

State	NIGER
Local Government	MARIGA
Year	2026

This is the publication of the 2026 Budget for MARIGA Local Government, NIGER State. The budget publication contains the following graphical presentations and reports, which are based on the six segments of the National Chart of Accounts (NCOA):

Report / Graphs	Explanation
Budget Overview (Table)	Provides a high level summary of Revenue and Expenditure by Economic segment, Expenditure by Sector, the top 10 (largest) Capital Expenditure projects and expenditure by Ward (Total Expenditure, and Capital Expenditure)
Budget Overview (Graph)	Provides a graphical summary of the information contained in the above tables
Budget Summary	Shows the inflow and out of funds by nature (Economic Segment Sub-Account Type) as well as the Fiscal Year Opening and Closing Cash Balances
Expenditure by Administrative Unit by Main Economic Classification (Personnel, Other Recurrent, Capital)	Shows the appropriations for the budget year for each Administrative Unit, for each of the three main expenditure classifications: Personnel (Economic Sub-Account Type 21), Other Recurrent Expenditure (Economic Sub-Account Type 22) and Capital Expenditure (Economic Sub-Account Type 23)
Total Revenue by Administrative Segment	Shows the amount of Revenue to be collected by each Administrative Unit
Total Revenue by Economic Segment	Shows the Total Revenues by nature (Economic segment)
Total Revenue by Fund Segment	Shows the Total Revenue by Fund source
Capital Receipt by Item	Provides a breakdown of capital receipt (inflows under Economic Sub-Account Types 13 (Aids and Grants) and 14 (Capital Development Fund receipt, which includes loans). If this report is blank, it means there are no envisaged capital receipts.
Total Expenditure by Administrative Segment	Shows the Total Expenditures by Administrative Unit
Personnel Expenditure by Administrative Segment	Shows Personnel Expenditure (Sub-Account Type 21) by Administrative Unit
Other Recurrent Expenditure by Administrative Segment	Shows Other Recurrent Expenditure (Sub-Account Type 22) by Administrative Unit. Other Recurrent Expenditure includes Overheads, Staff Loans, Grants and Contributions, Subsidies, Debt Service (Principal and Interest) and Transfer Payments as applicable
Capital Expenditure by Administrative Segment	Shows Capital Expenditure (Sub-Account Type 23) by Administrative Unit. Capital Expenditure is expenditure that creates a Fixed Asset (and asset that has a life of more than one year), tangible or in-tangible
Total Expenditure by Economic Segment	Shows the Total Expenditure by nature (Economic segment)
Total Expenditure by Functional Segment	Shows the Total Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Personnel Expenditure by Functional Segment	Shows the Personnel Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Other Recurrent Expenditure by Functional Segment	Shows the Other Recurrent Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Capital Expenditure by Functional Segment	Shows the Capital Expenditure by Function of Government, which is based on a globally adopted classification developed by the United Nations.
Total Expenditure by Geo-Location Segment	Shows the Total Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Personnel Expenditure by Geo-Location Segment	Shows the Personnel Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Other Recurrent Expenditure by Geo-Location Segment	Shows the Other Recurrent Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Capital Expenditure by Geo-Location Segment	Shows the Capital Expenditure by Ward, identifying who benefits from the expenditure. Any expenditure that is the benefit of all citizens of Local Government is coded to LG wide
Total Expenditure by Programme Segment	Shows the Total Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Personnel Expenditure by Programme Segment	Shows the Personnel Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Other Recurrent Expenditure by Programme Segment	Shows the Other Recurrent Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Programme Segment	Shows the Capital Expenditure by purpose - this is presented based on Sectors (e.g. Agriculture, Health, Education) under which there are a number of Objectives and Programmes.
Capital Expenditure by Project	Shows Capital Expenditure by Project, including the responsible Administrative Unit, the nature of the expenditure (Economic Segment), and the Function and Programme that the expenditure contributes to
Total Expenditure by Administrative Unit by Economic Segment	Shows the Expenditure by nature (Economic segment) for each Administrative Unit

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

Revenue by Economic	2026 Budget
Opening Balance	-
Statutory Allocation	3,730,753,073.03
VAT	3,347,318,614.02
Other FAAC	-
LG IGR	57,648,000.00
Share of State IGR	514,087,248.27
Other (Capital Receipts)	-
Total Revenue	7,649,806,935.32

Expenditure by Economic	2026 Budget
Personnel	3,096,124,628.69
Grants / Contributions to State	-
Other Recurrent	457,648,000.00
Capital	4,096,034,306.63
Total Expenditure	7,649,806,935.32

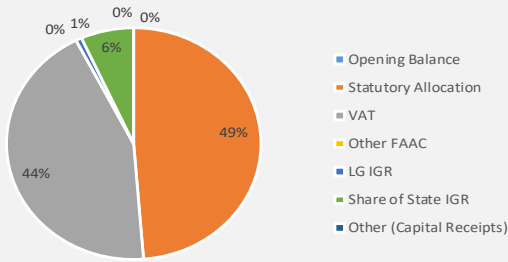
Expenditure by Sector	2026 Budget
Education	1,763,007,942.62
Health	1,280,021,115.40
Other Social	764,876,162.54
Agriculture	269,870,141.88
Other Economic	2,459,803,477.77
Administration	1,112,228,095.11
Law and Justice	-
Total Expenditure	7,649,806,935.32

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
iii. Contribution to Urban Renewal and Rural Development	1,223,873,486.37
ii. Contribution to Ward Development Project	240,000,000.00
i. Electrification/Installation of 300KVA/33KV/0.45 line Across (Inkwai Ward, Bar	160,000,000.00
i. intervention to Primary Schools	160,000,000.00
ii. Procurement of 11 Nos. Official vehicle Corolla LE 2005 At 13,000,000 & 1 No. f	158,000,000.00
i. Construction of new four (4) District Heads Palaces at Kasuwan-garba, Mohoro	144,160,819.94
ii. Intervention to PHC	120,000,000.00
i. Procurement of 2units of MF 375/25PH 2wd Tractors at 59,000,000 each	118,000,000.00
i. Constrution of block of 3 class rooms, offffice and store with VIP toilet across (l	110,000,000.00
i. Contribution to Local Government Pilgrims	100,000,000.00
Other Capital Projects	1,562,000,000.32
Total	4,096,034,306.63

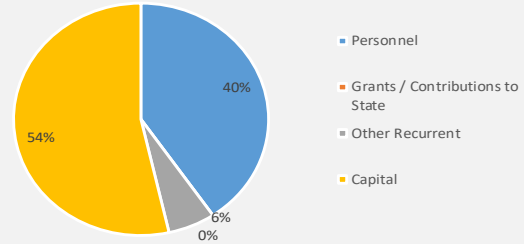
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
INKWAI	-	-
BERI	-	-
GALMA WAMBA	-	-
MABURYA	-	-
KUMBASHI	-	-
BANGI	-	-
BOBI	-	-
G/BOKA	-	-
KAKIHUM	-	-
KOTONKORO	-	-
IGWAMA	-	-
LG WIDE	7,649,806,935.32	4,096,034,306.63
OUTSIDE LG	-	-
Total	7,649,806,935.32	4,096,034,306.63

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

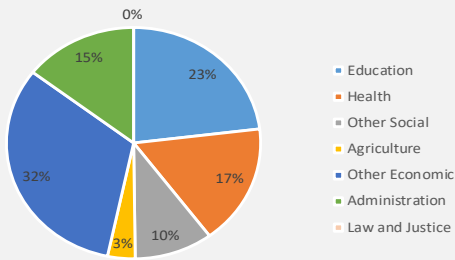
Where is the Money coming from?



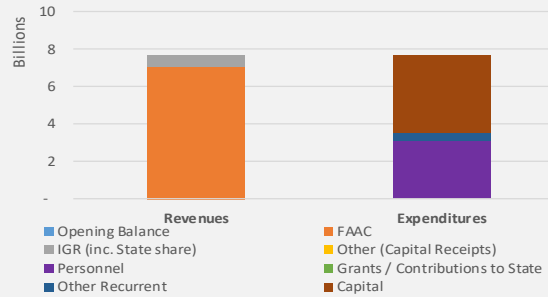
What is the Money being spent On?



Who is Spending the Money?



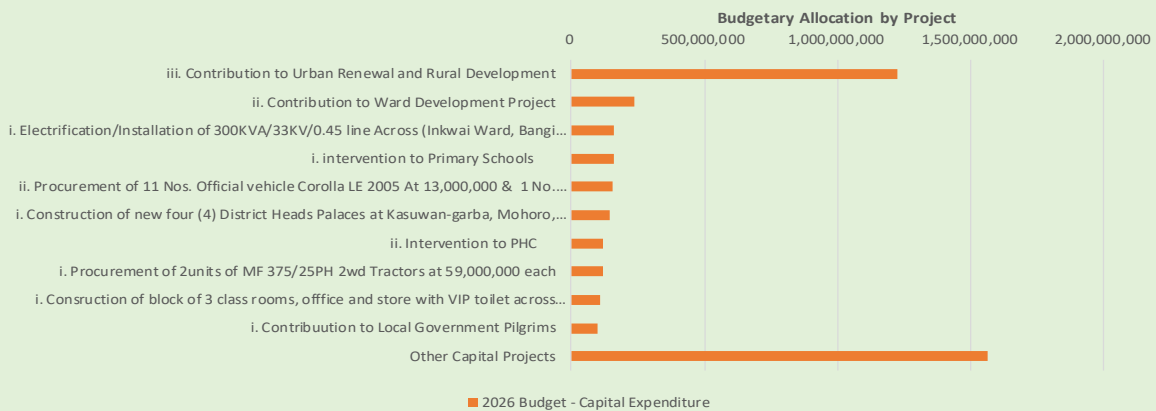
Inflows and Outflows



Where is the Money being Spent?



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



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

Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
Opening Balance		497,882,138.85		
Recurrent Revenue	4,530,765,992.62	6,247,896,132.31	5,415,605,629.44	7,649,806,935.32
11 - GOVERNMENT SHARE OF FAAC	4,437,490,938.00	5,205,670,619.58	5,296,854,118.23	7,078,071,687.05
12 - INDEPENDENT REVENUE	93,275,054.62	1,042,225,512.73	118,751,511.21	571,735,248.27
Recurrent Expenditure	1,340,820,052.00	3,441,729,486.70	1,897,090,395.23	3,553,772,628.69
21 - PERSONNEL COST	1,019,714,913.00	3,042,431,486.70	1,615,300,395.23	3,096,124,628.69
22 - OTHER RECURRENT COSTS	321,105,139.00	399,298,000.00	281,790,000.00	457,648,000.00
Transfer to Capital Account	3,189,945,940.62	3,304,048,784.46	3,518,515,234.21	4,096,034,306.63
Capital Receipts	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-	-
23 - CAPITAL EXPENDITURE	722,000,000.00	3,304,048,784.46	798,210,000.00	4,096,034,306.63
Total Revenue (including OB)	4,530,765,992.62	6,745,778,271.16	5,415,605,629.44	7,649,806,935.32
Total Expenditure	2,062,820,052.00	6,745,778,271.16	2,695,300,395.23	7,649,806,935.32
Closing Balance	2,467,945,940.62	-	2,720,305,234.21	-

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

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	3,096,124,628.69	457,648,000.00	3,553,772,628.69	4,096,034,306.63	7,649,806,935.32
01000000000	ADMINISTRATION SECTOR	513,063,875.89	209,164,219.22	722,228,095.11	390,000,000.00	1,112,228,095.11
01110000000	OFFICE OF THE LG CHAIRMAN	74,950,976.00	115,850,000.00	190,800,976.00	390,000,000.00	580,800,976.00
011100100100	CHAIRMAN	73,950,976.00	115,850,000.00	189,800,976.00	390,000,000.00	579,800,976.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	1,000,000.00	-	1,000,000.00	-	1,000,000.00
01120000000	LOCAL GOVT COUNCIL	12,000,000.00	-	12,000,000.00	-	12,000,000.00
011200700100	COUNCIL COMMITTEES	12,000,000.00	-	12,000,000.00	-	12,000,000.00
01610000000	OFFICE OF THE SECRETARY TO LGC	-	4,285,410.11	4,285,410.11	-	4,285,410.11
016100100100	Office of the Secretary to LGC	-	4,285,410.11	4,285,410.11	-	4,285,410.11
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	426,112,899.89	89,028,809.11	515,141,709.00	-	515,141,709.00
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	426,112,899.89	89,028,809.11	515,141,709.00	-	515,141,709.00
02000000000	ECONOMIC SECTOR	287,808,447.64	25,991,685.32	313,800,132.96	2,415,873,486.69	2,729,673,619.65
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	90,680,847.64	8,189,294.24	98,870,141.88	171,000,000.00	269,870,141.88
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	90,680,847.64	8,189,294.24	98,870,141.88	171,000,000.00	269,870,141.88
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	99,478,200.00	8,983,774.07	108,461,974.07	-	108,461,974.07
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	99,478,200.00	8,983,774.07	108,461,974.07	-	108,461,974.07
02340000000	DEPARTMENT OF WORKS AND HOUSING	83,683,800.00	7,557,398.02	91,241,198.02	2,244,873,486.69	2,336,114,684.71
023400100100	DEPARTMENT OF WORKS AND HOUSING	83,683,800.00	7,557,398.02	91,241,198.02	2,244,873,486.69	2,336,114,684.71
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	13,965,600.00	1,261,218.99	15,226,818.99	-	15,226,818.99
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	13,965,600.00	1,261,218.99	15,226,818.99	-	15,226,818.99
05000000000	SOCIAL SECTOR	2,295,252,305.16	222,492,095.46	2,517,744,400.62	1,290,160,819.94	3,807,905,220.56
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	121,374,854.16	10,961,238.40	132,336,092.56	285,000,000.00	417,336,092.56
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	121,374,854.16	10,961,238.40	132,336,092.56	285,000,000.00	417,336,092.56
05170000000	DEPARTMENT OF EDUCATION	1,171,234,920.00	105,773,022.62	1,277,007,942.62	486,000,000.00	1,763,007,942.62
051700100100	DEPARTMENT OF EDUCATION	-	-	-	486,000,000.00	486,000,000.00
051702600100	LOCAL EDUCATION AUTHORITY	1,171,234,920.00	105,773,022.62	1,277,007,942.62	-	1,277,007,942.62
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	958,463,280.96	86,557,834.44	1,045,021,115.40	235,000,000.00	1,280,021,115.40
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	958,463,280.96	86,557,834.44	1,045,021,115.40	235,000,000.00	1,280,021,115.40
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	19,200,000.00	19,200,000.00	80,000,000.00	99,200,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	19,200,000.00	19,200,000.00	80,000,000.00	99,200,000.00
05510000000	EMIRATE COUNCIL	44,179,250.04	-	44,179,250.04	204,160,819.94	248,340,069.98
055100100100	EMIRATE COUNCIL	44,179,250.04	-	44,179,250.04	204,160,819.94	248,340,069.98

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

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	<i>Total Revenue</i>	<u>4,530,765,992.62</u>	<u>6,247,896,132.31</u>	<u>5,415,605,629.44</u>	<u>7,649,806,935.32</u>
020000000000	ECONOMIC SECTOR	4,530,765,992.62	6,247,896,132.31	5,415,605,629.44	7,649,806,935.32
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	4,530,765,992.62	6,247,896,132.31	5,415,605,629.44	7,649,806,935.32
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	4,530,765,992.62	6,247,896,132.31	5,415,605,629.44	7,649,806,935.32

