

State	NIGER
Local Government	LAVUN
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	-
Statutory Allocation	3,144,434,542.87
VAT	3,568,526,111.37
Other FAAC	-
LG IGR	25,000,000.00
Share of State IGR	984,577,512.73
Other (Capital Receipts)	-
Total Revenue	7,722,538,166.97

Expenditure by Economic	2026 Budget
Personnel	5,307,136,934.24
Grants / Contributions to State	-
Other Recurrent	382,486,840.63
Capital	2,032,914,392.10
Total Expenditure	7,722,538,166.97

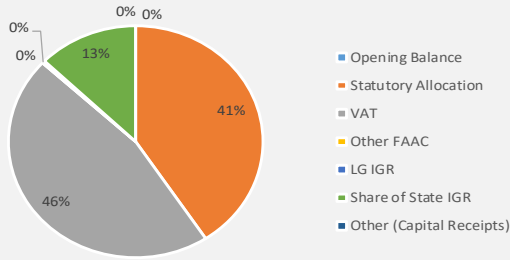
Expenditure by Sector	2026 Budget
Education	2,700,425,856.80
Health	657,266,627.80
Other Social	498,129,908.60
Agriculture	149,959,813.80
Other Economic	2,106,190,127.17
Administration	1,610,565,832.80
Law and Justice	-
Total Expenditure	7,722,538,166.97

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
i. Contribution for Urban renewal	1,223,873,486.37
ii. Contribution for Ward Development Projects	240,000,000.00
i. intervention to Primary Schools	160,000,000.00
ii. Intervention to PHC	120,000,000.00
iii. Intervention to Water Facilities	80,000,000.00
iv. intervention to Social Activities	40,000,000.00
i Renovation of Legistive chamber and Fencing	30,503,905.03
ii provision of trasformers across the local government	15,999,752.00
i Electrification to Danko Lokwaswa	10,890,546.00
Purchase of 1No. Shanru Grade I Model	10,700,000.00
<i>Other Capital Projects</i>	100,946,702.70
Total	2,032,914,392.10

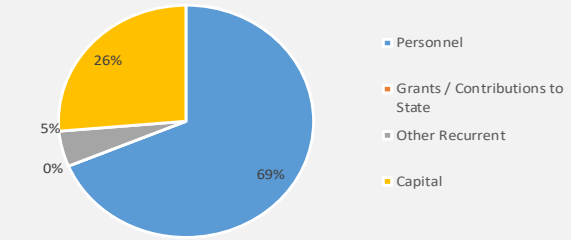
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
BUSU	-	-
BATATI	-	-
DASSUN	-	-
DOKO	-	-
DABBAN	-	-
EGBAKO	-	-
GABA	-	-
JIMA	-	-
KUTIGI	-	-
KUSOTACHI	-	-
LAGUN	-	-
MANBE	-	-
LG WIDE	7,722,538,166.97	2,032,914,392.10
Outside LG	-	-
Total	7,722,538,166.97	2,032,914,392.10

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

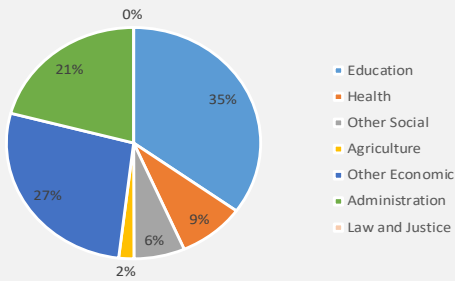
Where is the Money coming from?



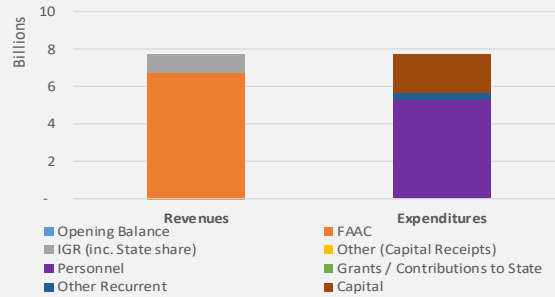
What is the Money being spent On?



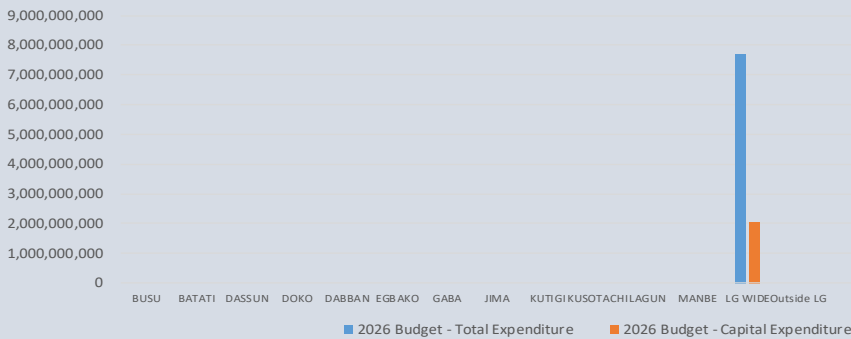
Who is Spending the Money?



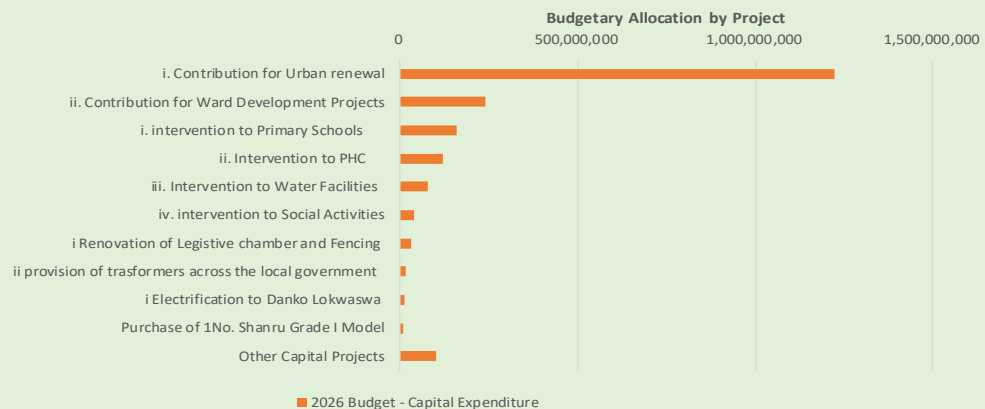
Inflows and Outflows



Where is the Money being Spent?



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



126112 - LAVUN Local Government, Niger State - 2026 Budget: Summary

Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
Opening Balance				
Recurrent Revenue	2,863,475,652.95	6,734,429,540.24	2,993,157,289.08	7,722,538,166.97
11 - GOVERNMENT SHARE OF FAAC	2,763,032,511.33	5,724,796,906.51	2,811,392,284.45	6,712,960,654.24
12 - INDEPENDENT REVENUE	100,443,141.62	1,009,632,633.73	181,765,004.63	1,009,577,512.73
Recurrent Expenditure	1,553,163,504.74	5,097,464,845.27	2,280,123,735.57	5,689,623,774.87
21 - PERSONNEL COST	1,101,708,837.36	4,824,407,137.40	2,149,355,373.52	5,307,136,934.24
22 - OTHER RECURRENT COSTS	451,454,667.38	273,057,707.87	130,768,362.06	382,486,840.63
Transfer to Capital Account	1,310,312,148.21	1,636,964,694.97	713,033,553.51	2,032,914,392.10
Capital Receipts	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-	-
23 - CAPITAL EXPENDITURE	674,000,000.00	1,636,964,694.97	464,000,000.00	2,032,914,392.10
Total Revenue (including OB)	2,863,475,652.95	6,734,429,540.24	2,993,157,289.08	7,722,538,166.97
Total Expenditure	2,227,163,504.74	6,734,429,540.24	2,744,123,735.57	7,722,538,166.97
Closing Balance	636,312,148.21	-	249,033,553.51	-

126112 - LAVUN Local Government, Niger State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	5,307,136,934.24	382,486,840.63	5,689,623,774.87	2,032,914,392.10	7,722,538,166.97
01000000000	ADMINISTRATION SECTOR	1,404,242,111.24	148,173,361.83	1,552,415,473.07	58,150,359.73	1,610,565,832.80
01110000000	OFFICE OF THE LG CHAIRMAN	91,830,445.00	43,572,184.80	135,402,629.80	27,646,454.70	163,049,084.50
011100100100	CHAIRMAN	91,830,445.00	15,208,067.20	107,038,512.20	27,646,454.70	134,684,966.90
011100100200	VICE-CHAIRMAN	-	13,902,058.80	13,902,058.80	-	13,902,058.80
011118300100	INTERNAL AUDIT	-	14,462,058.80	14,462,058.80	-	14,462,058.80
01120000000	LOCAL GOVT COUNCIL	199,187,767.24	14,842,058.80	214,029,826.04	30,503,905.03	244,533,731.07
011200100100	THE LEGISLATIVE COUNCIL	-	14,842,058.80	14,842,058.80	30,503,905.03	45,345,963.83
011200700100	COUNCIL COMMITTEES	199,187,767.24	-	199,187,767.24	-	199,187,767.24
01610000000	OFFICE OF THE SECRETARY TO LGC	-	14,762,058.80	14,762,058.80	-	14,762,058.80
016100100100	Office of the Secretary to LGC	-	14,762,058.80	14,762,058.80	-	14,762,058.80
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	1,113,223,899.00	74,997,059.43	1,188,220,958.43	-	1,188,220,958.43
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	1,113,223,899.00	74,997,059.43	1,188,220,958.43	-	1,188,220,958.43
02000000000	ECONOMIC SECTOR	523,280,665.00	158,105,243.60	681,385,908.60	1,574,764,032.37	2,256,149,940.97
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	136,057,755.00	13,902,058.80	149,959,813.80	-	149,959,813.80
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	136,057,755.00	13,902,058.80	149,959,813.80	-	149,959,813.80
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	203,152,910.00	114,713,058.80	317,865,968.80	-	317,865,968.80
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	203,152,910.00	114,713,058.80	317,865,968.80	-	317,865,968.80
02340000000	DEPARTMENT OF WORKS AND HOUSING	169,088,000.00	13,882,058.80	182,970,058.80	1,574,764,032.37	1,757,734,091.17
023400100100	DEPARTMENT OF WORKS AND HOUSING	169,088,000.00	13,882,058.80	182,970,058.80	1,574,764,032.37	1,757,734,091.17
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	14,982,000.00	15,608,067.20	30,590,067.20	-	30,590,067.20
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	14,982,000.00	15,608,067.20	30,590,067.20	-	30,590,067.20
05000000000	SOCIAL SECTOR	3,379,614,158.00	76,208,235.20	3,455,822,393.20	400,000,000.00	3,855,822,393.20
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	229,245,791.00	14,202,058.80	243,447,849.80	40,000,000.00	283,447,849.80
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	229,245,791.00	14,202,058.80	243,447,849.80	40,000,000.00	283,447,849.80
05170000000	DEPARTMENT OF EDUCATION	2,526,563,798.00	13,862,058.80	2,540,425,856.80	160,000,000.00	2,700,425,856.80
051700100100	DEPARTMENT OF EDUCATION	-	13,862,058.80	13,862,058.80	160,000,000.00	173,862,058.80
051702600100	LOCAL EDUCATION AUTHORITY	2,526,563,798.00	-	2,526,563,798.00	-	2,526,563,798.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	522,804,569.00	14,462,058.80	537,266,627.80	120,000,000.00	657,266,627.80
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	522,804,569.00	14,462,058.80	537,266,627.80	120,000,000.00	657,266,627.80
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	33,682,058.80	33,682,058.80	80,000,000.00	113,682,058.80
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	33,682,058.80	33,682,058.80	80,000,000.00	113,682,058.80
05510000000	EMIRATE COUNCIL	101,000,000.00	-	101,000,000.00	-	101,000,000.00
055100100100	EMIRATE COUNCIL	101,000,000.00	-	101,000,000.00	-	101,000,000.00

126112 - LAVUN 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>2,863,475,652.95</u>	<u>6,734,429,540.24</u>	<u>2,993,157,289.08</u>	<u>7,722,538,166.97</u>
020000000000	ECONOMIC SECTOR	2,863,475,652.95	6,734,429,540.24	2,993,157,289.08	7,722,538,166.97
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	2,863,475,652.95	6,734,429,540.24	2,993,157,289.08	7,722,538,166.97
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	2,863,475,652.95	6,734,429,540.24	2,993,157,289.08	7,722,538,166.97

