

State	NIGER
Local Government	KONTAGORA
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	-
Statutory Allocation	2,705,743,051.57
VAT	2,909,667,531.54
Other FAAC	-
LG IGR	85,544,107.00
Share of State IGR	514,087,248.69
Other (Capital Receipts)	-
Total Revenue	6,215,041,938.80

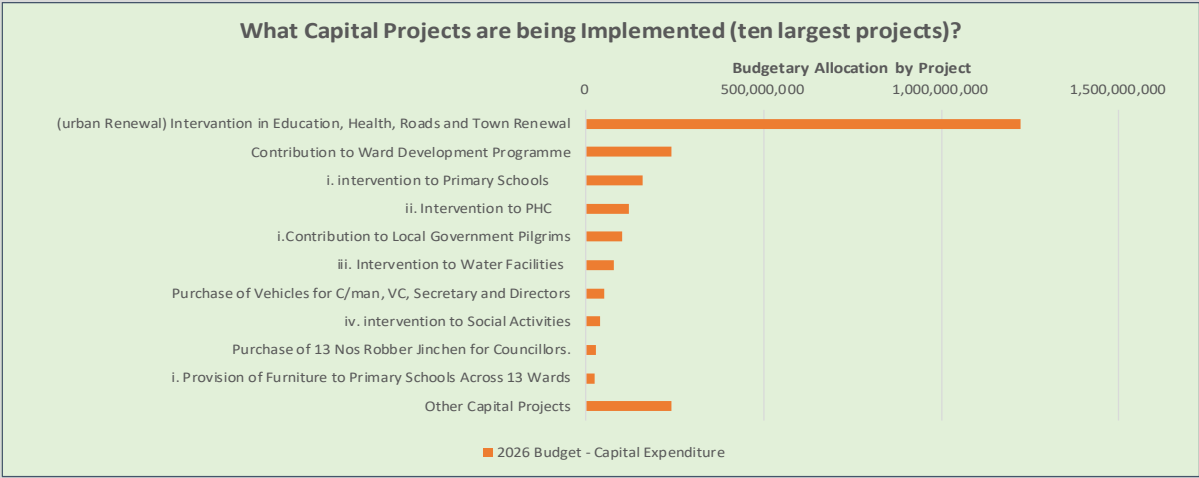
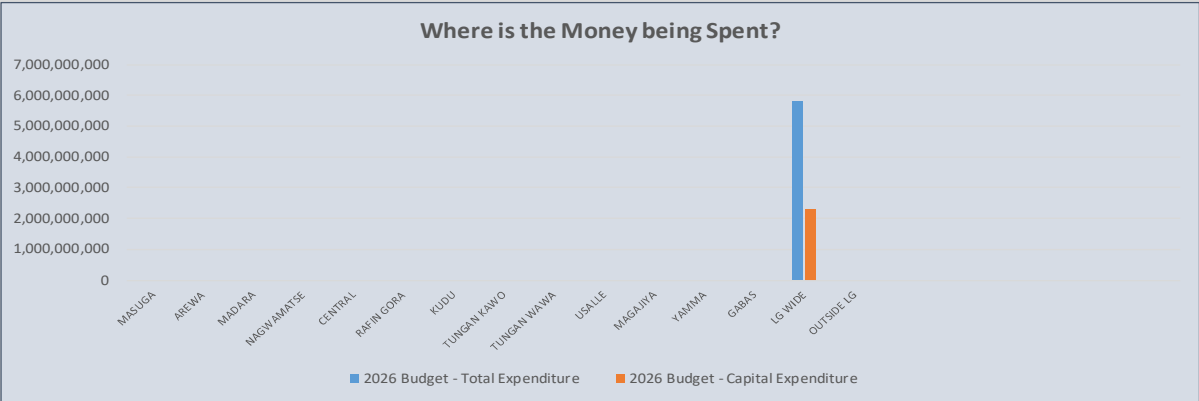
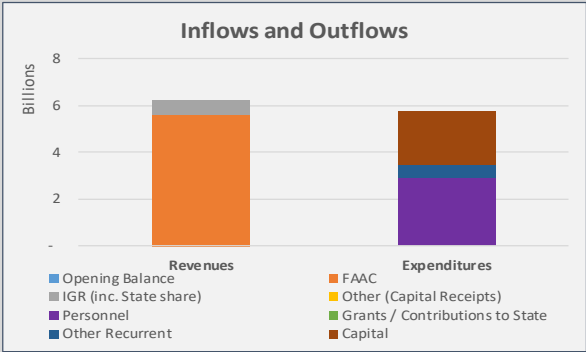
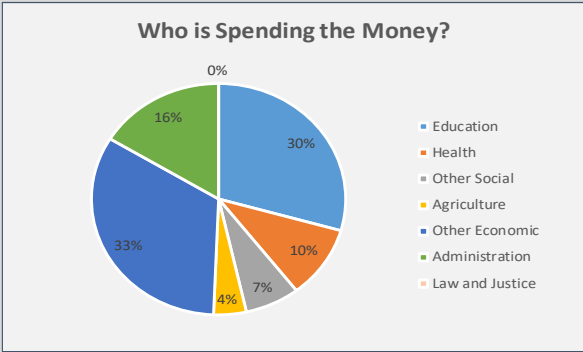
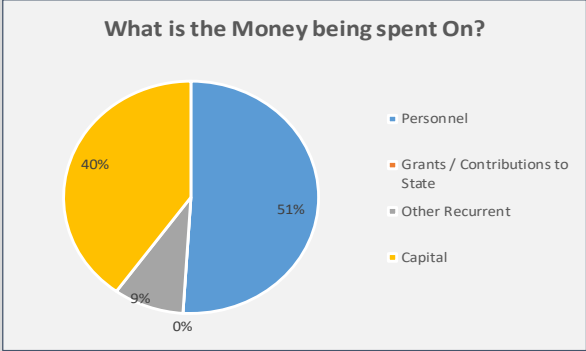
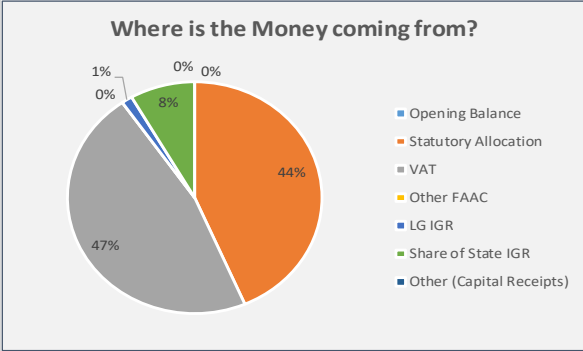
Expenditure by Economic	2026 Budget
Personnel	2,943,673,305.04
Grants / Contributions to State	-
Other Recurrent	517,340,725.00
Capital	2,309,796,030.41
Total Expenditure	5,770,810,060.45

Expenditure by Sector	2026 Budget
Education	1,696,368,679.45
Health	583,382,728.50
Other Social	400,786,463.20
Agriculture	240,776,256.47
Other Economic	1,909,427,938.44
Administration	940,067,994.38
Law and Justice	-
Total Expenditure	5,770,810,060.45

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
(urban Renewal) Intervention in Education, Health, Roads and Town Renewal	1,223,873,486.37
Contribution to Ward Development Programme	240,000,000.00
i. intervention to Primary Schools	160,000,000.00
ii. Intervention to PHC	120,000,000.00
i. Contribution to Local Government Pilgrims	100,000,000.00
iii. Intervention to Water Facilities	80,000,000.00
Purchase of Vehicles for C/man, VC, Secretary and Directors	50,000,000.00
iv. intervention to Social Activities	40,000,000.00
Purchase of 13 Nos Robber Jinchens for Councillors.	29,629,953.00
i. Provision of Furniture to Primary Schools Across 13 Wards	25,668,007.00
Other Capital Projects	240,624,584.04
Total	2,309,796,030.41

Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
MASUGA	-	-
AREWA	-	-
MADARA	-	-
NAGWAMATSE	-	-
CENTRAL	-	-
RAFIN GORA	-	-
KUDU	-	-
TUNGAN KAWO	-	-
TUNGAN WAWA	-	-
USALLE	-	-
MAGAJIYA	-	-
YAMMA	-	-
GABAS	-	-
LG WIDE	5,770,810,060.45	2,309,796,030.41
OUTSIDE LG	-	-
Total	5,770,810,060.45	2,309,796,030.41

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



126310 - KONTAGORA Local Government, Niger State - 2026 Budget: Summary

Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
Opening Balance				
Recurrent Revenue	1,938,084,755.00	5,306,431,314.96	4,647,049,245.97	6,215,041,938.80
11 - GOVERNMENT SHARE OF FAAC	1,869,856,296.00	4,249,869,695.23	4,459,046,041.68	5,615,410,583.11
12 - INDEPENDENT REVENUE	68,228,459.00	1,056,561,619.73	188,003,204.29	599,631,355.69
Recurrent Expenditure	152,872,545.00	2,826,085,991.04	1,509,035,468.91	3,461,014,030.04
21 - PERSONNEL COST	-	2,397,741,884.04	1,184,214,647.02	2,943,673,305.04
22 - OTHER RECURRENT COSTS	152,872,545.00	428,344,107.00	324,820,821.89	517,340,725.00
Transfer to Capital Account	1,785,212,210.00	2,480,345,323.92	3,138,013,777.06	2,754,027,908.76
Capital Receipts	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-	-
23 - CAPITAL EXPENDITURE	-	2,340,628,130.37	545,878,974.00	2,309,796,030.41
Total Revenue (including OB)	1,938,084,755.00	5,306,431,314.96	4,647,049,245.97	6,215,041,938.80
Total Expenditure	152,872,545.00	5,166,714,121.41	2,054,914,442.91	5,770,810,060.45
Closing Balance	1,785,212,210.00	139,717,193.55	2,592,134,803.06	444,231,878.35

126310 - KONTAGORA Local Government, Niger State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	2,943,673,305.04	517,340,725.00	3,461,014,030.04	2,309,796,030.41	5,770,810,060.45
01000000000	ADMINISTRATION SECTOR	504,994,346.00	219,060,116.34	724,054,462.34	216,013,532.04	940,067,994.38
01110000000	OFFICE OF THE LG CHAIRMAN	83,186,206.00	117,460,000.00	200,646,206.00	145,383,579.04	346,029,785.04
011100100100	CHAIRMAN	83,186,206.00	117,460,000.00	200,646,206.00	145,383,579.04	346,029,785.04
01120000000	LOCAL GOVT COUNCIL	3,840,000.00	-	3,840,000.00	29,629,953.00	33,469,953.00
011200100100	THE LEGISLATIVE COUNCIL	-	-	-	29,629,953.00	29,629,953.00
011200700100	COUNCIL COMMITTEES	3,840,000.00	-	3,840,000.00	-	3,840,000.00
01610000000	OFFICE OF THE SECRETARY TO LGC	-	6,632,711.12	6,632,711.12	41,000,000.00	47,632,711.12
016100100100	Office of the Secretary to LGC	-	6,632,711.12	6,632,711.12	41,000,000.00	47,632,711.12
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	417,968,140.00	94,967,405.21	512,935,545.21	-	512,935,545.21
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	417,968,140.00	94,967,405.21	512,935,545.21	-	512,935,545.21
02000000000	ECONOMIC SECTOR	449,019,498.00	57,430,836.54	506,450,334.54	1,643,753,860.37	2,150,204,194.91
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	191,307,498.00	24,468,758.47	215,776,256.47	25,000,000.00	240,776,256.47
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	191,307,498.00	24,468,758.47	215,776,256.47	25,000,000.00	240,776,256.47
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	111,279,000.00	14,232,892.09	125,511,892.09	255,000,000.00	380,511,892.09
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	111,279,000.00	14,232,892.09	125,511,892.09	255,000,000.00	380,511,892.09
02340000000	DEPARTMENT OF WORKS AND HOUSING	121,176,000.00	15,498,745.78	136,674,745.78	1,363,753,860.37	1,500,428,606.15
023400100100	DEPARTMENT OF WORKS AND HOUSING	121,176,000.00	15,498,745.78	136,674,745.78	1,363,753,860.37	1,500,428,606.15
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	25,257,000.00	3,230,440.20	28,487,440.20	-	28,487,440.20
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	25,257,000.00	3,230,440.20	28,487,440.20	-	28,487,440.20
05000000000	SOCIAL SECTOR	1,989,659,461.04	240,849,772.12	2,230,509,233.16	450,028,638.00	2,680,537,871.16
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	188,320,500.00	24,086,713.16	212,407,213.16	45,000,000.00	257,407,213.16
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	188,320,500.00	24,086,713.16	212,407,213.16	45,000,000.00	257,407,213.16
05170000000	DEPARTMENT OF EDUCATION	1,380,430,594.00	136,588,085.45	1,517,018,679.45	179,350,000.00	1,696,368,679.45
051700100100	DEPARTMENT OF EDUCATION	-	-	-	179,350,000.00	179,350,000.00
051702600100	LOCAL EDUCATION AUTHORITY	1,380,430,594.00	136,588,085.45	1,517,018,679.45	-	1,517,018,679.45
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	376,729,117.00	60,974,973.50	437,704,090.50	145,678,638.00	583,382,728.50
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	376,729,117.00	60,974,973.50	437,704,090.50	145,678,638.00	583,382,728.50
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	19,200,000.00	19,200,000.00	80,000,000.00	99,200,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	19,200,000.00	19,200,000.00	80,000,000.00	99,200,000.00
05510000000	EMIRATE COUNCIL	44,179,250.04	-	44,179,250.04	-	44,179,250.04
055100100100	EMIRATE COUNCIL	44,179,250.04	-	44,179,250.04	-	44,179,250.04

126310 - KONTAGORA 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>1,938,084,755.00</u>	<u>5,306,431,314.96</u>	<u>4,647,049,245.97</u>	<u>6,215,041,938.80</u>
020000000000	ECONOMIC SECTOR	1,938,084,755.00	5,306,431,314.96	4,647,049,245.97	6,215,041,938.80
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,938,084,755.00	5,306,431,314.96	4,647,049,245.97	6,215,041,938.80
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,938,084,755.00	5,306,431,314.96	4,647,049,245.97	6,215,041,938.80

