00
12020709	Earning From Other Commercial Undertaking	140,000.00	-	-	150,000.00
12020799	Earning From Other Commercial Undertaking(Private schools)	200,000.00	1,980,000.00	-	200,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	-	2,000,000.00	-	2,400,000.00
12020803	RENT ON GOVT BUILDINGS	-	1,200,000.00	-	2,000,000.00
12020805	RENT ON LANDED PROPERTY	-	800,000.00	-	400,000.00
120209	RENT ON LAND & OTHERS - GENERAL	3,244,629.00	13,968,000.00	1,925,000.00	7,700,000.00
12020902	Tenement Rate	1,934,629.00	8,968,000.00	1,925,000.00	6,000,000.00
12020904	Penalty for Tenement Rate	890,000.00	1,000,000.00	-	1,000,000.00
12020906	Ground rent	420,000.00	4,000,000.00	-	700,000.00
120213	RE-IMBURSEMENT GENERAL	68,228,459.62	984,577,512.73	99,433,960.29	514,087,248.27
12021301	LG SHARE OF STATE IGR	68,228,459.62	984,577,512.73	99,433,960.29	514,087,248.27

126107 - GBAKO 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>	<i>7,003,618,778.93</i>
01	FEDERATION ACCOUNT	6,426,731,530.66
011	FAAC DIRECT ALLOCATION	6,426,731,530.66
01101	FAAC DIRECT ALLOCATION	6,426,731,530.66
02	CONSOLIDATED REVENUE FUND	576,887,248.27
021	MAIN ENVELOP	576,887,248.27
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	576,887,248.27

126107 - GBAKO 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	2,563,709,906.79	5,730,864,339.72	2,903,188,969.48	7,003,618,778.93
01000000000	ADMINISTRATION SECTOR	454,948,839.80	1,173,773,722.68	592,124,160.04	1,274,357,834.94
01110000000	OFFICE OF THE LG CHAIRMAN	68,615,603.54	185,201,921.66	61,678,889.49	437,680,100.78
011100100100	CHAIRMAN	68,615,603.54	185,201,921.66	61,678,889.49	437,680,100.78
01120000000	LOCAL GOVT COUNCIL	-	-	-	12,000,000.00
011200700100	COUNCIL COMMITTEES	-	-	-	12,000,000.00
01610000000	OFFICE OF THE SECRETARY TO LGC	1,539,389.49	1,911,503.16	1,383,764.47	28,978,441.42
016100100100	Office of the Secretary to LGC	1,539,389.49	1,911,503.16	1,383,764.47	28,978,441.42
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	384,793,846.77	986,660,297.86	529,061,506.08	795,699,292.74
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	384,793,846.77	986,660,297.86	529,061,506.08	795,699,292.74
02000000000	ECONOMIC SECTOR	1,509,428,592.98	2,161,724,358.13	1,017,757,531.47	2,532,905,858.67
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	661,564,538.39	142,248,481.09	67,402,636.61	131,434,284.24
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	661,564,538.39	142,248,481.09	67,402,636.61	131,434,284.24
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	120,883,146.32	173,311,181.31	85,588,118.78	326,944,263.71
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	120,883,146.32	173,311,181.31	85,588,118.78	326,944,263.71
02340000000	DEPARTMENT OF WORKS AND HOUSING	718,313,505.86	1,818,257,130.72	855,253,183.37	2,054,275,319.57
023400100100	DEPARTMENT OF WORKS AND HOUSING	718,313,505.86	1,818,257,130.72	855,253,183.37	2,054,275,319.57
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	8,667,402.40	27,907,565.00	9,513,592.71	20,251,991.16
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	8,667,402.40	27,907,565.00	9,513,592.71	20,251,991.16
05000000000	SOCIAL SECTOR	599,332,474.01	2,395,366,258.91	1,293,307,277.97	3,196,355,085.32
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	50,933,755.26	304,319,818.72	157,835,565.64	431,729,992.54
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	50,933,755.26	304,319,818.72	157,835,565.64	431,729,992.54
05170000000	DEPARTMENT OF EDUCATION	46,763,440.31	1,359,258,419.60	674,297,203.14	1,723,693,288.25
051700100100	DEPARTMENT OF EDUCATION	-	-	15,000,000.00	280,000,000.00
051702600100	LOCAL EDUCATION AUTHORITY	46,763,440.31	1,359,258,419.60	659,297,203.14	1,443,693,288.25
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	459,923,638.43	690,076,380.58	400,262,870.40	900,015,165.73
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	459,923,638.43	690,076,380.58	400,262,870.40	900,015,165.73
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	-	19,200,000.00	99,200,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	-	19,200,000.00	99,200,000.00
05510000000	EMIRATE COUNCIL	41,711,640.00	41,711,640.00	41,711,638.80	41,716,638.80
055100100100	EMIRATE COUNCIL	41,711,640.00	41,711,640.00	41,711,638.80	41,716,638.80

126107 - GBAKO Local Government, Niger State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Personnel Expenditure	1,660,671,227.74	3,698,255,309.55	1,828,368,811.50	3,843,404,497.38
01000000000	ADMINISTRATION SECTOR	328,440,937.16	956,743,067.75	442,669,400.32	787,626,264.02
01110000000	OFFICE OF THE LG CHAIRMAN	-	-	-	45,252,897.74
011100100100	CHAIRMAN	-	-	-	45,252,897.74
01120000000	LOCAL GOVT COUNCIL	-	-	-	12,000,000.00
011200700100	COUNCIL COMMITTEES	-	-	-	12,000,000.00
01610000000	OFFICE OF THE SECRETARY TO LGC	-	-	-	26,706,900.00
016100100100	Office of the Secretary to LGC	-	-	-	26,706,900.00
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	328,440,937.16	956,743,067.75	442,669,400.32	703,666,466.28
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	328,440,937.16	956,743,067.75	442,669,400.32	703,666,466.28
02000000000	ECONOMIC SECTOR	815,834,345.71	449,130,600.00	208,144,170.23	576,005,276.04
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	657,307,180.30	136,962,000.00	63,575,677.35	125,152,076.04
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	657,307,180.30	136,962,000.00	63,575,677.35	125,152,076.04
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	110,292,920.07	160,161,000.00	76,068,514.48	311,317,200.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	110,292,920.07	160,161,000.00	76,068,514.48	311,317,200.00
02340000000	DEPARTMENT OF WORKS AND HOUSING	40,222,836.00	124,914,600.00	59,576,060.94	120,252,000.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	40,222,836.00	124,914,600.00	59,576,060.94	120,252,000.00
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	8,011,409.34	27,093,000.00	8,923,917.45	19,284,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	8,011,409.34	27,093,000.00	8,923,917.45	19,284,000.00
05000000000	SOCIAL SECTOR	516,395,944.87	2,292,381,641.80	1,177,555,240.95	2,479,772,957.32
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	38,245,019.87	288,563,859.68	146,429,601.58	373,006,343.80
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	38,245,019.87	288,563,859.68	146,429,601.58	373,006,343.80
05170000000	DEPARTMENT OF EDUCATION	-	1,301,190,942.64	617,261,326.19	1,374,688,600.00
051702600100	LOCAL EDUCATION AUTHORITY	-	1,301,190,942.64	617,261,326.19	1,374,688,600.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	436,439,285.00	660,915,199.48	372,152,674.39	690,361,374.72
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	436,439,285.00	660,915,199.48	372,152,674.39	690,361,374.72
05510000000	EMIRATE COUNCIL	41,711,640.00	41,711,640.00	41,711,638.80	41,716,638.80
055100100100	EMIRATE COUNCIL	41,711,640.00	41,711,640.00	41,711,638.80	41,716,638.80

126107 - GBAKO 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	229,038,679.05	244,345,999.08	260,820,157.98	368,050,000.00
01000000000	ADMINISTRATION SECTOR	126,507,902.64	117,030,654.93	149,454,759.72	197,554,367.88
01110000000	OFFICE OF THE LG CHAIRMAN	68,615,603.54	85,201,921.66	61,678,889.49	103,250,000.00
011100100100	CHAIRMAN	68,615,603.54	85,201,921.66	61,678,889.49	103,250,000.00
01610000000	OFFICE OF THE SECRETARY TO LGC	1,539,389.49	1,911,503.16	1,383,764.47	2,271,541.42
016100100100	Office of the Secretary to LGC	1,539,389.49	1,911,503.16	1,383,764.47	2,271,541.42
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	56,352,909.61	29,917,230.11	86,392,105.76	92,032,826.46
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	56,352,909.61	29,917,230.11	86,392,105.76	92,032,826.46
02000000000	ECONOMIC SECTOR	19,594,247.27	24,330,727.04	17,613,361.24	28,913,504.12
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	4,257,358.09	5,286,481.09	3,826,959.26	6,282,208.20
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	4,257,358.09	5,286,481.09	3,826,959.26	6,282,208.20
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	10,590,226.25	13,150,181.31	9,519,604.30	15,627,063.71
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	10,590,226.25	13,150,181.31	9,519,604.30	15,627,063.71
02340000000	DEPARTMENT OF WORKS AND HOUSING	4,090,669.86	5,079,499.63	3,677,122.42	6,036,241.06
023400100100	DEPARTMENT OF WORKS AND HOUSING	4,090,669.86	5,079,499.63	3,677,122.42	6,036,241.06
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	655,993.06	814,565.00	589,675.26	967,991.16
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	655,993.06	814,565.00	589,675.26	967,991.16
05000000000	SOCIAL SECTOR	82,936,529.14	102,984,617.11	93,752,037.02	141,582,128.00
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	12,688,735.39	15,755,959.04	11,405,964.06	18,723,648.74
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	12,688,735.39	15,755,959.04	11,405,964.06	18,723,648.74
05170000000	DEPARTMENT OF EDUCATION	46,763,440.31	58,067,476.96	42,035,876.95	69,004,688.25
051702600100	LOCAL EDUCATION AUTHORITY	46,763,440.31	58,067,476.96	42,035,876.95	69,004,688.25
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	23,484,353.43	29,161,181.10	21,110,196.01	34,653,791.01
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	23,484,353.43	29,161,181.10	21,110,196.01	34,653,791.01
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	-	19,200,000.00	19,200,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	-	19,200,000.00	19,200,000.00