126112 - LAVUN Local Government, Niger State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
1	REVENUE	2,863,475,652.95	6,734,429,540.24	2,993,157,289.08	7,722,538,166.97
11	GOVERNMENT SHARE OF FAAC	2,763,032,511.33	5,724,796,906.51	2,811,392,284.45	6,712,960,654.24
1101	GOVERNMENT SHARE OF FAAC	2,763,032,511.33	5,724,796,906.51	2,811,392,284.45	6,712,960,654.24
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	1,771,342,016.33	2,899,892,171.17	1,259,859,192.55	3,144,434,542.87
11010101	STATUTORY ALLOCATION	1,771,342,016.33	2,899,892,171.17	1,259,859,192.55	3,144,434,542.87
110102	LOCAL GOVERNMENT SHARE OF VAT	991,690,495.00	2,824,904,735.34	1,551,533,091.90	3,568,526,111.37
11010201	SHARE OF VAT	991,690,495.00	2,824,904,735.34	1,551,533,091.90	3,568,526,111.37
12	INDEPENDENT REVENUE	100,443,141.62	1,009,632,633.73	181,765,004.63	1,009,577,512.73
1201	TAX REVENUE	35,000.00	1,000,000.00	-	1,000,000.00
120103	OTHER TAXES	35,000.00	1,000,000.00	-	1,000,000.00
12010303	Cattle Tax (Jangali)	35,000.00	1,000,000.00	-	1,000,000.00
1202	NON-TAX REVENUE	100,408,141.62	1,008,632,633.73	181,765,004.63	1,008,577,512.73
120201	LICENCES GENERAL	-	60,000.00	-	60,000.00
12020199	OTHER LICENCES	-	60,000.00	-	60,000.00
120204	FEES GENERAL	4,302,585.00	13,254,121.00	4,380,000.00	13,874,000.00
12020401	Slauther Fees	130,000.00	450,000.00	65,000.00	450,000.00
12020402	Eating House Fees	-	60,000.00	-	60,000.00
12020403	Kiosk Fees	-	60,000.00	-	60,000.00
12020404	Bakery Fees	-	100,000.00	-	100,000.00
12020405	Dried Meat/Fish Fees	-	30,000.00	20,000.00	80,000.00
12020406	Cold Room Fees	-	40,000.00	-	40,000.00
12020407	Butcher fees	-	50,000.00	-	50,000.00
12020409	Marriage Registration Fees	7,000.00	25,000.00	-	50,000.00
12020413	Dispensaries and Maternity fees	-	40,000.00	-	40,000.00
12020414	Laboratory Fees	-	20,000.00	-	20,000.00
12020415	Environmental Sanitation Fees	-	80,000.00	-	80,000.00
12020417	Welding Machine Fees	10,000.00	20,000.00	-	20,000.00
12020418	Electric/Radio/Tele. Fees	8,000.00	130,000.00	30,000.00	130,000.00
12020420	Wood making/Capentry Workshop	-	40,000.00	-	40,000.00
12020421	Battery Charge Fees	-	30,000.00	-	30,000.00
12020422	Printing Press Fees	-	20,000.00	-	20,000.00
12020423	Panel Beater Fees	-	50,000.00	-	50,000.00
12020424	Volcaniser Fees	-	40,000.00	-	40,000.00
12020426	Clock/Wtch repairs Fees	-	20,981.00	-	20,981.00
12020427	Cloth Dyers And Laundry Fees	-	80,000.00	-	80,000.00
12020428	Motor /Machine Car wash Depot Fees	-	40,000.00	-	40,000.00
12020429	Building Materials fees	-	60,000.00	-	60,000.00
12020430	Surface Tank Kerosine Sellers Fees	30,000.00	1,075,000.00	-	1,075,000.00
12020431	Photostat Typing Institute Fees	-	30,000.00	-	30,000.00
12020433	Sewing Institute Fees	7,000.00	30,000.00	-	30,000.00
12020434	Barbing Saloon Fees	-	20,000.00	-	20,000.00
12020435	Hair Dressing Fees	-	130,000.00	-	130,000.00
12020436	Black Smith Fees	-	60,000.00	-	60,000.00
12020437	Survey Fees	-	100,000.00	-	100,000.00
12020439	Mortgage Sublime Approval Fees	-	10,000.00	-	10,000.00
12020440	Commission on Transfer of Plots	-	60,000.00	-	60,000.00
12020441	Customary Righth Of Occupancy	-	10,000.00	-	10,000.00
12020443	Registration of Notice Payment	-	1,000,000.00	-	500,000.00
12020444	Letter of Identification	440,000.00	1,500,000.00	250,000.00	1,000,000.00
12020445	Contractor Registration Fees	-	110,240.00	-	110,240.00
12020446	Tender Processing Fees	-	50,000.00	-	50,000.00
12020447	Sand Dredging Fees	-	60,000.00	-	60,000.00
12020449	Petty Trade Fees	-	30,000.00	-	30,000.00
12020450	Sand Granite Fees	-	30,000.00	-	30,000.00
12020451	Forestry Exploitation Fees	-	310,000.00	-	310,000.00

126112 - LAVUN Local Government, Niger State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
12020452	Felling of trees fees	1,654,000.00	1,800,000.00	2,300,000.00	3,204,879.00
12020453	Sawing fees	5,000.00	50,000.00	240,000.00	250,000.00
12020454	Produce buying Fees	1,838,585.00	2,000,000.00	1,375,000.00	2,000,000.00
12020455	Rice / Mill Cassava/ grinding Fees	5,000.00	20,000.00	-	20,000.00
12020457	Registration of Meat Vans	-	50,000.00	-	50,000.00
12020458	Ingredient Grinding Machine Fees	-	40,000.00	-	40,000.00
12020459	Corn grinding Mill Fees	18,000.00	60,000.00	-	60,000.00
12020460	Brown Sugar Machine Fees	-	20,000.00	-	20,000.00
12020461	Painting / Sign Board Fees	-	40,000.00	-	40,000.00
12020462	Towing of vehicle Fees	-	20,000.00	-	20,000.00
12020499	OTHER FEES	150,000.00	3,052,900.00	100,000.00	2,992,900.00
120205	FINES GENERAL	-	20,000.00	-	20,000.00
12020502	Impounding of Animal Fines	-	20,000.00	-	20,000.00
120206	SALES GENERAL	-	150,000.00	-	150,000.00
12020604	Sales of Unserviceable Store	-	100,000.00	-	100,000.00
12020606	Sale of Store/Heavy Duty machine	-	50,000.00	-	50,000.00
120207	EARNING GENERAL	2,695,100.00	4,455,000.00	2,394,200.00	5,455,000.00
12020701	Earning from Markets	2,100,900.00	3,000,000.00	2,075,200.00	4,000,000.00
12020702	earnings from Motor Parks	594,200.00	1,050,000.00	319,000.00	1,050,000.00
12020703	earnings from Shops	-	105,000.00	-	105,000.00
12020709	Earning From Other Commercial Undertaking	-	300,000.00	-	300,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	690,000.00	1,191,000.00	310,000.00	1,191,000.00
12020801	RENT ON GOVT. QUARTERS	-	191,000.00	-	191,000.00
12020803	RENT ON GOVT BUILDINGS	690,000.00	500,000.00	310,000.00	500,000.00
12020805	RENT ON LANDED PROPERTY	-	500,000.00	-	500,000.00
120209	RENT ON LAND & OTHERS - GENERAL	270,000.00	3,250,000.00	520,000.00	3,250,000.00
12020902	Tenement Rate	270,000.00	3,250,000.00	520,000.00	3,250,000.00
120210	REPAYMENTS - GENERAL	24,222,000.00	1,500,000.00	120,000,000.00	-
12021006	OTHER REFUNDS	24,222,000.00	1,500,000.00	120,000,000.00	-
120211	INVESTMENT INCOME	-	50,000.00	-	-
12021101	DIVIDEND RECEIVED	-	50,000.00	-	-
120212	INTEREST EARNED	-	125,000.00	-	-
12021201	INTEREST EARNED ON MOTOR VEHICLE ADVANCES	-	125,000.00	-	-
120213	RE-IMBURSEMENT GENERAL	68,228,456.62	984,577,512.73	54,160,804.63	984,577,512.73
12021301	LG SHARE OF STATE IGR	68,228,456.62	984,577,512.73	54,160,804.63	984,577,512.73

126112 - LAVUN Local Government, Niger State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<u>7,722,538,166.97</u>
01	FEDERATION ACCOUNT	6,712,960,654.24
011	FAAC DIRECT ALLOCATION	6,712,960,654.24
01101	FAAC DIRECT ALLOCATION	6,712,960,654.24
02	CONSOLIDATED REVENUE FUND	1,009,577,512.73
021	MAIN ENVELOP	1,009,577,512.73
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	1,009,577,512.73

126112 - LAVUN Local Government, Niger State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Expenditure	2,227,163,504.74	6,734,429,540.24	2,744,123,735.57	7,722,538,166.97
01000000000	ADMINISTRATION SECTOR	513,883,380.83	1,675,268,240.30	586,670,119.68	1,610,565,832.80
01110000000	OFFICE OF THE LG CHAIRMAN	55,886,159.92	140,596,956.03	57,010,744.13	163,049,084.50
011100100100	CHAIRMAN	31,835,388.02	120,398,526.59	45,527,166.77	134,684,966.90
011100100200	VICE-CHAIRMAN	11,969,955.95	9,929,214.72	5,732,138.68	13,902,058.80
011118300100	INTERNAL AUDIT	12,080,815.95	10,269,214.72	5,751,438.68	14,462,058.80
01120000000	LOCAL GOVT COUNCIL	12,103,735.95	478,060,779.59	5,786,188.68	244,533,731.07
011200100100	THE LEGISLATIVE COUNCIL	12,103,735.95	30,095,314.72	5,786,188.68	45,345,963.83
011200700100	COUNCIL COMMITTEES	-	447,965,464.87	-	199,187,767.24
01610000000	OFFICE OF THE SECRETARY TO LGC	12,119,165.95	10,495,314.72	5,765,838.68	14,762,058.80
016100100100	Office of the Secretary to LGC	12,119,165.95	10,495,314.72	5,765,838.68	14,762,058.80
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	433,774,319.02	1,046,115,189.96	518,107,348.19	1,188,220,958.43
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	433,774,319.02	1,046,115,189.96	518,107,348.19	1,188,220,958.43
02000000000	ECONOMIC SECTOR	856,898,415.30	2,122,633,238.92	710,172,532.10	2,256,149,940.97
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	38,976,200.15	127,816,275.55	63,566,809.11	149,959,813.80
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	38,976,200.15	127,816,275.55	63,566,809.11	149,959,813.80
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	81,732,336.71	266,902,387.35	92,101,642.78	317,865,968.80
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	81,732,336.71	266,902,387.35	92,101,642.78	317,865,968.80
02340000000	DEPARTMENT OF WORKS AND HOUSING	719,549,487.57	1,703,843,682.36	541,602,371.14	1,757,734,091.17
023400100100	DEPARTMENT OF WORKS AND HOUSING	719,549,487.57	1,703,843,682.36	541,602,371.14	1,757,734,091.17
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	16,640,390.87	24,070,893.65	12,901,709.07	30,590,067.20
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	16,640,390.87	24,070,893.65	12,901,709.07	30,590,067.20
05000000000	SOCIAL SECTOR	856,381,708.60	2,936,528,061.02	1,447,281,083.79	3,855,822,393.20
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	57,511,539.59	208,785,025.38	103,193,058.87	283,447,849.80
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	57,511,539.59	208,785,025.38	103,193,058.87	283,447,849.80
05170000000	DEPARTMENT OF EDUCATION	513,504,371.73	2,198,954,856.59	1,079,700,263.68	2,700,425,856.80
051700100100	DEPARTMENT OF EDUCATION	12,004,115.95	9,817,014.72	5,722,638.68	173,862,058.80
051702600100	LOCAL EDUCATION AUTHORITY	501,500,255.78	2,189,137,841.87	1,073,977,625.00	2,526,563,798.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	115,852,834.40	463,252,538.08	227,982,284.30	657,266,627.80
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	115,852,834.40	463,252,538.08	227,982,284.30	657,266,627.80
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	61,638,633.05	27,358,413.80	15,376,084.77	113,682,058.80
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	61,638,633.05	27,358,413.80	15,376,084.77	113,682,058.80
05510000000	EMIRATE COUNCIL	107,874,329.83	38,177,227.16	21,029,392.16	101,000,000.00
055100100100	EMIRATE COUNCIL	107,874,329.83	38,177,227.16	21,029,392.16	101,000,000.00

