

State	NIGER
Local Government	LAPAI
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	-
Statutory Allocation	3,221,508,358.17
VAT	2,848,127,826.31
Other FAAC	-
LG IGR	80,765,000.00
Share of State IGR	514,087,248.27
Other (Capital Receipts)	-
<b>Total Revenue</b>	<b>6,664,488,432.75</b>

Expenditure by Economic	2026 Budget
Personnel	3,964,963,513.61
Grants / Contributions to State	-
Other Recurrent	382,850,277.00
Capital	2,316,674,642.14
<b>Total Expenditure</b>	<b>6,664,488,432.75</b>

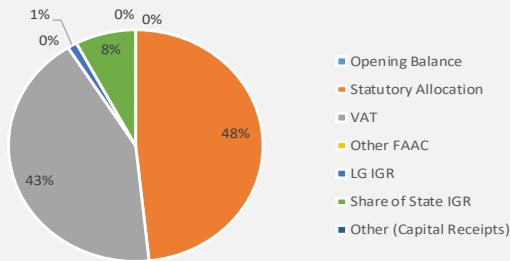
Expenditure by Sector	2026 Budget
Education	1,795,129,420.00
Health	561,423,143.80
Other Social	789,201,940.72
Agriculture	170,276,328.84
Other Economic	2,094,106,202.14
Administration	1,254,351,397.25
Law and Justice	-
<b>Total Expenditure</b>	<b>6,664,488,432.75</b>

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
ii. Contribution to Urban Renewal and Rural Development	1,223,873,486.37
<b>i. Contribution to Ward Development Project</b>	<b>240,000,000.00</b>
i. intervention to Primary Schools	160,000,000.00
ii. Construction of New Modern Market (Phase i) (a). Fencing of 16.	127,000,000.00
iii. Intervention to PHC	120,000,000.00
iii. Intervention to Water Facilities	80,000,000.00
i. Renovations of a Block of (3) Classrooms and an Office at Lenfa, Akoyi, Yaba	58,703,340.00
iv. intervention to Social Activities	40,000,000.00
i. Contribution to Local Government Pilgrims	39,000,000.00
ii. Procurement of 5 Nos. Official vehicle Corolla LE 2008 At 15,000,000 for Vice C	36,097,815.77
<i>Other Capital Projects</i>	192,000,000.00
<b>Total</b>	<b>2,316,674,642.14</b>

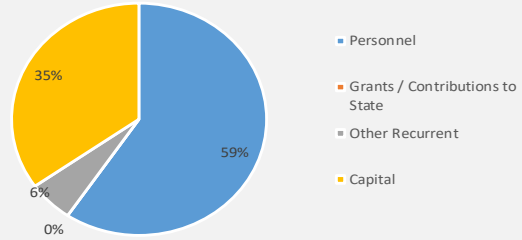
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
GUPA ABUGI	-	-
MUYE-EGBA	-	-
KUDU/KABE	-	-
AREWA/YAMMA	-	-
EVUTI/KPADA	-	-
BIRNI MAZA/TASHIBO	-	-
TAKUTI ISHAKU	-	-
EBBO/GBACINKU	-	-
DUMA/ZAGO	-	-
GULU ANGUWA /G.VATSA	-	-
LG WIDE	6,664,488,432.75	2,316,674,642.14
Outside LG	-	-
<b>Total</b>	<b>6,664,488,432.75</b>	<b>2,316,674,642.14</b>

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

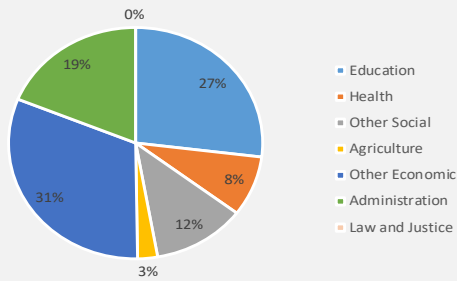
### Where is the Money coming from?



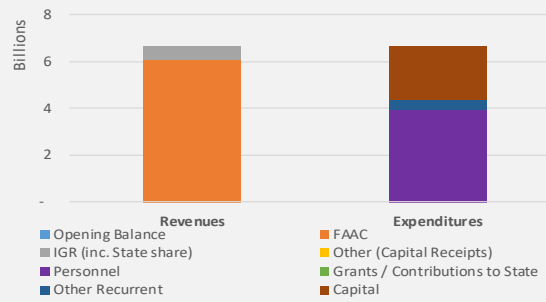
### What is the Money being spent On?



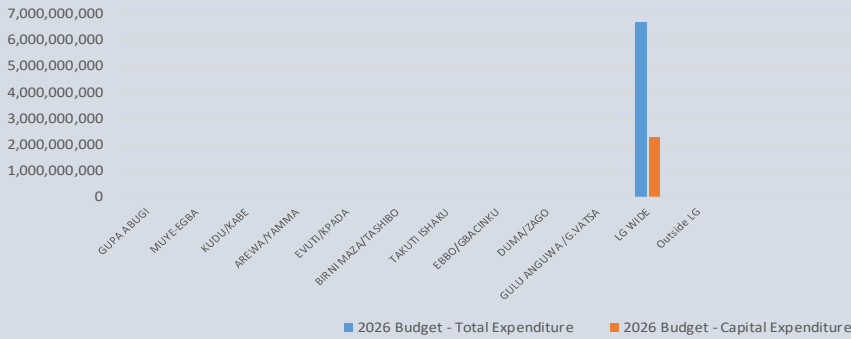
### Who is Spending the Money?



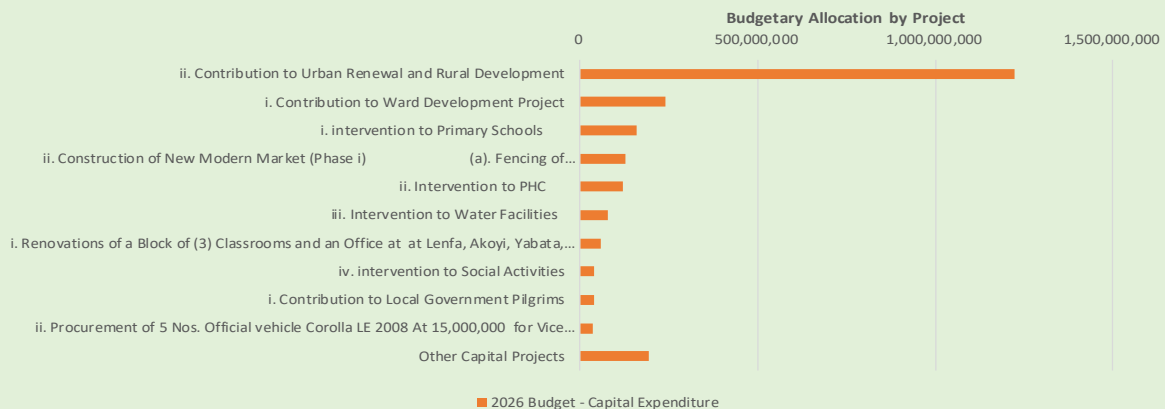
### Inflows and Outflows



### Where is the Money being Spent?



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



**126111 - LAPAI Local Government, Niger State - 2026 Budget: Summary**

<b>Item</b>	<b>2024 Full Year Actuals</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to December</b>	<b>2026 Approved Budget</b>
<b>Opening Balance</b>				
<b>Recurrent Revenue</b>	<b>1,880,091,011.62</b>	<b>5,929,704,634.97</b>	<b>4,344,757,264.34</b>	<b>6,664,488,432.75</b>
11 - GOVERNMENT SHARE OF FAAC	1,761,532,601.00	4,878,612,726.24	4,204,662,080.80	6,069,636,184.48
12 - INDEPENDENT REVENUE	118,558,410.62	1,051,091,908.73	140,095,183.54	594,852,248.27
<b>Recurrent Expenditure</b>	<b>785,212,386.00</b>	<b>3,156,177,491.76</b>	<b>3,120,847,590.38</b>	<b>4,347,813,790.61</b>
21 - PERSONNEL COST	546,068,125.00	2,892,441,791.76	2,931,082,822.09	3,964,963,513.61
22 - OTHER RECURRENT COSTS	239,144,261.00	263,735,700.00	189,764,768.29	382,850,277.00
<b>Transfer to Capital Account</b>	<b>1,094,878,625.62</b>	<b>2,773,527,143.21</b>	<b>1,223,909,673.96</b>	<b>2,316,674,642.14</b>
<b>Capital Receipts</b>	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-	-
<b>23 - CAPITAL EXPENDITURE</b>	<b>674,000,000.00</b>	<b>1,503,873,486.37</b>	<b>798,918,000.00</b>	<b>2,316,674,642.14</b>
<b>Total Revenue (including OB)</b>	<b>1,880,091,011.62</b>	<b>5,929,704,634.97</b>	<b>4,344,757,264.34</b>	<b>6,664,488,432.75</b>
<b>Total Expenditure</b>	<b>1,459,212,386.00</b>	<b>4,660,050,978.13</b>	<b>3,919,765,590.38</b>	<b>6,664,488,432.75</b>
<b>Closing Balance</b>	<b>420,878,625.62</b>	<b>1,269,653,656.84</b>	<b>424,991,673.96</b>	<b>-</b>

126111 - LAPAI Local Government, Niger State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<b>Total Expenditure</b>	<b>3,964,963,513.61</b>	<b>382,850,277.00</b>	<b>4,347,813,790.61</b>	<b>2,316,674,642.14</b>	<b>6,664,488,432.75</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>920,983,120.25</b>	<b>252,368,277.00</b>	<b>1,173,351,397.25</b>	<b>81,000,000.00</b>	<b>1,254,351,397.25</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>82,679,379.40</b>	<b>143,574,777.00</b>	<b>226,254,156.40</b>	<b>81,000,000.00</b>	<b>307,254,156.40</b>
011100100100	CHAIRMAN	81,679,379.40	131,555,777.00	213,235,156.40	81,000,000.00	294,235,156.40
011100100200	VICE-CHAIRMAN	-	5,532,000.00	5,532,000.00	-	5,532,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	1,000,000.00	-	1,000,000.00	-	1,000,000.00
011118300100	INTERNAL AUDIT	-	6,487,000.00	6,487,000.00	-	6,487,000.00
<b>01120000000</b>	<b>LOCAL GOVT COUNCIL</b>	<b>13,200,000.00</b>	<b>6,294,500.00</b>	<b>19,494,500.00</b>	<b>-</b>	<b>19,494,500.00</b>
011200100100	THE LEGISLATIVE COUNCIL	-	6,294,500.00	6,294,500.00	-	6,294,500.00
011200700100	COUNCIL COMMITTEES	13,200,000.00	-	13,200,000.00	-	13,200,000.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO LGC</b>	<b>-</b>	<b>6,662,000.00</b>	<b>6,662,000.00</b>	<b>-</b>	<b>6,662,000.00</b>
016100100100	Office of the Secretary to LGC	-	6,662,000.00	6,662,000.00	-	6,662,000.00
<b>01250000000</b>	<b>DEPARTMENT OF PERSONNEL MANAGEMENT</b>	<b>825,103,740.85</b>	<b>95,837,000.00</b>	<b>920,940,740.85</b>	<b>-</b>	<b>920,940,740.85</b>
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	825,103,740.85	95,837,000.00	920,940,740.85	-	920,940,740.85
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>458,524,728.84</b>	<b>83,886,500.00</b>	<b>542,411,228.84</b>	<b>1,721,971,302.14</b>	<b>2,264,382,530.98</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>134,744,328.84</b>	<b>5,532,000.00</b>	<b>140,276,328.84</b>	<b>30,000,000.00</b>	<b>170,276,328.84</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	134,744,328.84	5,532,000.00	140,276,328.84	30,000,000.00	170,276,328.84
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)</b>	<b>170,089,200.00</b>	<b>66,002,000.00</b>	<b>236,091,200.00</b>	<b>-</b>	<b>236,091,200.00</b>
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	170,089,200.00	66,002,000.00	236,091,200.00	-	236,091,200.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS AND HOUSING</b>	<b>134,539,200.00</b>	<b>5,834,500.00</b>	<b>140,373,700.00</b>	<b>1,691,971,302.14</b>	<b>1,832,345,002.14</b>
023400100100	DEPARTMENT OF WORKS AND HOUSING	134,539,200.00	5,834,500.00	140,373,700.00	1,691,971,302.14	1,832,345,002.14
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>19,152,000.00</b>	<b>6,518,000.00</b>	<b>25,670,000.00</b>	<b>-</b>	<b>25,670,000.00</b>
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	19,152,000.00	6,518,000.00	25,670,000.00	-	25,670,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>2,585,455,664.52</b>	<b>46,595,500.00</b>	<b>2,632,051,164.52</b>	<b>513,703,340.00</b>	<b>3,145,754,504.52</b>
<b>05140000000</b>	<b>DEPARTMENT OF SOCIAL WELFARE DEPARTMENT</b>	<b>468,489,033.72</b>	<b>5,707,000.00</b>	<b>474,196,033.72</b>	<b>70,000,000.00</b>	<b>544,196,033.72</b>
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	468,489,033.72	5,707,000.00	474,196,033.72	70,000,000.00	544,196,033.72
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>1,560,289,080.00</b>	<b>6,137,000.00</b>	<b>1,566,426,080.00</b>	<b>228,703,340.00</b>	<b>1,795,129,420.00</b>
051700100100	DEPARTMENT OF EDUCATION	-	6,137,000.00	6,137,000.00	228,703,340.00	234,840,340.00
051702600100	LOCAL EDUCATION AUTHORITY	1,560,289,080.00	-	1,560,289,080.00	-	1,560,289,080.00
<b>05210000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE</b>	<b>419,936,143.80</b>	<b>6,487,000.00</b>	<b>426,423,143.80</b>	<b>135,000,000.00</b>	<b>561,423,143.80</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	419,936,143.80	6,487,000.00	426,423,143.80	135,000,000.00	561,423,143.80
<b>05350000000</b>	<b>DEPARTMENT OF ENVIRONMENTAL SANITATION</b>	<b>-</b>	<b>28,264,500.00</b>	<b>28,264,500.00</b>	<b>80,000,000.00</b>	<b>108,264,500.00</b>
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	28,264,500.00	28,264,500.00	80,000,000.00	108,264,500.00
<b>05510000000</b>	<b>EMIRATE COUNCIL</b>	<b>136,741,407.00</b>	<b>-</b>	<b>136,741,407.00</b>	<b>-</b>	<b>136,741,407.00</b>
055100100100	EMIRATE COUNCIL	136,741,407.00	-	136,741,407.00	-	136,741,407.00

126111 - LAPAI 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>1,880,091,011.62</u>	<u>5,929,704,634.97</u>	<u>4,344,757,264.34</u>	<u>6,664,488,432.75</u>
020000000000	ECONOMIC SECTOR	1,880,091,011.62	5,929,704,634.97	4,344,757,264.34	6,664,488,432.75
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,880,091,011.62	5,929,704,634.97	4,344,757,264.34	6,664,488,432.75
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	1,880,091,011.62	5,929,704,634.97	4,344,757,264.34	6,664,488,432.75

