

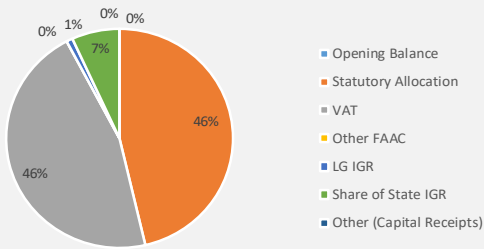
State	Niger
Local Government	MOKOWA
Year	2026

This is the publication of the 2026 Budget for MOKOWA 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):

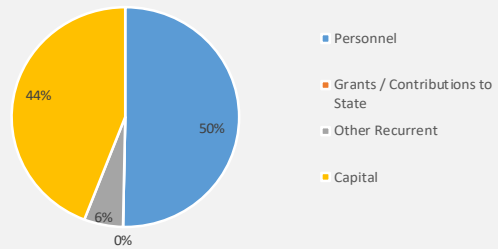
Report / Graphs	Explanation
Budget Overview (Table)	Provides a high level summary of Revenue and Expenditure by Economic segment, Expenditure by Sector, the top 10 (largest) Capital Expenditure projects and expenditure by Ward (Total Expenditure, and Capital Expenditure)
Budget Overview (Graph)	Provides 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

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

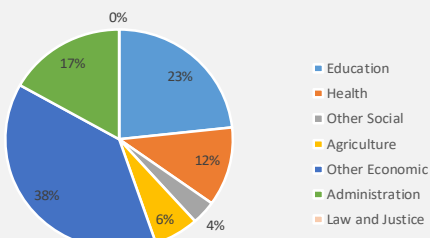
Where is the Money coming from?



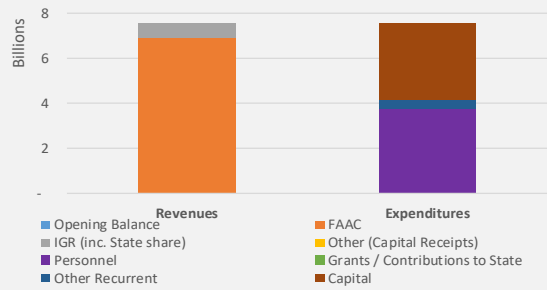
What is the Money being spent On?



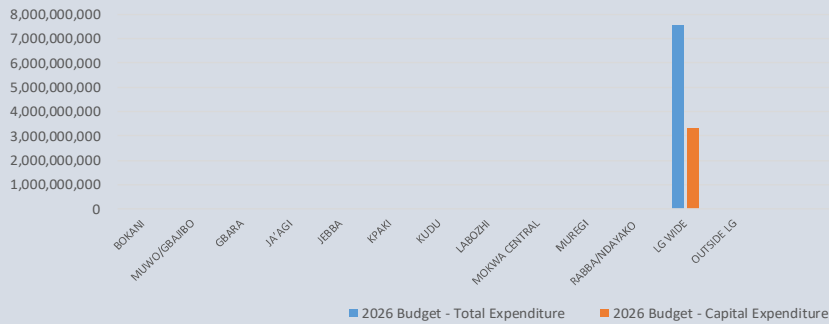
Who is Spending the Money?



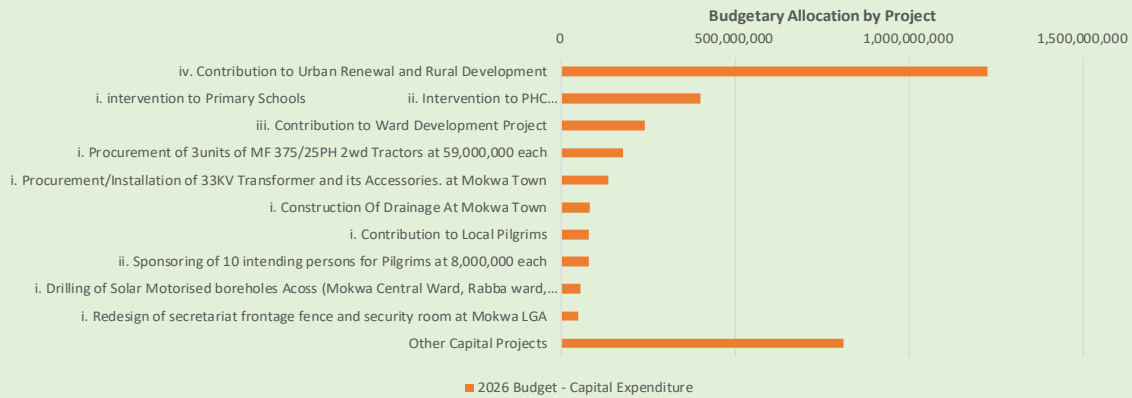
Inflows and Outflows



Where is the Money being Spent?



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



126117 - MOKOWA 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	2,085,251,760.23	6,227,631,519.31	5,706,319,486.92	7,552,936,745.88
11 - GOVERNMENT SHARE OF FAAC	1,960,303,721.44	5,169,797,006.58	5,559,359,541.63	6,969,772,497.61
12 - INDEPENDENT REVENUE	124,948,038.79	1,057,834,512.73	146,959,945.29	583,164,248.27
Recurrent Expenditure	3,955,872,184.18	4,361,985,582.94	4,546,970,222.13	4,221,395,275.60
21 - PERSONNEL COST	3,677,087,641.75	3,953,612,998.64	4,164,564,224.26	3,800,083,649.60
22 - OTHER RECURRENT COSTS	278,784,542.43	408,372,584.30	382,405,997.87	421,311,626.00
Transfer to Capital Account	- 1,870,620,423.95	1,865,645,936.37	1,159,349,264.79	3,331,541,470.28
Capital Receipts	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
23 - CAPITAL EXPENDITURE	685,451,624.21	1,865,645,936.37	793,100,000.00	3,331,541,470.28
Total Revenue (including OB)	2,085,251,760.23	6,227,631,519.31	5,706,319,486.92	7,552,936,745.88
Total Expenditure	4,641,323,808.39	6,227,631,519.31	5,340,070,222.13	7,552,936,745.88

126117 - MOKOWA Local Government, Niger State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	3,800,083,649.60	421,311,626.00	4,221,395,275.60	3,331,541,470.28	7,552,936,745.88
010000000000	ADMINISTRATION SECTOR	387,859,220.12	79,793,650.00	467,652,870.12	802,339,945.71	1,269,992,815.83
011100000000	OFFICE OF THE LG CHAIRMAN	33,738,642.94	40,132,940.00	73,871,582.94	802,339,945.71	876,211,528.65
011100100100	CHAIRMAN	19,798,943.73	14,348,160.00	34,147,103.73	802,339,945.71	836,487,049.44
011100100200	VICE-CHAIRMAN	13,939,699.21	12,628,390.00	26,568,089.21	-	26,568,089.21
011118300100	INTERNAL AUDIT	-	13,156,390.00	13,156,390.00	-	13,156,390.00
011200000000	LOCAL GOVT COUNCIL	15,898,733.06	13,120,160.00	29,018,893.06	-	29,018,893.06
011200100100	THE LEGISLATIVE COUNCIL	15,898,733.06	13,120,160.00	29,018,893.06	-	29,018,893.06
016100000000	OFFICE OF THE SECRETARY TO LGC	-	13,323,160.00	13,323,160.00	-	13,323,160.00
016100100100	Office of the Secretary to LGC	-	13,323,160.00	13,323,160.00	-	13,323,160.00
012500000000	DEPARTMENT OF PERSONNEL MANAGEMENT	338,221,844.12	13,217,390.00	351,439,234.12	-	351,439,234.12
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	338,221,844.12	13,217,390.00	351,439,234.12	-	351,439,234.12
020000000000	ECONOMIC SECTOR	745,855,992.00	289,684,416.00	1,035,540,408.00	2,348,036,932.57	3,383,577,340.57
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	232,185,000.00	12,628,390.00	244,813,390.00	236,000,000.00	480,813,390.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	232,185,000.00	12,628,390.00	244,813,390.00	236,000,000.00	480,813,390.00
022000000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	335,245,992.00	249,929,786.00	585,175,778.00	-	585,175,778.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	335,245,992.00	249,929,786.00	585,175,778.00	-	585,175,778.00
023400000000	DEPARTMENT OF WORKS AND HOUSING	157,827,000.00	12,725,620.00	170,552,620.00	2,112,036,932.57	2,282,589,552.57
023400100100	DEPARTMENT OF WORKS AND HOUSING	157,827,000.00	12,725,620.00	170,552,620.00	2,112,036,932.57	2,282,589,552.57
023800000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	20,598,000.00	14,400,620.00	34,998,620.00	-	34,998,620.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	20,598,000.00	14,400,620.00	34,998,620.00	-	34,998,620.00
050000000000	SOCIAL SECTOR	2,666,368,437.48	51,833,560.00	2,718,201,997.48	181,164,592.00	2,899,366,589.48
051400000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	111,324,000.00	12,795,160.00	124,119,160.00	127,664,592.00	251,783,752.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	111,324,000.00	12,795,160.00	124,119,160.00	127,664,592.00	251,783,752.00
051700000000	DEPARTMENT OF EDUCATION	1,716,003,600.00	12,822,850.00	1,728,826,450.00	27,500,000.00	1,756,326,450.00
051700100100	DEPARTMENT OF EDUCATION	-	12,822,850.00	12,822,850.00	27,500,000.00	40,322,850.00
051702600100	LOCAL EDUCATION AUTHORITY	1,716,003,600.00	-	1,716,003,600.00	-	1,716,003,600.00
052100000000	DEPARTMENT OF PRIMARY HEALTH CARE	839,040,837.48	13,156,390.00	852,197,227.48	26,000,000.00	878,197,227.48
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	839,040,837.48	13,156,390.00	852,197,227.48	26,000,000.00	878,197,227.48
053500000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	13,059,160.00	13,059,160.00	-	13,059,160.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	13,059,160.00	13,059,160.00	-	13,059,160.00

126117 - MOKOWA 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	<u>2,085,251,760.23</u>	<u>6,227,631,519.31</u>	<u>5,706,319,486.92</u>	<u>7,552,936,745.88</u>
02000000000	ECONOMIC SECTOR	2,085,053,260.23	6,226,236,519.31	5,706,167,486.92	7,551,541,745.88
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	3,084,000.00	5,262,000.00	10,030,798.00	5,262,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	3,084,000.00	5,262,000.00	10,030,798.00	5,262,000.00
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	2,081,969,260.23	6,219,044,519.31	5,693,306,688.92	7,544,549,745.88
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	2,081,969,260.23	6,219,044,519.31	5,693,306,688.92	7,544,549,745.88
02340000000	DEPARTMENT OF WORKS AND HOUSING	-	1,930,000.00	2,830,000.00	1,730,000.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	-	1,930,000.00	2,830,000.00	1,730,000.00
05000000000	SOCIAL SECTOR	198,500.00	1,395,000.00	152,000.00	1,395,000.00
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	163,500.00	670,000.00	56,000.00	670,000.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	163,500.00	670,000.00	56,000.00	670,000.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	20,000.00	715,000.00	81,000.00	715,000.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	20,000.00	715,000.00	81,000.00	715,000.00
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	15,000.00	10,000.00	15,000.00	10,000.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	15,000.00	10,000.00	15,000.00	10,000.00

126117 - MOKOWA 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	2,085,251,760.23	6,227,631,519.31	5,706,319,486.92	7,552,936,745.88
11	GOVERNMENT SHARE OF FAAC	1,960,303,721.44	5,169,797,006.58	5,559,359,541.63	6,969,772,497.61
1101	GOVERNMENT SHARE OF FAAC	1,960,303,721.44	5,169,797,006.58	5,559,359,541.63	6,969,772,497.61
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	968,393,980.34	2,301,932,394.58	2,867,565,890.66	3,501,192,818.86
11010101	STATUTORY ALLOCATION	968,393,980.34	2,301,932,394.58	2,867,565,890.66	3,501,192,818.86
110102	LOCAL GOVERNMENT SHARE OF VAT	991,909,741.10	2,867,864,612.00	2,691,793,650.97	3,468,579,678.75
11010201	SHARE OF VAT	991,909,741.10	2,867,864,612.00	2,691,793,650.97	3,468,579,678.75
12	INDEPENDENT REVENUE	124,948,038.79	1,057,834,512.73	146,959,945.29	583,164,248.27
1201	TAX REVENUE	-	500,000.00	-	500,000.00
120103	OTHER TAXES	-	500,000.00	-	500,000.00
12010301	Community or Poll Tax	-	300,000.00	-	300,000.00
12010303	Cattle Tax (Jangali)	-	100,000.00	-	100,000.00
12010399	Othe special Services Tax	-	100,000.00	-	100,000.00
1202	NON-TAX REVENUE	124,948,038.79	1,057,334,512.73	146,959,945.29	582,664,248.27
120201	LICENCES GENERAL	40,000.00	215,000.00	5,000.00	415,000.00
12020103	Liquor Licenses	-	120,000.00	-	120,000.00
12020105	Hawkers Permit	30,000.00	60,000.00	-	60,000.00
12020107	Dane Guns License	-	10,000.00	-	10,000.00
12020108	Huning License	-	5,000.00	5,000.00	5,000.00
12020111	Entertainment Permit	10,000.00	-	-	-
12020112	Business Permit	-	-	-	200,000.00
12020116	Car Radio	-	20,000.00	-	20,000.00
120204	FEES GENERAL	233,500.00	2,702,000.00	3,780,500.00	2,502,000.00
12020401	Slauther Fees	20,000.00	50,000.00	10,000.00	50,000.00
12020402	Eating House Fees	-	-	46,000.00	-
12020403	Kiosk Fees	-	60,000.00	30,000.00	60,000.00
12020404	Bakery Fees	-	-	25,000.00	-
12020405	Dried Meat/Fish Fees	-	30,000.00	-	30,000.00
12020408	Gold Smith/Gold Sellers Fees	-	25,000.00	-	25,000.00
12020409	Marriage Registration Fees	-	20,000.00	-	20,000.00
12020412	Mobile Sale Fees	-	50,000.00	-	50,000.00
12020413	Dispensaries and Maternity fees	-	60,000.00	-	60,000.00
12020414	Laboratory Fees	-	10,000.00	-	10,000.00
12020415	Environmental Sanitation Fees	15,000.00	10,000.00	15,000.00	10,000.00
12020416	Photo Studio Fees	-	20,000.00	20,000.00	20,000.00
12020417	Welding Machine Fees	-	20,000.00	20,000.00	20,000.00
12020418	Eletric/Radio/Tele. Fees	-	520,000.00	-	440,000.00
12020420	Wood making/Capentry Workshop	-	60,000.00	-	-
12020421	Battery Charge Fees	-	85,000.00	-	25,000.00
12020422	Printing Press Fees	-	40,000.00	-	40,000.00
12020424	Volcaniser Fees	-	10,000.00	-	10,000.00
12020425	Vehicle Spare Parts sellers Fees	-	40,000.00	-	40,000.00
12020426	Clock/Wtch repairs Fees	-	15,000.00	-	15,000.00
12020427	Cloth Dyers And Laundry Fees	-	60,000.00	-	60,000.00
12020430	Surface Tank Kerosine Sellers Fees	-	20,000.00	-	20,000.00
12020431	Photostat Typing Institute Fees	-	35,000.00	10,000.00	35,000.00
12020433	Sewing Institute Fees	-	20,000.00	-	20,000.00
12020434	Barbing Saloon Fees	-	20,000.00	-	20,000.00
12020435	Hair Dressing Fees	-	40,000.00	-	40,000.00
12020441	Customary Righth Of Occupancy	-	130,000.00	-	130,000.00
12020444	Letter of Identification	163,500.00	500,000.00	56,000.00	500,000.00
12020447	Sand Dredging Fees	-	500,000.00	2,800,000.00	500,000.00
12020452	Felling of trees fees	35,000.00	160,000.00	748,500.00	160,000.00
12020454	Produce buying Fees	-	40,000.00	-	40,000.00

