

State	NIGER
Local Government	GURARA
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	-
Statutory Allocation	2,785,296,342.77
VAT	514,087,248.27
Other FAAC	-
LG IGR	59,199,322.00
Share of State IGR	2,869,314,338.07
Other (Capital Receipts)	-
Total Revenue	6,227,897,251.11

Expenditure by Economic	2026 Budget
Personnel	2,896,492,364.37
Grants / Contributions to State	-
Other Recurrent	464,223,564.00
Capital	2,867,181,322.74
Total Expenditure	6,227,897,251.11

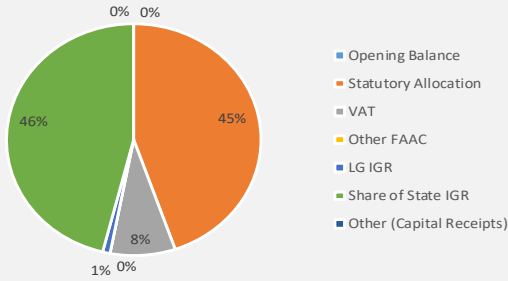
Expenditure by Sector	2026 Budget
Education	1,893,085,470.40
Health	456,772,313.56
Other Social	651,702,793.44
Agriculture	369,907,123.12
Other Economic	2,037,215,609.93
Administration	819,213,940.66
Law and Justice	-
Total Expenditure	6,227,897,251.11

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
ii. Contribution to Urban Renewal and Rural Development	1,223,873,486.37
i. 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
i. Fencing of Markets at Lambata, Dikko and Izom 39,686,611.47each	119,059,834.40
ii. Procurement of 8Nos. Official vehicle Corolla LE 2005 At 13,000,000 & 1 No. o	119,000,000.00
i. Procurement of 2 units of MF 375/25PH 2wd Tractors at 59,000,000 each	118,000,000.00
i. Contribution to Local Government Pilgrims	80,000,000.00
iii. Intervention to Water Facilities	80,000,000.00
i. Renovation of Gurara Local Government Secretariate, Gawu-Babangida	66,248,001.97
Other Capital Projects	541,000,000.00
Total	2,867,181,322.74

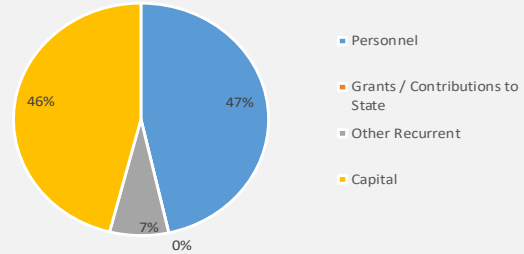
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
BONU	-	-
DIKO	-	-
GAWU	-	-
IZOM	-	-
KABO	-	-
KWAKA	-	-
LAMBATA	-	-
LEFU	-	-
SHAKO	-	-
TUFA	-	-
LG WIDE	6,227,897,251.11	2,867,181,322.74
OUTSIDE LG	-	-
Total	6,227,897,251.11	2,867,181,322.74

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

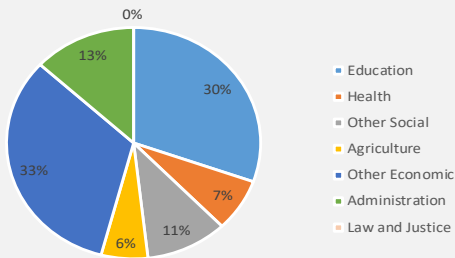
Where is the Money coming from?



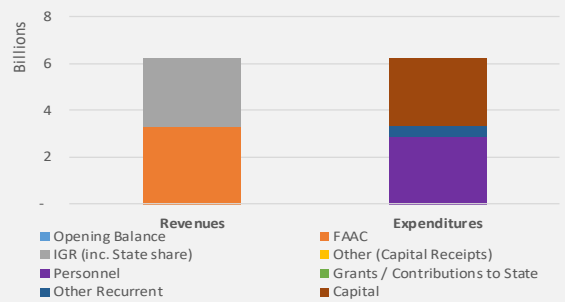
What is the Money being spent On?



Who is Spending the Money?



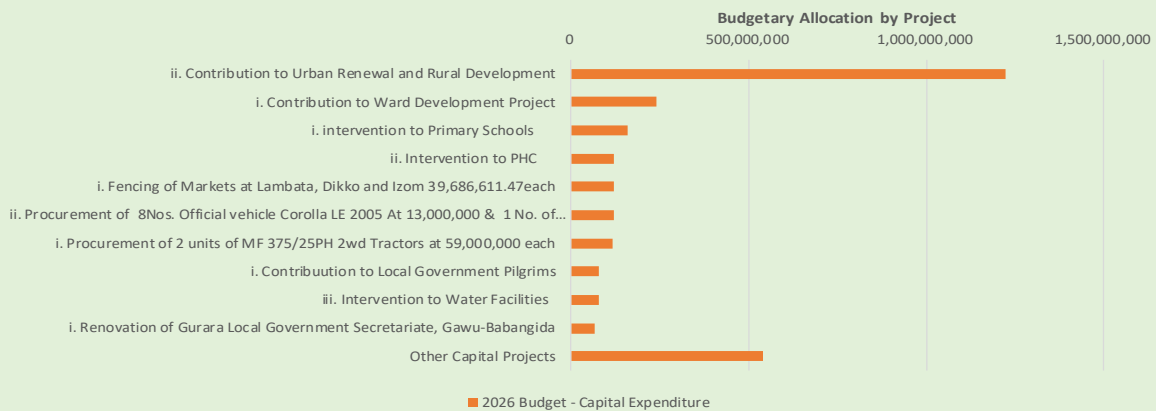
Inflows and Outflows



Where is the Money being Spent?



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



126208 - GURARA Local Government, Niger State - 2026 Budget: Summary

Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
Opening Balance				
Recurrent Revenue	3,295,345,774.92	4,850,456,477.67	3,966,229,716.78	6,227,897,251.11
11 - GOVERNMENT SHARE OF FAAC	3,209,685,338.60	3,813,625,964.94	3,827,816,214.11	3,299,383,591.04
12 - INDEPENDENT REVENUE	85,660,436.32	1,036,830,512.73	138,413,502.67	2,928,513,660.07
Recurrent Expenditure	197,231,982.00	3,184,865,081.98	1,976,057,868.38	3,360,715,928.37
21 - PERSONNEL COST	-	2,699,782,097.80	1,677,236,728.38	2,896,492,364.37
22 - OTHER RECURRENT COSTS	197,231,982.00	485,082,984.18	298,821,140.00	464,223,564.00
Transfer to Capital Account	3,098,113,792.92	1,665,591,395.69	1,990,171,848.40	2,867,181,322.74
Capital Receipts	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-	-
23 - CAPITAL EXPENDITURE	679,000,000.00	1,665,591,395.69	787,000,000.00	2,867,181,322.74
Total Revenue (including OB)	3,295,345,774.92	4,850,456,477.67	3,966,229,716.78	6,227,897,251.11
Total Expenditure	876,231,982.00	4,850,456,477.67	2,763,057,868.38	6,227,897,251.11
Closing Balance	2,419,113,792.92	-	1,203,171,848.40	-

126208 - GURARA 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	2,896,492,364.37	464,223,564.00	3,360,715,928.37	2,867,181,322.74	6,227,897,251.11
01000000000	ADMINISTRATION SECTOR	437,861,520.10	195,104,418.59	632,965,938.69	186,248,001.97	819,213,940.66
01110000000	OFFICE OF THE LG CHAIRMAN	68,540,985.63	108,500,000.00	177,040,985.63	186,248,001.97	363,288,987.60
011100100100	CHAIRMAN	67,540,985.63	108,500,000.00	176,040,985.63	186,248,001.97	362,288,987.60
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	1,000,000.00	-	1,000,000.00	-	1,000,000.00
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	-	4,507,371.42	4,507,371.42	-	4,507,371.42
016100100100	Office of the Secretary to LGC	-	4,507,371.42	4,507,371.42	-	4,507,371.42
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	357,320,534.47	82,097,047.17	439,417,581.64	-	439,417,581.64
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	357,320,534.47	82,097,047.17	439,417,581.64	-	439,417,581.64
02000000000	ECONOMIC SECTOR	315,335,317.04	32,854,095.24	348,189,412.28	2,058,933,320.77	2,407,122,733.05
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	152,063,917.04	15,843,206.08	167,907,123.12	202,000,000.00	369,907,123.12
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	152,063,917.04	15,843,206.08	167,907,123.12	202,000,000.00	369,907,123.12
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	75,128,400.00	7,827,463.26	82,955,863.26	-	82,955,863.26
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	75,128,400.00	7,827,463.26	82,955,863.26	-	82,955,863.26
02340000000	DEPARTMENT OF WORKS AND HOUSING	79,565,400.00	8,289,744.56	87,855,144.56	1,856,933,320.77	1,944,788,465.33
023400100100	DEPARTMENT OF WORKS AND HOUSING	79,565,400.00	8,289,744.56	87,855,144.56	1,856,933,320.77	1,944,788,465.33
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	8,577,600.00	893,681.34	9,471,281.34	-	9,471,281.34
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	8,577,600.00	893,681.34	9,471,281.34	-	9,471,281.34
05000000000	SOCIAL SECTOR	2,143,295,527.24	236,265,050.17	2,379,560,577.40	622,000,000.00	3,001,560,577.40
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	272,244,376.96	28,364,544.68	300,608,921.64	112,000,000.00	412,608,921.64
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	272,244,376.96	28,364,544.68	300,608,921.64	112,000,000.00	412,608,921.64
05170000000	DEPARTMENT OF EDUCATION	1,524,274,638.16	158,810,832.24	1,683,085,470.40	210,000,000.00	1,893,085,470.40
051700100100	DEPARTMENT OF EDUCATION	-	-	-	210,000,000.00	210,000,000.00
051702600100	LOCAL EDUCATION AUTHORITY	1,524,274,638.16	158,810,832.24	1,683,085,470.40	-	1,683,085,470.40
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	286,882,640.32	29,889,673.24	316,772,313.56	140,000,000.00	456,772,313.56
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	286,882,640.32	29,889,673.24	316,772,313.56	140,000,000.00	456,772,313.56
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	59,893,871.80	-	59,893,871.80	80,000,000.00	139,893,871.80
055100100100	EMIRATE COUNCIL	59,893,871.80	-	59,893,871.80	80,000,000.00	139,893,871.80

126208 - GURARA 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>3,295,345,774.92</i>	<i>4,850,456,477.67</i>	<i>3,966,229,716.78</i>	<i>6,227,897,251.11</i>
020000000000	ECONOMIC SECTOR	3,295,345,774.92	4,850,456,477.67	3,966,229,716.78	6,227,897,251.11
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	3,295,345,774.92	4,850,456,477.67	3,966,229,716.78	6,227,897,251.11
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	3,295,345,774.92	4,850,456,477.67	3,966,229,716.78	6,227,897,251.11