126111 - LAPAI Local Government, Niger State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<b>1</b>	<b>REVENUE</b>	<b>1,880,091,011.62</b>	<b>5,929,704,634.97</b>	<b>4,344,757,264.34</b>	<b>6,664,488,432.75</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>1,761,532,601.00</b>	<b>4,878,612,726.24</b>	<b>4,204,662,080.80</b>	<b>6,069,636,184.48</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>1,761,532,601.00</b>	<b>4,878,612,726.24</b>	<b>4,204,662,080.80</b>	<b>6,069,636,184.48</b>
<b>110101</b>	<b>LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES</b>	<b>872,763,366.00</b>	<b>2,461,074,255.16</b>	<b>2,144,562,918.07</b>	<b>3,221,508,358.17</b>
11010101	STATUTORY ALLOCATION	872,763,366.00	2,461,074,255.16	2,144,562,918.07	3,221,508,358.17
<b>110102</b>	<b>LOCAL GOVERNMENT SHARE OF VAT</b>	<b>888,769,235.00</b>	<b>2,417,538,471.08</b>	<b>2,060,099,162.73</b>	<b>2,848,127,826.31</b>
11010201	SHARE OF VAT	888,769,235.00	2,417,538,471.08	2,060,099,162.73	2,848,127,826.31
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>118,558,410.62</b>	<b>1,051,091,908.73</b>	<b>140,095,183.54</b>	<b>594,852,248.27</b>
<b>1201</b>	<b>TAX REVENUE</b>	-	<b>1,000,000.00</b>	-	<b>250,000.00</b>
<b>120103</b>	<b>OTHER TAXES</b>	-	<b>1,000,000.00</b>	-	<b>250,000.00</b>
12010301	Community or Poll Tax	-	250,000.00	-	-
12010303	Cattle Tax ( Jangali)	-	500,000.00	-	-
12010399	Othe special Services Tax	-	250,000.00	-	250,000.00
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>118,558,410.62</b>	<b>1,050,091,908.73</b>	<b>140,095,183.54</b>	<b>594,602,248.27</b>
<b>120201</b>	<b>LICENCES GENERAL</b>	-	<b>1,080,671.00</b>	<b>180,900.00</b>	<b>515,000.00</b>
12020103	Liquor Licenses	-	500,000.00	-	-
12020104	Cattle Trade Licenses	-	262,329.00	-	50,000.00
12020105	Hawkers Permit	-	80,000.00	-	50,000.00
12020106	Bicycle lincense	-	-	-	50,000.00
12020107	Dane Guns License	-	40,000.00	-	25,000.00
12020108	Huning License	-	50,000.00	-	20,000.00
12020109	Pit Sawing License	-	25,000.00	-	20,000.00
12020110	Minor Industrial License	-	73,342.00	-	50,000.00
12020111	Entertainment Permit	-	50,000.00	30,000.00	50,000.00
12020112	Business Permit	-	-	150,900.00	200,000.00
<b>120204</b>	<b>FEES GENERAL</b>	<b>1,021,400.00</b>	<b>1,754,560.00</b>	<b>3,053,200.00</b>	<b>8,640,000.00</b>
12020401	Slauther Fees	-	-	-	50,000.00
12020402	Eating House Fees	30,400.00	35,000.00	19,500.00	50,000.00
12020403	Kiosk Fees	-	-	-	50,000.00
12020404	Bakery Fees	-	-	-	100,000.00
12020405	Dried Meat/Fish Fees	-	-	-	50,000.00
12020409	Marriage Registration Fees	-	-	-	50,000.00
12020412	Mobile Sale Fees	-	-	-	120,000.00
12020413	Dispensaries and Maternity fees	-	-	-	400,000.00
12020414	Laboratory Fees	-	-	-	250,000.00
12020415	Environmental Sanitation Fees	-	-	-	200,000.00
12020416	Photo Studio Fees	-	-	-	25,000.00
12020417	Welding Machine Fees	46,800.00	50,000.00	54,000.00	150,000.00
12020418	Eletric/Radio/Tele. Fees	-	-	-	30,000.00
12020419	Provision Store Fees	-	-	-	300,000.00
12020420	Wood making/Capentry Workshop	-	-	-	100,000.00
12020421	Battery Charge Fees	-	-	-	10,000.00
12020422	Printing Press Fees	-	-	-	40,000.00
12020423	Panel Beater Fees	-	-	-	25,000.00
12020424	Volcaniser Fees	10,000.00	13,000.00	8,200.00	20,000.00
12020425	Vehicle Spare Parts sellers Fees	15,500.00	18,100.00	12,300.00	30,000.00
12020427	Cloth Dyers And Laundry Fees	-	-	-	10,000.00
12020428	Motor /Machine Car wash Depot Fees	17,300.00	20,400.00	12,600.00	30,000.00
12020429	Building Materials fees	-	-	-	150,000.00
12020432	Block Making Factory Fees	-	100,000.00	-	150,000.00
12020434	Barbing Saloon Fees	-	-	20,000.00	50,000.00
12020435	Hair Dressing Fees	-	-	20,200.00	50,000.00
12020436	Black Smith Fees	35,100.00	38,700.00	31,800.00	75,000.00
12020438	Approval Of Building Plans	-	-	-	100,000.00
12020440	Commission on Transfer of Plots	-	-	-	100,000.00

**126111 - LAPAI 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
12020443	Registration of Notice Payment	-	-	-	200,000.00
12020444	Letter of Identification	-	-	497,000.00	1,000,000.00
12020445	Contractor Registration Fees	-	-	-	1,000,000.00
12020449	Petty Trade Fees	50,000.00	52,000.00	45,160.00	105,000.00
12020451	Forestry Exploitation Fees	198,000.00	200,000.00	39,340.00	300,000.00
12020452	Felling of trees fees	50,000.00	52,000.00	746,800.00	1,500,000.00
12020454	Produce buying Fees	450,000.00	1,000,000.00	1,485,000.00	1,500,000.00
12020455	Rice / Mill Cassava/ grinding Fees	-	-	-	100,000.00
12020458	Ingredient Grinding Machine Fees	38,900.00	93,360.00	5,200.00	20,000.00
12020459	Corn grinding Mill Fees	79,400.00	82,000.00	56,100.00	150,000.00
<b>120206</b>	<b>SALES GENERAL</b>	-	<b>1,948,665.00</b>	<b>1,970,000.00</b>	<b>14,000,000.00</b>
12020602	Sales of Grains	-	1,948,665.00	1,970,000.00	4,000,000.00
12020603	Auctioning	-	-	-	10,000,000.00
<b>120207</b>	<b>EARNING GENERAL</b>	<b>14,575,000.00</b>	<b>18,780,500.00</b>	<b>19,493,900.00</b>	<b>23,110,000.00</b>
12020701	Earning fromMarkets	7,967,500.00	10,200,000.00	11,058,000.00	12,000,000.00
12020702	earnings from Motor Parks	70,800.00	80,500.00	657,900.00	1,800,000.00
12020703	earnings from Shops	5,946,700.00	7,250,000.00	6,590,000.00	7,000,000.00
12020704	Earnings from Cattle Market	340,000.00	550,000.00	213,000.00	600,000.00
12020706	Transport Service Earnings	250,000.00	300,000.00	975,000.00	1,000,000.00
12020709	Earning From Other Commercial Undertaking	-	-	-	250,000.00
12020799	Earning From Other Commercial Undertaking(Private schools)	-	400,000.00	-	460,000.00
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>32,913,551.00</b>	<b>40,000,000.00</b>	<b>14,372,023.25</b>	<b>30,200,000.00</b>
12020803	RENT ON GOVT BUILDINGS	32,913,551.00	40,000,000.00	14,372,023.25	30,000,000.00
12020805	RENT ON LANDED PROPERTY	-	-	-	200,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>1,820,000.00</b>	<b>1,950,000.00</b>	<b>1,591,200.00</b>	<b>4,050,000.00</b>
12020902	Tenement Rate	1,820,000.00	1,950,000.00	1,591,200.00	3,650,000.00
12020906	Ground rent	-	-	-	400,000.00
<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>	<b>68,228,459.62</b>	<b>984,577,512.73</b>	<b>99,433,960.29</b>	<b>514,087,248.27</b>
12021301	LG SHARE OF STATE IGR	68,228,459.62	984,577,512.73	99,433,960.29	514,087,248.27

**126111 - LAPAI Local Government, Niger State - 2026 Budget: Total Revenue by Fund**

<b>Code</b>	<b>Fund</b>	<b>2026 Approved Budget</b>
	<b><i>Total Revenue (including Capital Receipts, excluding Open Balance)</i></b>	<b><u>6,664,488,432.75</u></b>
<b>01</b>	<b>FEDERATION ACCOUNT</b>	<b>6,069,636,184.48</b>
<b>011</b>	<b>FAAC DIRECT ALLOCATION</b>	<b>6,069,636,184.48</b>
01101	FAAC DIRECT ALLOCATION	6,069,636,184.48
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>	<b>594,852,248.27</b>
<b>021</b>	<b>MAIN ENVELOP</b>	<b>594,852,248.27</b>
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	594,852,248.27

126111 - LAPAI Local Government, Niger State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	<b>Total Expenditure</b>	<b>1,459,212,386.00</b>	<b>4,660,050,978.13</b>	<b>3,919,765,590.38</b>	<b>6,664,488,432.75</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>266,471,012.00</b>	<b>374,433,000.00</b>	<b>688,092,410.66</b>	<b>1,254,351,397.25</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>6,812,600.00</b>	<b>22,420,800.00</b>	<b>15,969,575.07</b>	<b>307,254,156.40</b>
011100100100	CHAIRMAN	2,254,200.00	7,569,600.00	5,429,707.51	294,235,156.40
011100100200	VICE-CHAIRMAN	2,038,600.00	6,720,800.00	4,869,752.37	5,532,000.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	-	-	-	1,000,000.00
011118300100	INTERNAL AUDIT	2,519,800.00	8,130,400.00	5,670,115.19	6,487,000.00
<b>01120000000</b>	<b>LOCAL GOVT COUNCIL</b>	<b>2,334,200.00</b>	<b>7,701,600.00</b>	<b>5,422,600.05</b>	<b>19,494,500.00</b>
011200100100	THE LEGISLATIVE COUNCIL	2,334,200.00	7,701,600.00	5,422,600.05	6,294,500.00
011200700100	COUNCIL COMMITTEES	-	-	-	13,200,000.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO LGC</b>	<b>2,519,800.00</b>	<b>8,300,400.00</b>	<b>5,726,335.19</b>	<b>6,662,000.00</b>
016100100100	Office of the Secretary to LGC	2,519,800.00	8,300,400.00	5,726,335.19	6,662,000.00
<b>01250000000</b>	<b>DEPARTMENT OF PERSONNEL MANAGEMENT</b>	<b>254,804,412.00</b>	<b>336,010,200.00</b>	<b>660,973,900.35</b>	<b>920,940,740.85</b>
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	254,804,412.00	336,010,200.00	660,973,900.35	920,940,740.85
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>819,845,454.00</b>	<b>2,009,777,080.89</b>	<b>1,346,597,227.51</b>	<b>2,264,382,530.98</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>40,259,742.00</b>	<b>99,741,094.52</b>	<b>159,430,285.41</b>	<b>170,276,328.84</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	40,259,742.00	99,741,094.52	159,430,285.41	170,276,328.84
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)</b>	<b>56,689,173.00</b>	<b>208,378,500.00</b>	<b>193,635,286.85</b>	<b>236,091,200.00</b>
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	56,689,173.00	208,378,500.00	193,635,286.85	236,091,200.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS AND HOUSING</b>	<b>716,502,036.00</b>	<b>1,682,411,086.37</b>	<b>969,746,713.78</b>	<b>1,832,345,002.14</b>
023400100100	DEPARTMENT OF WORKS AND HOUSING	716,502,036.00	1,682,411,086.37	969,746,713.78	1,832,345,002.14
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>6,394,503.00</b>	<b>19,246,400.00</b>	<b>23,784,941.46</b>	<b>25,670,000.00</b>
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	6,394,503.00	19,246,400.00	23,784,941.46	25,670,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>372,895,920.00</b>	<b>2,275,840,897.24</b>	<b>1,885,075,952.21</b>	<b>3,145,754,504.52</b>
<b>05140000000</b>	<b>DEPARTMENT OF SOCIAL WELFARE DEPARTMENT</b>	<b>101,488,088.00</b>	<b>176,158,036.12</b>	<b>63,821,972.37</b>	<b>544,196,033.72</b>
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	101,488,088.00	176,158,036.12	63,821,972.37	544,196,033.72
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>2,519,800.00</b>	<b>1,375,267,200.00</b>	<b>1,259,832,115.19</b>	<b>1,795,129,420.00</b>
051700100100	DEPARTMENT OF EDUCATION	2,519,800.00	7,790,400.00	5,557,675.19	234,840,340.00
051702600100	LOCAL EDUCATION AUTHORITY	-	1,367,476,800.00	1,254,274,440.00	1,560,289,080.00
<b>05210000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE</b>	<b>225,551,958.00</b>	<b>461,820,061.12</b>	<b>417,990,139.91</b>	<b>561,423,143.80</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	225,551,958.00	461,820,061.12	417,990,139.91	561,423,143.80
<b>05350000000</b>	<b>DEPARTMENT OF ENVIRONMENTAL SANITATION</b>	<b>2,279,200.00</b>	<b>7,595,600.00</b>	<b>24,526,153.78</b>	<b>108,264,500.00</b>
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	2,279,200.00	7,595,600.00	24,526,153.78	108,264,500.00
<b>05510000000</b>	<b>EMIRATE COUNCIL</b>	<b>41,056,874.00</b>	<b>255,000,000.00</b>	<b>118,905,570.96</b>	<b>136,741,407.00</b>
055100100100	EMIRATE COUNCIL	41,056,874.00	255,000,000.00	118,905,570.96	136,741,407.00