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

Code	Economic Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
1	REVENUE	4,530,765,992.62	6,247,896,132.31	5,415,605,629.44	7,649,806,935.32
11	GOVERNMENT SHARE OF FAAC	4,437,490,938.00	5,205,670,619.58	5,296,854,118.23	7,078,071,687.05
1101	GOVERNMENT SHARE OF FAAC	4,437,490,938.00	5,205,670,619.58	5,296,854,118.23	7,078,071,687.05
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	2,295,196,608.00	2,823,376,289.58	2,818,238,101.07	3,730,753,073.03
11010101	STATUTORY ALLOCATION	2,295,196,608.00	2,823,376,289.58	2,818,238,101.07	3,730,753,073.03
110102	LOCAL GOVERNMENT SHARE OF VAT	2,142,294,330.00	2,382,294,330.00	2,478,616,017.16	3,347,318,614.02
11010201	SHARE OF VAT	2,142,294,330.00	2,382,294,330.00	2,478,616,017.16	3,347,318,614.02
12	INDEPENDENT REVENUE	93,275,054.62	1,042,225,512.73	118,751,511.21	571,735,248.27
1201	TAX REVENUE	4,614,000.00	4,700,000.00	1,988,450.00	4,700,000.00
120103	OTHER TAXES	4,614,000.00	4,700,000.00	1,988,450.00	4,700,000.00
12010301	Community or Poll Tax	900,000.00	1,000,000.00	280,000.00	1,000,000.00
12010303	Cattle Tax (Jangali)	2,480,000.00	2,500,000.00	1,109,700.00	2,500,000.00
12010399	Othe special Services Tax	1,234,000.00	1,200,000.00	598,750.00	1,200,000.00
1202	NON-TAX REVENUE	88,661,054.62	1,037,525,512.73	116,763,061.21	567,035,248.27
120201	LICENCES GENERAL	4,019,855.49	2,924,000.00	667,149.00	2,924,000.00
12020103	Liquor Licenses	3,187,855.49	2,000,000.00	213,686.00	2,000,000.00
12020104	Cattle Trade Licenses	180,000.00	200,000.00	209,300.00	200,000.00
12020105	Hawkers Permit	25,000.00	29,000.00	8,000.00	29,000.00
12020106	Bicycle lincense	100,000.00	150,000.00	-	150,000.00
12020107	Dane Guns License	17,000.00	20,000.00	8,688.00	20,000.00
12020108	Huning License	49,000.00	50,000.00	21,000.00	50,000.00
12020109	Pit Sawing License	25,000.00	25,000.00	8,000.00	25,000.00
12020110	Minor Industrial License	198,000.00	200,000.00	69,800.00	200,000.00
12020111	Entertainment Permit	48,000.00	50,000.00	18,675.00	50,000.00
12020112	Business Permit	190,000.00	200,000.00	110,000.00	200,000.00
120204	FEES GENERAL	8,189,739.51	36,630,000.00	11,877,973.72	36,630,000.00
12020401	Slauther Fees	188,400.00	500,000.00	169,800.00	500,000.00
12020402	Eating House Fees	280,000.00	500,000.00	201,000.00	500,000.00
12020403	Kiosk Fees	42,000.00	300,000.00	115,000.00	300,000.00
12020404	Bakery Fees	80,000.00	150,000.00	73,200.00	150,000.00
12020406	Cold Room Fees	80,000.00	300,000.00	140,000.00	300,000.00
12020407	Butcher fees	25,000.00	50,000.00	16,000.00	50,000.00
12020408	Gold Smith/Gold Sellers Fees	1,960,000.00	2,000,000.00	675,000.00	2,000,000.00
12020410	Cinematography Fees	43,500.00	80,000.00	58,000.00	80,000.00
12020412	Mobile Sale Fees	109,900.00	150,000.00	61,300.00	150,000.00
12020413	Dispensaries and Maternity fees	243,000.00	250,000.00	100,550.00	250,000.00
12020414	Laboratory Fees	184,000.00	200,000.00	89,500.00	200,000.00
12020416	Photo Studio Fees	144,000.00	150,000.00	30,000.00	150,000.00
12020417	Welding Machine Fees	248,000.00	400,000.00	198,000.00	400,000.00
12020418	Electric/Radio/Tele. Fees	47,700.00	50,000.00	20,000.00	50,000.00
12020419	Provision Store Fees	19,600.00	40,000.00	13,620.00	40,000.00
12020420	Wood making/Capentry Workshop	98,820.00	150,000.00	47,000.00	150,000.00
12020421	Battery Charge Fees	48,800.00	100,000.00	48,900.00	100,000.00
12020422	Printing Press Fees	36,000.00	40,000.00	18,000.00	40,000.00
12020423	Panel Beater Fees	28,000.00	50,000.00	20,000.00	50,000.00
12020424	Volcaniser Fees	14,200.00	15,000.00	5,000.00	15,000.00
12020425	Vehicle Spare Parts sellers Fees	48,000.00	100,000.00	55,000.00	100,000.00
12020426	Clock/Wtch repairs Fees	4,600.00	15,000.00	2,000.00	15,000.00
12020427	Cloth Dyers And Laundry Fees	37,200.00	40,000.00	23,000.00	40,000.00
12020428	Motor /Machine Car wash Depot Fees	9,520.00	10,000.00	-	10,000.00
12020429	Building Materials fees	96,500.00	150,000.00	72,000.00	150,000.00
12020431	Photostat Typing Institute Fees	10,000.00	10,000.00	2,000.00	10,000.00
12020432	Block Making Factory Fees	98,000.00	150,000.00	74,526.00	150,000.00
12020434	Barbing Saloon Fees	19,000.00	20,000.00	7,000.00	20,000.00
12020435	Hair Dressing Fees	5,000.00	10,000.00	-	10,000.00

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

Code	Economic Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
12020436	Black Smith Fees	28,000.00	50,000.00	22,000.00	50,000.00
12020440	Commission on Transfer of Plots	97,000.00	200,000.00	98,540.00	200,000.00
12020443	Registration of Notice Payment	296,000.00	2,000,000.00	289,000.00	2,000,000.00
12020444	Letter of Identification	92,000.00	200,000.00	42,000.00	200,000.00
12020445	Contractor Registration Fees	900,000.00	4,000,000.00	450,000.00	4,000,000.00
12020447	Sand Dredging Fees	68,000.00	1,000,000.00	41,600.00	1,000,000.00
12020449	Petty Trade Fees	35,000.00	50,000.00	23,000.00	50,000.00
12020450	Sand Granite Fees	90,000.00	100,000.00	20,000.00	100,000.00
12020451	Forestry Exploitation Fees	343,000.00	3,000,000.00	186,000.00	3,000,000.00
12020452	Felling of trees fees	191,999.51	1,500,000.00	140,000.00	1,500,000.00
12020454	Produce buying Fees	1,800,000.00	17,500,000.00	8,230,437.72	17,500,000.00
12020455	Rice / Mill Cassava/ grinding Fees	-	600,000.00	-	600,000.00
12020458	Ingredient Grinding Machine Fees	-	50,000.00	-	50,000.00
12020459	Corn grinding Mill Fees	-	400,000.00	-	400,000.00
120205	FINES GENERAL	-	100,000.00	-	100,000.00
12020502	Impounding of Animal Fines	-	100,000.00	-	100,000.00
120206	SALES GENERAL	-	2,000,000.00	-	2,000,000.00
12020601	Sales of Ferterlizer	-	1,500,000.00	-	1,500,000.00
12020602	Sales of Grains	-	500,000.00	-	500,000.00
120207	EARNING GENERAL	4,813,000.00	7,303,678.00	3,455,950.00	7,303,678.00
12020701	Earning fromMarkets	1,435,000.00	2,853,678.00	2,469,700.00	2,853,678.00
12020702	earnings from Motor Parks	280,000.00	300,000.00	108,000.00	300,000.00
12020703	earnings from Shops	273,000.00	300,000.00	83,000.00	300,000.00
12020704	Earnings from Cattle Market	220,000.00	250,000.00	146,000.00	250,000.00
12020706	Transport Service Earnings	400,000.00	500,000.00	210,000.00	500,000.00
12020707	Tractor Hire Charges	900,000.00	2,000,000.00	-	2,000,000.00
12020708	Earning from Industrial Undertaking	725,000.00	500,000.00	203,650.00	500,000.00
12020709	Earning From Other Commercial Undertaking	380,000.00	400,000.00	149,600.00	400,000.00
12020799	Earning From Other Commercial Undertaking(Private schools)	200,000.00	200,000.00	86,000.00	200,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	-	300,000.00	68,000.00	300,000.00
12020803	RENT ON GOVT BUILDINGS	-	200,000.00	50,000.00	200,000.00
12020805	RENT ON LANDED PROPERTY	-	100,000.00	18,000.00	100,000.00
120209	RENT ON LAND & OTHERS - GENERAL	3,410,000.00	3,690,322.00	1,260,028.20	3,690,322.00
12020902	Tenement Rate	2,100,000.00	2,100,000.00	930,028.20	2,100,000.00
12020904	Penalty for Tenement Rate	890,000.00	900,000.00	250,000.00	900,000.00
12020906	Ground rent	420,000.00	690,322.00	80,000.00	690,322.00
120213	RE-IMBURSEMENT GENERAL	68,228,459.62	984,577,512.73	99,433,960.29	514,087,248.27
12021301	LG SHARE OF STATE IGR	68,228,459.62	984,577,512.73	99,433,960.29	514,087,248.27

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

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<u>7,649,806,935.32</u>
01	FEDERATION ACCOUNT	7,078,071,687.05
011	FAAC DIRECT ALLOCATION	7,078,071,687.05
01101	FAAC DIRECT ALLOCATION	7,078,071,687.05
02	CONSOLIDATED REVENUE FUND	571,735,248.27
021	MAIN ENVELOP	571,735,248.27
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	571,735,248.27

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

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Expenditure	2,062,820,052.00	6,745,778,271.16	2,695,300,395.23	7,649,806,935.32
01000000000	ADMINISTRATION SECTOR	288,918,825.11	1,081,720,871.29	411,768,440.22	1,112,228,095.11
01110000000	OFFICE OF THE LG CHAIRMAN	107,593,669.62	640,017,505.41	59,922,302.10	580,800,976.00
011100100100	CHAIRMAN	107,593,669.62	640,017,505.41	59,922,302.10	579,800,976.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	-	-	-	1,000,000.00
01120000000	LOCAL GOVT COUNCIL	-	-	-	12,000,000.00
011200700100	COUNCIL COMMITTEES	-	-	-	12,000,000.00
01610000000	OFFICE OF THE SECRETARY TO LGC	3,617,487.96	4,439,381.38	2,216,587.30	4,285,410.11
016100100100	Office of the Secretary to LGC	3,617,487.96	4,439,381.38	2,216,587.30	4,285,410.11
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	177,707,667.52	437,263,984.49	349,629,550.82	515,141,709.00
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	177,707,667.52	437,263,984.49	349,629,550.82	515,141,709.00
02000000000	ECONOMIC SECTOR	880,179,446.61	2,618,334,953.31	1,109,490,831.90	2,729,673,619.65
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	55,979,070.42	169,299,205.26	46,470,301.74	269,870,141.88
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	55,979,070.42	169,299,205.26	46,470,301.74	269,870,141.88
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	58,791,786.96	252,533,353.72	243,691,571.03	108,461,974.07
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	58,791,786.96	252,533,353.72	243,691,571.03	108,461,974.07
02340000000	DEPARTMENT OF WORKS AND HOUSING	751,839,463.27	2,181,234,260.77	812,156,034.26	2,336,114,684.71
023400100100	DEPARTMENT OF WORKS AND HOUSING	751,839,463.27	2,181,234,260.77	812,156,034.26	2,336,114,684.71
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	13,569,125.95	15,268,133.56	7,172,924.86	15,226,818.99
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	13,569,125.95	15,268,133.56	7,172,924.86	15,226,818.99
05000000000	SOCIAL SECTOR	893,721,780.29	3,045,722,446.56	1,174,041,123.12	3,807,905,220.56
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	9,252,824.57	241,512,347.72	60,528,577.78	417,336,092.56
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	9,252,824.57	241,512,347.72	60,528,577.78	417,336,092.56
05170000000	DEPARTMENT OF EDUCATION	89,287,285.53	1,344,633,370.86	552,423,150.27	1,763,007,942.62
051700100100	DEPARTMENT OF EDUCATION	-	232,466,650.09	8,052,611.00	486,000,000.00
051702600100	LOCAL EDUCATION AUTHORITY	89,287,285.53	1,112,166,720.77	544,370,539.27	1,277,007,942.62
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	751,002,418.19	1,358,770,587.98	497,710,145.02	1,280,021,115.40
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	751,002,418.19	1,358,770,587.98	497,710,145.02	1,280,021,115.40
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	-	19,200,000.00	99,200,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	-	19,200,000.00	99,200,000.00
05510000000	EMIRATE COUNCIL	44,179,252.00	100,806,140.00	44,179,250.04	248,340,069.98
055100100100	EMIRATE COUNCIL	44,179,252.00	100,806,140.00	44,179,250.04	248,340,069.98

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

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Personnel Expenditure	1,019,714,913.00	3,042,431,486.70	1,615,300,395.23	3,096,124,628.69
01000000000	ADMINISTRATION SECTOR	151,561,397.00	399,939,521.00	267,773,278.17	513,063,875.89
01110000000	OFFICE OF THE LG CHAIRMAN	-	-	-	74,950,976.00
011100100100	CHAIRMAN	-	-	-	73,950,976.00
011100500100	ADVISER/ ASSISTANT TO THE CHAIRMAN/ VICE CHAIRMAN	-	-	-	1,000,000.00
01120000000	LOCAL GOVT COUNCIL	-	-	-	12,000,000.00
011200700100	COUNCIL COMMITTEES	-	-	-	12,000,000.00
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	151,561,397.00	399,939,521.00	267,773,278.17	426,112,899.89
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	151,561,397.00	399,939,521.00	267,773,278.17	426,112,899.89
02000000000	ECONOMIC SECTOR	150,038,814.00	387,024,220.36	305,889,492.79	287,808,447.64
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	49,066,156.00	90,486,382.36	42,234,467.79	90,680,847.64
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	49,066,156.00	90,486,382.36	42,234,467.79	90,680,847.64
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	51,208,220.00	243,226,800.00	239,044,800.00	99,478,200.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	51,208,220.00	243,226,800.00	239,044,800.00	99,478,200.00
02340000000	DEPARTMENT OF WORKS AND HOUSING	37,259,958.00	39,349,438.00	18,089,653.57	83,683,800.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	37,259,958.00	39,349,438.00	18,089,653.57	83,683,800.00
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	12,504,480.00	13,961,600.00	6,520,571.43	13,965,600.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	12,504,480.00	13,961,600.00	6,520,571.43	13,965,600.00
05000000000	SOCIAL SECTOR	718,114,702.00	2,255,467,745.34	1,041,637,624.27	2,295,252,305.16
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	50,157,281.00	54,858,982.29	121,374,854.16
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	50,157,281.00	54,858,982.29	121,374,854.16
05170000000	DEPARTMENT OF EDUCATION	-	1,002,593,360.00	489,660,457.14	1,171,234,920.00
051702600100	LOCAL EDUCATION AUTHORITY	-	1,002,593,360.00	489,660,457.14	1,171,234,920.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	673,935,450.00	1,151,910,964.34	452,938,934.80	958,463,280.96
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	673,935,450.00	1,151,910,964.34	452,938,934.80	958,463,280.96
05510000000	EMIRATE COUNCIL	44,179,252.00	50,806,140.00	44,179,250.04	44,179,250.04
055100100100	EMIRATE COUNCIL	44,179,252.00	50,806,140.00	44,179,250.04	44,179,250.04

