

State	Niger
Local Government	Katcha
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	4,833,316.58
Statutory Allocation	3,478,980,624.68
VAT	3,770,956,898.24
Other FAAC	-
LG IGR	52,295,200.00
Share of State IGR	514,087,248.27
Other (Capital Receipts)	-
<b>Total Revenue</b>	<b>7,821,153,287.77</b>

Expenditure by Economic	2026 Budget
Personnel	5,327,369,801.40
Grants / Contributions to State	-
Other Recurrent	380,900,000.00
Capital	2,112,883,486.37
<b>Total Expenditure</b>	<b>7,821,153,287.77</b>

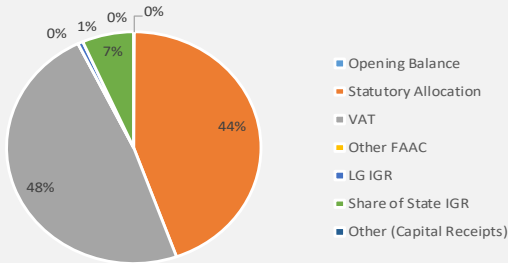
Expenditure by Sector	2026 Budget
Education	3,195,960,661.68
Health	774,417,922.25
Other Social	512,804,854.04
Agriculture	218,032,397.54
Other Economic	2,093,624,030.89
Administration	1,026,313,421.37
Law and Justice	-
<b>Total Expenditure</b>	<b>7,821,153,287.77</b>

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
iv. Contribution to Urban Renewal and Rural Development	1,223,873,486.37
iii. Contribution to Ward Development Project	240,000,000.00
i. intervention to Primary Schools	160,000,000.00
ii. Intervention to PHC	120,000,000.00
iii. Intervention to Water Facilities	80,000,000.00
iv. intervention to Social Activities	40,000,000.00
viii. Purchase of 3 No. official vehicle for official use by the council (Toyota corol)	30,000,000.00
i. Construction of a double cell box culvate along Gabi - Gibagi Road	25,969,000.00
ii. Renovation of Primary Schools across 10 wards	23,000,000.00
l. Renovation of offices at L G secretariate.	15,000,000.00
<i>Other Capital Projects</i>	155,041,000.00
<b>Total</b>	<b>2,112,883,486.37</b>

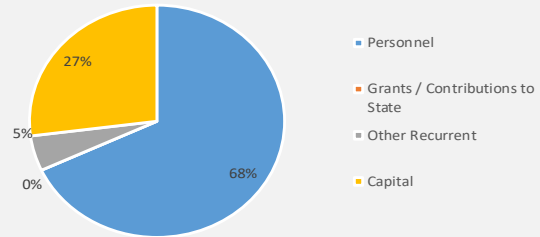
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
INKWAI	-	-
BERI	-	-
GALMA WAMBA	-	-
MABURYA	-	-
KUMBASHI	-	-
BANGI	-	-
BOBI	-	-
G/BOKA	-	-
KAKIHUM	-	-
KOTONKORO	-	-
IGWAMA	-	-
LG WIDE	7,821,153,287.77	2,112,883,486.37
OUTSIDE LG	-	-
<b>Total</b>	<b>7,821,153,287.77</b>	<b>2,112,883,486.37</b>

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

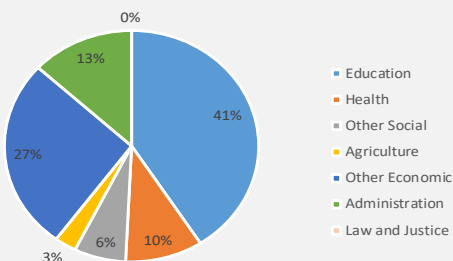
### Where is the Money coming from?



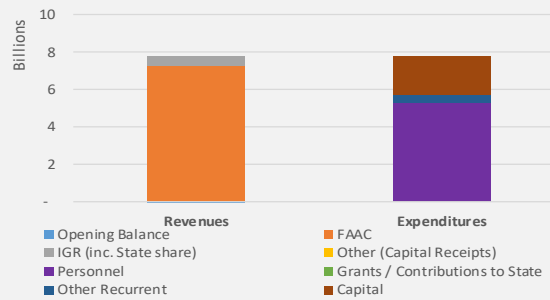
### What is the Money being spent On?



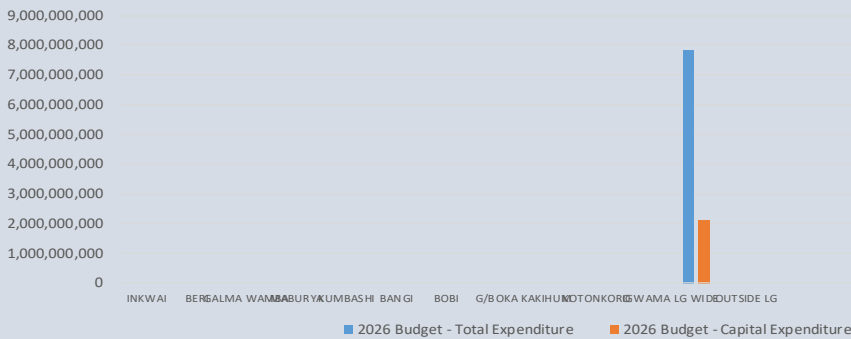
### Who is Spending the Money?



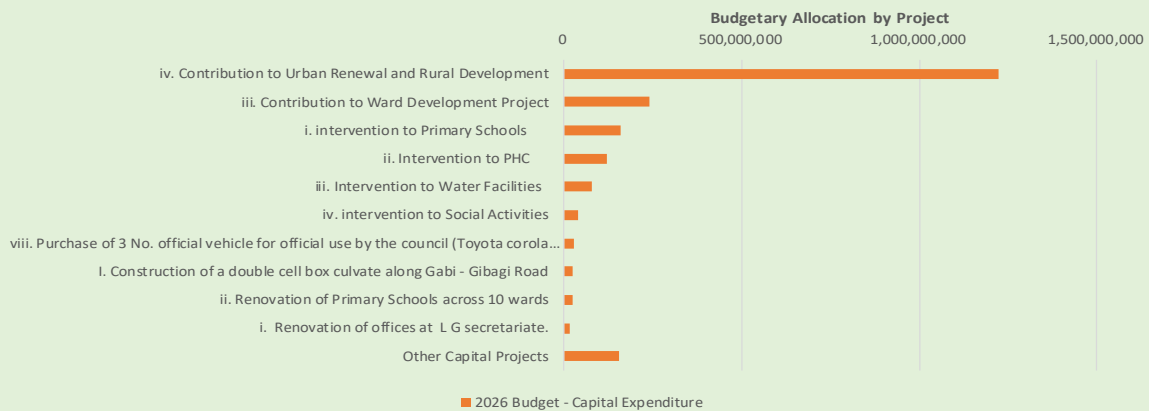
### Inflows and Outflows



### Where is the Money being Spent?



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



**126314 - MARIGA Local Government, Niger State - 2026 Budget: Summary**

<b>Item</b>	<b>2024 Full Year Actuals</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to December</b>	<b>2026 Approved Budget</b>
<b>Opening Balance</b>				<b>4,833,316.58</b>
<b>Recurrent Revenue</b>	<b>1,358,341,649.50</b>	<b>6,689,457,829.45</b>	<b>4,236,222,535.55</b>	<b>7,816,319,971.19</b>
11 - GOVERNMENT SHARE OF FAAC	1,275,293,392.88	5,658,033,316.72	4,120,399,375.26	7,249,937,522.92
12 - INDEPENDENT REVENUE	83,048,256.62	1,031,424,512.73	115,823,160.29	566,382,448.27
<b>Recurrent Expenditure</b>	<b>1,097,372,637.06</b>	<b>4,897,386,203.67</b>	<b>4,702,352,110.63</b>	<b>5,708,269,801.40</b>
21 - PERSONNEL COST	1,097,372,637.06	4,625,421,197.68	4,605,552,110.63	5,327,369,801.40
22 - OTHER RECURRENT COSTS	-	271,965,005.99	96,800,000.00	380,900,000.00
<b>Transfer to Capital Account</b>	<b>260,969,012.44</b>	<b>1,792,071,625.78</b>	<b>- 466,129,575.08</b>	<b>2,112,883,486.37</b>
<b>Capital Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-	-
<b>23 - CAPITAL EXPENDITURE</b>	<b>689,761,400.00</b>	<b>1,792,071,625.78</b>	<b>816,911,000.00</b>	<b>2,112,883,486.37</b>
<b>Total Revenue (including OB)</b>	<b>1,358,341,649.50</b>	<b>6,689,457,829.45</b>	<b>4,236,222,535.55</b>	<b>7,821,153,287.77</b>
<b>Total Expenditure</b>	<b>1,787,134,037.06</b>	<b>6,689,457,829.45</b>	<b>5,519,263,110.63</b>	<b>7,821,153,287.77</b>
<b>Closing Balance</b>	<b>- 428,792,387.56</b>	<b>-</b>	<b>- 1,283,040,575.08</b>	<b>0.00</b>

126314 - MARIGA Local Government, Niger State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<b>Total Expenditure</b>	<b>5,327,369,801.40</b>	<b>380,900,000.00</b>	<b>5,708,269,801.40</b>	<b>2,112,883,486.37</b>	<b>7,821,153,287.77</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>700,353,932.76</b>	<b>231,259,488.61</b>	<b>931,613,421.37</b>	<b>94,700,000.00</b>	<b>1,026,313,421.37</b>
<b>01100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>68,540,985.63</b>	<b>143,900,000.00</b>	<b>212,440,985.63</b>	<b>94,700,000.00</b>	<b>307,140,985.63</b>
011100100100	CHAIRMAN	67,540,985.63	143,900,000.00	211,440,985.63	94,700,000.00	306,140,985.63
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	1,000,000.00	-	1,000,000.00	-	1,000,000.00
<b>01120000000</b>	<b>LOCAL GOVT COUNCIL</b>	<b>6,000,000.00</b>	<b>-</b>	<b>6,000,000.00</b>	<b>-</b>	<b>6,000,000.00</b>
011200700100	COUNCIL COMMITTEES	6,000,000.00	-	6,000,000.00	-	6,000,000.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO LGC</b>	<b>-</b>	<b>1,230,696.00</b>	<b>1,230,696.00</b>	<b>-</b>	<b>1,230,696.00</b>
016100100100	Office of the Secretary to LGC	-	1,230,696.00	1,230,696.00	-	1,230,696.00
<b>01250000000</b>	<b>DEPARTMENT OF PERSONNEL MANAGEMENT</b>	<b>625,812,947.13</b>	<b>86,128,792.61</b>	<b>711,941,739.74</b>	<b>-</b>	<b>711,941,739.74</b>
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	625,812,947.13	86,128,792.61	711,941,739.74	-	711,941,739.74
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>750,182,124.72</b>	<b>21,340,817.34</b>	<b>771,522,942.06</b>	<b>1,540,133,486.37</b>	<b>2,311,656,428.43</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>208,112,124.72</b>	<b>5,920,272.82</b>	<b>214,032,397.54</b>	<b>4,000,000.00</b>	<b>218,032,397.54</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	208,112,124.72	5,920,272.82	214,032,397.54	4,000,000.00	218,032,397.54
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)</b>	<b>223,896,000.00</b>	<b>6,369,284.84</b>	<b>230,265,284.84</b>	<b>-</b>	<b>230,265,284.84</b>
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	223,896,000.00	6,369,284.84	230,265,284.84	-	230,265,284.84
<b>02340000000</b>	<b>DEPARTMENT OF WORKS AND HOUSING</b>	<b>298,125,000.00</b>	<b>8,480,915.44</b>	<b>306,605,915.44</b>	<b>1,536,133,486.37</b>	<b>1,842,739,401.81</b>
023400100100	DEPARTMENT OF WORKS AND HOUSING	298,125,000.00	8,480,915.44	306,605,915.44	1,536,133,486.37	1,842,739,401.81
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>20,049,000.00</b>	<b>570,344.23</b>	<b>20,619,344.23</b>	<b>-</b>	<b>20,619,344.23</b>
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	20,049,000.00	570,344.23	20,619,344.23	-	20,619,344.23
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>3,876,833,743.92</b>	<b>128,299,694.05</b>	<b>4,005,133,437.97</b>	<b>478,050,000.00</b>	<b>4,483,183,437.97</b>
<b>05140000000</b>	<b>DEPARTMENT OF SOCIAL WELFARE DEPARTMENT</b>	<b>305,210,728.44</b>	<b>8,682,486.80</b>	<b>313,893,215.24</b>	<b>58,000,000.00</b>	<b>371,893,215.24</b>
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	305,210,728.44	8,682,486.80	313,893,215.24	58,000,000.00	371,893,215.24
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>2,912,069,520.00</b>	<b>82,841,141.68</b>	<b>2,994,910,661.68</b>	<b>201,050,000.00</b>	<b>3,195,960,661.68</b>
051700100100	DEPARTMENT OF EDUCATION	-	-	-	201,050,000.00	201,050,000.00
051702600100	LOCAL EDUCATION AUTHORITY	2,912,069,520.00	82,841,141.68	2,994,910,661.68	-	2,994,910,661.68
<b>05210000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE</b>	<b>617,841,856.68</b>	<b>17,576,065.57</b>	<b>635,417,922.25</b>	<b>139,000,000.00</b>	<b>774,417,922.25</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	617,841,856.68	17,576,065.57	635,417,922.25	139,000,000.00	774,417,922.25
<b>05350000000</b>	<b>DEPARTMENT OF ENVIRONMENTAL SANITATION</b>	<b>-</b>	<b>19,200,000.00</b>	<b>19,200,000.00</b>	<b>80,000,000.00</b>	<b>99,200,000.00</b>
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	19,200,000.00	19,200,000.00	80,000,000.00	99,200,000.00
<b>05510000000</b>	<b>EMIRATE COUNCIL</b>	<b>41,711,638.80</b>	<b>-</b>	<b>41,711,638.80</b>	<b>-</b>	<b>41,711,638.80</b>
055100100100	EMIRATE COUNCIL	41,711,638.80	-	41,711,638.80	-	41,711,638.80