126208 - GURARA Local Government, Niger State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
1	REVENUE	3,295,345,774.92	4,850,456,477.67	3,966,229,716.78	6,227,897,251.11
11	GOVERNMENT SHARE OF FAAC	3,209,685,338.60	3,813,625,964.94	3,827,816,214.11	3,299,383,591.04
1101	GOVERNMENT SHARE OF FAAC	3,209,685,338.60	3,813,625,964.94	3,827,816,214.11	3,299,383,591.04
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	1,510,333,920.20	1,874,274,546.54	1,857,478,503.94	2,785,296,342.77
11010101	STATUTORY ALLOCATION	1,510,333,920.20	1,874,274,546.54	1,857,478,503.94	2,785,296,342.77
110102	LOCAL GOVERNMENT SHARE OF VAT	1,699,351,418.40	1,939,351,418.40	1,970,337,710.17	514,087,248.27
11010201	SHARE OF VAT	1,699,351,418.40	1,939,351,418.40	1,970,337,710.17	514,087,248.27
12	INDEPENDENT REVENUE	85,660,436.32	1,036,830,512.73	138,413,502.67	2,928,513,660.07
1201	TAX REVENUE	1,614,000.00	2,700,000.00	1,944,600.00	2,700,000.00
120103	OTHER TAXES	1,614,000.00	2,700,000.00	1,944,600.00	2,700,000.00
12010301	Community or Poll Tax	900,000.00	1,000,000.00	974,600.00	1,000,000.00
12010303	Cattle Tax (Jangali)	480,000.00	500,000.00	420,000.00	500,000.00
12010399	Othe special Services Tax	234,000.00	1,200,000.00	550,000.00	1,200,000.00
1202	NON-TAX REVENUE	84,046,436.32	1,034,130,512.73	136,468,902.67	2,925,813,660.07
120201	LICENCES GENERAL	2,185,237.19	2,924,000.00	2,337,349.00	4,724,000.00
12020103	Liquor Licenses	1,353,237.19	2,000,000.00	983,686.00	2,000,000.00
12020104	Cattle Trade Licenses	180,000.00	200,000.00	209,300.00	200,000.00
12020105	Hawkers Permit	25,000.00	29,000.00	8,000.00	29,000.00
12020106	Bicycle lincense	100,000.00	150,000.00	-	150,000.00
12020107	Dane Guns License	17,000.00	20,000.00	8,688.00	20,000.00
12020108	Huning License	49,000.00	50,000.00	21,000.00	50,000.00
12020109	Pit Sawing License	25,000.00	25,000.00	8,000.00	25,000.00
12020110	Minor Industrial License	198,000.00	200,000.00	970,000.00	2,000,000.00
12020111	Entertainment Permit	48,000.00	50,000.00	18,675.00	50,000.00
12020112	Business Permit	190,000.00	200,000.00	110,000.00	200,000.00
120204	FEES GENERAL	6,689,739.51	31,235,000.00	21,308,536.00	31,235,000.00
12020401	Slauther Fees	188,400.00	500,000.00	169,800.00	500,000.00
12020402	Eating House Fees	280,000.00	500,000.00	201,000.00	500,000.00
12020403	Kiosk Fees	42,000.00	300,000.00	115,000.00	300,000.00
12020404	Bakery Fees	80,000.00	150,000.00	73,200.00	150,000.00
12020406	Cold Room Fees	80,000.00	300,000.00	140,000.00	300,000.00
12020407	Butcher fees	25,000.00	50,000.00	16,000.00	50,000.00
12020408	Gold Smith/Gold Sellers Fees	960,000.00	660,000.00	300,000.00	660,000.00
12020410	Cinematography Fees	43,500.00	80,000.00	58,000.00	80,000.00
12020412	Mobile Sale Fees	109,900.00	150,000.00	61,300.00	150,000.00
12020413	Dispensaries and Maternity fees	243,000.00	250,000.00	100,550.00	250,000.00
12020414	Laboratory Fees	184,000.00	200,000.00	89,500.00	200,000.00
12020416	Photo Studio Fees	144,000.00	150,000.00	30,000.00	150,000.00
12020417	Welding Machine Fees	248,000.00	400,000.00	198,000.00	400,000.00
12020418	Electric/Radio/Tele. Fees	47,700.00	50,000.00	20,000.00	50,000.00
12020419	Provision Store Fees	19,600.00	40,000.00	13,620.00	40,000.00
12020420	Wood making/Capentry Workshop	98,820.00	150,000.00	47,000.00	150,000.00
12020421	Battery Charge Fees	48,800.00	100,000.00	48,900.00	100,000.00
12020422	Printing Press Fees	36,000.00	40,000.00	18,000.00	40,000.00
12020423	Panel Beater Fees	28,000.00	50,000.00	20,000.00	50,000.00
12020424	Volcaniser Fees	14,200.00	15,000.00	5,000.00	15,000.00
12020425	Vehicle Spare Parts sellers Fees	48,000.00	100,000.00	55,000.00	100,000.00
12020426	Clock/Wtch repairs Fees	4,600.00	15,000.00	2,000.00	15,000.00
12020427	Cloth Dyers And Laundry Fees	37,200.00	40,000.00	23,000.00	40,000.00
12020428	Motor /Machine Car wash Depot Fees	9,520.00	10,000.00	-	10,000.00
12020429	Building Materials fees	96,500.00	150,000.00	72,000.00	150,000.00
12020431	Photostat Typing Institute Fees	10,000.00	10,000.00	2,000.00	10,000.00
12020432	Block Making Factory Fees	98,000.00	150,000.00	74,526.00	150,000.00
12020433	Sewing Institute Fees	28,000.00	50,000.00	22,000.00	50,000.00
12020434	Barbing Saloon Fees	19,000.00	20,000.00	7,000.00	20,000.00

126208 - GURARA 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	200,000.00	98,540.00	200,000.00
12020441	Customary Righth Of Occupancy	296,000.00	2,000,000.00	289,000.00	2,000,000.00
12020444	Letter of Identification	92,000.00	200,000.00	42,000.00	200,000.00
12020445	Contractor Registration Fees	400,000.00	4,000,000.00	2,000,000.00	4,000,000.00
12020447	Sand Dredging Fees	68,000.00	500,000.00	41,600.00	500,000.00
12020449	Petty Trade Fees	35,000.00	50,000.00	23,000.00	50,000.00
12020450	Sand Granite Fees	90,000.00	100,000.00	20,000.00	100,000.00
12020451	Forestry Exploitation Fees	343,000.00	1,000,000.00	492,000.00	1,000,000.00
12020452	Felling of trees fees	191,999.51	500,000.00	280,000.00	500,000.00
12020453	Sawing fees	1,800,000.00	16,895,000.00	15,850,000.00	16,895,000.00
12020454	Produce buying Fees	-	600,000.00	-	600,000.00
12020458	Ingredient Grinding Machine Fees	-	50,000.00	-	50,000.00
12020459	Corn grinding Mill Fees	-	400,000.00	190,000.00	400,000.00
12020461	Painting / Sign Board Fees	-	50,000.00	-	50,000.00
120205	FINES GENERAL	-	100,000.00	-	100,000.00
12020502	Impounding of Animal Fines	-	100,000.00	-	100,000.00
120206	SALES GENERAL	-	2,000,000.00	-	2,000,000.00
12020601	Sales of Ferterlizer	-	1,500,000.00	-	1,500,000.00
12020602	Sales of Grains	-	500,000.00	-	500,000.00
120207	EARNING GENERAL	5,013,000.00	9,303,678.00	10,575,234.38	14,450,000.00
12020701	Earning fromMarkets	1,635,000.00	4,853,678.00	8,987,114.38	10,000,000.00
12020702	earnings from Motor Parks	280,000.00	300,000.00	288,000.00	300,000.00
12020703	earnings from Shops	273,000.00	300,000.00	291,600.00	300,000.00
12020704	Earnings from Cattle Market	220,000.00	250,000.00	292,000.00	250,000.00
12020706	Transport Service Earnings	400,000.00	500,000.00	210,000.00	500,000.00
12020707	Tractor Hire Charges	900,000.00	2,000,000.00	-	2,000,000.00
12020708	Earning from Industrial Undertaking	725,000.00	500,000.00	230,000.00	500,000.00
12020709	Earning From Other Commercial Undertaking	380,000.00	400,000.00	190,520.00	400,000.00
12020799	Earning From Other Commercial Undertaking(Private schools)	200,000.00	200,000.00	86,000.00	200,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	-	300,000.00	98,010.00	300,000.00
12020803	RENT ON GOVT BUILDINGS	-	200,000.00	48,700.00	200,000.00
12020805	RENT ON LANDED PROPERTY	-	100,000.00	49,310.00	100,000.00
120209	RENT ON LAND & OTHERS - GENERAL	1,930,000.00	3,690,322.00	2,715,813.00	3,690,322.00
12020902	Tenement Rate	1,410,000.00	2,100,000.00	1,928,000.00	2,100,000.00
12020904	Penalty for Tenement Rate	100,000.00	900,000.00	467,813.00	900,000.00
12020906	Ground rent	420,000.00	690,322.00	320,000.00	690,322.00
120213	RE-IMBURSEMENT GENERAL	68,228,459.62	984,577,512.73	99,433,960.29	2,869,314,338.07
12021301	LG SHARE OF STATE IGR	68,228,459.62	984,577,512.73	99,433,960.29	2,869,314,338.07

126208 - GURARA Local Government, Niger State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<u>6,227,897,251.11</u>
01	FEDERATION ACCOUNT	3,299,383,591.04
011	FAAC DIRECT ALLOCATION	3,299,383,591.04
01101	FAAC DIRECT ALLOCATION	3,299,383,591.04
02	CONSOLIDATED REVENUE FUND	2,928,513,660.07
021	MAIN ENVELOP	2,928,513,660.07
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	2,928,513,660.07

126208 - GURARA 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	876,231,982.00	4,850,456,477.67	2,763,057,868.38	6,227,897,251.11
01000000000	ADMINISTRATION SECTOR	64,649,336.72	778,244,067.72	684,872,441.11	819,213,940.66
01110000000	OFFICE OF THE LG CHAIRMAN	57,559,483.85	218,556,751.76	61,291,826.47	363,288,987.60
011100100100	CHAIRMAN	57,559,483.85	218,556,751.76	61,291,826.47	362,288,987.60
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	-	-	-	1,000,000.00
01120000000	LOCAL GOVT COUNCIL	-	-	-	12,000,000.00
011200700100	COUNCIL COMMITTEES	-	-	-	12,000,000.00
01610000000	OFFICE OF THE SECRETARY TO LGC	2,391,170.25	5,299,038.32	2,546,221.45	4,507,371.42
016100100100	Office of the Secretary to LGC	2,391,170.25	5,299,038.32	2,546,221.45	4,507,371.42
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	4,698,682.61	554,388,277.64	621,034,393.19	439,417,581.64
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	4,698,682.61	554,388,277.64	621,034,393.19	439,417,581.64
02000000000	ECONOMIC SECTOR	691,429,168.33	1,866,003,257.54	950,428,332.98	2,407,122,733.05
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	8,404,854.97	183,319,737.95	79,453,841.89	369,907,123.12
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	8,404,854.97	183,319,737.95	79,453,841.89	369,907,123.12
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	4,152,486.13	98,548,846.33	39,978,889.58	82,955,863.26
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	4,152,486.13	98,548,846.33	39,978,889.58	82,955,863.26
02340000000	DEPARTMENT OF WORKS AND HOUSING	678,397,727.36	1,575,368,027.28	827,104,104.47	1,944,788,465.33
023400100100	DEPARTMENT OF WORKS AND HOUSING	678,397,727.36	1,575,368,027.28	827,104,104.47	1,944,788,465.33
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	474,099.87	8,766,645.98	3,891,497.04	9,471,281.34
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	474,099.87	8,766,645.98	3,891,497.04	9,471,281.34
05000000000	SOCIAL SECTOR	120,153,476.95	2,206,209,152.41	1,127,757,094.29	3,001,560,577.40
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	15,047,452.09	310,312,116.74	130,681,958.42	412,608,921.64
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	15,047,452.09	310,312,116.74	130,681,958.42	412,608,921.64
05170000000	DEPARTMENT OF EDUCATION	84,249,488.79	1,436,715,259.57	764,799,137.43	1,893,085,470.40
051700100100	DEPARTMENT OF EDUCATION	-	20,000,000.00	-	210,000,000.00
051702600100	LOCAL EDUCATION AUTHORITY	84,249,488.79	1,416,715,259.57	764,799,137.43	1,683,085,470.40
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	20,856,536.08	370,613,901.22	171,364,359.63	456,772,313.56
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	20,856,536.08	370,613,901.22	171,364,359.63	456,772,313.56
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	-	88,567,874.88	41,711,638.80	139,893,871.80
055100100100	EMIRATE COUNCIL	-	88,567,874.88	41,711,638.80	139,893,871.80

126208 - GURARA Local Government, Niger State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Personnel Expenditure	-	2,699,782,097.80	1,677,236,728.38	2,896,492,364.37
010000000000	ADMINISTRATION SECTOR	-	495,975,594.07	546,431,032.84	437,861,520.10
011100000000	OFFICE OF THE LG CHAIRMAN	-	-	-	68,540,985.63
011100100100	CHAIRMAN	-	-	-	67,540,985.63
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	-	-	-	1,000,000.00
011200000000	LOCAL GOVT COUNCIL	-	-	-	12,000,000.00
011200700100	COUNCIL COMMITTEES	-	-	-	12,000,000.00
012500000000	DEPARTMENT OF PERSONNEL MANAGEMENT	-	495,975,594.07	546,431,032.84	357,320,534.47
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	-	495,975,594.07	546,431,032.84	357,320,534.47
020000000000	ECONOMIC SECTOR	-	323,505,239.64	144,869,001.15	315,335,317.04
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	144,693,858.64	70,503,989.00	152,063,917.04
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	144,693,858.64	70,503,989.00	152,063,917.04
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	-	89,346,581.00	35,557,142.86	75,128,400.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	-	89,346,581.00	35,557,142.86	75,128,400.00
023400000000	DEPARTMENT OF WORKS AND HOUSING	-	81,748,800.00	35,421,214.29	79,565,400.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	-	81,748,800.00	35,421,214.29	79,565,400.00
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	-	7,716,000.00	3,386,655.00	8,577,600.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	-	7,716,000.00	3,386,655.00	8,577,600.00
050000000000	SOCIAL SECTOR	-	1,880,301,264.09	985,936,694.40	2,143,295,527.24
051400000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	259,965,672.64	114,658,781.00	272,244,376.96
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	259,965,672.64	114,658,781.00	272,244,376.96
051700000000	DEPARTMENT OF EDUCATION	-	1,230,011,168.27	675,086,640.00	1,524,274,638.16
051702600100	LOCAL EDUCATION AUTHORITY	-	1,230,011,168.27	675,086,640.00	1,524,274,638.16
052100000000	DEPARTMENT OF PRIMARY HEALTH CARE	-	318,474,457.62	154,479,634.60	286,882,640.32
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	-	318,474,457.62	154,479,634.60	286,882,640.32
055100000000	EMIRATE COUNCIL	-	71,849,965.56	41,711,638.80	59,893,871.80
055100100100	EMIRATE COUNCIL	-	71,849,965.56	41,711,638.80	59,893,871.80