126111 - LAPAI Local Government, Niger State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	<b>Total Personnel Expenditure</b>	<b>546,068,125.00</b>	<b>2,892,441,791.76</b>	<b>2,931,082,822.09</b>	<b>3,964,963,513.61</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>53,645,351.00</b>	<b>189,673,800.00</b>	<b>577,607,338.89</b>	<b>920,983,120.25</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	-	-	-	<b>82,679,379.40</b>
011100100100	CHAIRMAN	-	-	-	81,679,379.40
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	-	-	-	1,000,000.00
<b>01120000000</b>	<b>LOCAL GOVT COUNCIL</b>	-	-	-	<b>13,200,000.00</b>
011200700100	COUNCIL COMMITTEES	-	-	-	13,200,000.00
<b>01250000000</b>	<b>DEPARTMENT OF PERSONNEL MANAGEMENT</b>	<b>53,645,351.00</b>	<b>189,673,800.00</b>	<b>577,607,338.89</b>	<b>825,103,740.85</b>
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	53,645,351.00	189,673,800.00	577,607,338.89	825,103,740.85
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>128,884,254.00</b>	<b>457,334,294.52</b>	<b>509,079,447.52</b>	<b>458,524,728.84</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>38,221,142.00</b>	<b>93,020,294.52</b>	<b>154,560,533.04</b>	<b>134,744,328.84</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	38,221,142.00	93,020,294.52	154,560,533.04	134,744,328.84
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)</b>	<b>46,650,573.00</b>	<b>181,932,000.00</b>	<b>171,029,314.48</b>	<b>170,089,200.00</b>
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	46,650,573.00	181,932,000.00	171,029,314.48	170,089,200.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS AND HOUSING</b>	<b>40,222,836.00</b>	<b>171,282,000.00</b>	<b>165,615,000.00</b>	<b>134,539,200.00</b>
023400100100	DEPARTMENT OF WORKS AND HOUSING	40,222,836.00	171,282,000.00	165,615,000.00	134,539,200.00
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>3,789,703.00</b>	<b>11,100,000.00</b>	<b>17,874,600.00</b>	<b>19,152,000.00</b>
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	3,789,703.00	11,100,000.00	17,874,600.00	19,152,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>363,538,520.00</b>	<b>2,245,433,697.24</b>	<b>1,844,396,035.68</b>	<b>2,585,455,664.52</b>
<b>05140000000</b>	<b>DEPARTMENT OF SOCIAL WELFARE DEPARTMENT</b>	<b>99,449,488.00</b>	<b>169,267,236.12</b>	<b>58,896,000.00</b>	<b>468,489,033.72</b>
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	99,449,488.00	169,267,236.12	58,896,000.00	468,489,033.72
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	-	<b>1,367,476,800.00</b>	<b>1,254,274,440.00</b>	<b>1,560,289,080.00</b>
051702600100	LOCAL EDUCATION AUTHORITY	-	1,367,476,800.00	1,254,274,440.00	1,560,289,080.00
<b>05210000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE</b>	<b>223,032,158.00</b>	<b>453,689,661.12</b>	<b>412,320,024.72</b>	<b>419,936,143.80</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	223,032,158.00	453,689,661.12	412,320,024.72	419,936,143.80
<b>05510000000</b>	<b>EMIRATE COUNCIL</b>	<b>41,056,874.00</b>	<b>255,000,000.00</b>	<b>118,905,570.96</b>	<b>136,741,407.00</b>
055100100100	EMIRATE COUNCIL	41,056,874.00	255,000,000.00	118,905,570.96	136,741,407.00

126111 - LAPAI Local Government, Niger State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	<b>Total Other Recurrent Expenditure</b>	<b>239,144,261.00</b>	<b>263,735,700.00</b>	<b>189,764,768.29</b>	<b>382,850,277.00</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>212,825,661.00</b>	<b>184,759,200.00</b>	<b>110,485,071.77</b>	<b>252,368,277.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>6,812,600.00</b>	<b>22,420,800.00</b>	<b>15,969,575.07</b>	<b>143,574,777.00</b>
011100100100	CHAIRMAN	2,254,200.00	7,569,600.00	5,429,707.51	131,555,777.00
011100100200	VICE-CHAIRMAN	2,038,600.00	6,720,800.00	4,869,752.37	5,532,000.00
011118300100	INTERNAL AUDIT	2,519,800.00	8,130,400.00	5,670,115.19	6,487,000.00
<b>01120000000</b>	<b>LOCAL GOVT COUNCIL</b>	<b>2,334,200.00</b>	<b>7,701,600.00</b>	<b>5,422,600.05</b>	<b>6,294,500.00</b>
011200100100	THE LEGISLATIVE COUNCIL	2,334,200.00	7,701,600.00	5,422,600.05	6,294,500.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO LGC</b>	<b>2,519,800.00</b>	<b>8,300,400.00</b>	<b>5,726,335.19</b>	<b>6,662,000.00</b>
016100100100	Office of the Secretary to LGC	2,519,800.00	8,300,400.00	5,726,335.19	6,662,000.00
<b>01250000000</b>	<b>DEPARTMENT OF PERSONNEL MANAGEMENT</b>	<b>201,159,061.00</b>	<b>146,336,400.00</b>	<b>83,366,561.46</b>	<b>95,837,000.00</b>
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	201,159,061.00	146,336,400.00	83,366,561.46	95,837,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>16,961,200.00</b>	<b>48,569,300.00</b>	<b>38,599,779.99</b>	<b>83,886,500.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>2,038,600.00</b>	<b>6,720,800.00</b>	<b>4,869,752.37</b>	<b>5,532,000.00</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	2,038,600.00	6,720,800.00	4,869,752.37	5,532,000.00
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)</b>	<b>10,038,600.00</b>	<b>26,446,500.00</b>	<b>22,605,972.37</b>	<b>66,002,000.00</b>
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	10,038,600.00	26,446,500.00	22,605,972.37	66,002,000.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS AND HOUSING</b>	<b>2,279,200.00</b>	<b>7,255,600.00</b>	<b>5,213,713.78</b>	<b>5,834,500.00</b>
023400100100	DEPARTMENT OF WORKS AND HOUSING	2,279,200.00	7,255,600.00	5,213,713.78	5,834,500.00
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>2,604,800.00</b>	<b>8,146,400.00</b>	<b>5,910,341.46</b>	<b>6,518,000.00</b>
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	2,604,800.00	8,146,400.00	5,910,341.46	6,518,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>9,357,400.00</b>	<b>30,407,200.00</b>	<b>40,679,916.53</b>	<b>46,595,500.00</b>
<b>05140000000</b>	<b>DEPARTMENT OF SOCIAL WELFARE DEPARTMENT</b>	<b>2,038,600.00</b>	<b>6,890,800.00</b>	<b>4,925,972.37</b>	<b>5,707,000.00</b>
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	2,038,600.00	6,890,800.00	4,925,972.37	5,707,000.00
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>2,519,800.00</b>	<b>7,790,400.00</b>	<b>5,557,675.19</b>	<b>6,137,000.00</b>
051700100100	DEPARTMENT OF EDUCATION	2,519,800.00	7,790,400.00	5,557,675.19	6,137,000.00
<b>05210000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE</b>	<b>2,519,800.00</b>	<b>8,130,400.00</b>	<b>5,670,115.19</b>	<b>6,487,000.00</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	2,519,800.00	8,130,400.00	5,670,115.19	6,487,000.00
<b>05350000000</b>	<b>DEPARTMENT OF ENVIRONMENTAL SANITATION</b>	<b>2,279,200.00</b>	<b>7,595,600.00</b>	<b>24,526,153.78</b>	<b>28,264,500.00</b>
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	2,279,200.00	7,595,600.00	24,526,153.78	28,264,500.00

126111 - LAPAI Local Government, Niger State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	<b>Total Capital Expenditure</b>	<b>674,000,000.00</b>	<b>1,503,873,486.37</b>	<b>798,918,000.00</b>	<b>2,316,674,642.14</b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	-	-	-	<b>81,000,000.00</b>
<b>011100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	-	-	-	<b>81,000,000.00</b>
011100100100	CHAIRMAN	-	-	-	81,000,000.00
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>674,000,000.00</b>	<b>1,503,873,486.37</b>	<b>798,918,000.00</b>	<b>1,721,971,302.14</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	-	-	-	<b>30,000,000.00</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	-	-	30,000,000.00
<b>023400000000</b>	<b>DEPARTMENT OF WORKS AND HOUSING</b>	<b>674,000,000.00</b>	<b>1,503,873,486.37</b>	<b>798,918,000.00</b>	<b>1,691,971,302.14</b>
023400100100	DEPARTMENT OF WORKS AND HOUSING	674,000,000.00	1,503,873,486.37	798,918,000.00	1,691,971,302.14
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	-	-	-	<b>513,703,340.00</b>
<b>051400000000</b>	<b>DEPARTMENT OF SOCIAL WELFARE DEPARTMENT</b>	-	-	-	<b>70,000,000.00</b>
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	-	-	70,000,000.00
<b>051700000000</b>	<b>DEPARTMENT OF EDUCATION</b>	-	-	-	<b>228,703,340.00</b>
051700100100	DEPARTMENT OF EDUCATION	-	-	-	228,703,340.00
<b>052100000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE</b>	-	-	-	<b>135,000,000.00</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	-	-	-	135,000,000.00
<b>053500000000</b>	<b>DEPARTMENT OF ENVIRONMENTAL SANITATION</b>	-	-	-	<b>80,000,000.00</b>
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	-	-	80,000,000.00

126111 - LAPAI Local Government, Niger State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>1,459,212,386.00</b>	<b>4,660,050,978.13</b>	<b>3,919,765,590.38</b>	<b>6,664,488,432.75</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>546,068,125.00</b>	<b>2,892,441,791.76</b>	<b>2,931,082,822.09</b>	<b>3,964,963,513.61</b>
<b>2101</b>	<b>SALARY</b>	<b>544,468,125.00</b>	<b>2,882,841,791.76</b>	<b>2,577,553,283.20</b>	<b>3,338,522,072.76</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>544,468,125.00</b>	<b>2,882,841,791.76</b>	<b>2,577,553,283.20</b>	<b>3,338,522,072.76</b>
21010101	SALARY	544,468,125.00	2,882,841,791.76	2,577,553,283.20	3,283,549,593.36
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	-	-	-	54,972,479.40
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>208,087,788.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>208,087,788.00</b>
21020101	REGULAR ALLOWANCE	-	-	-	185,475,515.00
21020103	PA ALLOWANCES	-	-	-	1,000,000.00
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	-	-	-	13,200,000.00
21020105	CASUAL WORKERS ALLOWANCE	-	-	-	8,412,273.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>1,600,000.00</b>	<b>9,600,000.00</b>	<b>353,529,538.89</b>	<b>418,353,652.85</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>1,600,000.00</b>	<b>9,600,000.00</b>	<b>353,529,538.89</b>	<b>418,353,652.85</b>
21030101	GRATUITY	-	-	-	40,000,000.00
21030102	PENSION	1,600,000.00	9,600,000.00	353,529,538.89	378,353,652.85
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>239,144,261.00</b>	<b>263,735,700.00</b>	<b>189,764,768.29</b>	<b>382,850,277.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>32,560,000.00</b>	<b>106,080,000.00</b>	<b>75,284,768.29</b>	<b>211,235,277.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>17,460,000.00</b>	<b>53,480,000.00</b>	<b>33,688,140.93</b>	<b>21,900,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,730,000.00	26,740,000.00	16,844,070.47	10,700,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,730,000.00	26,740,000.00	16,844,070.47	11,200,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>-</b>	<b>2,000,000.00</b>	<b>2,720,000.00</b>	<b>6,500,000.00</b>
22020202	TELEPHONE CHARGES	-	2,000,000.00	2,720,000.00	6,500,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>5,500,000.00</b>	<b>10,600,000.00</b>	<b>9,644,627.36</b>	<b>11,000,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,255,000.00	4,346,000.00	3,954,297.22	4,510,000.00
22020302	BOOKS	1,540,000.00	2,968,000.00	2,700,495.66	3,080,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,705,000.00	3,286,000.00	2,989,834.48	3,410,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>6,600,000.00</b>	<b>17,000,000.00</b>	<b>6,330,000.00</b>	<b>26,350,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,300,000.00	8,500,000.00	3,165,000.00	13,175,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,300,000.00	8,500,000.00	3,165,000.00	13,175,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>-</b>	<b>14,000,000.00</b>	<b>2,902,000.00</b>	<b>4,000,000.00</b>
22020501	LOCAL TRAINING	-	14,000,000.00	2,902,000.00	4,000,000.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>73,025,277.00</b>
22020601	SECURITY SERVICES	-	-	-	12,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	-	-	60,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	-	-	-	1,025,277.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>-</b>	<b>1,000,000.00</b>	<b>-</b>	<b>12,000,000.00</b>
22020701	FINANCIAL CONSULTING	-	1,000,000.00	-	7,000,000.00
22020703	LEGAL SERVICES	-	-	-	5,000,000.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,500,000.00</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	-	-	4,500,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>3,000,000.00</b>	<b>8,000,000.00</b>	<b>20,000,000.00</b>	<b>51,960,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	840,000.00	2,240,000.00	5,600,000.00	5,688,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	840,000.00	2,240,000.00	5,600,000.00	19,688,000.00
22021003	PUBLICITY & ADVERTISEMENTS	840,000.00	2,240,000.00	5,600,000.00	3,688,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	480,000.00	1,280,000.00	3,200,000.00	1,536,000.00
22021009	SPECIAL DAYS/CELEBRATIONS	-	-	-	1,460,000.00
22021011	PRODUCTION FINAL ACCOUNTS	-	-	-	1,000,000.00
22021012	ANNUAL BUDGET SENSITIZATION / PREPARATION	-	-	-	10,000,000.00
22021013	NUTRITION EXPENSES	-	-	-	3,000,000.00
22021014	AGRIC EXTENSION SERVICES	-	-	-	1,500,000.00
22021015	Abitration, Mediation & Meeting on Gender and Marriages	-	-	-	400,000.00
22021016	Quality Assurance Services	-	-	-	1,000,000.00
22021017	NID Programme	-	-	-	3,000,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>206,584,261.00</b>	<b>157,655,700.00</b>	<b>95,280,000.00</b>	<b>149,535,000.00</b>

126111 - LAPAI Local Government, Niger State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>206,584,261.00</b>	<b>157,655,700.00</b>	<b>95,280,000.00</b>	<b>149,535,000.00</b>
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	-	-	32,800,000.00	37,720,000.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	-	-	8,000,000.00	9,200,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	196,984,261.00	128,500,000.00	28,800,000.00	33,120,000.00
22040107	GRANTS TO LOCAL GOVERNMENT - RECURRENT	8,000,000.00	19,555,700.00	17,680,000.00	60,295,000.00
22040115	2% TRAINING FUND	1,600,000.00	9,600,000.00	8,000,000.00	9,200,000.00
<b>2205</b>	<b>SUBSIDIES GENERAL</b>	<b>-</b>	<b>-</b>	<b>19,200,000.00</b>	<b>22,080,000.00</b>
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>	<b>-</b>	<b>-</b>	<b>19,200,000.00</b>	<b>22,080,000.00</b>
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	-	-	19,200,000.00	22,080,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>674,000,000.00</b>	<b>1,503,873,486.37</b>	<b>798,918,000.00</b>	<b>2,316,674,642.14</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>-</b>	<b>15,000,000.00</b>	<b>7,780,000.00</b>	<b>103,097,815.77</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>-</b>	<b>15,000,000.00</b>	<b>7,780,000.00</b>	<b>103,097,815.77</b>
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	-	15,000,000.00	7,780,000.00	10,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	-	-	-	36,097,815.77
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	5,000,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	-	-	-	2,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	-	-	10,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	-	-	30,000,000.00
23010136	PURCHASE OF SCHOOL FURNITURE	-	-	-	10,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>674,000,000.00</b>	<b>1,488,873,486.37</b>	<b>791,138,000.00</b>	<b>2,045,873,486.37</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>674,000,000.00</b>	<b>1,488,873,486.37</b>	<b>791,138,000.00</b>	<b>2,045,873,486.37</b>
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	-	100,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	-	-	-	120,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	-	-	-	160,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	674,000,000.00	1,463,873,486.37	784,000,000.00	1,463,873,486.37
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	-	45,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	-	10,000,000.00	5,000,000.00	15,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	-	15,000,000.00	2,138,000.00	142,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>73,703,340.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>73,703,340.00</b>
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	-	-	58,703,340.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	15,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,000,000.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,000,000.00</b>
23050101	RESEARCH AND DEVELOPMENT	-	-	-	40,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	-	-	-	54,000,000.00

