

State	Niger
Local Government	Mashegu
Year	2026

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

Revenue by Economic	2026 Budget
Opening Balance	-
Statutory Allocation	3,856,690,715.25
VAT	3,916,017,502.07
Other FAAC	-
LG IGR	95,679,540.00
Share of State IGR	514,087,248.27
Other (Capital Receipts)	-
Total Revenue	8,382,475,005.59

Expenditure by Economic	2026 Budget
Personnel	2,739,506,344.54
Grants / Contributions to State	-
Other Recurrent	757,318,494.36
Capital	4,885,650,166.69
Total Expenditure	8,382,475,005.59

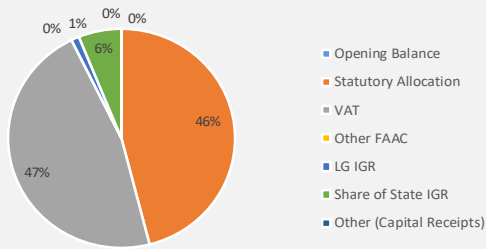
Expenditure by Sector	2026 Budget
Education	1,778,375,387.11
Health	799,004,958.59
Other Social	401,293,416.77
Agriculture	377,835,092.59
Other Economic	3,811,465,891.51
Administration	1,214,500,259.03
Law and Justice	-
Total Expenditure	8,382,475,005.59

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
iv. Contribution to Urban Renewal and Rural Development	1,223,873,486.37
i. intervention to Primary Schools	400,000,000.00
ii. Intervention to PHC	400,000,000.00
iii. Contribution to Ward Development Project	240,000,000.00
Procurement of 4units of MF 375/25PH 2wd Tractors at 59,000,000 each	236,000,000.00
i. Contribution to Local Government Pilgrims	200,000,000.00
iii. Renovation of a block of 3 class rooms, office and store with VIP toilet At Kwati, m	180,000,000.00
iii. Construction of Shopping Complex At makera, Kaboji and Babban Rami	145,951,680.32
ii. Procurement of 10Nos. Official vehicle Corolla LE 2005 At 13,000,000 & 1 No. of Cor	145,000,000.00
i. Electrification/Installation of 300KVA/33KV/0.45 line from Sabongida to Matane 15,0	135,000,000.00
iv. Electrification/Installation of 3nos 200KVA/33K/0.5V transformer for Rafin Gora, Te	120,000,000.00
<i>Other Capital Projects</i>	1,859,825,000.00
Total	4,885,650,166.69

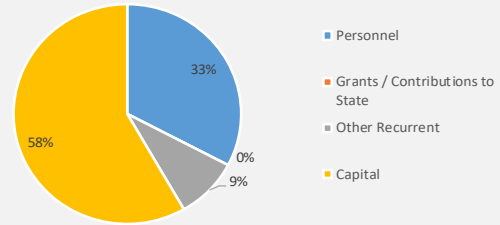
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
SAHON RAMI	-	-
MASHEGU Ward	-	-
KASANGA	-	-
MAZAKUKA	-	-
KABOJI	-	-
IBBI	-	-
DAFAGI/MAKERA	-	-
KPATACHIN	-	-
BABBAN RAMI	-	-
KULHO	-	-
LG WIDE	8,382,475,005.59	4,885,650,166.69
OUTSIDE LG	-	-
Total	8,382,475,005.59	4,885,650,166.69

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

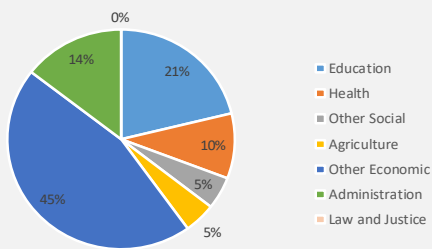
Where is the Money coming from?



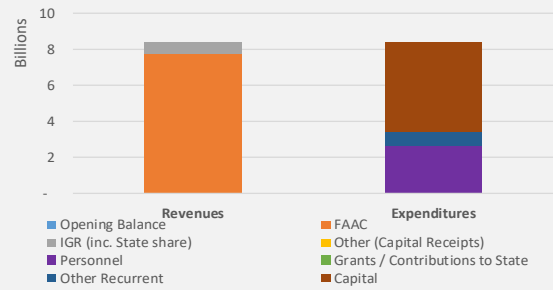
What is the Money being spent On?



Who is Spending the Money?



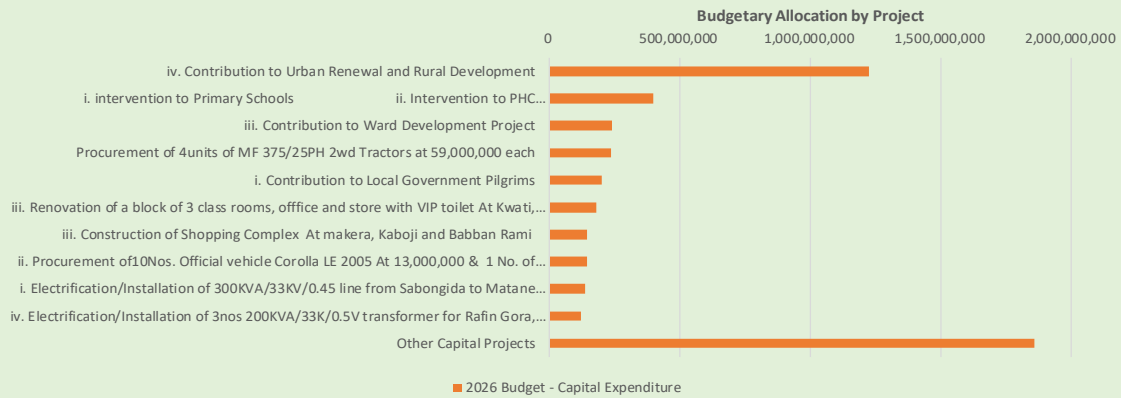
Inflows and Outflows



Where is the Money being Spent?



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



126315 - MASHEGU Local Government, Niger State - 2026 Budget: Summary

Item	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
Opening Balance				
Recurrent Revenue	5,006,455,297.13	6,783,529,839.52	6,023,963,923.94	8,382,475,005.59
11 - GOVERNMENT SHARE OF FAAC	4,901,716,838.00	5,760,897,317.79	5,858,082,306.15	7,772,708,217.32
12 - INDEPENDENT REVENUE	104,738,459.13	1,022,632,521.73	165,881,617.79	609,766,788.27
Recurrent Expenditure	1,515,562,021.89	2,837,475,945.36	2,791,738,105.81	3,496,824,838.90
21 - PERSONNEL COST	1,182,051,152.52	2,164,757,449.00	2,371,838,474.41	2,739,506,344.54
22 - OTHER RECURRENT COSTS	333,510,869.38	672,718,496.36	419,899,631.40	757,318,494.36
Transfer to Capital Account	3,490,893,275.24	3,946,053,894.16	3,232,225,818.13	4,885,650,166.69
Capital Receipts	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
23 - CAPITAL EXPENDITURE	784,239,474.00	3,946,053,894.16	818,106,000.77	4,885,650,166.69
Total Revenue (including OB)	5,006,455,297.13	6,783,529,839.52	6,023,963,923.94	8,382,475,005.59
Total Expenditure	2,299,801,495.89	6,783,529,839.52	3,609,844,106.58	8,382,475,005.59

126315 - MASHEGU Local Government, Niger State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	2,739,506,344.54	757,318,494.36	3,496,824,838.90	4,885,650,166.69	8,382,475,005.59
010000000000	ADMINISTRATION SECTOR	305,779,383.96	128,720,875.07	434,500,259.03	780,000,000.00	1,214,500,259.03
011100000000	OFFICE OF THE LG CHAIRMAN	52,204,123.09	63,769,633.76	115,973,756.85	780,000,000.00	895,973,756.85
011100100100	CHAIRMAN	30,635,093.93	22,282,139.55	52,917,233.48	780,000,000.00	832,917,233.48
011100100200	VICE-CHAIRMAN	21,569,029.16	19,768,747.11	41,337,776.26	-	41,337,776.26
011118300100	INTERNAL AUDIT	-	21,718,747.11	21,718,747.11	-	21,718,747.11
011200000000	LOCAL GOVT COUNCIL	24,600,260.87	21,128,747.11	45,729,007.98	-	45,729,007.98
011200100100	THE LEGISLATIVE COUNCIL	24,600,260.87	21,128,747.11	45,729,007.98	-	45,729,007.98
016100000000	OFFICE OF THE SECRETARY TO LGC	-	21,878,747.11	21,878,747.11	-	21,878,747.11
016100100100	Office of the Secretary to LGC	-	21,878,747.11	21,878,747.11	-	21,878,747.11
012500000000	DEPARTMENT OF PERSONNEL MANAGEMENT	228,975,000.00	21,943,747.11	250,918,747.11	-	250,918,747.11
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	228,975,000.00	21,943,747.11	250,918,747.11	-	250,918,747.11
020000000000	ECONOMIC SECTOR	414,003,186.54	544,647,630.86	958,650,817.40	3,230,650,166.69	4,189,300,984.10
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	63,066,345.48	19,768,747.11	82,835,092.59	295,000,000.00	377,835,092.59
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	63,066,345.48	19,768,747.11	82,835,092.59	295,000,000.00	377,835,092.59
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	255,755,841.06	480,907,997.11	736,663,838.17	-	736,663,838.17
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	255,755,841.06	480,907,997.11	736,663,838.17	-	736,663,838.17
023400000000	DEPARTMENT OF WORKS AND HOUSING	89,975,400.00	20,583,747.11	110,559,147.11	2,935,650,166.69	3,046,209,313.80
023400100100	DEPARTMENT OF WORKS AND HOUSING	89,975,400.00	20,583,747.11	110,559,147.11	2,935,650,166.69	3,046,209,313.80
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	5,205,600.00	23,387,139.55	28,592,739.55	-	28,592,739.55
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	5,205,600.00	23,387,139.55	28,592,739.55	-	28,592,739.55
050000000000	SOCIAL SECTOR	2,019,723,774.04	83,949,988.42	2,103,673,762.46	875,000,000.00	2,978,673,762.46
051400000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	80,460,922.56	19,928,747.11	100,389,669.67	280,000,000.00	380,389,669.67
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	80,460,922.56	19,928,747.11	100,389,669.67	280,000,000.00	380,389,669.67
051700000000	DEPARTMENT OF EDUCATION	1,301,976,640.00	21,398,747.11	1,323,375,387.11	455,000,000.00	1,778,375,387.11
051700100100	DEPARTMENT OF EDUCATION	-	21,398,747.11	21,398,747.11	455,000,000.00	476,398,747.11
051702600100	LOCAL EDUCATION AUTHORITY	1,301,976,640.00	-	1,301,976,640.00	-	1,301,976,640.00
052100000000	DEPARTMENT OF PRIMARY HEALTH CARE	637,286,211.48	21,718,747.11	659,004,958.59	140,000,000.00	799,004,958.59
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	637,286,211.48	21,718,747.11	659,004,958.59	140,000,000.00	799,004,958.59
053500000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	20,903,747.11	20,903,747.11	-	20,903,747.11
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	20,903,747.11	20,903,747.11	-	20,903,747.11

126315 - MASHEGU Local Government, Niger State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Revenue	5,006,455,297.13	6,783,529,839.52	6,023,963,923.94	8,382,475,005.59
02000000000	ECONOMIC SECTOR	4,999,391,159.13	6,776,169,839.52	6,018,263,966.44	8,373,615,005.59
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	2,580,999.51	2,679,212.00	17,894,000.00	27,280,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	2,580,999.51	2,679,212.00	17,894,000.00	27,280,000.00
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	4,993,118,019.62	6,769,645,627.52	5,993,095,400.44	8,334,495,005.59
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	4,993,118,019.62	6,769,645,627.52	5,993,095,400.44	8,334,495,005.59
02340000000	DEPARTMENT OF WORKS AND HOUSING	3,692,140.00	3,845,000.00	7,274,566.00	11,840,000.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	3,692,140.00	3,845,000.00	7,274,566.00	11,840,000.00
05000000000	SOCIAL SECTOR	7,064,138.00	7,360,000.00	5,699,957.50	8,860,000.00
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	159,500.00	180,000.00	107,000.00	310,000.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	159,500.00	180,000.00	107,000.00	310,000.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	6,904,638.00	7,180,000.00	5,592,957.50	8,550,000.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	6,904,638.00	7,180,000.00	5,592,957.50	8,550,000.00

126315 - MASHEGU Local Government, Niger State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	5,006,455,297.13	6,783,529,839.52	6,023,963,923.94	8,382,475,005.59
11	GOVERNMENT SHARE OF FAAC	4,901,716,838.00	5,760,897,317.79	5,858,082,306.15	7,772,708,217.32
1101	GOVERNMENT SHARE OF FAAC	4,901,716,838.00	5,760,897,317.79	5,858,082,306.15	7,772,708,217.32
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	2,695,972,296.00	3,315,152,775.79	3,306,394,174.69	3,856,690,715.25
11010101	STATUTORY ALLOCATION	2,695,972,296.00	3,315,152,775.79	3,306,394,174.69	3,856,690,715.25
110102	LOCAL GOVERNMENT SHARE OF VAT	2,205,744,542.00	2,445,744,542.00	2,551,688,131.46	3,916,017,502.07
11010201	SHARE OF VAT	2,205,744,542.00	2,445,744,542.00	2,551,688,131.46	3,916,017,502.07
12	INDEPENDENT REVENUE	104,738,459.13	1,022,632,521.73	165,881,617.79	609,766,788.27
1201	TAX REVENUE	11,570,000.00	11,950,000.00	13,466,814.00	14,569,540.00
120103	OTHER TAXES	11,570,000.00	11,950,000.00	13,466,814.00	14,569,540.00
12010301	Community or Poll Tax	1,370,000.00	1,500,000.00	2,990,000.00	3,000,000.00
12010303	Cattle Tax (Jangali)	6,200,000.00	6,450,000.00	4,210,000.00	4,569,540.00
12010399	Othe special Services Tax	4,000,000.00	4,000,000.00	6,266,814.00	7,000,000.00
1202	NON-TAX REVENUE	93,168,459.13	1,010,682,521.73	152,414,803.79	595,197,248.27
120201	LICENCES GENERAL	6,656,238.00	6,924,000.00	2,966,400.00	5,580,000.00
12020103	Liquor Licenses	5,824,238.00	6,000,000.00	1,380,000.00	2,000,000.00
12020104	Cattle Trade Licenses	180,000.00	200,000.00	1,000,000.00	2,000,000.00
12020105	Hawkers Permit	25,000.00	29,000.00	50,000.00	100,000.00
12020106	Bicycle lincense	100,000.00	150,000.00	150,000.00	450,000.00
12020107	Dane Guns License	17,000.00	20,000.00	28,000.00	50,000.00
12020108	Huning License	49,000.00	50,000.00	40,000.00	80,000.00
12020109	Pit Sawing License	25,000.00	25,000.00	45,000.00	50,000.00
12020110	Minor Industrial License	198,000.00	200,000.00	211,000.00	400,000.00
12020111	Entertainment Permit	48,000.00	50,000.00	40,000.00	50,000.00
12020112	Business Permit	190,000.00	200,000.00	22,400.00	400,000.00
120204	FEES GENERAL	9,089,739.51	9,609,212.00	30,615,443.50	47,280,000.00
12020401	Slauther Fees	188,400.00	200,000.00	420,000.00	1,000,000.00
12020402	Eating House Fees	280,000.00	300,000.00	450,000.00	1,000,000.00
12020403	Kiosk Fees	42,000.00	50,000.00	115,000.00	300,000.00
12020404	Bakery Fees	80,000.00	100,000.00	380,000.00	800,000.00
12020406	Cold Room Fees	80,000.00	100,000.00	140,000.00	300,000.00
12020407	Butcher fees	25,000.00	30,000.00	16,000.00	50,000.00
12020408	Gold Smith/Gold Sellers Fees	1,960,000.00	2,000,000.00	5,720,000.00	6,000,000.00
12020410	Cinematography Fees	43,500.00	50,000.00	58,000.00	80,000.00
12020412	Mobile Sale Fees	109,900.00	120,000.00	61,300.00	150,000.00
12020413	Dispensaries and Maternity fees	243,000.00	250,000.00	200,000.00	400,000.00
12020414	Laboratory Fees	184,000.00	200,000.00	2,606,957.50	3,000,000.00
12020416	Photo Studio Fees	144,000.00	150,000.00	30,000.00	150,000.00
12020417	Welding Machine Fees	248,000.00	250,000.00	198,000.00	400,000.00
12020418	Eletric/Radio/Tele. Fees	47,700.00	50,000.00	20,000.00	50,000.00
12020419	Provision Store Fees	19,600.00	20,000.00	13,620.00	40,000.00
12020420	Wood making/Capentry Workshop	98,820.00	100,000.00	47,000.00	150,000.00
12020421	Battery Charge Fees	48,800.00	50,000.00	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	30,000.00	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	50,000.00	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	100,000.00	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	100,000.00	74,526.00	150,000.00
12020433	Sewing Institute Fees	28,000.00	30,000.00	22,000.00	50,000.00