126310 - KONTAGORA Local Government, Niger State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
1	REVENUE	1,938,084,755.00	5,306,431,314.96	4,647,049,245.97	6,215,041,938.80
11	GOVERNMENT SHARE OF FAAC	1,869,856,296.00	4,249,869,695.23	4,459,046,041.68	5,615,410,583.11
1101	GOVERNMENT SHARE OF FAAC	1,869,856,296.00	4,249,869,695.23	4,459,046,041.68	5,615,410,583.11
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	970,056,678.00	2,210,270,459.23	2,202,972,687.36	2,705,743,051.57
11010101	STATUTORY ALLOCATION	970,056,678.00	2,210,270,459.23	2,202,972,687.36	2,705,743,051.57
110102	LOCAL GOVERNMENT SHARE OF VAT	899,799,618.00	2,039,599,236.00	2,256,073,354.32	2,909,667,531.54
11010201	SHARE OF VAT	899,799,618.00	2,039,599,236.00	2,256,073,354.32	2,909,667,531.54
12	INDEPENDENT REVENUE	68,228,459.00	1,056,561,619.73	188,003,204.29	599,631,355.69
1201	TAX REVENUE	-	6,018,998.00	-	5,018,998.00
120103	OTHER TAXES	-	6,018,998.00	-	5,018,998.00
12010301	Community or Poll Tax	-	250,000.00	-	250,000.00
12010303	Cattle Tax (Jangali)	-	268,998.00	-	268,998.00
12010399	Othe special Services Tax	-	5,500,000.00	-	4,500,000.00
1202	NON-TAX REVENUE	68,228,459.00	1,050,542,621.73	188,003,204.29	594,612,357.69
120201	LICENCES GENERAL	-	1,552,000.00	1,898,394.00	1,552,000.00
12020103	Liquor Licenses	-	352,000.00	1,420,000.00	352,000.00
12020109	Pit Sawing License	-	500,000.00	-	500,000.00
12020111	Entertainment Permit	-	700,000.00	478,394.00	700,000.00
120204	FEES GENERAL	-	12,386,444.00	4,734,632.00	10,036,444.00
12020401	Slauther Fees	-	215,000.00	288,000.00	215,000.00
12020402	Eating House Fees	-	100,000.00	-	100,000.00
12020403	Kiosk Fees	-	1,903,000.00	800,000.00	1,903,000.00
12020404	Bakery Fees	-	35,000.00	80,000.00	35,000.00
12020405	Dried Meat/Fish Fees	-	20,000.00	-	20,000.00
12020406	Cold Room Fees	-	20,000.00	-	20,000.00
12020407	Butcher fees	-	50,000.00	-	-
12020409	Marriage Registration Fees	-	50,000.00	-	50,000.00
12020411	Naming of Street Registration Fees	-	10,000.00	-	10,000.00
12020412	Mobile Sale Fees	-	400,000.00	-	400,000.00
12020413	Dispensaries and Maternity fees	-	400,000.00	85,000.00	400,000.00
12020416	Photo Studio Fees	-	20,000.00	-	20,000.00
12020417	Welding Machine Fees	-	200,000.00	-	200,000.00
12020418	Electric/Radio/Tele. Fees	-	450,000.00	-	450,000.00
12020420	Wood making/Capentry Workshop	-	200,000.00	-	200,000.00
12020421	Battery Charge Fees	-	100,000.00	-	100,000.00
12020423	Panel Beater Fees	-	260,000.00	-	260,000.00
12020424	Volcaniser Fees	-	100,000.00	-	100,000.00
12020425	Vehicle Spare Parts sellers Fees	-	300,000.00	-	300,000.00
12020428	Motor /Machine Car wash Depot Fees	-	20,000.00	-	20,000.00
12020429	Building Materials fees	-	300,000.00	-	-
12020431	Photostat Typing Institute Fees	-	10,000.00	-	10,000.00
12020432	Block Making Factory Fees	-	50,000.00	-	50,000.00
12020434	Barbing Saloon Fees	-	10,000.00	-	10,000.00
12020437	Survey Fees	-	10,000.00	-	10,000.00
12020438	Approval Of Building Plans	-	80,000.00	-	80,000.00
12020440	Commission on Transfer of Plots	-	2,000,000.00	-	-
12020441	Customary Righth Of Occupancy	-	205,000.00	-	205,000.00
12020443	Registration of Notice Payment	-	45,444.00	65,000.00	45,444.00
12020444	Letter of Identification	-	703,000.00	188,000.00	703,000.00
12020445	Contractor Registration Fees	-	60,000.00	-	60,000.00
12020446	Tender Processing Fees	-	400,000.00	-	400,000.00
12020447	Sand Dredging Fees	-	100,000.00	-	100,000.00
12020448	Trade Fees	-	10,000.00	-	10,000.00
12020449	Petty Trade Fees	-	100,000.00	-	100,000.00
12020451	Forestry Exploitation Fees	-	250,000.00	135,500.00	250,000.00

126310 - KONTAGORA 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
12020452	Felling of trees fees	-	400,000.00	33,500.00	400,000.00
12020454	Produce buying Fees	-	2,250,000.00	3,059,632.00	2,250,000.00
12020455	Rice / Mill Cassava/ grinding Fees	-	500,000.00	-	500,000.00
12020458	Ingredient Grinding Machine Fees	-	20,000.00	-	20,000.00
12020461	Painting / Sign Board Fees	-	30,000.00	-	30,000.00
120205	FINES GENERAL	-	360,000.00	-	30,000.00
12020502	Impounding of Animal Fines	-	360,000.00	-	30,000.00
120206	SALES GENERAL	-	4,457,000.00	15,690,000.00	17,400,000.00
12020602	Sales of Grains	-	1,357,000.00	-	-
12020603	Auctioning	-	1,300,000.00	7,845,000.00	8,450,000.00
12020604	Sales of Unserviceable Store	-	500,000.00	-	500,000.00
12020606	Sale of Store/Heavy Duty machine	-	1,300,000.00	7,845,000.00	8,450,000.00
120207	EARNING GENERAL	-	22,439,313.00	11,243,000.00	17,626,140.00
12020701	Earning fromMarkets	-	4,626,140.00	1,492,900.00	5,626,140.00
12020702	earnings from Motor Parks	-	6,084,173.00	2,196,100.00	3,000,000.00
12020703	earnings from Shops	-	5,379,000.00	2,070,000.00	4,000,000.00
12020704	Earnings from Cattle Market	-	5,000,000.00	3,574,000.00	4,000,000.00
12020706	Transport Service Earnings	-	1,200,000.00	-	1,000,000.00
12020709	Earning From Other Commercial Undertaking	-	150,000.00	1,910,000.00	-
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	-	15,225,916.00	53,381,000.00	25,798,648.00
12020801	RENT ON GOVT. QUARTERS	-	3,557,600.00	-	7,757,600.00
12020803	RENT ON GOVT BUILDINGS	-	9,168,316.00	13,299,000.00	7,541,048.00
12020805	RENT ON LANDED PROPERTY	-	2,500,000.00	40,082,000.00	10,500,000.00
120209	RENT ON LAND & OTHERS - GENERAL	-	9,544,436.00	1,622,218.00	8,081,877.00
12020902	Tenement Rate	-	9,094,436.00	1,222,218.00	7,631,877.00
12020904	Penalty for Tenement Rate	-	400,000.00	400,000.00	400,000.00
12020905	Arrears for Tenement Rate	-	50,000.00	-	50,000.00
120213	RE-IMBURSEMENT GENERAL	68,228,459.00	984,577,512.73	99,433,960.29	514,087,248.69
12021301	LG SHARE OF STATE IGR	68,228,459.00	984,577,512.73	99,433,960.29	514,087,248.69

126310 - KONTAGORA Local Government, Niger State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<u>6,215,041,938.80</u>
01	FEDERATION ACCOUNT	5,615,410,583.11
011	FAAC DIRECT ALLOCATION	5,615,410,583.11
01101	FAAC DIRECT ALLOCATION	5,615,410,583.11
02	CONSOLIDATED REVENUE FUND	599,631,355.69
021	MAIN ENVELOP	599,631,355.69
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	599,631,355.69

126310 - KONTAGORA Local Government, Niger State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Expenditure	152,872,545.00	5,166,714,121.41	2,054,914,442.91	5,770,810,060.45
01000000000	ADMINISTRATION SECTOR	51,422,767.68	969,764,655.48	308,995,212.77	940,067,994.38
01110000000	OFFICE OF THE LG CHAIRMAN	42,698,383.46	371,360,135.90	80,645,291.35	346,029,785.04
011100100100	CHAIRMAN	42,698,383.46	371,360,135.90	80,645,291.35	346,029,785.04
01120000000	LOCAL GOVT COUNCIL	-	44,469,953.00	15,000,000.00	33,469,953.00
011200100100	THE LEGISLATIVE COUNCIL	-	40,629,953.00	15,000,000.00	29,629,953.00
011200700100	COUNCIL COMMITTEES	-	3,840,000.00	-	3,840,000.00
01610000000	OFFICE OF THE SECRETARY TO LGC	2,411,084.99	95,518,727.57	6,350,671.61	47,632,711.12
016100100100	Office of the Secretary to LGC	2,411,084.99	95,518,727.57	6,350,671.61	47,632,711.12
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	6,313,299.23	458,415,839.01	206,999,249.81	512,935,545.21
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	6,313,299.23	458,415,839.01	206,999,249.81	512,935,545.21
02000000000	ECONOMIC SECTOR	20,876,927.30	2,151,768,089.86	688,151,469.38	2,150,204,194.91
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	8,894,742.31	183,263,132.67	86,069,558.23	240,776,256.47
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	8,894,742.31	183,263,132.67	86,069,558.23	240,776,256.47
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	5,173,859.05	392,629,866.89	107,559,759.77	380,511,892.09
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	5,173,859.05	392,629,866.89	107,559,759.77	380,511,892.09
02340000000	DEPARTMENT OF WORKS AND HOUSING	5,634,014.90	1,533,071,289.61	482,328,834.61	1,500,428,606.15
023400100100	DEPARTMENT OF WORKS AND HOUSING	5,634,014.90	1,533,071,289.61	482,328,834.61	1,500,428,606.15
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	1,174,311.04	42,803,800.70	12,193,316.76	28,487,440.20
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	1,174,311.04	42,803,800.70	12,193,316.76	28,487,440.20
05000000000	SOCIAL SECTOR	80,572,850.02	2,045,181,376.07	1,057,767,760.76	2,680,537,871.16
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	8,755,863.40	251,061,380.41	131,077,497.39	257,407,213.16
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	8,755,863.40	251,061,380.41	131,077,497.39	257,407,213.16
05170000000	DEPARTMENT OF EDUCATION	49,651,715.04	1,148,761,800.51	639,075,874.78	1,696,368,679.45
051700100100	DEPARTMENT OF EDUCATION	-	197,150,111.00	7,000,000.00	179,350,000.00
051702600100	LOCAL EDUCATION AUTHORITY	49,651,715.04	951,611,689.51	632,075,874.78	1,517,018,679.45
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	22,165,271.58	566,978,945.11	255,924,763.57	583,382,728.50
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	22,165,271.58	566,978,945.11	255,924,763.57	583,382,728.50
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	34,200,000.00	9,600,000.00	99,200,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	34,200,000.00	9,600,000.00	99,200,000.00
05510000000	EMIRATE COUNCIL	-	44,179,250.04	22,089,625.02	44,179,250.04
055100100100	EMIRATE COUNCIL	-	44,179,250.04	22,089,625.02	44,179,250.04

126310 - KONTAGORA Local Government, Niger State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Personnel Expenditure	-	2,397,741,884.04	1,184,214,647.02	2,943,673,305.04
01000000000	ADMINISTRATION SECTOR	-	454,150,004.00	156,783,679.00	504,994,346.00
01110000000	OFFICE OF THE LG CHAIRMAN	-	83,186,206.00	-	83,186,206.00
011100100100	CHAIRMAN	-	83,186,206.00	-	83,186,206.00
01120000000	LOCAL GOVT COUNCIL	-	3,840,000.00	-	3,840,000.00
011200700100	COUNCIL COMMITTEES	-	3,840,000.00	-	3,840,000.00
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	-	367,123,798.00	156,783,679.00	417,968,140.00
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	-	367,123,798.00	156,783,679.00	417,968,140.00
02000000000	ECONOMIC SECTOR	-	415,682,557.00	155,091,453.00	449,019,498.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	133,972,557.00	69,986,278.00	191,307,498.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	133,972,557.00	69,986,278.00	191,307,498.00
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	-	116,409,000.00	55,204,500.00	111,279,000.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	-	116,409,000.00	55,204,500.00	111,279,000.00
02340000000	DEPARTMENT OF WORKS AND HOUSING	-	130,044,000.00	19,830,722.00	121,176,000.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	-	130,044,000.00	19,830,722.00	121,176,000.00
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	-	35,257,000.00	10,069,953.00	25,257,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	-	35,257,000.00	10,069,953.00	25,257,000.00
05000000000	SOCIAL SECTOR	-	1,527,909,323.04	872,339,515.02	1,989,659,461.04
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	207,072,000.00	105,557,170.00	188,320,500.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	207,072,000.00	105,557,170.00	188,320,500.00
05170000000	DEPARTMENT OF EDUCATION	-	813,428,956.00	529,296,720.00	1,380,430,594.00
051702600100	LOCAL EDUCATION AUTHORITY	-	813,428,956.00	529,296,720.00	1,380,430,594.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	-	463,229,117.00	215,396,000.00	376,729,117.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	-	463,229,117.00	215,396,000.00	376,729,117.00
05510000000	EMIRATE COUNCIL	-	44,179,250.04	22,089,625.02	44,179,250.04
055100100100	EMIRATE COUNCIL	-	44,179,250.04	22,089,625.02	44,179,250.04

