

State	Niger
Local Government	Munya
Year	2026

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

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

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

Revenue by Economic	2026 Budget
Opening Balance	-
Statutory Allocation	2,378,550,735.71
VAT	2,868,773,334.11
Other FAAC	-
LG IGR	17,520,000.00
Share of State IGR	514,087,248.27
Other (Capital Receipts)	-
<b>Total Revenue</b>	<b>5,778,931,318.09</b>

Expenditure by Economic	2026 Budget
Personnel	2,957,811,631.72
Grants / Contributions to State	-
Other Recurrent	248,000,000.00
Capital	2,582,719,686.37
<b>Total Expenditure</b>	<b>5,788,531,318.09</b>

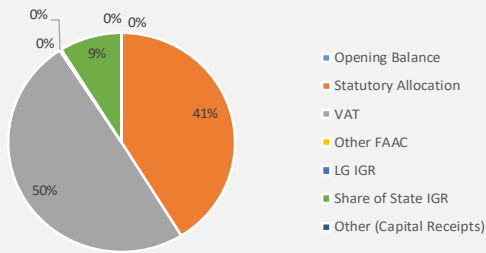
Expenditure by Sector	2026 Budget
Education	1,636,284,945.26
Health	624,059,210.20
Other Social	178,452,600.00
Agriculture	224,955,600.00
Other Economic	2,622,257,538.90
Administration	502,521,423.74
Law and Justice	-
<b>Total Expenditure</b>	<b>5,788,531,318.09</b>

Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure
i. Contribution for Urban renewal	1,223,873,486.37
ii. Contribution for Ward Development Projects	400,000,000.00
i. Purchase of 8Nos. Toyota official vehicles to Directors	64,000,000.00
i. Purchase of Chairman's Official Vehicle	50,000,000.00
i. Provision of Cash Support to 1000 indigeneous Students Learnind in Tertiary Institutio	50,000,000.00
i. Construction of Four (4) District Heads Palace at Dangunu, Sarkin Pawa, Gini and Guni	50,000,000.00
i. Renovation of PHC clinics at Fuka, Chibani, Shengu and Beni	40,734,000.00
i. Renovations of LG Secretariate(Executive Block) and Furnishing	35,875,000.00
ii. Procurement of Fertilizer and Agro Chemicals for Distribution Across the LGA	35,000,000.00
i. Construction of Security Forces Quarters at Sarkin Pawa	35,000,000.00
<i>Other Capital Projects</i>	598,237,200.00
<b>Total</b>	<b>2,582,719,686.37</b>

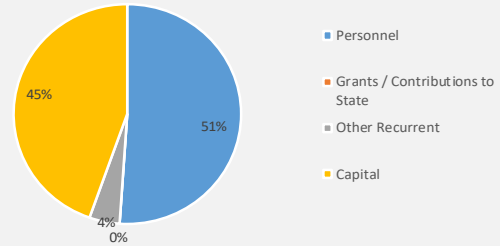
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
FUKA	-	-
DANGUNU	-	-
KABULA	-	-
KUNCHI	-	-
GINI	-	-
DAZA	-	-
BENI	-	-
WAZAI	-	-
GUNI	-	-
SARKIN-PAWA	-	-
DAN-DAUDU	-	-
LG WIDE	5,788,531,318.09	2,582,719,686.37
OUTSIDE LG	-	-
<b>Total</b>	<b>5,788,531,318.09</b>	<b>2,582,719,686.37</b>

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

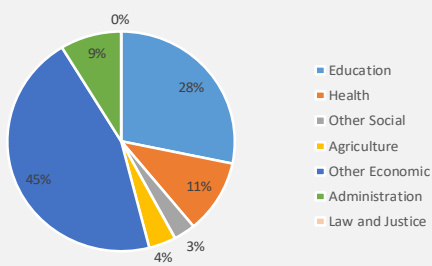
### Where is the Money coming from?



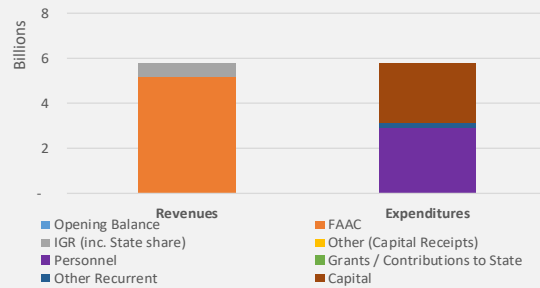
### What is the Money being spent On?



### Who is Spending the Money?



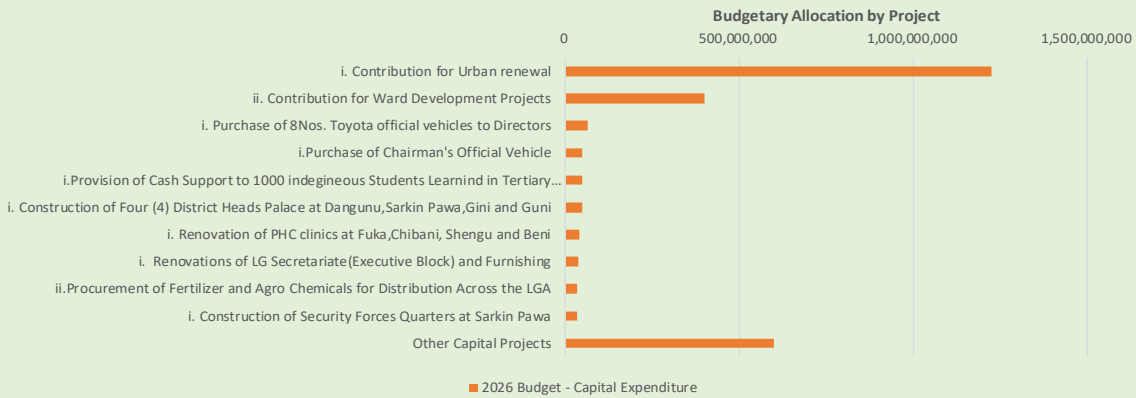
### Inflows and Outflows



### Where is the Money being Spent?



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



**126218 - MUNYA Local Government, Niger State - 2026 Budget: Summary**

<b>Item</b>	<b>2024 Full Year Actuals</b>	<b>2025 Original Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>Opening Balance</b>				
<b>Recurrent Revenue</b>	<b>636,015,477.62</b>	<b>5,921,961,269.77</b>	<b>4,083,795,479.60</b>	<b>5,778,931,318.09</b>
11 - GOVERNMENT SHARE OF FAAC	549,324,218.00	4,918,056,815.04	3,977,496,919.31	5,247,324,069.82
12 - INDEPENDENT REVENUE	86,691,259.62	1,003,904,454.73	106,298,560.29	531,607,248.27
<b>Recurrent Expenditure</b>	<b>374,588,321.81</b>	<b>4,225,836,069.30</b>	<b>2,603,723,482.44</b>	<b>3,196,211,631.72</b>
21 - PERSONNEL COST	196,862,568.28	4,044,302,631.30	2,389,071,191.44	2,957,811,631.72
22 - OTHER RECURRENT COSTS	177,725,753.53	181,533,438.00	214,652,291.00	238,400,000.00
<b>Transfer to Capital Account</b>	<b>261,427,155.81</b>	<b>1,696,125,200.47</b>	<b>1,480,071,997.16</b>	<b>2,582,719,686.37</b>
<b>Capital Receipts</b>	-	-	-	-
13 - AID AND GRANTS	-	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-
<b>23 - CAPITAL EXPENDITURE</b>	<b>22,303,000.00</b>	<b>1,696,125,200.47</b>	<b>785,230,000.00</b>	<b>2,582,719,686.37</b>
<b>Total Revenue (including OB)</b>	<b>636,015,477.62</b>	<b>5,921,961,269.77</b>	<b>4,083,795,479.60</b>	<b>5,778,931,318.09</b>
<b>Total Expenditure</b>	<b>396,891,321.81</b>	<b>5,921,961,269.77</b>	<b>3,388,953,482.44</b>	<b>5,778,931,318.09</b>

126218 - MUNYA Local Government, Niger State - 2026 Original Budget : Expenditure by Administrative Unit

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<b>Total Expenditure</b>	<b>2,957,811,631.72</b>	<b>248,000,000.00</b>	<b>3,205,811,631.72</b>	<b>2,582,719,686.37</b>	<b>5,788,531,318.09</b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>208,762,323.74</b>	<b>9,580,000.00</b>	<b>218,342,323.74</b>	<b>284,179,100.00</b>	<b>502,521,423.74</b>
<b>011100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>50,264,491.74</b>	<b>4,740,000.00</b>	<b>55,004,491.74</b>	<b>195,500,000.00</b>	<b>250,504,491.74</b>
011100100100	CHAIRMAN	29,496,854.55	1,660,000.00	31,156,854.55	195,500,000.00	226,656,854.55
011100100200	VICE-CHAIRMAN	20,767,637.18	1,480,000.00	22,247,637.18	-	22,247,637.18
011118300100	INTERNAL AUDIT	-	1,600,000.00	-	-	1,600,000.00
<b>011200000000</b>	<b>LOCAL GOVT COUNCIL</b>	<b>42,000,000.00</b>	<b>1,590,000.00</b>	<b>43,590,000.00</b>	<b>88,679,100.00</b>	<b>132,269,100.00</b>
011200100100	THE LEGISLATIVE COUNCIL	42,000,000.00	1,590,000.00	43,590,000.00	76,679,100.00	120,269,100.00
011202100100	OFFICE OF THE HOUSE LEADER	-	-	-	12,000,000.00	12,000,000.00
<b>016100000000</b>	<b>OFFICE OF THE SECRETARY TO LGC</b>	<b>6,546,832.00</b>	<b>1,630,000.00</b>	<b>8,176,832.00</b>	<b>-</b>	<b>8,176,832.00</b>
016100100100	Office of the Secretary to LGC	6,546,832.00	1,630,000.00	8,176,832.00	-	8,176,832.00
<b>012500000000</b>	<b>DEPARTMENT OF PERSONNEL MANAGEMENT</b>	<b>109,951,000.00</b>	<b>1,620,000.00</b>	<b>111,571,000.00</b>	<b>-</b>	<b>111,571,000.00</b>
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	109,951,000.00	1,620,000.00	111,571,000.00	-	111,571,000.00
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>604,486,052.53</b>	<b>232,200,000.00</b>	<b>836,686,052.53</b>	<b>2,010,527,086.37</b>	<b>2,847,213,138.90</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>108,197,000.00</b>	<b>1,480,000.00</b>	<b>109,677,000.00</b>	<b>115,278,600.00</b>	<b>224,955,600.00</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	108,197,000.00	1,480,000.00	109,677,000.00	115,278,600.00	224,955,600.00
<b>022000000000</b>	<b>DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)</b>	<b>346,091,052.53</b>	<b>227,510,000.00</b>	<b>573,601,052.53</b>	<b>-</b>	<b>573,601,052.53</b>
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	346,091,052.53	227,510,000.00	573,601,052.53	-	573,601,052.53
<b>023400000000</b>	<b>DEPARTMENT OF WORKS AND HOUSING</b>	<b>140,124,000.00</b>	<b>1,510,000.00</b>	<b>141,634,000.00</b>	<b>1,895,248,486.37</b>	<b>2,036,882,486.37</b>
023400100100	DEPARTMENT OF WORKS AND HOUSING	140,124,000.00	1,510,000.00	141,634,000.00	1,895,248,486.37	2,036,882,486.37
<b>023800000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>10,074,000.00</b>	<b>1,700,000.00</b>	<b>11,774,000.00</b>	<b>-</b>	<b>11,774,000.00</b>
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	10,074,000.00	1,700,000.00	11,774,000.00	-	11,774,000.00
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>2,144,563,255.46</b>	<b>6,220,000.00</b>	<b>2,150,783,255.46</b>	<b>288,013,500.00</b>	<b>2,438,796,755.46</b>
<b>051400000000</b>	<b>DEPARTMENT OF SOCIAL WELFARE DEPARTMENT</b>	<b>98,094,000.00</b>	<b>1,510,000.00</b>	<b>99,604,000.00</b>	<b>77,278,600.00</b>	<b>176,882,600.00</b>
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	98,094,000.00	1,510,000.00	99,604,000.00	77,278,600.00	176,882,600.00
<b>051700000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>1,489,744,045.26</b>	<b>1,540,000.00</b>	<b>1,491,284,045.26</b>	<b>145,000,900.00</b>	<b>1,636,284,945.26</b>
051700100100	DEPARTMENT OF EDUCATION	-	1,540,000.00	1,540,000.00	145,000,900.00	146,540,900.00
051702600100	LOCAL EDUCATION AUTHORITY	1,489,744,045.26	-	1,489,744,045.26	-	1,489,744,045.26
<b>052100000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE</b>	<b>556,725,210.20</b>	<b>1,600,000.00</b>	<b>558,325,210.20</b>	<b>65,734,000.00</b>	<b>624,059,210.20</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	556,725,210.20	1,600,000.00	558,325,210.20	65,734,000.00	624,059,210.20
<b>053500000000</b>	<b>DEPARTMENT OF ENVIRONMENTAL SANITATION</b>	<b>-</b>	<b>1,570,000.00</b>	<b>1,570,000.00</b>	<b>-</b>	<b>1,570,000.00</b>
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	-	1,570,000.00	1,570,000.00	-	1,570,000.00

126218 - MUNYA 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
	<b>Total Revenue</b>	<b>636,015,477.62</b>	<b>5,921,961,269.77</b>	<b>4,083,795,479.60</b>	<b>5,778,931,318.09</b>
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>627,612,677.62</b>	<b>5,919,561,269.77</b>	<b>4,082,958,899.60</b>	<b>5,777,931,318.09</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>1,634,860.00</b>	<b>1,916,942.00</b>	<b>566,420.00</b>	<b>1,620,000.00</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	1,634,860.00	1,916,942.00	566,420.00	1,620,000.00
<b>022000000000</b>	<b>DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)</b>	<b>625,977,817.62</b>	<b>5,915,934,327.77</b>	<b>4,081,784,779.60</b>	<b>5,774,431,318.09</b>
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	625,977,817.62	5,915,934,327.77	4,081,784,779.60	5,774,431,318.09
<b>023400000000</b>	<b>DEPARTMENT OF WORKS AND HOUSING</b>	<b>-</b>	<b>1,710,000.00</b>	<b>607,700.00</b>	<b>1,880,000.00</b>
023400100100	DEPARTMENT OF WORKS AND HOUSING	-	1,710,000.00	607,700.00	1,880,000.00
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>8,402,800.00</b>	<b>2,400,000.00</b>	<b>836,580.00</b>	<b>1,000,000.00</b>
<b>051400000000</b>	<b>DEPARTMENT OF SOCIAL WELFARE DEPARTMENT</b>	<b>8,402,800.00</b>	<b>1,000,000.00</b>	<b>384,000.00</b>	<b>400,000.00</b>
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	8,402,800.00	1,000,000.00	384,000.00	400,000.00
<b>052100000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE</b>	<b>-</b>	<b>1,400,000.00</b>	<b>452,580.00</b>	<b>600,000.00</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	-	1,400,000.00	452,580.00	600,000.00