126315 - MASHEGU Local Government, Niger State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
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
12020440	Commission on Transfer of Plots	97,000.00	100,000.00	98,540.00	200,000.00
12020441	Customary Righth Of Occupancy	296,000.00	300,000.00	289,000.00	2,000,000.00
12020444	Letter of Identification	92,000.00	100,000.00	42,000.00	200,000.00
12020445	Contractor Registration Fees	900,000.00	1,000,000.00	2,450,000.00	4,000,000.00
12020447	Sand Dredging Fees	68,000.00	70,000.00	41,600.00	1,000,000.00
12020449	Petty Trade Fees	35,000.00	40,000.00	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	350,000.00	186,000.00	3,000,000.00
12020452	Felling of trees fees	191,999.51	200,000.00	140,000.00	1,500,000.00
12020454	Produce buying Fees	1,800,000.00	1,859,212.00	16,500,000.00	17,500,000.00
12020455	Rice / Mill Cassava/ grinding Fees	-	-	-	600,000.00
12020458	Ingredient Grinding Machine Fees	-	-	-	50,000.00
12020459	Corn grinding Mill Fees	-	-	-	400,000.00
12020461	Painting / Sign Board Fees	-	-	-	50,000.00
12020499	OTHER FEES	900,000.00	1,000,000.00	-	2,000,000.00
120205	FINES GENERAL	-	-	-	100,000.00
12020502	Impounding of Animal Fines	-	-	-	100,000.00
120206	SALES GENERAL	-	-	-	2,000,000.00
12020601	Sales of Fertilizer	-	-	-	1,000,000.00
12020602	Sales of Grains	-	-	-	1,000,000.00
120207	EARNING GENERAL	5,984,022.00	6,442,797.00	17,181,200.00	19,900,000.00
12020701	Earning fromMarkets	3,120,022.00	3,362,797.00	8,678,000.00	9,500,000.00
12020702	earnings from Motor Parks	280,000.00	300,000.00	425,000.00	800,000.00
12020703	earnings from Shops	273,000.00	300,000.00	300,000.00	600,000.00
12020704	Earnings from Cattle Market	220,000.00	250,000.00	300,000.00	550,000.00
12020706	Transport Service Earnings	786,000.00	800,000.00	2,350,000.00	2,500,000.00
12020709	Earning From Other Commercial Undertaking	380,000.00	400,000.00	750,000.00	1,300,000.00
12020799	Earning From Other Commercial Undertaking(Private schools)	925,000.00	1,030,000.00	4,378,200.00	4,650,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	-	-	-	1,200,000.00
12020803	RENT ON GOVT BUILDINGS	-	-	-	800,000.00
12020805	RENT ON LANDED PROPERTY	-	-	-	400,000.00
120209	RENT ON LAND & OTHERS - GENERAL	3,210,000.00	3,129,000.00	2,217,800.00	5,050,000.00
12020902	Tenement Rate	1,900,000.00	2,129,000.00	1,267,800.00	3,350,000.00
12020904	Penalty for Tenement Rate	890,000.00	1,000,000.00	950,000.00	1,000,000.00
12020906	Ground rent	420,000.00	-	-	700,000.00
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

126315 - MASHEGU 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>8,382,475,005.59</u>
01	FEDERATION ACCOUNT	7,772,708,217.32
011	FAAC DIRECT ALLOCATION	7,772,708,217.32
01101	FAAC DIRECT ALLOCATION	7,772,708,217.32
02	CONSOLIDATED REVENUE FUND	609,766,788.27
021	MAIN ENVELOP	609,766,788.27
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	609,766,788.27

126315 - MASHEGU Local Government, Niger State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	2,299,801,495.89	6,783,529,839.52	3,609,844,106.58	8,382,475,005.59
01000000000	ADMINISTRATION SECTOR	670,776,760.31	791,934,037.12	1,315,657,196.98	1,214,500,259.03
01110000000	OFFICE OF THE LG CHAIRMAN	423,946,937.35	403,059,760.67	787,158,956.39	895,973,756.85
011100100100	CHAIRMAN	249,853,589.02	331,123,542.01	451,731,176.62	832,917,233.48
011100100200	VICE-CHAIRMAN	165,587,017.33	50,567,471.56	320,851,432.94	41,337,776.26
011118300100	INTERNAL AUDIT	8,506,331.00	21,368,747.11	14,576,346.84	21,718,747.11
01120000000	LOCAL GOVT COUNCIL	187,923,867.40	56,304,998.28	364,545,205.80	45,729,007.98
011200100100	THE LEGISLATIVE COUNCIL	187,923,867.40	56,304,998.28	364,545,205.80	45,729,007.98
01610000000	OFFICE OF THE SECRETARY TO LGC	8,534,331.00	21,528,747.11	14,626,346.84	21,878,747.11
016100100100	Office of the Secretary to LGC	8,534,331.00	21,528,747.11	14,626,346.84	21,878,747.11
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	50,371,624.56	311,040,531.07	149,326,687.94	250,918,747.11
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	50,371,624.56	311,040,531.07	149,326,687.94	250,918,747.11
02000000000	ECONOMIC SECTOR	1,218,200,795.37	3,952,852,310.40	1,281,890,685.48	4,189,300,984.10
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	41,480,003.56	289,324,965.75	41,202,360.65	377,835,092.59
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	41,480,003.56	289,324,965.75	41,202,360.65	377,835,092.59
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	355,438,434.78	634,788,364.38	354,172,106.18	736,663,838.17
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	355,438,434.78	634,788,364.38	354,172,106.18	736,663,838.17
02340000000	DEPARTMENT OF WORKS AND HOUSING	811,789,531.95	3,001,076,640.73	868,241,593.06	3,046,209,313.80
023400100100	DEPARTMENT OF WORKS AND HOUSING	811,789,531.95	3,001,076,640.73	868,241,593.06	3,046,209,313.80
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	9,492,825.08	27,662,339.55	18,274,625.59	28,592,739.55
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	9,492,825.08	27,662,339.55	18,274,625.59	28,592,739.55
05000000000	SOCIAL SECTOR	410,823,940.22	2,038,743,492.00	1,012,296,224.12	2,978,673,762.46
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	46,477,132.76	327,607,420.13	63,546,932.76	380,389,669.67
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	46,477,132.76	327,607,420.13	63,546,932.76	380,389,669.67
05170000000	DEPARTMENT OF EDUCATION	8,450,331.00	917,952,677.20	577,487,007.84	1,778,375,387.11
051700100100	DEPARTMENT OF EDUCATION	8,450,331.00	289,515,397.20	22,528,957.84	476,398,747.11
051702600100	LOCAL EDUCATION AUTHORITY	-	628,437,280.00	554,958,050.00	1,301,976,640.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	347,513,254.51	772,629,647.58	357,023,504.82	799,004,958.59
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	347,513,254.51	772,629,647.58	357,023,504.82	799,004,958.59
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	8,383,221.95	20,553,747.11	14,238,778.71	20,903,747.11
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	8,383,221.95	20,553,747.11	14,238,778.71	20,903,747.11

126315 - MASHEGU Local Government, Niger State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	1,182,051,152.52	2,164,757,449.00	2,371,838,474.41	2,739,506,344.54
01000000000	ADMINISTRATION SECTOR	602,244,716.43	400,363,162.05	1,228,009,988.20	305,779,383.96
01110000000	OFFICE OF THE LG CHAIRMAN	380,918,234.93	75,390,126.91	743,162,220.52	52,204,123.09
011100100100	CHAIRMAN	223,535,330.49	44,241,402.46	436,111,998.16	30,635,093.93
011100100200	VICE-CHAIRMAN	157,382,904.44	31,148,724.46	307,050,222.36	21,569,029.16
01120000000	LOCAL GOVT COUNCIL	179,500,916.70	35,526,251.18	350,201,926.84	24,600,260.87
011200100100	THE LEGISLATIVE COUNCIL	179,500,916.70	35,526,251.18	350,201,926.84	24,600,260.87
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	41,825,564.80	289,446,783.96	134,645,840.85	228,975,000.00
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	41,825,564.80	289,446,783.96	134,645,840.85	228,975,000.00
02000000000	ECONOMIC SECTOR	206,554,492.70	393,864,380.19	196,727,556.05	414,003,186.54
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	33,275,890.67	59,571,814.92	27,401,150.07	63,066,345.48
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	33,275,890.67	59,571,814.92	27,401,150.07	63,066,345.48
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	133,055,766.04	233,830,365.27	123,118,102.91	255,755,841.06
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	133,055,766.04	233,830,365.27	123,118,102.91	255,755,841.06
02340000000	DEPARTMENT OF WORKS AND HOUSING	40,222,836.00	95,787,000.00	44,049,424.58	89,975,400.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	40,222,836.00	95,787,000.00	44,049,424.58	89,975,400.00
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	-	4,675,200.00	2,158,878.49	5,205,600.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	-	4,675,200.00	2,158,878.49	5,205,600.00
05000000000	SOCIAL SECTOR	373,251,943.38	1,370,529,906.76	947,100,930.15	2,019,723,774.04
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	38,245,019.87	108,023,563.32	49,695,722.18	80,460,922.56
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	38,245,019.87	108,023,563.32	49,695,722.18	80,460,922.56
05170000000	DEPARTMENT OF EDUCATION	-	628,437,280.00	554,958,050.00	1,301,976,640.00
051702600100	LOCAL EDUCATION AUTHORITY	-	628,437,280.00	554,958,050.00	1,301,976,640.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	335,006,923.51	634,069,063.44	342,447,157.98	637,286,211.48
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	335,006,923.51	634,069,063.44	342,447,157.98	637,286,211.48

126315 - MASHEGU Local Government, Niger State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Other Recurrent Expenditure	333,510,869.38	672,718,496.36	419,899,631.40	757,318,494.36
01000000000	ADMINISTRATION SECTOR	51,532,043.87	126,570,875.07	87,647,208.77	128,720,875.07
01110000000	OFFICE OF THE LG CHAIRMAN	26,028,702.42	62,669,633.76	43,996,735.87	63,769,633.76
011100100100	CHAIRMAN	9,318,258.53	21,882,139.55	15,619,178.45	22,282,139.55
011100100200	VICE-CHAIRMAN	8,204,112.89	19,418,747.11	13,801,210.58	19,768,747.11
011118300100	INTERNAL AUDIT	8,506,331.00	21,368,747.11	14,576,346.84	21,718,747.11
01120000000	LOCAL GOVT COUNCIL	8,422,950.70	20,778,747.11	14,343,278.97	21,128,747.11
011200100100	THE LEGISLATIVE COUNCIL	8,422,950.70	20,778,747.11	14,343,278.97	21,128,747.11
01610000000	OFFICE OF THE SECRETARY TO LGC	8,534,331.00	21,528,747.11	14,626,346.84	21,878,747.11
016100100100	Office of the Secretary to LGC	8,534,331.00	21,528,747.11	14,626,346.84	21,878,747.11
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	8,546,059.75	21,593,747.11	14,680,847.10	21,943,747.11
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	8,546,059.75	21,593,747.11	14,680,847.10	21,943,747.11
02000000000	ECONOMIC SECTOR	248,406,828.66	463,597,632.86	275,109,739.66	544,647,630.86
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	8,204,112.89	19,418,747.11	13,801,210.58	19,768,747.11
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	8,204,112.89	19,418,747.11	13,801,210.58	19,768,747.11
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	222,382,668.74	400,957,999.11	231,054,003.27	480,907,997.11
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	222,382,668.74	400,957,999.11	231,054,003.27	480,907,997.11
02340000000	DEPARTMENT OF WORKS AND HOUSING	8,327,221.95	20,233,747.11	14,138,778.71	20,583,747.11
023400100100	DEPARTMENT OF WORKS AND HOUSING	8,327,221.95	20,233,747.11	14,138,778.71	20,583,747.11
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	9,492,825.08	22,987,139.55	16,115,747.10	23,387,139.55
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	9,492,825.08	22,987,139.55	16,115,747.10	23,387,139.55
05000000000	SOCIAL SECTOR	33,571,996.84	82,549,988.42	57,142,682.97	83,949,988.42
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	8,232,112.89	19,578,747.11	13,851,210.58	19,928,747.11
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	8,232,112.89	19,578,747.11	13,851,210.58	19,928,747.11
05170000000	DEPARTMENT OF EDUCATION	8,450,331.00	21,048,747.11	14,476,346.84	21,398,747.11
051700100100	DEPARTMENT OF EDUCATION	8,450,331.00	21,048,747.11	14,476,346.84	21,398,747.11
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	8,506,331.00	21,368,747.11	14,576,346.84	21,718,747.11
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	8,506,331.00	21,368,747.11	14,576,346.84	21,718,747.11
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	8,383,221.95	20,553,747.11	14,238,778.71	20,903,747.11
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	8,383,221.95	20,553,747.11	14,238,778.71	20,903,747.11