126314 - MARIGA 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>	<u>1,358,341,649.50</u>	<u>6,689,457,829.45</u>	<u>4,236,222,535.55</u>	<u>7,816,319,971.19</u>
020000000000	ECONOMIC SECTOR	1,358,341,649.50	6,689,457,829.45	4,236,222,535.55	7,816,319,971.19
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,358,341,649.50	6,689,457,829.45	4,236,222,535.55	7,816,319,971.19
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,358,341,649.50	6,689,457,829.45	4,236,222,535.55	7,816,319,971.19

126314 - MARIGA Local Government, Niger State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<b>1</b>	<b>REVENUE</b>	<b>1,358,341,649.50</b>	<b>6,689,457,829.45</b>	<b>4,236,222,535.55</b>	<b>7,816,319,971.19</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>1,275,293,392.88</b>	<b>5,658,033,316.72</b>	<b>4,120,399,375.26</b>	<b>7,249,937,522.92</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>1,275,293,392.88</b>	<b>5,658,033,316.72</b>	<b>4,120,399,375.26</b>	<b>7,249,937,522.92</b>
<b>110101</b>	<b>LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES</b>	<b>640,041,371.98</b>	<b>2,939,307,992.54</b>	<b>2,003,833,625.59</b>	<b>3,478,980,624.68</b>
11010101	STATUTORY ALLOCATION	640,041,371.98	2,939,307,992.54	2,003,833,625.59	3,478,980,624.68
<b>110102</b>	<b>LOCAL GOVERNMENT SHARE OF VAT</b>	<b>635,252,020.90</b>	<b>2,718,725,324.18</b>	<b>2,116,565,749.67</b>	<b>3,770,956,898.24</b>
11010201	SHARE OF VAT	635,252,020.90	2,718,725,324.18	2,116,565,749.67	3,770,956,898.24
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>83,048,256.62</b>	<b>1,031,424,512.73</b>	<b>115,823,160.29</b>	<b>566,382,448.27</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>1,850,000.00</b>	<b>3,200,000.00</b>	<b>1,230,000.00</b>	<b>3,200,000.00</b>
<b>120103</b>	<b>OTHER TAXES</b>	<b>1,850,000.00</b>	<b>3,200,000.00</b>	<b>1,230,000.00</b>	<b>3,200,000.00</b>
12010303	Cattle Tax ( Jangali)	1,850,000.00	3,200,000.00	1,230,000.00	3,200,000.00
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>81,198,256.62</b>	<b>1,028,224,512.73</b>	<b>114,593,160.29</b>	<b>563,182,448.27</b>
<b>120201</b>	<b>LICENCES GENERAL</b>	<b>157,000.00</b>	<b>630,000.00</b>	<b>219,000.00</b>	<b>1,970,295.00</b>
12020101	Canoe lincense	-	50,000.00	30,000.00	350,000.00
12020104	Cattle Trade Licenses	17,500.00	150,000.00	37,500.00	250,000.00
12020105	Hawkers Permit	52,000.00	220,000.00	43,500.00	220,000.00
12020106	Bicycle lincense	35,000.00	60,000.00	28,000.00	150,295.00
12020107	Dane Guns License	52,500.00	150,000.00	80,000.00	300,000.00
12020108	Huning License	-	-	-	500,000.00
12020111	Entertainment Permit	-	-	-	200,000.00
<b>120204</b>	<b>FEES GENERAL</b>	<b>3,788,800.00</b>	<b>9,765,000.00</b>	<b>3,511,400.00</b>	<b>18,250,200.00</b>
12020401	Slauther Fees	-	350,000.00	29,900.00	350,000.00
12020402	Eating House Fees	-	80,000.00	44,600.00	100,000.00
12020403	Kiosk Fees	20,000.00	150,000.00	48,000.00	200,000.00
12020404	Bakery Fees	20,000.00	128,000.00	-	-
12020405	Dried Meat/Fish Fees	95,000.00	500,000.00	110,000.00	650,000.00
12020407	Butcher fees	-	-	70,000.00	250,000.00
12020409	Marriage Registration Fees	120,000.00	300,000.00	145,000.00	680,000.00
12020412	Mobile Sale Fees	-	250,000.00	102,000.00	400,000.00
12020413	Dispensaries and Maternity fees	-	-	-	150,000.00
12020414	Laboratory Fees	-	-	-	250,000.00
12020415	Environmental Sanitation Fees	-	150,000.00	-	150,000.00
12020416	Photo Studio Fees	10,000.00	70,000.00	10,000.00	150,000.00
12020417	Welding Machine Fees	97,500.00	400,000.00	100,000.00	1,000,000.00
12020418	Electric/Radio/Tele. Fees	20,000.00	80,000.00	30,000.00	100,000.00
12020420	Wood making/Capentry Workshop	18,200.00	100,000.00	120,000.00	850,200.00
12020421	Battery Charge Fees	-	5,000.00	-	-
12020422	Printing Press Fees	-	40,000.00	-	-
12020423	Panel Beater Fees	5,500.00	50,000.00	22,300.00	185,000.00
12020424	Volcaniser Fees	212,900.00	600,000.00	120,000.00	1,200,000.00
12020425	Vehicle Spare Parts sellers Fees	38,000.00	150,000.00	60,000.00	150,000.00
12020429	Building Materials fees	73,700.00	350,000.00	18,000.00	350,000.00
12020432	Block Making Factory Fees	-	150,000.00	100,000.00	520,000.00
12020436	Black Smith Fees	-	10,000.00	45,000.00	120,000.00
12020443	Registration of Notice Payment	-	100,000.00	52,000.00	500,000.00
12020444	Letter of Identification	2,850,000.00	3,500,000.00	1,150,000.00	4,500,000.00
12020445	Contractor Registration Fees	-	200,000.00	100,000.00	2,000,000.00
12020447	Sand Dredging Fees	-	25,000.00	4,000.00	25,000.00
12020449	Petty Trade Fees	-	150,000.00	80,400.00	350,000.00
12020450	Sand Granite Fees	-	300,000.00	84,200.00	500,000.00
12020451	Forestry Exploitation Fees	-	120,000.00	123,200.00	300,000.00
12020452	Felling of trees fees	-	22,000.00	64,400.00	150,000.00
12020453	Sawing fees	-	35,000.00	-	-
12020454	Produce buying Fees	150,000.00	350,000.00	456,800.00	520,000.00
12020458	Ingredient Grinding Machine Fees	23,000.00	100,000.00	45,000.00	500,000.00

**126314 - MARIGA 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
12020459	Corn grinding Mill Fees	35,000.00	150,000.00	95,000.00	300,000.00
12020460	Brown Sugar Machine Fees	-	800,000.00	81,600.00	800,000.00
<b>120205</b>	<b>FINES GENERAL</b>	-	<b>400,000.00</b>	<b>40,500.00</b>	<b>400,000.00</b>
12020502	Impounding of Animal Fines	-	400,000.00	40,500.00	400,000.00
<b>120206</b>	<b>SALES GENERAL</b>	<b>1,500,000.00</b>	<b>3,552,000.00</b>	-	<b>2,000,000.00</b>
12020602	Sales of Grains	1,500,000.00	3,552,000.00	-	2,000,000.00
<b>120207</b>	<b>EARNING GENERAL</b>	<b>4,024,000.00</b>	<b>16,300,000.00</b>	<b>8,223,300.00</b>	<b>16,474,705.00</b>
12020701	Earning from Markets	-	6,000,000.00	4,267,000.00	5,095,000.00
12020702	earnings from Motor Parks	1,124,000.00	2,500,000.00	3,181,300.00	4,379,705.00
12020703	earnings from Shops	500,000.00	2,300,000.00	516,000.00	2,000,000.00
12020704	Earnings from Cattle Market	400,000.00	2,000,000.00	152,000.00	1,500,000.00
12020706	Transport Service Earnings	2,000,000.00	3,000,000.00	107,000.00	3,000,000.00
12020709	Earning From Other Commercial Undertaking	-	500,000.00	-	500,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>3,500,000.00</b>	<b>13,000,000.00</b>	<b>3,165,000.00</b>	<b>10,000,000.00</b>
12020902	Tenement Rate	2,500,000.00	12,000,000.00	3,015,000.00	8,000,000.00
12020904	Penalty for Tenement Rate	1,000,000.00	1,000,000.00	150,000.00	2,000,000.00
<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>	<b>68,228,456.62</b>	<b>984,577,512.73</b>	<b>99,433,960.29</b>	<b>514,087,248.27</b>
12021301	LG SHARE OF STATE IGR	68,228,456.62	984,577,512.73	99,433,960.29	514,087,248.27

**126314 - MARIGA Local Government, Niger State - 2026 Budget: Total Revenue by Fund**

<b>Code</b>	<b>Fund</b>	<b>2026 Approved Budget</b>
	<b><i>Total Revenue (including Capital Receipts, excluding Open Balance)</i></b>	<b><u>7,816,319,971.19</u></b>
<b>01</b>	<b>FEDERATION ACCOUNT</b>	<b>7,249,937,522.92</b>
<b>011</b>	<b>FAAC DIRECT ALLOCATION</b>	<b>7,249,937,522.92</b>
01101	FAAC DIRECT ALLOCATION	7,249,937,522.92
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>	<b>566,382,448.27</b>
<b>021</b>	<b>MAIN ENVELOP</b>	<b>566,382,448.27</b>
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	566,382,448.27

126314 - MARIGA Local Government, Niger State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	<b>Total Expenditure</b>	<b>1,787,134,037.06</b>	<b>6,689,457,829.45</b>	<b>5,519,263,110.63</b>	<b>7,821,153,287.77</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>189,966,757.38</b>	<b>785,993,354.01</b>	<b>645,342,032.84</b>	<b>1,026,313,421.37</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>4,029,000.00</b>	<b>244,781,007.96</b>	<b>21,311,000.00</b>	<b>307,140,985.63</b>
011100100100	CHAIRMAN	4,029,000.00	244,781,007.96	21,311,000.00	306,140,985.63
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	-	-	-	1,000,000.00
<b>01120000000</b>	<b>LOCAL GOVT COUNCIL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,000,000.00</b>
011200700100	COUNCIL COMMITTEES	-	-	-	6,000,000.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO LGC</b>	<b>-</b>	<b>930,342.96</b>	<b>-</b>	<b>1,230,696.00</b>
016100100100	Office of the Secretary to LGC	-	930,342.96	-	1,230,696.00
<b>01250000000</b>	<b>DEPARTMENT OF PERSONNEL MANAGEMENT</b>	<b>185,937,757.38</b>	<b>540,282,003.10</b>	<b>624,031,032.84</b>	<b>711,941,739.74</b>
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	185,937,757.38	540,282,003.10	624,031,032.84	711,941,739.74
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>1,136,393,140.88</b>	<b>2,292,409,106.66</b>	<b>1,480,549,664.10</b>	<b>2,311,656,428.43</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>109,574,477.65</b>	<b>208,100,480.77</b>	<b>159,648,452.33</b>	<b>218,032,397.54</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	109,574,477.65	208,100,480.77	159,648,452.33	218,032,397.54
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)</b>	<b>162,506,781.00</b>	<b>201,851,852.16</b>	<b>202,002,857.14</b>	<b>230,265,284.84</b>
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	162,506,781.00	201,851,852.16	202,002,857.14	230,265,284.84
<b>02340000000</b>	<b>DEPARTMENT OF WORKS AND HOUSING</b>	<b>850,722,266.00</b>	<b>1,863,242,622.79</b>	<b>1,084,408,389.43</b>	<b>1,842,739,401.81</b>
023400100100	DEPARTMENT OF WORKS AND HOUSING	850,722,266.00	1,863,242,622.79	1,084,408,389.43	1,842,739,401.81
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>13,589,616.23</b>	<b>19,214,150.94</b>	<b>34,489,965.20</b>	<b>20,619,344.23</b>
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	13,589,616.23	19,214,150.94	34,489,965.20	20,619,344.23
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>460,774,138.80</b>	<b>3,611,055,368.78</b>	<b>3,393,371,413.69</b>	<b>4,483,183,437.97</b>
<b>05140000000</b>	<b>DEPARTMENT OF SOCIAL WELFARE DEPARTMENT</b>	<b>193,001,998.00</b>	<b>289,586,064.90</b>	<b>272,177,104.37</b>	<b>371,893,215.24</b>
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	193,001,998.00	289,586,064.90	272,177,104.37	371,893,215.24
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>-</b>	<b>2,608,074,407.62</b>	<b>2,438,316,057.14</b>	<b>3,195,960,661.68</b>
051700100100	DEPARTMENT OF EDUCATION	-	29,000,000.00	4,000,000.00	201,050,000.00
051702600100	LOCAL EDUCATION AUTHORITY	-	2,579,074,407.62	2,434,316,057.14	2,994,910,661.68
<b>05210000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE</b>	<b>267,772,140.80</b>	<b>661,623,258.26</b>	<b>621,966,613.38</b>	<b>774,417,922.25</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	267,772,140.80	661,623,258.26	621,966,613.38	774,417,922.25
<b>05350000000</b>	<b>DEPARTMENT OF ENVIRONMENTAL SANITATION</b>	<b>-</b>	<b>-</b>	<b>19,200,000.00</b>	<b>99,200,000.00</b>
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	-	19,200,000.00	99,200,000.00
<b>05510000000</b>	<b>EMIRATE COUNCIL</b>	<b>-</b>	<b>51,771,638.00</b>	<b>41,711,638.80</b>	<b>41,711,638.80</b>
055100100100	EMIRATE COUNCIL	-	51,771,638.00	41,711,638.80	41,711,638.80