126218 - MUNYA 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
<b>1</b>	<b>REVENUE</b>	<b>636,015,477.62</b>	<b>5,921,961,269.77</b>	<b>4,083,795,479.60</b>	<b>5,778,931,318.09</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>549,324,218.00</b>	<b>4,918,056,815.04</b>	<b>3,977,496,919.31</b>	<b>5,247,324,069.82</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>549,324,218.00</b>	<b>4,918,056,815.04</b>	<b>3,977,496,919.31</b>	<b>5,247,324,069.82</b>
<b>110101</b>	<b>LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES</b>	<b>339,410,167.00</b>	<b>2,836,061,265.84</b>	<b>1,947,748,502.87</b>	<b>2,378,550,735.71</b>
11010101	STATUTORY ALLOCATION	339,410,167.00	2,836,061,265.84	1,947,748,502.87	2,378,550,735.71
<b>110102</b>	<b>LOCAL GOVERNMENT SHARE OF VAT</b>	<b>209,914,051.00</b>	<b>2,081,995,549.20</b>	<b>2,029,748,416.44</b>	<b>2,868,773,334.11</b>
11010201	SHARE OF VAT	209,914,051.00	2,081,995,549.20	2,029,748,416.44	2,868,773,334.11
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>86,691,259.62</b>	<b>1,003,904,454.73</b>	<b>106,298,560.29</b>	<b>531,607,248.27</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>-</b>	<b>2,000,000.00</b>	<b>-</b>	<b>2,000,000.00</b>
<b>120103</b>	<b>OTHER TAXES</b>	<b>-</b>	<b>2,000,000.00</b>	<b>-</b>	<b>2,000,000.00</b>
12010303	Cattle Tax ( Jangali)	-	2,000,000.00	-	2,000,000.00
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>86,691,259.62</b>	<b>1,001,904,454.73</b>	<b>106,298,560.29</b>	<b>529,607,248.27</b>
<b>120201</b>	<b>LICENCES GENERAL</b>	<b>-</b>	<b>1,000,000.00</b>	<b>436,470.00</b>	<b>700,000.00</b>
12020103	Liquor Licenses	-	500,000.00	250,870.00	300,000.00
12020107	Dane Guns License	-	500,000.00	185,600.00	200,000.00
12020109	Pit Sawing License	-	-	-	200,000.00
<b>120204</b>	<b>FEES GENERAL</b>	<b>8,402,800.00</b>	<b>6,010,000.00</b>	<b>1,779,370.00</b>	<b>3,620,000.00</b>
12020401	Slauther Fees	-	400,000.00	98,640.00	200,000.00
12020402	Eating House Fees	-	400,000.00	150,730.00	200,000.00
12020403	Kiosk Fees	-	500,000.00	85,790.00	120,000.00
12020404	Bakery Fees	-	500,000.00	50,980.00	100,000.00
12020405	Dried Meat/Fish Fees	-	200,000.00	80,720.00	120,000.00
12020408	Gold Smith/Gold Sellers Fees	-	-	-	300,000.00
12020416	Photo Studio Fees	-	200,000.00	102,550.00	200,000.00
12020425	Vehicle Spare Parts sellers Fees	-	500,000.00	158,200.00	500,000.00
12020429	Building Materials fees	-	300,000.00	130,450.00	150,000.00
12020431	Photostat Typing Institute Fees	-	200,000.00	45,390.00	200,000.00
12020432	Block Making Factory Fees	-	-	-	200,000.00
12020434	Barbing Saloon Fees	-	100,000.00	33,200.00	40,000.00
12020444	Letter of Identification	8,402,800.00	1,000,000.00	384,000.00	400,000.00
12020449	Petty Trade Fees	-	1,000,000.00	120,750.00	380,000.00
12020450	Sand Granite Fees	-	210,000.00	187,870.00	210,000.00
12020452	Felling of trees fees	-	500,000.00	150,100.00	300,000.00
<b>120206</b>	<b>SALES GENERAL</b>	<b>1,634,860.00</b>	<b>716,942.00</b>	<b>150,000.00</b>	<b>1,000,000.00</b>
12020602	Sales of Grains	1,634,860.00	716,942.00	150,000.00	1,000,000.00
<b>120207</b>	<b>EARNING GENERAL</b>	<b>8,365,140.00</b>	<b>5,600,000.00</b>	<b>1,498,760.00</b>	<b>4,200,000.00</b>
12020701	Earning fromMarkets	4,784,560.00	1,500,000.00	1,064,240.00	1,000,000.00
12020702	earnings from Motor Parks	1,899,780.00	1,000,000.00	189,200.00	900,000.00
12020703	earnings from Shops	1,680,800.00	2,000,000.00	160,700.00	1,500,000.00
12020704	Earnings from Cattle Market	-	500,000.00	-	500,000.00
12020705	Earning from Abbatoir	-	600,000.00	84,620.00	300,000.00
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>-</b>	<b>4,000,000.00</b>	<b>3,000,000.00</b>	<b>6,000,000.00</b>
12020801	RENT ON GOVT. QUARTERS	-	4,000,000.00	3,000,000.00	5,000,000.00
12020805	RENT ON LANDED PROPERTY	-	-	-	1,000,000.00
<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>	<b>68,288,459.62</b>	<b>984,577,512.73</b>	<b>99,433,960.29</b>	<b>514,087,248.27</b>
12021301	LG SHARE OF STATE IGR	68,288,459.62	984,577,512.73	99,433,960.29	514,087,248.27

**126218 - MUNYA Local Government, Niger State - 2026 Budget: Total Revenue by Fund**

<b>Code</b>	<b>Fund</b>	<b>2026 Approved Budget</b>
	<b><i>Total Revenue (including Capital Receipts, excluding Open Balance)</i></b>	<b><u>5,778,931,318.09</u></b>
<b>01</b>	<b>FEDERATION ACCOUNT</b>	<b>5,247,324,069.82</b>
<b>011</b>	<b>FAAC DIRECT ALLOCATION</b>	<b>5,247,324,069.82</b>
01101	FAAC DIRECT ALLOCATION	5,247,324,069.82
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>	<b>531,607,248.27</b>
<b>021</b>	<b>MAIN ENVELOP</b>	<b>531,607,248.27</b>
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	531,607,248.27

126218 - MUNYA 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
	<b>Total Expenditure</b>	<b>404,891,321.81</b>	<b>5,931,561,269.77</b>	<b>3,396,953,482.44</b>	<b>5,788,531,318.09</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>9,664,059.07</b>	<b>859,754,615.25</b>	<b>582,596,336.09</b>	<b>502,521,423.74</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>1,760,276.92</b>	<b>686,373,083.25</b>	<b>504,611,976.52</b>	<b>250,504,491.74</b>
011100100100	CHAIRMAN	597,792.31	418,240,469.19	295,964,277.02	226,656,854.55
011100100200	VICE-CHAIRMAN	541,757.69	266,602,614.06	208,421,599.49	22,247,637.18
011118300100	INTERNAL AUDIT	620,726.92	1,530,000.00	226,100.00	1,600,000.00
<b>01120000000</b>	<b>LOCAL GOVT COUNCIL</b>	<b>596,742.31</b>	<b>63,510,000.00</b>	<b>14,240,548.96</b>	<b>132,269,100.00</b>
011200100100	THE LEGISLATIVE COUNCIL	596,742.31	43,510,000.00	14,240,548.96	120,269,100.00
011202100100	OFFICE OF THE HOUSE LEADER	-	20,000,000.00	-	12,000,000.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO LGC</b>	<b>3,169,516.92</b>	<b>8,096,832.00</b>	<b>1,506,593.36</b>	<b>8,176,832.00</b>
016100100100	Office of the Secretary to LGC	3,169,516.92	8,096,832.00	1,506,593.36	8,176,832.00
<b>01250000000</b>	<b>DEPARTMENT OF PERSONNEL MANAGEMENT</b>	<b>4,137,522.92</b>	<b>101,774,700.00</b>	<b>62,237,217.25</b>	<b>111,571,000.00</b>
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	4,137,522.92	101,774,700.00	62,237,217.25	111,571,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>273,091,555.89</b>	<b>2,493,551,528.47</b>	<b>1,531,342,754.05</b>	<b>2,847,213,138.90</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>27,324,507.69</b>	<b>141,108,508.00</b>	<b>76,765,720.00</b>	<b>224,955,600.00</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	27,324,507.69	141,108,508.00	76,765,720.00	224,955,600.00
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)</b>	<b>190,568,122.97</b>	<b>611,171,820.00</b>	<b>596,610,834.05</b>	<b>573,601,052.53</b>
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	190,568,122.97	611,171,820.00	596,610,834.05	573,601,052.53
<b>02340000000</b>	<b>DEPARTMENT OF WORKS AND HOUSING</b>	<b>52,673,956.31</b>	<b>1,728,417,200.47</b>	<b>851,727,000.00</b>	<b>2,036,882,486.37</b>
023400100100	DEPARTMENT OF WORKS AND HOUSING	52,673,956.31	1,728,417,200.47	851,727,000.00	2,036,882,486.37
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>2,524,968.92</b>	<b>12,854,000.00</b>	<b>6,239,200.00</b>	<b>11,774,000.00</b>
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	2,524,968.92	12,854,000.00	6,239,200.00	11,774,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>122,135,706.84</b>	<b>2,578,255,126.05</b>	<b>1,283,014,392.30</b>	<b>2,438,796,755.46</b>
<b>05140000000</b>	<b>DEPARTMENT OF SOCIAL WELFARE DEPARTMENT</b>	<b>17,744,031.69</b>	<b>93,481,753.00</b>	<b>40,840,476.50</b>	<b>176,882,600.00</b>
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	17,744,031.69	93,481,753.00	40,840,476.50	176,882,600.00
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>616,726.92</b>	<b>2,024,032,138.05</b>	<b>979,682,638.83</b>	<b>1,636,284,945.26</b>
051700100100	DEPARTMENT OF EDUCATION	616,726.92	51,490,000.00	211,900.00	146,540,900.00
051702600100	LOCAL EDUCATION AUTHORITY	-	1,972,542,138.05	979,470,738.83	1,489,744,045.26
<b>05210000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE</b>	<b>103,191,705.92</b>	<b>459,251,235.00</b>	<b>262,258,076.97</b>	<b>624,059,210.20</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	103,191,705.92	459,251,235.00	262,258,076.97	624,059,210.20
<b>05350000000</b>	<b>DEPARTMENT OF ENVIRONMENTAL SANITATION</b>	<b>583,242.31</b>	<b>1,490,000.00</b>	<b>233,200.00</b>	<b>1,570,000.00</b>
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	583,242.31	1,490,000.00	233,200.00	1,570,000.00

126218 - MUNYA 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
	<b>Total Personnel Expenditure</b>	<b>196,862,568.28</b>	<b>4,044,302,631.30</b>	<b>2,389,071,191.44</b>	<b>2,957,811,631.72</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>6,050,086.00</b>	<b>790,624,615.25</b>	<b>581,193,236.09</b>	<b>208,762,323.74</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	-	<b>641,853,083.25</b>	<b>503,901,376.52</b>	<b>50,264,491.74</b>
011100100100	CHAIRMAN	-	376,660,469.19	295,705,877.02	29,496,854.55
011100100200	VICE-CHAIRMAN	-	265,192,614.06	208,195,499.49	20,767,637.18
<b>01120000000</b>	<b>LOCAL GOVT COUNCIL</b>	-	<b>42,000,000.00</b>	<b>14,007,348.96</b>	<b>42,000,000.00</b>
011200100100	THE LEGISLATIVE COUNCIL	-	42,000,000.00	14,007,348.96	42,000,000.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO LGC</b>	<b>2,546,790.00</b>	<b>6,546,832.00</b>	<b>1,273,393.36</b>	<b>6,546,832.00</b>
016100100100	Office of the Secretary to LGC	2,546,790.00	6,546,832.00	1,273,393.36	6,546,832.00
<b>01250000000</b>	<b>DEPARTMENT OF PERSONNEL MANAGEMENT</b>	<b>3,503,296.00</b>	<b>100,224,700.00</b>	<b>62,011,117.25</b>	<b>109,951,000.00</b>
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	3,503,296.00	100,224,700.00	62,011,117.25	109,951,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>71,041,229.28</b>	<b>731,362,890.00</b>	<b>525,767,963.05</b>	<b>604,486,052.53</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>26,782,750.00</b>	<b>139,698,508.00</b>	<b>74,999,620.00</b>	<b>108,197,000.00</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	26,782,750.00	139,698,508.00	74,999,620.00	108,197,000.00
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)</b>	<b>12,602,073.28</b>	<b>439,608,382.00</b>	<b>376,955,343.05</b>	<b>346,091,052.53</b>
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	12,602,073.28	439,608,382.00	376,955,343.05	346,091,052.53
<b>02340000000</b>	<b>DEPARTMENT OF WORKS AND HOUSING</b>	<b>29,791,714.00</b>	<b>140,842,000.00</b>	<b>67,818,000.00</b>	<b>140,124,000.00</b>
023400100100	DEPARTMENT OF WORKS AND HOUSING	29,791,714.00	140,842,000.00	67,818,000.00	140,124,000.00
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>1,864,692.00</b>	<b>11,214,000.00</b>	<b>5,995,000.00</b>	<b>10,074,000.00</b>
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	1,864,692.00	11,214,000.00	5,995,000.00	10,074,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>119,771,253.00</b>	<b>2,522,315,126.05</b>	<b>1,282,109,992.30</b>	<b>2,144,563,255.46</b>
<b>05140000000</b>	<b>DEPARTMENT OF SOCIAL WELFARE DEPARTMENT</b>	<b>17,200,274.00</b>	<b>92,051,753.00</b>	<b>40,607,276.50</b>	<b>98,094,000.00</b>
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	17,200,274.00	92,051,753.00	40,607,276.50	98,094,000.00
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	-	<b>1,972,542,138.05</b>	<b>979,470,738.83</b>	<b>1,489,744,045.26</b>
051702600100	LOCAL EDUCATION AUTHORITY	-	1,972,542,138.05	979,470,738.83	1,489,744,045.26
<b>05210000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE</b>	<b>102,570,979.00</b>	<b>457,721,235.00</b>	<b>262,031,976.97</b>	<b>556,725,210.20</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	102,570,979.00	457,721,235.00	262,031,976.97	556,725,210.20

126218 - MUNYA 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
	<b>Total Other Recurrent Expenditure</b>	<b>185,725,753.53</b>	<b>191,133,438.00</b>	<b>222,652,291.00</b>	<b>248,000,000.00</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>3,613,973.07</b>	<b>9,130,000.00</b>	<b>1,403,100.00</b>	<b>9,580,000.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	<b>1,760,276.92</b>	<b>4,520,000.00</b>	<b>710,600.00</b>	<b>4,740,000.00</b>
011100100100	CHAIRMAN	597,792.31	1,580,000.00	258,400.00	1,660,000.00
011100100200	VICE-CHAIRMAN	541,757.69	1,410,000.00	226,100.00	1,480,000.00
011118300100	INTERNAL AUDIT	620,726.92	1,530,000.00	226,100.00	1,600,000.00
<b>01120000000</b>	<b>LOCAL GOVT COUNCIL</b>	<b>596,742.31</b>	<b>1,510,000.00</b>	<b>233,200.00</b>	<b>1,590,000.00</b>
011200100100	THE LEGISLATIVE COUNCIL	596,742.31	1,510,000.00	233,200.00	1,590,000.00
<b>01610000000</b>	<b>OFFICE OF THE SECRETARY TO LGC</b>	<b>622,726.92</b>	<b>1,550,000.00</b>	<b>233,200.00</b>	<b>1,630,000.00</b>
016100100100	Office of the Secretary to LGC	622,726.92	1,550,000.00	233,200.00	1,630,000.00
<b>01250000000</b>	<b>DEPARTMENT OF PERSONNEL MANAGEMENT</b>	<b>634,226.92</b>	<b>1,550,000.00</b>	<b>226,100.00</b>	<b>1,620,000.00</b>
012500100100	DEPARTMENT OF PERSONNEL MANAGEMENT	634,226.92	1,550,000.00	226,100.00	1,620,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>179,747,326.61</b>	<b>176,063,438.00</b>	<b>220,344,791.00</b>	<b>232,200,000.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>541,757.69</b>	<b>1,410,000.00</b>	<b>226,100.00</b>	<b>1,480,000.00</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	541,757.69	1,410,000.00	226,100.00	1,480,000.00
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)</b>	<b>177,966,049.69</b>	<b>171,563,438.00</b>	<b>219,655,491.00</b>	<b>227,510,000.00</b>
022000100100	DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)	177,966,049.69	171,563,438.00	219,655,491.00	227,510,000.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS AND HOUSING</b>	<b>579,242.31</b>	<b>1,450,000.00</b>	<b>219,000.00</b>	<b>1,510,000.00</b>
023400100100	DEPARTMENT OF WORKS AND HOUSING	579,242.31	1,450,000.00	219,000.00	1,510,000.00
<b>02380000000</b>	<b>DEPARTMENT OF PLANNING RESEARCH AND STATISTICS</b>	<b>660,276.92</b>	<b>1,640,000.00</b>	<b>244,200.00</b>	<b>1,700,000.00</b>
023800100100	DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS	660,276.92	1,640,000.00	244,200.00	1,700,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>2,364,453.84</b>	<b>5,940,000.00</b>	<b>904,400.00</b>	<b>6,220,000.00</b>
<b>05140000000</b>	<b>DEPARTMENT OF SOCIAL WELFARE DEPARTMENT</b>	<b>543,757.69</b>	<b>1,430,000.00</b>	<b>233,200.00</b>	<b>1,510,000.00</b>
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	543,757.69	1,430,000.00	233,200.00	1,510,000.00
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>616,726.92</b>	<b>1,490,000.00</b>	<b>211,900.00</b>	<b>1,540,000.00</b>
051700100100	DEPARTMENT OF EDUCATION	616,726.92	1,490,000.00	211,900.00	1,540,000.00
<b>05210000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE</b>	<b>620,726.92</b>	<b>1,530,000.00</b>	<b>226,100.00</b>	<b>1,600,000.00</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	620,726.92	1,530,000.00	226,100.00	1,600,000.00
<b>05350000000</b>	<b>DEPARTMENT OF ENVIRONMENTAL SANITATION</b>	<b>583,242.31</b>	<b>1,490,000.00</b>	<b>233,200.00</b>	<b>1,570,000.00</b>
053500100100	DEPARTMENT OF ENVIRONMENTAL SANITATION	583,242.31	1,490,000.00	233,200.00	1,570,000.00