126315 - MASHEGU Local Government, Niger State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	784,239,474.00	3,946,053,894.16	818,106,000.77	4,885,650,166.69
01000000000	ADMINISTRATION SECTOR	17,000,000.00	265,000,000.00	-	780,000,000.00
01110000000	OFFICE OF THE LG CHAIRMAN	17,000,000.00	265,000,000.00	-	780,000,000.00
011100100100	CHAIRMAN	17,000,000.00	265,000,000.00	-	780,000,000.00
02000000000	ECONOMIC SECTOR	763,239,474.00	3,095,390,297.34	810,053,389.77	3,230,650,166.69
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	210,334,403.72	-	295,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	210,334,403.72	-	295,000,000.00
02340000000	DEPARTMENT OF WORKS AND HOUSING	763,239,474.00	2,885,055,893.62	810,053,389.77	2,935,650,166.69
023400100100	DEPARTMENT OF WORKS AND HOUSING	763,239,474.00	2,885,055,893.62	810,053,389.77	2,935,650,166.69
05000000000	SOCIAL SECTOR	4,000,000.00	585,663,596.82	8,052,611.00	875,000,000.00
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	200,005,109.70	-	280,000,000.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	200,005,109.70	-	280,000,000.00
05170000000	DEPARTMENT OF EDUCATION	-	268,466,650.09	8,052,611.00	455,000,000.00
051700100100	DEPARTMENT OF EDUCATION	-	268,466,650.09	8,052,611.00	455,000,000.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	4,000,000.00	117,191,837.03	-	140,000,000.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	4,000,000.00	117,191,837.03	-	140,000,000.00

126315 - MASHEGU Local Government, Niger State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	2,299,801,495.89	6,783,529,839.52	3,609,844,106.58	8,382,475,005.59
21	PERSONNEL COST	1,182,051,152.52	2,164,757,449.00	2,371,838,474.41	2,739,506,344.54
2101	SALARY	911,467,123.69	1,791,433,986.34	1,869,057,800.92	2,407,763,388.29
210101	SALARIES AND WAGES	911,467,123.69	1,791,433,986.34	1,869,057,800.92	2,407,763,388.29
21010101	SALARY	519,173,717.55	1,713,792,521.68	1,103,702,897.77	2,354,000,319.52
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	392,293,406.14	77,641,464.66	765,354,903.15	53,763,068.77
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	168,125,745.49	205,392,297.39	409,969,903.24	142,633,315.19
210201	ALLOWANCES	168,125,745.49	205,392,297.39	409,969,903.24	142,633,315.19
21020101	REGULAR ALLOWANCE	-	172,117,383.96	81,960,659.03	119,592,000.00
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	168,125,745.49	33,274,913.43	328,009,244.21	23,041,315.19
2103	SOCIAL BENEFITS	102,458,283.33	167,931,165.27	92,810,770.25	189,109,641.06
210301	SOCIAL BENEFITS	102,458,283.33	167,931,165.27	92,810,770.25	189,109,641.06
21030101	GRATUITY	-	-	-	100,000,000.00
21030102	PENSION	102,458,283.33	167,931,165.27	92,810,770.25	89,109,641.06
22	OTHER RECURRENT COSTS	333,510,869.38	672,718,496.36	419,899,631.40	757,318,494.36
2202	OVERHEAD COST	119,360,313.53	291,339,244.36	202,696,838.71	296,339,244.36
220201	TRAVEL & TRANSPORT - GENERAL	7,301,200.00	41,500,000.00	20,717,848.60	41,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,650,600.00	20,750,000.00	10,358,924.30	20,750,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,650,600.00	20,750,000.00	10,358,924.30	20,750,000.00
220202	UTILITIES - GENERAL	300,000.00	4,000,000.00	3,000,000.00	4,000,000.00
22020202	TELEPHONE CHARGES	300,000.00	4,000,000.00	3,000,000.00	4,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	3,972,875.00	22,500,000.00	10,450,025.87	22,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,628,878.75	9,225,000.00	4,284,510.61	9,225,000.00
22020302	BOOKS	1,112,405.00	6,300,000.00	2,926,007.24	6,300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,231,591.25	6,975,000.00	3,239,508.02	6,975,000.00
220204	MAINTENANCE SERVICES - GENERAL	7,809,705.50	56,000,000.00	18,038,964.24	56,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,904,852.75	28,000,000.00	9,019,482.12	28,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,904,852.75	28,000,000.00	9,019,482.12	28,000,000.00
220205	TRAINING - GENERAL	2,500,000.00	8,000,000.00	2,000,000.00	8,000,000.00
22020501	LOCAL TRAINING	2,500,000.00	8,000,000.00	2,000,000.00	8,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	4,000,000.00	-	4,000,000.00
22020701	FINANCIAL CONSULTING	-	4,000,000.00	-	4,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	97,476,533.03	155,339,244.36	148,490,000.00	160,339,244.36
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	27,293,429.25	43,494,988.42	41,577,200.00	44,894,988.42
22021002	HONORARIUM & SITTING ALLOWANCE	27,293,429.25	43,494,988.42	41,577,200.00	44,894,988.42
22021003	PUBLICITY & ADVERTISEMENTS	27,293,429.25	43,494,988.42	41,577,200.00	44,894,988.42
22021008	MEDICAL EXPENSES-INTERNATIONAL	15,596,245.28	24,854,279.10	23,758,400.00	25,654,279.10
2204	GRANTS AND CONTRIBUTIONS GENERAL	214,150,555.85	381,379,252.00	217,202,792.69	460,979,250.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	214,150,555.85	381,379,252.00	217,202,792.69	460,979,250.00
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	9,000,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	28,800,000.00	-	28,800,000.00	28,800,000.00
22040107	GRANTS TO LOCAL GOVERNMENT - RECURRENT	114,758,823.54	318,000,000.00	76,223,542.65	318,000,000.00
22040109	GRANTS TO EMIRATE COUNCIL - RECURRENT	41,791,732.31	44,179,252.00	63,379,250.04	63,379,250.00
22040115	2% TRAINING FUND	9,600,000.00	9,600,000.00	8,000,000.00	9,000,000.00
23	CAPITAL EXPENDITURE	784,239,474.00	3,946,053,894.16	818,106,000.77	4,885,650,166.69
2301	FIXED ASSETS PURCHASED	18,200,000.00	415,516,810.97	10,769,500.00	684,825,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	18,200,000.00	415,516,810.97	10,769,500.00	684,825,000.00
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	18,200,000.00	75,000,000.00	4,537,800.00	120,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	-	130,182,407.25	6,231,700.00	145,000,000.00
23010107	PURCHASE OF TRUCKS	-	-	-	84,825,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	-	-	10,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	210,334,403.72	-	295,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	-	-	-	30,000,000.00

126315 - MASHEGU Local Government, Niger State - 2026 Budget: Expenditure by Economic Classification

Code	Economic Item	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
2302	CONSTRUCTION / PROVISION	746,539,473.68	3,036,531,973.49	807,336,500.77	3,520,825,166.69
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	746,539,473.68	3,036,531,973.49	807,336,500.77	3,520,825,166.69
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	24,300,000.00	290,000,000.00	-	295,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	28,239,473.68	467,000,000.00	15,283,889.77	255,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	12,000,000.00	130,000,000.00	-	151,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	4,000,000.00	117,191,837.03	-	130,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	-	268,466,650.09	8,052,611.00	805,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	-	100,000,000.00	-	95,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	674,000,000.00	1,463,873,486.37	784,000,000.00	1,463,873,486.37
23020124	CONSTRUCTION OF MARKETS/PARKS	4,000,000.00	200,000,000.00	-	295,951,680.32
23020199	OTHER CONSTRUCTION	-	-	-	30,000,000.00
2303	REHABILITATION / REPAIRS	19,500,000.32	130,000,000.00	-	205,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	19,500,000.32	130,000,000.00	-	205,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	19,500,000.32	130,000,000.00	-	205,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	-	84,000,000.00	-	130,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	-	84,000,000.00	-	130,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	-	84,000,000.00	-	130,000,000.00
2305	OTHER CAPITAL PROJECTS	-	280,005,109.70	-	345,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	280,005,109.70	-	345,000,000.00
23050101	RESEARCH AND DEVELOPMENT	-	-	-	50,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	-	280,005,109.70	-	295,000,000.00

126315 - MASHEGU Local Government, Niger State - 2026 Budget: Total Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	2,299,801,495.89	6,783,529,839.52	3,609,844,106.58	8,382,475,005.59
701	GENERAL PUBLIC SERVICES	943,049,737.15	1,471,635,983.03	1,601,524,858.50	1,555,472,195.68
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	750,292,132.97	783,804,365.31	1,335,073,655.48	927,081,961.93
70111	EXECUTIVE AND LEGISLATIVE ORGANS	613,164,474.07	623,178,419.10	1,143,359,515.36	684,809,017.72
70112	FINANCIAL AND FISCAL AFFAIRS	137,127,658.91	160,625,946.21	191,714,140.12	242,272,944.21
7013	GENERAL SERVICES	77,998,780.64	369,831,617.72	190,227,660.37	310,390,233.76
70131	GENERAL PERSONNEL SERVICES	59,971,624.56	320,640,531.07	157,326,687.94	259,918,747.11
70132	OVERALL PLANNING AND STATISTICAL SERVICES	9,492,825.08	27,662,339.55	18,274,625.59	28,592,739.55
70133	OTHER GENERAL SERVICES	8,534,331.00	21,528,747.11	14,626,346.84	21,878,747.11
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	114,758,823.54	318,000,000.00	76,223,542.65	318,000,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	114,758,823.54	318,000,000.00	76,223,542.65	318,000,000.00
703	PUBLIC ORDER AND SAFETY	18,200,000.00	90,000,000.00	4,537,800.00	145,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	18,200,000.00	90,000,000.00	4,537,800.00	145,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	18,200,000.00	90,000,000.00	4,537,800.00	145,000,000.00
704	ECONOMIC AFFAIRS	127,269,535.19	1,122,345,712.85	114,674,453.71	1,089,345,920.01
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	4,000,000.00	200,000,000.00	-	295,951,680.32
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	4,000,000.00	200,000,000.00	-	295,951,680.32
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	41,480,003.56	289,324,965.75	41,202,360.65	377,835,092.59
70421	AGRICULTURE	41,480,003.56	289,324,965.75	41,202,360.65	377,835,092.59
7043	FUEL AND ENERGY	33,239,473.68	517,000,000.00	15,283,889.77	305,000,000.00
70435	ELECTRICITY	33,239,473.68	517,000,000.00	15,283,889.77	305,000,000.00
7045	TRANSPORT	48,550,057.95	116,020,747.11	58,188,203.29	110,559,147.11
70451	ROAD TRANSPORT	48,550,057.95	116,020,747.11	58,188,203.29	110,559,147.11
705	ENVIRONMENTAL PROTECTION	8,383,221.95	20,553,747.11	14,238,778.71	20,903,747.11
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	8,383,221.95	20,553,747.11	14,238,778.71	20,903,747.11
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	8,383,221.95	20,553,747.11	14,238,778.71	20,903,747.11
706	HOUSING AND COMMUNITY AMMENITIES	681,000,000.00	1,627,873,486.37	784,000,000.00	2,094,873,486.37
7062	COMMUNITY DEVELOPMENT	674,000,000.00	1,547,873,486.37	784,000,000.00	1,993,873,486.37
70621	COMMUNITY DEVELOPMENT	674,000,000.00	1,547,873,486.37	784,000,000.00	1,993,873,486.37
7063	WATER SUPPLY	7,000,000.00	80,000,000.00	-	101,000,000.00
70631	WATER SUPPLY	7,000,000.00	80,000,000.00	-	101,000,000.00
707	HEALTH	347,513,254.51	772,629,647.58	357,023,504.82	799,004,958.59
7074	PUBLIC HEALTH SERVICES	347,513,254.51	772,629,647.58	357,023,504.82	799,004,958.59
70741	PUBLIC HEALTH SERVICES	347,513,254.51	772,629,647.58	357,023,504.82	799,004,958.59
708	RECREATION, CULTURE AND RELIGION	17,000,000.00	285,005,109.70	-	380,000,000.00
7082	CULTURAL SERVICES	17,000,000.00	85,000,000.00	-	160,000,000.00
70821	CULTURAL SERVICES	17,000,000.00	85,000,000.00	-	160,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	200,005,109.70	-	220,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	200,005,109.70	-	220,000,000.00
709	EDUCATION	8,450,331.00	917,952,677.20	577,487,007.84	1,778,375,387.11
7091	PRE-PRIMARY AND PRIMARY EDUCATION	8,450,331.00	917,952,677.20	577,487,007.84	1,728,375,387.11
70912	PRIMARY EDUCATION	8,450,331.00	917,952,677.20	577,487,007.84	1,728,375,387.11
7095	EDUCATION NOT DEFINABLE BY LEVEL	-	-	-	50,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	-	-	-	50,000,000.00
710	SOCIAL PROTECTION	148,935,416.10	475,533,475.70	156,357,703.01	519,499,310.73
7102	OLD AGE	102,458,283.33	167,931,165.27	92,810,770.25	89,109,641.06
71021	OLD AGE	102,458,283.33	167,931,165.27	92,810,770.25	89,109,641.06
7103	SURVIVORS	-	-	-	100,000,000.00
71031	SURVIVORS	-	-	-	100,000,000.00
7104	FAMILY AND CHILDREN	8,232,112.89	99,578,747.11	13,851,210.58	154,928,747.11
71041	FAMILY AND CHILDREN	8,232,112.89	99,578,747.11	13,851,210.58	154,928,747.11
7105	UNEMPLOYMENT	-	100,000,000.00	-	95,000,000.00
71051	UNEMPLOYMENT	-	100,000,000.00	-	95,000,000.00
7109	SOCIAL PROTECTION N.E.C.	38,245,019.87	108,023,563.32	49,695,722.18	80,460,922.56

126315 - MASHEGU Local Government, Niger State - 2026 Budget: Total Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
71091	SOCIAL PROTECTION N.E.C.	38,245,019.87	108,023,563.32	49,695,722.18	80,460,922.56

126315 - MASHEGU Local Government, Niger State - 2026 Budget: Personnel Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	1,182,051,152.52	2,164,757,449.00	2,371,838,474.41	2,739,506,344.54
701	GENERAL PUBLIC SERVICES	632,842,199.14	470,937,562.05	1,260,476,199.36	377,631,183.96
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	591,016,634.33	176,815,578.09	1,123,671,480.02	143,450,583.96
70111	EXECUTIVE AND LEGISLATIVE ORGANS	560,419,151.63	110,916,378.09	1,093,364,147.36	76,804,383.96
70112	FINANCIAL AND FISCAL AFFAIRS	30,597,482.70	65,899,200.00	30,307,332.66	66,646,200.00
7013	GENERAL SERVICES	41,825,564.80	294,121,983.96	136,804,719.34	234,180,600.00
70131	GENERAL PERSONNEL SERVICES	41,825,564.80	289,446,783.96	134,645,840.85	228,975,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	-	4,675,200.00	2,158,878.49	5,205,600.00
704	ECONOMIC AFFAIRS	73,498,726.67	155,358,814.92	71,450,574.65	153,041,745.48
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	33,275,890.67	59,571,814.92	27,401,150.07	63,066,345.48
70421	AGRICULTURE	33,275,890.67	59,571,814.92	27,401,150.07	63,066,345.48
7045	TRANSPORT	40,222,836.00	95,787,000.00	44,049,424.58	89,975,400.00
70451	ROAD TRANSPORT	40,222,836.00	95,787,000.00	44,049,424.58	89,975,400.00
707	HEALTH	335,006,923.51	634,069,063.44	342,447,157.98	637,286,211.48
7074	PUBLIC HEALTH SERVICES	335,006,923.51	634,069,063.44	342,447,157.98	637,286,211.48
70741	PUBLIC HEALTH SERVICES	335,006,923.51	634,069,063.44	342,447,157.98	637,286,211.48
709	EDUCATION	-	628,437,280.00	554,958,050.00	1,301,976,640.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	628,437,280.00	554,958,050.00	1,301,976,640.00
70912	PRIMARY EDUCATION	-	628,437,280.00	554,958,050.00	1,301,976,640.00
710	SOCIAL PROTECTION	140,703,303.20	275,954,728.59	142,506,492.43	269,570,563.62
7102	OLD AGE	102,458,283.33	167,931,165.27	92,810,770.25	89,109,641.06
71021	OLD AGE	102,458,283.33	167,931,165.27	92,810,770.25	89,109,641.06
7103	SURVIVORS	-	-	-	100,000,000.00
71031	SURVIVORS	-	-	-	100,000,000.00
7109	SOCIAL PROTECTION N.E.C.	38,245,019.87	108,023,563.32	49,695,722.18	80,460,922.56
71091	SOCIAL PROTECTION N.E.C.	38,245,019.87	108,023,563.32	49,695,722.18	80,460,922.56