126111 - LAPAI Local Government, Niger State - 2026 Budget: Total Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	<b>Total Expenditure</b>	<b>1,459,212,386.00</b>	<b>4,660,050,978.13</b>	<b>3,919,765,590.38</b>	<b>6,664,488,432.75</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>324,164,985.00</b>	<b>581,357,900.00</b>	<b>553,308,500.09</b>	<b>1,100,686,944.40</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>256,420,234.00</b>	<b>357,045,200.00</b>	<b>294,147,461.97</b>	<b>612,864,856.40</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	205,211,261.00	160,092,000.00	112,522,059.93	430,581,656.40
70112	FINANCIAL AND FISCAL AFFAIRS	51,208,973.00	196,953,200.00	181,625,402.04	182,283,200.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>59,744,751.00</b>	<b>204,757,000.00</b>	<b>241,481,038.12</b>	<b>427,527,088.00</b>
70131	GENERAL PERSONNEL SERVICES	54,620,151.00	188,310,200.00	229,844,361.46	413,347,088.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	2,604,800.00	8,146,400.00	5,910,341.46	6,518,000.00
70133	OTHER GENERAL SERVICES	2,519,800.00	8,300,400.00	5,726,335.19	7,662,000.00
<b>7018</b>	<b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>	<b>8,000,000.00</b>	<b>19,555,700.00</b>	<b>17,680,000.00</b>	<b>60,295,000.00</b>
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	8,000,000.00	19,555,700.00	17,680,000.00	60,295,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>716,538,942.00</b>	<b>1,600,870,180.89</b>	<b>958,561,999.19</b>	<b>1,828,082,130.98</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>40,259,742.00</b>	<b>99,741,094.52</b>	<b>159,430,285.41</b>	<b>170,276,328.84</b>
70421	AGRICULTURE	40,259,742.00	99,741,094.52	159,430,285.41	170,276,328.84
<b>7045</b>	<b>TRANSPORT</b>	<b>676,279,200.00</b>	<b>1,486,129,086.37</b>	<b>796,993,713.78</b>	<b>1,515,805,802.14</b>
70451	ROAD TRANSPORT	676,279,200.00	1,486,129,086.37	796,993,713.78	1,515,805,802.14
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>-</b>	<b>15,000,000.00</b>	<b>2,138,000.00</b>	<b>142,000,000.00</b>
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	-	15,000,000.00	2,138,000.00	142,000,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>2,279,200.00</b>	<b>7,595,600.00</b>	<b>5,326,153.78</b>	<b>6,184,500.00</b>
<b>7054</b>	<b>PROTECTION OF BIODIVERSITY AND LANDSCAPE</b>	<b>2,279,200.00</b>	<b>7,595,600.00</b>	<b>5,326,153.78</b>	<b>6,184,500.00</b>
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	2,279,200.00	7,595,600.00	5,326,153.78	6,184,500.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>40,222,836.00</b>	<b>181,282,000.00</b>	<b>170,615,000.00</b>	<b>254,539,200.00</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000,000.00</b>
70611	HOUSING DEVELOPMENT	-	-	-	5,000,000.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000,000.00</b>
70631	WATER SUPPLY	-	-	-	100,000,000.00
<b>7064</b>	<b>STREET LIGHTING</b>	<b>-</b>	<b>10,000,000.00</b>	<b>5,000,000.00</b>	<b>15,000,000.00</b>
70641	STREET LIGHTING	-	10,000,000.00	5,000,000.00	15,000,000.00
<b>7066</b>	<b>HOUSING AND COMMUNITY AMENITIES N.E.C.</b>	<b>40,222,836.00</b>	<b>171,282,000.00</b>	<b>165,615,000.00</b>	<b>134,539,200.00</b>
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	40,222,836.00	171,282,000.00	165,615,000.00	134,539,200.00
<b>707</b>	<b>HEALTH</b>	<b>225,551,958.00</b>	<b>461,820,061.12</b>	<b>417,990,139.91</b>	<b>561,423,143.80</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>225,551,958.00</b>	<b>461,820,061.12</b>	<b>417,990,139.91</b>	<b>561,423,143.80</b>
70741	PUBLIC HEALTH SERVICES	225,551,958.00	461,820,061.12	417,990,139.91	561,423,143.80
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>41,056,874.00</b>	<b>255,000,000.00</b>	<b>118,905,570.96</b>	<b>136,741,407.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>41,056,874.00</b>	<b>255,000,000.00</b>	<b>118,905,570.96</b>	<b>136,741,407.00</b>
70821	CULTURAL SERVICES	41,056,874.00	255,000,000.00	118,905,570.96	136,741,407.00
<b>709</b>	<b>EDUCATION</b>	<b>6,309,503.00</b>	<b>1,386,367,200.00</b>	<b>1,277,706,715.19</b>	<b>1,814,281,420.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>6,309,503.00</b>	<b>1,386,367,200.00</b>	<b>1,277,706,715.19</b>	<b>1,814,281,420.00</b>
70912	PRIMARY EDUCATION	6,309,503.00	1,386,367,200.00	1,277,706,715.19	1,814,281,420.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>103,088,088.00</b>	<b>185,758,036.12</b>	<b>417,351,511.26</b>	<b>962,549,686.57</b>
<b>7101</b>	<b>SICKNESS AND DISABILITY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000,000.00</b>
71012	DISABILITY	-	-	-	10,000,000.00
<b>7102</b>	<b>OLD AGE</b>	<b>1,600,000.00</b>	<b>9,600,000.00</b>	<b>353,529,538.89</b>	<b>418,353,652.85</b>
71021	OLD AGE	1,600,000.00	9,600,000.00	353,529,538.89	418,353,652.85
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>2,038,600.00</b>	<b>6,890,800.00</b>	<b>4,925,972.37</b>	<b>25,707,000.00</b>
71041	FAMILY AND CHILDREN	2,038,600.00	6,890,800.00	4,925,972.37	25,707,000.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>99,449,488.00</b>	<b>169,267,236.12</b>	<b>58,896,000.00</b>	<b>508,489,033.72</b>
71091	SOCIAL PROTECTION N.E.C.	99,449,488.00	169,267,236.12	58,896,000.00	508,489,033.72

126111 - LAPAI Local Government, Niger State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	<b>Total Personnel Expenditure</b>	<b>546,068,125.00</b>	<b>2,892,441,791.76</b>	<b>2,931,082,822.09</b>	<b>3,964,963,513.61</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>98,695,924.00</b>	<b>362,005,800.00</b>	<b>395,107,114.48</b>	<b>672,718,667.40</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>46,650,573.00</b>	<b>181,932,000.00</b>	<b>171,029,314.48</b>	<b>264,968,579.40</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	-	-	94,879,379.40
70112	FINANCIAL AND FISCAL AFFAIRS	46,650,573.00	181,932,000.00	171,029,314.48	170,089,200.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>52,045,351.00</b>	<b>180,073,800.00</b>	<b>224,077,800.00</b>	<b>407,750,088.00</b>
70131	GENERAL PERSONNEL SERVICES	52,045,351.00	180,073,800.00	224,077,800.00	406,750,088.00
70133	OTHER GENERAL SERVICES	-	-	-	1,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>38,221,142.00</b>	<b>93,020,294.52</b>	<b>154,560,533.04</b>	<b>134,744,328.84</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>38,221,142.00</b>	<b>93,020,294.52</b>	<b>154,560,533.04</b>	<b>134,744,328.84</b>
70421	AGRICULTURE	38,221,142.00	93,020,294.52	154,560,533.04	134,744,328.84
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>40,222,836.00</b>	<b>171,282,000.00</b>	<b>165,615,000.00</b>	<b>134,539,200.00</b>
<b>7066</b>	<b>HOUSING AND COMMUNITY AMENITIES N.E.C.</b>	<b>40,222,836.00</b>	<b>171,282,000.00</b>	<b>165,615,000.00</b>	<b>134,539,200.00</b>
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	40,222,836.00	171,282,000.00	165,615,000.00	134,539,200.00
<b>707</b>	<b>HEALTH</b>	<b>223,032,158.00</b>	<b>453,689,661.12</b>	<b>412,320,024.72</b>	<b>419,936,143.80</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>223,032,158.00</b>	<b>453,689,661.12</b>	<b>412,320,024.72</b>	<b>419,936,143.80</b>
70741	PUBLIC HEALTH SERVICES	223,032,158.00	453,689,661.12	412,320,024.72	419,936,143.80
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>41,056,874.00</b>	<b>255,000,000.00</b>	<b>118,905,570.96</b>	<b>136,741,407.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>41,056,874.00</b>	<b>255,000,000.00</b>	<b>118,905,570.96</b>	<b>136,741,407.00</b>
70821	CULTURAL SERVICES	41,056,874.00	255,000,000.00	118,905,570.96	136,741,407.00
<b>709</b>	<b>EDUCATION</b>	<b>3,789,703.00</b>	<b>1,378,576,800.00</b>	<b>1,272,149,040.00</b>	<b>1,579,441,080.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>3,789,703.00</b>	<b>1,378,576,800.00</b>	<b>1,272,149,040.00</b>	<b>1,579,441,080.00</b>
70912	PRIMARY EDUCATION	3,789,703.00	1,378,576,800.00	1,272,149,040.00	1,579,441,080.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>101,049,488.00</b>	<b>178,867,236.12</b>	<b>412,425,538.89</b>	<b>886,842,686.57</b>
<b>7102</b>	<b>OLD AGE</b>	<b>1,600,000.00</b>	<b>9,600,000.00</b>	<b>353,529,538.89</b>	<b>418,353,652.85</b>
71021	OLD AGE	1,600,000.00	9,600,000.00	353,529,538.89	418,353,652.85
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>99,449,488.00</b>	<b>169,267,236.12</b>	<b>58,896,000.00</b>	<b>468,489,033.72</b>
71091	SOCIAL PROTECTION N.E.C.	99,449,488.00	169,267,236.12	58,896,000.00	468,489,033.72

126111 - LAPAI Local Government, Niger State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	<b>Total Other Recurrent Expenditure</b>	<b>239,144,261.00</b>	<b>263,735,700.00</b>	<b>189,764,768.29</b>	<b>382,850,277.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>225,469,061.00</b>	<b>219,352,100.00</b>	<b>158,201,385.61</b>	<b>346,968,277.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>209,769,661.00</b>	<b>175,113,200.00</b>	<b>123,118,147.49</b>	<b>266,896,277.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	205,211,261.00	160,092,000.00	112,522,059.93	254,702,277.00
70112	FINANCIAL AND FISCAL AFFAIRS	4,558,400.00	15,021,200.00	10,596,087.56	12,194,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>7,699,400.00</b>	<b>24,683,200.00</b>	<b>17,403,238.12</b>	<b>19,777,000.00</b>
70131	GENERAL PERSONNEL SERVICES	2,574,800.00	8,236,400.00	5,766,561.46	6,597,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	2,604,800.00	8,146,400.00	5,910,341.46	6,518,000.00
70133	OTHER GENERAL SERVICES	2,519,800.00	8,300,400.00	5,726,335.19	6,662,000.00
<b>7018</b>	<b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>	<b>8,000,000.00</b>	<b>19,555,700.00</b>	<b>17,680,000.00</b>	<b>60,295,000.00</b>
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	8,000,000.00	19,555,700.00	17,680,000.00	60,295,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>4,317,800.00</b>	<b>13,976,400.00</b>	<b>10,083,466.15</b>	<b>11,366,500.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>2,038,600.00</b>	<b>6,720,800.00</b>	<b>4,869,752.37</b>	<b>5,532,000.00</b>
70421	AGRICULTURE	2,038,600.00	6,720,800.00	4,869,752.37	5,532,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>2,279,200.00</b>	<b>7,255,600.00</b>	<b>5,213,713.78</b>	<b>5,834,500.00</b>
70451	ROAD TRANSPORT	2,279,200.00	7,255,600.00	5,213,713.78	5,834,500.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>2,279,200.00</b>	<b>7,595,600.00</b>	<b>5,326,153.78</b>	<b>6,184,500.00</b>
<b>7054</b>	<b>PROTECTION OF BIODIVERSITY AND LANDSCAPE</b>	<b>2,279,200.00</b>	<b>7,595,600.00</b>	<b>5,326,153.78</b>	<b>6,184,500.00</b>
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	2,279,200.00	7,595,600.00	5,326,153.78	6,184,500.00
<b>707</b>	<b>HEALTH</b>	<b>2,519,800.00</b>	<b>8,130,400.00</b>	<b>5,670,115.19</b>	<b>6,487,000.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>2,519,800.00</b>	<b>8,130,400.00</b>	<b>5,670,115.19</b>	<b>6,487,000.00</b>
70741	PUBLIC HEALTH SERVICES	2,519,800.00	8,130,400.00	5,670,115.19	6,487,000.00
<b>709</b>	<b>EDUCATION</b>	<b>2,519,800.00</b>	<b>7,790,400.00</b>	<b>5,557,675.19</b>	<b>6,137,000.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>2,519,800.00</b>	<b>7,790,400.00</b>	<b>5,557,675.19</b>	<b>6,137,000.00</b>
70912	PRIMARY EDUCATION	2,519,800.00	7,790,400.00	5,557,675.19	6,137,000.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>2,038,600.00</b>	<b>6,890,800.00</b>	<b>4,925,972.37</b>	<b>5,707,000.00</b>
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>2,038,600.00</b>	<b>6,890,800.00</b>	<b>4,925,972.37</b>	<b>5,707,000.00</b>
71041	FAMILY AND CHILDREN	2,038,600.00	6,890,800.00	4,925,972.37	5,707,000.00

126111 - LAPAI Local Government, Niger State - 2026 Budget: Capital Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	<b>Total Capital Expenditure</b>	<b>674,000,000.00</b>	<b>1,503,873,486.37</b>	<b>798,918,000.00</b>	<b>2,316,674,642.14</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	-	-	-	<b>81,000,000.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	-	-	-	<b>81,000,000.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	-	-	81,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>674,000,000.00</b>	<b>1,493,873,486.37</b>	<b>793,918,000.00</b>	<b>1,681,971,302.14</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	-	-	-	<b>30,000,000.00</b>
70421	AGRICULTURE	-	-	-	30,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>674,000,000.00</b>	<b>1,478,873,486.37</b>	<b>791,780,000.00</b>	<b>1,509,971,302.14</b>
70451	ROAD TRANSPORT	674,000,000.00	1,478,873,486.37	791,780,000.00	1,509,971,302.14
<b>7047</b>	<b>OTHER INDUSTRIES</b>	-	<b>15,000,000.00</b>	<b>2,138,000.00</b>	<b>142,000,000.00</b>
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	-	15,000,000.00	2,138,000.00	142,000,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	-	<b>10,000,000.00</b>	<b>5,000,000.00</b>	<b>120,000,000.00</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	-	-	-	<b>5,000,000.00</b>
70611	HOUSING DEVELOPMENT	-	-	-	5,000,000.00
<b>7063</b>	<b>WATER SUPPLY</b>	-	-	-	<b>100,000,000.00</b>
70631	WATER SUPPLY	-	-	-	100,000,000.00
<b>7064</b>	<b>STREET LIGHTING</b>	-	<b>10,000,000.00</b>	<b>5,000,000.00</b>	<b>15,000,000.00</b>
70641	STREET LIGHTING	-	10,000,000.00	5,000,000.00	15,000,000.00
<b>707</b>	<b>HEALTH</b>	-	-	-	<b>135,000,000.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	-	-	-	<b>135,000,000.00</b>
70741	PUBLIC HEALTH SERVICES	-	-	-	135,000,000.00
<b>709</b>	<b>EDUCATION</b>	-	-	-	<b>228,703,340.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	-	-	-	<b>228,703,340.00</b>
70912	PRIMARY EDUCATION	-	-	-	228,703,340.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	-	-	-	<b>70,000,000.00</b>
<b>7101</b>	<b>SICKNESS AND DISABILITY</b>	-	-	-	<b>10,000,000.00</b>
71012	DISABILITY	-	-	-	10,000,000.00
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	-	-	-	<b>20,000,000.00</b>
71041	FAMILY AND CHILDREN	-	-	-	20,000,000.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	-	-	-	<b>40,000,000.00</b>
71091	SOCIAL PROTECTION N.E.C.	-	-	-	40,000,000.00