126112 - LAVUN Local Government, Niger State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Personnel Expenditure	1,101,708,837.36	4,824,407,137.40	2,149,355,373.52	5,307,136,934.24
01000000000	ADMINISTRATION SECTOR	239,192,480.40	1,492,083,198.23	512,237,768.70	1,404,242,111.24
01110000000	OFFICE OF THE LG CHAIRMAN	18,227,519.80	79,566,366.91	39,034,772.56	91,830,445.00
011100100100	CHAIRMAN	18,227,519.80	79,566,366.91	39,034,772.56	91,830,445.00
01120000000	LOCAL GOVT COUNCIL	-	447,965,464.87	-	199,187,767.24
011200700100	COUNCIL COMMITTEES	-	447,965,464.87	-	199,187,767.24
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	220,964,960.60	964,551,366.45	473,202,996.13	1,113,223,899.00
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	220,964,960.60	964,551,366.45	473,202,996.13	1,113,223,899.00
02000000000	ECONOMIC SECTOR	103,866,519.24	453,395,836.11	222,433,221.85	523,280,665.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	27,006,244.21	117,887,060.83	57,834,670.43	136,057,755.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	27,006,244.21	117,887,060.83	57,834,670.43	136,057,755.00
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	40,324,030.77	176,021,568.63	86,355,104.10	203,152,910.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	40,324,030.77	176,021,568.63	86,355,104.10	203,152,910.00
02340000000	DEPARTMENT OF WORKS AND HOUSING	33,562,451.63	146,506,072.67	71,874,982.46	169,088,000.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	33,562,451.63	146,506,072.67	71,874,982.46	169,088,000.00
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	2,973,792.64	12,981,133.97	6,368,464.87	14,982,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	2,973,792.64	12,981,133.97	6,368,464.87	14,982,000.00
05000000000	SOCIAL SECTOR	758,649,837.71	2,878,928,103.06	1,414,684,382.97	3,379,614,158.00
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	45,503,233.65	198,629,710.66	97,446,520.19	229,245,791.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	45,503,233.65	198,629,710.66	97,446,520.19	229,245,791.00
05170000000	DEPARTMENT OF EDUCATION	501,500,255.78	2,189,137,841.87	1,073,977,625.00	2,526,563,798.00
051702600100	LOCAL EDUCATION AUTHORITY	501,500,255.78	2,189,137,841.87	1,073,977,625.00	2,526,563,798.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	103,772,018.46	452,983,323.36	222,230,845.62	522,804,569.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	103,772,018.46	452,983,323.36	222,230,845.62	522,804,569.00
05510000000	EMIRATE COUNCIL	107,874,329.83	38,177,227.16	21,029,392.16	101,000,000.00
055100100100	EMIRATE COUNCIL	107,874,329.83	38,177,227.16	21,029,392.16	101,000,000.00

126112 - LAVUN Local Government, Niger State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Other Recurrent Expenditure	451,454,667.38	273,057,707.87	130,768,362.06	382,486,840.63
01000000000	ADMINISTRATION SECTOR	274,690,900.42	133,684,842.07	74,432,350.99	148,173,361.83
01110000000	OFFICE OF THE LG CHAIRMAN	37,658,640.12	31,030,389.12	17,975,971.57	43,572,184.80
011100100100	CHAIRMAN	13,607,868.22	10,831,959.68	6,492,394.21	15,208,067.20
011100100200	VICE-CHAIRMAN	11,969,955.95	9,929,214.72	5,732,138.68	13,902,058.80
011118300100	INTERNAL AUDIT	12,080,815.95	10,269,214.72	5,751,438.68	14,462,058.80
01120000000	LOCAL GOVT COUNCIL	12,103,735.95	10,595,314.72	5,786,188.68	14,842,058.80
011200100100	THE LEGISLATIVE COUNCIL	12,103,735.95	10,595,314.72	5,786,188.68	14,842,058.80
01610000000	OFFICE OF THE SECRETARY TO LGC	12,119,165.95	10,495,314.72	5,765,838.68	14,762,058.80
016100100100	Office of the Secretary to LGC	12,119,165.95	10,495,314.72	5,765,838.68	14,762,058.80
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	212,809,358.42	81,563,823.51	44,904,352.05	74,997,059.43
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	212,809,358.42	81,563,823.51	44,904,352.05	74,997,059.43
02000000000	ECONOMIC SECTOR	79,031,896.06	81,772,907.84	23,739,310.25	158,105,243.60
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	11,969,955.95	9,929,214.72	5,732,138.68	13,902,058.80
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	11,969,955.95	9,929,214.72	5,732,138.68	13,902,058.80
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	41,408,305.95	50,880,818.72	5,746,538.68	114,713,058.80
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	41,408,305.95	50,880,818.72	5,746,538.68	114,713,058.80
02340000000	DEPARTMENT OF WORKS AND HOUSING	11,987,035.95	9,873,114.72	5,727,388.68	13,882,058.80
023400100100	DEPARTMENT OF WORKS AND HOUSING	11,987,035.95	9,873,114.72	5,727,388.68	13,882,058.80
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	13,666,598.22	11,089,759.68	6,533,244.21	15,608,067.20
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	13,666,598.22	11,089,759.68	6,533,244.21	15,608,067.20
05000000000	SOCIAL SECTOR	97,731,870.89	57,599,957.96	32,596,700.82	76,208,235.20
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	12,008,305.95	10,155,314.72	5,746,538.68	14,202,058.80
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	12,008,305.95	10,155,314.72	5,746,538.68	14,202,058.80
05170000000	DEPARTMENT OF EDUCATION	12,004,115.95	9,817,014.72	5,722,638.68	13,862,058.80
051700100100	DEPARTMENT OF EDUCATION	12,004,115.95	9,817,014.72	5,722,638.68	13,862,058.80
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	12,080,815.95	10,269,214.72	5,751,438.68	14,462,058.80
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	12,080,815.95	10,269,214.72	5,751,438.68	14,462,058.80
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	61,638,633.05	27,358,413.80	15,376,084.77	33,682,058.80
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	61,638,633.05	27,358,413.80	15,376,084.77	33,682,058.80

126112 - LAVUN Local Government, Niger State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Capital Expenditure	674,000,000.00	1,636,964,694.97	464,000,000.00	2,032,914,392.10
010000000000	ADMINISTRATION SECTOR	-	49,500,200.00	-	58,150,359.73
011100000000	OFFICE OF THE LG CHAIRMAN	-	30,000,200.00	-	27,646,454.70
011100100100	CHAIRMAN	-	30,000,200.00	-	27,646,454.70
011200000000	LOCAL GOVT COUNCIL	-	19,500,000.00	-	30,503,905.03
011200100100	THE LEGISLATIVE COUNCIL	-	19,500,000.00	-	30,503,905.03
020000000000	ECONOMIC SECTOR	674,000,000.00	1,587,464,494.97	464,000,000.00	1,574,764,032.37
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	-	40,000,000.00	-	-
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	-	40,000,000.00	-	-
023400000000	DEPARTMENT OF WORKS AND HOUSING	674,000,000.00	1,547,464,494.97	464,000,000.00	1,574,764,032.37
023400100100	DEPARTMENT OF WORKS AND HOUSING	674,000,000.00	1,547,464,494.97	464,000,000.00	1,574,764,032.37
050000000000	SOCIAL SECTOR	-	-	-	400,000,000.00
051400000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	-	-	40,000,000.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	-	-	40,000,000.00
051700000000	DEPARTMENT OF EDUCATION	-	-	-	160,000,000.00
051700100100	DEPARTMENT OF EDUCATION	-	-	-	160,000,000.00
052100000000	DEPARTMENT OF PRIMARY HEALTH CARE	-	-	-	120,000,000.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	-	-	-	120,000,000.00
053500000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	-	-	80,000,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	-	-	80,000,000.00

126112 - LAVUN Local Government, Niger State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	2,227,163,504.74	6,734,429,540.24	2,744,123,735.57	7,722,538,166.97
21	PERSONNEL COST	1,101,708,837.36	4,824,407,137.40	2,149,355,373.52	5,307,136,934.24
2101	SALARY	926,935,140.66	3,613,523,391.24	1,775,072,334.72	4,227,437,363.00
210101	SALARIES AND WAGES	926,935,140.66	3,613,523,391.24	1,775,072,334.72	4,227,437,363.00
21010101	SALARY	915,522,243.75	3,563,704,065.69	1,750,631,278.56	4,169,939,063.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	11,412,896.91	49,819,325.55	24,441,056.16	57,498,300.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	85,452,552.25	820,981,058.90	182,999,167.11	629,698,664.24
210201	ALLOWANCES	85,452,552.25	820,981,058.90	182,999,167.11	629,698,664.24
21020101	REGULAR ALLOWANCE	85,452,552.25	373,015,594.03	182,999,167.11	430,510,897.00
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	-	447,965,464.87	-	199,187,767.24
2103	SOCIAL BENEFITS	89,321,144.45	389,902,687.27	191,283,871.69	450,000,907.00
210301	SOCIAL BENEFITS	89,321,144.45	389,902,687.27	191,283,871.69	450,000,907.00
21030101	GRATUITY	9,924,551.60	43,322,433.49	21,253,720.68	50,000,000.00
21030102	PENSION	79,396,592.85	346,580,253.78	170,030,151.00	400,000,907.00
22	OTHER RECURRENT COSTS	451,454,667.38	273,057,707.87	130,768,362.06	382,486,840.63
2202	OVERHEAD COST	171,711,227.80	143,734,496.00	81,965,552.59	202,600,840.00
220201	TRAVEL & TRANSPORT - GENERAL	5,543,000.00	17,000,000.00	965,000.00	28,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,771,500.00	8,500,000.00	482,500.00	14,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,771,500.00	8,500,000.00	482,500.00	14,000,000.00
220202	UTILITIES - GENERAL	1,860,000.00	8,110,000.00	1,440,000.00	13,000,000.00
22020202	TELEPHONE CHARGES	1,860,000.00	8,110,000.00	1,440,000.00	13,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	3,920,000.00	26,460,000.00	2,940,000.00	36,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,640,000.00	11,070,000.00	1,230,000.00	14,760,000.00
22020302	BOOKS	1,120,000.00	7,560,000.00	840,000.00	10,080,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,160,000.00	7,830,000.00	870,000.00	11,160,000.00
220205	TRAINING - GENERAL	120,000.00	1,000,000.00	-	2,000,000.00
22020501	LOCAL TRAINING	120,000.00	1,000,000.00	-	2,000,000.00
220206	OTHER SERVICES - GENERAL	1,525,000.00	11,500,000.00	-	13,000,000.00
22020601	SECURITY SERVICES	1,525,000.00	11,500,000.00	-	13,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	330,000.00	2,000,000.00	-	2,000,000.00
22020701	FINANCIAL CONSULTING	330,000.00	2,000,000.00	-	2,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	158,413,227.80	77,664,496.00	76,620,552.59	108,600,840.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	44,355,703.78	21,746,058.88	21,453,754.73	30,408,235.20
22021002	HONORARIUM & SITTING ALLOWANCE	44,355,703.78	21,746,058.88	21,453,754.73	30,408,235.20
22021003	PUBLICITY & ADVERTISEMENTS	44,355,703.78	21,746,058.88	21,453,754.73	30,408,235.20
22021008	MEDICAL EXPENSES-INTERNATIONAL	25,346,116.45	12,426,319.36	12,259,288.41	17,376,134.40
2204	GRANTS AND CONTRIBUTIONS GENERAL	230,088,542.47	111,750,112.79	39,122,913.37	160,686,000.63
220401	LOCAL GRANTS AND CONTRIBUTIONS	230,088,542.47	111,750,112.79	39,122,913.37	160,686,000.63
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	84,827,115.89	30,020,710.93	16,536,489.16	15,375,000.63
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	20,689,540.46	7,322,124.62	4,033,290.04	8,000,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	74,482,345.66	26,359,648.62	14,519,844.14	28,800,000.00
22040107	GRANTS TO LOCAL GOVERNMENT - RECURRENT	29,400,000.00	40,725,504.00	-	100,511,000.00
22040115	2% TRAINING FUND	20,689,540.46	7,322,124.62	4,033,290.04	8,000,000.00
2205	SUBSIDIES GENERAL	49,654,897.11	17,573,099.08	9,679,896.09	19,200,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	49,654,897.11	17,573,099.08	9,679,896.09	19,200,000.00
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	49,654,897.11	17,573,099.08	9,679,896.09	19,200,000.00
23	CAPITAL EXPENDITURE	674,000,000.00	1,636,964,694.97	464,000,000.00	2,032,914,392.10
2301	FIXED ASSETS PURCHASED	-	20,004,000.00	-	16,320,813.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	20,004,000.00	-	16,320,813.00
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	-	20,004,000.00	-	5,620,813.00
23010105	PURCHASE OF MOTOR VEHICLES	-	-	-	10,700,000.00
2302	CONSTRUCTION / PROVISION	674,000,000.00	1,527,460,494.97	464,000,000.00	1,958,443,219.37
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	674,000,000.00	1,527,460,494.97	464,000,000.00	1,958,443,219.37
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	20,580,008.00	-	37,569,733.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	-	25,000,000.00	-	-

126112 - LAVUN 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
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	18,007,000.60	-	137,000,000.00
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	464,000,000.00	1,463,873,486.37
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	-	40,000,000.00
2303	REHABILITATION / REPAIRS	-	49,500,200.00	-	58,150,359.73
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	49,500,200.00	-	58,150,359.73
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	49,500,200.00	-	58,150,359.73
2305	OTHER CAPITAL PROJECTS	-	40,000,000.00	-	-
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	40,000,000.00	-	-
23050101	RESEARCH AND DEVELOPMENT	-	40,000,000.00	-	-