126218 - MUNYA 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
	<b>Total Capital Expenditure</b>	<b>22,303,000.00</b>	<b>1,696,125,200.47</b>	<b>785,230,000.00</b>	<b>2,582,719,686.37</b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	-	<b>60,000,000.00</b>	-	<b>284,179,100.00</b>
<b>011100000000</b>	<b>OFFICE OF THE LG CHAIRMAN</b>	-	<b>40,000,000.00</b>	-	<b>195,500,000.00</b>
011100100100	CHAIRMAN	-	40,000,000.00	-	195,500,000.00
<b>011200000000</b>	<b>LOCAL GOVT COUNCIL</b>	-	<b>20,000,000.00</b>	-	<b>88,679,100.00</b>
011200100100	THE LEGISLATIVE COUNCIL	-	-	-	76,679,100.00
011202100100	OFFICE OF THE HOUSE LEADER	-	20,000,000.00	-	12,000,000.00
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>22,303,000.00</b>	<b>1,586,125,200.47</b>	<b>785,230,000.00</b>	<b>2,010,527,086.37</b>
<b>021500000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	-	-	<b>1,540,000.00</b>	<b>115,278,600.00</b>
021500100100	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	-	-	1,540,000.00	115,278,600.00
<b>023400000000</b>	<b>DEPARTMENT OF WORKS AND HOUSING</b>	<b>22,303,000.00</b>	<b>1,586,125,200.47</b>	<b>783,690,000.00</b>	<b>1,895,248,486.37</b>
023400100100	DEPARTMENT OF WORKS AND HOUSING	22,303,000.00	1,586,125,200.47	783,690,000.00	1,895,248,486.37
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	-	<b>50,000,000.00</b>	-	<b>288,013,500.00</b>
<b>051400000000</b>	<b>DEPARTMENT OF SOCIAL WELFARE DEPARTMENT</b>	-	-	-	<b>77,278,600.00</b>
051400100100	DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	-	-	-	77,278,600.00
<b>051700000000</b>	<b>DEPARTMENT OF EDUCATION</b>	-	<b>50,000,000.00</b>	-	<b>145,000,900.00</b>
051700100100	DEPARTMENT OF EDUCATION	-	50,000,000.00	-	145,000,900.00
<b>052100000000</b>	<b>DEPARTMENT OF PRIMARY HEALTH CARE</b>	-	-	-	<b>65,734,000.00</b>
052100100100	DEPARTMENT OF PRIMARY HEALTH CARE	-	-	-	65,734,000.00

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Code	Economic Item	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>396,891,321.81</b>	<b>5,921,961,269.77</b>	<b>3,388,953,482.44</b>	<b>5,778,931,318.09</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>196,862,568.28</b>	<b>4,044,302,631.30</b>	<b>2,389,071,191.44</b>	<b>2,957,811,631.72</b>
<b>2101</b>	<b>SALARY</b>	<b>184,260,495.00</b>	<b>3,483,991,122.80</b>	<b>1,926,479,108.81</b>	<b>2,677,738,924.64</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>184,260,495.00</b>	<b>3,483,991,122.80</b>	<b>1,926,479,108.81</b>	<b>2,677,738,924.64</b>
21010101	SALARY	184,260,495.00	3,007,444,166.05	1,564,255,122.91	2,610,004,087.46
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	-	476,546,956.75	362,223,985.90	67,734,837.18
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>-</b>	<b>211,306,126.50</b>	<b>155,684,739.58</b>	<b>28,529,654.55</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>-</b>	<b>211,306,126.50</b>	<b>155,684,739.58</b>	<b>28,529,654.55</b>
21020101	REGULAR ALLOWANCE	-	4,000,000.00	-	4,000,000.00
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	-	207,306,126.50	155,684,739.58	24,529,654.55
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>12,602,073.28</b>	<b>349,005,382.00</b>	<b>306,907,343.05</b>	<b>251,543,052.53</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>12,602,073.28</b>	<b>349,005,382.00</b>	<b>306,907,343.05</b>	<b>251,543,052.53</b>
21030101	GRATUITY	-	-	-	40,000,000.00
21030102	PENSION	12,602,073.28	349,005,382.00	306,907,343.05	211,543,052.53
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>177,725,753.53</b>	<b>181,533,438.00</b>	<b>214,652,291.00</b>	<b>238,400,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>8,303,461.53</b>	<b>21,000,000.00</b>	<b>3,230,000.00</b>	<b>22,000,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,980,000.00</b>	<b>2,000,000.00</b>	<b>-</b>	<b>2,000,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	990,000.00	1,000,000.00	-	1,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	990,000.00	1,000,000.00	-	1,000,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>-</b>	<b>1,000,000.00</b>	<b>-</b>	<b>1,000,000.00</b>
22020202	TELEPHONE CHARGES	-	1,000,000.00	-	1,000,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>1,350,000.00</b>	<b>2,000,000.00</b>	<b>-</b>	<b>2,000,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	553,500.00	820,000.00	-	820,000.00
22020302	BOOKS	378,000.00	560,000.00	-	560,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	418,500.00	620,000.00	-	620,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,968,461.53</b>	<b>4,000,000.00</b>	<b>-</b>	<b>4,000,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	984,230.77	2,000,000.00	-	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	984,230.77	2,000,000.00	-	2,000,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>200,000.00</b>	<b>1,000,000.00</b>	<b>710,000.00</b>	<b>2,000,000.00</b>
22020501	LOCAL TRAINING	200,000.00	1,000,000.00	710,000.00	2,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2,805,000.00</b>	<b>11,000,000.00</b>	<b>2,520,000.00</b>	<b>11,000,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	785,400.00	3,080,000.00	705,600.00	3,080,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	785,400.00	3,080,000.00	705,600.00	3,080,000.00
22021003	PUBLICITY & ADVERTISEMENTS	785,400.00	3,080,000.00	705,600.00	3,080,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	448,800.00	1,760,000.00	403,200.00	1,760,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>169,422,292.00</b>	<b>160,533,438.00</b>	<b>211,422,291.00</b>	<b>216,400,000.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>169,422,292.00</b>	<b>160,533,438.00</b>	<b>211,422,291.00</b>	<b>216,400,000.00</b>
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	10,000,000.00	9,600,000.00	32,800,000.00	32,800,000.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	8,000,000.00	-	8,000,000.00	9,600,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	28,800,000.00	-	28,800,000.00	28,800,000.00
22040107	GRANTS TO LOCAL GOVERNMENT - RECURRENT	-	1,000,000.00	-	1,000,000.00
22040109	GRANTS TO EMIRATE COUNCIL - RECURRENT	122,622,292.00	149,933,438.00	141,822,291.00	144,200,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>22,303,000.00</b>	<b>1,696,125,200.47</b>	<b>785,230,000.00</b>	<b>2,582,719,686.37</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>-</b>	<b>130,000,000.00</b>	<b>1,540,000.00</b>	<b>323,500,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>-</b>	<b>130,000,000.00</b>	<b>1,540,000.00</b>	<b>323,500,000.00</b>
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	-	40,000,000.00	-	47,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	-	90,000,000.00	-	129,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	19,000,000.00
23010113	PURCHASE OF COMPUTERS	-	-	-	7,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	-	-	15,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	-	-	15,500,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	-	-	9,500,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	-	1,540,000.00	60,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	-	-	-	6,500,000.00

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Code	Economic Item	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
23010130	PURCHASE OF RECREATIONAL FACILITIES	-	-	-	15,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>22,303,000.00</b>	<b>1,516,125,200.47</b>	<b>782,460,000.00</b>	<b>2,020,053,486.37</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>22,303,000.00</b>	<b>1,516,125,200.47</b>	<b>782,460,000.00</b>	<b>2,020,053,486.37</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	-	28,679,100.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	-	6,518,453.75	45,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	55,000,000.00	1,100,000.00	42,500,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	-	-	-	60,000,900.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	-	-	-	35,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	-	-	-	30,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	22,303,000.00	1,441,125,200.47	774,841,546.25	1,671,873,486.37
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	-	-	-	35,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	-	-	-	2,000,000.00
23020128	CONSTRUCTION OF IRELIGIOUS BUILDINGS	-	20,000,000.00	-	70,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>-</b>	<b>-</b>	<b>1,230,000.00</b>	<b>151,166,200.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>-</b>	<b>-</b>	<b>1,230,000.00</b>	<b>151,166,200.00</b>
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	-	-	-	40,734,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	1,230,000.00	90,432,200.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	-	-	-	20,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>-</b>	<b>50,000,000.00</b>	<b>-</b>	<b>88,000,000.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>-</b>	<b>50,000,000.00</b>	<b>-</b>	<b>88,000,000.00</b>
23050101	RESEARCH AND DEVELOPMENT	-	-	-	30,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	50,000,000.00	-	50,000,000.00
23050103	MONITORING AND EVALUATION OF CAPITAL INVESTMENTS	-	-	-	8,000,000.00

126218 - MUNYA 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
	<b>Total Expenditure</b>	<b>404,891,321.81</b>	<b>5,931,561,269.77</b>	<b>3,396,953,482.44</b>	<b>5,788,531,318.09</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>190,155,077.69</b>	<b>1,204,775,053.25</b>	<b>879,769,027.09</b>	<b>874,785,623.74</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>174,187,760.92</b>	<b>1,082,663,521.25</b>	<b>807,781,016.48</b>	<b>742,737,791.74</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,736,292.31	818,353,083.25	519,856,425.48	419,605,791.74
70112	FINANCIAL AND FISCAL AFFAIRS	172,451,468.61	264,310,438.00	287,924,591.00	323,132,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>15,967,316.77</b>	<b>121,111,532.00</b>	<b>71,988,010.61</b>	<b>131,047,832.00</b>
70131	GENERAL PERSONNEL SERVICES	12,137,522.92	111,374,700.00	70,237,217.25	121,171,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	660,276.92	1,640,000.00	244,200.00	1,700,000.00
70133	OTHER GENERAL SERVICES	3,169,516.92	8,096,832.00	1,506,593.36	8,176,832.00
<b>7018</b>	<b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>	<b>-</b>	<b>1,000,000.00</b>	<b>-</b>	<b>1,000,000.00</b>
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	-	1,000,000.00	-	1,000,000.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000,000.00</b>
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000,000.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	-	-	-	35,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>27,903,750.00</b>	<b>142,558,508.00</b>	<b>82,503,173.75</b>	<b>213,187,000.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,000,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	-	-	-	22,000,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>27,324,507.69</b>	<b>141,108,508.00</b>	<b>75,765,720.00</b>	<b>144,677,000.00</b>
70421	AGRICULTURE	27,324,507.69	141,108,508.00	75,765,720.00	144,677,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>-</b>	<b>-</b>	<b>6,518,453.75</b>	<b>45,000,000.00</b>
70435	ELECTRICITY	-	-	6,518,453.75	45,000,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>579,242.31</b>	<b>1,450,000.00</b>	<b>219,000.00</b>	<b>1,510,000.00</b>
70451	ROAD TRANSPORT	579,242.31	1,450,000.00	219,000.00	1,510,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>583,242.31</b>	<b>1,490,000.00</b>	<b>233,200.00</b>	<b>1,570,000.00</b>
<b>7054</b>	<b>PROTECTION OF BIODIVERSITYAND LANDSCAPE</b>	<b>583,242.31</b>	<b>1,490,000.00</b>	<b>233,200.00</b>	<b>1,570,000.00</b>
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	583,242.31	1,490,000.00	233,200.00	1,570,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>52,094,714.00</b>	<b>1,636,967,200.47</b>	<b>843,759,546.25</b>	<b>1,854,497,486.37</b>
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>52,094,714.00</b>	<b>1,581,967,200.47</b>	<b>842,659,546.25</b>	<b>1,811,997,486.37</b>
70621	COMMUNITY DEVELOPMENT	52,094,714.00	1,581,967,200.47	842,659,546.25	1,811,997,486.37
<b>7063</b>	<b>WATER SUPPLY</b>	<b>-</b>	<b>55,000,000.00</b>	<b>1,100,000.00</b>	<b>42,500,000.00</b>
70631	WATER SUPPLY	-	55,000,000.00	1,100,000.00	42,500,000.00
<b>707</b>	<b>HEALTH</b>	<b>103,191,705.92</b>	<b>459,251,235.00</b>	<b>262,258,076.97</b>	<b>624,059,210.20</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>103,191,705.92</b>	<b>459,251,235.00</b>	<b>262,258,076.97</b>	<b>624,059,210.20</b>
70741	PUBLIC HEALTH SERVICES	103,191,705.92	459,251,235.00	262,258,076.97	624,059,210.20
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>-</b>	<b>20,000,000.00</b>	<b>-</b>	<b>105,000,000.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	-	-	-	35,000,000.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>-</b>	<b>20,000,000.00</b>	<b>-</b>	<b>70,000,000.00</b>
70821	CULTURAL SERVICES	-	20,000,000.00	-	70,000,000.00
<b>709</b>	<b>EDUCATION</b>	<b>616,726.92</b>	<b>2,024,032,138.05</b>	<b>979,682,638.83</b>	<b>1,636,284,945.26</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>616,726.92</b>	<b>1,974,032,138.05</b>	<b>979,682,638.83</b>	<b>1,576,284,945.26</b>
70912	PRIMARY EDUCATION	616,726.92	1,974,032,138.05	979,682,638.83	1,576,284,945.26
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000,000.00</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	-	-	-	10,000,000.00
<b>7096</b>	<b>SUBSIDIARY SERVICES TO EDUCATION</b>	<b>-</b>	<b>50,000,000.00</b>	<b>-</b>	<b>50,000,000.00</b>
70961	SUBSIDIARY SERVICES TO EDUCATION	-	50,000,000.00	-	50,000,000.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>30,346,104.97</b>	<b>442,487,135.00</b>	<b>348,747,819.55</b>	<b>444,147,052.53</b>
<b>7102</b>	<b>OLD AGE</b>	<b>12,602,073.28</b>	<b>349,005,382.00</b>	<b>306,907,343.05</b>	<b>211,543,052.53</b>
71021	OLD AGE	12,602,073.28	349,005,382.00	306,907,343.05	211,543,052.53
<b>7103</b>	<b>SURVIVORS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000,000.00</b>
71031	SURVIVORS	-	-	-	40,000,000.00
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>543,757.69</b>	<b>1,430,000.00</b>	<b>1,233,200.00</b>	<b>94,510,000.00</b>
71041	FAMILY AND CHILDREN	543,757.69	1,430,000.00	1,233,200.00	94,510,000.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>17,200,274.00</b>	<b>92,051,753.00</b>	<b>40,607,276.50</b>	<b>98,094,000.00</b>

**126218 - MUNYA Local Government, Niger State - 2026 Budget: Total Expenditure by Function**

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
71091	SOCIAL PROTECTION N.E.C.	17,200,274.00	92,051,753.00	40,607,276.50	98,094,000.00