126314 - MARIGA Local Government, Niger State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	<b>Total Personnel Expenditure</b>	<b>1,097,372,637.06</b>	<b>4,625,421,197.68</b>	<b>4,605,552,110.63</b>	<b>5,327,369,801.40</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>185,937,757.38</b>	<b>476,634,674.00</b>	<b>546,431,032.84</b>	<b>700,353,932.76</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	-	-	-	<b>68,540,985.63</b>
011100100100	CHAIRMAN	-	-	-	67,540,985.63
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	-	-	-	1,000,000.00
<b>01120000000</b>	<b>LOCAL GOVT COUNCIL</b>	-	-	-	<b>6,000,000.00</b>
011200700100	COUNCIL COMMITTEES	-	-	-	6,000,000.00
<b>01250000000</b>	<b>DEPARTMENT OF PERSONNEL MANAGEMENT</b>	<b>185,937,757.38</b>	<b>476,634,674.00</b>	<b>546,431,032.84</b>	<b>625,812,947.13</b>
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	185,937,757.38	476,634,674.00	546,431,032.84	625,812,947.13
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>450,660,740.88</b>	<b>663,403,058.64</b>	<b>691,349,664.10</b>	<b>750,182,124.72</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>109,574,477.65</b>	<b>165,625,058.64</b>	<b>159,648,452.33</b>	<b>208,112,124.72</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	109,574,477.65	165,625,058.64	159,648,452.33	208,112,124.72
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)</b>	<b>162,506,781.00</b>	<b>197,037,000.00</b>	<b>202,002,857.14</b>	<b>223,896,000.00</b>
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	162,506,781.00	197,037,000.00	202,002,857.14	223,896,000.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS AND HOUSING</b>	<b>164,989,866.00</b>	<b>281,958,000.00</b>	<b>295,208,389.43</b>	<b>298,125,000.00</b>
023400100100	DEPARTMENT OF WORKS AND HOUSING	164,989,866.00	281,958,000.00	295,208,389.43	298,125,000.00
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>13,589,616.23</b>	<b>18,783,000.00</b>	<b>34,489,965.20</b>	<b>20,049,000.00</b>
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	13,589,616.23	18,783,000.00	34,489,965.20	20,049,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>460,774,138.80</b>	<b>3,485,383,465.04</b>	<b>3,367,771,413.69</b>	<b>3,876,833,743.92</b>
<b>05140000000</b>	<b>DEPARTMENT OF SOCIAL WELFARE DEPARTMENT</b>	<b>193,001,998.00</b>	<b>274,824,411.48</b>	<b>272,177,104.37</b>	<b>305,210,728.44</b>
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	193,001,998.00	274,824,411.48	272,177,104.37	305,210,728.44
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	-	<b>2,516,450,760.00</b>	<b>2,434,316,057.14</b>	<b>2,912,069,520.00</b>
051702600100	LOCAL EDUCATION AUTHORITY	-	2,516,450,760.00	2,434,316,057.14	2,912,069,520.00
<b>05210000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE</b>	<b>267,772,140.80</b>	<b>642,336,655.56</b>	<b>619,566,613.38</b>	<b>617,841,856.68</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	267,772,140.80	642,336,655.56	619,566,613.38	617,841,856.68
<b>05510000000</b>	<b>EMIRATE COUNCIL</b>	-	<b>51,771,638.00</b>	<b>41,711,638.80</b>	<b>41,711,638.80</b>
055100100100	EMIRATE COUNCIL	-	51,771,638.00	41,711,638.80	41,711,638.80

126314 - MARIGA Local Government, Niger State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	<b>Total Other Recurrent Expenditure</b>	-	<b>271,965,005.99</b>	<b>96,800,000.00</b>	<b>380,900,000.00</b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	-	<b>173,358,680.01</b>	<b>77,600,000.00</b>	<b>231,259,488.61</b>
<b>011100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	-	<b>108,781,007.96</b>	-	<b>143,900,000.00</b>
011100100100	CHAIRMAN	-	108,781,007.96	-	143,900,000.00
<b>016100000000</b>	<b>OFFICE OF THE SECRETARY TO LGC</b>	-	<b>930,342.96</b>	-	<b>1,230,696.00</b>
016100100100	Office of the Secretary to LGC	-	930,342.96	-	1,230,696.00
<b>012500000000</b>	<b>DEPARTMENT OF PERSONNEL MANAGEMENT</b>	-	<b>63,647,329.10</b>	<b>77,600,000.00</b>	<b>86,128,792.61</b>
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	-	63,647,329.10	77,600,000.00	86,128,792.61
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	-	<b>16,132,561.65</b>	-	<b>21,340,817.34</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	-	<b>4,475,422.13</b>	-	<b>5,920,272.82</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	4,475,422.13	-	5,920,272.82
<b>022000000000</b>	<b>DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)</b>	-	<b>4,814,852.16</b>	-	<b>6,369,284.84</b>
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	-	4,814,852.16	-	6,369,284.84
<b>023400000000</b>	<b>DEPARTMENT OF WORKS AND HOUSING</b>	-	<b>6,411,136.42</b>	-	<b>8,480,915.44</b>
023400100100	DEPARTMENT OF WORKS AND HOUSING	-	6,411,136.42	-	8,480,915.44
<b>023800000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	-	<b>431,150.94</b>	-	<b>570,344.23</b>
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	-	431,150.94	-	570,344.23
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	-	<b>82,473,764.33</b>	<b>19,200,000.00</b>	<b>128,299,694.05</b>
<b>051400000000</b>	<b>DEPARTMENT OF SOCIAL WELFARE DEPARTMENT</b>	-	<b>6,563,514.01</b>	-	<b>8,682,486.80</b>
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	6,563,514.01	-	8,682,486.80
<b>051700000000</b>	<b>DEPARTMENT OF EDUCATION</b>	-	<b>62,623,647.62</b>	-	<b>82,841,141.68</b>
051702600100	LOCAL EDUCATION AUTHORITY	-	62,623,647.62	-	82,841,141.68
<b>052100000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE</b>	-	<b>13,286,602.70</b>	-	<b>17,576,065.57</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	-	13,286,602.70	-	17,576,065.57
<b>053500000000</b>	<b>DEPARTMENT OF ENVIRONMENTAL SANITATION</b>	-	-	<b>19,200,000.00</b>	<b>19,200,000.00</b>
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	-	19,200,000.00	19,200,000.00

126314 - MARIGA Local Government, Niger State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	<b>Total Capital Expenditure</b>	<b>689,761,400.00</b>	<b>1,792,071,625.78</b>	<b>816,911,000.00</b>	<b>2,112,883,486.37</b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>4,029,000.00</b>	<b>136,000,000.00</b>	<b>21,311,000.00</b>	<b>94,700,000.00</b>
<b>011100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>4,029,000.00</b>	<b>136,000,000.00</b>	<b>21,311,000.00</b>	<b>94,700,000.00</b>
011100100100	CHAIRMAN	4,029,000.00	136,000,000.00	21,311,000.00	94,700,000.00
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>685,732,400.00</b>	<b>1,612,873,486.37</b>	<b>789,200,000.00</b>	<b>1,540,133,486.37</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	-	<b>38,000,000.00</b>	-	<b>4,000,000.00</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	38,000,000.00	-	4,000,000.00
<b>023400000000</b>	<b>DEPARTMENT OF WORKS AND HOUSING</b>	<b>685,732,400.00</b>	<b>1,574,873,486.37</b>	<b>789,200,000.00</b>	<b>1,536,133,486.37</b>
023400100100	DEPARTMENT OF WORKS AND HOUSING	685,732,400.00	1,574,873,486.37	789,200,000.00	1,536,133,486.37
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	-	<b>43,198,139.41</b>	<b>6,400,000.00</b>	<b>478,050,000.00</b>
<b>051400000000</b>	<b>DEPARTMENT OF SOCIAL WELFARE DEPARTMENT</b>	-	<b>8,198,139.41</b>	-	<b>58,000,000.00</b>
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	8,198,139.41	-	58,000,000.00
<b>051700000000</b>	<b>DEPARTMENT OF EDUCATION</b>	-	<b>29,000,000.00</b>	<b>4,000,000.00</b>	<b>201,050,000.00</b>
051700100100	DEPARTMENT OF EDUCATION	-	29,000,000.00	4,000,000.00	201,050,000.00
<b>052100000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE</b>	-	<b>6,000,000.00</b>	<b>2,400,000.00</b>	<b>139,000,000.00</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	-	6,000,000.00	2,400,000.00	139,000,000.00
<b>053500000000</b>	<b>DEPARTMENT OF ENVIRONMENTAL SANITATION</b>	-	-	-	<b>80,000,000.00</b>
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	-	-	80,000,000.00

126314 - MARIGA Local Government, Niger State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>1,787,134,037.06</b>	<b>6,689,457,829.45</b>	<b>5,519,263,110.63</b>	<b>7,821,153,287.77</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>1,097,372,637.06</b>	<b>4,625,421,197.68</b>	<b>4,605,552,110.63</b>	<b>5,327,369,801.40</b>
<b>2101</b>	<b>SALARY</b>	<b>1,097,372,637.06</b>	<b>4,397,480,523.68</b>	<b>4,384,939,979.21</b>	<b>4,970,085,854.27</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>1,097,372,637.06</b>	<b>4,397,480,523.68</b>	<b>4,384,939,979.21</b>	<b>4,970,085,854.27</b>
21010101	SALARY	1,097,372,637.06	4,397,480,523.68	4,384,939,979.21	4,926,823,868.64
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	-	-	-	43,261,985.63
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	-	-	-	<b>117,530,942.71</b>
<b>210201</b>	<b>ALLOWANCES</b>	-	-	-	<b>117,530,942.71</b>
21020101	REGULAR ALLOWANCE	-	-	-	110,530,942.71
21020103	PA ALLOWANCES	-	-	-	1,000,000.00
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	-	-	-	6,000,000.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>	-	<b>227,940,674.00</b>	<b>220,612,131.42</b>	<b>239,753,004.42</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	-	<b>227,940,674.00</b>	<b>220,612,131.42</b>	<b>239,753,004.42</b>
21030101	GRATUITY	-	-	-	30,400,000.00
21030102	PENSION	-	227,940,674.00	220,612,131.42	209,353,004.42
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	-	<b>271,965,005.99</b>	<b>96,800,000.00</b>	<b>380,900,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	-	<b>157,161,720.33</b>	-	<b>207,900,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	-	<b>7,181,511.99</b>	-	<b>9,500,000.00</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	7,181,511.99	-	9,500,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	-	<b>1,511,897.26</b>	-	<b>2,000,000.00</b>
22020203	INTERNET ACCESS CHARGES	-	1,511,897.26	-	2,000,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	-	<b>6,425,563.36</b>	-	<b>8,500,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	6,425,563.36	-	8,500,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	-	<b>22,451,674.33</b>	-	<b>29,700,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	14,892,188.03	-	19,700,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	7,559,486.31	-	10,000,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	-	<b>3,779,743.15</b>	-	<b>5,000,000.00</b>
22020501	LOCAL TRAINING	-	3,779,743.15	-	5,000,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	-	<b>63,499,684.98</b>	-	<b>84,000,000.00</b>
22020601	SECURITY SERVICES	-	18,142,767.14	-	24,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	45,356,917.84	-	60,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	-	<b>7,559,486.31</b>	-	<b>10,000,000.00</b>
22020703	LEGAL SERVICES	-	3,023,794.52	-	4,000,000.00
22020708	MEDICAL CONSULTING	-	4,535,691.78	-	6,000,000.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	-	<b>3,401,768.84</b>	-	<b>4,500,000.00</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	3,401,768.84	-	4,500,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	-	<b>41,350,390.10</b>	-	<b>54,700,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	-	10,054,116.79	-	13,300,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	12,851,126.72	-	17,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	-	755,948.63	-	1,000,000.00
22021009	SPECIAL DAYS/CELEBRATIONS	-	3,779,743.15	-	5,000,000.00
22021011	PRODUCTION FINAL ACCOUNTS	-	755,948.63	-	1,000,000.00
22021012	ANNUAL BUDGET SENSITIZATION / PREPARATION	-	2,267,845.89	-	3,000,000.00
22021013	NUTRITION EXPENSES	-	3,023,794.52	-	4,000,000.00
22021014	AGRIC EXTENSION SERVICES	-	3,779,743.15	-	5,000,000.00
22021015	Abitration, Mediation & Meeting on Gender and Marriages	-	302,379.45	-	400,000.00
22021016	Quality Assurance Services	-	1,511,897.26	-	2,000,000.00
22021017	NID Programme	-	2,267,845.89	-	3,000,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	-	<b>114,803,285.66</b>	<b>77,600,000.00</b>	<b>153,800,000.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	-	<b>114,803,285.66</b>	<b>77,600,000.00</b>	<b>153,800,000.00</b>
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	-	9,600,000.00	32,800,000.00	32,800,000.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	-	10,000,000.00	8,000,000.00	8,000,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	-	28,000,000.00	28,800,000.00	28,800,000.00
22040112	GRANT TO COMPANIES - RECURRENT	-	57,603,285.66	-	76,200,000.00
22040115	2% TRAINING FUND	-	9,600,000.00	8,000,000.00	8,000,000.00