126117 - MOKOWA 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
12020455	Rice / Mill Cassava/ grinding Fees	-	20,000.00	-	20,000.00
12020458	Ingredient Grinding Machine Fees	-	7,000.00	-	7,000.00
12020459	Corn grinding Mill Fees	-	20,000.00	-	20,000.00
12020460	Brown Sugar Machine Fees	-	5,000.00	-	5,000.00
120206	SALES GENERAL	-	500,000.00	100,000.00	500,000.00
12020602	Sales of Grains	-	-	100,000.00	-
12020606	Sale of Store/Heavy Duty machine	-	500,000.00	-	500,000.00
120207	EARNING GENERAL	11,750,236.17	17,000,000.00	20,860,485.00	16,000,000.00
12020701	Earning fromMarkets	6,611,636.17	5,000,000.00	10,828,187.00	6,000,000.00
12020702	earnings from Motor Parks	150,000.00	500,000.00	460,000.00	500,000.00
12020703	earnings from Shops	30,000.00	3,500,000.00	40,000.00	1,500,000.00
12020704	Earnings from Cattle Market	3,049,000.00	5,000,000.00	9,177,298.00	5,000,000.00
12020705	Earning from Abbatoir	-	500,000.00	-	500,000.00
12020706	Transport Service Earnings	1,006,500.00	1,000,000.00	355,000.00	1,000,000.00
12020709	Earning From Other Commercial Undertaking	903,100.00	1,500,000.00	-	1,500,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	720,500.00	1,840,000.00	-	1,660,000.00
12020801	RENT ON GOVT. QUARTERS	713,500.00	1,000,000.00	-	1,000,000.00
12020803	RENT ON GOVT BUILDINGS	7,000.00	500,000.00	-	500,000.00
12020805	RENT ON LANDED PROPERTY	-	340,000.00	-	160,000.00
120209	RENT ON LAND & OTHERS - GENERAL	43,975,343.00	50,500,000.00	22,780,000.00	47,500,000.00
12020902	Tenement Rate	40,860,000.00	50,000,000.00	22,780,000.00	47,000,000.00
12020904	Penalty for Tenement Rate	1,115,343.00	-	-	-
12020905	Arrears for Tenement Rate	2,000,000.00	500,000.00	-	500,000.00
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

126117 - MOKOWA Local Government, Niger State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<u>7,552,936,745.88</u>
01	FEDERATION ACCOUNT	6,969,772,497.61
011	FAAC DIRECT ALLOCATION	6,969,772,497.61
01101	FAAC DIRECT ALLOCATION	6,969,772,497.61
02	CONSOLIDATED REVENUE FUND	583,164,248.27
021	MAIN ENVELOP	583,164,248.27
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	583,164,248.27

126117 - MOKOWA 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	4,641,323,808.39	6,227,631,519.31	5,340,070,222.13	7,552,936,745.88
01000000000	ADMINISTRATION SECTOR	315,029,728.99	718,944,764.23	557,469,332.11	1,269,992,815.83
01110000000	OFFICE OF THE LG CHAIRMAN	40,402,455.06	342,024,598.87	285,274,409.95	876,211,528.65
011100100100	CHAIRMAN	14,478,219.11	234,177,643.09	159,068,682.85	836,487,049.44
011100100200	VICE-CHAIRMAN	12,750,827.97	96,554,365.78	114,272,482.84	26,568,089.21
011118300100	INTERNAL AUDIT	13,173,407.97	11,292,590.00	11,933,244.26	13,156,390.00
01120000000	LOCAL GOVT COUNCIL	13,024,287.97	109,253,215.36	129,086,709.63	29,018,893.06
011200100100	THE LEGISLATIVE COUNCIL	13,024,287.97	109,253,215.36	129,086,709.63	29,018,893.06
01610000000	OFFICE OF THE SECRETARY TO LGC	13,173,407.97	11,389,360.00	11,983,244.26	13,323,160.00
016100100100	Office of the Secretary to LGC	13,173,407.97	11,389,360.00	11,983,244.26	13,323,160.00
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	248,429,577.97	256,277,590.00	131,124,968.26	351,439,234.12
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	248,429,577.97	256,277,590.00	131,124,968.26	351,439,234.12
02000000000	ECONOMIC SECTOR	1,262,315,869.76	2,737,784,889.67	1,535,383,947.83	3,383,577,340.57
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	225,282,881.97	264,498,180.00	117,684,471.26	480,813,390.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	225,282,881.97	264,498,180.00	117,684,471.26	480,813,390.00
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	158,054,856.48	557,519,936.30	517,306,940.29	585,175,778.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	158,054,856.48	557,519,936.30	517,306,940.29	585,175,778.00
02340000000	DEPARTMENT OF WORKS AND HOUSING	849,818,408.18	1,888,373,553.37	880,478,177.26	2,282,589,552.57
023400100100	DEPARTMENT OF WORKS AND HOUSING	849,818,408.18	1,888,373,553.37	880,478,177.26	2,282,589,552.57
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	29,159,723.11	27,393,220.00	19,914,359.01	34,998,620.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	29,159,723.11	27,393,220.00	19,914,359.01	34,998,620.00
05000000000	SOCIAL SECTOR	3,063,978,209.65	2,770,901,865.41	3,247,216,942.20	2,899,366,589.48
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	151,480,027.97	124,154,360.00	64,554,544.26	251,783,752.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	151,480,027.97	124,154,360.00	64,554,544.26	251,783,752.00
05170000000	DEPARTMENT OF EDUCATION	2,157,475,305.72	1,763,766,270.85	2,794,559,634.41	1,756,326,450.00
051700100100	DEPARTMENT OF EDUCATION	13,273,407.97	11,099,050.00	11,833,244.26	40,322,850.00
051702600100	LOCAL EDUCATION AUTHORITY	2,144,201,897.75	1,752,667,220.85	2,782,726,390.15	1,716,003,600.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	742,060,757.97	872,024,874.56	376,376,919.26	878,197,227.48
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	742,060,757.97	872,024,874.56	376,376,919.26	878,197,227.48
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	12,962,117.97	10,956,360.00	11,725,844.26	13,059,160.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	12,962,117.97	10,956,360.00	11,725,844.26	13,059,160.00

126117 - MOKOWA 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	3,677,087,641.75	3,953,612,998.64	4,164,564,224.26	3,800,083,649.60
01000000000	ADMINISTRATION SECTOR	235,194,000.00	551,609,314.23	485,388,888.79	387,859,220.12
01110000000	OFFICE OF THE LG CHAIRMAN	-	208,457,458.87	248,940,499.41	33,738,642.94
011100100100	CHAIRMAN	-	122,329,683.09	146,086,460.84	19,798,943.73
011100100200	VICE-CHAIRMAN	-	86,127,775.78	102,854,038.58	13,939,699.21
01120000000	LOCAL GOVT COUNCIL	-	98,231,855.36	117,308,765.37	15,898,733.06
011200100100	THE LEGISLATIVE COUNCIL	-	98,231,855.36	117,308,765.37	15,898,733.06
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	235,194,000.00	244,920,000.00	119,139,624.00	338,221,844.12
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	235,194,000.00	244,920,000.00	119,139,624.00	338,221,844.12
02000000000	ECONOMIC SECTOR	430,075,194.00	694,105,982.00	478,919,170.32	745,855,992.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	212,532,054.00	224,071,590.00	106,266,027.00	232,185,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	212,532,054.00	224,071,590.00	106,266,027.00	232,185,000.00
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	51,692,600.00	293,760,992.00	290,230,273.32	335,245,992.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	51,692,600.00	293,760,992.00	290,230,273.32	335,245,992.00
02340000000	DEPARTMENT OF WORKS AND HOUSING	151,504,666.00	161,097,600.00	75,752,333.00	157,827,000.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	151,504,666.00	161,097,600.00	75,752,333.00	157,827,000.00
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	14,345,874.00	15,175,800.00	6,670,537.00	20,598,000.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	14,345,874.00	15,175,800.00	6,670,537.00	20,598,000.00
05000000000	SOCIAL SECTOR	3,011,818,447.75	2,707,897,702.41	3,200,256,165.15	2,666,368,437.48
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	138,729,200.00	113,631,000.00	53,086,100.00	111,324,000.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	138,729,200.00	113,631,000.00	53,086,100.00	111,324,000.00
05170000000	DEPARTMENT OF EDUCATION	2,144,201,897.75	1,752,667,220.85	2,782,726,390.15	1,716,003,600.00
051702600100	LOCAL EDUCATION AUTHORITY	2,144,201,897.75	1,752,667,220.85	2,782,726,390.15	1,716,003,600.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	728,887,350.00	841,599,481.56	364,443,675.00	839,040,837.48
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	728,887,350.00	841,599,481.56	364,443,675.00	839,040,837.48

126117 - MOKOWA 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	278,784,542.43	408,372,584.30	382,405,997.87	421,311,626.00
01000000000	ADMINISTRATION SECTOR	79,835,728.99	67,335,450.00	72,080,443.32	79,793,650.00
01110000000	OFFICE OF THE LG CHAIRMAN	40,402,455.06	33,567,140.00	36,333,910.54	40,132,940.00
011100100100	CHAIRMAN	14,478,219.11	11,847,960.00	12,982,222.01	14,348,160.00
011100100200	VICE-CHAIRMAN	12,750,827.97	10,426,590.00	11,418,444.26	12,628,390.00
011118300100	INTERNAL AUDIT	13,173,407.97	11,292,590.00	11,933,244.26	13,156,390.00
01120000000	LOCAL GOVT COUNCIL	13,024,287.97	11,021,360.00	11,777,944.26	13,120,160.00
011200100100	THE LEGISLATIVE COUNCIL	13,024,287.97	11,021,360.00	11,777,944.26	13,120,160.00
01610000000	OFFICE OF THE SECRETARY TO LGC	13,173,407.97	11,389,360.00	11,983,244.26	13,323,160.00
016100100100	Office of the Secretary to LGC	13,173,407.97	11,389,360.00	11,983,244.26	13,323,160.00
01250000000	DEPARTMENT OF PERSONNEL MANAGEMENT	13,235,577.97	11,357,590.00	11,985,344.26	13,217,390.00
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	13,235,577.97	11,357,590.00	11,985,344.26	13,217,390.00
02000000000	ECONOMIC SECTOR	146,889,051.55	297,165,774.30	263,364,777.51	289,684,416.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	12,750,827.97	10,426,590.00	11,418,444.26	12,628,390.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	12,750,827.97	10,426,590.00	11,418,444.26	12,628,390.00
02200000000	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	106,362,256.48	263,758,944.30	227,076,666.97	249,929,786.00
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	106,362,256.48	263,758,944.30	227,076,666.97	249,929,786.00
02340000000	DEPARTMENT OF WORKS AND HOUSING	12,962,117.97	10,762,820.00	11,625,844.26	12,725,620.00
023400100100	DEPARTMENT OF WORKS AND HOUSING	12,962,117.97	10,762,820.00	11,625,844.26	12,725,620.00
02380000000	DEPARTMENT OF PLANNING RESEARCH AND STATISTICS	14,813,849.11	12,217,420.00	13,243,822.01	14,400,620.00
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	14,813,849.11	12,217,420.00	13,243,822.01	14,400,620.00
05000000000	SOCIAL SECTOR	52,059,761.90	43,871,360.00	46,960,777.04	51,833,560.00
05140000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	12,750,827.97	10,523,360.00	11,468,444.26	12,795,160.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	12,750,827.97	10,523,360.00	11,468,444.26	12,795,160.00
05170000000	DEPARTMENT OF EDUCATION	13,173,407.97	11,099,050.00	11,833,244.26	12,822,850.00
051700100100	DEPARTMENT OF EDUCATION	13,173,407.97	11,099,050.00	11,833,244.26	12,822,850.00
05210000000	DEPARTMENT OF PRIMARY HEALTH CARE	13,173,407.97	11,292,590.00	11,933,244.26	13,156,390.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	13,173,407.97	11,292,590.00	11,933,244.26	13,156,390.00
05350000000	DEPARTMENT OF ENVIRONMENTAL SANITATION	12,962,117.97	10,956,360.00	11,725,844.26	13,059,160.00
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	12,962,117.97	10,956,360.00	11,725,844.26	13,059,160.00