126315 - MASHEGU Local Government, Niger State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Other Recurrent Expenditure	333,510,869.38	672,718,496.36	419,899,631.40	757,318,494.36
701	GENERAL PUBLIC SERVICES	283,407,537.70	550,516,013.73	334,816,959.14	633,016,011.73
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	132,475,498.32	156,806,379.97	205,170,475.46	238,806,377.97
70111	EXECUTIVE AND LEGISLATIVE ORGANS	25,945,322.12	62,079,633.76	43,763,668.00	63,179,633.76
70112	FINANCIAL AND FISCAL AFFAIRS	106,530,176.20	94,726,746.21	161,406,807.46	175,626,744.21
7013	GENERAL SERVICES	36,173,215.84	75,709,633.76	53,422,941.03	76,209,633.76
70131	GENERAL PERSONNEL SERVICES	18,146,059.75	31,193,747.11	22,680,847.10	30,943,747.11
70132	OVERALL PLANNING AND STATISTICAL SERVICES	9,492,825.08	22,987,139.55	16,115,747.10	23,387,139.55
70133	OTHER GENERAL SERVICES	8,534,331.00	21,528,747.11	14,626,346.84	21,878,747.11
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	114,758,823.54	318,000,000.00	76,223,542.65	318,000,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	114,758,823.54	318,000,000.00	76,223,542.65	318,000,000.00
704	ECONOMIC AFFAIRS	16,531,334.84	39,652,494.21	27,939,989.29	40,352,494.21
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	8,204,112.89	19,418,747.11	13,801,210.58	19,768,747.11
70421	AGRICULTURE	8,204,112.89	19,418,747.11	13,801,210.58	19,768,747.11
7045	TRANSPORT	8,327,221.95	20,233,747.11	14,138,778.71	20,583,747.11
70451	ROAD TRANSPORT	8,327,221.95	20,233,747.11	14,138,778.71	20,583,747.11
705	ENVIRONMENTAL PROTECTION	8,383,221.95	20,553,747.11	14,238,778.71	20,903,747.11
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	8,383,221.95	20,553,747.11	14,238,778.71	20,903,747.11
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	8,383,221.95	20,553,747.11	14,238,778.71	20,903,747.11
707	HEALTH	8,506,331.00	21,368,747.11	14,576,346.84	21,718,747.11
7074	PUBLIC HEALTH SERVICES	8,506,331.00	21,368,747.11	14,576,346.84	21,718,747.11
70741	PUBLIC HEALTH SERVICES	8,506,331.00	21,368,747.11	14,576,346.84	21,718,747.11
709	EDUCATION	8,450,331.00	21,048,747.11	14,476,346.84	21,398,747.11
7091	PRE-PRIMARY AND PRIMARY EDUCATION	8,450,331.00	21,048,747.11	14,476,346.84	21,398,747.11
70912	PRIMARY EDUCATION	8,450,331.00	21,048,747.11	14,476,346.84	21,398,747.11
710	SOCIAL PROTECTION	8,232,112.89	19,578,747.11	13,851,210.58	19,928,747.11
7104	FAMILY AND CHILDREN	8,232,112.89	19,578,747.11	13,851,210.58	19,928,747.11
71041	FAMILY AND CHILDREN	8,232,112.89	19,578,747.11	13,851,210.58	19,928,747.11

126315 - MASHEGU Local Government, Niger State - 2026 Budget: Capital Expenditure by Function

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	784,239,474.00	3,946,053,894.16	818,106,000.77	4,885,650,166.69
701	GENERAL PUBLIC SERVICES	26,800,000.32	450,182,407.25	6,231,700.00	544,825,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	26,800,000.32	450,182,407.25	6,231,700.00	544,825,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	26,800,000.32	450,182,407.25	6,231,700.00	544,825,000.00
703	PUBLIC ORDER AND SAFETY	18,200,000.00	90,000,000.00	4,537,800.00	145,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	18,200,000.00	90,000,000.00	4,537,800.00	145,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	18,200,000.00	90,000,000.00	4,537,800.00	145,000,000.00
704	ECONOMIC AFFAIRS	37,239,473.68	927,334,403.72	15,283,889.77	895,951,680.32
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	4,000,000.00	200,000,000.00	-	295,951,680.32
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	4,000,000.00	200,000,000.00	-	295,951,680.32
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	-	210,334,403.72	-	295,000,000.00
70421	AGRICULTURE	-	210,334,403.72	-	295,000,000.00
7043	FUEL AND ENERGY	33,239,473.68	517,000,000.00	15,283,889.77	305,000,000.00
70435	ELECTRICITY	33,239,473.68	517,000,000.00	15,283,889.77	305,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	681,000,000.00	1,627,873,486.37	784,000,000.00	2,094,873,486.37
7062	COMMUNITY DEVELOPMENT	674,000,000.00	1,547,873,486.37	784,000,000.00	1,993,873,486.37
70621	COMMUNITY DEVELOPMENT	674,000,000.00	1,547,873,486.37	784,000,000.00	1,993,873,486.37
7063	WATER SUPPLY	7,000,000.00	80,000,000.00	-	101,000,000.00
70631	WATER SUPPLY	7,000,000.00	80,000,000.00	-	101,000,000.00
707	HEALTH	4,000,000.00	117,191,837.03	-	140,000,000.00
7074	PUBLIC HEALTH SERVICES	4,000,000.00	117,191,837.03	-	140,000,000.00
70741	PUBLIC HEALTH SERVICES	4,000,000.00	117,191,837.03	-	140,000,000.00
708	RECREATION, CULTURE AND RELIGION	17,000,000.00	285,005,109.70	-	380,000,000.00
7082	CULTURAL SERVICES	17,000,000.00	85,000,000.00	-	160,000,000.00
70821	CULTURAL SERVICES	17,000,000.00	85,000,000.00	-	160,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	200,005,109.70	-	220,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	200,005,109.70	-	220,000,000.00
709	EDUCATION	-	268,466,650.09	8,052,611.00	455,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	-	268,466,650.09	8,052,611.00	405,000,000.00
70912	PRIMARY EDUCATION	-	268,466,650.09	8,052,611.00	405,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	-	-	-	50,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	-	-	-	50,000,000.00
710	SOCIAL PROTECTION	-	180,000,000.00	-	230,000,000.00
7104	FAMILY AND CHILDREN	-	80,000,000.00	-	135,000,000.00
71041	FAMILY AND CHILDREN	-	80,000,000.00	-	135,000,000.00
7105	UNEMPLOYMENT	-	100,000,000.00	-	95,000,000.00
71051	UNEMPLOYMENT	-	100,000,000.00	-	95,000,000.00

126315 - MASHEGU Local Government, Niger State - 2026 Budget: Total Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
126	NIGER STATE	2,299,801,495.89	6,783,529,839.52	3,609,844,106.58	8,382,475,005.59
1263	ZONE C - NIGER NORTH	2,299,801,495.89	6,783,529,839.52	3,609,844,106.58	8,382,475,005.59
126315	MASHEGU	2,299,801,495.89	6,783,529,839.52	3,609,844,106.58	8,382,475,005.59
12631598	LG WIDE	2,299,801,495.89	6,783,529,839.52	3,609,844,106.58	8,382,475,005.59

126315 - MASHEGU Local Government, Niger State - 2026 Budget: Personnel Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
126	NIGER STATE	1,182,051,152.52	2,164,757,449.00	2,371,838,474.41	2,739,506,344.54
1263	ZONE C - NIGER NORTH	1,182,051,152.52	2,164,757,449.00	2,371,838,474.41	2,739,506,344.54
126315	MASHEGU	1,182,051,152.52	2,164,757,449.00	2,371,838,474.41	2,739,506,344.54
12631598	LG WIDE	1,182,051,152.52	2,164,757,449.00	2,371,838,474.41	2,739,506,344.54

126315 - MASHEGU Local Government, Niger State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
126	NIGER STATE	333,510,869.38	672,718,496.36	419,899,631.40	757,318,494.36
1263	ZONE C - NIGER NORTH	333,510,869.38	672,718,496.36	419,899,631.40	757,318,494.36
126315	MASHEGU	333,510,869.38	672,718,496.36	419,899,631.40	757,318,494.36
12631598	LG WIDE	333,510,869.38	672,718,496.36	419,899,631.40	757,318,494.36

126315 - MASHEGU Local Government, Niger State - 2026 Budget: Capital Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
126	NIGER STATE	784,239,474.00	3,946,053,894.16	818,106,000.77	4,885,650,166.69
1263	ZONE C - NIGER NORTH	784,239,474.00	3,946,053,894.16	818,106,000.77	4,885,650,166.69
126315	MASHEGU	784,239,474.00	3,946,053,894.16	818,106,000.77	4,885,650,166.69
12631598	LG WIDE	784,239,474.00	3,946,053,894.16	818,106,000.77	4,885,650,166.69

126315 - MASHEGU Local Government, Niger State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	2,299,801,495.89	6,783,529,839.52	3,609,844,106.58	8,382,475,005.59
01	Agriculture	41,480,003.56	289,324,965.75	41,202,360.65	377,835,092.59
0101	Effective governance of the Agriculture Sector	41,480,003.56	78,990,562.03	41,202,360.65	82,835,092.59
010102	Agriculture sector coordination mechanisms	41,480,003.56	78,990,562.03	41,202,360.65	82,835,092.59
0103	Enhancement of food production and productivity	-	210,334,403.72	-	295,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	-	210,334,403.72	-	295,000,000.00
02	Societal Re-orientation	35,200,000.00	380,005,109.70	4,537,800.00	520,000,000.00
0210	Societal Re-orientation - General	35,200,000.00	380,005,109.70	4,537,800.00	520,000,000.00
021001	Societal Re-orientation - General	35,200,000.00	380,005,109.70	4,537,800.00	520,000,000.00
04	Health	347,513,254.51	772,629,647.58	357,023,504.82	799,004,958.59
0401	Effective governance of the health system	343,513,254.51	655,437,810.55	357,023,504.82	659,004,958.59
040103	Health sector coordination mechanisms	343,513,254.51	655,437,810.55	357,023,504.82	659,004,958.59
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	-	100,000,000.00
040501	Functional health facilities	4,000,000.00	117,191,837.03	-	100,000,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	-	-	-	30,000,000.00
040601	Sustainable drug supply	-	-	-	30,000,000.00
05	Education	8,450,331.00	917,952,677.20	577,487,007.84	2,178,375,387.11
0501	Effective governance of the education system	8,450,331.00	649,486,027.11	569,434,396.84	1,323,375,387.11
050103	Education sector coordination mechanisms	8,450,331.00	649,486,027.11	569,434,396.84	1,323,375,387.11
0505	Adequate infrastructure at all levels	-	268,466,650.09	8,052,611.00	855,000,000.00
050501	Schools' infrastructure construction and rehabilitation	-	268,466,650.09	8,052,611.00	855,000,000.00
06	Housing and Urban Development	714,222,836.00	1,643,660,486.37	828,049,424.58	1,633,848,886.37
0610	Housing and Urban Development - General	714,222,836.00	1,643,660,486.37	828,049,424.58	1,633,848,886.37
061001	Housing and Urban Development - General	714,222,836.00	1,643,660,486.37	828,049,424.58	1,633,848,886.37
09	Environmental Improvement	8,383,221.95	20,553,747.11	14,238,778.71	70,903,747.11
0910	Environmental Improvement - General	8,383,221.95	20,553,747.11	14,238,778.71	70,903,747.11
091001	Environmental Improvement - General	8,383,221.95	20,553,747.11	14,238,778.71	70,903,747.11
10	Water Resources and Rural Development	7,000,000.00	80,000,000.00	-	101,000,000.00
1010	Water Resources and Rural Deve - General	7,000,000.00	80,000,000.00	-	101,000,000.00
101001	Water Resources and Rural Deve - General	7,000,000.00	80,000,000.00	-	101,000,000.00
12	Growing the Private Sector	4,000,000.00	200,000,000.00	-	295,951,680.32
1210	Growing the Private Sector - General	4,000,000.00	200,000,000.00	-	295,951,680.32
121001	Growing the Private Sector - General	4,000,000.00	200,000,000.00	-	295,951,680.32
13	Reform of Government and Governance	943,049,737.15	1,486,635,983.03	1,601,524,858.50	1,610,472,195.68
1310	Reform of Government and Governance - General	943,049,737.15	1,486,635,983.03	1,601,524,858.50	1,610,472,195.68
131001	Reform of Government and Governance - General	943,049,737.15	1,486,635,983.03	1,601,524,858.50	1,610,472,195.68
14	Power	33,239,473.68	517,000,000.00	15,283,889.77	305,000,000.00
1410	Power - General	33,239,473.68	517,000,000.00	15,283,889.77	305,000,000.00
141001	Power - General	33,239,473.68	517,000,000.00	15,283,889.77	305,000,000.00
17	Road	8,327,221.95	20,233,747.11	14,138,778.71	20,583,747.11
1710	Road - General	8,327,221.95	20,233,747.11	14,138,778.71	20,583,747.11
171001	Road - General	8,327,221.95	20,233,747.11	14,138,778.71	20,583,747.11
23	Social Protection	148,935,416.10	455,533,475.70	156,357,703.01	469,499,310.73
2301	Effective Governance of Social Protection	46,477,132.76	127,602,310.43	63,546,932.76	100,389,669.67
230102	Social protection coordination and mechanisms	46,477,132.76	127,602,310.43	63,546,932.76	100,389,669.67
2302	Reduce Poverty and Vulnerability	-	80,000,000.00	-	105,000,000.00
230202	Unconditional Cash Transfers alleviate extreme poverty and support vulnerable households	-	-	-	30,000,000.00
230204	Other Social Safety Nets	-	80,000,000.00	-	75,000,000.00
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
2305	Social Pensions and Old Age Support	102,458,283.33	167,931,165.27	92,810,770.25	189,109,641.06
230501	Pensions Payments and Contributions	102,458,283.33	167,931,165.27	92,810,770.25	189,109,641.06

126315 - MASHEGU Local Government, Niger State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
230502	Gratuity	-	-	-	100,000,000.00