**126111 - LAPAI Local Government, Niger State - 2026 Budget: Total Expenditure by Location**

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
126	NIGER STATE	1,459,212,386.00	4,660,050,978.13	3,919,765,590.38	6,664,488,432.75
1261	ZONE A - NIGER SOUTH	1,459,212,386.00	4,660,050,978.13	3,919,765,590.38	6,664,488,432.75
126111	LAPAI	1,459,212,386.00	4,660,050,978.13	3,919,765,590.38	6,664,488,432.75
12611198	LG WIDE	1,459,212,386.00	4,660,050,978.13	3,919,765,590.38	6,664,488,432.75

**126111 - LAPAI 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	546,068,125.00	2,892,441,791.76	2,931,082,822.09	3,964,963,513.61
1261	ZONE A - NIGER SOUTH	546,068,125.00	2,892,441,791.76	2,931,082,822.09	3,964,963,513.61
126111	LAPAI	546,068,125.00	2,892,441,791.76	2,931,082,822.09	3,964,963,513.61
12611198	LG WIDE	546,068,125.00	2,892,441,791.76	2,931,082,822.09	3,964,963,513.61

**126111 - LAPAI 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	239,144,261.00	263,735,700.00	189,764,768.29	382,850,277.00
1261	ZONE A - NIGER SOUTH	239,144,261.00	263,735,700.00	189,764,768.29	382,850,277.00
126111	LAPAI	239,144,261.00	263,735,700.00	189,764,768.29	382,850,277.00
12611198	LG WIDE	239,144,261.00	263,735,700.00	189,764,768.29	382,850,277.00

**126111 - LAPAI 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	674,000,000.00	1,503,873,486.37	798,918,000.00	2,316,674,642.14
1261	ZONE A - NIGER SOUTH	674,000,000.00	1,503,873,486.37	798,918,000.00	2,316,674,642.14
126111	LAPAI	674,000,000.00	1,503,873,486.37	798,918,000.00	2,316,674,642.14
12611198	LG WIDE	674,000,000.00	1,503,873,486.37	798,918,000.00	2,316,674,642.14

126111 - LAPAI Local Government, Niger State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	<b>Total Expenditure</b>	<b>1,459,212,386.00</b>	<b>4,660,050,978.13</b>	<b>3,919,765,590.38</b>	<b>6,664,488,432.75</b>
<b>01</b>	<b>Agriculture</b>	<b>40,259,742.00</b>	<b>99,741,094.52</b>	<b>159,430,285.41</b>	<b>170,276,328.84</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>40,259,742.00</b>	<b>99,741,094.52</b>	<b>159,430,285.41</b>	<b>140,276,328.84</b>
010102	Agriculture sector coordination mechanisms	40,259,742.00	99,741,094.52	159,430,285.41	140,276,328.84
<b>0103</b>	<b>Enhancement of food production and productivity</b>	-	-	-	<b>30,000,000.00</b>
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	-	-	-	30,000,000.00
<b>02</b>	<b>Societal Re-orientation</b>	<b>41,056,874.00</b>	<b>255,000,000.00</b>	<b>118,905,570.96</b>	<b>136,741,407.00</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>41,056,874.00</b>	<b>255,000,000.00</b>	<b>118,905,570.96</b>	<b>136,741,407.00</b>
021001	Societal Re-orientation - General	41,056,874.00	255,000,000.00	118,905,570.96	136,741,407.00
<b>04</b>	<b>Health</b>	<b>225,551,958.00</b>	<b>461,820,061.12</b>	<b>417,990,139.91</b>	<b>561,423,143.80</b>
<b>0401</b>	<b>Effective governance of the health system</b>	<b>225,551,958.00</b>	<b>461,820,061.12</b>	<b>417,990,139.91</b>	<b>426,423,143.80</b>
040103	Health sector coordination mechanisms	225,551,958.00	461,820,061.12	417,990,139.91	426,423,143.80
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</b>	-	-	-	<b>5,000,000.00</b>
040306	Nutrition	-	-	-	5,000,000.00
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	-	-	-	<b>130,000,000.00</b>
040501	Functional health facilities	-	-	-	130,000,000.00
<b>05</b>	<b>Education</b>	<b>2,519,800.00</b>	<b>1,375,267,200.00</b>	<b>1,259,832,115.19</b>	<b>1,795,129,420.00</b>
<b>0501</b>	<b>Effective governance of the education system</b>	<b>2,519,800.00</b>	<b>1,375,267,200.00</b>	<b>1,259,832,115.19</b>	<b>1,566,426,080.00</b>
050103	Education sector coordination mechanisms	2,519,800.00	1,375,267,200.00	1,259,832,115.19	1,566,426,080.00
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	-	-	-	<b>228,703,340.00</b>
050501	Schools' infrastructure construction and rehabilitation	-	-	-	228,703,340.00
<b>06</b>	<b>Housing and Urban Development</b>	<b>40,222,836.00</b>	<b>181,282,000.00</b>	<b>170,615,000.00</b>	<b>154,539,200.00</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>40,222,836.00</b>	<b>181,282,000.00</b>	<b>170,615,000.00</b>	<b>154,539,200.00</b>
061001	Housing and Urban Development - General	40,222,836.00	181,282,000.00	170,615,000.00	154,539,200.00
<b>08</b>	<b>Youth</b>	-	-	-	<b>10,000,000.00</b>
<b>0810</b>	<b>Youth - General</b>	-	-	-	<b>10,000,000.00</b>
081001	Youth - General	-	-	-	10,000,000.00
<b>09</b>	<b>Environmental Improvement</b>	<b>2,279,200.00</b>	<b>7,595,600.00</b>	<b>5,326,153.78</b>	<b>6,184,500.00</b>
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>2,279,200.00</b>	<b>7,595,600.00</b>	<b>5,326,153.78</b>	<b>6,184,500.00</b>
091001	Environmental Improvement - General	2,279,200.00	7,595,600.00	5,326,153.78	6,184,500.00
<b>10</b>	<b>Water Resources and Rural Development</b>	-	-	-	<b>100,000,000.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	-	-	-	<b>100,000,000.00</b>
101001	Water Resources and Rural Deve - General	-	-	-	100,000,000.00
<b>12</b>	<b>Growing the Private Sector</b>	-	<b>15,000,000.00</b>	<b>2,138,000.00</b>	<b>142,000,000.00</b>
<b>1210</b>	<b>Growing the Private Sector - General</b>	-	<b>15,000,000.00</b>	<b>2,138,000.00</b>	<b>142,000,000.00</b>
121001	Growing the Private Sector - General	-	15,000,000.00	2,138,000.00	142,000,000.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>327,954,688.00</b>	<b>592,457,900.00</b>	<b>571,183,100.09</b>	<b>1,119,838,944.40</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>327,954,688.00</b>	<b>592,457,900.00</b>	<b>571,183,100.09</b>	<b>1,119,838,944.40</b>
131001	Reform of Government and Governance - General	327,954,688.00	592,457,900.00	571,183,100.09	1,119,838,944.40
<b>17</b>	<b>Road</b>	<b>676,279,200.00</b>	<b>1,486,129,086.37</b>	<b>796,993,713.78</b>	<b>1,515,805,802.14</b>
<b>1710</b>	<b>Road - General</b>	<b>676,279,200.00</b>	<b>1,486,129,086.37</b>	<b>796,993,713.78</b>	<b>1,515,805,802.14</b>
171001	Road - General	676,279,200.00	1,486,129,086.37	796,993,713.78	1,515,805,802.14
<b>23</b>	<b>Social Protection</b>	<b>103,088,088.00</b>	<b>185,758,036.12</b>	<b>417,351,511.26</b>	<b>952,549,686.57</b>
<b>2301</b>	<b>Effective Governance of Social Protection</b>	<b>101,488,088.00</b>	<b>176,158,036.12</b>	<b>63,821,972.37</b>	<b>474,196,033.72</b>
230102	Social protection coordination and mechanisms	101,488,088.00	176,158,036.12	63,821,972.37	474,196,033.72
<b>2303</b>	<b>Promote gender equity and social justice</b>	-	-	-	<b>10,000,000.00</b>
230301	Women's Economic Empowerment	-	-	-	10,000,000.00
<b>2305</b>	<b>Social Pensions and Old Age Support</b>	<b>1,600,000.00</b>	<b>9,600,000.00</b>	<b>353,529,538.89</b>	<b>418,353,652.85</b>
230501	Pensions Payments and Contributions	1,600,000.00	9,600,000.00	353,529,538.89	378,353,652.85
230502	Gratuity	-	-	-	40,000,000.00
<b>2306</b>	<b>Disability and Survival Support</b>	-	-	-	<b>10,000,000.00</b>
230603	Disability Insurance and Disability Benefit	-	-	-	10,000,000.00
<b>2310</b>	<b>Social Protection Not Elsewhere Classified</b>	-	-	-	<b>40,000,000.00</b>
231001	Social Protection Not Elsewhere Classified	-	-	-	40,000,000.00

126111 - LAPAI Local Government, Niger State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	<b>Total Personnel Expenditure</b>	<b>546,068,125.00</b>	<b>2,892,441,791.76</b>	<b>2,931,082,822.09</b>	<b>3,964,963,513.61</b>
<b>01</b>	<b>Agriculture</b>	<b>38,221,142.00</b>	<b>93,020,294.52</b>	<b>154,560,533.04</b>	<b>134,744,328.84</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>38,221,142.00</b>	<b>93,020,294.52</b>	<b>154,560,533.04</b>	<b>134,744,328.84</b>
010102	Agriculture sector coordination mechanisms	38,221,142.00	93,020,294.52	154,560,533.04	134,744,328.84
<b>02</b>	<b>Societal Re-orientation</b>	<b>41,056,874.00</b>	<b>255,000,000.00</b>	<b>118,905,570.96</b>	<b>136,741,407.00</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>41,056,874.00</b>	<b>255,000,000.00</b>	<b>118,905,570.96</b>	<b>136,741,407.00</b>
021001	Societal Re-orientation - General	41,056,874.00	255,000,000.00	118,905,570.96	136,741,407.00
<b>04</b>	<b>Health</b>	<b>223,032,158.00</b>	<b>453,689,661.12</b>	<b>412,320,024.72</b>	<b>419,936,143.80</b>
<b>0401</b>	<b>Effective governance of the health system</b>	<b>223,032,158.00</b>	<b>453,689,661.12</b>	<b>412,320,024.72</b>	<b>419,936,143.80</b>
040103	Health sector coordination mechanisms	223,032,158.00	453,689,661.12	412,320,024.72	419,936,143.80
<b>05</b>	<b>Education</b>	<b>-</b>	<b>1,367,476,800.00</b>	<b>1,254,274,440.00</b>	<b>1,560,289,080.00</b>
<b>0501</b>	<b>Effective governance of the education system</b>	<b>-</b>	<b>1,367,476,800.00</b>	<b>1,254,274,440.00</b>	<b>1,560,289,080.00</b>
050103	Education sector coordination mechanisms	-	1,367,476,800.00	1,254,274,440.00	1,560,289,080.00
<b>06</b>	<b>Housing and Urban Development</b>	<b>40,222,836.00</b>	<b>171,282,000.00</b>	<b>165,615,000.00</b>	<b>134,539,200.00</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>40,222,836.00</b>	<b>171,282,000.00</b>	<b>165,615,000.00</b>	<b>134,539,200.00</b>
061001	Housing and Urban Development - General	40,222,836.00	171,282,000.00	165,615,000.00	134,539,200.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>102,485,627.00</b>	<b>373,105,800.00</b>	<b>412,981,714.48</b>	<b>691,870,667.40</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>102,485,627.00</b>	<b>373,105,800.00</b>	<b>412,981,714.48</b>	<b>691,870,667.40</b>
131001	Reform of Government and Governance - General	102,485,627.00	373,105,800.00	412,981,714.48	691,870,667.40
<b>23</b>	<b>Social Protection</b>	<b>101,049,488.00</b>	<b>178,867,236.12</b>	<b>412,425,538.89</b>	<b>886,842,686.57</b>
<b>2301</b>	<b>Effective Governance of Social Protection</b>	<b>99,449,488.00</b>	<b>169,267,236.12</b>	<b>58,896,000.00</b>	<b>468,489,033.72</b>
230102	Social protection coordination and mechanisms	99,449,488.00	169,267,236.12	58,896,000.00	468,489,033.72
<b>2305</b>	<b>Social Pensions and Old Age Support</b>	<b>1,600,000.00</b>	<b>9,600,000.00</b>	<b>353,529,538.89</b>	<b>418,353,652.85</b>
230501	Pensions Payments and Contributions	1,600,000.00	9,600,000.00	353,529,538.89	378,353,652.85
230502	Gratuity	-	-	-	40,000,000.00