126310 - KONTAGORA Local Government, Niger State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Other Recurrent Expenditure	152,872,545.00	428,344,107.00	324,820,821.89	517,340,725.00
01000000000	ADMINISTRATION SECTOR	51,422,767.68	189,123,724.48	131,781,533.77	219,060,116.34
01110000000	OFFICE OF THE LG CHAIRMAN	42,698,383.46	92,602,614.90	77,206,291.35	117,460,000.00
011100100100	CHAIRMAN	42,698,383.46	92,602,614.90	77,206,291.35	117,460,000.00
01610000000	OFFICE OF THE SECRETARY TO LGC	2,411,084.99	5,229,068.57	4,359,671.61	6,632,711.12
016100100100	Office of the Secretary to LGC	2,411,084.99	5,229,068.57	4,359,671.61	6,632,711.12
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	6,313,299.23	91,292,041.01	50,215,570.81	94,967,405.21
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	6,313,299.23	91,292,041.01	50,215,570.81	94,967,405.21
02000000000	ECONOMIC SECTOR	20,876,927.30	45,277,078.49	37,749,207.38	57,430,836.54
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	8,894,742.31	19,290,575.67	16,083,280.23	24,468,758.47
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	8,894,742.31	19,290,575.67	16,083,280.23	24,468,758.47
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	5,173,859.05	11,220,866.89	9,355,259.77	14,232,892.09
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	5,173,859.05	11,220,866.89	9,355,259.77	14,232,892.09
02340000000	DEPARTMENT OF WORKS AND HOUSING	5,634,014.90	12,218,835.24	10,187,303.61	15,498,745.78
023400100100	DEPARTMENT OF WORKS AND HOUSING	5,634,014.90	12,218,835.24	10,187,303.61	15,498,745.78
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	1,174,311.04	2,546,800.70	2,123,363.76	3,230,440.20
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	1,174,311.04	2,546,800.70	2,123,363.76	3,230,440.20
05000000000	SOCIAL SECTOR	80,572,850.02	193,943,304.03	155,290,080.74	240,849,772.12
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	8,755,863.40	18,989,380.41	15,832,162.39	24,086,713.16
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	8,755,863.40	18,989,380.41	15,832,162.39	24,086,713.16
05170000000	DEPARTMENT OF EDUCATION	49,651,715.04	107,682,733.51	89,779,154.78	136,588,085.45
051702600100	LOCAL EDUCATION AUTHORITY	49,651,715.04	107,682,733.51	89,779,154.78	136,588,085.45
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	22,165,271.58	48,071,190.11	40,078,763.57	60,974,973.50
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	22,165,271.58	48,071,190.11	40,078,763.57	60,974,973.50
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	19,200,000.00	9,600,000.00	19,200,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	19,200,000.00	9,600,000.00	19,200,000.00

126310 - KONTAGORA Local Government, Niger State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Capital Expenditure	-	2,340,628,130.37	545,878,974.00	2,309,796,030.41
010000000000	ADMINISTRATION SECTOR	-	326,490,927.00	20,430,000.00	216,013,532.04
011100000000	OFFICE OF THE LG CHAIRMAN	-	195,571,315.00	3,439,000.00	145,383,579.04
011100100100	CHAIRMAN	-	195,571,315.00	3,439,000.00	145,383,579.04
011200000000	LOCAL GOVT COUNCIL	-	40,629,953.00	15,000,000.00	29,629,953.00
011200100100	THE LEGISLATIVE COUNCIL	-	40,629,953.00	15,000,000.00	29,629,953.00
016100000000	OFFICE OF THE SECRETARY TO LGC	-	90,289,659.00	1,991,000.00	41,000,000.00
016100100100	Office of the Secretary to LGC	-	90,289,659.00	1,991,000.00	41,000,000.00
020000000000	ECONOMIC SECTOR	-	1,690,808,454.37	495,310,809.00	1,643,753,860.37
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	30,000,000.00	-	25,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	30,000,000.00	-	25,000,000.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	-	265,000,000.00	43,000,000.00	255,000,000.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	-	265,000,000.00	43,000,000.00	255,000,000.00
023400000000	DEPARTMENT OF WORKS AND HOUSING	-	1,390,808,454.37	452,310,809.00	1,363,753,860.37
023400100100	DEPARTMENT OF WORKS AND HOUSING	-	1,390,808,454.37	452,310,809.00	1,363,753,860.37
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	-	5,000,000.00	-	-
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	-	5,000,000.00	-	-
050000000000	SOCIAL SECTOR	-	323,328,749.00	30,138,165.00	450,028,638.00
051400000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	25,000,000.00	9,688,165.00	45,000,000.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	25,000,000.00	9,688,165.00	45,000,000.00
051700000000	DEPARTMENT OF EDUCATION	-	227,650,111.00	20,000,000.00	179,350,000.00
051700100100	DEPARTMENT OF EDUCATION	-	197,150,111.00	7,000,000.00	179,350,000.00
051702600100	LOCAL EDUCATION AUTHORITY	-	30,500,000.00	13,000,000.00	-
052100000000	DEPARTMENT OF PRIMARY HEALTH CARE	-	55,678,638.00	450,000.00	145,678,638.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	-	55,678,638.00	450,000.00	145,678,638.00
053500000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	15,000,000.00	-	80,000,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	15,000,000.00	-	80,000,000.00

126310 - KONTAGORA Local Government, Niger State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	152,872,545.00	5,166,714,121.41	2,054,914,442.91	5,770,810,060.45
21	PERSONNEL COST	-	2,397,741,884.04	1,184,214,647.02	2,943,673,305.04
2101	SALARY	-	2,130,092,328.04	1,103,974,248.02	2,626,322,407.04
210101	SALARIES AND WAGES	-	2,130,092,328.04	1,103,974,248.02	2,626,322,407.04
21010101	SALARY	-	2,078,234,880.04	1,103,974,248.02	2,574,464,959.04
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	-	51,857,448.00	-	51,857,448.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	35,168,758.00	-	84,870,100.00
210201	ALLOWANCES	-	35,168,758.00	-	84,870,100.00
21020101	REGULAR ALLOWANCE	-	31,328,758.00	-	81,030,100.00
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	-	3,840,000.00	-	3,840,000.00
2103	SOCIAL BENEFITS	-	232,480,798.00	80,240,399.00	232,480,798.00
210301	SOCIAL BENEFITS	-	232,480,798.00	80,240,399.00	232,480,798.00
21030101	GRATUITY	-	72,000,000.00	-	72,000,000.00
21030102	PENSION	-	160,480,798.00	80,240,399.00	160,480,798.00
22	OTHER RECURRENT COSTS	152,872,545.00	428,344,107.00	324,820,821.89	517,340,725.00
2202	OVERHEAD COST	95,813,631.18	207,796,925.13	173,248,130.85	263,576,000.00
220201	TRAVEL & TRANSPORT - GENERAL	31,182,252.11	67,626,871.33	56,383,072.30	85,780,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	31,182,252.11	67,626,871.33	56,383,072.30	85,780,000.00
220202	UTILITIES - GENERAL	727,028.49	1,576,751.49	1,314,597.16	2,000,000.00
22020203	INTERNET ACCESS CHARGES	727,028.49	1,576,751.49	1,314,597.16	2,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	7,270,284.94	15,767,514.88	13,145,971.62	20,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,270,284.94	15,767,514.88	13,145,971.62	20,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	8,724,341.93	18,921,017.86	15,775,165.95	24,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,270,284.94	15,767,514.88	13,145,971.62	20,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,454,056.99	3,153,502.98	2,629,194.32	4,000,000.00
220205	TRAINING - GENERAL	727,028.49	1,576,751.49	1,314,597.16	2,000,000.00
22020501	LOCAL TRAINING	727,028.49	1,576,751.49	1,314,597.16	2,000,000.00
220206	OTHER SERVICES - GENERAL	21,810,854.82	47,302,544.65	39,437,914.87	60,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	21,810,854.82	47,302,544.65	39,437,914.87	60,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,272,299.86	2,759,315.10	2,300,545.03	3,500,000.00
22020701	FINANCIAL CONSULTING	727,028.49	1,576,751.49	1,314,597.16	2,000,000.00
22020703	LEGAL SERVICES	545,271.37	1,182,563.62	985,947.87	1,500,000.00
220209	FINANCIAL CHARGES - GENERAL	508,919.95	1,103,726.04	920,218.01	1,400,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	508,919.95	1,103,726.04	920,218.01	1,400,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	23,590,620.58	51,162,432.29	42,656,048.73	64,896,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	7,828,642.82	16,978,460.03	14,155,582.25	21,536,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	6,397,850.75	13,875,413.10	11,568,455.03	17,600,000.00
22021003	PUBLICITY & ADVERTISEMENTS	363,514.25	788,375.74	657,298.58	1,000,000.00
22021009	SPECIAL DAYS/CELEBRATIONS	785,190.77	1,702,891.61	1,419,764.94	2,160,000.00
22021012	ANNUAL BUDGET SENSITIZATION / PREPARATION	5,670,822.25	12,298,661.61	10,253,857.87	15,600,000.00
22021013	NUTRITION EXPENSES	1,090,542.74	2,365,127.23	1,971,895.74	3,000,000.00
22021017	NID Programme	1,454,056.99	3,153,502.98	2,629,194.32	4,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	57,058,913.82	201,347,181.87	141,972,691.04	234,564,725.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	57,058,913.82	201,347,181.87	141,972,691.04	234,564,725.00
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	-	32,800,000.00	16,400,000.00	32,800,000.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	-	8,000,000.00	4,000,000.00	8,000,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	-	28,800,000.00	14,400,000.00	28,800,000.00
22040112	GRANT TO COMPANIES - RECURRENT	57,058,913.82	123,747,181.87	103,172,691.04	156,964,725.00
22040115	2% TRAINING FUND	-	8,000,000.00	4,000,000.00	8,000,000.00
2205	SUBSIDIES GENERAL	-	19,200,000.00	9,600,000.00	19,200,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	-	19,200,000.00	9,600,000.00	19,200,000.00
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	-	19,200,000.00	9,600,000.00	19,200,000.00
23	CAPITAL EXPENDITURE	-	2,340,628,130.37	545,878,974.00	2,309,796,030.41
2301	FIXED ASSETS PURCHASED	-	238,736,183.00	20,946,139.00	169,136,183.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	238,736,183.00	20,946,139.00	169,136,183.00

126310 - KONTAGORA 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
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	-	40,629,953.00	15,000,000.00	29,629,953.00
23010105	PURCHASE OF MOTOR VEHICLES	-	40,000,000.00	-	50,000,000.00
23010108	PURCHASE OF BUSES	-	5,000,000.00	-	5,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	112,668,007.00	3,439,000.00	48,668,007.00
23010113	PURCHASE OF COMPUTERS	-	5,438,223.00	2,057,139.00	3,438,223.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	20,000,000.00	450,000.00	10,000,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	-	-	2,400,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	15,000,000.00	-	20,000,000.00
2302	CONSTRUCTION / PROVISION	-	242,041,529.00	29,000,000.00	459,176,125.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	242,041,529.00	29,000,000.00	459,176,125.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	-	17,001,379.00	7,000,000.00	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	-	80,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	-	35,678,638.00	-	135,678,638.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	-	110,574,366.00	13,000,000.00	170,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	-	40,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	-	23,497,487.00	3,000,000.00	18,497,487.00
23020124	CONSTRUCTION OF MARKETS/PARKS	-	35,289,659.00	-	15,000,000.00
23020199	OTHER CONSTRUCTION	-	20,000,000.00	6,000,000.00	-
2303	REHABILITATION / REPAIRS	-	1,328,074,673.37	442,244,670.00	1,309,833,722.41
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	1,328,074,673.37	442,244,670.00	1,309,833,722.41
23030103	REHABILITATION / REPAIRS - HOUSING	-	10,000,000.00	1,991,000.00	3,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	-	30,000,000.00	-	21,946,787.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	3,203,308.00	-	15,015,572.04
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	-	20,997,877.00	-	15,997,877.00
23030113	REHABILITATION / REPAIRS - ROADS	-	-	350,000.00	10,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	-	25,000,000.00	15,903,670.00	15,000,000.00
23030199	OTHER REHABILITATION	-	1,238,873,488.37	424,000,000.00	1,228,873,486.37
2304	PRESERVATION OF THE ENVIRONMENT	-	15,000,000.00	-	-
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	-	15,000,000.00	-	-
23040101	TREE PLANTING	-	15,000,000.00	-	-
2305	OTHER CAPITAL PROJECTS	-	516,775,745.00	53,688,165.00	371,650,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	516,775,745.00	53,688,165.00	371,650,000.00
23050101	RESEARCH AND DEVELOPMENT	-	387,075,745.00	50,000,000.00	261,950,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	-	105,000,000.00	3,688,165.00	105,000,000.00
23050107	CONTINGENCY CAPITAL	-	24,700,000.00	-	4,700,000.00