126314 - MARIGA Local Government, Niger State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<b>2205</b>	<b>SUBSIDIES GENERAL</b>	-	-	<b>19,200,000.00</b>	<b>19,200,000.00</b>
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>	-	-	<b>19,200,000.00</b>	<b>19,200,000.00</b>
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	-	-	19,200,000.00	19,200,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>689,761,400.00</b>	<b>1,792,071,625.78</b>	<b>816,911,000.00</b>	<b>2,112,883,486.37</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>1,060,000.00</b>	<b>190,198,139.41</b>	<b>21,600,000.00</b>	<b>105,050,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>1,060,000.00</b>	<b>190,198,139.41</b>	<b>21,600,000.00</b>	<b>105,050,000.00</b>
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	-	25,000,000.00	5,200,000.00	12,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	-	40,000,000.00	10,000,000.00	30,000,000.00
23010107	PURCHASE OF TRUCKS	160,000.00	10,000,000.00	-	5,000,000.00
23010108	PURCHASE OF BUSES	-	20,000,000.00	-	2,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	100,000.00	10,000,000.00	-	7,000,000.00
23010113	PURCHASE OF COMPUTERS	800,000.00	8,000,000.00	-	5,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	6,000,000.00	2,400,000.00	19,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	-	-	3,050,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	-	8,198,139.41	-	3,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	38,000,000.00	-	4,000,000.00
23010136	PURCHASE OF SCHOOL FURNITURE	-	25,000,000.00	4,000,000.00	15,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>685,572,400.00</b>	<b>1,559,873,486.37</b>	<b>792,400,000.00</b>	<b>1,923,333,486.37</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>685,572,400.00</b>	<b>1,559,873,486.37</b>	<b>792,400,000.00</b>	<b>1,923,333,486.37</b>
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	15,000,000.00	3,400,000.00	6,200,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	-	25,000,000.00	5,000,000.00	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	9,572,400.00	41,000,000.00	-	107,291,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	-	-	-	120,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	-	-	-	160,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	674,600,000.00	1,478,873,486.37	784,000,000.00	1,489,842,486.37
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	-	40,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	1,400,000.00	-	-	-
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>3,129,000.00</b>	<b>25,000,000.00</b>	<b>2,911,000.00</b>	<b>58,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>3,129,000.00</b>	<b>25,000,000.00</b>	<b>2,911,000.00</b>	<b>58,000,000.00</b>
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	2,000,000.00	-	23,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	3,129,000.00	23,000,000.00	2,911,000.00	35,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	-	<b>17,000,000.00</b>	-	<b>26,500,000.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	-	<b>17,000,000.00</b>	-	<b>26,500,000.00</b>
23050101	RESEARCH AND DEVELOPMENT	-	17,000,000.00	-	26,500,000.00

126314 - MARIGA Local Government, Niger State - 2026 Budget: Total Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	<b>Total Expenditure</b>	<b>1,787,134,037.06</b>	<b>6,689,457,829.45</b>	<b>5,519,263,110.63</b>	<b>7,821,153,287.77</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>352,473,538.38</b>	<b>735,335,683.11</b>	<b>640,932,758.56</b>	<b>1,036,596,046.03</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>166,535,781.00</b>	<b>421,632,860.12</b>	<b>218,313,857.14</b>	<b>542,406,270.47</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	4,029,000.00	219,781,007.96	16,311,000.00	312,140,985.63
70112	FINANCIAL AND FISCAL AFFAIRS	162,506,781.00	201,851,852.16	202,002,857.14	230,265,284.84
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>185,937,757.38</b>	<b>313,702,822.99</b>	<b>422,618,901.42</b>	<b>494,189,775.55</b>
70131	GENERAL PERSONNEL SERVICES	185,937,757.38	255,141,329.10	325,818,901.42	394,588,735.32
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	431,150.94	-	570,344.23
70133	OTHER GENERAL SERVICES	-	58,130,342.96	96,800,000.00	99,030,696.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>-</b>	<b>25,000,000.00</b>	<b>5,000,000.00</b>	<b>-</b>
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>-</b>	<b>25,000,000.00</b>	<b>5,000,000.00</b>	<b>-</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	-	25,000,000.00	5,000,000.00	-
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>784,334,477.65</b>	<b>1,748,385,103.56</b>	<b>948,848,452.33</b>	<b>1,735,355,799.36</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>109,574,477.65</b>	<b>208,100,480.77</b>	<b>159,648,452.33</b>	<b>218,032,397.54</b>
70421	AGRICULTURE	109,574,477.65	208,100,480.77	159,648,452.33	218,032,397.54
<b>7045</b>	<b>TRANSPORT</b>	<b>674,760,000.00</b>	<b>1,540,284,622.79</b>	<b>789,200,000.00</b>	<b>1,517,323,401.81</b>
70451	ROAD TRANSPORT	674,760,000.00	1,540,284,622.79	789,200,000.00	1,517,323,401.81
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>175,962,266.00</b>	<b>322,958,000.00</b>	<b>295,208,389.43</b>	<b>405,416,000.00</b>
<b>7063</b>	<b>WATER SUPPLY</b>	<b>9,572,400.00</b>	<b>41,000,000.00</b>	<b>-</b>	<b>107,291,000.00</b>
70631	WATER SUPPLY	9,572,400.00	41,000,000.00	-	107,291,000.00
<b>7064</b>	<b>STREET LIGHTING</b>	<b>1,400,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
70641	STREET LIGHTING	1,400,000.00	-	-	-
<b>7066</b>	<b>HOUSING AND COMMUNITY AMENITIES N.E.C.</b>	<b>164,989,866.00</b>	<b>281,958,000.00</b>	<b>295,208,389.43</b>	<b>298,125,000.00</b>
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	164,989,866.00	281,958,000.00	295,208,389.43	298,125,000.00
<b>707</b>	<b>HEALTH</b>	<b>267,772,140.80</b>	<b>661,623,258.26</b>	<b>621,966,613.38</b>	<b>774,417,922.25</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>267,772,140.80</b>	<b>661,623,258.26</b>	<b>621,966,613.38</b>	<b>774,417,922.25</b>
70741	PUBLIC HEALTH SERVICES	267,772,140.80	661,623,258.26	621,966,613.38	774,417,922.25
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>-</b>	<b>51,771,638.00</b>	<b>41,711,638.80</b>	<b>41,711,638.80</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>-</b>	<b>51,771,638.00</b>	<b>41,711,638.80</b>	<b>41,711,638.80</b>
70821	CULTURAL SERVICES	-	51,771,638.00	41,711,638.80	41,711,638.80
<b>709</b>	<b>EDUCATION</b>	<b>13,589,616.23</b>	<b>2,626,857,407.62</b>	<b>2,472,806,022.34</b>	<b>3,216,009,661.68</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>13,589,616.23</b>	<b>2,622,857,407.62</b>	<b>2,472,806,022.34</b>	<b>3,216,009,661.68</b>
70912	PRIMARY EDUCATION	13,589,616.23	2,622,857,407.62	2,472,806,022.34	3,216,009,661.68
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>-</b>	<b>4,000,000.00</b>	<b>-</b>	<b>-</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	-	4,000,000.00	-	-
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>193,001,998.00</b>	<b>517,526,738.90</b>	<b>492,789,235.79</b>	<b>611,646,219.66</b>
<b>7102</b>	<b>OLD AGE</b>	<b>-</b>	<b>227,940,674.00</b>	<b>220,612,131.42</b>	<b>239,753,004.42</b>
71021	OLD AGE	-	227,940,674.00	220,612,131.42	239,753,004.42
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>193,001,998.00</b>	<b>289,586,064.90</b>	<b>272,177,104.37</b>	<b>371,893,215.24</b>
71091	SOCIAL PROTECTION N.E.C.	193,001,998.00	289,586,064.90	272,177,104.37	371,893,215.24

126314 - MARIGA Local Government, Niger State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	<b>Total Personnel Expenditure</b>	<b>1,097,372,637.06</b>	<b>4,625,421,197.68</b>	<b>4,605,552,110.63</b>	<b>5,327,369,801.40</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>348,444,538.38</b>	<b>445,731,000.00</b>	<b>527,821,758.56</b>	<b>684,496,928.34</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>162,506,781.00</b>	<b>197,037,000.00</b>	<b>202,002,857.14</b>	<b>297,436,985.63</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	-	-	73,540,985.63
70112	FINANCIAL AND FISCAL AFFAIRS	162,506,781.00	197,037,000.00	202,002,857.14	223,896,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>185,937,757.38</b>	<b>248,694,000.00</b>	<b>325,818,901.42</b>	<b>387,059,942.71</b>
70131	GENERAL PERSONNEL SERVICES	185,937,757.38	248,694,000.00	325,818,901.42	386,059,942.71
70133	OTHER GENERAL SERVICES	-	-	-	1,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>109,574,477.65</b>	<b>165,625,058.64</b>	<b>159,648,452.33</b>	<b>208,112,124.72</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>109,574,477.65</b>	<b>165,625,058.64</b>	<b>159,648,452.33</b>	<b>208,112,124.72</b>
70421	AGRICULTURE	109,574,477.65	165,625,058.64	159,648,452.33	208,112,124.72
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>164,989,866.00</b>	<b>281,958,000.00</b>	<b>295,208,389.43</b>	<b>298,125,000.00</b>
<b>7066</b>	<b>HOUSING AND COMMUNITY AMENITIES N.E.C.</b>	<b>164,989,866.00</b>	<b>281,958,000.00</b>	<b>295,208,389.43</b>	<b>298,125,000.00</b>
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	164,989,866.00	281,958,000.00	295,208,389.43	298,125,000.00
<b>707</b>	<b>HEALTH</b>	<b>267,772,140.80</b>	<b>642,336,655.56</b>	<b>619,566,613.38</b>	<b>617,841,856.68</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>267,772,140.80</b>	<b>642,336,655.56</b>	<b>619,566,613.38</b>	<b>617,841,856.68</b>
70741	PUBLIC HEALTH SERVICES	267,772,140.80	642,336,655.56	619,566,613.38	617,841,856.68
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>-</b>	<b>51,771,638.00</b>	<b>41,711,638.80</b>	<b>41,711,638.80</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>-</b>	<b>51,771,638.00</b>	<b>41,711,638.80</b>	<b>41,711,638.80</b>
70821	CULTURAL SERVICES	-	51,771,638.00	41,711,638.80	41,711,638.80
<b>709</b>	<b>EDUCATION</b>	<b>13,589,616.23</b>	<b>2,535,233,760.00</b>	<b>2,468,806,022.34</b>	<b>2,932,118,520.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>13,589,616.23</b>	<b>2,535,233,760.00</b>	<b>2,468,806,022.34</b>	<b>2,932,118,520.00</b>
70912	PRIMARY EDUCATION	13,589,616.23	2,535,233,760.00	2,468,806,022.34	2,932,118,520.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>193,001,998.00</b>	<b>502,765,085.48</b>	<b>492,789,235.79</b>	<b>544,963,732.86</b>
<b>7102</b>	<b>OLD AGE</b>	<b>-</b>	<b>227,940,674.00</b>	<b>220,612,131.42</b>	<b>239,753,004.42</b>
71021	OLD AGE	-	227,940,674.00	220,612,131.42	239,753,004.42
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>193,001,998.00</b>	<b>274,824,411.48</b>	<b>272,177,104.37</b>	<b>305,210,728.44</b>
71091	SOCIAL PROTECTION N.E.C.	193,001,998.00	274,824,411.48	272,177,104.37	305,210,728.44

126314 - MARIGA Local Government, Niger State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	<b>Total Other Recurrent Expenditure</b>	-	<b>271,965,005.99</b>	<b>96,800,000.00</b>	<b>380,900,000.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	-	<b>178,604,683.11</b>	<b>96,800,000.00</b>	<b>257,399,117.69</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	-	<b>113,595,860.12</b>	-	<b>150,269,284.84</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	108,781,007.96	-	143,900,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	-	4,814,852.16	-	6,369,284.84
<b>7013</b>	<b>GENERAL SERVICES</b>	-	<b>65,008,822.99</b>	<b>96,800,000.00</b>	<b>107,129,832.84</b>
70131	GENERAL PERSONNEL SERVICES	-	6,447,329.10	-	8,528,792.61
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	431,150.94	-	570,344.23
70133	OTHER GENERAL SERVICES	-	58,130,342.96	96,800,000.00	98,030,696.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	-	<b>10,886,558.55</b>	-	<b>14,401,188.27</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	-	<b>4,475,422.13</b>	-	<b>5,920,272.82</b>
70421	AGRICULTURE	-	4,475,422.13	-	5,920,272.82
<b>7045</b>	<b>TRANSPORT</b>	-	<b>6,411,136.42</b>	-	<b>8,480,915.44</b>
70451	ROAD TRANSPORT	-	6,411,136.42	-	8,480,915.44
<b>707</b>	<b>HEALTH</b>	-	<b>13,286,602.70</b>	-	<b>17,576,065.57</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	-	<b>13,286,602.70</b>	-	<b>17,576,065.57</b>
70741	PUBLIC HEALTH SERVICES	-	13,286,602.70	-	17,576,065.57
<b>709</b>	<b>EDUCATION</b>	-	<b>62,623,647.62</b>	-	<b>82,841,141.68</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	-	<b>62,623,647.62</b>	-	<b>82,841,141.68</b>
70912	PRIMARY EDUCATION	-	62,623,647.62	-	82,841,141.68
<b>710</b>	<b>SOCIAL PROTECTION</b>	-	<b>6,563,514.01</b>	-	<b>8,682,486.80</b>
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	-	<b>6,563,514.01</b>	-	<b>8,682,486.80</b>
71091	SOCIAL PROTECTION N.E.C.	-	6,563,514.01	-	8,682,486.80