126112 - LAVUN Local Government, Niger State - 2026 Budget: Total Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Expenditure	2,227,163,504.74	6,734,429,540.24	2,744,123,735.57	7,722,538,166.97
701	GENERAL PUBLIC SERVICES	569,616,068.42	1,540,930,799.15	503,701,031.08	1,513,238,961.80
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	120,322,232.58	804,834,618.97	154,898,575.60	624,937,784.37
70111	EXECUTIVE AND LEGISLATIVE ORGANS	55,909,079.92	608,388,520.90	57,045,494.13	393,120,756.77
70112	FINANCIAL AND FISCAL AFFAIRS	64,413,152.66	196,446,098.07	97,853,081.46	231,817,027.60
7013	GENERAL SERVICES	419,893,835.85	695,370,676.17	348,802,455.48	787,790,177.43
70131	GENERAL PERSONNEL SERVICES	143,764,632.10	585,187,893.90	287,700,563.13	678,045,050.80
70132	OVERALL PLANNING AND STATISTICAL SERVICES	13,666,598.22	11,089,759.68	6,533,244.21	15,608,067.20
70133	OTHER GENERAL SERVICES	262,462,605.52	99,093,022.59	54,568,648.15	94,137,059.43
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	29,400,000.00	40,725,504.00	-	100,511,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	29,400,000.00	40,725,504.00	-	100,511,000.00
704	ECONOMIC AFFAIRS	724,963,236.10	1,662,146,884.64	533,294,197.79	1,681,605,904.97
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	38,976,200.15	127,816,275.55	63,566,809.11	149,959,813.80
70421	AGRICULTURE	38,976,200.15	127,816,275.55	63,566,809.11	149,959,813.80
7043	FUEL AND ENERGY	-	20,580,008.00	-	37,569,733.00
70435	ELECTRICITY	-	20,580,008.00	-	37,569,733.00
7045	TRANSPORT	685,987,035.95	1,513,750,601.09	469,727,388.68	1,494,076,358.17
70451	ROAD TRANSPORT	685,987,035.95	1,513,750,601.09	469,727,388.68	1,494,076,358.17
705	ENVIRONMENTAL PROTECTION	11,983,735.95	9,785,314.72	5,696,188.68	14,482,058.80
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	11,983,735.95	9,785,314.72	5,696,188.68	14,482,058.80
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	11,983,735.95	9,785,314.72	5,696,188.68	14,482,058.80
706	HOUSING AND COMMUNITY AMMENITIES	33,562,451.63	164,513,073.27	71,874,982.46	306,088,000.00
7063	WATER SUPPLY	-	18,007,000.60	-	137,000,000.00
70631	WATER SUPPLY	-	18,007,000.60	-	137,000,000.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	33,562,451.63	146,506,072.67	71,874,982.46	169,088,000.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	33,562,451.63	146,506,072.67	71,874,982.46	169,088,000.00
707	HEALTH	115,852,834.40	463,252,538.08	227,982,284.30	657,266,627.80
7074	PUBLIC HEALTH SERVICES	115,852,834.40	463,252,538.08	227,982,284.30	657,266,627.80
70741	PUBLIC HEALTH SERVICES	115,852,834.40	463,252,538.08	227,982,284.30	657,266,627.80
708	RECREATION, CULTURE AND RELIGION	107,874,329.83	83,177,227.16	21,029,392.16	101,000,000.00
7082	CULTURAL SERVICES	107,874,329.83	63,177,227.16	21,029,392.16	101,000,000.00
70821	CULTURAL SERVICES	107,874,329.83	63,177,227.16	21,029,392.16	101,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	20,000,000.00	-	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	20,000,000.00	-	-
709	EDUCATION	516,478,164.37	2,211,935,990.57	1,086,068,728.54	2,715,407,856.80
7091	PRE-PRIMARY AND PRIMARY EDUCATION	516,478,164.37	2,211,935,990.57	1,086,068,728.54	2,715,407,856.80
70912	PRIMARY EDUCATION	516,478,164.37	2,211,935,990.57	1,086,068,728.54	2,715,407,856.80
710	SOCIAL PROTECTION	146,832,684.04	598,687,712.65	294,476,930.56	733,448,756.80
7102	OLD AGE	89,321,144.45	389,902,687.27	191,283,871.69	450,000,907.00
71021	OLD AGE	89,321,144.45	389,902,687.27	191,283,871.69	450,000,907.00
7104	FAMILY AND CHILDREN	12,008,305.95	10,155,314.72	5,746,538.68	14,202,058.80
71041	FAMILY AND CHILDREN	12,008,305.95	10,155,314.72	5,746,538.68	14,202,058.80
7109	SOCIAL PROTECTION N.E.C.	45,503,233.65	198,629,710.66	97,446,520.19	269,245,791.00
71091	SOCIAL PROTECTION N.E.C.	45,503,233.65	198,629,710.66	97,446,520.19	269,245,791.00

126112 - LAVUN Local Government, Niger State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Personnel Expenditure	1,101,708,837.36	4,824,407,137.40	2,149,355,373.52	5,307,136,934.24
701	GENERAL PUBLIC SERVICES	190,195,366.72	1,278,202,079.59	407,309,001.11	1,157,394,114.24
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	58,551,550.57	703,553,400.41	125,389,876.66	494,171,122.24
70111	EXECUTIVE AND LEGISLATIVE ORGANS	18,227,519.80	527,531,831.78	39,034,772.56	291,018,212.24
70112	FINANCIAL AND FISCAL AFFAIRS	40,324,030.77	176,021,568.63	86,355,104.10	203,152,910.00
7013	GENERAL SERVICES	131,643,816.15	574,648,679.18	281,919,124.45	663,222,992.00
70131	GENERAL PERSONNEL SERVICES	131,643,816.15	574,648,679.18	281,919,124.45	663,222,992.00
704	ECONOMIC AFFAIRS	27,006,244.21	117,887,060.83	57,834,670.43	136,057,755.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	27,006,244.21	117,887,060.83	57,834,670.43	136,057,755.00
70421	AGRICULTURE	27,006,244.21	117,887,060.83	57,834,670.43	136,057,755.00
706	HOUSING AND COMMUNITY AMMENITIES	33,562,451.63	146,506,072.67	71,874,982.46	169,088,000.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	33,562,451.63	146,506,072.67	71,874,982.46	169,088,000.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	33,562,451.63	146,506,072.67	71,874,982.46	169,088,000.00
707	HEALTH	103,772,018.46	452,983,323.36	222,230,845.62	522,804,569.00
7074	PUBLIC HEALTH SERVICES	103,772,018.46	452,983,323.36	222,230,845.62	522,804,569.00
70741	PUBLIC HEALTH SERVICES	103,772,018.46	452,983,323.36	222,230,845.62	522,804,569.00
708	RECREATION, CULTURE AND RELIGION	107,874,329.83	38,177,227.16	21,029,392.16	101,000,000.00
7082	CULTURAL SERVICES	107,874,329.83	38,177,227.16	21,029,392.16	101,000,000.00
70821	CULTURAL SERVICES	107,874,329.83	38,177,227.16	21,029,392.16	101,000,000.00
709	EDUCATION	504,474,048.42	2,202,118,975.85	1,080,346,089.86	2,541,545,798.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	504,474,048.42	2,202,118,975.85	1,080,346,089.86	2,541,545,798.00
70912	PRIMARY EDUCATION	504,474,048.42	2,202,118,975.85	1,080,346,089.86	2,541,545,798.00
710	SOCIAL PROTECTION	134,824,378.10	588,532,397.93	288,730,391.88	679,246,698.00
7102	OLD AGE	89,321,144.45	389,902,687.27	191,283,871.69	450,000,907.00
71021	OLD AGE	89,321,144.45	389,902,687.27	191,283,871.69	450,000,907.00
7109	SOCIAL PROTECTION N.E.C.	45,503,233.65	198,629,710.66	97,446,520.19	229,245,791.00
71091	SOCIAL PROTECTION N.E.C.	45,503,233.65	198,629,710.66	97,446,520.19	229,245,791.00

126112 - LAVUN Local Government, Niger State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Other Recurrent Expenditure	451,454,667.38	273,057,707.87	130,768,362.06	382,486,840.63
701	GENERAL PUBLIC SERVICES	379,420,701.70	213,228,519.55	96,392,029.97	297,694,487.83
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	61,770,682.01	51,781,018.56	29,508,698.93	72,616,302.40
70111	EXECUTIVE AND LEGISLATIVE ORGANS	37,681,560.12	31,356,489.12	18,010,721.57	43,952,184.80
70112	FINANCIAL AND FISCAL AFFAIRS	24,089,121.89	20,424,529.44	11,497,977.36	28,664,117.60
7013	GENERAL SERVICES	288,250,019.69	120,721,996.99	66,883,331.04	124,567,185.43
70131	GENERAL PERSONNEL SERVICES	12,120,815.95	10,539,214.72	5,781,438.68	14,822,058.80
70132	OVERALL PLANNING AND STATISTICAL SERVICES	13,666,598.22	11,089,759.68	6,533,244.21	15,608,067.20
70133	OTHER GENERAL SERVICES	262,462,605.52	99,093,022.59	54,568,648.15	94,137,059.43
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	29,400,000.00	40,725,504.00	-	100,511,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	29,400,000.00	40,725,504.00	-	100,511,000.00
704	ECONOMIC AFFAIRS	23,956,991.89	19,802,329.44	11,459,527.36	27,784,117.60
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	11,969,955.95	9,929,214.72	5,732,138.68	13,902,058.80
70421	AGRICULTURE	11,969,955.95	9,929,214.72	5,732,138.68	13,902,058.80
7045	TRANSPORT	11,987,035.95	9,873,114.72	5,727,388.68	13,882,058.80
70451	ROAD TRANSPORT	11,987,035.95	9,873,114.72	5,727,388.68	13,882,058.80
705	ENVIRONMENTAL PROTECTION	11,983,735.95	9,785,314.72	5,696,188.68	14,482,058.80
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	11,983,735.95	9,785,314.72	5,696,188.68	14,482,058.80
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	11,983,735.95	9,785,314.72	5,696,188.68	14,482,058.80
707	HEALTH	12,080,815.95	10,269,214.72	5,751,438.68	14,462,058.80
7074	PUBLIC HEALTH SERVICES	12,080,815.95	10,269,214.72	5,751,438.68	14,462,058.80
70741	PUBLIC HEALTH SERVICES	12,080,815.95	10,269,214.72	5,751,438.68	14,462,058.80
709	EDUCATION	12,004,115.95	9,817,014.72	5,722,638.68	13,862,058.80
7091	PRE-PRIMARY AND PRIMARY EDUCATION	12,004,115.95	9,817,014.72	5,722,638.68	13,862,058.80
70912	PRIMARY EDUCATION	12,004,115.95	9,817,014.72	5,722,638.68	13,862,058.80
710	SOCIAL PROTECTION	12,008,305.95	10,155,314.72	5,746,538.68	14,202,058.80
7104	FAMILY AND CHILDREN	12,008,305.95	10,155,314.72	5,746,538.68	14,202,058.80
71041	FAMILY AND CHILDREN	12,008,305.95	10,155,314.72	5,746,538.68	14,202,058.80

126112 - LAVUN Local Government, Niger State - 2026 Budget: Capital Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Capital Expenditure	674,000,000.00	1,636,964,694.97	464,000,000.00	2,032,914,392.10
701	GENERAL PUBLIC SERVICES	-	49,500,200.00	-	58,150,359.73
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	-	49,500,200.00	-	58,150,359.73
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	49,500,200.00	-	58,150,359.73
704	ECONOMIC AFFAIRS	674,000,000.00	1,524,457,494.37	464,000,000.00	1,517,764,032.37
7043	FUEL AND ENERGY	-	20,580,008.00	-	37,569,733.00
70435	ELECTRICITY	-	20,580,008.00	-	37,569,733.00
7045	TRANSPORT	674,000,000.00	1,503,877,486.37	464,000,000.00	1,480,194,299.37
70451	ROAD TRANSPORT	674,000,000.00	1,503,877,486.37	464,000,000.00	1,480,194,299.37
706	HOUSING AND COMMUNITY AMMENITIES	-	18,007,000.60	-	137,000,000.00
7063	WATER SUPPLY	-	18,007,000.60	-	137,000,000.00
70631	WATER SUPPLY	-	18,007,000.60	-	137,000,000.00
707	HEALTH	-	-	-	120,000,000.00
7074	PUBLIC HEALTH SERVICES	-	-	-	120,000,000.00
70741	PUBLIC HEALTH SERVICES	-	-	-	120,000,000.00
708	RECREATION, CULTURE AND RELIGION	-	45,000,000.00	-	-
7082	CULTURAL SERVICES	-	25,000,000.00	-	-
70821	CULTURAL SERVICES	-	25,000,000.00	-	-
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	20,000,000.00	-	-
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	20,000,000.00	-	-
709	EDUCATION	-	-	-	160,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	-	-	160,000,000.00
70912	PRIMARY EDUCATION	-	-	-	160,000,000.00
710	SOCIAL PROTECTION	-	-	-	40,000,000.00
7109	SOCIAL PROTECTION N.E.C.	-	-	-	40,000,000.00
71091	SOCIAL PROTECTION N.E.C.	-	-	-	40,000,000.00

126112 - LAVUN 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	2,227,163,504.74	6,734,429,540.24	2,744,123,735.57	7,722,538,166.97
1261	ZONE A - NIGER SOUTH	2,227,163,504.74	6,734,429,540.24	2,744,123,735.57	7,722,538,166.97
126112	LAVUN	2,227,163,504.74	6,734,429,540.24	2,744,123,735.57	7,722,538,166.97
12611298	LG WIDE	2,227,163,504.74	6,734,429,540.24	2,744,123,735.57	7,722,538,166.97