126208 - GURARA 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	197,231,982.00	485,082,984.18	298,821,140.00	464,223,564.00
01000000000	ADMINISTRATION SECTOR	64,649,336.72	191,268,473.65	138,441,408.27	195,104,418.59
01110000000	OFFICE OF THE LG CHAIRMAN	57,559,483.85	127,556,751.76	61,291,826.47	108,500,000.00
011100100100	CHAIRMAN	57,559,483.85	127,556,751.76	61,291,826.47	108,500,000.00
01610000000	OFFICE OF THE SECRETARY TO LGC	2,391,170.25	5,299,038.32	2,546,221.45	4,507,371.42
016100100100	Office of the Secretary to LGC	2,391,170.25	5,299,038.32	2,546,221.45	4,507,371.42
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	4,698,682.61	58,412,683.57	74,603,360.35	82,097,047.17
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	4,698,682.61	58,412,683.57	74,603,360.35	82,097,047.17
02000000000	ECONOMIC SECTOR	17,429,168.33	38,624,531.53	18,559,331.84	32,854,095.24
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	8,404,854.97	18,625,879.31	8,949,852.88	15,843,206.08
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	8,404,854.97	18,625,879.31	8,949,852.88	15,843,206.08
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	4,152,486.13	9,202,265.33	4,421,746.73	7,827,463.26
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	4,152,486.13	9,202,265.33	4,421,746.73	7,827,463.26
02340000000	DEPARTMENT OF WORKS AND HOUSING	4,397,727.36	9,745,740.91	4,682,890.19	8,289,744.56
023400100100	DEPARTMENT OF WORKS AND HOUSING	4,397,727.36	9,745,740.91	4,682,890.19	8,289,744.56
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	474,099.87	1,050,645.98	504,842.04	893,681.34
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	474,099.87	1,050,645.98	504,842.04	893,681.34
05000000000	SOCIAL SECTOR	115,153,476.95	255,189,978.99	141,820,399.89	236,265,050.17
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	15,047,452.09	33,346,444.10	16,023,177.42	28,364,544.68
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	15,047,452.09	33,346,444.10	16,023,177.42	28,364,544.68
05170000000	DEPARTMENT OF EDUCATION	84,249,488.79	186,704,091.30	89,712,497.44	158,810,832.24
051702600100	LOCAL EDUCATION AUTHORITY	84,249,488.79	186,704,091.30	89,712,497.44	158,810,832.24
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	15,856,536.08	35,139,443.59	16,884,725.03	29,889,673.24
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	15,856,536.08	35,139,443.59	16,884,725.03	29,889,673.24
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

126208 - GURARA 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	679,000,000.00	1,665,591,395.69	787,000,000.00	2,867,181,322.74
010000000000	ADMINISTRATION SECTOR	-	91,000,000.00	-	186,248,001.97
011100000000	OFFICE OF THE LG CHAIRMAN	-	91,000,000.00	-	186,248,001.97
011100100100	CHAIRMAN	-	91,000,000.00	-	186,248,001.97
020000000000	ECONOMIC SECTOR	674,000,000.00	1,503,873,486.37	787,000,000.00	2,058,933,320.77
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	20,000,000.00	-	202,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	20,000,000.00	-	202,000,000.00
023400000000	DEPARTMENT OF WORKS AND HOUSING	674,000,000.00	1,483,873,486.37	787,000,000.00	1,856,933,320.77
023400100100	DEPARTMENT OF WORKS AND HOUSING	674,000,000.00	1,483,873,486.37	787,000,000.00	1,856,933,320.77
050000000000	SOCIAL SECTOR	5,000,000.00	70,717,909.32	-	622,000,000.00
051400000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	17,000,000.00	-	112,000,000.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	17,000,000.00	-	112,000,000.00
051700000000	DEPARTMENT OF EDUCATION	-	20,000,000.00	-	210,000,000.00
051700100100	DEPARTMENT OF EDUCATION	-	20,000,000.00	-	210,000,000.00
052100000000	DEPARTMENT OF PRIMARY HEALTH CARE	5,000,000.00	17,000,000.00	-	140,000,000.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	5,000,000.00	17,000,000.00	-	140,000,000.00
053500000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	-	-	80,000,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	-	-	80,000,000.00
055100000000	EMIRATE COUNCIL	-	16,717,909.32	-	80,000,000.00
055100100100	EMIRATE COUNCIL	-	16,717,909.32	-	80,000,000.00

126208 - GURARA 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	876,231,982.00	4,850,456,477.67	2,763,057,868.38	6,227,897,251.11
21	PERSONNEL COST	-	2,699,782,097.80	1,677,236,728.38	2,896,492,364.37
2101	SALARY	-	2,452,500,503.73	1,456,624,596.96	2,586,903,229.91
210101	SALARIES AND WAGES	-	2,452,500,503.73	1,456,624,596.96	2,586,903,229.91
21010101	SALARY	-	2,452,500,503.73	1,456,624,596.96	2,543,641,244.28
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	-	-	-	43,261,985.63
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	-	-	87,499,000.00
210201	ALLOWANCES	-	-	-	87,499,000.00
21020101	REGULAR ALLOWANCE	-	-	-	70,499,000.00
21020103	PA ALLOWANCES	-	-	-	1,000,000.00
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	-	-	-	12,000,000.00
21020105	CASUAL WORKERS ALLOWANCE	-	-	-	4,000,000.00
2103	SOCIAL BENEFITS	-	247,281,594.07	220,612,131.42	222,090,134.47
210301	SOCIAL BENEFITS	-	247,281,594.07	220,612,131.42	222,090,134.47
21030101	GRATUITY	-	-	-	40,000,000.00
21030102	PENSION	-	247,281,594.07	220,612,131.42	182,090,134.47
22	OTHER RECURRENT COSTS	197,231,982.00	485,082,984.18	298,821,140.00	464,223,564.00
2202	OVERHEAD COST	104,394,104.83	231,346,287.78	111,163,355.37	196,783,564.00
220201	TRAVEL & TRANSPORT - GENERAL	15,002,600.95	33,247,050.14	15,975,418.00	28,280,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,002,600.95	33,247,050.14	15,975,418.00	28,280,000.00
220202	UTILITIES - GENERAL	689,652.80	1,528,329.74	734,372.11	1,300,000.00
22020202	TELEPHONE CHARGES	159,150.65	352,691.48	169,470.49	300,000.00
22020203	INTERNET ACCESS CHARGES	530,502.16	1,175,638.27	564,901.63	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	9,124,637.07	20,220,978.16	9,716,307.98	17,200,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	9,124,637.07	20,220,978.16	9,716,307.98	17,200,000.00
220204	MAINTENANCE SERVICES - GENERAL	9,941,610.39	22,033,461.09	10,586,256.48	18,740,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,652,510.78	5,878,191.33	2,824,508.13	5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	7,289,099.61	16,153,269.76	7,761,748.35	13,740,000.00
220205	TRAINING - GENERAL	5,100,016.42	11,302,073.70	5,430,717.94	9,613,564.00
22020501	LOCAL TRAINING	5,100,016.42	11,302,073.70	5,430,717.94	9,613,564.00
220206	OTHER SERVICES - GENERAL	37,135,150.87	82,294,678.56	39,543,113.85	70,000,000.00
22020601	SECURITY SERVICES	3,713,515.09	8,229,467.86	3,954,311.39	7,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	31,830,129.32	70,538,295.91	33,894,097.59	60,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,591,506.47	3,526,914.80	1,694,704.88	3,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,591,506.47	3,526,914.80	1,694,704.88	3,000,000.00
22020701	FINANCIAL CONSULTING	1,061,004.31	2,351,276.53	1,129,803.25	2,000,000.00
22020703	LEGAL SERVICES	530,502.16	1,175,638.27	564,901.63	1,000,000.00
220209	FINANCIAL CHARGES - GENERAL	2,440,309.91	5,407,936.02	2,598,547.48	4,600,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,440,309.91	5,407,936.02	2,598,547.48	4,600,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	23,368,619.94	51,786,865.58	24,883,916.65	44,050,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	8,037,107.65	17,810,919.72	8,558,259.64	15,150,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,652,510.78	5,878,191.33	2,824,508.13	5,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	530,502.16	1,175,638.27	564,901.63	1,000,000.00
22021009	SPECIAL DAYS/CELEBRATIONS	2,652,510.78	5,878,191.33	2,824,508.13	5,000,000.00
22021011	PRODUCTION FINAL ACCOUNTS	530,502.16	1,175,638.27	564,901.63	1,000,000.00
22021012	ANNUAL BUDGET SENSITIZATION / PREPARATION	1,591,506.47	3,526,914.80	1,694,704.88	3,000,000.00
22021013	NUTRITION EXPENSES	1,591,506.47	3,526,914.80	1,694,704.88	3,000,000.00
22021014	AGRIC EXTENSION SERVICES	2,917,761.85	6,466,010.46	3,106,958.95	5,500,000.00
22021015	Abitration, Mediation & Meeting on Gender and Marriages	212,200.86	470,255.31	225,960.65	400,000.00
22021016	Quality Assurance Services	1,061,004.31	2,351,276.53	1,129,803.25	2,000,000.00
22021017	NID Programme	1,591,506.47	3,526,914.80	1,694,704.88	3,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	92,837,877.17	253,736,696.39	168,457,784.63	248,240,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	92,837,877.17	253,736,696.39	168,457,784.63	248,240,000.00
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	-	9,600,000.00	32,800,000.00	34,440,000.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	-	9,600,000.00	8,000,000.00	10,000,000.00

126208 - GURARA 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
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	92,837,877.17	205,736,696.39	98,857,784.63	175,000,000.00
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	679,000,000.00	1,665,591,395.69	787,000,000.00	2,867,181,322.74
2301	FIXED ASSETS PURCHASED	-	22,000,000.00	-	388,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	22,000,000.00	-	388,000,000.00
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	-	-	-	159,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	20,000,000.00
23010113	PURCHASE OF COMPUTERS	-	2,000,000.00	-	5,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	20,000,000.00	-	202,000,000.00
23010138	PURCHASE OF OTHER MINOR OFFICE AND IT EQUIPMENT	-	-	-	2,000,000.00
2302	CONSTRUCTION / PROVISION	679,000,000.00	1,517,591,395.69	787,000,000.00	2,217,933,320.77
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	679,000,000.00	1,517,591,395.69	787,000,000.00	2,217,933,320.77
23020104	CONSTRUCTION / PROVISION OF HOUSING	-	16,717,909.32	-	80,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	20,000,000.00	3,000,000.00	145,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	5,000,000.00	17,000,000.00	-	140,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	-	-	-	160,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	-	-	-	20,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	674,000,000.00	1,463,873,486.37	784,000,000.00	1,463,873,486.37
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	-	159,059,834.40
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	-	-	-	50,000,000.00
2303	REHABILITATION / REPAIRS	-	40,000,000.00	-	116,248,001.97
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	40,000,000.00	-	116,248,001.97
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	20,000,000.00	-	50,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	20,000,000.00	-	66,248,001.97
2305	OTHER CAPITAL PROJECTS	-	86,000,000.00	-	145,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	86,000,000.00	-	145,000,000.00
23050101	RESEARCH AND DEVELOPMENT	-	15,000,000.00	-	45,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	-	71,000,000.00	-	100,000,000.00