126314 - MARIGA Local Government, Niger State - 2026 Budget: Capital Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	<b>Total Capital Expenditure</b>	<b>689,761,400.00</b>	<b>1,792,071,625.78</b>	<b>816,911,000.00</b>	<b>2,112,883,486.37</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>4,029,000.00</b>	<b>111,000,000.00</b>	<b>16,311,000.00</b>	<b>94,700,000.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>4,029,000.00</b>	<b>111,000,000.00</b>	<b>16,311,000.00</b>	<b>94,700,000.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	4,029,000.00	111,000,000.00	16,311,000.00	94,700,000.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	-	<b>25,000,000.00</b>	<b>5,000,000.00</b>	-
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	-	<b>25,000,000.00</b>	<b>5,000,000.00</b>	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	-	25,000,000.00	5,000,000.00	-
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>674,760,000.00</b>	<b>1,571,873,486.37</b>	<b>789,200,000.00</b>	<b>1,512,842,486.37</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	-	<b>38,000,000.00</b>	-	<b>4,000,000.00</b>
70421	AGRICULTURE	-	38,000,000.00	-	4,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>674,760,000.00</b>	<b>1,533,873,486.37</b>	<b>789,200,000.00</b>	<b>1,508,842,486.37</b>
70451	ROAD TRANSPORT	674,760,000.00	1,533,873,486.37	789,200,000.00	1,508,842,486.37
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>10,972,400.00</b>	<b>41,000,000.00</b>	-	<b>107,291,000.00</b>
<b>7063</b>	<b>WATER SUPPLY</b>	<b>9,572,400.00</b>	<b>41,000,000.00</b>	-	<b>107,291,000.00</b>
70631	WATER SUPPLY	9,572,400.00	41,000,000.00	-	107,291,000.00
<b>7064</b>	<b>STREET LIGHTING</b>	<b>1,400,000.00</b>	-	-	-
70641	STREET LIGHTING	1,400,000.00	-	-	-
<b>707</b>	<b>HEALTH</b>	-	<b>6,000,000.00</b>	<b>2,400,000.00</b>	<b>139,000,000.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	-	<b>6,000,000.00</b>	<b>2,400,000.00</b>	<b>139,000,000.00</b>
70741	PUBLIC HEALTH SERVICES	-	6,000,000.00	2,400,000.00	139,000,000.00
<b>709</b>	<b>EDUCATION</b>	-	<b>29,000,000.00</b>	<b>4,000,000.00</b>	<b>201,050,000.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	-	<b>25,000,000.00</b>	<b>4,000,000.00</b>	<b>201,050,000.00</b>
70912	PRIMARY EDUCATION	-	25,000,000.00	4,000,000.00	201,050,000.00
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	-	<b>4,000,000.00</b>	-	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	-	4,000,000.00	-	-
<b>710</b>	<b>SOCIAL PROTECTION</b>	-	<b>8,198,139.41</b>	-	<b>58,000,000.00</b>
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	-	<b>8,198,139.41</b>	-	<b>58,000,000.00</b>
71091	SOCIAL PROTECTION N.E.C.	-	8,198,139.41	-	58,000,000.00

**126314 - MARIGA Local Government, Niger State - 2026 Budget: Total Expenditure by Location**

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
126	NIGER STATE	1,787,134,037.06	6,689,457,829.45	5,519,263,110.63	7,821,153,287.77
1263	ZONE C - NIGER NORTH	1,787,134,037.06	6,689,457,829.45	5,519,263,110.63	7,821,153,287.77
126314	MARIGA	1,787,134,037.06	6,689,457,829.45	5,519,263,110.63	7,821,153,287.77
12631498	LG WIDE	1,787,134,037.06	6,689,457,829.45	5,519,263,110.63	7,821,153,287.77

**126314 - MARIGA Local Government, Niger State - 2026 Budget: Personnel Expenditure by Location**

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
126	NIGER STATE	1,097,372,637.06	4,625,421,197.68	4,605,552,110.63	5,327,369,801.40
1263	ZONE C - NIGER NORTH	1,097,372,637.06	4,625,421,197.68	4,605,552,110.63	5,327,369,801.40
126314	MARIGA	1,097,372,637.06	4,625,421,197.68	4,605,552,110.63	5,327,369,801.40
12631498	LG WIDE	1,097,372,637.06	4,625,421,197.68	4,605,552,110.63	5,327,369,801.40

**126314 - MARIGA 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	0.00	271,965,005.99	96,800,000.00	380,900,000.00
1263	ZONE C - NIGER NORTH	0.00	271,965,005.99	96,800,000.00	380,900,000.00
126314	MARIGA	-	271,965,005.99	96,800,000.00	380,900,000.00
12631498	LG WIDE	-	271,965,005.99	96,800,000.00	380,900,000.00

**126314 - MARIGA 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	689,761,400.00	1,792,071,625.78	816,911,000.00	2,112,883,486.37
1263	ZONE C - NIGER NORTH	689,761,400.00	1,792,071,625.78	816,911,000.00	2,112,883,486.37
126314	MARIGA	689,761,400.00	1,792,071,625.78	816,911,000.00	2,112,883,486.37
12631498	LG WIDE	689,761,400.00	1,792,071,625.78	816,911,000.00	2,112,883,486.37

126314 - MARIGA Local Government, Niger State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	<b>Total Expenditure</b>	<b>1,787,134,037.06</b>	<b>6,689,457,829.45</b>	<b>5,519,263,110.63</b>	<b>7,821,153,287.77</b>
<b>01</b>	<b>Agriculture</b>	<b>109,574,477.65</b>	<b>208,100,480.77</b>	<b>159,648,452.33</b>	<b>218,032,397.54</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>109,574,477.65</b>	<b>170,100,480.77</b>	<b>159,648,452.33</b>	<b>214,032,397.54</b>
010102	Agriculture sector coordination mechanisms	109,574,477.65	170,100,480.77	159,648,452.33	214,032,397.54
<b>0104</b>	<b>Reduction of post-harvest losses</b>	-	<b>38,000,000.00</b>	-	<b>4,000,000.00</b>
010401	Modern technology for post-harvest storage and value addition	-	38,000,000.00	-	4,000,000.00
<b>02</b>	<b>Societal Re-orientation</b>	-	<b>51,771,638.00</b>	<b>41,711,638.80</b>	<b>41,711,638.80</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	-	<b>51,771,638.00</b>	<b>41,711,638.80</b>	<b>41,711,638.80</b>
021001	Societal Re-orientation - General	-	51,771,638.00	41,711,638.80	41,711,638.80
<b>04</b>	<b>Health</b>	<b>267,772,140.80</b>	<b>661,623,258.26</b>	<b>621,966,613.38</b>	<b>769,417,922.25</b>
<b>0401</b>	<b>Effective governance of the health system</b>	<b>267,772,140.80</b>	<b>655,623,258.26</b>	<b>619,566,613.38</b>	<b>635,417,922.25</b>
040103	Health sector coordination mechanisms	267,772,140.80	655,623,258.26	619,566,613.38	635,417,922.25
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	-	<b>6,000,000.00</b>	<b>2,400,000.00</b>	<b>134,000,000.00</b>
040501	Functional health facilities	-	6,000,000.00	2,400,000.00	134,000,000.00
<b>05</b>	<b>Education</b>	-	<b>2,608,074,407.62</b>	<b>2,438,316,057.14</b>	<b>3,195,960,661.68</b>
<b>0501</b>	<b>Effective governance of the education system</b>	-	<b>2,579,074,407.62</b>	<b>2,434,316,057.14</b>	<b>2,994,910,661.68</b>
050103	Education sector coordination mechanisms	-	2,579,074,407.62	2,434,316,057.14	2,994,910,661.68
<b>0504</b>	<b>Improved quality of teaching and learning outcomes</b>	-	-	-	<b>3,050,000.00</b>
050402	Instructional and learning materials	-	-	-	3,050,000.00
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	-	<b>29,000,000.00</b>	<b>4,000,000.00</b>	<b>198,000,000.00</b>
050501	Schools' infrastructure construction and rehabilitation	-	4,000,000.00	-	183,000,000.00
050502	Furnishing	-	25,000,000.00	4,000,000.00	15,000,000.00
<b>06</b>	<b>Housing and Urban Development</b>	<b>164,989,866.00</b>	<b>281,958,000.00</b>	<b>295,208,389.43</b>	<b>298,125,000.00</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>164,989,866.00</b>	<b>281,958,000.00</b>	<b>295,208,389.43</b>	<b>298,125,000.00</b>
061001	Housing and Urban Development - General	164,989,866.00	281,958,000.00	295,208,389.43	298,125,000.00
<b>08</b>	<b>Youth</b>	-	<b>8,198,139.41</b>	-	<b>8,000,000.00</b>
<b>0810</b>	<b>Youth - General</b>	-	<b>8,198,139.41</b>	-	<b>8,000,000.00</b>
081001	Youth - General	-	8,198,139.41	-	8,000,000.00
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>9,572,400.00</b>	<b>41,000,000.00</b>	-	<b>107,291,000.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>9,572,400.00</b>	<b>41,000,000.00</b>	-	<b>107,291,000.00</b>
101001	Water Resources and Rural Deve - General	9,572,400.00	41,000,000.00	-	107,291,000.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>366,063,154.61</b>	<b>779,118,683.11</b>	<b>680,422,723.76</b>	<b>1,056,645,046.03</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>366,063,154.61</b>	<b>779,118,683.11</b>	<b>680,422,723.76</b>	<b>1,056,645,046.03</b>
131001	Reform of Government and Governance - General	366,063,154.61	779,118,683.11	680,422,723.76	1,056,645,046.03
<b>14</b>	<b>Power</b>	<b>1,400,000.00</b>	-	-	-
<b>1410</b>	<b>Power - General</b>	<b>1,400,000.00</b>	-	-	-
141001	Power - General	1,400,000.00	-	-	-
<b>17</b>	<b>Road</b>	<b>674,760,000.00</b>	<b>1,540,284,622.79</b>	<b>789,200,000.00</b>	<b>1,517,323,401.81</b>
<b>1710</b>	<b>Road - General</b>	<b>674,760,000.00</b>	<b>1,540,284,622.79</b>	<b>789,200,000.00</b>	<b>1,517,323,401.81</b>
171001	Road - General	674,760,000.00	1,540,284,622.79	789,200,000.00	1,517,323,401.81
<b>23</b>	<b>Social Protection</b>	<b>193,001,998.00</b>	<b>509,328,599.49</b>	<b>492,789,235.79</b>	<b>608,646,219.66</b>
<b>2301</b>	<b>Effective Governance of Social Protection</b>	<b>193,001,998.00</b>	<b>281,387,925.49</b>	<b>272,177,104.37</b>	<b>313,893,215.24</b>
230102	Social protection coordination and mechanisms	193,001,998.00	281,387,925.49	272,177,104.37	313,893,215.24
<b>2302</b>	<b>Reduce Poverty and Vulnerability</b>	-	-	-	<b>10,000,000.00</b>
230203	Unemployment benefits	-	-	-	10,000,000.00
<b>2303</b>	<b>Promote gender equity and social justice</b>	-	-	-	<b>5,000,000.00</b>
230301	Women's Economic Empowerment	-	-	-	5,000,000.00
<b>2305</b>	<b>Social Pensions and Old Age Support</b>	-	<b>227,940,674.00</b>	<b>220,612,131.42</b>	<b>239,753,004.42</b>
230501	Pensions Payments and Contributions	-	227,940,674.00	220,612,131.42	209,353,004.42
230502	Gratuity	-	-	-	30,400,000.00
<b>2310</b>	<b>Social Protection Not Elsewhere Classified</b>	-	-	-	<b>40,000,000.00</b>
231001	Social Protection Not Elsewhere Classified	-	-	-	40,000,000.00

126314 - MARIGA Local Government, Niger State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	<b>Total Personnel Expenditure</b>	<b>1,097,372,637.06</b>	<b>4,625,421,197.68</b>	<b>4,605,552,110.63</b>	<b>5,327,369,801.40</b>
<b>01</b>	<b>Agriculture</b>	<b>109,574,477.65</b>	<b>165,625,058.64</b>	<b>159,648,452.33</b>	<b>208,112,124.72</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>109,574,477.65</b>	<b>165,625,058.64</b>	<b>159,648,452.33</b>	<b>208,112,124.72</b>
010102	Agriculture sector coordination mechanisms	109,574,477.65	165,625,058.64	159,648,452.33	208,112,124.72
<b>02</b>	<b>Societal Re-orientation</b>	-	<b>51,771,638.00</b>	<b>41,711,638.80</b>	<b>41,711,638.80</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	-	<b>51,771,638.00</b>	<b>41,711,638.80</b>	<b>41,711,638.80</b>
021001	Societal Re-orientation - General	-	51,771,638.00	41,711,638.80	41,711,638.80
<b>04</b>	<b>Health</b>	<b>267,772,140.80</b>	<b>642,336,655.56</b>	<b>619,566,613.38</b>	<b>617,841,856.68</b>
<b>0401</b>	<b>Effective governance of the health system</b>	<b>267,772,140.80</b>	<b>642,336,655.56</b>	<b>619,566,613.38</b>	<b>617,841,856.68</b>
040103	Health sector coordination mechanisms	267,772,140.80	642,336,655.56	619,566,613.38	617,841,856.68
<b>05</b>	<b>Education</b>	-	<b>2,516,450,760.00</b>	<b>2,434,316,057.14</b>	<b>2,912,069,520.00</b>
<b>0501</b>	<b>Effective governance of the education system</b>	-	<b>2,516,450,760.00</b>	<b>2,434,316,057.14</b>	<b>2,912,069,520.00</b>
050103	Education sector coordination mechanisms	-	2,516,450,760.00	2,434,316,057.14	2,912,069,520.00
<b>06</b>	<b>Housing and Urban Development</b>	<b>164,989,866.00</b>	<b>281,958,000.00</b>	<b>295,208,389.43</b>	<b>298,125,000.00</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>164,989,866.00</b>	<b>281,958,000.00</b>	<b>295,208,389.43</b>	<b>298,125,000.00</b>
061001	Housing and Urban Development - General	164,989,866.00	281,958,000.00	295,208,389.43	298,125,000.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>362,034,154.61</b>	<b>464,514,000.00</b>	<b>562,311,723.76</b>	<b>704,545,928.34</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>362,034,154.61</b>	<b>464,514,000.00</b>	<b>562,311,723.76</b>	<b>704,545,928.34</b>
131001	Reform of Government and Governance - General	362,034,154.61	464,514,000.00	562,311,723.76	704,545,928.34
<b>23</b>	<b>Social Protection</b>	<b>193,001,998.00</b>	<b>502,765,085.48</b>	<b>492,789,235.79</b>	<b>544,963,732.86</b>
<b>2301</b>	<b>Effective Governance of Social Protection</b>	<b>193,001,998.00</b>	<b>274,824,411.48</b>	<b>272,177,104.37</b>	<b>305,210,728.44</b>
230102	Social protection coordination and mechanisms	193,001,998.00	274,824,411.48	272,177,104.37	305,210,728.44
<b>2305</b>	<b>Social Pensions and Old Age Support</b>	-	<b>227,940,674.00</b>	<b>220,612,131.42</b>	<b>239,753,004.42</b>
230501	Pensions Payments and Contributions	-	227,940,674.00	220,612,131.42	209,353,004.42
230502	Gratuity	-	-	-	30,400,000.00