126218 - MUNYA 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
	<b>Total Personnel Expenditure</b>	<b>196,862,568.28</b>	<b>4,044,302,631.30</b>	<b>2,389,071,191.44</b>	<b>2,957,811,631.72</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>7,914,778.00</b>	<b>892,441,615.25</b>	<b>657,236,236.09</b>	<b>313,384,323.74</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>1,864,692.00</b>	<b>785,670,083.25</b>	<b>593,951,725.48</b>	<b>196,886,491.74</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	683,853,083.25	517,908,725.48	92,264,491.74
70112	FINANCIAL AND FISCAL AFFAIRS	1,864,692.00	101,817,000.00	76,043,000.00	104,622,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>6,050,086.00</b>	<b>106,771,532.00</b>	<b>63,284,510.61</b>	<b>116,497,832.00</b>
70131	GENERAL PERSONNEL SERVICES	3,503,296.00	100,224,700.00	62,011,117.25	109,951,000.00
70133	OTHER GENERAL SERVICES	2,546,790.00	6,546,832.00	1,273,393.36	6,546,832.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>26,782,750.00</b>	<b>139,698,508.00</b>	<b>74,999,620.00</b>	<b>108,197,000.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>26,782,750.00</b>	<b>139,698,508.00</b>	<b>74,999,620.00</b>	<b>108,197,000.00</b>
70421	AGRICULTURE	26,782,750.00	139,698,508.00	74,999,620.00	108,197,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>29,791,714.00</b>	<b>140,842,000.00</b>	<b>67,818,000.00</b>	<b>140,124,000.00</b>
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>29,791,714.00</b>	<b>140,842,000.00</b>	<b>67,818,000.00</b>	<b>140,124,000.00</b>
70621	COMMUNITY DEVELOPMENT	29,791,714.00	140,842,000.00	67,818,000.00	140,124,000.00
<b>707</b>	<b>HEALTH</b>	<b>102,570,979.00</b>	<b>457,721,235.00</b>	<b>262,031,976.97</b>	<b>556,725,210.20</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>102,570,979.00</b>	<b>457,721,235.00</b>	<b>262,031,976.97</b>	<b>556,725,210.20</b>
70741	PUBLIC HEALTH SERVICES	102,570,979.00	457,721,235.00	262,031,976.97	556,725,210.20
<b>709</b>	<b>EDUCATION</b>	<b>-</b>	<b>1,972,542,138.05</b>	<b>979,470,738.83</b>	<b>1,489,744,045.26</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>-</b>	<b>1,972,542,138.05</b>	<b>979,470,738.83</b>	<b>1,489,744,045.26</b>
70912	PRIMARY EDUCATION	-	1,972,542,138.05	979,470,738.83	1,489,744,045.26
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>29,802,347.28</b>	<b>441,057,135.00</b>	<b>347,514,619.55</b>	<b>349,637,052.53</b>
<b>7102</b>	<b>OLD AGE</b>	<b>12,602,073.28</b>	<b>349,005,382.00</b>	<b>306,907,343.05</b>	<b>211,543,052.53</b>
71021	OLD AGE	12,602,073.28	349,005,382.00	306,907,343.05	211,543,052.53
<b>7103</b>	<b>SURVIVORS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000,000.00</b>
71031	SURVIVORS	-	-	-	40,000,000.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>17,200,274.00</b>	<b>92,051,753.00</b>	<b>40,607,276.50</b>	<b>98,094,000.00</b>
71091	SOCIAL PROTECTION N.E.C.	17,200,274.00	92,051,753.00	40,607,276.50	98,094,000.00

126218 - MUNYA 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
	<b>Total Other Recurrent Expenditure</b>	<b>185,725,753.53</b>	<b>191,133,438.00</b>	<b>222,652,291.00</b>	<b>248,000,000.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>182,240,299.69</b>	<b>182,333,438.00</b>	<b>221,302,791.00</b>	<b>238,790,000.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>172,323,068.92</b>	<b>166,993,438.00</b>	<b>212,599,291.00</b>	<b>223,240,000.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,736,292.31	4,500,000.00	717,700.00	4,730,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	170,586,776.61	162,493,438.00	211,881,591.00	218,510,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>9,917,230.77</b>	<b>14,340,000.00</b>	<b>8,703,500.00</b>	<b>14,550,000.00</b>
70131	GENERAL PERSONNEL SERVICES	8,634,226.92	11,150,000.00	8,226,100.00	11,220,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	660,276.92	1,640,000.00	244,200.00	1,700,000.00
70133	OTHER GENERAL SERVICES	622,726.92	1,550,000.00	233,200.00	1,630,000.00
<b>7018</b>	<b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>	<b>-</b>	<b>1,000,000.00</b>	<b>-</b>	<b>1,000,000.00</b>
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	-	1,000,000.00	-	1,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,121,000.00</b>	<b>2,860,000.00</b>	<b>445,100.00</b>	<b>2,990,000.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>541,757.69</b>	<b>1,410,000.00</b>	<b>226,100.00</b>	<b>1,480,000.00</b>
70421	AGRICULTURE	541,757.69	1,410,000.00	226,100.00	1,480,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>579,242.31</b>	<b>1,450,000.00</b>	<b>219,000.00</b>	<b>1,510,000.00</b>
70451	ROAD TRANSPORT	579,242.31	1,450,000.00	219,000.00	1,510,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>583,242.31</b>	<b>1,490,000.00</b>	<b>233,200.00</b>	<b>1,570,000.00</b>
<b>7054</b>	<b>PROTECTION OF BIODIVERSITY AND LANDSCAPE</b>	<b>583,242.31</b>	<b>1,490,000.00</b>	<b>233,200.00</b>	<b>1,570,000.00</b>
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	583,242.31	1,490,000.00	233,200.00	1,570,000.00
<b>707</b>	<b>HEALTH</b>	<b>620,726.92</b>	<b>1,530,000.00</b>	<b>226,100.00</b>	<b>1,600,000.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>620,726.92</b>	<b>1,530,000.00</b>	<b>226,100.00</b>	<b>1,600,000.00</b>
70741	PUBLIC HEALTH SERVICES	620,726.92	1,530,000.00	226,100.00	1,600,000.00
<b>709</b>	<b>EDUCATION</b>	<b>616,726.92</b>	<b>1,490,000.00</b>	<b>211,900.00</b>	<b>1,540,000.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>616,726.92</b>	<b>1,490,000.00</b>	<b>211,900.00</b>	<b>1,540,000.00</b>
70912	PRIMARY EDUCATION	616,726.92	1,490,000.00	211,900.00	1,540,000.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>543,757.69</b>	<b>1,430,000.00</b>	<b>233,200.00</b>	<b>1,510,000.00</b>
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>543,757.69</b>	<b>1,430,000.00</b>	<b>233,200.00</b>	<b>1,510,000.00</b>
71041	FAMILY AND CHILDREN	543,757.69	1,430,000.00	233,200.00	1,510,000.00

126218 - MUNYA 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
	<b>Total Capital Expenditure</b>	<b>22,303,000.00</b>	<b>1,696,125,200.47</b>	<b>785,230,000.00</b>	<b>2,582,719,686.37</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	-	130,000,000.00	1,230,000.00	322,611,300.00
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	-	130,000,000.00	1,230,000.00	322,611,300.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	130,000,000.00	1,230,000.00	322,611,300.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	-	-	-	35,000,000.00
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	-	-	-	35,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	-	-	-	35,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	-	-	7,058,453.75	102,000,000.00
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	-	-	-	22,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	-	-	-	22,000,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	-	-	540,000.00	35,000,000.00
70421	AGRICULTURE	-	-	540,000.00	35,000,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	-	-	6,518,453.75	45,000,000.00
70435	ELECTRICITY	-	-	6,518,453.75	45,000,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	22,303,000.00	1,496,125,200.47	775,941,546.25	1,714,373,486.37
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	22,303,000.00	1,441,125,200.47	774,841,546.25	1,671,873,486.37
70621	COMMUNITY DEVELOPMENT	22,303,000.00	1,441,125,200.47	774,841,546.25	1,671,873,486.37
<b>7063</b>	<b>WATER SUPPLY</b>	-	55,000,000.00	1,100,000.00	42,500,000.00
70631	WATER SUPPLY	-	55,000,000.00	1,100,000.00	42,500,000.00
<b>707</b>	<b>HEALTH</b>	-	-	-	65,734,000.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	-	-	-	65,734,000.00
70741	PUBLIC HEALTH SERVICES	-	-	-	65,734,000.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	-	20,000,000.00	-	105,000,000.00
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	-	-	-	35,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	-	-	-	35,000,000.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	-	20,000,000.00	-	70,000,000.00
70821	CULTURAL SERVICES	-	20,000,000.00	-	70,000,000.00
<b>709</b>	<b>EDUCATION</b>	-	50,000,000.00	-	145,000,900.00
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	-	-	-	85,000,900.00
70912	PRIMARY EDUCATION	-	-	-	85,000,900.00
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	-	-	-	10,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	-	-	-	10,000,000.00
<b>7096</b>	<b>SUBSIDIARY SERVICES TO EDUCATION</b>	-	50,000,000.00	-	50,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	-	50,000,000.00	-	50,000,000.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	-	-	1,000,000.00	93,000,000.00
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	-	-	1,000,000.00	93,000,000.00
71041	FAMILY AND CHILDREN	-	-	1,000,000.00	93,000,000.00

**126218 - MUNYA 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	<b>NIGER STATE</b>	<b>404,891,321.81</b>	<b>5,931,561,269.77</b>	<b>3,396,953,482.44</b>	<b>5,788,531,318.09</b>
1262	<b>ZONE B - NIGER EAST</b>	<b>404,891,321.81</b>	<b>5,931,561,269.77</b>	<b>3,396,953,482.44</b>	<b>5,788,531,318.09</b>
126218	<b>MUNYA</b>	<b>404,891,321.81</b>	<b>5,931,561,269.77</b>	<b>3,396,953,482.44</b>	<b>5,788,531,318.09</b>
12621898	LG WIDE	404,891,321.81	5,931,561,269.77	3,396,953,482.44	5,788,531,318.09

**126218 - MUNYA 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	196,862,568.28	4,044,302,631.30	2,389,071,191.44	2,957,811,631.72
1262	ZONE B - NIGER EAST	196,862,568.28	4,044,302,631.30	2,389,071,191.44	2,957,811,631.72
126218	MUNYA	196,862,568.28	4,044,302,631.30	2,389,071,191.44	2,957,811,631.72
12621898	LG WIDE	196,862,568.28	4,044,302,631.30	2,389,071,191.44	2,957,811,631.72

**126218 - MUNYA 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	<b>NIGER STATE</b>	<b>185,725,753.53</b>	<b>191,133,438.00</b>	<b>222,652,291.00</b>	<b>248,000,000.00</b>
1262	<b>ZONE B - NIGER EAST</b>	<b>185,725,753.53</b>	<b>191,133,438.00</b>	<b>222,652,291.00</b>	<b>248,000,000.00</b>
126218	<b>MUNYA</b>	<b>185,725,753.53</b>	<b>191,133,438.00</b>	<b>222,652,291.00</b>	<b>248,000,000.00</b>
12621898	LG WIDE	185,725,753.53	191,133,438.00	222,652,291.00	248,000,000.00

**126218 - MUNYA 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	22,303,000.00	1,696,125,200.47	785,230,000.00	2,582,719,686.37
1262	ZONE B - NIGER EAST	22,303,000.00	1,696,125,200.47	785,230,000.00	2,582,719,686.37
126218	MUNYA	22,303,000.00	1,696,125,200.47	785,230,000.00	2,582,719,686.37
12621898	LG WIDE	22,303,000.00	1,696,125,200.47	785,230,000.00	2,582,719,686.37

126218 - MUNYA 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
	<b>Total Expenditure</b>	<b>404,891,321.81</b>	<b>5,931,561,269.77</b>	<b>3,396,953,482.44</b>	<b>5,788,531,318.09</b>
<b>01</b>	<b>Agriculture</b>	<b>27,324,507.69</b>	<b>141,108,508.00</b>	<b>75,765,720.00</b>	<b>174,677,000.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>27,324,507.69</b>	<b>141,108,508.00</b>	<b>75,225,720.00</b>	<b>109,677,000.00</b>
010102	Agriculture sector coordination mechanisms	27,324,507.69	141,108,508.00	75,225,720.00	109,677,000.00
<b>0103</b>	<b>Enhancement of food production and productivity</b>	-	-	<b>540,000.00</b>	<b>65,000,000.00</b>
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	-	-	540,000.00	65,000,000.00
<b>02</b>	<b>Societal Re-orientation</b>	-	<b>20,000,000.00</b>	-	<b>106,500,000.00</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	-	<b>20,000,000.00</b>	-	<b>106,500,000.00</b>
021001	Societal Re-orientation - General	-	20,000,000.00	-	106,500,000.00
<b>03</b>	<b>Poverty Alleviation</b>	-	-	<b>1,000,000.00</b>	<b>32,000,000.00</b>
<b>0310</b>	<b>Poverty Alleviation - General</b>	-	-	<b>1,000,000.00</b>	<b>32,000,000.00</b>
031001	Poverty Alleviation - General	-	-	1,000,000.00	32,000,000.00
<b>04</b>	<b>Health</b>	<b>103,191,705.92</b>	<b>459,251,235.00</b>	<b>262,258,076.97</b>	<b>615,059,210.20</b>
<b>0401</b>	<b>Effective governance of the health system</b>	<b>103,191,705.92</b>	<b>459,251,235.00</b>	<b>262,258,076.97</b>	<b>558,325,210.20</b>
040103	Health sector coordination mechanisms	103,191,705.92	459,251,235.00	262,258,076.97	558,325,210.20
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</b>	-	-	-	<b>15,000,000.00</b>
040301	Reproductive, maternal and neonatal health	-	-	-	10,000,000.00
040302	Child health	-	-	-	5,000,000.00
<b>0404</b>	<b>Provision of the right number and right skill mix of competent, motivated, and productive Human Resources</b>	-	-	-	<b>1,000,000.00</b>
040403	In service training (continuing education)	-	-	-	1,000,000.00
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	-	-	-	<b>40,734,000.00</b>
040501	Functional health facilities	-	-	-	40,734,000.00
<b>05</b>	<b>Education</b>	<b>616,726.92</b>	<b>2,024,032,138.05</b>	<b>979,682,638.83</b>	<b>1,636,284,945.26</b>
<b>0501</b>	<b>Effective governance of the education system</b>	<b>616,726.92</b>	<b>1,974,032,138.05</b>	<b>979,682,638.83</b>	<b>1,491,284,045.26</b>
050103	Education sector coordination mechanisms	616,726.92	1,974,032,138.05	979,682,638.83	1,491,284,045.26
<b>0504</b>	<b>Improved quality of teaching and learning outcomes</b>	-	-	-	<b>25,000,000.00</b>
050402	Instructional and learning materials	-	-	-	25,000,000.00
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	-	-	-	<b>60,000,900.00</b>
050501	Schools' infrastructure construction and rehabilitation	-	-	-	60,000,900.00
<b>0506</b>	<b>Improved education information management system (EIMS)</b>	-	-	-	<b>10,000,000.00</b>
050602	Research and development	-	-	-	10,000,000.00
<b>0510</b>	<b>Education Sector Expenditures Not Elsewhere Classified</b>	-	<b>50,000,000.00</b>	-	<b>50,000,000.00</b>
051001	Education Not Elsewhere Classified	-	50,000,000.00	-	50,000,000.00
<b>06</b>	<b>Housing and Urban Development</b>	<b>52,094,714.00</b>	<b>1,581,967,200.47</b>	<b>842,659,546.25</b>	<b>1,811,997,486.37</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>52,094,714.00</b>	<b>1,581,967,200.47</b>	<b>842,659,546.25</b>	<b>1,811,997,486.37</b>
061001	Housing and Urban Development - General	52,094,714.00	1,581,967,200.47	842,659,546.25	1,811,997,486.37
<b>08</b>	<b>Youth</b>	-	-	-	<b>35,000,000.00</b>
<b>0810</b>	<b>Youth - General</b>	-	-	-	<b>35,000,000.00</b>
081001	Youth - General	-	-	-	35,000,000.00
<b>09</b>	<b>Environmental Improvement</b>	<b>583,242.31</b>	<b>1,490,000.00</b>	<b>233,200.00</b>	<b>1,570,000.00</b>
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>583,242.31</b>	<b>1,490,000.00</b>	<b>233,200.00</b>	<b>1,570,000.00</b>
091001	Environmental Improvement - General	583,242.31	1,490,000.00	233,200.00	1,570,000.00
<b>10</b>	<b>Water Resources and Rural Development</b>	-	<b>55,000,000.00</b>	<b>1,100,000.00</b>	<b>42,500,000.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	-	<b>55,000,000.00</b>	<b>1,100,000.00</b>	<b>42,500,000.00</b>
101001	Water Resources and Rural Deve - General	-	55,000,000.00	1,100,000.00	42,500,000.00
<b>12</b>	<b>Growing the Private Sector</b>	-	-	-	<b>22,000,000.00</b>
<b>1210</b>	<b>Growing the Private Sector - General</b>	-	-	-	<b>22,000,000.00</b>
121001	Growing the Private Sector - General	-	-	-	22,000,000.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>190,155,077.69</b>	<b>1,204,775,053.25</b>	<b>879,769,027.09</b>	<b>873,285,623.74</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>190,155,077.69</b>	<b>1,204,775,053.25</b>	<b>879,769,027.09</b>	<b>873,285,623.74</b>
131001	Reform of Government and Governance - General	190,155,077.69	1,204,775,053.25	879,769,027.09	873,285,623.74
<b>14</b>	<b>Power</b>	-	-	<b>6,518,453.75</b>	<b>45,000,000.00</b>
<b>1410</b>	<b>Power - General</b>	-	-	<b>6,518,453.75</b>	<b>45,000,000.00</b>
141001	Power - General	-	-	6,518,453.75	45,000,000.00