126111 - LAPAI 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
	<b>Total Other Recurrent Expenditure</b>	<b>239,144,261.00</b>	<b>263,735,700.00</b>	<b>189,764,768.29</b>	<b>382,850,277.00</b>
<b>01</b>	<b>Agriculture</b>	<b>2,038,600.00</b>	<b>6,720,800.00</b>	<b>4,869,752.37</b>	<b>5,532,000.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>2,038,600.00</b>	<b>6,720,800.00</b>	<b>4,869,752.37</b>	<b>5,532,000.00</b>
010102	Agriculture sector coordination mechanisms	2,038,600.00	6,720,800.00	4,869,752.37	5,532,000.00
<b>04</b>	<b>Health</b>	<b>2,519,800.00</b>	<b>8,130,400.00</b>	<b>5,670,115.19</b>	<b>6,487,000.00</b>
<b>0401</b>	<b>Effective governance of the health system</b>	<b>2,519,800.00</b>	<b>8,130,400.00</b>	<b>5,670,115.19</b>	<b>6,487,000.00</b>
040103	Health sector coordination mechanisms	2,519,800.00	8,130,400.00	5,670,115.19	6,487,000.00
<b>05</b>	<b>Education</b>	<b>2,519,800.00</b>	<b>7,790,400.00</b>	<b>5,557,675.19</b>	<b>6,137,000.00</b>
<b>0501</b>	<b>Effective governance of the education system</b>	<b>2,519,800.00</b>	<b>7,790,400.00</b>	<b>5,557,675.19</b>	<b>6,137,000.00</b>
050103	Education sector coordination mechanisms	2,519,800.00	7,790,400.00	5,557,675.19	6,137,000.00
<b>09</b>	<b>Environmental Improvement</b>	<b>2,279,200.00</b>	<b>7,595,600.00</b>	<b>5,326,153.78</b>	<b>6,184,500.00</b>
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>2,279,200.00</b>	<b>7,595,600.00</b>	<b>5,326,153.78</b>	<b>6,184,500.00</b>
091001	Environmental Improvement - General	2,279,200.00	7,595,600.00	5,326,153.78	6,184,500.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>225,469,061.00</b>	<b>219,352,100.00</b>	<b>158,201,385.61</b>	<b>346,968,277.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>225,469,061.00</b>	<b>219,352,100.00</b>	<b>158,201,385.61</b>	<b>346,968,277.00</b>
131001	Reform of Government and Governance - General	225,469,061.00	219,352,100.00	158,201,385.61	346,968,277.00
<b>17</b>	<b>Road</b>	<b>2,279,200.00</b>	<b>7,255,600.00</b>	<b>5,213,713.78</b>	<b>5,834,500.00</b>
<b>1710</b>	<b>Road - General</b>	<b>2,279,200.00</b>	<b>7,255,600.00</b>	<b>5,213,713.78</b>	<b>5,834,500.00</b>
171001	Road - General	2,279,200.00	7,255,600.00	5,213,713.78	5,834,500.00
<b>23</b>	<b>Social Protection</b>	<b>2,038,600.00</b>	<b>6,890,800.00</b>	<b>4,925,972.37</b>	<b>5,707,000.00</b>
<b>2301</b>	<b>Effective Governance of Social Protection</b>	<b>2,038,600.00</b>	<b>6,890,800.00</b>	<b>4,925,972.37</b>	<b>5,707,000.00</b>
230102	Social protection coordination and mechanisms	2,038,600.00	6,890,800.00	4,925,972.37	5,707,000.00

126111 - LAPAI Local Government, Niger State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	<b>Total Capital Expenditure</b>	<b>674,000,000.00</b>	<b>1,503,873,486.37</b>	<b>798,918,000.00</b>	<b>2,316,674,642.14</b>
<b>01</b>	<b>Agriculture</b>	-	-	-	<b>30,000,000.00</b>
<b>0103</b>	<b>Enhancement of food production and productivity</b>	-	-	-	<b>30,000,000.00</b>
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	-	-	-	30,000,000.00
<b>04</b>	<b>Health</b>	-	-	-	<b>135,000,000.00</b>
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</b>	-	-	-	<b>5,000,000.00</b>
040306	Nutrition	-	-	-	5,000,000.00
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	-	-	-	<b>130,000,000.00</b>
040501	Functional health facilities	-	-	-	130,000,000.00
<b>05</b>	<b>Education</b>	-	-	-	<b>228,703,340.00</b>
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	-	-	-	<b>228,703,340.00</b>
050501	Schools' infrastructure construction and rehabilitation	-	-	-	228,703,340.00
<b>06</b>	<b>Housing and Urban Development</b>	-	<b>10,000,000.00</b>	<b>5,000,000.00</b>	<b>20,000,000.00</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	-	<b>10,000,000.00</b>	<b>5,000,000.00</b>	<b>20,000,000.00</b>
061001	Housing and Urban Development - General	-	10,000,000.00	5,000,000.00	20,000,000.00
<b>08</b>	<b>Youth</b>	-	-	-	<b>10,000,000.00</b>
<b>0810</b>	<b>Youth - General</b>	-	-	-	<b>10,000,000.00</b>
081001	Youth - General	-	-	-	10,000,000.00
<b>10</b>	<b>Water Resources and Rural Development</b>	-	-	-	<b>100,000,000.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	-	-	-	<b>100,000,000.00</b>
101001	Water Resources and Rural Deve - General	-	-	-	100,000,000.00
<b>12</b>	<b>Growing the Private Sector</b>	-	<b>15,000,000.00</b>	<b>2,138,000.00</b>	<b>142,000,000.00</b>
<b>1210</b>	<b>Growing the Private Sector - General</b>	-	<b>15,000,000.00</b>	<b>2,138,000.00</b>	<b>142,000,000.00</b>
121001	Growing the Private Sector - General	-	15,000,000.00	2,138,000.00	142,000,000.00
<b>13</b>	<b>Reform of Government and Governance</b>	-	-	-	<b>81,000,000.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	-	-	-	<b>81,000,000.00</b>
131001	Reform of Government and Governance - General	-	-	-	81,000,000.00
<b>17</b>	<b>Road</b>	<b>674,000,000.00</b>	<b>1,478,873,486.37</b>	<b>791,780,000.00</b>	<b>1,509,971,302.14</b>
<b>1710</b>	<b>Road - General</b>	<b>674,000,000.00</b>	<b>1,478,873,486.37</b>	<b>791,780,000.00</b>	<b>1,509,971,302.14</b>
171001	Road - General	674,000,000.00	1,478,873,486.37	791,780,000.00	1,509,971,302.14
<b>23</b>	<b>Social Protection</b>	-	-	-	<b>60,000,000.00</b>
<b>2303</b>	<b>Promote gender equity and social justice</b>	-	-	-	<b>10,000,000.00</b>
230301	Women's Economic Empowerment	-	-	-	10,000,000.00
<b>2306</b>	<b>Disability and Survival Support</b>	-	-	-	<b>10,000,000.00</b>
230603	Disability Insurance and Disability Benefit	-	-	-	10,000,000.00
<b>2310</b>	<b>Social Protection Not Elsewhere Classified</b>	-	-	-	<b>40,000,000.00</b>
231001	Social Protection Not Elsewhere Classified	-	-	-	40,000,000.00

126111 - LAPAI Local Government, Niger State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<b>Total Capital Expenditure</b>						<b>674,000,000.00</b>	<b>1,503,873,486.37</b>	<b>786,918,000.00</b>	<b>2,316,674,642.14</b>
i. Welfare Packages for Religious Festivity	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050104 - ANNIVERSARIES/CELEBRATIONS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12611198 - LG WIDE	-	-	-	10,000,000.00
ii. Contribution to Local Government Pilgrims	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050104 - ANNIVERSARIES/CELEBRATIONS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12611198 - LG WIDE	-	-	-	39,000,000.00
iii. Renovation of some offices in Lapai Local Government Secretariate, Lapai	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23020121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12611198 - LG WIDE	-	-	-	15,000,000.00
iv. Purchase of Kyocer 29656pm 3in1 Photocopier Coloured to DPRS office	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010115 - PURCHASE OF PHOTOCOPIING MACHINES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12611198 - LG WIDE	-	-	-	2,000,000.00
v. Furnishing of some offices intended to renovate at Lapai local government Secretariate.	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12611198 - LG WIDE	-	-	-	5,000,000.00
vi. Relief materials for may affected areas in Lapai local government areas	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12611198 - LG WIDE	-	-	-	10,000,000.00
vii. Purchase of 100 Bags of Grains (Maize) at 3,000,000	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12611198 - LG WIDE	-	-	-	3,000,000.00
viii. Purchase of 100 Bags of Grains (Millet) at 3,500,000	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12611198 - LG WIDE	-	-	-	3,500,000.00
ix. Purchase of 200 Bags of Grains (Rice) at 12,000,000	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12611198 - LG WIDE	-	-	-	12,000,000.00
x. Purchase of 100 Bags of Grains (Beans) at 8,000,000	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12611198 - LG WIDE	-	-	-	8,000,000.00
xi. Purchase of 100 Bags of Grains (Genuea Corn) at 3,500,000	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12611198 - LG WIDE	-	-	-	3,500,000.00
ii. Contribution to Ward Development Project	17 - Road	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12611198 - LG WIDE	-	240,000,000.00	80,000,000.00	240,000,000.00
iii. Contribution to Urban Renewal and Rural Development	17 - Road	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12611198 - LG WIDE	674,000,000.00	1,223,873,486.37	704,000,000.00	1,223,873,486.37
iv. Construction of Market Stalls at Obingina, Ewuti, and Takutu Markets N5,000,000 each	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	70471 - DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	12611198 - LG WIDE	-	15,000,000.00	2,138,000.00	15,000,000.00
v. Construction of New Modern Market (Phase I) 16.8hectres and six (6) entrance Gates at N100,000,000	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	70471 - DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	12611198 - LG WIDE	-	-	-	127,000,000.00
vi. Construction of 2Nos. Solar Bore-holes at 4,000,000 each = N8,000,000	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	70471 - DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	12611198 - LG WIDE	-	-	-	127,000,000.00
vii. Construction of new market stalls at N19,000,000	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	70471 - DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	12611198 - LG WIDE	-	-	-	127,000,000.00
viii. Procurement of 5 Nos. Motor cycles(Bajaj) for vigilantes & community policing at 2,000,000 each	17 - Road	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010104 - PURCHASE OF MOTOR CYCLES / TRICYCLE	70451 - ROAD TRANSPORT	12611198 - LG WIDE	-	15,000,000.00	7,780,000.00	10,000,000.00
ix. Procurement of 5 Nos. Official vehicle Corolla LE 2008 At 15,000,000 for Vice Chairman, Corolla LE 2005 Secretary and Leader at 10,548,909.50	17 - Road	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010105 - PURCHASE OF MOTOR VEHICLES	70451 - ROAD TRANSPORT	12611198 - LG WIDE	-	-	-	36,097,815.77
x. Procurement of 11 nos. motor cycles for police across the areas: Maza/Tashibo, Duma/Zago, Ebo/Gbachenku, Ewuti/Kpada, Gabbas/Kudu, Gulu-Angawa/Gulu-Vatsa, Gupa/Abugi, Muje/Egba and Takutu/ Shaku Wards 4,000,000 each Ward	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12611198 - LG WIDE	-	-	-	20,000,000.00
xi. Procurement and Installation of 60Nos. 90watts Solar Sreet at 250,000 each	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020123 - CONSTRUCTION OF TRAFFIC / STREET LIGHTS	70641 - STREET LIGHTING	12611198 - LG WIDE	-	10,000,000.00	5,000,000.00	15,000,000.00
ii. Construction of VIP Public Toilet at Lapai Motor Park	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	12611198 - LG WIDE	-	-	-	5,000,000.00
iii. (SP) Empowering Individual with Special needs across Lapai LG	23 - Social Protection	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23050101 - RESEARCH AND DEVELOPMENT	71012 - DISABILITY	12611198 - LG WIDE	-	-	-	10,000,000.00
iv. Empowering of Women across the 10 Wards of Lapai LG	23 - Social Protection	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	12611198 - LG WIDE	-	-	-	10,000,000.00
v. Empowering of Youth across the 10 Wards of Lapai LG	08 - Youth	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	12611198 - LG WIDE	-	-	-	10,000,000.00
vi. Intervention to Social Activities	23 - Social Protection	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71091 - SOCIAL PROTECTION N.E.C.	12611198 - LG WIDE	-	-	-	40,000,000.00
vii. Renovations of a Block of (3) Classrooms and an Office at at Lerrif, Akoyi, Yibatta, Ekun and Cheku Primary Schools at 11,744,815.56 each	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	12611198 - LG WIDE	-	-	-	58,703,340.00
viii. Provision of desks and learning materials for primary schools across the wards (Arewa/Yamina, Binin-Maza/Tashibo, Duma/Zago, Ebo/Gbachenku, Ewuti/Kpada, Gabbas/Kudu, Gulu-Angawa/Gulu-Vatsa, Gupa/Abugi, Muje/Egba and Takutu/ Shaku Wards)	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23010136 - PURCHASE OF SCHOOL FURNITURE	70912 - PRIMARY EDUCATION	12611198 - LG WIDE	-	-	-	10,000,000.00
ix. Intervention to Primary Schools	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	70912 - PRIMARY EDUCATION	12611198 - LG WIDE	-	-	-	160,000,000.00
x. (SP)Antenatal Routine Drugs Across PHC in Lapai LG	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12611198 - LG WIDE	-	-	-	10,000,000.00
xi. (SP) Food and Nutrition	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23050104 - ANNIVERSARIES/CELEBRATIONS	70741 - PUBLIC HEALTH SERVICES	12611198 - LG WIDE	-	-	-	5,000,000.00
ii. Intervention to PHC	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12611198 - LG WIDE	-	-	-	120,000,000.00
iii. Intervention to Water Facilities	10 - Water Resources and Rural Development	052200100100 - DEPARTMENT OF ENVIRONMENTAL SANITATION	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12611198 - LG WIDE	-	-	-	80,000,000.00

011100100100		CHAIRMAN				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget	
<b>2</b>	<b>EXPENDITURES</b>	<b>2,254,200.00</b>	<b>7,569,600.00</b>	<b>5,429,707.51</b>	<b>294,235,156.40</b>	
<b>21</b>	<b>PERSONNEL COST</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>81,679,379.40</b>	
<b>2101</b>	<b>SALARY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>54,972,479.40</b>	
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>54,972,479.40</b>	
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	0.00	0.00	54,972,479.40	
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>26,706,900.00</b>	
<b>210201</b>	<b>ALLOWANCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>26,706,900.00</b>	
21020101	REGULAR ALLOWANCE	0.00	0.00	0.00	26,706,900.00	
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,254,200.00</b>	<b>7,569,600.00</b>	<b>5,429,707.51</b>	<b>131,555,777.00</b>	
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,254,200.00</b>	<b>7,569,600.00</b>	<b>5,429,707.51</b>	<b>131,555,777.00</b>	
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,222,200.00</b>	<b>3,743,600.00</b>	<b>2,358,169.87</b>	<b>1,998,000.00</b>	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	698,400.00	2,139,200.00	1,347,525.64	856,000.00	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	523,800.00	1,604,400.00	1,010,644.23	1,142,000.00	
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>160,000.00</b>	<b>217,600.00</b>	<b>520,000.00</b>	
22020202	TELEPHONE CHARGES	0.00	160,000.00	217,600.00	520,000.00	
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>330,000.00</b>	<b>636,000.00</b>	<b>578,677.64</b>	<b>660,000.00</b>	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	110,000.00	212,000.00	192,892.55	220,000.00	
22020302	BOOKS	110,000.00	212,000.00	192,892.55	220,000.00	
22020305	PRINTING OF NON SECURITY DOCUMENTS	110,000.00	212,000.00	192,892.55	220,000.00	
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>462,000.00</b>	<b>1,190,000.00</b>	<b>443,100.00</b>	<b>1,844,500.00</b>	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	264,000.00	680,000.00	253,200.00	1,054,000.00	
22020402	MAINTENANCE OF OFFICE FURNITURE	198,000.00	510,000.00	189,900.00	790,500.00	
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>1,120,000.00</b>	<b>232,160.00</b>	<b>320,000.00</b>	
22020501	LOCAL TRAINING	0.00	1,120,000.00	232,160.00	320,000.00	
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>73,025,277.00</b>	
22020601	SECURITY SERVICES	0.00	0.00	0.00	12,000,000.00	
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	0.00	0.00	0.00	60,000,000.00	
22020605	CLEANING & FUMIGATION SERVICES	0.00	0.00	0.00	1,025,277.00	
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>80,000.00</b>	<b>0.00</b>	<b>5,560,000.00</b>	
22020701	FINANCIAL CONSULTING	0.00	80,000.00	0.00	560,000.00	
22020703	LEGAL SERVICES	0.00	0.00	0.00	5,000,000.00	
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,500,000.00</b>	
22020901	BANK CHARGES (OTHER THAN INTEREST)	0.00	0.00	0.00	4,500,000.00	
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>240,000.00</b>	<b>640,000.00</b>	<b>1,600,000.00</b>	<b>43,128,000.00</b>	
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	90,000.00	240,000.00	600,000.00	3,288,000.00	
22021002	HONORARIUM & SITTING ALLOWANCE	60,000.00	160,000.00	400,000.00	17,192,000.00	
22021003	PUBLICITY & ADVERTISEMENTS	60,000.00	160,000.00	400,000.00	1,192,000.00	
22021008	MEDICAL EXPENSES-INTERNATIONAL	30,000.00	80,000.00	200,000.00	96,000.00	
22021009	SPECIAL DAYS/CELEBRATIONS	0.00	0.00	0.00	1,460,000.00	
22021011	PRODUCTION FINAL ACCOUNTS	0.00	0.00	0.00	1,000,000.00	
22021012	ANNUAL BUDGET SENSITIZATION / PREPARATION	0.00	0.00	0.00	10,000,000.00	
22021013	NUTRITION EXPENSES	0.00	0.00	0.00	3,000,000.00	
22021014	AGRIC EXTENSION SERVICES	0.00	0.00	0.00	1,500,000.00	
22021015	Abitration, Mediation & Meeting on Gender and Marriages	0.00	0.00	0.00	400,000.00	
22021016	Quality Assuarance Services	0.00	0.00	0.00	1,000,000.00	
22021017	NID Programme	0.00	0.00	0.00	3,000,000.00	
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>81,000,000.00</b>	
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,000,000.00</b>	
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,000,000.00</b>	
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	5,000,000.00	
23010115	PURCHASE OF PHOTOCOPIING MACHINES	0.00	0.00	0.00	2,000,000.00	
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000,000.00</b>	
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	0.00	15,000,000.00	
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>59,000,000.00</b>	