126107 - GBAKO Local Government, Niger State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Capital Expenditure	674,000,000.00	1,788,263,031.09	814,000,000.00	2,792,164,281.55
010000000000	ADMINISTRATION SECTOR	-	100,000,000.00	-	289,177,203.04
011100000000	OFFICE OF THE LG CHAIRMAN	-	100,000,000.00	-	289,177,203.04
011100100100	CHAIRMAN	-	100,000,000.00	-	289,177,203.04
020000000000	ECONOMIC SECTOR	674,000,000.00	1,688,263,031.09	792,000,000.00	1,927,987,078.51
023400000000	DEPARTMENT OF WORKS AND HOUSING	674,000,000.00	1,688,263,031.09	792,000,000.00	1,927,987,078.51
023400100100	DEPARTMENT OF WORKS AND HOUSING	674,000,000.00	1,688,263,031.09	792,000,000.00	1,927,987,078.51
050000000000	SOCIAL SECTOR	-	-	22,000,000.00	575,000,000.00
051400000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	-	-	40,000,000.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	-	-	40,000,000.00
051700000000	DEPARTMENT OF EDUCATION	-	-	15,000,000.00	280,000,000.00
051700100100	DEPARTMENT OF EDUCATION	-	-	15,000,000.00	280,000,000.00
052100000000	DEPARTMENT OF PRIMARY HEALTH CARE	-	-	7,000,000.00	175,000,000.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	-	-	7,000,000.00	175,000,000.00
053500000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	-	-	80,000,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	-	-	80,000,000.00

126107 - GBAKO 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	2,563,709,906.79	5,730,864,339.72	2,903,188,969.48	7,003,618,778.93
21	PERSONNEL COST	1,660,671,227.74	3,698,255,309.55	1,828,368,811.50	3,843,404,497.38
2101	SALARY	1,406,257,499.74	3,301,477,601.80	1,478,487,200.95	3,346,840,492.30
210101	SALARIES AND WAGES	1,406,257,499.74	3,301,477,601.80	1,478,487,200.95	3,346,840,492.30
21010101	SALARY	1,406,257,499.74	3,301,477,601.80	1,478,487,200.95	3,346,840,492.30
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	41,711,640.00	41,711,640.00	41,711,638.80	131,972,538.80
210201	ALLOWANCES	41,711,640.00	41,711,640.00	41,711,638.80	131,972,538.80
21020101	REGULAR ALLOWANCE	-	-	-	76,815,900.00
21020102	NON REGULAR ALLOWANCE	41,711,640.00	41,711,640.00	41,711,638.80	41,716,638.80
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	-	-	-	12,000,000.00
21020105	CASUAL WORKERS ALLOWANCE	-	-	-	1,440,000.00
2103	SOCIAL BENEFITS	212,702,088.00	355,066,067.75	308,169,971.75	364,591,466.28
210301	SOCIAL BENEFITS	212,702,088.00	355,066,067.75	308,169,971.75	364,591,466.28
21030101	GRATUITY	-	-	-	74,279,000.00
21030102	PENSION	212,702,088.00	355,066,067.75	308,169,971.75	290,312,466.28
22	OTHER RECURRENT COSTS	229,038,679.05	244,345,999.08	260,820,157.98	368,050,000.00
2202	OVERHEAD COST	106,565,962.05	132,325,947.47	95,792,645.65	159,250,000.00
220201	TRAVEL & TRANSPORT - GENERAL	15,925,596.87	19,775,260.83	14,315,594.10	23,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,925,596.87	19,775,260.83	14,315,594.10	23,500,000.00
220202	UTILITIES - GENERAL	1,016,527.46	1,262,250.69	913,761.33	1,500,000.00
22020202	TELEPHONE CHARGES	1,016,527.46	1,262,250.69	913,761.33	1,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	10,097,506.10	12,538,356.87	9,076,695.84	14,900,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,097,506.10	12,538,356.87	9,076,695.84	14,900,000.00
220204	MAINTENANCE SERVICES - GENERAL	7,183,460.72	8,919,904.88	6,457,246.70	10,600,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,033,054.92	2,524,501.38	1,827,522.65	3,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,150,405.80	6,395,403.50	4,629,724.05	7,600,000.00
220206	OTHER SERVICES - GENERAL	49,471,003.05	61,429,533.64	44,469,717.85	73,000,000.00
22020601	SECURITY SERVICES	8,132,219.68	10,098,005.53	7,310,090.61	12,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	40,661,098.40	50,490,027.65	36,550,453.03	60,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	677,684.97	841,500.46	609,174.22	1,000,000.00
220209	FINANCIAL CHARGES - GENERAL	2,710,739.89	3,366,001.84	2,436,696.87	4,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,710,739.89	3,366,001.84	2,436,696.87	4,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	20,161,127.95	25,034,638.71	18,122,932.96	31,750,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	4,743,794.81	5,890,503.23	4,264,219.52	7,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	677,684.97	841,500.46	609,174.22	3,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	677,684.97	841,500.46	609,174.22	1,000,000.00
22021009	SPECIAL DAYS/CELEBRATIONS	1,355,369.95	1,683,000.92	1,218,348.43	2,000,000.00
22021011	PRODUCTION FINAL ACCOUNTS	677,684.97	841,500.46	609,174.22	1,000,000.00
22021012	ANNUAL BUDGET SENSITIZATION / PREPARATION	6,776,849.73	8,415,004.61	6,091,742.17	10,000,000.00
22021013	NUTRITION EXPENSES	2,033,054.92	2,524,501.38	1,827,522.65	3,000,000.00
22021014	AGRIC EXTENSION SERVICES	677,684.97	841,500.46	609,174.22	1,000,000.00
22021016	Quality Assurance Services	677,684.97	841,500.46	609,174.22	1,000,000.00
22021017	NID Programme	1,863,633.68	2,314,126.27	1,675,229.10	2,750,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	122,472,717.01	112,020,051.61	145,827,512.32	189,600,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	122,472,717.01	112,020,051.61	145,827,512.32	189,600,000.00
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	8,172,000.00	8,172,000.00	32,800,000.00	32,800,000.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	-	-	8,000,000.00	8,000,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	28,800,000.00	-	28,800,000.00	28,800,000.00
22040112	GRANT TO COMPANIES - RECURRENT	75,900,717.01	94,248,051.61	68,227,512.32	112,000,000.00
22040115	2% TRAINING FUND	9,600,000.00	9,600,000.00	8,000,000.00	8,000,000.00
2205	SUBSIDIES GENERAL	-	-	19,200,000.00	19,200,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	-	-	19,200,000.00	19,200,000.00
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	-	-	19,200,000.00	19,200,000.00
23	CAPITAL EXPENDITURE	674,000,000.00	1,788,263,031.09	814,000,000.00	2,792,164,281.55
2301	FIXED ASSETS PURCHASED	-	-	-	71,000,000.00

126107 - GBAKO 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
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	-	71,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	-	-	-	71,000,000.00
2302	CONSTRUCTION / PROVISION	674,000,000.00	1,688,263,031.09	799,000,000.00	2,281,987,078.51
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	674,000,000.00	1,688,263,031.09	799,000,000.00	2,281,987,078.51
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	160,000,000.00	-	113,413,592.14
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	8,725,000.00	8,000,000.00	108,700,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	-	-	7,000,000.00	165,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	-	-	-	160,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	674,000,000.00	1,519,538,031.09	784,000,000.00	1,628,873,486.37
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	-	50,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	-	-	-	56,000,000.00
2303	REHABILITATION / REPAIRS	-	-	15,000,000.00	206,299,596.68
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	15,000,000.00	206,299,596.68
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	-	15,000,000.00	120,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	56,299,596.68
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	-	-	-	30,000,000.00
2305	OTHER CAPITAL PROJECTS	-	100,000,000.00	-	232,877,606.36
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	100,000,000.00	-	232,877,606.36
23050101	RESEARCH AND DEVELOPMENT	-	-	-	25,912,369.40
23050103	MONITORING AND EVALUATION OF CAPITAL INVESTMENTS	-	-	-	10,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	-	100,000,000.00	-	174,951,760.96
23050107	CONTINGENCY CAPITAL	-	-	-	22,013,476.00

126107 - GBAKO 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	2,563,709,906.79	5,730,864,339.72	2,903,188,969.48	7,003,618,778.93
701	GENERAL PUBLIC SERVICES	371,797,300.53	1,019,926,401.25	398,255,899.78	1,276,162,623.53
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	189,498,749.87	358,513,102.97	147,267,008.27	803,331,264.49
70111	EXECUTIVE AND LEGISLATIVE ORGANS	68,615,603.54	185,201,921.66	61,678,889.49	476,387,000.78
70112	FINANCIAL AND FISCAL AFFAIRS	120,883,146.32	173,311,181.31	85,588,118.78	326,944,263.71
7013	GENERAL SERVICES	182,298,550.66	661,413,298.27	250,988,891.51	472,831,359.04
70131	GENERAL PERSONNEL SERVICES	125,519,758.77	613,822,230.11	143,291,534.33	353,507,826.46
70132	OVERALL PLANNING AND STATISTICAL SERVICES	8,667,402.40	27,907,565.00	9,513,592.71	20,251,991.16
70133	OTHER GENERAL SERVICES	48,111,389.49	19,683,503.16	98,183,764.47	99,071,541.42
704	ECONOMIC AFFAIRS	1,379,878,044.26	1,951,780,611.82	914,655,819.98	2,157,009,603.81
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	-	-	-	86,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	-	-	-	86,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	661,564,538.39	142,248,481.09	67,402,636.61	131,434,284.24
70421	AGRICULTURE	661,564,538.39	142,248,481.09	67,402,636.61	131,434,284.24
7043	FUEL AND ENERGY	-	160,000,000.00	-	113,413,592.14
70435	ELECTRICITY	-	160,000,000.00	-	113,413,592.14
7044	MINING, MANUFACTURING, AND CONSTRUCTION	674,000,000.00	1,519,538,031.09	784,000,000.00	1,628,873,486.37
70443	CONSTRUCTION	674,000,000.00	1,519,538,031.09	784,000,000.00	1,628,873,486.37
7045	TRANSPORT	44,313,505.86	129,994,099.63	63,253,183.37	197,288,241.06
70451	ROAD TRANSPORT	44,313,505.86	129,994,099.63	63,253,183.37	197,288,241.06
706	HOUSING AND COMMUNITY AMMENITIES	-	8,725,000.00	8,000,000.00	108,700,000.00
7063	WATER SUPPLY	-	8,725,000.00	8,000,000.00	108,700,000.00
70631	WATER SUPPLY	-	8,725,000.00	8,000,000.00	108,700,000.00
707	HEALTH	459,923,638.43	690,076,380.58	400,262,870.40	900,015,165.73
7074	PUBLIC HEALTH SERVICES	459,923,638.43	690,076,380.58	400,262,870.40	900,015,165.73
70741	PUBLIC HEALTH SERVICES	459,923,638.43	690,076,380.58	400,262,870.40	900,015,165.73
708	RECREATION, CULTURE AND RELIGION	41,711,640.00	41,711,640.00	41,711,638.80	41,716,638.80
7082	CULTURAL SERVICES	41,711,640.00	41,711,640.00	41,711,638.80	41,716,638.80
70821	CULTURAL SERVICES	41,711,640.00	41,711,640.00	41,711,638.80	41,716,638.80
709	EDUCATION	46,763,440.31	1,359,258,419.60	674,297,203.14	1,723,693,288.25
7091	PRE-PRIMARY AND PRIMARY EDUCATION	46,763,440.31	1,359,258,419.60	674,297,203.14	1,723,693,288.25
70912	PRIMARY EDUCATION	46,763,440.31	1,359,258,419.60	674,297,203.14	1,723,693,288.25
710	SOCIAL PROTECTION	263,635,843.26	659,385,886.47	466,005,537.39	796,321,458.82
7102	OLD AGE	212,702,088.00	355,066,067.75	308,169,971.75	364,591,466.28
71021	OLD AGE	212,702,088.00	355,066,067.75	308,169,971.75	364,591,466.28
7109	SOCIAL PROTECTION N.E.C.	50,933,755.26	304,319,818.72	157,835,565.64	431,729,992.54
71091	SOCIAL PROTECTION N.E.C.	50,933,755.26	304,319,818.72	157,835,565.64	431,729,992.54