126208 - GURARA 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	876,231,982.00	4,850,456,477.67	2,763,057,868.38	6,227,897,251.11
701	GENERAL PUBLIC SERVICES	69,275,922.72	632,561,965.96	523,944,041.32	707,173,350.79
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	61,711,969.98	317,105,598.09	101,270,716.06	457,244,850.86
70111	EXECUTIVE AND LEGISLATIVE ORGANS	57,559,483.85	218,556,751.76	61,291,826.47	374,288,987.60
70112	FINANCIAL AND FISCAL AFFAIRS	4,152,486.13	98,548,846.33	39,978,889.58	82,955,863.26
7013	GENERAL SERVICES	7,563,952.74	315,456,367.86	422,673,325.26	249,928,499.93
70131	GENERAL PERSONNEL SERVICES	4,698,682.61	259,106,683.57	330,822,261.77	144,087,447.17
70132	OVERALL PLANNING AND STATISTICAL SERVICES	474,099.87	1,050,645.98	504,842.04	893,681.34
70133	OTHER GENERAL SERVICES	2,391,170.25	55,299,038.32	91,346,221.45	104,947,371.42
704	ECONOMIC AFFAIRS	686,802,582.33	1,656,938,965.24	868,136,732.07	2,120,130,188.45
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	-	-	-	119,059,834.40
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	-	-	-	119,059,834.40
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	8,404,854.97	183,319,737.95	79,453,841.89	251,907,123.12
70421	AGRICULTURE	8,404,854.97	183,319,737.95	79,453,841.89	251,907,123.12
7045	TRANSPORT	678,397,727.36	1,473,619,227.28	788,682,890.19	1,749,163,230.93
70451	ROAD TRANSPORT	678,397,727.36	1,473,619,227.28	788,682,890.19	1,749,163,230.93
706	HOUSING AND COMMUNITY AMMENITIES	-	101,748,800.00	38,421,214.29	274,565,400.00
7063	WATER SUPPLY	-	20,000,000.00	3,000,000.00	145,000,000.00
70631	WATER SUPPLY	-	20,000,000.00	3,000,000.00	145,000,000.00
7064	STREET LIGHTING	-	-	-	50,000,000.00
70641	STREET LIGHTING	-	-	-	50,000,000.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	81,748,800.00	35,421,214.29	79,565,400.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	81,748,800.00	35,421,214.29	79,565,400.00
707	HEALTH	20,856,536.08	370,613,901.22	171,364,359.63	456,772,313.56
7074	PUBLIC HEALTH SERVICES	20,856,536.08	370,613,901.22	171,364,359.63	456,772,313.56
70741	PUBLIC HEALTH SERVICES	20,856,536.08	370,613,901.22	171,364,359.63	456,772,313.56
708	RECREATION, CULTURE AND RELIGION	-	88,567,874.88	41,711,638.80	159,893,871.80
7081	RECREATIONAL AND SPORTING SERVICES	-	-	-	20,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	-	-	-	20,000,000.00
7082	CULTURAL SERVICES	-	88,567,874.88	41,711,638.80	139,893,871.80
70821	CULTURAL SERVICES	-	88,567,874.88	41,711,638.80	139,893,871.80
709	EDUCATION	84,249,488.79	1,444,431,259.57	768,185,792.43	1,901,663,070.40
7091	PRE-PRIMARY AND PRIMARY EDUCATION	84,249,488.79	1,444,431,259.57	768,185,792.43	1,901,663,070.40
70912	PRIMARY EDUCATION	84,249,488.79	1,444,431,259.57	768,185,792.43	1,901,663,070.40
710	SOCIAL PROTECTION	15,047,452.09	555,593,710.81	351,294,089.84	607,699,056.11
7101	SICKNESS AND DISABILITY	-	-	-	5,000,000.00
71012	DISABILITY	-	-	-	5,000,000.00
7102	OLD AGE	-	247,281,594.07	220,612,131.42	222,090,134.47
71021	OLD AGE	-	247,281,594.07	220,612,131.42	222,090,134.47
7104	FAMILY AND CHILDREN	-	15,000,000.00	-	20,000,000.00
71041	FAMILY AND CHILDREN	-	15,000,000.00	-	20,000,000.00
7105	UNEMPLOYMENT	-	-	-	20,000,000.00
71051	UNEMPLOYMENT	-	-	-	20,000,000.00
7109	SOCIAL PROTECTION N.E.C.	15,047,452.09	293,312,116.74	130,681,958.42	340,608,921.64
71091	SOCIAL PROTECTION N.E.C.	15,047,452.09	293,312,116.74	130,681,958.42	340,608,921.64

126208 - GURARA Local Government, Niger State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Personnel Expenditure	-	2,699,782,097.80	1,677,236,728.38	2,896,492,364.37
701	GENERAL PUBLIC SERVICES	-	338,040,581.00	361,376,044.28	290,899,785.63
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	-	89,346,581.00	35,557,142.86	154,669,385.63
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	-	-	79,540,985.63
70112	FINANCIAL AND FISCAL AFFAIRS	-	89,346,581.00	35,557,142.86	75,128,400.00
7013	GENERAL SERVICES	-	248,694,000.00	325,818,901.42	136,230,400.00
70131	GENERAL PERSONNEL SERVICES	-	248,694,000.00	325,818,901.42	135,230,400.00
70133	OTHER GENERAL SERVICES	-	-	-	1,000,000.00
704	ECONOMIC AFFAIRS	-	144,693,858.64	70,503,989.00	152,063,917.04
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	-	144,693,858.64	70,503,989.00	152,063,917.04
70421	AGRICULTURE	-	144,693,858.64	70,503,989.00	152,063,917.04
706	HOUSING AND COMMUNITY AMMENITIES	-	81,748,800.00	35,421,214.29	79,565,400.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	81,748,800.00	35,421,214.29	79,565,400.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	81,748,800.00	35,421,214.29	79,565,400.00
707	HEALTH	-	318,474,457.62	154,479,634.60	286,882,640.32
7074	PUBLIC HEALTH SERVICES	-	318,474,457.62	154,479,634.60	286,882,640.32
70741	PUBLIC HEALTH SERVICES	-	318,474,457.62	154,479,634.60	286,882,640.32
708	RECREATION, CULTURE AND RELIGION	-	71,849,965.56	41,711,638.80	59,893,871.80
7082	CULTURAL SERVICES	-	71,849,965.56	41,711,638.80	59,893,871.80
70821	CULTURAL SERVICES	-	71,849,965.56	41,711,638.80	59,893,871.80
709	EDUCATION	-	1,237,727,168.27	678,473,295.00	1,532,852,238.16
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	1,237,727,168.27	678,473,295.00	1,532,852,238.16
70912	PRIMARY EDUCATION	-	1,237,727,168.27	678,473,295.00	1,532,852,238.16
710	SOCIAL PROTECTION	-	507,247,266.71	335,270,912.42	494,334,511.43
7102	OLD AGE	-	247,281,594.07	220,612,131.42	222,090,134.47
71021	OLD AGE	-	247,281,594.07	220,612,131.42	222,090,134.47
7109	SOCIAL PROTECTION N.E.C.	-	259,965,672.64	114,658,781.00	272,244,376.96
71091	SOCIAL PROTECTION N.E.C.	-	259,965,672.64	114,658,781.00	272,244,376.96

126208 - GURARA 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	197,231,982.00	485,082,984.18	298,821,140.00	464,223,564.00
701	GENERAL PUBLIC SERVICES	69,275,922.72	201,521,384.96	162,567,997.04	223,025,563.19
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	61,711,969.98	136,759,017.09	65,713,573.20	116,327,463.26
70111	EXECUTIVE AND LEGISLATIVE ORGANS	57,559,483.85	127,556,751.76	61,291,826.47	108,500,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	4,152,486.13	9,202,265.33	4,421,746.73	7,827,463.26
7013	GENERAL SERVICES	7,563,952.74	64,762,367.86	96,854,423.84	106,698,099.93
70131	GENERAL PERSONNEL SERVICES	4,698,682.61	10,412,683.57	5,003,360.35	8,857,047.17
70132	OVERALL PLANNING AND STATISTICAL SERVICES	474,099.87	1,050,645.98	504,842.04	893,681.34
70133	OTHER GENERAL SERVICES	2,391,170.25	53,299,038.32	91,346,221.45	96,947,371.42
704	ECONOMIC AFFAIRS	12,802,582.33	28,371,620.23	13,632,743.07	24,132,950.64
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	8,404,854.97	18,625,879.31	8,949,852.88	15,843,206.08
70421	AGRICULTURE	8,404,854.97	18,625,879.31	8,949,852.88	15,843,206.08
7045	TRANSPORT	4,397,727.36	9,745,740.91	4,682,890.19	8,289,744.56
70451	ROAD TRANSPORT	4,397,727.36	9,745,740.91	4,682,890.19	8,289,744.56
707	HEALTH	15,856,536.08	35,139,443.59	16,884,725.03	29,889,673.24
7074	PUBLIC HEALTH SERVICES	15,856,536.08	35,139,443.59	16,884,725.03	29,889,673.24
70741	PUBLIC HEALTH SERVICES	15,856,536.08	35,139,443.59	16,884,725.03	29,889,673.24
709	EDUCATION	84,249,488.79	186,704,091.30	89,712,497.44	158,810,832.24
7091	PRE-PRIMARY AND PRIMARY EDUCATION	84,249,488.79	186,704,091.30	89,712,497.44	158,810,832.24
70912	PRIMARY EDUCATION	84,249,488.79	186,704,091.30	89,712,497.44	158,810,832.24
710	SOCIAL PROTECTION	15,047,452.09	33,346,444.10	16,023,177.42	28,364,544.68
7109	SOCIAL PROTECTION N.E.C.	15,047,452.09	33,346,444.10	16,023,177.42	28,364,544.68
71091	SOCIAL PROTECTION N.E.C.	15,047,452.09	33,346,444.10	16,023,177.42	28,364,544.68

126208 - GURARA 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	679,000,000.00	1,665,591,395.69	787,000,000.00	2,867,181,322.74
701	GENERAL PUBLIC SERVICES	-	93,000,000.00	-	193,248,001.97
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	-	91,000,000.00	-	186,248,001.97
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	91,000,000.00	-	186,248,001.97
7013	GENERAL SERVICES	-	2,000,000.00	-	7,000,000.00
70133	OTHER GENERAL SERVICES	-	2,000,000.00	-	7,000,000.00
704	ECONOMIC AFFAIRS	674,000,000.00	1,483,873,486.37	784,000,000.00	1,943,933,320.77
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	-	-	-	119,059,834.40
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	-	-	-	119,059,834.40
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	-	20,000,000.00	-	84,000,000.00
70421	AGRICULTURE	-	20,000,000.00	-	84,000,000.00
7045	TRANSPORT	674,000,000.00	1,463,873,486.37	784,000,000.00	1,740,873,486.37
70451	ROAD TRANSPORT	674,000,000.00	1,463,873,486.37	784,000,000.00	1,740,873,486.37
706	HOUSING AND COMMUNITY AMMENITIES	-	20,000,000.00	3,000,000.00	195,000,000.00
7063	WATER SUPPLY	-	20,000,000.00	3,000,000.00	145,000,000.00
70631	WATER SUPPLY	-	20,000,000.00	3,000,000.00	145,000,000.00
7064	STREET LIGHTING	-	-	-	50,000,000.00
70641	STREET LIGHTING	-	-	-	50,000,000.00
707	HEALTH	5,000,000.00	17,000,000.00	-	140,000,000.00
7074	PUBLIC HEALTH SERVICES	5,000,000.00	17,000,000.00	-	140,000,000.00
70741	PUBLIC HEALTH SERVICES	5,000,000.00	17,000,000.00	-	140,000,000.00
708	RECREATION, CULTURE AND RELIGION	-	16,717,909.32	-	100,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	-	-	-	20,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	-	-	-	20,000,000.00
7082	CULTURAL SERVICES	-	16,717,909.32	-	80,000,000.00
70821	CULTURAL SERVICES	-	16,717,909.32	-	80,000,000.00
709	EDUCATION	-	20,000,000.00	-	210,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	20,000,000.00	-	210,000,000.00
70912	PRIMARY EDUCATION	-	20,000,000.00	-	210,000,000.00
710	SOCIAL PROTECTION	-	15,000,000.00	-	85,000,000.00
7101	SICKNESS AND DISABILITY	-	-	-	5,000,000.00
71012	DISABILITY	-	-	-	5,000,000.00
7104	FAMILY AND CHILDREN	-	15,000,000.00	-	20,000,000.00
71041	FAMILY AND CHILDREN	-	15,000,000.00	-	20,000,000.00
7105	UNEMPLOYMENT	-	-	-	20,000,000.00
71051	UNEMPLOYMENT	-	-	-	20,000,000.00
7109	SOCIAL PROTECTION N.E.C.	-	-	-	40,000,000.00
71091	SOCIAL PROTECTION N.E.C.	-	-	-	40,000,000.00

126208 - GURARA 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	876,231,982.00	4,850,456,477.67	2,763,057,868.38	6,227,897,251.11
1262	ZONE B - NIGER EAST	876,231,982.00	4,850,456,477.67	2,763,057,868.38	6,227,897,251.11
126208	GURARA	876,231,982.00	4,850,456,477.67	2,763,057,868.38	6,227,897,251.11
12620898	LG WIDE	876,231,982.00	4,850,456,477.67	2,763,057,868.38	6,227,897,251.11

126208 - GURARA 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	0.00	2,699,782,097.80	1,677,236,728.38	2,896,492,364.37
1262	ZONE B - NIGER EAST	0.00	2,699,782,097.80	1,677,236,728.38	2,896,492,364.37
126208	GURARA	0.00	2,699,782,097.80	1,677,236,728.38	2,896,492,364.37
12620898	LG WIDE	-	2,699,782,097.80	1,677,236,728.38	2,896,492,364.37

126208 - GURARA 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	197,231,982.00	485,082,984.18	298,821,140.00	464,223,564.00
1262	ZONE B - NIGER EAST	197,231,982.00	485,082,984.18	298,821,140.00	464,223,564.00
126208	GURARA	197,231,982.00	485,082,984.18	298,821,140.00	464,223,564.00
12620898	LG WIDE	197,231,982.00	485,082,984.18	298,821,140.00	464,223,564.00

126208 - GURARA 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	679,000,000.00	1,665,591,395.69	787,000,000.00	2,867,181,322.74
1262	ZONE B - NIGER EAST	679,000,000.00	1,665,591,395.69	787,000,000.00	2,867,181,322.74
126208	GURARA	679,000,000.00	1,665,591,395.69	787,000,000.00	2,867,181,322.74
12620898	LG WIDE	679,000,000.00	1,665,591,395.69	787,000,000.00	2,867,181,322.74