126315 - MASHEGU Local Government, Niger State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	1,182,051,152.52	2,164,757,449.00	2,371,838,474.41	2,739,506,344.54
01	Agriculture	33,275,890.67	59,571,814.92	27,401,150.07	63,066,345.48
0101	Effective governance of the Agriculture Sector	33,275,890.67	59,571,814.92	27,401,150.07	63,066,345.48
010102	Agriculture sector coordination mechanisms	33,275,890.67	59,571,814.92	27,401,150.07	63,066,345.48
04	Health	335,006,923.51	634,069,063.44	342,447,157.98	637,286,211.48
0401	Effective governance of the health system	335,006,923.51	634,069,063.44	342,447,157.98	637,286,211.48
040103	Health sector coordination mechanisms	335,006,923.51	634,069,063.44	342,447,157.98	637,286,211.48
05	Education	-	628,437,280.00	554,958,050.00	1,301,976,640.00
0501	Effective governance of the education system	-	628,437,280.00	554,958,050.00	1,301,976,640.00
050103	Education sector coordination mechanisms	-	628,437,280.00	554,958,050.00	1,301,976,640.00
06	Housing and Urban Development	40,222,836.00	95,787,000.00	44,049,424.58	89,975,400.00
0610	Housing and Urban Development - General	40,222,836.00	95,787,000.00	44,049,424.58	89,975,400.00
061001	Housing and Urban Development - General	40,222,836.00	95,787,000.00	44,049,424.58	89,975,400.00
13	Reform of Government and Governance	632,842,199.14	470,937,562.05	1,260,476,199.36	377,631,183.96
1310	Reform of Government and Governance - General	632,842,199.14	470,937,562.05	1,260,476,199.36	377,631,183.96
131001	Reform of Government and Governance - General	632,842,199.14	470,937,562.05	1,260,476,199.36	377,631,183.96
23	Social Protection	140,703,303.20	275,954,728.59	142,506,492.43	269,570,563.62
2301	Effective Governance of Social Protection	38,245,019.87	108,023,563.32	49,695,722.18	80,460,922.56
230102	Social protection coordination and mechanisms	38,245,019.87	108,023,563.32	49,695,722.18	80,460,922.56
2305	Social Pensions and Old Age Support	102,458,283.33	167,931,165.27	92,810,770.25	189,109,641.06
230501	Pensions Payments and Contributions	102,458,283.33	167,931,165.27	92,810,770.25	89,109,641.06
230502	Gratuity	-	-	-	100,000,000.00

126315 - MASHEGU Local Government, Niger State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Other Recurrent Expenditure	333,510,869.38	672,718,496.36	419,899,631.40	757,318,494.36
01	Agriculture	8,204,112.89	19,418,747.11	13,801,210.58	19,768,747.11
0101	Effective governance of the Agriculture Sector	8,204,112.89	19,418,747.11	13,801,210.58	19,768,747.11
010102	Agriculture sector coordination mechanisms	8,204,112.89	19,418,747.11	13,801,210.58	19,768,747.11
04	Health	8,506,331.00	21,368,747.11	14,576,346.84	21,718,747.11
0401	Effective governance of the health system	8,506,331.00	21,368,747.11	14,576,346.84	21,718,747.11
040103	Health sector coordination mechanisms	8,506,331.00	21,368,747.11	14,576,346.84	21,718,747.11
05	Education	8,450,331.00	21,048,747.11	14,476,346.84	21,398,747.11
0501	Effective governance of the education system	8,450,331.00	21,048,747.11	14,476,346.84	21,398,747.11
050103	Education sector coordination mechanisms	8,450,331.00	21,048,747.11	14,476,346.84	21,398,747.11
09	Environmental Improvement	8,383,221.95	20,553,747.11	14,238,778.71	20,903,747.11
0910	Environmental Improvement - General	8,383,221.95	20,553,747.11	14,238,778.71	20,903,747.11
091001	Environmental Improvement - General	8,383,221.95	20,553,747.11	14,238,778.71	20,903,747.11
13	Reform of Government and Governance	283,407,537.70	550,516,013.73	334,816,959.14	633,016,011.73
1310	Reform of Government and Governance - General	283,407,537.70	550,516,013.73	334,816,959.14	633,016,011.73
131001	Reform of Government and Governance - General	283,407,537.70	550,516,013.73	334,816,959.14	633,016,011.73
17	Road	8,327,221.95	20,233,747.11	14,138,778.71	20,583,747.11
1710	Road - General	8,327,221.95	20,233,747.11	14,138,778.71	20,583,747.11
171001	Road - General	8,327,221.95	20,233,747.11	14,138,778.71	20,583,747.11
23	Social Protection	8,232,112.89	19,578,747.11	13,851,210.58	19,928,747.11
2301	Effective Governance of Social Protection	8,232,112.89	19,578,747.11	13,851,210.58	19,928,747.11
230102	Social protection coordination and mechanisms	8,232,112.89	19,578,747.11	13,851,210.58	19,928,747.11

126315 - MASHEGU Local Government, Niger State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Programme	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	784,239,474.00	3,946,053,894.16	818,106,000.77	4,885,650,166.69
01	Agriculture	-	210,334,403.72	-	295,000,000.00
0103	Enhancement of food production and productivity	-	210,334,403.72	-	295,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	-	210,334,403.72	-	295,000,000.00
02	Societal Re-orientation	35,200,000.00	380,005,109.70	4,537,800.00	520,000,000.00
0210	Societal Re-orientation - General	35,200,000.00	380,005,109.70	4,537,800.00	520,000,000.00
021001	Societal Re-orientation - General	35,200,000.00	380,005,109.70	4,537,800.00	520,000,000.00
04	Health	4,000,000.00	117,191,837.03	-	140,000,000.00
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	-	100,000,000.00
040501	Functional health facilities	4,000,000.00	117,191,837.03	-	100,000,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	-	-	-	30,000,000.00
040601	Sustainable drug supply	-	-	-	30,000,000.00
05	Education	-	268,466,650.09	8,052,611.00	855,000,000.00
0505	Adequate infrastructure at all levels	-	268,466,650.09	8,052,611.00	855,000,000.00
050501	Schools' infrastructure construction and rehabilitation	-	268,466,650.09	8,052,611.00	855,000,000.00
06	Housing and Urban Development	674,000,000.00	1,547,873,486.37	784,000,000.00	1,543,873,486.37
0610	Housing and Urban Development - General	674,000,000.00	1,547,873,486.37	784,000,000.00	1,543,873,486.37
061001	Housing and Urban Development - General	674,000,000.00	1,547,873,486.37	784,000,000.00	1,543,873,486.37
09	Environmental Improvement	-	-	-	50,000,000.00
0910	Environmental Improvement - General	-	-	-	50,000,000.00
091001	Environmental Improvement - General	-	-	-	50,000,000.00
10	Water Resources and Rural Development	7,000,000.00	80,000,000.00	-	101,000,000.00
1010	Water Resources and Rural Deve - General	7,000,000.00	80,000,000.00	-	101,000,000.00
101001	Water Resources and Rural Deve - General	7,000,000.00	80,000,000.00	-	101,000,000.00
12	Growing the Private Sector	4,000,000.00	200,000,000.00	-	295,951,680.32
1210	Growing the Private Sector - General	4,000,000.00	200,000,000.00	-	295,951,680.32
121001	Growing the Private Sector - General	4,000,000.00	200,000,000.00	-	295,951,680.32
13	Reform of Government and Governance	26,800,000.32	465,182,407.25	6,231,700.00	599,825,000.00
1310	Reform of Government and Governance - General	26,800,000.32	465,182,407.25	6,231,700.00	599,825,000.00
131001	Reform of Government and Governance - General	26,800,000.32	465,182,407.25	6,231,700.00	599,825,000.00
14	Power	33,239,473.68	517,000,000.00	15,283,889.77	305,000,000.00
1410	Power - General	33,239,473.68	517,000,000.00	15,283,889.77	305,000,000.00
141001	Power - General	33,239,473.68	517,000,000.00	15,283,889.77	305,000,000.00
23	Social Protection	-	160,000,000.00	-	180,000,000.00
2302	Reduce Poverty and Vulnerability	-	80,000,000.00	-	105,000,000.00
230202	Unconditional Cash Transfers alleviate extreme poverty and support vulnerable households	-	-	-	30,000,000.00
230204	Other Social Safety Nets	-	80,000,000.00	-	75,000,000.00
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

126315 - MASHEGU 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 Original Budget	2025 Performance January to September	2026 Approved Budget
Total Capital Expenditure						784,239,474.00	3,946,053,894.16	818,106,000.77	4,885,650,166.69
Chairman's Cup (Football Competition) in Mashegu LGA.	02 - Societal Re-orientation	011100100100 - CHAIRMAN	PROVISION OF SPORTING FACILITIES	71051 - UNEMPLOYMENT	12631598 - LG WIDE	-	20,000,000.00	-	20,000,000.00
Makera ward, Sahon Rami Ward, Kaboji ward, Baban-Rami ward, Kulho ward, Mazakuka ward, Ibbi ward, Kwatachi ward and Kasanga Ward) N7,500,000 Each Ward	23 - Social Protection	011100100100 - CHAIRMAN	23050104 - ANNIVERSARIES/CELEBRATIONS	71041 - FAMILY AND CHILDREN	12631598 - LG WIDE	-	80,000,000.00	-	75,000,000.00
Makera ward, Sahon Rami Ward, Kaboji ward, Baban-Rami ward, Kulho ward, Mazakuka ward, Ibbi ward, Kwatachi ward and Kasanga Ward) N7,500,000 Each Ward	23 - Social Protection	011100100100 - CHAIRMAN	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	71051 - UNEMPLOYMENT	12631598 - LG WIDE	-	80,000,000.00	-	75,000,000.00
i. Construction Of Drainage At Ibbi, Mashegu, Zugurma, Baban-Rami and Kulho N10,000,000 Each	09 - Environmental Improvement	011100100100 - CHAIRMAN	POLLUTION PREVENTION & CONTROL	70621 - COMMUNITY DEVELOPMENT	12631598 - LG WIDE	-	-	-	50,000,000.00
Intervention to PHC iii. Intervention to Water Facilities iv. Intervention to Social Activities	05 - Education	011100100100 - CHAIRMAN	PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	70621 - COMMUNITY DEVELOPMENT	12631598 - LG WIDE	-	-	-	400,000,000.00
Makera, Igede, Baban-Rami, Mazakuka & at 30,000,000 each	02 - Societal Re-orientation	011100100100 - CHAIRMAN	PROVISION OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	12631598 - LG WIDE	7,000,000.00	60,000,000.00	-	120,000,000.00
ii. Renovation of four (4) District Heads Palaces at Zugurma, Robu, Kaboji & Mashegu N10,000,000 Each	02 - Societal Re-orientation	011100100100 - CHAIRMAN	PROVISION OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	12631598 - LG WIDE	10,000,000.00	25,000,000.00	-	40,000,000.00
Purchase of 100 Bags of Grains (Maize) at 5,000,000	01 - Agriculture	011100100100 - CHAIRMAN	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12631598 - LG WIDE	-	50,329,294.02	-	5,000,000.00
Purchase of 100 Bags of Grains (Millet) at 6,000,000	01 - Agriculture	011100100100 - CHAIRMAN	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12631598 - LG WIDE	-	-	-	6,000,000.00
Purchase of 200 Bags of Grains (Rice) at 14,000,000	01 - Agriculture	011100100100 - CHAIRMAN	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12631598 - LG WIDE	-	-	-	14,000,000.00
Purchase of 100 Bags of Grains (Beans) at 8,000,000	01 - Agriculture	011100100100 - CHAIRMAN	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12631598 - LG WIDE	-	-	-	8,000,000.00
Purchase of 100 Bags of Grains (Genuea Corn) at 6,000,000	01 - Agriculture	011100100100 - CHAIRMAN	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12631598 - LG WIDE	-	-	-	6,000,000.00
Purchase of Herbicides chemicals for the controls of Weeds	01 - Agriculture	011100100100 - CHAIRMAN	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12631598 - LG WIDE	-	20,000,000.00	-	10,000,000.00
Purchase of Insecticides chemicals for the controls of Insects	01 - Agriculture	011100100100 - CHAIRMAN	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12631598 - LG WIDE	-	-	-	10,000,000.00
Procurement of 4units of MF 375/25PH 2wd Tractors at 59,000,000 each	01 - Agriculture	011100100100 - CHAIRMAN	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12631598 - LG WIDE	-	140,005,109.70	-	236,000,000.00
i. Completion of Ongoing Renovation of Mashegu Local Government Secretariate, Mashegu	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631598 - LG WIDE	-	45,000,000.00	-	80,000,000.00
ii. Furnishing of Mashegu Local Government Secretariate, Mashegu	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631598 - LG WIDE	-	40,000,000.00	-	40,000,000.00
iii. Renovation of Mashegu L.E.A Department	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631598 - LG WIDE	-	20,000,000.00	-	20,000,000.00
iv. Furnishing of Mashegu L.E.A Department	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631598 - LG WIDE	-	-	-	10,000,000.00
v. Renovation of Police Post at Mashegu Local Government, Mashegu	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	REPAIRS OF OFFICE BUILDINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	12631598 - LG WIDE	-	15,000,000.00	-	25,000,000.00
i. Renovation and Reconstruction of Chairman's Lodge at Mashegu	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631598 - LG WIDE	19,500,000.32	10,000,000.00	-	30,000,000.00
ii. Furnishing of Chairman's Lodge at Mashegu	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631598 - LG WIDE	-	40,000,000.00	-	15,000,000.00
iii. Renovation of Councillor's Lodge at Mashegu	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631598 - LG WIDE	-	-	-	20,000,000.00
iv. Furnishing of Councillor's Lodge at Mashegu	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631598 - LG WIDE	-	-	-	10,000,000.00
v. Renovation of Corpers Lodge at Mashegu	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631598 - LG WIDE	-	-	-	10,000,000.00
vi. Furnishing of Corpers Lodge at Mashegu	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631598 - LG WIDE	-	50,000,000.00	-	5,000,000.00
vii. Renovation of Directors Quarters at Mashegu	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631598 - LG WIDE	-	50,000,000.00	-	35,000,000.00
viii. Furnishing of Directors Quarters at Mashegu	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631598 - LG WIDE	-	15,000,000.00	-	10,000,000.00
ix. Renovation of Senior Staff Quarters at Mashegu	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631598 - LG WIDE	7,300,000.00	50,000,000.00	-	20,000,000.00
x. Furnishing of Senior Staff Quarters at Mashegu	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631598 - LG WIDE	-	-	-	10,000,000.00
Construction of culverts At Baban Rami,Sabon Pegi, Rafin-Kwakwa and Mashegu at 20,000,000 each	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	POLLUTION PREVENTION & CONTROL	70621 - COMMUNITY DEVELOPMENT	12631598 - LG WIDE	-	30,000,000.00	-	80,000,000.00
Construction of culverts At Kupa.	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	POLLUTION PREVENTION & CONTROL	70621 - COMMUNITY DEVELOPMENT	12631598 - LG WIDE	-	54,000,000.00	-	-
iii. Contribution to Ward Development Project	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	12631598 - LG WIDE	-	240,000,000.00	80,000,000.00	240,000,000.00
iv. Contribution to Urban Renewal and Rural Development from Sabongida to Matane 15,000,000 ii. Electrification/Installation of 500KVA/33KV/0.45v transformer across (Mashegu Ward, Dafangi-Makera ward, Sahon Rami Ward, Kaboji ward, Baban-Rami ward, Kulho ward, Mazakuka ward, Ibbi ward, Kwatachi ward and	14 - Power	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	12631598 - LG WIDE	674,000,000.00	1,223,873,486.37	704,000,000.00	1,223,873,486.37
						-	205,000,000.00	-	135,000,000.00