230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	59,000,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	10,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	0.00	0.00	49,000,000.00

011100100200 VICE-CHAIRMAN					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>2,038,600.00</b>	<b>6,720,800.00</b>	<b>4,869,752.37</b>	<b>5,532,000.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,038,600.00</b>	<b>6,720,800.00</b>	<b>4,869,752.37</b>	<b>5,532,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,038,600.00</b>	<b>6,720,800.00</b>	<b>4,869,752.37</b>	<b>5,532,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,047,600.00</b>	<b>3,208,800.00</b>	<b>2,021,288.46</b>	<b>1,284,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	698,400.00	2,139,200.00	1,347,525.64	856,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	349,200.00	1,069,600.00	673,762.82	428,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>140,000.00</b>	<b>190,400.00</b>	<b>455,000.00</b>
22020202	TELEPHONE CHARGES	0.00	140,000.00	190,400.00	455,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>385,000.00</b>	<b>742,000.00</b>	<b>675,123.92</b>	<b>770,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	165,000.00	318,000.00	289,338.82	330,000.00
22020302	BOOKS	110,000.00	212,000.00	192,892.55	220,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	110,000.00	212,000.00	192,892.55	220,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>396,000.00</b>	<b>1,020,000.00</b>	<b>379,800.00</b>	<b>1,581,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	264,000.00	680,000.00	253,200.00	1,054,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	132,000.00	340,000.00	126,600.00	527,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>980,000.00</b>	<b>203,140.00</b>	<b>280,000.00</b>
22020501	LOCAL TRAINING	0.00	980,000.00	203,140.00	280,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>70,000.00</b>	<b>0.00</b>	<b>490,000.00</b>
22020701	FINANCIAL CONSULTING	0.00	70,000.00	0.00	490,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>210,000.00</b>	<b>560,000.00</b>	<b>1,400,000.00</b>	<b>672,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	60,000.00	160,000.00	400,000.00	192,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	60,000.00	160,000.00	400,000.00	192,000.00
22021003	PUBLICITY & ADVERTISEMENTS	60,000.00	160,000.00	400,000.00	192,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	30,000.00	80,000.00	200,000.00	96,000.00

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

011118300100 INTERNAL AUDIT					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>2,519,800.00</b>	<b>8,130,400.00</b>	<b>5,670,115.19</b>	<b>6,487,000.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,519,800.00</b>	<b>8,130,400.00</b>	<b>5,670,115.19</b>	<b>6,487,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,519,800.00</b>	<b>8,130,400.00</b>	<b>5,670,115.19</b>	<b>6,487,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,396,800.00</b>	<b>4,278,400.00</b>	<b>2,695,051.27</b>	<b>1,712,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	698,400.00	2,139,200.00	1,347,525.64	856,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	698,400.00	2,139,200.00	1,347,525.64	856,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>140,000.00</b>	<b>190,400.00</b>	<b>455,000.00</b>
22020202	TELEPHONE CHARGES	0.00	140,000.00	190,400.00	455,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>385,000.00</b>	<b>742,000.00</b>	<b>675,123.92</b>	<b>770,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	165,000.00	318,000.00	289,338.82	330,000.00
22020302	BOOKS	110,000.00	212,000.00	192,892.55	220,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	110,000.00	212,000.00	192,892.55	220,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>528,000.00</b>	<b>1,360,000.00</b>	<b>506,400.00</b>	<b>2,108,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	264,000.00	680,000.00	253,200.00	1,054,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	264,000.00	680,000.00	253,200.00	1,054,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>980,000.00</b>	<b>203,140.00</b>	<b>280,000.00</b>
22020501	LOCAL TRAINING	0.00	980,000.00	203,140.00	280,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>70,000.00</b>	<b>0.00</b>	<b>490,000.00</b>
22020701	FINANCIAL CONSULTING	0.00	70,000.00	0.00	490,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>210,000.00</b>	<b>560,000.00</b>	<b>1,400,000.00</b>	<b>672,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	60,000.00	160,000.00	400,000.00	192,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	60,000.00	160,000.00	400,000.00	192,000.00
22021003	PUBLICITY & ADVERTISEMENTS	60,000.00	160,000.00	400,000.00	192,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	30,000.00	80,000.00	200,000.00	96,000.00

<b>011200100100 THE LEGISLATIVE COUNCIL</b>					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>2,334,200.00</b>	<b>7,701,600.00</b>	<b>5,422,600.05</b>	<b>6,294,500.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,334,200.00</b>	<b>7,701,600.00</b>	<b>5,422,600.05</b>	<b>6,294,500.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,334,200.00</b>	<b>7,701,600.00</b>	<b>5,422,600.05</b>	<b>6,294,500.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,222,200.00</b>	<b>3,743,600.00</b>	<b>2,358,169.87</b>	<b>1,498,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	698,400.00	2,139,200.00	1,347,525.64	856,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	523,800.00	1,604,400.00	1,010,644.23	642,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>160,000.00</b>	<b>217,600.00</b>	<b>520,000.00</b>
22020202	TELEPHONE CHARGES	0.00	160,000.00	217,600.00	520,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>440,000.00</b>	<b>848,000.00</b>	<b>771,570.19</b>	<b>880,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	165,000.00	318,000.00	289,338.82	330,000.00
22020302	BOOKS	110,000.00	212,000.00	192,892.55	220,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	165,000.00	318,000.00	289,338.82	330,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>462,000.00</b>	<b>1,190,000.00</b>	<b>443,100.00</b>	<b>1,844,500.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	264,000.00	680,000.00	253,200.00	1,054,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	198,000.00	510,000.00	189,900.00	790,500.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>1,120,000.00</b>	<b>232,160.00</b>	<b>320,000.00</b>
22020501	LOCAL TRAINING	0.00	1,120,000.00	232,160.00	320,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>80,000.00</b>	<b>0.00</b>	<b>560,000.00</b>
22020701	FINANCIAL CONSULTING	0.00	80,000.00	0.00	560,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>210,000.00</b>	<b>560,000.00</b>	<b>1,400,000.00</b>	<b>672,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	60,000.00	160,000.00	400,000.00	192,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	60,000.00	160,000.00	400,000.00	192,000.00
22021003	PUBLICITY & ADVERTISEMENTS	60,000.00	160,000.00	400,000.00	192,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	30,000.00	80,000.00	200,000.00	96,000.00

<b>011200700100 COUNCIL COMMITTEES</b>					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,200,000.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,200,000.00</b>
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,200,000.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,200,000.00</b>
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	0.00	0.00	0.00	13,200,000.00

<b>016100100100 Office of the Secretary to LGC</b>					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>2,519,800.00</b>	<b>8,300,400.00</b>	<b>5,726,335.19</b>	<b>6,662,000.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,519,800.00</b>	<b>8,300,400.00</b>	<b>5,726,335.19</b>	<b>6,662,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,519,800.00</b>	<b>8,300,400.00</b>	<b>5,726,335.19</b>	<b>6,662,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,396,800.00</b>	<b>4,278,400.00</b>	<b>2,695,051.27</b>	<b>1,712,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	698,400.00	2,139,200.00	1,347,525.64	856,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	698,400.00	2,139,200.00	1,347,525.64	856,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>160,000.00</b>	<b>217,600.00</b>	<b>520,000.00</b>

22020202	TELEPHONE CHARGES	0.00	160,000.00	217,600.00	520,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>385,000.00</b>	<b>742,000.00</b>	<b>675,123.92</b>	<b>770,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	165,000.00	318,000.00	289,338.82	330,000.00
22020302	BOOKS	110,000.00	212,000.00	192,892.55	220,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	110,000.00	212,000.00	192,892.55	220,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>528,000.00</b>	<b>1,360,000.00</b>	<b>506,400.00</b>	<b>2,108,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	264,000.00	680,000.00	253,200.00	1,054,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	264,000.00	680,000.00	253,200.00	1,054,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>1,120,000.00</b>	<b>232,160.00</b>	<b>320,000.00</b>
22020501	LOCAL TRAINING	0.00	1,120,000.00	232,160.00	320,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>80,000.00</b>	<b>0.00</b>	<b>560,000.00</b>
22020701	FINANCIAL CONSULTING	0.00	80,000.00	0.00	560,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>210,000.00</b>	<b>560,000.00</b>	<b>1,400,000.00</b>	<b>672,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	60,000.00	160,000.00	400,000.00	192,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	60,000.00	160,000.00	400,000.00	192,000.00
22021003	PUBLICITY & ADVERTISEMENTS	60,000.00	160,000.00	400,000.00	192,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	30,000.00	80,000.00	200,000.00	96,000.00

012500100100 DEPARTMENT OF PERSONNEL MANAGEMENT					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>254,804,412.00</b>	<b>336,010,200.00</b>	<b>660,973,900.35</b>	<b>920,940,740.85</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>53,645,351.00</b>	<b>189,673,800.00</b>	<b>577,607,338.89</b>	<b>825,103,740.85</b>
<b>2101</b>	<b>SALARY</b>	<b>52,045,351.00</b>	<b>180,073,800.00</b>	<b>224,077,800.00</b>	<b>239,569,200.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>52,045,351.00</b>	<b>180,073,800.00</b>	<b>224,077,800.00</b>	<b>239,569,200.00</b>
21010101	SALARY	52,045,351.00	180,073,800.00	224,077,800.00	239,569,200.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>167,180,888.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>167,180,888.00</b>
21020101	REGULAR ALLOWANCE	0.00	0.00	0.00	158,768,615.00
21020105	CASUAL WORKERS ALLOWANCE	0.00	0.00	0.00	8,412,273.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>1,600,000.00</b>	<b>9,600,000.00</b>	<b>353,529,538.89</b>	<b>418,353,652.85</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>1,600,000.00</b>	<b>9,600,000.00</b>	<b>353,529,538.89</b>	<b>418,353,652.85</b>
21030101	GRATUITY	0.00	0.00	0.00	40,000,000.00
21030102	PENSION	1,600,000.00	9,600,000.00	353,529,538.89	378,353,652.85
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>201,159,061.00</b>	<b>146,336,400.00</b>	<b>83,366,561.46</b>	<b>95,837,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,574,800.00</b>	<b>8,236,400.00</b>	<b>5,766,561.46</b>	<b>6,597,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,396,800.00</b>	<b>4,278,400.00</b>	<b>2,695,051.27</b>	<b>1,712,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	698,400.00	2,139,200.00	1,347,525.64	856,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	698,400.00	2,139,200.00	1,347,525.64	856,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>140,000.00</b>	<b>190,400.00</b>	<b>455,000.00</b>
22020202	TELEPHONE CHARGES	0.00	140,000.00	190,400.00	455,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>440,000.00</b>	<b>848,000.00</b>	<b>771,570.19</b>	<b>880,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	165,000.00	318,000.00	289,338.82	330,000.00
22020302	BOOKS	110,000.00	212,000.00	192,892.55	220,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	165,000.00	318,000.00	289,338.82	330,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>528,000.00</b>	<b>1,360,000.00</b>	<b>506,400.00</b>	<b>2,108,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	264,000.00	680,000.00	253,200.00	1,054,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	264,000.00	680,000.00	253,200.00	1,054,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>980,000.00</b>	<b>203,140.00</b>	<b>280,000.00</b>
22020501	LOCAL TRAINING	0.00	980,000.00	203,140.00	280,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>70,000.00</b>	<b>0.00</b>	<b>490,000.00</b>
22020701	FINANCIAL CONSULTING	0.00	70,000.00	0.00	490,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>210,000.00</b>	<b>560,000.00</b>	<b>1,400,000.00</b>	<b>672,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	60,000.00	160,000.00	400,000.00	192,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	60,000.00	160,000.00	400,000.00	192,000.00
22021003	PUBLICITY & ADVERTISEMENTS	60,000.00	160,000.00	400,000.00	192,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	30,000.00	80,000.00	200,000.00	96,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>198,584,261.00</b>	<b>138,100,000.00</b>	<b>77,600,000.00</b>	<b>89,240,000.00</b>

220401	LOCAL GRANTS AND CONTRIBUTIONS	198,584,261.00	138,100,000.00	77,600,000.00	89,240,000.00
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	0.00	0.00	32,800,000.00	37,720,000.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	0.00	0.00	8,000,000.00	9,200,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	196,984,261.00	128,500,000.00	28,800,000.00	33,120,000.00
22040115	2% TRAINING FUND	1,600,000.00	9,600,000.00	8,000,000.00	9,200,000.00