126310 - KONTAGORA Local Government, Niger State - 2026 Budget: Total Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Expenditure	152,872,545.00	5,166,714,121.41	2,054,914,442.91	5,770,810,060.45
701	GENERAL PUBLIC SERVICES	57,770,937.77	953,089,210.07	341,598,937.31	935,145,949.63
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	47,872,242.51	460,178,299.79	158,757,051.13	385,628,051.09
70111	EXECUTIVE AND LEGISLATIVE ORGANS	42,698,383.46	332,548,432.90	94,197,291.35	260,116,159.00
70112	FINANCIAL AND FISCAL AFFAIRS	5,173,859.05	127,629,866.89	64,559,759.77	125,511,892.09
7013	GENERAL SERVICES	9,898,695.26	492,910,910.28	182,841,886.18	549,517,898.54
70131	GENERAL PERSONNEL SERVICES	6,313,299.23	148,335,041.01	87,958,850.81	202,854,747.21
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,174,311.04	2,546,800.70	2,123,363.76	3,230,440.20
70133	OTHER GENERAL SERVICES	2,411,084.99	342,029,068.57	92,759,671.61	343,432,711.12
704	ECONOMIC AFFAIRS	14,528,757.21	323,919,446.90	121,567,670.84	370,711,102.25
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	-	40,000,000.00	15,903,670.00	20,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	-	40,000,000.00	15,903,670.00	20,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	8,894,742.31	163,263,132.67	86,069,558.23	235,776,256.47
70421	AGRICULTURE	8,894,742.31	163,263,132.67	86,069,558.23	235,776,256.47
7045	TRANSPORT	5,634,014.90	105,656,314.24	19,594,442.61	99,934,845.78
70451	ROAD TRANSPORT	5,634,014.90	105,656,314.24	19,594,442.61	99,934,845.78
7047	OTHER INDUSTRIES	-	15,000,000.00	-	15,000,000.00
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	-	15,000,000.00	-	15,000,000.00
705	ENVIRONMENTAL PROTECTION	-	15,000,000.00	-	-
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	-	15,000,000.00	-	-
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	-	15,000,000.00	-	-
706	HOUSING AND COMMUNITY AMMENITIES	-	1,427,414,975.37	452,830,722.00	1,465,493,760.37
7062	COMMUNITY DEVELOPMENT	-	1,243,873,488.37	430,000,000.00	1,223,873,486.37
70621	COMMUNITY DEVELOPMENT	-	1,243,873,488.37	430,000,000.00	1,223,873,486.37
7063	WATER SUPPLY	-	30,000,000.00	-	101,946,787.00
70631	WATER SUPPLY	-	30,000,000.00	-	101,946,787.00
7064	STREET LIGHTING	-	23,497,487.00	3,000,000.00	18,497,487.00
70641	STREET LIGHTING	-	23,497,487.00	3,000,000.00	18,497,487.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	130,044,000.00	19,830,722.00	121,176,000.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	130,044,000.00	19,830,722.00	121,176,000.00
707	HEALTH	22,165,271.58	531,300,307.11	255,924,763.57	567,704,090.50
7074	PUBLIC HEALTH SERVICES	22,165,271.58	531,300,307.11	255,924,763.57	567,704,090.50
70741	PUBLIC HEALTH SERVICES	22,165,271.58	531,300,307.11	255,924,763.57	567,704,090.50
708	RECREATION, CULTURE AND RELIGION	-	154,179,250.04	25,777,790.02	149,179,250.04
7081	RECREATIONAL AND SPORTING SERVICES	-	5,000,000.00	3,688,165.00	5,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	-	5,000,000.00	3,688,165.00	5,000,000.00
7082	CULTURAL SERVICES	-	49,179,250.04	22,089,625.02	44,179,250.04
70821	CULTURAL SERVICES	-	49,179,250.04	22,089,625.02	44,179,250.04
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	100,000,000.00	-	100,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	100,000,000.00	-	100,000,000.00
709	EDUCATION	49,651,715.04	1,273,568,753.51	652,584,827.78	1,777,987,896.49
7091	PRE-PRIMARY AND PRIMARY EDUCATION	49,651,715.04	1,273,568,753.51	652,584,827.78	1,777,987,896.49
70912	PRIMARY EDUCATION	49,651,715.04	1,273,568,753.51	652,584,827.78	1,777,987,896.49
710	SOCIAL PROTECTION	8,755,863.40	488,242,178.41	204,629,731.39	504,588,011.16
7102	OLD AGE	-	232,480,798.00	80,240,399.00	232,480,798.00
71021	OLD AGE	-	232,480,798.00	80,240,399.00	232,480,798.00
7103	SURVIVORS	-	4,700,000.00	-	4,700,000.00
71031	SURVIVORS	-	4,700,000.00	-	4,700,000.00
7104	FAMILY AND CHILDREN	-	25,000,000.00	3,000,000.00	15,000,000.00
71041	FAMILY AND CHILDREN	-	25,000,000.00	3,000,000.00	15,000,000.00
7109	SOCIAL PROTECTION N.E.C.	8,755,863.40	226,061,380.41	121,389,332.39	252,407,213.16
71091	SOCIAL PROTECTION N.E.C.	8,755,863.40	226,061,380.41	121,389,332.39	252,407,213.16

126310 - KONTAGORA Local Government, Niger State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Personnel Expenditure	-	2,397,741,884.04	1,184,214,647.02	2,943,673,305.04
701	GENERAL PUBLIC SERVICES	-	338,078,206.00	131,747,780.00	383,792,548.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	-	203,435,206.00	55,204,500.00	198,305,206.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	87,026,206.00	-	87,026,206.00
70112	FINANCIAL AND FISCAL AFFAIRS	-	116,409,000.00	55,204,500.00	111,279,000.00
7013	GENERAL SERVICES	-	134,643,000.00	76,543,280.00	185,487,342.00
70131	GENERAL PERSONNEL SERVICES	-	134,643,000.00	76,543,280.00	185,487,342.00
704	ECONOMIC AFFAIRS	-	133,972,557.00	69,986,278.00	191,307,498.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	-	133,972,557.00	69,986,278.00	191,307,498.00
70421	AGRICULTURE	-	133,972,557.00	69,986,278.00	191,307,498.00
706	HOUSING AND COMMUNITY AMMENITIES	-	130,044,000.00	19,830,722.00	121,176,000.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	130,044,000.00	19,830,722.00	121,176,000.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	130,044,000.00	19,830,722.00	121,176,000.00
707	HEALTH	-	463,229,117.00	215,396,000.00	376,729,117.00
7074	PUBLIC HEALTH SERVICES	-	463,229,117.00	215,396,000.00	376,729,117.00
70741	PUBLIC HEALTH SERVICES	-	463,229,117.00	215,396,000.00	376,729,117.00
708	RECREATION, CULTURE AND RELIGION	-	44,179,250.04	22,089,625.02	44,179,250.04
7082	CULTURAL SERVICES	-	44,179,250.04	22,089,625.02	44,179,250.04
70821	CULTURAL SERVICES	-	44,179,250.04	22,089,625.02	44,179,250.04
709	EDUCATION	-	848,685,956.00	539,366,673.00	1,405,687,594.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	848,685,956.00	539,366,673.00	1,405,687,594.00
70912	PRIMARY EDUCATION	-	848,685,956.00	539,366,673.00	1,405,687,594.00
710	SOCIAL PROTECTION	-	439,552,798.00	185,797,569.00	420,801,298.00
7102	OLD AGE	-	232,480,798.00	80,240,399.00	232,480,798.00
71021	OLD AGE	-	232,480,798.00	80,240,399.00	232,480,798.00
7109	SOCIAL PROTECTION N.E.C.	-	207,072,000.00	105,557,170.00	188,320,500.00
71091	SOCIAL PROTECTION N.E.C.	-	207,072,000.00	105,557,170.00	188,320,500.00

126310 - KONTAGORA Local Government, Niger State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Other Recurrent Expenditure	152,872,545.00	428,344,107.00	324,820,821.89	517,340,725.00
701	GENERAL PUBLIC SERVICES	57,770,937.77	222,091,392.07	152,860,157.31	255,723,448.63
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	47,872,242.51	103,823,481.79	86,561,551.13	131,692,892.09
70111	EXECUTIVE AND LEGISLATIVE ORGANS	42,698,383.46	92,602,614.90	77,206,291.35	117,460,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	5,173,859.05	11,220,866.89	9,355,259.77	14,232,892.09
7013	GENERAL SERVICES	9,898,695.26	118,267,910.28	66,298,606.18	124,030,556.54
70131	GENERAL PERSONNEL SERVICES	6,313,299.23	13,692,041.01	11,415,570.81	17,367,405.21
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,174,311.04	2,546,800.70	2,123,363.76	3,230,440.20
70133	OTHER GENERAL SERVICES	2,411,084.99	102,029,068.57	52,759,671.61	103,432,711.12
704	ECONOMIC AFFAIRS	14,528,757.21	31,509,410.90	26,270,583.84	39,967,504.25
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	8,894,742.31	19,290,575.67	16,083,280.23	24,468,758.47
70421	AGRICULTURE	8,894,742.31	19,290,575.67	16,083,280.23	24,468,758.47
7045	TRANSPORT	5,634,014.90	12,218,835.24	10,187,303.61	15,498,745.78
70451	ROAD TRANSPORT	5,634,014.90	12,218,835.24	10,187,303.61	15,498,745.78
707	HEALTH	22,165,271.58	48,071,190.11	40,078,763.57	60,974,973.50
7074	PUBLIC HEALTH SERVICES	22,165,271.58	48,071,190.11	40,078,763.57	60,974,973.50
70741	PUBLIC HEALTH SERVICES	22,165,271.58	48,071,190.11	40,078,763.57	60,974,973.50
709	EDUCATION	49,651,715.04	107,682,733.51	89,779,154.78	136,588,085.45
7091	PRE-PRIMARY AND PRIMARY EDUCATION	49,651,715.04	107,682,733.51	89,779,154.78	136,588,085.45
70912	PRIMARY EDUCATION	49,651,715.04	107,682,733.51	89,779,154.78	136,588,085.45
710	SOCIAL PROTECTION	8,755,863.40	18,989,380.41	15,832,162.39	24,086,713.16
7109	SOCIAL PROTECTION N.E.C.	8,755,863.40	18,989,380.41	15,832,162.39	24,086,713.16
71091	SOCIAL PROTECTION N.E.C.	8,755,863.40	18,989,380.41	15,832,162.39	24,086,713.16

126310 - KONTAGORA Local Government, Niger State - 2026 Budget: Capital Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Capital Expenditure	-	2,340,628,130.37	545,878,974.00	2,309,796,030.41
701	GENERAL PUBLIC SERVICES	-	392,919,612.00	56,991,000.00	295,629,953.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	-	152,919,612.00	16,991,000.00	55,629,953.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	152,919,612.00	16,991,000.00	55,629,953.00
7013	GENERAL SERVICES	-	240,000,000.00	40,000,000.00	240,000,000.00
70133	OTHER GENERAL SERVICES	-	240,000,000.00	40,000,000.00	240,000,000.00
704	ECONOMIC AFFAIRS	-	158,437,479.00	25,310,809.00	139,436,100.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	-	40,000,000.00	15,903,670.00	20,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	-	40,000,000.00	15,903,670.00	20,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	-	10,000,000.00	-	20,000,000.00
70421	AGRICULTURE	-	10,000,000.00	-	20,000,000.00
7045	TRANSPORT	-	93,437,479.00	9,407,139.00	84,436,100.00
70451	ROAD TRANSPORT	-	93,437,479.00	9,407,139.00	84,436,100.00
7047	OTHER INDUSTRIES	-	15,000,000.00	-	15,000,000.00
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	-	15,000,000.00	-	15,000,000.00
705	ENVIRONMENTAL PROTECTION	-	15,000,000.00	-	-
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	-	15,000,000.00	-	-
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	-	15,000,000.00	-	-
706	HOUSING AND COMMUNITY AMMENITIES	-	1,297,370,975.37	433,000,000.00	1,344,317,760.37
7062	COMMUNITY DEVELOPMENT	-	1,243,873,488.37	430,000,000.00	1,223,873,486.37
70621	COMMUNITY DEVELOPMENT	-	1,243,873,488.37	430,000,000.00	1,223,873,486.37
7063	WATER SUPPLY	-	30,000,000.00	-	101,946,787.00
70631	WATER SUPPLY	-	30,000,000.00	-	101,946,787.00
7064	STREET LIGHTING	-	23,497,487.00	3,000,000.00	18,497,487.00
70641	STREET LIGHTING	-	23,497,487.00	3,000,000.00	18,497,487.00
707	HEALTH	-	20,000,000.00	450,000.00	130,000,000.00
7074	PUBLIC HEALTH SERVICES	-	20,000,000.00	450,000.00	130,000,000.00
70741	PUBLIC HEALTH SERVICES	-	20,000,000.00	450,000.00	130,000,000.00
708	RECREATION, CULTURE AND RELIGION	-	110,000,000.00	3,688,165.00	105,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	-	5,000,000.00	3,688,165.00	5,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	-	5,000,000.00	3,688,165.00	5,000,000.00
7082	CULTURAL SERVICES	-	5,000,000.00	-	-
70821	CULTURAL SERVICES	-	5,000,000.00	-	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	100,000,000.00	-	100,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	100,000,000.00	-	100,000,000.00
709	EDUCATION	-	317,200,064.00	23,439,000.00	235,712,217.04
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	317,200,064.00	23,439,000.00	235,712,217.04
70912	PRIMARY EDUCATION	-	317,200,064.00	23,439,000.00	235,712,217.04
710	SOCIAL PROTECTION	-	29,700,000.00	3,000,000.00	59,700,000.00
7103	SURVIVORS	-	4,700,000.00	-	4,700,000.00
71031	SURVIVORS	-	4,700,000.00	-	4,700,000.00
7104	FAMILY AND CHILDREN	-	25,000,000.00	3,000,000.00	15,000,000.00
71041	FAMILY AND CHILDREN	-	25,000,000.00	3,000,000.00	15,000,000.00
7109	SOCIAL PROTECTION N.E.C.	-	-	-	40,000,000.00
71091	SOCIAL PROTECTION N.E.C.	-	-	-	40,000,000.00

126310 - KONTAGORA 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	152,872,545.00	5,166,714,121.41	2,054,914,442.91	5,770,810,060.45
1263	ZONE C - NIGER NORTH	152,872,545.00	5,166,714,121.41	2,054,914,442.91	5,770,810,060.45
126310	KONTAGORA	152,872,545.00	5,166,714,121.41	2,054,914,442.91	5,770,810,060.45
12631098	LG WIDE	152,872,545.00	5,166,714,121.41	2,054,914,442.91	5,770,810,060.45

126310 - KONTAGORA Local Government, Niger State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
126	NIGER STATE	0.00	2,397,741,884.04	1,184,214,647.02	2,943,673,305.04
1263	ZONE C - NIGER NORTH	0.00	2,397,741,884.04	1,184,214,647.02	2,943,673,305.04
126310	KONTAGORA	0.00	2,397,741,884.04	1,184,214,647.02	2,943,673,305.04
12631098	LG WIDE	-	2,397,741,884.04	1,184,214,647.02	2,943,673,305.04

126310 - KONTAGORA 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	152,872,545.00	428,344,107.00	324,820,821.89	0.00	517,340,725.00	0.00	0.00
1263	ZONE C - NIGER NORTH	152,872,545.00	428,344,107.00	324,820,821.89	0.00	517,340,725.00	0.00	0.00
126310	KONTAGORA	152,872,545.00	428,344,107.00	324,820,821.89	-	517,340,725.00	-	-
12631098	LG WIDE	152,872,545.00	428,344,107.00	324,820,821.89	-	517,340,725.00	-	-

126310 - KONTAGORA Local Government, Niger State - 2026 Budget: Capital Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
126	NIGER STATE	0.00	2,340,628,130.37	545,878,974.00	2,309,796,030.41
1263	ZONE C - NIGER NORTH	0.00	2,340,628,130.37	545,878,974.00	2,309,796,030.41
126310	KONTAGORA	-	2,340,628,130.37	545,878,974.00	2,309,796,030.41
12631098	LG WIDE	-	2,340,628,130.37	545,878,974.00	2,309,796,030.41