126112 - LAVUN Local Government, Niger State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
126	NIGER STATE	1,101,708,837.36	4,824,407,137.40	2,149,355,373.52	5,307,136,934.24
1261	ZONE A - NIGER SOUTH	1,101,708,837.36	4,824,407,137.40	2,149,355,373.52	5,307,136,934.24
126112	LAVUN	1,101,708,837.36	4,824,407,137.40	2,149,355,373.52	5,307,136,934.24
12611298	LG WIDE	1,101,708,837.36	4,824,407,137.40	2,149,355,373.52	5,307,136,934.24

126112 - LAVUN 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	451,454,667.38	273,057,707.87	130,768,362.06	382,486,840.63
1261	ZONE A - NIGER SOUTH	451,454,667.38	273,057,707.87	130,768,362.06	382,486,840.63
126112	LAVUN	451,454,667.38	273,057,707.87	130,768,362.06	382,486,840.63
12611298	LG WIDE	451,454,667.38	273,057,707.87	130,768,362.06	382,486,840.63

126112 - LAVUN 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	1,636,964,694.97	464,000,000.00	2,032,914,392.10
1261	ZONE A - NIGER SOUTH	674,000,000.00	1,636,964,694.97	464,000,000.00	2,032,914,392.10
126112	LAVUN	674,000,000.00	1,636,964,694.97	464,000,000.00	2,032,914,392.10
12611298	LG WIDE	674,000,000.00	1,636,964,694.97	464,000,000.00	2,032,914,392.10

126112 - LAVUN Local Government, Niger State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Expenditure	2,227,163,504.74	6,734,429,540.24	2,744,123,735.57	7,722,538,166.97
01	Agriculture	38,976,200.15	127,816,275.55	63,566,809.11	149,959,813.80
0101	Effective governance of the Agriculture Sector	38,976,200.15	127,816,275.55	63,566,809.11	149,959,813.80
010102	Agriculture sector coordination mechanisms	38,976,200.15	127,816,275.55	63,566,809.11	149,959,813.80
02	Societal Re-orientation	107,874,329.83	83,177,227.16	21,029,392.16	101,000,000.00
0210	Societal Re-orientation - General	107,874,329.83	83,177,227.16	21,029,392.16	101,000,000.00
021001	Societal Re-orientation - General	107,874,329.83	83,177,227.16	21,029,392.16	101,000,000.00
04	Health	115,852,834.40	463,252,538.08	227,982,284.30	657,266,627.80
0401	Effective governance of the health system	115,852,834.40	463,252,538.08	227,982,284.30	537,266,627.80
040103	Health sector coordination mechanisms	115,852,834.40	463,252,538.08	227,982,284.30	537,266,627.80
0405	Provision of adequate and modern health infrastructure for health services delivery	-	-	-	120,000,000.00
040501	Functional health facilities	-	-	-	120,000,000.00
05	Education	513,504,371.73	2,198,954,856.59	1,079,700,263.68	2,700,425,856.80
0501	Effective governance of the education system	513,504,371.73	2,198,954,856.59	1,079,700,263.68	2,540,425,856.80
050103	Education sector coordination mechanisms	513,504,371.73	2,198,954,856.59	1,079,700,263.68	2,540,425,856.80
0505	Adequate infrastructure at all levels	-	-	-	160,000,000.00
050501	Schools' infrastructure construction and rehabilitation	-	-	-	160,000,000.00
06	Housing and Urban Development	33,562,451.63	146,506,072.67	71,874,982.46	169,088,000.00
0610	Housing and Urban Development - General	33,562,451.63	146,506,072.67	71,874,982.46	169,088,000.00
061001	Housing and Urban Development - General	33,562,451.63	146,506,072.67	71,874,982.46	169,088,000.00
09	Environmental Improvement	11,983,735.95	9,785,314.72	5,696,188.68	14,482,058.80
0910	Environmental Improvement - General	11,983,735.95	9,785,314.72	5,696,188.68	14,482,058.80
091001	Environmental Improvement - General	11,983,735.95	9,785,314.72	5,696,188.68	14,482,058.80
10	Water Resources and Rural Development	-	18,007,000.60	-	137,000,000.00
1010	Water Resources and Rural Deve - General	-	18,007,000.60	-	137,000,000.00
101001	Water Resources and Rural Deve - General	-	18,007,000.60	-	137,000,000.00
13	Reform of Government and Governance	572,589,861.06	1,553,911,933.12	510,069,495.94	1,528,220,961.80
1310	Reform of Government and Governance - General	572,589,861.06	1,553,911,933.12	510,069,495.94	1,528,220,961.80
131001	Reform of Government and Governance - General	572,589,861.06	1,553,911,933.12	510,069,495.94	1,528,220,961.80
14	Power	-	20,580,008.00	-	37,569,733.00
1410	Power - General	-	20,580,008.00	-	37,569,733.00
141001	Power - General	-	20,580,008.00	-	37,569,733.00
17	Road	685,987,035.95	1,513,750,601.09	469,727,388.68	1,494,076,358.17
1710	Road - General	685,987,035.95	1,513,750,601.09	469,727,388.68	1,494,076,358.17
171001	Road - General	685,987,035.95	1,513,750,601.09	469,727,388.68	1,494,076,358.17
23	Social Protection	146,832,684.04	598,687,712.65	294,476,930.56	733,448,756.80
2301	Effective Governance of Social Protection	57,511,539.59	208,785,025.38	103,193,058.87	243,447,849.80
230102	Social protection coordination and mechanisms	57,511,539.59	208,785,025.38	103,193,058.87	243,447,849.80
2305	Social Pensions and Old Age Support	89,321,144.45	389,902,687.27	191,283,871.69	450,000,907.00
230501	Pensions Payments and Contributions	79,396,592.85	346,580,253.78	170,030,151.00	400,000,907.00
230502	Gratuity	9,924,551.60	43,322,433.49	21,253,720.68	50,000,000.00
2310	Social Protection Not Elsewhere Classified	-	-	-	40,000,000.00
231001	Social Protection Not Elsewhere Classified	-	-	-	40,000,000.00

126112 - LAVUN Local Government, Niger State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Personnel Expenditure	1,101,708,837.36	4,824,407,137.40	2,149,355,373.52	5,307,136,934.24
01	Agriculture	27,006,244.21	117,887,060.83	57,834,670.43	136,057,755.00
0101	Effective governance of the Agriculture Sector	27,006,244.21	117,887,060.83	57,834,670.43	136,057,755.00
010102	Agriculture sector coordination mechanisms	27,006,244.21	117,887,060.83	57,834,670.43	136,057,755.00
02	Societal Re-orientation	107,874,329.83	38,177,227.16	21,029,392.16	101,000,000.00
0210	Societal Re-orientation - General	107,874,329.83	38,177,227.16	21,029,392.16	101,000,000.00
021001	Societal Re-orientation - General	107,874,329.83	38,177,227.16	21,029,392.16	101,000,000.00
04	Health	103,772,018.46	452,983,323.36	222,230,845.62	522,804,569.00
0401	Effective governance of the health system	103,772,018.46	452,983,323.36	222,230,845.62	522,804,569.00
040103	Health sector coordination mechanisms	103,772,018.46	452,983,323.36	222,230,845.62	522,804,569.00
05	Education	501,500,255.78	2,189,137,841.87	1,073,977,625.00	2,526,563,798.00
0501	Effective governance of the education system	501,500,255.78	2,189,137,841.87	1,073,977,625.00	2,526,563,798.00
050103	Education sector coordination mechanisms	501,500,255.78	2,189,137,841.87	1,073,977,625.00	2,526,563,798.00
06	Housing and Urban Development	33,562,451.63	146,506,072.67	71,874,982.46	169,088,000.00
0610	Housing and Urban Development - General	33,562,451.63	146,506,072.67	71,874,982.46	169,088,000.00
061001	Housing and Urban Development - General	33,562,451.63	146,506,072.67	71,874,982.46	169,088,000.00
13	Reform of Government and Governance	193,169,159.37	1,291,183,213.56	413,677,465.98	1,172,376,114.24
1310	Reform of Government and Governance - General	193,169,159.37	1,291,183,213.56	413,677,465.98	1,172,376,114.24
131001	Reform of Government and Governance - General	193,169,159.37	1,291,183,213.56	413,677,465.98	1,172,376,114.24
23	Social Protection	134,824,378.10	588,532,397.93	288,730,391.88	679,246,698.00
2301	Effective Governance of Social Protection	45,503,233.65	198,629,710.66	97,446,520.19	229,245,791.00
230102	Social protection coordination and mechanisms	45,503,233.65	198,629,710.66	97,446,520.19	229,245,791.00
2305	Social Pensions and Old Age Support	89,321,144.45	389,902,687.27	191,283,871.69	450,000,907.00
230501	Pensions Payments and Contributions	79,396,592.85	346,580,253.78	170,030,151.00	400,000,907.00
230502	Gratuity	9,924,551.60	43,322,433.49	21,253,720.68	50,000,000.00

126112 - LAVUN Local Government, Niger State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Other Recurrent Expenditure	451,454,667.38	273,057,707.87	130,768,362.06	382,486,840.63
01	Agriculture	11,969,955.95	9,929,214.72	5,732,138.68	13,902,058.80
0101	Effective governance of the Agriculture Sector	11,969,955.95	9,929,214.72	5,732,138.68	13,902,058.80
010102	Agriculture sector coordination mechanisms	11,969,955.95	9,929,214.72	5,732,138.68	13,902,058.80
04	Health	12,080,815.95	10,269,214.72	5,751,438.68	14,462,058.80
0401	Effective governance of the health system	12,080,815.95	10,269,214.72	5,751,438.68	14,462,058.80
040103	Health sector coordination mechanisms	12,080,815.95	10,269,214.72	5,751,438.68	14,462,058.80
05	Education	12,004,115.95	9,817,014.72	5,722,638.68	13,862,058.80
0501	Effective governance of the education system	12,004,115.95	9,817,014.72	5,722,638.68	13,862,058.80
050103	Education sector coordination mechanisms	12,004,115.95	9,817,014.72	5,722,638.68	13,862,058.80
09	Environmental Improvement	11,983,735.95	9,785,314.72	5,696,188.68	14,482,058.80
0910	Environmental Improvement - General	11,983,735.95	9,785,314.72	5,696,188.68	14,482,058.80
091001	Environmental Improvement - General	11,983,735.95	9,785,314.72	5,696,188.68	14,482,058.80
13	Reform of Government and Governance	379,420,701.70	213,228,519.55	96,392,029.97	297,694,487.83
1310	Reform of Government and Governance - General	379,420,701.70	213,228,519.55	96,392,029.97	297,694,487.83
131001	Reform of Government and Governance - General	379,420,701.70	213,228,519.55	96,392,029.97	297,694,487.83
17	Road	11,987,035.95	9,873,114.72	5,727,388.68	13,882,058.80
1710	Road - General	11,987,035.95	9,873,114.72	5,727,388.68	13,882,058.80
171001	Road - General	11,987,035.95	9,873,114.72	5,727,388.68	13,882,058.80
23	Social Protection	12,008,305.95	10,155,314.72	5,746,538.68	14,202,058.80
2301	Effective Governance of Social Protection	12,008,305.95	10,155,314.72	5,746,538.68	14,202,058.80
230102	Social protection coordination and mechanisms	12,008,305.95	10,155,314.72	5,746,538.68	14,202,058.80

126112 - LAVUN Local Government, Niger State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Capital Expenditure	674,000,000.00	1,636,964,694.97	464,000,000.00	2,032,914,392.10
02	Societal Re-orientation	-	45,000,000.00	-	-
0210	Societal Re-orientation - General	-	45,000,000.00	-	-
021001	Societal Re-orientation - General	-	45,000,000.00	-	-
04	Health	-	-	-	120,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	-	-	-	120,000,000.00
040501	Functional health facilities	-	-	-	120,000,000.00
05	Education	-	-	-	160,000,000.00
0505	Adequate infrastructure at all levels	-	-	-	160,000,000.00
050501	Schools' infrastructure construction and rehabilitation	-	-	-	160,000,000.00
10	Water Resources and Rural Development	-	18,007,000.60	-	137,000,000.00
1010	Water Resources and Rural Deve - General	-	18,007,000.60	-	137,000,000.00
101001	Water Resources and Rural Deve - General	-	18,007,000.60	-	137,000,000.00
13	Reform of Government and Governance	-	49,500,200.00	-	58,150,359.73
1310	Reform of Government and Governance - General	-	49,500,200.00	-	58,150,359.73
131001	Reform of Government and Governance - General	-	49,500,200.00	-	58,150,359.73
14	Power	-	20,580,008.00	-	37,569,733.00
1410	Power - General	-	20,580,008.00	-	37,569,733.00
141001	Power - General	-	20,580,008.00	-	37,569,733.00
17	Road	674,000,000.00	1,503,877,486.37	464,000,000.00	1,480,194,299.37
1710	Road - General	674,000,000.00	1,503,877,486.37	464,000,000.00	1,480,194,299.37
171001	Road - General	674,000,000.00	1,503,877,486.37	464,000,000.00	1,480,194,299.37
23	Social Protection	-	-	-	40,000,000.00
2310	Social Protection Not Elsewhere Classified	-	-	-	40,000,000.00
231001	Social Protection Not Elsewhere Classified	-	-	-	40,000,000.00