126315 - MASHEGU 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 Original Budget	2025 Performance January to September	2026 Approved Budget
iii. Electrification/Installation of 10nos 200KVA/33K/0.5V transformer at Goberawa	14 - Power	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	12631598 - LG WIDE	-	160,000,000.00	8,047,029.77	-
transformer for Rafin Gora, Tenigi, Dogon Hawa and malamawa 12,500,000 each	14 - Power	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	12631598 - LG WIDE	28,239,473.68	102,000,000.00	7,236,860.00	120,000,000.00
vigilantis, community policing and staff of the LGA At 2,000,000 each	02 - Societal Re-orientation	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010104 - PURCHASE OF MOTOR CYCLES / TRICYCLE	70361 - PUBLIC ORDER AND SAFETY N.E.C.	12631598 - LG WIDE	18,200,000.00	75,000,000.00	4,537,800.00	120,000,000.00
At 13,000,000 & 1 No. of Corolla LE 2008 MDL At 15,000,000	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631598 - LG WIDE	-	130,182,407.25	6,231,700.00	145,000,000.00
iii. Toyota Hilux SR3600 2025model	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010107 - PURCHASE OF TRUCKS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12631598 - LG WIDE	-	-	-	84,825,000.00
i. Drilling of hand pump boreholes Across (Mashegu Ward, Dafangi-Makera ward, Sahon Rami Ward, Kaboji ward, Baban-Rami ward, Kulho ward, Mazakuka ward, Ibbi ward, Kwatachi ward and Kasanga Ward) 6,000,000 each	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12631598 - LG WIDE	2,300,000.00	50,000,000.00	-	60,000,000.00
supply Across (Mashegu Ward, Dafangi-Makera ward, Sahon Rami Ward, Kaboji ward, Baban-Rami ward, Kulho ward, Mazakuka ward, Ibbi ward, Kwatachi ward and Kasanga Ward) 4,100,000 each	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12631598 - LG WIDE	4,700,000.00	30,000,000.00	-	41,000,000.00
i. Procurement and Installation of 100Nos. 120wats Solar Sreet	14 - Power	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70435 - ELECTRICITY	12631598 - LG WIDE	5,000,000.00	50,000,000.00	-	50,000,000.00
(Manigi,Kaboji,Makera, Sabo-Pegi & Baban-Rami) 10,000,000 each	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	ECONOMIC AND COMMERCIALAFFAIRS	12631598 - LG WIDE	-	20,000,000.00	-	50,000,000.00
(Manigi,Kaboji,Makera, Sabo-Pegi & Baban-Rami) 20,000,000 each	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	ECONOMIC AND COMMERCIALAFFAIRS	12631598 - LG WIDE	4,000,000.00	110,000,000.00	-	100,000,000.00
iii. Construction of Shopping Complex At makera, Kaboji and Babban Rami	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	ECONOMIC AND COMMERCIALAFFAIRS	12631598 - LG WIDE	-	-	-	145,951,680.32
iv. Construction of open market stalls Across major markets	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	ECONOMIC AND COMMERCIALAFFAIRS	12631598 - LG WIDE	-	30,000,000.00	-	-
v. Construction of Lockup Shops At Manigi and Kaboji Market	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	ECONOMIC AND COMMERCIALAFFAIRS	12631598 - LG WIDE	-	40,000,000.00	-	-
i. Welfare Packages for Relious Festivity	02 - Societal Re-orientation	OF SOCIAL WELFARE DEPARTMENT	ANNIVERSARIES/CELEBRATION S	OTHER COMMUNITY SERVICES	12631598 - LG WIDE	-	-	-	20,000,000.00
i. Contribution to Local Government Pilgrims	02 - Societal Re-orientation	OF SOCIAL WELFARE DEPARTMENT	ANNIVERSARIES/CELEBRATION S	OTHER COMMUNITY SERVICES	12631598 - LG WIDE	-	200,005,109.70	-	200,000,000.00
i. Relief materials for may affected areas in Mashegu local government council	13 - Reform of Government and Governance	OF SOCIAL WELFARE DEPARTMENT	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	71041 - FAMILY AND CHILDREN	12631598 - LG WIDE	-	-	-	30,000,000.00
i. (SP) Empowering Individual with Special needs across Mashegu Local Government	23 - Social Protection	OF SOCIAL WELFARE DEPARTMENT	23020199 - OTHER CONSTRUCTION	71041 - FAMILY AND CHILDREN	12631598 - LG WIDE	-	-	-	30,000,000.00
i. Construction of block of 3 class rooms, office and store with VIP toilet At Mazakuka primary school.	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	PROVISION OF PUBLIC SCHOOLS / ACADEMIC	70912 - PRIMARY EDUCATION	12631598 - LG WIDE	-	36,000,000.00	-	25,000,000.00
ii. Construction of 6 Class rooms upstairs At Igede Primary Schools	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	PROVISION OF PUBLIC SCHOOLS / ACADEMIC	70912 - PRIMARY EDUCATION	12631598 - LG WIDE	-	-	-	120,000,000.00
store with VIP toilet At Kwati, magama,kpantu,T/ba'are,Ikiyawle,T/ajiya,Rijoji, T/dawa & Maigodiya primary schools. N20,000,000 EACH	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	70912 - PRIMARY EDUCATION	12631598 - LG WIDE	-	142,466,650.09	3,330,000.00	180,000,000.00
primary and secondary schools in Mashegu local government	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	PROVISION OF PUBLIC SCHOOLS / ACADEMIC	70912 - PRIMARY EDUCATION	12631598 - LG WIDE	-	30,000,000.00	-	30,000,000.00
v. Provisison of School Pupils desks/chairs for primary schools in Mashegu LGA.	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	PROVISION OF PUBLIC SCHOOLS / ACADEMIC	70912 - PRIMARY EDUCATION	12631598 - LG WIDE	-	60,000,000.00	4,722,611.00	50,000,000.00
(Mashegu Ward, Dafangi-Makera ward, Sahon Rami Ward, Kaboji ward, Baban-Rami ward, Kulho ward, Mazakuka ward, Ibbi ward, Kwatachi ward and Kasanga Ward) N5,000,000 EACH	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23050101 - RESEARCH AND DEVELOPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	12631598 - LG WIDE	-	-	-	50,000,000.00
i. Construction of Primary Health Care PHC At Tanbanbi likoro,bakwai-bakwai, karamin rami, gwaji, Igede, Kupa and Rubu N10,000,000 each	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12631598 - LG WIDE	-	-	-	20,000,000.00
Dafangi-Makera ward, Sahon Rami Ward, Kaboji ward, Baban-Rami ward, Kulho ward, Mazakuka ward, Ibbi ward, Kwatachi ward and Kasanga Ward) PHC centres N3,000,000 Each	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12631598 - LG WIDE	4,000,000.00	117,191,837.03	-	80,000,000.00
	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12631598 - LG WIDE	-	-	-	30,000,000.00
	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12631598 - LG WIDE	-	-	-	10,000,000.00
i. For Food and Nutrition	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12631598 - LG WIDE	-	-	-	10,000,000.00

011100100100					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	249,853,589.02	331,123,542.01	451,731,176.62	832,917,233.48
21	PERSONNEL COST	223,535,330.49	44,241,402.46	436,111,998.16	30,635,093.93
2101	SALARY	139,472,457.75	27,603,945.75	272,107,376.06	19,114,436.34
210101	SALARIES AND WAGES	139,472,457.75	27,603,945.75	272,107,376.06	19,114,436.34
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	139,472,457.75	27,603,945.75	272,107,376.06	19,114,436.34
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	84,062,872.74	16,637,456.71	164,004,622.10	11,520,657.59
210201	ALLOWANCES	84,062,872.74	16,637,456.71	164,004,622.10	11,520,657.59
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	84,062,872.74	16,637,456.71	164,004,622.10	11,520,657.59
22	OTHER RECURRENT COSTS	9,318,258.53	21,882,139.55	15,619,178.45	22,282,139.55
2202	OVERHEAD COST	9,318,258.53	21,882,139.55	15,619,178.45	22,282,139.55
220201	TRAVEL & TRANSPORT - GENERAL	511,084.00	2,905,000.00	1,450,249.40	2,905,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	292,048.00	1,660,000.00	828,713.94	1,660,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	219,036.00	1,245,000.00	621,535.46	1,245,000.00
220202	UTILITIES - GENERAL	24,000.00	320,000.00	240,000.00	320,000.00
22020202	TELEPHONE CHARGES	24,000.00	320,000.00	240,000.00	320,000.00
220203	MATERIALS & SUPPLIES - GENERAL	238,372.50	1,350,000.00	627,001.55	1,350,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	79,457.50	450,000.00	209,000.52	450,000.00
22020302	BOOKS	79,457.50	450,000.00	209,000.52	450,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	79,457.50	450,000.00	209,000.52	450,000.00
220204	MAINTENANCE SERVICES - GENERAL	546,679.39	3,920,000.00	1,262,727.50	3,920,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	312,388.22	2,240,000.00	721,558.57	2,240,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	234,291.17	1,680,000.00	541,168.93	1,680,000.00
220205	TRAINING - GENERAL	200,000.00	640,000.00	160,000.00	640,000.00
22020501	LOCAL TRAINING	200,000.00	640,000.00	160,000.00	640,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	320,000.00	0.00	320,000.00
22020701	FINANCIAL CONSULTING	0.00	320,000.00	0.00	320,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,798,122.64	12,427,139.55	11,879,200.00	12,827,139.55
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	2,924,295.99	4,660,177.33	4,454,700.00	4,810,177.33
22021002	HONORARIUM & SITTING ALLOWANCE	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021003	PUBLICITY & ADVERTISEMENTS	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021008	MEDICAL EXPENSES-INTERNATIONAL	974,765.33	1,553,392.44	1,484,900.00	1,603,392.44
23	CAPITAL EXPENDITURE	17,000,000.00	265,000,000.00	0.00	780,000,000.00
2302	CONSTRUCTION / PROVISION	17,000,000.00	185,000,000.00	0.00	655,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	17,000,000.00	185,000,000.00	0.00	655,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	17,000,000.00	85,000,000.00	0.00	160,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	0.00	0.00	0.00	400,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	0.00	100,000,000.00	0.00	95,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	0.00	0.00	50,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0.00	0.00	0.00	50,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	0.00	0.00	0.00	50,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	80,000,000.00	0.00	75,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	80,000,000.00	0.00	75,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	80,000,000.00	0.00	75,000,000.00
011100100200					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	165,587,017.33	50,567,471.56	320,851,432.94	41,337,776.26
21	PERSONNEL COST	157,382,904.44	31,148,724.46	307,050,222.36	21,569,029.16
2101	SALARY	123,757,755.34	24,493,741.77	241,448,373.52	16,960,766.12

210101	SALARIES AND WAGES	123,757,755.34	24,493,741.77	241,448,373.52	16,960,766.12
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	123,757,755.34	24,493,741.77	241,448,373.52	16,960,766.12
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	33,625,149.10	6,654,982.69	65,601,848.84	4,608,263.04
210201	ALLOWANCES	33,625,149.10	6,654,982.69	65,601,848.84	4,608,263.04
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	33,625,149.10	6,654,982.69	65,601,848.84	4,608,263.04
22	OTHER RECURRENT COSTS	8,204,112.89	19,418,747.11	13,801,210.58	19,768,747.11
2202	OVERHEAD COST	8,204,112.89	19,418,747.11	13,801,210.58	19,768,747.11
220201	TRAVEL & TRANSPORT - GENERAL	438,072.00	2,490,000.00	1,243,070.92	2,490,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	292,048.00	1,660,000.00	828,713.94	1,660,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	146,024.00	830,000.00	414,356.97	830,000.00
220202	UTILITIES - GENERAL	21,000.00	280,000.00	210,000.00	280,000.00
22020202	TELEPHONE CHARGES	21,000.00	280,000.00	210,000.00	280,000.00
220203	MATERIALS & SUPPLIES - GENERAL	278,101.25	1,575,000.00	731,501.81	1,575,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	119,186.25	675,000.00	313,500.78	675,000.00
22020302	BOOKS	79,457.50	450,000.00	209,000.52	450,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	79,457.50	450,000.00	209,000.52	450,000.00
220204	MAINTENANCE SERVICES - GENERAL	468,582.33	3,360,000.00	1,082,337.85	3,360,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	312,388.22	2,240,000.00	721,558.57	2,240,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	156,194.11	1,120,000.00	360,779.28	1,120,000.00
220205	TRAINING - GENERAL	175,000.00	560,000.00	140,000.00	560,000.00
22020501	LOCAL TRAINING	175,000.00	560,000.00	140,000.00	560,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	280,000.00	0.00	280,000.00
22020701	FINANCIAL CONSULTING	0.00	280,000.00	0.00	280,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,823,357.31	10,873,747.11	10,394,300.00	11,223,747.11
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021002	HONORARIUM & SITTING ALLOWANCE	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021003	PUBLICITY & ADVERTISEMENTS	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021008	MEDICAL EXPENSES-INTERNATIONAL	974,765.33	1,553,392.44	1,484,900.00	1,603,392.44

Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
011118300100	INTERNAL AUDIT				
2	EXPENDITURES	8,506,331.00	21,368,747.11	14,576,346.84	21,718,747.11
22	OTHER RECURRENT COSTS	8,506,331.00	21,368,747.11	14,576,346.84	21,718,747.11
2202	OVERHEAD COST	8,506,331.00	21,368,747.11	14,576,346.84	21,718,747.11
220201	TRAVEL & TRANSPORT - GENERAL	584,096.00	3,320,000.00	1,657,427.89	3,320,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	292,048.00	1,660,000.00	828,713.94	1,660,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	292,048.00	1,660,000.00	828,713.94	1,660,000.00
220202	UTILITIES - GENERAL	21,000.00	280,000.00	210,000.00	280,000.00
22020202	TELEPHONE CHARGES	21,000.00	280,000.00	210,000.00	280,000.00
220203	MATERIALS & SUPPLIES - GENERAL	278,101.25	1,575,000.00	731,501.81	1,575,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	119,186.25	675,000.00	313,500.78	675,000.00
22020302	BOOKS	79,457.50	450,000.00	209,000.52	450,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	79,457.50	450,000.00	209,000.52	450,000.00
220204	MAINTENANCE SERVICES - GENERAL	624,776.44	4,480,000.00	1,443,117.14	4,480,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	312,388.22	2,240,000.00	721,558.57	2,240,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	312,388.22	2,240,000.00	721,558.57	2,240,000.00
220205	TRAINING - GENERAL	175,000.00	560,000.00	140,000.00	560,000.00
22020501	LOCAL TRAINING	175,000.00	560,000.00	140,000.00	560,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	280,000.00	0.00	280,000.00
22020701	FINANCIAL CONSULTING	0.00	280,000.00	0.00	280,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,823,357.31	10,873,747.11	10,394,300.00	11,223,747.11

22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021002	HONORARIUM & SITTING ALLOWANCE	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021003	PUBLICITY & ADVERTISEMENTS	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021008	MEDICAL EXPENSES-INTERNATIONAL	974,765.33	1,553,392.44	1,484,900.00	1,603,392.44