126310 - KONTAGORA Local Government, Niger State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Expenditure	152,872,545.00	5,166,714,121.41	2,054,914,442.91	5,770,810,060.45
01	Agriculture	8,894,742.31	163,263,132.67	86,069,558.23	235,776,256.47
0101	Effective governance of the Agriculture Sector	8,894,742.31	153,263,132.67	86,069,558.23	215,776,256.47
010102	Agriculture sector coordination mechanisms	8,894,742.31	153,263,132.67	86,069,558.23	215,776,256.47
0103	Enhancement of food production and productivity	-	10,000,000.00	-	20,000,000.00
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	-	-	-	10,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	-	10,000,000.00	-	10,000,000.00
02	Societal Re-orientation	-	49,179,250.04	22,089,625.02	44,179,250.04
0210	Societal Re-orientation - General	-	49,179,250.04	22,089,625.02	44,179,250.04
021001	Societal Re-orientation - General	-	49,179,250.04	22,089,625.02	44,179,250.04
04	Health	22,165,271.58	531,300,307.11	255,924,763.57	567,704,090.50
0401	Effective governance of the health system	22,165,271.58	511,300,307.11	255,474,763.57	437,704,090.50
040103	Health sector coordination mechanisms	22,165,271.58	511,300,307.11	255,474,763.57	437,704,090.50
0405	Provision of adequate and modern health infrastructure for health services delivery	-	20,000,000.00	450,000.00	130,000,000.00
040501	Functional health facilities	-	20,000,000.00	450,000.00	130,000,000.00
05	Education	49,651,715.04	1,184,440,438.51	639,075,874.78	1,712,047,317.45
0501	Effective governance of the education system	49,651,715.04	921,111,689.51	619,075,874.78	1,517,018,679.45
050103	Education sector coordination mechanisms	49,651,715.04	921,111,689.51	619,075,874.78	1,517,018,679.45
0504	Improved quality of teaching and learning outcomes	-	-	-	2,400,000.00
050402	Instructional and learning materials	-	-	-	2,400,000.00
0505	Adequate infrastructure at all levels	-	115,753,004.00	-	185,678,638.00
050501	Schools' infrastructure construction and rehabilitation	-	115,753,004.00	-	185,678,638.00
0510	Education Sector Expenditures Not Elsewhere Classified	-	147,575,745.00	20,000,000.00	6,950,000.00
051001	Education Not Elsewhere Classified	-	147,575,745.00	20,000,000.00	6,950,000.00
06	Housing and Urban Development	-	1,390,918,867.37	456,830,722.00	1,345,049,486.37
0610	Housing and Urban Development - General	-	1,390,918,867.37	456,830,722.00	1,345,049,486.37
061001	Housing and Urban Development - General	-	1,390,918,867.37	456,830,722.00	1,345,049,486.37
08	Youth	-	5,000,000.00	3,688,165.00	5,000,000.00
0810	Youth - General	-	5,000,000.00	3,688,165.00	5,000,000.00
081001	Youth - General	-	5,000,000.00	3,688,165.00	5,000,000.00
09	Environmental Improvement	-	15,000,000.00	-	-
0910	Environmental Improvement - General	-	15,000,000.00	-	-
091001	Environmental Improvement - General	-	15,000,000.00	-	-
10	Water Resources and Rural Development	-	30,000,000.00	-	101,946,787.00
1010	Water Resources and Rural Deve - General	-	30,000,000.00	-	101,946,787.00
101001	Water Resources and Rural Deve - General	-	30,000,000.00	-	101,946,787.00
12	Growing the Private Sector	-	40,000,000.00	15,903,670.00	20,000,000.00
1210	Growing the Private Sector - General	-	40,000,000.00	15,903,670.00	20,000,000.00
121001	Growing the Private Sector - General	-	40,000,000.00	15,903,670.00	20,000,000.00
13	Reform of Government and Governance	57,770,937.77	1,161,917,525.07	355,107,890.31	1,120,786,528.67
1310	Reform of Government and Governance - General	57,770,937.77	1,161,917,525.07	355,107,890.31	1,120,786,528.67
131001	Reform of Government and Governance - General	57,770,937.77	1,161,917,525.07	355,107,890.31	1,120,786,528.67
14	Power	-	23,497,487.00	3,000,000.00	18,497,487.00
1410	Power - General	-	23,497,487.00	3,000,000.00	18,497,487.00
141001	Power - General	-	23,497,487.00	3,000,000.00	18,497,487.00
17	Road	5,634,014.90	88,654,935.24	12,594,442.61	99,934,845.78
1710	Road - General	5,634,014.90	88,654,935.24	12,594,442.61	99,934,845.78
171001	Road - General	5,634,014.90	88,654,935.24	12,594,442.61	99,934,845.78
23	Social Protection	8,755,863.40	483,542,178.41	204,629,731.39	499,888,011.16
2301	Effective Governance of Social Protection	8,755,863.40	226,061,380.41	121,389,332.39	212,407,213.16
230102	Social protection coordination and mechanisms	8,755,863.40	226,061,380.41	121,389,332.39	212,407,213.16
2303	Promote gender equity and social justice	-	25,000,000.00	3,000,000.00	15,000,000.00
230301	Women's Economic Empowerment	-	25,000,000.00	3,000,000.00	15,000,000.00
2305	Social Pensions and Old Age Support	-	232,480,798.00	80,240,399.00	232,480,798.00
230501	Pensions Payments and Contributions	-	232,480,798.00	80,240,399.00	232,480,798.00

126310 - KONTAGORA 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
230502	Gratuity	-	72,000,000.00	-	72,000,000.00
2310	Social Protection Not Elsewhere Classified	-	-	-	40,000,000.00
231001	Social Protection Not Elsewhere Classified	-	-	-	40,000,000.00

126310 - KONTAGORA 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 Proposed Budget
	Total Personnel Expenditure	-	2,397,741,884.04	1,184,214,647.02	2,943,673,305.04
01	Agriculture	-	133,972,557.00	69,986,278.00	191,307,498.00
0101	Effective governance of the Agriculture Sector	-	133,972,557.00	69,986,278.00	191,307,498.00
010102	Agriculture sector coordination mechanisms	-	133,972,557.00	69,986,278.00	191,307,498.00
02	Societal Re-orientation	-	44,179,250.04	22,089,625.02	44,179,250.04
0210	Societal Re-orientation - General	-	44,179,250.04	22,089,625.02	44,179,250.04
021001	Societal Re-orientation - General	-	44,179,250.04	22,089,625.02	44,179,250.04
04	Health	-	463,229,117.00	215,396,000.00	376,729,117.00
0401	Effective governance of the health system	-	463,229,117.00	215,396,000.00	376,729,117.00
040103	Health sector coordination mechanisms	-	463,229,117.00	215,396,000.00	376,729,117.00
05	Education	-	813,428,956.00	529,296,720.00	1,380,430,594.00
0501	Effective governance of the education system	-	813,428,956.00	529,296,720.00	1,380,430,594.00
050103	Education sector coordination mechanisms	-	813,428,956.00	529,296,720.00	1,380,430,594.00
06	Housing and Urban Development	-	130,044,000.00	19,830,722.00	121,176,000.00
0610	Housing and Urban Development - General	-	130,044,000.00	19,830,722.00	121,176,000.00
061001	Housing and Urban Development - General	-	130,044,000.00	19,830,722.00	121,176,000.00
13	Reform of Government and Governance	-	373,335,206.00	141,817,733.00	409,049,548.00
1310	Reform of Government and Governance - General	-	373,335,206.00	141,817,733.00	409,049,548.00
131001	Reform of Government and Governance - General	-	373,335,206.00	141,817,733.00	409,049,548.00
23	Social Protection	-	439,552,798.00	185,797,569.00	420,801,298.00
2301	Effective Governance of Social Protection	-	207,072,000.00	105,557,170.00	188,320,500.00
230102	Social protection coordination and mechanisms	-	207,072,000.00	105,557,170.00	188,320,500.00
2305	Social Pensions and Old Age Support	-	232,480,798.00	80,240,399.00	232,480,798.00
230501	Pensions Payments and Contributions	-	160,480,798.00	80,240,399.00	160,480,798.00
230502	Gratuity	-	72,000,000.00	-	72,000,000.00

126310 - KONTAGORA Local Government, Niger State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Other Recurrent Expenditure	152,872,545.00	428,344,107.00	324,820,821.89	517,340,725.00
01	Agriculture	8,894,742.31	19,290,575.67	16,083,280.23	24,468,758.47
0101	Effective governance of the Agriculture Sector	8,894,742.31	19,290,575.67	16,083,280.23	24,468,758.47
010102	Agriculture sector coordination mechanisms	8,894,742.31	19,290,575.67	16,083,280.23	24,468,758.47
04	Health	22,165,271.58	48,071,190.11	40,078,763.57	60,974,973.50
0401	Effective governance of the health system	22,165,271.58	48,071,190.11	40,078,763.57	60,974,973.50
040103	Health sector coordination mechanisms	22,165,271.58	48,071,190.11	40,078,763.57	60,974,973.50
05	Education	49,651,715.04	107,682,733.51	89,779,154.78	136,588,085.45
0501	Effective governance of the education system	49,651,715.04	107,682,733.51	89,779,154.78	136,588,085.45
050103	Education sector coordination mechanisms	49,651,715.04	107,682,733.51	89,779,154.78	136,588,085.45
13	Reform of Government and Governance	57,770,937.77	222,091,392.07	152,860,157.31	255,723,448.63
1310	Reform of Government and Governance - General	57,770,937.77	222,091,392.07	152,860,157.31	255,723,448.63
131001	Reform of Government and Governance - General	57,770,937.77	222,091,392.07	152,860,157.31	255,723,448.63
17	Road	5,634,014.90	12,218,835.24	10,187,303.61	15,498,745.78
1710	Road - General	5,634,014.90	12,218,835.24	10,187,303.61	15,498,745.78
171001	Road - General	5,634,014.90	12,218,835.24	10,187,303.61	15,498,745.78
23	Social Protection	8,755,863.40	18,989,380.41	15,832,162.39	24,086,713.16
2301	Effective Governance of Social Protection	8,755,863.40	18,989,380.41	15,832,162.39	24,086,713.16
230102	Social protection coordination and mechanisms	8,755,863.40	18,989,380.41	15,832,162.39	24,086,713.16

126310 - KONTAGORA Local Government, Niger State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Capital Expenditure	-	2,340,628,130.37	545,878,974.00	2,309,796,030.41
01	Agriculture	-	10,000,000.00	-	20,000,000.00
0103	Enhancement of food production and productivity	-	10,000,000.00	-	20,000,000.00
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	-	-	-	10,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	-	10,000,000.00	-	10,000,000.00
02	Societal Re-orientation	-	5,000,000.00	-	-
0210	Societal Re-orientation - General	-	5,000,000.00	-	-
021001	Societal Re-orientation - General	-	5,000,000.00	-	-
04	Health	-	20,000,000.00	450,000.00	130,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	-	20,000,000.00	450,000.00	130,000,000.00
040501	Functional health facilities	-	20,000,000.00	450,000.00	130,000,000.00
05	Education	-	263,328,749.00	20,000,000.00	195,028,638.00
0504	Improved quality of teaching and learning outcomes	-	-	-	2,400,000.00
050402	Instructional and learning materials	-	-	-	2,400,000.00
0505	Adequate infrastructure at all levels	-	115,753,004.00	-	185,678,638.00
050501	Schools' infrastructure construction and rehabilitation	-	115,753,004.00	-	185,678,638.00
0510	Education Sector Expenditures Not Elsewhere Classified	-	147,575,745.00	20,000,000.00	6,950,000.00
051001	Education Not Elsewhere Classified	-	147,575,745.00	20,000,000.00	6,950,000.00
06	Housing and Urban Development	-	1,260,874,867.37	437,000,000.00	1,223,873,486.37
0610	Housing and Urban Development - General	-	1,260,874,867.37	437,000,000.00	1,223,873,486.37
061001	Housing and Urban Development - General	-	1,260,874,867.37	437,000,000.00	1,223,873,486.37
08	Youth	-	5,000,000.00	3,688,165.00	5,000,000.00
0810	Youth - General	-	5,000,000.00	3,688,165.00	5,000,000.00
081001	Youth - General	-	5,000,000.00	3,688,165.00	5,000,000.00
09	Environmental Improvement	-	15,000,000.00	-	-
0910	Environmental Improvement - General	-	15,000,000.00	-	-
091001	Environmental Improvement - General	-	15,000,000.00	-	-
10	Water Resources and Rural Development	-	30,000,000.00	-	101,946,787.00
1010	Water Resources and Rural Deve - General	-	30,000,000.00	-	101,946,787.00
101001	Water Resources and Rural Deve - General	-	30,000,000.00	-	101,946,787.00
12	Growing the Private Sector	-	40,000,000.00	15,903,670.00	20,000,000.00
1210	Growing the Private Sector - General	-	40,000,000.00	15,903,670.00	20,000,000.00
121001	Growing the Private Sector - General	-	40,000,000.00	15,903,670.00	20,000,000.00
13	Reform of Government and Governance	-	566,490,927.00	60,430,000.00	456,013,532.04
1310	Reform of Government and Governance - General	-	566,490,927.00	60,430,000.00	456,013,532.04
131001	Reform of Government and Governance - General	-	566,490,927.00	60,430,000.00	456,013,532.04
14	Power	-	23,497,487.00	3,000,000.00	18,497,487.00
1410	Power - General	-	23,497,487.00	3,000,000.00	18,497,487.00
141001	Power - General	-	23,497,487.00	3,000,000.00	18,497,487.00
17	Road	-	76,436,100.00	2,407,139.00	84,436,100.00
1710	Road - General	-	76,436,100.00	2,407,139.00	84,436,100.00
171001	Road - General	-	76,436,100.00	2,407,139.00	84,436,100.00
23	Social Protection	-	25,000,000.00	3,000,000.00	55,000,000.00
2303	Promote gender equity and social justice	-	25,000,000.00	3,000,000.00	15,000,000.00
230301	Women's Economic Empowerment	-	25,000,000.00	3,000,000.00	15,000,000.00
2310	Social Protection Not Elsewhere Classified	-	-	-	40,000,000.00
231001	Social Protection Not Elsewhere Classified	-	-	-	40,000,000.00