126314 - MARIGA 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
	<i>Total Other Recurrent Expenditure</i>	-	<b>271,965,005.99</b>	<b>96,800,000.00</b>	<b>380,900,000.00</b>
<b>01</b>	<b>Agriculture</b>	-	<b>4,475,422.13</b>	-	<b>5,920,272.82</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	-	<b>4,475,422.13</b>	-	<b>5,920,272.82</b>
010102	Agriculture sector coordination mechanisms	-	4,475,422.13	-	5,920,272.82
<b>04</b>	<b>Health</b>	-	<b>13,286,602.70</b>	-	<b>17,576,065.57</b>
<b>0401</b>	<b>Effective governance of the health system</b>	-	<b>13,286,602.70</b>	-	<b>17,576,065.57</b>
040103	Health sector coordination mechanisms	-	13,286,602.70	-	17,576,065.57
<b>05</b>	<b>Education</b>	-	<b>62,623,647.62</b>	-	<b>82,841,141.68</b>
<b>0501</b>	<b>Effective governance of the education system</b>	-	<b>62,623,647.62</b>	-	<b>82,841,141.68</b>
050103	Education sector coordination mechanisms	-	62,623,647.62	-	82,841,141.68
<b>13</b>	<b>Reform of Government and Governance</b>	-	<b>178,604,683.11</b>	<b>96,800,000.00</b>	<b>257,399,117.69</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	-	<b>178,604,683.11</b>	<b>96,800,000.00</b>	<b>257,399,117.69</b>
131001	Reform of Government and Governance - General	-	178,604,683.11	96,800,000.00	257,399,117.69
<b>17</b>	<b>Road</b>	-	<b>6,411,136.42</b>	-	<b>8,480,915.44</b>
<b>1710</b>	<b>Road - General</b>	-	<b>6,411,136.42</b>	-	<b>8,480,915.44</b>
171001	Road - General	-	6,411,136.42	-	8,480,915.44
<b>23</b>	<b>Social Protection</b>	-	<b>6,563,514.01</b>	-	<b>8,682,486.80</b>
<b>2301</b>	<b>Effective Governance of Social Protection</b>	-	<b>6,563,514.01</b>	-	<b>8,682,486.80</b>
230102	Social protection coordination and mechanisms	-	6,563,514.01	-	8,682,486.80

126314 - MARIGA Local Government, Niger State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	<b>Total Capital Expenditure</b>	<b>689,761,400.00</b>	<b>1,792,071,625.78</b>	<b>816,911,000.00</b>	<b>2,112,883,486.37</b>
<b>01</b>	<b>Agriculture</b>	-	<b>38,000,000.00</b>	-	<b>4,000,000.00</b>
<b>0104</b>	<b>Reduction of post-harvest losses</b>	-	<b>38,000,000.00</b>	-	<b>4,000,000.00</b>
010401	Modern technology for post-harvest storage and value addition	-	38,000,000.00	-	4,000,000.00
<b>04</b>	<b>Health</b>	-	<b>6,000,000.00</b>	<b>2,400,000.00</b>	<b>134,000,000.00</b>
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	-	<b>6,000,000.00</b>	<b>2,400,000.00</b>	<b>134,000,000.00</b>
040501	Functional health facilities	-	6,000,000.00	2,400,000.00	134,000,000.00
<b>05</b>	<b>Education</b>	-	<b>29,000,000.00</b>	<b>4,000,000.00</b>	<b>201,050,000.00</b>
<b>0504</b>	<b>Improved quality of teaching and learning outcomes</b>	-	-	-	<b>3,050,000.00</b>
050402	Instructional and learning materials	-	-	-	3,050,000.00
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	-	<b>29,000,000.00</b>	<b>4,000,000.00</b>	<b>198,000,000.00</b>
050501	Schools' infrastructure construction and rehabilitation	-	4,000,000.00	-	183,000,000.00
050502	Furnishing	-	25,000,000.00	4,000,000.00	15,000,000.00
<b>08</b>	<b>Youth</b>	-	<b>8,198,139.41</b>	-	<b>8,000,000.00</b>
<b>0810</b>	<b>Youth - General</b>	-	<b>8,198,139.41</b>	-	<b>8,000,000.00</b>
081001	Youth - General	-	8,198,139.41	-	8,000,000.00
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>9,572,400.00</b>	<b>41,000,000.00</b>	-	<b>107,291,000.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>9,572,400.00</b>	<b>41,000,000.00</b>	-	<b>107,291,000.00</b>
101001	Water Resources and Rural Deve - General	9,572,400.00	41,000,000.00	-	107,291,000.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>4,029,000.00</b>	<b>136,000,000.00</b>	<b>21,311,000.00</b>	<b>94,700,000.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>4,029,000.00</b>	<b>136,000,000.00</b>	<b>21,311,000.00</b>	<b>94,700,000.00</b>
131001	Reform of Government and Governance - General	4,029,000.00	136,000,000.00	21,311,000.00	94,700,000.00
<b>14</b>	<b>Power</b>	<b>1,400,000.00</b>	-	-	-
<b>1410</b>	<b>Power - General</b>	<b>1,400,000.00</b>	-	-	-
141001	Power - General	1,400,000.00	-	-	-
<b>17</b>	<b>Road</b>	<b>674,760,000.00</b>	<b>1,533,873,486.37</b>	<b>789,200,000.00</b>	<b>1,508,842,486.37</b>
<b>1710</b>	<b>Road - General</b>	<b>674,760,000.00</b>	<b>1,533,873,486.37</b>	<b>789,200,000.00</b>	<b>1,508,842,486.37</b>
171001	Road - General	674,760,000.00	1,533,873,486.37	789,200,000.00	1,508,842,486.37
<b>23</b>	<b>Social Protection</b>	-	-	-	<b>55,000,000.00</b>
<b>2302</b>	<b>Reduce Poverty and Vulnerability</b>	-	-	-	<b>10,000,000.00</b>
230203	Unemployment benefits	-	-	-	10,000,000.00
<b>2303</b>	<b>Promote gender equity and social justice</b>	-	-	-	<b>5,000,000.00</b>
230301	Women's Economic Empowerment	-	-	-	5,000,000.00
<b>2310</b>	<b>Social Protection Not Elsewhere Classified</b>	-	-	-	<b>40,000,000.00</b>
231001	Social Protection Not Elsewhere Classified	-	-	-	40,000,000.00

126314 - MARGA Local Government, Niger State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<b>Total Capital Expenditure</b>						<b>689,761,400.00</b>	<b>1,792,071,625.78</b>	<b>816,911,000.00</b>	<b>2,112,883,486.37</b>
i. Contribution to Local Government Pilgrims	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631498 - LG WIDE	-	15,000,000.00	-	11,500,000.00
i. Renovation of offices at L.G secretariats	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631498 - LG WIDE	-	15,000,000.00	2,911,000.00	15,000,000.00
ii. Installation of Solar Electricity to the offices of Vice Chairman and all the departmental directors in the LG secretariat	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631498 - LG WIDE	3,129,000.00	-	-	5,000,000.00
iii. Purchase of 10 nos. computer laptops, printers and its accessories to the various departments of the council at 500,000 Each	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23020113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631498 - LG WIDE	800,000.00	8,000,000.00	-	5,000,000.00
iv. Construction of Police Out Post at Jibo and Kakakpangi community	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70361 - PUBLIC ORDER AND SAFETY N.E.C.	12631498 - LG WIDE	-	25,000,000.00	5,000,000.00	-
v. Installation of solar light and DC ceiling fans at the offices or executive chairman, council secretary, the house leader and the conference room at the LG secretariat	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631498 - LG WIDE	-	15,000,000.00	3,400,000.00	1,200,000.00
vi. Furnishing of offices at the LG secretariat, katcha	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631498 - LG WIDE	100,000.00	10,000,000.00	-	7,000,000.00
vii. Renovation of L.E.A Offices at L.E.A Secretariate, Katcha	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631498 - LG WIDE	-	8,000,000.00	-	5,000,000.00
viii. Purchase of 3 No. official vehicle for official use by the council (Toyota corolla 2005 model) at 10,000,000 each	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631498 - LG WIDE	-	40,000,000.00	10,000,000.00	30,000,000.00
ix. Renovation of Chairman's Lodge, Behind LG Secretariat Katcha	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631498 - LG WIDE	-	-	-	15,000,000.00
x. Repairs of 2 Broken Down Tractors at 2,000,000 Each	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12631498 - LG WIDE	-	8,000,000.00	-	4,000,000.00
xi. Procurement of 500 rags or trowsers for agricultural support to small holder farmers NPK, UREA	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12631498 - LG WIDE	-	30,000,000.00	-	-
1. Construction of a double cell box culvert along Gabi - Gibaji Road	17 - Road	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12631498 - LG WIDE	600,000.00	15,000,000.00	-	25,969,000.00
ii. Contribution to Ward Development Project	17 - Road	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12631498 - LG WIDE	-	240,000,000.00	80,000,000.00	240,000,000.00
iii. Intervention to Urban Renewal and Rural Development	17 - Road	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12631498 - LG WIDE	674,000,000.00	1,223,873,486.37	704,000,000.00	1,223,873,486.37
iv. General repair and overhauling of 2 No. Sharon Bus for Commercial Purposes	17 - Road	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010108 - PURCHASE OF BUSES	70451 - ROAD TRANSPORT	12631498 - LG WIDE	-	20,000,000.00	-	2,000,000.00
v. Reactivation of 3 No. heavy equipments (payloader, grader and Bulldozer)	17 - Road	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010107 - PURCHASE OF TRUCKS	70451 - ROAD TRANSPORT	12631498 - LG WIDE	160,000.00	10,000,000.00	-	5,000,000.00
vi. Provision of 10 nos. Motorcycles (MOTORBIKES) for legislative oversight and other official activities of the council at 1,200,000 each	17 - Road	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010104 - PURCHASE OF MOTOR CYCLES / TRICYCLE	70451 - ROAD TRANSPORT	12631498 - LG WIDE	-	25,000,000.00	5,200,000.00	12,000,000.00
vii. Drilling of 10 No. hand pumps boreholes, one each in (Katcha, Edoslu, Gbakogi, Bakoko, Dzwala, Essa, Badeoggi, Katseregi & Bisanti wards)	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12631498 - LG WIDE	-	8,000,000.00	-	-
viii. Lining of 3 no. Motorized borehole some selected wards in Katcha local Government	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12631498 - LG WIDE	1,200,000.00	25,000,000.00	-	12,291,000.00
ix. Repairs of broken down boreholes across the (Katcha, Edoslu, Gbakogi, Bakoko, Dzwala, Essa, Badeoggi, Katseregi & Bisanti wards)	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020123 - CONSTRUCTION OF TRAFFIC / STREET LIGHTS	70641 - STREET LIGHTING	12631498 - LG WIDE	8,372,400.00	8,000,000.00	-	15,000,000.00
x. Procurement and Installation of 200nos. 90watts Solar Sreet at the Market	14 - Power	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23050101 - RESEARCH AND DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	12631498 - LG WIDE	1,400,000.00	-	-	-
i. (SP) Empowering Individual with Special needs across Katcha Local Government	23 - Social Protection	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	12631498 - LG WIDE	-	-	-	5,000,000.00
ii. Supply of sports equipment to the Council Sport Unit	08 - Youth	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	12631498 - LG WIDE	-	8,198,139.41	-	3,000,000.00
iii. Empowering of Women across (Katcha, Edoslu, Gbakogi, Bakoko, Dzwala, Essa, Badeoggi, Katseregi & Bisanti wards) 2,000,000 each	23 - Social Protection	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23050101 - RESEARCH AND DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	12631498 - LG WIDE	-	-	-	5,000,000.00
iv. Empowering of Youth across (Katcha, Edoslu, Gbakogi, Bakoko, Dzwala, Essa, Badeoggi, Katseregi & Bisanti wards) 1,000,000 each	23 - Social Protection	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23050101 - RESEARCH AND DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	12631498 - LG WIDE	-	-	-	5,000,000.00
v. Intervention to Social Activities	23 - Social Protection	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23020119 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71091 - SOCIAL PROTECTION N.E.C.	12631498 - LG WIDE	-	-	-	40,000,000.00
vi. Provision of 300 school desk & chairs for primary schools in Kara, Sisanli, Tsawagulu, Kpanroroko, Emiji, Kaagi Toga and Ebu yajawa Yajawa Primary Schools 43 in Each School	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23010136 - PURCHASE OF SCHOOL FURNITURE	70912 - PRIMARY EDUCATION	12631498 - LG WIDE	-	25,000,000.00	4,000,000.00	15,000,000.00
vii. Renovation of Primary Schools across 10 wards	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	12631498 - LG WIDE	-	-	-	23,000,000.00
iii. Contribution to nomadic education	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	12631498 - LG WIDE	-	2,000,000.00	-	-
iv. Renovation of FSP Women Centre to support Adult Education	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	12631498 - LG WIDE	-	2,000,000.00	-	-
v. (SP) Provision of instructional and learning materials to aid learning process of the indigents pupils	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70912 - PRIMARY EDUCATION	12631498 - LG WIDE	-	-	-	3,050,000.00
i. Intervention to Primary Schools	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70912 - PRIMARY EDUCATION	12631498 - LG WIDE	-	-	-	160,000,000.00
ii. Upgrading of Hospital Equipment across 4 PHC clinics in Katcha Local Government (Katcha, Bakoko, Badeoggi and Katseregi PHCs)	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12631498 - LG WIDE	-	6,000,000.00	2,400,000.00	10,000,000.00
iii. (SP)Antenatal Routine Drugs Across the Katcha Local Government PHC centres	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12631498 - LG WIDE	-	-	-	4,000,000.00
iv. Purchase of Drugs for review drugs stocking functionality in Katcha Local Government Medical Store	08 - Youth	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12631498 - LG WIDE	-	-	-	5,000,000.00
ii. Intervention to PHC	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12631498 - LG WIDE	-	-	-	120,000,000.00
iii. Intervention to Water Facilities	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF ENVIRONMENTAL SANITATION	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12631498 - LG WIDE	-	-	-	80,000,000.00