126107 - GBAKO Local Government, Niger State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Personnel Expenditure	1,660,671,227.74	3,698,255,309.55	1,828,368,811.50	3,843,404,497.38
701	GENERAL PUBLIC SERVICES	234,043,178.57	788,931,000.00	219,491,860.50	753,635,997.74
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	110,292,920.07	160,161,000.00	76,068,514.48	395,276,997.74
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	-	-	83,959,797.74
70112	FINANCIAL AND FISCAL AFFAIRS	110,292,920.07	160,161,000.00	76,068,514.48	311,317,200.00
7013	GENERAL SERVICES	123,750,258.50	628,770,000.00	143,423,346.02	358,359,000.00
70131	GENERAL PERSONNEL SERVICES	115,738,849.16	601,677,000.00	134,499,428.57	339,075,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	8,011,409.34	27,093,000.00	8,923,917.45	19,284,000.00
704	ECONOMIC AFFAIRS	697,530,016.30	261,876,600.00	123,151,738.30	245,404,076.04
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	657,307,180.30	136,962,000.00	63,575,677.35	125,152,076.04
70421	AGRICULTURE	657,307,180.30	136,962,000.00	63,575,677.35	125,152,076.04
7045	TRANSPORT	40,222,836.00	124,914,600.00	59,576,060.94	120,252,000.00
70451	ROAD TRANSPORT	40,222,836.00	124,914,600.00	59,576,060.94	120,252,000.00
707	HEALTH	436,439,285.00	660,915,199.48	372,152,674.39	690,361,374.72
7074	PUBLIC HEALTH SERVICES	436,439,285.00	660,915,199.48	372,152,674.39	690,361,374.72
70741	PUBLIC HEALTH SERVICES	436,439,285.00	660,915,199.48	372,152,674.39	690,361,374.72
708	RECREATION, CULTURE AND RELIGION	41,711,640.00	41,711,640.00	41,711,638.80	41,716,638.80
7082	CULTURAL SERVICES	41,711,640.00	41,711,640.00	41,711,638.80	41,716,638.80
70821	CULTURAL SERVICES	41,711,640.00	41,711,640.00	41,711,638.80	41,716,638.80
709	EDUCATION	-	1,301,190,942.64	617,261,326.19	1,374,688,600.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	1,301,190,942.64	617,261,326.19	1,374,688,600.00
70912	PRIMARY EDUCATION	-	1,301,190,942.64	617,261,326.19	1,374,688,600.00
710	SOCIAL PROTECTION	250,947,107.87	643,629,927.43	454,599,573.33	737,597,810.08
7102	OLD AGE	212,702,088.00	355,066,067.75	308,169,971.75	364,591,466.28
71021	OLD AGE	212,702,088.00	355,066,067.75	308,169,971.75	364,591,466.28
7109	SOCIAL PROTECTION N.E.C.	38,245,019.87	288,563,859.68	146,429,601.58	373,006,343.80
71091	SOCIAL PROTECTION N.E.C.	38,245,019.87	288,563,859.68	146,429,601.58	373,006,343.80

126107 - GBAKO 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	229,038,679.05	244,345,999.08	260,820,157.98	368,050,000.00
701	GENERAL PUBLIC SERVICES	137,754,121.96	130,995,401.25	178,764,039.27	233,349,422.75
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	79,205,829.80	98,352,102.97	71,198,493.79	118,877,063.71
70111	EXECUTIVE AND LEGISLATIVE ORGANS	68,615,603.54	85,201,921.66	61,678,889.49	103,250,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	10,590,226.25	13,150,181.31	9,519,604.30	15,627,063.71
7013	GENERAL SERVICES	58,548,292.16	32,643,298.27	107,565,545.48	114,472,359.04
70131	GENERAL PERSONNEL SERVICES	9,780,909.61	12,145,230.11	8,792,105.76	14,432,826.46
70132	OVERALL PLANNING AND STATISTICAL SERVICES	655,993.06	814,565.00	589,675.26	967,991.16
70133	OTHER GENERAL SERVICES	48,111,389.49	19,683,503.16	98,183,764.47	99,071,541.42
704	ECONOMIC AFFAIRS	8,348,027.96	10,365,980.73	7,504,081.68	12,318,449.26
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	4,257,358.09	5,286,481.09	3,826,959.26	6,282,208.20
70421	AGRICULTURE	4,257,358.09	5,286,481.09	3,826,959.26	6,282,208.20
7045	TRANSPORT	4,090,669.86	5,079,499.63	3,677,122.42	6,036,241.06
70451	ROAD TRANSPORT	4,090,669.86	5,079,499.63	3,677,122.42	6,036,241.06
707	HEALTH	23,484,353.43	29,161,181.10	21,110,196.01	34,653,791.01
7074	PUBLIC HEALTH SERVICES	23,484,353.43	29,161,181.10	21,110,196.01	34,653,791.01
70741	PUBLIC HEALTH SERVICES	23,484,353.43	29,161,181.10	21,110,196.01	34,653,791.01
709	EDUCATION	46,763,440.31	58,067,476.96	42,035,876.95	69,004,688.25
7091	PRE-PRIMARY AND PRIMARY EDUCATION	46,763,440.31	58,067,476.96	42,035,876.95	69,004,688.25
70912	PRIMARY EDUCATION	46,763,440.31	58,067,476.96	42,035,876.95	69,004,688.25
710	SOCIAL PROTECTION	12,688,735.39	15,755,959.04	11,405,964.06	18,723,648.74
7109	SOCIAL PROTECTION N.E.C.	12,688,735.39	15,755,959.04	11,405,964.06	18,723,648.74
71091	SOCIAL PROTECTION N.E.C.	12,688,735.39	15,755,959.04	11,405,964.06	18,723,648.74

126107 - GBAKO Local Government, Niger State - 2026 Budget: Capital Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Capital Expenditure	674,000,000.00	1,788,263,031.09	814,000,000.00	2,792,164,281.55
701	GENERAL PUBLIC SERVICES	-	100,000,000.00	-	289,177,203.04
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	-	100,000,000.00	-	289,177,203.04
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	100,000,000.00	-	289,177,203.04
704	ECONOMIC AFFAIRS	674,000,000.00	1,679,538,031.09	784,000,000.00	1,899,287,078.51
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	-	-	-	86,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	-	-	-	86,000,000.00
7043	FUEL AND ENERGY	-	160,000,000.00	-	113,413,592.14
70435	ELECTRICITY	-	160,000,000.00	-	113,413,592.14
7044	MINING, MANUFACTURING, AND CONSTRUCTION	674,000,000.00	1,519,538,031.09	784,000,000.00	1,628,873,486.37
70443	CONSTRUCTION	674,000,000.00	1,519,538,031.09	784,000,000.00	1,628,873,486.37
7045	TRANSPORT	-	-	-	71,000,000.00
70451	ROAD TRANSPORT	-	-	-	71,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	-	8,725,000.00	8,000,000.00	108,700,000.00
7063	WATER SUPPLY	-	8,725,000.00	8,000,000.00	108,700,000.00
70631	WATER SUPPLY	-	8,725,000.00	8,000,000.00	108,700,000.00
707	HEALTH	-	-	7,000,000.00	175,000,000.00
7074	PUBLIC HEALTH SERVICES	-	-	7,000,000.00	175,000,000.00
70741	PUBLIC HEALTH SERVICES	-	-	7,000,000.00	175,000,000.00
709	EDUCATION	-	-	15,000,000.00	280,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	-	15,000,000.00	280,000,000.00
70912	PRIMARY EDUCATION	-	-	15,000,000.00	280,000,000.00
710	SOCIAL PROTECTION	-	-	-	40,000,000.00
7109	SOCIAL PROTECTION N.E.C.	-	-	-	40,000,000.00
71091	SOCIAL PROTECTION N.E.C.	-	-	-	40,000,000.00

126107 - GBAKO 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	5,127,419,813.59	11,461,728,679.44	5,806,377,938.96	14,007,237,557.86
1261	ZONE A - NIGER SOUTH	5,127,419,813.59	11,461,728,679.44	5,806,377,938.96	14,007,237,557.86
126107	GBAKO	5,127,419,813.59	11,461,728,679.44	5,806,377,938.96	14,007,237,557.86
12610798	LG WIDE	2,563,709,906.79	5,730,864,339.72	2,903,188,969.48	7,003,618,778.93
12610798	LG WIDE	2,563,709,906.79	5,730,864,339.72	2,903,188,969.48	7,003,618,778.93

126107 - GBAKO 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	3,321,342,455.48	7,396,510,619.10	3,656,737,623.01	7,686,808,994.76
1261	ZONE A - NIGER SOUTH	3,321,342,455.48	7,396,510,619.10	3,656,737,623.01	7,686,808,994.76
126107	GBAKO	3,321,342,455.48	7,396,510,619.10	3,656,737,623.01	7,686,808,994.76
12610798	LG WIDE	1,660,671,227.74	3,698,255,309.55	1,828,368,811.50	3,843,404,497.38
12610798	LG WIDE	1,660,671,227.74	3,698,255,309.55	1,828,368,811.50	3,843,404,497.38

126107 - GBAKO 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	458,077,358.11	488,691,998.16	521,640,315.95	736,100,000.00
1261	ZONE A - NIGER SOUTH	458,077,358.11	488,691,998.16	521,640,315.95	736,100,000.00
126107	GBAKO	458,077,358.11	488,691,998.16	521,640,315.95	736,100,000.00
12610798	LG WIDE	229,038,679.05	244,345,999.08	260,820,157.98	368,050,000.00
12610798	LG WIDE	229,038,679.05	244,345,999.08	260,820,157.98	368,050,000.00

126107 - GBAKO 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	1,348,000,000.00	3,576,526,062.18	1,628,000,000.00	5,584,328,563.10
1261	ZONE A - NIGER SOUTH	1,348,000,000.00	3,576,526,062.18	1,628,000,000.00	5,584,328,563.10
126107	GBAKO	1,348,000,000.00	3,576,526,062.18	1,628,000,000.00	5,584,328,563.10
12610798	LG WIDE	674,000,000.00	1,788,263,031.09	814,000,000.00	2,792,164,281.55
12610798	LG WIDE	674,000,000.00	1,788,263,031.09	814,000,000.00	2,792,164,281.55