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

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Other Recurrent Expenditure	321,105,139.00	399,298,000.00	281,790,000.00	457,648,000.00
01000000000	ADMINISTRATION SECTOR	127,557,428.11	161,776,240.59	143,995,162.04	209,164,219.22
01110000000	OFFICE OF THE LG CHAIRMAN	97,793,669.62	120,012,395.71	59,922,302.10	115,850,000.00
011100100100	CHAIRMAN	97,793,669.62	120,012,395.71	59,922,302.10	115,850,000.00
01610000000	OFFICE OF THE SECRETARY TO LGC	3,617,487.96	4,439,381.38	2,216,587.30	4,285,410.11
016100100100	Office of the Secretary to LGC	3,617,487.96	4,439,381.38	2,216,587.30	4,285,410.11
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	26,146,270.52	37,324,463.49	81,856,272.64	89,028,809.11
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	26,146,270.52	37,324,463.49	81,856,272.64	89,028,809.11
02000000000	ECONOMIC SECTOR	21,940,632.61	26,925,545.31	13,443,950.11	25,991,685.32
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	6,912,914.42	8,483,528.88	4,235,833.95	8,189,294.24
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	6,912,914.42	8,483,528.88	4,235,833.95	8,189,294.24
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	7,583,566.96	9,306,553.72	4,646,771.03	8,983,774.07
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	7,583,566.96	9,306,553.72	4,646,771.03	8,983,774.07
02340000000	DEPARTMENT OF WORKS AND HOUSING	6,379,505.27	7,828,929.15	3,908,991.69	7,557,398.02
023400100100	DEPARTMENT OF WORKS AND HOUSING	6,379,505.27	7,828,929.15	3,908,991.69	7,557,398.02
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	1,064,645.95	1,306,533.56	652,353.43	1,261,218.99
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	1,064,645.95	1,306,533.56	652,353.43	1,261,218.99
05000000000	SOCIAL SECTOR	171,607,078.29	210,596,214.10	124,350,887.85	222,492,095.46
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	9,252,824.57	11,355,066.72	5,669,595.50	10,961,238.40
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	9,252,824.57	11,355,066.72	5,669,595.50	10,961,238.40
05170000000	DEPARTMENT OF EDUCATION	89,287,285.53	109,573,360.77	54,710,082.13	105,773,022.62
051702600100	LOCAL EDUCATION AUTHORITY	89,287,285.53	109,573,360.77	54,710,082.13	105,773,022.62
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	73,066,968.19	89,667,786.61	44,771,210.22	86,557,834.44
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	73,066,968.19	89,667,786.61	44,771,210.22	86,557,834.44
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	-	19,200,000.00	19,200,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	-	19,200,000.00	19,200,000.00

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

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Capital Expenditure	722,000,000.00	3,304,048,784.46	798,210,000.00	4,096,034,306.63
01000000000	ADMINISTRATION SECTOR	9,800,000.00	520,005,109.70	-	390,000,000.00
01110000000	OFFICE OF THE LG CHAIRMAN	9,800,000.00	520,005,109.70	-	390,000,000.00
011100100100	CHAIRMAN	9,800,000.00	520,005,109.70	-	390,000,000.00
02000000000	ECONOMIC SECTOR	708,200,000.00	2,204,385,187.64	790,157,389.00	2,415,873,486.69
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	70,329,294.02	-	171,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	70,329,294.02	-	171,000,000.00
02340000000	DEPARTMENT OF WORKS AND HOUSING	708,200,000.00	2,134,055,893.62	790,157,389.00	2,244,873,486.69
023400100100	DEPARTMENT OF WORKS AND HOUSING	708,200,000.00	2,134,055,893.62	790,157,389.00	2,244,873,486.69
05000000000	SOCIAL SECTOR	4,000,000.00	579,658,487.12	8,052,611.00	1,290,160,819.94
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	180,000,000.00	-	285,000,000.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	180,000,000.00	-	285,000,000.00
05170000000	DEPARTMENT OF EDUCATION	-	232,466,650.09	8,052,611.00	486,000,000.00
051700100100	DEPARTMENT OF EDUCATION	-	232,466,650.09	8,052,611.00	486,000,000.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	4,000,000.00	117,191,837.03	-	235,000,000.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	4,000,000.00	117,191,837.03	-	235,000,000.00
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	-	-	80,000,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	-	-	80,000,000.00
05510000000	EMIRATE COUNCIL	-	50,000,000.00	-	204,160,819.94
055100100100	EMIRATE COUNCIL	-	50,000,000.00	-	204,160,819.94

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

Code	Economic Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
2	EXPENDITURES	2,062,820,052.00	6,745,778,271.16	2,695,300,395.23	7,649,806,935.32
21	PERSONNEL COST	1,019,714,913.00	3,042,431,486.70	1,615,300,395.23	3,096,124,628.69
2101	SALARY	916,969,964.00	2,731,736,565.70	1,390,238,831.34	2,721,631,913.80
210101	SALARIES AND WAGES	916,969,964.00	2,731,736,565.70	1,390,238,831.34	2,721,631,913.80
21010101	SALARY	916,969,964.00	2,731,736,565.70	1,390,238,831.34	2,674,179,152.80
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	-	-	-	47,452,761.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	59,750,212.00	47,167,622.43	120,630,215.00
210201	ALLOWANCES	-	59,750,212.00	47,167,622.43	120,630,215.00
21020101	REGULAR ALLOWANCE	-	59,750,212.00	47,167,622.43	107,630,215.00
21020103	PA ALLOWANCES	-	-	-	1,000,000.00
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	-	-	-	12,000,000.00
2103	SOCIAL BENEFITS	102,744,949.00	250,944,709.00	177,893,941.46	253,862,499.89
210301	SOCIAL BENEFITS	102,744,949.00	250,944,709.00	177,893,941.46	253,862,499.89
21030101	GRATUITY	-	-	-	50,000,000.00
21030102	PENSION	102,744,949.00	250,944,709.00	177,893,941.46	203,862,499.89
22	OTHER RECURRENT COSTS	321,105,139.00	399,298,000.00	281,790,000.00	457,648,000.00
2202	OVERHEAD COST	149,959,860.35	184,030,747.28	91,886,725.27	177,648,000.00
220201	TRAVEL & TRANSPORT - GENERAL	18,149,019.39	22,272,477.41	11,120,668.93	21,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	18,149,019.39	22,272,477.41	11,120,668.93	21,500,000.00
220202	UTILITIES - GENERAL	1,266,210.66	1,553,893.77	775,860.62	1,500,000.00
22020203	INTERNET ACCESS CHARGES	1,266,210.66	1,553,893.77	775,860.62	1,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	5,908,983.06	7,251,504.27	3,620,682.91	7,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,908,983.06	7,251,504.27	3,620,682.91	7,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	10,381,239.09	12,739,857.08	6,361,022.63	12,298,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,908,983.06	7,251,504.27	3,620,682.91	7,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,472,256.03	5,488,352.80	2,740,339.72	5,298,000.00
220205	TRAINING - GENERAL	4,220,702.18	5,179,645.91	2,586,202.08	5,000,000.00
22020501	LOCAL TRAINING	4,220,702.18	5,179,645.91	2,586,202.08	5,000,000.00
220206	OTHER SERVICES - GENERAL	70,063,656.27	85,983,122.09	42,930,954.46	83,000,000.00
22020601	SECURITY SERVICES	16,882,808.74	20,718,583.64	10,344,808.30	20,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	50,648,426.22	62,155,750.91	31,034,424.91	60,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	2,532,421.31	3,107,787.55	1,551,721.25	3,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,753,123.50	8,287,433.45	4,137,923.32	8,000,000.00
22020701	FINANCIAL CONSULTING	3,376,561.75	4,143,716.73	2,068,961.66	4,000,000.00
22020703	LEGAL SERVICES	3,376,561.75	4,143,716.73	2,068,961.66	4,000,000.00
220209	FINANCIAL CHARGES - GENERAL	4,642,772.40	5,697,610.50	2,844,822.28	5,500,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,642,772.40	5,697,610.50	2,844,822.28	5,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	28,574,153.79	35,066,202.81	17,508,588.05	33,850,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	9,707,615.02	11,913,185.59	5,948,264.77	11,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,545,389.84	4,350,902.56	2,172,409.74	4,200,000.00
22021009	SPECIAL DAYS/CELEBRATIONS	4,220,702.18	5,179,645.91	2,586,202.08	5,000,000.00
22021011	PRODUCTION FINAL ACCOUNTS	844,140.44	1,035,929.18	517,240.42	1,000,000.00
22021012	ANNUAL BUDGET SENSITIZATION / PREPARATION	2,532,421.31	3,107,787.55	1,551,721.25	3,000,000.00
22021013	NUTRITION EXPENSES	2,532,421.31	3,107,787.55	1,551,721.25	3,000,000.00
22021014	AGRIC EXTENSION SERVICES	970,761.51	1,191,318.56	594,826.48	1,150,000.00
22021016	Quality Assurance Services	1,688,280.87	2,071,858.36	1,034,480.83	2,000,000.00
22021017	NID Programme	2,532,421.31	3,107,787.55	1,551,721.25	3,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	171,145,278.65	215,267,252.72	170,703,274.73	260,800,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	171,145,278.65	215,267,252.72	170,703,274.73	260,800,000.00
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	9,600,000.00	9,600,000.00	32,800,000.00	32,800,000.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	-	9,600,000.00	8,000,000.00	9,600,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	-	-	28,800,000.00	28,800,000.00
22040112	GRANT TO COMPANIES - RECURRENT	151,945,278.65	186,467,252.72	93,103,274.73	180,000,000.00
22040115	2% TRAINING FUND	9,600,000.00	9,600,000.00	8,000,000.00	9,600,000.00
2205	SUBSIDIES GENERAL	-	-	19,200,000.00	19,200,000.00

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

Code	Economic Item	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	-	-	19,200,000.00	19,200,000.00
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	-	-	19,200,000.00	19,200,000.00
23	CAPITAL EXPENDITURE	722,000,000.00	3,304,048,784.46	798,210,000.00	4,096,034,306.63
2301	FIXED ASSETS PURCHASED	18,200,000.00	500,511,701.27	10,880,000.00	651,500,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	18,200,000.00	500,511,701.27	10,880,000.00	651,500,000.00
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	18,200,000.00	75,000,000.00	6,157,389.00	37,500,000.00
23010105	PURCHASE OF MOTOR VEHICLES	-	130,182,407.25	-	243,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	40,000,000.00	-	50,000,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	-	105,000,000.00	-	55,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	-	-	15,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	-	20,000,000.00	-	20,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	70,329,294.02	-	171,000,000.00
23010136	PURCHASE OF SCHOOL FURNITURE	-	60,000,000.00	4,722,611.00	60,000,000.00
2302	CONSTRUCTION / PROVISION	690,000,000.00	2,008,873,486.37	784,000,000.00	2,794,534,306.63
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	690,000,000.00	2,008,873,486.37	784,000,000.00	2,794,534,306.63
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	105,000,000.00	-	160,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	-	50,000,000.00	-	204,160,819.94
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	7,000,000.00	80,000,000.00	-	168,000,000.32
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	-	-	-	150,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	-	30,000,000.00	-	356,000,000.00
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	-	30,000,000.00	-	80,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	674,000,000.00	1,483,873,486.37	784,000,000.00	1,528,873,486.37
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	5,000,000.00	50,000,000.00	-	27,500,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	4,000,000.00	180,000,000.00	-	120,000,000.00
2303	REHABILITATION / REPAIRS	13,800,000.00	434,658,487.12	3,330,000.00	375,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	13,800,000.00	434,658,487.12	3,330,000.00	375,000,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	9,800,000.00	110,000,000.00	-	160,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	4,000,000.00	117,191,837.03	-	60,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	142,466,650.09	3,330,000.00	55,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	65,000,000.00	-	100,000,000.00
2305	OTHER CAPITAL PROJECTS	-	360,005,109.70	-	275,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	360,005,109.70	-	275,000,000.00
23050101	RESEARCH AND DEVELOPMENT	-	360,005,109.70	-	275,000,000.00

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

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Expenditure	2,062,820,052.00	6,745,778,271.16	2,695,300,395.23	7,649,806,935.32
701	GENERAL PUBLIC SERVICES	258,534,789.02	1,098,577,649.56	503,938,994.65	1,001,254,388.28
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	166,385,456.59	892,550,859.13	303,613,873.12	700,262,950.07
70111	EXECUTIVE AND LEGISLATIVE ORGANS	107,593,669.62	640,017,505.41	59,922,302.10	591,800,976.00
70112	FINANCIAL AND FISCAL AFFAIRS	58,791,786.96	252,533,353.72	243,691,571.03	108,461,974.07
7013	GENERAL SERVICES	92,149,332.43	206,026,790.43	200,325,121.52	300,991,438.21
70131	GENERAL PERSONNEL SERVICES	55,762,718.52	157,519,275.49	94,135,609.36	180,479,209.11
70132	OVERALL PLANNING AND STATISTICAL SERVICES	13,569,125.95	15,268,133.56	7,172,924.86	15,226,818.99
70133	OTHER GENERAL SERVICES	22,817,487.96	33,239,381.38	99,016,587.30	105,285,410.11
703	PUBLIC ORDER AND SAFETY	-	-	-	20,000,000.00
7031	POLICE SERVICES	-	-	-	20,000,000.00
70311	POLICE SERVICES	-	-	-	20,000,000.00
704	ECONOMIC AFFAIRS	758,558,575.69	2,181,184,028.04	840,536,682.44	2,406,801,026.28
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	55,979,070.42	169,299,205.26	46,470,301.74	269,870,141.88
70421	AGRICULTURE	55,979,070.42	169,299,205.26	46,470,301.74	269,870,141.88
7043	FUEL AND ENERGY	-	105,000,000.00	-	160,000,000.00
70435	ELECTRICITY	-	105,000,000.00	-	160,000,000.00
7045	TRANSPORT	698,579,505.27	1,706,884,822.77	794,066,380.69	1,831,930,884.39
70451	ROAD TRANSPORT	698,579,505.27	1,706,884,822.77	794,066,380.69	1,831,930,884.39
7047	OTHER INDUSTRIES	4,000,000.00	200,000,000.00	-	145,000,000.00
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	4,000,000.00	200,000,000.00	-	145,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	49,259,958.00	169,349,438.00	18,089,653.57	279,183,800.32
7063	WATER SUPPLY	7,000,000.00	80,000,000.00	-	168,000,000.32
70631	WATER SUPPLY	7,000,000.00	80,000,000.00	-	168,000,000.32
7064	STREET LIGHTING	5,000,000.00	50,000,000.00	-	27,500,000.00
70641	STREET LIGHTING	5,000,000.00	50,000,000.00	-	27,500,000.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	37,259,958.00	39,349,438.00	18,089,653.57	83,683,800.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	37,259,958.00	39,349,438.00	18,089,653.57	83,683,800.00
707	HEALTH	751,002,418.19	1,358,770,587.98	497,710,145.02	1,280,021,115.40
7074	PUBLIC HEALTH SERVICES	751,002,418.19	1,358,770,587.98	497,710,145.02	1,280,021,115.40
70741	PUBLIC HEALTH SERVICES	751,002,418.19	1,358,770,587.98	497,710,145.02	1,280,021,115.40
708	RECREATION, CULTURE AND RELIGION	44,179,252.00	100,806,140.00	44,179,250.04	303,340,069.98
7082	CULTURAL SERVICES	44,179,252.00	100,806,140.00	44,179,250.04	303,340,069.98
70821	CULTURAL SERVICES	44,179,252.00	100,806,140.00	44,179,250.04	303,340,069.98
709	EDUCATION	89,287,285.53	1,344,633,370.86	552,423,150.27	1,763,007,942.62
7091	PRE-PRIMARY AND PRIMARY EDUCATION	89,287,285.53	1,344,633,370.86	552,423,150.27	1,763,007,942.62
70912	PRIMARY EDUCATION	89,287,285.53	1,344,633,370.86	552,423,150.27	1,763,007,942.62
710	SOCIAL PROTECTION	111,997,773.57	492,457,056.72	238,422,519.24	596,198,592.45
7102	OLD AGE	102,744,949.00	250,944,709.00	177,893,941.46	253,862,499.89
71021	OLD AGE	102,744,949.00	250,944,709.00	177,893,941.46	253,862,499.89
7104	FAMILY AND CHILDREN	-	180,000,000.00	-	170,000,000.00
71041	FAMILY AND CHILDREN	-	180,000,000.00	-	170,000,000.00
7109	SOCIAL PROTECTION N.E.C.	9,252,824.57	61,512,347.72	60,528,577.78	172,336,092.56
71091	SOCIAL PROTECTION N.E.C.	9,252,824.57	61,512,347.72	60,528,577.78	172,336,092.56