126112 - LAVUN Local Government, Niger State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
Total Capital Expenditure						674,000,000.00	1,636,964,694.97	464,000,000.00	2,032,914,292.10
i. General Renovations of LG Secretariate(Office Building)	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12611298 - LG WIDE	-	30,000,200.00	-	9,876,640.00
ii Renovation of Finance and Supply Department Building	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12611298 - LG WIDE	-	-	-	5,110,751.00
iii Renovation of V/C Office	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12611298 - LG WIDE	-	-	-	5,980,563.30
iv. Renovation of Council Secretary office	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12611298 - LG WIDE	-	-	-	6,678,500.40
Renovation of Legistive chamber and Fencing	13 - Reform of Government and Governance	011200100100 - THE LEGISLATIVE COUNCIL	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12611298 - LG WIDE	-	19,500,000.00	-	30,503,005.03
Special Assignment	17 - Road	23050101 - DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	23050101 - RESEARCH AND DEVELOPMENT	70451 - ROAD TRANSPORT	12611298 - LG WIDE	-	20,000,000.00	-	-
Local government pilgrimage	02 - Societal Re-orientation	022000100100 - DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	23050101 - RESEARCH AND DEVELOPMENT	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	12611298 - LG WIDE	-	20,000,000.00	-	-
Purchase of 1No. Shannu Grade I Model	17 - Road	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23010105 - PURCHASE OF MOTOR VEHICLES	70451 - ROAD TRANSPORT	12611298 - LG WIDE	-	-	-	10,700,000.00
Purchase of 4No. Of motor cycle	17 - Road	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23010104 - PURCHASE OF MOTOR CYCLES / TRICYCLE	70451 - ROAD TRANSPORT	12611298 - LG WIDE	-	20,004,000.00	-	5,620,813.00
Electrification to Danko Lokwaewa	14 - Power	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	12611298 - LG WIDE	-	20,580,008.00	-	10,890,546.00
ii provision of transformers across the local government	14 - Power	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	12611298 - LG WIDE	-	-	-	15,999,752.00
iii completion of electrification at Kupafu	14 - Power	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	12611298 - LG WIDE	-	-	-	10,679,435.00
i provision of portable water to lagun	10 - Water Resources and Rural Development	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12611298 - LG WIDE	-	18,007,000.60	-	5,000,000.00
ii provision of portable water to Gbakota	10 - Water Resources and Rural Development	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12611298 - LG WIDE	-	-	-	5,000,000.00
iii provision of portable water to Maribe	10 - Water Resources and Rural Development	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12611298 - LG WIDE	-	-	-	5,000,000.00
v provision of portable water to kutigi	10 - Water Resources and Rural Development	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12611298 - LG WIDE	-	-	-	5,000,000.00
iv provision of portable water to Doko	10 - Water Resources and Rural Development	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12611298 - LG WIDE	-	-	-	5,000,000.00
vi provision of portable water to Emilugi	10 - Water Resources and Rural Development	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12611298 - LG WIDE	-	-	-	5,000,000.00
vii provision of portable water to Ma'ai	10 - Water Resources and Rural Development	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12611298 - LG WIDE	-	-	-	5,000,000.00
viii provision of portable water to Edebaba	10 - Water Resources and Rural Development	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12611298 - LG WIDE	-	-	-	5,000,000.00
x provision of portable water to Chanchagu	10 - Water Resources and Rural Development	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12611298 - LG WIDE	-	-	-	5,000,000.00
Repairs of purehole at kutigi	10 - Water Resources and Rural Development	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12611298 - LG WIDE	-	-	-	1,500,000.00
Repairs of purehole at busu	10 - Water Resources and Rural Development	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12611298 - LG WIDE	-	-	-	1,500,000.00
Repairs of purehole at latiko	10 - Water Resources and Rural Development	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12611298 - LG WIDE	-	-	-	1,500,000.00
Repairs of purehole at dabban	10 - Water Resources and Rural Development	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12611298 - LG WIDE	-	-	-	1,500,000.00
Repairs of purehole at yeti	10 - Water Resources and Rural Development	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12611298 - LG WIDE	-	-	-	1,500,000.00
Repairs of purehole at manbvari	10 - Water Resources and Rural Development	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12611298 - LG WIDE	-	-	-	1,500,000.00
Repairs of purehole at egbako	10 - Water Resources and Rural Development	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12611298 - LG WIDE	-	-	-	1,500,000.00
Repairs of purehole at kutiwangi	10 - Water Resources and Rural Development	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12611298 - LG WIDE	-	-	-	1,500,000.00
i. Contribution for Urban renewal	17 - Road	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12611298 - LG WIDE	674,000,000.00	1,223,873,486.37	424,000,000.00	1,223,873,486.37
ii. Contribution for Ward Development Projects	17 - Road	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12611298 - LG WIDE	-	240,000,000.00	40,000,000.00	240,000,000.00
i. Construction of Town Hall at kutigi	02 - Societal Re-orientation	023000100100 - DEPARTMENT OF WORKS AND HOUSING	23020104 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70821 - CULTURAL SERVICES	12611298 - LG WIDE	-	25,000,000.00	-	-
iv. intervention to Social Activities	23 - Social Protection	023000100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71091 - SOCIAL PROTECTION N.E.C.	12611298 - LG WIDE	-	-	-	40,000,000.00
i. intervention to Primary Schools	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	70912 - PRIMARY EDUCATION	12611298 - LG WIDE	-	-	-	160,000,000.00
ii. intervention to PHC	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12611298 - LG WIDE	-	-	-	120,000,000.00
iii. intervention to Water Facilities	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF ENVIRONMENTAL SANITATION	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12611298 - LG WIDE	-	-	-	80,000,000.00

011100100100		CHAIRMAN				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget	
2	EXPENDITURES	31,835,388.02	120,398,526.59	45,527,166.77	134,684,966.90	
21	PERSONNEL COST	18,227,519.80	79,566,366.91	39,034,772.56	91,830,445.00	
2101	SALARY	11,412,896.91	49,819,325.55	24,441,056.16	57,498,300.00	
210101	SALARIES AND WAGES	11,412,896.91	49,819,325.55	24,441,056.16	57,498,300.00	
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	11,412,896.91	49,819,325.55	24,441,056.16	57,498,300.00	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,814,622.89	29,747,041.37	14,593,716.41	34,332,145.00	
210201	ALLOWANCES	6,814,622.89	29,747,041.37	14,593,716.41	34,332,145.00	
21020101	REGULAR ALLOWANCE	6,814,622.89	29,747,041.37	14,593,716.41	34,332,145.00	
22	OTHER RECURRENT COSTS	13,607,868.22	10,831,959.68	6,492,394.21	15,208,067.20	
2202	OVERHEAD COST	13,607,868.22	10,831,959.68	6,492,394.21	15,208,067.20	
220201	TRAVEL & TRANSPORT - GENERAL	388,010.00	1,190,000.00	67,550.00	1,960,000.00	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	221,720.00	680,000.00	38,600.00	1,120,000.00	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	166,290.00	510,000.00	28,950.00	840,000.00	
220202	UTILITIES - GENERAL	148,800.00	648,800.00	115,200.00	1,040,000.00	
22020202	TELEPHONE CHARGES	148,800.00	648,800.00	115,200.00	1,040,000.00	
220203	MATERIALS & SUPPLIES - GENERAL	240,000.00	1,620,000.00	180,000.00	2,160,000.00	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	80,000.00	540,000.00	60,000.00	720,000.00	
22020302	BOOKS	80,000.00	540,000.00	60,000.00	720,000.00	
22020305	PRINTING OF NON SECURITY DOCUMENTS	80,000.00	540,000.00	60,000.00	720,000.00	
220205	TRAINING - GENERAL	9,600.00	80,000.00	0.00	160,000.00	
22020501	LOCAL TRAINING	9,600.00	80,000.00	0.00	160,000.00	
220206	OTHER SERVICES - GENERAL	122,000.00	920,000.00	0.00	1,040,000.00	
22020601	SECURITY SERVICES	122,000.00	920,000.00	0.00	1,040,000.00	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	26,400.00	160,000.00	0.00	160,000.00	
22020701	FINANCIAL CONSULTING	26,400.00	160,000.00	0.00	160,000.00	
220210	MISCELLANEOUS EXPENSES GENERAL	12,673,058.22	6,213,159.68	6,129,644.21	8,688,067.20	
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	4,752,396.83	2,329,934.88	2,298,616.58	3,258,025.20	
22021002	HONORARIUM & SITTING ALLOWANCE	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80	
22021003	PUBLICITY & ADVERTISEMENTS	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80	
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,584,132.28	776,644.96	766,205.53	1,086,008.40	
23	CAPITAL EXPENDITURE	0.00	30,000,200.00	0.00	27,646,454.70	
2303	REHABILITATION / REPAIRS	0.00	30,000,200.00	0.00	27,646,454.70	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	30,000,200.00	0.00	27,646,454.70	
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	30,000,200.00	0.00	27,646,454.70	

011100100200		VICE-CHAIRMAN				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget	
2	EXPENDITURES	11,969,955.95	9,929,214.72	5,732,138.68	13,902,058.80	
22	OTHER RECURRENT COSTS	11,969,955.95	9,929,214.72	5,732,138.68	13,902,058.80	
2202	OVERHEAD COST	11,969,955.95	9,929,214.72	5,732,138.68	13,902,058.80	
220201	TRAVEL & TRANSPORT - GENERAL	332,580.00	1,020,000.00	57,900.00	1,680,000.00	
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	221,720.00	680,000.00	38,600.00	1,120,000.00	
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	110,860.00	340,000.00	19,300.00	560,000.00	
220202	UTILITIES - GENERAL	130,200.00	567,700.00	100,800.00	910,000.00	
22020202	TELEPHONE CHARGES	130,200.00	567,700.00	100,800.00	910,000.00	
220203	MATERIALS & SUPPLIES - GENERAL	280,000.00	1,890,000.00	210,000.00	2,520,000.00	
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	120,000.00	810,000.00	90,000.00	1,080,000.00	
22020302	BOOKS	80,000.00	540,000.00	60,000.00	720,000.00	
22020305	PRINTING OF NON SECURITY DOCUMENTS	80,000.00	540,000.00	60,000.00	720,000.00	
220205	TRAINING - GENERAL	8,400.00	70,000.00	0.00	140,000.00	
22020501	LOCAL TRAINING	8,400.00	70,000.00	0.00	140,000.00	
220206	OTHER SERVICES - GENERAL	106,750.00	805,000.00	0.00	910,000.00	
22020601	SECURITY SERVICES	106,750.00	805,000.00	0.00	910,000.00	
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	23,100.00	140,000.00	0.00	140,000.00	

22020701	FINANCIAL CONSULTING	23,100.00	140,000.00	0.00	140,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,088,925.95	5,436,514.72	5,363,438.68	7,602,058.80
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021002	HONORARIUM & SITTING ALLOWANCE	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021003	PUBLICITY & ADVERTISEMENTS	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,584,132.28	776,644.96	766,205.53	1,086,008.40

011118300100 INTERNAL AUDIT					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	12,080,815.95	10,269,214.72	5,751,438.68	14,462,058.80
22	OTHER RECURRENT COSTS	12,080,815.95	10,269,214.72	5,751,438.68	14,462,058.80
2202	OVERHEAD COST	12,080,815.95	10,269,214.72	5,751,438.68	14,462,058.80
220201	TRAVEL & TRANSPORT - GENERAL	443,440.00	1,360,000.00	77,200.00	2,240,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	221,720.00	680,000.00	38,600.00	1,120,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	221,720.00	680,000.00	38,600.00	1,120,000.00
220202	UTILITIES - GENERAL	130,200.00	567,700.00	100,800.00	910,000.00
22020202	TELEPHONE CHARGES	130,200.00	567,700.00	100,800.00	910,000.00
220203	MATERIALS & SUPPLIES - GENERAL	280,000.00	1,890,000.00	210,000.00	2,520,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	120,000.00	810,000.00	90,000.00	1,080,000.00
22020302	BOOKS	80,000.00	540,000.00	60,000.00	720,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	80,000.00	540,000.00	60,000.00	720,000.00
220205	TRAINING - GENERAL	8,400.00	70,000.00	0.00	140,000.00
22020501	LOCAL TRAINING	8,400.00	70,000.00	0.00	140,000.00
220206	OTHER SERVICES - GENERAL	106,750.00	805,000.00	0.00	910,000.00
22020601	SECURITY SERVICES	106,750.00	805,000.00	0.00	910,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	23,100.00	140,000.00	0.00	140,000.00
22020701	FINANCIAL CONSULTING	23,100.00	140,000.00	0.00	140,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,088,925.95	5,436,514.72	5,363,438.68	7,602,058.80
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021002	HONORARIUM & SITTING ALLOWANCE	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021003	PUBLICITY & ADVERTISEMENTS	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,584,132.28	776,644.96	766,205.53	1,086,008.40