126310 - KONTAGORA Local Government, Niger State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
Total Capital Expenditure						-	2,340,628,130.37	545,878,974.00	2,309,796,630.41
0	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631098 - LG WIDE	-	17,000,000.00	-	-
i. Contribution to Local Government Pilgrims	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050104 - ANNIVERSARIES/CELEBRATIONS	70841 - BELONGS AND OTHER COMMUNITY SERVICES	12631098 - LG WIDE	-	100,000,000.00	-	100,000,000.00
ii. Contribution to Disaster Victims	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050107 - CONTINGENCY CAPITAL	71031 - SURVIVORS	12631098 - LG WIDE	-	3,500,000.00	-	3,500,000.00
Financial Support of 100, 100, to Joint Local Human Right Body in Kontagora Local Government (SP)	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050107 - CONTINGENCY CAPITAL	71031 - SURVIVORS	12631098 - LG WIDE	-	1,200,000.00	-	1,200,000.00
Chairman's Special Projects	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050107 - CONTINGENCY CAPITAL	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631098 - LG WIDE	-	20,000,000.00	-	-
i. Provision of Furniture to Primary Schools Across 13 Wards	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	12631098 - LG WIDE	-	50,668,007.00	3,439,000.00	25,668,007.00
ii. Renovation of School: Ganawa, Madangyen, Magandu and Masuga	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	12631098 - LG WIDE	-	3,203,308.00	-	15,015,572.04
Purchase of 13 Nos Robber Jinchin for Councilors.	13 - Reform of Government and Governance	011200100100 - THE LEGISLATIVE COUNCIL	23010104 - PURCHASE OF MOTOR CYCLES / TRICYCLE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631098 - LG WIDE	-	46,629,953.00	15,000,000.00	29,629,953.00
i. Purchase of 12 Nos AC's	13 - Reform of Government and Governance	016100100100 - Office of the Secretary to LGC	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631098 - LG WIDE	-	35,000,000.00	-	18,000,000.00
ii. Provision of 10nos Office Chairs and Tables in LEA Kontagora	13 - Reform of Government and Governance	016100100100 - Office of the Secretary to LGC	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631098 - LG WIDE	-	10,000,000.00	-	5,000,000.00
Trailer Park/ Ware House Establishment in Kontagora	13 - Reform of Government and Governance	016100100100 - Office of the Secretary to LGC	23020124 - CONSTRUCTION OF MARKETS/PARKS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631098 - LG WIDE	-	15,000,000.00	-	15,000,000.00
Rehabilitation of Mamman Kontagora Town Hall in Kontagora	13 - Reform of Government and Governance	016100100100 - Office of the Secretary to LGC	23030103 - REHABILITATION / REPAIRS - HOUSING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631098 - LG WIDE	-	20,289,659.00	-	-
Provision of Grains Across the 13 Wards	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12631098 - LG WIDE	-	-	-	10,000,000.00
purchase of fertilizer for farmers in kontagora	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12631098 - LG WIDE	-	10,000,000.00	-	10,000,000.00
Tractors Hiring Scheme	17 - Road	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70451 - ROAD TRANSPORT	12631098 - LG WIDE	-	5,000,000.00	-	-
Rehabilitation of slaughter Slaß/ Meat sale Point Across 13 Wards and Fencing of Abattoir	12 - Growing the Private Sector	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23030199 - OTHER REHABILITATION	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12631098 - LG WIDE	-	15,000,000.00	-	5,000,000.00
Empowerment for women and Youths in Kontagora Local Government	23 - Social Protection	022000100100 - DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	12631098 - LG WIDE	-	25,000,000.00	3,000,000.00	15,000,000.00
Contribution to Ward Development Programme	13 - Reform of Government and Governance	022000100100 - DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	12631098 - LG WIDE	-	240,000,000.00	40,000,000.00	240,000,000.00
Purchase of Vehicles for C/man, VC, Secretary and Directors	17 - Road	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23010105 - PURCHASE OF MOTOR VEHICLES	70451 - ROAD TRANSPORT	12631098 - LG WIDE	-	40,000,000.00	-	50,000,000.00
Repairs of Sure-p Buses	17 - Road	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23010108 - PURCHASE OF BUSES	70451 - ROAD TRANSPORT	12631098 - LG WIDE	-	5,000,000.00	-	5,000,000.00
Purchase of Laptop, Desk Top Computers, DPRS, DFS, D/A and Others	17 - Road	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23010113 - PURCHASE OF COMPUTERS	70451 - ROAD TRANSPORT	12631098 - LG WIDE	-	5,438,223.00	2,057,139.00	3,438,223.00
Public Building	06 - Housing and Urban Development	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70451 - ROAD TRANSPORT	12631098 - LG WIDE	-	17,001,379.00	7,000,000.00	-
Installation of 10 nos Solar Light System Across the 13 Wards	14 - Power	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70641 - STREET LIGHTING	12631098 - LG WIDE	-	23,497,487.00	3,000,000.00	18,497,487.00
Repairs of Heavy Duty Machines	17 - Road	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70451 - ROAD TRANSPORT	12631098 - LG WIDE	-	20,997,877.00	-	15,997,877.00
Rehabilitation of Rural Roads Across the 13 Wards	17 - Road	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12631098 - LG WIDE	-	-	350,000.00	10,000,000.00
Rehabilitation of (10) Numbers of Market Open Stall at T/kawo/K/waya/T/wawa	12 - Growing the Private Sector	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23030124 - REHABILITATION/REPAIRS- MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12631098 - LG WIDE	-	20,000,000.00	7,951,835.00	10,000,000.00
Rehabilitation of Drainage and Fence in Old Market K/gora	12 - Growing the Private Sector	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23030124 - REHABILITATION/REPAIRS- MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12631098 - LG WIDE	-	5,000,000.00	7,951,835.00	5,000,000.00
(Urban Renewal) Intervention in Education, Health, Roads and Town Renewal	06 - Housing and Urban Development	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23030199 - OTHER REHABILITATION	70621 - COMMUNITY DEVELOPMENT	12631098 - LG WIDE	-	1,223,873,488.37	424,000,000.00	1,223,873,486.37
Installation of Motorized Bore Hole / Submasveble Across 13 Wards	10 - Water Resources and Rural Development	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12631098 - LG WIDE	-	30,000,000.00	-	21,946,787.00
Cultural	02 - Societal Re-orientation	023000100100 - DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	23050101 - RESEARCH AND DEVELOPMENT	70821 - CULTURAL SERVICES	12631098 - LG WIDE	-	5,000,000.00	-	-
Chairman's Cup Football Competition	08 - Youth	023000100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23050104 - ANNIVERSARIES/CELEBRATIONS	70811 - RECREATIONAL AND SPORTING SERVICES	12631098 - LG WIDE	-	5,000,000.00	3,688,165.00	5,000,000.00
Community Intervention	06 - Housing and Urban Development	023000100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23020199 - OTHER CONSTRUCTION	70621 - COMMUNITY DEVELOPMENT	12631098 - LG WIDE	-	20,000,000.00	6,000,000.00	-
iv. Intervention to Social Activities	23 - Social Protection	023000100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71091 - SOCIAL PROTECTION N.E.C.	12631098 - LG WIDE	-	-	-	40,000,000.00
Basic Education	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	70912 - PRIMARY EDUCATION	12631098 - LG WIDE	-	70,074,366.00	-	-
Contribution to Nomadic Education (Chalk and other Materials)	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	70912 - PRIMARY EDUCATION	12631098 - LG WIDE	-	10,000,000.00	-	10,000,000.00
Provision of Writing Materials/Instrument to Adult Centre (SP)	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	70912 - PRIMARY EDUCATION	12631098 - LG WIDE	-	-	-	2,400,000.00
Contribution to Student Scholarship Scheme	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	12631098 - LG WIDE	-	5,000,000.00	-	5,000,000.00
Provision of Scholarship (N50, 000) to 39 Students, 3 From Each Ward (SP)	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	70912 - PRIMARY EDUCATION	12631098 - LG WIDE	-	112,075,745.00	7,000,000.00	1,950,000.00
i. Intervention to Primary Schools	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	70912 - PRIMARY EDUCATION	12631098 - LG WIDE	-	-	-	160,000,000.00
Intervention to Primary School	05 - Education	051702600100 - LOCAL EDUCATION AUTHORITY	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	70912 - PRIMARY EDUCATION	12631098 - LG WIDE	-	30,500,000.00	13,000,000.00	-
Construction/Rehabilitation of Basic Health Care Centre Across the 13 Wards	05 - Education	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70912 - PRIMARY EDUCATION	12631098 - LG WIDE	-	35,678,638.00	-	15,678,638.00
Purchase of Drugs, vaccine and Medical Equipments to PHC Centres in Kontagora	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12631098 - LG WIDE	-	20,000,000.00	450,000.00	10,000,000.00
ii. Intervention to PHC	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12631098 - LG WIDE	-	-	-	120,000,000.00
Afforestation Programme	09 - Environmental Improvement	053500100100 - DEPARTMENT OF ENVIRONMENTAL SANITATION	23040101 - TREE PLANTING	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	12631098 - LG WIDE	-	15,000,000.00	-	-
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	12631098 - 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	
2	EXPENDITURES	42,698,383.46	371,360,135.90	80,645,291.35	346,029,785.04	
21	PERSONNEL COST	0.00	83,186,206.00	0.00	83,186,206.00	
2101	SALARY	0.00	51,857,448.00	0.00	51,857,448.00	
210101	SALARIES AND WAGES	0.00	51,857,448.00	0.00	51,857,448.00	
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	51,857,448.00	0.00	51,857,448.00	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	31,328,758.00	0.00	31,328,758.00	
210201	ALLOWANCES	0.00	31,328,758.00	0.00	31,328,758.00	
21020101	REGULAR ALLOWANCE	0.00	31,328,758.00	0.00	31,328,758.00	
22	OTHER RECURRENT COSTS	42,698,383.46	92,602,614.90	77,206,291.35	117,460,000.00	
2202	OVERHEAD COST	42,698,383.46	92,602,614.90	77,206,291.35	117,460,000.00	
220201	TRAVEL & TRANSPORT - GENERAL	3,707,845.32	8,041,432.59	6,704,445.53	10,200,000.00	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,707,845.32	8,041,432.59	6,704,445.53	10,200,000.00	
220206	OTHER SERVICES - GENERAL	21,810,854.82	47,302,544.65	39,437,914.87	60,000,000.00	
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	21,810,854.82	47,302,544.65	39,437,914.87	60,000,000.00	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	545,271.37	1,182,563.62	985,947.87	1,500,000.00	
22020703	LEGAL SERVICES	545,271.37	1,182,563.62	985,947.87	1,500,000.00	
220209	FINANCIAL CHARGES - GENERAL	508,919.95	1,103,726.04	920,218.01	1,400,000.00	
22020901	BANK CHARGES (OTHER THAN INTEREST)	508,919.95	1,103,726.04	920,218.01	1,400,000.00	
220210	MISCELLANEOUS EXPENSES GENERAL	16,125,492.00	34,972,348.01	29,157,765.06	44,360,000.00	
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	363,514.25	788,375.74	657,298.58	1,000,000.00	
22021002	HONORARIUM & SITTING ALLOWANCE	6,397,850.75	13,875,413.10	11,568,455.03	17,600,000.00	
22021003	PUBLICITY & ADVERTISEMENTS	363,514.25	788,375.74	657,298.58	1,000,000.00	
22021009	SPECIAL DAYS/CELEBRATIONS	785,190.77	1,702,891.61	1,419,764.94	2,160,000.00	
22021012	ANNUAL BUDGET SENSITIZATION / PREPARATION	5,670,822.25	12,298,661.61	10,253,857.87	15,600,000.00	
22021013	NUTRITION EXPENSES	1,090,542.74	2,365,127.23	1,971,895.74	3,000,000.00	
22021017	NID Programme	1,454,056.99	3,153,502.98	2,629,194.32	4,000,000.00	
23	CAPITAL EXPENDITURE	0.00	195,571,315.00	3,439,000.00	145,383,579.04	
2301	FIXED ASSETS PURCHASED	0.00	67,668,007.00	3,439,000.00	25,668,007.00	
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	67,668,007.00	3,439,000.00	25,668,007.00	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	67,668,007.00	3,439,000.00	25,668,007.00	
2303	REHABILITATION / REPAIRS	0.00	3,203,308.00	0.00	15,015,572.04	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	3,203,308.00	0.00	15,015,572.04	
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	3,203,308.00	0.00	15,015,572.04	
2305	OTHER CAPITAL PROJECTS	0.00	124,700,000.00	0.00	104,700,000.00	
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	124,700,000.00	0.00	104,700,000.00	
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	100,000,000.00	0.00	100,000,000.00	
23050107	CONTINGENCY CAPITAL	0.00	24,700,000.00	0.00	4,700,000.00	

011200100100		THE LEGISLATIVE COUNCIL				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget	
2	EXPENDITURES	0.00	40,629,953.00	15,000,000.00	29,629,953.00	
23	CAPITAL EXPENDITURE	0.00	40,629,953.00	15,000,000.00	29,629,953.00	
2301	FIXED ASSETS PURCHASED	0.00	40,629,953.00	15,000,000.00	29,629,953.00	
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	40,629,953.00	15,000,000.00	29,629,953.00	
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	0.00	40,629,953.00	15,000,000.00	29,629,953.00	

011200700100		COUNCIL COMMITTEES				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget	
2	EXPENDITURES	0.00	3,840,000.00	0.00	3,840,000.00	
21	PERSONNEL COST	0.00	3,840,000.00	0.00	3,840,000.00	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	3,840,000.00	0.00	3,840,000.00	
210201	ALLOWANCES	0.00	3,840,000.00	0.00	3,840,000.00	
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	0.00	3,840,000.00	0.00	3,840,000.00	