**126218 - MUNYA Local Government, Niger State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)**

<b>Code</b>	<b>Programme</b>	<b>2024 Full Year Actuals</b>	<b>2025 Original Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>17</b>	<b>Road</b>	<b>579,242.31</b>	<b>1,450,000.00</b>	<b>219,000.00</b>	<b>1,510,000.00</b>
<b>1710</b>	<b>Road - General</b>	<b>579,242.31</b>	<b>1,450,000.00</b>	<b>219,000.00</b>	<b>1,510,000.00</b>
171001	Road - General	579,242.31	1,450,000.00	219,000.00	1,510,000.00
<b>23</b>	<b>Social Protection</b>	<b>30,346,104.97</b>	<b>442,487,135.00</b>	<b>347,747,819.55</b>	<b>391,147,052.53</b>
<b>2301</b>	<b>Effective Governance of Social Protection</b>	<b>17,744,031.69</b>	<b>93,481,753.00</b>	<b>40,840,476.50</b>	<b>99,604,000.00</b>
230102	Social protection coordination and mechanisms	17,744,031.69	93,481,753.00	40,840,476.50	99,604,000.00
<b>2303</b>	<b>Promote gender equity and social justice</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000,000.00</b>
230303	Inclusion of Marginalised Groups	-	-	-	25,000,000.00
<b>2305</b>	<b>Social Pensions and Old Age Support</b>	<b>12,602,073.28</b>	<b>349,005,382.00</b>	<b>306,907,343.05</b>	<b>251,543,052.53</b>
230501	Pensions Payments and Contributions	12,602,073.28	349,005,382.00	306,907,343.05	211,543,052.53
230502	Gratuity	-	-	-	40,000,000.00
<b>2307</b>	<b>Promote Emergency and Humanitarian Assistance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000,000.00</b>
230705	Refugee and Internally Displaced Persons (IDP) Assistance	-	-	-	15,000,000.00

126218 - MUNYA 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
	<b>Total Personnel Expenditure</b>	<b>196,862,568.28</b>	<b>4,044,302,631.30</b>	<b>2,389,071,191.44</b>	<b>2,957,811,631.72</b>
<b>01</b>	<b>Agriculture</b>	<b>26,782,750.00</b>	<b>139,698,508.00</b>	<b>74,999,620.00</b>	<b>108,197,000.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>26,782,750.00</b>	<b>139,698,508.00</b>	<b>74,999,620.00</b>	<b>108,197,000.00</b>
010102	Agriculture sector coordination mechanisms	26,782,750.00	139,698,508.00	74,999,620.00	108,197,000.00
<b>04</b>	<b>Health</b>	<b>102,570,979.00</b>	<b>457,721,235.00</b>	<b>262,031,976.97</b>	<b>556,725,210.20</b>
<b>0401</b>	<b>Effective governance of the health system</b>	<b>102,570,979.00</b>	<b>457,721,235.00</b>	<b>262,031,976.97</b>	<b>556,725,210.20</b>
040103	Health sector coordination mechanisms	102,570,979.00	457,721,235.00	262,031,976.97	556,725,210.20
<b>05</b>	<b>Education</b>	<b>-</b>	<b>1,972,542,138.05</b>	<b>979,470,738.83</b>	<b>1,489,744,045.26</b>
<b>0501</b>	<b>Effective governance of the education system</b>	<b>-</b>	<b>1,972,542,138.05</b>	<b>979,470,738.83</b>	<b>1,489,744,045.26</b>
050103	Education sector coordination mechanisms	-	1,972,542,138.05	979,470,738.83	1,489,744,045.26
<b>06</b>	<b>Housing and Urban Development</b>	<b>29,791,714.00</b>	<b>140,842,000.00</b>	<b>67,818,000.00</b>	<b>140,124,000.00</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>29,791,714.00</b>	<b>140,842,000.00</b>	<b>67,818,000.00</b>	<b>140,124,000.00</b>
061001	Housing and Urban Development - General	29,791,714.00	140,842,000.00	67,818,000.00	140,124,000.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>7,914,778.00</b>	<b>892,441,615.25</b>	<b>657,236,236.09</b>	<b>313,384,323.74</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>7,914,778.00</b>	<b>892,441,615.25</b>	<b>657,236,236.09</b>	<b>313,384,323.74</b>
131001	Reform of Government and Governance - General	7,914,778.00	892,441,615.25	657,236,236.09	313,384,323.74
<b>23</b>	<b>Social Protection</b>	<b>29,802,347.28</b>	<b>441,057,135.00</b>	<b>347,514,619.55</b>	<b>349,637,052.53</b>
<b>2301</b>	<b>Effective Governance of Social Protection</b>	<b>17,200,274.00</b>	<b>92,051,753.00</b>	<b>40,607,276.50</b>	<b>98,094,000.00</b>
230102	Social protection coordination and mechanisms	17,200,274.00	92,051,753.00	40,607,276.50	98,094,000.00
<b>2305</b>	<b>Social Pensions and Old Age Support</b>	<b>12,602,073.28</b>	<b>349,005,382.00</b>	<b>306,907,343.05</b>	<b>251,543,052.53</b>
230501	Pensions Payments and Contributions	12,602,073.28	349,005,382.00	306,907,343.05	211,543,052.53
230502	Gratuity	-	-	-	40,000,000.00

126218 - MUNYA 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
	<b>Total Other Recurrent Expenditure</b>	<b>185,725,753.53</b>	<b>191,133,438.00</b>	<b>222,652,291.00</b>	<b>248,000,000.00</b>
<b>01</b>	<b>Agriculture</b>	<b>541,757.69</b>	<b>1,410,000.00</b>	<b>226,100.00</b>	<b>1,480,000.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>541,757.69</b>	<b>1,410,000.00</b>	<b>226,100.00</b>	<b>1,480,000.00</b>
010102	Agriculture sector coordination mechanisms	541,757.69	1,410,000.00	226,100.00	1,480,000.00
<b>04</b>	<b>Health</b>	<b>620,726.92</b>	<b>1,530,000.00</b>	<b>226,100.00</b>	<b>1,600,000.00</b>
<b>0401</b>	<b>Effective governance of the health system</b>	<b>620,726.92</b>	<b>1,530,000.00</b>	<b>226,100.00</b>	<b>1,600,000.00</b>
040103	Health sector coordination mechanisms	620,726.92	1,530,000.00	226,100.00	1,600,000.00
<b>05</b>	<b>Education</b>	<b>616,726.92</b>	<b>1,490,000.00</b>	<b>211,900.00</b>	<b>1,540,000.00</b>
<b>0501</b>	<b>Effective governance of the education system</b>	<b>616,726.92</b>	<b>1,490,000.00</b>	<b>211,900.00</b>	<b>1,540,000.00</b>
050103	Education sector coordination mechanisms	616,726.92	1,490,000.00	211,900.00	1,540,000.00
<b>09</b>	<b>Environmental Improvement</b>	<b>583,242.31</b>	<b>1,490,000.00</b>	<b>233,200.00</b>	<b>1,570,000.00</b>
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>583,242.31</b>	<b>1,490,000.00</b>	<b>233,200.00</b>	<b>1,570,000.00</b>
091001	Environmental Improvement - General	583,242.31	1,490,000.00	233,200.00	1,570,000.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>182,240,299.69</b>	<b>182,333,438.00</b>	<b>221,302,791.00</b>	<b>238,790,000.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>182,240,299.69</b>	<b>182,333,438.00</b>	<b>221,302,791.00</b>	<b>238,790,000.00</b>
131001	Reform of Government and Governance - General	182,240,299.69	182,333,438.00	221,302,791.00	238,790,000.00
<b>17</b>	<b>Road</b>	<b>579,242.31</b>	<b>1,450,000.00</b>	<b>219,000.00</b>	<b>1,510,000.00</b>
<b>1710</b>	<b>Road - General</b>	<b>579,242.31</b>	<b>1,450,000.00</b>	<b>219,000.00</b>	<b>1,510,000.00</b>
171001	Road - General	579,242.31	1,450,000.00	219,000.00	1,510,000.00
<b>23</b>	<b>Social Protection</b>	<b>543,757.69</b>	<b>1,430,000.00</b>	<b>233,200.00</b>	<b>1,510,000.00</b>
<b>2301</b>	<b>Effective Governance of Social Protection</b>	<b>543,757.69</b>	<b>1,430,000.00</b>	<b>233,200.00</b>	<b>1,510,000.00</b>
230102	Social protection coordination and mechanisms	543,757.69	1,430,000.00	233,200.00	1,510,000.00

126218 - MUNYA 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
	<b>Total Capital Expenditure</b>	<b>22,303,000.00</b>	<b>1,696,125,200.47</b>	<b>785,230,000.00</b>	<b>2,582,719,686.37</b>
<b>01</b>	<b>Agriculture</b>	-	-	540,000.00	65,000,000.00
<b>0103</b>	<b>Enhancement of food production and productivity</b>	-	-	540,000.00	65,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	-	-	540,000.00	65,000,000.00
<b>02</b>	<b>Societal Re-orientation</b>	-	20,000,000.00	-	106,500,000.00
<b>0210</b>	<b>Societal Re-orientation - General</b>	-	20,000,000.00	-	106,500,000.00
021001	Societal Re-orientation - General	-	20,000,000.00	-	106,500,000.00
<b>03</b>	<b>Poverty Alleviation</b>	-	-	1,000,000.00	32,000,000.00
<b>0310</b>	<b>Poverty Alleviation - General</b>	-	-	1,000,000.00	32,000,000.00
031001	Poverty Alleviation - General	-	-	1,000,000.00	32,000,000.00
<b>04</b>	<b>Health</b>	-	-	-	56,734,000.00
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</b>	-	-	-	15,000,000.00
040301	Reproductive, maternal and neonatal health	-	-	-	10,000,000.00
040302	Child health	-	-	-	5,000,000.00
<b>0404</b>	<b>Provision of the right number and right skill mix of competent, motivated, and productive Human Resources</b>	-	-	-	1,000,000.00
040403	In service training (continuing education)	-	-	-	1,000,000.00
<b>0405</b>	<b>Provision of adequate and modern health infrastructure for health services delivery</b>	-	-	-	40,734,000.00
040501	Functional health facilities	-	-	-	40,734,000.00
<b>05</b>	<b>Education</b>	-	50,000,000.00	-	145,000,900.00
<b>0504</b>	<b>Improved quality of teaching and learning outcomes</b>	-	-	-	25,000,000.00
050402	Instructional and learning materials	-	-	-	25,000,000.00
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	-	-	-	60,000,900.00
050501	Schools' infrastructure construction and rehabilitation	-	-	-	60,000,900.00
<b>0506</b>	<b>Improved education information management system (EIMS)</b>	-	-	-	10,000,000.00
050602	Research and development	-	-	-	10,000,000.00
<b>0510</b>	<b>Education Sector Expenditures Not Elsewhere Classified</b>	-	50,000,000.00	-	50,000,000.00
051001	Education Not Elsewhere Classified	-	50,000,000.00	-	50,000,000.00
<b>06</b>	<b>Housing and Urban Development</b>	22,303,000.00	1,441,125,200.47	774,841,546.25	1,671,873,486.37
<b>0610</b>	<b>Housing and Urban Development - General</b>	22,303,000.00	1,441,125,200.47	774,841,546.25	1,671,873,486.37
061001	Housing and Urban Development - General	22,303,000.00	1,441,125,200.47	774,841,546.25	1,671,873,486.37
<b>08</b>	<b>Youth</b>	-	-	-	35,000,000.00
<b>0810</b>	<b>Youth - General</b>	-	-	-	35,000,000.00
081001	Youth - General	-	-	-	35,000,000.00
<b>10</b>	<b>Water Resources and Rural Development</b>	-	55,000,000.00	1,100,000.00	42,500,000.00
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	-	55,000,000.00	1,100,000.00	42,500,000.00
101001	Water Resources and Rural Deve - General	-	55,000,000.00	1,100,000.00	42,500,000.00
<b>12</b>	<b>Growing the Private Sector</b>	-	-	-	22,000,000.00
<b>1210</b>	<b>Growing the Private Sector - General</b>	-	-	-	22,000,000.00
121001	Growing the Private Sector - General	-	-	-	22,000,000.00
<b>13</b>	<b>Reform of Government and Governance</b>	-	130,000,000.00	1,230,000.00	321,111,300.00
<b>1310</b>	<b>Reform of Government and Governance - General</b>	-	130,000,000.00	1,230,000.00	321,111,300.00
131001	Reform of Government and Governance - General	-	130,000,000.00	1,230,000.00	321,111,300.00
<b>14</b>	<b>Power</b>	-	-	6,518,453.75	45,000,000.00
<b>1410</b>	<b>Power - General</b>	-	-	6,518,453.75	45,000,000.00
141001	Power - General	-	-	6,518,453.75	45,000,000.00
<b>23</b>	<b>Social Protection</b>	-	-	-	40,000,000.00
<b>2303</b>	<b>Promote gender equity and social justice</b>	-	-	-	25,000,000.00
230303	Inclusion of Marginalised Groups	-	-	-	25,000,000.00
<b>2307</b>	<b>Promote Emergency and Humanitarian Assistance</b>	-	-	-	15,000,000.00
230705	Refugee and Internally Displaced Persons (IDP) Assistance	-	-	-	15,000,000.00