011100100100 CHAIRMAN					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>4,029,000.00</b>	<b>244,781,007.96</b>	<b>21,311,000.00</b>	<b>306,140,985.63</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>67,540,985.63</b>
<b>2101</b>	<b>SALARY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>43,261,985.63</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>43,261,985.63</b>
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	0.00	0.00	43,261,985.63
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>24,279,000.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>24,279,000.00</b>
21020101	REGULAR ALLOWANCE	0.00	0.00	0.00	24,279,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>0.00</b>	<b>108,781,007.96</b>	<b>0.00</b>	<b>143,900,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>0.00</b>	<b>108,781,007.96</b>	<b>0.00</b>	<b>143,900,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>0.00</b>	<b>755,948.63</b>	<b>0.00</b>	<b>1,000,000.00</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	755,948.63	0.00	1,000,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>0.00</b>	<b>63,499,684.98</b>	<b>0.00</b>	<b>84,000,000.00</b>
22020601	SECURITY SERVICES	0.00	18,142,767.14	0.00	24,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	0.00	45,356,917.84	0.00	60,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>7,559,486.31</b>	<b>0.00</b>	<b>10,000,000.00</b>
22020703	LEGAL SERVICES	0.00	3,023,794.52	0.00	4,000,000.00
22020708	MEDICAL CONSULTING	0.00	4,535,691.78	0.00	6,000,000.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>0.00</b>	<b>3,401,768.84</b>	<b>0.00</b>	<b>4,500,000.00</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	3,401,768.84	0.00	4,500,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>0.00</b>	<b>33,564,119.20</b>	<b>0.00</b>	<b>44,400,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	0.00	2,267,845.89	0.00	3,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	0.00	12,851,126.72	0.00	17,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	0.00	755,948.63	0.00	1,000,000.00
22021009	SPECIAL DAYS/CELEBRATIONS	0.00	3,779,743.15	0.00	5,000,000.00
22021011	PRODUCTION FINAL ACCOUNTS	0.00	755,948.63	0.00	1,000,000.00
22021012	ANNUAL BUDGET SENSITIZATION / PREPARATION	0.00	2,267,845.89	0.00	3,000,000.00
22021013	NUTRITION EXPENSES	0.00	3,023,794.52	0.00	4,000,000.00
22021014	AGRIC EXTENSION SERVICES	0.00	3,779,743.15	0.00	5,000,000.00
22021015	Abitration, Mediation & Meeting on Gender and Marriages	0.00	302,379.45	0.00	400,000.00
22021016	Quality Assurance Services	0.00	1,511,897.26	0.00	2,000,000.00
22021017	NID Programme	0.00	2,267,845.89	0.00	3,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>4,029,000.00</b>	<b>136,000,000.00</b>	<b>21,311,000.00</b>	<b>94,700,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>900,000.00</b>	<b>58,000,000.00</b>	<b>10,000,000.00</b>	<b>42,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>900,000.00</b>	<b>58,000,000.00</b>	<b>10,000,000.00</b>	<b>42,000,000.00</b>
23010105	PURCHASE OF MOTOR VEHICLES	0.00	40,000,000.00	10,000,000.00	30,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	100,000.00	10,000,000.00	0.00	7,000,000.00
23010113	PURCHASE OF COMPUTERS	800,000.00	8,000,000.00	0.00	5,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>40,000,000.00</b>	<b>8,400,000.00</b>	<b>6,200,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>40,000,000.00</b>	<b>8,400,000.00</b>	<b>6,200,000.00</b>
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	15,000,000.00	3,400,000.00	6,200,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	0.00	25,000,000.00	5,000,000.00	0.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>3,129,000.00</b>	<b>23,000,000.00</b>	<b>2,911,000.00</b>	<b>35,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>3,129,000.00</b>	<b>23,000,000.00</b>	<b>2,911,000.00</b>	<b>35,000,000.00</b>
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	3,129,000.00	23,000,000.00	2,911,000.00	35,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>11,500,000.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>0.00</b>	<b>11,500,000.00</b>
23050101	RESEARCH AND DEVELOPMENT	0.00	15,000,000.00	0.00	11,500,000.00

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
<b>2</b>	<b>EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>

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
<b>2</b>	<b>EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,000,000.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,000,000.00</b>
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	6,000,000.00
210201	ALLOWANCES	0.00	0.00	0.00	6,000,000.00
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	0.00	0.00	0.00	6,000,000.00

016100100100 Office of the Secretary to LGC					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>0.00</b>	<b>930,342.96</b>	<b>0.00</b>	<b>1,230,696.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>0.00</b>	<b>930,342.96</b>	<b>0.00</b>	<b>1,230,696.00</b>
2202	OVERHEAD COST	0.00	424,692.93	0.00	561,801.31
220201	TRAVEL & TRANSPORT - GENERAL	0.00	56,404.53	0.00	74,614.24
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	56,404.53	0.00	74,614.24
220202	UTILITIES - GENERAL	0.00	13,271.65	0.00	17,556.29
22020203	INTERNET ACCESS CHARGES	0.00	13,271.65	0.00	17,556.29
220203	MATERIALS & SUPPLIES - GENERAL	0.00	56,404.53	0.00	74,614.24
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	56,404.53	0.00	74,614.24
220204	MAINTENANCE SERVICES - GENERAL	0.00	197,084.06	0.00	260,710.92
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	130,725.79	0.00	172,929.47
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	66,358.27	0.00	87,781.46
220205	TRAINING - GENERAL	0.00	33,179.14	0.00	43,890.73
22020501	LOCAL TRAINING	0.00	33,179.14	0.00	43,890.73
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	68,349.02	0.00	90,414.90
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	0.00	68,349.02	0.00	90,414.90
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	505,650.02	0.00	668,894.69
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	505,650.02	0.00	668,894.69
22040112	GRANT TO COMPANIES - RECURRENT	0.00	505,650.02	0.00	668,894.69

012500100100 DEPARTMENT OF PERSONNEL MANAGEMENT					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>185,937,757.38</b>	<b>540,282,003.10</b>	<b>624,031,032.84</b>	<b>711,941,739.74</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>185,937,757.38</b>	<b>476,634,674.00</b>	<b>546,431,032.84</b>	<b>625,812,947.13</b>
2101	SALARY	185,937,757.38	248,694,000.00	325,818,901.42	299,808,000.00
210101	SALARIES AND WAGES	185,937,757.38	248,694,000.00	325,818,901.42	299,808,000.00
21010101	SALARY	185,937,757.38	248,694,000.00	325,818,901.42	299,808,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	86,251,942.71
210201	ALLOWANCES	0.00	0.00	0.00	86,251,942.71
21020101	REGULAR ALLOWANCE	0.00	0.00	0.00	86,251,942.71
2103	SOCIAL BENEFITS	0.00	227,940,674.00	220,612,131.42	239,753,004.42
210301	SOCIAL BENEFITS	0.00	227,940,674.00	220,612,131.42	239,753,004.42
21030101	GRATUITY	0.00	0.00	0.00	30,400,000.00
21030102	PENSION	0.00	227,940,674.00	220,612,131.42	209,353,004.42
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>0.00</b>	<b>63,647,329.10</b>	<b>77,600,000.00</b>	<b>86,128,792.61</b>
2202	OVERHEAD COST	0.00	2,943,145.95	0.00	3,893,314.74
220201	TRAVEL & TRANSPORT - GENERAL	0.00	390,886.57	0.00	517,080.86
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	390,886.57	0.00	517,080.86
220202	UTILITIES - GENERAL	0.00	91,973.31	0.00	121,666.09
22020203	INTERNET ACCESS CHARGES	0.00	91,973.31	0.00	121,666.09
220203	MATERIALS & SUPPLIES - GENERAL	0.00	390,886.57	0.00	517,080.86
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	390,886.57	0.00	517,080.86

220204	MAINTENANCE SERVICES - GENERAL	0.00	1,365,803.67	0.00	1,806,741.37
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	905,937.11	0.00	1,198,410.94
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	459,866.55	0.00	608,330.43
220205	TRAINING - GENERAL	0.00	229,933.28	0.00	304,165.21
22020501	LOCAL TRAINING	0.00	229,933.28	0.00	304,165.21
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	473,662.55	0.00	626,580.34
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	0.00	473,662.55	0.00	626,580.34
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	60,704,183.15	77,600,000.00	82,235,477.87
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	60,704,183.15	77,600,000.00	82,235,477.87
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	0.00	9,600,000.00	32,800,000.00	32,800,000.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	0.00	10,000,000.00	8,000,000.00	8,000,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	0.00	28,000,000.00	28,800,000.00	28,800,000.00
22040112	GRANT TO COMPANIES - RECURRENT	0.00	3,504,183.15	0.00	4,635,477.87
22040115	2% TRAINING FUND	0.00	9,600,000.00	8,000,000.00	8,000,000.00

021500100100 DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>109,574,477.65</u>	<u>208,100,480.77</u>	<u>159,648,452.33</u>	<u>218,032,397.54</u>
21	PERSONNEL COST	109,574,477.65	165,625,058.64	159,648,452.33	208,112,124.72
2101	SALARY	109,574,477.65	165,625,058.64	159,648,452.33	208,112,124.72
210101	SALARIES AND WAGES	109,574,477.65	165,625,058.64	159,648,452.33	208,112,124.72
21010101	SALARY	109,574,477.65	165,625,058.64	159,648,452.33	208,112,124.72
22	OTHER RECURRENT COSTS	0.00	4,475,422.13	0.00	5,920,272.82
2202	OVERHEAD COST	0.00	2,042,988.71	0.00	2,702,549.65
220201	TRAVEL & TRANSPORT - GENERAL	0.00	271,334.44	0.00	358,932.38
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	271,334.44	0.00	358,932.38
220202	UTILITIES - GENERAL	0.00	63,843.40	0.00	84,454.68
22020203	INTERNET ACCESS CHARGES	0.00	63,843.40	0.00	84,454.68
220203	MATERIALS & SUPPLIES - GENERAL	0.00	271,334.44	0.00	358,932.38
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	271,334.44	0.00	358,932.38
220204	MAINTENANCE SERVICES - GENERAL	0.00	948,074.45	0.00	1,254,151.95
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	628,857.46	0.00	831,878.56
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	319,216.99	0.00	422,273.38
220205	TRAINING - GENERAL	0.00	159,608.49	0.00	211,136.69
22020501	LOCAL TRAINING	0.00	159,608.49	0.00	211,136.69
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	328,793.49	0.00	434,941.58
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	0.00	328,793.49	0.00	434,941.58
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	2,432,433.43	0.00	3,217,723.17
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	2,432,433.43	0.00	3,217,723.17
22040112	GRANT TO COMPANIES - RECURRENT	0.00	2,432,433.43	0.00	3,217,723.17
23	CAPITAL EXPENDITURE	0.00	38,000,000.00	0.00	4,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	38,000,000.00	0.00	4,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	38,000,000.00	0.00	4,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	38,000,000.00	0.00	4,000,000.00

022000100100 DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>162,506,781.00</u>	<u>201,851,852.16</u>	<u>202,002,857.14</u>	<u>230,265,284.84</u>
21	PERSONNEL COST	162,506,781.00	197,037,000.00	202,002,857.14	223,896,000.00
2101	SALARY	162,506,781.00	197,037,000.00	202,002,857.14	223,896,000.00
210101	SALARIES AND WAGES	162,506,781.00	197,037,000.00	202,002,857.14	223,896,000.00
21010101	SALARY	162,506,781.00	197,037,000.00	202,002,857.14	223,896,000.00
22	OTHER RECURRENT COSTS	0.00	4,814,852.16	0.00	6,369,284.84
2202	OVERHEAD COST	0.00	2,197,935.36	0.00	2,907,519.47
220201	TRAVEL & TRANSPORT - GENERAL	0.00	291,913.29	0.00	386,154.93
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	291,913.29	0.00	386,154.93

220202	UTILITIES - GENERAL	0.00	68,685.48	0.00	90,859.98
22020203	INTERNET ACCESS CHARGES	0.00	68,685.48	0.00	90,859.98
220203	MATERIALS & SUPPLIES - GENERAL	0.00	291,913.29	0.00	386,154.93
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	291,913.29	0.00	386,154.93
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,019,979.38	0.00	1,349,270.76
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	676,551.98	0.00	894,970.84
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	343,427.40	0.00	454,299.92
220205	TRAINING - GENERAL	0.00	171,713.70	0.00	227,149.96
22020501	LOCAL TRAINING	0.00	171,713.70	0.00	227,149.96
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	353,730.22	0.00	467,928.92
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	0.00	353,730.22	0.00	467,928.92
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	2,616,916.79	0.00	3,461,765.37
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	2,616,916.79	0.00	3,461,765.37
22040112	GRANT TO COMPANIES - RECURRENT	0.00	2,616,916.79	0.00	3,461,765.37