021500100100 DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>40,259,742.00</u>	<u>99,741,094.52</u>	<u>159,430,285.41</u>	<u>170,276,328.84</u>
21	PERSONNEL COST	38,221,142.00	93,020,294.52	154,560,533.04	134,744,328.84
2101	SALARY	38,221,142.00	93,020,294.52	154,560,533.04	134,744,328.84
210101	SALARIES AND WAGES	38,221,142.00	93,020,294.52	154,560,533.04	134,744,328.84
21010101	SALARY	38,221,142.00	93,020,294.52	154,560,533.04	134,744,328.84
22	OTHER RECURRENT COSTS	2,038,600.00	6,720,800.00	4,869,752.37	5,532,000.00
2202	OVERHEAD COST	2,038,600.00	6,720,800.00	4,869,752.37	5,532,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,047,600.00	3,208,800.00	2,021,288.46	1,284,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	349,200.00	1,069,600.00	673,762.82	428,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	698,400.00	2,139,200.00	1,347,525.64	856,000.00
220202	UTILITIES - GENERAL	0.00	140,000.00	190,400.00	455,000.00
22020202	TELEPHONE CHARGES	0.00	140,000.00	190,400.00	455,000.00
220203	MATERIALS & SUPPLIES - GENERAL	385,000.00	742,000.00	675,123.92	770,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	165,000.00	318,000.00	289,338.82	330,000.00
22020302	BOOKS	110,000.00	212,000.00	192,892.55	220,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	110,000.00	212,000.00	192,892.55	220,000.00
220204	MAINTENANCE SERVICES - GENERAL	396,000.00	1,020,000.00	379,800.00	1,581,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	132,000.00	340,000.00	126,600.00	527,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	264,000.00	680,000.00	253,200.00	1,054,000.00
220205	TRAINING - GENERAL	0.00	980,000.00	203,140.00	280,000.00
22020501	LOCAL TRAINING	0.00	980,000.00	203,140.00	280,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	70,000.00	0.00	490,000.00
22020701	FINANCIAL CONSULTING	0.00	70,000.00	0.00	490,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	210,000.00	560,000.00	1,400,000.00	672,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	60,000.00	160,000.00	400,000.00	192,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	60,000.00	160,000.00	400,000.00	192,000.00
22021003	PUBLICITY & ADVERTISEMENTS	60,000.00	160,000.00	400,000.00	192,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	30,000.00	80,000.00	200,000.00	96,000.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	30,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	30,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	30,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	0.00	0.00	30,000,000.00

022000100100 DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>56,689,173.00</u>	<u>208,378,500.00</u>	<u>193,635,286.85</u>	<u>236,091,200.00</u>
21	PERSONNEL COST	46,650,573.00	181,932,000.00	171,029,314.48	170,089,200.00
2101	SALARY	46,650,573.00	181,932,000.00	171,029,314.48	170,089,200.00
210101	SALARIES AND WAGES	46,650,573.00	181,932,000.00	171,029,314.48	170,089,200.00
21010101	SALARY	46,650,573.00	181,932,000.00	171,029,314.48	170,089,200.00
22	OTHER RECURRENT COSTS	10,038,600.00	26,446,500.00	22,605,972.37	66,002,000.00
2202	OVERHEAD COST	2,038,600.00	6,890,800.00	4,925,972.37	5,707,000.00
220201	TRAVEL & TRANSPORT - GENERAL	1,047,600.00	3,208,800.00	2,021,288.46	1,284,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	349,200.00	1,069,600.00	673,762.82	428,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	698,400.00	2,139,200.00	1,347,525.64	856,000.00
220202	UTILITIES - GENERAL	0.00	160,000.00	217,600.00	520,000.00
22020202	TELEPHONE CHARGES	0.00	160,000.00	217,600.00	520,000.00
220203	MATERIALS & SUPPLIES - GENERAL	385,000.00	742,000.00	675,123.92	770,000.00

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	165,000.00	318,000.00	289,338.82	330,000.00
22020302	BOOKS	110,000.00	212,000.00	192,892.55	220,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	110,000.00	212,000.00	192,892.55	220,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>396,000.00</b>	<b>1,020,000.00</b>	<b>379,800.00</b>	<b>1,581,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	264,000.00	680,000.00	253,200.00	1,054,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	132,000.00	340,000.00	126,600.00	527,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>1,120,000.00</b>	<b>232,160.00</b>	<b>320,000.00</b>
22020501	LOCAL TRAINING	0.00	1,120,000.00	232,160.00	320,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>80,000.00</b>	<b>0.00</b>	<b>560,000.00</b>
22020701	FINANCIAL CONSULTING	0.00	80,000.00	0.00	560,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>210,000.00</b>	<b>560,000.00</b>	<b>1,400,000.00</b>	<b>672,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	60,000.00	160,000.00	400,000.00	192,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	60,000.00	160,000.00	400,000.00	192,000.00
22021003	PUBLICITY & ADVERTISEMENTS	60,000.00	160,000.00	400,000.00	192,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	30,000.00	80,000.00	200,000.00	96,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>8,000,000.00</b>	<b>19,555,700.00</b>	<b>17,680,000.00</b>	<b>60,295,000.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>8,000,000.00</b>	<b>19,555,700.00</b>	<b>17,680,000.00</b>	<b>60,295,000.00</b>
22040107	GRANTS TO LOCAL GOVERNMENT - RECURRENT	8,000,000.00	19,555,700.00	17,680,000.00	60,295,000.00

<b>023400100100 DEPARTMENT OF WORKS AND HOUSING</b>					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>716,502,036.00</b>	<b>1,682,411,086.37</b>	<b>969,746,713.78</b>	<b>1,832,345,002.14</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>40,222,836.00</b>	<b>171,282,000.00</b>	<b>165,615,000.00</b>	<b>134,539,200.00</b>
<b>2101</b>	<b>SALARY</b>	<b>40,222,836.00</b>	<b>171,282,000.00</b>	<b>165,615,000.00</b>	<b>134,539,200.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>40,222,836.00</b>	<b>171,282,000.00</b>	<b>165,615,000.00</b>	<b>134,539,200.00</b>
21010101	SALARY	40,222,836.00	171,282,000.00	165,615,000.00	134,539,200.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,279,200.00</b>	<b>7,255,600.00</b>	<b>5,213,713.78</b>	<b>5,834,500.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,279,200.00</b>	<b>7,255,600.00</b>	<b>5,213,713.78</b>	<b>5,834,500.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,222,200.00</b>	<b>3,743,600.00</b>	<b>2,358,169.87</b>	<b>1,498,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	523,800.00	1,604,400.00	1,010,644.23	642,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	698,400.00	2,139,200.00	1,347,525.64	856,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>120,000.00</b>	<b>163,200.00</b>	<b>390,000.00</b>
22020202	TELEPHONE CHARGES	0.00	120,000.00	163,200.00	390,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>385,000.00</b>	<b>742,000.00</b>	<b>675,123.92</b>	<b>770,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	165,000.00	318,000.00	289,338.82	330,000.00
22020302	BOOKS	110,000.00	212,000.00	192,892.55	220,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	110,000.00	212,000.00	192,892.55	220,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>462,000.00</b>	<b>1,190,000.00</b>	<b>443,100.00</b>	<b>1,844,500.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	198,000.00	510,000.00	189,900.00	790,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	264,000.00	680,000.00	253,200.00	1,054,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>840,000.00</b>	<b>174,120.00</b>	<b>240,000.00</b>
22020501	LOCAL TRAINING	0.00	840,000.00	174,120.00	240,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>60,000.00</b>	<b>0.00</b>	<b>420,000.00</b>
22020701	FINANCIAL CONSULTING	0.00	60,000.00	0.00	420,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>210,000.00</b>	<b>560,000.00</b>	<b>1,400,000.00</b>	<b>672,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	60,000.00	160,000.00	400,000.00	192,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	60,000.00	160,000.00	400,000.00	192,000.00
22021003	PUBLICITY & ADVERTISEMENTS	60,000.00	160,000.00	400,000.00	192,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	30,000.00	80,000.00	200,000.00	96,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>674,000,000.00</b>	<b>1,503,873,486.37</b>	<b>798,918,000.00</b>	<b>1,691,971,302.14</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>7,780,000.00</b>	<b>46,097,815.77</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>15,000,000.00</b>	<b>7,780,000.00</b>	<b>46,097,815.77</b>
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	0.00	15,000,000.00	7,780,000.00	10,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	36,097,815.77
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>674,000,000.00</b>	<b>1,488,873,486.37</b>	<b>791,138,000.00</b>	<b>1,645,873,486.37</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>674,000,000.00</b>	<b>1,488,873,486.37</b>	<b>791,138,000.00</b>	<b>1,645,873,486.37</b>
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00	20,000,000.00

23020114	CONSTRUCTION / PROVISION OF ROADS	674,000,000.00	1,463,873,486.37	784,000,000.00	1,463,873,486.37
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	5,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	0.00	10,000,000.00	5,000,000.00	15,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	0.00	15,000,000.00	2,138,000.00	142,000,000.00

<b>023800100100 DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS</b>					
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to December</b>	<b>2026 Approved Budget</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>6,394,503.00</b>	<b>19,246,400.00</b>	<b>23,784,941.46</b>	<b>25,670,000.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>3,789,703.00</b>	<b>11,100,000.00</b>	<b>17,874,600.00</b>	<b>19,152,000.00</b>
<b>2101</b>	<b>SALARY</b>	<b>3,789,703.00</b>	<b>11,100,000.00</b>	<b>17,874,600.00</b>	<b>19,152,000.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>3,789,703.00</b>	<b>11,100,000.00</b>	<b>17,874,600.00</b>	<b>19,152,000.00</b>
21010101	SALARY	3,789,703.00	11,100,000.00	17,874,600.00	19,152,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,604,800.00</b>	<b>8,146,400.00</b>	<b>5,910,341.46</b>	<b>6,518,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,604,800.00</b>	<b>8,146,400.00</b>	<b>5,910,341.46</b>	<b>6,518,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,396,800.00</b>	<b>4,278,400.00</b>	<b>2,695,051.27</b>	<b>1,712,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	698,400.00	2,139,200.00	1,347,525.64	856,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	698,400.00	2,139,200.00	1,347,525.64	856,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>120,000.00</b>	<b>163,200.00</b>	<b>390,000.00</b>
22020202	TELEPHONE CHARGES	0.00	120,000.00	163,200.00	390,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>440,000.00</b>	<b>848,000.00</b>	<b>771,570.19</b>	<b>880,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	165,000.00	318,000.00	289,338.82	330,000.00
22020302	BOOKS	110,000.00	212,000.00	192,892.55	220,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	165,000.00	318,000.00	289,338.82	330,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>528,000.00</b>	<b>1,360,000.00</b>	<b>506,400.00</b>	<b>2,108,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	264,000.00	680,000.00	253,200.00	1,054,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	264,000.00	680,000.00	253,200.00	1,054,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>840,000.00</b>	<b>174,120.00</b>	<b>240,000.00</b>
22020501	LOCAL TRAINING	0.00	840,000.00	174,120.00	240,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>60,000.00</b>	<b>0.00</b>	<b>420,000.00</b>
22020701	FINANCIAL CONSULTING	0.00	60,000.00	0.00	420,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>240,000.00</b>	<b>640,000.00</b>	<b>1,600,000.00</b>	<b>768,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	60,000.00	160,000.00	400,000.00	192,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	60,000.00	160,000.00	400,000.00	192,000.00
22021003	PUBLICITY & ADVERTISEMENTS	60,000.00	160,000.00	400,000.00	192,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	60,000.00	160,000.00	400,000.00	192,000.00

<b>051400100100 DEPARTMENT OF SOCIAL WELFARE DEPARTMENT</b>					
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to December</b>	<b>2026 Approved Budget</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>101,488,088.00</b>	<b>176,158,036.12</b>	<b>63,821,972.37</b>	<b>544,196,033.72</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>99,449,488.00</b>	<b>169,267,236.12</b>	<b>58,896,000.00</b>	<b>468,489,033.72</b>
<b>2101</b>	<b>SALARY</b>	<b>99,449,488.00</b>	<b>169,267,236.12</b>	<b>58,896,000.00</b>	<b>468,489,033.72</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>99,449,488.00</b>	<b>169,267,236.12</b>	<b>58,896,000.00</b>	<b>468,489,033.72</b>
21010101	SALARY	99,449,488.00	169,267,236.12	58,896,000.00	468,489,033.72
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,038,600.00</b>	<b>6,890,800.00</b>	<b>4,925,972.37</b>	<b>5,707,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,038,600.00</b>	<b>6,890,800.00</b>	<b>4,925,972.37</b>	<b>5,707,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,047,600.00</b>	<b>3,208,800.00</b>	<b>2,021,288.46</b>	<b>1,284,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	349,200.00	1,069,600.00	673,762.82	428,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	698,400.00	2,139,200.00	1,347,525.64	856,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>160,000.00</b>	<b>217,600.00</b>	<b>520,000.00</b>
22020202	TELEPHONE CHARGES	0.00	160,000.00	217,600.00	520,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>385,000.00</b>	<b>742,000.00</b>	<b>675,123.92</b>	<b>770,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	165,000.00	318,000.00	289,338.82	330,000.00
22020302	BOOKS	110,000.00	212,000.00	192,892.55	220,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	110,000.00	212,000.00	192,892.55	220,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>396,000.00</b>	<b>1,020,000.00</b>	<b>379,800.00</b>	<b>1,581,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	132,000.00	340,000.00	126,600.00	527,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	264,000.00	680,000.00	253,200.00	1,054,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>1,120,000.00</b>	<b>232,160.00</b>	<b>320,000.00</b>
22020501	LOCAL TRAINING	0.00	1,120,000.00	232,160.00	320,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>80,000.00</b>	<b>0.00</b>	<b>560,000.00</b>
22020701	FINANCIAL CONSULTING	0.00	80,000.00	0.00	560,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>210,000.00</b>	<b>560,000.00</b>	<b>1,400,000.00</b>	<b>672,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	30,000.00	80,000.00	200,000.00	96,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	60,000.00	160,000.00	400,000.00	192,000.00
22021003	PUBLICITY & ADVERTISEMENTS	60,000.00	160,000.00	400,000.00	192,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	60,000.00	160,000.00	400,000.00	192,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>70,000,000.00</b>
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>40,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>40,000,000.00</b>
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	40,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,000,000.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,000,000.00</b>
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	30,000,000.00

051700100100 DEPARTMENT OF EDUCATION					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>2,519,800.00</b>	<b>7,790,400.00</b>	<b>5,557,675.19</b>	<b>234,840,340.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,519,800.00</b>	<b>7,790,400.00</b>	<b>5,557,675.19</b>	<b>6,137,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,519,800.00</b>	<b>7,790,400.00</b>	<b>5,557,675.19</b>	<b>6,137,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,396,800.00</b>	<b>4,278,400.00</b>	<b>2,695,051.27</b>	<b>1,712,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	698,400.00	2,139,200.00	1,347,525.64	856,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	698,400.00	2,139,200.00	1,347,525.64	856,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>100,000.00</b>	<b>136,000.00</b>	<b>325,000.00</b>
22020202	TELEPHONE CHARGES	0.00	100,000.00	136,000.00	325,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>385,000.00</b>	<b>742,000.00</b>	<b>675,123.92</b>	<b>770,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	165,000.00	318,000.00	289,338.82	330,000.00
22020302	BOOKS	110,000.00	212,000.00	192,892.55	220,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	110,000.00	212,000.00	192,892.55	220,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>528,000.00</b>	<b>1,360,000.00</b>	<b>506,400.00</b>	<b>2,108,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	264,000.00	680,000.00	253,200.00	1,054,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	264,000.00	680,000.00	253,200.00	1,054,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>0.00</b>	<b>700,000.00</b>	<b>145,100.00</b>	<b>200,000.00</b>
22020501	LOCAL TRAINING	0.00	700,000.00	145,100.00	200,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>350,000.00</b>
22020701	FINANCIAL CONSULTING	0.00	50,000.00	0.00	350,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>210,000.00</b>	<b>560,000.00</b>	<b>1,400,000.00</b>	<b>672,000.00</b>