**126218 - MUNYA 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
<b>Total Capital Expenditure</b>						<b>22,303,000.00</b>	<b>1,696,125,200.47</b>	<b>785,230,000.00</b>	<b>2,582,719,686.37</b>
i. Purchase of Public Address System to LG Chamber	02 - Societal Re-orientation	011100100100 - CHAIRMAN	EQUIPMENT	ORGANS	12621898 - LG WIDE	-	-	-	1,500,000.00
i. Purchase of Chairman's Official Vehicle	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	VEHICLES	ORGANS	12621898 - LG WIDE	-	-	-	50,000,000.00
ii. Procurement of VC toyota official Vehicle	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	VEHICLES	ORGANS	12621898 - LG WIDE	-	20,000,000.00	-	15,000,000.00
iii. Supply of furniture at the Reception of Chairman's Office	13 - Reform of Government and Governance	011100100100 - CHAIRMAN	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12621898 - LG WIDE	-	-	-	4,000,000.00
i. SP. Purchase and distribution of Blankets to the victims of disaster	23 - Social Protection	011100100100 - CHAIRMAN	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	71041 - FAMILY AND CHILDREN	12621898 - LG WIDE	-	-	-	5,000,000.00
i. Sponsoring LG Team to participate in Governor's Cup Competition and other Sporting Activities	08 - Youth	011100100100 - CHAIRMAN	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12621898 - LG WIDE	-	-	-	7,000,000.00
i. Completion of Multi-Purpose Hall at Sarkin Pawa Community/Government project identification and ownership	08 - Youth	011100100100 - CHAIRMAN	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12621898 - LG WIDE	-	-	-	28,000,000.00
i. Construction of Four (4) District Heads Palace at Dangunu,Sarkin Pawa,Guni and Guni	06 - Housing and Urban Development	011100100100 - CHAIRMAN	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12621898 - LG WIDE	-	-	-	15,000,000.00
ii. Local Government Contribution to Emirate	02 - Societal Re-orientation	011100100100 - CHAIRMAN	23020128 - CONSTRUCTION OF IRELIGIOUS BUILDINGS	70821 - CULTURAL SERVICES	12621898 - LG WIDE	-	-	-	50,000,000.00
i. Purchase of Jinheg Motorcycles to Councillors	13 - Reform of Government and Governance	011200100100 - THE LEGISLATIVE COUNCIL	23010104 - PURCHASE OF MOTOR CYCLES / TRICYCLE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12621898 - LG WIDE	-	-	-	15,000,000.00
ii. Councillors Ward Constituency Projects	06 - Housing and Urban Development	011200100100 - THE LEGISLATIVE COUNCIL	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12621898 - LG WIDE	-	-	-	33,000,000.00
iii. Completion of Legislative Chamber at L.G Secretariat	13 - Reform of Government and Governance	011200100100 - THE LEGISLATIVE COUNCIL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12621898 - LG WIDE	-	-	-	28,679,100.00
iv. Purchase of Toyota LE vehicle to House Leader	13 - Reform of Government and Governance	011202100100 - OFFICE OF THE HOUSE LEADER	23010104 - PURCHASE OF MOTOR CYCLES / TRICYCLE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12621898 - LG WIDE	-	20,000,000.00	-	12,000,000.00
iii Renovation of Agric Department and Furnishing	13 - Reform of Government and Governance	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12621898 - LG WIDE	-	-	-	27,278,600.00
i. Purchase of 120 Nos. of 50kg of Par boil rice	03 - Poverty Alleviation	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	71041 - FAMILY AND CHILDREN	12621898 - LG WIDE	-	-	1,000,000.00	12,000,000.00
ii. Purchase of 100 Nos. of 50kg of maize	03 - Poverty Alleviation	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	71041 - FAMILY AND CHILDREN	12621898 - LG WIDE	-	-	-	11,000,000.00
i. Construction of Fertilizer Store at Dandaudu,Guni and Sarkin Pawa	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	71041 - FAMILY AND CHILDREN	12621898 - LG WIDE	-	-	-	30,000,000.00
ii. Procurement of Fertilizer and Agro Chemicals for Distribution Across the LGA	01 - Agriculture	021500100100 - DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12621898 - LG WIDE	-	-	540,000.00	35,000,000.00
i. Renovations of LG Secretariate(Executive Block) and Furnishing	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12621898 - LG WIDE	-	-	1,230,000.00	35,875,000.00
i. Reconnection of Sarkin Pawa to National Grid	14 - Power	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	12621898 - LG WIDE	-	-	3,080,000.00	20,000,000.00
ii. Purchase of 3Nos. 33KVA Transformers	14 - Power	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	12621898 - LG WIDE	-	-	3,438,453.75	25,000,000.00
i. Local Gov't participation in Trade fairs activities	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12621898 - LG WIDE	-	-	-	2,000,000.00
i. Construction of Market stalls at sarkin pawa	12 - Growing the Private Sector	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23030124 - REHABILITATION/REPAIRS-MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12621898 - LG WIDE	-	-	-	20,000,000.00
i. Drilling of Boreholes Across the LGA	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12621898 - LG WIDE	-	40,000,000.00	-	27,500,000.00
ii. Reactivation of Boreholes Across 11 Wards of the LGA	10 - Water Resources and Rural Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12621898 - LG WIDE	-	15,000,000.00	1,100,000.00	15,000,000.00
i. Contribution for Urban renewal	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12621898 - LG WIDE	22,303,000.00	1,201,125,200.47	734,841,546.25	1,223,873,486.37
ii. Contribution for Ward Development Projects	06 - Housing and Urban Development	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12621898 - LG WIDE	-	240,000,000.00	40,000,000.00	400,000,000.00
i. Construction of Security Forces Quarters at Sarkin Pawa	02 - Societal Re-orientation	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23020122 - CONSTRUCTION OF BOUNDARY PILLARS / RIGHT OF WAYS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	12621898 - LG WIDE	-	-	-	35,000,000.00
i. Purchase of 8Nos. Toyota official vehicles to Directors	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12621898 - LG WIDE	-	70,000,000.00	-	64,000,000.00
ii. Supply of 8Nos. Motor Cycles to Departments and LEA	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010104 - PURCHASE OF MOTOR CYCLES / TRICYCLE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12621898 - LG WIDE	-	20,000,000.00	-	20,000,000.00
i. Purchase of HP laptops computers and laser jet Printers for all Departments	13 - Reform of Government and Governance	023400100100 - DEPARTMENT OF WORKS AND HOUSING	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12621898 - LG WIDE	-	-	-	7,000,000.00
ii Renovation of Social Development and Planning Department Building and Furnishing	13 - Reform of Government and Governance	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12621898 - LG WIDE	-	-	-	27,278,600.00
ii. SP.Purchase of 200 Nos of Mattresses and Pillows	23 - Social Protection	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23010130 - PURCHASE OF RECREATIONAL FACILITIES	71041 - FAMILY AND CHILDREN	12621898 - LG WIDE	-	-	-	10,000,000.00
Purchase of Furniture For Director Planning and Director Social Development Offices	13 - Reform of Government and Governance	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12621898 - LG WIDE	-	-	-	15,000,000.00
i.SP.Training of 100 Physically Challenged People on Entrepreneur Skills	23 - Social Protection	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	12621898 - LG WIDE	-	-	-	20,000,000.00
ii.SP. Purchase of 22 nos. of mobility aid for people with special needs across the LGA	23 - Social Protection	051400100100 - DEPARTMENT OF SOCIAL WELFARE DEPARTMENT	23010128 - PURCHASE OF SECURITY EQUIPMENT	71041 - FAMILY AND CHILDREN	12621898 - LG WIDE	-	-	-	5,000,000.00
i. Renovation of 1No. Block of 2classroom each in Guni,Gbakuku, and Kazai	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	70912 - PRIMARY EDUCATION	12621898 - LG WIDE	-	-	-	27,500,000.00
ii. Renovation of 1No. Block of 3classroom Kuchi and Beni	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	OF PUBLIC SCHOOLS / ACADEMIC INSTITUTIONS	70912 - PRIMARY EDUCATION	12621898 - LG WIDE	-	-	-	32,500,900.00
iii. Procurement of 200 Nos. of seaters Pupils Desk	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70912 - PRIMARY EDUCATION	12621898 - LG WIDE	-	-	-	9,500,000.00
iv. Supply of 50Nos. Teachers Tables and Chairs	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70912 - PRIMARY EDUCATION	12621898 - LG WIDE	-	-	-	5,500,000.00
v.SP. Purchase of 10,000 unit of 60 leaves exercise books for pri. Sch. pupils	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70912 - PRIMARY EDUCATION	12621898 - LG WIDE	-	-	-	10,000,000.00
i. Local Government Contribution to IBBU	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23050102 - COMPUTER SOFTWARE ACQUISITION	70961 - SUBSIDIARY SERVICES TO EDUCATION	12621898 - LG WIDE	-	-	-	10,000,000.00
i. Provision of Cash Support to 1000 Indigenues Students Learnind in Tertiary Institutions (#50,000 each)	05 - Education	051700100100 - DEPARTMENT OF EDUCATION	23050102 - COMPUTER SOFTWARE ACQUISITION	70961 - SUBSIDIARY SERVICES TO EDUCATION	12621898 - LG WIDE	-	50,000,000.00	-	50,000,000.00
i. SP.Awareness/Sensitization Programme on Food and Nutrition Activities Across the LGA	03 - Poverty Alleviation	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23050103 - MONITORING AND EVALUATION OF CAPITAL INVESTMENTS	70741 - PUBLIC HEALTH SERVICES	12621898 - LG WIDE	-	-	-	7,000,000.00

126218 - MUNYA 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
i.SP.Purchase and Distribution of Ready to use Therapeutic Food to IMAM site for malnourished children with SAM cases	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70741 - PUBLIC HEALTH SERVICES	12621898 - LG WIDE	-	-	-	5,000,000.00
i. Renovation of PHC clinics at Fuka,Chibani, Shengu and Beni	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12621898 - LG WIDE	-	-	-	40,734,000.00
ii.SP. Provision of delivery kits for pregnant women Across 11 wards	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12621898 - LG WIDE	-	-	-	10,000,000.00
iii.SP. Compound meeting for Food demonstrations using Local Available Foods in the communities	03 - Poverty Alleviation	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12621898 - LG WIDE	-	-	-	2,000,000.00
iv. Quarterly review meeting of Food and Nutrition Local Gov't committee	04 - Health	052100100100 - DEPARTMENT OF PRIMARY HEALTH CARE	23050103 - MONITORING AND EVALUATION OF CAPITAL INVESTMENTS	70741 - PUBLIC HEALTH SERVICES	12621898 - LG WIDE	-	-	-	1,000,000.00

<b>011100100100 CHAIRMAN</b>					
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Approved Budget</b>	<b>Balance January to December</b>	<b>2026 Approved Budget</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>597,792.31</b>	<b>418,240,469.19</b>	<b>295,964,277.02</b>	<b>226,656,854.55</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>0.00</b>	<b>376,660,469.19</b>	<b>295,705,877.02</b>	<b>29,496,854.55</b>
<b>2101</b>	<b>SALARY</b>	<b>0.00</b>	<b>235,013,235.98</b>	<b>184,502,491.61</b>	<b>18,404,244.16</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>0.00</b>	<b>235,013,235.98</b>	<b>184,502,491.61</b>	<b>18,404,244.16</b>
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	235,013,235.98	184,502,491.61	18,404,244.16
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>0.00</b>	<b>141,647,233.21</b>	<b>111,203,385.41</b>	<b>11,092,610.39</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>0.00</b>	<b>141,647,233.21</b>	<b>111,203,385.41</b>	<b>11,092,610.39</b>
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	0.00	141,647,233.21	111,203,385.41	11,092,610.39
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>597,792.31</b>	<b>1,580,000.00</b>	<b>258,400.00</b>	<b>1,660,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>597,792.31</b>	<b>1,580,000.00</b>	<b>258,400.00</b>	<b>1,660,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>138,600.00</b>	<b>140,000.00</b>	<b>0.00</b>	<b>140,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	79,200.00	80,000.00	0.00	80,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	59,400.00	60,000.00	0.00	60,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>80,000.00</b>	<b>0.00</b>	<b>80,000.00</b>
22020202	TELEPHONE CHARGES	0.00	80,000.00	0.00	80,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>81,000.00</b>	<b>120,000.00</b>	<b>0.00</b>	<b>120,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	27,000.00	40,000.00	0.00	40,000.00
22020302	BOOKS	27,000.00	40,000.00	0.00	40,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	27,000.00	40,000.00	0.00	40,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>137,792.31</b>	<b>280,000.00</b>	<b>0.00</b>	<b>280,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	78,738.46	160,000.00	0.00	160,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	59,053.85	120,000.00	0.00	120,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>16,000.00</b>	<b>80,000.00</b>	<b>56,800.00</b>	<b>160,000.00</b>
22020501	LOCAL TRAINING	16,000.00	80,000.00	56,800.00	160,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>224,400.00</b>	<b>880,000.00</b>	<b>201,600.00</b>	<b>880,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	84,150.00	330,000.00	75,600.00	330,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	56,100.00	220,000.00	50,400.00	220,000.00
22021003	PUBLICITY & ADVERTISEMENTS	56,100.00	220,000.00	50,400.00	220,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	28,050.00	110,000.00	25,200.00	110,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>40,000,000.00</b>	<b>0.00</b>	<b>195,500,000.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>75,500,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>75,500,000.00</b>
23010105	PURCHASE OF MOTOR VEHICLES	0.00	20,000,000.00	0.00	65,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	4,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00	0.00	5,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	0.00	0.00	1,500,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>120,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>120,000,000.00</b>
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	0.00	0.00	0.00	35,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	15,000,000.00
23020128	CONSTRUCTION OF IRELIGIOUS BUILDINGS	0.00	20,000,000.00	0.00	70,000,000.00

<b>011100100200 VICE-CHAIRMAN</b>					
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Approved Budget</b>	<b>Balance January to December</b>	<b>2026 Approved Budget</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>541,757.69</b>	<b>266,602,614.06</b>	<b>208,421,599.49</b>	<b>22,247,637.18</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>0.00</b>	<b>265,192,614.06</b>	<b>208,195,499.49</b>	<b>20,767,637.18</b>

<b>2101</b>	<b>SALARY</b>	<b>0.00</b>	<b>208,533,720.78</b>	<b>163,714,145.33</b>	<b>16,330,593.03</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>0.00</b>	<b>208,533,720.78</b>	<b>163,714,145.33</b>	<b>16,330,593.03</b>
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	208,533,720.78	163,714,145.33	16,330,593.03
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>0.00</b>	<b>56,658,893.28</b>	<b>44,481,354.17</b>	<b>4,437,044.16</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>0.00</b>	<b>56,658,893.28</b>	<b>44,481,354.17</b>	<b>4,437,044.16</b>
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	0.00	56,658,893.28	44,481,354.17	4,437,044.16
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>541,757.69</b>	<b>1,410,000.00</b>	<b>226,100.00</b>	<b>1,480,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>541,757.69</b>	<b>1,410,000.00</b>	<b>226,100.00</b>	<b>1,480,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>118,800.00</b>	<b>120,000.00</b>	<b>0.00</b>	<b>120,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	79,200.00	80,000.00	0.00	80,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	39,600.00	40,000.00	0.00	40,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>70,000.00</b>	<b>0.00</b>	<b>70,000.00</b>
22020202	TELEPHONE CHARGES	0.00	70,000.00	0.00	70,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>94,500.00</b>	<b>140,000.00</b>	<b>0.00</b>	<b>140,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	40,500.00	60,000.00	0.00	60,000.00
22020302	BOOKS	27,000.00	40,000.00	0.00	40,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	27,000.00	40,000.00	0.00	40,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>118,107.69</b>	<b>240,000.00</b>	<b>0.00</b>	<b>240,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	78,738.46	160,000.00	0.00	160,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	39,369.23	80,000.00	0.00	80,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>14,000.00</b>	<b>70,000.00</b>	<b>49,700.00</b>	<b>140,000.00</b>
22020501	LOCAL TRAINING	14,000.00	70,000.00	49,700.00	140,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>196,350.00</b>	<b>770,000.00</b>	<b>176,400.00</b>	<b>770,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	56,100.00	220,000.00	50,400.00	220,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	56,100.00	220,000.00	50,400.00	220,000.00
22021003	PUBLICITY & ADVERTISEMENTS	56,100.00	220,000.00	50,400.00	220,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	28,050.00	110,000.00	25,200.00	110,000.00

<b>011118300100</b>	<b>INTERNAL AUDIT</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Approved Budget</b>	<b>ance January to December</b>	<b>2026 Approved Budget</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>620,726.92</b>	<b>1,530,000.00</b>	<b>226,100.00</b>	<b>1,600,000.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>620,726.92</b>	<b>1,530,000.00</b>	<b>226,100.00</b>	<b>1,600,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>620,726.92</b>	<b>1,530,000.00</b>	<b>226,100.00</b>	<b>1,600,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>158,400.00</b>	<b>160,000.00</b>	<b>0.00</b>	<b>160,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	79,200.00	80,000.00	0.00	80,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	79,200.00	80,000.00	0.00	80,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>70,000.00</b>	<b>0.00</b>	<b>70,000.00</b>
22020202	TELEPHONE CHARGES	0.00	70,000.00	0.00	70,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>94,500.00</b>	<b>140,000.00</b>	<b>0.00</b>	<b>140,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	40,500.00	60,000.00	0.00	60,000.00
22020302	BOOKS	27,000.00	40,000.00	0.00	40,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	27,000.00	40,000.00	0.00	40,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>157,476.92</b>	<b>320,000.00</b>	<b>0.00</b>	<b>320,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	78,738.46	160,000.00	0.00	160,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	78,738.46	160,000.00	0.00	160,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>14,000.00</b>	<b>70,000.00</b>	<b>49,700.00</b>	<b>140,000.00</b>
22020501	LOCAL TRAINING	14,000.00	70,000.00	49,700.00	140,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>196,350.00</b>	<b>770,000.00</b>	<b>176,400.00</b>	<b>770,000.00</b>