126117 - MOKOWA 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	685,451,624.21	1,865,645,936.37	793,100,000.00	3,331,541,470.28
010000000000	ADMINISTRATION SECTOR	-	100,000,000.00	-	802,339,945.71
011100000000	OFFICE OF THE LG CHAIRMAN	-	100,000,000.00	-	802,339,945.71
011100100100	CHAIRMAN	-	100,000,000.00	-	802,339,945.71
020000000000	ECONOMIC SECTOR	685,351,624.21	1,746,513,133.37	793,100,000.00	2,348,036,932.57
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	30,000,000.00	-	236,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	30,000,000.00	-	236,000,000.00
023400000000	DEPARTMENT OF WORKS AND HOUSING	685,351,624.21	1,716,513,133.37	793,100,000.00	2,112,036,932.57
023400100100	DEPARTMENT OF WORKS AND HOUSING	685,351,624.21	1,716,513,133.37	793,100,000.00	2,112,036,932.57
050000000000	SOCIAL SECTOR	100,000.00	19,132,803.00	-	181,164,592.00
051400000000	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	-	-	127,664,592.00
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	-	-	127,664,592.00
051700000000	DEPARTMENT OF EDUCATION	100,000.00	-	-	27,500,000.00
051700100100	DEPARTMENT OF EDUCATION	100,000.00	-	-	27,500,000.00
052100000000	DEPARTMENT OF PRIMARY HEALTH CARE	-	19,132,803.00	-	26,000,000.00
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	-	19,132,803.00	-	26,000,000.00

126117 - MOKOWA 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	4,641,323,808.39	6,227,631,519.31	5,340,070,222.13	7,552,936,745.88
21	PERSONNEL COST	3,677,087,641.75	3,953,612,998.64	4,164,564,224.26	3,800,083,649.60
2101	SALARY	3,677,087,641.75	3,621,296,212.37	3,790,305,471.50	3,404,301,400.68
210101	SALARIES AND WAGES	3,677,087,641.75	3,621,296,212.37	3,790,305,471.50	3,404,301,400.68
21010101	SALARY	3,677,087,641.75	3,406,613,692.41	3,533,930,986.15	3,369,555,237.48
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	-	214,682,519.96	256,374,485.35	34,746,163.20
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	92,006,794.27	109,874,779.44	103,472,256.92
210201	ALLOWANCES	-	92,006,794.27	109,874,779.44	103,472,256.92
21020101	REGULAR ALLOWANCE	-	-	-	88,581,044.12
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	-	92,006,794.27	109,874,779.44	14,891,212.80
2103	SOCIAL BENEFITS	-	240,309,992.00	264,383,973.32	292,309,992.00
210301	SOCIAL BENEFITS	-	240,309,992.00	264,383,973.32	292,309,992.00
21030101	GRATUITY	-	-	-	52,000,000.00
21030102	PENSION	-	240,309,992.00	264,383,973.32	240,309,992.00
22	OTHER RECURRENT COSTS	278,784,542.43	408,372,584.30	382,405,997.87	421,311,626.00
2202	OVERHEAD COST	185,173,113.92	155,137,000.00	166,797,775.16	184,177,000.00
220201	TRAVEL & TRANSPORT - GENERAL	13,109,000.00	17,800,000.00	10,730,000.00	11,300,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,554,500.00	8,900,000.00	5,365,000.00	5,650,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,554,500.00	8,900,000.00	5,365,000.00	5,650,000.00
220202	UTILITIES - GENERAL	-	-	3,000,000.00	4,000,000.00
22020202	TELEPHONE CHARGES	-	-	3,000,000.00	4,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	6,217,000.00	6,500,000.00	5,210,000.00	6,100,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,548,970.00	2,665,000.00	2,136,100.00	2,501,000.00
22020302	BOOKS	1,740,760.00	1,820,000.00	1,458,800.00	1,708,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,927,270.00	2,015,000.00	1,615,100.00	1,891,000.00
220204	MAINTENANCE SERVICES - GENERAL	8,020,000.00	25,500,000.00	15,010,000.00	15,100,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,010,000.00	12,750,000.00	7,505,000.00	7,550,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,010,000.00	12,750,000.00	7,505,000.00	7,550,000.00
220205	TRAINING - GENERAL	-	-	2,000,000.00	3,000,000.00
22020501	LOCAL TRAINING	-	-	2,000,000.00	3,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	9,677,000.00	-	9,677,000.00
22020701	FINANCIAL CONSULTING	-	9,677,000.00	-	9,677,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	157,827,113.92	95,660,000.00	130,847,775.16	135,000,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	44,191,591.90	26,784,800.00	36,637,377.04	37,800,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	44,191,591.90	26,784,800.00	36,637,377.04	37,800,000.00
22021003	PUBLICITY & ADVERTISEMENTS	44,191,591.90	26,784,800.00	36,637,377.04	37,800,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	25,252,338.23	15,305,600.00	20,935,644.03	21,600,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	93,611,428.51	253,235,584.30	215,608,222.71	237,134,626.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	93,611,428.51	253,235,584.30	215,608,222.71	237,134,626.00
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	-	66,731,979.15	32,800,000.00	65,600,000.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	-	-	8,000,000.00	8,000,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	-	-	28,800,000.00	28,800,000.00
22040107	GRANTS TO LOCAL GOVERNMENT - RECURRENT	93,611,428.51	75,060,000.00	74,096,596.71	65,823,000.00
22040109	GRANTS TO EMIRATE COUNCIL - RECURRENT	-	44,711,626.00	63,911,626.00	60,911,626.00
22040115	2% TRAINING FUND	-	66,731,979.15	8,000,000.00	8,000,000.00
23	CAPITAL EXPENDITURE	685,451,624.21	1,865,645,936.37	793,100,000.00	3,331,541,470.28
2301	FIXED ASSETS PURCHASED	-	61,772,450.00	-	585,453,654.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	61,772,450.00	-	585,453,654.00
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	-	-	-	44,500,000.00
23010105	PURCHASE OF MOTOR VEHICLES	-	25,639,647.00	-	41,000,000.00
23010108	PURCHASE OF BUSES	-	-	-	36,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	2,000,000.00	-	55,453,654.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	4,132,803.00	-	11,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	-	-	12,500,000.00

126117 - MOKOWA 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
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	30,000,000.00	-	336,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	-	-	-	49,000,000.00
2302	CONSTRUCTION / PROVISION	685,451,624.21	1,683,873,486.37	791,000,000.00	2,377,167,115.28
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	685,451,624.21	1,683,873,486.37	791,000,000.00	2,377,167,115.28
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	40,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	11,351,624.21	-	7,000,000.00	30,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	215,000,000.00	-	162,500,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	-	55,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	-	5,000,000.00	-	5,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	100,000.00	-	-	15,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	-	-	-	43,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	-	-	-	10,000,000.00
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	-	-	-	10,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	674,000,000.00	1,463,873,486.37	784,000,000.00	1,914,327,169.57
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	-	-	-	80,339,945.71
23020124	CONSTRUCTION OF MARKETS/PARKS	-	-	-	12,000,000.00
2303	REHABILITATION / REPAIRS	-	20,000,000.00	2,100,000.00	161,256,109.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	20,000,000.00	2,100,000.00	161,256,109.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	-	10,000,000.00	-	10,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	-	-	-	20,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	10,000,000.00	2,100,000.00	131,256,109.00
2305	OTHER CAPITAL PROJECTS	-	100,000,000.00	-	207,664,592.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	100,000,000.00	-	207,664,592.00
23050101	RESEARCH AND DEVELOPMENT	-	-	-	42,664,592.00
23050103	MONITORING AND EVALUATION OF CAPITAL INVESTMENTS	-	-	-	5,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	-	100,000,000.00	-	160,000,000.00

126117 - MOKOWA 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	4,641,323,808.39	6,227,631,519.31	5,340,070,222.13	7,552,936,745.88
701	GENERAL PUBLIC SERVICES	513,595,932.79	1,001,187,575.53	839,406,658.09	1,103,680,722.32
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	129,221,795.22	564,335,426.38	594,287,489.84	630,096,708.20
70111	EXECUTIVE AND LEGISLATIVE ORGANS	51,604,959.27	377,624,871.23	411,527,875.32	397,897,532.20
70112	FINANCIAL AND FISCAL AFFAIRS	77,616,835.95	186,710,555.15	182,759,614.52	232,199,176.00
7013	GENERAL SERVICES	290,762,709.06	361,792,149.15	171,022,571.54	407,761,014.12
70131	GENERAL PERSONNEL SERVICES	248,429,577.97	323,009,569.15	139,124,968.26	359,439,234.12
70132	OVERALL PLANNING AND STATISTICAL SERVICES	29,159,723.11	27,393,220.00	19,914,359.01	34,998,620.00
70133	OTHER GENERAL SERVICES	13,173,407.97	11,389,360.00	11,983,244.26	13,323,160.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	93,611,428.51	75,060,000.00	74,096,596.71	65,823,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	93,611,428.51	75,060,000.00	74,096,596.71	65,823,000.00
703	PUBLIC ORDER AND SAFETY	-	-	-	34,500,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	-	-	-	34,500,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	-	-	-	34,500,000.00
704	ECONOMIC AFFAIRS	389,749,665.95	651,358,600.00	205,062,648.52	891,866,010.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	-	-	-	22,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	-	-	-	22,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	225,282,881.97	264,498,180.00	117,684,471.26	480,813,390.00
70421	AGRICULTURE	225,282,881.97	264,498,180.00	117,684,471.26	480,813,390.00
7043	FUEL AND ENERGY	-	215,000,000.00	-	162,500,000.00
70435	ELECTRICITY	-	215,000,000.00	-	162,500,000.00
7045	TRANSPORT	164,466,783.97	171,860,420.00	87,378,177.26	226,552,620.00
70451	ROAD TRANSPORT	164,466,783.97	171,860,420.00	87,378,177.26	226,552,620.00
705	ENVIRONMENTAL PROTECTION	12,962,117.97	10,956,360.00	11,725,844.26	13,059,160.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	12,962,117.97	10,956,360.00	11,725,844.26	13,059,160.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	12,962,117.97	10,956,360.00	11,725,844.26	13,059,160.00
706	HOUSING AND COMMUNITY AMMENITIES	674,000,000.00	1,463,873,486.37	784,000,000.00	2,009,213,432.08
7062	COMMUNITY DEVELOPMENT	674,000,000.00	1,463,873,486.37	784,000,000.00	1,954,213,432.08
70621	COMMUNITY DEVELOPMENT	674,000,000.00	1,463,873,486.37	784,000,000.00	1,954,213,432.08
7063	WATER SUPPLY	-	-	-	55,000,000.00
70631	WATER SUPPLY	-	-	-	55,000,000.00
707	HEALTH	742,060,757.97	872,024,874.56	376,376,919.26	933,197,227.48
7074	PUBLIC HEALTH SERVICES	742,060,757.97	872,024,874.56	376,376,919.26	933,197,227.48
70741	PUBLIC HEALTH SERVICES	742,060,757.97	872,024,874.56	376,376,919.26	933,197,227.48
708	RECREATION, CULTURE AND RELIGION	-	100,000,000.00	-	273,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	-	-	-	43,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	-	-	-	43,000,000.00
7082	CULTURAL SERVICES	-	-	-	20,000,000.00
70821	CULTURAL SERVICES	-	-	-	20,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	100,000,000.00	-	160,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	100,000,000.00	-	160,000,000.00
7085	R & D RECREATION, CULTURE AND RELIGION	-	-	-	50,000,000.00
70851	R & D RECREATION, CULTURE AND RELIGION	-	-	-	50,000,000.00
709	EDUCATION	2,157,475,305.72	1,763,766,270.85	2,794,559,634.41	1,756,326,450.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	2,157,475,305.72	1,763,766,270.85	2,794,559,634.41	1,756,326,450.00
70912	PRIMARY EDUCATION	2,157,475,305.72	1,763,766,270.85	2,794,559,634.41	1,756,326,450.00
710	SOCIAL PROTECTION	151,480,027.97	364,464,352.00	328,938,517.58	538,093,744.00
7102	OLD AGE	-	240,309,992.00	264,383,973.32	240,309,992.00
71021	OLD AGE	-	240,309,992.00	264,383,973.32	240,309,992.00
7103	SURVIVORS	-	-	-	89,664,592.00
71031	SURVIVORS	-	-	-	89,664,592.00
7104	FAMILY AND CHILDREN	12,750,827.97	10,523,360.00	11,468,444.26	64,795,160.00
71041	FAMILY AND CHILDREN	12,750,827.97	10,523,360.00	11,468,444.26	64,795,160.00
7105	UNEMPLOYMENT	-	-	-	22,000,000.00

126117 - MOKOWA 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
71051	UNEMPLOYMENT	-	-	-	22,000,000.00
7109	SOCIAL PROTECTION N.E.C.	138,729,200.00	113,631,000.00	53,086,100.00	121,324,000.00
71091	SOCIAL PROTECTION N.E.C.	138,729,200.00	113,631,000.00	53,086,100.00	121,324,000.00