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

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Personnel Expenditure	1,019,714,913.00	3,042,431,486.70	1,615,300,395.23	3,096,124,628.69
701	GENERAL PUBLIC SERVICES	112,529,148.00	406,183,212.00	335,444,708.14	372,645,176.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	51,208,220.00	243,226,800.00	239,044,800.00	185,429,176.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	-	-	85,950,976.00
70112	FINANCIAL AND FISCAL AFFAIRS	51,208,220.00	243,226,800.00	239,044,800.00	99,478,200.00
7013	GENERAL SERVICES	61,320,928.00	162,956,412.00	96,399,908.14	187,216,000.00
70131	GENERAL PERSONNEL SERVICES	48,816,448.00	148,994,812.00	89,879,336.71	172,250,400.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	12,504,480.00	13,961,600.00	6,520,571.43	13,965,600.00
70133	OTHER GENERAL SERVICES	-	-	-	1,000,000.00
704	ECONOMIC AFFAIRS	49,066,156.00	90,486,382.36	42,234,467.79	90,680,847.64
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	49,066,156.00	90,486,382.36	42,234,467.79	90,680,847.64
70421	AGRICULTURE	49,066,156.00	90,486,382.36	42,234,467.79	90,680,847.64
706	HOUSING AND COMMUNITY AMMENITIES	37,259,958.00	39,349,438.00	18,089,653.57	83,683,800.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	37,259,958.00	39,349,438.00	18,089,653.57	83,683,800.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	37,259,958.00	39,349,438.00	18,089,653.57	83,683,800.00
707	HEALTH	673,935,450.00	1,151,910,964.34	452,938,934.80	958,463,280.96
7074	PUBLIC HEALTH SERVICES	673,935,450.00	1,151,910,964.34	452,938,934.80	958,463,280.96
70741	PUBLIC HEALTH SERVICES	673,935,450.00	1,151,910,964.34	452,938,934.80	958,463,280.96
708	RECREATION, CULTURE AND RELIGION	44,179,252.00	50,806,140.00	44,179,250.04	44,179,250.04
7082	CULTURAL SERVICES	44,179,252.00	50,806,140.00	44,179,250.04	44,179,250.04
70821	CULTURAL SERVICES	44,179,252.00	50,806,140.00	44,179,250.04	44,179,250.04
709	EDUCATION	-	1,002,593,360.00	489,660,457.14	1,171,234,920.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	1,002,593,360.00	489,660,457.14	1,171,234,920.00
70912	PRIMARY EDUCATION	-	1,002,593,360.00	489,660,457.14	1,171,234,920.00
710	SOCIAL PROTECTION	102,744,949.00	301,101,990.00	232,752,923.75	375,237,354.05
7102	OLD AGE	102,744,949.00	250,944,709.00	177,893,941.46	253,862,499.89
71021	OLD AGE	102,744,949.00	250,944,709.00	177,893,941.46	253,862,499.89
7109	SOCIAL PROTECTION N.E.C.	-	50,157,281.00	54,858,982.29	121,374,854.16
71091	SOCIAL PROTECTION N.E.C.	-	50,157,281.00	54,858,982.29	121,374,854.16

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

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Other Recurrent Expenditure	321,105,139.00	399,298,000.00	281,790,000.00	457,648,000.00
701	GENERAL PUBLIC SERVICES	136,205,641.02	172,389,327.86	168,494,286.50	238,609,212.28
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	105,377,236.59	129,318,949.43	64,569,073.12	124,833,774.07
70111	EXECUTIVE AND LEGISLATIVE ORGANS	97,793,669.62	120,012,395.71	59,922,302.10	115,850,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	7,583,566.96	9,306,553.72	4,646,771.03	8,983,774.07
7013	GENERAL SERVICES	30,828,404.43	43,070,378.43	103,925,213.38	113,775,438.21
70131	GENERAL PERSONNEL SERVICES	6,946,270.52	8,524,463.49	4,256,272.64	8,228,809.11
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,064,645.95	1,306,533.56	652,353.43	1,261,218.99
70133	OTHER GENERAL SERVICES	22,817,487.96	33,239,381.38	99,016,587.30	104,285,410.11
704	ECONOMIC AFFAIRS	13,292,419.69	16,312,458.03	8,144,825.64	15,746,692.27
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	6,912,914.42	8,483,528.88	4,235,833.95	8,189,294.24
70421	AGRICULTURE	6,912,914.42	8,483,528.88	4,235,833.95	8,189,294.24
7045	TRANSPORT	6,379,505.27	7,828,929.15	3,908,991.69	7,557,398.02
70451	ROAD TRANSPORT	6,379,505.27	7,828,929.15	3,908,991.69	7,557,398.02
707	HEALTH	73,066,968.19	89,667,786.61	44,771,210.22	86,557,834.44
7074	PUBLIC HEALTH SERVICES	73,066,968.19	89,667,786.61	44,771,210.22	86,557,834.44
70741	PUBLIC HEALTH SERVICES	73,066,968.19	89,667,786.61	44,771,210.22	86,557,834.44
709	EDUCATION	89,287,285.53	109,573,360.77	54,710,082.13	105,773,022.62
7091	PRE-PRIMARY AND PRIMARY EDUCATION	89,287,285.53	109,573,360.77	54,710,082.13	105,773,022.62
70912	PRIMARY EDUCATION	89,287,285.53	109,573,360.77	54,710,082.13	105,773,022.62
710	SOCIAL PROTECTION	9,252,824.57	11,355,066.72	5,669,595.50	10,961,238.40
7109	SOCIAL PROTECTION N.E.C.	9,252,824.57	11,355,066.72	5,669,595.50	10,961,238.40
71091	SOCIAL PROTECTION N.E.C.	9,252,824.57	11,355,066.72	5,669,595.50	10,961,238.40

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

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Capital Expenditure	722,000,000.00	3,304,048,784.46	798,210,000.00	4,096,034,306.63
701	GENERAL PUBLIC SERVICES	9,800,000.00	520,005,109.70	-	390,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	9,800,000.00	520,005,109.70	-	390,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	9,800,000.00	520,005,109.70	-	390,000,000.00
703	PUBLIC ORDER AND SAFETY	-	-	-	20,000,000.00
7031	POLICE SERVICES	-	-	-	20,000,000.00
70311	POLICE SERVICES	-	-	-	20,000,000.00
704	ECONOMIC AFFAIRS	696,200,000.00	2,074,385,187.64	790,157,389.00	2,300,373,486.37
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	-	70,329,294.02	-	171,000,000.00
70421	AGRICULTURE	-	70,329,294.02	-	171,000,000.00
7043	FUEL AND ENERGY	-	105,000,000.00	-	160,000,000.00
70435	ELECTRICITY	-	105,000,000.00	-	160,000,000.00
7045	TRANSPORT	692,200,000.00	1,699,055,893.62	790,157,389.00	1,824,373,486.37
70451	ROAD TRANSPORT	692,200,000.00	1,699,055,893.62	790,157,389.00	1,824,373,486.37
7047	OTHER INDUSTRIES	4,000,000.00	200,000,000.00	-	145,000,000.00
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	4,000,000.00	200,000,000.00	-	145,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	12,000,000.00	130,000,000.00	-	195,500,000.32
7063	WATER SUPPLY	7,000,000.00	80,000,000.00	-	168,000,000.32
70631	WATER SUPPLY	7,000,000.00	80,000,000.00	-	168,000,000.32
7064	STREET LIGHTING	5,000,000.00	50,000,000.00	-	27,500,000.00
70641	STREET LIGHTING	5,000,000.00	50,000,000.00	-	27,500,000.00
707	HEALTH	4,000,000.00	117,191,837.03	-	235,000,000.00
7074	PUBLIC HEALTH SERVICES	4,000,000.00	117,191,837.03	-	235,000,000.00
70741	PUBLIC HEALTH SERVICES	4,000,000.00	117,191,837.03	-	235,000,000.00
708	RECREATION, CULTURE AND RELIGION	-	50,000,000.00	-	259,160,819.94
7082	CULTURAL SERVICES	-	50,000,000.00	-	259,160,819.94
70821	CULTURAL SERVICES	-	50,000,000.00	-	259,160,819.94
709	EDUCATION	-	232,466,650.09	8,052,611.00	486,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	232,466,650.09	8,052,611.00	486,000,000.00
70912	PRIMARY EDUCATION	-	232,466,650.09	8,052,611.00	486,000,000.00
710	SOCIAL PROTECTION	-	180,000,000.00	-	210,000,000.00
7104	FAMILY AND CHILDREN	-	180,000,000.00	-	170,000,000.00
71041	FAMILY AND CHILDREN	-	180,000,000.00	-	170,000,000.00
7109	SOCIAL PROTECTION N.E.C.	-	-	-	40,000,000.00
71091	SOCIAL PROTECTION N.E.C.	-	-	-	40,000,000.00

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

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
126	NIGER STATE	2,062,820,052.00	6,745,778,271.16	2,695,300,395.23	7,649,806,935.32
1263	ZONE C - NIGER NORTH	2,062,820,052.00	6,745,778,271.16	2,695,300,395.23	7,649,806,935.32
126314	MARIGA	2,062,820,052.00	6,745,778,271.16	2,695,300,395.23	7,649,806,935.32
12631498	LG WIDE	2,062,820,052.00	6,745,778,271.16	2,695,300,395.23	7,649,806,935.32

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

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
126	NIGER STATE	1,019,714,913.00	3,042,431,486.70	1,615,300,395.23	3,096,124,628.69
1263	ZONE C - NIGER NORTH	1,019,714,913.00	3,042,431,486.70	1,615,300,395.23	3,096,124,628.69
126314	MARIGA	1,019,714,913.00	3,042,431,486.70	1,615,300,395.23	3,096,124,628.69
12631498	LG WIDE	1,019,714,913.00	3,042,431,486.70	1,615,300,395.23	3,096,124,628.69

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

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
126	NIGER STATE	321,105,139.00	399,298,000.00	281,790,000.00	457,648,000.00
1263	ZONE C - NIGER NORTH	321,105,139.00	399,298,000.00	281,790,000.00	457,648,000.00
126314	MARIGA	321,105,139.00	399,298,000.00	281,790,000.00	457,648,000.00
12631498	LG WIDE	321,105,139.00	399,298,000.00	281,790,000.00	457,648,000.00

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

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
126	NIGER STATE	722,000,000.00	3,304,048,784.46	798,210,000.00	4,096,034,306.63
1263	ZONE C - NIGER NORTH	722,000,000.00	3,304,048,784.46	798,210,000.00	4,096,034,306.63
126314	MARIGA	722,000,000.00	3,304,048,784.46	798,210,000.00	4,096,034,306.63
12631498	LG WIDE	722,000,000.00	3,304,048,784.46	798,210,000.00	4,096,034,306.63