126107 - GBAKO 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	2,563,709,906.79	5,730,864,339.72	2,903,188,969.48	7,003,618,778.93
01	Agriculture	661,564,538.39	142,248,481.09	67,402,636.61	131,434,284.24
0101	Effective governance of the Agriculture Sector	661,564,538.39	142,248,481.09	67,402,636.61	131,434,284.24
010102	Agriculture sector coordination mechanisms	661,564,538.39	142,248,481.09	67,402,636.61	131,434,284.24
02	Societal Re-orientation	41,711,640.00	41,711,640.00	41,711,638.80	41,716,638.80
0210	Societal Re-orientation - General	41,711,640.00	41,711,640.00	41,711,638.80	41,716,638.80
021001	Societal Re-orientation - General	41,711,640.00	41,711,640.00	41,711,638.80	41,716,638.80
04	Health	459,923,638.43	690,076,380.58	400,262,870.40	900,015,165.73
0401	Effective governance of the health system	459,923,638.43	690,076,380.58	393,262,870.40	725,015,165.73
040103	Health sector coordination mechanisms	459,923,638.43	690,076,380.58	393,262,870.40	725,015,165.73
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	-	-	-	10,000,000.00
040306	Nutrition	-	-	-	10,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	-	-	7,000,000.00	165,000,000.00
040501	Functional health facilities	-	-	7,000,000.00	165,000,000.00
05	Education	46,763,440.31	1,359,258,419.60	674,297,203.14	1,723,693,288.25
0501	Effective governance of the education system	46,763,440.31	1,359,258,419.60	659,297,203.14	1,443,693,288.25
050103	Education sector coordination mechanisms	46,763,440.31	1,359,258,419.60	659,297,203.14	1,443,693,288.25
0505	Adequate infrastructure at all levels	-	-	15,000,000.00	280,000,000.00
050501	Schools' infrastructure construction and rehabilitation	-	-	15,000,000.00	280,000,000.00
10	Water Resources and Rural Development	-	8,725,000.00	8,000,000.00	108,700,000.00
1010	Water Resources and Rural Deve - General	-	8,725,000.00	8,000,000.00	108,700,000.00
101001	Water Resources and Rural Deve - General	-	8,725,000.00	8,000,000.00	108,700,000.00
12	Growing the Private Sector	-	-	-	86,000,000.00
1210	Growing the Private Sector - General	-	-	-	86,000,000.00
121001	Growing the Private Sector - General	-	-	-	86,000,000.00
13	Reform of Government and Governance	584,499,388.53	1,374,992,469.00	706,425,871.53	1,640,754,089.81
1310	Reform of Government and Governance - General	584,499,388.53	1,374,992,469.00	706,425,871.53	1,640,754,089.81
131001	Reform of Government and Governance - General	584,499,388.53	1,374,992,469.00	706,425,871.53	1,640,754,089.81
14	Power	-	160,000,000.00	-	113,413,592.14
1410	Power - General	-	160,000,000.00	-	113,413,592.14
141001	Power - General	-	160,000,000.00	-	113,413,592.14
17	Road	718,313,505.86	1,649,532,130.72	847,253,183.37	1,826,161,727.43
1710	Road - General	718,313,505.86	1,649,532,130.72	847,253,183.37	1,826,161,727.43
171001	Road - General	718,313,505.86	1,649,532,130.72	847,253,183.37	1,826,161,727.43
23	Social Protection	50,933,755.26	304,319,818.72	157,835,565.64	431,729,992.54
2301	Effective Governance of Social Protection	50,933,755.26	304,319,818.72	157,835,565.64	391,729,992.54
230102	Social protection coordination and mechanisms	50,933,755.26	304,319,818.72	157,835,565.64	391,729,992.54
2310	Social Protection Not Elsewhere Classified	-	-	-	40,000,000.00
231001	Social Protection Not Elsewhere Classified	-	-	-	40,000,000.00

126107 - GBAKO Local Government, Niger State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Personnel Expenditure	1,660,671,227.74	3,698,255,309.55	1,828,368,811.50	3,843,404,497.38
01	Agriculture	657,307,180.30	136,962,000.00	63,575,677.35	125,152,076.04
0101	Effective governance of the Agriculture Sector	657,307,180.30	136,962,000.00	63,575,677.35	125,152,076.04
010102	Agriculture sector coordination mechanisms	657,307,180.30	136,962,000.00	63,575,677.35	125,152,076.04
02	Societal Re-orientation	41,711,640.00	41,711,640.00	41,711,638.80	41,716,638.80
0210	Societal Re-orientation - General	41,711,640.00	41,711,640.00	41,711,638.80	41,716,638.80
021001	Societal Re-orientation - General	41,711,640.00	41,711,640.00	41,711,638.80	41,716,638.80
04	Health	436,439,285.00	660,915,199.48	372,152,674.39	690,361,374.72
0401	Effective governance of the health system	436,439,285.00	660,915,199.48	372,152,674.39	690,361,374.72
040103	Health sector coordination mechanisms	436,439,285.00	660,915,199.48	372,152,674.39	690,361,374.72
05	Education	-	1,301,190,942.64	617,261,326.19	1,374,688,600.00
0501	Effective governance of the education system	-	1,301,190,942.64	617,261,326.19	1,374,688,600.00
050103	Education sector coordination mechanisms	-	1,301,190,942.64	617,261,326.19	1,374,688,600.00
13	Reform of Government and Governance	446,745,266.57	1,143,997,067.75	527,661,832.25	1,118,227,464.02
1310	Reform of Government and Governance - General	446,745,266.57	1,143,997,067.75	527,661,832.25	1,118,227,464.02
131001	Reform of Government and Governance - General	446,745,266.57	1,143,997,067.75	527,661,832.25	1,118,227,464.02
17	Road	40,222,836.00	124,914,600.00	59,576,060.94	120,252,000.00
1710	Road - General	40,222,836.00	124,914,600.00	59,576,060.94	120,252,000.00
171001	Road - General	40,222,836.00	124,914,600.00	59,576,060.94	120,252,000.00
23	Social Protection	38,245,019.87	288,563,859.68	146,429,601.58	373,006,343.80
2301	Effective Governance of Social Protection	38,245,019.87	288,563,859.68	146,429,601.58	373,006,343.80
230102	Social protection coordination and mechanisms	38,245,019.87	288,563,859.68	146,429,601.58	373,006,343.80

126107 - GBAKO 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	229,038,679.05	244,345,999.08	260,820,157.98	368,050,000.00
01	Agriculture	4,257,358.09	5,286,481.09	3,826,959.26	6,282,208.20
0101	Effective governance of the Agriculture Sector	4,257,358.09	5,286,481.09	3,826,959.26	6,282,208.20
010102	Agriculture sector coordination mechanisms	4,257,358.09	5,286,481.09	3,826,959.26	6,282,208.20
04	Health	23,484,353.43	29,161,181.10	21,110,196.01	34,653,791.01
0401	Effective governance of the health system	23,484,353.43	29,161,181.10	21,110,196.01	34,653,791.01
040103	Health sector coordination mechanisms	23,484,353.43	29,161,181.10	21,110,196.01	34,653,791.01
05	Education	46,763,440.31	58,067,476.96	42,035,876.95	69,004,688.25
0501	Effective governance of the education system	46,763,440.31	58,067,476.96	42,035,876.95	69,004,688.25
050103	Education sector coordination mechanisms	46,763,440.31	58,067,476.96	42,035,876.95	69,004,688.25
13	Reform of Government and Governance	137,754,121.96	130,995,401.25	178,764,039.27	233,349,422.75
1310	Reform of Government and Governance - General	137,754,121.96	130,995,401.25	178,764,039.27	233,349,422.75
131001	Reform of Government and Governance - General	137,754,121.96	130,995,401.25	178,764,039.27	233,349,422.75
17	Road	4,090,669.86	5,079,499.63	3,677,122.42	6,036,241.06
1710	Road - General	4,090,669.86	5,079,499.63	3,677,122.42	6,036,241.06
171001	Road - General	4,090,669.86	5,079,499.63	3,677,122.42	6,036,241.06
23	Social Protection	12,688,735.39	15,755,959.04	11,405,964.06	18,723,648.74
2301	Effective Governance of Social Protection	12,688,735.39	15,755,959.04	11,405,964.06	18,723,648.74
230102	Social protection coordination and mechanisms	12,688,735.39	15,755,959.04	11,405,964.06	18,723,648.74

126107 - GBAKO 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	674,000,000.00	1,788,263,031.09	814,000,000.00	2,792,164,281.55
04	Health	-	-	7,000,000.00	175,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	-	-	-	10,000,000.00
040306	Nutrition	-	-	-	10,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	-	-	7,000,000.00	165,000,000.00
040501	Functional health facilities	-	-	7,000,000.00	165,000,000.00
05	Education	-	-	15,000,000.00	280,000,000.00
0505	Adequate infrastructure at all levels	-	-	15,000,000.00	280,000,000.00
050501	Schools' infrastructure construction and rehabilitation	-	-	15,000,000.00	280,000,000.00
10	Water Resources and Rural Development	-	8,725,000.00	8,000,000.00	108,700,000.00
1010	Water Resources and Rural Deve - General	-	8,725,000.00	8,000,000.00	108,700,000.00
101001	Water Resources and Rural Deve - General	-	8,725,000.00	8,000,000.00	108,700,000.00
12	Growing the Private Sector	-	-	-	86,000,000.00
1210	Growing the Private Sector - General	-	-	-	86,000,000.00
121001	Growing the Private Sector - General	-	-	-	86,000,000.00
13	Reform of Government and Governance	-	100,000,000.00	-	289,177,203.04
1310	Reform of Government and Governance - General	-	100,000,000.00	-	289,177,203.04
131001	Reform of Government and Governance - General	-	100,000,000.00	-	289,177,203.04
14	Power	-	160,000,000.00	-	113,413,592.14
1410	Power - General	-	160,000,000.00	-	113,413,592.14
141001	Power - General	-	160,000,000.00	-	113,413,592.14
17	Road	674,000,000.00	1,519,538,031.09	784,000,000.00	1,699,873,486.37
1710	Road - General	674,000,000.00	1,519,538,031.09	784,000,000.00	1,699,873,486.37
171001	Road - General	674,000,000.00	1,519,538,031.09	784,000,000.00	1,699,873,486.37
23	Social Protection	-	-	-	40,000,000.00
2310	Social Protection Not Elsewhere Classified	-	-	-	40,000,000.00
231001	Social Protection Not Elsewhere Classified	-	-	-	40,000,000.00