126117 - MOKOWA 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	3,677,087,641.75	3,953,612,998.64	4,164,564,224.26	3,800,083,649.60
701	GENERAL PUBLIC SERVICES	301,232,474.00	620,236,114.23	517,905,725.79	451,393,220.12
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	51,692,600.00	360,140,314.23	392,095,564.79	92,573,376.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	306,689,314.23	366,249,264.79	49,637,376.00
70112	FINANCIAL AND FISCAL AFFAIRS	51,692,600.00	53,451,000.00	25,846,300.00	42,936,000.00
7013	GENERAL SERVICES	249,539,874.00	260,095,800.00	125,810,161.00	358,819,844.12
70131	GENERAL PERSONNEL SERVICES	235,194,000.00	244,920,000.00	119,139,624.00	338,221,844.12
70132	OVERALL PLANNING AND STATISTICAL SERVICES	14,345,874.00	15,175,800.00	6,670,537.00	20,598,000.00
704	ECONOMIC AFFAIRS	364,036,720.00	385,169,190.00	182,018,360.00	390,012,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	212,532,054.00	224,071,590.00	106,266,027.00	232,185,000.00
70421	AGRICULTURE	212,532,054.00	224,071,590.00	106,266,027.00	232,185,000.00
7045	TRANSPORT	151,504,666.00	161,097,600.00	75,752,333.00	157,827,000.00
70451	ROAD TRANSPORT	151,504,666.00	161,097,600.00	75,752,333.00	157,827,000.00
707	HEALTH	728,887,350.00	841,599,481.56	364,443,675.00	839,040,837.48
7074	PUBLIC HEALTH SERVICES	728,887,350.00	841,599,481.56	364,443,675.00	839,040,837.48
70741	PUBLIC HEALTH SERVICES	728,887,350.00	841,599,481.56	364,443,675.00	839,040,837.48
709	EDUCATION	2,144,201,897.75	1,752,667,220.85	2,782,726,390.15	1,716,003,600.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	2,144,201,897.75	1,752,667,220.85	2,782,726,390.15	1,716,003,600.00
70912	PRIMARY EDUCATION	2,144,201,897.75	1,752,667,220.85	2,782,726,390.15	1,716,003,600.00
710	SOCIAL PROTECTION	138,729,200.00	353,940,992.00	317,470,073.32	403,633,992.00
7102	OLD AGE	-	240,309,992.00	264,383,973.32	240,309,992.00
71021	OLD AGE	-	240,309,992.00	264,383,973.32	240,309,992.00
7103	SURVIVORS	-	-	-	52,000,000.00
71031	SURVIVORS	-	-	-	52,000,000.00
7109	SOCIAL PROTECTION N.E.C.	138,729,200.00	113,631,000.00	53,086,100.00	111,324,000.00
71091	SOCIAL PROTECTION N.E.C.	138,729,200.00	113,631,000.00	53,086,100.00	111,324,000.00

126117 - MOKOWA 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	278,784,542.43	408,372,584.30	382,405,997.87	421,311,626.00
701	GENERAL PUBLIC SERVICES	201,011,834.58	343,311,814.30	312,400,932.30	344,124,056.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	66,177,571.01	166,555,465.15	193,091,925.06	229,359,886.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	40,253,335.06	33,295,910.00	36,178,610.54	40,096,710.00
70112	FINANCIAL AND FISCAL AFFAIRS	25,924,235.95	133,259,555.15	156,913,314.52	189,263,176.00
7013	GENERAL SERVICES	41,222,835.06	101,696,349.15	45,212,410.54	48,941,170.00
70131	GENERAL PERSONNEL SERVICES	13,235,577.97	78,089,569.15	19,985,344.26	21,217,390.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	14,813,849.11	12,217,420.00	13,243,822.01	14,400,620.00
70133	OTHER GENERAL SERVICES	13,173,407.97	11,389,360.00	11,983,244.26	13,323,160.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	93,611,428.51	75,060,000.00	74,096,596.71	65,823,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	93,611,428.51	75,060,000.00	74,096,596.71	65,823,000.00
704	ECONOMIC AFFAIRS	25,712,945.95	21,189,410.00	23,044,288.52	25,354,010.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	12,750,827.97	10,426,590.00	11,418,444.26	12,628,390.00
70421	AGRICULTURE	12,750,827.97	10,426,590.00	11,418,444.26	12,628,390.00
7045	TRANSPORT	12,962,117.97	10,762,820.00	11,625,844.26	12,725,620.00
70451	ROAD TRANSPORT	12,962,117.97	10,762,820.00	11,625,844.26	12,725,620.00
705	ENVIRONMENTAL PROTECTION	12,962,117.97	10,956,360.00	11,725,844.26	13,059,160.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	12,962,117.97	10,956,360.00	11,725,844.26	13,059,160.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	12,962,117.97	10,956,360.00	11,725,844.26	13,059,160.00
707	HEALTH	13,173,407.97	11,292,590.00	11,933,244.26	13,156,390.00
7074	PUBLIC HEALTH SERVICES	13,173,407.97	11,292,590.00	11,933,244.26	13,156,390.00
70741	PUBLIC HEALTH SERVICES	13,173,407.97	11,292,590.00	11,933,244.26	13,156,390.00
709	EDUCATION	13,173,407.97	11,099,050.00	11,833,244.26	12,822,850.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	13,173,407.97	11,099,050.00	11,833,244.26	12,822,850.00
70912	PRIMARY EDUCATION	13,173,407.97	11,099,050.00	11,833,244.26	12,822,850.00
710	SOCIAL PROTECTION	12,750,827.97	10,523,360.00	11,468,444.26	12,795,160.00
7104	FAMILY AND CHILDREN	12,750,827.97	10,523,360.00	11,468,444.26	12,795,160.00
71041	FAMILY AND CHILDREN	12,750,827.97	10,523,360.00	11,468,444.26	12,795,160.00

126117 - MOKOWA 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	685,451,624.21	1,865,645,936.37	793,100,000.00	3,331,541,470.28
701	GENERAL PUBLIC SERVICES	11,351,624.21	37,639,647.00	9,100,000.00	308,163,446.20
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	11,351,624.21	37,639,647.00	9,100,000.00	308,163,446.20
70111	EXECUTIVE AND LEGISLATIVE ORGANS	11,351,624.21	37,639,647.00	9,100,000.00	308,163,446.20
703	PUBLIC ORDER AND SAFETY	-	-	-	34,500,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	-	-	-	34,500,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	-	-	-	34,500,000.00
704	ECONOMIC AFFAIRS	-	245,000,000.00	-	476,500,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	-	-	-	22,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	-	-	-	22,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	-	30,000,000.00	-	236,000,000.00
70421	AGRICULTURE	-	30,000,000.00	-	236,000,000.00
7043	FUEL AND ENERGY	-	215,000,000.00	-	162,500,000.00
70435	ELECTRICITY	-	215,000,000.00	-	162,500,000.00
7045	TRANSPORT	-	-	-	56,000,000.00
70451	ROAD TRANSPORT	-	-	-	56,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	674,000,000.00	1,463,873,486.37	784,000,000.00	2,009,213,432.08
7062	COMMUNITY DEVELOPMENT	674,000,000.00	1,463,873,486.37	784,000,000.00	1,954,213,432.08
70621	COMMUNITY DEVELOPMENT	674,000,000.00	1,463,873,486.37	784,000,000.00	1,954,213,432.08
7063	WATER SUPPLY	-	-	-	55,000,000.00
70631	WATER SUPPLY	-	-	-	55,000,000.00
707	HEALTH	-	19,132,803.00	-	81,000,000.00
7074	PUBLIC HEALTH SERVICES	-	19,132,803.00	-	81,000,000.00
70741	PUBLIC HEALTH SERVICES	-	19,132,803.00	-	81,000,000.00
708	RECREATION, CULTURE AND RELIGION	-	100,000,000.00	-	273,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	-	-	-	43,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	-	-	-	43,000,000.00
7082	CULTURAL SERVICES	-	-	-	20,000,000.00
70821	CULTURAL SERVICES	-	-	-	20,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	100,000,000.00	-	160,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	100,000,000.00	-	160,000,000.00
7085	R & D RECREATION, CULTURE AND RELIGION	-	-	-	50,000,000.00
70851	R & D RECREATION, CULTURE AND RELIGION	-	-	-	50,000,000.00
709	EDUCATION	100,000.00	-	-	27,500,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	100,000.00	-	-	27,500,000.00
70912	PRIMARY EDUCATION	100,000.00	-	-	27,500,000.00
710	SOCIAL PROTECTION	-	-	-	121,664,592.00
7103	SURVIVORS	-	-	-	37,664,592.00
71031	SURVIVORS	-	-	-	37,664,592.00
7104	FAMILY AND CHILDREN	-	-	-	52,000,000.00
71041	FAMILY AND CHILDREN	-	-	-	52,000,000.00
7105	UNEMPLOYMENT	-	-	-	22,000,000.00
71051	UNEMPLOYMENT	-	-	-	22,000,000.00
7109	SOCIAL PROTECTION N.E.C.	-	-	-	10,000,000.00
71091	SOCIAL PROTECTION N.E.C.	-	-	-	10,000,000.00

126117 - MOKOWA 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	4,641,323,808.39	6,227,631,519.31	5,340,070,222.13	7,552,936,745.88
1261	ZONE A - NIGER SOUTH	4,641,323,808.39	6,227,631,519.31	5,340,070,222.13	7,552,936,745.88
126117	MOKOWA	4,641,323,808.39	6,227,631,519.31	5,340,070,222.13	7,552,936,745.88
12611798	LG WIDE	4,641,323,808.39	6,227,631,519.31	5,340,070,222.13	7,552,936,745.88

126117 - MOKOWA 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	3,677,087,641.75	3,953,612,998.64	4,164,564,224.26	3,800,083,649.60
1261	ZONE A - NIGER SOUTH	3,677,087,641.75	3,953,612,998.64	4,164,564,224.26	3,800,083,649.60
126117	MOKOWA	3,677,087,641.75	3,953,612,998.64	4,164,564,224.26	3,800,083,649.60
12611798	LG WIDE	3,677,087,641.75	3,953,612,998.64	4,164,564,224.26	3,800,083,649.60

126117 - MOKOWA 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	278,784,542.43	408,372,584.30	382,405,997.87	421,311,626.00
1261	ZONE A - NIGER SOUTH	278,784,542.43	408,372,584.30	382,405,997.87	421,311,626.00
126117	MOKOWA	278,784,542.43	408,372,584.30	382,405,997.87	421,311,626.00
12611798	LG WIDE	278,784,542.43	408,372,584.30	382,405,997.87	421,311,626.00

126117 - MOKOWA 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	685,451,624.21	1,865,645,936.37	793,100,000.00	3,331,541,470.28
1261	ZONE A - NIGER SOUTH	685,451,624.21	1,865,645,936.37	793,100,000.00	3,331,541,470.28
126117	MOKOWA	685,451,624.21	1,865,645,936.37	793,100,000.00	3,331,541,470.28
12611798	LG WIDE	685,451,624.21	1,865,645,936.37	793,100,000.00	3,331,541,470.28

126117 - MOKOWA 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	4,641,323,808.39	6,227,631,519.31	5,340,070,222.13	7,552,936,745.88
01	Agriculture	225,282,881.97	264,498,180.00	117,684,471.26	480,813,390.00
0101	Effective governance of the Agriculture Sector	225,282,881.97	234,498,180.00	117,684,471.26	244,813,390.00
010102	Agriculture sector coordination mechanisms	225,282,881.97	234,498,180.00	117,684,471.26	244,813,390.00
0103	Enhancement of food production and productivity	-	30,000,000.00	-	236,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	-	30,000,000.00	-	236,000,000.00
02	Societal Re-orientation	-	100,000,000.00	-	214,500,000.00
0210	Societal Re-orientation - General	-	100,000,000.00	-	214,500,000.00
021001	Societal Re-orientation - General	-	100,000,000.00	-	214,500,000.00
04	Health	742,060,757.97	872,024,874.56	376,376,919.26	883,197,227.48
0401	Effective governance of the health system	742,060,757.97	852,892,071.56	376,376,919.26	852,197,227.48
040103	Health sector coordination mechanisms	742,060,757.97	852,892,071.56	376,376,919.26	852,197,227.48
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	-	-	-	5,000,000.00
040306	Nutrition	-	-	-	5,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	-	15,000,000.00	-	15,000,000.00
040501	Functional health facilities	-	15,000,000.00	-	15,000,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	-	4,132,803.00	-	11,000,000.00
040601	Sustainable drug supply	-	4,132,803.00	-	11,000,000.00
05	Education	2,157,475,305.72	1,763,766,270.85	2,794,559,634.41	1,756,326,450.00
0501	Effective governance of the education system	2,157,375,305.72	1,763,766,270.85	2,794,559,634.41	1,728,826,450.00
050103	Education sector coordination mechanisms	2,157,375,305.72	1,763,766,270.85	2,794,559,634.41	1,728,826,450.00
0504	Improved quality of teaching and learning outcomes	-	-	-	5,000,000.00
050402	Instructional and learning materials	-	-	-	5,000,000.00
0505	Adequate infrastructure at all levels	100,000.00	-	-	22,500,000.00
050501	Schools' infrastructure construction and rehabilitation	100,000.00	-	-	22,500,000.00
06	Housing and Urban Development	825,504,666.00	1,624,971,086.37	859,752,333.00	2,122,040,432.08
0610	Housing and Urban Development - General	825,504,666.00	1,624,971,086.37	859,752,333.00	2,122,040,432.08
061001	Housing and Urban Development - General	825,504,666.00	1,624,971,086.37	859,752,333.00	2,122,040,432.08
08	Youth	-	-	-	43,000,000.00
0810	Youth - General	-	-	-	43,000,000.00
081001	Youth - General	-	-	-	43,000,000.00
09	Environmental Improvement	12,962,117.97	10,956,360.00	11,725,844.26	13,059,160.00
0910	Environmental Improvement - General	12,962,117.97	10,956,360.00	11,725,844.26	13,059,160.00
091001	Environmental Improvement - General	12,962,117.97	10,956,360.00	11,725,844.26	13,059,160.00
10	Water Resources and Rural Development	-	-	-	55,000,000.00
1010	Water Resources and Rural Deve - General	-	-	-	55,000,000.00
101001	Water Resources and Rural Deve - General	-	-	-	55,000,000.00
12	Growing the Private Sector	-	-	-	12,000,000.00
1210	Growing the Private Sector - General	-	-	-	12,000,000.00
121001	Growing the Private Sector - General	-	-	-	12,000,000.00
13	Reform of Government and Governance	513,595,932.79	1,001,187,575.53	839,406,658.09	1,139,680,722.32
1310	Reform of Government and Governance - General	513,595,932.79	1,001,187,575.53	839,406,658.09	1,139,680,722.32
131001	Reform of Government and Governance - General	513,595,932.79	1,001,187,575.53	839,406,658.09	1,139,680,722.32
14	Power	-	215,000,000.00	-	162,500,000.00
1410	Power - General	-	215,000,000.00	-	162,500,000.00
141001	Power - General	-	215,000,000.00	-	162,500,000.00
17	Road	12,962,117.97	10,762,820.00	11,625,844.26	32,725,620.00
1710	Road - General	12,962,117.97	10,762,820.00	11,625,844.26	32,725,620.00
171001	Road - General	12,962,117.97	10,762,820.00	11,625,844.26	32,725,620.00
23	Social Protection	151,480,027.97	364,464,352.00	328,938,517.58	638,093,744.00
2301	Effective Governance of Social Protection	151,480,027.97	124,154,360.00	64,554,544.26	124,119,160.00
230102	Social protection coordination and mechanisms	151,480,027.97	124,154,360.00	64,554,544.26	124,119,160.00
2302	Reduce Poverty and Vulnerability	-	-	-	77,000,000.00
230201	Conditional Cash Transfer to alleviate extreme poverty and support vulnerable households.	-	-	-	50,000,000.00