011200100100 THE LEGISLATIVE COUNCIL					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	187,923,867.40	56,304,998.28	364,545,205.80	45,729,007.98
21	PERSONNEL COST	179,500,916.70	35,526,251.18	350,201,926.84	24,600,260.87
2101	SALARY	129,063,193.05	25,543,777.15	251,799,153.57	17,687,866.31
210101	SALARIES AND WAGES	129,063,193.05	25,543,777.15	251,799,153.57	17,687,866.31
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	129,063,193.05	25,543,777.15	251,799,153.57	17,687,866.31
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	50,437,723.65	9,982,474.03	98,402,773.26	6,912,394.56
210201	ALLOWANCES	50,437,723.65	9,982,474.03	98,402,773.26	6,912,394.56
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	50,437,723.65	9,982,474.03	98,402,773.26	6,912,394.56
22	OTHER RECURRENT COSTS	8,422,950.70	20,778,747.11	14,343,278.97	21,128,747.11
2202	OVERHEAD COST	8,422,950.70	20,778,747.11	14,343,278.97	21,128,747.11
220201	TRAVEL & TRANSPORT - GENERAL	511,084.00	2,905,000.00	1,450,249.40	2,905,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	292,048.00	1,660,000.00	828,713.94	1,660,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	219,036.00	1,245,000.00	621,535.46	1,245,000.00
220202	UTILITIES - GENERAL	24,000.00	320,000.00	240,000.00	320,000.00
22020202	TELEPHONE CHARGES	24,000.00	320,000.00	240,000.00	320,000.00
220203	MATERIALS & SUPPLIES - GENERAL	317,830.00	1,800,000.00	836,002.07	1,800,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	119,186.25	675,000.00	313,500.78	675,000.00
22020302	BOOKS	79,457.50	450,000.00	209,000.52	450,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	119,186.25	675,000.00	313,500.78	675,000.00
220204	MAINTENANCE SERVICES - GENERAL	546,679.39	3,920,000.00	1,262,727.50	3,920,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	312,388.22	2,240,000.00	721,558.57	2,240,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	234,291.17	1,680,000.00	541,168.93	1,680,000.00
220205	TRAINING - GENERAL	200,000.00	640,000.00	160,000.00	640,000.00
22020501	LOCAL TRAINING	200,000.00	640,000.00	160,000.00	640,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	320,000.00	0.00	320,000.00
22020701	FINANCIAL CONSULTING	0.00	320,000.00	0.00	320,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,823,357.31	10,873,747.11	10,394,300.00	11,223,747.11
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021002	HONORARIUM & SITTING ALLOWANCE	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021003	PUBLICITY & ADVERTISEMENTS	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021008	MEDICAL EXPENSES-INTERNATIONAL	974,765.33	1,553,392.44	1,484,900.00	1,603,392.44

016100100100 Office of the Secretary to LGC					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	8,534,331.00	21,528,747.11	14,626,346.84	21,878,747.11
22	OTHER RECURRENT COSTS	8,534,331.00	21,528,747.11	14,626,346.84	21,878,747.11
2202	OVERHEAD COST	8,534,331.00	21,528,747.11	14,626,346.84	21,878,747.11
220201	TRAVEL & TRANSPORT - GENERAL	584,096.00	3,320,000.00	1,657,427.89	3,320,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	292,048.00	1,660,000.00	828,713.94	1,660,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	292,048.00	1,660,000.00	828,713.94	1,660,000.00
220202	UTILITIES - GENERAL	24,000.00	320,000.00	240,000.00	320,000.00
22020202	TELEPHONE CHARGES	24,000.00	320,000.00	240,000.00	320,000.00
220203	MATERIALS & SUPPLIES - GENERAL	278,101.25	1,575,000.00	731,501.81	1,575,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	119,186.25	675,000.00	313,500.78	675,000.00

22020302	BOOKS	79,457.50	450,000.00	209,000.52	450,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	79,457.50	450,000.00	209,000.52	450,000.00
220204	MAINTENANCE SERVICES - GENERAL	624,776.44	4,480,000.00	1,443,117.14	4,480,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	312,388.22	2,240,000.00	721,558.57	2,240,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	312,388.22	2,240,000.00	721,558.57	2,240,000.00
220205	TRAINING - GENERAL	200,000.00	640,000.00	160,000.00	640,000.00
22020501	LOCAL TRAINING	200,000.00	640,000.00	160,000.00	640,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	320,000.00	0.00	320,000.00
22020701	FINANCIAL CONSULTING	0.00	320,000.00	0.00	320,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,823,357.31	10,873,747.11	10,394,300.00	11,223,747.11
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021002	HONORARIUM & SITTING ALLOWANCE	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021003	PUBLICITY & ADVERTISEMENTS	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021008	MEDICAL EXPENSES-INTERNATIONAL	974,765.33	1,553,392.44	1,484,900.00	1,603,392.44

012500100100 DEPARTMENT OF PERSONNEL MANAGEMENT					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	50,371,624.56	311,040,531.07	149,326,687.94	250,918,747.11
21	PERSONNEL COST	41,825,564.80	289,446,783.96	134,645,840.85	228,975,000.00
2101	SALARY	41,825,564.80	117,329,400.00	52,685,181.82	109,383,000.00
210101	SALARIES AND WAGES	41,825,564.80	117,329,400.00	52,685,181.82	109,383,000.00
21010101	SALARY	41,825,564.80	117,329,400.00	52,685,181.82	109,383,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	172,117,383.96	81,960,659.03	119,592,000.00
210201	ALLOWANCES	0.00	172,117,383.96	81,960,659.03	119,592,000.00
21020101	REGULAR ALLOWANCE	0.00	172,117,383.96	81,960,659.03	119,592,000.00
22	OTHER RECURRENT COSTS	8,546,059.75	21,593,747.11	14,680,847.10	21,943,747.11
2202	OVERHEAD COST	8,546,059.75	21,593,747.11	14,680,847.10	21,943,747.11
220201	TRAVEL & TRANSPORT - GENERAL	584,096.00	3,320,000.00	1,657,427.89	3,320,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	292,048.00	1,660,000.00	828,713.94	1,660,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	292,048.00	1,660,000.00	828,713.94	1,660,000.00
220202	UTILITIES - GENERAL	21,000.00	280,000.00	210,000.00	280,000.00
22020202	TELEPHONE CHARGES	21,000.00	280,000.00	210,000.00	280,000.00
220203	MATERIALS & SUPPLIES - GENERAL	317,830.00	1,800,000.00	836,002.07	1,800,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	119,186.25	675,000.00	313,500.78	675,000.00
22020302	BOOKS	79,457.50	450,000.00	209,000.52	450,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	119,186.25	675,000.00	313,500.78	675,000.00
220204	MAINTENANCE SERVICES - GENERAL	624,776.44	4,480,000.00	1,443,117.14	4,480,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	312,388.22	2,240,000.00	721,558.57	2,240,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	312,388.22	2,240,000.00	721,558.57	2,240,000.00
220205	TRAINING - GENERAL	175,000.00	560,000.00	140,000.00	560,000.00
22020501	LOCAL TRAINING	175,000.00	560,000.00	140,000.00	560,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	280,000.00	0.00	280,000.00
22020701	FINANCIAL CONSULTING	0.00	280,000.00	0.00	280,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,823,357.31	10,873,747.11	10,394,300.00	11,223,747.11
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021002	HONORARIUM & SITTING ALLOWANCE	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021003	PUBLICITY & ADVERTISEMENTS	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021008	MEDICAL EXPENSES-INTERNATIONAL	974,765.33	1,553,392.44	1,484,900.00	1,603,392.44

021500100100 DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget

2	EXPENDITURES	41,480,003.56	289,324,965.75	41,202,360.65	377,835,092.59
21	PERSONNEL COST	33,275,890.67	59,571,814.92	27,401,150.07	63,066,345.48
2101	SALARY	33,275,890.67	59,571,814.92	27,401,150.07	63,066,345.48
210101	SALARIES AND WAGES	33,275,890.67	59,571,814.92	27,401,150.07	63,066,345.48
21010101	SALARY	33,275,890.67	59,571,814.92	27,401,150.07	63,066,345.48
22	OTHER RECURRENT COSTS	8,204,112.89	19,418,747.11	13,801,210.58	19,768,747.11
2202	OVERHEAD COST	8,204,112.89	19,418,747.11	13,801,210.58	19,768,747.11
220201	TRAVEL & TRANSPORT - GENERAL	438,072.00	2,490,000.00	1,243,070.92	2,490,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	146,024.00	830,000.00	414,356.97	830,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	292,048.00	1,660,000.00	828,713.94	1,660,000.00
220202	UTILITIES - GENERAL	21,000.00	280,000.00	210,000.00	280,000.00
22020202	TELEPHONE CHARGES	21,000.00	280,000.00	210,000.00	280,000.00
220203	MATERIALS & SUPPLIES - GENERAL	278,101.25	1,575,000.00	731,501.81	1,575,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	119,186.25	675,000.00	313,500.78	675,000.00
22020302	BOOKS	79,457.50	450,000.00	209,000.52	450,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	79,457.50	450,000.00	209,000.52	450,000.00
220204	MAINTENANCE SERVICES - GENERAL	468,582.33	3,360,000.00	1,082,337.85	3,360,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	156,194.11	1,120,000.00	360,779.28	1,120,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	312,388.22	2,240,000.00	721,558.57	2,240,000.00
220205	TRAINING - GENERAL	175,000.00	560,000.00	140,000.00	560,000.00
22020501	LOCAL TRAINING	175,000.00	560,000.00	140,000.00	560,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	280,000.00	0.00	280,000.00
22020701	FINANCIAL CONSULTING	0.00	280,000.00	0.00	280,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,823,357.31	10,873,747.11	10,394,300.00	11,223,747.11
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021002	HONORARIUM & SITTING ALLOWANCE	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021003	PUBLICITY & ADVERTISEMENTS	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021008	MEDICAL EXPENSES-INTERNATIONAL	974,765.33	1,553,392.44	1,484,900.00	1,603,392.44
23	CAPITAL EXPENDITURE	0.00	210,334,403.72	0.00	295,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	210,334,403.72	0.00	295,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	210,334,403.72	0.00	295,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	210,334,403.72	0.00	295,000,000.00

022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	355,438,434.78	634,788,364.38	354,172,106.18	736,663,838.17
21	PERSONNEL COST	133,055,766.04	233,830,365.27	123,118,102.91	255,755,841.06
2101	SALARY	30,597,482.70	65,899,200.00	30,307,332.66	66,646,200.00
210101	SALARIES AND WAGES	30,597,482.70	65,899,200.00	30,307,332.66	66,646,200.00
21010101	SALARY	30,597,482.70	65,899,200.00	30,307,332.66	66,646,200.00
2103	SOCIAL BENEFITS	102,458,283.33	167,931,165.27	92,810,770.25	189,109,641.06
210301	SOCIAL BENEFITS	102,458,283.33	167,931,165.27	92,810,770.25	189,109,641.06
21030101	GRATUITY	0.00	0.00	0.00	100,000,000.00
21030102	PENSION	102,458,283.33	167,931,165.27	92,810,770.25	89,109,641.06
22	OTHER RECURRENT COSTS	222,382,668.74	400,957,999.11	231,054,003.27	480,907,997.11
2202	OVERHEAD COST	8,232,112.89	19,578,747.11	13,851,210.58	19,928,747.11
220201	TRAVEL & TRANSPORT - GENERAL	438,072.00	2,490,000.00	1,243,070.92	2,490,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	292,048.00	1,660,000.00	828,713.94	1,660,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	146,024.00	830,000.00	414,356.97	830,000.00
220202	UTILITIES - GENERAL	24,000.00	320,000.00	240,000.00	320,000.00
22020202	TELEPHONE CHARGES	24,000.00	320,000.00	240,000.00	320,000.00

220203	MATERIALS & SUPPLIES - GENERAL	278,101.25	1,575,000.00	731,501.81	1,575,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	119,186.25	675,000.00	313,500.78	675,000.00
22020302	BOOKS	79,457.50	450,000.00	209,000.52	450,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	79,457.50	450,000.00	209,000.52	450,000.00
220204	MAINTENANCE SERVICES - GENERAL	468,582.33	3,360,000.00	1,082,337.85	3,360,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	312,388.22	2,240,000.00	721,558.57	2,240,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	156,194.11	1,120,000.00	360,779.28	1,120,000.00
220205	TRAINING - GENERAL	200,000.00	640,000.00	160,000.00	640,000.00
22020501	LOCAL TRAINING	200,000.00	640,000.00	160,000.00	640,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	320,000.00	0.00	320,000.00
22020701	FINANCIAL CONSULTING	0.00	320,000.00	0.00	320,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,823,357.31	10,873,747.11	10,394,300.00	11,223,747.11
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021002	HONORARIUM & SITTING ALLOWANCE	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021003	PUBLICITY & ADVERTISEMENTS	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021008	MEDICAL EXPENSES-INTERNATIONAL	974,765.33	1,553,392.44	1,484,900.00	1,603,392.44
2204	GRANTS AND CONTRIBUTIONS GENERAL	214,150,555.85	381,379,252.00	217,202,792.69	460,979,250.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	214,150,555.85	381,379,252.00	217,202,792.69	460,979,250.00
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	0.00	8,000,000.00	9,000,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	28,800,000.00	0.00	28,800,000.00	28,800,000.00
22040107	GRANTS TO LOCAL GOVERNMENT - RECURRENT	114,758,823.54	318,000,000.00	76,223,542.65	318,000,000.00
22040109	GRANTS TO EMIRATE COUNCIL - RECURRENT	41,791,732.31	44,179,252.00	63,379,250.04	63,379,250.00
22040115	2% TRAINING FUND	9,600,000.00	9,600,000.00	8,000,000.00	9,000,000.00

023400100100	DEPARTMENT OF WORKS AND HOUSING				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	811,789,531.95	3,001,076,640.73	868,241,593.06	3,046,209,313.80
21	PERSONNEL COST	40,222,836.00	95,787,000.00	44,049,424.58	89,975,400.00
2101	SALARY	40,222,836.00	95,787,000.00	44,049,424.58	89,975,400.00
210101	SALARIES AND WAGES	40,222,836.00	95,787,000.00	44,049,424.58	89,975,400.00
21010101	SALARY	40,222,836.00	95,787,000.00	44,049,424.58	89,975,400.00
22	OTHER RECURRENT COSTS	8,327,221.95	20,233,747.11	14,138,778.71	20,583,747.11
2202	OVERHEAD COST	8,327,221.95	20,233,747.11	14,138,778.71	20,583,747.11
220201	TRAVEL & TRANSPORT - GENERAL	511,084.00	2,905,000.00	1,450,249.40	2,905,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	219,036.00	1,245,000.00	621,535.46	1,245,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	292,048.00	1,660,000.00	828,713.94	1,660,000.00
220202	UTILITIES - GENERAL	18,000.00	240,000.00	180,000.00	240,000.00
22020202	TELEPHONE CHARGES	18,000.00	240,000.00	180,000.00	240,000.00
220203	MATERIALS & SUPPLIES - GENERAL	278,101.25	1,575,000.00	731,501.81	1,575,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	119,186.25	675,000.00	313,500.78	675,000.00
22020302	BOOKS	79,457.50	450,000.00	209,000.52	450,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	79,457.50	450,000.00	209,000.52	450,000.00
220204	MAINTENANCE SERVICES - GENERAL	546,679.39	3,920,000.00	1,262,727.50	3,920,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	234,291.17	1,680,000.00	541,168.93	1,680,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	312,388.22	2,240,000.00	721,558.57	2,240,000.00
220205	TRAINING - GENERAL	150,000.00	480,000.00	120,000.00	480,000.00
22020501	LOCAL TRAINING	150,000.00	480,000.00	120,000.00	480,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	240,000.00	0.00	240,000.00
22020701	FINANCIAL CONSULTING	0.00	240,000.00	0.00	240,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,823,357.31	10,873,747.11	10,394,300.00	11,223,747.11