126107 - GBAKO Local Government, Niger State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
Total Capital Expenditure						674,000,000.00	1,788,263,031.09	814,000,000.00	2,792,164,281.55
i. Purchase of 180 Nos. of Paboted Rice 50kg for Salalah, Christmas and Easter at 70,000 each	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050104 - ANNIVERSARIES/CELEBRATIONS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12610798 - LG WIDE	-	-	-	12,600,000.00
ii. Purchase of 1000Nos. Of Rams for Salalah at 300,000 each	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050104 - ANNIVERSARIES/CELEBRATIONS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12610798 - LG WIDE	-	-	-	30,000,000.00
iii. Purchase of 2 Nos. of Cows for Easter and Christmas at 900,000 each	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050104 - ANNIVERSARIES/CELEBRATIONS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12610798 - LG WIDE	-	-	-	1,800,000.00
iv. Welfare Packages for Eid, Ramadan & Christmas	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050104 - ANNIVERSARIES/CELEBRATIONS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12610798 - LG WIDE	-	-	-	15,000,000.00
v. Contribution to Local Government Pilgrims	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050104 - ANNIVERSARIES/CELEBRATIONS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12610798 - LG WIDE	-	100,000,000.00	-	78,000,000.00
vi. Sponsoring 5 Nos. of Intending Pilgrims at 7,510,352.19 each	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050104 - ANNIVERSARIES/CELEBRATIONS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12610798 - LG WIDE	-	-	-	37,551,760.95
vii. (SP) Advocacy, Awareness and Support programme for vulnerable communities	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12610798 - LG WIDE	-	-	-	25,912,369.40
viii. Renovation of Gbako Local Government Secretariate, Lemu Phase 1	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23020122 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12610798 - LG WIDE	-	-	-	56,299,596.68
ix. Provision of VIP toilet in DPRS office and Dir. Social office at 5,000,000 Each	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12610798 - LG WIDE	-	-	-	10,000,000.00
x. Chairman's Special Projects	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050107 - CONTINGENCY CAPITAL	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12610798 - LG WIDE	-	-	-	22,013,476.00
xi. Construction of culverts At Dafa Village	17 - Road	023900100100 - DEPARTMENT OF WORKS AND HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	12610798 - LG WIDE	-	-	-	20,000,000.00
xii. Construction of Drainage at Gagata Community	17 - Road	023900100100 - DEPARTMENT OF WORKS AND HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	12610798 - LG WIDE	-	-	-	20,000,000.00
xiii. Construction of Culvert at Yashigi Village	17 - Road	023900100100 - DEPARTMENT OF WORKS AND HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	12610798 - LG WIDE	-	55,664,544.72	-	45,000,000.00
xiv. Construction of Culvert between Mungorota and Nidakama	17 - Road	023900100100 - DEPARTMENT OF WORKS AND HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	12610798 - LG WIDE	-	-	-	25,000,000.00
xv. Construction of Culvert between Fanga and Dakpan	17 - Road	023900100100 - DEPARTMENT OF WORKS AND HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	12610798 - LG WIDE	-	-	-	30,000,000.00
xvi. Construction of Culvert between Patiba and Dari	17 - Road	023900100100 - DEPARTMENT OF WORKS AND HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	12610798 - LG WIDE	-	-	-	25,000,000.00
xvii. Contribution to Ward Development Project	17 - Road	023900100100 - DEPARTMENT OF WORKS AND HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	12610798 - LG WIDE	-	240,000,000.00	80,000,000.00	240,000,000.00
xviii. Contribution to Urban Renewal and Rural Development	17 - Road	023900100100 - DEPARTMENT OF WORKS AND HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	12610798 - LG WIDE	674,000,000.00	1,223,873,486.37	704,000,000.00	1,223,873,486.37
ix. Electrification/Installation of 300KVA/23KV/0.45 line at Kpimmagi - Katambala - Ndaaba	14 - Power	023900100100 - DEPARTMENT OF WORKS AND HOUSING	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	12610798 - LG WIDE	-	-	-	66,813,592.14
x. Purchase and Installation of 2 Nos. 300KVA/23KV/0.5V transformer at Mammagi, Katambaland Ndaaba Community at 15,800 each	14 - Power	023900100100 - DEPARTMENT OF WORKS AND HOUSING	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	12610798 - LG WIDE	-	160,000,000.00	-	46,600,000.00
i. Construction of 20 Open Shops at Wuya Cattle Markets	12 - Growing the Private Sector	023900100100 - DEPARTMENT OF WORKS AND HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12610798 - LG WIDE	-	-	-	30,000,000.00
ii. Construction of 10 Open Shops at Wuya Sugar Cane Market	12 - Growing the Private Sector	023900100100 - DEPARTMENT OF WORKS AND HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12610798 - LG WIDE	-	-	-	20,000,000.00
iii. Construction and Fencing of 2 Gates in Wuya Cattle Market in Both East and West Direction 3,000,000 Each	12 - Growing the Private Sector	023900100100 - DEPARTMENT OF WORKS AND HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12610798 - LG WIDE	-	-	-	6,000,000.00
iv. Reclamation of Lands in Wuya Sugar Cane Market and cattle Market. 20,000,000 Each	12 - Growing the Private Sector	023900100100 - DEPARTMENT OF WORKS AND HOUSING	23030124 - REHABILITATION/REPAIRS- MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12610798 - LG WIDE	-	-	-	20,000,000.00
v. Filling and Installation of Gate at Lemu Motor Park.	12 - Growing the Private Sector	023900100100 - DEPARTMENT OF WORKS AND HOUSING	23030124 - REHABILITATION/REPAIRS- MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12610798 - LG WIDE	-	-	-	10,000,000.00
vi. Procurement Of Toyota Corolla LE 2013 for Vice Chairman	17 - Road	023900100100 - DEPARTMENT OF WORKS AND HOUSING	23010105 - PURCHASE OF MOTOR VEHICLES	70451 - ROAD TRANSPORT	12610798 - LG WIDE	-	-	-	16,000,000.00
vii. Procurement of 5 Nos. of Corolla LE 2008 for Secretary, House Leader, Director Finance, Director Admin & Director Planning At 11,000,000 each	17 - Road	023900100100 - DEPARTMENT OF WORKS AND HOUSING	23010105 - PURCHASE OF MOTOR VEHICLES	70451 - ROAD TRANSPORT	12610798 - LG WIDE	-	-	-	55,000,000.00
viii. Drilling of Solar boreholes at Gbanji Community	10 - Water Resources and Rural Development	023900100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12610798 - LG WIDE	-	8,725,000.00	8,000,000.00	8,700,000.00
ix. Drilling of Motorised borehole at Bidafuchikan	10 - Water Resources and Rural Development	023900100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12610798 - LG WIDE	-	-	-	5,000,000.00
x. Drilling of Motorised borehole at Pichfu	10 - Water Resources and Rural Development	023900100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12610798 - LG WIDE	-	-	-	5,000,000.00
xi. Drilling of Motorised borehole at Majia Woro	10 - Water Resources and Rural Development	023900100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12610798 - LG WIDE	-	-	-	5,000,000.00
xii. Drilling of Motorised borehole at Kpavita	10 - Water Resources and Rural Development	023900100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12610798 - LG WIDE	-	-	-	5,000,000.00
iii. Intervention to Social Activities	23 - Social Protection	051700100100 - DEPARTMENT OF EDUCATION	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71091 - SOCIAL PROTECTION N.E.C.	12610798 - LG WIDE	-	-	-	40,000,000.00
i. Complete Renovation of Ekangi Primary School	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	12610798 - LG WIDE	-	-	-	10,000,000.00
ii. Complete Renovation of Evangi Primary School	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	12610798 - LG WIDE	-	-	-	10,000,000.00
iii. Complete Renovation of Guduzuru Primary School	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	12610798 - LG WIDE	-	-	-	10,000,000.00
iv. Complete Renovation of Mawogi Primary School	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	12610798 - LG WIDE	-	5,000,000.00	-	10,000,000.00
v. Completion of Dangi Primary School at Dangi Community	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	12610798 - LG WIDE	-	-	-	10,000,000.00
vi. Construction of 3 Block Classrooms with Toilet and office at Magoyi Primary School	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	12610798 - LG WIDE	-	-	-	15,000,000.00
vii. Complete Renovation of Gusadi Primary School	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	12610798 - LG WIDE	-	-	-	15,000,000.00
viii. Fencing of Batagi Secondary School	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	12610798 - LG WIDE	-	-	10,000,000.00	25,000,000.00
ix. Complete Renovations of Dari Primary School	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	12610798 - LG WIDE	-	-	-	15,000,000.00
i. Intervention to Primary Schools	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	70912 - PRIMARY EDUCATION	12610798 - LG WIDE	-	-	-	160,000,000.00
ii. Construction of Primary Health Care PHC At Batagi	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23020103 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12610798 - LG WIDE	-	7,000,000.00	-	45,000,000.00
iii. For Food and Nutrition	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23050103 - MONITORING AND EVALUATION OF CAPITAL INVESTMENTS	70741 - PUBLIC HEALTH SERVICES	12610798 - LG WIDE	-	-	-	10,000,000.00
iv. Intervention to PHC	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12610798 - LG WIDE	-	-	-	120,000,000.00
v. Intervention to Water Facilities	10 - Water Resources and Rural Development	023900100100 - DEPARTMENT OF ENVIRONMENTAL SANITATION	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12610798 - LG WIDE	-	-	-	80,000,000.00