126117 - MOKOWA 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
230202	Unconditional Cash Transfers alleviate extreme poverty and support vulnerable households	-	-	-	5,000,000.00
230204	Other Social Safety Nets	-	-	-	22,000,000.00
2303	Promote gender equity and social justice	-	-	-	22,000,000.00
230301	Women's Economic Empowerment	-	-	-	22,000,000.00
2305	Social Pensions and Old Age Support	-	240,309,992.00	264,383,973.32	292,309,992.00
230501	Pensions Payments and Contributions	-	240,309,992.00	264,383,973.32	240,309,992.00
230502	Gratuity	-	-	-	52,000,000.00
2307	Promote Emergency and Humanitarian Assistance	-	-	-	72,664,592.00
230702	Emergency Response and Relief Services	-	-	-	37,664,592.00
230704	Protection of Vulnerable Populations	-	-	-	10,000,000.00
230705	Refugee and Internally Displaced Persons (IDP) Assistance	-	-	-	5,000,000.00
230706	Recovery and Resilience Building	-	-	-	20,000,000.00
2310	Social Protection Not Elsewhere Classified	-	-	-	50,000,000.00
231001	Social Protection Not Elsewhere Classified	-	-	-	50,000,000.00

126117 - MOKOWA 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	3,677,087,641.75	3,953,612,998.64	4,164,564,224.26	3,800,083,649.60
01	Agriculture	212,532,054.00	224,071,590.00	106,266,027.00	232,185,000.00
0101	Effective governance of the Agriculture Sector	212,532,054.00	224,071,590.00	106,266,027.00	232,185,000.00
010102	Agriculture sector coordination mechanisms	212,532,054.00	224,071,590.00	106,266,027.00	232,185,000.00
04	Health	728,887,350.00	841,599,481.56	364,443,675.00	839,040,837.48
0401	Effective governance of the health system	728,887,350.00	841,599,481.56	364,443,675.00	839,040,837.48
040103	Health sector coordination mechanisms	728,887,350.00	841,599,481.56	364,443,675.00	839,040,837.48
05	Education	2,144,201,897.75	1,752,667,220.85	2,782,726,390.15	1,716,003,600.00
0501	Effective governance of the education system	2,144,201,897.75	1,752,667,220.85	2,782,726,390.15	1,716,003,600.00
050103	Education sector coordination mechanisms	2,144,201,897.75	1,752,667,220.85	2,782,726,390.15	1,716,003,600.00
06	Housing and Urban Development	151,504,666.00	161,097,600.00	75,752,333.00	157,827,000.00
0610	Housing and Urban Development - General	151,504,666.00	161,097,600.00	75,752,333.00	157,827,000.00
061001	Housing and Urban Development - General	151,504,666.00	161,097,600.00	75,752,333.00	157,827,000.00
13	Reform of Government and Governance	301,232,474.00	620,236,114.23	517,905,725.79	451,393,220.12
1310	Reform of Government and Governance - General	301,232,474.00	620,236,114.23	517,905,725.79	451,393,220.12
131001	Reform of Government and Governance - General	301,232,474.00	620,236,114.23	517,905,725.79	451,393,220.12
23	Social Protection	138,729,200.00	353,940,992.00	317,470,073.32	403,633,992.00
2301	Effective Governance of Social Protection	138,729,200.00	113,631,000.00	53,086,100.00	111,324,000.00
230102	Social protection coordination and mechanisms	138,729,200.00	113,631,000.00	53,086,100.00	111,324,000.00
2305	Social Pensions and Old Age Support	-	240,309,992.00	264,383,973.32	292,309,992.00
230501	Pensions Payments and Contributions	-	240,309,992.00	264,383,973.32	240,309,992.00
230502	Gratuity	-	-	-	52,000,000.00

126117 - MOKOWA 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	278,784,542.43	408,372,584.30	382,405,997.87	421,311,626.00
01	Agriculture	12,750,827.97	10,426,590.00	11,418,444.26	12,628,390.00
0101	Effective governance of the Agriculture Sector	12,750,827.97	10,426,590.00	11,418,444.26	12,628,390.00
010102	Agriculture sector coordination mechanisms	12,750,827.97	10,426,590.00	11,418,444.26	12,628,390.00
04	Health	13,173,407.97	11,292,590.00	11,933,244.26	13,156,390.00
0401	Effective governance of the health system	13,173,407.97	11,292,590.00	11,933,244.26	13,156,390.00
040103	Health sector coordination mechanisms	13,173,407.97	11,292,590.00	11,933,244.26	13,156,390.00
05	Education	13,173,407.97	11,099,050.00	11,833,244.26	12,822,850.00
0501	Effective governance of the education system	13,173,407.97	11,099,050.00	11,833,244.26	12,822,850.00
050103	Education sector coordination mechanisms	13,173,407.97	11,099,050.00	11,833,244.26	12,822,850.00
09	Environmental Improvement	12,962,117.97	10,956,360.00	11,725,844.26	13,059,160.00
0910	Environmental Improvement - General	12,962,117.97	10,956,360.00	11,725,844.26	13,059,160.00
091001	Environmental Improvement - General	12,962,117.97	10,956,360.00	11,725,844.26	13,059,160.00
13	Reform of Government and Governance	201,011,834.58	343,311,814.30	312,400,932.30	344,124,056.00
1310	Reform of Government and Governance - General	201,011,834.58	343,311,814.30	312,400,932.30	344,124,056.00
131001	Reform of Government and Governance - General	201,011,834.58	343,311,814.30	312,400,932.30	344,124,056.00
17	Road	12,962,117.97	10,762,820.00	11,625,844.26	12,725,620.00
1710	Road - General	12,962,117.97	10,762,820.00	11,625,844.26	12,725,620.00
171001	Road - General	12,962,117.97	10,762,820.00	11,625,844.26	12,725,620.00
23	Social Protection	12,750,827.97	10,523,360.00	11,468,444.26	12,795,160.00
2301	Effective Governance of Social Protection	12,750,827.97	10,523,360.00	11,468,444.26	12,795,160.00
230102	Social protection coordination and mechanisms	12,750,827.97	10,523,360.00	11,468,444.26	12,795,160.00

126117 - MOKOWA 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	685,451,624.21	1,865,645,936.37	793,100,000.00	3,331,541,470.28
01	Agriculture	-	30,000,000.00	-	236,000,000.00
0103	Enhancement of food production and productivity	-	30,000,000.00	-	236,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	-	30,000,000.00	-	236,000,000.00
02	Societal Re-orientation	-	100,000,000.00	-	214,500,000.00
0210	Societal Re-orientation - General	-	100,000,000.00	-	214,500,000.00
021001	Societal Re-orientation - General	-	100,000,000.00	-	214,500,000.00
04	Health	-	19,132,803.00	-	31,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	-	-	-	5,000,000.00
040306	Nutrition	-	-	-	5,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	-	15,000,000.00	-	15,000,000.00
040501	Functional health facilities	-	15,000,000.00	-	15,000,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	-	4,132,803.00	-	11,000,000.00
040601	Sustainable drug supply	-	4,132,803.00	-	11,000,000.00
05	Education	100,000.00	-	-	27,500,000.00
0504	Improved quality of teaching and learning outcomes	-	-	-	5,000,000.00
050402	Instructional and learning materials	-	-	-	5,000,000.00
0505	Adequate infrastructure at all levels	100,000.00	-	-	22,500,000.00
050501	Schools' infrastructure construction and rehabilitation	100,000.00	-	-	22,500,000.00
06	Housing and Urban Development	674,000,000.00	1,463,873,486.37	784,000,000.00	1,964,213,432.08
0610	Housing and Urban Development - General	674,000,000.00	1,463,873,486.37	784,000,000.00	1,964,213,432.08
061001	Housing and Urban Development - General	674,000,000.00	1,463,873,486.37	784,000,000.00	1,964,213,432.08
08	Youth	-	-	-	43,000,000.00
0810	Youth - General	-	-	-	43,000,000.00
081001	Youth - General	-	-	-	43,000,000.00
10	Water Resources and Rural Development	-	-	-	55,000,000.00
1010	Water Resources and Rural Deve - General	-	-	-	55,000,000.00
101001	Water Resources and Rural Deve - General	-	-	-	55,000,000.00
12	Growing the Private Sector	-	-	-	12,000,000.00
1210	Growing the Private Sector - General	-	-	-	12,000,000.00
121001	Growing the Private Sector - General	-	-	-	12,000,000.00
13	Reform of Government and Governance	11,351,624.21	37,639,647.00	9,100,000.00	344,163,446.20
1310	Reform of Government and Governance - General	11,351,624.21	37,639,647.00	9,100,000.00	344,163,446.20
131001	Reform of Government and Governance - General	11,351,624.21	37,639,647.00	9,100,000.00	344,163,446.20
14	Power	-	215,000,000.00	-	162,500,000.00
1410	Power - General	-	215,000,000.00	-	162,500,000.00
141001	Power - General	-	215,000,000.00	-	162,500,000.00
17	Road	-	-	-	20,000,000.00
1710	Road - General	-	-	-	20,000,000.00
171001	Road - General	-	-	-	20,000,000.00
23	Social Protection	-	-	-	221,664,592.00
2302	Reduce Poverty and Vulnerability	-	-	-	77,000,000.00
230201	Conditional Cash Transfer to alleviate extreme poverty and support vulnerable households.	-	-	-	50,000,000.00
230202	Unconditional Cash Transfers alleviate extreme poverty and support vulnerable households	-	-	-	5,000,000.00
230204	Other Social Safety Nets	-	-	-	22,000,000.00
2303	Promote gender equity and social justice	-	-	-	22,000,000.00
230301	Women's Economic Empowerment	-	-	-	22,000,000.00
2307	Promote Emergency and Humanitarian Assistance	-	-	-	72,664,592.00
230702	Emergency Response and Relief Services	-	-	-	37,664,592.00
230704	Protection of Vulnerable Populations	-	-	-	10,000,000.00
230705	Refugee and Internally Displaced Persons (IDP) Assistance	-	-	-	5,000,000.00
230706	Recovery and Resilience Building	-	-	-	20,000,000.00
2310	Social Protection Not Elsewhere Classified	-	-	-	50,000,000.00
231001	Social Protection Not Elsewhere Classified	-	-	-	50,000,000.00