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

Code	Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Expenditure	2,062,820,052.00	6,745,778,271.16	2,695,300,395.23	7,649,806,935.32
01	Agriculture	55,979,070.42	169,299,205.26	46,470,301.74	269,870,141.88
0101	Effective governance of the Agriculture Sector	55,979,070.42	98,969,911.24	46,470,301.74	98,870,141.88
010102	Agriculture sector coordination mechanisms	55,979,070.42	98,969,911.24	46,470,301.74	98,870,141.88
0103	Enhancement of food production and productivity	-	70,329,294.02	-	171,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	-	70,329,294.02	-	171,000,000.00
02	Societal Re-orientation	44,179,252.00	100,806,140.00	44,179,250.04	323,340,069.98
0210	Societal Re-orientation - General	44,179,252.00	100,806,140.00	44,179,250.04	323,340,069.98
021001	Societal Re-orientation - General	44,179,252.00	100,806,140.00	44,179,250.04	323,340,069.98
04	Health	751,002,418.19	1,358,770,587.98	497,710,145.02	1,280,021,115.40
0401	Effective governance of the health system	747,002,418.19	1,241,578,750.95	497,710,145.02	1,045,021,115.40
040103	Health sector coordination mechanisms	747,002,418.19	1,241,578,750.95	497,710,145.02	1,045,021,115.40
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	-	-	-	10,000,000.00
040306	Nutrition	-	-	-	10,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	4,000,000.00	117,191,837.03	-	225,000,000.00
040501	Functional health facilities	4,000,000.00	117,191,837.03	-	225,000,000.00
05	Education	89,287,285.53	1,344,633,370.86	552,423,150.27	1,763,007,942.62
0501	Effective governance of the education system	89,287,285.53	1,112,166,720.77	544,370,539.27	1,277,007,942.62
050103	Education sector coordination mechanisms	89,287,285.53	1,112,166,720.77	544,370,539.27	1,277,007,942.62
0505	Adequate infrastructure at all levels	-	232,466,650.09	8,052,611.00	486,000,000.00
050501	Schools' infrastructure construction and rehabilitation	-	232,466,650.09	8,052,611.00	486,000,000.00
06	Housing and Urban Development	37,259,958.00	39,349,438.00	18,089,653.57	83,683,800.00
0610	Housing and Urban Development - General	37,259,958.00	39,349,438.00	18,089,653.57	83,683,800.00
061001	Housing and Urban Development - General	37,259,958.00	39,349,438.00	18,089,653.57	83,683,800.00
08	Youth	-	100,000,000.00	-	75,000,000.00
0810	Youth - General	-	100,000,000.00	-	75,000,000.00
081001	Youth - General	-	100,000,000.00	-	75,000,000.00
10	Water Resources and Rural Development	7,000,000.00	80,000,000.00	-	168,000,000.32
1010	Water Resources and Rural Deve - General	7,000,000.00	80,000,000.00	-	168,000,000.32
101001	Water Resources and Rural Deve - General	7,000,000.00	80,000,000.00	-	168,000,000.32
12	Growing the Private Sector	4,000,000.00	200,000,000.00	-	145,000,000.00
1210	Growing the Private Sector - General	4,000,000.00	200,000,000.00	-	145,000,000.00
121001	Growing the Private Sector - General	4,000,000.00	200,000,000.00	-	145,000,000.00
13	Reform of Government and Governance	258,534,789.02	1,098,577,649.56	503,938,994.65	1,001,254,388.28
1310	Reform of Government and Governance - General	258,534,789.02	1,098,577,649.56	503,938,994.65	1,001,254,388.28
131001	Reform of Government and Governance - General	258,534,789.02	1,098,577,649.56	503,938,994.65	1,001,254,388.28
14	Power	5,000,000.00	155,000,000.00	-	187,500,000.00
1410	Power - General	5,000,000.00	155,000,000.00	-	187,500,000.00
141001	Power - General	5,000,000.00	155,000,000.00	-	187,500,000.00
17	Road	698,579,505.27	1,706,884,822.77	794,066,380.69	1,831,930,884.39
1710	Road - General	698,579,505.27	1,706,884,822.77	794,066,380.69	1,831,930,884.39
171001	Road - General	698,579,505.27	1,706,884,822.77	794,066,380.69	1,831,930,884.39
23	Social Protection	111,997,773.57	392,457,056.72	238,422,519.24	521,198,592.45
2301	Effective Governance of Social Protection	9,252,824.57	61,512,347.72	60,528,577.78	132,336,092.56
230102	Social protection coordination and mechanisms	9,252,824.57	61,512,347.72	60,528,577.78	132,336,092.56
2303	Promote gender equity and social justice	-	80,000,000.00	-	75,000,000.00
230301	Women's Economic Empowerment	-	80,000,000.00	-	75,000,000.00
2305	Social Pensions and Old Age Support	102,744,949.00	250,944,709.00	177,893,941.46	253,862,499.89
230501	Pensions Payments and Contributions	102,744,949.00	250,944,709.00	177,893,941.46	253,862,499.89
230502	Gratuity	-	-	-	50,000,000.00
2307	Promote Emergency and Humanitarian Assistance	-	-	-	20,000,000.00
230702	Emergency Response and Relief Services	-	-	-	20,000,000.00
2310	Social Protection Not Elsewhere Classified	-	-	-	40,000,000.00
231001	Social Protection Not Elsewhere Classified	-	-	-	40,000,000.00

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

Code	Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Personnel Expenditure	1,019,714,913.00	3,042,431,486.70	1,615,300,395.23	3,096,124,628.69
01	Agriculture	49,066,156.00	90,486,382.36	42,234,467.79	90,680,847.64
0101	Effective governance of the Agriculture Sector	49,066,156.00	90,486,382.36	42,234,467.79	90,680,847.64
010102	Agriculture sector coordination mechanisms	49,066,156.00	90,486,382.36	42,234,467.79	90,680,847.64
02	Societal Re-orientation	44,179,252.00	50,806,140.00	44,179,250.04	44,179,250.04
0210	Societal Re-orientation - General	44,179,252.00	50,806,140.00	44,179,250.04	44,179,250.04
021001	Societal Re-orientation - General	44,179,252.00	50,806,140.00	44,179,250.04	44,179,250.04
04	Health	673,935,450.00	1,151,910,964.34	452,938,934.80	958,463,280.96
0401	Effective governance of the health system	673,935,450.00	1,151,910,964.34	452,938,934.80	958,463,280.96
040103	Health sector coordination mechanisms	673,935,450.00	1,151,910,964.34	452,938,934.80	958,463,280.96
05	Education	-	1,002,593,360.00	489,660,457.14	1,171,234,920.00
0501	Effective governance of the education system	-	1,002,593,360.00	489,660,457.14	1,171,234,920.00
050103	Education sector coordination mechanisms	-	1,002,593,360.00	489,660,457.14	1,171,234,920.00
06	Housing and Urban Development	37,259,958.00	39,349,438.00	18,089,653.57	83,683,800.00
0610	Housing and Urban Development - General	37,259,958.00	39,349,438.00	18,089,653.57	83,683,800.00
061001	Housing and Urban Development - General	37,259,958.00	39,349,438.00	18,089,653.57	83,683,800.00
13	Reform of Government and Governance	112,529,148.00	406,183,212.00	335,444,708.14	372,645,176.00
1310	Reform of Government and Governance - General	112,529,148.00	406,183,212.00	335,444,708.14	372,645,176.00
131001	Reform of Government and Governance - General	112,529,148.00	406,183,212.00	335,444,708.14	372,645,176.00
23	Social Protection	102,744,949.00	301,101,990.00	232,752,923.75	375,237,354.05
2301	Effective Governance of Social Protection	-	50,157,281.00	54,858,982.29	121,374,854.16
230102	Social protection coordination and mechanisms	-	50,157,281.00	54,858,982.29	121,374,854.16
2305	Social Pensions and Old Age Support	102,744,949.00	250,944,709.00	177,893,941.46	253,862,499.89
230501	Pensions Payments and Contributions	102,744,949.00	250,944,709.00	177,893,941.46	203,862,499.89
230502	Gratuity	-	-	-	50,000,000.00

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

Code	Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Other Recurrent Expenditure	321,105,139.00	399,298,000.00	281,790,000.00	457,648,000.00
01	Agriculture	6,912,914.42	8,483,528.88	4,235,833.95	8,189,294.24
0101	Effective governance of the Agriculture Sector	6,912,914.42	8,483,528.88	4,235,833.95	8,189,294.24
010102	Agriculture sector coordination mechanisms	6,912,914.42	8,483,528.88	4,235,833.95	8,189,294.24
04	Health	73,066,968.19	89,667,786.61	44,771,210.22	86,557,834.44
0401	Effective governance of the health system	73,066,968.19	89,667,786.61	44,771,210.22	86,557,834.44
040103	Health sector coordination mechanisms	73,066,968.19	89,667,786.61	44,771,210.22	86,557,834.44
05	Education	89,287,285.53	109,573,360.77	54,710,082.13	105,773,022.62
0501	Effective governance of the education system	89,287,285.53	109,573,360.77	54,710,082.13	105,773,022.62
050103	Education sector coordination mechanisms	89,287,285.53	109,573,360.77	54,710,082.13	105,773,022.62
13	Reform of Government and Governance	136,205,641.02	172,389,327.86	168,494,286.50	238,609,212.28
1310	Reform of Government and Governance - General	136,205,641.02	172,389,327.86	168,494,286.50	238,609,212.28
131001	Reform of Government and Governance - General	136,205,641.02	172,389,327.86	168,494,286.50	238,609,212.28
17	Road	6,379,505.27	7,828,929.15	3,908,991.69	7,557,398.02
1710	Road - General	6,379,505.27	7,828,929.15	3,908,991.69	7,557,398.02
171001	Road - General	6,379,505.27	7,828,929.15	3,908,991.69	7,557,398.02
23	Social Protection	9,252,824.57	11,355,066.72	5,669,595.50	10,961,238.40
2301	Effective Governance of Social Protection	9,252,824.57	11,355,066.72	5,669,595.50	10,961,238.40
230102	Social protection coordination and mechanisms	9,252,824.57	11,355,066.72	5,669,595.50	10,961,238.40

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

Code	Programme	2024 Full Year Actuals	2025 Approved Budget	2025 Performance January to December	2026 Approved Budget
	Total Capital Expenditure	722,000,000.00	3,304,048,784.46	798,210,000.00	4,096,034,306.63
01	Agriculture	-	70,329,294.02	-	171,000,000.00
0103	Enhancement of food production and productivity	-	70,329,294.02	-	171,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	-	70,329,294.02	-	171,000,000.00
02	Societal Re-orientation	-	50,000,000.00	-	279,160,819.94
0210	Societal Re-orientation - General	-	50,000,000.00	-	279,160,819.94
021001	Societal Re-orientation - General	-	50,000,000.00	-	279,160,819.94
04	Health	4,000,000.00	117,191,837.03	-	235,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	-	-	-	10,000,000.00
040306	Nutrition	-	-	-	10,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	4,000,000.00	117,191,837.03	-	225,000,000.00
040501	Functional health facilities	4,000,000.00	117,191,837.03	-	225,000,000.00
05	Education	-	232,466,650.09	8,052,611.00	486,000,000.00
0505	Adequate infrastructure at all levels	-	232,466,650.09	8,052,611.00	486,000,000.00
050501	Schools' infrastructure construction and rehabilitation	-	232,466,650.09	8,052,611.00	486,000,000.00
08	Youth	-	100,000,000.00	-	75,000,000.00
0810	Youth - General	-	100,000,000.00	-	75,000,000.00
081001	Youth - General	-	100,000,000.00	-	75,000,000.00
10	Water Resources and Rural Development	7,000,000.00	80,000,000.00	-	168,000,000.32
1010	Water Resources and Rural Deve - General	7,000,000.00	80,000,000.00	-	168,000,000.32
101001	Water Resources and Rural Deve - General	7,000,000.00	80,000,000.00	-	168,000,000.32
12	Growing the Private Sector	4,000,000.00	200,000,000.00	-	145,000,000.00
1210	Growing the Private Sector - General	4,000,000.00	200,000,000.00	-	145,000,000.00
121001	Growing the Private Sector - General	4,000,000.00	200,000,000.00	-	145,000,000.00
13	Reform of Government and Governance	9,800,000.00	520,005,109.70	-	390,000,000.00
1310	Reform of Government and Governance - General	9,800,000.00	520,005,109.70	-	390,000,000.00
131001	Reform of Government and Governance - General	9,800,000.00	520,005,109.70	-	390,000,000.00
14	Power	5,000,000.00	155,000,000.00	-	187,500,000.00
1410	Power - General	5,000,000.00	155,000,000.00	-	187,500,000.00
141001	Power - General	5,000,000.00	155,000,000.00	-	187,500,000.00
17	Road	692,200,000.00	1,699,055,893.62	790,157,389.00	1,824,373,486.37
1710	Road - General	692,200,000.00	1,699,055,893.62	790,157,389.00	1,824,373,486.37
171001	Road - General	692,200,000.00	1,699,055,893.62	790,157,389.00	1,824,373,486.37
23	Social Protection	-	80,000,000.00	-	135,000,000.00
2303	Promote gender equity and social justice	-	80,000,000.00	-	75,000,000.00
230301	Women's Economic Empowerment	-	80,000,000.00	-	75,000,000.00
2307	Promote Emergency and Humanitarian Assistance	-	-	-	20,000,000.00
230702	Emergency Response and Relief Services	-	-	-	20,000,000.00
2310	Social Protection Not Elsewhere Classified	-	-	-	40,000,000.00
231001	Social Protection Not Elsewhere Classified	-	-	-	40,000,000.00