011100100100		CHAIRMAN				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Proposed Budget	2026 Approved Budget
2	EXPENDITURES	68,615,603.54	185,201,921.66	61,678,889.49	437,680,100.78	437,680,100.78
21	PERSONNEL COST	0.00	0.00	0.00	45,252,897.74	45,252,897.74
2101	SALARY	0.00	0.00	0.00	45,252,897.74	45,252,897.74
210101	SALARIES AND WAGES	0.00	0.00	0.00	45,252,897.74	45,252,897.74
21010101	SALARY	0.00	0.00	0.00	45,252,897.74	45,252,897.74
22	OTHER RECURRENT COSTS	68,615,603.54	85,201,921.66	61,678,889.49	103,250,000.00	103,250,000.00
2202	OVERHEAD COST	68,615,603.54	85,201,921.66	61,678,889.49	103,250,000.00	103,250,000.00
220201	TRAVEL & TRANSPORT - GENERAL	338,842.49	420,750.23	304,587.11	500,000.00	500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	338,842.49	420,750.23	304,587.11	500,000.00	500,000.00
220206	OTHER SERVICES - GENERAL	49,471,003.05	61,429,533.64	44,469,717.85	73,000,000.00	73,000,000.00
22020601	SECURITY SERVICES	8,132,219.68	10,098,005.53	7,310,090.61	12,000,000.00	12,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	40,661,098.40	50,490,027.65	36,550,453.03	60,000,000.00	60,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	677,684.97	841,500.46	609,174.22	1,000,000.00	1,000,000.00
220209	FINANCIAL CHARGES - GENERAL	2,710,739.89	3,366,001.84	2,436,696.87	4,000,000.00	4,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,710,739.89	3,366,001.84	2,436,696.87	4,000,000.00	4,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	16,095,018.12	19,985,635.94	14,467,887.66	25,750,000.00	25,750,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	677,684.97	841,500.46	609,174.22	1,000,000.00	1,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	677,684.97	841,500.46	609,174.22	3,000,000.00	3,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	677,684.97	841,500.46	609,174.22	1,000,000.00	1,000,000.00
22021009	SPECIAL DAYS/CELEBRATIONS	1,355,369.95	1,683,000.92	1,218,348.43	2,000,000.00	2,000,000.00
22021011	PRODUCTION FINAL ACCOUNTS	677,684.97	841,500.46	609,174.22	1,000,000.00	1,000,000.00
22021012	ANNUAL BUDGET SENSITIZATION / PREPARATION	6,776,849.73	8,415,004.61	6,091,742.17	10,000,000.00	10,000,000.00
22021013	NUTRITION EXPENSES	2,033,054.92	2,524,501.38	1,827,522.65	3,000,000.00	3,000,000.00
22021014	AGRIC EXTENSION SERVICES	677,684.97	841,500.46	609,174.22	1,000,000.00	1,000,000.00
22021016	Quality Assurance Services	677,684.97	841,500.46	609,174.22	1,000,000.00	1,000,000.00
22021017	NID Programme	1,863,633.68	2,314,126.27	1,675,229.10	2,750,000.00	2,750,000.00
23	CAPITAL EXPENDITURE	0.00	100,000,000.00	0.00	289,177,203.04	289,177,203.04
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	10,000,000.00	10,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	10,000,000.00	10,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	10,000,000.00	10,000,000.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	56,299,596.68	56,299,596.68
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	56,299,596.68	56,299,596.68
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	0.00	56,299,596.68	56,299,596.68
2305	OTHER CAPITAL PROJECTS	0.00	100,000,000.00	0.00	222,877,606.36	222,877,606.36
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	100,000,000.00	0.00	222,877,606.36	222,877,606.36
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	25,912,369.40	25,912,369.40
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	100,000,000.00	0.00	174,951,760.96	174,951,760.96
23050107	CONTINGENCY CAPITAL	0.00	0.00	0.00	22,013,476.00	22,013,476.00

011200700100		COUNCIL COMMITTEES				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Proposed Budget	2026 Approved Budget
2	EXPENDITURES	0.00	0.00	0.00	12,000,000.00	12,000,000.00
21	PERSONNEL COST	0.00	0.00	0.00	12,000,000.00	12,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	12,000,000.00	12,000,000.00
210201	ALLOWANCES	0.00	0.00	0.00	12,000,000.00	12,000,000.00
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	0.00	0.00	0.00	12,000,000.00	12,000,000.00

016100100100		Office of the Secretary to LGC				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Proposed Budget	2026 Approved Budget
2	EXPENDITURES	1,539,389.49	1,911,503.16	1,383,764.47	28,978,441.42	28,978,441.42
21	PERSONNEL COST	0.00	0.00	0.00	26,706,900.00	26,706,900.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	26,706,900.00	26,706,900.00
210201	ALLOWANCES	0.00	0.00	0.00	26,706,900.00	26,706,900.00
21020101	REGULAR ALLOWANCE	0.00	0.00	0.00	26,706,900.00	26,706,900.00
22	OTHER RECURRENT COSTS	1,539,389.49	1,911,503.16	1,383,764.47	2,271,541.42	2,271,541.42
2202	OVERHEAD COST	513,129.83	637,167.72	461,254.82	757,180.47	757,180.47
220201	TRAVEL & TRANSPORT - GENERAL	210,749.75	261,693.88	189,443.95	310,984.84	310,984.84
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	210,749.75	261,693.88	189,443.95	310,984.84	310,984.84
220202	UTILITIES - GENERAL	13,744.55	17,066.99	12,355.04	20,281.62	20,281.62
22020202	TELEPHONE CHARGES	13,744.55	17,066.99	12,355.04	20,281.62	20,281.62
220203	MATERIALS & SUPPLIES - GENERAL	136,529.19	169,532.13	122,726.73	201,464.09	201,464.09
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	136,529.19	169,532.13	122,726.73	201,464.09	201,464.09

220204	MAINTENANCE SERVICES - GENERAL	97,128.15	120,606.75	87,308.95	143,323.45	143,323.45
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	27,489.10	34,133.98	24,710.08	40,563.24	40,563.24
22020402	MAINTENANCE OF OFFICE FURNITURE	69,639.05	86,472.76	62,598.87	102,760.21	102,760.21
220210	MISCELLANEOUS EXPENSES GENERAL	54,978.20	68,267.97	49,420.16	81,126.48	81,126.48
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	54,978.20	68,267.97	49,420.16	81,126.48	81,126.48
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,026,259.66	1,274,335.44	922,509.65	1,514,360.95	1,514,360.95
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,026,259.66	1,274,335.44	922,509.65	1,514,360.95	1,514,360.95
22040112	GRANT TO COMPANIES - RECURRENT	1,026,259.66	1,274,335.44	922,509.65	1,514,360.95	1,514,360.95

012500100100 DEPARTMENT OF PERSONNEL MANAGEMENT						
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Since January to December	2026 Proposed Budget	2026 Approved Budget
2	EXPENDITURES	384,793,846.77	986,660,297.86	529,061,506.08	795,699,292.74	795,699,292.74
21	PERSONNEL COST	328,440,937.16	956,743,067.75	442,669,400.32	703,666,466.28	703,666,466.28
2101	SALARY	115,738,849.16	601,677,000.00	134,499,428.57	287,526,000.00	287,526,000.00
210101	SALARIES AND WAGES	115,738,849.16	601,677,000.00	134,499,428.57	287,526,000.00	287,526,000.00
21010101	SALARY	115,738,849.16	601,677,000.00	134,499,428.57	287,526,000.00	287,526,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	51,549,000.00	51,549,000.00
210201	ALLOWANCES	0.00	0.00	0.00	51,549,000.00	51,549,000.00
21020101	REGULAR ALLOWANCE	0.00	0.00	0.00	50,109,000.00	50,109,000.00
21020105	CASUAL WORKERS ALLOWANCE	0.00	0.00	0.00	1,440,000.00	1,440,000.00
2103	SOCIAL BENEFITS	212,702,088.00	355,066,067.75	308,169,971.75	364,591,466.28	364,591,466.28
210301	SOCIAL BENEFITS	212,702,088.00	355,066,067.75	308,169,971.75	364,591,466.28	364,591,466.28
21030101	GRATUITY	0.00	0.00	0.00	74,279,000.00	74,279,000.00
21030102	PENSION	212,702,088.00	355,066,067.75	308,169,971.75	290,312,466.28	290,312,466.28
22	OTHER RECURRENT COSTS	56,352,909.61	29,917,230.11	86,392,105.76	92,032,826.46	92,032,826.46
2202	OVERHEAD COST	3,260,303.20	4,048,410.04	2,930,701.92	4,810,942.15	4,810,942.15
220201	TRAVEL & TRANSPORT - GENERAL	1,339,053.10	1,662,739.84	1,203,681.15	1,975,922.67	1,975,922.67
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,339,053.10	1,662,739.84	1,203,681.15	1,975,922.67	1,975,922.67
220202	UTILITIES - GENERAL	87,329.55	108,439.55	78,500.94	128,864.52	128,864.52
22020202	TELEPHONE CHARGES	87,329.55	108,439.55	78,500.94	128,864.52	128,864.52
220203	MATERIALS & SUPPLIES - GENERAL	867,473.53	1,077,166.24	779,776.05	1,280,054.25	1,280,054.25
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	867,473.53	1,077,166.24	779,776.05	1,280,054.25	1,280,054.25
220204	MAINTENANCE SERVICES - GENERAL	617,128.82	766,306.19	554,740.01	910,642.62	910,642.62
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	174,659.10	216,879.11	157,001.89	257,729.04	257,729.04
22020402	MAINTENANCE OF OFFICE FURNITURE	442,469.72	549,427.08	397,738.12	652,913.58	652,913.58
220210	MISCELLANEOUS EXPENSES GENERAL	349,318.20	433,758.22	314,003.78	515,458.09	515,458.09
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	349,318.20	433,758.22	314,003.78	515,458.09	515,458.09
2204	GRANTS AND CONTRIBUTIONS GENERAL	53,092,606.41	25,868,820.08	83,461,403.84	87,221,884.30	87,221,884.30
220401	LOCAL GRANTS AND CONTRIBUTIONS	53,092,606.41	25,868,820.08	83,461,403.84	87,221,884.30	87,221,884.30
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	8,172,000.00	8,172,000.00	32,800,000.00	32,800,000.00	32,800,000.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	0.00	0.00	8,000,000.00	8,000,000.00	8,000,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	28,800,000.00	0.00	28,800,000.00	28,800,000.00	28,800,000.00
22040112	GRANT TO COMPANIES - RECURRENT	6,520,606.41	8,096,820.08	5,861,403.84	9,621,884.30	9,621,884.30
22040115	2% TRAINING FUND	9,600,000.00	9,600,000.00	8,000,000.00	8,000,000.00	8,000,000.00

021500100100 DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES						
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Since January to December	2026 Proposed Budget	2026 Approved Budget
2	EXPENDITURES	661,564,538.39	142,248,481.09	67,402,636.61	131,434,284.24	131,434,284.24
21	PERSONNEL COST	657,307,180.30	136,962,000.00	63,575,677.35	125,152,076.04	125,152,076.04
2101	SALARY	657,307,180.30	136,962,000.00	63,575,677.35	125,152,076.04	125,152,076.04
210101	SALARIES AND WAGES	657,307,180.30	136,962,000.00	63,575,677.35	125,152,076.04	125,152,076.04
21010101	SALARY	657,307,180.30	136,962,000.00	63,575,677.35	125,152,076.04	125,152,076.04
22	OTHER RECURRENT COSTS	4,257,358.09	5,286,481.09	3,826,959.26	6,282,208.20	6,282,208.20
2202	OVERHEAD COST	1,419,119.36	1,762,160.36	1,275,653.09	2,094,069.40	2,094,069.40
220201	TRAVEL & TRANSPORT - GENERAL	582,852.60	723,744.44	523,928.95	860,064.22	860,064.22
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	582,852.60	723,744.44	523,928.95	860,064.22	860,064.22
220202	UTILITIES - GENERAL	38,012.13	47,200.72	34,169.28	56,091.14	56,091.14
22020202	TELEPHONE CHARGES	38,012.13	47,200.72	34,169.28	56,091.14	56,091.14
220203	MATERIALS & SUPPLIES - GENERAL	377,587.12	468,860.53	339,414.84	557,172.04	557,172.04
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	377,587.12	468,860.53	339,414.84	557,172.04	557,172.04
220204	MAINTENANCE SERVICES - GENERAL	268,619.02	333,551.78	241,462.91	396,377.42	396,377.42
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	76,024.25	94,401.45	68,338.56	112,182.29	112,182.29
22020402	MAINTENANCE OF OFFICE FURNITURE	192,594.77	239,150.34	173,124.35	284,195.13	284,195.13
220210	MISCELLANEOUS EXPENSES GENERAL	152,048.50	188,802.90	136,677.12	224,364.58	224,364.58