22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	56,100.00	220,000.00	50,400.00	220,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	56,100.00	220,000.00	50,400.00	220,000.00
22021003	PUBLICITY & ADVERTISEMENTS	56,100.00	220,000.00	50,400.00	220,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	28,050.00	110,000.00	25,200.00	110,000.00

011200100100 THE LEGISLATIVE COUNCIL					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Actuals January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>596,742.31</b>	<b>43,510,000.00</b>	<b>14,240,548.96</b>	<b>120,269,100.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>0.00</b>	<b>42,000,000.00</b>	<b>14,007,348.96</b>	<b>42,000,000.00</b>
<b>2101</b>	<b>SALARY</b>	<b>0.00</b>	<b>33,000,000.00</b>	<b>14,007,348.96</b>	<b>33,000,000.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>0.00</b>	<b>33,000,000.00</b>	<b>14,007,348.96</b>	<b>33,000,000.00</b>
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	0.00	33,000,000.00	14,007,348.96	33,000,000.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>0.00</b>	<b>9,000,000.00</b>	<b>0.00</b>	<b>9,000,000.00</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>0.00</b>	<b>9,000,000.00</b>	<b>0.00</b>	<b>9,000,000.00</b>
21020104	STATUTORY OFFICE HOLDERS ALLOWANCE	0.00	9,000,000.00	0.00	9,000,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>596,742.31</b>	<b>1,510,000.00</b>	<b>233,200.00</b>	<b>1,590,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>596,742.31</b>	<b>1,510,000.00</b>	<b>233,200.00</b>	<b>1,590,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>138,600.00</b>	<b>140,000.00</b>	<b>0.00</b>	<b>140,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	79,200.00	80,000.00	0.00	80,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	59,400.00	60,000.00	0.00	60,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>80,000.00</b>	<b>0.00</b>	<b>80,000.00</b>
22020202	TELEPHONE CHARGES	0.00	80,000.00	0.00	80,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>108,000.00</b>	<b>160,000.00</b>	<b>0.00</b>	<b>160,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	40,500.00	60,000.00	0.00	60,000.00
22020302	BOOKS	27,000.00	40,000.00	0.00	40,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	40,500.00	60,000.00	0.00	60,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>137,792.31</b>	<b>280,000.00</b>	<b>0.00</b>	<b>280,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	78,738.46	160,000.00	0.00	160,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	59,053.85	120,000.00	0.00	120,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>16,000.00</b>	<b>80,000.00</b>	<b>56,800.00</b>	<b>160,000.00</b>
22020501	LOCAL TRAINING	16,000.00	80,000.00	56,800.00	160,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>196,350.00</b>	<b>770,000.00</b>	<b>176,400.00</b>	<b>770,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	56,100.00	220,000.00	50,400.00	220,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	56,100.00	220,000.00	50,400.00	220,000.00
22021003	PUBLICITY & ADVERTISEMENTS	56,100.00	220,000.00	50,400.00	220,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	28,050.00	110,000.00	25,200.00	110,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>76,679,100.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000,000.00</b>
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	0.00	0.00	0.00	15,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>61,679,100.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>61,679,100.00</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0.00	0.00	0.00	28,679,100.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0.00	0.00	0.00	33,000,000.00

011202100100 OFFICE OF THE HOUSE LEADER					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Actuals January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>0.00</b>	<b>20,000,000.00</b>	<b>0.00</b>	<b>12,000,000.00</b>

23	CAPITAL EXPENDITURE	0.00	20,000,000.00	0.00	12,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	20,000,000.00	0.00	12,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	20,000,000.00	0.00	12,000,000.00
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	0.00	20,000,000.00	0.00	12,000,000.00

016100100100		Office of the Secretary to LGC			
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Actuals January to December	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>3,169,516.92</u>	<u>8,096,832.00</u>	<u>1,506,593.36</u>	<u>8,176,832.00</u>
21	PERSONNEL COST	2,546,790.00	6,546,832.00	1,273,393.36	6,546,832.00
2101	SALARY	2,546,790.00	2,546,832.00	1,273,393.36	2,546,832.00
210101	SALARIES AND WAGES	2,546,790.00	2,546,832.00	1,273,393.36	2,546,832.00
21010101	SALARY	2,546,790.00	2,546,832.00	1,273,393.36	2,546,832.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	4,000,000.00	0.00	4,000,000.00
210201	ALLOWANCES	0.00	4,000,000.00	0.00	4,000,000.00
21020101	REGULAR ALLOWANCE	0.00	4,000,000.00	0.00	4,000,000.00
22	OTHER RECURRENT COSTS	622,726.92	1,550,000.00	233,200.00	1,630,000.00
2202	OVERHEAD COST	622,726.92	1,550,000.00	233,200.00	1,630,000.00
220201	TRAVEL & TRANSPORT - GENERAL	158,400.00	160,000.00	0.00	160,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	79,200.00	80,000.00	0.00	80,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	79,200.00	80,000.00	0.00	80,000.00
220202	UTILITIES - GENERAL	0.00	80,000.00	0.00	80,000.00
22020202	TELEPHONE CHARGES	0.00	80,000.00	0.00	80,000.00
220203	MATERIALS & SUPPLIES - GENERAL	94,500.00	140,000.00	0.00	140,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	40,500.00	60,000.00	0.00	60,000.00
22020302	BOOKS	27,000.00	40,000.00	0.00	40,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	27,000.00	40,000.00	0.00	40,000.00
220204	MAINTENANCE SERVICES - GENERAL	157,476.92	320,000.00	0.00	320,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	78,738.46	160,000.00	0.00	160,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	78,738.46	160,000.00	0.00	160,000.00
220205	TRAINING - GENERAL	16,000.00	80,000.00	56,800.00	160,000.00
22020501	LOCAL TRAINING	16,000.00	80,000.00	56,800.00	160,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	196,350.00	770,000.00	176,400.00	770,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	56,100.00	220,000.00	50,400.00	220,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	56,100.00	220,000.00	50,400.00	220,000.00
22021003	PUBLICITY & ADVERTISEMENTS	56,100.00	220,000.00	50,400.00	220,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	28,050.00	110,000.00	25,200.00	110,000.00

012500100100		DEPARTMENT OF PERSONNEL MANAGEMENT			
Code	Description	2024 Full Year Actuals	2025 Approved Budget	2025 Actuals January to December	2026 Approved Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>4,137,522.92</u>	<u>101,774,700.00</u>	<u>62,237,217.25</u>	<u>111,571,000.00</u>
21	PERSONNEL COST	3,503,296.00	100,224,700.00	62,011,117.25	109,951,000.00
2101	SALARY	3,503,296.00	100,224,700.00	62,011,117.25	109,951,000.00
210101	SALARIES AND WAGES	3,503,296.00	100,224,700.00	62,011,117.25	109,951,000.00
21010101	SALARY	3,503,296.00	100,224,700.00	62,011,117.25	109,951,000.00
22	OTHER RECURRENT COSTS	634,226.92	1,550,000.00	226,100.00	1,620,000.00
2202	OVERHEAD COST	634,226.92	1,550,000.00	226,100.00	1,620,000.00
220201	TRAVEL & TRANSPORT - GENERAL	158,400.00	160,000.00	0.00	160,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	79,200.00	80,000.00	0.00	80,000.00

22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	79,200.00	80,000.00	0.00	80,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>70,000.00</b>	<b>0.00</b>	<b>70,000.00</b>
22020202	TELEPHONE CHARGES	0.00	70,000.00	0.00	70,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>108,000.00</b>	<b>160,000.00</b>	<b>0.00</b>	<b>160,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	40,500.00	60,000.00	0.00	60,000.00
22020302	BOOKS	27,000.00	40,000.00	0.00	40,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	40,500.00	60,000.00	0.00	60,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>157,476.92</b>	<b>320,000.00</b>	<b>0.00</b>	<b>320,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	78,738.46	160,000.00	0.00	160,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	78,738.46	160,000.00	0.00	160,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>14,000.00</b>	<b>70,000.00</b>	<b>49,700.00</b>	<b>140,000.00</b>
22020501	LOCAL TRAINING	14,000.00	70,000.00	49,700.00	140,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>196,350.00</b>	<b>770,000.00</b>	<b>176,400.00</b>	<b>770,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	56,100.00	220,000.00	50,400.00	220,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	56,100.00	220,000.00	50,400.00	220,000.00
22021003	PUBLICITY & ADVERTISEMENTS	56,100.00	220,000.00	50,400.00	220,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	28,050.00	110,000.00	25,200.00	110,000.00

<b>021500100100 DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>					
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Approved Budget</b>	<b>Balance January to December</b>	<b>2026 Approved Budget</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>27,324,507.69</b>	<b>141,108,508.00</b>	<b>76,765,720.00</b>	<b>224,955,600.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>26,782,750.00</b>	<b>139,698,508.00</b>	<b>74,999,620.00</b>	<b>108,197,000.00</b>
<b>2101</b>	<b>SALARY</b>	<b>26,782,750.00</b>	<b>139,698,508.00</b>	<b>74,999,620.00</b>	<b>108,197,000.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>26,782,750.00</b>	<b>139,698,508.00</b>	<b>74,999,620.00</b>	<b>108,197,000.00</b>
21010101	SALARY	26,782,750.00	139,698,508.00	74,999,620.00	108,197,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>541,757.69</b>	<b>1,410,000.00</b>	<b>226,100.00</b>	<b>1,480,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>541,757.69</b>	<b>1,410,000.00</b>	<b>226,100.00</b>	<b>1,480,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>118,800.00</b>	<b>120,000.00</b>	<b>0.00</b>	<b>120,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	39,600.00	40,000.00	0.00	40,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	79,200.00	80,000.00	0.00	80,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>70,000.00</b>	<b>0.00</b>	<b>70,000.00</b>
22020202	TELEPHONE CHARGES	0.00	70,000.00	0.00	70,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>94,500.00</b>	<b>140,000.00</b>	<b>0.00</b>	<b>140,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	40,500.00	60,000.00	0.00	60,000.00
22020302	BOOKS	27,000.00	40,000.00	0.00	40,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	27,000.00	40,000.00	0.00	40,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>118,107.69</b>	<b>240,000.00</b>	<b>0.00</b>	<b>240,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	39,369.23	80,000.00	0.00	80,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	78,738.46	160,000.00	0.00	160,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>14,000.00</b>	<b>70,000.00</b>	<b>49,700.00</b>	<b>140,000.00</b>
22020501	LOCAL TRAINING	14,000.00	70,000.00	49,700.00	140,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>196,350.00</b>	<b>770,000.00</b>	<b>176,400.00</b>	<b>770,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	56,100.00	220,000.00	50,400.00	220,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	56,100.00	220,000.00	50,400.00	220,000.00
22021003	PUBLICITY & ADVERTISEMENTS	56,100.00	220,000.00	50,400.00	220,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	28,050.00	110,000.00	25,200.00	110,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>0.00</b>	<b>1,540,000.00</b>	<b>115,278,600.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>0.00</b>	<b>1,540,000.00</b>	<b>58,000,000.00</b>

<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>1,540,000.00</b>	<b>58,000,000.00</b>
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	0.00	1,540,000.00	58,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,000,000.00</b>
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	0.00	0.00	0.00	30,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>27,278,600.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>27,278,600.00</b>
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	0.00	27,278,600.00

<b>022000100100</b>	<b>DEPARTMENT OF FINANCE AND SUPPLY (TREASURY)</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Approved Budget</b>	<b>Balance January to December</b>	<b>2026 Approved Budget</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>190,568,122.97</b>	<b>611,171,820.00</b>	<b>596,610,834.05</b>	<b>573,601,052.53</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>12,602,073.28</b>	<b>439,608,382.00</b>	<b>376,955,343.05</b>	<b>346,091,052.53</b>
<b>2101</b>	<b>SALARY</b>	<b>0.00</b>	<b>90,603,000.00</b>	<b>70,048,000.00</b>	<b>94,548,000.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>0.00</b>	<b>90,603,000.00</b>	<b>70,048,000.00</b>	<b>94,548,000.00</b>
21010101	SALARY	0.00	90,603,000.00	70,048,000.00	94,548,000.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>12,602,073.28</b>	<b>349,005,382.00</b>	<b>306,907,343.05</b>	<b>251,543,052.53</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>12,602,073.28</b>	<b>349,005,382.00</b>	<b>306,907,343.05</b>	<b>251,543,052.53</b>
21030101	GRATUITY	0.00	0.00	0.00	40,000,000.00
21030102	PENSION	12,602,073.28	349,005,382.00	306,907,343.05	211,543,052.53
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>177,966,049.69</b>	<b>171,563,438.00</b>	<b>219,655,491.00</b>	<b>227,510,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>543,757.69</b>	<b>1,430,000.00</b>	<b>233,200.00</b>	<b>1,510,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>118,800.00</b>	<b>120,000.00</b>	<b>0.00</b>	<b>120,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	79,200.00	80,000.00	0.00	80,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	39,600.00	40,000.00	0.00	40,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>80,000.00</b>	<b>0.00</b>	<b>80,000.00</b>
22020202	TELEPHONE CHARGES	0.00	80,000.00	0.00	80,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>94,500.00</b>	<b>140,000.00</b>	<b>0.00</b>	<b>140,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	40,500.00	60,000.00	0.00	60,000.00
22020302	BOOKS	27,000.00	40,000.00	0.00	40,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	27,000.00	40,000.00	0.00	40,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>118,107.69</b>	<b>240,000.00</b>	<b>0.00</b>	<b>240,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	78,738.46	160,000.00	0.00	160,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	39,369.23	80,000.00	0.00	80,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>16,000.00</b>	<b>80,000.00</b>	<b>56,800.00</b>	<b>160,000.00</b>
22020501	LOCAL TRAINING	16,000.00	80,000.00	56,800.00	160,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>196,350.00</b>	<b>770,000.00</b>	<b>176,400.00</b>	<b>770,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	56,100.00	220,000.00	50,400.00	220,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	56,100.00	220,000.00	50,400.00	220,000.00
22021003	PUBLICITY & ADVERTISEMENTS	56,100.00	220,000.00	50,400.00	220,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	28,050.00	110,000.00	25,200.00	110,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>177,422,292.00</b>	<b>170,133,438.00</b>	<b>219,422,291.00</b>	<b>226,000,000.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>177,422,292.00</b>	<b>170,133,438.00</b>	<b>219,422,291.00</b>	<b>226,000,000.00</b>
22040103	GRANT TO STATE GOVERNMENTS - COMMON SERVICES RECURRENT	10,000,000.00	9,600,000.00	32,800,000.00	32,800,000.00
22040104	GRANT TO STATE GOVERNMENTS - MINNA MUNICIPAL FUND	8,000,000.00	0.00	8,000,000.00	9,600,000.00
22040105	GRANT TO STATE GOVERNMENTS -CONTRIBUTION TO IBB RECURRENT	28,800,000.00	0.00	28,800,000.00	28,800,000.00
22040107	GRANTS TO LOCAL GOVERNMENT - RECURRENT	0.00	1,000,000.00	0.00	1,000,000.00
22040109	GRANTS TO EMIRATE COUNCIL - RECURRENT	122,622,292.00	149,933,438.00	141,822,291.00	144,200,000.00