126208 - GURARA 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	876,231,982.00	4,850,456,477.67	2,763,057,868.38	6,227,897,251.11
01	Agriculture	8,404,854.97	183,319,737.95	79,453,841.89	251,907,123.12
0101	Effective governance of the Agriculture Sector	8,404,854.97	163,319,737.95	79,453,841.89	167,907,123.12
010102	Agriculture sector coordination mechanisms	8,404,854.97	163,319,737.95	79,453,841.89	167,907,123.12
0103	Enhancement of food production and productivity	-	20,000,000.00	-	84,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	-	20,000,000.00	-	84,000,000.00
02	Societal Re-orientation	-	88,567,874.88	41,711,638.80	139,893,871.80
0210	Societal Re-orientation - General	-	88,567,874.88	41,711,638.80	139,893,871.80
021001	Societal Re-orientation - General	-	88,567,874.88	41,711,638.80	139,893,871.80
04	Health	20,856,536.08	370,613,901.22	171,364,359.63	456,772,313.56
0401	Effective governance of the health system	15,856,536.08	353,613,901.22	171,364,359.63	316,772,313.56
040103	Health sector coordination mechanisms	15,856,536.08	353,613,901.22	171,364,359.63	316,772,313.56
0405	Provision of adequate and modern health infrastructure for health services delivery	5,000,000.00	17,000,000.00	-	140,000,000.00
040501	Functional health facilities	5,000,000.00	17,000,000.00	-	140,000,000.00
05	Education	84,249,488.79	1,436,715,259.57	764,799,137.43	1,893,085,470.40
0501	Effective governance of the education system	84,249,488.79	1,416,715,259.57	764,799,137.43	1,683,085,470.40
050103	Education sector coordination mechanisms	84,249,488.79	1,416,715,259.57	764,799,137.43	1,683,085,470.40
0505	Adequate infrastructure at all levels	-	20,000,000.00	-	210,000,000.00
050501	Schools' infrastructure construction and rehabilitation	-	20,000,000.00	-	210,000,000.00
06	Housing and Urban Development	-	81,748,800.00	35,421,214.29	79,565,400.00
0610	Housing and Urban Development - General	-	81,748,800.00	35,421,214.29	79,565,400.00
061001	Housing and Urban Development - General	-	81,748,800.00	35,421,214.29	79,565,400.00
08	Youth	-	-	-	20,000,000.00
0810	Youth - General	-	-	-	20,000,000.00
081001	Youth - General	-	-	-	20,000,000.00
10	Water Resources and Rural Development	-	20,000,000.00	3,000,000.00	145,000,000.00
1010	Water Resources and Rural Deve - General	-	20,000,000.00	3,000,000.00	145,000,000.00
101001	Water Resources and Rural Deve - General	-	20,000,000.00	3,000,000.00	145,000,000.00
12	Growing the Private Sector	-	-	-	119,059,834.40
1210	Growing the Private Sector - General	-	-	-	119,059,834.40
121001	Growing the Private Sector - General	-	-	-	119,059,834.40
13	Reform of Government and Governance	69,275,922.72	640,277,965.96	527,330,696.32	715,750,950.79
1310	Reform of Government and Governance - General	69,275,922.72	640,277,965.96	527,330,696.32	715,750,950.79
131001	Reform of Government and Governance - General	69,275,922.72	640,277,965.96	527,330,696.32	715,750,950.79
14	Power	-	-	-	50,000,000.00
1410	Power - General	-	-	-	50,000,000.00
141001	Power - General	-	-	-	50,000,000.00
17	Road	678,397,727.36	1,473,619,227.28	788,682,890.19	1,749,163,230.93
1710	Road - General	678,397,727.36	1,473,619,227.28	788,682,890.19	1,749,163,230.93
171001	Road - General	678,397,727.36	1,473,619,227.28	788,682,890.19	1,749,163,230.93
23	Social Protection	15,047,452.09	555,593,710.81	351,294,089.84	607,699,056.11
2301	Effective Governance of Social Protection	15,047,452.09	293,312,116.74	130,681,958.42	300,608,921.64
230102	Social protection coordination and mechanisms	15,047,452.09	293,312,116.74	130,681,958.42	300,608,921.64
2302	Reduce Poverty and Vulnerability	-	-	-	20,000,000.00
230204	Other Social Safety Nets	-	-	-	20,000,000.00
2303	Promote gender equity and social justice	-	15,000,000.00	-	20,000,000.00
230301	Women's Economic Empowerment	-	15,000,000.00	-	20,000,000.00
2305	Social Pensions and Old Age Support	-	247,281,594.07	220,612,131.42	222,090,134.47
230501	Pensions Payments and Contributions	-	247,281,594.07	220,612,131.42	182,090,134.47
230502	Gratuity	-	-	-	40,000,000.00
2306	Disability and Survival Support	-	-	-	5,000,000.00
230603	Disability Insurance and Disability Benefit	-	-	-	5,000,000.00
2310	Social Protection Not Elsewhere Classified	-	-	-	40,000,000.00
231001	Social Protection Not Elsewhere Classified	-	-	-	40,000,000.00

126208 - GURARA Local Government, Niger State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Personnel Expenditure	-	2,699,782,097.80	1,677,236,728.38	2,896,492,364.37
01	Agriculture	-	144,693,858.64	70,503,989.00	152,063,917.04
0101	Effective governance of the Agriculture Sector	-	144,693,858.64	70,503,989.00	152,063,917.04
010102	Agriculture sector coordination mechanisms	-	144,693,858.64	70,503,989.00	152,063,917.04
02	Societal Re-orientation	-	71,849,965.56	41,711,638.80	59,893,871.80
0210	Societal Re-orientation - General	-	71,849,965.56	41,711,638.80	59,893,871.80
021001	Societal Re-orientation - General	-	71,849,965.56	41,711,638.80	59,893,871.80
04	Health	-	318,474,457.62	154,479,634.60	286,882,640.32
0401	Effective governance of the health system	-	318,474,457.62	154,479,634.60	286,882,640.32
040103	Health sector coordination mechanisms	-	318,474,457.62	154,479,634.60	286,882,640.32
05	Education	-	1,230,011,168.27	675,086,640.00	1,524,274,638.16
0501	Effective governance of the education system	-	1,230,011,168.27	675,086,640.00	1,524,274,638.16
050103	Education sector coordination mechanisms	-	1,230,011,168.27	675,086,640.00	1,524,274,638.16
06	Housing and Urban Development	-	81,748,800.00	35,421,214.29	79,565,400.00
0610	Housing and Urban Development - General	-	81,748,800.00	35,421,214.29	79,565,400.00
061001	Housing and Urban Development - General	-	81,748,800.00	35,421,214.29	79,565,400.00
13	Reform of Government and Governance	-	345,756,581.00	364,762,699.28	299,477,385.63
1310	Reform of Government and Governance - General	-	345,756,581.00	364,762,699.28	299,477,385.63
131001	Reform of Government and Governance - General	-	345,756,581.00	364,762,699.28	299,477,385.63
23	Social Protection	-	507,247,266.71	335,270,912.42	494,334,511.43
2301	Effective Governance of Social Protection	-	259,965,672.64	114,658,781.00	272,244,376.96
230102	Social protection coordination and mechanisms	-	259,965,672.64	114,658,781.00	272,244,376.96
2305	Social Pensions and Old Age Support	-	247,281,594.07	220,612,131.42	222,090,134.47
230501	Pensions Payments and Contributions	-	247,281,594.07	220,612,131.42	182,090,134.47
230502	Gratuity	-	-	-	40,000,000.00

126208 - GURARA 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	197,231,982.00	485,082,984.18	298,821,140.00	464,223,564.00
01	Agriculture	8,404,854.97	18,625,879.31	8,949,852.88	15,843,206.08
0101	Effective governance of the Agriculture Sector	8,404,854.97	18,625,879.31	8,949,852.88	15,843,206.08
010102	Agriculture sector coordination mechanisms	8,404,854.97	18,625,879.31	8,949,852.88	15,843,206.08
04	Health	15,856,536.08	35,139,443.59	16,884,725.03	29,889,673.24
0401	Effective governance of the health system	15,856,536.08	35,139,443.59	16,884,725.03	29,889,673.24
040103	Health sector coordination mechanisms	15,856,536.08	35,139,443.59	16,884,725.03	29,889,673.24
05	Education	84,249,488.79	186,704,091.30	89,712,497.44	158,810,832.24
0501	Effective governance of the education system	84,249,488.79	186,704,091.30	89,712,497.44	158,810,832.24
050103	Education sector coordination mechanisms	84,249,488.79	186,704,091.30	89,712,497.44	158,810,832.24
13	Reform of Government and Governance	69,275,922.72	201,521,384.96	162,567,997.04	223,025,563.19
1310	Reform of Government and Governance - General	69,275,922.72	201,521,384.96	162,567,997.04	223,025,563.19
131001	Reform of Government and Governance - General	69,275,922.72	201,521,384.96	162,567,997.04	223,025,563.19
17	Road	4,397,727.36	9,745,740.91	4,682,890.19	8,289,744.56
1710	Road - General	4,397,727.36	9,745,740.91	4,682,890.19	8,289,744.56
171001	Road - General	4,397,727.36	9,745,740.91	4,682,890.19	8,289,744.56
23	Social Protection	15,047,452.09	33,346,444.10	16,023,177.42	28,364,544.68
2301	Effective Governance of Social Protection	15,047,452.09	33,346,444.10	16,023,177.42	28,364,544.68
230102	Social protection coordination and mechanisms	15,047,452.09	33,346,444.10	16,023,177.42	28,364,544.68

126208 - GURARA 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	679,000,000.00	1,665,591,395.69	787,000,000.00	2,867,181,322.74
01	Agriculture	-	20,000,000.00	-	84,000,000.00
0103	Enhancement of food production and productivity	-	20,000,000.00	-	84,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	-	20,000,000.00	-	84,000,000.00
02	Societal Re-orientation	-	16,717,909.32	-	80,000,000.00
0210	Societal Re-orientation - General	-	16,717,909.32	-	80,000,000.00
021001	Societal Re-orientation - General	-	16,717,909.32	-	80,000,000.00
04	Health	5,000,000.00	17,000,000.00	-	140,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	5,000,000.00	17,000,000.00	-	140,000,000.00
040501	Functional health facilities	5,000,000.00	17,000,000.00	-	140,000,000.00
05	Education	-	20,000,000.00	-	210,000,000.00
0505	Adequate infrastructure at all levels	-	20,000,000.00	-	210,000,000.00
050501	Schools' infrastructure construction and rehabilitation	-	20,000,000.00	-	210,000,000.00
08	Youth	-	-	-	20,000,000.00
0810	Youth - General	-	-	-	20,000,000.00
081001	Youth - General	-	-	-	20,000,000.00
10	Water Resources and Rural Development	-	20,000,000.00	3,000,000.00	145,000,000.00
1010	Water Resources and Rural Deve - General	-	20,000,000.00	3,000,000.00	145,000,000.00
101001	Water Resources and Rural Deve - General	-	20,000,000.00	3,000,000.00	145,000,000.00
12	Growing the Private Sector	-	-	-	119,059,834.40
1210	Growing the Private Sector - General	-	-	-	119,059,834.40
121001	Growing the Private Sector - General	-	-	-	119,059,834.40
13	Reform of Government and Governance	-	93,000,000.00	-	193,248,001.97
1310	Reform of Government and Governance - General	-	93,000,000.00	-	193,248,001.97
131001	Reform of Government and Governance - General	-	93,000,000.00	-	193,248,001.97
14	Power	-	-	-	50,000,000.00
1410	Power - General	-	-	-	50,000,000.00
141001	Power - General	-	-	-	50,000,000.00
17	Road	674,000,000.00	1,463,873,486.37	784,000,000.00	1,740,873,486.37
1710	Road - General	674,000,000.00	1,463,873,486.37	784,000,000.00	1,740,873,486.37
171001	Road - General	674,000,000.00	1,463,873,486.37	784,000,000.00	1,740,873,486.37
23	Social Protection	-	15,000,000.00	-	85,000,000.00
2302	Reduce Poverty and Vulnerability	-	-	-	20,000,000.00
230204	Other Social Safety Nets	-	-	-	20,000,000.00
2303	Promote gender equity and social justice	-	15,000,000.00	-	20,000,000.00
230301	Women's Economic Empowerment	-	15,000,000.00	-	20,000,000.00
2306	Disability and Survival Support	-	-	-	5,000,000.00
230603	Disability Insurance and Disability Benefit	-	-	-	5,000,000.00
2310	Social Protection Not Elsewhere Classified	-	-	-	40,000,000.00
231001	Social Protection Not Elsewhere Classified	-	-	-	40,000,000.00

126208 - GURARA Local Government, Niger State - 2026 Budget:

Capital Projects							2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description					
Total Capital Expenditure							679,000,000.00	1,665,591,395.69	787,000,000.00	2,867,181,322.74
i. Welfare packages for Eid-fitr, Eid-kabir, Ramadan, Christmas and Esther	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050104 - ANNIVERSARIES/CELEBRATIONS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12620898 - LG WIDE		-	-	-	20,000,000.00
ii. Contribution to Local Government Pilgrims	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050104 - ANNIVERSARIES/CELEBRATIONS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12620898 - LG WIDE		-	71,000,000.00	-	80,000,000.00
iii. Renovation of Gurara Local Government Secretariate, Gawa-Babangida	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12620898 - LG WIDE		-	20,000,000.00	-	66,248,001.97
iv. Furnishing of Gurara Local Government Secretariate, Gawa-Babangida	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12620898 - LG WIDE		-	-	-	20,000,000.00
i. Purchase of 100 Bags of Grains (Maize) at 5,000,000	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12620898 - LG WIDE		-	-	-	5,000,000.00
ii. Purchase of 100 Bags of Grains (Millet) at 6,000,000	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12620898 - LG WIDE		-	-	-	6,000,000.00
iii. Purchase of 200 Bags of Grains (Rice) at 14,000,000	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12620898 - LG WIDE		-	-	-	14,000,000.00
iv. Purchase of 100 Bags of Grains (Beans) at 8,000,000	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12620898 - LG WIDE		-	-	-	8,000,000.00
v. Purchase of 100 Bags of Grains (Genuea Corn) at 6,000,000	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12620898 - LG WIDE		-	-	-	6,000,000.00
i. Purchase of Herbicides chemicals for the controls of Weeds	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12620898 - LG WIDE		-	5,000,000.00	-	10,000,000.00
ii. Purchase of Insecticides chemicals for the controls of Insects	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12620898 - LG WIDE		-	5,000,000.00	-	10,000,000.00
i. Procurement of 2 units of MF 375/25PH 2wd Tractors at 59,000,000 each	17 - Road	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70451 - ROAD TRANSPORT	12620898 - LG WIDE		-	-	-	118,000,000.00
ii. Procurement of Fertilizers both NPK 25,000,000 and Urea 20,000,000 1 Tonne each	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12620898 - LG WIDE		-	10,000,000.00	-	25,000,000.00
iii. Procurement of 20 Nos. Motor cycles(saja) for Councilors and staff of the LGA At 2,000,000 each	17 - Road	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010104 - PURCHASE OF MOTOR CYCLES / TRICYCLE	70451 - ROAD TRANSPORT	12620898 - LG WIDE		-	-	-	40,000,000.00
iv. Procurement of 8Nos. critical vehicle Corolla LE 2005 At 13,000,000 & 1 No. of Corolla LE 2008 MDL At 15,000,000	17 - Road	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010104 - PURCHASE OF MOTOR CYCLES / TRICYCLE	70451 - ROAD TRANSPORT	12620898 - LG WIDE		-	-	-	119,000,000.00
i. Contribution to Ward Development Project	17 - Road	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12620898 - LG WIDE		-	240,000,000.00	80,000,000.00	240,000,000.00
ii. Contribution to Urban Renewal and Rural Development	17 - Road	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12620898 - LG WIDE		674,000,000.00	1,223,873,486.37	794,000,000.00	1,223,873,486.37
i. Lining of motorist boreholes across (tsonu ward, Laru ward, Kwaka ward, Ukozo ward, Tufo ward, Izom ward, Lambata ward, kabo ward, Shako ward and Gawu ward) 4,000,000 each	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12620898 - LG WIDE		-	15,000,000.00	-	40,000,000.00
ii. Lining of hand pump boreholes across (tsonu ward, Laru ward, Kwaka ward, Ukozo ward, Tufo ward, Izom ward, Lambata ward, kabo ward, Shako ward and Gawu ward) 2500,000 each	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12620898 - LG WIDE		-	5,000,000.00	3,000,000.00	25,000,000.00
iii. Procurement and installation of 100Nos. 90watts solar street at Gawun And Lambata	14 - Power	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020122 - CONSTRUCTION OF TRAFFIC / STREET LIGHTS	70641 - STREET LIGHTING	12620898 - LG WIDE		-	-	-	50,000,000.00
i. Fencing of Markets at Lambata, Dikko and Izom 39,686,611.47each	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70911 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12620898 - LG WIDE		-	-	-	119,059,834.40
i. Chairman's Cup Competition in LGA.	08 - Youth	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12620898 - LG WIDE		-	-	-	20,000,000.00
i. Purchase of HP computer, Printer and Photocopier	13 - Reform of Government and Governance	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	12620898 - LG WIDE		-	2,000,000.00	-	5,000,000.00
ii. Purchase of Public Address System 50,000watts	13 - Reform of Government and Governance	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23020118 - PURCHASE OF OTHER MINOR OFFICE AND IT EQUIPMENT	70133 - OTHER GENERAL SERVICES	12620898 - LG WIDE		-	-	-	2,000,000.00
i. (SP) Empowering of women across (tsonu ward, Laru ward, Kwaka ward, Ukozo ward, Tufo ward, Izom ward, Lambata ward, kabo ward, Shako ward and Gawu ward)	23 - Social Protection	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	12620898 - LG WIDE		-	15,000,000.00	-	20,000,000.00
ii. (SP) Empowering of youth across (tsonu ward, Laru ward, Kwaka ward, Ukozo ward, Tufo ward, Izom ward, Lambata ward, kabo ward, Shako ward and Gawu ward)	23 - Social Protection	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23050101 - RESEARCH AND DEVELOPMENT	71051 - UNEMPLOYMENT	12620898 - LG WIDE		-	-	-	20,000,000.00
i. (SP) Empowering Individual with Special needs acrossGurara Local Government	23 - Social Protection	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23050101 - RESEARCH AND DEVELOPMENT	71012 - DISABILITY	12620898 - LG WIDE		-	-	-	5,000,000.00
ii. Intervention to Social Activities	23 - Social Protection	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71091 - SOCIAL PROTECTION N.E.C.	12620898 - LG WIDE		-	-	-	40,000,000.00
i. Renovation of primary schools across (tsonu ward, Laru ward, Kwaka ward, Dikko ward, Tufo ward, Izom ward, Lambata ward, kabo ward, Shako ward and Gawu ward) 5,000,000 each	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	12620898 - LG WIDE		-	20,000,000.00	-	50,000,000.00
ii. Intervention to Primary Schools	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23030107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	70912 - PRIMARY EDUCATION	12620898 - LG WIDE		-	-	-	160,000,000.00
i. Construction of Primary Health Care PHC At Kafin Tara	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12620898 - LG WIDE		5,000,000.00	17,000,000.00	-	20,000,000.00
ii. Intervention to PHC	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12620898 - LG WIDE		-	-	-	120,000,000.00
i. Intervention to Water Facilities	10 - Water Resources and Rural Development	05300100100 - DEPARTMENT OF ENVIRONMENTAL SANITATION	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12620898 - LG WIDE		-	-	-	80,000,000.00
ii. Construction of new Four (4) District Heads Palaces at Hossan Tuna, Laru, Shako, Bonu at 15,000,000 each	02 - Societal Re-orientation	055100100100 - EMIRATE COUNCIL	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70821 - CULTURAL SERVICES	12620898 - LG WIDE		-	16,717,909.32	-	60,000,000.00
iii. Renovation of Two (2) District Heads Palaces at Tufo, Kwaka, 10,000,000 Each	02 - Societal Re-orientation	055100100100 - EMIRATE COUNCIL	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70821 - CULTURAL SERVICES	12620898 - LG WIDE		-	-	-	20,000,000.00

011100100100		CHAIRMAN				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget	
2	EXPENDITURES	57,559,483.85	218,556,751.76	61,291,826.47	362,288,987.60	
21	PERSONNEL COST	0.00	0.00	0.00	67,540,985.63	
2101	SALARY	0.00	0.00	0.00	43,261,985.63	
210101	SALARIES AND WAGES	0.00	0.00	0.00	43,261,985.63	
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	0.00	0.00	43,261,985.63	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	24,279,000.00	
210201	ALLOWANCES	0.00	0.00	0.00	24,279,000.00	
21020101	REGULAR ALLOWANCE	0.00	0.00	0.00	24,279,000.00	
22	OTHER RECURRENT COSTS	57,559,483.85	127,556,751.76	61,291,826.47	108,500,000.00	
2202	OVERHEAD COST	57,559,483.85	127,556,751.76	61,291,826.47	108,500,000.00	
220201	TRAVEL & TRANSPORT - GENERAL	530,502.16	1,175,638.27	564,901.63	1,000,000.00	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	530,502.16	1,175,638.27	564,901.63	1,000,000.00	
220206	OTHER SERVICES - GENERAL	37,135,150.87	82,294,678.56	39,543,113.85	70,000,000.00	
22020601	SECURITY SERVICES	3,713,515.09	8,229,467.86	3,954,311.39	7,000,000.00	
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	31,830,129.32	70,538,295.91	33,894,097.59	60,000,000.00	
22020605	CLEANING & FUMIGATION SERVICES	1,591,506.47	3,526,914.80	1,694,704.88	3,000,000.00	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	530,502.16	1,175,638.27	564,901.63	1,000,000.00	
22020703	LEGAL SERVICES	530,502.16	1,175,638.27	564,901.63	1,000,000.00	
220209	FINANCIAL CHARGES - GENERAL	2,440,309.91	5,407,936.02	2,598,547.48	4,600,000.00	
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,440,309.91	5,407,936.02	2,598,547.48	4,600,000.00	
220210	MISCELLANEOUS EXPENSES GENERAL	16,923,018.75	37,502,860.66	18,020,361.88	31,900,000.00	
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,591,506.47	3,526,914.80	1,694,704.88	3,000,000.00	
22021002	HONORARIUM & SITTING ALLOWANCE	2,652,510.78	5,878,191.33	2,824,508.13	5,000,000.00	
22021003	PUBLICITY & ADVERTISEMENTS	530,502.16	1,175,638.27	564,901.63	1,000,000.00	
22021009	SPECIAL DAYS/CELEBRATIONS	2,652,510.78	5,878,191.33	2,824,508.13	5,000,000.00	
22021011	PRODUCTION FINAL ACCOUNTS	530,502.16	1,175,638.27	564,901.63	1,000,000.00	
22021012	ANNUAL BUDGET SENSITIZATION / PREPARATION	1,591,506.47	3,526,914.80	1,694,704.88	3,000,000.00	
22021013	NUTRITION EXPENSES	1,591,506.47	3,526,914.80	1,694,704.88	3,000,000.00	
22021014	AGRIC EXTENSION SERVICES	2,917,761.85	6,466,010.46	3,106,958.95	5,500,000.00	
22021015	Abitration, Mediation & Meeting on Gender and Marriages	212,200.86	470,255.31	225,960.65	400,000.00	
22021016	Quality Assurance Services	1,061,004.31	2,351,276.53	1,129,803.25	2,000,000.00	
22021017	NID Programme	1,591,506.47	3,526,914.80	1,694,704.88	3,000,000.00	
23	CAPITAL EXPENDITURE	0.00	91,000,000.00	0.00	186,248,001.97	
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	20,000,000.00	
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	20,000,000.00	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	20,000,000.00	
2303	REHABILITATION / REPAIRS	0.00	20,000,000.00	0.00	66,248,001.97	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	20,000,000.00	0.00	66,248,001.97	
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	20,000,000.00	0.00	66,248,001.97	
2305	OTHER CAPITAL PROJECTS	0.00	71,000,000.00	0.00	100,000,000.00	
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	71,000,000.00	0.00	100,000,000.00	
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	71,000,000.00	0.00	100,000,000.00	

011100500100		ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget	
2	EXPENDITURES	0.00	0.00	0.00	1,000,000.00	
21	PERSONNEL COST	0.00	0.00	0.00	1,000,000.00	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	1,000,000.00	
210201	ALLOWANCES	0.00	0.00	0.00	1,000,000.00	
21020103	PA ALLOWANCES	0.00	0.00	0.00	1,000,000.00	

011200700100		COUNCIL COMMITTEES				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget	

2	EXPENDITURES	0.00	0.00	0.00	12,000,000.00
21	PERSONNEL COST	0.00	0.00	0.00	12,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	12,000,000.00
210201	ALLOWANCES	0.00	0.00	0.00	12,000,000.00
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	0.00	0.00	0.00	12,000,000.00

016100100100 Office of the Secretary to LGC					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	2,391,170.25	5,299,038.32	2,546,221.45	4,507,371.42
22	OTHER RECURRENT COSTS	2,391,170.25	5,299,038.32	2,546,221.45	4,507,371.42
2202	OVERHEAD COST	801,801.03	1,776,859.83	853,792.39	1,511,400.13
220201	TRAVEL & TRANSPORT - GENERAL	247,759.96	549,057.31	263,825.51	467,029.12
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	247,759.96	549,057.31	263,825.51	467,029.12
220202	UTILITIES - GENERAL	11,806.74	26,164.75	12,572.33	22,255.79
22020202	TELEPHONE CHARGES	2,724.63	6,038.02	2,901.31	5,135.95
22020203	INTERNET ACCESS CHARGES	9,082.11	20,126.73	9,671.02	17,119.84
220203	MATERIALS & SUPPLIES - GENERAL	156,212.29	346,179.83	166,341.60	294,461.18
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	156,212.29	346,179.83	166,341.60	294,461.18
220204	MAINTENANCE SERVICES - GENERAL	170,198.74	377,175.00	181,234.97	320,825.73
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	45,410.55	100,633.67	48,355.12	85,599.18
22020402	MAINTENANCE OF OFFICE FURNITURE	124,788.19	276,541.33	132,879.86	235,226.55
220205	TRAINING - GENERAL	87,311.44	193,489.65	92,973.00	164,582.64
22020501	LOCAL TRAINING	87,311.44	193,489.65	92,973.00	164,582.64
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	18,164.22	40,253.47	19,342.05	34,239.67
22020701	FINANCIAL CONSULTING	18,164.22	40,253.47	19,342.05	34,239.67
220210	MISCELLANEOUS EXPENSES GENERAL	110,347.63	244,539.82	117,502.93	208,006.01
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	110,347.63	244,539.82	117,502.93	208,006.01
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,589,369.23	3,522,178.49	1,692,429.05	2,995,971.29
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,589,369.23	3,522,178.49	1,692,429.05	2,995,971.29
22040112	GRANT TO COMPANIES - RECURRENT	1,589,369.23	3,522,178.49	1,692,429.05	2,995,971.29