22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	152,048.50	188,802.90	136,677.12	224,364.58	224,364.58
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,838,238.73	3,524,320.73	2,551,306.17	4,188,138.80	4,188,138.80
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,838,238.73	3,524,320.73	2,551,306.17	4,188,138.80	4,188,138.80
22040112	GRANT TO COMPANIES - RECURRENT	2,838,238.73	3,524,320.73	2,551,306.17	4,188,138.80	4,188,138.80

022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Since January to December	2026 Proposed Budget	2026 Approved Budget
2	EXPENDITURES	120,883,146.32	173,311,181.31	85,588,118.78	326,944,263.71	326,944,263.71
21	PERSONNEL COST	110,292,920.07	160,161,000.00	76,068,514.48	311,317,200.00	311,317,200.00
2101	SALARY	110,292,920.07	160,161,000.00	76,068,514.48	311,317,200.00	311,317,200.00
210101	SALARIES AND WAGES	110,292,920.07	160,161,000.00	76,068,514.48	311,317,200.00	311,317,200.00
21010101	SALARY	110,292,920.07	160,161,000.00	76,068,514.48	311,317,200.00	311,317,200.00
22	OTHER RECURRENT COSTS	10,590,226.25	13,150,181.31	9,519,604.30	15,627,063.71	15,627,063.71
2202	OVERHEAD COST	3,530,075.42	4,383,393.77	3,173,201.43	5,209,021.24	5,209,021.24
220201	TRAVEL & TRANSPORT - GENERAL	1,449,852.40	1,800,322.44	1,303,279.16	2,139,419.44	2,139,419.44
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,449,852.40	1,800,322.44	1,303,279.16	2,139,419.44	2,139,419.44
220202	UTILITIES - GENERAL	94,555.59	117,412.33	84,996.47	139,527.35	139,527.35
22020202	TELEPHONE CHARGES	94,555.59	117,412.33	84,996.47	139,527.35	139,527.35
220203	MATERIALS & SUPPLIES - GENERAL	939,252.21	1,166,295.84	844,298.24	1,385,971.72	1,385,971.72
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	939,252.21	1,166,295.84	844,298.24	1,385,971.72	1,385,971.72
220204	MAINTENANCE SERVICES - GENERAL	668,192.85	829,713.82	600,641.70	985,993.31	985,993.31
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	189,111.18	234,824.67	169,992.93	279,054.71	279,054.71
22020402	MAINTENANCE OF OFFICE FURNITURE	479,081.66	594,889.15	430,648.77	706,938.60	706,938.60
220210	MISCELLANEOUS EXPENSES GENERAL	378,222.37	469,649.33	339,985.87	558,109.42	558,109.42
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	378,222.37	469,649.33	339,985.87	558,109.42	558,109.42
2204	GRANTS AND CONTRIBUTIONS GENERAL	7,060,150.84	8,766,787.54	6,346,402.87	10,418,042.47	10,418,042.47
220401	LOCAL GRANTS AND CONTRIBUTIONS	7,060,150.84	8,766,787.54	6,346,402.87	10,418,042.47	10,418,042.47
22040112	GRANT TO COMPANIES - RECURRENT	7,060,150.84	8,766,787.54	6,346,402.87	10,418,042.47	10,418,042.47

023400100100	DEPARTMENT OF WORKS AND HOUSING					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Since January to December	2026 Proposed Budget	2026 Approved Budget
2	EXPENDITURES	718,313,505.86	1,818,257,130.72	855,253,183.37	2,054,275,319.57	2,054,275,319.57
21	PERSONNEL COST	40,222,836.00	124,914,600.00	59,576,060.94	120,252,000.00	120,252,000.00
2101	SALARY	40,222,836.00	124,914,600.00	59,576,060.94	120,252,000.00	120,252,000.00
210101	SALARIES AND WAGES	40,222,836.00	124,914,600.00	59,576,060.94	120,252,000.00	120,252,000.00
21010101	SALARY	40,222,836.00	124,914,600.00	59,576,060.94	120,252,000.00	120,252,000.00
22	OTHER RECURRENT COSTS	4,090,669.86	5,079,499.63	3,677,122.42	6,036,241.06	6,036,241.06
2202	OVERHEAD COST	1,363,556.62	1,693,166.54	1,225,707.47	2,012,080.35	2,012,080.35
220201	TRAVEL & TRANSPORT - GENERAL	560,032.18	695,407.69	503,415.57	826,390.15	826,390.15
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	560,032.18	695,407.69	503,415.57	826,390.15	826,390.15
220202	UTILITIES - GENERAL	36,523.84	45,352.68	32,831.45	53,895.01	53,895.01
22020202	TELEPHONE CHARGES	36,523.84	45,352.68	32,831.45	53,895.01	53,895.01
220203	MATERIALS & SUPPLIES - GENERAL	362,803.46	450,503.24	326,125.74	535,357.09	535,357.09
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	362,803.46	450,503.24	326,125.74	535,357.09	535,357.09
220204	MAINTENANCE SERVICES - GENERAL	258,101.79	320,492.24	232,008.91	380,858.07	380,858.07
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	73,047.68	90,705.35	65,662.90	107,790.02	107,790.02
22020402	MAINTENANCE OF OFFICE FURNITURE	185,054.11	229,786.89	166,346.01	273,068.05	273,068.05
220210	MISCELLANEOUS EXPENSES GENERAL	146,095.35	181,410.70	131,325.80	215,580.04	215,580.04
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	146,095.35	181,410.70	131,325.80	215,580.04	215,580.04
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,727,113.24	3,386,333.09	2,451,414.95	4,024,160.71	4,024,160.71
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,727,113.24	3,386,333.09	2,451,414.95	4,024,160.71	4,024,160.71
22040112	GRANT TO COMPANIES - RECURRENT	2,727,113.24	3,386,333.09	2,451,414.95	4,024,160.71	4,024,160.71
23	CAPITAL EXPENDITURE	674,000,000.00	1,688,263,031.09	792,000,000.00	1,927,987,078.51	1,927,987,078.51
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	71,000,000.00	71,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	71,000,000.00	71,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	71,000,000.00	71,000,000.00
2302	CONSTRUCTION / PROVISION	674,000,000.00	1,688,263,031.09	792,000,000.00	1,826,987,078.51	1,826,987,078.51
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	674,000,000.00	1,688,263,031.09	792,000,000.00	1,826,987,078.51	1,826,987,078.51
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	160,000,000.00	0.00	113,413,592.14	113,413,592.14
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	8,725,000.00	8,000,000.00	28,700,000.00	28,700,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	674,000,000.00	1,519,538,031.09	784,000,000.00	1,628,873,486.37	1,628,873,486.37
23020124	CONSTRUCTION OF MARKETS/PARKS	0.00	0.00	0.00	56,000,000.00	56,000,000.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	30,000,000.00	30,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	30,000,000.00	30,000,000.00

23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	0.00	0.00	0.00	30,000,000.00	30,000,000.00
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023800100100 DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS		2024 Full Year Actuals	2025 Approved Budget	Since January to December	2026 Proposed Budget	2026 Approved Budget
Code	Description					
2	EXPENDITURES	8,667,402.40	27,907,565.00	9,513,592.71	20,251,991.16	20,251,991.16
21	PERSONNEL COST	8,011,409.34	27,093,000.00	8,923,917.45	19,284,000.00	19,284,000.00
2101	SALARY	8,011,409.34	27,093,000.00	8,923,917.45	19,284,000.00	19,284,000.00
210101	SALARIES AND WAGES	8,011,409.34	27,093,000.00	8,923,917.45	19,284,000.00	19,284,000.00
21010101	SALARY	8,011,409.34	27,093,000.00	8,923,917.45	19,284,000.00	19,284,000.00
22	OTHER RECURRENT COSTS	655,993.06	814,565.00	589,675.26	967,991.16	967,991.16
2202	OVERHEAD COST	218,664.35	271,521.67	196,558.42	322,663.72	322,663.72
220201	TRAVEL & TRANSPORT - GENERAL	89,808.57	111,517.83	80,729.35	132,522.60	132,522.60
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	89,808.57	111,517.83	80,729.35	132,522.60	132,522.60
220202	UTILITIES - GENERAL	5,857.08	7,272.90	5,264.96	8,642.78	8,642.78
22020202	TELEPHONE CHARGES	5,857.08	7,272.90	5,264.96	8,642.78	8,642.78
220203	MATERIALS & SUPPLIES - GENERAL	58,180.34	72,244.16	52,298.58	85,851.60	85,851.60
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	58,180.34	72,244.16	52,298.58	85,851.60	85,851.60
220204	MAINTENANCE SERVICES - GENERAL	41,390.04	51,395.17	37,205.70	61,075.63	61,075.63
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	11,714.16	14,545.80	10,529.92	17,285.56	17,285.56
22020402	MAINTENANCE OF OFFICE FURNITURE	29,675.88	36,849.37	26,675.79	43,790.08	43,790.08
220210	MISCELLANEOUS EXPENSES GENERAL	23,428.32	29,091.61	21,059.83	34,571.11	34,571.11
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	23,428.32	29,091.61	21,059.83	34,571.11	34,571.11
2204	GRANTS AND CONTRIBUTIONS GENERAL	437,328.71	543,043.34	393,116.84	645,327.44	645,327.44
220401	LOCAL GRANTS AND CONTRIBUTIONS	437,328.71	543,043.34	393,116.84	645,327.44	645,327.44
22040112	GRANT TO COMPANIES - RECURRENT	437,328.71	543,043.34	393,116.84	645,327.44	645,327.44