126314 - MARIGA 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						722,000,000.00	3,204,048,784.46	788,210,000.00	4,056,034,306.63
i. Contribution to Local Government Pilgrims	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23050101 - RESEARCH AND DEVELOPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631498 - LG WIDE	-	200,005,109.70	-	200,000,000.00
ii. Renovation of Mariga Local Government Secretariate, Bangi	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631498 - LG WIDE	-	45,000,000.00	-	80,000,000.00
iii. Furnishing of Mariga Local Government Secretariate, Bangi	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631498 - LG WIDE	-	40,000,000.00	-	40,000,000.00
iv. Renovation of Mariga L.E.A Secretariate	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631498 - LG WIDE	-	20,000,000.00	-	20,000,000.00
v. Furnishing of Mariga L.E.A Secretariate	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631498 - LG WIDE	-	-	-	10,000,000.00
vi. Renovation and Reconstruction of Chairman's Lodge at Bangi	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030103 - REHABILITATION / REPAIRS - HOUSING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631498 - LG WIDE	2,500,000.00	10,000,000.00	-	30,000,000.00
vii. Furnishing of Chairman's Lodge at Bangi	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631498 - LG WIDE	-	40,000,000.00	-	10,000,000.00
viii. Renovation of Councilor's Lodge at Bangi	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030103 - REHABILITATION / REPAIRS - HOUSING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631498 - LG WIDE	-	-	-	15,000,000.00
ix. Furnishing of Councilor's Lodge at Bangi	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631498 - LG WIDE	-	-	-	10,000,000.00
x. Renovation of Corpers Lodge at Bangi	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030103 - REHABILITATION / REPAIRS - HOUSING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631498 - LG WIDE	-	-	-	10,000,000.00
xi. Furnishing of Corpers Lodge at Bangi	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631498 - LG WIDE	-	50,000,000.00	-	10,000,000.00
xii. Renovation of Directors Quarters at Bangi	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030103 - REHABILITATION / REPAIRS - HOUSING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631498 - LG WIDE	-	50,000,000.00	-	10,000,000.00
xiii. Furnishing of Directors Quarters at Bangi	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631498 - LG WIDE	-	15,000,000.00	-	10,000,000.00
xiv. Renovation of Senior Staff Quarters at Bangi	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23030103 - REHABILITATION / REPAIRS - HOUSING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631498 - LG WIDE	7,300,000.00	50,000,000.00	-	20,000,000.00
xv. Furnishing of Senior Staff Quarters at Bangi	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631498 - LG WIDE	-	15,000,000.00	-	10,000,000.00
i. Purchase of 100 Bags of Grains (Maize) at 5,000,000	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631498 - LG WIDE	-	-	-	15,000,000.00
ii. Purchase of 100 Bags of Grains (Millet) at 6,000,000	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12631498 - LG WIDE	-	50,329,294.02	-	5,000,000.00
iii. Purchase of 200 Bags of Grains (Rice) at 14,000,000	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12631498 - LG WIDE	-	-	-	6,000,000.00
iv. Purchase of 100 Bags of Grains (Beans) at 8,000,000	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12631498 - LG WIDE	-	-	-	14,000,000.00
v. Purchase of 100 Bags of Grains (Genusa Corn) at 6,000,000	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12631498 - LG WIDE	-	-	-	6,000,000.00
i. Purchase of Herbicides chemicals for the controls of weeds	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12631498 - LG WIDE	-	20,000,000.00	-	8,000,000.00
ii. Purchase of Insecticides chemicals for the controls of Insects	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12631498 - LG WIDE	-	-	-	6,000,000.00
iii. Procurement of Junks of MF 375/25PR 2wd Tractors at 59,000,000 each	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12631498 - LG WIDE	-	-	-	118,000,000.00
iv. Construction of culverts (Ikwawa Ward, Bangi Ward, Gulbin-Boka Ward, Boki Ward), 20,000,000 each	17 - Road	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020116 - CONSTRUCTION / PROVISION OF WATERWAYS	70451 - ROAD TRANSPORT	12631498 - LG WIDE	-	30,000,000.00	-	80,000,000.00
v. Contribution to Ward Development Project	17 - Road	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	12631498 - LG WIDE	-	240,000,000.00	80,000,000.00	240,000,000.00
vi. Contribution to Urban Renewal and Rural Development	17 - Road	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	12631498 - LG WIDE	674,000,000.00	1,223,873,486.37	704,000,000.00	1,223,873,486.37
ii. Rehabilitation/Installation of 200KV/23KV/10KV line across (Ikwawa Ward, Bangi Ward, Gulbin-Boka Ward, Kotokoro Ward, Mabuya Ward, Boki Ward, Beri Ward, Galman-Wamba, Igwama Ward, Kumbashi Ward and Kalkhum Ward), 14,545,455 each	14 - Power	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	12631498 - LG WIDE	-	105,000,000.00	-	160,000,000.00
iii. Procurement of 25 Nos. Motor cycles(Bajaj) for vigilantes, community policing and staff of the LGA At 1,500,000 each	17 - Road	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010104 - PURCHASE OF MOTOR CYCLES / TRICYCLE	70451 - ROAD TRANSPORT	12631498 - LG WIDE	18,200,000.00	75,000,000.00	6,157,389.00	37,500,000.00
iv. Procurement of 11 Nos. Official vehicle Corolla LE 2005 At 13,000,000 & 1 No. of Corolla LE 2008 MDL At 15,000,000	17 - Road	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010105 - PURCHASE OF MOTOR VEHICLES	70451 - ROAD TRANSPORT	12631498 - LG WIDE	-	130,182,407.25	-	158,000,000.00
v. Toyota Hilux SR360 2025model for Coucil Chairman	17 - Road	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010105 - PURCHASE OF MOTOR VEHICLES	70451 - ROAD TRANSPORT	12631498 - LG WIDE	-	-	-	85,000,000.00
vi. Lining of main drainage canals/road (Ikwawa Ward, Bangi Ward, Gulbin-Boka Ward, Kotokoro Ward, Mabuya Ward, Boki Ward, Beri Ward, Galman-Wamba, Igwama Ward, Kumbashi Ward and Kalkhum Ward) 3,000,000 each	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12631498 - LG WIDE	2,300,000.00	50,000,000.00	-	33,000,000.00
vii. Construction of main drainage canals (Ikwawa Ward, Bangi Ward, Gulbin-Boka Ward, Kotokoro Ward, Mabuya Ward, Boki Ward, Beri Ward, Galman-Wamba, Igwama Ward, Kumbashi Ward and Kalkhum Ward) 5,000,000 Each	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70621 - WATER SUPPLY	12631498 - LG WIDE	4,700,000.00	30,000,000.00	-	55,000,000.32
i. Procurement and Installation of 110nos. 90watts Solar Sreet N250,000 each	14 - Power	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70641 - STREET LIGHTING	12631498 - LG WIDE	5,000,000.00	50,000,000.00	-	27,500,000.00
ii. Construction of 500kg/300kg to 5 major markets in (Manga, Yeri, Shadike, Kamfenni-Bobi & Gulbin-Boka) 5,000,000 each	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70471 - DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	12631498 - LG WIDE	-	20,000,000.00	-	25,000,000.00
iii. Construction of perimeter Fence Across major markets (Manga Mfakete, Bangi Market, Gulbin-Boka Market) 20,000,000 each	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	70471 - DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	12631498 - LG WIDE	4,000,000.00	110,000,000.00	-	60,000,000.00
iv. Construction of Perimeter fence of cattle market, Mariga	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	70471 - DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	12631498 - LG WIDE	-	-	-	20,000,000.00
v. Construction of open market stalls Across major markets	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	70471 - DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	12631498 - LG WIDE	-	30,000,000.00	-	-
vi. Construction of Lockup Shops Market at Mariga and Gulbin-Boka	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	70471 - DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	12631498 - LG WIDE	-	40,000,000.00	-	40,000,000.00
i. (SP) Empowering Individual with Special needs across Mariga Local Government	23 - Social Protection	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	12631498 - LG WIDE	-	-	-	20,000,000.00
ii. Competition for Chairman's Cup in Mariga LGA.	08 - Youth	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	71041 - FAMILY AND CHILDREN	12631498 - LG WIDE	-	20,000,000.00	-	15,000,000.00
iii. Supply of sports equipment to our schools across Mariga Local Government	08 - Youth	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	71041 - FAMILY AND CHILDREN	12631498 - LG WIDE	-	-	-	5,000,000.00
iv. Empowering of women across (Ikwawa Ward, Bangi Ward, Gulbin-Boka Ward, Kotokoro Ward, Mabuya Ward, Boki Ward, Beri Ward, Galman-Wamba, Igwama Ward, Kumbashi Ward and Kalkhum Ward) 5,000,000 each	23 - Social Protection	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	12631498 - LG WIDE	-	80,000,000.00	-	55,000,000.00
v. Empowering of youth across (Ikwawa Ward, Bangi Ward, Gulbin-Boka Ward, Kotokoro Ward, Mabuya Ward, Boki Ward, Beri Ward, Galman-Wamba, Igwama Ward, Kumbashi Ward and Kalkhum Ward) 5,000,000 each	08 - Youth	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	12631498 - LG WIDE	-	80,000,000.00	-	55,000,000.00
vi. Renovation of Bangi Town hall 15,000,000	02 - Societal Re-orientation	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23030103 - REHABILITATION / REPAIRS - HOUSING	70821 - CULTURAL SERVICES	12631498 - LG WIDE	-	-	-	15,000,000.00
vii. Fencing of Divisional Police Station Mariga	02 - Societal Re-orientation	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70311 - POLICE SERVICES	12631498 - LG WIDE	-	-	-	10,000,000.00
i. (SP) Relief Support for affected Persons	23 - Social Protection	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	12631498 - LG WIDE	-	-	-	20,000,000.00
ii. Construction of Gulbin Boka Town Hall	02 - Societal Re-orientation	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70821 - CULTURAL SERVICES	12631498 - LG WIDE	-	-	-	20,000,000.00
iii. Construction of Mariga Town Hall	02 - Societal Re-orientation	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70821 - CULTURAL SERVICES	12631498 - LG WIDE	-	-	-	20,000,000.00
iv. Fencing of Divisional Police Station Bangi	02 - Societal Re-orientation	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70311 - POLICE SERVICES	12631498 - LG WIDE	-	-	-	10,000,000.00
v. Intervention to Social Activities	23 - Social Protection	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71091 - SOCIAL PROTECTION N.E.C.	12631498 - LG WIDE	-	-	-	40,000,000.00
vi. Construction of 1000 or 2 class rooms, 10 minor and more than 1000 across (Ikwawa Ward, Bangi Ward, Gulbin-Boka Ward, Kotokoro Ward, Mabuya Ward, Boki Ward, Beri Ward, Galman-Wamba, Igwama Ward, Kumbashi Ward and Kalkhum Ward) Primary school. 10,000,000 each	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	70912 - PRIMARY EDUCATION	12631498 - LG WIDE	-	-	-	110,000,000.00
vii. Construction of Seven (7) Nos. 2 Blocks of Class Rooms At Matari, Dare-Bihu, Ungwan-Bala, Magan, Indugu, Ilogi and Ungwan-Galadima Primary Schools	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	70912 - PRIMARY EDUCATION	12631498 - LG WIDE	-	-	-	56,000,000.00
viii. Renovation of 1000 or 2 class rooms, 10 minor and more than 1000 across (Ikwawa Ward, Bangi Ward, Gulbin-Boka Ward, Kotokoro Ward, Mabuya Ward, Boki Ward, Beri Ward, Galman-Wamba, Igwama Ward, Kumbashi Ward and Kalkhum Ward) Primary school. 5,000,000 each	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	12631498 - LG WIDE	-	142,466,650.09	3,330,000.00	55,000,000.00
ix. (SP) Purchase of Learning and Instructional Materials to primary and secondary schools in Mariga local government	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	70912 - PRIMARY EDUCATION	12631498 - LG WIDE	-	30,000,000.00	-	30,000,000.00
x. Provision of School Pupils desks/chairs for primary schools in Mariga LGA.	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23010136 - PURCHASE OF SCHOOL FURNITURE	70912 - PRIMARY EDUCATION	12631498 - LG WIDE	-	60,000,000.00	4,722,611.00	60,000,000.00
xi. (SP) Provision of school furniture across (Ikwawa Ward, Bangi Ward, Gulbin-Boka Ward, Kotokoro Ward, Mabuya Ward, Boki Ward, Beri Ward, Galman-Wamba, Igwama Ward, Kumbashi Ward and Kalkhum Ward) Primary school. 3,000,000 each	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	12631498 - LG WIDE	-	-	-	15,000,000.00
xii. Intervention to Primary Schools	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	70912 - PRIMARY EDUCATION	12631498 - LG WIDE	-	-	-	160,000,000.00

126314 - MARIGA 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
i. Construction of Two(2) Primary Health Care Centres (PHC) at Dare-Biyu and Sabon-Wuri	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23020105 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12631498 - LG WIDE	-	-	-	30,000,000.00
ii. Renovation of 11 (11) Primary Health Centres at: Mokoloko, Urena, Isuon-zooka, Galma, Wamba, Dusal, Kuimo, Kotonkoro, Mabruya, Shadadi, Durgo and Indago 5,000,000 each	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12631498 - LG WIDE	4,000,000.00	117,191,837.03	-	60,000,000.00
iii. (SP)Antenatal Routine Drugs Across the Mariga Local Government PHC centres	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12631498 - LG WIDE	-	-	-	5,000,000.00
iv. Purchase of Drugs to revive Drugs Revolving Funds(DRF) in Mariga Local Government Medical Store	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12631498 - LG WIDE	-	-	-	10,000,000.00
i. For Food and Nutrition	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	12631498 - LG WIDE	-	-	-	10,000,000.00
ii. Intervention to PHC	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23020105 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12631498 - LG WIDE	-	-	-	120,000,000.00
iii. Intervention to Water Facilities	10 - Water Resources and Rural Development	053500100100 - DEPARTMENT OF ENVIRONMENTAL SANITATION	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70621 - WATER SUPPLY	12631498 - LG WIDE	-	-	-	80,000,000.00
i. Construction of new four (4) District Heads Palaces at Kasuwan-garba, Mohoro, Mariga And Kumbashi at 36,040,204.99 each	02 - Societal Re-orientation	055100100100 - EMIRATE COUNCIL	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70821 - CULTURAL SERVICES	12631498 - LG WIDE	-	50,000,000.00	-	144,160,819.94
ii. Renovation of District Heads Palaces at Gonga	02 - Societal Re-orientation	055100100100 - EMIRATE COUNCIL	23030103 - REHABILITATION / REPAIRS - HOUSING	70821 - CULTURAL SERVICES	12631498 - LG WIDE	-	-	-	15,000,000.00
iii. Renovation District Heads Palaces at Bangi	02 - Societal Re-orientation	055100100100 - EMIRATE COUNCIL	23030103 - REHABILITATION / REPAIRS - HOUSING	70821 - CULTURAL SERVICES	12631498 - LG WIDE	-	-	-	15,000,000.00
ii. Renovation of District Heads Palaces at Bobi	02 - Societal Re-orientation	055100100100 - EMIRATE COUNCIL	23030103 - REHABILITATION / REPAIRS - HOUSING	70821 - CULTURAL SERVICES	12631498 - LG WIDE	-	-	-	15,000,000.00
iii. Renovation of District Heads Palaces at Kotonkoro	02 - Societal Re-orientation	055100100100 - EMIRATE COUNCIL	23030103 - REHABILITATION / REPAIRS - HOUSING	70821 - CULTURAL SERVICES	12631498 - LG WIDE	-	-	-	15,000,000.00

011100100100		CHAIRMAN			
Code	Description	2024 Full Year Actuals	2025 Approved Budget	ance January to December	2026 Approved Budget
2	EXPENDITURES	107,593,669.62	640,017,505.41	59,922,302.10	579,800,976.00
21	PERSONNEL COST	0.00	0.00	0.00	73,950,976.00
2101	SALARY	0.00	0.00	0.00	47,452,761.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	47,452,761.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	0.00	0.00	47,452,761.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	26,498,215.00
210201	ALLOWANCES	0.00	0.00	0.00	26,498,215.00
21020101	REGULAR ALLOWANCE	0.00	0.00	0.00	26,498,215.00
22	OTHER RECURRENT COSTS	97,793,669.62	120,012,395.71	59,922,302.10	115,850,000.00
2202	OVERHEAD COST	97,793,669.62	120,012,395.71	59,922,302.10	115,850,000.00
220201	TRAVEL & TRANSPORT - GENERAL	844,140.44	1,035,929.18	517,240.42	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	844,140.44	1,035,929.18	517,240.42	1,000,000.00
220206	OTHER SERVICES - GENERAL	70,063,656.27	85,982,122.09	42,930,954.46	83,000,000.00
22020601	SECURITY SERVICES	16,882,808.74	20,718,583.64	10,344,808.30	20,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	50,648,426.22	62,155,750.91	31,034,424.91	60,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	2,532,421.31	3,107,787.55	1,551,721.25	3,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,376,561.75	4,143,716.73	2,068,961.66	4,000,000.00
22020703	LEGAL SERVICES	3,376,561.75	4,143,716.73	2,068,961.66	4,000,000.00
220209	FINANCIAL CHARGES - GENERAL	4,642,772.40	5,697,610.50	2,844,822.28	5,500,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,642,772.40	5,697,610.50	2,844,822.28	5,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	18,866,538.77	23,153,017.22	11,560,323.28	22,350,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,545,389.84	4,350,902.56	2,172,409.74	4,200,000.00
22021009	SPECIAL DAYS/CELEBRATIONS	4,220,702.18	5,179,645.91	2,586,202.08	5,000,000.00
22021011	PRODUCTION FINAL ACCOUNTS	844,140.44	1,035,929.18	517,240.42	1,000,000.00
22021012	ANNUAL BUDGET SENSITIZATION / PREPARATION	2,532,421.31	3,107,787.55	1,551,721.25	3,000,000.00
22021013	NUTRITION EXPENSES	2,532,421.31	3,107,787.55	1,551,721.25	3,000,000.00
22021014	AGRIC EXTENSION SERVICES	970,761.51	1,191,318.56	594,826.48	1,150,000.00
22021016	Quality Assurance Services	1,688,280.87	2,071,858.36	1,034,480.83	2,000,000.00
22021017	NID Programme	2,532,421.31	3,107,787.55	1,551,721.25	3,000,000.00
23	CAPITAL EXPENDITURE	9,800,000.00	520,005,109.70	0.00	390,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	145,000,000.00	0.00	105,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	145,000,000.00	0.00	105,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	40,000,000.00	0.00	50,000,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	0.00	105,000,000.00	0.00	55,000,000.00
2303	REHABILITATION / REPAIRS	9,800,000.00	175,000,000.00	0.00	185,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	9,800,000.00	175,000,000.00	0.00	185,000,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	9,800,000.00	110,000,000.00	0.00	85,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	65,000,000.00	0.00	100,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	200,005,109.70	0.00	100,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	200,005,109.70	0.00	100,000,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	200,005,109.70	0.00	100,000,000.00