011200100100 THE LEGISLATIVE COUNCIL					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	12,103,735.95	30,095,314.72	5,786,188.68	45,345,963.83
22	OTHER RECURRENT COSTS	12,103,735.95	10,595,314.72	5,786,188.68	14,842,058.80
2202	OVERHEAD COST	12,103,735.95	10,595,314.72	5,786,188.68	14,842,058.80
220201	TRAVEL & TRANSPORT - GENERAL	388,010.00	1,190,000.00	67,550.00	1,960,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	221,720.00	680,000.00	38,600.00	1,120,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	166,290.00	510,000.00	28,950.00	840,000.00
220202	UTILITIES - GENERAL	148,800.00	648,800.00	115,200.00	1,040,000.00
22020202	TELEPHONE CHARGES	148,800.00	648,800.00	115,200.00	1,040,000.00
220203	MATERIALS & SUPPLIES - GENERAL	320,000.00	2,160,000.00	240,000.00	2,880,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	120,000.00	810,000.00	90,000.00	1,080,000.00
22020302	BOOKS	80,000.00	540,000.00	60,000.00	720,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	120,000.00	810,000.00	90,000.00	1,080,000.00
220205	TRAINING - GENERAL	9,600.00	80,000.00	0.00	160,000.00
22020501	LOCAL TRAINING	9,600.00	80,000.00	0.00	160,000.00
220206	OTHER SERVICES - GENERAL	122,000.00	920,000.00	0.00	1,040,000.00
22020601	SECURITY SERVICES	122,000.00	920,000.00	0.00	1,040,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	26,400.00	160,000.00	0.00	160,000.00
22020701	FINANCIAL CONSULTING	26,400.00	160,000.00	0.00	160,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,088,925.95	5,436,514.72	5,363,438.68	7,602,058.80
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021002	HONORARIUM & SITTING ALLOWANCE	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80

22021003	PUBLICITY & ADVERTISEMENTS	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,584,132.28	776,644.96	766,205.53	1,086,008.40
23	CAPITAL EXPENDITURE	0.00	19,500,000.00	0.00	30,503,905.03
2303	REHABILITATION / REPAIRS	0.00	19,500,000.00	0.00	30,503,905.03
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	19,500,000.00	0.00	30,503,905.03
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	19,500,000.00	0.00	30,503,905.03

011200700100	COUNCIL COMMITTEES				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	0.00	447,965,464.87	0.00	199,187,767.24
21	PERSONNEL COST	0.00	447,965,464.87	0.00	199,187,767.24
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	447,965,464.87	0.00	199,187,767.24
210201	ALLOWANCES	0.00	447,965,464.87	0.00	199,187,767.24
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	0.00	447,965,464.87	0.00	199,187,767.24

016100100100	Office of the Secretary to LGC				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	12,119,165.95	10,495,314.72	5,765,838.68	14,762,058.80
22	OTHER RECURRENT COSTS	12,119,165.95	10,495,314.72	5,765,838.68	14,762,058.80
2202	OVERHEAD COST	12,119,165.95	10,495,314.72	5,765,838.68	14,762,058.80
220201	TRAVEL & TRANSPORT - GENERAL	443,440.00	1,360,000.00	77,200.00	2,240,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	221,720.00	680,000.00	38,600.00	1,120,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	221,720.00	680,000.00	38,600.00	1,120,000.00
220202	UTILITIES - GENERAL	148,800.00	648,800.00	115,200.00	1,040,000.00
22020202	TELEPHONE CHARGES	148,800.00	648,800.00	115,200.00	1,040,000.00
220203	MATERIALS & SUPPLIES - GENERAL	280,000.00	1,890,000.00	210,000.00	2,520,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	120,000.00	810,000.00	90,000.00	1,080,000.00
22020302	BOOKS	80,000.00	540,000.00	60,000.00	720,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	80,000.00	540,000.00	60,000.00	720,000.00
220205	TRAINING - GENERAL	9,600.00	80,000.00	0.00	160,000.00
22020501	LOCAL TRAINING	9,600.00	80,000.00	0.00	160,000.00
220206	OTHER SERVICES - GENERAL	122,000.00	920,000.00	0.00	1,040,000.00
22020601	SECURITY SERVICES	122,000.00	920,000.00	0.00	1,040,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	26,400.00	160,000.00	0.00	160,000.00
22020701	FINANCIAL CONSULTING	26,400.00	160,000.00	0.00	160,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,088,925.95	5,436,514.72	5,363,438.68	7,602,058.80
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021002	HONORARIUM & SITTING ALLOWANCE	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021003	PUBLICITY & ADVERTISEMENTS	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,584,132.28	776,644.96	766,205.53	1,086,008.40

012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	433,774,319.02	1,046,115,189.96	518,107,348.19	1,188,220,958.43
21	PERSONNEL COST	220,964,960.60	964,551,366.45	473,202,996.13	1,113,223,899.00
2101	SALARY	53,005,886.80	231,380,126.52	113,513,673.74	267,044,240.00
210101	SALARIES AND WAGES	53,005,886.80	231,380,126.52	113,513,673.74	267,044,240.00
21010101	SALARY	53,005,886.80	231,380,126.52	113,513,673.74	267,044,240.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	78,637,929.36	343,268,552.66	168,405,450.71	396,178,752.00
210201	ALLOWANCES	78,637,929.36	343,268,552.66	168,405,450.71	396,178,752.00
21020101	REGULAR ALLOWANCE	78,637,929.36	343,268,552.66	168,405,450.71	396,178,752.00
2103	SOCIAL BENEFITS	89,321,144.45	389,902,687.27	191,283,871.69	450,000,907.00
210301	SOCIAL BENEFITS	89,321,144.45	389,902,687.27	191,283,871.69	450,000,907.00
21030101	GRATUITY	9,924,551.60	43,322,433.49	21,253,720.68	50,000,000.00
21030102	PENSION	79,396,592.85	346,580,253.78	170,030,151.00	400,000,907.00

22	OTHER RECURRENT COSTS	212,809,358.42	81,563,823.51	44,904,352.05	74,997,059.43
2202	OVERHEAD COST	12,120,815.95	10,539,214.72	5,781,438.68	14,822,058.80
220201	TRAVEL & TRANSPORT - GENERAL	443,440.00	1,360,000.00	77,200.00	2,240,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	221,720.00	680,000.00	38,600.00	1,120,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	221,720.00	680,000.00	38,600.00	1,120,000.00
220202	UTILITIES - GENERAL	130,200.00	567,700.00	100,800.00	910,000.00
22020202	TELEPHONE CHARGES	130,200.00	567,700.00	100,800.00	910,000.00
220203	MATERIALS & SUPPLIES - GENERAL	320,000.00	2,160,000.00	240,000.00	2,880,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	120,000.00	810,000.00	90,000.00	1,080,000.00
22020302	BOOKS	80,000.00	540,000.00	60,000.00	720,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	120,000.00	810,000.00	90,000.00	1,080,000.00
220205	TRAINING - GENERAL	8,400.00	70,000.00	0.00	140,000.00
22020501	LOCAL TRAINING	8,400.00	70,000.00	0.00	140,000.00
220206	OTHER SERVICES - GENERAL	106,750.00	805,000.00	0.00	910,000.00
22020601	SECURITY SERVICES	106,750.00	805,000.00	0.00	910,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	23,100.00	140,000.00	0.00	140,000.00
22020701	FINANCIAL CONSULTING	23,100.00	140,000.00	0.00	140,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,088,925.95	5,436,514.72	5,363,438.68	7,602,058.80
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021002	HONORARIUM & SITTING ALLOWANCE	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021003	PUBLICITY & ADVERTISEMENTS	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,584,132.28	776,644.96	766,205.53	1,086,008.40
2204	GRANTS AND CONTRIBUTIONS GENERAL	200,688,542.47	71,024,608.79	39,122,913.37	60,175,000.63
220401	LOCAL GRANTS AND CONTRIBUTIONS	200,688,542.47	71,024,608.79	39,122,913.37	60,175,000.63
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	84,827,115.89	30,020,710.93	16,536,489.16	15,375,000.63
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	20,689,540.46	7,322,124.62	4,033,290.04	8,000,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	74,482,345.66	26,359,648.62	14,519,844.14	28,800,000.00
22040115	2% TRAINING FUND	20,689,540.46	7,322,124.62	4,033,290.04	8,000,000.00

021500100100 DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	38,976,200.15	127,816,275.55	63,566,809.11	149,959,813.80
21	PERSONNEL COST	27,006,244.21	117,887,060.83	57,834,670.43	136,057,755.00
2101	SALARY	27,006,244.21	117,887,060.83	57,834,670.43	136,057,755.00
210101	SALARIES AND WAGES	27,006,244.21	117,887,060.83	57,834,670.43	136,057,755.00
21010101	SALARY	27,006,244.21	117,887,060.83	57,834,670.43	136,057,755.00
22	OTHER RECURRENT COSTS	11,969,955.95	9,929,214.72	5,732,138.68	13,902,058.80
2202	OVERHEAD COST	11,969,955.95	9,929,214.72	5,732,138.68	13,902,058.80
220201	TRAVEL & TRANSPORT - GENERAL	332,580.00	1,020,000.00	57,900.00	1,680,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	110,860.00	340,000.00	19,300.00	560,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	221,720.00	680,000.00	38,600.00	1,120,000.00
220202	UTILITIES - GENERAL	130,200.00	567,700.00	100,800.00	910,000.00
22020202	TELEPHONE CHARGES	130,200.00	567,700.00	100,800.00	910,000.00
220203	MATERIALS & SUPPLIES - GENERAL	280,000.00	1,890,000.00	210,000.00	2,520,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	120,000.00	810,000.00	90,000.00	1,080,000.00
22020302	BOOKS	80,000.00	540,000.00	60,000.00	720,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	80,000.00	540,000.00	60,000.00	720,000.00
220205	TRAINING - GENERAL	8,400.00	70,000.00	0.00	140,000.00
22020501	LOCAL TRAINING	8,400.00	70,000.00	0.00	140,000.00
220206	OTHER SERVICES - GENERAL	106,750.00	805,000.00	0.00	910,000.00
22020601	SECURITY SERVICES	106,750.00	805,000.00	0.00	910,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	23,100.00	140,000.00	0.00	140,000.00
22020701	FINANCIAL CONSULTING	23,100.00	140,000.00	0.00	140,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,088,925.95	5,436,514.72	5,363,438.68	7,602,058.80
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021002	HONORARIUM & SITTING ALLOWANCE	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021003	PUBLICITY & ADVERTISEMENTS	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80

22021008	MEDICAL EXPENSES-INTERNATIONAL	1,584,132.28	776,644.96	766,205.53	1,086,008.40
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022000100100 DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	81,732,336.71	266,902,387.35	92,101,642.78	317,865,968.80
21	PERSONNEL COST	40,324,030.77	176,021,568.63	86,355,104.10	203,152,910.00
2101	SALARY	40,324,030.77	176,021,568.63	86,355,104.10	203,152,910.00
210101	SALARIES AND WAGES	40,324,030.77	176,021,568.63	86,355,104.10	203,152,910.00
21010101	SALARY	40,324,030.77	176,021,568.63	86,355,104.10	203,152,910.00
22	OTHER RECURRENT COSTS	41,408,305.95	50,880,818.72	5,746,538.68	114,713,058.80
2202	OVERHEAD COST	12,008,305.95	10,155,314.72	5,746,538.68	14,202,058.80
220201	TRAVEL & TRANSPORT - GENERAL	332,580.00	1,020,000.00	57,900.00	1,680,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	221,720.00	680,000.00	38,600.00	1,120,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	110,860.00	340,000.00	19,300.00	560,000.00
220202	UTILITIES - GENERAL	148,800.00	648,800.00	115,200.00	1,040,000.00
22020202	TELEPHONE CHARGES	148,800.00	648,800.00	115,200.00	1,040,000.00
220203	MATERIALS & SUPPLIES - GENERAL	280,000.00	1,890,000.00	210,000.00	2,520,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	120,000.00	810,000.00	90,000.00	1,080,000.00
22020302	BOOKS	80,000.00	540,000.00	60,000.00	720,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	80,000.00	540,000.00	60,000.00	720,000.00
220205	TRAINING - GENERAL	9,600.00	80,000.00	0.00	160,000.00
22020501	LOCAL TRAINING	9,600.00	80,000.00	0.00	160,000.00
220206	OTHER SERVICES - GENERAL	122,000.00	920,000.00	0.00	1,040,000.00
22020601	SECURITY SERVICES	122,000.00	920,000.00	0.00	1,040,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	26,400.00	160,000.00	0.00	160,000.00
22020701	FINANCIAL CONSULTING	26,400.00	160,000.00	0.00	160,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,088,925.95	5,436,514.72	5,363,438.68	7,602,058.80
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021002	HONORARIUM & SITTING ALLOWANCE	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021003	PUBLICITY & ADVERTISEMENTS	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,584,132.28	776,644.96	766,205.53	1,086,008.40
2204	GRANTS AND CONTRIBUTIONS GENERAL	29,400,000.00	40,725,504.00	0.00	100,511,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	29,400,000.00	40,725,504.00	0.00	100,511,000.00
22040107	GRANTS TO LOCAL GOVERNMENT - RECURRENT	29,400,000.00	40,725,504.00	0.00	100,511,000.00
23	CAPITAL EXPENDITURE	0.00	40,000,000.00	0.00	0.00
2305	OTHER CAPITAL PROJECTS	0.00	40,000,000.00	0.00	0.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	40,000,000.00	0.00	0.00
23050101	RESEARCH AND DEVELOPMENT	0.00	40,000,000.00	0.00	0.00