016100100100		2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
Code	Description				
2	EXPENDITURES	2,411,084.99	95,518,727.57	6,350,671.61	47,632,711.12
22	OTHER RECURRENT COSTS	2,411,084.99	5,229,068.57	4,359,671.61	6,632,711.12
2202	OVERHEAD COST	1,162,390.30	2,520,947.46	2,101,808.94	3,197,647.16
220201	TRAVEL & TRANSPORT - GENERAL	601,258.31	1,303,985.93	1,087,182.24	1,654,015.80
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	601,258.31	1,303,985.93	1,087,182.24	1,654,015.80
220202	UTILITIES - GENERAL	15,910.51	34,506.11	28,769.05	43,768.61
22020203	INTERNET ACCESS CHARGES	15,910.51	34,506.11	28,769.05	43,768.61
220203	MATERIALS & SUPPLIES - GENERAL	159,105.14	345,061.11	287,690.46	437,686.11
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	159,105.14	345,061.11	287,690.46	437,686.11
220204	MAINTENANCE SERVICES - GENERAL	190,926.16	414,073.33	345,228.55	525,223.33
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	159,105.14	345,061.11	287,690.46	437,686.11
22020402	MAINTENANCE OF OFFICE FURNITURE	31,821.03	69,012.22	57,538.09	87,537.22
220205	TRAINING - GENERAL	15,910.51	34,506.11	28,769.05	43,768.61
22020501	LOCAL TRAINING	15,910.51	34,506.11	28,769.05	43,768.61
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	15,910.51	34,506.11	28,769.05	43,768.61
22020701	FINANCIAL CONSULTING	15,910.51	34,506.11	28,769.05	43,768.61
220210	MISCELLANEOUS EXPENSES GENERAL	163,369.15	354,308.75	295,400.56	449,416.09
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	163,369.15	354,308.75	295,400.56	449,416.09
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,248,694.69	2,708,121.11	2,257,862.67	3,435,063.97
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,248,694.69	2,708,121.11	2,257,862.67	3,435,063.97
22040112	GRANT TO COMPANIES - RECURRENT	1,248,694.69	2,708,121.11	2,257,862.67	3,435,063.97
23	CAPITAL EXPENDITURE	0.00	90,289,659.00	1,991,000.00	41,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	45,000,000.00	0.00	23,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	45,000,000.00	0.00	23,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	45,000,000.00	0.00	23,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	35,289,659.00	0.00	15,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	35,289,659.00	0.00	15,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	0.00	35,289,659.00	0.00	15,000,000.00
2303	REHABILITATION / REPAIRS	0.00	10,000,000.00	1,991,000.00	3,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	10,000,000.00	1,991,000.00	3,000,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	0.00	10,000,000.00	1,991,000.00	3,000,000.00

012500100100		2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
Code	Description				
2	EXPENDITURES	6,313,299.23	458,415,839.01	206,999,249.81	512,935,545.21
21	PERSONNEL COST	0.00	367,123,798.00	156,783,679.00	417,968,140.00
2101	SALARY	0.00	134,643,000.00	76,543,280.00	135,786,000.00
210101	SALARIES AND WAGES	0.00	134,643,000.00	76,543,280.00	135,786,000.00
21010101	SALARY	0.00	134,643,000.00	76,543,280.00	135,786,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	49,701,342.00
210201	ALLOWANCES	0.00	0.00	0.00	49,701,342.00
21020101	REGULAR ALLOWANCE	0.00	0.00	0.00	49,701,342.00
2103	SOCIAL BENEFITS	0.00	232,480,798.00	80,240,399.00	232,480,798.00
210301	SOCIAL BENEFITS	0.00	232,480,798.00	80,240,399.00	232,480,798.00
21030101	GRATUITY	0.00	72,000,000.00	0.00	72,000,000.00
21030102	PENSION	0.00	160,480,798.00	80,240,399.00	160,480,798.00
22	OTHER RECURRENT COSTS	6,313,299.23	91,292,041.01	50,215,570.81	94,967,405.21
2202	OVERHEAD COST	3,043,657.86	6,600,968.32	5,503,476.16	8,372,870.89
220201	TRAVEL & TRANSPORT - GENERAL	1,574,363.25	3,414,418.58	2,846,729.50	4,330,953.37
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,574,363.25	3,414,418.58	2,846,729.50	4,330,953.37
220202	UTILITIES - GENERAL	41,660.84	90,352.44	75,330.23	114,605.80
22020203	INTERNET ACCESS CHARGES	41,660.84	90,352.44	75,330.23	114,605.80
220203	MATERIALS & SUPPLIES - GENERAL	416,608.43	903,524.37	753,302.33	1,146,058.05

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	416,608.43	903,524.37	753,302.33	1,146,058.05
220204	MAINTENANCE SERVICES - GENERAL	499,930.11	1,084,229.24	903,962.80	1,375,269.66
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	416,608.43	903,524.37	753,302.33	1,146,058.05
22020402	MAINTENANCE OF OFFICE FURNITURE	83,321.69	180,704.87	150,660.47	229,211.61
220205	TRAINING - GENERAL	41,660.84	90,352.44	75,330.23	114,605.80
22020501	LOCAL TRAINING	41,660.84	90,352.44	75,330.23	114,605.80
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	41,660.84	90,352.44	75,330.23	114,605.80
22020701	FINANCIAL CONSULTING	41,660.84	90,352.44	75,330.23	114,605.80
220210	MISCELLANEOUS EXPENSES GENERAL	427,773.53	927,738.82	773,490.83	1,176,772.40
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	427,773.53	927,738.82	773,490.83	1,176,772.40
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,269,641.37	84,691,072.69	44,712,094.65	86,594,534.32
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,269,641.37	84,691,072.69	44,712,094.65	86,594,534.32
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	0.00	32,800,000.00	16,400,000.00	32,800,000.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	0.00	8,000,000.00	4,000,000.00	8,000,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	0.00	28,800,000.00	14,400,000.00	28,800,000.00
22040112	GRANT TO COMPANIES - RECURRENT	3,269,641.37	7,091,072.69	5,912,094.65	8,994,534.32
22040115	2% TRAINING FUND	0.00	8,000,000.00	4,000,000.00	8,000,000.00

021500100100 DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	8,894,742.31	183,263,132.67	86,069,558.23	240,776,256.47
21	PERSONNEL COST	0.00	133,972,557.00	69,986,278.00	191,307,498.00
2101	SALARY	0.00	133,972,557.00	69,986,278.00	191,307,498.00
210101	SALARIES AND WAGES	0.00	133,972,557.00	69,986,278.00	191,307,498.00
21010101	SALARY	0.00	133,972,557.00	69,986,278.00	191,307,498.00
22	OTHER RECURRENT COSTS	8,894,742.31	19,290,575.67	16,083,280.23	24,468,758.47
2202	OVERHEAD COST	4,288,178.23	9,300,036.33	7,753,790.92	11,796,451.63
220201	TRAVEL & TRANSPORT - GENERAL	2,218,104.18	4,810,539.20	4,010,727.90	6,101,835.63
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,218,104.18	4,810,539.20	4,010,727.90	6,101,835.63
220202	UTILITIES - GENERAL	58,695.53	127,296.62	106,131.99	161,466.94
22020203	INTERNET ACCESS CHARGES	58,695.53	127,296.62	106,131.99	161,466.94
220203	MATERIALS & SUPPLIES - GENERAL	586,955.33	1,272,966.18	1,061,319.90	1,614,669.39
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	586,955.33	1,272,966.18	1,061,319.90	1,614,669.39
220204	MAINTENANCE SERVICES - GENERAL	704,346.39	1,527,559.42	1,273,583.88	1,937,603.27
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	586,955.33	1,272,966.18	1,061,319.90	1,614,669.39
22020402	MAINTENANCE OF OFFICE FURNITURE	117,391.07	254,593.24	212,263.98	322,933.88
220205	TRAINING - GENERAL	58,695.53	127,296.62	106,131.99	161,466.94
22020501	LOCAL TRAINING	58,695.53	127,296.62	106,131.99	161,466.94
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	58,695.53	127,296.62	106,131.99	161,466.94
22020701	FINANCIAL CONSULTING	58,695.53	127,296.62	106,131.99	161,466.94
220210	MISCELLANEOUS EXPENSES GENERAL	602,685.73	1,307,081.68	1,089,763.27	1,657,942.53
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	602,685.73	1,307,081.68	1,089,763.27	1,657,942.53
2204	GRANTS AND CONTRIBUTIONS GENERAL	4,606,564.08	9,990,539.34	8,329,489.31	12,672,306.84
220401	LOCAL GRANTS AND CONTRIBUTIONS	4,606,564.08	9,990,539.34	8,329,489.31	12,672,306.84
22040112	GRANT TO COMPANIES - RECURRENT	4,606,564.08	9,990,539.34	8,329,489.31	12,672,306.84
23	CAPITAL EXPENDITURE	0.00	30,000,000.00	0.00	25,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	15,000,000.00	0.00	20,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	15,000,000.00	0.00	20,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	15,000,000.00	0.00	20,000,000.00
2303	REHABILITATION / REPAIRS	0.00	15,000,000.00	0.00	5,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	15,000,000.00	0.00	5,000,000.00
23030199	OTHER REHABILITATION	0.00	15,000,000.00	0.00	5,000,000.00

022000100100 DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	5,173,859.05	392,629,866.89	107,559,759.77	380,511,892.09

21	PERSONNEL COST	0.00	116,409,000.00	55,204,500.00	111,279,000.00
2101	SALARY	0.00	116,409,000.00	55,204,500.00	111,279,000.00
210101	SALARIES AND WAGES	0.00	116,409,000.00	55,204,500.00	111,279,000.00
21010101	SALARY	0.00	116,409,000.00	55,204,500.00	111,279,000.00
22	OTHER RECURRENT COSTS	5,173,859.05	11,220,866.89	9,355,259.77	14,232,892.09
2202	OVERHEAD COST	2,494,330.81	5,409,608.90	4,510,194.89	6,861,714.02
220201	TRAVEL & TRANSPORT - GENERAL	1,290,218.20	2,798,175.70	2,332,944.58	3,549,291.97
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,290,218.20	2,798,175.70	2,332,944.58	3,549,291.97
220202	UTILITIES - GENERAL	34,141.79	74,045.40	61,734.44	93,921.46
22020203	INTERNET ACCESS CHARGES	34,141.79	74,045.40	61,734.44	93,921.46
220203	MATERIALS & SUPPLIES - GENERAL	341,417.89	740,454.01	617,344.42	939,214.60
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	341,417.89	740,454.01	617,344.42	939,214.60
220204	MAINTENANCE SERVICES - GENERAL	409,701.47	888,544.81	740,813.31	1,127,057.52
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	341,417.89	740,454.01	617,344.42	939,214.60
22020402	MAINTENANCE OF OFFICE FURNITURE	68,283.58	148,090.80	123,468.88	187,842.92
220205	TRAINING - GENERAL	34,141.79	74,045.40	61,734.44	93,921.46
22020501	LOCAL TRAINING	34,141.79	74,045.40	61,734.44	93,921.46
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	34,141.79	74,045.40	61,734.44	93,921.46
22020701	FINANCIAL CONSULTING	34,141.79	74,045.40	61,734.44	93,921.46
220210	MISCELLANEOUS EXPENSES GENERAL	350,567.89	760,298.18	633,889.25	964,385.55
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	350,567.89	760,298.18	633,889.25	964,385.55
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,679,528.24	5,811,257.99	4,845,064.88	7,371,178.07
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,679,528.24	5,811,257.99	4,845,064.88	7,371,178.07
22040112	GRANT TO COMPANIES - RECURRENT	2,679,528.24	5,811,257.99	4,845,064.88	7,371,178.07
23	CAPITAL EXPENDITURE	0.00	265,000,000.00	43,000,000.00	255,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	265,000,000.00	43,000,000.00	255,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	265,000,000.00	43,000,000.00	255,000,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	265,000,000.00	43,000,000.00	255,000,000.00

023400100100 DEPARTMENT OF WORKS AND HOUSING					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	5,634,014.90	1,533,071,289.61	482,328,834.61	1,500,428,606.15
21	PERSONNEL COST	0.00	130,044,000.00	19,830,722.00	121,176,000.00
2101	SALARY	0.00	130,044,000.00	19,830,722.00	121,176,000.00
210101	SALARIES AND WAGES	0.00	130,044,000.00	19,830,722.00	121,176,000.00
21010101	SALARY	0.00	130,044,000.00	19,830,722.00	121,176,000.00
22	OTHER RECURRENT COSTS	5,634,014.90	12,218,835.24	10,187,303.61	15,498,745.78
2202	OVERHEAD COST	2,716,173.13	5,890,732.01	4,911,325.37	7,471,985.35
220201	TRAVEL & TRANSPORT - GENERAL	1,404,968.42	3,047,041.57	2,540,433.43	3,864,961.08
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,404,968.42	3,047,041.57	2,540,433.43	3,864,961.08
220202	UTILITIES - GENERAL	37,178.31	80,630.90	67,225.02	102,274.70
22020203	INTERNET ACCESS CHARGES	37,178.31	80,630.90	67,225.02	102,274.70
220203	MATERIALS & SUPPLIES - GENERAL	371,783.12	806,308.96	672,250.18	1,022,747.04
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	371,783.12	806,308.96	672,250.18	1,022,747.04
220204	MAINTENANCE SERVICES - GENERAL	446,139.75	967,570.75	806,700.22	1,227,296.45
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	371,783.12	806,308.96	672,250.18	1,022,747.04
22020402	MAINTENANCE OF OFFICE FURNITURE	74,356.62	161,261.79	134,450.04	204,549.41
220205	TRAINING - GENERAL	37,178.31	80,630.90	67,225.02	102,274.70
22020501	LOCAL TRAINING	37,178.31	80,630.90	67,225.02	102,274.70
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	37,178.31	80,630.90	67,225.02	102,274.70
22020701	FINANCIAL CONSULTING	37,178.31	80,630.90	67,225.02	102,274.70
220210	MISCELLANEOUS EXPENSES GENERAL	381,746.91	827,918.04	690,266.49	1,050,156.66
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	381,746.91	827,918.04	690,266.49	1,050,156.66
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,917,841.77	6,328,103.22	5,275,978.24	8,026,760.42
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,917,841.77	6,328,103.22	5,275,978.24	8,026,760.42
22040112	GRANT TO COMPANIES - RECURRENT	2,917,841.77	6,328,103.22	5,275,978.24	8,026,760.42
23	CAPITAL EXPENDITURE	0.00	1,390,808,454.37	452,310,809.00	1,363,753,860.37

2301	FIXED ASSETS PURCHASED	0.00	50,438,223.00	2,057,139.00	58,438,223.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	50,438,223.00	2,057,139.00	58,438,223.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	40,000,000.00	0.00	50,000,000.00
23010108	PURCHASE OF BUSES	0.00	5,000,000.00	0.00	5,000,000.00
23010113	PURCHASE OF COMPUTERS	0.00	5,438,223.00	2,057,139.00	3,438,223.00
2302	CONSTRUCTION / PROVISION	0.00	40,498,866.00	10,000,000.00	18,497,487.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	40,498,866.00	10,000,000.00	18,497,487.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	0.00	17,001,379.00	7,000,000.00	0.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	0.00	23,497,487.00	3,000,000.00	18,497,487.00
2303	REHABILITATION / REPAIRS	0.00	1,299,871,365.37	440,253,670.00	1,286,818,150.37
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	1,299,871,365.37	440,253,670.00	1,286,818,150.37
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	0.00	30,000,000.00	0.00	21,946,787.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	0.00	20,997,877.00	0.00	15,997,877.00
23030113	REHABILITATION / REPAIRS - ROADS	0.00	0.00	350,000.00	10,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	0.00	25,000,000.00	15,903,670.00	15,000,000.00
23030199	OTHER REHABILITATION	0.00	1,223,873,488.37	424,000,000.00	1,223,873,486.37