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

011200700100		COUNCIL COMMITTEES			
Code	Description	2024 Full Year Actuals	2025 Approved Budget	ance January to December	2026 Approved Budget
2	EXPENDITURES	0.00	0.00	0.00	12,000,000.00
21	PERSONNEL COST	0.00	0.00	0.00	12,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	12,000,000.00
210201	ALLOWANCES	0.00	0.00	0.00	12,000,000.00

21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	0.00	0.00	0.00	12,000,000.00
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016100100100 Office of the Secretary to LGC		2024 Full Year Actuals	2025 Approved Budget	2025 Actuals to Date January to December	2026 Approved Budget
Code	Description				
2	EXPENDITURES	3,617,487.96	4,439,381.38	2,216,587.30	4,285,410.11
22	OTHER RECURRENT COSTS	3,617,487.96	4,439,381.38	2,216,587.30	4,285,410.11
2202	OVERHEAD COST	924,546.61	1,134,603.64	566,508.66	1,095,252.13
220201	TRAVEL & TRANSPORT - GENERAL	306,696.10	376,377.47	187,925.62	363,323.55
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	306,696.10	376,377.47	187,925.62	363,323.55
220202	UTILITIES - GENERAL	22,441.18	27,539.81	13,750.66	26,584.65
22020203	INTERNET ACCESS CHARGES	22,441.18	27,539.81	13,750.66	26,584.65
220203	MATERIALS & SUPPLIES - GENERAL	104,725.50	128,519.13	64,169.72	124,061.70
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	104,725.50	128,519.13	64,169.72	124,061.70
220204	MAINTENANCE SERVICES - GENERAL	183,987.74	225,789.76	112,737.04	217,958.68
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	104,725.50	128,519.13	64,169.72	124,061.70
22020402	MAINTENANCE OF OFFICE FURNITURE	79,262.24	97,270.62	48,567.31	93,896.98
220205	TRAINING - GENERAL	74,803.93	91,799.38	45,835.52	88,615.50
22020501	LOCAL TRAINING	74,803.93	91,799.38	45,835.52	88,615.50
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	59,843.14	73,439.51	36,668.41	70,892.40
22020701	FINANCIAL CONSULTING	59,843.14	73,439.51	36,668.41	70,892.40
220210	MISCELLANEOUS EXPENSES GENERAL	172,049.03	211,138.58	105,421.69	203,815.65
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	172,049.03	211,138.58	105,421.69	203,815.65
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,692,941.35	3,304,777.75	1,650,078.64	3,190,157.98
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,692,941.35	3,304,777.75	1,650,078.64	3,190,157.98
22040112	GRANT TO COMPANIES - RECURRENT	2,692,941.35	3,304,777.75	1,650,078.64	3,190,157.98

012500100100 DEPARTMENT OF PERSONNEL MANAGEMENT		2024 Full Year Actuals	2025 Approved Budget	2025 Actuals to Date January to December	2026 Approved Budget
Code	Description				
2	EXPENDITURES	177,707,667.52	437,263,984.49	349,629,550.82	515,141,709.00
21	PERSONNEL COST	151,561,397.00	399,939,521.00	267,773,278.17	426,112,899.89
2101	SALARY	48,816,448.00	89,244,600.00	42,711,714.29	91,118,400.00
210101	SALARIES AND WAGES	48,816,448.00	89,244,600.00	42,711,714.29	91,118,400.00
21010101	SALARY	48,816,448.00	89,244,600.00	42,711,714.29	91,118,400.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	59,750,212.00	47,167,622.43	81,132,000.00
210201	ALLOWANCES	0.00	59,750,212.00	47,167,622.43	81,132,000.00
21020101	REGULAR ALLOWANCE	0.00	59,750,212.00	47,167,622.43	81,132,000.00
2103	SOCIAL BENEFITS	102,744,949.00	250,944,709.00	177,893,941.46	253,862,499.89
210301	SOCIAL BENEFITS	102,744,949.00	250,944,709.00	177,893,941.46	253,862,499.89
21030101	GRATUITY	0.00	0.00	0.00	50,000,000.00
21030102	PENSION	102,744,949.00	250,944,709.00	177,893,941.46	203,862,499.89
22	OTHER RECURRENT COSTS	26,146,270.52	37,324,463.49	81,856,272.64	89,028,809.11
2202	OVERHEAD COST	1,775,306.77	2,178,656.54	1,087,805.26	2,103,094.09
220201	TRAVEL & TRANSPORT - GENERAL	588,915.32	722,716.90	360,853.23	697,650.88
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	588,915.32	722,716.90	360,853.23	697,650.88
220202	UTILITIES - GENERAL	43,091.36	52,881.72	26,403.89	51,047.63
22020203	INTERNET ACCESS CHARGES	43,091.36	52,881.72	26,403.89	51,047.63
220203	MATERIALS & SUPPLIES - GENERAL	201,093.03	246,781.38	123,218.18	238,222.25
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	201,093.03	246,781.38	123,218.18	238,222.25
220204	MAINTENANCE SERVICES - GENERAL	353,291.73	433,559.63	216,476.73	418,522.46
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	201,093.03	246,781.38	123,218.18	238,222.25
22020402	MAINTENANCE OF OFFICE FURNITURE	152,198.70	186,778.25	93,258.56	180,300.21
220205	TRAINING - GENERAL	143,637.88	176,272.42	88,012.98	170,158.75
22020501	LOCAL TRAINING	143,637.88	176,272.42	88,012.98	170,158.75
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	114,910.31	141,017.93	70,410.39	136,127.00
22020701	FINANCIAL CONSULTING	114,910.31	141,017.93	70,410.39	136,127.00
220210	MISCELLANEOUS EXPENSES GENERAL	330,367.13	405,426.56	202,429.86	391,365.13
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	330,367.13	405,426.56	202,429.86	391,365.13
2204	GRANTS AND CONTRIBUTIONS GENERAL	24,370,963.75	35,145,806.95	80,768,467.38	86,925,715.02

220401	LOCAL GRANTS AND CONTRIBUTIONS	24,370,963.75	35,145,806.95	80,768,467.38	86,925,715.02
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	9,600,000.00	9,600,000.00	32,800,000.00	32,800,000.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	0.00	9,600,000.00	8,000,000.00	9,600,000.00
22040105	GRANT TO STATE GOVERNMENTS - CONTRIBUTION TO IBB RECURRENT	0.00	0.00	28,800,000.00	28,800,000.00
22040112	GRANT TO COMPANIES - RECURRENT	5,170,963.75	6,345,806.95	3,168,467.38	6,125,715.02
22040115	2% TRAINING FUND	9,600,000.00	9,600,000.00	8,000,000.00	9,600,000.00

021500100100 DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	ance January to December	2026 Approved Budget
2	EXPENDITURES	55,979,070.42	169,299,205.26	46,470,301.74	269,870,141.88
21	PERSONNEL COST	49,066,156.00	90,486,382.36	42,234,467.79	90,680,847.64
2101	SALARY	49,066,156.00	90,486,382.36	42,234,467.79	90,680,847.64
210101	SALARIES AND WAGES	49,066,156.00	90,486,382.36	42,234,467.79	90,680,847.64
21010101	SALARY	49,066,156.00	90,486,382.36	42,234,467.79	90,680,847.64
22	OTHER RECURRENT COSTS	6,912,914.42	8,483,528.88	4,235,833.95	8,189,294.24
2202	OVERHEAD COST	1,766,781.72	2,168,194.60	1,082,581.60	2,092,995.00
220201	TRAVEL & TRANSPORT - GENERAL	586,087.34	719,246.40	359,120.41	694,300.75
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	586,087.34	719,246.40	359,120.41	694,300.75
220202	UTILITIES - GENERAL	42,884.44	52,627.79	26,277.10	50,802.49
22020203	INTERNET ACCESS CHARGES	42,884.44	52,627.79	26,277.10	50,802.49
220203	MATERIALS & SUPPLIES - GENERAL	200,127.38	245,596.33	122,626.48	237,078.30
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,127.38	245,596.33	122,626.48	237,078.30
220204	MAINTENANCE SERVICES - GENERAL	351,595.22	431,477.67	215,437.21	416,512.71
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,127.38	245,596.33	122,626.48	237,078.30
22020402	MAINTENANCE OF OFFICE FURNITURE	151,467.84	185,881.34	92,810.73	179,434.41
220205	TRAINING - GENERAL	142,948.13	175,425.95	87,590.34	169,341.65
22020501	LOCAL TRAINING	142,948.13	175,425.95	87,590.34	169,341.65
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	114,358.50	140,340.76	70,072.27	135,473.32
22020701	FINANCIAL CONSULTING	114,358.50	140,340.76	70,072.27	135,473.32
220210	MISCELLANEOUS EXPENSES GENERAL	328,780.70	403,479.69	201,457.79	389,485.78
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	328,780.70	403,479.69	201,457.79	389,485.78
2204	GRANTS AND CONTRIBUTIONS GENERAL	5,146,132.70	6,315,334.28	3,153,252.35	6,096,299.24
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,146,132.70	6,315,334.28	3,153,252.35	6,096,299.24
22040112	GRANT TO COMPANIES - RECURRENT	5,146,132.70	6,315,334.28	3,153,252.35	6,096,299.24
23	CAPITAL EXPENDITURE	0.00	70,329,294.02	0.00	171,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	70,329,294.02	0.00	171,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	70,329,294.02	0.00	171,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	70,329,294.02	0.00	171,000,000.00

022000100100 DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	ance January to December	2026 Approved Budget
2	EXPENDITURES	58,791,786.96	252,533,353.72	243,691,571.03	108,461,974.07
21	PERSONNEL COST	51,208,220.00	243,226,800.00	239,044,800.00	99,478,200.00
2101	SALARY	51,208,220.00	243,226,800.00	239,044,800.00	99,478,200.00
210101	SALARIES AND WAGES	51,208,220.00	243,226,800.00	239,044,800.00	99,478,200.00
21010101	SALARY	51,208,220.00	243,226,800.00	239,044,800.00	99,478,200.00
22	OTHER RECURRENT COSTS	7,583,566.96	9,306,553.72	4,646,771.03	8,983,774.07
2202	OVERHEAD COST	1,938,185.06	2,378,540.79	1,187,607.66	2,296,045.75
220201	TRAVEL & TRANSPORT - GENERAL	642,946.27	789,023.69	393,960.27	761,657.95
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	642,946.27	789,023.69	393,960.27	761,657.95
220202	UTILITIES - GENERAL	47,044.85	57,733.44	28,826.36	55,731.07
22020203	INTERNET ACCESS CHARGES	47,044.85	57,733.44	28,826.36	55,731.07
220203	MATERIALS & SUPPLIES - GENERAL	219,542.63	269,422.72	134,523.02	260,078.32
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	219,542.63	269,422.72	134,523.02	260,078.32
220204	MAINTENANCE SERVICES - GENERAL	385,705.04	473,337.24	236,337.73	456,920.46
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	219,542.63	269,422.72	134,523.02	260,078.32
22020402	MAINTENANCE OF OFFICE FURNITURE	166,162.41	203,914.51	101,814.71	196,842.14
220205	TRAINING - GENERAL	156,816.16	192,444.80	96,087.87	185,770.23

22020501	LOCAL TRAINING	156,816.16	192,444.80	96,087.87	185,770.23
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	125,452.93	153,955.84	76,870.30	148,616.18
22020701	FINANCIAL CONSULTING	125,452.93	153,955.84	76,870.30	148,616.18
220210	MISCELLANEOUS EXPENSES GENERAL	360,677.18	442,623.05	221,002.10	427,271.53
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	360,677.18	442,623.05	221,002.10	427,271.53
2204	GRANTS AND CONTRIBUTIONS GENERAL	5,645,381.90	6,928,012.92	3,459,163.37	6,687,728.32
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,645,381.90	6,928,012.92	3,459,163.37	6,687,728.32
22040112	GRANT TO COMPANIES - RECURRENT	5,645,381.90	6,928,012.92	3,459,163.37	6,687,728.32

023400100100 DEPARTMENT OF WORKS AND HOUSING					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	ance January to December	2026 Approved Budget
2	EXPENDITURES	751,839,463.27	2,181,234,260.77	812,156,034.26	2,336,114,684.71
21	PERSONNEL COST	37,259,958.00	39,349,438.00	18,089,653.57	83,683,800.00
2101	SALARY	37,259,958.00	39,349,438.00	18,089,653.57	83,683,800.00
210101	SALARIES AND WAGES	37,259,958.00	39,349,438.00	18,089,653.57	83,683,800.00
21010101	SALARY	37,259,958.00	39,349,438.00	18,089,653.57	83,683,800.00
22	OTHER RECURRENT COSTS	6,379,505.27	7,828,929.15	3,908,991.69	7,557,398.02
2202	OVERHEAD COST	1,630,454.62	2,000,893.98	999,048.25	1,931,496.88
220201	TRAVEL & TRANSPORT - GENERAL	540,864.10	663,748.45	331,410.23	640,727.63
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	540,864.10	663,748.45	331,410.23	640,727.63
220202	UTILITIES - GENERAL	39,575.42	48,566.96	24,249.53	46,882.51
22020203	INTERNET ACCESS CHARGES	39,575.42	48,566.96	24,249.53	46,882.51
220203	MATERIALS & SUPPLIES - GENERAL	184,685.30	226,645.81	113,164.47	218,785.04
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	184,685.30	226,645.81	113,164.47	218,785.04
220204	MAINTENANCE SERVICES - GENERAL	324,465.69	398,184.31	198,813.80	384,374.07
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	184,685.30	226,645.81	113,164.47	218,785.04
22020402	MAINTENANCE OF OFFICE FURNITURE	139,780.39	171,538.50	85,649.34	165,589.02
220205	TRAINING - GENERAL	131,918.07	161,889.87	80,831.76	156,275.03
22020501	LOCAL TRAINING	131,918.07	161,889.87	80,831.76	156,275.03
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	105,534.46	129,511.89	64,665.41	125,020.03
22020701	FINANCIAL CONSULTING	105,534.46	129,511.89	64,665.41	125,020.03
220210	MISCELLANEOUS EXPENSES GENERAL	303,411.57	372,346.69	185,913.05	359,432.57
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	303,411.57	372,346.69	185,913.05	359,432.57
2204	GRANTS AND CONTRIBUTIONS GENERAL	4,749,050.65	5,828,035.17	2,909,943.44	5,625,901.14
220401	LOCAL GRANTS AND CONTRIBUTIONS	4,749,050.65	5,828,035.17	2,909,943.44	5,625,901.14
22040112	GRANT TO COMPANIES - RECURRENT	4,749,050.65	5,828,035.17	2,909,943.44	5,625,901.14
23	CAPITAL EXPENDITURE	708,200,000.00	2,134,055,893.62	790,157,389.00	2,244,873,486.69
2301	FIXED ASSETS PURCHASED	18,200,000.00	205,182,407.25	6,157,389.00	280,500,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	18,200,000.00	205,182,407.25	6,157,389.00	280,500,000.00
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	18,200,000.00	75,000,000.00	6,157,389.00	37,500,000.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	130,182,407.25	0.00	243,000,000.00
2302	CONSTRUCTION / PROVISION	690,000,000.00	1,928,873,486.37	784,000,000.00	1,964,373,486.69
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	690,000,000.00	1,928,873,486.37	784,000,000.00	1,964,373,486.69
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	105,000,000.00	0.00	160,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	7,000,000.00	80,000,000.00	0.00	88,000,000.32
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	0.00	30,000,000.00	0.00	80,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	674,000,000.00	1,483,873,486.37	784,000,000.00	1,488,873,486.37
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	5,000,000.00	50,000,000.00	0.00	27,500,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	4,000,000.00	180,000,000.00	0.00	120,000,000.00