023400100100 DEPARTMENT OF WORKS AND HOUSING					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>850,722,266.00</u>	<u>1,863,242,622.79</u>	<u>1,084,408,389.43</u>	<u>1,842,739,401.81</u>
21	PERSONNEL COST	164,989,866.00	281,958,000.00	295,208,389.43	298,125,000.00
2101	SALARY	164,989,866.00	281,958,000.00	295,208,389.43	298,125,000.00
210101	SALARIES AND WAGES	164,989,866.00	281,958,000.00	295,208,389.43	298,125,000.00
21010101	SALARY	164,989,866.00	281,958,000.00	295,208,389.43	298,125,000.00
22	OTHER RECURRENT COSTS	0.00	6,411,136.42	0.00	8,480,915.44
2202	OVERHEAD COST	0.00	2,926,624.33	0.00	3,871,459.26
220201	TRAVEL & TRANSPORT - GENERAL	0.00	388,692.29	0.00	514,178.18
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	388,692.29	0.00	514,178.18
220202	UTILITIES - GENERAL	0.00	91,457.01	0.00	120,983.10
22020203	INTERNET ACCESS CHARGES	0.00	91,457.01	0.00	120,983.10
220203	MATERIALS & SUPPLIES - GENERAL	0.00	388,692.29	0.00	514,178.18
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	388,692.29	0.00	514,178.18
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,358,136.60	0.00	1,796,599.06
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	900,851.55	0.00	1,191,683.55
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	457,285.05	0.00	604,915.51
220205	TRAINING - GENERAL	0.00	228,642.53	0.00	302,457.75
22020501	LOCAL TRAINING	0.00	228,642.53	0.00	302,457.75
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	471,003.60	0.00	623,062.97
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	0.00	471,003.60	0.00	623,062.97
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	3,484,512.09	0.00	4,609,456.18
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	3,484,512.09	0.00	4,609,456.18
22040112	GRANT TO COMPANIES - RECURRENT	0.00	3,484,512.09	0.00	4,609,456.18
23	CAPITAL EXPENDITURE	685,732,400.00	1,574,873,486.37	789,200,000.00	1,536,133,486.37
2301	FIXED ASSETS PURCHASED	160,000.00	55,000,000.00	5,200,000.00	19,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	160,000.00	55,000,000.00	5,200,000.00	19,000,000.00
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	0.00	25,000,000.00	5,200,000.00	12,000,000.00
23010107	PURCHASE OF TRUCKS	160,000.00	10,000,000.00	0.00	5,000,000.00
23010108	PURCHASE OF BUSES	0.00	20,000,000.00	0.00	2,000,000.00
2302	CONSTRUCTION / PROVISION	685,572,400.00	1,519,873,486.37	784,000,000.00	1,517,133,486.37
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	685,572,400.00	1,519,873,486.37	784,000,000.00	1,517,133,486.37
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	9,572,400.00	41,000,000.00	0.00	27,291,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	674,600,000.00	1,478,873,486.37	784,000,000.00	1,489,842,486.37
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	1,400,000.00	0.00	0.00	0.00

023800100100 DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>13,589,616.23</u>	<u>19,214,150.94</u>	<u>34,489,965.20</u>	<u>20,619,344.23</u>
21	PERSONNEL COST	13,589,616.23	18,783,000.00	34,489,965.20	20,049,000.00

2101	SALARY	13,589,616.23	18,783,000.00	34,489,965.20	20,049,000.00
210101	SALARIES AND WAGES	13,589,616.23	18,783,000.00	34,489,965.20	20,049,000.00
21010101	SALARY	13,589,616.23	18,783,000.00	34,489,965.20	20,049,000.00
22	OTHER RECURRENT COSTS	0.00	431,150.94	0.00	570,344.23
2202	OVERHEAD COST	0.00	196,816.41	0.00	260,356.85
220201	TRAVEL & TRANSPORT - GENERAL	0.00	26,139.68	0.00	34,578.64
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	26,139.68	0.00	34,578.64
220202	UTILITIES - GENERAL	0.00	6,150.51	0.00	8,136.15
22020203	INTERNET ACCESS CHARGES	0.00	6,150.51	0.00	8,136.15
220203	MATERIALS & SUPPLIES - GENERAL	0.00	26,139.68	0.00	34,578.64
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	26,139.68	0.00	34,578.64
220204	MAINTENANCE SERVICES - GENERAL	0.00	91,335.11	0.00	120,821.85
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	60,582.55	0.00	80,141.09
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	30,752.56	0.00	40,680.76
220205	TRAINING - GENERAL	0.00	15,376.28	0.00	20,340.38
22020501	LOCAL TRAINING	0.00	15,376.28	0.00	20,340.38
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	31,675.14	0.00	41,901.18
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	0.00	31,675.14	0.00	41,901.18
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	234,334.53	0.00	309,987.38
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	234,334.53	0.00	309,987.38
22040112	GRANT TO COMPANIES - RECURRENT	0.00	234,334.53	0.00	309,987.38

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	193,001,998.00	289,586,064.90	272,177,104.37	371,893,215.24
21	PERSONNEL COST	193,001,998.00	274,824,411.48	272,177,104.37	305,210,728.44
2101	SALARY	193,001,998.00	274,824,411.48	272,177,104.37	305,210,728.44
210101	SALARIES AND WAGES	193,001,998.00	274,824,411.48	272,177,104.37	305,210,728.44
21010101	SALARY	193,001,998.00	274,824,411.48	272,177,104.37	305,210,728.44
22	OTHER RECURRENT COSTS	0.00	6,563,514.01	0.00	8,682,486.80
2202	OVERHEAD COST	0.00	2,996,183.28	0.00	3,963,474.72
220201	TRAVEL & TRANSPORT - GENERAL	0.00	397,930.59	0.00	526,398.99
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	397,930.59	0.00	526,398.99
220202	UTILITIES - GENERAL	0.00	93,630.73	0.00	123,858.58
22020203	INTERNET ACCESS CHARGES	0.00	93,630.73	0.00	123,858.58
220203	MATERIALS & SUPPLIES - GENERAL	0.00	397,930.59	0.00	526,398.99
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	397,930.59	0.00	526,398.99
220204	MAINTENANCE SERVICES - GENERAL	0.00	1,390,416.31	0.00	1,839,299.99
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	922,262.67	0.00	1,220,007.06
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	468,153.64	0.00	619,292.92
220205	TRAINING - GENERAL	0.00	234,076.82	0.00	309,646.46
22020501	LOCAL TRAINING	0.00	234,076.82	0.00	309,646.46
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	482,198.25	0.00	637,871.71
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	0.00	482,198.25	0.00	637,871.71
2204	GRANTS AND CONTRIBUTIONS GENERAL	0.00	3,567,330.72	0.00	4,719,012.08
220401	LOCAL GRANTS AND CONTRIBUTIONS	0.00	3,567,330.72	0.00	4,719,012.08
22040112	GRANT TO COMPANIES - RECURRENT	0.00	3,567,330.72	0.00	4,719,012.08
23	CAPITAL EXPENDITURE	0.00	8,198,139.41	0.00	58,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	8,198,139.41	0.00	3,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	8,198,139.41	0.00	3,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	8,198,139.41	0.00	3,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	40,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	40,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	40,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	15,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	15,000,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	15,000,000.00

051700100100 DEPARTMENT OF EDUCATION					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>0.00</b>	<b>29,000,000.00</b>	<b>4,000,000.00</b>	<b>201,050,000.00</b>
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>29,000,000.00</b>	<b>4,000,000.00</b>	<b>201,050,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>25,000,000.00</b>	<b>4,000,000.00</b>	<b>18,050,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>25,000,000.00</b>	<b>4,000,000.00</b>	<b>18,050,000.00</b>
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	0.00	0.00	3,050,000.00
23010136	PURCHASE OF SCHOOL FURNITURE	0.00	25,000,000.00	4,000,000.00	15,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>160,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>160,000,000.00</b>
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	0.00	0.00	0.00	160,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>23,000,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>23,000,000.00</b>
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	2,000,000.00	0.00	23,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>0.00</b>	<b>2,000,000.00</b>	<b>0.00</b>	<b>0.00</b>
23050101	RESEARCH AND DEVELOPMENT	0.00	2,000,000.00	0.00	0.00

051702600100 LOCAL EDUCATION AUTHORITY					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>0.00</b>	<b>2,579,074,407.62</b>	<b>2,434,316,057.14</b>	<b>2,994,910,661.68</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>0.00</b>	<b>2,516,450,760.00</b>	<b>2,434,316,057.14</b>	<b>2,912,069,520.00</b>
<b>2101</b>	<b>SALARY</b>	<b>0.00</b>	<b>2,516,450,760.00</b>	<b>2,434,316,057.14</b>	<b>2,912,069,520.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>0.00</b>	<b>2,516,450,760.00</b>	<b>2,434,316,057.14</b>	<b>2,912,069,520.00</b>
21010101	SALARY	0.00	2,516,450,760.00	2,434,316,057.14	2,912,069,520.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>0.00</b>	<b>62,623,647.62</b>	<b>0.00</b>	<b>82,841,141.68</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>0.00</b>	<b>28,587,114.46</b>	<b>0.00</b>	<b>37,816,213.04</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>0.00</b>	<b>3,796,726.14</b>	<b>0.00</b>	<b>5,022,465.79</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	3,796,726.14	0.00	5,022,465.79
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>893,347.33</b>	<b>0.00</b>	<b>1,181,756.66</b>
22020203	INTERNET ACCESS CHARGES	0.00	893,347.33	0.00	1,181,756.66
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>0.00</b>	<b>3,796,726.14</b>	<b>0.00</b>	<b>5,022,465.79</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	3,796,726.14	0.00	5,022,465.79
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>0.00</b>	<b>13,266,207.81</b>	<b>0.00</b>	<b>17,549,086.36</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	8,799,471.17	0.00	11,640,303.08
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	4,466,736.64	0.00	5,908,783.29
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>2,233,368.32</b>	<b>0.00</b>	<b>2,954,391.64</b>
22020501	LOCAL TRAINING	0.00	2,233,368.32	0.00	2,954,391.64
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>0.00</b>	<b>4,600,738.73</b>	<b>0.00</b>	<b>6,086,046.79</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	0.00	4,600,738.73	0.00	6,086,046.79
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>0.00</b>	<b>34,036,533.16</b>	<b>0.00</b>	<b>45,024,928.65</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>0.00</b>	<b>34,036,533.16</b>	<b>0.00</b>	<b>45,024,928.65</b>
22040112	GRANT TO COMPANIES - RECURRENT	0.00	34,036,533.16	0.00	45,024,928.65

052100100100 DEPARTMENT OF PRIMARY HEALTH CARE					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>267,772,140.80</b>	<b>661,623,258.26</b>	<b>621,966,613.38</b>	<b>774,417,922.25</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>267,772,140.80</b>	<b>642,336,655.56</b>	<b>619,566,613.38</b>	<b>617,841,856.68</b>
<b>2101</b>	<b>SALARY</b>	<b>267,772,140.80</b>	<b>642,336,655.56</b>	<b>619,566,613.38</b>	<b>617,841,856.68</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>267,772,140.80</b>	<b>642,336,655.56</b>	<b>619,566,613.38</b>	<b>617,841,856.68</b>
21010101	SALARY	267,772,140.80	642,336,655.56	619,566,613.38	617,841,856.68
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>0.00</b>	<b>13,286,602.70</b>	<b>0.00</b>	<b>17,576,065.57</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>0.00</b>	<b>6,065,210.93</b>	<b>0.00</b>	<b>8,023,310.96</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>0.00</b>	<b>805,535.83</b>	<b>0.00</b>	<b>1,065,595.99</b>

22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	0.00	805,535.83	0.00	1,065,595.99
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>189,537.84</b>	<b>0.00</b>	<b>250,728.47</b>
22020203	INTERNET ACCESS CHARGES	0.00	189,537.84	0.00	250,728.47
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>0.00</b>	<b>805,535.83</b>	<b>0.00</b>	<b>1,065,595.99</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	0.00	805,535.83	0.00	1,065,595.99
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>0.00</b>	<b>2,814,636.95</b>	<b>0.00</b>	<b>3,723,317.74</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	0.00	1,866,947.74	0.00	2,469,675.40
22020402	MAINTENANCE OF OFFICE FURNITURE	0.00	947,689.21	0.00	1,253,642.34
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>473,844.60</b>	<b>0.00</b>	<b>626,821.17</b>
22020501	LOCAL TRAINING	0.00	473,844.60	0.00	626,821.17
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>0.00</b>	<b>976,119.88</b>	<b>0.00</b>	<b>1,291,251.61</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	0.00	976,119.88	0.00	1,291,251.61
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>0.00</b>	<b>7,221,391.77</b>	<b>0.00</b>	<b>9,552,754.61</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>0.00</b>	<b>7,221,391.77</b>	<b>0.00</b>	<b>9,552,754.61</b>
22040112	GRANT TO COMPANIES - RECURRENT	0.00	7,221,391.77	0.00	9,552,754.61
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>2,400,000.00</b>	<b>139,000,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>6,000,000.00</b>	<b>2,400,000.00</b>	<b>19,000,000.00</b>
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	6,000,000.00	2,400,000.00	19,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	6,000,000.00	2,400,000.00	19,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>120,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>120,000,000.00</b>
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0.00	0.00	0.00	120,000,000.00

053500100100 DEPARTMENT OF ENVIRONMENTAL SANITATION					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>19,200,000.00</b>	<b>99,200,000.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>19,200,000.00</b>	<b>19,200,000.00</b>
<b>2205</b>	<b>SUBSIDIES GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>19,200,000.00</b>	<b>19,200,000.00</b>
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>	<b>0.00</b>	<b>0.00</b>	<b>19,200,000.00</b>	<b>19,200,000.00</b>
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	0.00	0.00	19,200,000.00	19,200,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>80,000,000.00</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>80,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>80,000,000.00</b>
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
<b>2</b>	<b>EXPENDITURES</b>	<b>0.00</b>	<b>51,771,638.00</b>	<b>41,711,638.80</b>	<b>41,711,638.80</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>0.00</b>	<b>51,771,638.00</b>	<b>41,711,638.80</b>	<b>41,711,638.80</b>
<b>2101</b>	<b>SALARY</b>	<b>0.00</b>	<b>51,771,638.00</b>	<b>41,711,638.80</b>	<b>41,711,638.80</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>0.00</b>	<b>51,771,638.00</b>	<b>41,711,638.80</b>	<b>41,711,638.80</b>
21010101	SALARY	0.00	51,771,638.00	41,711,638.80	41,711,638.80