126117 - MOKOWA 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						685,451,624.21	1,865,645,936.37	793,100,000.00	3,331,541,470.28
i. Welfare and food stocks on Religious Festivity	23 - Social Protection	011100100100 - CHAIRMAN	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70851 - R & D RECREATION, CULTURE AND RELIGION	12611798 - LG WIDE	-	-	-	50,000,000.00
i. Contribution to Local Pilgrims	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23050104 - ANNIVERSARIES/CELEBRATIONS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	12611798 - LG WIDE	-	100,000,000.00	-	80,000,000.00
ii. Sponsoring of 10 intending persons for Pilgrims at 8,000,000 each	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23050104 - ANNIVERSARIES/CELEBRATIONS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	12611798 - LG WIDE	-	-	-	80,000,000.00
i. Construction of Stadium at Mokwa	08 - Youth	011100100100 - CHAIRMAN	PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12611798 - LG WIDE	-	-	-	23,000,000.00
ii. Chairman's Cup (Football Competition) in Mokwa LGA.	08 - Youth	011100100100 - CHAIRMAN	PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12611798 - LG WIDE	-	-	-	20,000,000.00
Rabba ward, Jaagi Ward, Jebba ward, Muregi ward, Gbara ward, Muwo ward, Kudu ward, Kpaki ward, Bokani Ward and Labozhi Ward) N2,000,000 Each Ward	23 - Social Protection	011100100100 - CHAIRMAN	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	71041 - FAMILY AND CHILDREN	12611798 - LG WIDE	-	-	-	22,000,000.00
ward, Jaagi Ward, Jebba ward, Muregi ward, Gbara ward, Muwo ward, Kudu ward, Kpaki ward, Bokani Ward and Labozhi Ward) N2,000,000 Each Ward	23 - Social Protection	011100100100 - CHAIRMAN	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	71051 - UNEMPLOYMENT	12611798 - LG WIDE	-	-	-	22,000,000.00
i. Construction Of Drainage At Mokwa Town	06 - Housing and Urban Development	011100100100 - CHAIRMAN	BOUNDARY PILLARS/ RIGHT OF WAYS	70621 - COMMUNITY DEVELOPMENT	12611798 - LG WIDE	-	-	-	80,339,945.71
Intervention to PHC	iii.								
Intervention to Water Facilities	iv.								
Intervention to Social Activities	06 - Housing and Urban Development	011100100100 - CHAIRMAN	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12611798 - LG WIDE	-	-	-	400,000,000.00
i. Construction of new Two (2) District Heads Palaces at Mokwa Town 10,000,000 each	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	12611798 - LG WIDE	-	-	-	20,000,000.00
i. For Monitoring of Nutrition activities	04 - Health	011100100100 - CHAIRMAN	EVALUATION OF CAPITAL INVESTMENTS	70741 - PUBLIC HEALTH SERVICES	12611798 - LG WIDE	-	-	-	5,000,000.00
i. Purchase of 100 Bags of Grains (Maize) at 5,000,000	01 - Agriculture	OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12611798 - LG WIDE	-	10,000,000.00	-	5,000,000.00
ii. Purchase of 100 Bags of Grains (Millet) at 6,000,000	01 - Agriculture	OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12611798 - LG WIDE	-	-	-	6,000,000.00
iii. Purchase of 200 Bags of Grains (Rice) at 14,000,000	01 - Agriculture	OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12611798 - LG WIDE	-	-	-	14,000,000.00
iv. Purchase of 100 Bags of Grains (Beans) at 8,000,000	01 - Agriculture	OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12611798 - LG WIDE	-	-	-	8,000,000.00
v. Purchase of 100 Bags of Grains (Genuea Corn) at 6,000,000	01 - Agriculture	OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12611798 - LG WIDE	-	-	-	6,000,000.00
i. Purchase of Herbicides chemicals for the controls of Weeds	01 - Agriculture	OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12611798 - LG WIDE	-	20,000,000.00	-	10,000,000.00
ii. Purchase of Insecticides chemicals for the controls of Insects	01 - Agriculture	OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12611798 - LG WIDE	-	-	-	10,000,000.00
i. Procurement of 3units of MF 375/25PH 2wd Tractors at 59,000,000 each	01 - Agriculture	OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12611798 - LG WIDE	-	-	-	177,000,000.00
i. Redesign of secretariat frontage fence and security room at Mokwa LGA	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12611798 - LG WIDE	-	-	-	50,453,683.20
ii Renovation of chairman's office	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12611798 - LG WIDE	-	-	-	40,362,567.00
iii Renovation of Vice chairperson's office	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12611798 - LG WIDE	-	5,000,000.00	2,100,000.00	20,000,000.00
iv Renovation of first lady office's office	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12611798 - LG WIDE	-	-	-	20,000,000.00
v. Purchase of furniture for council chamber	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12611798 - LG WIDE	-	-	-	10,000,000.00
vi. Renovation of legislative chamber	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12611798 - LG WIDE	-	-	-	20,000,000.00
vii. Furnishing of 7 Director's office	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12611798 - LG WIDE	-	-	-	30,000,000.00
viii. Furnishing of chairman's and vice chairperson's office at LG Secretariate	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12611798 - LG WIDE	-	2,000,000.00	-	15,453,654.00
i. Renovations of chairman's lodge at mokwa	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12611798 - LG WIDE	-	5,000,000.00	-	30,893,542.00
i. Construction of 3block vip chalet quest house at Mokwa Town	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	PROVISION OF RESIDENTIAL BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12611798 - LG WIDE	11,351,624.21	-	7,000,000.00	30,000,000.00
i. Rehabilitation Kudu Kinbukun Road	17 - Road	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12611798 - LG WIDE	-	-	-	20,000,000.00
ii. Completion of Tekpaji Ibba Culvert	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	12611798 - LG WIDE	-	-	-	10,000,000.00
iii. Contribution to Ward Development Project	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12611798 - LG WIDE	-	240,000,000.00	80,000,000.00	240,000,000.00
iv. Contribution to Urban Renewal and Rural Development	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12611798 - LG WIDE	674,000,000.00	1,223,873,486.37	704,000,000.00	1,223,873,486.37
i. Procurement/Installation of 33KV Transformer and its Accessories. at Mokwa Town	14 - Power	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	12611798 - LG WIDE	-	205,000,000.00	-	135,000,000.00
i. Procurement Of 23 Nos. Motor cycles(Baja) for vigilants, community policing and staff of the LGA At 1,500,000 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.	12611798 - LG WIDE	-	-	-	34,500,000.00
At 15,000,000 & 2 No. of Corolla LE 2005 MDL At 13,000,000	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12611798 - LG WIDE	-	25,639,647.00	-	41,000,000.00
iii. Purchase of 3Nos Sharon for Public Transport at 12,000,000 each	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010108 - PURCHASE OF BUSES	70451 - ROAD TRANSPORT	12611798 - LG WIDE	-	-	-	36,000,000.00
Ward, Rabba ward, Jaagi Ward, Jebba ward, Muregi ward, Gbara ward, Muwo ward, Kudu ward, Kpaki ward, Bokani Ward and Labozhi Ward) 5,000,000 each	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12611798 - LG WIDE	-	-	-	55,000,000.00

126117 - MOKOWA 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
across Mokwa Town and Local government Secretariate at 250,000 each	14 - Power	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	12611798 - LG WIDE	-	10,000,000.00	-	27,500,000.00
i. Construction of drainage at Mokwa Market	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12611798 - LG WIDE	-	-	-	10,000,000.00
ii Construction of fence, gate and office at kara Market	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12611798 - LG WIDE	-	-	-	12,000,000.00
i.Conditional Cash transfer to the victims of flood disaster at Mokwa	23 - Social Protection	OF SOCIAL WELFARE DEPARTMENT	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12611798 - LG WIDE	-	-	-	50,000,000.00
ii. Scholarship to children of victims of Mokwa flood disaster	23 - Social Protection	OF SOCIAL WELFARE DEPARTMENT	23050101 - RESEARCH AND DEVELOPMENT	71031 - SURVIVORS	12611798 - LG WIDE	-	-	-	37,664,592.00
iii. Construction of ophanage home at Mokwa	23 - Social Protection	OF SOCIAL WELFARE DEPARTMENT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	12611798 - LG WIDE	-	-	-	20,000,000.00
iv. (SP)Purchase of 20no Hand Tricycle aid 20Nos. of assistive aid for people with special need	23 - Social Protection	OF SOCIAL WELFARE DEPARTMENT	23010104 - PURCHASE OF MOTOR CYCLES / TRICYCLE	71041 - FAMILY AND CHILDREN	12611798 - LG WIDE	-	-	-	10,000,000.00
v. Purchase of 50no sawing machines for IDP	23 - Social Protection	OF SOCIAL WELFARE DEPARTMENT	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	12611798 - LG WIDE	-	-	-	5,000,000.00
vi. (SP) Assistance to senior citizens	23 - Social Protection	OF SOCIAL WELFARE DEPARTMENT	23050101 - RESEARCH AND DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	12611798 - LG WIDE	-	-	-	5,000,000.00
i. Renovation of 1No. Block of 3classroom across (Mokwa Central Ward, Rabba ward, Jaagi Ward, Jebba ward, Muregi ward, Gbara ward, Muwo ward, Kudu ward, Kpaki ward, Bokani Ward and Labozhi Ward) at 3,000,000 each ward	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	70912 - PRIMARY EDUCATION	12611798 - LG WIDE	100,000.00	-	-	7,500,000.00
ii. Fencing of Muregi primary school, Muregi	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	70912 - PRIMARY EDUCATION	12611798 - LG WIDE	-	-	-	7,500,000.00
iii. Purchase of 50nos chairs and tables each in Muregi, Mokwa and Kudu at 150,000 each	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70912 - PRIMARY EDUCATION	12611798 - LG WIDE	-	-	-	7,500,000.00
iv. (SP) Purchase of Learning Material to Vulnerable Children in Mokwa LG	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70912 - PRIMARY EDUCATION	12611798 - LG WIDE	-	-	-	5,000,000.00
ii. Renovation of primary Health Care at Mokwa	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12611798 - LG WIDE	-	10,000,000.00	-	10,000,000.00
iii. Fencing of Health Care Centre at Jebba	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	PROVISION OF HOSPITALS / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12611798 - LG WIDE	-	5,000,000.00	-	5,000,000.00
Ward, Rabba ward, Jaagi Ward, Jebba ward, Muregi ward, Gbara ward, Muwo ward, Kudu ward, Kpaki ward, Bokani Ward and Labozhi Ward) PHC centres N1,000,000 Each	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12611798 - LG WIDE	-	4,132,803.00	-	11,000,000.00

011100100100 CHAIRMAN					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	14,478,219.11	234,177,643.09	159,068,682.85	836,487,049.44
21	PERSONNEL COST	0.00	122,329,683.09	146,086,460.84	19,798,943.73
2101	SALARY	0.00	76,326,285.95	91,149,071.12	12,353,337.33
210101	SALARIES AND WAGES	0.00	76,326,285.95	91,149,071.12	12,353,337.33
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	76,326,285.95	91,149,071.12	12,353,337.33
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	46,003,397.13	54,937,389.72	7,445,606.40
210201	ALLOWANCES	0.00	46,003,397.13	54,937,389.72	7,445,606.40
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	0.00	46,003,397.13	54,937,389.72	7,445,606.40
22	OTHER RECURRENT COSTS	14,478,219.11	11,847,960.00	12,982,222.01	14,348,160.00
2202	OVERHEAD COST	14,478,219.11	11,847,960.00	12,982,222.01	14,348,160.00
220201	TRAVEL & TRANSPORT - GENERAL	917,630.00	1,246,000.00	751,100.00	791,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	524,360.00	712,000.00	429,200.00	452,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	393,270.00	534,000.00	321,900.00	339,000.00
220202	UTILITIES - GENERAL	0.00	0.00	240,000.00	320,000.00
22020202	TELEPHONE CHARGES	0.00	0.00	240,000.00	320,000.00
220203	MATERIALS & SUPPLIES - GENERAL	373,020.00	390,000.00	312,600.00	366,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	124,340.00	130,000.00	104,200.00	122,000.00
22020302	BOOKS	124,340.00	130,000.00	104,200.00	122,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	124,340.00	130,000.00	104,200.00	122,000.00
220204	MAINTENANCE SERVICES - GENERAL	561,400.00	1,785,000.00	1,050,700.00	1,057,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	320,800.00	1,020,000.00	600,400.00	604,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	240,600.00	765,000.00	450,300.00	453,000.00
220205	TRAINING - GENERAL	0.00	0.00	160,000.00	240,000.00
22020501	LOCAL TRAINING	0.00	0.00	160,000.00	240,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	774,160.00	0.00	774,160.00
22020701	FINANCIAL CONSULTING	0.00	774,160.00	0.00	774,160.00
220210	MISCELLANEOUS EXPENSES GENERAL	12,626,169.11	7,652,800.00	10,467,822.01	10,800,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	4,734,813.42	2,869,800.00	3,925,433.25	4,050,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,578,271.14	956,600.00	1,308,477.75	1,350,000.00
23	CAPITAL EXPENDITURE	0.00	100,000,000.00	0.00	802,339,945.71
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	94,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	94,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	0.00	0.00	50,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	0.00	0.00	44,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	543,339,945.71
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	543,339,945.71
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	0.00	20,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	0.00	0.00	0.00	43,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	400,000,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	0.00	0.00	0.00	80,339,945.71
2305	OTHER CAPITAL PROJECTS	0.00	100,000,000.00	0.00	165,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	100,000,000.00	0.00	165,000,000.00
23050103	MONITORING AND EVALUATION OF CAPITAL INVESTMENTS	0.00	0.00	0.00	5,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	0.00	100,000,000.00	0.00	160,000,000.00

011100100200 VICE-CHAIRMAN					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	12,750,827.97	96,554,365.78	114,272,482.84	26,568,089.21
21	PERSONNEL COST	0.00	86,127,775.78	102,854,038.58	13,939,699.21

2101	SALARY	0.00	67,726,416.93	80,879,082.69	10,961,456.65
210101	SALARIES AND WAGES	0.00	67,726,416.93	80,879,082.69	10,961,456.65
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	67,726,416.93	80,879,082.69	10,961,456.65
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	18,401,358.85	21,974,955.89	2,978,242.56
210201	ALLOWANCES	0.00	18,401,358.85	21,974,955.89	2,978,242.56
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	0.00	18,401,358.85	21,974,955.89	2,978,242.56
22	OTHER RECURRENT COSTS	12,750,827.97	10,426,590.00	11,418,444.26	12,628,390.00
2202	OVERHEAD COST	12,750,827.97	10,426,590.00	11,418,444.26	12,628,390.00
220201	TRAVEL & TRANSPORT - GENERAL	786,540.00	1,068,000.00	643,800.00	678,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	524,360.00	712,000.00	429,200.00	452,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	262,180.00	356,000.00	214,600.00	226,000.00
220202	UTILITIES - GENERAL	0.00	0.00	210,000.00	280,000.00
22020202	TELEPHONE CHARGES	0.00	0.00	210,000.00	280,000.00
220203	MATERIALS & SUPPLIES - GENERAL	435,190.00	455,000.00	364,700.00	427,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	186,510.00	195,000.00	156,300.00	183,000.00
22020302	BOOKS	124,340.00	130,000.00	104,200.00	122,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	124,340.00	130,000.00	104,200.00	122,000.00
220204	MAINTENANCE SERVICES - GENERAL	481,200.00	1,530,000.00	900,600.00	906,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	320,800.00	1,020,000.00	600,400.00	604,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	160,400.00	510,000.00	300,200.00	302,000.00
220205	TRAINING - GENERAL	0.00	0.00	140,000.00	210,000.00
22020501	LOCAL TRAINING	0.00	0.00	140,000.00	210,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	677,390.00	0.00	677,390.00
22020701	FINANCIAL CONSULTING	0.00	677,390.00	0.00	677,390.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,047,897.97	6,696,200.00	9,159,344.26	9,450,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,578,271.14	956,600.00	1,308,477.75	1,350,000.00

011118300100	INTERNAL AUDIT				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	13,173,407.97	11,292,590.00	11,933,244.26	13,156,390.00
22	OTHER RECURRENT COSTS	13,173,407.97	11,292,590.00	11,933,244.26	13,156,390.00
2202	OVERHEAD COST	13,173,407.97	11,292,590.00	11,933,244.26	13,156,390.00
220201	TRAVEL & TRANSPORT - GENERAL	1,048,720.00	1,424,000.00	858,400.00	904,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	524,360.00	712,000.00	429,200.00	452,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	524,360.00	712,000.00	429,200.00	452,000.00
220202	UTILITIES - GENERAL	0.00	0.00	210,000.00	280,000.00
22020202	TELEPHONE CHARGES	0.00	0.00	210,000.00	280,000.00
220203	MATERIALS & SUPPLIES - GENERAL	435,190.00	455,000.00	364,700.00	427,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	186,510.00	195,000.00	156,300.00	183,000.00
22020302	BOOKS	124,340.00	130,000.00	104,200.00	122,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	124,340.00	130,000.00	104,200.00	122,000.00
220204	MAINTENANCE SERVICES - GENERAL	641,600.00	2,040,000.00	1,200,800.00	1,208,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	320,800.00	1,020,000.00	600,400.00	604,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	320,800.00	1,020,000.00	600,400.00	604,000.00
220205	TRAINING - GENERAL	0.00	0.00	140,000.00	210,000.00
22020501	LOCAL TRAINING	0.00	0.00	140,000.00	210,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	677,390.00	0.00	677,390.00
22020701	FINANCIAL CONSULTING	0.00	677,390.00	0.00	677,390.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,047,897.97	6,696,200.00	9,159,344.26	9,450,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00