22040115	2% TRAINING FUND	8,000,000.00	9,600,000.00	8,000,000.00	9,600,000.00
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<b>023400100100 DEPARTMENT OF WORKS AND HOUSING</b>					
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Approved Budget</b>	<b>Balance January to December</b>	<b>2026 Approved Budget</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>52,673,956.31</b>	<b>1,728,417,200.47</b>	<b>851,727,000.00</b>	<b>2,036,882,486.37</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>29,791,714.00</b>	<b>140,842,000.00</b>	<b>67,818,000.00</b>	<b>140,124,000.00</b>
<b>2101</b>	<b>SALARY</b>	<b>29,791,714.00</b>	<b>140,842,000.00</b>	<b>67,818,000.00</b>	<b>140,124,000.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>29,791,714.00</b>	<b>140,842,000.00</b>	<b>67,818,000.00</b>	<b>140,124,000.00</b>
21010101	SALARY	29,791,714.00	140,842,000.00	67,818,000.00	140,124,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>579,242.31</b>	<b>1,450,000.00</b>	<b>219,000.00</b>	<b>1,510,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>579,242.31</b>	<b>1,450,000.00</b>	<b>219,000.00</b>	<b>1,510,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>138,600.00</b>	<b>140,000.00</b>	<b>0.00</b>	<b>140,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	59,400.00	60,000.00	0.00	60,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	79,200.00	80,000.00	0.00	80,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>60,000.00</b>	<b>0.00</b>	<b>60,000.00</b>
22020202	TELEPHONE CHARGES	0.00	60,000.00	0.00	60,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>94,500.00</b>	<b>140,000.00</b>	<b>0.00</b>	<b>140,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	40,500.00	60,000.00	0.00	60,000.00
22020302	BOOKS	27,000.00	40,000.00	0.00	40,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	27,000.00	40,000.00	0.00	40,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>137,792.31</b>	<b>280,000.00</b>	<b>0.00</b>	<b>280,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	59,053.85	120,000.00	0.00	120,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	78,738.46	160,000.00	0.00	160,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>12,000.00</b>	<b>60,000.00</b>	<b>42,600.00</b>	<b>120,000.00</b>
22020501	LOCAL TRAINING	12,000.00	60,000.00	42,600.00	120,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>196,350.00</b>	<b>770,000.00</b>	<b>176,400.00</b>	<b>770,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	56,100.00	220,000.00	50,400.00	220,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	56,100.00	220,000.00	50,400.00	220,000.00
22021003	PUBLICITY & ADVERTISEMENTS	56,100.00	220,000.00	50,400.00	220,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	28,050.00	110,000.00	25,200.00	110,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>22,303,000.00</b>	<b>1,586,125,200.47</b>	<b>783,690,000.00</b>	<b>1,895,248,486.37</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>90,000,000.00</b>	<b>0.00</b>	<b>91,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>90,000,000.00</b>	<b>0.00</b>	<b>91,000,000.00</b>
23010104	PURCHASE OF MOTOR CYCLES / TRICYCLE	0.00	20,000,000.00	0.00	20,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	0.00	70,000,000.00	0.00	64,000,000.00
23010113	PURCHASE OF COMPUTERS	0.00	0.00	0.00	7,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>22,303,000.00</b>	<b>1,496,125,200.47</b>	<b>782,460,000.00</b>	<b>1,748,373,486.37</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>22,303,000.00</b>	<b>1,496,125,200.47</b>	<b>782,460,000.00</b>	<b>1,748,373,486.37</b>
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	0.00	0.00	6,518,453.75	45,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0.00	55,000,000.00	1,100,000.00	42,500,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	22,303,000.00	1,441,125,200.47	774,841,546.25	1,623,873,486.37
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	0.00	0.00	0.00	35,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	0.00	0.00	0.00	2,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>0.00</b>	<b>1,230,000.00</b>	<b>55,875,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>1,230,000.00</b>	<b>55,875,000.00</b>
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	1,230,000.00	35,875,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	0.00	0.00	0.00	20,000,000.00

023800100100 DEPARTMENT OF PLANNING, RESEARCH AND STATISTICS					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>2,524,968.92</b>	<b>12,854,000.00</b>	<b>6,239,200.00</b>	<b>11,774,000.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>1,864,692.00</b>	<b>11,214,000.00</b>	<b>5,995,000.00</b>	<b>10,074,000.00</b>
<b>2101</b>	<b>SALARY</b>	<b>1,864,692.00</b>	<b>11,214,000.00</b>	<b>5,995,000.00</b>	<b>10,074,000.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>1,864,692.00</b>	<b>11,214,000.00</b>	<b>5,995,000.00</b>	<b>10,074,000.00</b>
21010101	SALARY	1,864,692.00	11,214,000.00	5,995,000.00	10,074,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>660,276.92</b>	<b>1,640,000.00</b>	<b>244,200.00</b>	<b>1,700,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>660,276.92</b>	<b>1,640,000.00</b>	<b>244,200.00</b>	<b>1,700,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>158,400.00</b>	<b>160,000.00</b>	<b>0.00</b>	<b>160,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	79,200.00	80,000.00	0.00	80,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	79,200.00	80,000.00	0.00	80,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>60,000.00</b>	<b>0.00</b>	<b>60,000.00</b>
22020202	TELEPHONE CHARGES	0.00	60,000.00	0.00	60,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>108,000.00</b>	<b>160,000.00</b>	<b>0.00</b>	<b>160,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	40,500.00	60,000.00	0.00	60,000.00
22020302	BOOKS	27,000.00	40,000.00	0.00	40,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	40,500.00	60,000.00	0.00	60,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>157,476.92</b>	<b>320,000.00</b>	<b>0.00</b>	<b>320,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	78,738.46	160,000.00	0.00	160,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	78,738.46	160,000.00	0.00	160,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>12,000.00</b>	<b>60,000.00</b>	<b>42,600.00</b>	<b>120,000.00</b>
22020501	LOCAL TRAINING	12,000.00	60,000.00	42,600.00	120,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>224,400.00</b>	<b>880,000.00</b>	<b>201,600.00</b>	<b>880,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	56,100.00	220,000.00	50,400.00	220,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	56,100.00	220,000.00	50,400.00	220,000.00
22021003	PUBLICITY & ADVERTISEMENTS	56,100.00	220,000.00	50,400.00	220,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	56,100.00	220,000.00	50,400.00	220,000.00

051400100100 DEPARTMENT OF SOCIAL WELFARE DEPARTMENT					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	Balance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>17,744,031.69</b>	<b>93,481,753.00</b>	<b>40,840,476.50</b>	<b>176,882,600.00</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>17,200,274.00</b>	<b>92,051,753.00</b>	<b>40,607,276.50</b>	<b>98,094,000.00</b>
<b>2101</b>	<b>SALARY</b>	<b>17,200,274.00</b>	<b>92,051,753.00</b>	<b>40,607,276.50</b>	<b>98,094,000.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>17,200,274.00</b>	<b>92,051,753.00</b>	<b>40,607,276.50</b>	<b>98,094,000.00</b>
21010101	SALARY	17,200,274.00	92,051,753.00	40,607,276.50	98,094,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>543,757.69</b>	<b>1,430,000.00</b>	<b>233,200.00</b>	<b>1,510,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>543,757.69</b>	<b>1,430,000.00</b>	<b>233,200.00</b>	<b>1,510,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>118,800.00</b>	<b>120,000.00</b>	<b>0.00</b>	<b>120,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	39,600.00	40,000.00	0.00	40,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	79,200.00	80,000.00	0.00	80,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>80,000.00</b>	<b>0.00</b>	<b>80,000.00</b>
22020202	TELEPHONE CHARGES	0.00	80,000.00	0.00	80,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>94,500.00</b>	<b>140,000.00</b>	<b>0.00</b>	<b>140,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	40,500.00	60,000.00	0.00	60,000.00
22020302	BOOKS	27,000.00	40,000.00	0.00	40,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	27,000.00	40,000.00	0.00	40,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>118,107.69</b>	<b>240,000.00</b>	<b>0.00</b>	<b>240,000.00</b>

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	39,369.23	80,000.00	0.00	80,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	78,738.46	160,000.00	0.00	160,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>16,000.00</b>	<b>80,000.00</b>	<b>56,800.00</b>	<b>160,000.00</b>
22020501	LOCAL TRAINING	16,000.00	80,000.00	56,800.00	160,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>196,350.00</b>	<b>770,000.00</b>	<b>176,400.00</b>	<b>770,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	28,050.00	110,000.00	25,200.00	110,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	56,100.00	220,000.00	50,400.00	220,000.00
22021003	PUBLICITY & ADVERTISEMENTS	56,100.00	220,000.00	50,400.00	220,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	56,100.00	220,000.00	50,400.00	220,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>77,278,600.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,000,000.00</b>
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0.00	0.00	0.00	15,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	0.00	0.00	0.00	5,000,000.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	0.00	0.00	0.00	10,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>27,278,600.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>27,278,600.00</b>
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0.00	0.00	0.00	27,278,600.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000,000.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000,000.00</b>
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	20,000,000.00

051700100100	DEPARTMENT OF EDUCATION				
Code	Description	2024 Full Year Actuals	2025 Approved Budget	ance January to December	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>616,726.92</b>	<b>51,490,000.00</b>	<b>211,900.00</b>	<b>146,540,900.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>616,726.92</b>	<b>1,490,000.00</b>	<b>211,900.00</b>	<b>1,540,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>616,726.92</b>	<b>1,490,000.00</b>	<b>211,900.00</b>	<b>1,540,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>158,400.00</b>	<b>160,000.00</b>	<b>0.00</b>	<b>160,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	79,200.00	80,000.00	0.00	80,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	79,200.00	80,000.00	0.00	80,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>50,000.00</b>
22020202	TELEPHONE CHARGES	0.00	50,000.00	0.00	50,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>94,500.00</b>	<b>140,000.00</b>	<b>0.00</b>	<b>140,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	40,500.00	60,000.00	0.00	60,000.00
22020302	BOOKS	27,000.00	40,000.00	0.00	40,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	27,000.00	40,000.00	0.00	40,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>157,476.92</b>	<b>320,000.00</b>	<b>0.00</b>	<b>320,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	78,738.46	160,000.00	0.00	160,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	78,738.46	160,000.00	0.00	160,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>10,000.00</b>	<b>50,000.00</b>	<b>35,500.00</b>	<b>100,000.00</b>
22020501	LOCAL TRAINING	10,000.00	50,000.00	35,500.00	100,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>196,350.00</b>	<b>770,000.00</b>	<b>176,400.00</b>	<b>770,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	56,100.00	220,000.00	50,400.00	220,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	56,100.00	220,000.00	50,400.00	220,000.00
22021003	PUBLICITY & ADVERTISEMENTS	56,100.00	220,000.00	50,400.00	220,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	28,050.00	110,000.00	25,200.00	110,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>0.00</b>	<b>50,000,000.00</b>	<b>0.00</b>	<b>145,000,900.00</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,000,000.00</b>

230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	25,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	0.00	0.00	0.00	15,500,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0.00	0.00	0.00	9,500,000.00
2302	CONSTRUCTION / PROVISION	0.00	0.00	0.00	60,000,900.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	60,000,900.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS / ACADEMIC INSTITU	0.00	0.00	0.00	60,000,900.00
2305	OTHER CAPITAL PROJECTS	0.00	50,000,000.00	0.00	60,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	50,000,000.00	0.00	60,000,000.00
23050101	RESEARCH AND DEVELOPMENT	0.00	0.00	0.00	10,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	0.00	50,000,000.00	0.00	50,000,000.00

051702600100 LOCAL EDUCATION AUTHORITY					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	January to December	2026 Approved Budget
2	EXPENDITURES	0.00	1,972,542,138.05	979,470,738.83	1,489,744,045.26
21	PERSONNEL COST	0.00	1,972,542,138.05	979,470,738.83	1,489,744,045.26
2101	SALARY	0.00	1,972,542,138.05	979,470,738.83	1,489,744,045.26
210101	SALARIES AND WAGES	0.00	1,972,542,138.05	979,470,738.83	1,489,744,045.26
21010101	SALARY	0.00	1,972,542,138.05	979,470,738.83	1,489,744,045.26

052100100100 DEPARTMENT OF PRIMARY HEALTH CARE					
Code	Description	2024 Full Year Actuals	2025 Approved Budget	January to December	2026 Approved Budget
2	EXPENDITURES	103,191,705.92	459,251,235.00	262,258,076.97	624,059,210.20
21	PERSONNEL COST	102,570,979.00	457,721,235.00	262,031,976.97	556,725,210.20
2101	SALARY	102,570,979.00	457,721,235.00	262,031,976.97	556,725,210.20
210101	SALARIES AND WAGES	102,570,979.00	457,721,235.00	262,031,976.97	556,725,210.20
21010101	SALARY	102,570,979.00	457,721,235.00	262,031,976.97	556,725,210.20
22	OTHER RECURRENT COSTS	620,726.92	1,530,000.00	226,100.00	1,600,000.00
2202	OVERHEAD COST	620,726.92	1,530,000.00	226,100.00	1,600,000.00
220201	TRAVEL & TRANSPORT - GENERAL	158,400.00	160,000.00	0.00	160,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	79,200.00	80,000.00	0.00	80,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	79,200.00	80,000.00	0.00	80,000.00
220202	UTILITIES - GENERAL	0.00	70,000.00	0.00	70,000.00
22020202	TELEPHONE CHARGES	0.00	70,000.00	0.00	70,000.00
220203	MATERIALS & SUPPLIES - GENERAL	94,500.00	140,000.00	0.00	140,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	40,500.00	60,000.00	0.00	60,000.00
22020302	BOOKS	27,000.00	40,000.00	0.00	40,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	27,000.00	40,000.00	0.00	40,000.00
220204	MAINTENANCE SERVICES - GENERAL	157,476.92	320,000.00	0.00	320,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	78,738.46	160,000.00	0.00	160,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	78,738.46	160,000.00	0.00	160,000.00
220205	TRAINING - GENERAL	14,000.00	70,000.00	49,700.00	140,000.00
22020501	LOCAL TRAINING	14,000.00	70,000.00	49,700.00	140,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	196,350.00	770,000.00	176,400.00	770,000.00
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	56,100.00	220,000.00	50,400.00	220,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	56,100.00	220,000.00	50,400.00	220,000.00
22021003	PUBLICITY & ADVERTISEMENTS	56,100.00	220,000.00	50,400.00	220,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	28,050.00	110,000.00	25,200.00	110,000.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	65,734,000.00

<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,000,000.00</b>
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	0.00	0.00	0.00	10,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	0.00	0.00	0.00	2,000,000.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	0.00	0.00	0.00	5,000,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>40,734,000.00</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>40,734,000.00</b>
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	0.00	0.00	0.00	40,734,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,000,000.00</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,000,000.00</b>
23050103	MONITORING AND EVALUATION OF CAPITAL INVESTMENTS	0.00	0.00	0.00	8,000,000.00

<b>053500100100</b>	<b>DEPARTMENT OF ENVIRONMENTAL SANITATION</b>				
<b>Code</b>	<b>Description</b>	<b>2024 Full Year Actuals</b>	<b>2025 Approved Budget</b>	<b>January to December</b>	<b>2026 Approved Budget</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>583,242.31</b>	<b>1,490,000.00</b>	<b>233,200.00</b>	<b>1,570,000.00</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>583,242.31</b>	<b>1,490,000.00</b>	<b>233,200.00</b>	<b>1,570,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>583,242.31</b>	<b>1,490,000.00</b>	<b>233,200.00</b>	<b>1,570,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>138,600.00</b>	<b>140,000.00</b>	<b>0.00</b>	<b>140,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	59,400.00	60,000.00	0.00	60,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	79,200.00	80,000.00	0.00	80,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>0.00</b>	<b>80,000.00</b>	<b>0.00</b>	<b>80,000.00</b>
22020202	TELEPHONE CHARGES	0.00	80,000.00	0.00	80,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>94,500.00</b>	<b>140,000.00</b>	<b>0.00</b>	<b>140,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	40,500.00	60,000.00	0.00	60,000.00
22020302	BOOKS	27,000.00	40,000.00	0.00	40,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	27,000.00	40,000.00	0.00	40,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>137,792.31</b>	<b>280,000.00</b>	<b>0.00</b>	<b>280,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	59,053.85	120,000.00	0.00	120,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	78,738.46	160,000.00	0.00	160,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>16,000.00</b>	<b>80,000.00</b>	<b>56,800.00</b>	<b>160,000.00</b>
22020501	LOCAL TRAINING	16,000.00	80,000.00	56,800.00	160,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>196,350.00</b>	<b>770,000.00</b>	<b>176,400.00</b>	<b>770,000.00</b>
22021001	ENTERTAINMENT, HOSPITALITY AND REFRESHMENT	56,100.00	220,000.00	50,400.00	220,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	56,100.00	220,000.00	50,400.00	220,000.00
22021003	PUBLICITY & ADVERTISEMENTS	56,100.00	220,000.00	50,400.00	220,000.00
22021008	MEDICAL EXPENSES-INTERNATIONAL	28,050.00	110,000.00	25,200.00	110,000.00