023800100100 DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	1,174,311.04	42,803,800.70	12,193,316.76	28,487,440.20
21	PERSONNEL COST	0.00	35,257,000.00	10,069,953.00	25,257,000.00
2101	SALARY	0.00	35,257,000.00	10,069,953.00	25,257,000.00
210101	SALARIES AND WAGES	0.00	35,257,000.00	10,069,953.00	25,257,000.00
21010101	SALARY	0.00	35,257,000.00	10,069,953.00	25,257,000.00
22	OTHER RECURRENT COSTS	1,174,311.04	2,546,800.70	2,123,363.76	3,230,440.20
2202	OVERHEAD COST	566,138.38	1,227,819.19	1,023,679.15	1,557,403.56
220201	TRAVEL & TRANSPORT - GENERAL	292,840.89	635,102.07	529,508.54	805,582.97
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	292,840.89	635,102.07	529,508.54	805,582.97
220202	UTILITIES - GENERAL	7,749.16	16,806.09	14,011.87	21,317.36
22020203	INTERNET ACCESS CHARGES	7,749.16	16,806.09	14,011.87	21,317.36
220203	MATERIALS & SUPPLIES - GENERAL	77,491.63	168,060.88	140,118.69	213,173.58
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	77,491.63	168,060.88	140,118.69	213,173.58
220204	MAINTENANCE SERVICES - GENERAL	92,989.96	201,673.06	168,142.43	255,808.30
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	77,491.63	168,060.88	140,118.69	213,173.58
22020402	MAINTENANCE OF OFFICE FURNITURE	15,498.33	33,612.18	28,023.74	42,634.72
220205	TRAINING - GENERAL	7,749.16	16,806.09	14,011.87	21,317.36
22020501	LOCAL TRAINING	7,749.16	16,806.09	14,011.87	21,317.36
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	7,749.16	16,806.09	14,011.87	21,317.36
22020701	FINANCIAL CONSULTING	7,749.16	16,806.09	14,011.87	21,317.36
220210	MISCELLANEOUS EXPENSES GENERAL	79,568.41	172,564.91	143,873.87	218,886.63
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	79,568.41	172,564.91	143,873.87	218,886.63
2204	GRANTS AND CONTRIBUTIONS GENERAL	608,172.65	1,318,981.51	1,099,684.61	1,673,036.64
220401	LOCAL GRANTS AND CONTRIBUTIONS	608,172.65	1,318,981.51	1,099,684.61	1,673,036.64
22040112	GRANT TO COMPANIES - RECURRENT	608,172.65	1,318,981.51	1,099,684.61	1,673,036.64
23	CAPITAL EXPENDITURE	0.00	5,000,000.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	5,000,000.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	5,000,000.00	0.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	5,000,000.00	0.00	0.00

051400100100 DEPARTMENT OF SOCIAL WELFARE DEPARTMENT					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	8,755,863.40	251,061,380.41	131,077,497.39	257,407,213.16
21	PERSONNEL COST	0.00	207,072,000.00	105,557,170.00	188,320,500.00
2101	SALARY	0.00	207,072,000.00	105,557,170.00	188,320,500.00
210101	SALARIES AND WAGES	0.00	207,072,000.00	105,557,170.00	188,320,500.00
21010101	SALARY	0.00	207,072,000.00	105,557,170.00	188,320,500.00

22	OTHER RECURRENT COSTS	8,755,863.40	18,989,380.41	15,832,162.39	24,086,713.16
2202	OVERHEAD COST	4,221,224.35	9,154,829.32	7,632,726.36	11,612,266.60
220201	TRAVEL & TRANSPORT - GENERAL	2,183,471.60	4,735,429.39	3,948,106.01	6,006,564.03
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,183,471.60	4,735,429.39	3,948,106.01	6,006,564.03
220202	UTILITIES - GENERAL	57,779.08	125,309.06	104,474.89	158,945.86
22020203	INTERNET ACCESS CHARGES	57,779.08	125,309.06	104,474.89	158,945.86
220203	MATERIALS & SUPPLIES - GENERAL	577,790.84	1,253,090.60	1,044,748.88	1,589,458.59
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	577,790.84	1,253,090.60	1,044,748.88	1,589,458.59
220204	MAINTENANCE SERVICES - GENERAL	693,349.01	1,503,708.72	1,253,698.66	1,907,350.31
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	693,349.01	1,503,708.72	1,253,698.66	1,907,350.31
22020402	MAINTENANCE OF OFFICE FURNITURE	577,790.84	1,253,090.60	1,044,748.88	1,589,458.59
220205	TRAINING - GENERAL	57,779.08	125,309.06	104,474.89	158,945.86
22020501	LOCAL TRAINING	57,779.08	125,309.06	104,474.89	158,945.86
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	57,779.08	125,309.06	104,474.89	158,945.86
22020701	FINANCIAL CONSULTING	57,779.08	125,309.06	104,474.89	158,945.86
220210	MISCELLANEOUS EXPENSES GENERAL	593,275.64	1,286,673.43	1,072,748.15	1,632,056.09
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	593,275.64	1,286,673.43	1,072,748.15	1,632,056.09
2204	GRANTS AND CONTRIBUTIONS GENERAL	4,534,639.05	9,834,551.09	8,199,436.03	12,474,446.56
220401	LOCAL GRANTS AND CONTRIBUTIONS	4,534,639.05	9,834,551.09	8,199,436.03	12,474,446.56
22040112	GRANT TO COMPANIES - RECURRENT	4,534,639.05	9,834,551.09	8,199,436.03	12,474,446.56
23	CAPITAL EXPENDITURE	0.00	25,000,000.00	9,688,165.00	45,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	20,000,000.00	6,000,000.00	40,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	20,000,000.00	6,000,000.00	40,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	40,000,000.00
23020199	OTHER CONSTRUCTION	0.00	20,000,000.00	6,000,000.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	5,000,000.00	3,688,165.00	5,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	5,000,000.00	3,688,165.00	5,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	5,000,000.00	3,688,165.00	5,000,000.00

051700100100	DEPARTMENT OF EDUCATION				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	0.00	197,150,111.00	7,000,000.00	179,350,000.00
23	CAPITAL EXPENDITURE	0.00	197,150,111.00	7,000,000.00	179,350,000.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	2,400,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	2,400,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	0.00	0.00	2,400,000.00
2302	CONSTRUCTION / PROVISION	0.00	80,074,366.00	0.00	170,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	80,074,366.00	0.00	170,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	0.00	80,074,366.00	0.00	170,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	117,075,745.00	7,000,000.00	6,950,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	117,075,745.00	7,000,000.00	6,950,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	117,075,745.00	7,000,000.00	6,950,000.00

051702600100	LOCAL EDUCATION AUTHORITY				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	49,651,715.04	951,611,689.51	632,075,874.78	1,517,018,679.45
21	PERSONNEL COST	0.00	813,428,956.00	529,296,720.00	1,380,430,594.00
2101	SALARY	0.00	813,428,956.00	529,296,720.00	1,380,430,594.00
210101	SALARIES AND WAGES	0.00	813,428,956.00	529,296,720.00	1,380,430,594.00
21010101	SALARY	0.00	813,428,956.00	529,296,720.00	1,380,430,594.00
22	OTHER RECURRENT COSTS	49,651,715.04	107,682,733.51	89,779,154.78	136,588,085.45
2202	OVERHEAD COST	23,937,220.01	51,914,123.83	43,282,762.31	65,849,468.63
220201	TRAVEL & TRANSPORT - GENERAL	12,381,772.62	26,853,113.14	22,388,452.84	34,061,313.20
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	12,381,772.62	26,853,113.14	22,388,452.84	34,061,313.20
220202	UTILITIES - GENERAL	327,646.80	710,587.80	592,443.84	901,331.39
22020203	INTERNET ACCESS CHARGES	327,646.80	710,587.80	592,443.84	901,331.39

220203	MATERIALS & SUPPLIES - GENERAL	3,276,468.01	7,105,878.05	5,924,438.43	9,013,313.89
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,276,468.01	7,105,878.05	5,924,438.43	9,013,313.89
220204	MAINTENANCE SERVICES - GENERAL	3,931,761.62	8,527,053.66	7,109,326.12	10,815,976.67
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,276,468.01	7,105,878.05	5,924,438.43	9,013,313.89
22020402	MAINTENANCE OF OFFICE FURNITURE	655,293.60	1,421,175.61	1,184,887.69	1,802,662.78
220205	TRAINING - GENERAL	327,646.80	710,587.80	592,443.84	901,331.39
22020501	LOCAL TRAINING	327,646.80	710,587.80	592,443.84	901,331.39
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	327,646.80	710,587.80	592,443.84	901,331.39
22020701	FINANCIAL CONSULTING	327,646.80	710,587.80	592,443.84	901,331.39
220210	MISCELLANEOUS EXPENSES GENERAL	3,364,277.36	7,296,315.58	6,083,213.38	9,254,870.70
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,364,277.36	7,296,315.58	6,083,213.38	9,254,870.70
2204	GRANTS AND CONTRIBUTIONS GENERAL	25,714,495.03	55,768,609.67	46,496,392.47	70,738,616.82
220401	LOCAL GRANTS AND CONTRIBUTIONS	25,714,495.03	55,768,609.67	46,496,392.47	70,738,616.82
22040112	GRANT TO COMPANIES - RECURRENT	25,714,495.03	55,768,609.67	46,496,392.47	70,738,616.82
23	CAPITAL EXPENDITURE	0.00	30,500,000.00	13,000,000.00	0.00
2302	CONSTRUCTION / PROVISION	0.00	30,500,000.00	13,000,000.00	0.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	30,500,000.00	13,000,000.00	0.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	0.00	30,500,000.00	13,000,000.00	0.00

052100100100 DEPARTMENT OF PRIMARY HEALTH CARE					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	22,165,271.58	566,978,945.11	255,924,763.57	583,382,728.50
21	PERSONNEL COST	0.00	463,229,117.00	215,396,000.00	376,729,117.00
2101	SALARY	0.00	463,229,117.00	215,396,000.00	376,729,117.00
210101	SALARIES AND WAGES	0.00	463,229,117.00	215,396,000.00	376,729,117.00
21010101	SALARY	0.00	463,229,117.00	215,396,000.00	376,729,117.00
22	OTHER RECURRENT COSTS	22,165,271.58	48,071,190.11	40,078,763.57	60,974,973.50
2202	OVERHEAD COST	10,685,934.65	23,175,244.86	19,322,075.39	29,396,192.15
220201	TRAVEL & TRANSPORT - GENERAL	5,527,409.33	11,987,633.16	9,994,541.72	15,205,481.96
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,527,409.33	11,987,633.16	9,994,541.72	15,205,481.96
220202	UTILITIES - GENERAL	146,266.45	317,217.07	264,475.83	402,367.87
22020203	INTERNET ACCESS CHARGES	146,266.45	317,217.07	264,475.83	402,367.87
220203	MATERIALS & SUPPLIES - GENERAL	1,462,664.55	3,172,170.72	2,644,758.33	4,023,678.74
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,462,664.55	3,172,170.72	2,644,758.33	4,023,678.74
220204	MAINTENANCE SERVICES - GENERAL	1,755,197.46	3,806,604.87	3,173,709.99	4,828,414.49
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,462,664.55	3,172,170.72	2,644,758.33	4,023,678.74
22020402	MAINTENANCE OF OFFICE FURNITURE	292,532.91	634,434.14	528,951.67	804,735.75
220205	TRAINING - GENERAL	146,266.45	317,217.07	264,475.83	402,367.87
22020501	LOCAL TRAINING	146,266.45	317,217.07	264,475.83	402,367.87
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	146,266.45	317,217.07	264,475.83	402,367.87
22020701	FINANCIAL CONSULTING	146,266.45	317,217.07	264,475.83	402,367.87
220210	MISCELLANEOUS EXPENSES GENERAL	1,501,863.96	3,257,184.90	2,715,637.85	4,131,513.33
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,501,863.96	3,257,184.90	2,715,637.85	4,131,513.33
2204	GRANTS AND CONTRIBUTIONS GENERAL	11,479,336.93	24,895,945.25	20,756,688.18	31,578,781.36
220401	LOCAL GRANTS AND CONTRIBUTIONS	11,479,336.93	24,895,945.25	20,756,688.18	31,578,781.36
22040112	GRANT TO COMPANIES - RECURRENT	11,479,336.93	24,895,945.25	20,756,688.18	31,578,781.36
23	CAPITAL EXPENDITURE	0.00	55,678,638.00	450,000.00	145,678,638.00
2301	FIXED ASSETS PURCHASED	0.00	20,000,000.00	450,000.00	10,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	20,000,000.00	450,000.00	10,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	20,000,000.00	450,000.00	10,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	35,678,638.00	0.00	135,678,638.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	35,678,638.00	0.00	135,678,638.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0.00	35,678,638.00	0.00	135,678,638.00

053500100100 DEPARTMENT OF ENVIRONMENTAL SANITATION					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget

2	EXPENDITURES	0.00	34,200,000.00	9,600,000.00	99,200,000.00
22	OTHER RECURRENT COSTS	0.00	19,200,000.00	9,600,000.00	19,200,000.00
2205	SUBSIDIES GENERAL	0.00	19,200,000.00	9,600,000.00	19,200,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	0.00	19,200,000.00	9,600,000.00	19,200,000.00
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	0.00	19,200,000.00	9,600,000.00	19,200,000.00
23	CAPITAL EXPENDITURE	0.00	15,000,000.00	0.00	80,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	80,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	80,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00	80,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	15,000,000.00	0.00	0.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0.00	15,000,000.00	0.00	0.00
23040101	TREE PLANTING	0.00	15,000,000.00	0.00	0.00

055100100100 EMIRATE COUNCIL					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	0.00	44,179,250.04	22,089,625.02	44,179,250.04
21	PERSONNEL COST	0.00	44,179,250.04	22,089,625.02	44,179,250.04
2101	SALARY	0.00	44,179,250.04	22,089,625.02	44,179,250.04
210101	SALARIES AND WAGES	0.00	44,179,250.04	22,089,625.02	44,179,250.04
21010101	SALARY	0.00	44,179,250.04	22,089,625.02	44,179,250.04