22021002	HONORARIUM & SITTING ALLOWANCE	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,578,271.14	956,600.00	1,308,477.75	1,350,000.00

011200100100 THE LEGISLATIVE COUNCIL					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	13,024,287.97	109,253,215.36	129,086,709.63	29,018,893.06
21	PERSONNEL COST	0.00	98,231,855.36	117,308,765.37	15,898,733.06
2101	SALARY	0.00	70,629,817.08	84,346,331.54	11,431,369.22
210101	SALARIES AND WAGES	0.00	70,629,817.08	84,346,331.54	11,431,369.22
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	70,629,817.08	84,346,331.54	11,431,369.22
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	27,602,038.28	32,962,433.83	4,467,363.84
210201	ALLOWANCES	0.00	27,602,038.28	32,962,433.83	4,467,363.84
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	0.00	27,602,038.28	32,962,433.83	4,467,363.84
22	OTHER RECURRENT COSTS	13,024,287.97	11,021,360.00	11,777,944.26	13,120,160.00
2202	OVERHEAD COST	13,024,287.97	11,021,360.00	11,777,944.26	13,120,160.00
220201	TRAVEL & TRANSPORT - GENERAL	917,630.00	1,246,000.00	751,100.00	791,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	524,360.00	712,000.00	429,200.00	452,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	393,270.00	534,000.00	321,900.00	339,000.00
220202	UTILITIES - GENERAL	0.00	0.00	240,000.00	320,000.00
22020202	TELEPHONE CHARGES	0.00	0.00	240,000.00	320,000.00
220203	MATERIALS & SUPPLIES - GENERAL	497,360.00	520,000.00	416,800.00	488,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	186,510.00	195,000.00	156,300.00	183,000.00
22020302	BOOKS	124,340.00	130,000.00	104,200.00	122,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	186,510.00	195,000.00	156,300.00	183,000.00
220204	MAINTENANCE SERVICES - GENERAL	561,400.00	1,785,000.00	1,050,700.00	1,057,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	320,800.00	1,020,000.00	600,400.00	604,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	240,600.00	765,000.00	450,300.00	453,000.00
220205	TRAINING - GENERAL	0.00	0.00	160,000.00	240,000.00
22020501	LOCAL TRAINING	0.00	0.00	160,000.00	240,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	774,160.00	0.00	774,160.00
22020701	FINANCIAL CONSULTING	0.00	774,160.00	0.00	774,160.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,047,897.97	6,696,200.00	9,159,344.26	9,450,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,578,271.14	956,600.00	1,308,477.75	1,350,000.00

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	13,173,407.97	11,389,360.00	11,983,244.26	13,323,160.00
22	OTHER RECURRENT COSTS	13,173,407.97	11,389,360.00	11,983,244.26	13,323,160.00
2202	OVERHEAD COST	13,173,407.97	11,389,360.00	11,983,244.26	13,323,160.00
220201	TRAVEL & TRANSPORT - GENERAL	1,048,720.00	1,424,000.00	858,400.00	904,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	524,360.00	712,000.00	429,200.00	452,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	524,360.00	712,000.00	429,200.00	452,000.00
220202	UTILITIES - GENERAL	0.00	0.00	240,000.00	320,000.00
22020202	TELEPHONE CHARGES	0.00	0.00	240,000.00	320,000.00
220203	MATERIALS & SUPPLIES - GENERAL	435,190.00	455,000.00	364,700.00	427,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	186,510.00	195,000.00	156,300.00	183,000.00
22020302	BOOKS	124,340.00	130,000.00	104,200.00	122,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	124,340.00	130,000.00	104,200.00	122,000.00
220204	MAINTENANCE SERVICES - GENERAL	641,600.00	2,040,000.00	1,200,800.00	1,208,000.00

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	320,800.00	1,020,000.00	600,400.00	604,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	320,800.00	1,020,000.00	600,400.00	604,000.00
220205	TRAINING - GENERAL	0.00	0.00	160,000.00	240,000.00
22020501	LOCAL TRAINING	0.00	0.00	160,000.00	240,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	774,160.00	0.00	774,160.00
22020701	FINANCIAL CONSULTING	0.00	774,160.00	0.00	774,160.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,047,897.97	6,696,200.00	9,159,344.26	9,450,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,578,271.14	956,600.00	1,308,477.75	1,350,000.00

012500100100 DEPARTMENT OF PERSONNEL MANAGEMENT					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	248,429,577.97	256,277,590.00	131,124,968.26	351,439,234.12
21	PERSONNEL COST	235,194,000.00	244,920,000.00	119,139,624.00	338,221,844.12
2101	SALARY	235,194,000.00	244,920,000.00	119,139,624.00	249,640,800.00
210101	SALARIES AND WAGES	235,194,000.00	244,920,000.00	119,139,624.00	249,640,800.00
21010101	SALARY	235,194,000.00	244,920,000.00	119,139,624.00	249,640,800.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	88,581,044.12
210201	ALLOWANCES	0.00	0.00	0.00	88,581,044.12
21020101	REGULAR ALLOWANCE	0.00	0.00	0.00	88,581,044.12
22	OTHER RECURRENT COSTS	13,235,577.97	11,357,590.00	11,985,344.26	13,217,390.00
2202	OVERHEAD COST	13,235,577.97	11,357,590.00	11,985,344.26	13,217,390.00
220201	TRAVEL & TRANSPORT - GENERAL	1,048,720.00	1,424,000.00	858,400.00	904,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	524,360.00	712,000.00	429,200.00	452,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	524,360.00	712,000.00	429,200.00	452,000.00
220202	UTILITIES - GENERAL	0.00	0.00	210,000.00	280,000.00
22020202	TELEPHONE CHARGES	0.00	0.00	210,000.00	280,000.00
220203	MATERIALS & SUPPLIES - GENERAL	497,360.00	520,000.00	416,800.00	488,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	186,510.00	195,000.00	156,300.00	183,000.00
22020302	BOOKS	124,340.00	130,000.00	104,200.00	122,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	186,510.00	195,000.00	156,300.00	183,000.00
220204	MAINTENANCE SERVICES - GENERAL	641,600.00	2,040,000.00	1,200,800.00	1,208,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	320,800.00	1,020,000.00	600,400.00	604,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	320,800.00	1,020,000.00	600,400.00	604,000.00
220205	TRAINING - GENERAL	0.00	0.00	140,000.00	210,000.00
22020501	LOCAL TRAINING	0.00	0.00	140,000.00	210,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	677,390.00	0.00	677,390.00
22020701	FINANCIAL CONSULTING	0.00	677,390.00	0.00	677,390.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,047,897.97	6,696,200.00	9,159,344.26	9,450,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,578,271.14	956,600.00	1,308,477.75	1,350,000.00

021500100100 DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	225,282,881.97	264,498,180.00	117,684,471.26	480,813,390.00
21	PERSONNEL COST	212,532,054.00	224,071,590.00	106,266,027.00	232,185,000.00
2101	SALARY	212,532,054.00	224,071,590.00	106,266,027.00	232,185,000.00
210101	SALARIES AND WAGES	212,532,054.00	224,071,590.00	106,266,027.00	232,185,000.00
21010101	SALARY	212,532,054.00	224,071,590.00	106,266,027.00	232,185,000.00

22	OTHER RECURRENT COSTS	12,750,827.97	10,426,590.00	11,418,444.26	12,628,390.00
2202	OVERHEAD COST	12,750,827.97	10,426,590.00	11,418,444.26	12,628,390.00
220201	TRAVEL & TRANSPORT - GENERAL	786,540.00	1,068,000.00	643,800.00	678,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	262,180.00	356,000.00	214,600.00	226,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	524,360.00	712,000.00	429,200.00	452,000.00
220202	UTILITIES - GENERAL	0.00	0.00	210,000.00	280,000.00
22020202	TELEPHONE CHARGES	0.00	0.00	210,000.00	280,000.00
220203	MATERIALS & SUPPLIES - GENERAL	435,190.00	455,000.00	364,700.00	427,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	186,510.00	195,000.00	156,300.00	183,000.00
22020302	BOOKS	124,340.00	130,000.00	104,200.00	122,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	124,340.00	130,000.00	104,200.00	122,000.00
220204	MAINTENANCE SERVICES - GENERAL	481,200.00	1,530,000.00	900,600.00	906,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	160,400.00	510,000.00	300,200.00	302,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	320,800.00	1,020,000.00	600,400.00	604,000.00
220205	TRAINING - GENERAL	0.00	0.00	140,000.00	210,000.00
22020501	LOCAL TRAINING	0.00	0.00	140,000.00	210,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	677,390.00	0.00	677,390.00
22020701	FINANCIAL CONSULTING	0.00	677,390.00	0.00	677,390.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,047,897.97	6,696,200.00	9,159,344.26	9,450,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,578,271.14	956,600.00	1,308,477.75	1,350,000.00
23	CAPITAL EXPENDITURE	0.00	30,000,000.00	0.00	236,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	30,000,000.00	0.00	236,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	30,000,000.00	0.00	236,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	30,000,000.00	0.00	236,000,000.00

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	158,054,856.48	557,519,936.30	517,306,940.29	585,175,778.00
21	PERSONNEL COST	51,692,600.00	293,760,992.00	290,230,273.32	335,245,992.00
2101	SALARY	51,692,600.00	53,451,000.00	25,846,300.00	42,936,000.00
210101	SALARIES AND WAGES	51,692,600.00	53,451,000.00	25,846,300.00	42,936,000.00
21010101	SALARY	51,692,600.00	53,451,000.00	25,846,300.00	42,936,000.00
2103	SOCIAL BENEFITS	0.00	240,309,992.00	264,383,973.32	292,309,992.00
210301	SOCIAL BENEFITS	0.00	240,309,992.00	264,383,973.32	292,309,992.00
21030101	GRATUITY	0.00	0.00	0.00	52,000,000.00
21030102	PENSION	0.00	240,309,992.00	264,383,973.32	240,309,992.00
22	OTHER RECURRENT COSTS	106,362,256.48	263,758,944.30	227,076,666.97	249,929,786.00
2202	OVERHEAD COST	12,750,827.97	10,523,360.00	11,468,444.26	12,795,160.00
220201	TRAVEL & TRANSPORT - GENERAL	786,540.00	1,068,000.00	643,800.00	678,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	524,360.00	712,000.00	429,200.00	452,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	262,180.00	356,000.00	214,600.00	226,000.00
220202	UTILITIES - GENERAL	0.00	0.00	240,000.00	320,000.00
22020202	TELEPHONE CHARGES	0.00	0.00	240,000.00	320,000.00
220203	MATERIALS & SUPPLIES - GENERAL	435,190.00	455,000.00	364,700.00	427,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	186,510.00	195,000.00	156,300.00	183,000.00
22020302	BOOKS	124,340.00	130,000.00	104,200.00	122,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	124,340.00	130,000.00	104,200.00	122,000.00
220204	MAINTENANCE SERVICES - GENERAL	481,200.00	1,530,000.00	900,600.00	906,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	160,400.00	510,000.00	300,200.00	302,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	320,800.00	1,020,000.00	600,400.00	604,000.00

220205	TRAINING - GENERAL	0.00	0.00	160,000.00	240,000.00
22020501	LOCAL TRAINING	0.00	0.00	160,000.00	240,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	774,160.00	0.00	774,160.00
22020701	FINANCIAL CONSULTING	0.00	774,160.00	0.00	774,160.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,047,897.97	6,696,200.00	9,159,344.26	9,450,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,578,271.14	956,600.00	1,308,477.75	1,350,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	93,611,428.51	253,235,584.30	215,608,222.71	237,134,626.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	93,611,428.51	253,235,584.30	215,608,222.71	237,134,626.00
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	0.00	66,731,979.15	32,800,000.00	65,600,000.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	0.00	0.00	8,000,000.00	8,000,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	0.00	0.00	28,800,000.00	28,800,000.00
22040107	GRANTS TO LOCAL GOVERNMENT - RECURRENT	93,611,428.51	75,060,000.00	74,096,596.71	65,823,000.00
22040109	GRANTS TO EMIRATE COUNCIL - RECURRENT	0.00	44,711,626.00	63,911,626.00	60,911,626.00
22040115	2% TRAINING FUND	0.00	66,731,979.15	8,000,000.00	8,000,000.00

023400100100	DEPARTMENT OF WORKS AND HOUSING				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	849,818,408.18	1,888,373,553.37	880,478,177.26	2,282,589,552.57
21	PERSONNEL COST	151,504,666.00	161,097,600.00	75,752,333.00	157,827,000.00
2101	SALARY	151,504,666.00	161,097,600.00	75,752,333.00	157,827,000.00
210101	SALARIES AND WAGES	151,504,666.00	161,097,600.00	75,752,333.00	157,827,000.00
21010101	SALARY	151,504,666.00	161,097,600.00	75,752,333.00	157,827,000.00
22	OTHER RECURRENT COSTS	12,962,117.97	10,762,820.00	11,625,844.26	12,725,620.00
2202	OVERHEAD COST	12,962,117.97	10,762,820.00	11,625,844.26	12,725,620.00
220201	TRAVEL & TRANSPORT - GENERAL	917,630.00	1,246,000.00	751,100.00	791,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	393,270.00	534,000.00	321,900.00	339,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	524,360.00	712,000.00	429,200.00	452,000.00
220202	UTILITIES - GENERAL	0.00	0.00	180,000.00	240,000.00
22020202	TELEPHONE CHARGES	0.00	0.00	180,000.00	240,000.00
220203	MATERIALS & SUPPLIES - GENERAL	435,190.00	455,000.00	364,700.00	427,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	186,510.00	195,000.00	156,300.00	183,000.00
22020302	BOOKS	124,340.00	130,000.00	104,200.00	122,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	124,340.00	130,000.00	104,200.00	122,000.00
220204	MAINTENANCE SERVICES - GENERAL	561,400.00	1,785,000.00	1,050,700.00	1,057,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	240,600.00	765,000.00	450,300.00	453,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	320,800.00	1,020,000.00	600,400.00	604,000.00
220205	TRAINING - GENERAL	0.00	0.00	120,000.00	180,000.00
22020501	LOCAL TRAINING	0.00	0.00	120,000.00	180,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	580,620.00	0.00	580,620.00
22020701	FINANCIAL CONSULTING	0.00	580,620.00	0.00	580,620.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,047,897.97	6,696,200.00	9,159,344.26	9,450,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,578,271.14	956,600.00	1,308,477.75	1,350,000.00
23	CAPITAL EXPENDITURE	685,351,624.21	1,716,513,133.37	793,100,000.00	2,112,036,932.57
2301	FIXED ASSETS PURCHASED	0.00	27,639,647.00	0.00	166,953,654.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	27,639,647.00	0.00	166,953,654.00
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	0.00	0.00	0.00	34,500,000.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	25,639,647.00	0.00	41,000,000.00