023400100100 DEPARTMENT OF WORKS AND HOUSING					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	719,549,487.57	1,703,843,682.36	541,602,371.14	1,757,734,091.17
21	PERSONNEL COST	33,562,451.63	146,506,072.67	71,874,982.46	169,088,000.00
2101	SALARY	33,562,451.63	146,506,072.67	71,874,982.46	169,088,000.00
210101	SALARIES AND WAGES	33,562,451.63	146,506,072.67	71,874,982.46	169,088,000.00
21010101	SALARY	33,562,451.63	146,506,072.67	71,874,982.46	169,088,000.00
22	OTHER RECURRENT COSTS	11,987,035.95	9,873,114.72	5,727,388.68	13,882,058.80
2202	OVERHEAD COST	11,987,035.95	9,873,114.72	5,727,388.68	13,882,058.80
220201	TRAVEL & TRANSPORT - GENERAL	388,010.00	1,190,000.00	67,550.00	1,960,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	166,290.00	510,000.00	28,950.00	840,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	221,720.00	680,000.00	38,600.00	1,120,000.00
220202	UTILITIES - GENERAL	111,600.00	486,600.00	86,400.00	780,000.00
22020202	TELEPHONE CHARGES	111,600.00	486,600.00	86,400.00	780,000.00
220203	MATERIALS & SUPPLIES - GENERAL	280,000.00	1,890,000.00	210,000.00	2,520,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	120,000.00	810,000.00	90,000.00	1,080,000.00
22020302	BOOKS	80,000.00	540,000.00	60,000.00	720,000.00

22020305	PRINTING OF NON SECURITY DOCUMENTS	80,000.00	540,000.00	60,000.00	720,000.00
220205	TRAINING - GENERAL	7,200.00	60,000.00	0.00	120,000.00
22020501	LOCAL TRAINING	7,200.00	60,000.00	0.00	120,000.00
220206	OTHER SERVICES - GENERAL	91,500.00	690,000.00	0.00	780,000.00
22020601	SECURITY SERVICES	91,500.00	690,000.00	0.00	780,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	19,800.00	120,000.00	0.00	120,000.00
22020701	FINANCIAL CONSULTING	19,800.00	120,000.00	0.00	120,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,088,925.95	5,436,514.72	5,363,438.68	7,602,058.80
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021002	HONORARIUM & SITTING ALLOWANCE	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021003	PUBLICITY & ADVERTISEMENTS	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,584,132.28	776,644.96	766,205.53	1,086,008.40
23	CAPITAL EXPENDITURE	674,000,000.00	1,547,464,494.97	464,000,000.00	1,574,764,032.37
2301	FIXED ASSETS PURCHASED	0.00	20,004,000.00	0.00	16,320,813.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	20,004,000.00	0.00	16,320,813.00
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	0.00	20,004,000.00	0.00	5,620,813.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	0.00	0.00	10,700,000.00
2302	CONSTRUCTION / PROVISION	674,000,000.00	1,527,460,494.97	464,000,000.00	1,558,443,219.37
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	674,000,000.00	1,527,460,494.97	464,000,000.00	1,558,443,219.37
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	20,580,008.00	0.00	37,569,733.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	0.00	25,000,000.00	0.00	0.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	18,007,000.60	0.00	57,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	674,000,000.00	1,463,873,486.37	464,000,000.00	1,463,873,486.37

023800100100 DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	16,640,390.87	24,070,893.65	12,901,709.07	30,590,067.20
21	PERSONNEL COST	2,973,792.64	12,981,133.97	6,368,464.87	14,982,000.00
2101	SALARY	2,973,792.64	12,981,133.97	6,368,464.87	14,982,000.00
210101	SALARIES AND WAGES	2,973,792.64	12,981,133.97	6,368,464.87	14,982,000.00
21010101	SALARY	2,973,792.64	12,981,133.97	6,368,464.87	14,982,000.00
22	OTHER RECURRENT COSTS	13,666,598.22	11,089,759.68	6,533,244.21	15,608,067.20
2202	OVERHEAD COST	13,666,598.22	11,089,759.68	6,533,244.21	15,608,067.20
220201	TRAVEL & TRANSPORT - GENERAL	443,440.00	1,360,000.00	77,200.00	2,240,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	221,720.00	680,000.00	38,600.00	1,120,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	221,720.00	680,000.00	38,600.00	1,120,000.00
220202	UTILITIES - GENERAL	111,600.00	486,600.00	86,400.00	780,000.00
22020202	TELEPHONE CHARGES	111,600.00	486,600.00	86,400.00	780,000.00
220203	MATERIALS & SUPPLIES - GENERAL	320,000.00	2,160,000.00	240,000.00	2,880,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	120,000.00	810,000.00	90,000.00	1,080,000.00
22020302	BOOKS	80,000.00	540,000.00	60,000.00	720,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	120,000.00	810,000.00	90,000.00	1,080,000.00
220205	TRAINING - GENERAL	7,200.00	60,000.00	0.00	120,000.00
22020501	LOCAL TRAINING	7,200.00	60,000.00	0.00	120,000.00
220206	OTHER SERVICES - GENERAL	91,500.00	690,000.00	0.00	780,000.00
22020601	SECURITY SERVICES	91,500.00	690,000.00	0.00	780,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	19,800.00	120,000.00	0.00	120,000.00
22020701	FINANCIAL CONSULTING	19,800.00	120,000.00	0.00	120,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	12,673,058.22	6,213,159.68	6,129,644.21	8,688,067.20
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021002	HONORARIUM & SITTING ALLOWANCE	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021003	PUBLICITY & ADVERTISEMENTS	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021008	MEDICAL EXPENSES-INTERNATIONAL	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80

051400100100 DEPARTMENT OF SOCIAL WELFARE DEPARTMENT					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget

2	EXPENDITURES	57,511,539.59	208,785,025.38	103,193,058.87	283,447,849.80
21	PERSONNEL COST	45,503,233.65	198,629,710.66	97,446,520.19	229,245,791.00
2101	SALARY	45,503,233.65	198,629,710.66	97,446,520.19	229,245,791.00
210101	SALARIES AND WAGES	45,503,233.65	198,629,710.66	97,446,520.19	229,245,791.00
21010101	SALARY	45,503,233.65	198,629,710.66	97,446,520.19	229,245,791.00
22	OTHER RECURRENT COSTS	12,008,305.95	10,155,314.72	5,746,538.68	14,202,058.80
2202	OVERHEAD COST	12,008,305.95	10,155,314.72	5,746,538.68	14,202,058.80
220201	TRAVEL & TRANSPORT - GENERAL	332,580.00	1,020,000.00	57,900.00	1,680,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	110,860.00	340,000.00	19,300.00	560,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	221,720.00	680,000.00	38,600.00	1,120,000.00
220202	UTILITIES - GENERAL	148,800.00	648,800.00	115,200.00	1,040,000.00
22020202	TELEPHONE CHARGES	148,800.00	648,800.00	115,200.00	1,040,000.00
220203	MATERIALS & SUPPLIES - GENERAL	280,000.00	1,890,000.00	210,000.00	2,520,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	120,000.00	810,000.00	90,000.00	1,080,000.00
22020302	BOOKS	80,000.00	540,000.00	60,000.00	720,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	80,000.00	540,000.00	60,000.00	720,000.00
220205	TRAINING - GENERAL	9,600.00	80,000.00	0.00	160,000.00
22020501	LOCAL TRAINING	9,600.00	80,000.00	0.00	160,000.00
220206	OTHER SERVICES - GENERAL	122,000.00	920,000.00	0.00	1,040,000.00
22020601	SECURITY SERVICES	122,000.00	920,000.00	0.00	1,040,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	26,400.00	160,000.00	0.00	160,000.00
22020701	FINANCIAL CONSULTING	26,400.00	160,000.00	0.00	160,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,088,925.95	5,436,514.72	5,363,438.68	7,602,058.80
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,584,132.28	776,644.96	766,205.53	1,086,008.40
22021002	HONORARIUM & SITTING ALLOWANCE	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021003	PUBLICITY & ADVERTISEMENTS	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021008	MEDICAL EXPENSES-INTERNATIONAL	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	40,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	40,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	40,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	40,000,000.00

051700100100 DEPARTMENT OF EDUCATION					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	12,004,115.95	9,817,014.72	5,722,638.68	173,862,058.80
22	OTHER RECURRENT COSTS	12,004,115.95	9,817,014.72	5,722,638.68	13,862,058.80
2202	OVERHEAD COST	12,004,115.95	9,817,014.72	5,722,638.68	13,862,058.80
220201	TRAVEL & TRANSPORT - GENERAL	443,440.00	1,360,000.00	77,200.00	2,240,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	221,720.00	680,000.00	38,600.00	1,120,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	221,720.00	680,000.00	38,600.00	1,120,000.00
220202	UTILITIES - GENERAL	93,000.00	405,500.00	72,000.00	650,000.00
22020202	TELEPHONE CHARGES	93,000.00	405,500.00	72,000.00	650,000.00
220203	MATERIALS & SUPPLIES - GENERAL	280,000.00	1,890,000.00	210,000.00	2,520,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	120,000.00	810,000.00	90,000.00	1,080,000.00
22020302	BOOKS	80,000.00	540,000.00	60,000.00	720,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	80,000.00	540,000.00	60,000.00	720,000.00
220205	TRAINING - GENERAL	6,000.00	50,000.00	0.00	100,000.00
22020501	LOCAL TRAINING	6,000.00	50,000.00	0.00	100,000.00
220206	OTHER SERVICES - GENERAL	76,250.00	575,000.00	0.00	650,000.00
22020601	SECURITY SERVICES	76,250.00	575,000.00	0.00	650,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	16,500.00	100,000.00	0.00	100,000.00
22020701	FINANCIAL CONSULTING	16,500.00	100,000.00	0.00	100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,088,925.95	5,436,514.72	5,363,438.68	7,602,058.80
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021002	HONORARIUM & SITTING ALLOWANCE	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021003	PUBLICITY & ADVERTISEMENTS	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,584,132.28	776,644.96	766,205.53	1,086,008.40

23	CAPITAL EXPENDITURE	0.00	0.00	0.00	160,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	160,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	160,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	0.00	0.00	0.00	160,000,000.00

051702600100 LOCAL EDUCATION AUTHORITY					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	501,500,255.78	2,189,137,841.87	1,073,977,625.00	2,526,563,798.00
21	PERSONNEL COST	501,500,255.78	2,189,137,841.87	1,073,977,625.00	2,526,563,798.00
2101	SALARY	501,500,255.78	2,189,137,841.87	1,073,977,625.00	2,526,563,798.00
210101	SALARIES AND WAGES	501,500,255.78	2,189,137,841.87	1,073,977,625.00	2,526,563,798.00
21010101	SALARY	501,500,255.78	2,189,137,841.87	1,073,977,625.00	2,526,563,798.00

052100100100 DEPARTMENT OF PRIMARY HEALTH CARE					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	115,852,834.40	463,252,538.08	227,982,284.30	657,266,627.80
21	PERSONNEL COST	103,772,018.46	452,983,323.36	222,230,845.62	522,804,569.00
2101	SALARY	103,772,018.46	452,983,323.36	222,230,845.62	522,804,569.00
210101	SALARIES AND WAGES	103,772,018.46	452,983,323.36	222,230,845.62	522,804,569.00
21010101	SALARY	103,772,018.46	452,983,323.36	222,230,845.62	522,804,569.00
22	OTHER RECURRENT COSTS	12,080,815.95	10,269,214.72	5,751,438.68	14,462,058.80
2202	OVERHEAD COST	12,080,815.95	10,269,214.72	5,751,438.68	14,462,058.80
220201	TRAVEL & TRANSPORT - GENERAL	443,440.00	1,360,000.00	77,200.00	2,240,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	221,720.00	680,000.00	38,600.00	1,120,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	221,720.00	680,000.00	38,600.00	1,120,000.00
220202	UTILITIES - GENERAL	130,200.00	567,700.00	100,800.00	910,000.00
22020202	TELEPHONE CHARGES	130,200.00	567,700.00	100,800.00	910,000.00
220203	MATERIALS & SUPPLIES - GENERAL	280,000.00	1,890,000.00	210,000.00	2,520,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	120,000.00	810,000.00	90,000.00	1,080,000.00
22020302	BOOKS	80,000.00	540,000.00	60,000.00	720,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	80,000.00	540,000.00	60,000.00	720,000.00
220205	TRAINING - GENERAL	8,400.00	70,000.00	0.00	140,000.00
22020501	LOCAL TRAINING	8,400.00	70,000.00	0.00	140,000.00
220206	OTHER SERVICES - GENERAL	106,750.00	805,000.00	0.00	910,000.00
22020601	SECURITY SERVICES	106,750.00	805,000.00	0.00	910,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	23,100.00	140,000.00	0.00	140,000.00
22020701	FINANCIAL CONSULTING	23,100.00	140,000.00	0.00	140,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,088,925.95	5,436,514.72	5,363,438.68	7,602,058.80
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80
22021002	HONORARIUM & SITTING ALLOWANCE	3,168,264.56	1,553,289.92	1,532,411.05	2,172,016.80