023800100100 DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	ance January to December	2026 Approved Budget
2	EXPENDITURES	13,569,125.95	15,268,133.56	7,172,924.86	15,226,818.99
21	PERSONNEL COST	12,504,480.00	13,961,600.00	6,520,571.43	13,965,600.00
2101	SALARY	12,504,480.00	13,961,600.00	6,520,571.43	13,965,600.00
210101	SALARIES AND WAGES	12,504,480.00	13,961,600.00	6,520,571.43	13,965,600.00
21010101	SALARY	12,504,480.00	13,961,600.00	6,520,571.43	13,965,600.00
22	OTHER RECURRENT COSTS	1,064,645.95	1,306,533.56	652,353.43	1,261,218.99

2202	OVERHEAD COST	272,098.99	333,919.89	166,726.51	322,338.53
220201	TRAVEL & TRANSPORT - GENERAL	90,262.29	110,769.89	55,307.51	106,928.05
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	90,262.29	110,769.89	55,307.51	106,928.05
220202	UTILITIES - GENERAL	6,604.56	8,105.11	4,046.89	7,824.00
22020203	INTERNET ACCESS CHARGES	6,604.56	8,105.11	4,046.89	7,824.00
220203	MATERIALS & SUPPLIES - GENERAL	30,821.27	37,823.86	18,885.49	36,512.02
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	30,821.27	37,823.86	18,885.49	36,512.02
220204	MAINTENANCE SERVICES - GENERAL	54,148.57	66,451.13	33,179.11	64,146.40
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	30,821.27	37,823.86	18,885.49	36,512.02
22020402	MAINTENANCE OF OFFICE FURNITURE	23,327.30	28,627.26	14,293.62	27,634.38
220205	TRAINING - GENERAL	22,015.19	27,017.05	13,489.64	26,080.01
22020501	LOCAL TRAINING	22,015.19	27,017.05	13,489.64	26,080.01
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	17,612.15	21,613.64	10,791.71	20,864.01
22020701	FINANCIAL CONSULTING	17,612.15	21,613.64	10,791.71	20,864.01
220210	MISCELLANEOUS EXPENSES GENERAL	50,634.95	62,139.21	31,026.16	59,984.03
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	50,634.95	62,139.21	31,026.16	59,984.03
2204	GRANTS AND CONTRIBUTIONS GENERAL	792,546.97	972,613.67	485,626.92	938,880.46
220401	LOCAL GRANTS AND CONTRIBUTIONS	792,546.97	972,613.67	485,626.92	938,880.46
22040112	GRANT TO COMPANIES - RECURRENT	792,546.97	972,613.67	485,626.92	938,880.46

051400100100 DEPARTMENT OF SOCIAL WELFARE DEPARTMENT		2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
Code	Description				
2	EXPENDITURES	9,252,824.57	241,512,347.72	60,528,577.78	417,336,092.56
21	PERSONNEL COST	0.00	50,157,281.00	54,858,982.29	121,374,854.16
2101	SALARY	0.00	50,157,281.00	54,858,982.29	121,374,854.16
210101	SALARIES AND WAGES	0.00	50,157,281.00	54,858,982.29	121,374,854.16
21010101	SALARY	0.00	50,157,281.00	54,858,982.29	121,374,854.16
22	OTHER RECURRENT COSTS	9,252,824.57	11,355,066.72	5,669,595.50	10,961,238.40
2202	OVERHEAD COST	2,364,808.86	2,902,093.54	1,449,018.03	2,801,440.09
220201	TRAVEL & TRANSPORT - GENERAL	784,468.46	962,699.72	480,676.88	929,310.36
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	784,468.46	962,699.72	480,676.88	929,310.36
220202	UTILITIES - GENERAL	57,400.13	70,441.44	35,171.48	67,998.32
22020203	INTERNET ACCESS CHARGES	57,400.13	70,441.44	35,171.48	67,998.32
220203	MATERIALS & SUPPLIES - GENERAL	267,867.28	328,726.73	164,133.57	317,325.49
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	267,867.28	328,726.73	164,133.57	317,325.49
220204	MAINTENANCE SERVICES - GENERAL	470,604.54	577,525.91	288,359.23	557,495.55
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	267,867.28	328,726.73	164,133.57	317,325.49
22020402	MAINTENANCE OF OFFICE FURNITURE	202,737.26	248,799.18	124,225.66	240,170.06
220205	TRAINING - GENERAL	191,333.77	234,804.81	117,238.26	226,661.06
22020501	LOCAL TRAINING	191,333.77	234,804.81	117,238.26	226,661.06
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	153,067.02	187,843.85	93,790.61	181,328.85
22020701	FINANCIAL CONSULTING	153,067.02	187,843.85	93,790.61	181,328.85
220210	MISCELLANEOUS EXPENSES GENERAL	440,067.67	540,051.06	269,648.00	521,320.45
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	440,067.67	540,051.06	269,648.00	521,320.45
2204	GRANTS AND CONTRIBUTIONS GENERAL	6,888,015.71	8,452,973.19	4,220,577.46	8,159,798.31
220401	LOCAL GRANTS AND CONTRIBUTIONS	6,888,015.71	8,452,973.19	4,220,577.46	8,159,798.31
22040112	GRANT TO COMPANIES - RECURRENT	6,888,015.71	8,452,973.19	4,220,577.46	8,159,798.31
23	CAPITAL EXPENDITURE	0.00	180,000,000.00	0.00	285,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	20,000,000.00	0.00	20,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	20,000,000.00	0.00	20,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0.00	20,000,000.00	0.00	20,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	100,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	100,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	0.00	0.00	0.00	60,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	40,000,000.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	15,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	15,000,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	0.00	0.00	0.00	15,000,000.00

2305	OTHER CAPITAL PROJECTS	0.00	160,000,000.00	0.00	150,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	160,000,000.00	0.00	150,000,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	160,000,000.00	0.00	150,000,000.00

051700100100 DEPARTMENT OF EDUCATION					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	YTD January to December	2026 Approved Budget
2	EXPENDITURES	0.00	232,466,650.09	8,052,611.00	486,000,000.00
23	CAPITAL EXPENDITURE	0.00	232,466,650.09	8,052,611.00	486,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	60,000,000.00	4,722,611.00	60,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	60,000,000.00	4,722,611.00	60,000,000.00
23010136	PURCHASE OF SCHOOL FURNITURE	0.00	60,000,000.00	4,722,611.00	60,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	30,000,000.00	0.00	356,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	30,000,000.00	0.00	356,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	0.00	30,000,000.00	0.00	356,000,000.00
2303	REHABILITATION / REPAIRS	0.00	142,466,650.09	3,330,000.00	55,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	142,466,650.09	3,330,000.00	55,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0.00	142,466,650.09	3,330,000.00	55,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	15,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	15,000,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	15,000,000.00

051702600100 LOCAL EDUCATION AUTHORITY					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	YTD January to December	2026 Approved Budget
2	EXPENDITURES	89,287,285.53	1,112,166,720.77	544,370,539.27	1,277,007,942.62
21	PERSONNEL COST	0.00	1,002,593,360.00	489,660,457.14	1,171,234,920.00
2101	SALARY	0.00	1,002,593,360.00	489,660,457.14	1,171,234,920.00
210101	SALARIES AND WAGES	0.00	1,002,593,360.00	489,660,457.14	1,171,234,920.00
21010101	SALARY	0.00	1,002,593,360.00	489,660,457.14	1,171,234,920.00
22	OTHER RECURRENT COSTS	89,287,285.53	109,573,360.77	54,710,082.13	105,773,022.62
2202	OVERHEAD COST	22,819,773.82	28,004,427.45	13,982,636.98	27,033,148.54
220201	TRAVEL & TRANSPORT - GENERAL	7,569,911.06	9,289,795.18	4,638,403.48	8,967,596.77
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,569,911.06	9,289,795.18	4,638,403.48	8,967,596.77
220202	UTILITIES - GENERAL	553,895.93	679,741.11	339,395.38	656,165.62
22020203	INTERNET ACCESS CHARGES	553,895.93	679,741.11	339,395.38	656,165.62
220203	MATERIALS & SUPPLIES - GENERAL	2,584,847.68	3,172,125.18	1,583,845.09	3,062,106.21
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,584,847.68	3,172,125.18	1,583,845.09	3,062,106.21
220204	MAINTENANCE SERVICES - GENERAL	4,541,208.11	5,572,970.79	2,782,589.56	5,379,683.17
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,584,847.68	3,172,125.18	1,583,845.09	3,062,106.21
22020402	MAINTENANCE OF OFFICE FURNITURE	1,956,360.43	2,400,845.60	1,198,744.47	2,317,576.96
220205	TRAINING - GENERAL	1,846,319.77	2,265,803.70	1,131,317.92	2,187,218.72
22020501	LOCAL TRAINING	1,846,319.77	2,265,803.70	1,131,317.92	2,187,218.72
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,477,055.82	1,812,642.96	905,054.34	1,749,774.98
22020701	FINANCIAL CONSULTING	1,477,055.82	1,812,642.96	905,054.34	1,749,774.98
220210	MISCELLANEOUS EXPENSES GENERAL	4,246,535.47	5,211,348.52	2,602,031.22	5,030,603.07
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	4,246,535.47	5,211,348.52	2,602,031.22	5,030,603.07
2204	GRANTS AND CONTRIBUTIONS GENERAL	66,467,511.71	81,568,933.32	40,727,445.15	78,739,874.07
220401	LOCAL GRANTS AND CONTRIBUTIONS	66,467,511.71	81,568,933.32	40,727,445.15	78,739,874.07
22040112	GRANT TO COMPANIES - RECURRENT	66,467,511.71	81,568,933.32	40,727,445.15	78,739,874.07

052100100100 DEPARTMENT OF PRIMARY HEALTH CARE					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	YTD January to December	2026 Approved Budget
2	EXPENDITURES	751,002,418.19	1,358,770,587.98	497,710,145.02	1,280,021,115.40
21	PERSONNEL COST	673,935,450.00	1,151,910,964.34	452,938,934.80	958,463,280.96
2101	SALARY	673,935,450.00	1,151,910,964.34	452,938,934.80	958,463,280.96
210101	SALARIES AND WAGES	673,935,450.00	1,151,910,964.34	452,938,934.80	958,463,280.96
21010101	SALARY	673,935,450.00	1,151,910,964.34	452,938,934.80	958,463,280.96
22	OTHER RECURRENT COSTS	73,066,968.19	89,667,786.61	44,771,210.22	86,557,834.44
2202	OVERHEAD COST	18,674,234.28	22,917,021.14	11,442,490.22	22,122,188.99

220201	TRAVEL & TRANSPORT - GENERAL	6,194,728.03	7,602,170.51	3,795,770.89	7,338,504.07
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,194,728.03	7,602,170.51	3,795,770.89	7,338,504.07
220202	UTILITIES - GENERAL	453,272.78	556,256.38	277,739.33	536,963.71
22020203	INTERNET ACCESS CHARGES	453,272.78	556,256.38	277,739.33	536,963.71
220203	MATERIALS & SUPPLIES - GENERAL	2,115,272.99	2,595,863.10	1,296,116.89	2,505,830.66
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,115,272.99	2,595,863.10	1,296,116.89	2,505,830.66
220204	MAINTENANCE SERVICES - GENERAL	3,716,232.45	4,560,560.63	2,277,092.21	4,402,386.49
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,115,272.99	2,595,863.10	1,296,116.89	2,505,830.66
22020402	MAINTENANCE OF OFFICE FURNITURE	1,600,959.47	1,964,697.53	980,975.33	1,896,555.83
220205	TRAINING - GENERAL	1,510,909.28	1,854,187.93	925,797.78	1,789,879.04
22020501	LOCAL TRAINING	1,510,909.28	1,854,187.93	925,797.78	1,789,879.04
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,208,727.42	1,483,350.34	740,638.22	1,431,903.23
22020701	FINANCIAL CONSULTING	1,208,727.42	1,483,350.34	740,638.22	1,431,903.23
220210	MISCELLANEOUS EXPENSES GENERAL	3,475,091.33	4,264,632.24	2,129,334.89	4,116,721.79
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,475,091.33	4,264,632.24	2,129,334.89	4,116,721.79
2204	GRANTS AND CONTRIBUTIONS GENERAL	54,392,733.91	66,750,765.47	33,328,720.01	64,435,645.45
220401	LOCAL GRANTS AND CONTRIBUTIONS	54,392,733.91	66,750,765.47	33,328,720.01	64,435,645.45
22040112	GRANT TO COMPANIES - RECURRENT	54,392,733.91	66,750,765.47	33,328,720.01	64,435,645.45
23	CAPITAL EXPENDITURE	4,000,000.00	117,191,837.03	0.00	235,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	15,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	15,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00	0.00	15,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	150,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	150,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0.00	0.00	0.00	150,000,000.00
2303	REHABILITATION / REPAIRS	4,000,000.00	117,191,837.03	0.00	60,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	4,000,000.00	117,191,837.03	0.00	60,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	4,000,000.00	117,191,837.03	0.00	60,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	10,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	10,000,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	10,000,000.00

053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	ance January to December	2026 Approved Budget
2	EXPENDITURES	0.00	0.00	19,200,000.00	99,200,000.00
22	OTHER RECURRENT COSTS	0.00	0.00	19,200,000.00	19,200,000.00
2205	SUBSIDIES GENERAL	0.00	0.00	19,200,000.00	19,200,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	0.00	0.00	19,200,000.00	19,200,000.00
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	0.00	0.00	19,200,000.00	19,200,000.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	80,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	80,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	80,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00	80,000,000.00

055100100100	EMIRATE COUNCIL				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	ance January to December	2026 Approved Budget
2	EXPENDITURES	44,179,252.00	100,806,140.00	44,179,250.04	248,340,069.98
21	PERSONNEL COST	44,179,252.00	50,806,140.00	44,179,250.04	44,179,250.04
2101	SALARY	44,179,252.00	50,806,140.00	44,179,250.04	44,179,250.04
210101	SALARIES AND WAGES	44,179,252.00	50,806,140.00	44,179,250.04	44,179,250.04
21010101	SALARY	44,179,252.00	50,806,140.00	44,179,250.04	44,179,250.04
23	CAPITAL EXPENDITURE	0.00	50,000,000.00	0.00	204,160,819.94
2302	CONSTRUCTION / PROVISION	0.00	50,000,000.00	0.00	144,160,819.94
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	50,000,000.00	0.00	144,160,819.94
23020104	CONSTRUCTION / PROVISION OF HOUSING	0.00	50,000,000.00	0.00	144,160,819.94
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	60,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	60,000,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	0.00	0.00	0.00	60,000,000.00