051400100100 DEPARTMENT OF SOCIAL WELFARE DEPARTMENT		2024 Full Year Actuals	2025 Approved Budget	Since January to December	2026 Proposed Budget	2026 Approved Budget
Code	Description					
2	EXPENDITURES	50,933,755.26	304,319,818.72	157,835,565.64	431,729,992.54	431,729,992.54
21	PERSONNEL COST	38,245,019.87	288,563,859.68	146,429,601.58	373,006,343.80	373,006,343.80
2101	SALARY	38,245,019.87	288,563,859.68	146,429,601.58	373,006,343.80	373,006,343.80
210101	SALARIES AND WAGES	38,245,019.87	288,563,859.68	146,429,601.58	373,006,343.80	373,006,343.80
21010101	SALARY	38,245,019.87	288,563,859.68	146,429,601.58	373,006,343.80	373,006,343.80
22	OTHER RECURRENT COSTS	12,688,735.39	15,755,959.04	11,405,964.06	18,723,648.74	18,723,648.74
2202	OVERHEAD COST	4,229,578.46	5,251,986.35	3,801,988.02	6,241,216.25	6,241,216.25
220201	TRAVEL & TRANSPORT - GENERAL	1,737,148.30	2,157,065.82	1,561,530.79	2,563,356.67	2,563,356.67
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,737,148.30	2,157,065.82	1,561,530.79	2,563,356.67	2,563,356.67
220202	UTILITIES - GENERAL	113,292.28	140,678.21	101,838.96	167,175.44	167,175.44
22020202	TELEPHONE CHARGES	113,292.28	140,678.21	101,838.96	167,175.44	167,175.44
220203	MATERIALS & SUPPLIES - GENERAL	1,125,369.98	1,397,403.51	1,011,600.38	1,660,609.32	1,660,609.32
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,125,369.98	1,397,403.51	1,011,600.38	1,660,609.32	1,660,609.32
220204	MAINTENANCE SERVICES - GENERAL	800,598.78	994,125.99	719,662.02	1,181,373.08	1,181,373.08
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	226,584.56	281,356.41	203,677.93	334,350.87	334,350.87
22020402	MAINTENANCE OF OFFICE FURNITURE	574,014.22	712,769.58	515,984.09	847,022.20	847,022.20
220210	MISCELLANEOUS EXPENSES GENERAL	453,169.12	562,712.82	407,355.86	668,701.74	668,701.74
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	453,169.12	562,712.82	407,355.86	668,701.74	668,701.74
2204	GRANTS AND CONTRIBUTIONS GENERAL	8,459,156.93	10,503,972.69	7,603,976.04	12,482,432.49	12,482,432.49
220401	LOCAL GRANTS AND CONTRIBUTIONS	8,459,156.93	10,503,972.69	7,603,976.04	12,482,432.49	12,482,432.49
22040112	GRANT TO COMPANIES - RECURRENT	8,459,156.93	10,503,972.69	7,603,976.04	12,482,432.49	12,482,432.49
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	40,000,000.00	40,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	40,000,000.00	40,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	40,000,000.00	40,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	40,000,000.00	40,000,000.00

051700100100 DEPARTMENT OF EDUCATION		2024 Full Year Actuals	2025 Approved Budget	Since January to December	2026 Proposed Budget	2026 Approved Budget
Code	Description					
2	EXPENDITURES	0.00	0.00	15,000,000.00	280,000,000.00	280,000,000.00
23	CAPITAL EXPENDITURE	0.00	0.00	15,000,000.00	280,000,000.00	280,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	160,000,000.00	160,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	160,000,000.00	160,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	0.00	0.00	0.00	160,000,000.00	160,000,000.00
2303	REHABILITATION / REPAIRS	0.00	0.00	15,000,000.00	120,000,000.00	120,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	15,000,000.00	120,000,000.00	120,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	0.00	15,000,000.00	120,000,000.00	120,000,000.00

051702600100 LOCAL EDUCATION AUTHORITY						
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Since January to December	2026 Proposed Budget	2026 Approved Budget
2	EXPENDITURES	46,763,440.31	1,359,258,419.60	659,297,203.14	1,443,693,288.25	1,443,693,288.25
21	PERSONNEL COST	0.00	1,301,190,942.64	617,261,326.19	1,374,688,600.00	1,374,688,600.00
2101	SALARY	0.00	1,301,190,942.64	617,261,326.19	1,374,688,600.00	1,374,688,600.00
210101	SALARIES AND WAGES	0.00	1,301,190,942.64	617,261,326.19	1,374,688,600.00	1,374,688,600.00
21010101	SALARY	0.00	1,301,190,942.64	617,261,326.19	1,374,688,600.00	1,374,688,600.00
22	OTHER RECURRENT COSTS	46,763,440.31	58,067,476.96	42,035,876.95	69,004,688.25	69,004,688.25
2202	OVERHEAD COST	15,587,813.44	19,355,825.65	14,011,958.98	23,001,562.75	23,001,562.75
220201	TRAVEL & TRANSPORT - GENERAL	6,402,137.66	7,949,714.11	5,754,911.72	9,447,070.42	9,447,070.42
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,402,137.66	7,949,714.11	5,754,911.72	9,447,070.42	9,447,070.42
220202	UTILITIES - GENERAL	417,530.72	518,459.62	375,320.33	616,113.29	616,113.29
22020202	TELEPHONE CHARGES	417,530.72	518,459.62	375,320.33	616,113.29	616,113.29
220203	MATERIALS & SUPPLIES - GENERAL	4,147,471.79	5,150,032.18	3,728,181.94	6,120,058.66	6,120,058.66
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,147,471.79	5,150,032.18	3,728,181.94	6,120,058.66	6,120,058.66
220204	MAINTENANCE SERVICES - GENERAL	2,950,550.40	3,663,781.28	2,652,263.66	4,353,867.23	4,353,867.23
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	835,061.43	1,036,919.23	750,640.66	1,232,226.58	1,232,226.58
22020402	MAINTENANCE OF OFFICE FURNITURE	2,115,488.97	2,626,862.05	1,901,623.00	3,121,640.66	3,121,640.66
220210	MISCELLANEOUS EXPENSES GENERAL	1,670,122.87	2,073,838.46	1,501,281.32	2,464,453.15	2,464,453.15
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,670,122.87	2,073,838.46	1,501,281.32	2,464,453.15	2,464,453.15
2204	GRANTS AND CONTRIBUTIONS GENERAL	31,175,626.88	38,711,651.31	28,023,917.97	46,003,125.50	46,003,125.50
220401	LOCAL GRANTS AND CONTRIBUTIONS	31,175,626.88	38,711,651.31	28,023,917.97	46,003,125.50	46,003,125.50
22040112	GRANT TO COMPANIES - RECURRENT	31,175,626.88	38,711,651.31	28,023,917.97	46,003,125.50	46,003,125.50

052100100100 DEPARTMENT OF PRIMARY HEALTH CARE						
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Since January to December	2026 Proposed Budget	2026 Approved Budget
2	EXPENDITURES	459,923,638.43	690,076,380.58	400,262,870.40	900,015,165.73	900,015,165.73
21	PERSONNEL COST	436,439,285.00	660,915,199.48	372,152,674.39	690,361,374.72	690,361,374.72
2101	SALARY	436,439,285.00	660,915,199.48	372,152,674.39	690,361,374.72	690,361,374.72
210101	SALARIES AND WAGES	436,439,285.00	660,915,199.48	372,152,674.39	690,361,374.72	690,361,374.72
21010101	SALARY	436,439,285.00	660,915,199.48	372,152,674.39	690,361,374.72	690,361,374.72
22	OTHER RECURRENT COSTS	23,484,353.43	29,161,181.10	21,110,196.01	34,653,791.01	34,653,791.01
2202	OVERHEAD COST	7,828,117.81	9,720,393.70	7,036,732.00	11,551,263.67	11,551,263.67
220201	TRAVEL & TRANSPORT - GENERAL	3,215,119.82	3,992,304.56	2,890,086.36	4,744,269.01	4,744,269.01
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,215,119.82	3,992,304.56	2,890,086.36	4,744,269.01	4,744,269.01
220202	UTILITIES - GENERAL	209,681.73	260,367.69	188,483.89	309,408.85	309,408.85
22020202	TELEPHONE CHARGES	209,681.73	260,367.69	188,483.89	309,408.85	309,408.85
220203	MATERIALS & SUPPLIES - GENERAL	2,082,838.49	2,586,319.04	1,872,273.34	3,073,461.23	3,073,461.23
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,082,838.49	2,586,319.04	1,872,273.34	3,073,461.23	3,073,461.23
220204	MAINTENANCE SERVICES - GENERAL	1,481,750.87	1,839,931.66	1,331,952.84	2,186,489.19	2,186,489.19
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	419,363.45	520,735.38	376,967.79	618,817.70	618,817.70
22020402	MAINTENANCE OF OFFICE FURNITURE	1,062,387.42	1,319,196.29	954,985.06	1,567,671.50	1,567,671.50
220210	MISCELLANEOUS EXPENSES GENERAL	838,726.91	1,041,470.75	753,935.57	1,237,635.39	1,237,635.39
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	838,726.91	1,041,470.75	753,935.57	1,237,635.39	1,237,635.39
2204	GRANTS AND CONTRIBUTIONS GENERAL	15,656,235.62	19,440,787.40	14,073,464.01	23,102,527.34	23,102,527.34
220401	LOCAL GRANTS AND CONTRIBUTIONS	15,656,235.62	19,440,787.40	14,073,464.01	23,102,527.34	23,102,527.34
22040112	GRANT TO COMPANIES - RECURRENT	15,656,235.62	19,440,787.40	14,073,464.01	23,102,527.34	23,102,527.34
23	CAPITAL EXPENDITURE	0.00	0.00	7,000,000.00	175,000,000.00	175,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	7,000,000.00	165,000,000.00	165,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	7,000,000.00	165,000,000.00	165,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0.00	0.00	7,000,000.00	165,000,000.00	165,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	10,000,000.00	10,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	10,000,000.00	10,000,000.00
23050103	MONITORING AND EVALUATION OF CAPITAL INVESTMENTS	0.00	0.00	0.00	10,000,000.00	10,000,000.00

053500100100 DEPARTMENT OF ENVIRONMENTAL SANITATION						
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Since January to December	2026 Proposed Budget	2026 Approved Budget
2	EXPENDITURES	0.00	0.00	19,200,000.00	99,200,000.00	99,200,000.00
22	OTHER RECURRENT COSTS	0.00	0.00	19,200,000.00	19,200,000.00	19,200,000.00
2205	SUBSIDIES GENERAL	0.00	0.00	19,200,000.00	19,200,000.00	19,200,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	0.00	0.00	19,200,000.00	19,200,000.00	19,200,000.00
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	0.00	0.00	19,200,000.00	19,200,000.00	19,200,000.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	80,000,000.00	80,000,000.00

2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	80,000,000.00	80,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	80,000,000.00	80,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00	80,000,000.00	80,000,000.00
055100100100	EMIRATE COUNCIL					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Proposed Budget	2026 Approved Budget
2	EXPENDITURES	41,711,640.00	41,711,640.00	41,711,638.80	41,716,638.80	41,716,638.80
21	PERSONNEL COST	41,711,640.00	41,711,640.00	41,711,638.80	41,716,638.80	41,716,638.80
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	41,711,640.00	41,711,640.00	41,711,638.80	41,716,638.80	41,716,638.80
210201	ALLOWANCES	41,711,640.00	41,711,640.00	41,711,638.80	41,716,638.80	41,716,638.80
21020102	NON REGULAR ALLOWANCE	41,711,640.00	41,711,640.00	41,711,638.80	41,716,638.80	41,716,638.80