22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021002	HONORARIUM & SITTING ALLOWANCE	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021003	PUBLICITY & ADVERTISEMENTS	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021008	MEDICAL EXPENSES-INTERNATIONAL	974,765.33	1,553,392.44	1,484,900.00	1,603,392.44
23	CAPITAL EXPENDITURE	763,239,474.00	2,885,055,893.62	810,053,389.77	2,935,650,166.69
2301	FIXED ASSETS PURCHASED	18,200,000.00	205,182,407.25	10,769,500.00	349,825,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	18,200,000.00	205,182,407.25	10,769,500.00	349,825,000.00
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	18,200,000.00	75,000,000.00	4,537,800.00	120,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	130,182,407.25	6,231,700.00	145,000,000.00
23010107	PURCHASE OF TRUCKS	0.00	0.00	0.00	84,825,000.00
2302	CONSTRUCTION / PROVISION	725,539,473.68	2,465,873,486.37	799,283,889.77	2,300,825,166.69
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	725,539,473.68	2,465,873,486.37	799,283,889.77	2,300,825,166.69
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	7,300,000.00	205,000,000.00	0.00	135,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	28,239,473.68	467,000,000.00	15,283,889.77	255,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	12,000,000.00	130,000,000.00	0.00	151,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	674,000,000.00	1,463,873,486.37	784,000,000.00	1,463,873,486.37
23020124	CONSTRUCTION OF MARKETS/PARKS	4,000,000.00	200,000,000.00	0.00	295,951,680.32
2303	REHABILITATION / REPAIRS	19,500,000.32	130,000,000.00	0.00	205,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	19,500,000.32	130,000,000.00	0.00	205,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	19,500,000.32	130,000,000.00	0.00	205,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	84,000,000.00	0.00	80,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0.00	84,000,000.00	0.00	80,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	0.00	84,000,000.00	0.00	80,000,000.00

023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	9,492,825.08	27,662,339.55	18,274,625.59	28,592,739.55
21	PERSONNEL COST	0.00	4,675,200.00	2,158,878.49	5,205,600.00
2101	SALARY	0.00	4,675,200.00	2,158,878.49	5,205,600.00
210101	SALARIES AND WAGES	0.00	4,675,200.00	2,158,878.49	5,205,600.00
21010101	SALARY	0.00	4,675,200.00	2,158,878.49	5,205,600.00
22	OTHER RECURRENT COSTS	9,492,825.08	22,987,139.55	16,115,747.10	23,387,139.55
2202	OVERHEAD COST	9,492,825.08	22,987,139.55	16,115,747.10	23,387,139.55
220201	TRAVEL & TRANSPORT - GENERAL	584,096.00	3,320,000.00	1,657,427.89	3,320,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	292,048.00	1,660,000.00	828,713.94	1,660,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	292,048.00	1,660,000.00	828,713.94	1,660,000.00
220202	UTILITIES - GENERAL	18,000.00	240,000.00	180,000.00	240,000.00
22020202	TELEPHONE CHARGES	18,000.00	240,000.00	180,000.00	240,000.00
220203	MATERIALS & SUPPLIES - GENERAL	317,830.00	1,800,000.00	836,002.07	1,800,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	119,186.25	675,000.00	313,500.78	675,000.00
22020302	BOOKS	79,457.50	450,000.00	209,000.52	450,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	119,186.25	675,000.00	313,500.78	675,000.00
220204	MAINTENANCE SERVICES - GENERAL	624,776.44	4,480,000.00	1,443,117.14	4,480,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	312,388.22	2,240,000.00	721,558.57	2,240,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	312,388.22	2,240,000.00	721,558.57	2,240,000.00
220205	TRAINING - GENERAL	150,000.00	480,000.00	120,000.00	480,000.00
22020501	LOCAL TRAINING	150,000.00	480,000.00	120,000.00	480,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	240,000.00	0.00	240,000.00
22020701	FINANCIAL CONSULTING	0.00	240,000.00	0.00	240,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,798,122.64	12,427,139.55	11,879,200.00	12,827,139.55
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89

22021002	HONORARIUM & SITTING ALLOWANCE	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021003	PUBLICITY & ADVERTISEMENTS	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89

051400100100 DEPARTMENT OF SOCIAL WELFARE DEPARTMENT					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	46,477,132.76	327,607,420.13	63,546,932.76	380,389,669.67
21	PERSONNEL COST	38,245,019.87	108,023,563.32	49,695,722.18	80,460,922.56
2101	SALARY	38,245,019.87	108,023,563.32	49,695,722.18	80,460,922.56
210101	SALARIES AND WAGES	38,245,019.87	108,023,563.32	49,695,722.18	80,460,922.56
21010101	SALARY	38,245,019.87	108,023,563.32	49,695,722.18	80,460,922.56
22	OTHER RECURRENT COSTS	8,232,112.89	19,578,747.11	13,851,210.58	19,928,747.11
2202	OVERHEAD COST	8,232,112.89	19,578,747.11	13,851,210.58	19,928,747.11
220201	TRAVEL & TRANSPORT - GENERAL	438,072.00	2,490,000.00	1,243,070.92	2,490,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	146,024.00	830,000.00	414,356.97	830,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	292,048.00	1,660,000.00	828,713.94	1,660,000.00
220202	UTILITIES - GENERAL	24,000.00	320,000.00	240,000.00	320,000.00
22020202	TELEPHONE CHARGES	24,000.00	320,000.00	240,000.00	320,000.00
220203	MATERIALS & SUPPLIES - GENERAL	278,101.25	1,575,000.00	731,501.81	1,575,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	119,186.25	675,000.00	313,500.78	675,000.00
22020302	BOOKS	79,457.50	450,000.00	209,000.52	450,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	79,457.50	450,000.00	209,000.52	450,000.00
220204	MAINTENANCE SERVICES - GENERAL	468,582.33	3,360,000.00	1,082,337.85	3,360,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	156,194.11	1,120,000.00	360,779.28	1,120,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	312,388.22	2,240,000.00	721,558.57	2,240,000.00
220205	TRAINING - GENERAL	200,000.00	640,000.00	160,000.00	640,000.00
22020501	LOCAL TRAINING	200,000.00	640,000.00	160,000.00	640,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	320,000.00	0.00	320,000.00
22020701	FINANCIAL CONSULTING	0.00	320,000.00	0.00	320,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,823,357.31	10,873,747.11	10,394,300.00	11,223,747.11
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	974,765.33	1,553,392.44	1,484,900.00	1,603,392.44
22021002	HONORARIUM & SITTING ALLOWANCE	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021003	PUBLICITY & ADVERTISEMENTS	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
23	CAPITAL EXPENDITURE	0.00	200,005,109.70	0.00	280,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	30,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	30,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	0.00	0.00	30,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	30,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	30,000,000.00
23020199	OTHER CONSTRUCTION	0.00	0.00	0.00	30,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	200,005,109.70	0.00	220,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	200,005,109.70	0.00	220,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	200,005,109.70	0.00	220,000,000.00

051700100100 DEPARTMENT OF EDUCATION					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	8,450,331.00	289,515,397.20	22,528,957.84	476,398,747.11
22	OTHER RECURRENT COSTS	8,450,331.00	21,048,747.11	14,476,346.84	21,398,747.11
2202	OVERHEAD COST	8,450,331.00	21,048,747.11	14,476,346.84	21,398,747.11
220201	TRAVEL & TRANSPORT - GENERAL	584,096.00	3,320,000.00	1,657,427.89	3,320,000.00

22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	292,048.00	1,660,000.00	828,713.94	1,660,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	292,048.00	1,660,000.00	828,713.94	1,660,000.00
220202	UTILITIES - GENERAL	15,000.00	200,000.00	150,000.00	200,000.00
22020202	TELEPHONE CHARGES	15,000.00	200,000.00	150,000.00	200,000.00
220203	MATERIALS & SUPPLIES - GENERAL	278,101.25	1,575,000.00	731,501.81	1,575,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	119,186.25	675,000.00	313,500.78	675,000.00
22020302	BOOKS	79,457.50	450,000.00	209,000.52	450,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	79,457.50	450,000.00	209,000.52	450,000.00
220204	MAINTENANCE SERVICES - GENERAL	624,776.44	4,480,000.00	1,443,117.14	4,480,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	312,388.22	2,240,000.00	721,558.57	2,240,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	312,388.22	2,240,000.00	721,558.57	2,240,000.00
220205	TRAINING - GENERAL	125,000.00	400,000.00	100,000.00	400,000.00
22020501	LOCAL TRAINING	125,000.00	400,000.00	100,000.00	400,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	200,000.00	0.00	200,000.00
22020701	FINANCIAL CONSULTING	0.00	200,000.00	0.00	200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,823,357.31	10,873,747.11	10,394,300.00	11,223,747.11
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021002	HONORARIUM & SITTING ALLOWANCE	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021003	PUBLICITY & ADVERTISEMENTS	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021008	MEDICAL EXPENSES-INTERNATIONAL	974,765.33	1,553,392.44	1,484,900.00	1,603,392.44
23	CAPITAL EXPENDITURE	0.00	268,466,650.09	8,052,611.00	455,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	268,466,650.09	8,052,611.00	405,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	268,466,650.09	8,052,611.00	405,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	0.00	268,466,650.09	8,052,611.00	405,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	50,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	50,000,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	50,000,000.00

051702600100 LOCAL EDUCATION AUTHORITY					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	0.00	628,437,280.00	554,958,050.00	1,301,976,640.00
21	PERSONNEL COST	0.00	628,437,280.00	554,958,050.00	1,301,976,640.00
2101	SALARY	0.00	628,437,280.00	554,958,050.00	1,301,976,640.00
210101	SALARIES AND WAGES	0.00	628,437,280.00	554,958,050.00	1,301,976,640.00
21010101	SALARY	0.00	628,437,280.00	554,958,050.00	1,301,976,640.00

052100100100 DEPARTMENT OF PRIMARY HEALTH CARE					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	347,513,254.51	772,629,647.58	357,023,504.82	799,004,958.59
21	PERSONNEL COST	335,006,923.51	634,069,063.44	342,447,157.98	637,286,211.48
2101	SALARY	335,006,923.51	634,069,063.44	342,447,157.98	637,286,211.48
210101	SALARIES AND WAGES	335,006,923.51	634,069,063.44	342,447,157.98	637,286,211.48
21010101	SALARY	335,006,923.51	634,069,063.44	342,447,157.98	637,286,211.48
22	OTHER RECURRENT COSTS	8,506,331.00	21,368,747.11	14,576,346.84	21,718,747.11
2202	OVERHEAD COST	8,506,331.00	21,368,747.11	14,576,346.84	21,718,747.11
220201	TRAVEL & TRANSPORT - GENERAL	584,096.00	3,320,000.00	1,657,427.89	3,320,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	292,048.00	1,660,000.00	828,713.94	1,660,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	292,048.00	1,660,000.00	828,713.94	1,660,000.00
220202	UTILITIES - GENERAL	21,000.00	280,000.00	210,000.00	280,000.00
22020202	TELEPHONE CHARGES	21,000.00	280,000.00	210,000.00	280,000.00
220203	MATERIALS & SUPPLIES - GENERAL	278,101.25	1,575,000.00	731,501.81	1,575,000.00

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	119,186.25	675,000.00	313,500.78	675,000.00
22020302	BOOKS	79,457.50	450,000.00	209,000.52	450,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	79,457.50	450,000.00	209,000.52	450,000.00
220204	MAINTENANCE SERVICES - GENERAL	624,776.44	4,480,000.00	1,443,117.14	4,480,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	312,388.22	2,240,000.00	721,558.57	2,240,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	312,388.22	2,240,000.00	721,558.57	2,240,000.00
220205	TRAINING - GENERAL	175,000.00	560,000.00	140,000.00	560,000.00
22020501	LOCAL TRAINING	175,000.00	560,000.00	140,000.00	560,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	280,000.00	0.00	280,000.00
22020701	FINANCIAL CONSULTING	0.00	280,000.00	0.00	280,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,823,357.31	10,873,747.11	10,394,300.00	11,223,747.11
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021002	HONORARIUM & SITTING ALLOWANCE	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021003	PUBLICITY & ADVERTISEMENTS	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021008	MEDICAL EXPENSES-INTERNATIONAL	974,765.33	1,553,392.44	1,484,900.00	1,603,392.44
23	CAPITAL EXPENDITURE	4,000,000.00	117,191,837.03	0.00	140,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	10,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	10,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00	0.00	10,000,000.00
2302	CONSTRUCTION / PROVISION	4,000,000.00	117,191,837.03	0.00	130,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	4,000,000.00	117,191,837.03	0.00	130,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	4,000,000.00	117,191,837.03	0.00	130,000,000.00

053500100100 DEPARTMENT OF ENVIRONMENTAL SANITATION					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>8,383,221.95</u>	<u>20,553,747.11</u>	<u>14,238,778.71</u>	<u>20,903,747.11</u>
22	OTHER RECURRENT COSTS	8,383,221.95	20,553,747.11	14,238,778.71	20,903,747.11
2202	OVERHEAD COST	8,383,221.95	20,553,747.11	14,238,778.71	20,903,747.11
220201	TRAVEL & TRANSPORT - GENERAL	511,084.00	2,905,000.00	1,450,249.40	2,905,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	219,036.00	1,245,000.00	621,535.46	1,245,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	292,048.00	1,660,000.00	828,713.94	1,660,000.00
220202	UTILITIES - GENERAL	24,000.00	320,000.00	240,000.00	320,000.00
22020202	TELEPHONE CHARGES	24,000.00	320,000.00	240,000.00	320,000.00
220203	MATERIALS & SUPPLIES - GENERAL	278,101.25	1,575,000.00	731,501.81	1,575,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	119,186.25	675,000.00	313,500.78	675,000.00
22020302	BOOKS	79,457.50	450,000.00	209,000.52	450,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	79,457.50	450,000.00	209,000.52	450,000.00
220204	MAINTENANCE SERVICES - GENERAL	546,679.39	3,920,000.00	1,262,727.50	3,920,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	234,291.17	1,680,000.00	541,168.93	1,680,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	312,388.22	2,240,000.00	721,558.57	2,240,000.00
220205	TRAINING - GENERAL	200,000.00	640,000.00	160,000.00	640,000.00
22020501	LOCAL TRAINING	200,000.00	640,000.00	160,000.00	640,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	320,000.00	0.00	320,000.00
22020701	FINANCIAL CONSULTING	0.00	320,000.00	0.00	320,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,823,357.31	10,873,747.11	10,394,300.00	11,223,747.11
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021002	HONORARIUM & SITTING ALLOWANCE	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021003	PUBLICITY & ADVERTISEMENTS	1,949,530.66	3,106,784.89	2,969,800.00	3,206,784.89
22021008	MEDICAL EXPENSES-INTERNATIONAL	974,765.33	1,553,392.44	1,484,900.00	1,603,392.44