012500100100 DEPARTMENT OF PERSONNEL MANAGEMENT					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	4,698,682.61	554,388,277.64	621,034,393.19	439,417,581.64
21	PERSONNEL COST	0.00	495,975,594.07	546,431,032.84	357,320,534.47
2101	SALARY	0.00	248,694,000.00	325,818,901.42	85,010,400.00
210101	SALARIES AND WAGES	0.00	248,694,000.00	325,818,901.42	85,010,400.00
21010101	SALARY	0.00	248,694,000.00	325,818,901.42	85,010,400.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	50,220,000.00
210201	ALLOWANCES	0.00	0.00	0.00	50,220,000.00
21020101	REGULAR ALLOWANCE	0.00	0.00	0.00	46,220,000.00
21020105	CASUAL WORKERS ALLOWANCE	0.00	0.00	0.00	4,000,000.00
2103	SOCIAL BENEFITS	0.00	247,281,594.07	220,612,131.42	222,090,134.47
210301	SOCIAL BENEFITS	0.00	247,281,594.07	220,612,131.42	222,090,134.47
21030101	GRATUITY	0.00	0.00	0.00	40,000,000.00
21030102	PENSION	0.00	247,281,594.07	220,612,131.42	182,090,134.47
22	OTHER RECURRENT COSTS	4,698,682.61	58,412,683.57	74,603,360.35	82,097,047.17
2202	OVERHEAD COST	1,575,550.11	3,491,554.13	1,677,713.86	2,969,922.16
220201	TRAVEL & TRANSPORT - GENERAL	486,851.74	1,078,905.21	518,420.78	917,718.69
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	486,851.74	1,078,905.21	518,420.78	917,718.69
220202	UTILITIES - GENERAL	23,200.41	51,414.10	24,704.80	43,732.93
22020202	TELEPHONE CHARGES	5,353.94	11,864.79	5,701.11	10,092.21
22020203	INTERNET ACCESS CHARGES	17,846.47	39,549.31	19,003.69	33,640.71
220203	MATERIALS & SUPPLIES - GENERAL	306,959.31	680,248.15	326,863.54	578,620.29
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	306,959.31	680,248.15	326,863.54	578,620.29
220204	MAINTENANCE SERVICES - GENERAL	334,442.88	741,154.09	356,129.23	630,426.99

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	89,232.36	197,746.56	95,018.47	168,203.57
22020402	MAINTENANCE OF OFFICE FURNITURE	245,210.52	543,407.53	261,110.76	462,223.42
220205	TRAINING - GENERAL	171,568.20	380,209.83	182,693.23	323,407.16
22020501	LOCAL TRAINING	171,568.20	380,209.83	182,693.23	323,407.16
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	35,692.94	79,098.62	38,007.39	67,281.43
22020701	FINANCIAL CONSULTING	35,692.94	79,098.62	38,007.39	67,281.43
220210	MISCELLANEOUS EXPENSES GENERAL	216,834.63	480,524.13	230,894.89	408,734.68
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	216,834.63	480,524.13	230,894.89	408,734.68
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,123,132.51	54,921,129.44	72,925,646.50	79,127,125.01
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,123,132.51	54,921,129.44	72,925,646.50	79,127,125.01
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	0.00	9,600,000.00	32,800,000.00	34,440,000.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	0.00	9,600,000.00	8,000,000.00	10,000,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	0.00	28,800,000.00	28,800,000.00	28,800,000.00
22040112	GRANT TO COMPANIES - RECURRENT	3,123,132.51	6,921,129.44	3,325,646.50	5,887,125.01

021500100100 DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	8,404,854.97	183,319,737.95	79,453,841.89	369,907,123.12
21	PERSONNEL COST	0.00	144,693,858.64	70,503,989.00	152,063,917.04
2101	SALARY	0.00	144,693,858.64	70,503,989.00	152,063,917.04
210101	SALARIES AND WAGES	0.00	144,693,858.64	70,503,989.00	152,063,917.04
21010101	SALARY	0.00	144,693,858.64	70,503,989.00	152,063,917.04
22	OTHER RECURRENT COSTS	8,404,854.97	18,625,879.31	8,949,852.88	15,843,206.08
2202	OVERHEAD COST	2,818,294.24	6,245,581.70	3,001,041.53	5,312,502.90
220201	TRAVEL & TRANSPORT - GENERAL	870,865.01	1,929,911.54	927,334.71	1,641,586.19
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	870,865.01	1,929,911.54	927,334.71	1,641,586.19
220202	UTILITIES - GENERAL	41,500.17	91,967.93	44,191.17	78,228.08
22020202	TELEPHONE CHARGES	9,576.96	21,223.37	10,197.96	18,052.63
22020203	INTERNET ACCESS CHARGES	31,923.20	70,744.56	33,993.21	60,175.45
220203	MATERIALS & SUPPLIES - GENERAL	549,079.11	1,216,806.39	584,683.17	1,035,017.68
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	549,079.11	1,216,806.39	584,683.17	1,035,017.68
220204	MAINTENANCE SERVICES - GENERAL	598,240.85	1,325,753.01	637,032.71	1,127,687.87
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	159,616.02	353,722.79	169,966.04	300,877.23
22020402	MAINTENANCE OF OFFICE FURNITURE	438,624.83	972,030.22	467,066.67	826,810.64
220205	TRAINING - GENERAL	306,895.77	680,107.33	326,795.88	578,500.51
22020501	LOCAL TRAINING	306,895.77	680,107.33	326,795.88	578,500.51
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	63,846.41	141,489.12	67,986.42	120,350.89
22020701	FINANCIAL CONSULTING	63,846.41	141,489.12	67,986.42	120,350.89
220210	MISCELLANEOUS EXPENSES GENERAL	387,866.93	859,546.38	413,017.47	731,131.68
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	387,866.93	859,546.38	413,017.47	731,131.68
2204	GRANTS AND CONTRIBUTIONS GENERAL	5,586,560.73	12,380,297.62	5,948,811.35	10,530,703.18
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,586,560.73	12,380,297.62	5,948,811.35	10,530,703.18
22040112	GRANT TO COMPANIES - RECURRENT	5,586,560.73	12,380,297.62	5,948,811.35	10,530,703.18
23	CAPITAL EXPENDITURE	0.00	20,000,000.00	0.00	202,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	20,000,000.00	0.00	202,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	20,000,000.00	0.00	202,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	20,000,000.00	0.00	202,000,000.00

022000100100 DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	4,152,486.13	98,548,846.33	39,978,889.58	82,955,863.26
21	PERSONNEL COST	0.00	89,346,581.00	35,557,142.86	75,128,400.00
2101	SALARY	0.00	89,346,581.00	35,557,142.86	75,128,400.00
210101	SALARIES AND WAGES	0.00	89,346,581.00	35,557,142.86	75,128,400.00
21010101	SALARY	0.00	89,346,581.00	35,557,142.86	75,128,400.00
22	OTHER RECURRENT COSTS	4,152,486.13	9,202,265.33	4,421,746.73	7,827,463.26

2202	OVERHEAD COST	1,392,400.91	3,085,679.82	1,482,688.68	2,624,684.74
220201	TRAVEL & TRANSPORT - GENERAL	430,257.86	953,488.30	458,157.16	811,038.85
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	430,257.86	953,488.30	458,157.16	811,038.85
220202	UTILITIES - GENERAL	20,503.49	45,437.49	21,833.00	38,649.21
22020202	TELEPHONE CHARGES	4,731.57	10,485.58	5,038.39	8,919.05
22020203	INTERNET ACCESS CHARGES	15,771.92	34,951.92	16,794.62	29,730.16
220203	MATERIALS & SUPPLIES - GENERAL	271,276.95	601,172.98	288,867.42	511,358.80
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	271,276.95	601,172.98	288,867.42	511,358.80
220204	MAINTENANCE SERVICES - GENERAL	295,565.70	654,998.93	314,731.13	557,143.25
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	78,859.58	174,759.59	83,973.09	148,650.81
22020402	MAINTENANCE OF OFFICE FURNITURE	216,706.12	480,239.34	230,758.04	408,492.44
220205	TRAINING - GENERAL	151,624.32	336,012.49	161,456.13	285,812.82
22020501	LOCAL TRAINING	151,624.32	336,012.49	161,456.13	285,812.82
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	31,543.83	69,903.83	33,589.23	59,460.33
22020701	FINANCIAL CONSULTING	31,543.83	69,903.83	33,589.23	59,460.33
220210	MISCELLANEOUS EXPENSES GENERAL	191,628.77	424,665.79	204,054.60	361,221.48
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	191,628.77	424,665.79	204,054.60	361,221.48
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,760,085.22	6,116,585.51	2,939,058.05	5,202,778.52
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,760,085.22	6,116,585.51	2,939,058.05	5,202,778.52
22040112	GRANT TO COMPANIES - RECURRENT	2,760,085.22	6,116,585.51	2,939,058.05	5,202,778.52

023400100100 DEPARTMENT OF WORKS AND HOUSING					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	678,397,727.36	1,575,368,027.28	827,104,104.47	1,944,788,465.33
21	PERSONNEL COST	0.00	81,748,800.00	35,421,214.29	79,565,400.00
2101	SALARY	0.00	81,748,800.00	35,421,214.29	79,565,400.00
210101	SALARIES AND WAGES	0.00	81,748,800.00	35,421,214.29	79,565,400.00
21010101	SALARY	0.00	81,748,800.00	35,421,214.29	79,565,400.00
22	OTHER RECURRENT COSTS	4,397,727.36	9,745,740.91	4,829,744.56	8,289,744.56
2202	OVERHEAD COST	1,474,634.57	3,267,916.65	1,570,254.63	2,779,695.71
220201	TRAVEL & TRANSPORT - GENERAL	455,668.41	1,009,800.26	485,215.42	858,937.90
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	455,668.41	1,009,800.26	485,215.42	858,937.90
220202	UTILITIES - GENERAL	21,714.40	48,120.98	23,122.44	40,931.79
22020202	TELEPHONE CHARGES	5,011.02	11,104.84	5,335.95	9,445.80
22020203	INTERNET ACCESS CHARGES	16,703.39	37,016.14	17,786.49	31,485.99
220203	MATERIALS & SUPPLIES - GENERAL	287,298.26	636,677.59	305,927.61	541,559.09
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	287,298.26	636,677.59	305,927.61	541,559.09
220204	MAINTENANCE SERVICES - GENERAL	313,021.48	693,682.44	333,318.80	590,047.52
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	83,516.94	185,080.69	88,932.44	157,429.97
22020402	MAINTENANCE OF OFFICE FURNITURE	229,504.54	508,601.75	244,386.36	432,617.55
220205	TRAINING - GENERAL	160,579.08	355,857.02	170,991.55	302,692.61
22020501	LOCAL TRAINING	160,579.08	355,857.02	170,991.55	302,692.61
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	33,406.77	74,032.28	35,572.98	62,971.99
22020701	FINANCIAL CONSULTING	33,406.77	74,032.28	35,572.98	62,971.99
220210	MISCELLANEOUS EXPENSES GENERAL	202,946.16	449,746.08	216,105.84	382,554.82
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	202,946.16	449,746.08	216,105.84	382,554.82
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,923,092.79	6,477,824.27	3,112,635.56	5,510,048.85
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,923,092.79	6,477,824.27	3,112,635.56	5,510,048.85
22040112	GRANT TO COMPANIES - RECURRENT	2,923,092.79	6,477,824.27	3,112,635.56	5,510,048.85
23	CAPITAL EXPENDITURE	674,000,000.00	1,483,873,486.37	787,000,000.00	1,856,933,320.77
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	159,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	159,000,000.00
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	0.00	0.00	0.00	159,000,000.00
2302	CONSTRUCTION / PROVISION	674,000,000.00	1,483,873,486.37	787,000,000.00	1,697,933,320.77
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	674,000,000.00	1,483,873,486.37	787,000,000.00	1,697,933,320.77
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	20,000,000.00	3,000,000.00	65,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	674,000,000.00	1,463,873,486.37	784,000,000.00	1,463,873,486.37

23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	119,059,834.40
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	0.00	0.00	0.00	50,000,000.00