23010108	PURCHASE OF BUSES	0.00	0.00	0.00	36,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	2,000,000.00	0.00	55,453,654.00
2302	CONSTRUCTION / PROVISION	685,351,624.21	1,678,873,486.37	791,000,000.00	1,793,827,169.57
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	685,351,624.21	1,678,873,486.37	791,000,000.00	1,793,827,169.57
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	11,351,624.21	0.00	7,000,000.00	30,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	215,000,000.00	0.00	162,500,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	0.00	0.00	55,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	0.00	0.00	0.00	10,000,000.00
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	0.00	0.00	0.00	10,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	674,000,000.00	1,463,873,486.37	784,000,000.00	1,514,327,169.57
23020124	CONSTRUCTION OF MARKETS/PARKS	0.00	0.00	0.00	12,000,000.00
2303	REHABILITATION / REPAIRS	0.00	10,000,000.00	2,100,000.00	151,256,109.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	10,000,000.00	2,100,000.00	151,256,109.00
23030113	REHABILITATION / REPAIRS - ROADS	0.00	0.00	0.00	20,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	10,000,000.00	2,100,000.00	131,256,109.00

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	29,159,723.11	27,393,220.00	19,914,359.01	34,998,620.00
21	PERSONNEL COST	14,345,874.00	15,175,800.00	6,670,537.00	20,598,000.00
2101	SALARY	14,345,874.00	15,175,800.00	6,670,537.00	20,598,000.00
210101	SALARIES AND WAGES	14,345,874.00	15,175,800.00	6,670,537.00	20,598,000.00
21010101	SALARY	14,345,874.00	15,175,800.00	6,670,537.00	20,598,000.00
22	OTHER RECURRENT COSTS	14,813,849.11	12,217,420.00	13,243,822.01	14,400,620.00
2202	OVERHEAD COST	14,813,849.11	12,217,420.00	13,243,822.01	14,400,620.00
220201	TRAVEL & TRANSPORT - GENERAL	1,048,720.00	1,424,000.00	858,400.00	904,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	524,360.00	712,000.00	429,200.00	452,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	524,360.00	712,000.00	429,200.00	452,000.00
220202	UTILITIES - GENERAL	0.00	0.00	180,000.00	240,000.00
22020202	TELEPHONE CHARGES	0.00	0.00	180,000.00	240,000.00
220203	MATERIALS & SUPPLIES - GENERAL	497,360.00	520,000.00	416,800.00	488,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	186,510.00	195,000.00	156,300.00	183,000.00
22020302	BOOKS	124,340.00	130,000.00	104,200.00	122,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	186,510.00	195,000.00	156,300.00	183,000.00
220204	MAINTENANCE SERVICES - GENERAL	641,600.00	2,040,000.00	1,200,800.00	1,208,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	320,800.00	1,020,000.00	600,400.00	604,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	320,800.00	1,020,000.00	600,400.00	604,000.00
220205	TRAINING - GENERAL	0.00	0.00	120,000.00	180,000.00
22020501	LOCAL TRAINING	0.00	0.00	120,000.00	180,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	580,620.00	0.00	580,620.00
22020701	FINANCIAL CONSULTING	0.00	580,620.00	0.00	580,620.00
220210	MISCELLANEOUS EXPENSES GENERAL	12,626,169.11	7,652,800.00	10,467,822.01	10,800,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00

051400100100 DEPARTMENT OF SOCIAL WELFARE DEPARTMENT					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	151,480,027.97	124,154,360.00	64,554,544.26	251,783,752.00
21	PERSONNEL COST	138,729,200.00	113,631,000.00	53,086,100.00	111,324,000.00
2101	SALARY	138,729,200.00	113,631,000.00	53,086,100.00	111,324,000.00
210101	SALARIES AND WAGES	138,729,200.00	113,631,000.00	53,086,100.00	111,324,000.00

21010101	SALARY	138,729,200.00	113,631,000.00	53,086,100.00	111,324,000.00
22	OTHER RECURRENT COSTS	12,750,827.97	10,523,360.00	11,468,444.26	12,795,160.00
2202	OVERHEAD COST	12,750,827.97	10,523,360.00	11,468,444.26	12,795,160.00
220201	TRAVEL & TRANSPORT - GENERAL	786,540.00	1,068,000.00	643,800.00	678,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	262,180.00	356,000.00	214,600.00	226,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	524,360.00	712,000.00	429,200.00	452,000.00
220202	UTILITIES - GENERAL	0.00	0.00	240,000.00	320,000.00
22020202	TELEPHONE CHARGES	0.00	0.00	240,000.00	320,000.00
220203	MATERIALS & SUPPLIES - GENERAL	435,190.00	455,000.00	364,700.00	427,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	186,510.00	195,000.00	156,300.00	183,000.00
22020302	BOOKS	124,340.00	130,000.00	104,200.00	122,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	124,340.00	130,000.00	104,200.00	122,000.00
220204	MAINTENANCE SERVICES - GENERAL	481,200.00	1,530,000.00	900,600.00	906,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	160,400.00	510,000.00	300,200.00	302,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	320,800.00	1,020,000.00	600,400.00	604,000.00
220205	TRAINING - GENERAL	0.00	0.00	160,000.00	240,000.00
22020501	LOCAL TRAINING	0.00	0.00	160,000.00	240,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	774,160.00	0.00	774,160.00
22020701	FINANCIAL CONSULTING	0.00	774,160.00	0.00	774,160.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,047,897.97	6,696,200.00	9,159,344.26	9,450,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	1,578,271.14	956,600.00	1,308,477.75	1,350,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	127,664,592.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	65,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	65,000,000.00
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	0.00	0.00	0.00	10,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	0.00	0.00	50,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0.00	0.00	0.00	5,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	20,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	20,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	0.00	20,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	0.00	42,664,592.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	0.00	42,664,592.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	42,664,592.00

051700100100	DEPARTMENT OF EDUCATION				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	13,273,407.97	11,099,050.00	11,833,244.26	40,322,850.00
22	OTHER RECURRENT COSTS	13,173,407.97	11,099,050.00	11,833,244.26	12,822,850.00
2202	OVERHEAD COST	13,173,407.97	11,099,050.00	11,833,244.26	12,822,850.00
220201	TRAVEL & TRANSPORT - GENERAL	1,048,720.00	1,424,000.00	858,400.00	904,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	524,360.00	712,000.00	429,200.00	452,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	524,360.00	712,000.00	429,200.00	452,000.00
220202	UTILITIES - GENERAL	0.00	0.00	150,000.00	200,000.00
22020202	TELEPHONE CHARGES	0.00	0.00	150,000.00	200,000.00
220203	MATERIALS & SUPPLIES - GENERAL	435,190.00	455,000.00	364,700.00	427,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	186,510.00	195,000.00	156,300.00	183,000.00
22020302	BOOKS	124,340.00	130,000.00	104,200.00	122,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	124,340.00	130,000.00	104,200.00	122,000.00
220204	MAINTENANCE SERVICES - GENERAL	641,600.00	2,040,000.00	1,200,800.00	1,208,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	320,800.00	1,020,000.00	600,400.00	604,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	320,800.00	1,020,000.00	600,400.00	604,000.00
220205	TRAINING - GENERAL	0.00	0.00	100,000.00	150,000.00
22020501	LOCAL TRAINING	0.00	0.00	100,000.00	150,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	483,850.00	0.00	483,850.00
22020701	FINANCIAL CONSULTING	0.00	483,850.00	0.00	483,850.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,047,897.97	6,696,200.00	9,159,344.26	9,450,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,578,271.14	956,600.00	1,308,477.75	1,350,000.00
23	CAPITAL EXPENDITURE	100,000.00	0.00	0.00	27,500,000.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	12,500,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	12,500,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	0.00	0.00	12,500,000.00
2302	CONSTRUCTION / PROVISION	100,000.00	0.00	0.00	15,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	100,000.00	0.00	0.00	15,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	100,000.00	0.00	0.00	15,000,000.00

051702600100 LOCAL EDUCATION AUTHORITY					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	2,144,201,897.75	1,752,667,220.85	2,782,726,390.15	1,716,003,600.00
21	PERSONNEL COST	2,144,201,897.75	1,752,667,220.85	2,782,726,390.15	1,716,003,600.00
2101	SALARY	2,144,201,897.75	1,752,667,220.85	2,782,726,390.15	1,716,003,600.00
210101	SALARIES AND WAGES	2,144,201,897.75	1,752,667,220.85	2,782,726,390.15	1,716,003,600.00
21010101	SALARY	2,144,201,897.75	1,752,667,220.85	2,782,726,390.15	1,716,003,600.00

052100100100 DEPARTMENT OF PRIMARY HEALTH CARE					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	742,060,757.97	872,024,874.56	376,376,919.26	878,197,227.48
21	PERSONNEL COST	728,887,350.00	841,599,481.56	364,443,675.00	839,040,837.48
2101	SALARY	728,887,350.00	841,599,481.56	364,443,675.00	839,040,837.48
210101	SALARIES AND WAGES	728,887,350.00	841,599,481.56	364,443,675.00	839,040,837.48
21010101	SALARY	728,887,350.00	841,599,481.56	364,443,675.00	839,040,837.48
22	OTHER RECURRENT COSTS	13,173,407.97	11,292,590.00	11,933,244.26	13,156,390.00
2202	OVERHEAD COST	13,173,407.97	11,292,590.00	11,933,244.26	13,156,390.00
220201	TRAVEL & TRANSPORT - GENERAL	1,048,720.00	1,424,000.00	858,400.00	904,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	524,360.00	712,000.00	429,200.00	452,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	524,360.00	712,000.00	429,200.00	452,000.00
220202	UTILITIES - GENERAL	0.00	0.00	210,000.00	280,000.00
22020202	TELEPHONE CHARGES	0.00	0.00	210,000.00	280,000.00
220203	MATERIALS & SUPPLIES - GENERAL	435,190.00	455,000.00	364,700.00	427,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	186,510.00	195,000.00	156,300.00	183,000.00
22020302	BOOKS	124,340.00	130,000.00	104,200.00	122,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	124,340.00	130,000.00	104,200.00	122,000.00
220204	MAINTENANCE SERVICES - GENERAL	641,600.00	2,040,000.00	1,200,800.00	1,208,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	320,800.00	1,020,000.00	600,400.00	604,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	320,800.00	1,020,000.00	600,400.00	604,000.00
220205	TRAINING - GENERAL	0.00	0.00	140,000.00	210,000.00
22020501	LOCAL TRAINING	0.00	0.00	140,000.00	210,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	677,390.00	0.00	677,390.00
22020701	FINANCIAL CONSULTING	0.00	677,390.00	0.00	677,390.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,047,897.97	6,696,200.00	9,159,344.26	9,450,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00

22021002	HONORARIUM & SITTING ALLOWANCE	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,578,271.14	956,600.00	1,308,477.75	1,350,000.00
23	CAPITAL EXPENDITURE	0.00	19,132,803.00	0.00	26,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	4,132,803.00	0.00	11,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	4,132,803.00	0.00	11,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	4,132,803.00	0.00	11,000,000.00
2302	CONSTRUCTION / PROVISION	0.00	5,000,000.00	0.00	5,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	5,000,000.00	0.00	5,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0.00	5,000,000.00	0.00	5,000,000.00
2303	REHABILITATION / REPAIRS	0.00	10,000,000.00	0.00	10,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	10,000,000.00	0.00	10,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	0.00	10,000,000.00	0.00	10,000,000.00

053500100100 DEPARTMENT OF ENVIRONMENTAL SANITATION					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
2	EXPENDITURES	12,962,117.97	10,956,360.00	11,725,844.26	13,059,160.00
22	OTHER RECURRENT COSTS	12,962,117.97	10,956,360.00	11,725,844.26	13,059,160.00
2202	OVERHEAD COST	12,962,117.97	10,956,360.00	11,725,844.26	13,059,160.00
220201	TRAVEL & TRANSPORT - GENERAL	917,630.00	1,246,000.00	751,100.00	791,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	393,270.00	534,000.00	321,900.00	339,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	524,360.00	712,000.00	429,200.00	452,000.00
220202	UTILITIES - GENERAL	0.00	0.00	240,000.00	320,000.00
22020202	TELEPHONE CHARGES	0.00	0.00	240,000.00	320,000.00
220203	MATERIALS & SUPPLIES - GENERAL	435,190.00	455,000.00	364,700.00	427,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	186,510.00	195,000.00	156,300.00	183,000.00
22020302	BOOKS	124,340.00	130,000.00	104,200.00	122,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	124,340.00	130,000.00	104,200.00	122,000.00
220204	MAINTENANCE SERVICES - GENERAL	561,400.00	1,785,000.00	1,050,700.00	1,057,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	240,600.00	765,000.00	450,300.00	453,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	320,800.00	1,020,000.00	600,400.00	604,000.00
220205	TRAINING - GENERAL	0.00	0.00	160,000.00	240,000.00
22020501	LOCAL TRAINING	0.00	0.00	160,000.00	240,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0.00	774,160.00	0.00	774,160.00
22020701	FINANCIAL CONSULTING	0.00	774,160.00	0.00	774,160.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,047,897.97	6,696,200.00	9,159,344.26	9,450,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,156,542.28	1,913,200.00	2,616,955.50	2,700,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	1,578,271.14	956,600.00	1,308,477.75	1,350,000.00