023800100100 DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	474,099.87	8,766,645.98	3,891,497.04	9,471,281.34
21	PERSONNEL COST	0.00	7,716,000.00	3,386,655.00	8,577,600.00
2101	SALARY	0.00	7,716,000.00	3,386,655.00	8,577,600.00
210101	SALARIES AND WAGES	0.00	7,716,000.00	3,386,655.00	8,577,600.00
21010101	SALARY	0.00	7,716,000.00	3,386,655.00	8,577,600.00
22	OTHER RECURRENT COSTS	474,099.87	1,050,645.98	504,842.04	893,681.34
2202	OVERHEAD COST	158,973.94	352,299.89	169,282.33	299,666.92
220201	TRAVEL & TRANSPORT - GENERAL	49,123.63	108,862.18	52,308.97	92,598.36
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	49,123.63	108,862.18	52,308.97	92,598.36
220202	UTILITIES - GENERAL	2,340.94	5,187.71	2,492.73	4,412.68
22020202	TELEPHONE CHARGES	540.22	1,197.16	575.25	1,018.31
22020203	INTERNET ACCESS CHARGES	1,800.72	3,990.55	1,917.48	3,394.37
220203	MATERIALS & SUPPLIES - GENERAL	30,972.38	68,637.44	32,980.73	58,383.13
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	30,972.38	68,637.44	32,980.73	58,383.13
220204	MAINTENANCE SERVICES - GENERAL	33,745.49	74,782.89	35,933.65	63,610.46
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,003.60	19,952.75	9,587.42	16,971.84
22020402	MAINTENANCE OF OFFICE FURNITURE	24,741.89	54,830.14	26,346.23	46,638.62
220205	TRAINING - GENERAL	17,311.33	38,363.40	18,433.86	32,631.98
22020501	LOCAL TRAINING	17,311.33	38,363.40	18,433.86	32,631.98
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,601.44	7,981.10	3,834.97	6,788.74
22020701	FINANCIAL CONSULTING	3,601.44	7,981.10	3,834.97	6,788.74
220210	MISCELLANEOUS EXPENSES GENERAL	21,878.74	48,485.17	23,297.43	41,241.57
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	21,878.74	48,485.17	23,297.43	41,241.57
2204	GRANTS AND CONTRIBUTIONS GENERAL	315,125.93	698,346.08	335,559.71	594,014.42
220401	LOCAL GRANTS AND CONTRIBUTIONS	315,125.93	698,346.08	335,559.71	594,014.42
22040112	GRANT TO COMPANIES - RECURRENT	315,125.93	698,346.08	335,559.71	594,014.42

051400100100 DEPARTMENT OF SOCIAL WELFARE DEPARTMENT					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	15,047,452.09	310,312,116.74	130,681,958.42	412,608,921.64
21	PERSONNEL COST	0.00	259,965,672.64	114,658,781.00	272,244,376.96
2101	SALARY	0.00	259,965,672.64	114,658,781.00	272,244,376.96
210101	SALARIES AND WAGES	0.00	259,965,672.64	114,658,781.00	272,244,376.96
21010101	SALARY	0.00	259,965,672.64	114,658,781.00	272,244,376.96
22	OTHER RECURRENT COSTS	15,047,452.09	33,346,444.10	16,023,177.42	28,364,544.68
2202	OVERHEAD COST	5,045,672.73	11,181,643.42	5,372,850.43	9,511,125.79
220201	TRAVEL & TRANSPORT - GENERAL	1,559,134.52	3,455,175.79	1,660,233.83	2,938,978.67
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,559,134.52	3,455,175.79	1,660,233.83	2,938,978.67
220202	UTILITIES - GENERAL	74,298.93	164,652.81	79,116.71	140,053.97
22020202	TELEPHONE CHARGES	17,145.91	37,996.80	18,257.70	32,320.15
22020203	INTERNET ACCESS CHARGES	57,153.02	126,656.00	60,859.01	107,733.82
220203	MATERIALS & SUPPLIES - GENERAL	983,032.03	2,178,483.27	1,046,775.00	1,853,021.74
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	983,032.03	2,178,483.27	1,046,775.00	1,853,021.74
220204	MAINTENANCE SERVICES - GENERAL	1,071,047.69	2,373,533.51	1,140,497.87	2,018,931.83
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	285,765.12	633,280.02	304,295.06	538,669.11
22020402	MAINTENANCE OF OFFICE FURNITURE	785,282.56	1,740,253.49	836,202.82	1,480,262.72
220205	TRAINING - GENERAL	549,444.26	1,217,615.60	585,072.00	1,035,705.99
22020501	LOCAL TRAINING	549,444.26	1,217,615.60	585,072.00	1,035,705.99
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	114,306.05	253,312.01	121,718.02	215,467.64
22020701	FINANCIAL CONSULTING	114,306.05	253,312.01	121,718.02	215,467.64
220210	MISCELLANEOUS EXPENSES GENERAL	694,409.25	1,538,870.45	739,436.99	1,308,965.94

22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	694,409.25	1,538,870.45	739,436.99	1,308,965.94
2204	GRANTS AND CONTRIBUTIONS GENERAL	10,001,779.36	22,164,800.68	10,650,327.00	18,853,418.89
220401	LOCAL GRANTS AND CONTRIBUTIONS	10,001,779.36	22,164,800.68	10,650,327.00	18,853,418.89
22040112	GRANT TO COMPANIES - RECURRENT	10,001,779.36	22,164,800.68	10,650,327.00	18,853,418.89
23	CAPITAL EXPENDITURE	0.00	17,000,000.00	0.00	112,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	2,000,000.00	0.00	7,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	2,000,000.00	0.00	7,000,000.00
23010113	PURCHASE OF COMPUTERS	0.00	2,000,000.00	0.00	5,000,000.00
23010138	PURCHASE OF OTHER MINOR OFFICE AND IT EQUIPMENT	0.00	0.00	0.00	2,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	60,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	60,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	0.00	0.00	0.00	20,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	40,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	15,000,000.00	0.00	45,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	15,000,000.00	0.00	45,000,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	15,000,000.00	0.00	45,000,000.00

051700100100 DEPARTMENT OF EDUCATION					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	0.00	20,000,000.00	0.00	210,000,000.00
23	CAPITAL EXPENDITURE	0.00	20,000,000.00	0.00	210,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	160,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	160,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	0.00	0.00	0.00	160,000,000.00
2303	REHABILITATION / REPAIRS	0.00	20,000,000.00	0.00	50,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	20,000,000.00	0.00	50,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	20,000,000.00	0.00	50,000,000.00

051702600100 LOCAL EDUCATION AUTHORITY					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	84,249,488.79	1,416,715,259.57	764,799,137.43	1,683,085,470.40
21	PERSONNEL COST	0.00	1,230,011,168.27	675,086,640.00	1,524,274,638.16
2101	SALARY	0.00	1,230,011,168.27	675,086,640.00	1,524,274,638.16
210101	SALARIES AND WAGES	0.00	1,230,011,168.27	675,086,640.00	1,524,274,638.16
21010101	SALARY	0.00	1,230,011,168.27	675,086,640.00	1,524,274,638.16
22	OTHER RECURRENT COSTS	84,249,488.79	186,704,091.30	89,712,497.44	158,810,832.24
2202	OVERHEAD COST	28,250,320.77	62,605,133.20	30,082,162.70	53,252,037.69
220201	TRAVEL & TRANSPORT - GENERAL	8,729,470.31	19,345,254.73	9,295,517.32	16,455,108.09
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,729,470.31	19,345,254.73	9,295,517.32	16,455,108.09
220202	UTILITIES - GENERAL	415,993.82	921,877.97	442,968.20	784,151.05
22020202	TELEPHONE CHARGES	95,998.57	212,741.07	102,223.43	180,957.93
22020203	INTERNET ACCESS CHARGES	319,995.25	709,136.90	340,744.77	603,193.11
220203	MATERIALS & SUPPLIES - GENERAL	5,503,918.23	12,197,154.74	5,860,810.04	10,374,921.52
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,503,918.23	12,197,154.74	5,860,810.04	10,374,921.52
220204	MAINTENANCE SERVICES - GENERAL	5,996,710.91	13,289,225.57	6,385,556.99	11,303,838.91
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,599,976.23	3,545,684.52	1,703,723.85	3,015,965.56
22020402	MAINTENANCE OF OFFICE FURNITURE	4,396,734.68	9,743,541.05	4,681,833.14	8,287,873.36
220205	TRAINING - GENERAL	3,076,294.78	6,817,333.01	3,275,771.65	5,798,835.58
22020501	LOCAL TRAINING	3,076,294.78	6,817,333.01	3,275,771.65	5,798,835.58
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	639,990.49	1,418,273.81	681,489.54	1,206,386.22
22020701	FINANCIAL CONSULTING	639,990.49	1,418,273.81	681,489.54	1,206,386.22
220210	MISCELLANEOUS EXPENSES GENERAL	3,887,942.24	8,616,013.38	4,140,048.95	7,328,796.31
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,887,942.24	8,616,013.38	4,140,048.95	7,328,796.31
2204	GRANTS AND CONTRIBUTIONS GENERAL	55,999,168.02	124,098,958.10	59,630,334.73	105,558,794.56
220401	LOCAL GRANTS AND CONTRIBUTIONS	55,999,168.02	124,098,958.10	59,630,334.73	105,558,794.56
22040112	GRANT TO COMPANIES - RECURRENT	55,999,168.02	124,098,958.10	59,630,334.73	105,558,794.56

052100100100 DEPARTMENT OF PRIMARY HEALTH CARE					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	20,856,536.08	370,613,901.22	171,364,359.63	456,772,313.56
21	PERSONNEL COST	0.00	318,474,457.62	154,479,634.60	286,882,640.32
2101	SALARY	0.00	318,474,457.62	154,479,634.60	286,882,640.32
210101	SALARIES AND WAGES	0.00	318,474,457.62	154,479,634.60	286,882,640.32
21010101	SALARY	0.00	318,474,457.62	154,479,634.60	286,882,640.32
22	OTHER RECURRENT COSTS	15,856,536.08	35,139,443.59	16,884,725.03	29,889,673.24
2202	OVERHEAD COST	5,316,972.68	11,782,867.38	5,661,742.34	10,022,527.96
220201	TRAVEL & TRANSPORT - GENERAL	1,642,967.37	3,640,956.57	1,749,502.67	3,097,004.13
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,642,967.37	3,640,956.57	1,749,502.67	3,097,004.13
220202	UTILITIES - GENERAL	78,293.90	173,505.99	83,370.73	147,584.51
22020202	TELEPHONE CHARGES	18,067.82	40,039.84	19,239.40	34,057.96
22020203	INTERNET ACCESS CHARGES	60,226.08	133,466.15	64,131.33	113,526.54
220203	MATERIALS & SUPPLIES - GENERAL	1,035,888.52	2,295,617.78	1,103,058.87	1,952,656.57
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,035,888.52	2,295,617.78	1,103,058.87	1,952,656.57
220204	MAINTENANCE SERVICES - GENERAL	1,128,636.67	2,501,155.65	1,201,821.12	2,127,487.44
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	301,130.38	667,330.75	320,656.65	567,632.72
22020402	MAINTENANCE OF OFFICE FURNITURE	827,506.29	1,833,824.90	881,164.47	1,559,854.72
220205	TRAINING - GENERAL	578,987.24	1,283,085.37	616,530.64	1,091,394.70
22020501	LOCAL TRAINING	578,987.24	1,283,085.37	616,530.64	1,091,394.70
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	120,452.15	266,932.30	128,262.66	227,053.09
22020701	FINANCIAL CONSULTING	120,452.15	266,932.30	128,262.66	227,053.09
220210	MISCELLANEOUS EXPENSES GENERAL	731,746.83	1,621,613.72	779,195.66	1,379,347.52
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	731,746.83	1,621,613.72	779,195.66	1,379,347.52
2204	GRANTS AND CONTRIBUTIONS GENERAL	10,539,563.39	23,356,576.22	11,222,982.69	19,867,145.29
220401	LOCAL GRANTS AND CONTRIBUTIONS	10,539,563.39	23,356,576.22	11,222,982.69	19,867,145.29
22040112	GRANT TO COMPANIES - RECURRENT	10,539,563.39	23,356,576.22	11,222,982.69	19,867,145.29
23	CAPITAL EXPENDITURE	5,000,000.00	17,000,000.00	0.00	140,000,000.00
2302	CONSTRUCTION / PROVISION	5,000,000.00	17,000,000.00	0.00	140,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	5,000,000.00	17,000,000.00	0.00	140,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	5,000,000.00	17,000,000.00	0.00	140,000,000.00

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

055100100100 EMIRATE COUNCIL					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	0.00	88,567,874.88	41,711,638.80	139,893,871.80
21	PERSONNEL COST	0.00	71,849,965.56	41,711,638.80	59,893,871.80
2101	SALARY	0.00	71,849,965.56	41,711,638.80	59,893,871.80
210101	SALARIES AND WAGES	0.00	71,849,965.56	41,711,638.80	59,893,871.80
21010101	SALARY	0.00	71,849,965.56	41,711,638.80	59,893,871.80
23	CAPITAL EXPENDITURE	0.00	16,717,909.32	0.00	80,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	16,717,909.32	0.00	80,000,000.00

230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	16,717,909.32	0.00	80,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	0.00	16,717,909.32	0.00	80,000,000.00
